April 22, 2009

Chairman Gerald Parsky
Commission on the 21st Century Economy
915 L street
Sacramento, CA

Dear Chairman Parsky:

I am happy that your staff was able to locate a copy of the June 1991 Commission report to the State Senate on " Property Tax Equity and Revenue". Hopefully it will be of some use to your project. California's financial framework is a dysfunctional quagmire of poorly conceived propositions and legislative laws. I am looking forward to your Commission's conclusions and recommendations that will bring changes to our state's revenue system. Such changes hopefully will allow California to regain its position of leadership in all areas of state infrastructure.

In 1993, after considerable research, I published a small pamphlet titled "Common Sense and Taxes: Rescuing California" (enclosed). I sent it to all state legislators and received two neutral responses. No one was willing to take up the challenge of overhauling the tax revenue system. The pamphlet is probably more of an historical work but many of the concepts are still valid. It includes some basic recommendations and an interesting list of references available at that time. I hope that in some way it may provide you with some useful information. I authorize your commission to copy, reprint, or to use it in any way that you see fit.

Your project is an arduous and difficult undertaking and I wish you and your Commission the best of luck and success. If you have time I would appreciate a short response. Thank You.

Yours very truly,

Danard Emanuelson

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