

TAX OVERLAPPING IN THE UNITED STATES

Selected Tables Updated

A SUPPLEMENT TO REPORT M-23



ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

DECEMBER 1966

ADVISORY COMMISSION ON
INTERGOVERNMENTAL RELATIONS

Washington, D.C. 20575
April 1966

Frank Bane, Chairman
Thomas H. Eliot, Vice-Chairman
William O. Beach, County Judge, Montgomery County, Tennessee
Neal S. Blaisdell, Mayor, Honolulu, Hawaii
Edward Connor, Supervisor, Wayne County, Michigan
Marion Crank, House of Representatives, Arkansas
John Dempsey, Governor of Connecticut
C. George DeStefano, Member of the State Senate, Rhode Island
Florence P. Dwyer, Mrs., Member of the House of Representatives
Sam J. Ervin, Jr., Member of the Senate
L. H. Fountain, Member of the House of Representatives
Henry H. Fowler, Secretary of the Treasury
Orville L. Freeman, Secretary of Agriculture
Herman Goldner, Mayor, St. Petersburg, Florida
Eugene J. Keogh, Member of the House of Representatives
Richard Lee, Mayor, New Haven, Connecticut
Karl E. Mundt, Member of the Senate
Edmund S. Muskie, Member of the Senate
Arthur Naftalin, Mayor, Minneapolis, Minnesota
Nelson A. Rockefeller, Governor of New York
Carl E. Sanders, Governor of Georgia
Robert E. Smylie, Governor of Idaho
Adelaide Walters, Mrs., Citizen Member, Chapel Hill, North Carolina
Robert C. Weaver, Secretary of Housing and Urban Development
Charles R. Weiner, Member of the State Senate, Pennsylvania
Vacancy, County Commissioner

Wm. G. Colman, Executive Director

TAX OVERLAPPING IN THE
UNITED STATES

Selected Tables Updated

A SUPPLEMENT TO REPORT M-23

ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

January 1, 1967

For sale by the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C., 20402 - Price 40 cents

PREFACE

The extensive volume of State tax legislation since publication of the Advisory Commission's report, Tax Overlapping in the United States, 1964 makes some of the tables in that report out of date. To preserve the usefulness of the volume, we have updated and present here tax rate and tax base information for the major State taxes.

Table numbers in this supplement are keyed to the numbering sequence in the 1964 edition to facilitate their use in conjunction with the text discussion of particular taxes in that volume. The revenue collection tables have not been updated since current data are available in the annual Census Bureau report, State Tax Collections in 1966. We still have a supply of Tax Overlapping in the United States, 1964 and can supply copies on request.

Those interested in personal income taxation may also wish to refer to the Commission study, Federal-State Coordination of Personal Income Taxes (Report A-27). That report contains four detailed tables (Tables 36 - 39) covering the exclusion and deduction adjustments from gross income in arriving at net taxable income under the various State personal income tax laws.

Wm. G. Colman
Executive Director

TABLES

	Page
6. Dates of Adoption of Major State Taxes.....	1
7. Dates of Adoption of Major State Taxes, Frequency Distribution.....	4
8. States Increasing Tax Rates and Enacting New Taxes, Selected Taxes, 1959-1967.....	6
43. State General Sales Tax Rates as of January 1--1952 Through 1967.....	7
44. State Sales Taxes: Types and Rates, January 1, 1967.....	9
44A. Exemption of Food and Medicine in State General Sales Taxes, January 1, 1967.....	16
45. Local Sales Tax Rates, January 1, 1967.....	17
46. Statutory Provisions Governing Imposition of General Sales Taxes by Local Governments, January 1, 1967.....	19
52. State Individual Income Taxes: Personal Exemptions, January 1, 1967.....	21
53. State Individual Income Taxes: Rates, January 1, 1967.....	24
53A. State Use of Positive and Negative Personal Income Tax Credits to Minimize or Offset the Regressivity of Sales and Property Taxes.....	32
54. State Individual Income Taxes: Use of Standard Deduction and Optional Tax Table, January 1, 1967.....	33
55. State Individual Income Taxes: Administrative Features, January 1, 1967.....	34
59. Municipal Income Taxes, Rates and Collections.....	36
62. State Corporation Income Tax Rates, January 1, 1967.....	38
66. Types of State Death Taxes, January 1, 1967.....	41
67. State Estate Tax Rates and Exemptions, January 1, 1967.....	41
68. State Inheritance Tax Rates and Exemptions, for Selected Categories of Heirs, January 1, 1967.....	42
69. State Gift Tax Rates and Exemptions, for Selected Categories of Donees, January 1, 1967.....	44
72. Deductibility of Federal Estate Tax for Purposes of State Inheritance and Estate Taxes, January 1, 1967.....	45
74. State and Local Automotive Taxes, by Type and State, January 1, 1967.....	46
75. State Gasoline Tax Rates, January 1, 1967.....	48
76. State Gasoline Tax Rates as of January 1--1953 through 1967.....	49
80. State Cigarette Tax Rates as of January 1--1952 Through 1967.....	51
81. State Cigar Tax Rates, January 1, 1967.....	53

TABLES (Cont'd)

	Page
82. State Tax Rates on Smoking and Chewing Tobacco and Snuff, January 1, 1967.....	54
86. State Tax Rates on Distilled Spirits, January 1, 1967.....	55
87. Tax Rates on Distilled Spirits for States with Licensing Systems, as of January 1--1953 Through 1967.....	57
88. State Tax Rates on Beer, January 1, 1967.....	59
89. State Tax Rates on Wines, January 1, 1967.....	60
93. State Documentary Taxes, January 1, 1967.....	62
94. Selected State Taxes on Local Telephone Service, January 1, 1967.....	64
Appendix -- Agencies Administering Major State Taxes, January 1, 1967.....	65

TABLE 6.--DATES OF ADOPTION OF MAJOR STATE TAXES^{1/}

INDIVIDUAL INCOME

Before 1911	1911-20	1921-30	1931-40	Since 1941
Hawaii, 1901; total, 1.	Wisconsin, 1911; Mississippi, 1912; Oklahoma, 1915; Massachusetts, 1916; Virginia, 1961; Delaware, 1917; Missouri, 1917; New York, 1919; N. Dakota, 1919; total 9.	North Carolina, 1921; South Carolina, 1922; New Hampshire, 1923 ^{2/} ; Arkansas, 1929; Georgia, 1929; Oregon, 1930; total, 6.	Idaho; 1931; Tennessee, 1931 ^{2/} ; Utah, 1931; Vermont, 1931; Alabama, 1933; Arizona, 1933; Kansas, 1933; Minnesota, 1933; Montana, 1933; N. Mexico, 1933; Iowa, 1934; Louisiana, 1934; California, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total 16.	Alaska, 1949; N. Jersey, 1961 ^{3/} ; W. Virginia, 1961; Indiana, 1963; Nebraska, 1965 ^{4/} ; Total, 4 ^{4/} ; Grand total 36

CORPORATION INCOME^{5/}

Before 1911	1911-20	1921-30	1931-40	Since 1941
Hawaii, 1901; total, 1.	Wisconsin, 1911; Connecticut, 1915; Virginia, 1915; Missouri, 1917; Montana, 1917; New York, 1917; Massachusetts, 1919, N. Dakota, 1919; total, 8.	Mississippi, 1921; North Carolina, 1921; South Caro- lina, 1922; Tennes- see, 1923; Arkansas, 1929; California, 1929 Georgia, 1929; Oregon, 1929; total, 8.	Idaho, 1931; Oklahoma, 1931; Utah, 1931; Vermont, 1931; Alabama, 1933; Arizona, 1933; Kansas, 1933; Minnesota, 1933; N. Mexico, 1933; Iowa, 1934; Louisi- ana, 1934; Pennsylvania, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 15.	Rhode Island, 1947; Alaska, 1949; Delaware, 1957; N. Jersey, 1958; Indiana, 1963; Nebraska, 1965 ^{4/} ; total, 5 ^{4/} ; Grand total, 37.

See footnotes at the end of table.

TABLE 6. --DATES OF ADOPTION OF MAJOR STATE TAXES^{1/} (Cont'd)
DEATH

Before 1900	1901-10	1911-20	1921-30	Since 1931
California, Connecticut, Delaware, Hawaii, Illinois, Iowa, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Vermont, Virginia, West Virginia; total, 23.	Arkansas, 1901; Colorado, 1901; Utah, 1901; Washington, 1901; N. Dakota, 1903; Oregon, 1903; Wisconsin, 1903; Wyoming, 1903; New Hampshire, 1905; S. Dakota, 1905; Kentucky, 1906; Idaho, 1907; Oklahoma, 1907; Texas, 1907; Kansas, 1909; total, 15.	Arizona, 1912; Georgia, 1913; Indiana, 1913; Rhode Island, 1916; Mississippi, 1918; Alaska, 1919; New Mexico, 1919; total, 7.	Nebraska, 1921; South Carolina, 1922; total, 2.	Alabama, 1931; Florida, 1931; total, 2. Grand total, 49

GIFT

1931-40	Since 1941
Oregon, 1933; Wisconsin, 1933, Virginia, 1934; Minnesota, 1937; North Carolina, 1937; California, 1939; Colorado, 1939; Tennessee, 1939; Louisiana, 1940; total, 9.	Oklahoma, 1941; Washington, 1941; Rhode Island, 1942; total, 3. Grand total, 12.

GENERAL SALES

1931-40	1941-50	Since 1951
Mississippi, 1932; Arizona, 1933, California, 1933; Illinois, 1933; Indiana, 1933; Iowa, 1933; Michigan, 1933; New Mexico, 1933; North Carolina, 1933; Oklahoma, 1933; South Dakota, 1933; Utah, 1933; Washington, 1933; West Virginia, 1933, Missouri, 1934; Ohio, 1934; Arkansas, 1935; Colorado, 1935, Hawaii 1935; North Dakota, 1935; Wyoming, 1935; Alabama, 1936; Kansas, 1937; Louisiana, 1938; total, 24.	Connecticut, 1947; Maryland, 1947; Rhode Island, 1947; Tennessee, 1947; Florida, 1949; total, 5.	Georgia, 1951; Maine, 1951; South Carolina, 1951; Pennsylvania, 1953; Nevada, 1955; Kentucky, 1960; Texas, 1961; Wisconsin, 1961; Idaho, 1965; Massachusetts, 1966; New Jersey, 1966; New York, 1965; Virginia, 1966. total 13 Grand total, 42.

DISTILLED SPIRITS^{2/}

1931-40	Since 1941
Arizona, 1933; Colorado, 1933; Delaware, 1933; Indiana, 1933; Maryland, 1933; Massachusetts, 1933; New Jersey, 1933; New York, 1933; Rhode Island, 1933; Illinois, 1934; Kentucky, 1934; Louisiana, 1934; Minnesota, 1934; Missouri, 1934; New Mexico, 1934; Wisconsin, 1934; Arkansas, 1935; California, 1935; Florida, 1935; Nebraska, 1935; Nevada, 1935; South Carolina, 1935; S. Dakota, 1935, Texas, 1935; N. Dakota, 1936; Connecticut, 1937; Georgia, 1937; Hawaii, 1939; Tennessee, 1939; total, 29.	Alaska, 1945, Kansas, 1948; Oklahoma, 1959; Mississippi, 1966; total, 4. Grand total, 33.

See footnotes at the end of table.

TABLE 6. DATES OF ADOPTION OF MAJOR STATE TAXES^{1/} (Concl'd)
CIGARETTES

1921-30	1931-40	1941-50	Since 1951
Iowa, 1921; South Carolina, 1923; South Dakota, 1923; Utah, 1923; Tennessee, 1925; Kansas, 1927; North Dakota, 1927; Arkansas, 1929; total, 8.	Ohio, 1931, Texas, 1931; Louisiana, 1932; Mississippi, 1932; Oklahoma, 1933; Alabama, 1935; Arizona, 1935; Connecticut, 1935; Washington, 1935; Kentucky, 1936; Georgia, 1937; Pennsylvania, 1937; Vermont, 1937; Hawaii, 1939; Massachusetts, 1939; New Hampshire, 1939; New York, 1939; Rhode Island, 1939; Wisconsin, 1939; total, 19.	Illinois, 1941; Maine, 1941; Delaware, 1943; Florida, 1943; New Mexico, 1943; Idaho, 1945; Indiana, 1947; Michigan, 1947; Minnesota, 1947; Montana, 1947; Nebraska, 1947; Nevada, 1947; West Virginia, 1947; New Jersey, 1948; Alaska, 1949; total, 15.	Wyoming, 1951; Missouri, 1955; Maryland, 1958; California, 1959; Virginia, 1960; Colorado, 1964; Oregon, 1966; total, 7.
			Grand total, 49

GASOLINE

1911-20	1921-30	Since 1931
Colorado, 1919; New Mexico, 1919; North Dakota, 1919; Oregon, 1919; Kentucky, 1920; total, 5.	Arizona, 1921; Arkansas, 1921; Connecticut, 1921; Florida, 1921; Georgia, 1921; Louisiana, 1921; Montana, 1921; North Carolina, 1921; Pennsylvania, 1921; Washington, 1921; Maryland, 1922; Mississippi, 1922; South Carolina, 1922; South Dakota, 1922; Alabama, 1923; California, 1923; Delaware, 1923; Idaho, 1923; Indiana, 1923; Maine, 1923; Nevada, 1923; New Hampshire, 1923; Oklahoma, 1923; Tennessee, 1923; Texas, 1923; Utah, 1923; Vermont, 1923; Virginia, 1923; West Virginia, 1923; Wyoming, 1923; Iowa, 1925; Kansas, 1925; Michigan, 1925; Minnesota, 1925; Missouri, 1925; Nebraska, 1925; Ohio, 1925; Rhode Island, 1925; Wisconsin, 1925; Illinois, 1927; New Jersey, 1927; Massachusetts, 1929; New York, 1929; total, 43.	Hawaii, 1932; Alaska, 1946; total, 2.
		Grand total, 50.

AUTOMOBILE REGISTRATION

1901-10	1911-20
New York, 1901; Connecticut, 1903; Massachusetts, 1903; Minnesota, 1903; Missouri, 1903; New Jersey, 1903; Pennsylvania, 1903; Iowa, 1904; Maryland, 1904; Rhode Island, 1904; Vermont, 1904; California, 1905; Delaware, 1905; Indiana, 1905; Maine, 1905; Michigan, 1905; New Hampshire, 1905; Oregon, 1905; South Dakota, 1905; Tennessee, 1905; Washington, 1905; West Virginia, 1905; Wisconsin, 1905; Ohio, 1906; South Carolina, 1906; Illinois, 1907; Nebraska, 1907; Texas, 1907; North Carolina, 1909; Utah, 1909; Georgia, 1910; Kentucky, 1910; Virginia, 1910; total, 33.	Alabama, 1911; Arkansas, 1911; Florida, 1911; North Dakota, 1911; Oklahoma, 1911; Arizona, 1912; Mississippi, 1912; New Mexico, 1912; Colorado, 1913; Idaho, 1913; Kansas, 1913; Montana, 1913; Nevada, 1913; Wyoming, 1913; Louisiana, 1914; Alaska, 1915; total, 16.
Grand total, 49.	

^{1/} Includes only States that used the tax on January 1, 1967. Excludes the District of Columbia, where the dates of adoption were: Individual income, 1939; corporation income, 1939; death, 1937; general sales, 1947; distilled spirits, 1934; cigarettes, 1949; gasoline, 1924; and automobile registration, 1909.

^{2/} Income from stocks and bonds only.

^{3/} In effect applies only to New York residents who derive income from New Jersey sources.

^{4/} Effective January 1, 1967 if approved by electorate in November 1966. DEFEATED.

^{5/} Exclusive of South Dakota's tax applicable to financial institutions only.

^{6/} Gross income tax; in 1963 Indiana enacted a 2 percent retail sales and use tax.

^{7/} Exclusive of the excises by the 16 States that own and operate liquor stores, and exclusive of North Carolina where county stores operate under State supervision.

TABLE 7 -- DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION 1/

Year	Individual income	Corporation income	Death	Gift	General sales	Distilled spirits	Cigarettes	Gasoline	Auto-mobile registration
Pre-1901...			23						
1901.....	1	1	4						1
1902.....									
1903.....			4						6
1904.....									4
1905.....			2						12
1906.....			1						2
1907.....			3						3
1908.....									
1909.....			1						2
1910.....									3
1911.....	1	1							3
1912.....	1		1						3
1913.....			2						5
1914.....									1
1915.....	1	2							1
1916.....	2		1						
1917.....	2	3							
1918.....			1						
1919.....	2	2	2					1	
1920.....								1	
1921.....	1	2	1				1	10	
1922.....	1	1	1					1	
1923.....		1					3	16	
1924.....									
1925.....							1	9	
1926.....									
1927.....							2	2	
1928.....									
1929.....	2	4					1	2	
1930.....									
1931.....	1	1	2				2		
1932.....					1		2	1	
1933.....	6	5		2	13	9	1		
1934.....	2	2		1	2	7			
1935.....	1	1			5	2	1		
1936.....	1	1			1	1			
1937.....	2	2		2	1	2	3		1
1938.....					1				
1939.....				3		2		6	
1940.....				1					
1941.....				2			2		
1942.....				1					
1943.....							3		
1944.....									
1945.....						1			
1946.....								1	
1947.....		1			1		1		
1948.....						1			
1949.....	1	1			1		1		
1950.....									
1951.....					3		1		
1952.....									
1953.....					1				
1954.....									
1955.....					1		1		
1956.....									
1957.....		1							
1958.....		1							
1959.....					1		1		
1960.....					1		1		
1961.....	1				2				
1962.....									
1963.....	1	1							
1964.....									
1965.....	2/ 1	2/ 1			2		1		
1966.....					3	1			
Total...	3/ 33	4/ 37	49	12	42	5/ 33	19	21	69

See footnotes on following page.

TABLE 7. --DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION^{1/}
(Concluded)

- 1/ Includes only States that used the tax as of January 1, 1967.
- 2/ Effective January 1, 1967 (subject to referendum). DEFEATED.
- 3/ Exclusive of New Jersey "Commuters'" tax and the New Hampshire and Tennessee taxes on interest and dividends. See also footnote 2/.
- 4/ Exclusive of South Dakota's tax applicable to financial institutions. See also footnote 2/.
- 5/ Exclusive of the excises levied by the 16 States that own and operate liquor stores, and the North Carolina county stores system operated under State supervision.

TABLE 8. --STATES INCREASING TAX RATES AND ENACTING NEW TAXES, SELECTED TAXES, 1959-67

State	Sales	Personal income	Corporation income	Motor fuel	Cigarette	Alcoholic beverage	State	Sales	Personal income	Corporation income	Motor fuel	Cigarette	Alcoholic beverage
Alabama.....	x	....	x	....	xx	x	Montana.....	....	xx	x	....	....	x
Alaska.....	....	x	....	xxx	x	x	Nebraska.....	....	....	....	x	xx	x
Arizona.....	x	x	x	xx	x	x	Nevada.....	....	....	....	....	x	x
Arkansas.....	....	....	....	x	x	....	N. Hampshire.....	....	2/	....	x	x	....
California.....	....	x	x	x	N	x	New Jersey.....	N	N	x	x	xxx	x
Colorado.....	x	x	x	x	Nx	x	N. Mexico.....	x	x	x	x	x	xx
Connecticut...	x	....	x	....	xxx	x	New York.....	N	x	....	x	xx	x
Delaware.....	....	x	....	xx	xx	x	N. Carolina.....	....	....	....	....	....	x
Florida.....	....	....	....	....	x	x	N. Dakota.....	x	....	....	....	x	x
Georgia.....	....	....	x	....	x	x	Ohio.....	....	....	....	x	x	x
Hawaii.....	x	x	x	....	x	x	Oklahoma.....	....	....	....	....	xx	N
Idaho.....	N	xx	xx	....	xxx	xxx	Oregon.....	....	....	....	....	N	....
Illinois.....	xx/	....	....	....	xx	x	Pennsylvania...	xx	....	....	x	xx	x
Indiana.....	N	1/	N/	....	xx	....	Rhode Island...	xx	....	x	x	xx	....
Iowa.....	....	x	x	x	xxx	x	S. Carolina.....	....	x	....	....	x	x
Kansas.....	x	x	x	....	xx	xx	S. Dakota.....	x	....	....	3/	xxx	x
Kentucky.....	N	....	....	....	....	....	Tennessee.....	....	....	x	x	x	xx
Louisiana.....	....	....	....	....	....	....	Texas.....	N	....	....	....	xx	x
Maine.....	x	....	....	....	xx	x	Utah.....	xx	x	x	....	x	....
Maryland.....	....	....	....	x	x	....	Vermont.....	....	....	....	....	xxx	....
Massachusetts.	N	....	....	x	x	x	Virginia.....	N	....	....	x	N	x
Michigan.....	x	....	....	....	x	x	Washington.....	xx	....	....	xx	xxx	x
Minnesota.....	....	xxx	xx	x, 3/	xxx	x	W. Virginia.....	x	N	....	x	x	....
Mississippi.....	x	....	....	x	xx	N	Wisconsin.....	N	xxxx	x	x	xxx	xxx
Missouri.....	x	....	....	x	x	x	Wyoming.....	x	....	....	....	x	x4/
							Dist. of Col.	x	x	....	x	x	xx

Note: Each x indicates a tax increase enactment.

N Indicates a new tax.

1/ Partly replaces the gross income tax.

2/ "Commuter Income tax.

3/ Increase in diesel fuel tax rate only.
4/ Beer tax increase declared unconstitutional (1963).

TABLE 43. --STATE GENERAL SALES TAX RATES AS OF JANUARY 1--1952 THROUGH 1967

State	Rate on tangible personal property at retail (percent)															
	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
Alabama.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	4
Alaska.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona.....	2	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	3
Arkansas.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
California.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Colorado.....	2	.....	.....	.....	3 1/2	.....	.....	.....	.....	.....	3 1/2	.....	.....	.....	3	3
Connecticut.....	2	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 1/2
Delaware.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	—
Dist. of Col.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	3
Florida.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Georgia.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Hawaii.....	2 1/2	.....	.....	.....	.....	.....	3 1/2	.....	.....	.....	.....	.....	.....	.....	4	4
Idaho.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3
Illinois.....	2	.....	.....	2 1/2	.....	.....	.....	.....	.....	.....	3 1/2	.....	.....	.....	.....	3 1/2
Indiana.....	5/8	1/2	.....	.....	.....	.....	3/8	.....	.....	.....	.....	.....	2	.....	.....	2
Iowa.....	2	.....	.....	.....	2 1/2	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	2
Kansas.....	2	.....	.....	.....	.....	.....	.....	2 1/2	.....	.....	.....	.....	.....	.....	3	3
Kentucky.....	—	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	3
Louisiana.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
Louisiana.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	4
Maine.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Maryland.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Massachusetts.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Michigan.....	3	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	4
Minnesota.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Mississippi.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 1/2	.....	3 1/2
Missouri.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Montana.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	—
Nebraska.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	—
Nevada.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
New Hampshire.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	—
New Jersey.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
New Mexico.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3

See footnotes at the end of table.

TABLE 43. --STATE GENERAL SALES TAX RATES AS OF JANUARY 1--1952 THROUGH 1967 (Concl'd)

State	Rate on tangible personal property at retail (percent)															
	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
New York.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	2
North Carolina...	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3
North Dakota.....	2	....	....	....	....	....	....	....	....	....	....	....	2 1/4	....	....	2 1/4
Ohio.....	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3
Oklahoma.....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2
Oregon.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pennsylvania.....	—	—	1	....	2/	3	....	....	4	....	....	....	5	....	....	5
Rhode Island.....	2	....	....	....	....	....	....	....	....	....	....	....	....	3 1/2	....	4
South Carolina...	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3
South Dakota.....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3
Tennessee.....	2	....	....	3	....	....	....	....	....	....	....	....	....	....	....	3
Texas.....	—	—	—	—	—	—	—	—	—	—	2	....	....	....	....	2
Utah.....	2	....	....	....	....	....	....	....	....	....	2 1/2	....	3	....	....	3
Vermont.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Virginia.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2 2/7
Washington.....	3	....	....	....	3 1/3	....	....	....	4	....	....	....	....	....	4 1/5	4 1/5
W. Virginia.....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3
Wisconsin.....	—	—	—	—	—	—	—	—	—	—	3 3/4	....	....	....	....	3
Wyoming.....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2 1/2
Number of States with tax ^{5/}	33	33	34	34	34	35	35	35	35	36	38	38	38	38	40	43

Note: Dots (....) indicate no rate change since previous rate shown. A dash (—) indicates no sales tax in effect as of January 1.

1/ Prior to 1964 the rates shown are for the "gross income" tax, included because of its many sales tax features. On April 20, 1963, the Governor approved Indiana's new 2% sales and use tax bill which, after being declared unconstitutional by a lower court, was upheld by the State Supreme Court and went into effect October 23, 1963.

2/ Previous tax expired in 1955 and was reinstated in revised form by the Act of March 6, 1956, effective March 7, 1956, at the rate of 3%.

3/ Increased to 3 percent, effective July 1, 1968.

4/ Effective December 31, 1961. However, the tax was operative only on sales made on and after February 1, 1962.

5/ Includes District of Columbia; also includes Hawaii for the period prior to attaining statehood.

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967
(Percent)

State	Type of tax ^{1/}	Rate on tangible personal property at retail	Rates on selected services subject to tax							Rates on other services and non retail business subject to tax
			Admis-sions	Restau-rant meals	Tran-sient lodging	Tele- phone and tele- graph	Gas and elec- tricity	Water	Trans- portation of persons and property	
Alabama	Retail sales	4 ^{2/}	4	4	4	....	....	....	....	Agricultural machinery and equipment, and mining and manufacturing machinery, 1-1/2%; gross receipts of amusement operators, 4%.
Arizona	do	3	3	3	3	1-1/2	1-1/2	1-1/2	1-1/2 ^{3/}	Advertising, printing, publishing, contracting, extracting, and processing minerals and timber, 1-1/2%; storage, apartment and office rentals, 3%; meat-packing and wholesale sales of feed to poultrymen and stockmen, 3/8%; amusement operators, 3%.
Arkansas	do	3	3	3	3	3	3	3	....	Printing, photography, and receipts from coin-operated devices, 3%.
California	do	3	....	3	....	....	....	....	....	Renting, leasing, producing, fabrication, processing, printing, or imprinting of tangible personal property, 3%.
Colorado	do	3	....	3	3	3	3	....	....	.....
Connecticut	do	3 1/2	....	3-1/2 ^{4/}	3-1/2	....	....	....	....	.....
Florida	do	3 ^{2/}	3	3	3	....	....	....	....	Fishing, hunting, camping, swimming and diving equipment, 5% of wholesale price or cost. Altering, remodeling or repairing tangible personal property and rental income of amusement machines, 3%.

See footnotes at the end of table.

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967 (Cont'd)
(Percent)

State	Type of tax ^{1/}	Rate on tangible personal property at retail	Rates on selected services subject to tax							Rates on other services and non retail business subject to tax
			Admis-sions	Restau-rant meals	Tran-sient lodging	Tele- phone and tele- graph	Gas and elec- tricity	Water	Trans- portation of persons and property	
Georgia	do	3	3	3	3	3	3	....	3 ^{3/}	Lease or rental of tangible personal property, and charges on amusements and amusement devices, 3%.
Hawaii	Multiple stage sales	4	4	4	4	....	....	....	....	Manufacturers, producers, wholesalers, and selected service businesses, 1/2%; sugar processors and pineapple canners, 1/2%; insurance solicitors, 2%; contractors, sales representatives, professions, radio broadcasting stations, service businesses and other businesses (not otherwise specified), including amusement business, 4%.
Idaho	Retail sales	3	3	3	3	....	....	....	....	Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, and gross receipts of amusement operators, 3%.
Illinois ^{5/}	do	3 1/2	....	3 1/2	....	....	....	....	....	Property sold in connection with a sale of service, 3 1/2% (2 1/2% after June 30, 1967); remodeling, repairing, reconditioning, and lease or rental of tangible personal property, 3 1/2%. Hotel operators are subject to a hotel occupancy tax of 3% of 97% of the gross receipts from the rental of rooms to transients.
Indiana	do	2	....	2	2	2 ^{6/}	2 ^{6/}	2 ^{6/}	....	Lease or rental of tangible personal property, 2%.
Iowa	do	2	2	2	2	2	2	2	....	Gross receipts derived from operation of amusement devices and commercial amusement enterprises, 2%.
Kansas	do	3	3	3	3	3	3	3	....	Gross receipts from the operation of any coin-operated device, and lease or rental of tangible personal property, 3%.
Kentucky	do	3	3 ^{7/}	3	3	3	3 ^{6/}	3	....	Sewer services, photography and photo finishing, 3%.

See footnotes at the end of table.

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967 (Cont'd)
(Percent)

State	Type of tax ^{1/}	Rate on tangible personal property at retail	Rates on selected services subject to tax							Rates on other services and non retail business subject to tax
			Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	
Louisiana	do	2	2	2	2	....	....	....	....	Laundry, drycleaning, automobile and cold storage, printing, repair services to tangible personal property, 2%.
Maine	do	4	....	4	4	4	4	4	....	.....
Maryland	do	3 ^{2/}	....	3 ^{4/}	3	....	3	....	....	Production, fabrication, or printing on special order, 3%; farm equipment, 2%.
Massachusetts	do	3	....	4 [/]	Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, 3%. Transient lodging is subject to a 5% room occupancy excise tax.
Michigan	do	4	....	4	4	4	4	....	....	Lease or rental of tangible personal property, 4%.
Mississippi ^{8/}	Multiple stage sales	3 1/2 ^{2/}	....	3 1/2	3 1/2	3 1/2	3 1/2 ^{6/}	3 1/2	3 1/2 ^{3/}	Wholesaling, 1/8% (beer and motor fuel, 3 1/2%); extracting or mining of minerals, 3 1/2%; specified miscellaneous businesses (including bowling alleys, pool parlors, laundry and drycleaning, photo finishing, storage, certain repair services), 3 1/2%, except cotton ginning, 15¢ per bale; contracting (contracts exceeding \$10,000), 2%; farm tractors, 1%; renting or leasing manufacturing or processing machinery, and sales of manufacturing machinery and manufacturing machine parts over \$500, 1%.
Missouri	Retail sales	3	3	3	3	3	3	3	3 ^{3/}	Trailer camp rentals, and lease or rental of tangible personal property, 3%.
Nevada	do	2	....	2	....	....	....	....	....	Renting, leasing, producing, fabricating, processing, and printing, or imprinting of tangible personal property, 2%.
New Jersey	do	3	3 ^{10/}	3	3	....	....	....	....	Renting, leasing, producing, fabricating, processing, printing or imprinting, and installation or maintenance of tangible personal property, 3%.

See footnotes at the end of table.

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967 (Cont'd)
(Percent)

State	Type of tax ^{1/}	Rate on tangible personal property at retail	Rates on selected services subject to tax							Rates on other services and non retail business subject to tax
			Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	
New Mexico ^{2/}	do	3 ^{2/}	3	3	3	3	3	3	3	Liquor wholesalers, 1/2%; extracting minerals (except potash, coal, oil and gas) and timber, 3/4%; potash extracting, 3%; smelting, refining, or processing of minerals (including oil and gas), 3/4%; preparing timber or lumber, .375%; contracting, 1 1/2%; professions and service businesses (including amusement businesses), excluding ordinary wages and salaries, 3%; farm implements, 1 1/2%.
New York	do	2	2 ^{10/}	2 ^{4/}	2	2	2	....	....	Renting, leasing, producing, fabricating, processing, printing or imprinting, and installation or maintenance of tangible personal property, 2%.
North Carolina	do	3 ^{2/}	....	3	3	....	....	....	....	Laundry and drycleaning, 3%; sales of horses or mules, sales of fuel to farmers, manufacturing industries and plants other than for residential heating purposes, and to commercial laundries or to pressing and drycleaning establishments, sales of machinery to farmers, manufacturing industries, laundry and drycleaning establishments, and other selected items, 1% (maximum tax is \$80 per article for several items).
North Dakota	Use	2 1/4 ^{2/}	....	2 1/4	....	....	2 1/4	2 1/4	....	Leasing or renting of tangible personal property, 2 1/4%.
Ohio	Retail sales	3	....	3	3	....	....	....	....	Printing and reproducing, 3%.
Oklahoma	do	2 ^{2/}	2	2	2	2	2	....	2 ^{3/}	Advertising (limited), gross proceeds from amusement devices, printing, automobile storage, 2%.
Pennsylvania	do	5	....	5 ^{4/}	5	5	5	....	....	Repairing, altering, cleaning and lease or rental of tangible personal property, cleaning, polishing, lubricating, and inspecting of motor vehicles, and rental income of coin-operated amusement machines, 5%.

See footnotes at the end of table.

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967 (Cont'd)
(Percent)

State	Type of tax ^{1/}	Rate on tangible personal property at retail	Rates on selected services subject to tax							Rates on other services and non retail business subject to tax
			Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	
Rhode Island	do	4	....	4	....	4	4	4	....	Renting, leasing, producing, fabricating, processing, and printing or imprinting of tangible personal property, 4%.
South Carolina	do	3	....	3	3	3	3 ^{6/}	....	....	Renting or leasing of tangible personal property, and laundry and drycleaning, 3%.
South Dakota	do	3 ^{2/}	3	3	3	3	3	3	....	Farm machinery, 2%; contractors, gross receipts from engaging in the practice of any profession or business in which the service rendered is of a professional, technical, or scientific nature, but not including persons engaged in the healing arts or veterinarians, and gross receipts from amusement devices, 3%.
Tennessee	do	3	....	3	3	3	3 ^{6/}	3 ^{6/}	....	Vending machine operators (except for tobacco products) \$2 registration fee plus \$1 per machine, and 1 1/2% of gross receipts from such machines, or 3% sales tax; parking lots and storage of motor vehicles, repair services, installation, lease or rental of tangible personal property, laundry and drycleaning, 3%; machinery for "new and expanded" industry, and farm machinery and equipment, 1%.
Texas	do	2 ^{2/}	....	2	....	....	2 ^{6/}	....	....	Producing, processing, and lease or rental of tangible personal property, 2%.
Utah	do	3	3	3	3	3	3	....	3 ^{3/}	Laundry and drycleaning, repairing, renovating, installing, fabricating, and lease or rental of tangible personal property, 3%.
Virginia ^{5/}	do	2 ^{2/}	....	2	2	....	....	....	....	Fabricating, storage, lease or rental of tangible personal property, 2%.

See footnotes at the end of table.

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967 (Cont'd)
(Percent)

State	Type of tax ^{1/}	Rate on tangible personal property at retail	Rates on selected services subject to tax							Rates on other services and non retail business subject to tax
			Admis-sions	Restau-rant meals	Tran-sient lodging	Tele- phone and tele- graph	Gas and elec- tricity	Water	Trans- portation of persons and property	
Washington	do	4 1/5	4 1/5	4 1/5	4 1/5	....	....	....	....	Charges for certain specified services, 4 1/5%; selected amusement and recreation activities, 4 1/5% (unless subject to county or city admission taxes, in which case they remain taxable under the State business and occupation tax, 1%).
West Virginia	do	3 ^{2/}	3	3	3	....	....	....	....	All services (including services rendered in amusement places), except public utilities and personal and professional services, 3%.
Wisconsin	do	3 ^{10/}	3	3	3	3	3 ^{6/}	....	....	Laundry, drycleaning, photographic services, the repair, service, maintenance, lease or rental of all items of taxable tangible personal property, 3%.
Wyoming	do	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2 ^{6/}	....	2 1/2	Producing, fabricating, repairing, printing, lease or rental (with exceptions) of tangible personal property, 2 1/2%.
Dist. of Col.	do	3 ^{2/}	....	3	5	....	3 ^{6/}	3	....	Producing, fabricating, printing, lease or rental (with exceptions) of tangible personal property, 3%.

^{1/} All but a few States levy sales taxes of the single-stage retail type. Hawaii and Mississippi levy multiple-stage sales taxes (although the Arizona and New Mexico taxes are applicable to some nonretail businesses, they are essentially retail sales taxes). Washington and West Virginia levy a gross receipts tax on all businesses, distinct from their sales taxes. Alaska also levies a gross receipts tax on businesses. The rates applicable to retailers (with exceptions) under these gross receipts taxes are as follows: Alaska, 1/2% on gross receipts of \$20,000 - \$100,000, and 1/4% on gross receipts in excess of \$100,000; Washington, 44/100% and West Virginia, 1/2%. Michigan imposes a form of value-added tax in addition to a retail sales tax. The tax is applicable to the professions and the self-employed, as well as to businesses, and the rate is 7 3/4 mills (except public utilities which are taxed at 2 mills).

(Footnotes continued on the next page)

TABLE 44. --STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1967 (Concl'd)

- 2/ Motor vehicles are taxable at the general rates with certain exceptions. The following States apply different rates to motor vehicles under their general sales and use tax laws: Alabama, 1 1/2%; Florida, 2%; Mississippi, 2%; and North Carolina, 1 1/2% (maximum \$120); North Dakota, motor vehicles purchased in the State, 2%; those purchased outside the State for use in the State, 2 1/4%. The following exempt motor vehicles from their general sales and use taxes but impose special sales or gross receipts taxes on them under their motor vehicle tax laws: District of Columbia, 3% titling tax; Maryland, 3% titling tax; New Mexico, 1 1/2% excise tax; Oklahoma, 2% excise tax; South Dakota, 2% excise tax; Texas and Virginia, 2% sales and use tax; and West Virginia, 3% titling tax. See also table 74 for sales tax treatment of motor fuels.
- 3/ Arizona and Mississippi also tax the transportation of oil and gas by pipeline. Georgia, Missouri, Oklahoma, and Utah do not tax transportation of property. Mississippi taxes bus and taxicab transportation at the rate of 2%. Oklahoma does not tax local transportation, school transportation, and fares of 15¢ or less. Utah does not tax street railway fares.
- 4/ Restaurant meals below a certain price are exempt: Connecticut, less than \$1; Maryland, \$1 or less; New York, less than \$1 (when alcoholic beverages are sold, meals are taxable regardless of price); Pennsylvania, 50¢ or less. The Massachusetts retail sales tax exempts restaurant meals, which (\$1 or more) are taxed at 5% under the meals excise tax.
- 5/ Illinois' 3 1/2% rate includes a 1% additional tax effective through June 30, 1967. Virginia's rate is scheduled to be raised to 3% on July 1, 1968.
- 6/ Indiana exempts gas, electricity, and water used in manufacturing, construction, mining, refining, oil or mineral extraction, and irrigation; also exempts sale of utility services to other utilities. Kentucky exempts energy or energy producing fuels used in manufacturing, processing, mining, or refining to the extent that costs exceed 3% of the cost of production. Mississippi taxes industrial sales of gas and electricity at the rate of 1%. South Carolina's tax is not applicable to sales of gas used in manufacturing or in furnishing laundry service. Tennessee taxes gas, electricity and water sold to or used by manufacturers at the rate of 1% (if used directly in the manufacturing process they are exempt). Texas exempts gas and electricity used in manufacturing, mining, or agriculture. Wisconsin's tax is not applicable to gas or to electricity for space heating charged at a specific rate. Wyoming exempts gas and electricity consumed in manufacturing, processing, and the transportation business. The District of Columbia exempts gas and electricity used in manufacturing, assembling, processing or refining.
- 7/ The tax on the sale of tickets to prize fights or wrestling matches on closed circuit television is 5% of the gross receipts. The 5% tax also applies to payments received from broadcasting companies for the right to televise or broadcast any match.
- 8/ Illegal sales, including sales of whisky, are also taxed: wholesale, 6%; and retail, 9%.
- 9/ New Mexico has enacted three laws to replace provisions currently governing the taxation of the sale and use of tangible personal property, the severing and processing of natural resources and the sale of alcoholic liquors. Currently, these are included in the Emergency School Tax Act and the Compensating Tax Act of 1939 (also called the gross income [sales] and use tax). Under the new laws, effective July 1, 1967, a separate gross receipts and compensating act, liquor excise tax act, and resources tax act will apply. The new acts retain the current tax rates.
- 10/ In New Jersey admissions to a place of amusement are taxable if the charge is in excess of 75¢. New York taxes admissions when the charge is over 10¢; exempt are participating sports (such as bowling and swimming), motion picture theatres, race tracks, boxing, wrestling, and live dramatic or musical performances. Sales of admissions to motion picture theatres costing 75¢ or less are exempt in Wisconsin.

TABLE 44A. --EXEMPTION OF FOOD AND MEDICINE IN
STATE GENERAL SALES TAXES, JANUARY 1, 1967

State	Tax rate (percent)	Food ^{1/}	Medicine ^{2/}
California.....	3	x	x
Colorado.....	3	.....	x
Connecticut.....	3 1/2	x	x
Dist. of Columbia.....	3	x ^{3/}	x
Florida.....	3	x	x
Indiana.....	2	.....	x
Maine.....	4	x	x
Maryland.....	3	x	x
Massachusetts.....	3	x	x
Michigan.....	4	.....	x ^{4/}
New Jersey.....	3	x	x
New York.....	2	x	x
North Carolina.....	3	.....	x
North Dakota.....	2 1/4	.....	x
Ohio.....	3	x	x
Pennsylvania.....	5	x	x
Rhode Island.....	4	x	x
Texas.....	2	x	x
Virginia.....	2	.....	x
Wisconsin.....	3	x	x

1/ Food exemptions usually apply to "food for human consumption off the premises where sold." Restaurant meals are taxable in all States, although meals costing less than a specified amount are exempt in some States.

2/ The exemption is usually applicable to medicine sold on prescription or compounded by druggists, and often to medical and dental aids or devices such as artificial limbs, eyeglasses, and dentures. Some States exempt patent medicines and household remedies.

3/ Rate on food is 1 percent.

4/ The exemption is applicable only to 50 percent of the amount charged for recorded drug prescriptions. Full exemption applies to artificial limbs and eyes.

TABLE 45. --LOCAL SALES TAX RATES, JANUARY 1, 1967^{1/}

State and type of local government	State tax rate (percent) ^{2/}	Local government tax rates ^{2/}			
		1/2 Percent	1 Percent	2 Percent	3 Percent
Alabama	4				
121 municipalities ^{3/}	....	7	108	6	....
19 counties	....	3	16	....	....
Alaska	....			
36 municipalities ^{4/}	....	....	2	22	11
5 boroughs	....	....	2	2	1
Arizona	3				
11 municipalities	....	1	10	....	....
California	3				
380 municipalities	....	....	380 ^{5/}	....	....
58 counties ^{6/}	....	....	58	....	....
Colorado	3				
14 municipalities	....	....	13	1	....
Illinois	3 1/2				
1,200 municipalities (approx)	....	1,200	....	....	....
86 counties	....	86	....	....	....
Louisiana	2				
39 municipalities ^{7/}	....	....	38	....	....
7 parishes ^{7/}	....	1	5	....	....
21 school districts ^{7/}	....	2	18	....	....
Mississippi	3 1/2				
184 municipalities	....	31	153	....	....
New Mexico	3				
35 municipalities	....	....	35	....	....
New York	2				
7 municipalities	....	....	3	2	2
6 counties	....	....	....	5	1
Oklahoma	2				
17 municipalities	....	....	17	....	....
Tennessee	3				
6 municipalities	....	....	6 ^{8/}	....	....
20 counties	....	....	20 ^{8/}	....	....
Utah	3				
142 municipalities	....	142	....	....	....
26 counties	....	26	....	....	....
Virginia	2 ^{9/}				
33 municipalities	....	....	33	....	....
90 counties	....	....	90	....	....
Wyoming	2 1/2				
20 municipalities	....	20	....	....	....
13 counties	....	13	....	....	....

1/ This tabulation includes only those local sales taxes about which authoritative information is available. The following cities with 1960 population of 50,000 or more impose a sales tax: Albuquerque, Baton Rouge, Denver, Huntsville, Jackson, Lake Charles, Mobile, Montgomery, New Orleans, New York, Niagara Falls, Ogden, Oklahoma City, Phoenix, Pueblo, Salt Lake City, Syracuse, Tucson, and all cities of 50,000 or over in California, Illinois, and Virginia. The District of Columbia, not included in this tabulation, levies a 3 percent sales tax.

(Footnotes are continued on the next page).

TABLE 45. --LOCAL SALES TAX RATES, JANUARY 1, 1967^{1/} (Concl'd)

-
- 2/ The rates shown are applicable to sales of tangible personal property at retail.
- 3/ Thirty-one of these cities are in 13 counties that also have local sales taxes. In some cases the legislation authorizing county sales taxes takes account of any city sales taxes in the county. Sixty-one cities specify that the rate outside the city but within its police jurisdiction is 1/2 of the rate applicable within the city. The rate within the police jurisdiction of the city of Hamilton is 1/8 of the 1% city rate.
- 4/ Includes one city with a 2 1/2% rate. Seven of these cities are located in the five boroughs that also impose a sales tax. Sales in these cities are subject to both taxes. The city and borough rates are: Douglas and Juneau, 2% city plus 1% Greater Juneau Borough; Fairbanks, 3% city and North Pole, 2% city plus 2% North Star Borough; Sitka, 2% city plus 2% Greater Sitka Borough; Ketchikan, 2 1/2% city plus 1% Gateway Borough; Soldotna, 3% city (levied on utility services only) plus 3% Kenai Peninsula Borough.
- 5/ A county and its cities must agree on the amount of tax that is to be received by each of the cities from the State administered local tax collections. Usually the agreed city rate is between 0.85% and 1%, and the city tax must be credited against the countywide 1% tax.
- 6/ Includes the city-county of San Francisco.
- 7/ Includes 1 city with a 1 1/4% rate, 1 parish with a 1 1/4% rate, and 1 school district with a 3/4% rate. Because of overlapping, a 2% local rate is in effect in numerous municipalities and several parishes: municipal rate plus parish or school district rate in municipalities, and parish rate plus school district rate in several parishes.
- 8/ The maximum tax on a single transaction is \$5.
- 9/ The Virginia State sales tax is scheduled to be increased to 3%, effective July 1, 1968.

TABLE 46. --STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS
JANUARY 1, 1967

State and type of local government	Statutory authority	Number using	Scope	Rate limits	Voter approval	Administration
Alabama Municipalities	Business and occupational license	121	Sales & use	None	No	Local option ^{1/}
Counties	Specific ^{2/}	19	Do	1%	Yes ^{2/}	State ^{1/}
Alaska Municipalities	Specific	36	Sales	3% ^{3/}	Yes	Local
Boroughs	Do	5	Do	3% ^{3/}	Do	Do
Arizona Municipalities	Business and occupational license	11	Do	None	No	Do
California Municipalities	Specific	380 ^{5/}	Sales & use	1% ^{4/}	Do	State
Counties	Do	58 ^{5/}	Do	1% ^{4/}	Do	Do
Colorado Municipalities ^{6/}	Home rule	14	Do	None	Do	Local ^{7/}
Illinois Municipalities	Specific	1,200	Sales	0.5%	Do	State
Counties	Do	86	Do	0.5%	Do	Do
Louisiana Municipalities	Do	39	Sales & use	1% ^{8/}	Yes	Local
Parishes	Do	7	Do	1% ^{9/}	Do	Do
School districts	Do	21	Do	1% ^{10/}	Do	Do
Mississippi Municipalities	Do	184	Sales	0.5 or 1%	Yes ^{11/}	State
New Mexico Municipalities	Do	35	Do	1%	No ^{12/}	State ^{13/}
New York Municipalities	Do	7	Sales & use	3%	No	State
Counties	Do	6	Do	3%	Do	Do
Oklahoma Municipalities	Do	17	Sales	<u>14/</u>	Yes	Local ^{7/}
Oregon Municipalities ^{15/}	Do	....	Do	None	No	Local
Tennessee Municipalities	Do	6	Sales & use	1% ^{17/}	Yes	State ^{16/}
Counties	Do	20	Do	1% ^{17/}	Do	Do ^{16/}
Utah Municipalities	Do	142	Sales	0.5%	No	State
Counties	Do	26	Do	0.5%	Do	Do
Virginia Municipalities	Do	33	Do	1%	Do	Do
Counties	Do	90	Do	1%	Do	Do
Wyoming Municipalities	Do	20	Do	0.5%	Yes	Do
Counties	Do	13	Do	0.5%	Do	Do

(See footnotes on the next page).

TABLE 46. --STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS (Concl'd)
JANUARY 1, 1967

- 1/ In 1965 the State Department of Revenue was authorized, on request by a municipality, to collect local sales and use taxes. The municipal tax must parallel the State tax except for the rate. The Department of Revenue presently administers 63 of the 121 municipal sales taxes. The statutes applicable to individual counties usually (in 15 counties) require State administration.
- 2/ Specific statutory authority is given to individual counties. Voter approval is required in most cases.
- 3/ First class cities, incorporated villages, and first and second class boroughs; otherwise 2 percent.
- 4/ A city tax may be at any rate up to 1% (usually between 0.85% and 1%) and must be credited against the countywide 1% tax.
- 5/ Includes the city-county of San Francisco.
- 6/ Home rule cities only.
- 7/ Cities may contract with the State for collection.
- 8/ Baton Rouge 1 1/4 percent.
- 9/ St. Bernards 1/2 percent and Jefferson 1 1/2 percent.
- 10/ St. Bernards and Jefferson 1/2 percent.
- 11/ Required for the 1% rate, but not for the 0.5% rate unless twenty percent of voters so petition.
- 12/ Not required unless a specified percentage of voters petition.
- 13/ State may refuse to collect a city tax if the latter differs in coverage from the State tax. In three municipalities the tax is locally collected.
- 14/ Incorporated cities and towns are authorized to levy and collect taxes (except property taxes) to the same extent as the State legislature. The State sales tax rate is currently 2 percent. The rate in the 17 municipalities levying a sales tax is 1 percent.
- 15/ Cities with population of 9,000-10,500 only, but none is presently using this authority.
- 16/ Optional.
- 17/ The rate is limited to 1/3 of the State sales tax rate and the maximum tax on a single transaction is limited to \$5.

TABLE 52. --STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JANUARY 1, 1967

State	Personal exemption		Additional exemption on account of--		
	Single	Married (joint return)	Dependents	Age ^{1/}	Blindness ^{1/}
Alabama.....	\$1,500	\$3,000	\$300	.....	.....
Alaska.....	600	1,200	600	\$600	\$600
Arizona.....	1,000	2,000	600	1,000	500
Arkansas ^{2/}	17.50 (1,750)	35 (3,250)	6 (333)	.....	.....
California.....	1,500	3,000	600	.....	600
Colorado ^{3/}	750	1,500	750	750	750
Delaware.....	600	1,200	600	600	600
Georgia.....	1,500	3,000	600	600	600
Hawaii ^{3/}	600	1,200	600	600 ^{4/}	5,000
Idaho ^{5/}	600	1,200	600	600	600
Indiana ^{3/}	1,000	2,000 ^{6/}	500	500	500
Iowa ^{2/}	15 (1,500)	30 (2,333)	7.50 (333)	15 ^{7/}	15 ^{7/}
Kansas.....	600	1,200	600 ^{8/}	600	600
Kentucky ^{2/}	20 (1,000)	40 (2,000)	20 (1,111)	20 (1,000)	20 (1,000)
Louisiana ^{2/}	2,500 (50)	5,000 (100)	400 (8) ^{8/}	.....	1,000 (20) ^{10/}
Maryland.....	800	1,600	800 ^{11/}	800 ^{11/}	800
Massachusetts ^{12/3/}	2,000	2,500-4,000	400 ^{8/}	500	2,000
Minnesota ^{2/}	19 (1,050)	38 (1,683)	19 (541)	13/	13/
Mississippi.....	5,000	7,000	.....	.....	.....
Missouri.....	1,200	2,400	400	.....	.....
Montana.....	600	1,200	600 ^{8/}	600	600
Nebraska ^{14/}	600	1,200	600 ^{8/}	600	600
New Hampshire ^{15/}	600	1,200 ^{16/}	.....	.....	.....
New Jersey ^{17/}	600	1,200	600 ^{8/}	600	600
New Mexico.....	600	1,200	600 ^{8/}	600	600
New York ^{17/}	600	1,200	600 ^{8/}	600	600
North Carolina...	1,000	2,000 ^{18/}	300	.....	1,000
North Dakota.....	600	1,500	600	600	600
Oklahoma.....	1,000	2,000	500	.....	.....
Oregon.....	600	1,200	600 ^{19/}	20/	600 ^{20/}
South Carolina...	800	1,600	800 ^{21/}	800	800
Tennessee ^{15/}.....	.....	.....	.....	.....	.....
Utah.....	600	1,200	600 ^{8/}	.....	600
Vermont.....	500	1,000	500	500	500
Virginia.....	1,000	2,000	200 ^{22/}	600	600
West Virginia....	600	1,200	600 ^{8/}	600	600
Wisconsin ^{2/3/}	10 (370)	20 (740)	10 (402)	5 ^{23/}	.....
Dist. of Columbia	1,000	2,000	500	500	500

1/ In most States an identical exemption is allowed for a spouse if she meets the age and blindness conditions. In Massachusetts the deduction is allowed against business income only. In Hawaii the \$5,000 blindness deduction is allowed in lieu of the personal exemption.

(Footnotes continued on following page)

TABLE 52. --STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JANUARY 1, 1967 (Cont'd)

- 2/ Personal exemptions and credits for dependents are allowed in the form of tax credits which are deductible from an amount of tax. With respect to personal exemptions, the sum in parentheses is the exemption equivalent of the tax credit assuming that the exemption is deducted from the lowest brackets. With respect to the dependency exemptions; the sum in parentheses is the amount by which the first dependent raises the level at which a married person or head of family becomes taxable.
- 3/ In addition to the personal exemption deductions, a sales tax credit (in the case of Wisconsin a property tax credit) is provided. See Table 53A.
- 4/ Individuals establishing residence in Hawaii after the age of 65 are subject to tax on income from Hawaii sources only (the tax is imposed on the entire taxable income of resident individuals, estates, and trusts).
- 5/ In addition to the personal exemption deductions, a \$10 tax credit is allowed for each personal exemption.
- 6/ Each spouse is entitled to the lesser of \$1,000 or adjusted gross income.
- 7/ Single person, \$833; married couple, \$1,167.
- 8/ The exemption is allowed for students regardless of age or income.
- 9/ The exemptions and credits for dependents are deductible from the lowest income bracket and are equivalent to the tax credits shown in parentheses.
- 10/ An identical exemption is allowed for a spouse or for a dependent.
- 11/ The exemption is allowed for students regardless of age or income. An additional exemption of \$800 is allowed for each dependent 65 years of age or over.
- 12/ The exemptions shown are those allowed against bus. income, including salaries and wages; a specific exemption of \$2,000 for each taxpayer. In addition, a dependency exemption of \$500 is allowed for a dependent spouse who has income from all sources of less than \$2,000. In the case of a joint return, the exemption is the smaller of (1) \$4,000 or (2) \$2,000, plus the income of the spouse having the smaller income. For nonbusiness income (annuities, interest, and dividends) the exemption is the smaller of (1) \$1,000 or (2) the unused portion of the exemption applicable to business income. Married persons must file a joint return in order to obtain any nonbusiness income exemption. If a single person, or either party to a joint return, is 65 years of age, the maximum exemption is increased from \$1,000 to \$1,500. No exemption is allowed against nonbusiness income if income from all sources for a single person exceeds \$5,000 and for a married person exceeds \$7,500.
- 13/ An additional tax credit of \$20 is allowed for each taxpayer or spouse who has reached the age of 65. Additional tax credits for the blind: unmarried, \$20; married, \$25 for each spouse.
- 14/ New income tax goes into effect on January 1, 1967 if approved by the electorate at the general election in November 1966. DEFEATED.
- 15/ The tax applies only to interest and dividends.
- 16/ An additional exemption of \$600 is allowed a married woman with separate income; joint returns are not permitted.

TABLE 52. --STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JANUARY 1, 1967 (Concl'd)

- 17/ In addition to the personal exemptions, the following tax credits are granted: Single persons, \$10; married taxpayers and heads of households, \$25.
- 18/ An additional exemption of \$1,000 is allowed a married woman with separate income; joint returns are not permitted.
- 19/ A credit of \$1 is allowed for each \$100 actually contributed by the taxpayer as partial support of a person who could qualify (except for the chief support requirement) as a dependent. The credit shall not exceed \$6.
- 20/ A tax credit of \$12 is allowed for each taxpayer or spouse who has reached the age of 65. A blind taxpayer and his spouse (if also blind) are allowed an additional \$600 exemption plus a tax credit of \$18 each.
- 21/ The exemption is extended to dependents over the age of 21 if they are students in an accredited school or college.
- 22/ Exemption for one dependent of unmarried person is \$1,000, if dependent is father, mother, son, daughter, sister or brother. (Exemption will be raised from \$200 to \$300 for taxable years beginning on and after January 1, 1968).
- 23/ Single person, \$185; married couple \$402.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Alabama.....	First \$1,000..... \$1,001-\$3,000..... \$3,001-\$5,000..... Over \$5,000.....	1.5 3 4.5 5	x	.....
Alaska.....	16 percent of the total Federal income tax that would be payable for the same taxable year at the Federal tax rates in effect on December 31, 1963.			.....
Arizona ^{1/}	First \$1,000..... \$1,001-\$2,000..... \$2,001-\$3,000..... \$3,001-\$4,000..... \$4,001-\$5,000..... \$5,001-\$6,000..... \$6,001-\$7,000..... Over \$7,000.....	1.3 2.0 2.6 3.3 4.0 4.6 5.3 5.9	x	.....
Arkansas.....	First \$3,000..... \$3,001-\$6,000..... \$6,001-\$11,000.... \$11,000-\$25,000... Over \$25,000.....	1 2 3 4 5	.....	.....
California ^{1/}	First \$2,500..... \$2,501-\$5,000..... \$5,001-\$7,500..... \$7,501-\$10,000.... \$10,001-\$12,500... \$12,501-\$15,000... Over \$15,000.....	1 2 3 4 5 6 7	.....	.....
Colorado.....	First \$1,000..... \$1,001-\$2,000..... \$2,001-\$3,000..... \$3,001-\$4,000..... \$4,001-\$5,000..... \$5,001-\$6,000..... \$6,001-\$7,000..... \$7,001-\$8,000..... \$8,001-\$9,000..... \$9,001-\$10,000.... Over \$10,000.....	3 3.5 4 4.5 5 5.5 6 6.5 7 7.5 8	x	Surtax on income from intangibles in excess of \$5,000, 2 percent. Taxpayers are allowed a credit equal to 1/2 of 1 percent of net taxable income on the first \$9,000 of taxable income. A \$7 tax credit is allowed each taxpayer and each dependent for sales tax paid on food. If there is no income tax liability the taxpayer can apply for a refund. See table 53A.

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Delaware.....	First \$1,000.....	1.5	$\frac{2}{x}$
	\$1,001-\$2,000.....	2		
	\$2,001-\$3,000.....	3		
	\$3,001-\$4,000.....	4		
	\$4,001-\$5,000.....	5		
	\$5,001-\$6,000.....	6		
	\$6,001-\$8,000.....	7		
	\$8,001-\$30,000....	8		
	\$30,001-\$50,000...	9		
	\$50,001-\$100,000..	10		
	Over \$100,000.....	11		
Georgia.....	First \$1,000.....	1
	\$1,001-\$3,000.....	2		
	\$3,001-\$5,000.....	3		
	\$5,001-\$7,000.....	4		
	\$7,001-\$10,000....	5		
	Over \$10,000.....	6		
Hawaii ^{3/}	First \$500.....	2.25	Alternative tax on capital gains: Deduct 50 percent of capital gains and pay an additional 4 percent on such gains. The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large. A sales tax credit based on modified adjusted gross income brackets is provided, ranging from 45¢ to \$18 per qualified exemption. Taxpayers are also provided credits for students attending institutions of higher learning (\$2 to \$50) and dependent children attending school in grades kindergarten to twelve (\$2 to \$20). The amount of credit is based on size of A. G. I. If a taxpayer's credits exceed his tax, a refund will be made. See table 53A.
	\$501-\$1,000.....	3.25		
	\$1,001-\$1,500.....	4.50		
	\$1,501-\$2,000.....	5.00		
	\$2,001-\$3,000.....	6.50		
	\$3,001-\$5,000.....	7.50		
	\$5,001-\$10,000....	8.50		
	\$10,000-\$14,000...	9.50		
	\$14,000-\$20,000...	10.00		
	\$20,001-\$30,000...	10.50		
Over \$30,000.....	11.00			

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Idaho ^{1/}	First \$1,000.....	2.5	x	A \$10 filing fee is imposed on each return. A \$10 tax credit is allowed for each personal exemption.
	\$1,001-\$2,000.....	5.0		
	\$2,001-\$3,000.....	6.0		
	\$3,001-\$4,000.....	7.0		
	\$4,001-\$5,000.....	8.0		
	Over \$5,000.....	9.0		
Indiana.....	Adjusted gross income.....	2	A \$6 tax credit is allowed each taxpayer and each dependent for sales tax paid on food. If there is no income tax liability, the taxpayer can apply for a refund. See table 53A.
Iowa.....	First \$1,000.....	0.75	x
	\$1,001-\$2,000.....	1.5		
	\$2,001-\$3,000.....	2.25		
	\$3,001-\$4,000.....	3		
	\$4,001-\$9,000.....	3.75		
	Over \$9,000.....	4.5		
Kansas.....	First \$2,000.....	2.5	x	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large.
	\$2,001-\$3,000.....	3.5		
	\$3,001-\$5,000.....	4		
	\$5,001-\$7,000.....	5		
	Over \$7,000.....	6.5		
Kentucky.....	First \$3,000.....	2	x
	\$3,001-\$4,000.....	3		
	\$4,001-\$5,000.....	4		
	\$5,001-\$8,000.....	5		
	Over \$8,000.....	6		
Louisiana ^{1/} ...	First \$10,000.....	2	x
	\$10,001-\$50,000..	4		
	Over \$50,000.....	6		
Maryland.....	Ordinary income..	3
	Investment income:			
	First \$500.....	3		
	Balance.....	5		

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Massachusetts ^{2/}	Earned income and business income...	3.075	x	Rates include the following additional taxes: 3 percent permanent surtax on all types of income; and, through June 30, 1967, 20 percent surtax on all types of income, 1 percent on earned and business income, and 3 percent on capital gains on intangibles. A consumer tax credit is allowed of \$4 each for the taxpayer and his spouse and \$8 for each qualified dependent. If there is no income tax liability the taxpayer can apply for a refund. See table 53A.
	Interest and dividends, capital gains on intangibles	7.38		
	Annuities	1.845		
Minnesota.....	First \$500.....	1.5	x	There is an additional tax of 1 percent on the first \$1,000 or fraction thereof of adjusted gross income where net income tax plus surtax does not exceed \$10. This additional tax shall not, however, be applied to increase the total taxes payable by such persons to more than \$10.
	\$501-\$1,000.....	2.0		
	\$1,001-\$2,000.....	3.0		
	\$2,001-\$3,000.....	5.0		
	\$3,001-\$4,000.....	6.0		
	\$4,001-\$5,000.....	7.0		
	\$5,001-\$7,000.....	8.0		
	\$7,001-\$9,000.....	9.0		
	\$9,001-\$12,500....	10.0		
	\$12,501-\$20,000...	11.0		
Over \$20,000.....	12.0			
Mississippi...	First \$5,000.....	2
	Over \$5,000.....	3		
Missouri.....	First \$1,000.....	1	x	The rates apply to total income, not merely to the portion of income falling within a given bracket, but as a result of the following tax credits, the schedule in effect is a bracket rate schedule: \$1,001-\$2,000, \$5 \$2,001-\$3,000, \$15 \$3,001-\$5,000, \$30 \$5,001-\$7,000, \$55 \$7,001-\$9,000, \$90 Over \$9,000, \$135
	\$1,001-\$2,000.....	1.5		
	\$2,001-\$3,000.....	2		
	\$3,001-\$5,000.....	2.5		
	\$5,001-\$7,000.....	3		
	\$7,001-\$9,000.....	3.5		
Over \$9,000	4			

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Montana.....	First \$1,000..... \$1,001-\$2,000..... \$2,001-\$3,000..... \$3,001-\$5,000..... \$5,001-\$7,000..... Over \$7,000.....	1.1 2.2 3.3 4.5 5.6 7.9	x	.....
Nebraska.....	Taxed on net income (Federal taxable income under the Internal Revenue Code as of Jan. 1, 1965) at a flat rate to be determined by the State Board of Equalization, and Assessment by Sept. 1, of each year. ^{4/}			.....
New Hampshire.	Interest and dividends (excluding interest on savings deposits).....	4.25	.....	.....
New Jersey....	First \$1,000..... \$1,001-\$3,000..... \$3,001-\$5,000..... \$5,001-\$7,000..... \$7,001-\$9,000..... \$9,001-\$11,000.... \$11,001-\$13,000... \$13,001-\$15,000... Over \$15,000.....	2 3 4 5 6 7 8 9 10	.....	Tax applies to commuters only, New Jersey-New York area.
New Mexico ^{1,3/}	First \$10,000..... \$10,001-\$20,000... \$20,001-\$100,000.. Over \$100,000.....	1.5 3.0 4.5 6	x	Net income (of married taxpayer filing joint return and single taxpayer with one or more dependents) under \$1,500 nontaxable.
New York.....	First \$1,000..... \$1,001-\$3,000..... \$3,001-\$5,000..... \$5,001-\$7,000..... \$7,001-\$9,000..... \$9,001-\$11,000.... \$11,001-\$13,000... \$13,001-\$15,000... Over \$15,000.....	2 3 4 5 6 7 8 9 10	.....	Capital gains treatment is similar to that provided under Federal law. Income from unincorporated business is taxed at 4 percent. The following credit is allowed: If tax is-- credit is-- \$100 or less.. full amount of tax. \$100-\$200..... Difference between \$200 and amount of tax. \$200 or more No credit.

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
North Carolina.	First \$2,000.....	3
	\$2,001-\$4,000.....	4		
	\$4,001-\$6,000.....	5		
	\$6,001-\$10,000....	6		
	Over \$10,000.....	7		
North Dakota..	First \$3,000.....	1	x
	\$3,001-\$4,000.....	2		
	\$4,001-\$5,000.....	3		
	\$5,001-\$6,000.....	5		
	\$6,001-\$8,000.....	7.5		
	\$8,001-\$15,000....	10		
Over \$15,000.....	11			
Oklahoma ^{3/}	First \$1,500.....	1	x	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large.
	\$1,501-\$3,000.....	2		
	\$3,001-\$4,500.....	3		
	\$4,501-\$6,000.....	4		
	\$6,001-\$7,500.....	5		
	Over \$7,500.....	6		
Oregon.....	First \$500.....	2	x	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large.
	\$501-\$1,000.....	4		
	\$1,001-\$1,500.....	5		
	\$1,501-\$2,000.....	6		
	\$3,001-\$4,000.....	7		
	\$4,001-\$8,000.....	9		
	Over \$8,000.....	9.5		
South Carolina.	First \$2,000.....	2	x ^{5/}
	\$2,001-\$4,000.....	3		
	\$4,001-\$6,000.....	4		
	\$6,001-\$8,000.....	5		
	\$8,001-\$10,000....	6		
	Over \$10,000.....	7		
Tennessee.....	Interest and dividends.....	6	Dividends from corporations having at least 75 percent of their property subject to the Tennessee ad valorem tax are taxed at 4 percent.
Utah.....	First \$1,000.....	2
	\$1,001-\$2,000.....	3		
	\$2,001-\$3,000.....	4		
	\$3,001-\$4,000.....	5		
	\$4,001-\$5,000.....	6		
	Over \$5,000.....	6.5		

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Vermont ^{3/}	First \$1,000.....	2	The rates are subject to reduction if there is sufficient surplus in the general fund.
	\$1,001-\$3,000.....	4		
	\$3,001-\$5,000.....	6		
	Over \$5,000.....	7.5		
Virginia.....	First \$3,000.....	2
	\$3,001-\$5,000.....	3		
	Over \$5,000.....	5		
W. Virginia...	First \$2,000.....	1.2	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large.
	\$2,001-\$4,000.....	1.3		
	\$4,001-\$6,000.....	1.6		
	\$6,001-\$8,000.....	1.8		
	\$8,001-\$10,000....	2.0		
	\$10,001-\$12,000...	2.3		
	\$12,001-\$14,000...	2.6		
	\$14,001-\$16,000...	2.8		
	\$16,001-\$18,000...	3.0		
	\$18,001-\$20,000...	3.1		
	\$20,001-\$22,000...	3.4		
	\$22,001-\$26,000...	3.5		
	\$26,001-\$32,000...	3.7		
	\$32,001-\$38,000...	3.9		
	\$38,001-\$44,000...	4.1		
	\$44,001-\$50,000...	4.3		
	\$50,001-\$60,000...	4.5		
	\$60,001-\$70,000...	4.7		
	\$70,001-\$80,000...	4.9		
\$80,001-\$90,000...	5.0			
\$90,001-\$100,000..	5.2			
\$100,001-\$150,000.	5.3			
\$150,001-\$200,000.	5.4			
Over \$200,000.....	5.5			
Wisconsin ^{3/} ...	First \$1,000.....	2.7	A property tax credit is allowed for senior citizen homestead relief. See table 53A.
	\$1,001-\$2,000.....	2.95		
	\$2,001-\$3,000.....	3.2		
	\$3,001-\$4,000.....	4.2		
	\$4,001-\$5,000.....	4.7		
	\$5,001-\$6,000.....	5.2		
	\$6,001-\$7,000.....	5.7		
	\$7,001-\$8,000.....	6.7		
	\$8,001-\$9,000.....	7.2		
	\$9,001-\$10,000....	7.7		
	\$10,001-\$11,000...	8.2		
	\$11,001-\$12,000...	8.7		
	\$12,001-\$13,000...	9.2		
	\$13,001-\$14,000...	9.7		
Over \$14,000.....	10.0			

See footnotes at the end of table.

TABLE 53. --STATE INDIVIDUAL INCOME TAXES: RATES, JANUARY 1, 1967 (Concl'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Washington, D.C.	First \$2,000.....	2.5	Income from unincorporated business is taxed at 5 percent.
	\$2,001-\$4,000.....	3		
	\$4,001-\$6,000.....	3.5		
	\$6,001-\$8,000.....	4		
	\$8,001-\$10,000.....	4.5		
	Over \$10,000.....	5		

- 1/ Community property State in which, in general, 1/2 the community income is taxable to each spouse.
- 2/ Limited to \$300 for single persons and \$600 for married persons filing joint returns.
- 3/ Allows deduction of State individual income tax itself in computing State tax liability.
- 4/ New income tax goes into effect on January 1, 1967 if approved by the electorate at the general election in November 1966. DEFEATED.
- 5/ Limited to \$500 per taxpayer.

TABLE 53 A. --STATE USE OF POSITIVE AND NEGATIVE PERSONAL INCOME TAX CREDITS TO MINIMIZE OR OFFSET THE REGRESSIVITY OF SALES AND PROPERTY TAXES^{1/}

State	Type of credit	Year adopted	Amount of credit	Legal citation	Administrative procedure
Colorado	For sales tax paid on food.	1965 ^{2/}	\$7 per personal exemption (exclusive of age and blindness)	Chap. 138, Art. 1, (secs. 138-1-18 & 138-1-19 added by H.B. 1119, laws 1965, effective 6/1/65)	Credit to be claimed on income tax returns. For resident individuals without taxable income a refund will be granted on such forms or returns for refund as prescribed by the Director of Revenue.
Hawaii	For consumer-type taxes.	1965 ^{3/}	Varies, based on income ^{4/}	Chap. 121 (Secs. 121-12-1 & 121-12-2 added by Act 155 laws 1965)	The Director of Taxation shall prepare and prescribe the appropriate form or forms to be used by taxpayers in filing claims for tax credits. The form shall be made an integral part of the individual net income tax return. In the event the sales tax credits exceed the amount of the income tax payment due, the excess of credits over payments due shall be refunded to the taxpayer.
Indiana	For sales tax paid on food and prescription drugs.	1963 ^{5/}	\$6 per personal exemption (exclusive of age and blindness)	Chap. 50 (Chap. 30, Sec. 6d added by H.B. 1226, laws 1963, 1st sp. sess., effective 4/20/63)	Credit to be claimed on income tax returns. If an individual is not otherwise required to file a return, he may obtain a refund by filing a return, completing such return insofar as may be applicable, and claiming such refund.
Massachusetts	For consumer-type taxes	1966 ^{7/}	\$4 for taxpayer, \$4 for spouse, if any, and \$8 for each qualified dependent ^{8/}	Chap. 62 (sec. 6b added by ch. 14, Acts 1966)	Same as Indiana.
Wisconsin	For senior citizen homestead tax relief	1963 ^{6/}	Varies, based on income and amount of property tax or rental payment	Chap. 71 (Sec. 7109(7) added by ch. 566 (A.B. 301) eff. 6/10/64. Ch. 580 (A.B.907) repealed & re-created Sec.71.09(7) effective Dec. 19,1964	Tax credit or refund to be claimed on income tax return. The Department of Taxation shall make available a separate schedule which shall call for the information necessary to administering this section and such schedule shall be attached to and filed with the Wisconsin income tax form. Cash refund granted if property tax credit exceeds state personal income tax due.

^{1/} If a taxpayer has no state personal income tax liability or a tax liability insufficient to absorb the entire credit (a negative tax credit situation) he is entitled to the appropriate cash refund. If the taxpayer's state personal liability is equal to or greater than the tax credit, his state personal income tax liability is reduced by the amount of the credit (a positive tax credit situation). ^{2/} For the first taxable year ending after 6/1/65 and before 1/1/66 the amount of the credit shall be reduced by one-half. ^{3/} Applicable to individual net income tax returns filed in 1966 for income earned during C.Y. 1965 and thereafter. ^{4/} The credits for consumer-type taxes are based on "modified adjusted gross income" (regular taxable income plus exempt income such as Social Security benefits, life insurance proceeds, etc.) and range from \$18 per qualified exemption for taxpayers having a modified adjusted gross income of less than \$1,100 to 45¢ per exemption where such income is \$6,300 or more. ^{5/} Applicable only to taxable years beginning on or after 1/1/64. ^{6/} Applicable to taxes due on 1964 income and thereafter. ^{7/} Applicable to taxable years beginning on or after 1/1/66. ^{8/} Credits are only allowed if total taxable income of taxpayer and spouse, if any, does not exceed \$5,000 for the taxable year.

TABLE 54. --STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND OPTIONAL TAX TABLE, JANUARY 1, 1967

State	Size of standard deduction				Optional tax table
	Percent ^{1/}	Maximum			
		Single	Separate return	Married Joint return	
Alabama.....	*10	\$1,000	\$1,000	\$1,000	x
Alaska.....	10	1,000	500	1,000	x
Arizona.....	10	500	500	1,000	x
Arkansas.....	10	1,000	500	1,000	.....
California.....	10	500	500	1,000	x
Colorado.....	*10	1,000	500	1,000	x
Delaware ^{2/}	*10	500	500	1,000	.....
Georgia.....	10	1,000	500	1,000	.....
Hawaii.....	10	1,000	500	1,000	x
Idaho ^{3/}	*10	1,000	500	1,000	.....
Indiana.....	.....	.....	.....	.....	.....
Iowa.....	*5	250	250	250	x
Kansas.....	*10	400	400	400	x
Kentucky ^{4/}	*	500	500	500	x
Louisiana.....	*10	1,000	500	1,000	.....
Maryland.....	10	500	500	1,000	x
Massachusetts.....	.....	.....	.....	.....	x
Minnesota.....	*10	1,000	1,000	1,000	x
Mississippi.....	10	500	500	1,000	.....
Missouri.....	*5	500	500	500	x
Montana.....	10	500	500	1,000	.....
Nebraska.....	10	1,000	500	1,000	.....
New Jersey.....	10	1,000	1,000	1,000	.....
New Mexico.....	10	1,000	500	1,000	.....
New York.....	10	1,000	6/	1,000	x
North Carolina.....	10	500	500	7/	.....
North Dakota.....	*5	500	500	500	.....
Oklahoma.....	*10	1,000	500	1,000	x
Oregon.....	*5	250	250	500	x
South Carolina.....	10	500	500	1,000	x
Utah.....	*10	1,000	500	1,000	.....
Vermont.....	10	1,000	500	1,000	x
Virginia.....	5	500	250	500	.....
West Virginia.....	10	1,000	6/	1,000	x
Wisconsin ^{3/}	10	1,000	500	1,000	.....
Dist. of Columbia.....	10	1,000	500	1,000	x

Note: Excludes New Hampshire and Tennessee where the tax applies to interest and dividends only. * The standard deduction is allowed in addition to deduction of Federal income taxes. + Nebraska income tax DEFEATED in November 1966 election.

^{1/} Amount of standard deduction is generally based on gross income after business expenses. The detailed provisions vary. ^{2/} In lieu of all other deductions except Federal income taxes up to \$300 for individuals and \$600 for married couples filing joint return. ^{3/} Standard minimum deduction of \$300. ^{4/} In lieu of other deductions except Federal income taxes, a standard deduction of \$500 may be taken if adjusted gross income is at least \$8,000. If adjusted gross income is less than \$8,000, taxpayers may use optional tax table. ^{5/} Subject to referendum. ^{6/} The \$1,000 standard deduction allowed a married couple may be taken by either or divided between them in such proportion as they may elect. ^{7/} An additional \$500 is allowed a married woman with separate income; joint returns are not permitted.

TABLE 55. --STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, JANUARY 1, 1967

State	Filing date (calendar year returns)	Use of Federal tax base	Agreements for Federal- State cooper- ative use of returns	Withholding			Credit allowed for income taxes paid other States		
				Required	Year adopted	Periodicity of employer returns	Resident (a)	Non- residents (b)	Reciprocity required
Alabama.....	April 15	—	—	x	1956	Quarterly	x	—	—
Alaska.....	April 15	x	—	x	1949	do	—	—	—
Arizona.....	April 15	—	x	x	1954	do	x	x	(a) —, (b) x ¹ /
Arkansas.....	May 15	—	x	x	1966	do	x	x	x ¹
California.....	April 15	—	x	2/	—	Annually 2/	x	x	x ¹
Colorado.....	April 15	—	x	x	1954	Quarterly	x	—	—
Delaware.....	April 30	—	x	x	1949	do	x	—	—
Dist. of Col.....	April 15	—	x	x	1956	do	x ³ /	—	—
Georgia.....	April 15	—	—	x	1960	do	x	—	—
Hawaii.....	April 20	x	x	x	1957	Monthly 4/	x	—	x ¹ /
Idaho.....	April 15	x	x	x	1955	Quarterly	x	x	x ¹ /
Indiana.....	April 15	x	x	x	1963	do	x	x	(a) —, (b) x
Iowa.....	April 30	x	x	x	1966	do	x	—	—
Kansas.....	April 15	—	x	x	1966	do	x ⁵	—	—
Kentucky.....	April 15	x	x	x	1954	do 6/	x	—	x ¹ /
Louisiana.....	May 15	—	—	x	1961	do 7/	x	—	—
Maryland.....	April 15	—	x	x	1955	do	x	x	x ¹ /
Massachusetts.....	April 15	—	x	x	1959	do 8/	x ⁹ /	—	—
Minnesota.....	April 15	x	x	x	1961	do	x	—	—
Mississippi.....	April 15	—	x	—	—	—	x	—	—
Missouri.....	April 15	—	x	x	1961	do	x	—	—
Montana.....	April 15	x	x	x	1955	do 10/	x	x	—
Nebraska.....	April 15	x	x	x	1967	do	x	x	(a) —, (b) x
New Hampshire.....	May 1	—	x	—	—	—	—	—	—
New Jersey.....	April 15	x	x	x	1961	do	x	x	—
New Mexico.....	April 15	x	—	x	1961	Monthly	x	x	(a) —, (b) x
New York.....	April 15	x	x	x	1959	do	x	x	—
North Carolina.....	April 15	—	x	x	1959	Quarterly	x	x	—
North Dakota.....	April 15	x	x	—	—	—	x	x	—
Oklahoma.....	April 15	—	x	x	1961	do	x	x ¹³ /	—
Oregon.....	April 15	—	x	x	1948	do 6/	x	—	x ¹ /

See footnotes at the end of table.

TABLE 55. --STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, JANUARY 1, 1967 (Concl'd)

State	Filing date (calendar year returns)	Use of Federal tax base	Agreements for Federal- State cooper- ative use of returns	Withholding			Credit allowed for income taxes paid other States		
				Required	Year adopted	Periodicity of employer returns	Resident (a)	Non- residents (b)	Reciprocity required
South Carolina	April 15	—	x	x	1959	do	x	—	—
Tennessee.....	April 15	—	x	—	—	—	—	—	—
Utah.....	April 15	—	x	x	1959	do	x	—	—
Vermont.....	April 15	x	x	x	1951	do <u>14/</u>	x	x	x ^{1/}
Virginia.....	May 1	—	x	x	1963	do	x	x	x ^{1/}
W. Virginia....	April 15	x	x	x	1961	do <u>15/</u>	x	x	x ^{1/}
Wisconsin.....	April 15	x	x	x	1962	do	x	—	—

x denotes "yes"; — denotes "no" or "not applicable."

1 Some reciprocity provisions are negative in effect--credit is given if the other State does not give credit.

2 Withholding applies to nonresidents only.

3 For income and intangibles taxes required to be paid a State as a domiciliary.

4 The Director of Taxation may permit employers withholding not more than \$200 annually to make returns and payments on a quarterly basis.

5 Deductions limited.

6 Except that employers withholding income taxes amounting to \$100 or more per month are required to remit withheld income taxes on or before the 15th of the following month.

7 At the request of the employer, the Collector of Revenue may permit a withholding tax return to be submitted and the tax to be paid on a monthly basis.

8 Except that returns and payment of taxes withheld by any employer who can reasonably expect that taxes withheld will exceed \$600 for the calendar year are due monthly.

9 Limited to taxes paid on professional or business income.

10 If total quarterly taxes withheld are less than \$10, an employer may make an annual return.

11 New income tax goes into effect on January 1, 1967 if approved by the electorate at the general election in November, 1966. DEFEATED.

12 N. Y. residents are allowed a credit against the tax by New York.

13 Limited to taxes paid on compensation for personal services.

14 Except that where the amount withheld is at least \$200 per calendar month or exceeds \$600 per calendar quarter, employers are required to report monthly.

15 The Tax Commission may by regulation provide for returns and payment on the 15th day of each month for employers withholding taxes of \$100 or more for the preceding calendar month.

TABLE 59. --MUNICIPAL INCOME TAXES, RATES AND COLLECTIONS

(Dollar amounts in thousands)

State and Municipality	Rate January 1, 1967 (percent)	Municipal tax collections, 1964-65 (Cities with over 50,000 population in 1960)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
<u>Alabama:</u>				
Gadsden	2.0	\$ 3,699	\$ 1,895	51.2
<u>Kentucky:</u>				
Berea	1.0	xxx	xxx	xxx
Catlettsburg	1.0	xxx	xxx	xxx
Covington	1.5	2,742	773	28.2
Flemingsburg	0.5	xxx	xxx	xxx
Frankfort	1.0	xxx	xxx	xxx
Hopkinsville	1.0	xxx	xxx	xxx
Lexington	1.5	6,186	3,166	51.2
Louisville	1.25	25,556	12,794	50.1
Jefferson County ^{1/}	1.75	xxx	xxx	xxx
Ludlow	1.0	xxx	xxx	xxx
Mayfield	0.67	xxx	xxx	xxx
Maysville	1.0	xxx	xxx	xxx
Newport	2.0	xxx	xxx	xxx
Owensboro	1.0	xxx	xxx	xxx
Paducah	1.0	xxx	xxx	xxx
Pikeville	1.0	xxx	xxx	xxx
Princeton	1.0	xxx	xxx	xxx
<u>Maryland:</u>				
Baltimore City	1.0 ^{2/}	134,677	3/	3/
Montgomery County	1.0	xxx	xxx	xxx
Caroline County	1.0	xxx	xxx	xxx
Howard County	1.0	xxx	xxx	xxx
<u>Michigan:</u>				
Detroit	4/	160,428	43,996	27.4
Flint	4/	11,470	2,269 ^{3/}	19.8
Highland Park	4/	xxx	xxx	xxx
Hamtramck	4/	xxx	xxx	xxx
Lapeer	4/	xxx	xxx	xxx
Saginaw	4/	4,666	3/	3/
<u>Missouri:</u>				
Kansas City	0.5	40,154	8,992	22.4
St. Louis	1.0	75,890	24,145	31.8
<u>New York:</u>				
New York City	0.4-2.0 ^{6/}	2,225,120	3/	3/
<u>Ohio:</u>				
Cities, 50,000 population and over--				
Akron	1.0	19,748	8,803	44.6
Canton	1.0	5,082	3,585	70.5
Cincinnati	1.0	43,681	16,453	37.7
Columbus	1.0	21,459	14,747	68.7
Dayton	1.0	18,586	8,887	47.8
Hamilton	1.0	2,598	1,314	50.6
Lima	0.75	1,715	1,056	61.6
Springfield	1.0	3,443	2,286	66.4
Toledo	1.0	17,972	9,780	54.4
Warren	1.0	2,565	1,883	73.4
Youngstown	1.0	8,150	4,179	51.3
94 cities and villages (with less than 50,000 population)	0.25-1.0	xxx	xxx	xxx

See footnotes at the end of table.

TABLE 59. --MUNICIPAL INCOME TAXES, RATES AND COLLECTIONS (Concl'd)

(Dollar amounts in thousands)

State and Municipality	Rate January 1, 1967 (percent)	Municipal tax collections, 1964-65 (Cities with over 50,000 population in 1960)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
<u>Pennsylvania:</u>				
Cities, 50,000 population and over--				
Allentown	1.0 ⁷ / ₈ /	\$ 4,704	\$ 1,116	23.7
Altoona	1.0 ⁸ / ₈ /	2,257	462	20.5
Bethlehem	1.0 ⁷ / ₉ /	3,613	860	23.8
Chester	1.0 ⁷ / ₉ /	2,305	<u>3</u> /	<u>3</u> /
Erie	1.0 ⁷ / ₉ /	5,873	1,139	19.4
Harrisburg	1.0 ⁸ / ₈ /	3,355	<u>3</u> /	<u>3</u> /
Johnstown	1.0 ⁸ / ₈ /	2,120	362	17.1
Lancaster	0.5 ¹⁰ / ₈ /	2,051	473	23.1
Penn Hills Township	1.0 ⁸ / ₉ /	1,464	576	39.3
Philadelphia	2.0 ⁸ / ₈ /	210,881	85,967	40.8
Pittsburgh	1.0 ⁸ / ₇ /	49,535	9,817	19.8
Scranton	0.5 ⁷ / ₇ /	4,149	668	16.1
York	1.0 ⁷ / ₇ /	1,925	<u>3</u> /	<u>3</u> /
Approx. 30 other cities, 450 boroughs, 430 townships, and 1,070 school districts.	0.25-1.5 ¹¹ / ₁₁ /	xxx	xxx	xxx

Note: Excludes Washington, D. C. which has a graduated net income tax that is more closely akin to a State tax than to the municipal income taxes (see table 53).

"xxx" Signifies cities under 50,000 population.

- 1/ A taxpayer subject to the 1.25 percent tax imposed by the City of Louisville may credit this tax against the 1.75 percent tax levied by Jefferson County.
- 2/ The rate for residents is 1.0 percent, nonresidents 0.5 percent.
- 3/ Tax went into effect after reporting period.
- 4/ Under the Michigan "Uniform City Income Tax Act," the prescribed rates are 1.0 percent for residents and 0.5 percent for nonresidents. A resident is allowed credit for taxes paid to another city as a nonresident.
- 5/ Partial year collections. The Flint tax was repealed on July 21, 1964 and re-enacted, effective January 1, 1965, under the Michigan "Uniform City Income Tax Act." Data are for fiscal year ending June 30, 1965.
- 6/ New York City residents' rate ranges from 0.4 percent on taxable income of less than \$1,000 to 2.0 percent on taxable income in excess of \$30,000. An earnings tax of 0.25 percent of wages or 3/8 of 1 percent on net earnings from self-employment, not to exceed that which would be due if taxpayer were a resident, is levied against nonresidents.
- 7/ The school district rate is the same as the municipal rate.
- 8/ The school district rate is 0.5 percent.
- 9/ There is no school district income tax.
- 10/ The school district rate is 1.0 percent.
- 11/ Enabling act maximum rate is 1.0 percent but the Township of German (1.5 percent) and Borough of Westover (1.25 percent) levy higher rates as distressed school districts by authority of Sec. 649 Public School Code. A separate enabling act applies to Philadelphia.

TABLE 62. --STATE CORPORATION INCOME TAX RATES, JANUARY 1, 1967

State	Rate (percent)	Federal tax deductible ^{1/}	Related provisions
Alabama.....	..... 5	x	
Alaska.....	First \$25,000..... 5.4	—	
	Over \$25,000..... 9.36		
Arizona ^{2/}	First \$1,000..... 1.3	x	
	\$1,001-\$2,000..... 2.6		
	\$2,001-\$3,000..... 3.3		
	\$3,001-\$4,000..... 4.0		
	\$4,001-\$5,000..... 4.6		
	\$5,001-\$6,000..... 5.9		
	Over \$6,000..... 6.6		
Arkansas.....	First \$3,000..... 1	—	
	\$3,001-\$6,000..... 2		
	\$6,001-\$11,000..... 3		
	\$11,001-\$25,000..... 4		
	Over \$25,000..... 5		
California.....	..... 5.5	—	Minimum tax: \$100.
Colorado.....	..... 5	—	
Connecticut ^{2/}.....	..... 5.25	—	If tax yield is greater, ² 5/8 mills per dollar of capital employed in Connecticut. Minimum tax: \$30.
Delaware.....	..... 5	—	
Georgia.....	..... 5	—	
Hawaii ^{2/}	First \$25,000..... 5.85	—	Capital gains entitled to alternative tax treatment are taxed at 2 3/4 percent.
	Over \$25,000..... 6.435		
Idaho.....	..... 6	—	A \$10 filing fee is imposed.
Indiana.....	..... 2	—	
Iowa.....	..... 4	x	
Kansas.....	..... 4.5	x	
Kentucky.....	First \$25,000..... 5	x	
	Over \$25,000..... 7		
Louisiana.....	..... 4	x	A specific exemption of \$3,000, prorated according to the proportion of total net income taxable in Louisiana, is allowed against net income.
Maryland.....	..... 5	—	Domestic corporations are allowed credit for franchise taxes in excess of \$25.
Massachusetts ^{2/}.....	..... 6.765	—	Includes the basic 2.5 percent rate, a temporary additional tax of 3 percent, a permanent surtax of 3 percent of tax, and a temporary surtax of 20 percent of tax. All corporations pay additional \$6.15 tax (including surtaxes) on each \$1,000 of taxable corporate excess or on taxable Massachusetts tangibles, whichever is greater. Minimum tax, the greatest of: (1) 1/20 of 1 percent of the fair value of capital stock, plus 3 percent of allocable income; or (2) 1/20 of 1 percent of allocable gross receipts, plus 3 percent of allocable income; or (3) \$25 each plus the 23 percent total surtaxes.

See footnotes at the end of table.

TABLE 62. --STATE CORPORATION INCOME TAX RATES, JANUARY 1, 1967 (Cont'd)

State	Rate (percent)	Federal tax deduc- tible ^{1/}	Related provisions
Minnesota.....	..... 7.5 ^{2/}	x	A credit of \$500, deductible from net income, is allowed each corporation. Minimum tax: \$10.
Mississippi.....	First \$5,000..... 2 Over \$5,000..... 3	—	
Missouri.....	..... 2	x	
Montana.....	..... 5.25	—	Minimum tax: \$10.
Nebraska.....	Taxed on net income (federal taxable income under the Internal Revenue Code as of Jan. 1, 1965) at a flat rate to be determined by the State Board of Equalization and Assessment by Sept. 1 of each year. ^{4/}		.....
New Jersey.....	..... 3.25	—	All corporations pay additional tax on net worth.
New Mexico ^{2/}.....	..... 3	x	
New York.....	5.5 percent plus tax of 1/2 mill per \$1 of allocated subsidiary capital.	—	Corporations are subject to the 5 1/2 percent tax on net income or a tax on 3 alternative bases, whichever is greatest. The alternative taxes are: (1) 1 mill on each dollar of business and investment capital; or (2) 5 1/2 percent of 30 percent of net income plus compensation paid to officers and holders of more than 5 percent of capital stock, less \$15,000 and any net loss; or (3) \$25, whichever is greatest plus the tax on allocated subsidiary capital.
North Carolina.....	..... 6	—	
North Dakota.....	First \$3,000..... 3 \$3,001-\$8,000..... 4 \$8,001-\$15,000.... 5 Over \$15,000..... 6	x	
Oklahoma ^{2/}.....	..... 4	x	
Oregon.....	..... 6 ^{5/}	—	Manufacturers may claim an offset of up to one-third of the tax for Oregon personal property taxes paid on raw materials, goods in process, and finished products. Minimum tax: \$10.
Pennsylvania ^{2/}.....	..... 6	—	
Rhode Island.....	..... 6	—	Alternative tax: 40 cents per \$100 on corporate excess, if tax yield is greater. Manufacturers pay 10% surtax.

See footnotes at the end of table.

TABLE 62. --STATE CORPORATION INCOME TAX RATES, JANUARY 1, 1967 (Concl'd)

State	Rate (percent)	Federal tax deductible ^{1/}	Related provisions
South Carolina.....	..... 5	—	Corporations are subject to 6 percent tax or a tax of 1/20 of 1 percent of the value of tangible property within the State, whichever is greater. Minimum tax: \$10.
Tennessee ^{2/}.....	..... 4	—	
Utah.....	..... 6	x	
Vermont ^{2/}.....	..... 5	—	Subject to reduction if there is sufficient surplus in general fund. Minimum tax: \$25.
Virginia.....	..... 5	—	
Wisconsin ^{2/}	First \$1,000..... 2 \$1,001-\$2,000..... 2.5 \$2,001-\$3,000..... 3 \$3,001-\$4,000..... 4 \$4,001-\$5,000..... 5 \$5,001-\$6,000..... 6 Over \$6,000..... 7	x ^{6/}	
Dist. of Col.....	..... 5	—	

x Denotes "yes";
— Denotes "no."

^{1/} In general, each State which permits the deduction of Federal income taxes limits such deduction to taxes paid on that part of income subject to its own income tax.

^{2/} Allows deduction of State corporation income tax itself in computing State tax liability.

^{3/} Bank rate is 9.5%.

^{4/} Effective January 1, 1967 if approved by electorate at the general election in Nov. 1966.
DEFEATED.

^{5/} Rate on banks and financial institutions is 8%.

^{6/} Limited to 10 percent of net income before Federal tax.

TABLE 66. --TYPES OF STATE DEATH TAXES, JANUARY 1, 1967

Type of tax	State
"Pickup" tax only.....(4)	Alabama, Arkansas, Florida, Georgia.
Estate tax only.....(3)	Mississippi, North Dakota, Utah.
Estate tax and "pickup" tax.....(4)	Arizona, New York, Oklahoma, S. Carolina.
Inheritance tax only.....(2)	South Dakota, West Virginia.
Inheritance tax and "pickup" tax.....(35)	Alaska, California, ^{1/} Colorado, ^{1/} Connecticut, Delaware, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, ^{2/} Maine, Maryland, Massachusetts, Michigan, Minnesota, ^{1/} Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Carolina, ^{1/} Ohio, Pennsylvania, Tennessee, ^{1/} Texas, Vermont, Virginia, ^{1/} Washington, ^{1/} Wisconsin, ^{1/} Wyoming.
Estate tax and inheritance tax.....(1)	Oregon. ^{1/}
Inheritance, estate and "pickup" taxes(1)	Rhode Island. ^{1/}
No tax.....(1)	Nevada.

^{1/} Also has gift tax (12).

TABLE 67. --STATE ESTATE TAX RATES AND EXEMPTIONS, JANUARY 1, 1967^{1/}

State	Rates	Maximum rate applies above	Exemption
Alabama.....	80 percent of 1926 Federal rates	\$10,000,000	\$100,000
Arizona ^{2/}	4/5 of 1-16 percent.....	10,000,000	100,000
Arkansas.....	80 percent of 1926 Federal rates	10,000,000	100,000
Florida.....	80 percent of 1926 Federal rates	10,000,000	100,000
Georgia.....	80 percent of 1926 Federal rates	10,000,000	100,000
Mississippi.....	80 percent of 1926 Federal rates	10,000,000	60,000
New York ^{2/}	2-21 percent.....	10,100,000	^{3/}
North Dakota.....	2-23 percent.....	1,500,000	^{4/}
Oklahoma ^{2/}	1-10 percent.....	10,000,000	15,000
Oregon.....	1-10 percent.....	500,000	15,000
Rhode Island ^{2/}	1 percent.....	^{5/}	10,000
South Carolina.....	4-6 percent.....	100,000	60,000
Utah.....	3-10 percent.....	125,000	10,000

^{1/} Excludes States shown in table 68 which, in addition to their inheritance taxes levy an estate tax to assure full absorption of the 80-percent Federal credit.

^{2/} An additional estate tax is imposed to assure full absorption of the 80-percent Federal credit.

^{3/} \$20,000 of transfers to spouse and \$5,000 to each lineal ascendant and descendant and to other specified relatives are exempt and deductible from first bracket.

^{4/} Exemption for spouse is \$20,000 or 50 percent of adjusted gross estate, for minor child, \$5,000, for lineal ancestor or descendants, \$2,000.

^{5/} Entire estate above exemption.

TABLE 68.—State Inheritance Tax Rates and Exemptions, for Selected Categories of Heirs,
January 1, 1967

State 1	Exemptions						Rates (percent)				In case of spouse	
	Widow	Minor child	Adult child	Brother or sister	Other than relative	Spouse or minor child	Adult child	Brother or sister	Other than relative	Size of first bracket	Level at which top rate applies	
Alabama 2	\$10,000	\$10,000	\$10,000	\$1,000	None	1-3-5	3-10-5	5-17-5	\$15,000	\$100,000		
Alaska 2												
Arizona 2												
Arkansas 2												
California 3 4	5,000	12,000	5,000	2,000	\$50	2-10	6-18	10-24	25,000	500,000		
Colorado	20,000	10,000	10,000	2,000	\$500	2-8	3-10	7-16	50,000	500,000		
Connecticut 3 6 7	50,000	10,000	10,000	3,000	500	8 3-8	4-10	8-14	150,000	1,000,000		
Delaware 3	20,000	3,000	3,000	1,000	None	1-4	2-5	5-8	30,000	200,000		
District of Columbia 3	5,000	5,000	5,000	2,000	1,000	1-5	3-10	5-15	50,000	1,000,000		
Florida 2												
Georgia 2	20,000	5,000	5,000	500	500	8 2-6	3-5-9	3-5-9	15,000	250,000		
Hawaii	10,000	10,000	4,000	1,000	None	2-15	4-20	8-30	25,000	500,000		
Idaho 4	20,000	20,000	20,000	10,000	100	2-14	2-14	10-30	20,000	500,000		
Illinois	15,000	5,000	2,000	500	100	1-10	5-15	7-20	25,000	1,500,000		
Indiana 3												
Iowa	40,000	15,000	15,000	\$ None	\$ None	1-8	5-10	10-15	10,000	300,000		
Kansas	75,000	15,000	5,000	1,000	1,000	8 0.5-2.5	3-12.5	10-15	25,000	500,000		
Kentucky	10,000	10,000	5,000	1,000	500	2-10	4-16	6-16	20,000	500,000		
Louisiana 3 4	5,000	5,000	5,000	1,000	500	2-3	5-7	5-10	25,000	25,000		
Maine	15,000	10,000	10,000	500	500	2-6	8-12	12-18	50,000	250,000		
Maryland 5	150	150	150	150	150	1	7 1/2	7 1/2	(10)	(10)		
Massachusetts 6 11	10,000	10,000	10,000	1,000	1,000	1-9	4-15	6-15	10,000	1,000,000		
Michigan 8 12	30,000	5,000	5,000	5,000	None	2-8	2-8	10-15	50,000	750,000		
Minnesota 2	30,000	15,000	6,000	1,500	500	1.5-10	6-25	8-30	25,000	1,000,000		
Mississippi 2												
Missouri	20,000	5,000	5,000	500	\$ 100	1-6	3-18	5-30	20,000	400,000		
Montana 3	17,500	2,000	2,000	500	None	2-8	4-16	8-32	25,000	100,000		
Nebaska 3	10,000	10,000	10,000	10,000	500	(13) 1	(13) 1	6-18	(10)	(10)		
Nevada	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)		
New Hampshire	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)		
New Jersey 3	5,000	5,000	5,000	5,000	\$ 500	1-16	11-16	15-16	10,000	3,200,000		
New Mexico 4 6	10,000	10,000	10,000	10,000	500	1	5	5	(10)	(10)		
New York 2												
North Carolina	10,000	5,000	2,000	None	None	1-12	4-16	8-17	10,000	3,000,000		
North Dakota 2												
Ohio 3	10,000	10,000	7,000	1,000	None	1-5	6-9	8-11	25,000	200,000		
Oklahoma 2	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)		
Oregon 3 14	1,000	15 None	16 None	None	500	2	1-15	4-20	(18)	(13)		
Pennsylvania	10,000	10,000	10,000	5,000	1,000	2-9	3-10	8-15	(10)	(10)		
Rhode Island 3 14												
South Dakota 3 5	15,000	10,000	10,000	500	100	1-4	3-12	5-20	15,000	100,000		
South Carolina 2	10,000	10,000	10,000	1,000	1,000	1-7	5-15	5-15	25,000	500,000		
Tennessee 3 6	25,000	25,000	25,000	10,000	500	1-6	3-10	5-20	50,000	1,000,000		
Texas 3 4												
Utah 3												

TABLE 68.—State Inheritance Tax Rates and Exemptions, for Selected Categories of Heirs, (Concl'd)
January 1, 1967

State 1	Exemptions					Rates (percent)				In case of spouse	
	Widow	Minor child	Adult child	Brother or sister	Other than relative	Spouse or minor child	Adult child	Brother or sister	Other than relative	Size of first bracket	Level at which top rate applies
Vermont 2.....	15,000	15,000	15,000	15,000	None	2-6	2-6	2-6	12	25,000	250,000
Virginia 8.....	5,000	5,000	5,000	7,000	1,000	1-5	1-5	5-15	5-15	50,000	1,000,000
Washington 3, 4.....	16	16	16	6	None	1-10	1-10	10-25	10-25	25,000	500,000
West Virginia 3, 4.....	15,000	5,000	5,000	None	None	3-13	3-13	10-30	10-30	50,000	1,000,000
Wisconsin 3, 17.....	15,000	2,000	2,000	500	100	2-10	2-10	8-40	8-40	25,000	500,000
Wyoming.....	10,000	10,000	10,000	10,000	None	2	2	6	6	(10)	(10)

1 All States, except those designated by asterisk (*), impose also an estate tax to assure full absorption of the 80-percent Federal credit.
 2 Imposes only estate tax. See table 67.
 3 Exemptions are deductible from the first bracket.
 4 Community property passing to the surviving spouse is not taxable.
 5 No exemption is allowed if beneficiary's share exceeds the amount shown in the exemption column, but no tax shall reduce the value of the amounts shown in the exemption column. In Maryland, it is the practice to allow a family allowance of \$450 to a widow, if there are infant children, and \$225 if there are no infant children, although there is no provision for such deductions in the statute.
 6 The exemption shown is the total exemption for all beneficiaries falling into the particular class and is shared by them proportionately.
 7 An additional 30-percent surtax is imposed.
 8 Rate shown is for spouse only. A minor child is taxed at the rates applying to an adult child.
 9 Estates of less than \$1,000 after deduction of debts are not taxable.
 10 Entire share.
 11 Additional taxes, equal to 25 percent of the inheritance tax, are also imposed.
 12 Transfers of real property to class I beneficiaries are taxed at 3/4 of the indicated tax rates.
 13 No tax imposed.
 14 Imposes also an estate tax. See table 67.
 15 In the absence of a spouse, the children may claim the \$1,000 exemption.
 16 An additional \$5,000 exemption is allowed to the class as a whole.
 17 These rates are subject to the limitation that the total tax may not exceed 15 percent of the beneficiary's share. An additional tax equal to 50 percent of the inheritance tax is also imposed.

TABLE 69.—State Gift Tax Rates and Exemptions, for Selected Categories of Donees,
January 1, 1967

State	Donor's lifetime exemption					Rates (percent)				Annual exclusion to each donee
	Wife	Minor child	Adult child	Brother or sister	Other than relative	Spouse or minor child	Adult child	Brother or sister	Other than relative	
California * 1 2	\$5,000	\$12,000	\$5,000	\$2,000	\$50	2-10	2-10	6-18	10-24	\$4,000.
Colorado *	20,000	10,000	10,000	2,000	500	2-8	2-8	3-10	7-16	\$3,000 spouse, child. \$1,500 brother, sister. \$1,000 other than relative.
Louisiana * 1		30,000				2-3	2-3	5-7	5-10	\$5,000 spouse, child. \$1,000 brother, sister. \$500 other than relative.
Minnesota * 2 3	10,000	10,000	5,000	1,000	250	1.5-10	2-10	6-25	8-30	\$3,000.
North Carolina *	4 25,000	(4)	(4)	None	None	1-12	1-12	4-16	8-17	\$3,000.
Oklahoma			None					1-10		\$3,000.
Oregon			15,000			1-10	1-10	2-25	5-30	\$5,000 spouse, child. \$3,000 brother, sister. \$1,000 other than relative.
Rhode Island	4 25,000	(4)	(4)	(4)	(4)			2-9		\$3,000.
Tennessee *			None			1-7	1-7	5-15	5-15	\$10,000 spouse, child. ⁵ \$5,000 brothers and sisters, others. ⁵
Virginia * 2			None			1-5	1-5	2-10	5-15	\$5,000 spouse, child. \$2,000 brother, sister. \$1,000 other than relative.
Washington * 1 3		6 10,000		6 1,000	None	9-8.1	9-8.1	2.7-18	9-22.5	\$5,000.
Wisconsin 2 7	15,000	2,000	2,000	None	None	2-10	2-10	4-20	8-40	\$1,000.

* Gift tax rates are the same as inheritance tax rates except in Washington where they are 90 percent of inheritance tax rates.

1 Half of community property transferred to surviving spouse is not taxable.

2 Exemptions or exclusions are deductible from the first bracket.

3 The following tax credits are allowed: wife, \$300; minor child, \$75; adult child, \$20; brother or sister, \$30; other than relative, \$20. The tax may not exceed 35 percent of the full value of the gift.

4 Only the \$25,000 lifetime exemption for all classes of donees combined.

5 Only 1 annual exclusion is allowed each class of donee. One class includes spouse, lineal ancestor or descendant; all others are in the other class. Exemptions are deductible from the first bracket.

6 Only 1 exemption allowed each class of donees. Spouse and lineal ancestors and descendants comprise 1 class; brothers and sisters another; all others, the 3d class.

7 In addition, an emergency tax is imposed equal to 30 percent of the tax computed at the rates shown. The total tax may not exceed 15 percent of the value of the gift.

TABLE 72.—Deductibility of Federal Estate Tax for Purposes of State Inheritance and Estate Taxes,
January 1, 1967

State	Federal estate tax deductible	State	Federal estate tax deductible
Alabama.....	—	Missouri.....	X
Alaska.....	X	Montana.....	X
Arizona.....	—	Nebraska.....	X
Arkansas.....	—	Nevada.....	(1)
California.....	—	New Hampshire.....	X
Colorado.....	—	New Jersey.....	—
Connecticut.....	—	New Mexico.....	—
Delaware.....	—	New York.....	—
District of Columbia.....	X	North Carolina.....	—
Florida.....	—	North Dakota.....	X
Georgia.....	—	Ohio.....	X
Hawaii.....	—	Oklahoma.....	—
Idaho.....	X	Oregon.....	—
Illinois.....	X	Pennsylvania.....	—
Indiana.....	—	Rhode Island.....	—
Iowa.....	X	South Carolina.....	X
Kansas.....	X	South Dakota.....	—
Kentucky.....	X	Tennessee.....	—
Louisiana.....	—	Texas.....	—
Maine.....	X	Utah.....	—
Maryland.....	X	Vermont.....	X
Massachusetts.....	X	Virginia.....	X
Michigan.....	—	Washington.....	—
Minnesota.....	X	West Virginia.....	X
Mississippi.....	—	Wisconsin.....	X
		Wyoming.....	X

X denotes "yes"; — denotes "no."

¹ No tax imposed.

TABLE 74. --STATE AND LOCAL AUTOMOTIVE TAXES, BY TYPE AND STATE, JANUARY 1, 1967

State	Highway-user taxes				Property and sales taxes applicable to motor vehicles			
	Motor fuels		Motor vehicle registration & operators licenses		Property taxes		Sales taxes	
	State	Local	State	Local	General	Special	General	
			State	Local	General	Special	General	
Alabama.....	x 5/	x 3/	x	—	x	—	x 4/	—
Alaska.....	x 5/	—	x	x	—	—	x 6/	—
Arizona.....	x	—	x	—	—	x	x 2/	—
Arkansas.....	x	—	x	x	—	—	x 4/	—
California.....	x	—	x	—	—	x 2/	x 4/	—
Colorado.....	x	—	x	—	—	x	x 4/	—
Connecticut.....	x	—	x	—	—	x	x	—
Delaware.....	x	—	x	—	—	—	x	—
District of Col.....	x	—	x	—	—	—	—	x
Florida.....	x	x	x	—	—	—	x	—
Georgia.....	x 5/	—	x	—	—	—	x	—
Hawaii.....	x 5/	x	—	x	—	—	x	—
Idaho.....	x 5/	—	x	—	—	—	x 4/	—
Illinois.....	x	—	x	x	—	—	x	—
Indiana.....	x	—	x	x	—	—	x	—
Iowa.....	x	—	x	—	—	—	x	—
Kansas.....	x	—	x	—	—	—	x	—
Kentucky.....	x	—	x	—	—	x 2/	x	—
Louisiana.....	x	—	x	—	—	—	x 4/	—
Maine.....	x	—	x	—	—	x	x	—
Maryland.....	x	—	x	—	—	—	—	x
Massachusetts.....	x 5/	—	x	—	—	x	x	—
Michigan.....	x	—	x	—	—	—	—	—
Minnesota.....	x 5/	—	x	—	—	—	—	—
Mississippi.....	x	x	x	x	—	—	x 4/	—
Missouri.....	x	x 8/	x	x	—	—	x	—
Montana.....	x	—	x	—	—	—	—	x
Nebraska.....	x	—	x	x	—	—	—	—
Nevada.....	x	x	x	—	—	x 2/	x	—
New Hampshire.....	x	—	x	—	—	x	—	—

See footnotes at the end of table.

TABLE 74. --STATE AND LOCAL AUTOMOTIVE TAXES, BY TYPE AND BY STATE, JANUARY 1, 1967 (Concl'd)

State	Highway-user taxes				State special taxes on motor carriers ^{1/}	Property and sales taxes applicable to motor vehicles			
	Motor fuels		Motor vehicle registration & operators' licenses			Property taxes		Sales taxes	
	State	local	State	Local		General	Special ^{2/}	General	Selective
New Jersey.....	x	—	x	—	x	—	—	x	—
New Mexico.....	x	x	x	—	x	—	—	—	x
New York.....	x ^{5/}	—	x	x	x	—	—	x ^{4/}	—
North Carolina.....	x	—	x	—	x	x	—	x	—
North Dakota.....	x	—	x	—	—	—	—	x	—
Ohio.....	x	—	x	—	x	—	—	x	—
Oklahoma.....	x	—	x	x	x	—	—	—	x
Oregon.....	x	—	x	—	x	—	—	—	—
Pennsylvania.....	x	—	x	—	x	—	—	x	—
Rhode Island.....	x	—	x	—	—	x	—	x	—
South Carolina.....	x	—	x	x	x	x	—	x	—
South Dakota.....	x	—	x	x	—	—	—	—	x
Tennessee.....	x	—	x	—	—	x	—	x ^{4/}	—
Texas.....	x	—	x	—	—	x	—	—	x
Utah.....	x	—	x	—	—	x	—	x ^{4/}	—
Vermont.....	x	—	x	—	—	—	—	—	x
Virginia.....	x	—	x	x	x	x	—	—	x
Washington.....	x	—	x	—	x	—	x ^{2/}	x	—
West Virginia.....	x	—	x	—	x	x	—	—	x
Wisconsin.....	x	—	x	—	—	—	—	x	—
Wyoming.....	x	x	x	x	x	—	x	x ^{4/}	—

A dash (—) signifies "none." ^{1/} Weight-distance, passenger-mile, and gross receipts taxes on motor carriers. Flat-rate registration fees on vehicles owned by motor carriers (based on weight or horsepower) and fees for certificates of convenience and necessity or permits to operate are imposed by all States. ^{2/} Ad valorem taxes imposed at a uniform statewide rate. Except in California, Kentucky, Nevada, and Washington, these taxes are locally administered; and, except in Kentucky, the proceeds are shared with local governments. ^{3/} In a few counties there are overlapping county and municipal gasoline taxes. ^{4/} Imposed by both State and local governments. ^{5/} Taxable also under State or local general sales taxes. ^{6/} Local general sales tax only. ^{7/} Municipalities (but no other local governments) can subject motor vehicles to general property taxation. ^{8/} Local gasoline taxes require two-thirds voter approval. To date, no city has submitted a proposed tax for voter approval.

TABLE 75. --STATE GASOLINE TAX RATES, JANUARY 1, 1967^{1/}

(Per gallon)

5¢	6¢	6 1/2¢	7¢	7 1/2¢	8¢
Hawaii ^{2/}	Colorado	Georgia	Alabama	Arkansas	Alaska
Illinois	Connecticut ^{3/}	Massachusetts	Arizona	Nebraska	
Kansas ^{1/}	Idaho	Oklahoma-	Calif-	Washington	
Missouri	Indiana	(6.58¢)	ornia		
Texas ^{1/}	Michigan	Vermont	Delaware		
Wyoming ^{1/}	Minnesota		Florida		
	Montana ^{1/}		Iowa ^{1/}		
	Nevada		Kentucky		
	N. Jersey		Louisiana		
	N. Mexico		Maine		
	N. York ^{1/}		Maryland		
	N. Dakota		Missis-		
	Oregon		sippi ^{1/}		
	S. Dakota ^{1/}		New		
	Utah		Hampshire		
			N. Carolina		
			Ohio		
			Pennsylvania		
			Rhode Island		
			S. Carolina ^{4/}		
			Tennessee ^{1/}		
			Virginia		
			Wisconsin		
			Dist. of Col.		
Total 6	..... 15	.....4	..... 22	.....3	..... 1

^{1/} In most States diesel fuel is taxed at the same rate as gasoline. The States which tax diesel fuel at a different rate are: Arkansas, 8.5¢; Iowa, 8¢; Kansas, 7¢; Mississippi, 10¢; Montana, 9¢; New York, 9¢; South Dakota, 7¢; Tennessee, 8¢; Texas, 6.5¢; Wyoming, 7¢. In all but a few States liquified petroleum is taxed at the same rate as gasoline. Vermont does not tax diesel fuel and liquified petroleum.

^{2/} In Hawaii County, the State tax rate is 8¢.

^{3/} Rate increased to 7¢, effective July 1, 1967.

^{4/} The rate shown includes temporary 1¢ rate scheduled to expire June 30, 1972.

TABLE 76. --STATE GASOLINE TAX RATES AS OF JANUARY 1--1953 THROUGH 1967
(cents)

State	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
Alabama	6	.....	.....	7	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	7
Alaska	2	.....	.....	5	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	8
Arizona	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	7
Arkansas	6.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7.5	7.5
California	4.5	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1/	.....	7
Colorado	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	6
Connecticut	4	.....	.....	6	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	6
Delaware	5	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	7
Dist. of Col.	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Florida	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Georgia	6	.....	.....	6.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.5
Hawaii	4	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Idaho	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
Illinois	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Indiana	4	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	5
Iowa	4	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	7
Kansas	5	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Kentucky	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Louisiana	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Maine	6	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Maryland	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	7
Massachusetts	5	.....	.....	.....	.....	5.5	.....	.....	.....	.....	.....	.....	.....	6.5	6.5
Michigan	4.5	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
Minnesota	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	6
Mississippi	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Missouri	3	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	5
Montana	6	.....	.....	7	.....	.....	6	.....	.....	5	.....	6	.....	.....	6
Nebraska	5	6	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	7.5	7.5
Nevada	5.5	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
New Hampshire	5	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	7

See footnotes at the end of table.

TABLE 76. --STATE GASOLINE TAX RATES AS OF JANUARY 1--1953 THROUGH 1967 (Concl'd)

State	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
New Jersey.....	3	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	6	.....	.....	6
New Mexico.....	6	.....	4	.....	.....	.....	.....	6	.....	6	.....	.....	.....	.....	6
New York.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
North Carolina.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
North Dakota.....	5	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
Ohio.....	4	5	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	7
Oklahoma.....	6.58	.....	.....	.....	2/	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.58
Oregon.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
Pennsylvania.....	5	.....	.....	6	.....	5	.....	.....	.....	7	.....	.....	.....	.....	7
Rhode Island.....	4	.....	.....	.....	.....	.....	6	.....	7	.....	.....	.....	.....	.....	7
South Carolina.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
South Dakota.....	5	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	6
Tennessee.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Texas.....	4	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Texas.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Utah.....	5	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	6
Vermont.....	5	.....	.....	5.5	.....	6.5	.....	.....	.....	.....	.....	.....	.....	.....	6.5
Virginia.....	6	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	7
Washington.....	6.5	.....	.....	6	.....	.....	.....	7	.....	.....	.....	7.5	.....	.....	7.5
West Virginia.....	5	.....	.....	6	.....	.....	.....	.....	.....	7.5	.....	.....	.....	.....	7
Wisconsin.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	7	7
Wyoming.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5

Note: A blank space (.....) indicates no rate change since previous rate shown. See table 75 footnotes for situations pertaining to particular States.

1/ Temporary 8¢ rate, April 1, 1965 - August 31, 1965 only.

2/ Temporary 7.58¢ rate, July 1, 1957-December 31, 1957 only.

TABLE 80. --STATE CIGARETTE TAX RATES AS OF JANUARY 1--1952 THROUGH 1967
(cents per standard package of 20)

State	1952	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
Alabama.....	3	.....	.....	4	.....	.....	.....	6	.....	.....8	.....	.....	.....	7	7
Alaska.....	3	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
Arizona.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.5	6.5
Arkansas.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8	8
California.....	—	—	—	—	—	—	—	3	.....	.....	.....	.....	.....	.....	3
Colorado.....	—	—	—	—	—	—	—	—	—	—	—	—	3	5	5
Connecticut.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....5	.....	.....	.....	8	8
Delaware.....	2	3	.....	.....	.....	.....	.....	.....	.....	.....5	.....	.....	.....	7	7
Dist. of Col.....	1	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Florida.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
Georgia.....	3	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	8
Hawaii.....	.....	.....	.....	.....	.....	20 percent of wholesale price	.....	.....	.....	.....	.....	.....	8	40%	40%
Idaho.....	3	.....	.....	4	.....	.....	.....	5	.....	.....6	.....	.....	.....	.....	7
Illinois.....	3	.....	.....	.....	.....	.....	.....	4	.....	.....4	.....	.....	.....	.....	7
Indiana.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	6
Iowa.....	2	3	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	8	8
Kansas.....	3	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	8	8
Kentucky.....	1/	.....	3	.....	.....	.....	.....	.....	2 1/2	.....	.....	.....	.....	.....	2 1/2
Louisiana.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
Maine.....	4	.....	.....	5	.....	.....	.....	.....	.....	.....6	.....	.....	.....	.....	8
Maryland.....	—	—	—	—	—	—	3	.....	.....	.....6	.....	.....	.....	.....	6
Massachusetts.....	5	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	10
Michigan.....	3	.....	.....	.....	.....	5	.....	.....	6	.....	.....	.....	.....	.....	7
Minnesota.....	4	.....	.....	.....	.....	.....	.....	5 1/2	.....	.....7	.....	.....	.....	.....	8
Mississippi.....	4	.....	.....	5	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	9
Missouri.....	—	—	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Montana.....	4	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	8
Nebraska.....	3	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	8
Nevada.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
New Hampshire.....	.....	.....	.....	.....	.....	15 percent of retail price	.....	.....	.....	.....	.....	.....	.....	21%	21%

See footnotes at the end of table.

TABLE 80. --STATE CIGARETTE TAX RATES AS OF JANUARY 1--1952 THROUGH 1967 (Concl'd)
(cents per standard package of 20)

State	1952	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
New Jersey.....	3	.....	.....	.....	5	.....	.....	.....	.....	7	.....	8	.....	.....	11
New Mexico.....	4	.....	.....	5	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	8
New York.....	3	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	10	10
North Carolina.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	—
North Dakota.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	7
Ohio.....	2	.....	.....	.....	3	.....	.....	5	.....	.....	.....	.....	.....	.....	5
Oklahoma.....	5	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	8	8
Oregon.....	—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Pennsylvania.....	4	.....	.....	5	.....	.....	.....	6	.....	.....	.....	8	.....	.....	8
Rhode Island.....	3	.....	.....	.....	.....	.....	5	.....	6	.....	.....	.....	8	.....	8
South Carolina.....	3	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	5
South Dakota.....	3	.....	.....	3 1/4	.....	.....	.....	5	.....	.....	.....	6	.....	8	8
Tennessee.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	7
Texas.....	4	.....	.....	5	.....	.....	.....	8	.....	.....	.....	8	.....	11	11
Utah.....	2	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	8
Vermont.....	4	.....	.....	.....	.....	5	.....	7	.....	.....	.....	8	.....	10	10
Virginia.....	—	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	2,5
Washington.....	2/	.....	.....	3/	.....	.....	.....	6	.....	7	.....	.....	.....	11	11
West Virginia.....	4	.....	.....	.....	5	.....	.....	.....	.....	6	.....	.....	.....	.....	6
Wisconsin.....	3	.....	.....	4	.....	5	.....	.....	.....	6	.....	8	.....	10	10
Wyoming.....	2	.....	.....	.....	.....	3	.....	4	.....	.....	.....	.....	.....	.....	4
No. of States with tax.....	44	44	44	45	45	45	46	47	48	48	48	48	49	49	50

Note: A blank space (.....) indicates no rate change since previous rate shown.

A dash (—) indicates no cigarette tax was in effect as of January 1.

1/ Prior to July 1, 1954 the statutory rate was 1¢ for each 10¢ or fraction of the retail price.

2/ The statutory rate was 2¢ for each 10¢ or fraction of the retail price.

3/ The statutory rate was 2 1/2¢ for each 10¢ or fraction of the retail price.

4/ Includes District of Columbia; also includes Alaska and Hawaii for the period prior to attaining statehood.

TABLE 81.-STATE CIGAR TAX RATES, JANUARY 1, 1967

State	Weighing not more than 3 pounds per 1,000 (tax per 1,000)	Weighing more than 3 pounds per 1,000		Tax per 1,000
		Intended retail price (cents)		
		Over	Not over	
Alabama.....	\$2.00.....	.....	3 1/3	21.50
		3 1/3	5	3.00
		5	8	4.50
		8	10	7.50
		10	20	15.00
		20	.....	20.25
Arizona.....	\$1.00.....	.....	5	3.33 1/3
Georgia.....	\$2.00.....	.....	3 1/3	1.50
		3 1/3	5	3.00
Hawaii	40 percent of wholesale price	.....	5	8.00
		5	8	4.00
		8	10	7.50
		10	20	15.00
		20	.....	20.00
	
Louisiana.....	\$1.00.....	.....	5	3.20
Minnesota.....	10 percent of wholesale price	.....	5	4.60
		5	8	6.00
		8	15	8.00
		15	20	32.00
		20	.....	40.00
	
Mississippi.....	(1).....	.....	3 1/3	1.60
New Hampshire.....	21 percent of retail price	.....	3 1/3	3.60
		3 1/3	5	5.40
		5	8	9.00
		8	10	18.00
		10	20	25.20
		20	.....	.....
North Dakota.....	11 percent of wholesale price	11 percent of wholesale price	.....	.....
Oklahoma.....	\$4.00.....	.....	3 1/3	20.00
South Carolina.....	\$1.00.....	.....	5	1.00
		5	.....	10.00
Tennessee.....	\$1.00.....	.....	3 1/3	1.00
		3 1/3	5	2.00
		5	9	3.00
		9	10	5.00
		10	20	10.50
		20	.....	13.50
Texas.....	\$1.00.....	.....	3 1/3	7.50
Utah.....	25 percent of mfr's price...	25 percent of manufacturer's price	.....	15.00
Vermont.....	20 percent of wholesale price	20 percent of wholesale price	.....	.....
Washington.....	30 percent of wholesale price	30 percent of wholesale price	.....	.....

1. The rates are the same as those shown for large cigars.

TABLE 82.--STATE TAX RATES ON SMOKING AND CHEWING TOBACCO AND SNUFF, JANUARY 1, 1967

STATE	Smoking tobacco	Chewing tobacco	Snuff
Alabama.....	Ranges from 2¢ for 1 1/8 oz. or less to 11¢ for 3 to 4 oz., plus 3¢ per oz. or fraction above 4 oz.	3 1/4¢ oz. or fraction.....	Ranges from: 1/2¢ for 3/8 oz. or less to 4¢ for 5 to 6 oz. plus 1¢ per ounce or fraction above 6 oz.
Arizona.....	1¢ per oz. or major fraction.....	1/4¢ per oz. or major fraction.....	1¢ per ounce or major fraction.
Hawaii.....	40 percent of wholesale price.....	40 percent of wholesale price.....	40 percent of wholesale price.....
Louisiana.....	Ranges from: 1¢ per package retailing for 5¢ or less to 4¢ per package retailing at 13¢ through 15¢, plus 1 1/3¢ for each 5¢ or fraction of retail price above 15¢.		
Minnesota.....	10 percent of wholesale price.....	10 percent of wholesale price.....	10 percent of wholesale price.....
Mississippi.....	1 1/8¢ per 5¢ or fraction of retail price.	9/16¢ for each 5¢ or fraction of retail price.	9/16¢ for each 5¢ or fraction of retail price.
New Hampshire.....	21 percent of retail price.....	21 percent of retail price.....	21 percent of retail price.....
North Dakota.....	11 percent of wholesale price.....	11 percent of wholesale price.....	11 percent of wholesale price.....
Oklahoma.....	25 percent of factory list price.....	20 percent of factory list price....	.....
South Carolina.....	1¢ per package retailing for 5¢ or less, plus 1¢ for each additional 5¢ or fraction of retail price.....	1¢ per 3 oz. or fraction.....	1¢ per 3 oz. or fraction.....
Tennessee.....	6 percent of wholesale cost price...	6 percent of wholesale cost price..	6 percent of wholesale cost price.
Texas.....	25 percent of factory list price.....	25 percent of factory list price....	.....
Utah.....	25 percent of manufacturer's price..	25 percent of manufacturer's price.	25 percent of manufacturer's price
Vermont.....	20 percent of wholesale price.....	20 percent of wholesale price.....	20 percent of wholesale price.....
Washington.....	30 percent of wholesale price.....	30 percent of wholesale price.....	30 percent of wholesale price.....

TABLE 86.-STATE TAX RATES ON DISTILLED SPIRITS, JANUARY 1, 1967 ^{1/}
(per gallon)

\$1 to \$1.50	\$1.50 to \$2	\$2 to \$2.50	\$2.50 to \$3	\$3 and over	20 percent of wholesale Price
Arizona Delaware Kentucky ^{6/} Missouri Nevada South Dakota ^{12/}	California Colorado Illinois Kansas ^{8/} Louisiana Maryland Nebraska New Jersey New Mexico New York Texas District of Columbia	Connecticut Indiana ^{3/} Mississippi Oklahoma Rhode Island ^{10/} Wisconsin	Arkansas ^{2/} Florida ^{4/} Massachusetts ^{7/} Minnesota ^{9/} North Dakota ^{11/} South Carolina ^{13/} Tennessee ^{14/}	Alaska Georgia ^{5/}	Hawaii
Total..... 6	..... 12	..... 6	..... 7	..... ?	..... 1

^{1/} This tabulation includes only the taxes imposed by the District of Columbia and the 33 States which use the license system for the distribution of distilled spirits. Of the remaining 17 States, 16 have State-operated stores (Alabama, Idaho, Iowa, Maine, Michigan, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming), and North Carolina has county- and municipally-operated stores supervised by the State. The rates used in this table are those applicable to distilled spirits of standard alcoholic content.

^{2/} There is a 5¢ per gallon additional tax on the blending, rectifying, or mixing and transportation of distilled spirits, and also a wholesaler's tax of 20¢ per case. Arkansas also levies a 3-percent tax on retail receipts from sales of liquor, cordials, liqueurs, specialties, and wines.

^{3/} Includes an enforcement tax of 8¢ per gallon.

^{4/} Includes a tax of \$1.53, and two additional taxes of 72¢ and 25¢. The tax on distilled spirits containing more than 48 percent alcohol by weight is \$5, consisting of a basic tax of \$3.06, and 2 additional taxes of \$1.44 and 50¢.

^{5/} The tax on distilled spirits manufactured in the State is \$1.875 per gallon.

^{6/} The major revenue-producing tax on distilled spirits, however, is the tax on manufacturers, transporters, rectifiers, and blenders at the rate of 10¢ per gallon. Also, there is a tax on wholesalers at the rate of 5¢ per case.

^{7/} Includes a temporary additional tax of 25¢ per gallon scheduled to expire on June 30, 1967. In addition, every corporation, association or organization which is licensed by any city or town to sell alcoholic beverages, except certain corporations and chartered veterans' organizations maintaining quarters for the exclusive use of members, is taxed on the gross receipts from the sale of alcoholic beverages at the rate of 1/4 of 1 percent, plus a 23-percent surtax.

^{8/} In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

^{9/} Includes a 15-percent surtax effective through June 30, 1967.

^{10/} Distilled spirits imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the Liquor Control Commission, is \$1.50 per gallon.

^{11/} Includes a temporary additional tax of 80¢ per gallon scheduled to expire on July 1, 1967, and a wholesale liquor transactions tax of \$1.10.

TABLE 86.--STATE TAX RATES ON DISTILLED SPIRITS, JANUARY 1, 1967 ^{1/} (Concl'd)

(Footnotes Cont'd.)

- 12/ In addition, there is a 10-percent tax on the gross receipts from sales of intoxicating liquors excluding beer.
- 13/ Also, wholesalers of alcoholic beverages are taxed at the rate of \$4 per case.
- 14/ In addition, a tax of 15¢ per case is imposed upon sales at wholesale.

TABLE 87. --TAX RATES ON DISTILLED SPIRITS FOR STATES WITH LICENSING SYSTEMS, AS OF JANUARY 1--1953 THROUGH 1967

(Dollars per gallon)

State	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
Alaska.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	3.50	.....	4.00	.....	.....	.....	.....	4.00
Arizona.....	1.20	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.44	.....	.....	.....	1.44
Arkansas.....	2.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.50
California.....	.80	.....	.....	1.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.50
Colorado.....	1.60	.....	.....	.....	.....	.....	.....	1.80	.....	.....	.....	.....	.....	.....	1.80
Connecticut.....	1.00	.....	.....	.....	.....	.....	.....	.....	.....	2.00	.....	.....	.....	.....	2.00
Delaware.....	1.00	1.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.15
Dist. of Col.....	.75	.....	1.00	.....	1.25	.....	.....	.....	.....	.....	1.50	.....	.....	.....	1.75
Florida.....	2.17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.50
Georgia.....	1.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3.75	.....	3.75
Hawaii.....	1/	.....	.....	.....	.....	2/	.....	.....	.....	.....	.....	.....	.....	3/	3/
Illinois.....	1.00	.....	.....	.....	.....	1.02	.....	1.52	.....	.....	.....	.....	.....	.....	1.52
Indiana.....	2.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.08
Kansas.....	1.00	.....	.....	.....	.....	.....	.....	.....	.....	1.20	.....	.....	.....	.....	1.50
Kentucky.....	1.28	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.28
Louisiana.....	1.58	.....	.....	.....	1.68	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.68
Maryland.....	1.25	.....	.....	1.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.50
Massachusetts.....	2.25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.95
Minnesota.....	2.75	.....	.....	.....	.....	.....	.....	2.875	.....	.....	.....	.....	.....	.....	2.875
Mississippi.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	2.50
Missouri.....	.80	.....	.....	.....	.....	.....	.....	.....	.....	1.20	.....	.....	.....	.....	1.20
Nebraska.....	1.20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.60
Nevada.....	.80	.....	.....	.....	.....	.....	.....	.....	.....	1.40	.....	.....	.....	.....	1.40
New Jersey.....	1.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.80	.....	.....	1.80
New Mexico.....	1.30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.50	.....	.....	1.50
New York.....	1.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.50
North Dakota.....	2.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.50
Oklahoma.....	---	---	---	---	---	---	---	2.40	.....	.....	.....	.....	.....	.....	2.40
Rhode Island.....	1.50	.....	.....	.....	.....	.....	2.00	.....	.....	.....	.....	.....	.....	.....	2.00
South Carolina.....	2.72	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.72

See footnotes at the end of table.

TABLE 87. --TAX RATES ON DISTILLED SPIRITS FOR STATES WITH LICENSING SYSTEMS, AS OF JANUARY 1--1953 THROUGH 1967 (Concl'd)

(Dollar per gallon)

State	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
South Dakota.....	.75	....	....	....	....	....	....	....	....	....	....	1.25	....	....	1.25
Tennessee.....	2.00	....	....	....	....	....	....	....	....	....	....	2.50	....	....	2.50
Texas.....	1.408	....	....	....	....	....	....	1.68	....	....	....	....	....	....	1.68
Wisconsin.....	2.00	....	....	....	....	....	....	....	....	....	....	2.25	....	....	2.25

Note: A blank space (....) indicates no rate change since previous rate shown.

A dash (—) indicates no tax was in effect as of January 1.

n.a. Data not available.

1/ 12% of wholesale price.

2/ 16% of wholesale price.

3/ 20% of wholesale price.

See table 86 footnotes for special situations in particular States.

TABLE 88.-STATE TAX RATES ON BEER, JANUARY 1, 1967 ^{2/}
(per barrel)

Less than \$1	\$1 to \$2	\$2 to \$3	\$3 to \$4	\$4 to \$6
Maryland Missouri Wyoming	California Colorado Illinois Montana Nebraska Nevada New Jersey New York Oregon Rhode Island ^{6/} Washington Wisconsin District of Columbia	Arizona Connecticut Delaware Indiana ^{3/} Iowa Kentucky Massachusetts ^{5/} New Mexico Ohio Pennsylvania	Kansas ^{2/} Minnesota New Hampshire Tennessee ^{4/} Virginia	Arkansas Idaho Texas Utah West Virginia
Total.....3	.....13	.....10	.....5	.....5
\$6 to \$8	\$8 to 10	\$10 to \$12	\$12 to \$14	20 percent of wholesale price
Alaska ^{7/} Maine ^{7/} Michigan North Dakota ^{8/} Vermont	Florida South Dakota	Georgia Louisiana North Carolina Oklahoma	Alabama Mississippi South Carolina	Hawaii
Total.....5	.....2	.....4	.....3	.....1

^{1/} Montana, Virginia, Washington, and West Virginia tax light beer only, and Kansas and Oklahoma tax strong beer only. The rates for Minnesota, North Dakota, South Dakota, and Utah included in the table are those applicable to strong beer.

^{2/} In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

^{3/} Includes, in addition to excise taxes of 8¢ per gallon, an enforcement tax of 3/4 of 1¢ per gallon.

^{4/} The tax on sales of beer at wholesale is 17 percent of the wholesale price.

^{5/} In addition, every corporation, association, or organization which is licensed by any city or town to sell alcoholic beverages, except certain corporations and certain veterans' organizations, are taxed on the gross receipts from the sale of alcoholic beverages at the rate of 1/4 of 1 percent, plus 23 percent surtax.

^{6/} Malt beverages imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the Liquor Control Commission, is \$1 per barrel.

^{7/} The tax on malt liquors manufactured in the State is 5 1/3¢ per gallon.

^{8/} Includes additional taxes scheduled to expire on July 1, 1967.

TABLE 89.-STATE TAX RATES ON WINES, JANUARY 1, 1967 ^{1/}

(per gallon)

LIGHT WINES

1¢	10¢ to 30¢	30¢ to 50¢	50¢ to 80¢	80¢ and over	20 percent of whole-sale price
California	Colorado Connecticut Illinois <u>5/</u> Kansas <u>7/</u> Louisiana Maryland Minnesota <u>11/</u> Missouri Nebraska New Jersey New York Ohio Oregon Rhode Island <u>13/</u> South Dakota <u>14/</u> Texas Washington <u>15/</u> Wisconsin District of Columbia	Arizona Indiana <u>2/</u> Mississippi Nevada New Mexico <u>9/</u> Oklahoma	Alaska Arkansas <u>3/</u> Kentucky North Carolina North Dakota <u>10/</u> Tennessee <u>12/</u>	Delaware Florida <u>4/</u> Georgia <u>6/</u> Massachusetts <u>8/</u> South Carolina	Hawaii
Total..... 1	..... 19	..... 6	..... 6	..... 5	..... 1

FORTIFIED WINES

2¢	10¢ to 30¢	30¢ to 50¢	50¢ to 80¢	80¢ and over	20 percent of whole-sale price
California	Connecticut <u>16/</u> Louisiana Maryland Missouri New Jersey New York Rhode Island <u>13/</u> Texas Washington <u>15/</u>	Arizona Colorado Indiana Mississippi New Mexico <u>9/</u> Ohio Wisconsin District of Columbia	Alaska Arkansas <u>3/</u> Illinois <u>5/</u> Kansas <u>7/</u> Kentucky Minnesota <u>11/</u> Nebraska Nevada North Carolina North Dakota <u>10/</u> Oklahoma South Dakota <u>14/</u> Tennessee <u>12/</u>	Delaware Florida <u>1/</u> Georgia <u>6/</u> Massachusetts <u>8/</u> South Carolina	Hawaii
Total.... 1	.....9	..... 8	.....13	..... 5	.....1

^{1/} For purposes of this table, wines containing 14 percent or less alcohol are classified as light wines and those containing 14-21 percent alcohol are fortified wines. Some States specify wines exceeding 21 percent alcohol content and tax such wines at different rates. This tabulation does not include the taxes of those States where wines are sold through a State or county store system under State supervision. These States are: Alabama, Idaho, Iowa, Maine, Michigan, Montana, New Hampshire, Oregon (fortified wines only), Pennsylvania, Utah, Vermont, Virginia, Wash. (nondomestic wines only), West Virginia, and Wyoming.

^{2/} Includes an enforcement tax of 2¢ per gallon.

^{3/} In addition, there is a 5¢ per case additional tax. Arkansas also levies a 3-percent tax on retail receipts from sales of liquors, cordials, liqueurs, specialities, and wines. Wines produced and consumed in the home from grapes grown in Arkansas are exempt from tax.

^{4/} Light and fortified wines manufactured in Florida from local products are taxed at 23¢ and 35¢ per gallon, respectively.

^{5/} Light and fortified wines produced from grapes grown in Illinois are taxed at 8¢ and 23¢ per gallon, respectively.

^{6/} Domestic light and fortified wines are taxed at 20¢ and 50¢ per gallon, respectively.

^{7/} In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

^{8/} Includes a temporary additional tax of 45¢ per gallon scheduled to expire on June 30, 1967. The tax rate on wines containing 3 - 6 percent alcohol is 20¢ per gallon. Massachusetts also

- 8/ (cont'd.) Imposes a tax on the gross receipts of every corporation, association or organization which is licensed by any city or town to sell alcoholic beverages, except certain corporations and certain chartered veterans' organizations, at the rate of 1/4 of 1 percent, plus 33-percent surtax.
- 9/ An 8¢ per gallon tax is levied on the growers of grapes who sell wine.
- 10/ Includes a temporary additional tax of 50¢ per gallon scheduled to expire July 1, 1967, and a wholesale transactions tax of 20¢ per gallon.
- 11/ Includes a 15-percent surtax effective through June 30, 1967.
- 12/ In addition, a tax of 15¢ per case is imposed upon sales at wholesale.
- 13/ Wines imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the liquor control commission, is 20¢ per gallon.
- 14/ In addition, there is a 10-percent tax on the gross receipts from sales of intoxicating liquors, except beer in excess of 3.2 percent.
- 15/ The tax of 10¢ per gallon is applicable only to domestic wines.
- 16/ Sparkling wine is taxed at 50¢ per gallon.

TABLE 93.-STATE DOCUMENTARY TAXES, JANUARY 1, 1967

State and type of tax	Rate Jan. 1, 1967	Use of stamps	Distribution of receipts		State collections 1965 (thousands) ^{1/}
			State	Local	
Alabama:					
Transfer of property	50¢/\$500 <u>2/</u>	No	2/3	1/3	} \$1,573
Mortgages	15¢/\$100	No	2/3	1/3	
Issuance of stocks and bonds	25¢/\$100	No	All	.....
Transfer of mineral leaseholds	5-15¢/acre <u>3/</u>	No	.....	All	
Delaware:					
Transfer of real estate	1%	Yes	All	.....	.....
District of Columbia:					
Transfer of real estate	0.5%	No	.....	All	\$1,686
Florida:					
Issuance and transfer of stocks and bonds					
15¢/\$100	15¢/\$100	Yes	All	.....	} \$27,465
30¢/\$100	30¢/\$100	Yes	All	.....
Hawaii:					
Transfer of real estate	0.5%	Yes	All	.....	.....
Indiana:					
Transfer of real estate	2% <u>2/</u>	Yes	All	.....	n.a.
Iowa: <u>4/</u>					
Transfer of real estate	55¢/\$500	Yes	All	.....	.....
Kansas:					
Mortgages	25¢/\$100	No	.....	All	.....
Maryland: <u>5/</u>					
Transfer of property	55¢/\$500	Yes	.....	All <u>6/</u>	} \$34
Mortgages	55¢/\$500	Yes	.....	All <u>6/</u>	
Massachusetts:					
Transfer of real estate	55¢/\$500 <u>2/</u> & <u>7/</u>	Yes	All	.....	\$1,729
Michigan: <u>4/</u>					
Transfer of real estate	\$1.10/\$500	Yes	.....	All	.....
Minnesota:					
Transfer of real estate	55¢/\$500 <u>2/</u> & <u>8/</u>	Yes	All	.....	} \$1,434
Mortgages	15¢/\$100	No	1/6	5/6 <u>2/</u>	
Mississippi:					
Transfer of mineral leaseholds	3-8¢/acre <u>3/</u>	Yes	.....	All	.....
Nebraska: <u>4/</u>					
Transfer of real estate	55¢/\$500	Yes	All	.....	.....
New York: <u>10/</u>					
Transfer of stock	1 1/4-5¢/share <u>11/</u>	Yes	All	.....	\$80,826
Mortgages	50¢/\$100	No	.....	All	.....
Oklahoma:					
Mortgages	2-10¢/\$100	No	.....	All	.....
Pennsylvania: <u>12/</u>					
Transfer of real estate	1% <u>2/</u>	Yes	All	.....	\$22,396
Rhode Island: <u>4/</u>					
Transfer of real estate	55¢/\$500	<u>13/</u>	All	.....	.....
South Carolina:					
Issuance of stocks and bonds	10¢/\$100	Yes	All	.....	} \$2,008
Transfer of stocks	4¢/\$100	Yes	All	.....
Transfer of real estate	\$1/\$500 <u>2/</u>	Yes	All	.....
Tennessee:					
Transfer of real estate	\$1.50/\$1000	No	All	.....	} \$2,500
Mortgages	10¢/\$100	No	All	.....
Texas:					
Transfer of stock	3.3¢/\$100	Yes	All	.....	\$160
Virginia: <u>14/</u>					
Transfer of real estate	15¢/\$100	No	All	.....	} \$5,770
Mortgages	15¢/\$100	No	All	.....
Washington: <u>15/</u>					
Transfer of real estate	50¢/\$500	Yes	All	.....	\$1,048
West Virginia:					
Transfer of real estate	\$1.10/\$500	Yes	All	.....	\$595
TOTAL	.....	.....	.....	.....	\$149,426

n.a.-Data not available.

^{1/} Excludes amounts collected and retained by local governments. Data are preliminary.

^{2/} Exclusive of assumed mortgages. The Indiana tax is applicable only to corporations subject to gross income tax.

^{3/} Depending on length of lease.

(Footnotes continued)

TABLE 93.-STATE DOCUMENTARY TAXES, JANUARY 1, 1967 (Concl'd)

- 4/ Effective January 1, 1968, when the Federal real estate transfer tax is repealed.
- 5/ The city of Baltimore and specified counties are authorized to supplement the State tax.
- 6/ Except that tax on recordation of instruments granting encumbrances on property situated in two or more counties as security for corporate bonds of public utilities, are paid to the State.
- 7/ Rate is \$1 on first \$500.
- 8/ Rate is \$1.10 on first \$1,000.
- 9/ Except that the tax on mortgages that are secured by property exempt from property taxation is paid to the State.
- 10/ New York City imposes a tax of 0.5% on transfers of real property where the consideration exceeds \$25,000. Assumed mortgages are excluded in computing the tax.
- 11/ Depending upon value per share.
- 12/ Local governments are authorized to impose a real estate transfer tax up to 1% and about 1500 including more than 800 school districts, have done so.
- 13/ Not specified.
- 14/ Counties and cities levy a tax of 1/3 the State tax (5¢/\$100).
- 15/ Counties are authorized to levy a 1% real estate sales tax; all 39 counties have done so.

TABLE 94. --SELECTED STATE TAXES ON LOCAL TELEPHONE SERVICE, JANUARY 1, 1967

United States	Gross receipts taxes	General sales taxes	Corporation net income taxes	United States	Gross receipts taxes	General sales taxes	Corporation net income taxes
Alabama.....	x	—	x	Missouri.....	x ^{1/}	x	x ^{2/}
Alaska.....	x ^{1/}	—	x	Montana.....	x	—	x ^{2/}
Arizona.....	x ^{1/}	x	x	Nevada.....	x ^{1/}	—	—
Arkansas.....	x ^{1/}	x	x ^{2/}	New Jersey.....	x	—	—
California.....	—	—	x	New Mexico.....	—	x	x
Colorado.....	x ^{1/}	x	x	New York.....	x	x	—
Connecticut.....	x	—	—	North Carolina...	x	—	x ^{2/}
Delaware.....	—	—	x	North Dakota.....	—	—	x ^{2/}
Dist. of Col.....	x	—	x	Ohio.....	x	—	—
Florida.....	x	—	—	Oklahoma.....	—	x	x
Georgia.....	—	x	x ^{2/}	Oregon.....	x ^{5/}	—	x ^{2/}
Hawaii.....	x	—	x	Pennsylvania.....	x	x	x
Idaho.....	—	—	x	Rhode Island.....	x	x	—
Illinois.....	x	—	—	South Carolina...	x	x	x ^{2/}
Indiana.....	—	x	x	South Dakota.....	x	x	—
Iowa.....	—	x	x	Tennessee.....	x	x	x
Kansas.....	—	x	x ^{2/}	Texas.....	x	—	—
Kentucky.....	x ^{1/}	x	x ^{3/}	Utah.....	x ^{1/}	x	x ^{2/}
Louisiana.....	x	—	x ^{2/}	Vermont.....	x	—	—
Maine.....	x	x	—	Virginia.....	x	—	—
Maryland.....	x	—	x	Washington.....	x	—	—
Massachusetts.....	—	—	x	West Virginia....	x	—	—
Michigan.....	x ^{4/}	x	—	Wisconsin.....	x	x	x
Minnesota.....	x	—	x ^{2/}	Wyoming.....	—	x	—
Mississippi.....	—	x	x				

Note: A dash (—) signifies none. Excludes Nebraska and New Hampshire which do not tax local telephone service by the methods covered in this table.

- 1/ Low-rate gross receipts taxes are imposed for regulatory purposes.
- 2/ Mutual or cooperative telephone companies are exempt from tax.
- 3/ Rural telephone companies are exempt from tax.

- 4/ A business receipts tax, imposed upon all persons engaged in business activity including service and professional occupations.
- 5/ Applicable only to rural telephone companies exercising the option to be taxed on the basis of gross receipts in lieu of property taxes. Entire proceeds are remitted to local districts in which companies electing the option operate. A low-rate gross receipts tax is imposed on all telephone companies for regulatory purposes.

APPENDIX

AGENCIES ADMINISTERING MAJOR STATE TAXES, JANUARY 1, 1967

State	Income	Sales	Gasoline	Motor Vehicle	Tobacco	Death	Alcoholic Beverage
Alabama	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Alcoholic Beverage Control Board
Alaska	Dept. of Revenue	.....	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Arizona	Tax Commission	Tax Commission	Highway Dept.	Highway Dept.	Tax Commission	Treasurer	Tax Commission
Arkansas	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
California	Franchise Tax Bd.	Bd. of Equal.	Bd. of Equal.	Dept. of Mot.Veh.	Bd. of Equal.	Controller	Bd. of Equal.
Colorado	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Connecticut	Tax Commissioner	Tax Commissioner	Tax Commissioner	Comm. of Mot.Veh.	Tax Commissioner	Tax Commissioner	Tax Commissioner
Delaware	Tax Department	.....	Highway Dept.	Comm. of Mot.Veh.	Tax Department	Tax Department	Alcoholic Beverage Control Comm.
Florida	.....	Revenue Comm.	Revenue Comm.	Comm. of Mot.Veh.	Beverage Dept.	Comptroller	Beverage Dept.
Georgia	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Hawaii	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation	County Treasurer	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation
Idaho	Tax Collector	Tax Collector	Tax Collector	Dept. of Law Enforcement	Tax Collector	Tax Collector	Tax Collector
Illinois	.....	Dept. of Revenue	Dept. of Revenue	Sec. of State	Dept. of Revenue	Atty. General	Dept. of Revenue
Indiana	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Sec. of State	Dept. of Revenue	Dept. of Revenue	Alcoholic Beverage Commission
Iowa	Tax Commission	Tax Commission	Treasurer	Dept. of Public Safety	Tax Commission	Tax Commission	Tax Commission
Kansas	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Highway Comm.	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Kentucky	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Louisiana	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Local	Dept. of Revenue
Maine	.....	Bur. of Taxation	Bur. of Taxation	Sec. of State	Bur. of Taxation	Bur. of Taxation	Liquor Comm.
Maryland	Comptroller	Comptroller	Comptroller	Comm. of Mot.Veh.	Comptroller	Local	Comptroller
Massachusetts	Comm. of Corp's and Taxation	Comm. of Corp's and Taxation	Comm. of Corp's and Taxation	Registrar of Motor Vehicles	Comm. of Corp's and Taxation	Comm. of Corp's and Taxation	Comm. of Corp's and Taxation
Michigan	.....	Dept. of Revenue	Dept. of Revenue	Sec. of State	Dept. of Rev.	Dept. of Rev.	Liquor Control Commission
Minnesota	Dept. of Taxation	.....	Dept. of Taxation	Sec. of State	Dept. of Taxation	Dept. of Taxation	Liquor Control Commission
Mississippi	Tax Commission	Tax Commission	Motor Vehicles Comptroller	Motor Vehicles Comptroller	Tax Commission	Tax Commission	Tax Commission
Missouri	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Montana	Board of Equal.	.....	Board of Equal.	Registrar of Motor Vehicles	Board of Equal.	Board of Equal.	Liquor Control Bd.
Nebraska	Tax Commissioner	.....	Tax Commissioner	Dept. of Mot.Veh.	Tax Commissioner	Tax Commissioner	Liquor Control Commission
Nevada	.....	Tax Commission	Tax Commission	Dept. of Mot.Veh.	Tax Commission	.....	Tax Commission
New Hampshire	.....	.....	Comm. of Mot.Veh.	Comm. of Mot.Veh.	Tax Commission	Tax Commission	Liquor Commission
New Jersey	Dept. of Treas.	Dept. of Treas.	Dept. of Treas.	Dept. of Law and Public Safety	Dept. of Treas.	Dept. of Treas.	Dept. of Treas.

10
U
r

APPENDIX

AGENCIES ADMINISTERING MAJOR STATE TAXES, JANUARY 1, 1967

State	Income	Sales	Gasoline	Motor Vehicle	Tobacco	Death	Alcoholic Beverage
New Mexico	Bureau of Revenue	Bureau of Revenue	Bureau of Revenue	Dept. of Mot.Veh.	Bureau of Revenue	Bureau of Revenue	Bureau of Revenue
New York	Dept. of Taxation and Finance	Dept. of Taxation and Finance	Dept. of Taxation and Finance	Dept. of Mot.Veh.	Dept. of Taxation and Finance	Dept. of Taxation and Finance	Dept. of Taxation and Finance
N. Carolina	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Mot.Veh.	.....	Dept. of Revenue	Dept. of Revenue
N. Dakota	Tax Commissioner	Tax Commissioner	Auditor	Highway Dept.	Tax Commissioner	Tax Commissioner	Treasurer
Ohio	.....	Tax Commissioner	Tax Commissioner	Registrar of Motor Vehicles	Tax Commissioner	Tax Commissioner	Tax Commissioner
Oklahoma	Tax Commission	Tax Commission	Tax Commission	Tax Commission	Tax Commission	Tax Commission	Tax Commission
Oregon	Tax Commission	.....	Dept. of Mot.Veh.	Dept. of Mot.Veh.	Tax Commission	Treasurer	Liquor Control Commission
Pennsylvania	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Rhode Island	Dept. of Adm.	Dept. of Adm.	Dept. of Adm.	Registrar of Motor Vehicles	Dept. of Adm.	Dept. of Adm.	Dept. of Adm.
S. Carolina	Tax Commission	Tax Commission	Tax Commission	Highway Comm.	Tax Commission	Tax Commission	Tax Commission
S. Dakota	.....	Dept. of Revenue	Dept. of Revenue	Dept. of Mot.Veh.	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Tennessee	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Texas	.....	Comptroller	Comptroller	Highway Dept.	Comptroller	Comptroller	Liquor Control Bd.
Utah	Tax Commission	Tax Commission	Tax Commission	Tax Commission	Tax Commission	Tax Commission	Tax Commission
Vermont	Comm. of Taxes	.....	Motor Vehicles Department	Motor Vehicles Department	Comm. of Taxes	Comm. of Taxes	Comm. of Taxes
Virginia	Dept. of Taxation	Dept. of Taxation	Division of Motor Vehicles	Division of Motor Vehicles	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation
Washington	.....	Tax Commission	Dept. of Mot.Veh.	Dept. of Mot.Veh.	Tax Commission	Tax Commission	Liquor Control Bd.
W. Virginia	Tax Commissioner	Tax Commissioner	Tax Commissioner	Dept. of Mot.Veh.	Tax Commissioner	Tax Commissioner	Liquor Control Commission
Wisconsin	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation	Motor Vehicles Department	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation
Wyoming	.....	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Liquor Commission
Dist. of Col.	Finance Officer	Finance Officer	Finance Officer	Finance Officer	Finance Officer	Finance Officer	Finance Officer

Source: Federation of Tax Administrators, Tax Administrators News, Vol. 29, No. 7, July 1965 (updated to January 1, 1967).

PUBLISHED REPORTS OF THE ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS¹

- Coordination of State and Federal Inheritance, Estate and Gift Taxes. Report A-1. January 1961. 134 p., printed.
- Modification of Federal Grants-in-Aid for Public Health Services. Report A-2. January 1961. 46 p., offset. (Out of print; summary available.)
- Investment of Idle Cash Balances by State and Local Governments. Report A-3. January 1961. 61 p., printed.
- Investment of Idle Cash Balances by State and Local Governments--A Supplement to Report A-3. January 1965. 16 p., offset.
- Interest Bearing U. S. Government Securities Available for Investment of Short-Term Cash Balances of Local and State Governments. September 1963. 5 p., printed. (Prepared by U. S. Treasury Department.)
- Intergovernmental Responsibilities for Mass Transportation Facilities and Services. Report A-4. April 1961. 54 p., offset. (Out of print; summary available.)
- Governmental Structure, Organization, and Planning in Metropolitan Areas. Report A-5. July 1961. 83 p., U. S. House of Representatives, Committee on Government Operations, Committee Print, 87th Congress, 1st Session.
- State and Local Taxation of Privately Owned Property Located on Federal Areas: Proposed Amendment to the Buck Act. Report A-6. June 1961. 34 p., offset. (Out of print; summary available.)
- Intergovernmental Cooperation in Tax Administration. Report A-7. June 1961. 20 p., offset.
- Periodic Congressional Reassessment of Federal Grants-in-Aid to State and Local Governments. Report A-8. June 1961. 67 p., offset. (Reproduced in Appendix of hearings on S. 2114 before the U. S. Senate, Subcommittee on Intergovernmental Relations of the Committee on Government Operations, January 14, 15, and 16, 1964, 88th Congress, 2d Session.)
- Local Nonproperty Taxes and the Coordinating Role of the State. Report A-9. September 1961. 68 p., offset.
- State Constitutional and Statutory Restrictions on Local Government Debt. Report A-10. September 1961. 97 p., printed.
- Alternative Approaches to Governmental Reorganization in Metropolitan Areas. Report A-11. June 1962. 88 p., offset.
- State Constitutional and Statutory Restrictions Upon the Structural, Functional, and Personnel Powers of Local Governments. Report A-12. October 1962. 80 p., printed.
- Intergovernmental Responsibilities for Water Supply and Sewage Disposal in Metropolitan Areas. Report A-13. October 1962. 135 p., offset.
- State Constitutional and Statutory Restrictions on Local Taxing Powers. Report A-14. October 1962. 122 p., offset.
- Apportionment of State Legislatures. Report A-15. December 1962. 78 p., offset.
- Transferability of Public Employee Retirement Credits Among Units of Government. Report A-16. March 1963. 92 p., offset.
- *The Role of the States in Strengthening the Property Tax. Report A-17. June 1963. Volume I (187 p.) and Volume II (182 p.), printed (\$1.25 each).
- Industrial Development Bond Financing. Report A-18. June 1963. 96 p., offset.
- The Role of Equalization in Federal Grants. Report A-19. January 1964. 258 p., offset.
- Grant-in-Aid Programs Enacted by the 2nd Session of the 88th Congress--A Supplement to Report A-19. March 1965. 22 p., offset.
- Impact of Federal Urban Development Programs on Local Government Organization and Planning. Report A-20. January 1964. 198 p., U. S. Senate, Committee on Government Operations, Committee Print. 88th Congress, 2d Session.
- Statutory and Administrative Controls Associated with Federal Grants for Public Assistance. Report A-21. May 1964. 108 p., printed.
- The Problem of Special Districts in American Government. Report A-22. May 1964. 112 p., printed.
- The Intergovernmental Aspects of Documentary Taxes. Report A-23. September 1964. 29 p., offset.
- State-Federal Overlapping in Cigarette Taxes. Report A-24. September 1964. 62 p., offset.
- Metropolitan Social and Economic Disparities: Implications for Intergovernmental Relations in Central Cities and Suburbs. Report A-25. January 1965. 253 p., offset.
- Relocation: Unequal Treatment of People and Businesses Displaced by Governments. Report A-26. January 1965. 141 p., offset.
- Federal-State Coordination of Personal Income Taxes. Report A-27. October 1965. 203 p., offset.
- Building Codes: A Program for Intergovernmental Reform. Report A-28. January 1966. 103 p., offset.
- Intergovernmental Relations in the Poverty Program. Report A-29. April 1966. 278 p., offset.
- Factors Affecting Voter Reactions to Governmental Reorganization in Metropolitan Areas. Report M-15. May 1962. 80 p., offset.
- *Measures of State and Local Fiscal Capacity and Tax Effort. Report M-16. October 1962. 150 p., printed (\$1.00).
- *Performance of Urban Functions: Local and Areawide. Report M-21. September 1963. 281 p., offset (\$1.50).
- *Tax Overlapping in the United States, 1964. Report M-23. July 1964. 235 p., printed (\$1.50).
- State Technical Assistance to Local Debt Management. Report M-26. January 1965. 80 p., offset.
- Metropolitan America: Challenge to Federalism. Report M-31. August 1966. 169 p., U. S. House of Representatives, Committee on Government Operations, Committee Print, 89th Congress, 2d Session.
- Metropolitan Councils of Governments. Report M-32. August 1966. 69 p., offset.
- 1967 State Legislative Program of the Advisory Commission on Intergovernmental Relations. Report M-33. September 1966. 601 p., offset.

1. Single copies of reports may be obtained without charge from the Advisory Commission on Intergovernmental Relations, Washington, D. C. 20575. Multiple copies of items marked with asterisk (*) may be purchased from the Superintendent of Documents, Government Printing Office, Washington, D. C. 20402.

