

Summary of Paper: [SALTy Citizens: Which State and Local Taxes Contribute to State-to-State Migration?](#)

What is this Study About?

This research explores the influence of state and local taxes (SALTs) on state-to-state migration in the U.S., aiming to identify specific taxes that significantly affect migration decisions. It considers various economic and non-economic factors, providing a comprehensive view of the motivations behind taxpayer relocation.

What are the major findings of the study?

The overall tax burden as well as specific taxes, like individual state income taxes, certain sales taxes, and property taxes, play crucial roles in deterring taxpayers from migrating. Among these, the researchers identified property taxes as the most significant factor affecting migration. The study suggests that these specific SALTs are critical considerations for individuals and families when making relocation decisions.

Why is the study important?

This investigation is vital for understanding the complex relationship between tax policy and migration patterns. It offers insightful data for policymakers, highlighting how certain tax structures can influence population movements and, by extension, the economic health and demographic profile of states. The findings prompt a reevaluation of tax policies to create more welcoming environments that can retain and attract residents, thereby supporting state development and prosperity in the competitive landscape of state economies.