part of the solution must lie in education. The draining away of funds and the increasing obligation to do an educational job far greater than the favored suburbs, is just working at cross-purposes. We are in a two-way bind, as this paper states.

Mr. GOODELL. Will the gentleman yield?

Mr. Gibbons. Yes.

Mr. GOODELL. I wonder if your figure on Buffalo includes the income of the city of Buffalo from the sales tax. The city of Buffalo has utilized the imposition of a sales tax, and the entire sales tax goes for education. I believe it is 3 percent in the county of Erie.

Dr. Marland. These data presumably include all local resources.

I would assume that they do include that.

Mr. GOODELL. It would be very surprising, if they do have the sales tax; and they also have the real property tax.

Dr. Marland. I am just rechecking my table. It is property tax

data. It does not include the sales tax.

Mr. Goodell. Then this is out of joint as far as your example of Buffalo is concerned, because the city of Buffalo does have exclusive right to the sales tax for education, and it has been increased in recent years.

Dr. Marland. Broadly, the point I was making was a little bit different from that, Mr. Goodell; namely, it was that the only point I was making or trying to make was that it costs a great deal more to

run a city than it does a nonurban area.

Mr. GOODELL. I have another problem with that. You are speaking to us in terms of possible Federal approaches to ameliorate this problem. In New York State we are close to the position of 50 percent of State aid going for education. It would seem that the first instrumentality to try to equalize in terms of the problem of outflow of

people and revenue from the city is the State.

Anything we do in this respect is going to have a nominal impact unless the State has done something. My understanding was in Pittsburgh there is considerable resentment that the State of Pennsylvania doesn't bear a greater burden here on State aid. Sometimes we come in with the Federal Government and we have a great problem of maybe we are just covering over a problem that ought to be resolved locally and at the State level because we cannot really do the job with Federal funds.

Dr. Marland. There is much in what you say. I can accept that as a valid criticism of my position. But I have to return to the facts of the conventional construction of our State legislatures throughout the country, which, in spite of the reapportionment scheme, have not resolved the problems of representing big city needs and, indeed, are

working the other way.

This paper which I will send you is of sober research by competent scholars, and it shows that legislative organizations have largely been constructed of a rurally biased membership. We, for example, in Pittsburgh, have a sales tax. It raises roughly \$22 million a year in Pittsburgh. It is aimed for the support of education in Pennsylvania. In spite of these needs, in spite of this disparity, in spite of the municipal overburden costs, only \$8 million of that \$22 million comes back to the city for education. This is legislation.