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The aspect of public attitude towards taxation is a geopolitical issue that has influenced the behavior of many people in America. Notably, Americans usually have a strong negative feeling regarding local property tax because it is not fair in its administration. However, some of the locals share their mixed reactions about federal involvement in an effort to regulate the local property taxes. In a survey conducted in America, it was established that 44% preferred that the federal government should avoid interfering with the local property taxes, 32% opted for a new value added tax, while 14% opted for a high income tax levy on the upper class to relief the low class (Winebrenner and Goldford 15). As a way of ensuring equity and sustainability of health status, many electorates in Iowa State opt for increment of tax levy on cigarettes to regulate it consumption especially among the youth.   
Public attitude about taxation in Iowa State is important because the local and federal government should study the population and formulate policies that would help in ensuring equity in levying taxes to its population (Orzechowski 1). Furthermore, it helps in establishing goods and services to be targeted to avoid levying taxes on goods that have a high price elasticity of demand. After studying the public attitude concerning taxation, the authorities can be able to determine the characteristics and the socio-economic background of its citizen in such a way that it can identify goods and services to be taxed while ensuring equity and progression in its administration.   
Although cigarette smoking was not common, it was until the 18th century when various states in America introduced tax levies on the harmful drug. Iowa states are rated 26th among the 50 states in America with its taxes on cigarette pegged at $1. 36 per pack of cigarettes (Orzechowski 1). The move to tax cigarettes aims at regulating consumption and targeting the rich because the high class is considered to smoke cigarettes more than the low class do.

## Works cited

Winebrenner, Hugh, and Dennis J. Goldford. The Iowa precinct caucuses the making of a media event. 3rd ed. Iowa City: University of Iowa Press, 2010. Print.   
Orzechowski, Walker. Campaign for Tobacco-Free Kids, 2012. Retrieved September 13 from: http://www. tobaccofreekids. org/research/factsheets/pdf/0097. pdf