



Rethinking Growth Strategies: How State and Local Taxes and Services Affect Economic Development

Robert G. Lynch

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Over the past few decades, nearly every state and local government has expanded efforts to promote economic development. One increasingly popular, but often misguided, technique for encouraging firm investment is the use of state and local tax cuts and tax incentives to lure businesses. However, the evidence presented in **Rethinking Growth** shows that state and local tax incentives typically fail to draw firms to a particular location, substantially improve local economic development, or stimulate job creation in a cost-effective manner.

In fact, a more successful path for local economic development and swaying firms' location decisions may involve raising taxes in order to better provide essential public services such as quality schools, transportation, and health care. This analysis of the existing research regarding state and local tax cuts and tax incentives provides conclusive evidence that taxes are not just burdens, but rather provide the necessary resources for funding the public services that lower the cost of doing business.

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