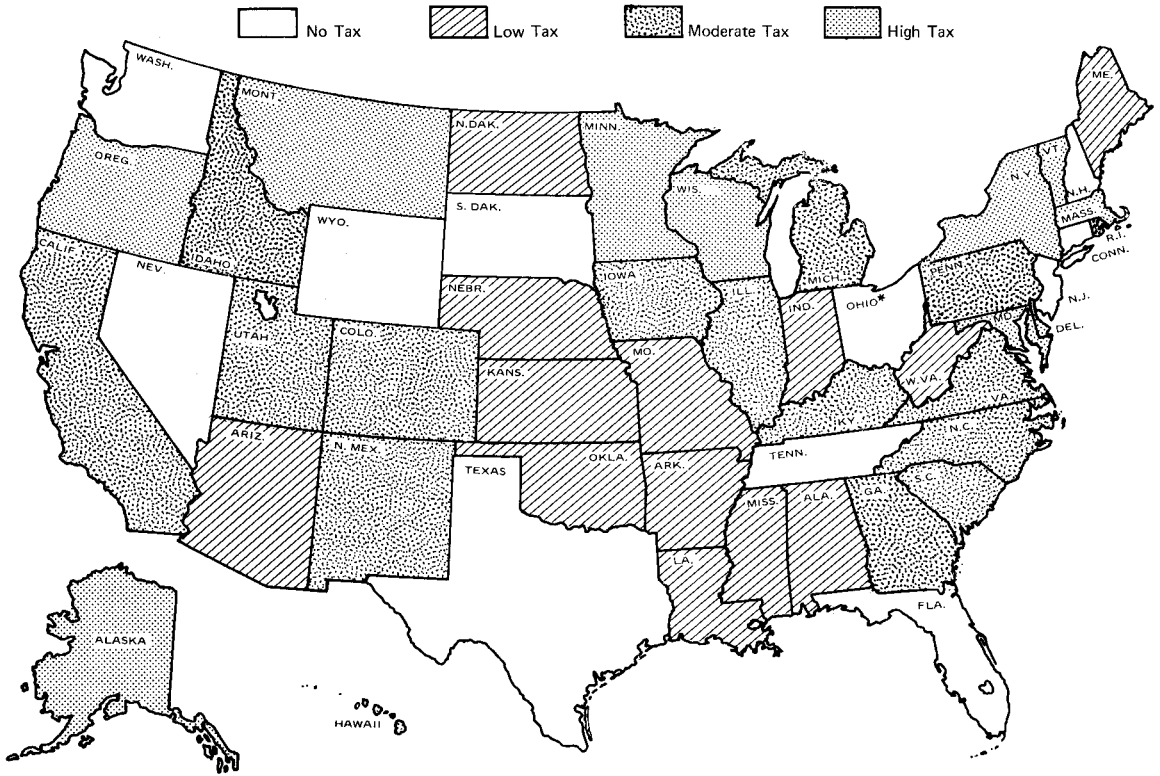


1972 EDITION

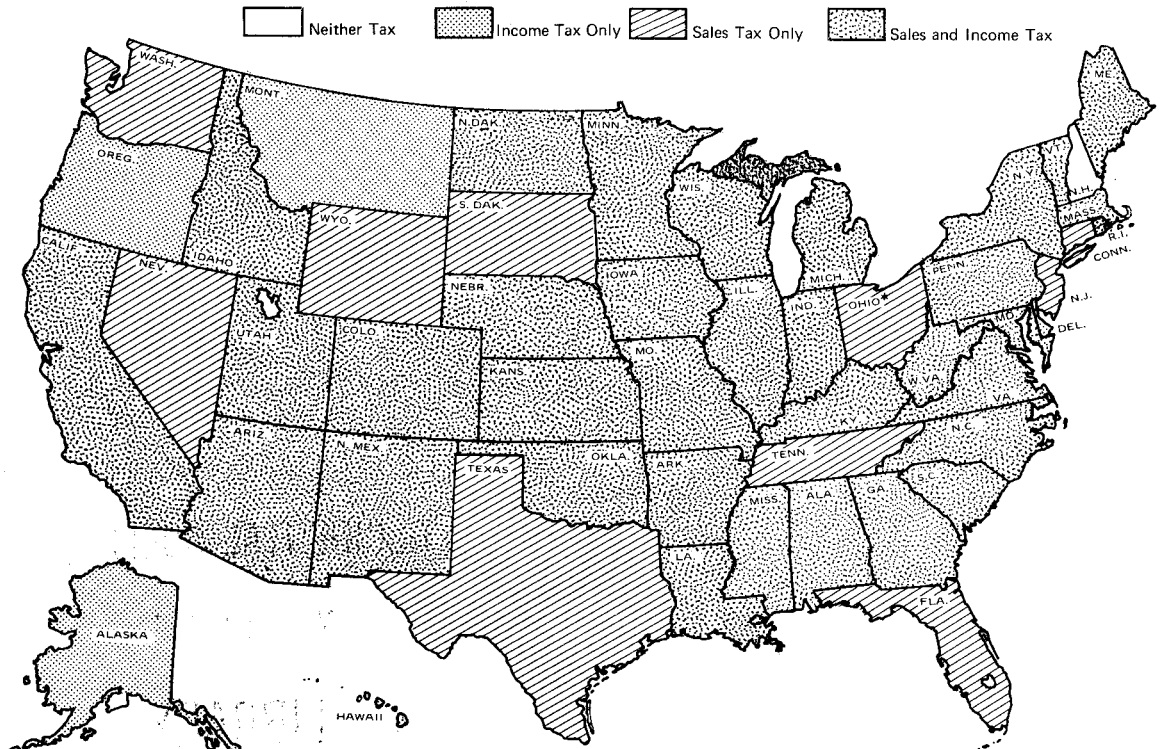
STATE-LOCAL FINANCES:
SIGNIFICANT FEATURES
AND
SUGGESTED LEGISLATION



FIGURE 1 – STATES WITH BROAD-BASED PERSONAL INCOME TAXES
(December 31, 1971)



USE OF PERSONAL INCOME AND GENERAL SALES TAXES BY STATES
(December 31, 1971)



*Ohio enacted a personal income tax (est. low) effective January 1, 1972.

ACKNOWLEDGMENTS

Acknowledgments for a report of this size and scope could run many pages because the material represents analyses growing out of the thoughts of many fertile minds. Staff members who have been involved in Commission fiscal studies have all had a hand in this publication.

Data on the provisions of State and local tax laws were drawn largely from the Commerce Clearing House *State Tax Reporter*.

The Governments Division of the Bureau of the Census is, of course, a silent but indispensable partner in every undertaking in the field of governmental finances. The cooperation of the Bureau is gratefully acknowledged.

Yet, it fell mainly to Frank Tippet, the Commission's statistician, assisted this year by Charles Revier to dig out the data to update last year's tables and to assemble new data and tables into a published volume.

Wm. R. MacDougall
Executive Director

John Shannon
Assistant Director

PREFACE

The Advisory Commission on Intergovernmental Relations has had occasion during the past 12 years to ask its staff to analyze in considerable detail a vast body of information pertaining to Federal, State and local fiscal relations. Many of these analyses have been recognized as having continuing value to the public and to policymakers at all levels of government. In this volume the Commission presents up-dated and revised information on State-local revenues and expenditures and on State tax rates (through December 15, 1971).

Growth of the State-local sector has escalated the need for information about their activities and how they are financed. For this reason the 1972 edition of this publication has been expanded and improved by additional tables to show:

1. Historical changes in sources of State and local general revenue
2. State restrictions on local property tax and debt powers
3. State educational finance effort and State-local public assistance burden
4. State programs for general local government support (Unconditional revenue sharing)

This publication is intended to facilitate the analysis, both qualitative and quantitative, of the rapidly changing 50 State-local fiscal systems. As a point of departure the factual information is introduced by a narrative discussing major developments in 1971 influencing the State-local fiscal system. The narrative contains a set of four criteria drawn from policy recommendations adopted by the Commission which, when taken together, constitute the elements for a "high-quality" State-local fiscal system.

To further assist those who are engaged in developing new or revised fiscal legislation at the State level, "model" legislation to implement previous tax and fiscal policy recommendations of the Commission is appended.

Robert E. Merriam
Chairman

TABLE OF CONTENTS

| | Page |
|--|---------------------|
| Preface | iii |
| Acknowledgments | iv |
| List of State-Local Finance Tables | vi |
| List of Illustrations | xiv |
| The State-Local Fiscal System in 1971 | 1 |
| Chronology of Major Events – 1971 | 1 |
| A High Quality State-Local Fiscal System | 3 |
| Biting the Fiscal Responsibility Bullet – The Minnesota Experience | 6 |
| Suggested State Tax and Finance Legislation | 307 |
| Bills | Subject Code |
| Uniform Personal Income Tax Statute | 15-21-00 |
| State Broad Based Sales Tax | 15-30-00 |
| Property Tax Organization and Administration | 15-41-20 |
| Assessment Notification, Review and Appeal Procedure | 15-41-40 |
| Real Estate Transfer Tax | 15-42-00 |
| Property Tax Relief for Low Income Families | 15-47-00 |
| State Financing of Public Elementary and Secondary Schools | 16-12-00 |
| Percentage Increase in State Taxes Required for State Financing of 90% of Public School Costs, by State | 405 |
| An Equalizing State Foundation Program for Health and Hospitals | 16-14-00 |
| Distribution of State Highway-User Revenues to Local Governments | 16-15-00 |
| State Aid Administration | 16-19-00 |
| Bibliography of Selected Materials on State and Local Finances Published during 1969-1971 | 417 |

TABLES

| | Page |
|--|------|
| Major Revenue Producers—Federal, State and Local | |
| A. The “Big Three” – Their Contribution to Total State-Local Tax Receipts, 1970 | 4 |
| 1. The Public Sector in the National Economy | 9 |
| 2. Governmental Revenue, by Source, by Level of Government, 1969-70 | 10 |
| 3. Distribution of Federal, State, and Local Government General Revenue From Own Sources, 1942, 1957 and 1969-70 | 11 |
| 4. Selected Items of State and Local Government Finances by Level of Government, by State, 1969-70 | 12 |
| 5. General Revenue of State and Local Governments, by Source, by Level of Government, 1969-70 | 13 |
| 6. Distribution of Local Government General Revenue, by Source, and by Type of Government, Selected Years 1942-1970 | 16 |
| 7. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax, Second Quarter of 1971 and Prior Periods | 17 |
| 8. State Tax Collections, by Source, Selected Years, 1902-70 | 19 |
| 9. State Tax Revenue, by Source, by State, 1970 | 21 |
| Sources of State and Local Revenue | |
| 10. Percentage of State-Local General Revenue from Federal Aid, by State, Selected Years, 1942 through 1970 | 26 |
| 11. Percentage of State-Local General Revenue from Taxes, by State, Selected Years 1942 through 1970 | 27 |
| 12. Percentage of State-Local General Revenue from Property Taxes, by State, Selected Years 1942 through 1970 | 28 |
| 13. Percentage of State-Local General Revenue from Individual Income Taxes, by State, Selected Years 1942 through 1970 | 29 |
| 14. Percentage of State-Local General Revenue from Corporation Income Taxes, by State, Selected Years 1942 through 1970 | 30 |

| | Page |
|---|------|
| 15. Percentage of State-Local General Revenue from General Sales and Gross Receipt Taxes, by State, Selected Years 1942 through 1970 | 31 |
| 16. Percentage of State-Local General Revenue from Selective Sales and Gross Receipt Taxes, by State, Selected Years 1942 through 1970 | 32 |
| 17. Percentage of State-Local General Revenue from Miscellaneous Taxes (Other Than Income, Sales and Property) by State, Selected Years 1942 through 1970 | 33 |
| 18. Percentage of State-Local General Revenue from Charges and Miscellaneous General Revenue, by State, Selected Years 1942 through 1970 | 34 |
| 19. State and Local General Revenue from Own Sources, by State, 1969 | 35 |
| 20. State and Local General Revenue from Own Sources, by State, 1957 | 37 |
| 21. Charges and Miscellaneous General Revenue of State and Local Governments, 1953 and 1969 | 39 |
| 22. State and Local General Revenue from Own Sources, Percentage Increase, by State, 1942 to 1969 and 1953 to 1969 | 40 |
| 23. State General Revenue from Own Sources – Percentage Increase, by State, 1942 to 1969 and 1953 to 1969 | 41 |
| 24. Local General Revenue from Own Sources, Percentage Increase, by State, 1942 to 1969 and 1953 to 1969 | 42 |

Sources of State Government Revenue Growth

| | |
|---|----|
| 25. State Government Revenue Growth, Total and Percentage Due to Legislative Actions, Selected Taxes, by State, 1966 to 1970 | 43 |
| 26. Economic Growth and Legislative Actions Affecting the Revenue Increase in State Individual Income Taxes, by State, 1969 to 1970 | 45 |
| 27. Economic Growth and Legislative Actions Affecting the Revenue Increase in State Corporate Income Taxes, by State, 1969 to 1970 | 46 |
| 28. Economic Growth and Legislative Actions Affecting the Revenue Increase in State General Sales Taxes, by State, 1969 to 1970 | 47 |
| 29. Economic Growth and Legislative Actions Affecting the Revenue Increase in State Selective Sales Taxes, by State, 1969 to 1970 | 48 |
| 30. Response of State Tax Structures to a One Percent Change in Personal Income, 1970 | 49 |

State and Local Revenue Effort

| | |
|---|----|
| 31. Measures of State-Local Revenue Effort, by State, 1965 and 1970 | 51 |
| 32. Relation of Taxes and Other Selected Items of State and Local Government Finances to Personal Income, 1969-70 | 53 |
| 33. Per Capita State and Local General Revenue from Own Sources, by State, 1942, 1953 and 1969 | 54 |
| 34. Per Capita State General Revenue from Own Sources, by State, 1942, 1953 and 1969 | 55 |
| 35. Per Capita Local General Revenue from Own Sources, by State, 1942, 1953 and 1969 | 56 |
| 36. Per Capita Amounts of Taxes and Other Selected Items of State and Local Government Finances, by State, 1969-70 | 57 |
| 37. Measures of State Educational Finance Effort, by State, 1969-70 | 59 |
| 38. Public Assistance Burden, by State, Fiscal Year 1970 | 60 |
| 39. Major Tax Burdens in the Nation's 25 Largest Cities, by Type, as a Percent of Family Income, 1970 | 62 |

Federal Aid to State and Local Governments

| | |
|---|----|
| 40. Federal Aid Outlays in Relation to Total Federal Outlays and to State-Local Revenue, 1959-1972 | 66 |
| 41. Federal Aid to State and Local Governments, by Function, 1969-1972 | 66 |
| 42. Summary of Federal Intergovernmental Expenditure by Major Function, 1960-1970 | 67 |
| 43. Federal Grants in Relation to Personal Income, to State and Local General Revenues and Direct General Revenues, and to Population, by State, 1969-70 | 68 |
| 44. Federal Outlays for Public Facility Grants and Loans to State and Local Governments, Fiscal Years 1970-1972 | 70 |

State Aid to Local Governments

| | |
|---|----|
| 45. State Aid to Local Governments by Major Purpose, by State, 1970 | 71 |
|---|----|

| | Page |
|---|------|
| 46. Per Capita State Aid to Local Governments by Major Purpose, by State, 1970 | 72 |
| 47. State Programs for General Local Government Support (Revenue Sharing-Type Grants), 1970, 1971, 1972 | 73 |
| 48. Local "Piggyback" Taxes, January 1, 1972 | 113 |

Major Expenditure Programs—Federal, State, and Local

| | |
|---|-----|
| 49. Government Expenditures as a Percentage of Gross National Product, Calendar Years 1950 through 1970 | 119 |
| 50. Summary of General Expenditure (Direct and Intergovernmental), by Function, By Level of Government, 1969-70 | 120 |
| 51. Direct General Expenditure of State and Local Governments for Selected Functions, by Level of Government, by State, 1969-70 | 122 |
| 52. State Expenditure for Selected State-Local Functions, from Own Revenue Sources, by State, 1969-70 | 127 |
| 53. Capital Outlay of State and Local Governments in Total and for Selected Functions, 1969-70 | 129 |

Federal, State and Local Shares of Major Expenditure Programs

| | |
|--|-----|
| 54. State and Local Expenditure for Local Schools, by Governmental Source of Financing, by State, 1969-70 | 131 |
| 55. State Financing of State and Local Expenditure for Education (Other than Higher) from Own Sources, by State, 1965, 1966, 1967 and 1969 | 132 |
| 56. State and Local Expenditure for Highways, by Governmental Source of Financing, by State, 1969-70 | 133 |
| 57. State and Local Expenditure for Public Welfare, by Governmental Source of Financing, by State, 1969-70 | 134 |
| 58. Aid to Families with Dependent Children: Expenditures for Assistance to Recipients, by Source of Funds, Fiscal Years 1969 and 1970 | 135 |
| 59. State and Local Expenditure for Health and Hospitals, by Governmental Source of Financing, by State, 1969-70 | 137 |
| 60. Percentage of State and Local General Expenditure, from Own Revenue Sources, Financed by State Governments, by State, 1969-70 | 138 |

State and Local Government Debt

61. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government, by State, 1969-70 140

62. State and Local Government Securities Outstanding as of June 30, 1946-1970 143

63. State-Local and Corporate Bond Yield Indices, by Month, 1966-1971 143

64. Ownership of State and Municipal Securities – U.S. Treasury Department Estimates as of June 30, 1959 through 1970 144

65. Statutory Interest Rate Ceilings on State and Local Bonds 145

66. Volume of State and Municipal Borrowing, 1896-1970 146

67. State and Municipal Bonds Sold, by State, 1963-1970 147

68. State and Municipal Bond Financing Purposes, 1962-1970 148

69. State and Municipal Bond Election Results, 1926-70 149

70. State Constitutional and Statutory Limitations on Local Government Power to Issue General Obligation Long-Term Debt, 1971 150

71. State Constitutional and Statutory Referendum Requirements for Local Government Issuance of General Obligation Long-Term Debt, 1971 160

72. State Constitutional Limitations on State Borrowing, 1971 162

State and Local Business Taxes

73. Relationship of State and Local Property Taxes with an Initial Impact on Business to Total State and Local Property Taxes, by State, 1957, 1962 and 1967 166

74. State and Local Property Tax Collections, by Source, 1967 167

75. State and Local Taxes with an Initial Impact on Business, by Type of Tax, by State, 1967 (Excluding Sales Taxes) 168

76. Relationship of State and Local Taxes with an Initial Impact on Business to Total State and Local Taxes, by State, 1957, 1962 and 1967 (Excluding Sales Taxes) 169

77. Relationship of State and Local Taxes with an Initial Impact on Business to Total State and Local Taxes, by State, 1957, 1962 and 1967 (Including Estimated General Sales Taxes) 170

Major State and Local Taxes—Adoptions, Rates and Bases

Adoptions and Rate Increases

| | |
|---|-----|
| 78. Dates of Adoption of Major State Taxes | 171 |
| 79. Dates of Adoption of Major State Taxes, Frequency Distribution | 174 |
| 80. States Increasing Tax Rates and Enacting New Taxes, Selected Taxes, 1971 | 176 |
| 81. States Increasing Tax Rates and Enacting New Taxes, Selected Taxes (January 1, 1959 through December 15, 1971) | 177 |

State General Sales Taxes

| | |
|--|-----|
| 82. State and Local Sales Taxes, January 1, 1972 – Summary Table | 178 |
| 83. State General Sales Tax Rates, January 1, 1972 | 179 |
| 84. State General Sales Tax Rates as of January 1, 1954 through 1972 | 180 |
| 85. State Sales Taxes: Types and Rates, January 1, 1972 | 182 |
| 86. Exemption of Food and Medicine in State General Sales Taxes, January 1, 1972 | 191 |

Local Sales Taxes

| | |
|--|-----|
| 87. Local Sales Tax Rates, January 1, 1972 | 192 |
| 88. Statutory Provisions Governing Imposition of General Sales Taxes by Local Government, January 1, 1972 | 194 |

State Income Taxes

| | |
|---|-----|
| 89. Effective Rates of State Personal Income Taxes for Selected Adjusted Gross Income Levels, Married Couple with Two Dependents, by State, 1970 | 197 |
| 90. Effective Rates of State Personal Income Taxes for Selected Adjusted Gross Income Levels, Married Couple with Two Dependents, by State, 1953, 1963 and 1970 | 199 |
| 91. State Individual Income Taxes: Rates, December 31, 1971 | 201 |
| 92. State Individual Income Taxes: Personal Exemptions, December 31, 1971 | 208 |
| 93. State Individual Income Taxes: Use of Standard Deduction and Optional Tax Table, December 31, 1971 | 210 |
| 94. State Individual Income Taxes: Administrative Features, December 31, 1971 | 211 |

| | Page |
|---|------|
| 95. Extent of State Personal Income Tax Conformance to the Federal Personal Income Tax Base, by State, 1971 | 213 |
| 96. State Use of A Personal Income Tax Credit-Rebate to Minimize or Offset the Regressivity of Sales and Property Taxes | 214 |
| 97. Selected Personal Income Tax Base Data, by State, 1969-71 | 217 |
| 98. State Corporation Income Tax Rates, December 31, 1971 | 222 |
| Local Income Taxes | |
| 99. Local Income Taxes, Rates and Collections | 226 |
| 100. Local Income Tax Bases, 1967 | 229 |
| Property and Real Estate Transfer Taxes | |
| 101. Selected Features of Property Taxation, by State | 230 |
| 102. State by State Comparison of the Average Value of "Middle Income" Homes and Average Property Tax Burden, FHA Insured Mortgages, 1969 | 234 |
| 103. State Financed and Administered Residential Property Tax Relief for Protecting Low Income Households from Property Tax Overloads (The "Circuit-Breaker") | 235 |
| 104. The "Circuit-Breaker" System for Protecting Low Income Households from Property Tax Overload Situations – How it Worked in Wisconsin and Minnesota in 1968 | 238 |
| 105. Scope of Property Assessment Ratio Studies Conducted by State Governments | 239 |
| 106. Uses of Property Assessment Ratio Studies Conducted by State Governments | 240 |
| 107. Two Measures of Intra-Area Assessment Uniformity | 242 |
| 108. Coefficients of Intra-Area Dispersion of Median Area, for Assessment of Nonfarm Houses, by States, 1956, 1961 and 1966 | 243 |
| 109. Statewide Average Assessment Ratios for All Types of Property and for Nonfarm Houses: 1956, 1961 and 1966 | 244 |
| 110. State Legislation Exempting Business Personalty from Taxation or Reducing the Business Personal Property Tax, January 1, 1972 | 245 |
| 111. State Constitutional and Statutory Restrictions on Local Power to Raise Property Tax Revenue, 1971 | 250 |

| | Page |
|--|------|
| 112. State and Local Real Estate Transfer Taxes, January 1, 1972 | 271 |
| Death and Gift Taxes | |
| 113. Types of State Death Taxes, January 1, 1972 | 274 |
| 114. State Estate Tax Rates and Exemptions, January 1, 1972 | 274 |
| 115. State Inheritance Tax Rates and Exemptions, for Selected Categories of Heirs, January 1, 1972 | 275 |
| 116. State Gift Tax Rates and Exemptions, for Selected Categories of Donees, January 1, 1972 | 277 |
| 117. Deductibility of Federal Estate Tax for Purposes of State Inheritance and Estate Taxes, January 1, 1972 | 279 |
| Tobacco Tax | |
| 118. State Cigarette Tax Rates, January 1, 1972 | 280 |
| 119. State Cigarette Tax Rates as of January 1, 1954 through 1972 | 281 |
| 120. State Cigarette Tax Rate and Base Data, by State, 1970 | 283 |
| 121. State Collections by Source, for States Which Tax Both Cigarettes and Other Tobacco Products, 1970 | 284 |
| 122. State Cigar Tax Rates, January 1, 1972 | 285 |
| 123. State Tax Rates on Smoking and Chewing Tobacco and Snuff, January 1, 1972 | 286 |
| 124. Gross County and City Tobacco Taxes, by Level of Government, 1970 | 287 |
| Automotive Taxes | |
| 125. State and Local Automotive Taxes, by Type and by State, January 1, 1972 | 288 |
| 126. State Gasoline Tax Rates, January 1, 1972 | 291 |
| 127. State Gasoline Tax Rates as of January 1, 1954 through 1972 | 292 |
| 128. Motor Fuel Consumption and Tax Collections, by State, 1970 | 294 |
| Alcoholic Beverage Taxes | |
| 129. State Tax Rates on Distilled Spirits, January 1, 1972 | 295 |
| 130. Tax Rates on Distilled Spirits for States with Licensing Systems, as of January 1, 1954 through 1972 | 296 |

| | Page |
|--|------|
| 131. State Tax Rates on Beer, January 1, 1972 | 297 |
| 132. State Tax Rates on Wines, January 1, 1972 | 298 |

General Background Information

| | |
|---|-----|
| 133. Population and Personal Income, by State, 1969-71 | 299 |
| 134. Range of Estimated Income Elasticities of Major State and Local Taxes | 301 |
| 135. Uniformity in State Taxation of Interstate Business | 302 |
| 136. State Tax Preferential Treatment for Pollution Control Facilities, Selected Taxes, January 1, 1971 | 303 |
| 137. Agencies Administering Major State Taxes, January 1, 1972 | 304 |

ILLUSTRATIONS

| Figure | Page |
|--|------|
| 1. States With Broad-Based Personal Income Taxes; Use of Personal Income and General Sales Taxes by States (December 31, 1971) | ii |
| 2. Government Receipts as a Percentage of Gross National Product, 1946, 1956, and 1971 | 9 |
| 3. Major Sources of State and Local General Revenue, 1948 to 1970 | 25 |
| 4. State and Local Taxes as a Percentage of Gross National Product and Number of States with General Sales and Broad-Based Personal Income Taxes (1950-1972) | 50 |
| 5. State and Local Taxes and Charges per \$1,000 of Personal Income, by State, 1970 | 52 |
| 6. State and Local Public Assistance Expenditure, from Own Funds, As a Percentage of State Personal Income, Fiscal Year 1970 | 61 |
| 7. Federal Aid in Relation to State-Local Revenue, 1961 through 1972 | 65 |
| 8. State and Local General Expenditure for Selected Functions, 1950 to 1970 | 121 |
| 9. Government Employment and Payroll, 1948 to 1970 | 126 |

Their focus of attention will be shifted to the expenditure side in order to answer the question of how best to use the revenue made available to them by the State.

The three overriding objectives of the Minnesota legislature were to:

1. reduce disparities in financing elementary and secondary education as between school districts;
2. strengthen the general fiscal position of cities and counties by means of a State revenue sharing plan; and
3. provide guaranteed property tax relief to home owners and business firms.

School Finance. The legislature enacted a comprehensive revision of the Minnesota school aid formula designed to insure equality for students throughout the State, regardless of the socio-economic background or the wealth of the school districts where they lived. This legislative decision was responsive to both the Governor's fiscal platform and a Federal district court equalization mandate. In doing this, the legislature strengthened the State position on the school front by committing the State to pay 65 percent of school operating expenses instead of the present 43 percent. The State will spend \$1.042 billion on school aid during the biennium instead of \$624 million.

State Aid to Local Government. The Minnesota legislature provided for a substantial infusion of State nonproperty revenues to local governments. The State increased its per capita grant program by an estimated \$27 million for municipalities, counties, and other non-school units of local government (Table 47). The lawmakers provided that each dollar spent in excess of 6 percent of the previous year's budget would result in a percentage reduction in State unconditional aid to cities and counties.

Property Tax Relief. The State increased its unconditional aid commitment to local governments from \$80 million to \$123 million to help guarantee property tax relief.

By increasing the State's commitment to education and to cities and counties, and by placing spending constraints on local governments, the legislature sought to achieve property tax cuts aggregating \$350 million and averaging 15-20 percent for each property owner.

State Taxes Increased. In order to finance this massive shift from the local property tax to State sources and to guarantee property tax relief, the Minnesota State legislature increased income, sales, and other State taxes \$581 million for the biennium, an increase of 23 percent. Of the total increase of \$581 million, general sales tax will account for 26 percent, individual income taxes 36 percent, corporate income and other business-type taxes 25 percent and selective excises such as cigarettes, beer and alcoholic beverages taxes 13 percent.

Other Fiscal and Policy Matters. Other major action taken by the 1971 legislature in changing its policy toward local government included:

A prohibition against further sales or income taxes being levied by any local government. Only the legislature will have power to levy such taxes.

A new public employees bargaining law designed to assure orderly and equitable settlement of compensation negotiations between State and local governments and their employees.

A limited pledge of the State's full faith and credit behind general obligation bonds of local

units of government, designed to improve the credit rating and reduce interest costs for certain localities with small property tax base.

A sharing of 40 percent of the future growth in commercial-industrial property tax base among all units of government in the seven-county Twin Cities area.

A partial shift in financing county highways from the property tax to a wheelage tax, accompanied by an authority for the Metropolitan Transit Commission to levy a limited property tax.

An upgraded local government fiscal information system under the Commissioner of Taxation, working with a new Intergovernmental Services Advisory Council, designed to assure a complete, computerized, up-to-date record of local government receipts and expenditures.

A joint executive-legislative Tax Study Commission assigned, in part, to review causes and effects of intercommunity disparities, alternative sources of tax revenue for local government, and levy limits.

A State Board of Assessors charged with establishing qualifications and certifying assessors throughout the State.

A partial reform of the State's system of property tax classification, which will include (a) determining assessed value of property, rather than one-third of market value as in the past, (b) exempting all business inventories and equipment and (c) gradually eliminating the low-rate property tax classifications which oil refineries and certain parking ramps have had in the past.

A new 17-member Quality Education Council with a \$750,000 appropriation to fund local school district experimentation in "new approaches to the learning process, better utilization of professional staff and community resources, different requirements as to course offerings, course content, grading, graduation and school attendance."

TABLE 1 -- THE PUBLIC SECTOR IN THE NATIONAL ECONOMY

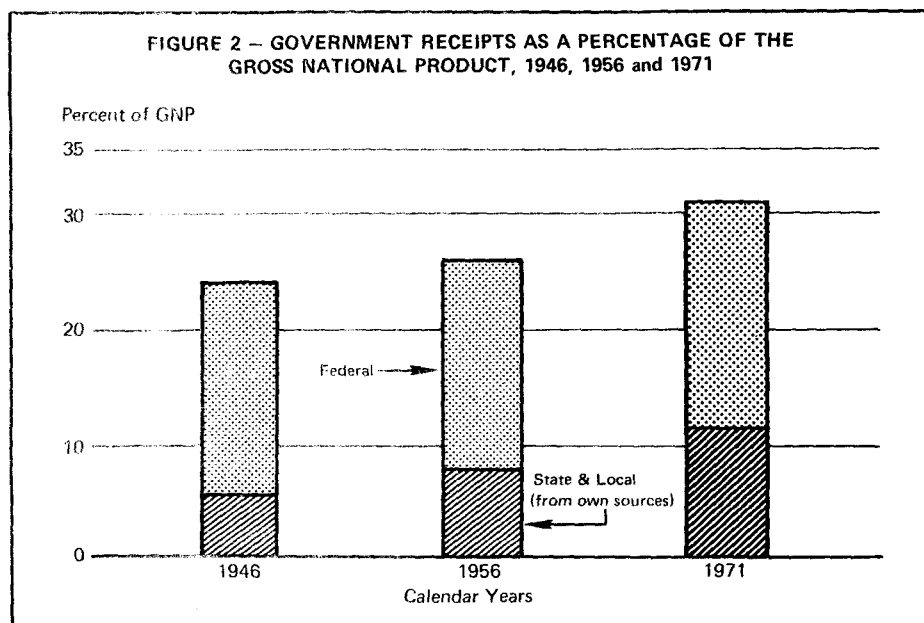
[Government Receipts, National Income and Products

Accounts Basis, 1946, 1956 and 1971 est.]

| Item | Amount (billions) | | | | | % Increase | | % of GNP | |
|-------------------------------------|-------------------|---------|--------|-----------|-----------|------------|-------|----------|--|
| | 1971 est. | 1956 | 1946 | 1946-1971 | 1956-1971 | 1971 | 1956 | 1946 | |
| | | | | | | | | | |
| All Governments, total ¹ | \$323.1 | \$109.0 | \$50.9 | 535% | 196% | 30.7% | 26.0% | 24.4% | |
| Taxes | 245.2 | 93.7 | 43.9 | 459 | 162 | 23.3 | 22.4 | 21.0 | |
| Contributions for social insurance | 65.6 | 12.6 | 6.0 | 993 | 421 | 6.2 | 3.0 | 2.9 | |
| Other | 12.3 | 2.7 | 1.0 | 1,130 | 356 | 1.2 | 0.6 | 0.5 | |
| Federal Government, total | 200.9 | 77.6 | 39.1 | 414 | 159 | 19.1 | 18.5 | 18.7 | |
| Taxes | 143.2 | 66.7 | 33.4 | 329 | 115 | 13.6 | 15.9 | 16.0 | |
| Contributions for social insurance | 56.4 | 10.6 | 5.5 | 925 | 432 | 5.4 | 2.5 | 2.6 | |
| Other | 1.3 | 0.3 | 0.2 | 550 | 333 | 0.1 | 0.1 | 0.1 | |
| State and local governments, total | 151.6 | 34.7 | 12.9 | 1,075 | 337 | 14.4 | 8.3 | 6.2 | |
| Federal grants-in-aid | 29.4 | 3.3 | 1.1 | 2,573 | 791 | 2.8 | 0.8 | 0.5 | |
| Receipts from own sources | 122.2 | 31.4 | 11.8 | 936 | 289 | 11.6 | 7.5 | 5.7 | |
| Taxes | 102.7 | 27.0 | 10.5 | 878 | 280 | 9.8 | 6.4 | 5.0 | |
| Contributions for social insurance | 9.2 | 2.0 | 0.5 | 1,740 | 360 | 0.9 | 0.5 | 0.2 | |
| Other | 10.3 | 2.4 | 0.8 | 1,188 | 329 | 1.0 | 0.6 | 0.4 | |
| Exhibit: Gross National Product | 1,051.3 | 419.2 | 208.5 | 404 | 151 | -- | -- | -- | |
| State-local taxes as % of Federal | 71.7 | 40.5 | 31.4 | -- | -- | -- | -- | -- | |

¹Excludes intergovernmental transactions.

Source: U.S. Department of Commerce, Office of Business Economics, *The National Income and Product Accounts of the United States, 1929-1965* (Washington, D.C., U.S. Government Printing Office: August 1966); *Survey of Current Business, November 1971*; and ACIR staff.



**TABLE 2 — GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT:
1969-70**

| Source | Amount (millions of dollars) | | | | | Per capita | | |
|--|------------------------------|--------------------|-----------------------------|--------|------------------|------------------|--------------------|-----------------------------|
| | All governments | Federal Government | State and local governments | | | Total | Federal Government | State and local governments |
| | | | Total | State | Local | | | |
| TOTAL REVENUE. | 1,333,810 | 205,562 | 1,150,106 | 88,939 | 189,082 | 1,642.48 | 1,011.45 | 1,738.58 |
| TOTAL GENERAL REVENUE. | 1,272,480 | 163,582 | 1,130,756 | 77,755 | 180,916 | 1,340.71 | 804.89 | 1,643.37 |
| INTERGOVERNMENTAL REVENUE. | (¹) | - | 41,857 | 20,248 | 29,525 | (¹) | - | 107.54 |
| FROM FEDERAL GOVERNMENT. | (¹) | - | 41,857 | 19,252 | 2,605 | (¹) | - | 107.54 |
| FROM STATES. | (¹) | - | (¹) | - | 26,920 | (¹) | - | (¹) |
| FROM LOCAL GOVERNMENTS. | (¹) | - | (¹) | 995 | (¹) | (¹) | - | (¹) |
| REVENUE FROM OWN SOURCES. | 333,810 | 205,562 | 128,248 | 68,691 | 59,557 | 1,642.48 | 1,011.45 | 631.03 |
| GENERAL REVENUE FROM OWN SOURCES. | 272,480 | 163,582 | 108,898 | 57,507 | 51,392 | 1,340.71 | 804.89 | 535.82 |
| TAXES. | 232,877 | 146,082 | 86,795 | 47,962 | 38,833 | 1,142.85 | 718.78 | 427.06 |
| PROPERTY. | 34,054 | - | 34,054 | 1,092 | 32,963 | 167.56 | - | 167.56 |
| INDIVIDUAL INCOME. | 101,224 | 90,412 | 10,812 | 9,183 | 1,630 | 498.06 | 444.86 | 53.20 |
| CORPORATION INCOME. | 36,567 | 32,829 | 3,738 | 3,738 | (²) | 179.92 | 161.53 | 18.39 |
| SALES AND GROSS RECEIPTS. | 48,619 | 18,297 | 30,322 | 27,254 | 3,068 | 239.22 | 90.03 | 149.19 |
| CUSTOMS DUTIES. | 2,430 | 2,430 | - | - | - | 11.96 | 11.96 | - |
| GENERAL SALES AND GROSS RECEIPTS. | 16,128 | - | 16,128 | 14,177 | 1,951 | 79.35 | - | 79.35 |
| SELECTIVE SALES AND GROSS RECEIPTS. | 30,061 | 15,867 | 14,194 | 13,077 | 1,118 | 147.91 | 78.07 | 69.84 |
| MOTOR FUEL. | 10,100 | 3,776 | 6,324 | 6,283 | 41 | 49.70 | 18.58 | 31.11 |
| ALCOHOLIC BEVERAGES. | 6,208 | 4,726 | 1,482 | 1,420 | 62 | 30.55 | 23.25 | 7.29 |
| TOBACCO PRODUCTS. | 4,531 | 2,094 | 2,437 | 2,308 | 129 | 22.29 | 10.30 | 11.99 |
| PUBLIC UTILITIES. | 3,268 | 1,721 | 1,547 | 918 | 628 | 16.08 | 8.47 | 7.61 |
| OTHER. | 5,954 | 3,550 | 2,404 | 2,147 | 257 | 29.30 | 17.47 | 11.83 |
| MOTOR VEHICLE AND OPERATORS LICENSES DEATH AND GIFT. | 2,904 | - | 2,904 | 2,728 | 176 | 14.29 | - | 14.29 |
| ALL OTHER. | 4,640 | 3,644 | 996 | 996 | (³) | 22.83 | 17.93 | 4.90 |
| CHARGES AND MISCELLANEOUS GENERAL REVENUE. | 4,868 | 900 | 3,968 | 2,971 | 997 | 23.95 | 4.43 | 19.52 |
| CURRENT CHARGES. | 39,603 | 17,500 | 22,103 | 9,545 | 12,558 | 194.86 | 86.11 | 108.75 |
| NATIONAL DEFENSE AND INTERNATIONAL RELATIONS. | 26,274 | 11,401 | 14,873 | 6,102 | 8,770 | 129.28 | 56.10 | 73.17 |
| POSTAL SERVICE. | 1,243 | 1,243 | - | - | - | 6.12 | 6.12 | - |
| EDUCATION. | 6,181 | 6,181 | - | - | - | 30.41 | 30.41 | - |
| SCHOOL LUNCH SALES. | 5,829 | 26 | 5,803 | 3,500 | 2,303 | 28.68 | 0.13 | 28.55 |
| INSTITUTIONS OF HIGHER EDUCATION OTHER. | 1,394 | - | 1,394 | - | 1,394 | 6.85 | - | 6.85 |
| HOSPITALS. | 3,742 | - | 3,742 | 3,428 | 314 | 18.41 | - | 18.41 |
| SEWERAGE. | 693 | 26 | 667 | 72 | 595 | 3.41 | 0.13 | 3.28 |
| SANITATION OTHER THAN SEWERAGE. | 3,092 | 39 | 3,053 | 874 | 2,179 | 15.21 | 0.19 | 15.02 |
| LOCAL PARKS AND RECREATION. | 886 | - | 886 | - | 886 | 4.35 | - | 4.35 |
| NATURAL RESOURCES. | 286 | - | 286 | - | 286 | 1.40 | - | 1.40 |
| HOUSING AND URBAN RENEWAL. | 273 | - | 273 | - | 273 | 1.34 | - | 1.34 |
| AIR TRANSPORTATION. | 2,572 | 2,267 | 305 | 207 | 97 | 12.66 | 11.15 | 1.49 |
| WATER TRANSPORT AND TERMINALS. | 1,285 | 696 | 589 | 9 | 580 | 6.32 | 3.42 | 2.89 |
| PARKING FACILITIES. | 503 | 5 | 498 | 40 | 457 | 2.47 | 0.02 | 2.44 |
| OTHER. | 516 | 243 | 273 | 71 | 202 | 2.54 | 1.20 | 1.34 |
| MISCELLANEOUS GENERAL REVENUE. | 175 | - | 175 | - | 175 | 0.86 | - | 0.86 |
| SPECIAL ASSESSMENTS. | 3,433 | 701 | 2,732 | 1,400 | 1,332 | 16.89 | 3.45 | 13.44 |
| SALE OF PROPERTY. | 13,329 | 6,099 | 7,230 | 3,443 | 3,788 | 65.58 | 30.01 | 35.57 |
| INTEREST EARNINGS. | 573 | - | 573 | 23 | 551 | 2.82 | - | 2.82 |
| OTHER. | 674 | 339 | 335 | 50 | 285 | 3.32 | 1.67 | 1.64 |
| UTILITY REVENUE. | 4,793 | 1,841 | 2,952 | 1,420 | 1,532 | 23.58 | 9.06 | 14.52 |
| LIQUOR STORES REVENUE. | 7,290 | 3,919 | 3,371 | 1,950 | 1,420 | 35.87 | 19.28 | 16.58 |
| INSURANCE TRUST REVENUE. | 6,608 | - | 6,608 | - | 6,608 | 32.51 | - | 32.51 |
| | 2,006 | - | 2,006 | 1,748 | 258 | 9.86 | - | 9.86 |

— Represents zero or rounds to zero.

¹ Duplicative transactions between levels of government are excluded.

² Minor amount included in individual income tax figures.

³ Minor amount included in "All other" taxes.

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

**TABLE 3 – DISTRIBUTION AT FEDERAL, STATE, AND LOCAL GOVERNMENT GENERAL REVENUE,
FROM OWN SOURCES, 1942, 1957 AND 1969-70**

| Fiscal Year | Total Federal, State & local | Federal government | State & local governments | State government | Local governments | | | | | |
|--|------------------------------|--------------------|---------------------------|------------------|-------------------|--------------------------|---------------------|-----------------------|-------------------------------|---------------------------------|
| | | | | | Total | General local government | | | School districts ² | Townships and special districts |
| | | | | | | Total | Cities ¹ | Counties ¹ | | |
| <u>General Revenue (\$000,000)</u> | | | | | | | | | | |
| 1942 | 24,347 | 14,788 | 9,560 | 4,274 | 5,290 | 3,247 | 2,190 | 1,057 | 1,603 | 439 |
| 1957 | 112,723 | 78,403 | 34,320 | 16,454 | 17,866 | 9,610 | 6,445 | 3,165 | 6,543 | 1,714 |
| 1969-70 | 272,480 | 163,582 | 108,898 | 57,507 | 51,392 | 25,248 | 16,010 | 9,238 | 21,014 | 5,131 |
| <u>Percentage Distribution (by level of government)</u> | | | | | | | | | | |
| 1942 | 100.0 | 60.7 | 39.3 | 17.6 | 21.7 | 13.3 | 9.0 | 4.3 | 6.6 | 1.8 |
| 1957 | 100.0 | 69.6 | 30.4 | 14.6 | 15.8 | 8.5 | 5.7 | 2.8 | 5.8 | 1.5 |
| 1969-70 | 100.0 | 60.0 | 40.0 | 21.1 | 18.9 | 9.3 | 5.9 | 3.4 | 7.7 | 1.9 |
| <u>General Revenue As A Percentage of Gross National Product</u> | | | | | | | | | | |
| 1942 | 17.3 | 10.5 | 6.8 | 3.0 | 3.7 | 2.3 | 1.6 | 0.7 | 1.1 | 0.3 |
| 1957 | 26.1 | 18.1 | 7.9 | 3.8 | 4.1 | 2.2 | 1.5 | 0.7 | 1.5 | 0.4 |
| 1969-70 | 28.6 | 17.2 | 11.4 | 6.0 | 5.4 | 2.7 | 1.7 | 1.0 | 2.2 | 0.5 |

¹ Excludes estimated amounts allocable to dependent school systems.

² Includes estimated amounts allocable to dependent city and county school systems.

Source: ACIR staff computations based on U.S. Bureau of the Census data.

TABLE 4 - SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES BY LEVEL OF GOVERNMENT, BY STATE, 1969-70
(Dollar amounts in millions)

| State | Tax revenue | | | Direct general expenditure | | | Expenditure for personal services | | | State government percentage of-- | | |
|--------------------------------|-------------|------------------|-------------------|----------------------------|------------------|-------------------|-----------------------------------|------------------|-------------------|----------------------------------|----------------------------|-----------------------------------|
| | Total | State government | Local governments | Total | State government | Local governments | Total | State government | Local governments | Tax revenue | Direct general expenditure | Expenditure for personal services |
| UNITED STATES | 86 795.3 | 47 962.0 | 38 833.3 | 131 331.7 | 48 749.3 | 82 582.3 | 62 998.1 | 17 786.0 | 45 212.1 | 55.2 | 37.1 | 28.2 |
| ALABAMA | 891.1 | 657.4 | 233.8 | 1 738.5 | 854.0 | 884.4 | 743.4 | 265.7 | 477.7 | 73.7 | 49.1 | 35.7 |
| ALASKA | 126.0 | 85.9 | 40.1 | 407.9 | 291.1 | 116.8 | 148.0 | 88.2 | 59.9 | 68.1 | 71.3 | 59.5 |
| ARIZONA | 753.9 | 474.3 | 279.6 | 1 115.6 | 445.3 | 670.3 | 564.9 | 165.8 | 399.1 | 62.9 | 39.9 | 29.3 |
| ARKANSAS | 484.0 | 351.4 | 132.6 | 909.9 | 406.2 | 503.7 | 346.3 | 136.4 | 209.9 | 72.6 | 44.6 | 39.3 |
| CALIFORNIA | 11 160.4 | 5 497.5 | 5 662.9 | 16 782.2 | 5 166.0 | 11 616.3 | 8 640.8 | 2 191.6 | 6 449.2 | 49.2 | 30.7 | 25.3 |
| COLORADO | 924.1 | 470.1 | 454.1 | 1 413.9 | 557.3 | 856.6 | 707.7 | 244.7 | 463.0 | 50.8 | 39.4 | 34.5 |
| CONNECTICUT | 1 470.0 | 741.8 | 728.2 | 2 057.0 | 903.4 | 1 153.5 | 926.8 | 320.1 | 606.7 | 50.4 | 43.9 | 34.5 |
| DELAWARE | 246.6 | 195.6 | 50.9 | 433.2 | 239.8 | 193.4 | 179.0 | 74.6 | 104.3 | 79.3 | 55.3 | 41.6 |
| DISTRICT OF COLUMBIA | 390.9 | - | 390.9 | 761.7 | - | 761.7 | 424.1 | - | 424.1 | - | - | - |
| FLORIDA | 2 355.7 | 1 421.1 | 934.6 | 3 581.9 | 1 182.8 | 2 399.2 | 1 809.9 | 450.2 | 1 359.7 | 60.3 | 33.0 | 24.6 |
| GEORGIA | 1 431.0 | 941.3 | 489.7 | 2 510.5 | 1 057.9 | 1 452.6 | 1 140.7 | 355.0 | 785.7 | 65.7 | 42.1 | 31.1 |
| HAWAII | 440.6 | 340.5 | 100.2 | 800.3 | 636.4 | 163.9 | 313.8 | 236.5 | 77.2 | 77.2 | 79.5 | 75.3 |
| IDAHO | 247.6 | 155.9 | 91.7 | 421.1 | 209.7 | 211.5 | 187.9 | 69.7 | 118.2 | 62.9 | 49.7 | 37.1 |
| ILLINOIS | 5 410.1 | 2 868.7 | 2 541.4 | 6 696.7 | 2 379.7 | 4 317.0 | 3 497.1 | 830.6 | 2 666.5 | 53.0 | 35.5 | 23.7 |
| INDIANA | *1 854.6 | 1 002.4 | *852.2 | *2 679.8 | 953.1 | *1 726.7 | 1 338.8 | 387.1 | 951.7 | 54.0 | 35.6 | 28.9 |
| IOWA | 1 232.7 | 628.3 | 604.3 | 1 820.4 | 700.3 | 1 120.1 | 836.4 | 256.4 | 580.0 | 50.9 | 38.4 | 30.6 |
| KANSAS | 887.5 | 431.0 | 456.5 | 1 366.4 | 458.4 | 908.0 | 677.5 | 234.7 | 442.8 | 48.5 | 33.5 | 34.6 |
| KENTUCKY | 962.7 | 703.0 | 259.7 | 1 719.4 | 928.6 | 790.8 | 686.0 | 264.3 | 421.7 | 73.0 | 54.0 | 38.5 |
| LOUISIANA | 1 205.9 | 838.8 | 367.1 | 2 057.9 | 1 017.4 | 1 040.5 | 955.1 | 346.0 | 609.9 | 69.5 | 49.4 | 36.2 |
| MAINE | 377.7 | 207.6 | 170.1 | 548.1 | 285.5 | 262.6 | 245.9 | 106.7 | 139.3 | 54.9 | 52.0 | 43.3 |
| MARYLAND | 1 890.6 | 1 082.1 | 808.5 | 2 635.8 | 879.2 | 1 756.6 | 1 279.2 | 348.6 | 930.6 | 57.2 | 33.3 | 27.2 |
| MASSACHUSETTS | 2 828.3 | 1 393.7 | 1 434.6 | 3 914.3 | 1 790.6 | 2 123.8 | 1 759.5 | 476.2 | 1 283.3 | 49.2 | 45.7 | 27.0 |
| MICHIGAN | 4 043.0 | 2 345.1 | 1 697.9 | 6 010.3 | 2 146.3 | 3 864.0 | 3 068.1 | 818.9 | 2 249.3 | 58.0 | 35.7 | 26.6 |
| MINNESOTA | 1 681.7 | 1 021.0 | 660.7 | 2 770.4 | 846.9 | 1 923.4 | 1 264.3 | 353.3 | 911.0 | 60.7 | 30.5 | 27.9 |
| MISSISSIPPI | 655.7 | 485.8 | 169.9 | 1 160.8 | 541.2 | 619.6 | 453.7 | 157.8 | 295.9 | 74.0 | 46.6 | 34.7 |
| MISSOURI | 1 603.3 | 820.9 | 782.4 | 2 579.0 | 1 067.5 | 1 511.4 | 1 190.1 | 368.4 | 821.6 | 51.1 | 41.3 | 30.9 |
| MONTANA | 276.3 | 128.8 | 147.5 | 469.0 | 242.9 | 226.0 | 215.3 | 88.6 | 126.7 | 46.6 | 51.8 | 41.1 |
| NEBRASKA | 588.3 | 261.3 | 327.0 | 853.2 | 290.8 | 562.5 | 440.6 | 131.7 | 308.9 | 44.4 | 34.0 | 29.8 |
| NEVADA | 252.4 | 149.1 | 103.3 | 415.8 | 166.6 | 249.2 | 194.5 | 56.0 | 138.5 | 59.0 | 40.0 | 28.7 |
| NEW HAMPSHIRE | 245.6 | 94.8 | 150.8 | 396.1 | 192.2 | 203.9 | 176.9 | 71.6 | 105.2 | 38.5 | 48.5 | 40.4 |
| NEW JERSEY | 3 206.0 | 1 332.3 | 1 873.7 | 4 329.7 | 1 310.2 | 3 019.5 | 1 993.6 | 440.0 | 1 553.7 | 41.5 | 30.2 | 22.0 |
| NEW MEXICO | 365.1 | 273.5 | 91.6 | 681.6 | 350.4 | 331.2 | 311.6 | 120.6 | 191.0 | 74.9 | 51.4 | 38.6 |
| NEW YORK | 11 899.1 | 6 116.5 | 5 782.6 | 16 770.1 | 3 890.0 | 12 880.1 | 8 206.6 | 1 665.6 | 6 541.1 | 51.4 | 23.1 | 20.2 |
| NORTH CAROLINA | 1 580.1 | 1 190.2 | 389.9 | 2 359.8 | 997.4 | 1 362.5 | 1 136.8 | 416.5 | 720.3 | 75.3 | 42.2 | 36.6 |
| NORTH DAKOTA | 232.1 | 121.6 | 110.5 | 405.7 | 203.0 | 202.8 | 177.8 | 69.1 | 108.7 | 52.4 | 50.0 | 38.8 |
| OHIO | 3 656.3 | 1 702.6 | 1 953.6 | 5 702.9 | 1 892.8 | 3 810.1 | 2 745.6 | 624.3 | 2 121.3 | 46.5 | 33.1 | 22.7 |
| OKLAHOMA | 782.7 | 502.1 | 280.6 | 1 473.8 | 798.4 | 675.4 | 645.9 | 238.2 | 407.8 | 64.1 | 54.1 | 36.8 |
| OREGON | 836.1 | 430.7 | 405.4 | 1 448.6 | 640.9 | 807.7 | 766.0 | 280.8 | 485.2 | 51.5 | 44.2 | 36.6 |
| PENNSYLVANIA | 4 734.1 | 2 777.6 | 1 956.5 | 7 044.2 | 3 156.5 | 3 887.7 | 3 024.2 | 860.3 | 2 163.8 | 58.6 | 44.8 | 28.4 |
| RHODE ISLAND | 387.6 | 228.7 | 158.9 | 586.6 | 311.6 | 275.0 | 252.0 | 102.8 | 149.3 | 59.0 | 53.1 | 40.7 |
| SOUTH CAROLINA | 710.4 | 543.7 | 166.7 | 1 183.3 | 570.4 | 612.9 | 558.2 | 206.4 | 351.8 | 76.5 | 48.2 | 36.9 |
| SOUTH DAKOTA | 265.2 | 112.7 | 152.5 | 425.4 | 202.1 | 223.3 | 193.9 | 72.5 | 121.4 | 42.4 | 47.5 | 37.4 |
| TENNESSEE | 1 096.2 | 686.9 | 409.3 | 1 951.4 | 837.0 | 1 114.4 | 919.0 | 292.2 | 626.8 | 62.6 | 42.8 | 31.7 |
| TEXAS | 3 540.7 | 1 975.1 | 1 565.6 | 5 631.9 | 2 296.9 | 3 335.0 | 2 760.2 | 794.8 | 1 965.4 | 55.7 | 40.7 | 28.9 |
| UTAH | 396.9 | 251.6 | 145.3 | 673.3 | 357.3 | 316.0 | 2 760.2 | 315.0 | 125.9 | 189.1 | 63.3 | 53.0 |
| VERMONT | 209.3 | 135.2 | 74.1 | 322.1 | 209.9 | 112.1 | 124.9 | 63.3 | 61.6 | 64.5 | 65.1 | 50.6 |
| VIRGINIA | 1 581.5 | 955.7 | 625.8 | 2 425.7 | 1 008.0 | 1 417.7 | 1 165.0 | 412.0 | 753.1 | 60.4 | 41.5 | 35.3 |
| WASHINGTON | 1 510.1 | 1 028.0 | 482.0 | 2 588.9 | 1 146.8 | 1 442.0 | 1 301.3 | 455.7 | 845.5 | 68.0 | 44.2 | 35.0 |
| WEST VIRGINIA | 525.2 | 385.0 | 140.2 | 973.6 | 589.0 | 384.6 | 419.9 | 182.9 | 237.0 | 73.3 | 60.4 | 43.5 |
| WISCONSIN | 2 246.6 | 1 332.8 | 913.8 | 3 058.3 | 995.8 | 2 062.5 | 1 438.1 | 417.1 | 1 020.9 | 59.3 | 32.5 | 29.0 |
| WYOMING | 144.1 | 84.5 | 59.7 | 291.2 | 147.7 | 143.4 | 130.3 | 49.6 | 80.7 | 58.6 | 50.7 | 38.0 |

Note: Because of rounding, detail may not add to totals. Local government data are estimates subject to sampling variation.
*Indiana figures adjusted after tabulations closed. Nationwide figures have not been revised.
-Represents zero or rounds to zero.

SOURCE: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

TABLE 5 – GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE, BY LEVEL OF GOVERNMENT: 1969-70

(Millions of dollars)

| State and level of government | Total general revenue | Intergovernmental revenue | | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue |
|---------------------------------------|-----------------------|---------------------------|-------------------------------------|--------------------------------------|----------|----------|----------|---|
| | | From Federal Government | Other (local-State and State-local) | | Total | Property | Other | |
| UNITED STATES: TOTAL | 130 755.7 | 21 857.5 | (1) | 108 898.3 | 86 795.3 | 34 054.5 | 52 740.8 | 22 102.9 |
| STATE GOVERNMENTS . . . | 77 754.6 | 19 252.5 | 995.4 | 57 506.7 | 47 962.0 | 1 091.7 | 46 870.2 | 9 544.7 |
| LOCAL GOVERNMENTS . . . | 80 916.5 | 2 605.0 | 26 920.0 | 51 391.5 | 38 833.3 | 32 962.7 | 5 870.6 | 12 558.2 |
| ALABAMA | 1 722.1 | 452.2 | (1) | 1 269.9 | 891.1 | 135.5 | 755.6 | 378.8 |
| STATE GOVERNMENT . . . | 1 203.3 | 409.3 | 7.0 | 787.0 | 657.4 | 22.9 | 634.5 | 129.6 |
| LOCAL GOVERNMENTS . . . | 878.3 | 42.9 | 352.4 | 482.9 | 233.8 | 112.7 | 121.1 | 249.2 |
| ALASKA | 1 259.1 | 108.2 | (1) | 1 150.9 | 126.0 | 30.7 | 95.3 | 1 024.9 |
| STATE GOVERNMENT . . . | 1 184.3 | 103.5 | - | 1 080.9 | 85.9 | - | 85.9 | 995.0 |
| LOCAL GOVERNMENTS . . . | 112.7 | 4.8 | 37.9 | 70.1 | 40.1 | 30.7 | 9.4 | 30.0 |
| ARIZONA | 1 172.4 | 215.2 | (1) | 957.2 | 753.9 | 293.4 | 460.4 | 203.3 |
| STATE GOVERNMENT . . . | 762.6 | 187.7 | 2.2 | 572.6 | 474.3 | 67.8 | 406.4 | 98.3 |
| LOCAL GOVERNMENTS . . . | 668.1 | 27.4 | 256.0 | 384.6 | 279.6 | 225.6 | 54.0 | 105.0 |
| ARKANSAS | 870.8 | 222.0 | (1) | 648.8 | 484.0 | 124.7 | 359.3 | 164.8 |
| STATE GOVERNMENT . . . | 613.4 | 207.3 | 0.3 | 405.8 | 351.4 | 0.9 | 350.6 | 54.3 |
| LOCAL GOVERNMENTS . . . | 411.9 | 14.7 | 154.1 | 243.0 | 132.6 | 123.8 | 8.7 | 110.4 |
| CALIFORNIA | 17 027.5 | 3 279.8 | (1) | 13 747.6 | 11 160.4 | 5 230.9 | 5 929.5 | 2 587.2 |
| STATE GOVERNMENT . . . | 9 542.6 | 3 017.4 | 264.9 | 6 260.3 | 5 497.5 | 233.5 | 5 264.1 | 762.7 |
| LOCAL GOVERNMENTS . . . | 11 908.8 | 262.4 | 4 159.0 | 7 487.3 | 5 662.9 | 4 997.5 | 665.4 | 1 824.5 |
| COLORADO | 1 470.8 | 276.2 | (1) | 1 194.6 | 924.1 | 394.4 | 529.7 | 270.5 |
| STATE GOVERNMENT . . . | 853.9 | 244.5 | 3.2 | 606.1 | 470.1 | 1.1 | 468.9 | 136.1 |
| LOCAL GOVERNMENTS . . . | 875.1 | 31.7 | 254.9 | 588.4 | 454.1 | 393.3 | 60.8 | 134.4 |
| CONNECTICUT | 1 969.5 | 256.6 | (1) | 1 712.9 | 1 470.0 | 723.1 | 746.8 | 242.9 |
| STATE GOVERNMENT . . . | 1 090.9 | 215.7 | 2.5 | 872.7 | 741.8 | - | 741.8 | 130.9 |
| LOCAL GOVERNMENTS . . . | 1 105.4 | 41.0 | 224.2 | 840.2 | 728.2 | 723.1 | 5.1 | 112.0 |
| DELAWARE | 379.4 | 48.4 | (1) | 331.0 | 246.6 | 45.8 | 200.8 | 84.4 |
| STATE GOVERNMENT . . . | 285.9 | 42.0 | 0.6 | 243.3 | 195.6 | 0.3 | 195.3 | 47.7 |
| LOCAL GOVERNMENTS . . . | 190.1 | 6.4 | 96.1 | 87.7 | 50.9 | 45.5 | 5.4 | 36.8 |
| DISTRICT OF COLUMBIA | 720.9 | 271.5 | (1) | 449.4 | 390.9 | 127.8 | 263.1 | 58.5 |
| FLORIDA | 3 576.2 | 466.4 | (1) | 3 109.7 | 2 355.7 | 801.1 | 1 554.6 | 754.0 |
| STATE GOVERNMENT . . . | 2 013.7 | 385.5 | 17.8 | 1 610.4 | 1 421.1 | 33.6 | 1 387.5 | 189.3 |
| LOCAL GOVERNMENTS . . . | 2 365.1 | 80.9 | 784.9 | 1 499.3 | 934.6 | 767.5 | 167.2 | 564.7 |
| GEORGIA | 2 397.9 | 456.1 | (1) | 1 941.8 | 1 431.0 | 437.0 | 994.1 | 510.8 |
| STATE GOVERNMENT . . . | 1 503.6 | 408.7 | 11.2 | 1 083.6 | 941.3 | 3.1 | 938.2 | 142.3 |
| LOCAL GOVERNMENTS . . . | 1 351.4 | 47.3 | 445.9 | 858.2 | 489.7 | 433.8 | 55.9 | 368.5 |
| HAWAII | 680.0 | 145.1 | (1) | 534.8 | 440.6 | 75.7 | 364.9 | 94.2 |
| STATE GOVERNMENT . . . | 548.9 | 138.6 | 5.5 | 404.8 | 340.5 | - | 340.5 | 64.4 |
| LOCAL GOVERNMENTS . . . | 165.9 | 6.6 | 29.3 | 130.0 | 100.2 | 75.7 | 24.4 | 29.9 |
| IDAHO | 403.4 | 82.5 | (1) | 320.9 | 247.6 | 90.2 | 157.4 | 73.3 |
| STATE GOVERNMENT . . . | 264.8 | 78.3 | 1.5 | 185.1 | 155.9 | 0.8 | 155.1 | 29.2 |
| LOCAL GOVERNMENTS . . . | 206.8 | 4.2 | 66.8 | 135.8 | 91.7 | 89.5 | 2.2 | 44.1 |
| ILLINOIS | 7 312.5 | 1 042.1 | (1) | 6 270.4 | 5 410.1 | 2 229.3 | 3 180.8 | 860.3 |
| STATE GOVERNMENT . . . | 4 044.8 | 863.8 | 15.4 | 3 165.7 | 2 868.7 | 2.5 | 2 866.2 | 297.0 |
| LOCAL GOVERNMENTS . . . | 4 388.7 | 178.3 | 1 105.6 | 3 104.8 | 2 541.4 | 2 226.8 | 314.6 | 563.3 |
| INDIANA | *2 734.5 | 341.3 | (1) | *2 393.2 | *1 854.6 | *871.2 | 983.4 | 538.6 |
| STATE GOVERNMENT . . . | 1 597.9 | 317.0 | 5.6 | 1 275.3 | 1 002.4 | 22.8 | 979.6 | 272.8 |
| LOCAL GOVERNMENTS . . . | *1 653.5 | 24.3 | *511.1 | *1 118.0 | *652.2 | *848.4 | 3.8 | 265.8 |
| IOWA | 1 796.9 | 255.7 | (1) | 1 541.2 | 1 232.7 | 602.2 | 630.5 | 308.5 |
| STATE GOVERNMENT . . . | 1 025.4 | 234.1 | 34.5 | 756.8 | 628.3 | 4.1 | 624.3 | 128.5 |
| LOCAL GOVERNMENTS . . . | 1 120.7 | 21.6 | 314.8 | 784.4 | 604.3 | 598.1 | 6.2 | 180.0 |
| KANSAS | 1 365.2 | 216.8 | (1) | 1 148.4 | 887.5 | 454.1 | 433.3 | 261.0 |
| STATE GOVERNMENT . . . | 746.2 | 197.0 | 7.7 | 541.5 | 431.0 | 10.4 | 420.6 | 110.5 |
| LOCAL GOVERNMENTS . . . | 876.3 | 19.8 | 249.6 | 607.0 | 456.5 | 443.8 | 12.7 | 150.5 |

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation.

*Indiana figures adjusted after tabulations closed to include the following local government amounts (in millions): Intergovernmental revenue from State, \$14.5; property taxes, \$28.4. Nationwide figures have not been revised.

- Represents zero or rounds to zero.

†Duplicative transactions between levels of government are excluded.

TABLE 5 — GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE, BY LEVEL OF GOVERNMENT: 1969-70 (Cont'd)

(Millions of dollars)

| State and level of government | Total general revenue | Intergovernmental revenue | | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue |
|-------------------------------|-----------------------|---------------------------|-------------------------------------|--------------------------------------|----------|----------|---------|---|
| | | From Federal Government | Other (local-State and State-local) | | Total | Property | Other | |
| KENTUCKY | 1 634.4 | 372.9 | (1) | 1 261.5 | 962.7 | 220.8 | 741.9 | 298.8 |
| STATE GOVERNMENT . . . | 1 173.3 | 337.3 | 3.7 | 832.2 | 703.0 | 26.6 | 676.5 | 129.2 |
| LOCAL GOVERNMENTS . . . | 725.6 | 35.5 | 260.7 | 429.3 | 259.7 | 194.3 | 65.4 | 169.6 |
| LOUISIANA | 2 124.0 | 436.2 | (1) | 1 687.8 | 1 205.9 | 238.3 | 967.6 | 481.9 |
| STATE GOVERNMENT . . . | 1 542.3 | 410.8 | 2.9 | 1 128.6 | 838.8 | 26.9 | 811.9 | 289.8 |
| LOCAL GOVERNMENTS . . . | 1 019.0 | 25.4 | 434.4 | 559.3 | 367.1 | 211.4 | 155.7 | 192.1 |
| MAINE | 541.2 | 98.9 | (1) | 442.3 | 377.7 | 172.6 | 205.1 | 64.6 |
| STATE GOVERNMENT . . . | 348.7 | 90.7 | 5.8 | 252.2 | 207.6 | 3.8 | 203.9 | 44.6 |
| LOCAL GOVERNMENTS . . . | 258.5 | 8.2 | 60.2 | 190.1 | 170.1 | 168.9 | 1.2 | 20.0 |
| MARYLAND | 2 653.8 | 356.6 | (1) | 2 297.3 | 1 890.6 | 613.3 | 1 277.3 | 406.7 |
| STATE GOVERNMENT . . . | 1 551.5 | 283.9 | 16.8 | 1 250.8 | 1 082.1 | 34.1 | 1 047.9 | 168.7 |
| LOCAL GOVERNMENTS . . . | 1 746.6 | 72.6 | 627.5 | 1 046.5 | 808.5 | 579.1 | 229.4 | 238.0 |
| MASSACHUSETTS | 3 840.9 | 607.6 | (1) | 3 233.3 | 2 828.3 | 1 422.7 | 1 405.5 | 405.0 |
| STATE GOVERNMENT . . . | 2 159.2 | 512.9 | 78.5 | 1 567.8 | 1 393.7 | 0.3 | 1 393.3 | 174.1 |
| LOCAL GOVERNMENTS . . . | 2 215.1 | 94.7 | 454.9 | 1 665.5 | 1 434.6 | 1 422.4 | 12.2 | 230.9 |
| MICHIGAN | 5 918.5 | 818.2 | (1) | 5 100.3 | 4 043.0 | 1 630.3 | 2 412.7 | 1 057.4 |
| STATE GOVERNMENT . . . | 3 531.8 | 718.6 | 43.5 | 2 769.7 | 2 345.1 | 83.0 | 2 262.1 | 424.6 |
| LOCAL GOVERNMENTS . . . | 3 697.5 | 99.6 | 1 267.3 | 2 330.6 | 1 697.9 | 1 547.2 | 150.6 | 632.8 |
| MINNESOTA | 2 588.4 | 403.5 | (1) | 2 184.9 | 1 681.7 | 650.2 | 1 031.4 | 503.2 |
| STATE GOVERNMENT . . . | 1 644.9 | 381.7 | 20.4 | 1 242.9 | 1 021.0 | 5.8 | 1 015.1 | 221.9 |
| LOCAL GOVERNMENTS . . . | 1 808.6 | 21.8 | 844.7 | 942.0 | 660.7 | 644.4 | 16.3 | 281.3 |
| MISSISSIPPI | 1 149.0 | 279.4 | (1) | 869.6 | 655.7 | 157.8 | 497.9 | 214.0 |
| STATE GOVERNMENT . . . | 839.1 | 266.0 | 6.1 | 567.0 | 485.8 | 3.9 | 481.8 | 81.3 |
| LOCAL GOVERNMENTS . . . | 591.0 | 13.4 | 275.0 | 302.6 | 169.9 | 153.8 | 16.1 | 132.7 |
| MISSOURI | 2 449.8 | 456.8 | (1) | 1 993.0 | 1 603.3 | 642.8 | 960.4 | 389.8 |
| STATE GOVERNMENT . . . | 1 346.5 | 407.3 | 3.5 | 935.8 | 820.9 | 2.8 | 818.0 | 114.9 |
| LOCAL GOVERNMENTS . . . | 1 452.7 | 49.5 | 345.9 | 1 057.2 | 782.4 | 640.0 | 142.4 | 274.8 |
| MONTANA | 473.5 | 121.8 | (1) | 351.7 | 276.3 | 149.9 | 126.4 | 75.4 |
| STATE GOVERNMENT . . . | 287.0 | 115.7 | 3.8 | 167.5 | 128.8 | 8.1 | 120.7 | 38.6 |
| LOCAL GOVERNMENTS . . . | 238.0 | 6.1 | 47.7 | 184.2 | 147.5 | 141.8 | 5.7 | 36.7 |
| NEBRASKA | 911.1 | 127.3 | (1) | 783.8 | 588.3 | 309.6 | 278.7 | 195.5 |
| STATE GOVERNMENT . . . | 470.7 | 113.6 | 21.6 | 335.5 | 261.3 | 2.0 | 259.3 | 74.2 |
| LOCAL GOVERNMENTS . . . | 598.3 | 13.7 | 136.3 | 448.3 | 327.0 | 307.6 | 19.4 | 121.3 |
| NEVADA | 415.1 | 76.5 | (1) | 338.7 | 252.4 | 86.8 | 165.7 | 86.2 |
| STATE GOVERNMENT . . . | 239.7 | 66.2 | 3.0 | 170.5 | 149.1 | 4.3 | 144.8 | 21.4 |
| LOCAL GOVERNMENTS . . . | 248.5 | 10.3 | 70.1 | 168.1 | 103.3 | 82.4 | 20.9 | 64.8 |
| NEW HAMPSHIRE | 367.4 | 64.0 | (1) | 303.4 | 245.6 | 153.0 | 92.6 | 57.8 |
| STATE GOVERNMENT . . . | 193.3 | 56.1 | 7.5 | 129.8 | 94.8 | 3.5 | 91.3 | 35.0 |
| LOCAL GOVERNMENTS . . . | 202.0 | 7.9 | 20.5 | 173.6 | 150.8 | 149.5 | 1.3 | 22.8 |
| NEW JERSEY | 4 323.2 | 536.0 | (1) | 3 787.3 | 3 206.0 | 1 733.9 | 1 472.1 | 581.3 |
| STATE GOVERNMENT . . . | 2 115.5 | 458.6 | 52.0 | 1 604.9 | 1 332.3 | 49.8 | 1 282.5 | 272.6 |
| LOCAL GOVERNMENTS . . . | 2 984.3 | 77.4 | 724.6 | 2 182.4 | 1 873.7 | 1 684.2 | 189.6 | 308.6 |
| NEW MEXICO | 727.9 | 199.9 | (1) | 528.1 | 365.1 | 82.5 | 282.6 | 163.0 |
| STATE GOVERNMENT . . . | 564.3 | 178.1 | 2.4 | 383.8 | 273.5 | 14.5 | 259.0 | 110.3 |
| LOCAL GOVERNMENTS . . . | 330.1 | 21.8 | 164.0 | 144.3 | 91.6 | 68.0 | 23.6 | 52.7 |
| NEW YORK | 16 220.9 | 2 214.6 | (1) | 14 006.3 | 11 899.1 | 4 327.9 | 7 571.2 | 2 107.2 |
| STATE GOVERNMENT . . . | 9 012.4 | 1 977.5 | 131.2 | 6 903.7 | 6 116.5 | 12.4 | 6 104.2 | 787.2 |
| LOCAL GOVERNMENTS . . . | 12 575.3 | 237.1 | 5 235.7 | 7 102.5 | 5 782.6 | 4 315.6 | 1 467.0 | 1 319.9 |
| NORTH CAROLINA | 2 397.9 | 414.1 | (1) | 1 983.8 | 1 580.1 | 399.6 | 1 180.5 | 403.7 |
| STATE GOVERNMENT . . . | 1 763.0 | 372.6 | 8.9 | 1 381.5 | 1 190.2 | 23.7 | 1 166.5 | 191.3 |
| LOCAL GOVERNMENTS . . . | 1 325.5 | 41.4 | 681.7 | 602.4 | 389.9 | 376.0 | 14.0 | 212.4 |

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation;

- Represents zero or rounds to zero.

¹Duplicative transactions between levels of government are excluded

TABLE 5 — GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE, BY LEVEL OF GOVERNMENT: 1969-70 (Cont'd)
(Millions of dollars)

| State and level of government | Total general revenue | Intergovernmental revenue | | All general revenue from own sources | Taxes | | | Charges and miscellaneous general revenue |
|-------------------------------|-----------------------|---------------------------|-------------------------------------|--------------------------------------|---------|----------|---------|---|
| | | From Federal Government | Other (local-State and State-local) | | Total | Property | Other | |
| NORTH DAKOTA | 418.6 | 78.0 | (1) | 340.6 | 232.1 | 108.1 | 124.0 | 108.5 |
| STATE GOVERNMENT | 270.6 | 71.1 | 5.1 | 194.5 | 121.6 | 1.4 | 120.2 | 72.8 |
| LOCAL GOVERNMENTS | 205.4 | 6.9 | 52.4 | 146.1 | 110.5 | 106.7 | 3.8 | 35.7 |
| OHIO | 5 504.8 | 772.3 | (1) | 4 732.5 | 3 656.3 | 1 726.7 | 1 929.5 | 1 076.2 |
| STATE GOVERNMENT | 2 798.3 | 657.7 | 28.5 | 2 112.2 | 1 702.6 | 58.6 | 1 644.1 | 409.6 |
| LOCAL GOVERNMENTS | 3 550.0 | 114.6 | 815.1 | 2 620.3 | 1 953.6 | 1 668.2 | 285.5 | 666.7 |
| OKLAHOMA | 1 472.6 | 366.1 | (1) | 1 106.5 | 782.7 | 238.4 | 544.3 | 323.7 |
| STATE GOVERNMENT | 1 033.8 | 335.5 | 8.1 | 690.2 | 502.1 | - | 502.1 | 188.1 |
| LOCAL GOVERNMENTS | 674.8 | 30.6 | 227.9 | 416.2 | 280.6 | 238.4 | 42.2 | 135.6 |
| OREGON | 1 393.0 | 284.1 | (1) | 1 108.9 | 836.1 | 394.9 | 441.2 | 272.8 |
| STATE GOVERNMENT | 807.4 | 242.6 | 3.9 | 560.9 | 430.7 | 2.9 | 427.8 | 130.2 |
| LOCAL GOVERNMENTS | 804.2 | 41.5 | 214.7 | 548.0 | 405.4 | 392.0 | 13.4 | 142.6 |
| PENNSYLVANIA | 6 617.7 | 1 005.1 | (1) | 5 612.6 | 4 734.1 | 1 398.9 | 3 335.2 | 878.5 |
| STATE GOVERNMENT | 4 057.1 | 883.1 | 54.8 | 3 119.3 | 2 777.6 | 32.0 | 2 745.6 | 341.7 |
| LOCAL GOVERNMENTS | 3 761.2 | 122.1 | 1 145.8 | 2 493.3 | 1 956.5 | 1 366.9 | 589.6 | 536.8 |
| RHODE ISLAND | 573.3 | 117.1 | (1) | 456.2 | 387.6 | 157.0 | 230.6 | 68.7 |
| STATE GOVERNMENT | 379.4 | 100.7 | 1.3 | 277.4 | 228.7 | - | 228.7 | 48.7 |
| LOCAL GOVERNMENTS | 258.1 | 16.4 | 62.8 | 178.9 | 158.9 | 157.0 | 1.9 | 20.0 |
| SOUTH CAROLINA | 1 127.2 | 217.7 | (1) | 909.5 | 710.4 | 159.0 | 551.4 | 199.1 |
| STATE GOVERNMENT | 842.1 | 193.3 | 8.0 | 640.9 | 543.7 | 1.7 | 542.0 | 97.2 |
| LOCAL GOVERNMENTS | 559.8 | 24.4 | 266.8 | 268.7 | 166.7 | 157.4 | 9.4 | 101.9 |
| SOUTH DAKOTA | 433.5 | 92.6 | (1) | 340.9 | 265.2 | 145.8 | 119.5 | 75.7 |
| STATE GOVERNMENT | 246.8 | 86.5 | 1.4 | 158.9 | 112.7 | - | 112.7 | 46.2 |
| LOCAL GOVERNMENTS | 223.0 | 6.1 | 34.9 | 182.0 | 152.5 | 145.8 | 6.8 | 29.5 |
| TENNESSEE | 1 858.6 | 416.5 | (1) | 1 442.1 | 1 096.2 | 301.7 | 794.5 | 345.9 |
| STATE GOVERNMENT | 1 182.1 | 358.2 | 15.4 | 808.5 | 686.9 | - | 686.9 | 121.5 |
| LOCAL GOVERNMENTS | 1 059.1 | 58.3 | 367.2 | 633.6 | 409.3 | 301.7 | 107.5 | 224.3 |
| TEXAS | 5 701.2 | 1 022.2 | (1) | 4 679.0 | 3 540.7 | 1 435.1 | 2 105.6 | 1 138.3 |
| STATE GOVERNMENT | 3 394.1 | 927.0 | 16.5 | 2 450.6 | 1 975.1 | 64.1 | 1 911.0 | 475.6 |
| LOCAL GOVERNMENTS | 3 183.9 | 95.2 | 860.4 | 2 228.3 | 1 565.6 | 1 371.0 | 194.6 | 662.7 |
| UTAH | 688.2 | 174.8 | (1) | 513.4 | 396.9 | 142.9 | 254.0 | 116.4 |
| STATE GOVERNMENT | 484.3 | 161.9 | 1.5 | 320.9 | 251.6 | 12.8 | 238.8 | 69.3 |
| LOCAL GOVERNMENTS | 331.3 | 12.9 | 125.9 | 192.5 | 145.3 | 130.1 | 15.3 | 47.1 |
| VERMONT | 320.8 | 72.6 | (1) | 248.2 | 209.3 | 73.0 | 136.3 | 38.9 |
| STATE GOVERNMENT | 237.2 | 71.0 | 0.8 | 165.4 | 135.2 | 0.2 | 135.0 | 30.2 |
| LOCAL GOVERNMENTS | 115.8 | 1.6 | 31.4 | 82.8 | 74.1 | 72.8 | 1.4 | 8.7 |
| VIRGINIA | 2 393.9 | 408.7 | (1) | 1 985.2 | 1 581.5 | 446.8 | 1 134.8 | 403.6 |
| STATE GOVERNMENT | 1 530.5 | 327.9 | 17.8 | 1 184.8 | 955.7 | 12.6 | 943.1 | 229.0 |
| LOCAL GOVERNMENTS | 1 324.2 | 80.8 | 443.0 | 800.4 | 625.8 | 434.2 | 191.7 | 174.6 |
| WASHINGTON | 2 402.2 | 399.2 | (1) | 2 002.9 | 1 510.1 | 529.9 | 980.1 | 492.9 |
| STATE GOVERNMENT | 1 580.0 | 357.9 | 5.0 | 1 217.0 | 1 028.0 | 113.1 | 915.0 | 189.0 |
| LOCAL GOVERNMENTS | 1 349.1 | 41.3 | 521.9 | 785.9 | 482.0 | 416.9 | 65.2 | 303.9 |
| WEST VIRGINIA | 923.0 | 264.3 | (1) | 658.7 | 525.2 | 122.5 | 402.6 | 133.5 |
| STATE GOVERNMENT | 709.9 | 254.3 | 0.7 | 455.0 | 385.0 | 0.3 | 384.7 | 70.0 |
| LOCAL GOVERNMENTS | 372.6 | 10.0 | 158.9 | 203.7 | 140.2 | 122.3 | 17.9 | 63.6 |
| WISCONSIN | 3 061.9 | 361.4 | (1) | 2 700.5 | 2 246.6 | 974.2 | 1 272.4 | 453.9 |
| STATE GOVERNMENT | 1 934.0 | 344.0 | 34.2 | 1 555.8 | 1 332.8 | 72.3 | 1 260.4 | 223.0 |
| LOCAL GOVERNMENTS | 2 024.3 | 17.4 | 862.1 | 1 144.7 | 913.8 | 901.9 | 12.0 | 230.9 |
| WYOMING | 297.3 | 84.3 | (1) | 213.0 | 144.1 | 68.4 | 75.7 | 68.8 |
| STATE GOVERNMENT | 201.4 | 81.9 | 0.9 | 118.6 | 84.5 | 10.8 | 73.7 | 34.2 |
| LOCAL GOVERNMENTS | 146.2 | 2.4 | 49.5 | 94.3 | 59.7 | 57.7 | 2.0 | 34.7 |

- Represents zero or rounds to zero.

¹Duplicative transactions between levels of government are excluded.

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

**TABLE 6 – DISTRIBUTION OF LOCAL GOVERNMENT GENERAL REVENUE, BY SOURCE,
AND BY TYPE OF GOVERNMENT, SELECTED YEARS 1942-1970**

| Fiscal Year | All local governments | | Percent distribution by type of government | | | |
|--|-----------------------------------|---|--|----------------------------------|-----------------------|----------------------------------|
| | Amount ¹ (millions) | Percent distribution by source ¹ | Cities ² | School districts ³ | Counties ² | Townships & special districts |
| Total General Revenue (Local Revenue & Federal-State Aid) | | | | | | |
| 1942 | \$ 7,075 | 100.0% | 37.0% | 33.7% | 22.0% | 7.3% |
| 1952 | 16,952 | 100.0 | 32.0 | 38.4 | 20.7 | 8.9 |
| 1957 | 25,916 | 100.0 | 30.3 | 41.9 | 19.5 | 8.3 |
| 1967 | 60,236 | 100.0 | 26.8 | 47.0 | 17.8 | 8.5 |
| 1970 | 82,683 | 100.0 | 26.8 | 46.8 | 18.2 | 8.2 |
| Intergovernmental Revenue (Federal and State Aid) ⁴ | | | | | | |
| 1942 | 1,785 | 25.2 | 24.0 | 43.8 | 27.8 | 4.5 |
| 1952 | 5,281 | 31.2 | 18.7 | 49.9 | 26.2 | 5.2 |
| 1957 | 8,049 | 31.1 | 17.6 | 53.6 | 23.5 | 5.3 |
| 1967 | 21,897 | 36.4 | 17.7 | 58.2 | 18.5 | 5.5 |
| 1970 | 31,291 | 37.8 | 19.6 | 56.6 | 18.5 | 5.3 |
| General Revenue From Local Sources (Taxes and Charges) | | | | | | |
| 1942 | 5,290 | 74.8 | 41.4 | 30.3 | 20.0 | 8.3 |
| 1952 | 11,671 | 68.8 | 38.0 | 33.3 | 18.3 | 10.5 |
| 1957 | 17,866 | 68.9 | 36.1 | 36.6 | 17.7 | 9.6 |
| 1967 | 38,340 | 63.6 | 32.0 | 40.5 | 17.4 | 10.1 |
| 1970 | 51,392 | 62.2 | 31.2 | 40.9 | 18.0 | 10.0 |
| Local Property Taxes | | | | | | |
| 1942 | 4,347 | 61.4 | 39.0 | 32.9 | 20.1 | 8.0 |
| 1952 | 8,282 | 48.9 | 32.7 | 39.2 | 19.8 | 8.3 |
| 1957 | 12,385 | 47.8 | 29.7 | 42.8 | 19.2 | 8.3 |
| 1967 | 25,418 | 42.2 | 24.8 | 48.9 | 18.5 | 7.8 |
| 1970 | 32,963 | 39.9 | 23.7 | 50.3 | 18.1 | 7.9 |
| Local Nonproperty Taxes | | | | | | |
| 1942 | 358 | 5.1 | 70.1 | 14.0 | 10.1 | 5.9 |
| 1952 | 1,184 | 7.0 | 75.7 | 16.0 | 6.2 | 2.1 |
| 1957 | 1,901 | 7.3 | 72.5 | 16.4 | 8.5 | 2.7 |
| 1967 | 3,897 | 6.5 | 70.9 | 15.9 | 10.4 | 2.8 |
| 1970 | 5,871 | 7.1 | 65.9 | 17.5 | 13.7 | 2.9 |
| Local Charges and Miscellaneous General Revenue | | | | | | |
| 1942 | 584 | 8.3 | 41.6 | 21.2 | 25.0 | 12.2 |
| 1952 | 2,205 | 13.0 | 37.4 | 20.2 | 19.0 | 23.4 |
| 1957 | 3,580 | 13.8 | 38.8 | 25.9 | 17.6 | 17.8 |
| 1967 | 9,025 | 15.0 | 35.5 | 27.5 | 17.2 | 19.9 |
| 1970 | 12,558 | 15.2 | 34.5 | 27.2 | 19.6 | 18.7 |

¹ Includes the following approximate amounts of duplicative interlocal transactions: 1970-\$1.8 bil.; 1967-\$1.5 bil.; 1957-\$500 mil.; 1952-\$100 mil.; 1942-\$50 mil.

² Excludes est. amounts allocable to dependent school systems.

³ Includes est. amounts allocable to dependent city and county school systems.

⁴ Includes direct Federal-local aid as well as Federal aid channeled through the States.

Source: ACIR Staff computations based on U.S. Bureau of the Census data.

**TABLE 7 – NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:
SECOND QUARTER OF 1971 AND PRIOR PERIODS
(Millions of dollars)**

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | |
|-----------------------|--------|----------------------------------|--------------------|--------------------|----------------------------------|------------------|-------------------|------------------------|---------------------------------------|-----------|
| | | State | Local | Property | General sales and gross receipts | Motor fuel sales | Individual income | Corporation net income | Motor vehicle and operators' licenses | All other |
| QUARTERS | | | | | | | | | | |
| 1971: | | | | | | | | | | |
| 2d quarter | 25,352 | 15,525 | 9,827 ¹ | 8,464 ¹ | 4,803 | 1,689 | 3,847 | 1,262 | 943 | 4,344 |
| 1st quarter | 22,877 | 13,310 | 9,567 | 8,406 | 4,498 | 1,558 | 2,740 | 915 | 1,266 | 3,494 |
| 1970: | | | | | | | | | | |
| 4th quarter | 26,277 | 11,377 | 14,900 | 13,653 | 4,354 | 1,650 | 2,658 | 623 | 507 | 2,832 |
| 3d quarter | 19,773 | 10,762 | 9,011 | 7,737 | 4,055 | 1,707 | 2,299 | 591 | 541 | 2,843 |
| 2d quarter | 24,288 | 14,436 | 9,852 | 8,566 | 4,394 | 1,590 | 3,443 | 1,416 | 927 | 3,952 |
| 1st quarter | 21,240 | 12,627 | 8,613 | 7,546 | 4,185 | 1,479 | 2,714 | 955 | 1,175 | 3,186 |
| 1969: | | | | | | | | | | |
| 4th quarter | 23,610 | 10,610 | 13,000 | 11,889 | 3,900 | 1,551 | 2,425 | 678 | 460 | 2,707 |
| 3d quarter | 18,990 | 10,130 | 8,860 | 7,722 | 3,794 | 1,630 | 2,109 | 604 | 467 | 2,664 |
| 2d quarter | 21,246 | 12,967 | 8,279 | 7,153 | 3,797 | 1,459 | 3,181 | 1,258 | 818 | 3,580 |
| 1st quarter | 18,980 | 11,352 | 7,628 | 6,792 | 3,643 | 1,334 | 2,278 | 959 | 1,161 | 2,813 |
| 1968: | | | | | | | | | | |
| 4th quarter | 21,254 | 9,035 | 12,219 | 11,310 | 3,496 | 1,424 | 1,728 | 519 | 413 | 2,364 |
| 3d quarter | 15,971 | 8,716 | 7,255 | 6,253 | 3,305 | 1,480 | 1,720 | 455 | 369 | 2,389 |
| 2d quarter | 19,217 | 11,206 | 8,011 | 7,093 | 3,265 | 1,331 | 2,725 | 958 | 753 | 3,092 |
| 1st quarter | 16,752 | 9,983 | 6,769 | 6,001 | 3,164 | 1,255 | 1,888 | 707 | 1,112 | 2,625 |
| 1967: | | | | | | | | | | |
| 4th quarter | 18,726 | 7,868 | 10,858 | 10,023 | 2,924 | 1,308 | 1,468 | 412 | 383 | 2,208 |
| 3d quarter | 14,193 | 7,356 | 6,837 | 5,984 | 2,573 | 1,332 | 1,385 | 402 | 302 | 2,215 |
| 2d quarter | 16,496 | 9,450 | 7,046 | 6,249 | 2,606 | 1,249 | 1,985 | 852 | 706 | 2,849 |
| 1st quarter | 14,827 | 8,679 | 6,148 | 5,430 | 2,638 | 1,133 | 1,454 | 740 | 1,055 | 2,377 |

See footnotes at end of table.

**TABLE 7 — NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:
SECOND QUARTER OF 1971 AND PRIOR PERIODS (Cont'd)
(Millions of dollars)**

| Period | Total | Level of tax-imposing government | | Property | Type of tax | | | | | |
|-------------------------|--------|----------------------------------|--------|----------|----------------------------------|------------------|-------------------|------------------------|---------------------------------------|-----------|
| | | State | Local | | General sales and gross receipts | Motor fuel sales | Individual income | Corporation net income | Motor vehicle and operators' licenses | All other |
| 12 MONTHS ENDING | | | | | | | | | | |
| June 1971 | 94,279 | 50,974 | 43,325 | 38,260 | 17,710 | 6,604 | 11,544 | 3,391 | 3,257 | 13,513 |
| March 1971 | 93,215 | 49,885 | 43,330 | 38,362 | 17,301 | 6,505 | 11,140 | 3,545 | 3,241 | 13,121 |
| December 1970 | 91,578 | 49,202 | 42,376 | 37,502 | 16,988 | 6,426 | 11,114 | 3,585 | 3,150 | 12,813 |
| September 1970 | 88,911 | 48,435 | 40,476 | 35,738 | 16,534 | 6,327 | 10,881 | 3,640 | 3,103 | 12,688 |
| June 1970 | 88,128 | 47,803 | 40,325 | 35,723 | 16,273 | 6,250 | 10,691 | 3,653 | 3,029 | 12,509 |
| March 1970 | 85,086 | 46,334 | 38,752 | 34,310 | 15,676 | 6,119 | 10,429 | 3,495 | 2,920 | 12,137 |
| December 1969 | 82,826 | 45,059 | 37,767 | 33,556 | 15,134 | 5,974 | 9,993 | 3,499 | 2,906 | 11,764 |
| September 1969 | 80,470 | 43,484 | 36,986 | 32,977 | 14,730 | 5,847 | 9,296 | 3,340 | 2,859 | 11,421 |
| June 1969 | 77,451 | 42,070 | 35,381 | 31,508 | 14,241 | 5,697 | 8,907 | 3,191 | 2,761 | 11,146 |
| March 1969 | 75,422 | 40,309 | 35,113 | 31,448 | 13,709 | 5,569 | 8,451 | 2,891 | 2,696 | 10,658 |
| December 1968 | 73,194 | 38,940 | 34,254 | 30,657 | 13,230 | 5,490 | 8,061 | 2,639 | 2,647 | 10,470 |
| September 1968 | 70,666 | 37,773 | 32,893 | 29,370 | 12,658 | 5,374 | 7,801 | 2,532 | 2,617 | 10,314 |
| June 1968 | 68,888 | 36,413 | 32,475 | 29,101 | 11,926 | 5,226 | 7,466 | 2,479 | 2,550 | 10,140 |
| March 1968 | 66,167 | 34,657 | 31,510 | 28,257 | 11,267 | 5,144 | 6,726 | 2,373 | 2,503 | 9,897 |

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years.

¹Property taxes reflect a sharp decline in Cook County, Illinois, due to an extension of the tax payment penalty date.

Source: U.S. Bureau of the Census, *Quarterly Summary of State and Local Tax Revenue, April-June 1971*.

TABLE 8 – STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-70
(Dollar amounts in millions)

| Year | Total exclud- ing employ- ment taxes | Indi- vidual income taxes | Corpora- tion income taxes | Death and gift taxes | General sales taxes ¹ | Selective sales and gross receipts | | | | | | | | |
|------------|---|------------------------------------|-------------------------------------|-------------------------------|--|------------------------------------|--|------------------|-------------------------|----------------------------|------------------------|---|--------------|-------|
| | | | | | | Motor fuel taxes | Alco- holic bever- age taxes | Tobacco taxes | Amuse- ment taxes | Public utility taxes | Prop- erty taxes | Motor vehicle and op- erators' licenses | All other | |
| 1. AMOUNT | | | | | | | | | | | | | | |
| 1902 | \$156 | — | — | \$7 | — | — | — | — | — | — | — | \$82 | — | \$67 |
| 1913 | 301 | — | — | 26 | — | — | \$2 | — | — | — | — | 140 | \$5 | 128 |
| 1922 | 947 | \$43 | \$58 | 66 | — | \$13 | — | — | — | — | — | 348 | 152 | 267 |
| 1927 | 1,608 | 70 | 92 | 106 | — | 259 | — | — | — | — | — | 370 | 301 | 410 |
| 1932 | 1,890 | 74 | 79 | 148 | — | 527 | — | \$19 | — | — | — | 328 | 335 | 373 |
| 1934 | 1,979 | 80 | 49 | 93 | 173 | 565 | 62 | 25 | — | — | — | 273 | 305 | 354 |
| 1936 | 2,618 | 153 | 113 | 117 | 364 | 687 | 126 | 44 | — | — | — | 228 | 360 | 426 |
| 1938 | 3,132 | 218 | 165 | 142 | 447 | 777 | 176 | 55 | — | — | — | 244 | 359 | 549 |
| 1940 | 3,313 | 206 | 155 | 113 | 499 | 839 | 193 | 97 | — | — | — | 260 | 387 | 564 |
| 1941 | 3,606 | 225 | 197 | 118 | 575 | 913 | 216 | 106 | — | — | — | 268 | 434 | 554 |
| 1942 | 3,903 | 249 | 269 | 110 | 632 | 940 | 257 | 130 | \$29 | \$100 | — | 264 | 431 | 492 |
| 1944 | 4,071 | 316 | 446 | 110 | 720 | 684 | 267 | 159 | 53 | 125 | — | 243 | 394 | 554 |
| 1946 | 4,937 | 389 | 442 | 141 | 899 | 886 | 402 | 198 | 116 | 132 | — | 249 | 439 | 644 |
| 1948 | 6,743 | 499 | 585 | 179 | 1,478 | 1,259 | 425 | 337 | 129 | 155 | — | 276 | 593 | 828 |
| 1949 | 7,376 | 593 | 641 | 176 | 1,609 | 1,361 | 426 | 388 | 121 | 168 | — | 276 | 665 | 952 |
| 1950 | 7,930 | 724 | 586 | 168 | 1,670 | 1,544 | 420 | 414 | 118 | 185 | — | 307 | 755 | 1,039 |
| 1952 | 9,857 | 913 | 838 | 211 | 2,229 | 1,870 | 442 | 449 | 153 | 228 | — | 370 | 924 | 1,230 |
| 1953 | 10,552 | 969 | 810 | 222 | 2,433 | 2,019 | 465 | 469 | 172 | 249 | — | 365 | 1,012 | 1,367 |
| 1954 | 11,089 | 1,004 | 772 | 247 | 2,540 | 2,218 | 463 | 464 | 189 | 263 | — | 391 | 1,098 | 1,440 |
| 1955 | 11,597 | 1,094 | 737 | 249 | 2,637 | 2,353 | 471 | 459 | 205 | 283 | — | 412 | 1,184 | 1,513 |
| 1956 | 13,375 | 1,374 | 890 | 310 | 3,036 | 2,687 | 546 | 515 | 219 | 300 | — | 467 | 1,295 | 1,736 |
| 1957 | 14,531 | 1,563 | 984 | 338 | 3,373 | 2,828 | 569 | 556 | 240 | 343 | — | 479 | 1,368 | 1,891 |
| 1958 | 14,919 | 1,544 | 1,018 | 351 | 3,507 | 2,919 | 566 | 616 | 244 | 345 | — | 533 | 1,415 | 1,860 |
| 1959 | 15,848 | 1,764 | 1,001 | 347 | 3,697 | 3,058 | 599 | 675 | 257 | 352 | — | 566 | 1,492 | 2,040 |
| 1960 | 18,036 | 2,209 | 1,180 | 420 | 4,302 | 3,335 | 650 | 923 | 283 | 365 | — | 607 | 1,573 | 2,189 |
| 1961 | 19,057 | 2,355 | 1,266 | 501 | 4,510 | 3,431 | 688 | 1,001 | 296 | 401 | — | 631 | 1,641 | 2,337 |
| 1962 | 20,561 | 2,728 | 1,308 | 516 | 5,111 | 3,665 | 740 | 1,075 | 306 | 420 | — | 640 | 1,667 | 2,385 |
| 1963 | 22,117 | 2,956 | 1,505 | 595 | 5,539 | 3,851 | 793 | 1,124 | 342 | 437 | — | 688 | 1,780 | 2,501 |
| 1964 | 24,243 | 3,415 | 1,695 | 658 | 6,084 | 4,059 | 864 | 1,196 | 379 | 498 | — | 722 | 1,917 | 2,756 |
| 1965 | 26,126 | 3,657 | 1,929 | 731 | 6,711 | 4,300 | 917 | 1,284 | 409 | 498 | — | 766 | 2,021 | 2,924 |
| 1966 | 29,380 | 4,288 | 2,038 | 808 | 7,873 | 4,627 | 985 | 1,541 | 439 | 552 | — | 834 | 2,236 | 3,160 |
| 1967 | 31,926 | 4,909 | 2,227 | 795 | 8,923 | 4,837 | 1,041 | 1,615 | 456 | 600 | — | 862 | 2,311 | 3,350 |
| 1968 | 36,400 | 6,231 | 2,518 | 872 | 10,441 | 5,178 | 1,138 | 1,886 | 477 | 664 | — | 912 | 2,485 | 3,597 |
| 1969 | 41,931 | 7,527 | 3,180 | 996 | 12,443 | 5,644 | 1,246 | 2,056 | 526 | 763 | — | 981 | 2,685 | 3,884 |
| 1970 | 47,962 | 9,183 | 3,738 | 996 | 14,177 | 6,283 | 1,420 | 2,308 | 573 | 918 | — | 1,092 | 2,956 | 4,318 |

See footnotes at the end of table.

TABLE 8 - STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-70 (Cont'd)
(Dollar amounts in millions)

| Year | Total exclud- ing employ- ment taxes | Indi- vidual income taxes | Corpora- tion income taxes | Death and gift taxes | General sales taxes ¹ | Selective sales and gross receipts | | | | | | | Motor vehicle and op- erators' licenses | All other |
|----------------------------|---|------------------------------------|-------------------------------------|-------------------------------|--|------------------------------------|--|------------------|-------------------------|----------------------------|------------------------|------|---|--------------|
| | | | | | | Motor fuel taxes | Alco- holic bever- age taxes | Tobacco taxes | Amuse- ment taxes | Public utility taxes | Prop- erty taxes | | | |
| 2. PERCENTAGE DISTRIBUTION | | | | | | | | | | | | | | |
| 1902 | 100.0 | - | - | 4.5 | - | - | - | - | - | - | 52.6 | - | 42.9 | |
| 1913 | 100.0 | - | - | 8.6 | - | - | .6 | - | - | - | 46.5 | 1.7 | 42.5 | |
| 1922 | 100.0 | 4.5 | 6.1 | 7.0 | - | 1.4 | - | - | - | - | 36.7 | 16.1 | 28.3 | |
| 1927 | 100.0 | 4.4 | 5.7 | 6.6 | - | 16.1 | - | - | - | - | 23.0 | 18.7 | 25.5 | |
| 1932 | 100.0 | 3.9 | 4.2 | 7.8 | .4 | 27.9 | - | 1.0 | - | - | 17.3 | 17.7 | 19.7 | |
| 1934 | 100.0 | 4.0 | 2.5 | 4.7 | 8.7 | 28.5 | 3.1 | 1.3 | - | - | 13.8 | 15.4 | 17.9 | |
| 1936 | 100.0 | 5.9 | 4.3 | 4.5 | 13.9 | 26.2 | 4.8 | 1.7 | - | - | 8.7 | 13.8 | 16.3 | |
| 1938 | 100.0 | 6.9 | 5.3 | 4.5 | 14.3 | 24.8 | 5.6 | 1.8 | - | - | 7.8 | 11.5 | 17.5 | |
| 1940 | 100.0 | 6.2 | 4.7 | 3.4 | 15.1 | 25.3 | 5.8 | 2.9 | - | - | 7.8 | 11.7 | 17.0 | |
| 1941 | 100.0 | 6.2 | 5.5 | 3.3 | 16.0 | 25.3 | 6.0 | 2.9 | - | - | 7.4 | 12.0 | 15.4 | |
| 1942 | 100.0 | 6.4 | 6.9 | 2.8 | 16.2 | 24.1 | 6.6 | 3.3 | .7 | 2.6 | 6.8 | 11.0 | 12.6 | |
| 1944 | 100.0 | 7.8 | 10.9 | 2.8 | 17.7 | 16.8 | 6.6 | 3.9 | 1.3 | 3.1 | 6.0 | 9.7 | 13.6 | |
| 1946 | 100.0 | 7.9 | 8.9 | 2.9 | 18.2 | 18.0 | 8.1 | 4.0 | 2.3 | 2.7 | 5.0 | 8.9 | 13.0 | |
| 1948 | 100.0 | 7.4 | 8.7 | 2.7 | 21.9 | 18.7 | 6.3 | 5.0 | 1.9 | 2.3 | 4.1 | 8.8 | 12.3 | |
| 1949 | 100.0 | 8.0 | 8.7 | 2.4 | 21.8 | 18.5 | 5.8 | 5.3 | 1.6 | 2.3 | 3.7 | 9.0 | 12.9 | |
| 1950 | 100.0 | 9.1 | 7.4 | 2.1 | 21.0 | 19.5 | 5.3 | 5.2 | 1.5 | 2.3 | 3.9 | 9.5 | 13.1 | |
| 1952 | 100.0 | 9.3 | 8.5 | 2.1 | 22.6 | 19.0 | 4.5 | 4.5 | 1.6 | 2.3 | 3.7 | 9.4 | 12.5 | |
| 1953 | 100.0 | 9.2 | 7.7 | 2.1 | 23.1 | 19.1 | 4.4 | 4.4 | 1.6 | 2.4 | 3.5 | 9.6 | 13.0 | |
| 1954 | 100.0 | 9.1 | 7.0 | 2.2 | 22.9 | 20.0 | 4.2 | 4.2 | 1.7 | 2.4 | 3.5 | 9.6 | 13.0 | |
| 1955 | 100.0 | 9.4 | 6.4 | 2.1 | 22.7 | 20.3 | 4.1 | 4.0 | 1.8 | 2.4 | 3.6 | 10.2 | 13.0 | |
| 1956 | 100.0 | 10.3 | 6.7 | 2.3 | 22.7 | 20.1 | 4.1 | 3.9 | 1.6 | 2.2 | 3.5 | 9.7 | 13.0 | |
| 1957 | 100.0 | 10.8 | 6.8 | 2.3 | 23.2 | 19.5 | 3.9 | 3.8 | 1.7 | 2.4 | 3.3 | 9.4 | 13.0 | |
| 1958 | 100.0 | 10.3 | 6.8 | 2.4 | 23.5 | 19.6 | 3.8 | 4.1 | 1.6 | 2.3 | 3.6 | 9.5 | 12.5 | |
| 1959 | 100.0 | 11.1 | 6.3 | 2.2 | 23.3 | 19.3 | 3.8 | 4.3 | 1.6 | 2.2 | 3.6 | 9.4 | 12.9 | |
| 1960 | 100.0 | 12.2 | 6.5 | 2.3 | 23.9 | 18.5 | 3.6 | 5.1 | 1.6 | 2.0 | 3.4 | 8.7 | 12.1 | |
| 1961 | 100.0 | 12.4 | 6.6 | 2.6 | 23.7 | 18.0 | 3.6 | 5.3 | 1.6 | 2.1 | 3.3 | 8.6 | 12.3 | |
| 1962 | 100.0 | 13.3 | 6.4 | 2.5 | 24.9 | 17.8 | 3.6 | 5.2 | 1.5 | 2.0 | 3.1 | 8.1 | 11.6 | |
| 1963 | 100.0 | 13.4 | 6.8 | 2.7 | 25.0 | 17.4 | 3.6 | 5.1 | 1.5 | 2.0 | 3.1 | 8.0 | 11.3 | |
| 1964 | 100.0 | 14.1 | 7.0 | 2.7 | 25.1 | 16.7 | 3.6 | 4.9 | 1.6 | 2.1 | 3.0 | 7.9 | 11.4 | |
| 1965 | 100.0 | 14.0 | 7.4 | 2.8 | 25.7 | 16.5 | 3.5 | 4.9 | 1.6 | 1.9 | 2.9 | 7.7 | 11.2 | |
| 1966 | 100.0 | 14.6 | 6.9 | 2.8 | 26.8 | 15.7 | 3.4 | 5.2 | 1.5 | 1.9 | 2.8 | 7.6 | 10.8 | |
| 1967 | 100.0 | 15.4 | 7.0 | 2.5 | 27.9 | 15.2 | 3.3 | 5.1 | 1.4 | 1.9 | 2.7 | 7.2 | 10.5 | |
| 1968 | 100.0 | 17.1 | 6.9 | 2.4 | 28.7 | 14.2 | 3.1 | 5.2 | 1.3 | 1.8 | 2.5 | 6.8 | 9.9 | |
| 1969 | 100.0 | 18.0 | 7.6 | 2.4 | 29.7 | 13.5 | 3.0 | 4.9 | 1.3 | 1.8 | 2.3 | 6.4 | 9.3 | |
| 1970 | 100.0 | 19.1 | 7.8 | 2.1 | 29.6 | 13.1 | 3.0 | 4.8 | 1.2 | 1.9 | 2.3 | 6.2 | 9.0 | |

¹ Includes the collections from the business and occupation taxes levied by Washington and West Virginia. The amount for these taxes in fiscal 1970 were \$111 million and \$97 million respectively.

Source: U.S. Bureau of the Census, *Historical Summary of Governmental Finances in the United States*, 1957 Census of Governments, Vol. IV, No. 3; and *Compendium of State Government Finances* (Annually 1958-1970).

TABLE 9 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1970
1. Millions of dollars

| State | Total | General sales or gross receipts | Individual income | Corporation net income | Selected sales and gross receipts | | | | |
|--------------------------|----------|---------------------------------|-------------------|------------------------|-----------------------------------|-------------|---------------------|-------------------|---------|
| | | | | | Total | Motor fuels | Alcoholic beverages | Tobacco products | Other |
| UNITED STATES | 47,962.0 | 14,177.1 | 9,182.9 | 3,737.9 | 13,076.5 | 6,282.9 | 1,420.2 | 2,308.0 | 3,065.4 |
| Alabama | 657.4 | 212.4 | 85.1 | 30.8 | 249.5 | 116.8 | 41.7 | 36.9 | 54.2 |
| Alaska | 86.0 | — | 32.5 | 5.3 | 20.4 | 10.4 | 4.4 | 2.7 | 2.9 |
| Arizona | 474.3 | 173.7 | 65.0 | 20.9 | 113.2 | 65.0 | 9.2 | 19.5 | 19.5 |
| Arkansas | 351.4 | 108.7 | 42.5 | 26.2 | 124.2 | 74.9 | 11.4 | 23.4 | 14.5 |
| California | 5,497.5 | 1,756.9 | 1,150.6 | 587.6 | 1,251.9 | 672.4 | 105.8 | 235.3 | 238.4 |
| Colorado | 470.1 | 137.8 | 129.1 | 33.5 | 111.6 | 71.8 | 11.2 | 12.3 | 16.3 |
| Connecticut | 741.8 | 258.7 | 4.9 | 119.5 | 258.1 | 99.2 | 23.7 | 56.1 | 79.0 |
| Delaware | 195.6 | — | 68.5 | 13.4 | 42.8 | 18.3 | 3.6 | 9.0 | 11.9 |
| Florida | 1,421.1 | 658.2 | — | — | 490.6 | 225.4 | 120.5 | 39.2 | 105.4 |
| Georgia | 941.3 | 335.8 | 184.9 | 84.7 | 274.9 | 154.7 | 57.8 | 40.5 | 21.9 |
| Hawaii | 340.5 | 162.7 | 105.0 | 14.6 | 51.2 | 17.7 | 7.5 | 5.8 | 20.2 |
| Idaho | 155.9 | 41.7 | 36.7 | 11.1 | 39.0 | 25.3 | 3.9 | 4.9 | 4.9 |
| Illinois | 2,868.7 | 1,008.2 | 575.6 | 141.0 | 797.9 | 311.3 | 67.0 | 153.1 | 266.4 |
| Indiana | 1,002.4 | 380.7 | 216.4 | 8.6 | 276.9 | 192.8 | 19.9 | 39.9 ¹ | 24.3 |
| Iowa | 628.3 | 223.5 | 112.7 | 24.3 | 156.1 | 100.8 | 9.0 | 29.8 | 16.4 |
| Kansas | 431.0 | 145.4 | 78.4 | 19.3 | 123.5 | 81.4 | 10.0 | 20.4 | 11.7 |
| Kentucky | 703.0 | 267.7 | 121.4 | 39.5 | 189.5 | 104.6 | 14.3 | 11.9 | 58.7 |
| Louisiana | 838.8 | 166.5 | 48.0 | 34.8 | 234.1 | 119.8 | 31.3 | 33.2 | 49.8 |
| Maine | 207.6 | 83.2 | 18.9 | 8.3 | 65.6 | 36.6 | 4.7 | 14.7 | 9.6 |
| Maryland | 1,082.1 | 236.8 | 413.4 | 60.1 | 253.1 | 111.3 | 15.7 | 26.5 | 99.6 |
| Massachusetts | 1,393.7 | 168.4 | 518.0 | 218.3 ² | 356.8 | 135.8 | 54.8 | 75.2 | 90.9 |
| Michigan | 2,345.1 | 828.5 | 415.3 | 194.6 | 487.7 | 273.7 | 63.9 | 85.9 | 64.1 |
| Minnesota | 1,021.0 | 195.6 | 345.7 | 79.8 | 267.4 | 122.9 | 34.1 | 49.4 | 61.0 |
| Mississippi | 485.8 | 227.9 | 44.2 | 19.9 | 141.8 | 88.5 | 13.1 | 19.7 | 20.5 |
| Missouri | 820.9 | 344.8 | 129.7 | 21.3 | 198.7 | 115.4 | 12.3 | 47.1 | 23.9 |
| Montana | 128.8 | — | 38.9 | 9.7 | 48.2 | 28.8 | 6.3 | 5.8 | 7.3 |
| Nebraska | 261.3 | 74.9 | 44.4 | 8.6 | 96.1 | 67.8 | 6.4 | 12.0 | 10.0 |
| Nevada | 149.1 | 54.7 | — | — | 73.8 | 24.1 | 5.4 | 7.7 | 36.7 |
| New Hampshire | 94.8 | — | 3.5 | — | 62.8 | 23.9 | 2.3 | 13.9 | 22.8 |
| New Jersey | 1,332.3 | 355.6 | 17.6 | 169.2 | 454.9 | 200.3 | 43.6 | 118.2 | 92.8 |
| New Mexico | 273.5 | 85.7 | 35.7 | 8.1 | 70.2 | 42.5 | 4.5 | 10.5 | 12.7 |
| New York | 6,116.5 | 1,012.0 | 2,506.4 | 693.2 | 1,174.8 | 374.8 | 112.6 | 256.6 | 430.8 |
| North Carolina | 1,190.2 | 264.5 | 270.9 | 112.4 | 383.2 | 213.7 | 57.3 | 11.7 | 100.5 |
| North Dakota | 121.6 | 42.9 | 15.4 | 3.0 | 34.1 | 19.8 | 4.5 | 6.3 | 3.5 |
| Ohio | 1,702.6 | 658.8 | — | — | 660.6 | 320.2 | 61.2 | 121.5 | 157.7 |
| Oklahoma | 502.1 | 93.8 | 50.5 | 27.5 | 183.4 | 90.9 | 18.2 | 38.0 | 36.3 |
| Oregon | 430.7 | — | 213.1 | 39.9 | 90.1 | 64.5 | 2.4 | 12.3 | 10.9 |
| Pennsylvania | 2,777.6 | 948.4 | — | 529.8 | 815.3 | 345.0 | 88.3 | 185.7 | 196.4 |
| Rhode Island | 228.7 | 78.3 | 18.6 | 23.1 | 79.1 | 27.7 | 5.8 | 14.9 | 30.6 |
| South Carolina | 543.7 | 192.6 | 95.4 | 42.3 | 174.2 | 87.2 | 37.5 | 17.4 | 32.0 |
| South Dakota | 112.7 | 47.7 | — | .8 | 47.3 | 24.0 | 5.2 | 7.0 | 11.0 |
| Tennessee | 686.9 | 241.2 | 12.1 | 59.6 | 232.7 | 130.6 | 23.2 | 50.7 | 28.1 |
| Texas | 1,975.1 | 552.6 | — | — | 760.4 | 312.3 | 54.6 | 186.4 | 207.1 |
| Utah | 251.6 | 91.0 | 61.3 | 11.8 | 51.7 | 37.8 | 2.3 | 5.4 | 6.2 |
| Vermont | 135.2 | 17.1 | 43.7 | 5.8 | 48.8 | 16.1 | 9.5 | 6.5 | 16.7 |
| Virginia | 955.7 | 210.0 | 282.8 | 67.4 | 282.3 | 146.5 | 34.2 | 13.8 | 87.8 |
| Washington | 1,028.0 | 546.2 | — | — | 267.9 | 140.9 | 39.5 | 37.1 | 50.4 |
| West Virginia | 385.0 | 181.7 | 40.1 | 3.9 | 118.5 | 49.9 | 17.3 | 14.0 | 37.2 |
| Wisconsin | 1,332.8 | 272.6 | 489.9 | 104.7 | 267.7 | 130.5 | 26.3 | 58.9 | 52.0 |
| Wyoming | 84.5 | 31.0 | — | — | 22.1 | 16.4 | .9 | 3.2 | 1.7 |

See footnotes at end of table.

TABLE 9 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1970 (Cont'd)
1. Millions of Dollars

| State | License taxes | | | | Property | Death and gift | Document and stock transfers | All other taxes |
|--------------------------|---------------|--------------------------------|------------------------|---------|----------|----------------------|------------------------------------|-----------------------|
| | Total | Motor vehicle and operators | Alcoholic beverages | Other | | | | |
| UNITED STATES | 4,615.3 | 2,955.8 | 119.6 | 1,540.0 | 1,091.7 | 996.4 | 380.6 | 703.5 |
| Alabama | 51.2 | 25.8 | 1.9 | 23.5 | 22.9 | 1.4 | 1.9 | 2.2 |
| Alaska | 14.7 | 5.8 | .8 | 8.2 | — | .2 | — | 12.9 |
| Arizona | 29.4 | 21.1 | .8 | 7.5 | 67.8 | 4.2 | — | — |
| Arkansas | 40.3 | 29.9 | .5 | 9.9 | .9 | .7 | — | 7.8 |
| California | 358.5 | 271.3 | 20.0 | 67.2 | 233.5 | 156.9 | — | 1.6 |
| Colorado | 43.9 | 27.1 | 1.2 | 15.6 | 1.1 | 11.9 | — | 1.1 |
| Connecticut | 58.0 | 46.9 | 4.2 | 6.9 | — | 42.6 | — | — |
| Delaware | 63.0 | 10.3 | .3 | 52.3 | .3 | 5.4 | 2.3 | — |
| Florida | 176.5 | 114.7 | 2.3 | 59.6 | 33.6 | 16.0 | 45.9 | .2 |
| Georgia | 51.3 | 37.3 | .4 | 13.5 | 3.1 | 5.6 | * | .9 |
| Hawaii | 4.2 | .1 | — | 4.1 | — | 2.3 | .4 | — |
| Idaho | 25.6 | 14.8 | .4 | 10.4 | .8 | .8 | — | .3 |
| Illinois | 277.9 | 231.2 | 1.1 | 45.6 | 2.5 | 63.7 | 2.0 | — |
| Indiana | 81.7 | 63.5 | 7.2 | 11.0 | 22.8 | 15.0 | — | .3 |
| Iowa | 90.0 | 80.7 | 2.4 | 6.9 | 4.1 | 16.8 | .9 | — |
| Kansas | 46.2 | 35.4 | .4 | 10.4 | 10.4 | 7.2 | — | .6 |
| Kentucky | 44.8 | 30.7 | .8 | 13.3 | 26.6 | 12.4 | 1.0 | .2 |
| Louisiana | 70.7 | 27.9 | 1.5 | 41.4 | 26.9 | 6.7 | — | 251.0 |
| Maine | 22.9 | 14.7 | .7 | 7.6 | 3.8 | 4.9 | — | * |
| Maryland | 69.2 | 57.4 | .2 | 11.6 | 34.1 | 11.9 | .2 | 3.4 |
| Massachusetts | 84.7 | 50.2 | .4 | 34.1 | .3 | 43.4 | 3.7 | — |
| Michigan | 307.8 | 154.5 | 5.7 | 147.6 | 83.0 | 26.5 | — | 1.7 |
| Minnesota | 84.6 | 66.8 | .3 | 17.5 | 5.8 | 20.0 | 3.0 | 19.0 |
| Mississippi | 31.8 | 14.4 | .1 | 17.3 | 3.9 | 2.0 | — | 14.3 |
| Missouri | 111.6 | 75.1 | 1.4 | 35.0 | 2.8 | 12.0 | — | — |
| Montana | 15.0 | 7.9 | .8 | 6.3 | 8.1 | 4.2 | — | 4.7 |
| Nebraska | 33.2 | 25.4 | .1 | 7.6 | 2.0 | .8 | .5 | .8 |
| Nevada | 15.4 | 9.5 | * | 5.9 | 4.3 | — | .6 | .3 |
| New Hampshire | 19.2 | 13.6 | .3 | 5.4 | 3.5 | 3.8 | .4 | 1.7 |
| New Jersey | 219.6 | 133.4 | 1.0 | 85.2 | 49.8 | 65.6 | — | — |
| New Mexico | 22.2 | 16.2 | .2 | 5.8 | 14.5 | 1.7 | — | 35.4 |
| New York | 323.0 | 240.9 | 33.2 | 48.8 | 12.4 | 127.9 | 266.8 | — |
| North Carolina | 116.5 | 67.1 | .3 | 49.1 | 23.7 | 18.9 | — | * |
| North Dakota | 20.8 | 16.7 | .2 | 3.9 | 1.4 | .8 | — | 3.2 |
| Ohio | 306.8 | 159.2 | 10.0 | 137.6 | 58.6 | 17.9 | — | — |
| Oklahoma | 80.9 | 65.7 | .8 | 14.4 | — | 14.5 | 1.0 | 50.5 |
| Oregon | 68.8 | 48.5 | .7 | 19.5 | 2.9 | 14.1 | — | 1.9 |
| Pennsylvania | 322.7 | 126.2 | 8.1 | 188.4 | 32.0 | 98.9 | 30.6 | — |
| Rhode Island | 20.6 | 16.3 | .1 | 4.3 | — | 8.6 | .3 | — |
| South Carolina | 31.4 | 17.8 | 1.2 | 12.4 | 1.7 | 3.5 | 2.7 | — |
| South Dakota | 15.0 | 10.7 | .1 | 4.1 | — | 2.0 | — | * |
| Tennessee | 116.4 | 62.6 | .4 | 53.4 | — | 18.1 | 4.9 | 1.9 |
| Texas | 301.7 | 165.8 | 3.1 | 132.8 | 64.1 | 23.1 | * | 273.2 |
| Utah | 15.6 | 10.6 | .1 | 4.9 | 12.8 | 3.1 | — | 4.3 |
| Vermont | 15.3 | 12.2 | .2 | 2.9 | .2 | 2.3 | 1.0 | 0.9 |
| Virginia | 79.1 | 63.2 | .6 | 15.3 | 12.6 | 12.2 | 8.2 | 1.2 |
| Washington | 74.2 | 49.6 | 2.0 | 22.5 | 113.1 | 25.4 | 1.3 | — |
| West Virginia | 34.2 | 27.4 | 1.0 | 5.8 | .3 | 5.0 | .8 | .7 |
| Wisconsin | 91.5 | 71.4 | .1 | 19.9 | 72.3 | 32.6 | .3 | 1.1 |
| Wyoming | 15.8 | 10.0 | * | 5.7 | 10.8 | .6 | — | 4.3 |

See footnotes at end of table.

TABLE 9 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1970 (Cont'd)
2. Percentage Distribution

| State | Total | General sales or gross receipts | Individual income | Corporation net income | Selected sales and gross receipts | | | | |
|--------------------------|-------|---------------------------------|-------------------|------------------------|-----------------------------------|-------------|---------------------|------------------|-------|
| | | | | | Total | Motor fuels | Alcoholic beverages | Tobacco products | Other |
| UNITED STATES | 100.0 | 29.6 | 19.1 | 7.8 | 27.3 | 13.1 | 3.0 | 4.8 | 6.4 |
| Alabama | 100.0 | 32.3 | 12.9 | 4.7 | 38.0 | 17.8 | 6.3 | 5.6 | 8.2 |
| Alaska | 100.0 | — | 37.8 | 6.2 | 23.7 | 12.1 | 5.1 | 3.1 | 3.4 |
| Arizona | 100.0 | 36.6 | 13.7 | 4.4 | 23.9 | 13.7 | 1.9 | 4.1 | 4.1 |
| Arkansas | 100.0 | 30.9 | 12.1 | 7.5 | 35.3 | 21.3 | 3.2 | 6.7 | 4.1 |
| California | 100.0 | 32.0 | 20.9 | 10.7 | 22.8 | 12.2 | 1.9 | 4.3 | 4.3 |
| Colorado | 100.0 | 29.3 | 27.5 | 7.1 | 23.7 | 15.3 | 2.4 | 2.6 | 3.5 |
| Connecticut | 100.0 | 34.9 | .7 | 16.1 | 34.8 | 13.4 | 3.2 | 7.6 | 10.6 |
| Delaware | 100.0 | — | 35.0 | 6.9 | 21.9 | 9.4 | 1.8 | 4.6 | 6.1 |
| Florida | 100.0 | 46.3 | — | — | 34.5 | 15.9 | 8.5 | 2.8 | 7.4 |
| Georgia | 100.0 | 35.7 | 19.6 | 9.0 | 29.2 | 16.4 | 6.1 | 4.3 | 2.3 |
| Hawaii | 100.0 | 47.8 | 30.8 | 4.3 | 15.0 | 5.2 | 2.2 | 1.7 | 5.9 |
| Idaho | 100.0 | 26.7 | 23.5 | 7.1 | 25.0 | 16.2 | 2.5 | 3.1 | 3.1 |
| Illinois | 100.0 | 35.1 | 20.1 | 4.9 | 27.8 | 10.9 | 2.3 | 5.3 | 9.3 |
| Indiana | 100.0 | 38.0 | 21.6 | .9 | 27.6 | 19.2 | 2.0 | 4.0 | 2.4 |
| Iowa | 100.0 | 35.6 | 17.9 | 3.9 | 24.8 | 16.0 | 1.4 | 4.7 | 2.6 |
| Kansas | 100.0 | 33.7 | 18.2 | 4.5 | 28.7 | 18.9 | 2.3 | 4.7 | 2.7 |
| Kentucky | 100.0 | 38.1 | 17.3 | 5.6 | 27.0 | 14.9 | 2.0 | 1.7 | 8.3 |
| Louisiana | 100.0 | 19.8 | 5.7 | 4.1 | 27.9 | 14.3 | 3.7 | 4.0 | 5.9 |
| Maine | 100.0 | 40.1 | 9.1 | 4.0 | 31.6 | 17.6 | 2.3 | 7.1 | 4.6 |
| Maryland | 100.0 | 21.9 | 38.2 | 5.6 | 23.4 | 10.3 | 1.5 | 2.4 | 9.2 |
| Massachusetts | 100.0 | 12.1 | 37.2 | 15.7 | 25.6 | 9.7 | 3.9 | 5.4 | 6.5 |
| Michigan | 100.0 | 35.3 | 17.7 | 8.3 | 20.8 | 11.7 | 2.7 | 3.7 | 2.7 |
| Minnesota | 100.0 | 19.2 | 33.9 | 7.8 | 26.2 | 12.0 | 3.3 | 4.8 | 6.0 |
| Mississippi | 100.0 | 46.9 | 9.1 | 4.1 | 29.2 | 18.2 | 2.7 | 4.1 | 4.2 |
| Missouri | 100.0 | 42.0 | 15.8 | 2.6 | 24.2 | 14.1 | 1.5 | 5.7 | 2.9 |
| Montana | 100.0 | — | 30.2 | 7.5 | 37.4 | 22.4 | 4.9 | 4.5 | 5.7 |
| Nebraska | 100.0 | 28.7 | 17.0 | 3.3 | 36.8 | 25.9 | 2.4 | 4.6 | 3.8 |
| Nevada | 100.0 | 36.7 | — | — | 49.5 | 16.2 | 3.6 | 5.2 | 24.6 |
| New Hampshire | 100.0 | — | 3.7 | — | 66.2 | 25.2 | 2.4 | 14.7 | 24.1 |
| New Jersey | 100.0 | 26.7 | 1.3 | 12.7 | 34.1 | 15.0 | 3.3 | 8.9 | 7.0 |
| New Mexico | 100.0 | 31.3 | 13.1 | 3.0 | 25.7 | 15.5 | 1.6 | 3.8 | 4.6 |
| New York | 100.0 | 16.5 | 41.0 | 11.3 | 19.2 | 6.1 | 1.8 | 4.2 | 7.0 |
| North Carolina | 100.0 | 22.2 | 22.8 | 9.4 | 32.2 | 18.0 | 4.8 | 1.0 | 8.4 |
| North Dakota | 100.0 | 35.3 | 12.7 | 2.5 | 28.0 | 16.3 | 3.7 | 5.2 | 2.9 |
| Ohio | 100.0 | 38.7 | — | — | 38.8 | 18.8 | 3.6 | 7.1 | 9.3 |
| Oklahoma | 100.0 | 18.7 | 10.1 | 5.5 | 36.5 | 18.1 | 3.6 | 7.6 | 7.2 |
| Oregon | 100.0 | — | 49.5 | 9.3 | 20.9 | 15.0 | .6 | 2.9 | 2.5 |
| Pennsylvania | 100.0 | 34.1 | — | 19.1 | 29.4 | 12.4 | 3.2 | 6.7 | 7.1 |
| Rhode Island | 100.0 | 34.2 | 8.1 | 10.1 | 34.6 | 12.1 | 2.5 | 6.5 | 13.4 |
| South Carolina | 100.0 | 35.4 | 17.5 | 7.8 | 32.0 | 16.0 | 6.9 | 3.2 | 5.9 |
| South Dakota | 100.0 | 42.3 | — | .7 | 42.0 | 21.3 | 4.6 | 6.2 | 9.8 |
| Tennessee | 100.0 | 35.1 | 1.8 | 8.7 | 33.9 | 19.0 | 3.4 | 7.4 | 4.1 |
| Texas | 100.0 | 28.0 | — | — | 38.5 | 15.8 | 2.8 | 9.4 | 10.5 |
| Utah | 100.0 | 36.2 | 24.4 | 4.7 | 20.5 | 15.0 | .9 | 2.1 | 2.5 |
| Vermont | 100.0 | 12.6 | 32.3 | 4.3 | 36.1 | 11.9 | 7.0 | 4.8 | 12.4 |
| Virginia | 100.0 | 22.0 | 29.6 | 7.1 | 29.5 | 15.3 | 3.6 | 1.4 | 9.2 |
| Washington | 100.0 | 53.1 | — | — | 26.1 | 13.7 | 3.8 | 3.6 | 4.9 |
| West Virginia | 100.0 | 47.2 | 10.4 | 1.0 | 30.8 | 13.0 | 4.5 | 3.6 | 9.7 |
| Wisconsin | 100.0 | 20.5 | 36.8 | 7.9 | 20.1 | 9.8 | 2.0 | 4.4 | 3.9 |
| Wyoming | 100.0 | 36.7 | — | — | 26.2 | 19.4 | 1.1 | 3.8 | 2.0 |

See footnotes at end of table.

TABLE 9 — STATE TAX REVENUE, BY SOURCE, BY STATE, 1970 (Cont'd)
2. Percentage Distribution

| State | License taxes | | | | Property | Death and gift | Document and stock transfers | All other taxes |
|--------------------------|---------------|-----------------------------|---------------------|-------|----------|----------------|------------------------------|-----------------|
| | Total | Motor vehicle and operators | Alcoholic beverages | Other | | | | |
| UNITED STATES | 9.6 | 6.2 | 0.2 | 3.2 | 2.3 | 2.1 | 0.8 | 1.5 |
| Alabama | 7.8 | 3.9 | .3 | 3.6 | 3.5 | .2 | .3 | .3 |
| Alaska | 17.1 | 6.7 | .9 | 9.5 | — | .2 | — | 15.0 |
| Arizona | 6.2 | 4.4 | .2 | 1.6 | 14.3 | .9 | — | — |
| Arkansas | 11.5 | 8.5 | .1 | 2.8 | .3 | .2 | — | 2.2 |
| California | 6.5 | 4.9 | .4 | 1.2 | 4.2 | 2.9 | — | ** |
| Colorado | 9.3 | 5.8 | .3 | 3.3 | .2 | 2.5 | — | .2 |
| Connecticut | 7.8 | 6.3 | .6 | .9 | — | 5.7 | — | — |
| Delaware | 32.2 | 5.3 | .2 | 26.7 | .2 | 2.8 | 1.2 | — |
| Florida | 12.4 | 8.1 | .2 | 4.2 | 2.4 | 1.1 | 3.2 | ** |
| Georgia | 5.4 | 4.0 | ** | 1.4 | .3 | .6 | ** | .1 |
| Hawaii | 1.2 | ** | — | 1.2 | — | .7 | .1 | — |
| Idaho | 16.4 | 9.5 | .3 | 6.7 | .5 | .5 | — | .2 |
| Illinois | 9.7 | 8.1 | ** | 1.6 | .1 | 2.2 | .1 | — |
| Indiana | 8.2 | 6.3 | .7 | 1.1 | 2.3 | 1.5 | — | ** |
| Iowa | 14.3 | 12.8 | .4 | 1.1 | .7 | 2.7 | .1 | — |
| Kansas | 10.7 | 8.2 | .1 | 2.4 | 2.4 | 1.7 | — | .1 |
| Kentucky | 6.4 | 4.4 | .1 | 1.9 | 3.8 | 1.8 | .1 | ** |
| Louisiana | 8.4 | 3.3 | .2 | 4.9 | 3.2 | .8 | — | 29.9 |
| Maine | 11.0 | 7.1 | .3 | 3.7 | 1.8 | 2.4 | — | ** |
| Maryland | 6.4 | 5.3 | ** | 1.1 | 3.2 | 1.1 | ** | .3 |
| Massachusetts | 6.1 | 3.6 | ** | 2.4 | ** | 3.1 | .3 | — |
| Michigan | 13.1 | 6.6 | .2 | 6.3 | 3.5 | 1.1 | — | .1 |
| Minnesota | 8.3 | 6.5 | ** | 1.7 | .6 | 2.0 | .3 | 1.9 |
| Mississippi | 6.5 | 3.0 | ** | 3.6 | .8 | .4 | — | 2.9 |
| Missouri | 13.6 | 9.1 | .2 | 4.3 | .3 | 1.5 | — | — |
| Montana | 11.6 | 6.1 | .6 | 4.9 | 6.3 | 3.3 | — | 3.6 |
| Nebraska | 12.7 | 9.7 | ** | 2.9 | .8 | .3 | .2 | .3 |
| Nevada | 10.3 | 6.4 | ** | 4.0 | 2.9 | — | .4 | .2 |
| New Hampshire | 20.3 | 14.3 | .3 | 5.7 | 3.7 | 4.0 | .4 | 1.8 |
| New Jersey | 16.5 | 10.0 | .1 | 6.4 | 3.7 | 4.9 | — | — |
| New Mexico | 8.1 | 5.9 | .1 | 2.1 | 5.3 | .6 | — | 12.9 |
| New York | 5.3 | 3.9 | .5 | .8 | .2 | 2.1 | 4.4 | — |
| North Carolina | 9.8 | 5.6 | ** | 4.1 | 2.0 | 1.6 | — | ** |
| North Dakota | 17.1 | 13.7 | .2 | 3.2 | 1.2 | .7 | — | 2.6 |
| Ohio | 18.0 | 9.4 | .6 | 8.1 | 3.4 | 1.1 | — | — |
| Oklahoma | 16.1 | 13.1 | .2 | 2.9 | — | 2.9 | .2 | 10.1 |
| Oregon | 16.0 | 11.3 | .2 | 4.5 | .7 | 3.3 | — | .4 |
| Pennsylvania | 11.6 | 4.5 | .3 | 6.8 | 1.2 | 3.6 | 1.1 | — |
| Rhode Island | 9.0 | 7.1 | ** | 1.9 | — | 3.8 | .1 | — |
| South Carolina | 5.8 | 3.3 | .2 | 2.3 | .3 | .6 | .5 | — |
| South Dakota | 13.3 | 9.5 | .1 | 3.6 | — | 1.8 | — | ** |
| Tennessee | 16.9 | 9.1 | .1 | 7.8 | — | 2.6 | .7 | .3 |
| Texas | 15.3 | 8.4 | .2 | 6.7 | 3.2 | 1.2 | ** | 13.8 |
| Utah | 6.2 | 4.2 | ** | 1.9 | 5.1 | 1.2 | — | 1.7 |
| Vermont | 11.3 | 9.0 | .1 | 2.1 | .1 | 1.7 | .7 | .7 |
| Virginia | 8.3 | 6.6 | .1 | 1.6 | 1.3 | 1.3 | .9 | .1 |
| Washington | 7.2 | 4.8 | .2 | 2.2 | 11.0 | 2.5 | .1 | — |
| West Virginia | 8.9 | 7.1 | .3 | 1.5 | .1 | 1.3 | .2 | .2 |
| Wisconsin | 6.9 | 5.4 | ** | 1.5 | 5.4 | 2.4 | ** | .1 |
| Wyoming | 18.7 | 11.8 | ** | 6.7 | 12.8 | .7 | — | 5.1 |

*Less than \$50 thousand.

**Less than 0.05 percent.

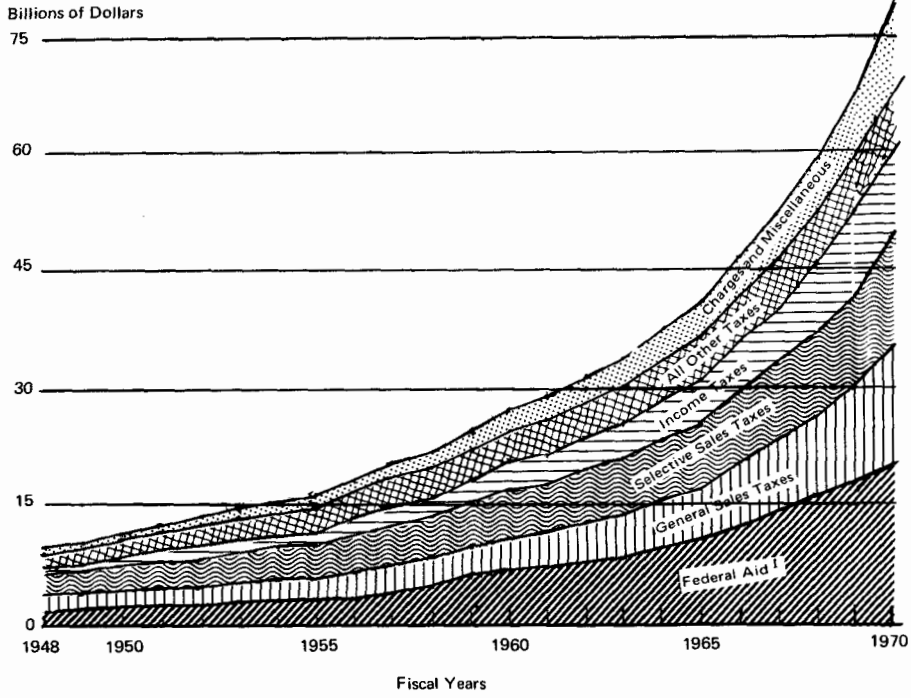
¹Includes related license taxes.

²Includes portions of the corporation excise taxes and surtaxes measured by corporate excess. Separation not available.

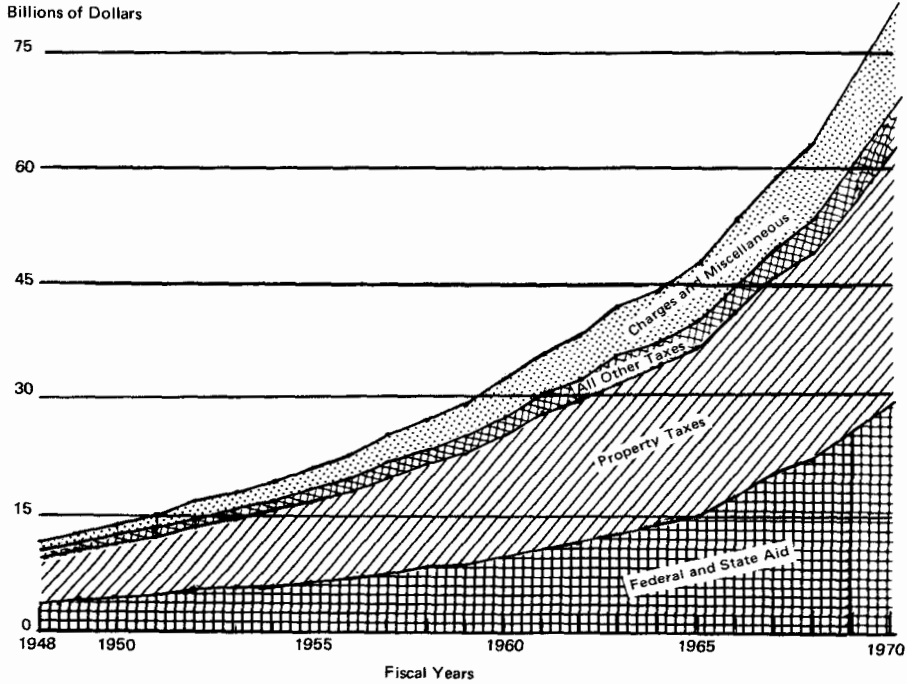
Source: ACIR staff computations based on U.S. Bureau of the Census, *State Government Finances in 1970*.

**FIGURE 3 – MAJOR SOURCES OF STATE AND LOCAL GENERAL REVENUE,
1948 TO 1970**

STATE GOVERNMENTS



LOCAL GOVERNMENTS



¹ Includes minor amounts of Local transfers.

TABLE 10 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM FEDERAL AID,
BY STATE, SELECTED YEARS, 1942 THROUGH 1970

| State | 1970 | 1967 | 1962 | 1957 | 1953 | 1942 |
|----------------------|------|------|------|-------------------|-------------------|------------------|
| UNITED STATES, Total | 16.7 | 16.9 | 13.5 | 10.1 ¹ | 10.5 ¹ | 8.2 ¹ |
| Alabama | 26.2 | 24.6 | 24.0 | 19.9 | 17.8 | 11.5 |
| Alaska | 8.5 | 51.8 | 33.8 | (24.4) | n.a. | n.a. |
| Arizona | 18.3 | 21.6 | 16.6 | 12.8 | 14.4 | 15.2 |
| Arkansas | 25.4 | 27.8 | 24.1 | 18.8 | 22.2 | 11.4 |
| California | 19.2 | 19.0 | 14.0 | 10.7 | 11.4 | 8.2 |
| Colorado | 18.7 | 18.7 | 16.2 | 14.7 | 15.1 | 14.4 |
| Connecticut | 13.0 | 13.5 | 10.7 | 5.4 | 6.6 | 6.2 |
| Delaware | 12.7 | 13.4 | 9.8 | 9.1 | 9.8 | 10.6 |
| Dist. of Columbia | 37.6 | 31.8 | 26.8 | 18.0 | 12.6 | 15.4 |
| Florida | 13.0 | 14.9 | 11.0 | 10.0 | 9.8 | 8.2 |
| Georgia | 19.0 | 21.0 | 19.6 | 14.3 | 17.6 | 10.1 |
| Hawaii | 21.3 | 23.2 | 19.4 | (14.6) | n.a. | n.a. |
| Idaho | 20.4 | 18.8 | 21.4 | 15.9 | 15.5 | 14.8 |
| Illinois | 14.2 | 13.5 | 11.2 | 6.9 | 8.5 | 6.9 |
| Indiana | 12.5 | 12.3 | 10.8 | 6.8 | 7.5 | 9.1 |
| Iowa | 14.2 | 15.0 | 12.4 | 9.8 | 9.6 | 7.7 |
| Kansas | 15.8 | 14.9 | 13.0 | 11.7 | 12.7 | 10.7 |
| Kentucky | 22.8 | 27.0 | 20.3 | 14.5 | 17.2 | 11.0 |
| Louisiana | 20.5 | 21.2 | 19.7 | 14.8 | 17.1 | 9.3 |
| Maine | 18.2 | 19.2 | 15.7 | 12.1 | 10.9 | 9.6 |
| Maryland | 13.4 | 12.8 | 12.2 | 8.4 | 7.9 | 6.7 |
| Massachusetts | 15.8 | 14.0 | 11.0 | 7.2 | 7.9 | 7.0 |
| Michigan | 13.8 | 14.6 | 11.2 | 7.9 | 8.3 | 7.1 |
| Minnesota | 15.5 | 16.4 | 12.2 | 9.8 | 9.6 | 9.1 |
| Mississippi | 24.3 | 25.4 | 20.7 | 17.0 | 18.5 | 12.9 |
| Missouri | 18.6 | 18.5 | 17.9 | 16.5 | 18.1 | 12.0 |
| Montana | 25.7 | 24.7 | 20.9 | 17.7 | 17.6 | 12.5 |
| Nebraska | 13.9 | 18.4 | 15.0 | 12.1 | 11.2 | 11.8 |
| Nevada | 18.4 | 24.0 | 18.2 | 17.4 | 19.6 | 25.8 |
| New Hampshire | 17.4 | 16.9 | 17.9 | 9.3 | 9.6 | 9.3 |
| New Jersey | 12.3 | 11.2 | 8.7 | 4.6 | 5.0 | 4.2 |
| New Mexico | 27.4 | 30.1 | 22.3 | 22.5 | 18.0 | 13.3 |
| New York | 13.6 | 11.1 | 7.1 | 5.5 | 5.4 | 3.8 |
| North Carolina | 17.2 | 18.2 | 15.1 | 16.3 | 11.6 | 8.1 |
| North Dakota | 18.6 | 19.8 | 16.5 | 12.3 | 13.0 | 8.9 |
| Ohio | 14.0 | 14.4 | 12.7 | 8.0 | 7.9 | 8.2 |
| Oklahoma | 24.8 | 24.9 | 21.5 | 17.5 | 19.0 | 14.4 |
| Oregon | 20.3 | 19.3 | 18.8 | 13.9 | 12.7 | 11.8 |
| Pennsylvania | 15.1 | 14.6 | 11.0 | 6.4 | 7.4 | 8.3 |
| Rhode Island | 20.4 | 19.7 | 13.6 | 12.2 | 10.6 | 6.5 |
| South Carolina | 19.3 | 19.2 | 17.6 | 13.3 | 14.4 | 15.1 |
| South Dakota | 21.3 | 21.7 | 23.7 | 16.6 | 16.2 | 11.4 |
| Tennessee | 22.4 | 23.8 | 20.3 | 14.3 | 17.3 | 10.5 |
| Texas | 17.9 | 18.0 | 13.8 | 12.8 | 12.6 | 9.7 |
| Utah | 25.4 | 25.9 | 19.9 | 14.6 | 17.6 | 17.3 |
| Vermont | 22.6 | 25.0 | 28.8 | 13.1 | 12.9 | 10.8 |
| Virginia | 17.0 | 18.5 | 16.1 | 9.3 | 10.7 | 8.7 |
| Washington | 16.6 | 16.9 | 14.2 | 11.2 | 12.3 | 14.5 |
| West Virginia | 28.6 | 27.0 | 19.2 | 12.7 | 16.1 | 11.4 |
| Wisconsin | 11.8 | 12.3 | 11.2 | 7.1 | 7.7 | 6.9 |
| Wyoming | 28.3 | 31.4 | 30.7 | 24.9 | 20.5 | 16.8 |

n.a. – Not available.

¹Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

**TABLE 11 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1970**

| State | 1970 | 1967 | 1962 | 1957 | 1953 | 1942 |
|--------------------------------|------|------|------|-------------------|-------------------|-------------------|
| UNITED STATES, Total | 66.4 | 66.9 | 71.3 | 75.5 ¹ | 76.6 ¹ | 81.9 ¹ |
| Alabama | 51.7 | 54.5 | 57.4 | 62.6 | 65.5 | 76.4 |
| Alaska | 10.0 | 29.6 | 38.6 | (61.9) | n.a. | n.a. |
| Arizona | 64.3 | 61.8 | 66.8 | 69.6 | 69.7 | 72.1 |
| Arkansas | 55.6 | 56.8 | 60.7 | 66.5 | 65.5 | 75.3 |
| California | 65.5 | 66.3 | 72.2 | 75.7 | 74.5 | 80.3 |
| Colorado | 62.8 | 63.4 | 67.4 | 69.6 | 71.3 | 74.6 |
| Connecticut | 74.6 | 73.8 | 76.9 | 83.0 | 82.2 | 87.9 |
| Delaware | 65.0 | 62.6 | 71.9 | 65.5 | 62.0 | 80.6 |
| Dist. of Columbia | 54.2 | 59.7 | 62.8 | 73.6 | 79.4 | 77.0 |
| Florida | 65.9 | 64.8 | 69.6 | 72.2 | 77.1 | 77.9 |
| Georgia | 59.7 | 60.0 | 62.4 | 69.1 | 68.8 | 77.7 |
| Hawaii | 64.8 | 63.2 | 64.1 | (70.1) | n.a. | n.a. |
| Idaho | 61.4 | 63.0 | 62.8 | 68.2 | 70.2 | 69.7 |
| Illinois | 74.0 | 72.7 | 77.0 | 82.3 | 83.3 | 87.3 |
| Indiana | 67.8 | 69.5 | 72.0 | 77.2 | 80.9 | 82.7 |
| Iowa | 68.6 | 68.0 | 72.8 | 77.2 | 77.9 | 80.8 |
| Kansas | 65.0 | 67.4 | 71.8 | 74.6 | 77.6 | 81.7 |
| Kentucky | 58.9 | 55.1 | 64.2 | 70.8 | 71.3 | 79.1 |
| Louisiana | 56.8 | 58.2 | 60.9 | 62.7 | 68.1 | 76.5 |
| Maine | 69.8 | 67.8 | 73.8 | 77.1 | 80.8 | 84.3 |
| Maryland | 71.2 | 72.3 | 72.9 | 76.6 | 78.3 | 82.6 |
| Massachusetts | 73.6 | 74.9 | 78.9 | 83.5 | 83.4 | 86.4 |
| Michigan | 68.3 | 67.0 | 73.3 | 77.2 | 77.4 | 80.6 |
| Minnesota | 65.0 | 65.7 | 71.0 | 74.0 | 74.9 | 76.3 |
| Mississippi | 57.1 | 55.6 | 61.9 | 67.7 | 70.4 | 77.3 |
| Missouri | 65.4 | 66.1 | 69.7 | 72.0 | 73.1 | 80.1 |
| Montana | 58.4 | 58.9 | 64.0 | 68.1 | 65.9 | 72.5 |
| Nebraska | 64.6 | 61.3 | 66.0 | 71.9 | 73.2 | 75.4 |
| Nevada | 60.8 | 56.5 | 62.1 | 64.1 | 61.6 | 63.4 |
| New Hampshire | 66.8 | 68.0 | 69.5 | 77.5 | 78.2 | 81.1 |
| New Jersey | 74.2 | 74.9 | 77.7 | 81.7 | 83.1 | 87.7 |
| New Mexico | 50.2 | 48.2 | 54.4 | 53.2 | 59.0 | 67.5 |
| New York | 73.4 | 74.7 | 79.0 | 81.4 | 82.9 | 88.5 |
| North Carolina | 65.9 | 65.8 | 69.0 | 69.5 | 77.0 | 81.9 |
| North Dakota | 55.4 | 50.6 | 59.5 | 64.5 | 62.8 | 69.9 |
| Ohio | 66.4 | 66.7 | 70.7 | 76.0 | 76.4 | 81.1 |
| Oklahoma | 53.2 | 55.1 | 60.9 | 65.9 | 68.3 | 77.5 |
| Oregon | 60.0 | 61.0 | 63.2 | 72.3 | 73.2 | 75.5 |
| Pennsylvania | 71.5 | 71.6 | 75.4 | 81.8 | 81.2 | 83.0 |
| Rhode Island | 67.6 | 68.9 | 77.4 | 79.0 | 80.8 | 88.0 |
| South Carolina | 63.0 | 63.0 | 65.0 | 69.7 | 73.1 | 75.3 |
| South Dakota | 61.2 | 60.9 | 61.1 | 67.7 | 70.8 | 71.2 |
| Tennessee | 59.0 | 59.5 | 64.9 | 71.6 | 71.8 | 80.9 |
| Texas | 62.1 | 61.9 | 67.8 | 68.7 | 69.4 | 76.9 |
| Utah | 57.7 | 58.4 | 66.3 | 71.2 | 69.9 | 74.6 |
| Vermont | 65.2 | 63.4 | 62.9 | 77.5 | 82.0 | 83.5 |
| Virginia | 66.1 | 65.8 | 66.0 | 74.0 | 73.7 | 77.3 |
| Washington | 62.9 | 63.8 | 66.3 | 71.0 | 70.4 | 74.3 |
| West Virginia | 56.9 | 58.2 | 67.8 | 74.4 | 74.5 | 81.6 |
| Wisconsin | 73.4 | 72.9 | 75.1 | 80.5 | 79.7 | 79.6 |
| Wyoming | 48.5 | 48.1 | 50.5 | 56.1 | 62.5 | 65.8 |

n.a. – Not available.

¹Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 12 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM PROPERTY TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1970

| State | 1970 | 1967 | 1962 | 1957 | 1953 | 1942 |
|----------------------|------|------|------|-------------------|-------------------|-------------------|
| UNITED STATES, Total | 26.1 | 28.6 | 32.7 | 33.7 ¹ | 34.3 ¹ | 43.5 ¹ |
| Alabama | 7.9 | 9.7 | 11.6 | 12.6 | 15.7 | 24.8 |
| Alaska | 2.4 | 7.3 | 8.8 | (13.6) | n.a. | n.a. |
| Arizona | 25.0 | 28.1 | 31.9 | 32.3 | 30.8 | 34.8 |
| Arkansas | 14.3 | 14.8 | 17.2 | 17.6 | 16.3 | 23.1 |
| California | 30.7 | 34.1 | 36.2 | 35.8 | 34.5 | 40.1 |
| Colorado | 26.8 | 29.1 | 32.1 | 35.4 | 34.4 | 42.2 |
| Connecticut | 36.7 | 38.4 | 41.2 | 41.5 | 43.7 | 50.5 |
| Delaware | 12.1 | 12.4 | 14.7 | 15.7 | 18.3 | 23.0 |
| Dist. of Columbia | 17.7 | 20.2 | 23.2 | 27.1 | 35.9 | 43.3 |
| Florida | 22.4 | 26.1 | 28.7 | 25.6 | 26.7 | 34.8 |
| Georgia | 18.2 | 18.8 | 19.9 | 20.0 | 20.8 | 32.0 |
| Hawaii | 11.1 | 12.8 | 10.3 | (11.1) | n.a. | n.a. |
| Idaho | 22.4 | 23.2 | 30.5 | 34.3 | 35.3 | 43.3 |
| Illinois | 30.5 | 35.5 | 41.2 | 42.5 | 43.3 | 48.4 |
| Indiana | 31.9 | 33.6 | 40.5 | 42.4 | 39.7 | 45.6 |
| Iowa | 33.5 | 34.3 | 41.2 | 37.7 | 42.8 | 44.7 |
| Kansas | 33.3 | 33.9 | 40.2 | 43.3 | 41.0 | 49.8 |
| Kentucky | 13.5 | 14.9 | 19.4 | 25.7 | 28.4 | 37.2 |
| Louisiana | 11.2 | 11.9 | 13.8 | 13.7 | 15.2 | 25.7 |
| Maine | 31.9 | 32.9 | 39.0 | 38.5 | 41.3 | 52.8 |
| Maryland | 23.1 | 29.8 | 30.4 | 32.6 | 33.2 | 47.7 |
| Massachusetts | 37.0 | 38.8 | 47.8 | 48.4 | 48.4 | 58.1 |
| Michigan | 27.5 | 29.4 | 36.1 | 35.6 | 34.1 | 42.6 |
| Minnesota | 25.1 | 32.6 | 39.0 | 38.3 | 38.4 | 43.0 |
| Mississippi | 13.7 | 15.4 | 18.5 | 18.6 | 22.0 | 31.7 |
| Missouri | 26.2 | 27.0 | 29.7 | 32.0 | 31.0 | 39.8 |
| Montana | 31.7 | 33.0 | 36.3 | 39.7 | 36.0 | 49.6 |
| Nebraska | 34.0 | 44.3 | 46.6 | 50.3 | 52.5 | 52.1 |
| Nevada | 20.9 | 22.6 | 20.3 | 23.1 | 30.0 | 38.9 |
| New Hampshire | 41.6 | 43.1 | 44.2 | 48.7 | 46.5 | 49.1 |
| New Jersey | 40.1 | 42.7 | 50.3 | 52.3 | 55.8 | 66.0 |
| New Mexico | 11.3 | 10.8 | 13.7 | 12.4 | 12.5 | 23.1 |
| New York | 26.7 | 29.4 | 35.1 | 38.8 | 37.7 | 51.6 |
| North Carolina | 16.7 | 17.4 | 19.2 | 18.6 | 21.3 | 25.6 |
| North Dakota | 25.8 | 25.8 | 31.4 | 34.1 | 31.6 | 46.9 |
| Ohio | 31.4 | 34.5 | 36.6 | 36.5 | 36.1 | 38.8 |
| Oklahoma | 16.2 | 18.1 | 19.0 | 20.0 | 19.9 | 27.7 |
| Oregon | 28.3 | 28.9 | 30.0 | 30.7 | 31.8 | 39.1 |
| Pennsylvania | 21.1 | 24.1 | 26.2 | 27.3 | 31.8 | 42.4 |
| Rhode Island | 27.4 | 31.4 | 37.0 | 39.8 | 36.6 | 55.1 |
| South Carolina | 14.1 | 13.4 | 15.8 | 16.0 | 17.8 | 27.8 |
| South Dakota | 33.6 | 34.1 | 35.7 | 39.4 | 40.1 | 43.8 |
| Tennessee | 16.2 | 17.4 | 21.6 | 20.7 | 21.9 | 35.7 |
| Texas | 25.2 | 28.1 | 30.7 | 31.7 | 32.1 | 42.6 |
| Utah | 20.8 | 24.1 | 29.3 | 31.2 | 31.7 | 39.7 |
| Vermont | 22.8 | 25.4 | 28.4 | 34.8 | 36.7 | 42.1 |
| Virginia | 18.7 | 19.8 | 23.7 | 23.0 | 25.7 | 30.6 |
| Washington | 22.1 | 19.6 | 20.5 | 21.0 | 21.2 | 25.0 |
| West Virginia | 13.3 | 15.5 | 18.4 | 18.9 | 18.0 | 26.7 |
| Wisconsin | 31.8 | 30.4 | 41.8 | 41.7 | 44.2 | 44.5 |
| Wyoming | 23.0 | 26.3 | 27.0 | 28.8 | 30.8 | 35.9 |

n.a. – Not available.

¹Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 13 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM INDIVIDUAL INCOME TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1970

| State | 1970 ¹ | 1967 | 1962 | 1957 | 1953 | 1942 |
|--------------------------------|-------------------|------|------|--------------------|--------------------|--------------------|
| UNITED STATES, Total | 8.2 | 6.4 | 5.2 | 4.6 ^{2,3} | 3.9 ^{2,4} | 2.6 ^{2,5} |
| Alabama | 5.1 | 4.9 | 4.0 | 6.2 ⁶ | 5.1 ⁶ | 1.9 |
| Alaska | 2.6 | 7.8 | 9.0 | (14.7) | n.a. | n.a. |
| Arizona | 5.5 | 3.1 | 3.0 | 5.7 ⁶ | 3.3 | 1.7 |
| Arkansas | 4.9 | 4.5 | 2.9 | 2.0 | 1.8 | 1.5 |
| California | 6.8 | 4.3 | 4.2 | 3.3 | 3.2 | 3.5 |
| Colorado | 8.8 | 7.3 | 8.1 | 5.1 | 4.4 | 2.8 |
| Connecticut | 0.2 | — | — | — | — | — |
| Delaware | 18.5 | 19.1 | 22.2 | 16.1 | 5.4 | 7.9 |
| Dist. of Columbia | 11.5 | 10.7 | 9.6 | 13.4 ⁶ | 9.5 ⁶ | 9.3 ⁶ |
| Florida | — | — | — | — | — | — |
| Georgia | 7.7 | 5.9 | 4.3 | 3.8 | 2.8 | 3.5 |
| Hawaii | 15.4 | 13.4 | 11.2 | (10.6) | n.a. | n.a. |
| Idaho | 9.1 | 9.6 | 9.9 | 6.9 | 5.8 | 2.1 |
| Illinois | 7.9 | — | — | — | — | — |
| Indiana | 7.9 | 7.5 | — | — | — | — |
| Iowa | 6.3 | 7.9 | 4.8 | 4.5 | 3.7 | 3.6 |
| Kansas | 5.7 | 6.7 | 3.8 | 2.7 | 3.2 | 2.0 |
| Kentucky | 11.9 | 9.8 | 8.2 | 12.3 | 9.0 | 3.2 |
| Louisiana | 2.3 | 2.2 | 1.8 | 3.7 ⁶ | 3.3 ⁶ | 2.3 |
| Maine | 3.5 | — | — | — | — | — |
| Maryland | 22.7 | 13.3 | 10.1 | 8.5 | 6.3 | 4.1 |
| Massachusetts | 13.5 | 10.0 | 9.9 | 9.1 | 7.8 | 5.1 |
| Michigan | 9.6 | 1.5 | — | — | — | — |
| Minnesota | 13.4 | 13.0 | 10.0 | 7.9 | 7.6 | 3.9 |
| Mississippi | 3.8 | 1.3 | 1.6 | 1.7 | 2.2 | 2.5 |
| Missouri | 7.9 | 7.4 | 7.9 | 6.2 ⁶ | 5.0 ⁶ | 3.2 ⁶ |
| Montana | 8.2 | 6.7 | 5.6 | 4.1 | 3.9 | 1.6 |
| Nebraska | 4.9 | — | — | — | — | — |
| Nevada | — | — | — | — | — | — |
| New Hampshire | 1.0 | 1.0 | 0.9 | 1.4 | 1.4 | 1.6 |
| New Jersey | 0.4 | 0.4 | 0.3 | — | — | — |
| New Mexico | 4.9 | 2.1 | 2.6 | 2.2 ⁶ | 1.4 | 2.2 ⁶ |
| New York | 18.3 | 16.5 | 14.3 | 10.4 | 9.8 | 6.2 |
| North Carolina | 11.3 | 11.0 | 8.9 | 7.3 | 7.2 | 3.5 |
| North Dakota | 3.7 | 3.1 | 2.9 | 2.1 | 2.6 | 1.5 ⁶ |
| Ohio | 4.0 | 3.0 | 2.6 | 2.9 | 1.3 | — |
| Oklahoma | 3.4 | 2.8 | 3.9 | 2.4 | 2.2 | 2.4 |
| Oregon | 15.3 | 14.8 | 13.7 | 19.1 | 13.2 | 6.9 |
| Pennsylvania | 5.2 | 5.0 | 4.9 | 4.2 | 3.7 | 2.7 |
| Rhode Island | 3.2 | — | — | — | — | — |
| South Carolina | 8.5 | 7.7 | 5.8 | 4.6 | 4.3 | 2.5 |
| South Dakota | — | — | — | — | — | 0.7 |
| Tennessee | 0.7 | 0.7 | 0.8 | 0.8 | 0.9 | 1.4 |
| Texas | — | — | — | — | — | — |
| Utah | 8.9 | 7.8 | 5.5 | 5.2 | 3.9 | 2.6 |
| Vermont | 13.6 | 11.9 | 8.7 | 10.9 | 9.7 | 3.1 |
| Virginia | 11.8 | 11.8 | 9.7 | 16.0 | 7.9 | 2.2 |
| Washington | — | — | — | — | — | — |
| West Virginia | 4.3 | 3.9 | 4.6 | — | — | 2.4 |
| Wisconsin | 16.0 | 17.7 | 11.1 | 12.5 | 9.3 | 4.9 |
| Wyoming | — | — | — | — | — | — |

Note: Includes minor amounts of local corporation income taxes. Separation not available.

n.a. — Not available.

¹ Distribution of local government receipts by State partially estimated.

² Excluding Alaska and Hawaii.

³ Includes corporation income taxes for Alabama, Arizona, District of Columbia, Louisiana, Missouri, and New Mexico.

⁴ Includes corporation income taxes for Alabama, District of Columbia, Louisiana, and Missouri.

⁵ Includes corporation income taxes for District of Columbia, Missouri, New Mexico, and North Dakota.

⁶ Includes corporation income taxes.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

**TABLE 14 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM CORPORATION INCOME TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1970**

| State | 1970 | 1967 | 1962 | 1957 | 1953 | 1942 |
|--------------------------------|------------------|------|------|--------------------|--------------------|--------------------|
| UNITED STATES, Total | 2.9 | 2.5 | 2.3 | 2.6 ^{1,2} | 3.0 ^{1,3} | 2.6 ^{1,4} |
| Alabama | 1.8 | 2.4 | 1.3 | ^s | ^s | 1.8 |
| Alaska | 0.4 | 1.2 | 1.3 | (2.2) | n.a. | n.a. |
| Arizona | 1.8 | 1.7 | 1.1 | ^s | 2.0 | 2.5 |
| Arkansas | 3.0 | 3.6 | 2.5 | 3.6 | 3.9 | 1.7 |
| California | 3.5 | 3.9 | 4.1 | 3.8 | 4.1 | 4.1 |
| Colorado | 2.3 | 2.4 | 2.9 | 1.0 | 1.8 | 1.1 |
| Connecticut | 6.1 | 6.0 | 4.3 | 5.4 | 5.5 | 6.3 |
| Delaware | 3.5 | 4.5 | 4.7 | — | — | — |
| Dist. of Columbia | 4.5 | 3.2 | 3.5 | ^s | ^s | ^s |
| Florida | — | — | — | — | — | — |
| Georgia | 3.5 | 3.8 | 2.5 | 3.2 | 2.9 | 5.3 |
| Hawaii | 2.1 | 2.2 | 2.7 | (2.9) | n.a. | n.a. |
| Idaho | 2.8 | 2.9 | 2.4 | 2.8 | 3.0 | 3.5 |
| Illinois | 1.9 | — | — | — | — | — |
| Indiana | 0.3 | 0.7 | — | — | — | — |
| Iowa | 1.4 | 0.9 | 0.5 | 0.6 | 0.5 | 0.6 |
| Kansas | 1.4 | 2.2 | 1.2 | 0.9 | 0.9 | 1.0 |
| Kentucky | 2.4 | 3.3 | 2.9 | 3.8 | 3.0 | 2.8 |
| Louisiana | 1.6 | 2.1 | 2.2 | ^s | ^s | 2.5 |
| Maine | 1.5 | — | — | — | — | — |
| Maryland | 2.3 | 2.2 | 2.0 | 3.2 | 4.1 | 1.3 |
| Massachusetts | 5.7 ⁶ | 2.1 | 1.8 | 2.5 | 2.6 | 0.2 |
| Michigan | 3.3 | — | — | — | — | — |
| Minnesota | 3.1 | 3.6 | 2.9 | 2.7 | 2.6 | 2.9 |
| Mississippi | 1.7 | 2.0 | 2.6 | 4.0 | 3.6 | 2.9 |
| Missouri | 0.9 | 0.8 | 1.0 | ^s | ^s | ^s |
| Montana | 2.0 | 2.1 | 1.8 | 1.3 | 1.3 | 2.9 |
| Nebraska | 0.9 | — | — | — | — | — |
| Nevada | — | — | — | — | — | — |
| New Hampshire | — | — | — | — | — | — |
| New Jersey | 3.9 | 1.6 | 1.3 | — | — | — |
| New Mexico | 1.1 | 1.1 | 1.1 | ^s | 0.7 | ^s |
| New York | 4.3 | 3.9 | 4.3 | 5.5 | 6.6 | 5.1 |
| North Carolina | 4.7 | 5.7 | 5.3 | 6.3 | 7.4 | 9.2 ^s |
| North Dakota | 0.7 | 0.9 | 0.8 | 0.7 | 0.7 | ^s |
| Ohio | — | — | — | — | — | — |
| Oklahoma | 1.9 | 1.9 | 1.9 | 2.0 | 2.1 | 3.0 |
| Oregon | 2.9 | 3.1 | 3.2 | 4.3 | 5.7 | 4.6 |
| Pennsylvania | 8.0 | 5.4 | 4.8 | 7.6 | 9.6 | 5.5 |
| Rhode Island | 4.0 | 4.5 | 3.9 | 4.8 | 5.9 | — |
| South Carolina | 3.8 | 5.3 | 3.5 | 4.9 | 5.0 | 6.5 |
| South Dakota | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.6 |
| Tennessee | 3.2 | 3.1 | 2.6 | 3.5 | 4.1 | 2.3 |
| Texas | — | — | — | — | — | — |
| Utah | 1.7 | 2.1 | 2.3 | 4.3 | 2.2 | 2.3 |
| Vermont | 1.8 | 2.3 | 1.7 | 2.7 | 3.7 | 2.1 |
| Virginia | 2.8 | 3.0 | 3.2 | 4.1 | 4.8 | 4.3 |
| Washington | — | — | — | — | — | — |
| West Virginia | 0.4 | — | — | — | — | — |
| Wisconsin | 3.4 | 4.9 | 4.1 | 6.3 | 7.4 | 7.9 |
| Wyoming | — | — | — | — | — | — |

Note: Minor amounts of local corporation income taxes (other than D.C.) included with individual income taxes. Separation not available.
n.a. — Not available.

¹ Excluding Alaska and Hawaii.

² Combined corporation and individual income taxes are tabulated with individual income taxes for Alabama, Arizona, District of Columbia, Louisiana, Missouri and New Mexico.

³ Combined corporation and individual income taxes are tabulated with individual income taxes for Alabama, District of Columbia, Louisiana and Missouri.

⁴ Combined corporation and individual income taxes are tabulated with individual income taxes for District of Columbia, Missouri, New Mexico and North Dakota.

⁵ Combined corporation and individual income taxes are tabulated with individual income taxes.

⁶ Includes portion of the corporation excise taxes and surtaxes measured by corporate excess. Separation not available.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 15 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM GENERAL SALES AND GROSS RECEIPTS TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1970

| State | 1970 ¹ | 1967 | 1962 | 1957 | 1953 | 1942 ² |
|--------------------------------|-------------------|------|------|-------------------|-------------------|-------------------|
| UNITED STATES, Total | 12.3 | 11.1 | 10.4 | 10.6 ³ | 10.5 ³ | 6.1 ³ |
| Alabama | 14.9 | 16.5 | 14.6 | 15.1 | 16.0 | 8.8 |
| Alaska | 0.5 | 1.7 | 2.6 | (4.1) | n.a. | n.a. |
| Arizona | 18.3 | 15.0 | 17.2 | 14.6 | 14.1 | 11.2 |
| Arkansas | 12.5 | 12.8 | 14.5 | 13.3 | 13.1 | 10.9 |
| California | 13.2 | 11.9 | 13.9 | 17.3 | 17.5 | 16.1 |
| Colorado | 12.2 | 11.2 | 9.4 | 10.6 | 12.2 | 9.3 |
| Connecticut | 13.1 | 10.9 | 11.0 | 14.2 | 10.2 | — |
| Delaware | — | — | — | — | — | — |
| Dist. of Columbia | 9.9 | 9.4 | 8.8 | 10.5 | 11.0 | — |
| Florida | 18.4 | 12.0 | 11.9 | 10.9 | 10.9 | — |
| Georgia | 14.0 | 14.2 | 15.6 | 18.3 | 19.9 | — |
| Hawaii | 23.9 | 21.9 | 24.3 | (26.5) | n.a. | n.a. |
| Idaho | 10.3 | 10.1 | — | — | — | — |
| Illinois | 16.0 | 17.7 | 16.3 | 16.3 | 14.1 | 12.7 |
| Indiana | 13.9 | 14.2 | 15.5 | 15.0 | 21.3 | 13.8 |
| Iowa | 12.4 | 8.4 | 9.5 | 13.7 | 12.2 | 11.1 |
| Kansas | 10.7 | 11.1 | 11.0 | 10.4 | 12.6 | 10.1 |
| Kentucky | 16.4 | 11.1 | 13.3 | — | — | — |
| Louisiana | 13.1 | 12.4 | 10.1 | 12.0 | 12.1 | 0.1 |
| Maine | 15.4 | 14.6 | 11.0 | 9.4 | 9.7 | — |
| Maryland | 8.9 | 8.4 | 9.3 | 7.6 | 8.0 | — |
| Massachusetts | 4.4 | 4.8 | — | — | — | — |
| Michigan | 14.0 | 16.8 | 17.8 | 18.2 | 21.0 | 18.0 |
| Minnesota | 7.6 | — | — | — | — | — |
| Mississippi | 19.8 | 17.2 | 16.8 | 17.1 | 13.8 | 10.5 |
| Missouri | 14.1 | 14.1 | 10.9 | 13.1 | 15.4 | 12.7 |
| Montana | — | — | — | — | — | — |
| Nebraska | 8.2 | — | — | — | — | — |
| Nevada | 13.2 | 8.0 | 9.9 | 10.5 | — | — |
| New Hampshire | — | — | — | — | — | — |
| New Jersey | 8.3 | 7.0 | — | — | — | — |
| New Mexico | 13.1 | 13.9 | 12.7 | 15.6 | 17.3 | 14.0 |
| New York | 9.8 | 9.6 | 8.2 | 8.8 | 10.0 | — |
| North Carolina | 11.0 | 11.7 | 12.3 | 10.2 | 10.7 | 8.8 |
| North Dakota | 10.2 | 6.7 | 6.5 | 8.5 | 9.3 | 6.9 |
| Ohio | 12.0 | 9.4 | 9.4 | 12.7 | 14.8 | 12.0 |
| Oklahoma | 11.5 | 7.7 | 8.0 | 9.5 | 10.5 | 9.2 |
| Oregon | — | — | — | — | — | — |
| Pennsylvania | 14.3 | 14.1 | 13.2 | 8.7 | 0.2 | 0.5 |
| Rhode Island | 13.7 | 12.6 | 10.9 | 9.2 | 10.2 | — |
| South Carolina | 17.1 | 14.0 | 14.5 | 15.2 | 15.6 | — |
| South Dakota | 11.0 | 9.2 | 6.9 | 7.8 | 9.6 | 6.5 |
| Tennessee | 16.8 | 16.2 | 13.8 | 16.4 | 12.8 | — |
| Texas | 12.6 | 6.5 | 5.4 | — | — | — |
| Utah | 14.7 | 12.4 | 13.5 | 12.2 | 12.7 | 10.6 |
| Vermont | 5.3 | — | — | — | — | — |
| Virginia | 11.6 | 8.1 | 0.1 | 0.1 | 0.2 | — |
| Washington | 22.7 | 24.5 | 25.1 | 27.3 | 25.3 | 22.0 |
| West Virginia | 19.7 | 18.5 | 21.6 | 26.8 | 27.8 | 29.0 |
| Wisconsin | 8.9 | 4.7 | 1.1 | — | — | — |
| Wyoming | 10.4 | 8.5 | 7.6 | 8.9 | 10.8 | 8.4 |

n.a. — Not available.

¹ Distribution of local government receipts by State partially estimated.

² Distribution by State of local general and selective sales and gross receipts taxes (\$123 million) is not available for 1942 and are included in the miscellaneous taxes category.

³ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 16 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM SELECTIVE SALES AND GROSS RECEIPTS TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1970

| State | 1970 ¹ | 1967 | 1962 | 1957 | 1953 | 1942 ² |
|----------------------|-------------------|------|------|-------------------|-------------------|-------------------|
| UNITED STATES, Total | 10.9 | 11.4 | 12.7 | 14.3 ³ | 14.9 ³ | 15.2 ³ |
| Alabama | 16.5 | 15.5 | 18.9 | 20.6 | 18.4 | 22.7 |
| Alaska | 1.6 | 5.6 | 8.1 | (13.7) | n.a. | n.a. |
| Arizona | 10.3 | 10.0 | 9.6 | 12.0 | 14.4 | 16.4 |
| Arkansas | 14.6 | 14.3 | 15.8 | 19.7 | 20.2 | 27.1 |
| California | 8.0 | 8.0 | 8.9 | 10.1 | 9.8 | 10.2 |
| Colorado | 8.2 | 8.6 | 8.7 | 10.3 | 12.1 | 10.7 |
| Connecticut | 13.1 | 12.4 | 14.6 | 14.5 | 14.9 | 18.0 |
| Delaware | 11.3 | 11.7 | 13.9 | 15.7 | 17.6 | 21.1 |
| Dist. of Columbia | 9.1 | 11.5 | 12.4 | 15.7 | 17.3 | 16.5 |
| Florida | 17.6 | 17.3 | 19.3 | 24.4 | 27.5 | 26.5 |
| Georgia | 12.4 | 13.7 | 15.5 | 18.6 | 17.9 | 28.1 |
| Hawaii | 9.2 | 9.5 | 11.9 | (14.1) | n.a. | n.a. |
| Idaho | 9.7 | 9.8 | 11.1 | 14.3 | 15.0 | 15.8 |
| Illinois | 11.9 | 12.6 | 12.2 | 14.2 | 15.9 | 15.1 |
| Indiana | 10.1 | 9.6 | 11.1 | 12.7 | 12.5 | 15.0 |
| Iowa | 8.7 | 9.7 | 9.6 | 11.5 | 9.2 | 10.9 |
| Kansas | 9.5 | 8.6 | 9.5 | 11.1 | 12.6 | 11.1 |
| Kentucky | 11.7 | 12.1 | 15.0 | 21.7 | 23.3 | 26.1 |
| Louisiana | 11.5 | 11.5 | 13.7 | 17.5 | 20.0 | 25.0 |
| Maine | 12.1 | 13.7 | 15.9 | 19.5 | 19.3 | 18.6 |
| Maryland | 10.2 | 13.2 | 14.8 | 17.3 | 17.8 | 18.1 |
| Massachusetts | 9.3 | 10.8 | 10.5 | 11.8 | 12.5 | 10.5 |
| Michigan | 8.2 | 9.4 | 9.6 | 10.8 | 10.4 | 9.7 |
| Minnesota | 10.5 | 10.4 | 11.5 | 13.7 | 15.0 | 15.1 |
| Mississippi | 12.4 | 13.5 | 14.7 | 17.1 | 19.8 | 21.4 |
| Missouri | 10.0 | 10.0 | 11.9 | 11.8 | 12.1 | 10.0 |
| Montana | 10.2 | 10.4 | 12.6 | 13.7 | 15.1 | 12.5 |
| Nebraska | 10.8 | 12.3 | 13.0 | 14.8 | 15.2 | 17.4 |
| Nevada | 18.2 | 16.3 | 18.4 | 18.0 | 17.8 | 11.7 |
| New Hampshire | 17.1 | 15.7 | 15.7 | 15.8 | 16.7 | 17.1 |
| New Jersey | 13.3 | 15.2 | 17.0 | 18.6 | 16.8 | 10.7 |
| New Mexico | 10.2 | 9.7 | 11.9 | 12.8 | 16.1 | 16.0 |
| New York | 8.6 | 9.6 | 10.8 | 10.7 | 11.5 | 11.9 |
| North Carolina | 16.0 | 13.8 | 16.0 | 18.6 | 20.6 | 21.5 |
| North Dakota | 8.3 | 7.7 | 9.3 | 10.8 | 11.3 | 9.5 |
| Ohio | 12.0 | 12.9 | 14.5 | 15.4 | 15.2 | 20.2 |
| Oklahoma | 13.2 | 13.3 | 15.2 | 16.7 | 18.3 | 19.7 |
| Oregon | 6.9 | 7.9 | 7.7 | 8.9 | 11.6 | 14.9 |
| Pennsylvania | 12.4 | 12.4 | 14.0 | 14.8 | 17.6 | 15.2 |
| Rhode Island | 13.8 | 14.2 | 18.5 | 17.9 | 19.8 | 17.2 |
| South Carolina | 15.5 | 17.7 | 20.0 | 22.4 | 23.8 | 31.2 |
| South Dakota | 10.9 | 11.0 | 11.2 | 11.4 | 13.7 | 12.7 |
| Tennessee | 13.6 | 14.0 | 16.3 | 19.8 | 21.9 | 27.5 |
| Texas | 14.0 | 14.7 | 16.3 | 17.4 | 17.3 | 21.1 |
| Utah | 7.9 | 7.8 | 9.6 | 11.2 | 12.2 | 10.9 |
| Vermont | 15.2 | 15.6 | 15.2 | 16.3 | 18.7 | 19.7 |
| Virginia | 14.1 | 14.8 | 19.3 | 19.4 | 21.5 | 24.7 |
| Washington | 13.1 | 13.9 | 14.8 | 15.7 | 17.9 | 18.2 |
| West Virginia | 13.0 | 13.5 | 15.7 | 19.2 | 20.0 | 12.9 |
| Wisconsin | 8.8 | 9.9 | 10.8 | 12.4 | 10.7 | 12.8 |
| Wyoming | 7.6 | 7.0 | 7.7 | 10.0 | 12.5 | 13.5 |

n.a. – Not available.

¹ Distribution of local government receipts by State partially estimated.

² Distribution by State of local general and selective sales and gross receipts taxes (\$123 million) is not available for 1942 and are included in the miscellaneous taxes category.

³ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

**TABLE 17 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM MISCELLANEOUS TAXES
(OTHER THAN INCOME, SALES AND PROPERTY) BY STATE, SELECTED YEARS, 1942 THROUGH 1970**

| State | 1970 | 1967 | 1962 | 1957 | 1953 | 1942 ¹ |
|--------------------------------|------|------|------|------------------|-------------------|-------------------|
| UNITED STATES, Total | 6.0 | 7.0 | 8.0 | 9.8 ² | 10.0 ² | 11.9 ² |
| Alabama | 5.5 | 5.7 | 7.0 | 8.1 | 10.2 | 16.4 |
| Alaska | 2.5 | 5.9 | 8.8 | (13.7) | n.a. | n.a. |
| Arizona | 2.8 | 3.8 | 4.0 | 5.1 | 5.1 | 5.5 |
| Arkansas | 6.3 | 6.7 | 7.9 | 10.3 | 10.2 | 11.0 |
| California | 3.3 | 4.2 | 4.9 | 5.4 | 5.4 | 6.3 |
| Colorado | 4.5 | 4.8 | 6.1 | 7.3 | 6.5 | 8.5 |
| Connecticut | 5.4 | 6.0 | 5.8 | 7.4 | 8.0 | 13.1 |
| Delaware | 19.6 | 14.8 | 16.4 | 17.8 | 20.8 | 28.6 |
| Dist. of Columbia | 1.5 | 4.6 | 5.3 | 6.8 | 5.7 | 7.9 |
| Florida | 7.5 | 9.3 | 9.7 | 11.4 | 11.9 | 16.6 |
| Georgia | 3.9 | 3.7 | 4.5 | 5.1 | 4.4 | 8.8 |
| Hawaii | 3.1 | 3.4 | 3.7 | (4.9) | n.a. | n.a. |
| Idaho | 7.1 | 7.5 | 8.9 | 10.1 | 11.0 | 5.0 |
| Illinois | 5.8 | 6.9 | 7.4 | 9.2 | 10.2 | 11.1 |
| Indiana | 3.7 | 3.8 | 4.9 | 7.2 | 7.4 | 8.3 |
| Iowa | 6.3 | 6.9 | 7.3 | 9.3 | 9.6 | 9.9 |
| Kansas | 4.4 | 4.9 | 6.0 | 6.2 | 7.3 | 7.7 |
| Kentucky | 3.0 | 4.0 | 5.3 | 7.4 | 7.6 | 9.8 |
| Louisiana | 17.1 | 18.1 | 19.4 | 15.8 | 17.5 | 20.9 |
| Maine | 5.4 | 6.6 | 7.9 | 9.7 | 10.5 | 12.9 |
| Maryland | 4.0 | 5.4 | 6.2 | 7.4 | 8.9 | 11.4 |
| Massachusetts | 3.7 | 8.3 | 8.9 | 11.7 | 12.1 | 12.5 |
| Michigan | 5.7 | 10.0 | 9.8 | 12.6 | 11.9 | 10.3 |
| Minnesota | 5.3 | 6.1 | 7.6 | 11.4 | 11.1 | 11.4 |
| Mississippi | 5.7 | 6.2 | 7.8 | 9.1 | 9.0 | 8.3 |
| Missouri | 6.3 | 6.7 | 8.2 | 9.0 | 9.6 | 14.4 |
| Montana | 6.3 | 6.7 | 7.7 | 9.4 | 9.5 | 5.9 |
| Nebraska | 5.8 | 4.7 | 6.5 | 6.7 | 5.5 | 5.9 |
| Nevada | 8.5 | 9.7 | 13.5 | 12.4 | 13.8 | 12.8 |
| New Hampshire | 7.1 | 8.1 | 8.7 | 11.6 | 13.5 | 13.3 |
| New Jersey | 8.2 | 8.1 | 8.8 | 10.8 | 10.4 | 11.0 |
| New Mexico | 9.6 | 10.6 | 12.3 | 10.2 | 10.9 | 12.2 |
| New York | 5.7 | 5.7 | 6.3 | 7.1 | 7.3 | 13.7 |
| North Carolina | 6.2 | 6.1 | 7.3 | 8.5 | 9.8 | 13.3 |
| North Dakota | 6.7 | 6.2 | 8.6 | 8.4 | 7.4 | 5.1 |
| Ohio | 7.0 | 6.9 | 7.6 | 8.5 | 9.0 | 10.1 |
| Oklahoma | 7.0 | 11.2 | 12.9 | 15.4 | 15.3 | 15.5 |
| Oregon | 6.6 | 6.3 | 8.6 | 9.4 | 10.9 | 10.0 |
| Pennsylvania | 10.5 | 10.6 | 12.3 | 19.3 | 18.3 | 16.7 |
| Rhode Island | 5.5 | 6.1 | 7.1 | 7.4 | 8.3 | 15.7 |
| South Carolina | 4.0 | 4.8 | 5.4 | 6.6 | 6.7 | 7.3 |
| South Dakota | 5.5 | 6.4 | 7.1 | 9.0 | 7.3 | 6.9 |
| Tennessee | 8.5 | 8.1 | 9.7 | 10.4 | 10.3 | 14.0 |
| Texas | 10.3 | 12.6 | 15.4 | 19.6 | 20.0 | 13.2 |
| Utah | 3.7 | 4.2 | 6.1 | 7.1 | 7.2 | 8.5 |
| Vermont | 6.5 | 8.2 | 8.9 | 12.7 | 13.2 | 16.5 |
| Virginia | 7.1 | 8.2 | 10.0 | 11.5 | 13.6 | 15.5 |
| Washington | 5.0 | 5.7 | 5.9 | 6.9 | 6.0 | 9.1 |
| West Virginia | 6.2 | 6.7 | 7.4 | 9.5 | 8.7 | 10.6 |
| Wisconsin | 4.5 | 5.3 | 6.2 | 7.5 | 8.0 | 9.5 |
| Wyoming | 7.5 | 6.3 | 8.2 | 8.3 | 8.4 | 8.0 |

n.a. - Not available.

¹Includes \$123 million local general and selective sales and gross receipts taxes. Distribution by State is not available.

²Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 18 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM CHARGES AND MISCELLANEOUS
GENERAL REVENUE, BY STATE, SELECTED YEARS, 1942 THROUGH 1970

| State | 1970 | 1967 | 1962 | 1957 | 1953 | 1942 |
|----------------------|------|------|------|-------------------|-------------------|------------------|
| UNITED STATES, Total | 16.9 | 16.3 | 15.2 | 14.4 ¹ | 12.9 ¹ | 9.9 ¹ |
| Alabama | 22.0 | 20.9 | 18.6 | 17.5 | 16.7 | 12.1 |
| Alaska | 81.4 | 18.6 | 27.6 | (13.7) | n.a. | n.a. |
| Arizona | 17.3 | 16.6 | 16.6 | 17.6 | 15.9 | 12.7 |
| Arkansas | 18.9 | 15.4 | 15.2 | 14.7 | 12.4 | 13.3 |
| California | 15.2 | 14.7 | 13.8 | 13.6 | 14.1 | 11.5 |
| Colorado | 18.4 | 17.9 | 16.4 | 15.6 | 13.6 | 11.0 |
| Connecticut | 12.3 | 12.7 | 12.5 | 11.5 | 11.2 | 5.9 |
| Delaware | 22.2 | 24.0 | 18.3 | 25.4 | 18.3 | 8.7 |
| Dist. of Columbia | 8.1 | 8.6 | 10.4 | 8.4 | 8.1 | 7.6 |
| Florida | 21.1 | 20.3 | 19.4 | 17.8 | 13.0 | 13.8 |
| Georgia | 21.3 | 18.9 | 18.0 | 16.7 | 13.6 | 12.2 |
| Hawaii | 13.9 | 13.6 | 16.6 | (15.4) | n.a. | n.a. |
| Idaho | 18.2 | 18.2 | 15.9 | 15.9 | 14.4 | 15.4 |
| Illinois | 11.8 | 13.8 | 11.7 | 10.8 | 8.1 | 5.8 |
| Indiana | 19.7 | 18.2 | 17.2 | 16.0 | 11.7 | 8.2 |
| Iowa | 17.2 | 17.0 | 14.8 | 13.0 | 12.5 | 11.5 |
| Kansas | 19.1 | 17.7 | 15.3 | 13.7 | 9.7 | 7.5 |
| Kentucky | 18.3 | 17.9 | 15.6 | 14.6 | 11.5 | 9.9 |
| Louisiana | 22.7 | 20.6 | 19.4 | 22.6 | 14.8 | 14.2 |
| Maine | 11.9 | 13.0 | 10.5 | 10.8 | 8.2 | 6.1 |
| Maryland | 15.3 | 15.0 | 14.9 | 14.9 | 13.8 | 10.7 |
| Massachusetts | 10.5 | 11.1 | 10.1 | 9.3 | 8.7 | 6.6 |
| Michigan | 17.9 | 18.4 | 15.5 | 14.9 | 14.3 | 12.3 |
| Minnesota | 19.4 | 17.9 | 16.7 | 16.3 | 15.5 | 14.6 |
| Mississippi | 18.6 | 19.0 | 17.4 | 15.3 | 11.1 | 9.8 |
| Missouri | 15.9 | 15.4 | 12.4 | 11.5 | 8.8 | 8.0 |
| Montana | 15.9 | 16.4 | 15.1 | 14.2 | 16.6 | 15.0 |
| Nebraska | 21.5 | 20.3 | 19.0 | 16.1 | 15.6 | 12.8 |
| Nevada | 20.8 | 19.4 | 19.6 | 18.5 | 18.7 | 10.7 |
| New Hampshire | 15.7 | 15.1 | 12.6 | 13.2 | 12.2 | 9.5 |
| New Jersey | 13.4 | 13.9 | 13.6 | 13.7 | 11.9 | 8.1 |
| New Mexico | 22.4 | 21.7 | 23.3 | 24.3 | 23.0 | 19.2 |
| New York | 13.0 | 14.2 | 13.9 | 13.1 | 11.7 | 7.7 |
| North Carolina | 16.8 | 16.1 | 15.9 | 14.3 | 11.4 | 10.0 |
| North Dakota | 25.9 | 29.6 | 24.1 | 23.2 | 24.2 | 21.2 |
| Ohio | 19.6 | 18.9 | 16.6 | 16.1 | 15.7 | 10.7 |
| Oklahoma | 22.0 | 20.0 | 17.6 | 16.6 | 12.7 | 8.2 |
| Oregon | 19.6 | 19.7 | 17.9 | 13.8 | 14.1 | 12.7 |
| Pennsylvania | 13.3 | 13.8 | 13.5 | 11.7 | 11.3 | 8.7 |
| Rhode Island | 12.0 | 11.5 | 9.0 | 8.8 | 8.6 | 5.5 |
| South Carolina | 17.7 | 17.8 | 17.4 | 17.1 | 12.6 | 9.7 |
| South Dakota | 17.5 | 17.4 | 15.3 | 15.8 | 13.0 | 17.5 |
| Tennessee | 18.6 | 16.6 | 14.8 | 14.0 | 10.9 | 8.5 |
| Texas | 20.0 | 20.1 | 18.4 | 18.5 | 17.9 | 13.5 |
| Utah | 16.9 | 15.8 | 13.8 | 14.3 | 12.5 | 8.1 |
| Vermont | 12.1 | 11.6 | 8.3 | 9.4 | 5.2 | 5.6 |
| Virginia | 16.9 | 15.7 | 17.9 | 16.6 | 15.6 | 14.0 |
| Washington | 20.5 | 19.3 | 19.5 | 17.8 | 17.3 | 11.2 |
| West Virginia | 14.5 | 14.8 | 13.0 | 12.9 | 9.5 | 6.9 |
| Wisconsin | 14.8 | 14.7 | 13.7 | 12.4 | 12.6 | 13.4 |
| Wyoming | 23.1 | 20.5 | 18.8 | 19.1 | 16.9 | 17.4 |

n.a. – Not available.

¹Excluding Alaska and Hawaii.

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 19 – STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1969
 [Total Amount and Percentage Distribution By Major Source]

| States | Amount (millions) | Percentage distribution | | | | | | | | | | | | |
|----------------------|----------------------|-------------------------|-----------------|---|---|--------------|-----|------------------|--|-------|-------------------|----------------|--|-----------------------|
| | | State governments | | | | | | | | | Local governments | | | |
| | | Total | Taxes | | | | | | Charges and misc. general revenue | Total | Property taxes | Other taxes | Charges and misc. general revenue | |
| | | | Total | General sales & gross receipts | Selective sales & gross receipts | Income taxes | | License taxes | | | | | | All other taxes |
| | | | Indivi- dual | Corpora- tion | | | | | | | | | | |
| UNITED STATES, Total | \$95,397.5 | 51.9 | 44.0 | 13.0 | 12.2 | 7.9 | 3.3 | 4.3 | 3.2 | 8.0 | 48.1 | 31.1 | 5.3 | 11.6 |
| Alabama | 1,121.8 | 61.6 | 51.3 | 17.6 | 17.7 | 6.7 | 2.6 | 4.3 | 2.4 | 10.3 | 38.4 | 9.5 | 9.9 | 19.0 |
| Alaska | 182.7 | 67.3 | 39.3 | — | 10.0 | 13.8 | 2.4 | 7.0 | 6.2 | 28.0 | 32.7 | 16.0 | 4.9 | 11.8 |
| Arizona | 826.2 | 59.9 | 49.7 | 17.9 | 12.4 | 6.4 | 2.2 | 3.3 | 7.6 | 10.2 | 40.1 | 24.5 | 5.0 | 10.6 |
| Arkansas | 584.0 | 63.1 | 54.4 | 17.8 | 18.9 | 6.5 | 3.8 | 6.0 | 1.4 | 8.7 | 36.9 | 19.8 | 1.2 | 15.9 |
| California | 12,822.1 | 46.3 | 40.9 | 13.1 | 9.1 | 8.5 | 4.6 | 2.6 | 2.9 | 5.4 | 53.7 | 36.1 | 4.9 | 12.7 |
| Colorado | 1,052.0 | 49.8 | 38.8 | 11.7 | 9.0 | 9.8 | 3.0 | 3.7 | 1.6 | 11.0 | 50.2 | 33.9 | 4.3 | 12.0 |
| Connecticut | 1,394.4 | 47.7 | 38.8 | 12.5 | 13.9 | — | 6.2 | 3.1 | 3.1 | 8.8 | 52.3 | 45.2 | 0.4 | 6.8 |
| Delaware | 280.7 | 72.2 | 55.9 | — | 13.1 | 21.9 | 5.4 | 12.5 | 3.1 | 16.2 | 27.8 | 14.7 | 1.0 | 12.1 |
| Dist. of Columbia | 386.6 | 100.0 | 88.3 | 15.1 | 15.0 | 17.4 | 4.5 | 3.4 | 33.0 | 11.7 | — | — | — | — |
| Florida | 2,739.6 | 52.0 | 46.3 | 20.9 | 16.7 | — | — | 5.6 | 3.1 | 5.6 | 48.0 | 25.4 | 4.8 | 17.9 |
| Georgia | 1,684.7 | 56.4 | 49.2 | 18.3 | 15.0 | 8.3 | 4.3 | 2.7 | 0.6 | 7.3 | 43.6 | 22.4 | 2.8 | 18.5 |
| Hawaii | 466.4 | 73.9 | 62.0 | 29.4 | 9.6 | 18.5 | 2.9 | 0.7 | 0.8 | 11.9 | 26.1 | 14.9 | 4.9 | 6.3 |
| Idaho | 299.0 | 59.2 | 50.3 | 12.8 | 12.7 | 12.9 | 3.3 | 8.0 | 0.5 | 8.8 | 40.8 | 27.8 | 0.6 | 12.4 |
| Illinois | 4,897.6 | 44.6 | 39.4 | 20.2 | 13.5 | — | — | 4.5 | 1.2 | 5.2 | 55.4 | 38.9 | 5.8 | 10.7 |
| Indiana | 2,178.9 | 51.5 | 40.5 | 16.0 | 10.7 | 8.3 | 0.4 | 3.3 | 1.7 | 11.1 | 48.5 | 37.9 | 0.2 | 10.4 |
| Iowa | 1,351.7 | 51.6 | 43.5 | 15.4 | 10.6 | 7.9 | 1.8 | 6.1 | 1.7 | 8.1 | 48.4 | 35.9 | 0.5 | 11.9 |
| Kansas | 1,033.7 | 46.8 | 37.3 | 13.3 | 9.2 | 7.0 | 1.9 | 4.1 | 1.6 | 9.5 | 53.2 | 39.4 | 1.2 | 12.7 |
| Kentucky | 1,170.8 | 66.5 | 55.9 | 21.2 | 15.5 | 9.2 | 3.4 | 3.7 | 3.0 | 10.6 | 33.5 | 15.6 | 5.1 | 12.8 |
| Louisiana | 1,547.1 | 67.5 | 50.2 | 10.3 | 13.1 | 2.9 | 2.2 | 3.9 | 17.8 | 17.3 | 32.5 | 12.8 | 9.0 | 10.6 |
| Maine | 359.4 | 54.5 | 44.0 | 19.6 | 15.9 | — | — | 6.1 | 2.4 | 10.5 | 45.5 | 39.5 | 0.3 | 5.6 |
| Maryland | 1,878.5 | 53.3 | 45.9 | 8.6 | 12.3 | 16.7 | 2.9 | 3.4 | 2.0 | 7.4 | 46.7 | 27.7 | 8.6 | 10.3 |
| Massachusetts | 2,841.4 | 48.9 | 43.4 | 5.6 | 11.2 | 15.9 | 6.5 | 2.6 | 1.6 | 5.5 | 51.1 | 43.2 | 0.4 | 7.4 |
| Michigan | 4,694.0 | 56.2 | 47.9 | 16.9 | 9.6 | 8.3 | 4.6 | 6.1 | 2.3 | 8.3 | 43.8 | 29.3 | 2.8 | 11.7 |
| Minnesota | 1,953.8 | 56.9 | 46.8 | 8.9 | 11.8 | 15.6 | 4.2 | 4.0 | 2.3 | 10.1 | 43.1 | 29.3 | 0.8 | 12.9 |
| Mississippi | 763.4 | 63.2 | 52.4 | 22.7 | 16.4 | 2.7 | 4.4 | 3.9 | 2.4 | 10.8 | 36.8 | 18.0 | 4.3 | 14.4 |

See footnotes at end of table.

TABLE 19 — STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1969 (Cont'd)
 [Total Amount and Percentage Distribution By Major Source]

| States | Amount (millions) | Percentage distribution | | | | | | | | | | | | |
|--------------------------|----------------------|-------------------------|-----------------|---|---|--------------|-----|------------------|--|-------|-------------------|----------------|--|-----------------------|
| | | State governments | | | | | | | | | Local governments | | | |
| | | Total | Taxes | | | | | | Charges and misc. general revenue | Total | Property taxes | Other taxes | Charges and misc. general revenue | |
| | | | Total | General sales & gross receipts | Selective sales & gross receipts | Income taxes | | License taxes | | | | | | All other taxes |
| | | | Indivi- dual | Corpora- tion | | | | | | | | | | |
| Missouri | \$ 1,758.0 | 46.7 | 40.4 | 16.8 | 9.6 | 6.7 | 1.1 | 5.4 | 0.9 | 6.2 | 53.3 | 32.1 | 7.1 | 14.1 |
| Montana | 311.9 | 47.2 | 35.8 | — | 13.7 | 10.0 | 2.6 | 4.5 | 5.1 | 11.4 | 52.8 | 40.8 | 1.5 | 10.5 |
| Nebraska | 693.3 | 42.0 | 31.3 | 10.2 | 11.9 | 5.3 | 1.0 | 2.5 | 0.6 | 10.7 | 58.0 | 41.8 | 2.5 | 13.6 |
| Nevada | 285.4 | 50.7 | 44.0 | 15.5 | 22.2 | — | — | 4.6 | 1.6 | 6.7 | 49.3 | 25.0 | 5.7 | 18.6 |
| New Hampshire | 262.6 | 42.7 | 31.7 | — | 20.5 | 1.1 | — | 6.5 | 3.6 | 11.0 | 57.3 | 49.5 | 0.6 | 7.3 |
| New Jersey | 3,405.6 | 41.7 | 34.7 | 7.8 | 12.7 | 0.4 | 4.6 | 6.1 | 3.1 | 7.0 | 58.3 | 46.3 | 4.2 | 7.8 |
| New Mexico | 472.7 | 71.9 | 50.2 | 17.5 | 12.5 | 4.1 | 1.1 | 4.6 | 10.4 | 21.7 | 28.1 | 13.5 | 4.3 | 10.2 |
| New York | 12,472.0 | 48.6 | 42.7 | 5.6 | 8.7 | 17.3 | 4.9 | 2.6 | 3.7 | 5.8 | 51.4 | 31.0 | 10.8 | 9.6 |
| North Carolina | 1,721.4 | 69.0 | 58.6 | 13.9 | 16.0 | 13.9 | 6.5 | 5.5 | 2.8 | 10.3 | 31.0 | 19.0 | 0.6 | 11.4 |
| North Dakota | 321.7 | 57.1 | 32.8 | 11.1 | 9.4 | 4.4 | 0.7 | 5.6 | 1.6 | 24.3 | 42.9 | 30.7 | 1.1 | 11.1 |
| Ohio | 4,195.7 | 44.7 | 36.7 | 14.8 | 13.6 | — | — | 6.4 | 1.8 | 8.0 | 55.3 | 36.1 | 5.5 | 13.8 |
| Oklahoma | 1,022.4 | 62.4 | 46.2 | 8.5 | 17.3 | 4.7 | 2.2 | 7.3 | 6.2 | 16.2 | 37.6 | 22.4 | 3.5 | 11.7 |
| Oregon | 1,024.9 | 50.6 | 39.6 | — | 9.0 | 19.9 | 3.7 | 5.9 | 1.1 | 11.0 | 49.4 | 35.9 | 1.2 | 12.3 |
| Pennsylvania | 4,738.6 | 53.3 | 47.8 | 18.8 | 14.2 | — | 6.0 | 6.0 | 2.8 | 5.5 | 46.7 | 26.4 | 10.4 | 9.9 |
| Rhode Island | 402.7 | 59.5 | 49.7 | 18.0 | 18.5 | — | 7.0 | 4.2 | 2.0 | 9.8 | 40.5 | 35.5 | 0.5 | 4.5 |
| South Carolina | 785.6 | 70.2 | 59.2 | 17.5 | 20.9 | 10.7 | 5.2 | 4.0 | 0.9 | 11.0 | 29.8 | 16.7 | 1.1 | 12.0 |
| South Dakota | 301.8 | 44.6 | 30.5 | 11.5 | 13.3 | — | 0.2 | 4.9 | 0.6 | 14.2 | 55.4 | 44.5 | 2.2 | 8.8 |
| Tennessee | 1,283.7 | 57.0 | 50.3 | 17.8 | 16.0 | 0.9 | 4.8 | 8.7 | 2.1 | 6.7 | 43.0 | 21.2 | 6.8 | 15.0 |
| Texas | 4,085.6 | 52.1 | 41.9 | 10.8 | 16.4 | — | — | 6.5 | 8.2 | 10.2 | 47.9 | 30.8 | 2.8 | 14.3 |
| Utah | 442.5 | 59.3 | 45.9 | 14.7 | 10.0 | 11.5 | 2.4 | 3.3 | 3.9 | 13.3 | 40.7 | 28.0 | 3.3 | 9.4 |
| Vermont | 198.4 | 62.5 | 50.9 | — | 22.0 | 17.1 | 2.8 | 7.2 | 1.7 | 11.6 | 37.5 | 33.3 | 0.9 | 3.4 |
| Virginia | 1,796.0 | 61.6 | 51.5 | 10.3 | 16.0 | 15.2 | 3.8 | 4.2 | 1.9 | 10.2 | 38.4 | 20.8 | 9.3 | 8.3 |
| Washington | 1,844.5 | 62.4 | 53.2 | 28.9 | 13.8 | — | — | 3.5 | 7.0 | 9.2 | 37.6 | 19.2 | 3.3 | 15.1 |
| West Virginia | 602.1 | 68.4 | 57.6 | 26.1 | 18.9 | 5.1 | 0.7 | 5.4 | 1.3 | 10.8 | 31.6 | 19.1 | 2.7 | 9.7 |
| Wisconsin | 2,262.2 | 56.9 | 48.2 | 5.2 | 10.3 | 20.4 | 4.5 | 3.8 | 4.1 | 8.7 | 43.1 | 33.4 | 0.5 | 9.2 |
| Wyoming | 195.7 | 55.6 | 39.8 | 15.1 | 11.1 | — | — | 7.6 | 6.0 | 15.8 | 44.4 | 26.5 | 1.4 | 16.6 |

Source: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division.

TABLE 20 — STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1957
 [Total Amount and Percentage Distribution By Major Source]

| States | Amount (millions) | Percentage distribution | | | | | | | | | | | | |
|----------------------|----------------------|-------------------------|------------------------------|---|---|-------------------|------------------|------------------|-----------------------|--|-------------------|-------------------|----------------|--|
| | | State governments | | | | | | | | | Local governments | | | |
| | | Total | Taxes | | | | | | | Charges and misc. general revenue | Total | Property taxes | Other taxes | Charges and misc. general revenue |
| | | | Total | General sales & gross receipts | Selective sales & gross receipts | Income taxes | | License taxes | All other taxes | | | | | |
| | | | Indivi- dual ¹ | Corpora- tion ¹ | | | | | | | | | | |
| UNITED STATES, Total | \$34,412.8 | 47.9 | 42.3 | 9.9 | 14.7 | 4.5 | 2.9 | 6.3 | 3.9 | 5.6 | 52.1 | 36.1 | 5.5 | 10.5 |
| Alabama | 409.5 | 64.0 | 56.1 | 18.1 | 22.4 | 7.4 ¹ | 0.3 ¹ | 4.3 | 3.6 | 7.9 | 36.0 | 13.0 | 9.0 | 14.0 |
| Alaska | 36.5 | 61.5 | 57.5 | — | 18.1 | 19.5 | 3.0 | 11.0 | 6.0 | 4.1 | 38.5 | 18.1 | 6.3 | 14.2 |
| Arizona | 229.2 | 55.5 | 46.7 | 15.4 | 13.6 | 6.6 ¹ | — ¹ | 4.5 | 6.6 | 8.8 | 44.5 | 30.6 | 2.6 | 11.3 |
| Arkansas | 217.9 | 63.4 | 57.5 | 16.4 | 23.6 | 2.5 | 4.5 | 8.0 | 2.5 | 5.9 | 36.6 | 21.5 | 2.9 | 12.2 |
| California | 3,906.0 | 46.3 | 41.9 | 15.4 | 11.0 | 3.7 | 4.3 | 3.7 | 3.8 | 4.4 | 53.7 | 37.3 | 5.6 | 10.8 |
| Colorado | 384.9 | 48.0 | 39.8 | 10.9 | 11.1 | 6.0 | 1.1 | 5.3 | 5.3 | 8.1 | 52.0 | 38.3 | 3.5 | 10.2 |
| Connecticut | 526.0 | 48.6 | 43.3 | 15.1 | 15.4 | — | 5.7 | 4.1 | 3.0 | 5.3 | 51.4 | 43.9 | 0.6 | 6.8 |
| Delaware | 81.6 | 75.8 | 54.8 | — | 17.2 | 17.7 | — | 17.0 | 2.9 | 21.0 | 24.2 | 16.3 | 0.9 | 7.0 |
| Dist. of Columbia | 159.6 | 100.0 | 89.8 | 12.8 | 19.2 | 16.4 ¹ | — ¹ | 7.0 | 34.4 | 10.2 | — | — | — | — |
| Florida | 831.2 | 48.8 | 45.2 | 12.1 | 22.2 | — | — | 8.1 | 2.7 | 3.6 | 51.2 | 27.5 | 7.5 | 16.2 |
| Georgia | 583.5 | 58.9 | 53.9 | 21.3 | 20.4 | 4.5 | 3.7 | 3.6 | 0.3 | 5.0 | 41.1 | 23.2 | 3.5 | 14.5 |
| Hawaii | 123.1 | 73.7 | 63.6 | 31.0 | 15.9 | 12.5 | 3.4 | 0.6 | 0.3 | 10.1 | 26.3 | 13.0 | 5.4 | 7.9 |
| Idaho | 123.7 | 48.6 | 41.0 | — | 17.0 | 8.2 | 3.3 | 10.2 | 2.3 | 7.6 | 51.4 | 38.8 | 1.3 | 11.3 |
| Illinois | 1,958.9 | 37.8 | 35.3 | 15.1 | 13.7 | — | — | 5.4 | 1.0 | 2.5 | 62.2 | 45.7 | 7.4 | 9.1 |
| Indiana | 771.0 | 46.7 | 38.7 | 16.1 | 13.6 | — | — | 6.0 | 3.0 | 8.1 | 53.3 | 43.3 | 0.8 | 9.1 |
| Iowa | 571.9 | 48.1 | 43.3 | 15.2 | 12.6 | 5.0 | 0.7 | 8.3 | 1.6 | 4.8 | 51.9 | 41.2 | 1.1 | 9.6 |
| Kansas | 436.2 | 42.2 | 36.2 | 11.8 | 11.9 | 3.0 | 1.1 | 5.5 | 3.0 | 6.0 | 57.8 | 46.6 | 1.7 | 9.5 |
| Kentucky | 392.2 | 56.8 | 51.3 | — | 25.1 | 11.6 | 4.5 | 4.8 | 5.4 | 5.5 | 43.2 | 26.1 | 5.4 | 11.6 |
| Louisiana | 677.6 | 72.4 | 55.0 | 11.9 | 19.9 | 4.3 ¹ | — ¹ | 4.5 | 14.4 | 17.4 | 27.6 | 14.2 | 4.3 | 9.1 |
| Maine | 160.5 | 51.8 | 44.0 | 10.7 | 22.2 | — | — | 8.9 | 2.2 | 7.8 | 48.2 | 42.9 | 0.8 | 4.5 |
| Maryland | 551.1 | 51.9 | 45.5 | 8.3 | 16.6 | 9.3 | 3.5 | 4.8 | 2.9 | 6.5 | 48.1 | 33.9 | 4.3 | 9.8 |
| Massachusetts | 1,130.7 | 39.3 | 36.6 | — | 12.7 | 9.8 | 2.7 ² | 9.4 ² | 1.9 | 2.7 | 60.7 | 52.2 | 1.3 | 7.3 |
| Michigan | 1,666.3 | 52.3 | 46.3 | 19.7 | 11.7 | — | — | 8.2 | 6.6 | 6.0 | 47.7 | 36.6 | 0.9 | 10.2 |
| Minnesota | 732.0 | 48.0 | 40.0 | — | 14.8 | 8.8 | 3.0 | 6.2 | 7.2 | 8.0 | 52.0 | 40.4 | 1.6 | 10.0 |
| Mississippi | 287.3 | 62.4 | 55.9 | 19.3 | 20.3 | 2.1 | 4.8 | 4.6 | 4.7 | 6.5 | 37.6 | 21.2 | 4.5 | 11.9 |

See footnotes at end of table.

TABLE 20 – STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1957 (Cont'd)
 [Total Amount and Percentage Distribution By Major Source]

| States | Amount (millions) | Percentage distribution | | | | | | | | | | | | |
|----------------|----------------------|-------------------------|------------------------------|---|---|------------------|-----|------------------|--|-------|-------------------|----------------|--|-----------------------|
| | | State governments | | | | | | | | | Local governments | | | |
| | | Total | Taxes | | | | | | Charges and misc. general revenue | Total | Property taxes | Other taxes | Charges and misc. general revenue | |
| | | | Total | General sales & gross receipts | Selective sales & gross receipts | Income taxes | | License taxes | | | | | | All other taxes |
| | | | Indivi- dual ¹ | Corpora- tion ¹ | | | | | | | | | | |
| Missouri | \$ 641.6 | 44.0 | 41.5 | 15.7 | 10.6 | 5.9 ¹ | 1 | 7.1 | 2.2 | 2.5 | 56.0 | 36.7 | 8.1 | 11.2 |
| Montana | 152.3 | 43.7 | 34.6 | — | 16.6 | 5.0 | 1.5 | 5.0 | 6.4 | 9.2 | 56.3 | 45.0 | 3.2 | 8.1 |
| Nebraska | 246.2 | 36.7 | 29.9 | — | 16.4 | — | — | 3.1 | 10.5 | 6.8 | 63.3 | 47.5 | 4.3 | 11.5 |
| Nevada | 77.7 | 54.2 | 45.4 | 12.8 | 21.6 | — | — | 7.8 | 3.3 | 8.8 | 45.8 | 25.2 | 7.0 | 13.6 |
| New Hampshire | 101.9 | 40.3 | 32.7 | — | 17.5 | 1.5 | — | 8.3 | 5.4 | 7.6 | 59.7 | 51.7 | 1.1 | 6.9 |
| New Jersey | 1,156.7 | 30.3 | 24.3 | — | 14.1 | — | — | 8.5 | 1.7 | 6.0 | 69.7 | 54.6 | 6.8 | 8.4 |
| New Mexico | 186.8 | 73.7 | 52.0 | 18.9 | 15.3 | 2.8 ¹ | 1 | 7.0 | 8.1 | 21.7 | 26.3 | 12.6 | 4.0 | 9.7 |
| New York | 4,323.1 | 36.3 | 33.3 | — | 10.0 | 11.0 | 5.8 | 4.3 | 2.2 | 3.0 | 63.7 | 41.0 | 11.8 | 10.9 |
| North Carolina | 606.6 | 67.8 | 61.0 | 12.1 | 22.2 | 8.7 | 7.5 | 8.2 | 2.2 | 6.8 | 32.2 | 20.9 | 1.1 | 10.2 |
| North Dakota | 146.5 | 54.1 | 35.3 | 9.7 | 12.2 | 2.4 | 0.8 | 7.2 | 3.0 | 18.8 | 45.9 | 37.1 | 1.2 | 7.6 |
| Ohio | 1,700.8 | 44.6 | 39.8 | 13.8 | 16.6 | — | — | 7.3 | 2.1 | 4.8 | 55.4 | 38.0 | 4.7 | 12.7 |
| Oklahoma | 433.9 | 65.2 | 54.3 | 11.5 | 19.7 | 2.9 | 2.4 | 9.1 | 8.8 | 10.9 | 34.8 | 24.3 | 1.3 | 9.3 |
| Oregon | 416.2 | 52.9 | 46.6 | — | 9.8 | 22.2 | 5.0 | 8.3 | 1.3 | 6.3 | 47.1 | 35.6 | 1.8 | 9.7 |
| Pennsylvania | 2,031.0 | 53.0 | 48.5 | 9.4 | 15.5 | — | 8.1 | 12.3 | 3.3 | 4.5 | 47.0 | 29.1 | 9.9 | 8.0 |
| Rhode Island | 144.6 | 47.8 | 43.3 | 10.4 | 20.3 | — | 5.4 | 5.7 | 1.4 | 4.6 | 52.2 | 45.3 | 1.4 | 5.5 |
| South Carolina | 305.9 | 68.3 | 60.3 | 17.5 | 25.8 | 5.4 | 5.7 | 4.9 | 1.0 | 8.0 | 31.7 | 18.2 | 1.9 | 11.7 |
| South Dakota | 139.1 | 42.5 | 30.7 | 9.4 | 13.7 | — | 0.1 | 5.9 | 1.6 | 11.8 | 57.5 | 46.7 | 3.7 | 7.1 |
| Tennessee | 483.4 | 59.2 | 55.6 | 19.1 | 21.4 | 0.9 | 4.1 | 9.0 | 1.1 | 3.5 | 40.8 | 24.2 | 3.8 | 12.8 |
| Texas | 1,597.3 | 49.0 | 41.2 | — | 19.2 | — | — | 6.9 | 15.2 | 7.8 | 51.0 | 34.3 | 3.2 | 13.4 |
| Utah | 164.2 | 54.2 | 46.7 | 14.3 | 12.7 | 6.1 | 5.0 | 4.7 | 3.9 | 7.4 | 45.8 | 34.9 | 1.7 | 9.2 |
| Vermont | 72.8 | 54.7 | 48.0 | — | 18.7 | 12.6 | 3.1 | 10.1 | 3.5 | 6.7 | 45.3 | 39.6 | 1.6 | 4.1 |
| Virginia | 535.1 | 56.1 | 46.5 | — | 19.2 | 10.3 | 5.1 | 7.6 | 4.3 | 9.6 | 43.9 | 25.9 | 6.9 | 11.0 |
| Washington | 642.9 | 62.8 | 55.2 | 30.8 | 15.1 | — | — | 4.6 | 4.7 | 7.6 | 37.2 | 20.1 | 4.6 | 12.4 |
| West Virginia | 258.5 | 65.4 | 60.0 | 30.7 | 21.3 | — | — | 6.9 | 1.1 | 5.4 | 34.6 | 21.5 | 3.7 | 9.4 |
| Wisconsin | 818.3 | 48.0 | 43.5 | — | 13.4 | 13.5 | 6.8 | 5.6 | 4.2 | 4.5 | 52.0 | 41.8 | 1.3 | 8.9 |
| Wyoming | 81.3 | 54.3 | 41.2 | 11.9 | 12.6 | — | — | 9.0 | 7.7 | 13.1 | 45.7 | 30.9 | 2.5 | 12.3 |

¹ Combined corporation and individual income taxes for 5 States — Alabama, Arizona, Louisiana, Missouri, and New Mexico, and the District of Columbia are tabulated with individual income taxes.

² Percentage for licenses includes 5.6% corporation taxes measured in part by net income.

TABLE 21 – CHARGES AND MISCELLANEOUS GENERAL REVENUE OF STATE & LOCAL GOVERNMENTS,
1953 AND 1969

| Item | Charges & misc. general revenue (in millions) | | | | | | Charges & misc. gen'l. rev. as a % of total State & local general revenue | | | | | |
|---|---|---------|----------|---------------|--------|--------|---|-------|-------|---------------|-------|-------|
| | 1969 | | | 1953 | | | 1969 | | | 1953 | | |
| | State & local | State | Local | State & local | State | Local | State & local | State | Local | State & local | State | Local |
| Charges: | | | | | | | | | | | | |
| Education | \$ 5,184 | \$3,091 | \$ 2,093 | \$ 767 | \$ 410 | \$ 357 | 4.5 | 2.7 | 1.8 | 2.8 | 1.5 | 1.3 |
| School lunch sales | 1,284 | — | 1,284 | 1 | — | 1 | 1.1 | — | 1.1 | 1 | — | 1 |
| Institutions of higher educ. | 3,306 | 3,041 | 264 | 261 | 256 | 5 | 2.9 | 2.7 | 0.2 | 1.0 | 0.9 | * |
| Other | 595 | 50 | 545 | 506 | 154 | 352 | 0.5 | * | 0.5 | 1.9 | 0.6 | 1.3 |
| Hospitals | 2,665 | 786 | 1,879 | 341 | 111 | 230 | 2.3 | 0.7 | 1.6 | 1.2 | 0.4 | 0.8 |
| Sewerage | 684 | — | 684 | } 154 | — | 154 | 0.6 | — | 0.6 | } 0.6 | — | 0.6 |
| Sanitation other than sewerage | 220 | — | 220 | | 51 | — | 51 | 0.2 | — | | 0.2 | 0.2 | — | 0.2 |
| Local parks and recreation | 236 | — | 236 | 120 | 81 | 40 | 0.2 | 0.2 | 0.1 | 0.4 | 0.3 | 0.1 |
| Natural resources | 273 | 189 | 84 | 225 | — | 225 | 0.5 | * | 0.5 | 0.8 | — | 0.8 |
| Housing and urban renewal | 546 | 8 | 538 | 43 | 2 | 42 | 0.4 | * | 0.4 | 0.2 | * | 0.2 |
| Air transportation | 433 | 33 | 400 | 102 | 20 | 82 | 0.2 | 0.1 | 0.2 | 0.4 | 0.1 | 0.3 |
| Water transport and terminals | 252 | 71 | 181 | n.a. | n.a. | n.a. | 0.1 | — | 0.1 | n.a. | n.a. | n.a. |
| Parking facilities | 151 | — | 151 | 624 | 180 | 444 | 2.3 | 1.1 | 1.2 | 2.3 | 0.7 | 1.6 |
| Other | 2,663 | 1,282 | 1,380 | 804 | 1,625 | 11.6 | 4.8 | 6.8 | 8.9 | 2.9 | 6.0 | |
| Total charges | 13,305 | 5,460 | 7,845 | | | | | | | | | |
| Miscellaneous general revenue: | | | | | | | | | | | | |
| Special assessments | 491 | 19 | 472 | 196 | — | 196 | 0.4 | * | 0.4 | 0.7 | — | 0.7 |
| Sale of property | 314 | 56 | 258 | 60 | 13 | 49 | 0.3 | * | 0.2 | 0.2 | * | 0.2 |
| Interest earnings | 2,255 | 1,083 | 1,172 | 252 | 142 | 110 | 2.0 | 0.9 | 1.0 | 0.9 | 0.5 | 0.5 |
| Other | 2,321 | 988 | 1,333 | 590 | 239 | 351 | 2.0 | 0.9 | 1.2 | 2.2 | 0.9 | 1.3 |
| Total miscellaneous general revenue | 5,381 | 2,146 | 3,235 | 1,098 | 394 | 706 | 4.7 | 1.9 | 2.8 | 4.0 | 1.4 | 2.6 |
| Charges and miscellaneous general revenue | 18,686 | 7,606 | 11,080 | 3,529 | 1,198 | 2,331 | 16.3 | 6.6 | 9.7 | 12.9 | 4.4 | 8.5 |
| Total General Revenue | 114,550 | — | — | 27,307 | — | — | — | — | — | — | — | — |

*Less than .05 percent.

¹Included in "Other" education.

Source: U.S. Bureau of the Census, Governments Division.

TABLE 22 - STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES--PERCENTAGE INCREASE, BY STATE,
1942 to 1969 and 1953 to 1969
(Dollar amounts in millions)

| States | State and local general revenue from own sources | | | Percentage increase | |
|-----------------------------|---|--------------------|--------------------|---------------------|--------------|
| | 1969 | 1953 | 1942 | 1942 to 1969 | 1953 to 1969 |
| UNITED STATES, TOTAL | \$95,397.5 | \$24,442.8 | \$9,560.2 | 891.1 | 287.6 |
| ALABAMA | 1,121.8 | 288.3 ₁ | 94.0 ₁ | 1,093.4 | 289.1 |
| ALASKA | 182.7 | | | — | — |
| ARIZONA | 826.2 | 148.2 | 40.4 | 1,945.0 | 457.5 |
| ARKANSAS | 584.0 | 169.8 | 65.5 | 791.6 | 243.9 |
| CALIFORNIA | 12,822.1 | 2,587.4 | 764.1 | 1,578.1 | 395.6 |
| COLORADO | 1,052.0 | 263.7 | 94.9 | 1,008.5 | 298.9 |
| CONNECTICUT | 1,394.4 | 339.9 | 153.2 | 810.2 | 310.2 |
| DELAWARE | 280.7 | 51.7 | 17.2 | 1,532.0 | 442.9 |
| DIST. OF COLUMBIA | 386.6 | 122.7 | 50.6 | 664.0 | 215.1 |
| FLORIDA | 2,739.6 | 515.6 | 136.3 | 1,910.0 | 431.3 |
| GEORGIA | 1,684.7 | 404.3 ₁ | 115.7 ₁ | 1,356.1 | 316.7 |
| HAWAII | 466.4 | | | — | — |
| IDAHO | 299.0 | 97.6 | 36.1 | 728.3 | 206.4 |
| ILLINOIS | 4,897.6 | 1,337.9 | 628.5 | 679.3 | 266.1 |
| INDIANA | 2,178.9 | 620.0 | 221.8 | 882.4 | 251.4 |
| IOWA | 1,351.7 | 448.7 | 176.1 | 667.6 | 201.2 |
| KANSAS | 1,033.7 | 324.8 | 115.6 | 794.2 | 218.3 |
| KENTUCKY | 1,170.8 | 269.4 | 107.1 | 993.2 | 334.6 |
| LOUISIANA | 1,547.1 | 460.9 | 145.1 | 966.2 | 235.7 |
| MAINE | 359.4 | 127.9 | 54.3 | 561.9 | 181.0 |
| MARYLAND | 1,878.5 | 362.6 | 120.9 | 1,453.8 | 418.1 |
| MASSACHUSETTS | 2,841.4 | 880.5 | 385.4 | 637.3 | 222.7 |
| MICHIGAN | 4,694.0 | 1,188.7 | 427.4 | 998.3 | 294.9 |
| MINNESOTA | 1,953.8 | 557.0 | 233.0 | 728.5 | 250.8 |
| MISSISSIPPI | 763.4 | 203.6 | 81.9 | 832.1 | 275.0 |
| MISSOURI | 1,758.0 | 469.8 | 204.8 | 758.4 | 274.2 |
| MONTANA | 311.9 | 103.0 | 46.7 | 567.9 | 202.8 |
| NEBRASKA | 693.3 | 199.7 | 75.7 | 815.9 | 247.2 |
| NEVADA | 285.4 | 46.1 | 13.2 | 2,062.1 | 519.1 |
| NEW HAMPSHIRE | 262.6 | 80.7 | 38.0 | 591.1 | 225.4 |
| NEW JERSEY | 3,405.6 | 833.1 | 378.0 | 801.0 | 308.8 |
| NEW MEXICO | 472.7 | 124.0 | 32.1 | 1,372.6 | 281.2 |
| NEW YORK | 12,472.0 | 3,256.3 | 1,507.5 | 727.3 | 283.0 |
| NORTH CAROLINA | 1,721.4 | 457.2 | 163.8 | 950.9 | 276.5 |
| NORTH DAKOTA | 321.7 | 119.1 | 57.7 | 457.5 | 170.1 |
| OHIO | 4,195.7 | 1,175.3 | 493.1 | 750.9 | 257.0 |
| OKLAHOMA | 1,022.4 | 334.8 | 127.2 | 703.8 | 205.4 |
| OREGON | 1,024.9 | 287.2 | 91.1 | 1,025.0 | 256.9 |
| PENNSYLVANIA | 4,738.6 | 1,373.2 | 711.5 | 566.0 | 245.1 |
| RHODE ISLAND | 402.7 | 117.1 | 52.5 | 667.0 | 243.9 |
| SOUTH CAROLINA | 785.6 | 252.9 | 81.3 | 866.3 | 210.6 |
| SOUTH DAKOTA | 301.8 | 108.2 | 49.5 | 509.7 | 178.9 |
| TENNESSEE | 1,283.7 | 330.6 | 117.1 | 996.2 | 288.3 |
| TEXAS | 4,085.6 | 1,081.3 | 318.8 | 1,181.6 | 277.8 |
| UTAH | 442.5 | 111.5 | 41.4 | 968.8 | 296.9 |
| VERMONT | 198.4 | 54.4 | 23.8 | 733.6 | 264.7 |
| VIRGINIA | 1,796.0 | 381.9 | 132.1 | 1,259.6 | 370.3 |
| WASHINGTON | 1,844.5 | 481.8 | 156.1 | 1,081.6 | 282.8 |
| WEST VIRGINIA | 602.1 | 195.3 | 94.6 | 536.5 | 208.3 |
| WISCONSIN | 2,262.2 | 636.6 | 266.8 | 747.9 | 255.4 |
| WYOMING | 195.7 | 60.5 | 20.8 | 840.9 | 223.5 |

¹Data "not available".

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various reports.

TABLE 23 – STATE GENERAL REVENUE FROM OWN SOURCES—PERCENTAGE INCREASE, BY STATE,
1942 to 1969 and 1953 to 1969
(Dollar amounts in millions)

| States | State general revenue from own sources | | | Percentage increase | |
|-----------------------------|--|--------------------|-------------------|---------------------|--------------|
| | 1969 | 1953 | 1942 | 1942 to 1969 | 1953 to 1969 |
| UNITED STATES, TOTAL | \$49,536.7 | \$11,750.1 | \$4,273.9 | 1,048.1 | 317.6 |
| ALABAMA | 691.1 | 182.4 ¹ | 57.4 ¹ | 1,104.0 | 278.9 |
| ALASKA | 123.0 | | | — | — |
| ARIZONA | 495.0 | 88.0 | 26.0 | 1,803.8 | 462.5 |
| ARKANSAS | 368.3 | 111.4 | 43.9 | 738.9 | 230.6 |
| CALIFORNIA | 5,938.4 | 1,236.9 | 367.4 | 1,516.3 | 380.1 |
| COLORADO | 524.1 | 128.4 | 44.0 | 1,091.1 | 308.2 |
| CONNECTICUT | 664.5 | 156.2 | 63.2 | 951.4 | 325.4 |
| DELAWARE | 202.5 | 37.31 | 11.8 | 1,616.1 | 442.9 |
| FLORIDA | 1,423.8 | 269.1 | 65.3 | 2,080.4 | 429.1 |
| GEORGIA | 950.3 | 234.9 ¹ | 63.3 ¹ | 1,401.3 | 304.6 |
| HAWAII | 344.6 | | | — | — |
| IDAHO | 176.9 | 47.0 | 15.8 | 1,019.6 | 276.4 |
| ILLINOIS | 2,183.2 | 537.2 | 236.2 | 824.3 | 306.4 |
| INDIANA | 1,122.9 | 320.4 | 107.8 | 941.7 | 250.5 |
| IOWA | 698.1 | 189.3 | 79.1 | 782.6 | 268.8 |
| KANSAS | 483.7 | 153.7 | 49.5 | 877.2 | 214.7 |
| KENTUCKY | 778.6 | 149.5 | 59.2 | 1,215.2 | 420.8 |
| LOUISIANA | 1,044.9 | 340.2 | 92.9 | 1,024.8 | 207.1 |
| MAINE | 196.0 | 64.0 | 25.2 | 677.8 | 206.3 |
| MARYLAND | 1,001.7 | 186.4 | 53.8 | 1,761.9 | 437.4 |
| MASSACHUSETTS | 1,390.6 | 340.7 | 130.1 | 968.9 | 308.2 |
| MICHIGAN | 2,640.1 | 649.2 | 207.2 | 1,174.2 | 306.7 |
| MINNESOTA | 1,112.6 | 274.3 | 116.5 | 855.0 | 305.6 |
| MISSISSIPPI | 482.6 | 124.2 | 46.4 | 940.1 | 288.6 |
| MISSOURI | 820.7 | 219.8 | 88.1 | 831.6 | 273.4 |
| MONTANA | 147.3 | 49.2 | 18.1 | 713.8 | 199.4 |
| NEBRASKA | 291.4 | 74.2 | 27.8 | 948.2 | 292.7 |
| NEVADA | 144.6 | 20.3 | 5.2 | 2,680.8 | 612.3 |
| NEW HAMPSHIRE | 112.0 | 32.9 | 15.6 | 617.9 | 240.4 |
| NEW JERSEY | 1,418.5 | 226.3 | 109.2 | 1,199.0 | 526.8 |
| NEW MEXICO | 340.1 | 96.3 | 23.9 | 1,323.0 | 253.2 |
| NEW YORK | 6,057.4 | 1,189.0 | 507.3 | 1,094.0 | 409.5 |
| NORTH CAROLINA | 1,187.2 | 315.1 | 109.2 | 987.2 | 276.8 |
| NORTH DAKOTA | 183.5 | 69.2 | 29.7 | 517.8 | 165.2 |
| OHIO | 1,874.2 | 534.6 | 239.8 | 681.6 | 250.6 |
| OKLAHOMA | 638.4 | 223.9 | 80.1 | 698.0 | 185.1 |
| OREGON | 518.2 | 146.3 | 41.9 | 1,136.8 | 254.2 |
| PENNSYLVANIA | 2,527.8 | 656.7 | 306.1 | 725.8 | 284.9 |
| RHODE ISLAND | 239.7 | 60.1 | 18.5 | 1,195.7 | 298.8 |
| SOUTH CAROLINA | 551.6 | 175.8 | 50.3 | 996.6 | 213.8 |
| SOUTH DAKOTA | 134.6 | 47.5 | 20.7 | 550.2 | 183.4 |
| TENNESSEE | 731.7 | 196.6 | 58.4 | 1,152.9 | 272.2 |
| TEXAS | 2,128.6 | 536.5 | 157.4 | 1,252.4 | 296.8 |
| UTAH | 262.2 | 57.8 | 22.7 | 1,055.1 | 353.6 |
| VERMONT | 124.0 | 29.3 | 12.0 | 933.3 | 323.2 |
| VIRGINIA | 1,106.9 | 227.0 | 79.8 | 1,287.1 | 387.6 |
| WASHINGTON | 1,150.9 | 298.1 | 97.6 | 1,079.2 | 286.1 |
| WEST VIRGINIA | 411.9 | 134.4 | 61.0 | 575.2 | 206.5 |
| WISCONSIN | 1,286.9 | 279.5 | 122.1 | 954.0 | 360.4 |
| WYOMING | 108.8 | 33.1 | 9.6 | 1,033.3 | 228.7 |

¹ Data "not available".

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various reports.

TABLE 24 - LOCAL GENERAL REVENUE FROM OWN SOURCES--PERCENTAGE INCREASE, BY STATE,
1942 to 1969 and 1953 to 1969
(Dollar amounts in millions)

| States | Local general revenue from own sources | | | Percentage increase | |
|-----------------------------|--|--------------------|-------------------|---------------------|--------------|
| | 1969 | 1953 | 1942 | 1942 to 1969 | 1953 to 1969 |
| UNITED STATES, TOTAL | \$45,860.8 | \$12,692.6 | \$5,286.3 | 764.1 | 259.9 |
| ALABAMA | 430.8 | 105.9 ₁ | 36.6 ₁ | 1,077.0 | 306.8 |
| ALASKA | 59.8 | | | - | - |
| ARIZONA | 331.2 | 60.2 | 14.4 | 2,200.0 | 450.2 |
| ARKANSAS | 215.6 | 58.4 | 21.6 | 898.1 | 269.2 |
| CALIFORNIA | 6,883.7 | 1,350.6 | 396.6 | 1,635.7 | 409.7 |
| COLORADO | 527.9 | 135.3 | 50.9 | 937.1 | 290.2 |
| CONNECTICUT | 730.0 | 183.7 | 90.1 | 710.2 | 297.4 |
| DELAWARE | 78.1 | 14.4 | 5.4 | 1,346.3 | 442.4 |
| DIST. OF COLUMBIA | 386.6 | 122.7 | 50.6 | 664.0 | 215.1 |
| FLORIDA | 1,315.8 | 246.5 | 71.0 | 1,753.2 | 433.8 |
| GEORGIA | 734.4 | 169.4 ₁ | 52.4 ₁ | 1,301.5 | 333.5 |
| HAWAII | 121.8 | | | - | - |
| IDAHO | 122.1 | 50.6 | 20.3 | 501.5 | 141.3 |
| ILLINOIS | 2,714.5 | 800.7 | 392.3 | 591.9 | 239.0 |
| INDIANA | 1,056.1 | 299.6 | 113.9 | 827.2 | 252.5 |
| IOWA | 653.6 | 259.4 | 97.0 | 573.8 | 152.0 |
| KANSAS | 550.0 | 171.1 | 66.1 | 732.1 | 221.4 |
| KENTUCKY | 392.2 | 119.9 | 48.0 | 717.1 | 227.1 |
| LOUISIANA | 502.2 | 120.7 | 52.3 | 860.2 | 316.1 |
| MAINE | 163.4 | 63.9 | 29.1 | 461.5 | 155.7 |
| MARYLAND | 876.8 | 176.2 | 67.1 | 1,206.7 | 397.6 |
| MASSACHUSETTS | 1,450.7 | 539.8 | 255.3 | 468.2 | 168.7 |
| MICHIGAN | 2,053.9 | 539.4 | 220.1 | 833.2 | 280.8 |
| MINNESOTA | 841.2 | 282.7 | 116.6 | 621.4 | 197.6 |
| MISSISSIPPI | 280.8 | 79.4 | 35.5 | 691.0 | 253.7 |
| MISSOURI | 937.3 | 250.0 | 116.6 | 703.9 | 274.9 |
| MONTANA | 164.6 | 53.9 | 28.6 | 475.5 | 205.4 |
| NEBRASKA | 401.9 | 125.5 | 47.9 | 739.0 | 220.2 |
| NEVADA | 140.8 | 25.7 | 7.9 | 1,682.3 | 447.9 |
| NEW HAMPSHIRE | 150.6 | 47.8 | 22.4 | 572.3 | 215.1 |
| NEW JERSEY | 1,987.1 | 606.8 | 268.7 | 639.5 | 227.5 |
| NEW MEXICO | 132.6 | 27.7 | 8.3 | 1,497.6 | 378.7 |
| NEW YORK | 6,414.7 | 2,067.4 | 1,000.2 | 541.3 | 210.3 |
| NORTH CAROLINA | 534.1 | 142.1 | 54.7 | 876.4 | 275.9 |
| NORTH DAKOTA | 138.1 | 49.9 | 28.0 | 393.2 | 176.8 |
| OHIO | 2,321.5 | 640.7 | 253.3 | 816.5 | 262.3 |
| OKLAHOMA | 384.0 | 110.9 | 47.3 | 711.8 | 246.3 |
| OREGON | 506.7 | 140.9 | 49.2 | 929.9 | 259.6 |
| PENNSYLVANIA | 2,210.8 | 716.5 | 405.4 | 445.3 | 208.6 |
| RHODE ISLAND | 162.9 | 57.0 | 33.9 | 380.5 | 185.8 |
| SOUTH CAROLINA | 234.0 | 77.0 | 31.0 | 654.8 | 203.9 |
| SOUTH DAKOTA | 167.2 | 60.7 | 28.8 | 480.6 | 175.5 |
| TENNESSEE | 552.0 | 134.0 | 58.7 | 840.4 | 311.9 |
| TEXAS | 1,957.0 | 544.7 | 161.4 | 1,112.5 | 259.3 |
| UTAH | 180.3 | 53.7 | 18.6 | 869.4 | 235.8 |
| VERMONT | 74.5 | 25.1 | 11.8 | 531.4 | 196.8 |
| VIRGINIA | 689.1 | 154.9 | 52.3 | 1,217.6 | 344.9 |
| WASHINGTON | 693.6 | 183.7 | 58.6 | 1,083.6 | 277.6 |
| WEST VIRGINIA | 190.2 | 60.9 | 33.6 | 466.1 | 212.3 |
| WISCONSIN | 975.3 | 357.2 | 144.7 | 574.0 | 173.0 |
| WYOMING | 86.9 | 27.4 | 11.3 | 669.0 | 217.2 |

¹Data "not available".

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various reports.

TABLE 25 – STATE GOVERNMENT REVENUE GROWTH, TOTAL AND PERCENTAGE DUE TO LEGISLATIVE ACTIONS,
SELECTED TAXES, BY STATE, 1966 TO 1970
(Dollars amounts in millions)

| State and Region | Total (selected taxes) | | General sales taxes | | Individual income taxes | | Corporation income taxes | | Selective sales taxes | |
|--------------------------------|---------------------------|------------------|------------------------|------------------|----------------------------|------------------|-----------------------------|------------------|--------------------------|------------------|
| | Amount | % Legislative | Amount | % Legislative | Amount | % Legislative | Amount | % Legislative | Amount | % Legislative |
| New England and Mideast | | | | | | | | | | |
| Maine | \$ 81.9 | 66.5 | \$ 36.6 | 44.5 | \$ 18.9 | 100.0 | \$ 8.3 | 100.0 | \$ 18.1 | 60.8 |
| New Hampshire . . . | 7.3 | 5.5 | — | — | 0.6 ¹ | 0.0 | — | — | 6.7 ¹ | 6.0 |
| Vermont | 63.6 | 49.4 | 17.1 | 100.0 | 25.0 | 28.0 | 2.6 | 7.7 | 18.9 | 37.6 |
| Massachusetts | 448.5 | 69.1 | 141.3 ² | 91.2 | 191.9 ² | 65.4 | 38.9 ² | 60.2 | 76.4 ² | 42.0 |
| Rhode Island | 57.1 | 45.0 | 28.2 ³ | 43.3 | — | — | 5.3 ^{3,4} | 96.2 | 23.6 | 35.6 |
| Connecticut | 168.7 | 25.7 | 57.9 | 0.0 | — | — | 36.2 | 27.6 | 74.6 | 44.6 |
| New York | 2,951.2 | 38.3 | 1,048.9 | 55.1 | 1,374.2 | 26.7 | 99.5 | -77.8 | 428.6 | 61.6 |
| New Jersey | 592.2 | 63.1 | 355.3 ⁵ | 71.3 | 6.8 | 11.8 | 90.7 | 66.0 | 139.4 | 42.7 |
| Pennsylvania | 1,066.4 | 55.2 | 399.0 | 39.1 | — | — | 345.0 | 67.8 | 322.4 | 60.5 |
| Delaware | 36.8 | 0.0 | — | — | 23.5 | 0.0 | 4.9 | 0.0 | 8.4 | 0.0 |
| Maryland | 494.9 | 39.4 | 122.9 | 44.8 | 274.1 | 45.4 | 26.8 | 49.3 | 71.1 | 3.0 |
| District of Columbia | 100.3 | 56.7 | 31.1 | 74.0 | 47.5 | 43.6 | 7.2 | 69.4 | 14.5 | 56.6 |
| Midwest | | | | | | | | | | |
| Michigan | 983.0 | 61.9 | 222.6 | 0.7 | 413.3 ⁶ | 87.9 | 192.7 ⁶ | 110.0 | 154.4 | 20.3 |
| Ohio | 543.3 | 54.5 | 333.1 | 60.3 | — | — | — | — | 210.2 | 45.3 |
| Indiana | 170.9 | 5.7 | 57.0 ⁷ | 0.0 | 56.7 | 0.0 | 21.4 | 0.0 | 35.8 | 27.1 |
| Illinois | 1,513.5 | 71.7 | 398.7 | 21.3 | 600.0 | 100.0 | 148.0 | 100.0 | 366.8 | 68.9 |
| Wisconsin | 519.9 | 41.8 | 179.2 | 81.4 | 217.4 | 13.9 | 22.9 | 0.0 | 100.4 | 51.3 |
| Minnesota | 497.9 | 42.6 | 196.7 ⁸ | 80.4 | 171.9 | 6.9 | 34.9 | 12.0 | 94.4 | 44.1 |
| Iowa | 178.9 | 45.3 | 71.2 ⁷ | 74.6 | 41.6 ⁷ | 17.8 | 13.4 ⁷ | 59.7 | 52.7 ⁷ | 23.9 |
| Missouri | 177.6 | 6.1 | 66.8 | 0.0 | 62.9 | 10.8 | 1.7 ² | 105.9 | 46.2 | 4.8 |
| North Dakota | 31.5 | 46.3 | 18.3 ³ | 66.1 | 4.4 ³ | 27.3 | -0.3 ³ | 0.0 | 9.1 ³ | 13.2 |
| South Dakota | 43.8 | 47.9 | 29.9 | 56.2 | — | — | 0.2 ⁹ | 100.0 | 13.7 | 29.2 |
| Nebraska | 132.2 | 59.1 | 77.2 ⁸ | 85.9 | 21.3 ¹⁰ | 7.5 | 3.1 ¹⁰ | 9.7 | 30.6 | 32.4 |
| Kansas | 164.9 | 45.5 | 55.1 | 2.7 | 56.4 | 77.3 | 7.5 | 0.0 | 45.9 | 65.4 |
| South | | | | | | | | | | |
| Virginia | 476.0 | 45.1 | 210.0 ⁵ | 73.9 | 140.7 | 21.2 | 27.6 | -4.7 | 97.7 | 18.5 |
| West Virginia | 87.8 | 37.0 | 56.9 ⁷ | 44.5 | 16.6 ⁷ | 24.1 | 2.9 ¹⁰ | 110.3 | 11.4 ¹¹ | 0.0 |
| Kentucky | 284.5 | 36.7 | 153.8 | 61.2 | 64.6 | 2.0 | 10.1 | 9.9 | 56.0 | 14.6 |
| Tennessee | 176.9 | 29.6 | 78.6 | 4.5 | 5.3 | 0.0 | 5.2 | 180.8 | 87.8 | 45.0 |
| North Carolina . . . | 426.7 | 19.2 | 95.9 | 4.0 | 134.6 | -3.9 | 31.9 | -4.4 | 164.3 | 51.6 |
| South Carolina . . . | 145.8 | 0.1 | 45.1 | 0.0 | 41.0 | 0.0 | 15.8 | 0.0 | 43.9 | 0.5 |
| Georgia | 369.4 | 11.0 | 128.2 | 4.1 | 118.3 | 17.3 | 37.2 | 37.1 | 85.7 | 1.2 |
| Florida | 622.4 | 40.8 | 397.8 | 51.8 | — | — | — | — | 224.6 | 21.4 |

See footnotes at end of table.

TABLE 25 — STATE GOVERNMENT REVENUE GROWTH, TOTAL AND PERCENTAGE DUE TO LEGISLATIVE ACTIONS,
SELECTED TAXES, BY STATE, 1966 to 1970 (Cont'd)
(Dollars amounts in millions)

| State and Region | Total (selected taxes) | | General sales taxes | | Individual income taxes | | Corporation income taxes | | Selective sales taxes | |
|---------------------------|---------------------------|------------------|------------------------|------------------|----------------------------|------------------|-----------------------------|------------------|--------------------------|------------------|
| | Amount | % Legislative | Amount | % Legislative | Amount | % Legislative | Amount | % Legislative | Amount | % Legislative |
| South (Continued) | | | | | | | | | | |
| Alabama | \$ 166.9 | 0.6 | \$ 53.5 | -3.0 | \$ 44.2 | -0.9 | \$ 10.9 | 0.0 | \$ 58.3 | 5.1 |
| Mississippi | 182.7 | 43.1 | 92.4 | 42.2 | 30.1 | 83.1 | 10.5 | 29.5 | 49.7 | 23.3 |
| Louisiana | 131.5 | 20.8 | 47.2 | 27.5 | 24.5 | 0.0 | 7.5 | -34.7 | 52.3 | 32.5 |
| Arkansas | 121.5 | 23.3 | 32.3 | 19.8 | 27.4 | 34.7 | 12.3 | 16.3 | 49.5 | 21.0 |
| Oklahoma | 101.4 | 0.0 | 24.2 | 0.0 | 34.5 | 0.0 | 11.0 | 0.0 | 31.7 | 0.0 |
| Texas | 553.0 | 56.3 | 328.0 | 69.6 | — | — | 15.1 ^{1,2} | 92.1 | 225.0 | 30.6 |
| New Mexico | 57.1 | 46.8 | 19.4 ² | 26.8 | 22.3 ^{1,3} | 69.1 | 3.8 ^{1,2} | 89.5 | 11.6 ² | 23.3 |
| Arizona | 62.3 | 6.1 | 29.1 ^{1,0} | 7.2 | 13.6 | 10.3 | 3.0 | 10.0 | 16.6 ⁷ | 0.0 |
| West | | | | | | | | | | |
| Montana | 26.4 | 25.4 | — | — | 14.6 ³ | 35.6 | 1.9 ³ | 63.2 | 9.9 ³ | 2.0 |
| Idaho | 70.2 | -5.4 | 41.8 | 7.4 | 14.4 | -72.9 | 3.7 | 18.9 | 10.3 | 28.2 |
| Wyoming | 24.8 | 57.7 | 14.7 | 56.5 | — | — | — | — | 10.1 | 59.4 |
| Colorado | 190.3 | 20.2 | 71.3 | 29.5 | 69.2 | 0.0 | 9.1 | 0.0 | 40.7 | 43.0 |
| Utah | 99.2 | 43.9 | 40.3 | 53.8 | 38.5 | 54.5 | 0.8 | -525.0 | 19.6 | 25.5 |
| Washington | 376.9 | 22.0 | 271.0 | 15.7 | — | — | — | — | 105.9 | 38.1 |
| Oregon | 130.7 | 15.6 | — | — | 77.0 | -4.5 | 12.6 | -2.4 | 41.1 | 58.9 |
| Nevada | 114.0 | 2.8 | 30.2 | 0.0 | — | — | — | — | 83.8 | 3.8 |
| California | 2,050.4 | 49.2 | 735.9 | 56.0 | 741.2 | 34.5 | 172.4 | 63.2 | 400.9 | 57.8 |
| Alaska | 29.1 | 1.4 | — | — | 16.3 | -0.6 | 3.3 | 0.0 | 9.5 | 5.3 |
| Hawaii | 184.3 | 15.9 | 85.9 | 11.4 | 66.5 | 19.7 | 7.1 | 18.3 | 24.8 | 20.6 |

Note: The following footnotes indicate the extent of coverage for the period 1966 to 1969. For 1970 coverage see tables 26 through 29.

- ¹ Excludes fiscal years 1968 and 1969.
- ² Excludes fiscal year 1968.
- ³ Excludes fiscal years 1966 and 1967.
- ⁴ Partial response in fiscal year 1969.
- ⁵ Tax not applicable in fiscal year 1966.
- ⁶ Tax applicable in fiscal years 1968 and 1969 only.
- ⁷ Excludes fiscal year 1969.
- ⁸ Tax not applicable in fiscal years 1966 and 1967.
- ⁹ Includes only fiscal year 1968, increase of less than \$100,000.
- ¹⁰ Includes only fiscal year 1968.
- ¹¹ Includes only fiscal year 1966.
- ¹² Includes only fiscal year 1969.
- ¹³ Fiscal years 1966 and 1967 include corporate income tax; fiscal 1968 excluded.

Source: ACIR staff computations based on data supplied by the various States.

**TABLE 26 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE
INCREASE IN STATE INDIVIDUAL INCOME TAXES, BY STATE, 1969 to 1970**
(Millions of dollars)

| State and Region | Total increase | Economic growth | Rate change | Base extension | Base exemption | Administrative increase | Tax credit | New adoption |
|--------------------------------|----------------|-----------------|-------------|----------------|----------------|-------------------------|------------|--------------|
| New England and Mideast | | | | | | | | |
| Maine | 18.9 | — | — | — | — | — | — | 18.9 |
| New Hampshire | — | — | — | — | — | — | — | — |
| Vermont | 9.7 | 4.6 | 5.1 | — | — | — | — | — |
| Massachusetts | — | — | — | — | Not available | — | — | — |
| Rhode Island | — | — | — | — | — | — | — | — |
| Connecticut | — | — | — | — | — | — | — | — |
| New York | 354.0 | 141.6 | 141.6 | — | — | 70.8 | — | — |
| New Jersey | — | — | — | — | — | — | — | — |
| Pennsylvania | — | — | — | — | — | — | — | — |
| Delaware | — | — | — | — | Not available | — | — | — |
| Maryland | 100.5 | 48.4 | — | — | — | 58.1 | — | — |
| District of Columbia | 15.9 | 8.4 | — | 1.5 | — | 6.0 | — | — |
| Midwest | | | | | | | | |
| Michigan | 21.1 | 21.1 | — | — | — | — | — | — |
| Ohio | — | — | — | — | — | — | — | — |
| Indiana | — | — | — | — | Not available | — | — | — |
| Illinois | 600.0 | — | — | — | — | — | — | 600.0 |
| Wisconsin | 28.0 | 28.0 | — | — | — | — | — | — |
| Minnesota | 41.6 | 39.5 | — | 2.1 | — | — | — | — |
| Iowa | 14.6 | 14.6 | — | — | — | — | — | — |
| Missouri | 19.4 | 12.6 | 6.8 | — | — | — | — | — |
| North Dakota | 1.5 | 1.4 | — | — | — | 0.1 | — | — |
| South Dakota | — | — | — | — | — | — | — | — |
| Nebraska | 7.8 | 6.2 | 1.6 | — | — | — | — | — |
| Kansas | 8.5 | 8.5 | — | — | — | — | — | — |
| South | | | | | | | | |
| Virginia | 9.3 | 9.3 | — | — | — | — | — | — |
| West Virginia | 9.1 | 5.1 | — | — | — | 4.0 | — | — |
| Kentucky | 13.8 | 13.8 | — | — | — | — | — | — |
| Tennessee | 0.7 | 0.7 | — | — | — | — | — | — |
| North Carolina | 31.3 | 31.3 | — | — | — | — | — | — |
| South Carolina | — | — | — | — | Not available | — | — | — |
| Georgia | 45.8 | 25.3 | — | — | — | 20.5 | — | — |
| Florida | — | — | — | — | — | — | — | — |
| Alabama | 15.2 | 15.2 | — | — | — | — | — | — |
| Mississippi | 7.4 | 2.2 | — | — | — | 5.2 | — | — |
| Louisiana | 3.5 | 3.5 | — | — | — | — | — | — |
| Arkansas | 7.4 | 7.4 | — | — | — | — | — | — |
| Oklahoma | 4.0 | 4.0 | — | — | — | — | — | — |
| Texas | — | — | — | — | — | — | — | — |
| New Mexico | 16.0 | 4.3 | 11.7 | — | — | — | — | — |
| Arizona | 13.6 | 12.2 | — | — | — | 1.4 | — | — |
| West | | | | | | | | |
| Montana | 7.6 | 2.9 | 4.8 | — | — | — | — | — |
| Idaho | 5.4 | 5.9 | — | — | -0.5 | — | — | — |
| Wyoming | — | — | — | — | — | — | — | — |
| Colorado | 24.6 | 24.6 | — | — | — | — | — | — |
| Utah | 10.4 | 3.9 | — | — | — | 6.5 | — | — |
| Washington | — | — | — | — | — | — | — | — |
| Oregon | 8.7 | 8.7 | — | — | — | — | — | — |
| Nevada | — | — | — | — | — | — | — | — |
| California | 50.9 | 133.0 | — | — | — | — | -82.1 | — |
| Alaska | 7.2 | 7.2 | — | — | — | — | — | — |
| Hawaii | 18.5 | 18.5 | — | — | — | — | — | — |

Source: ACIR staff compilation based on data supplied by the various States.

**TABLE 27 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE
INCREASE IN STATE CORPORATE INCOME TAXES, BY STATE, 1969 to 1970**
(Millions of dollars)

| State and Region | Total increase | Economic growth | Rate change | Base extension | Base exemption | Administrative increase | Tax credit | New adoption |
|--------------------------------|----------------|-----------------|-------------|----------------|----------------|-------------------------|------------|--------------|
| New England and Mideast | | | | | | | | |
| Maine | 8.3 | — | — | — | — | — | — | 8.3 |
| New Hampshire | — | — | — | — | — | — | — | — |
| Vermont | 0.3 | -0.3 | 0.6 | — | — | — | — | — |
| Massachusetts | — | — | — | Not available | | — | — | — |
| Rhode Island | -4.5 | -4.5 | — | — | — | — | — | — |
| Connecticut | 7.3 | — | 7.3 | — | — | — | — | — |
| New York | 63.0 | 31.5 | 15.8 | — | — | 15.8 | — | — |
| New Jersey | 12.5 | 12.5 | — | — | — | — | — | — |
| Pennsylvania | 245.8 | 45.6 | 200.2 | — | — | — | — | — |
| Delaware | — | — | — | Not available | | — | — | — |
| Maryland | 5.4 | 5.4 | — | — | — | — | — | — |
| District of Columbia | 2.9 | 0.4 | — | — | — | 2.5 | — | — |
| Midwest | | | | | | | | |
| Michigan | -19.2 | -19.2 | — | — | — | — | — | — |
| Ohio | — | — | — | — | — | — | — | — |
| Indiana | — | — | — | Not available | | — | — | — |
| Illinois | 148.0 | — | — | — | — | — | — | 148.0 |
| Wisconsin | 3.7 | 3.7 | — | — | — | — | — | — |
| Minnesota | -2.4 | -3.5 | — | 1.1 | — | — | — | — |
| Iowa | 0.2 | 0.2 | — | — | — | — | — | — |
| Missouri | 5.2 | 3.4 | 1.8 | — | — | — | — | — |
| North Dakota | 0.8 | 0.7 | — | — | — | 0.1 | — | — |
| South Dakota | 0.2 | — | 0.2 | — | — | — | — | — |
| Nebraska | 1.7 | 1.4 | 0.3 | — | — | — | — | — |
| Kansas | -0.8 | -0.8 | — | — | — | — | — | — |
| South | | | | | | | | |
| Virginia | -0.1 | 1.2 | — | — | — | -1.3 | — | — |
| West Virginia | -0.3 | -0.3 | — | — | — | — | — | — |
| Kentucky | — | — | — | — | — | — | — | — |
| Tennessee | -2.0 | -2.0 | — | — | — | — | — | — |
| North Carolina | -1.4 | — | — | — | — | -1.4 | — | — |
| South Carolina | — | — | — | Not available | | — | — | — |
| Georgia | 12.0 | — | 12.0 | — | — | — | — | — |
| Florida | — | — | — | — | — | — | — | — |
| Alabama | 1.1 | 1.1 | — | — | — | — | — | — |
| Mississippi | 3.5 | 3.5 | — | — | — | — | — | — |
| Louisiana | 0.2 | 0.2 | — | — | — | — | — | — |
| Arkansas | 4.6 | 2.6 | 2.0 | — | — | — | — | — |
| Oklahoma | 5.9 | 5.9 | — | — | — | — | — | — |
| Texas | — | — | — | — | — | — | — | — |
| New Mexico | 2.0 | 0.2 | 1.8 | — | — | — | — | — |
| Arizona | 3.0 | 2.7 | — | — | — | 0.3 | — | — |
| West | | | | | | | | |
| Montana | 1.5 | 0.7 | 0.8 | — | — | — | — | — |
| Idaho | 1.1 | 1.1 | — | — | — | — | — | — |
| Wyoming | — | — | — | — | — | — | — | — |
| Colorado | 1.5 | 1.5 | — | — | — | — | — | — |
| Utah | 1.1 | 1.1 | — | — | — | — | — | — |
| Washington | — | — | — | — | — | — | — | — |
| Oregon | 2.3 | 2.3 | — | — | — | — | — | — |
| Nevada | — | — | — | — | — | — | — | — |
| California | -5.3 | -5.3 | — | — | — | — | — | — |
| Alaska | 1.0 | 1.0 | — | — | — | — | — | — |
| Hawaii | 0.8 | 0.8 | — | — | — | — | — | — |

Source: ACIR staff compilation based on data supplied by the various States.

**TABLE 28 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE
INCREASE IN STATE GENERAL SALES TAXES, BY STATE, 1969 to 1970**
(Millions of dollars)

| State and Region | Total increase | Economic growth | Rate change | Base extension | Base exemption | Administrative increase | Tax credit | New adoption |
|--------------------------------|----------------|-----------------|-------------|----------------|----------------|-------------------------|------------|--------------|
| New England and Mideast | | | | | | | | |
| Maine | 12.8 | 5.0 | 7.8 | — | — | — | — | — |
| New Hampshire | — | — | — | — | — | — | — | — |
| Vermont | 17.1 | — | — | — | — | — | — | 17.1 |
| Massachusetts | — | — | — | Not available | | — | — | — |
| Rhode Island | 5.5 | 5.5 | — | — | — | — | — | — |
| Connecticut | 6.7 | 6.7 | — | — | — | — | — | — |
| New York | 350.0 | 38.9 | 311.1 | — | — | — | — | — |
| New Jersey | 90.4 | 45.4 | 45.0 | — | — | — | — | — |
| Pennsylvania | 57.1 | 57.1 | — | — | — | — | — | — |
| Delaware | — | — | — | — | — | — | — | — |
| Maryland | 74.4 | 19.4 | 55.0 | — | — | — | — | — |
| District of Columbia | 13.1 | 3.3 | 6.9 | 2.9 | — | — | — | — |
| Midwest | | | | | | | | |
| Michigan | 32.6 | 31.0 | — | 1.6 | — | — | — | — |
| Ohio | 35.5 | 35.5 | — | — | — | — | — | — |
| Indiana | — | — | — | Not available | | — | — | — |
| Illinois | 23.0 | 86.0 | -63.0 | — | — | — | — | — |
| Wisconsin | 145.8 | 10.0 | 34.9 | 100.9 | — | — | — | — |
| Minnesota | 22.7 | 26.4 | — | — | -3.7 | — | — | — |
| Iowa | 11.7 | 11.3 | — | 0.4 | — | — | — | — |
| Missouri | -25.0 | -25.0 | — | — | — | — | — | — |
| North Dakota | 7.3 | 1.8 | 4.4 | 1.5 | -0.6 | 0.2 | — | — |
| South Dakota | 13.4 | 2.4 | 9.0 | 2.0 | — | — | — | — |
| Nebraska | 4.5 | 2.4 | 1.8 | 0.3 | — | — | — | — |
| Kansas | 8.2 | 8.2 | — | — | — | — | — | — |
| South | | | | | | | | |
| Virginia | 24.8 | 19.7 | 5.1 | — | — | — | — | — |
| West Virginia | 24.6 | 11.2 | — | 10.4 | — | 3.0 | — | — |
| Kentucky | 20.0 | 20.0 | — | — | — | — | — | — |
| Tennessee | 12.0 | 12.0 | — | — | — | — | — | — |
| North Carolina | 24.8 | 21.0 | 3.8 | — | — | — | — | — |
| South Carolina | — | — | — | Not available | | — | — | — |
| Georgia | 27.8 | 27.8 | — | — | — | — | — | — |
| Florida | 84.5 | 84.5 | — | — | — | — | — | — |
| Alabama | 12.3 | 12.3 | — | — | — | — | — | — |
| Mississippi | 27.7 | 18.1 | 6.9 | — | — | 2.7 | — | — |
| Louisiana | 6.7 | 6.7 | — | — | — | — | — | — |
| Arkansas | 5.0 | 2.9 | — | 2.1 | — | — | — | — |
| Oklahoma | 6.8 | 6.8 | — | — | — | — | — | — |
| Texas | 111.5 | 22.0 | 89.6 | — | — | — | — | — |
| New Mexico | 8.0 | 3.0 | 5.0 | — | — | — | — | — |
| Arizona | 26.0 | 26.0 | — | — | — | — | — | — |
| West | | | | | | | | |
| Montana | — | — | — | — | — | — | — | — |
| Idaho | 3.3 | 3.3 | — | — | — | — | — | — |
| Wyoming | 1.5 | 1.5 | — | — | — | — | — | — |
| Colorado | 14.8 | 14.8 | — | — | — | — | — | — |
| Utah | 25.6 | 3.9 | 21.7 | — | — | — | — | — |
| Washington | 72.2 | 71.2 | — | 0.6 | — | — | 0.4 | — |
| Oregon | — | — | — | — | — | — | — | — |
| Nevada | 5.0 | 5.0 | — | — | — | — | — | — |
| California | 100.6 | 100.2 | — | 0.4 | — | — | — | — |
| Alaska | — | — | — | — | — | — | — | — |
| Hawaii | 25.7 | 25.7 | — | — | — | — | — | — |

Source: ACIR staff compilation based on data supplied by the various States.

**TABLE 29 — ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE
INCREASE IN STATE SELECTED SALES TAXES, BY STATE, 1969 to 1970
(Millions of dollars)**

| State and Region | Total increase | Economic growth | Rate change | Base extension | Base exemption | Administrative increase | Tax credit | New adoption |
|--------------------------------|----------------|-----------------|-------------|----------------|----------------|-------------------------|------------|--------------|
| New England and Mideast | | | | | | | | |
| Maine | 7.9 | 1.6 | 6.3 | — | — | — | — | — |
| New Hampshire | | | | Not available | | | | |
| Vermont | 4.8 | 2.1 | 2.7 | — | — | — | — | — |
| Massachusetts | | | | Not available | | | | |
| Rhode Island | 4.1 | 4.1 | — | — | — | — | — | — |
| Connecticut | 25.1 | 10.6 | — | — | — | 14.5 | — | — |
| New York | 86.0 | 42.5 | 17.8 | — | — | 25.8 | — | — |
| New Jersey | 19.6 | 19.6 | — | — | — | — | — | — |
| Pennsylvania | 143.1 | 27.1 | 91.1 | — | -0.6 | 21.9 | — | 3.6 |
| Delaware | | | | Not available | | | | |
| Maryland | 22.7 | 22.7 | — | — | — | — | — | — |
| District of Columbia | 3.9 | 1.5 | 2.4 | — | — | — | — | — |
| Midwest | | | | | | | | |
| Michigan | 24.1 | 24.1 | — | — | — | — | — | — |
| Ohio | 87.2 | 21.7 | 65.5 | — | — | — | — | — |
| Indiana | | | | Not available | | | | |
| Illinois | 135.0 | 12.0 | 99.0 | — | — | 24.0 | — | — |
| Wisconsin | 35.3 | 12.6 | 15.1 | — | — | 7.6 | — | — |
| Minnesota | 36.6 | 12.4 | 24.2 | — | — | — | — | — |
| Iowa | 11.8 | 11.8 | — | — | — | — | — | — |
| Missouri | 13.0 | 10.8 | 2.2 | — | — | — | — | — |
| North Dakota | 6.1 | 4.9 | 1.2 | — | — | — | — | — |
| South Dakota | 5.2 | 2.1 | 3.1 | — | — | — | — | — |
| Nebraska | 13.9 | 7.2 | 6.7 | — | — | — | — | — |
| Kansas | 28.2 | 2.2 | 26.0 | — | — | — | — | — |
| South | | | | | | | | |
| Virginia | 2.7 | 2.7 | — | — | — | — | — | — |
| West Virginia | 2.5 | 2.5 | — | — | — | — | — | — |
| Kentucky | 8.0 | 8.0 | — | — | — | — | — | — |
| Tennessee | 27.6 | 12.0 | 13.4 | — | — | 2.2 | — | — |
| North Carolina | 98.9 | 7.5 | 66.7 | — | — | — | — | 24.7 |
| South Carolina | | | | Not available | | | | |
| Georgia | 22.5 | 22.2 | 0.3 | — | — | — | — | — |
| Florida | 54.9 | 54.9 | — | — | — | — | — | — |
| Alabama | 0.5 | 0.5 | — | — | — | — | — | — |
| Mississippi | 16.6 | 5.0 | 11.6 | — | — | — | — | — |
| Louisiana | 16.3 | 6.8 | 9.5 | — | — | — | — | — |
| Arkansas | 19.3 | 10.2 | 7.8 | 1.3 | — | — | — | — |
| Oklahoma | 0.2 | 0.2 | — | — | — | — | — | — |
| Texas | 90.4 | 50.4 | 40.0 | — | — | — | — | — |
| New Mexico | 3.4 | 2.8 | 0.7 | — | — | -0.1 | — | — |
| Arizona | 9.1 | 9.1 | — | — | — | — | — | — |
| West | | | | | | | | |
| Montana | 6.3 | 6.3 | — | — | — | — | — | — |
| Idaho | 2.2 | 2.2 | — | — | — | — | — | — |
| Wyoming | 2.6 | — | 2.6 | — | — | — | — | — |
| Colorado | 17.2 | 6.3 | 10.9 | — | — | — | — | — |
| Utah | 10.2 | 5.3 | 4.9 | — | — | — | — | — |
| Washington | 16.0 | 15.7 | 0.3 | — | — | — | — | — |
| Oregon | 4.6 | 4.6 | — | — | — | — | — | — |
| Nevada | 13.1 | 9.9 | 3.2 | — | — | — | — | — |
| California | 55.7 | 41.0 | 14.9 | 0.2 | -0.4 | — | — | — |
| Alaska | 3.0 | 3.0 | — | — | — | — | — | — |
| Hawaii | 6.3 | 6.3 | — | — | — | — | — | — |

Source: ACIR staff compilation based on data supplied by the various States.

**TABLE 30 – RESPONSE OF STATE TAX STRUCTURES¹ TO
ONE PERCENT CHANGE IN PERSONAL INCOME, 1970**

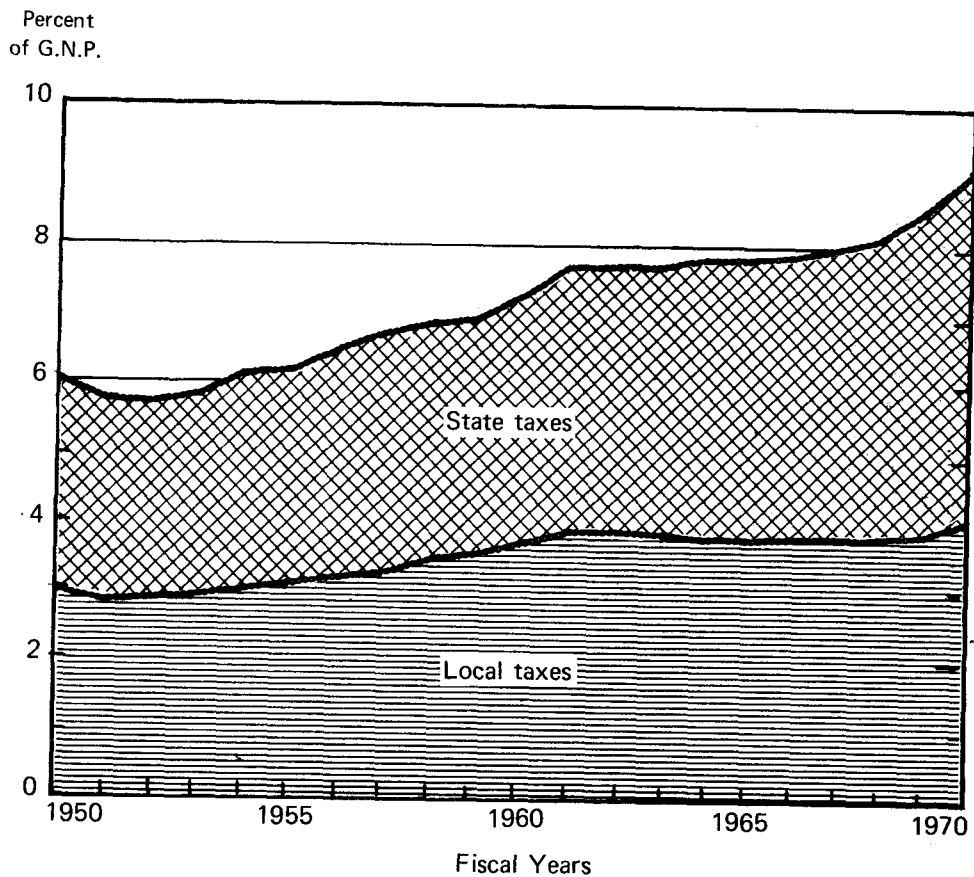
| Low Elasticity (0.80 to 0.99) | | | Medium Elasticity (1.00 to 1.19) | | | High Elasticity (1.20 to 1.47) | | |
|----------------------------------|------------------------|--------------------------|-------------------------------------|------------------------|--------------------------|-----------------------------------|------------------------|--------------------------|
| State | Weighted elasticity | Pct of taxes included | State | Weighted elasticity | Pct of taxes included | State | Weighted elasticity | Pct of taxes included |
| Ohio | 0.80 | 77.5 | Nevada | 1.00 ² | 86.2 | Massachusetts | 1.20 | 74.9 |
| New Jersey | 0.83 | 60.8 | Delaware | 1.01 | 56.9 | New York | 1.22 | 76.7 |
| Texas | 0.83 | 66.5 | Indiana | 1.01 | 87.2 | Virginia | 1.22 | 81.1 |
| Connecticut | 0.85 | 69.7 | Nebraska | 1.01 ³ | 82.5 | Arkansas | 1.25 | 78.4 |
| South Dakota | 0.85 | 84.3 | North Dakota | 1.01 | 75.9 | Montana | 1.28 | 67.6 |
| Pennsylvania | 0.86 | 63.5 | Alabama | 1.02 | 83.9 | Oregon | 1.29 | 70.4 |
| Florida | 0.87 | 80.8 | Arizona | 1.03 | 74.2 | Idaho | 1.31 ² | 75.3 |
| Wyoming | 0.88 | 62.8 | Mississippi | 1.04 | 85.2 | Wisconsin | 1.41 | 62.3 |
| Maryland | 0.89 | 83.5 | Oklahoma | 1.05 ² | 65.3 | Alaska | 1.47 ^{2,3} | 61.5 |
| New Hampshire | 0.90 | 66.2 | South Carolina | 1.05 | 85.0 | | | |
| Tennessee | 0.90 | 69.0 | Missouri | 1.06 | 82.0 | | | |
| West Virginia | 0.90 | 88.4 | Colorado | 1.08 | 80.5 | | | |
| Maine | 0.92 ³ | 80.8 | Michigan | 1.08 ³ | 73.8 | | | |
| Washington | 0.93 | 79.2 | North Carolina | 1.09 | 77.2 | | | |
| Kansas | 0.95 | 80.6 | Illinois | 1.10 ^{2,3} | 83.0 | | | |
| New Mexico | 0.95 | 70.1 | California | 1.11 | 75.7 | | | |
| Rhode Island | 0.95 | 68.8 | Georgia | 1.11 | 84.5 | | | |
| Louisiana | 0.96 | 53.5 | Kentucky | 1.12 | 82.3 | | | |
| | | | Iowa | 1.13 | 78.4 | | | |
| | | | Vermont | 1.14 | 81.1 | | | |
| | | | Hawaii | 1.17 | 93.7 | | | |
| | | | Minnesota | 1.17 | 79.2 | | | |
| | | | Utah | 1.19 | 81.1 | | | |

¹ Includes broad-based individual income, general sales and selective sales taxes.

² Elasticity may be slightly overstated since rate increases were not totally excluded from selective sales tax elasticity estimate.

³ Individual income tax elasticity assumed to be 1.7.

Figure 4
 State and Local Taxes As A Percentage of Gross National Product,
 1950 through 1970



Number of States With General Sales and Broad-Based Personal Income Taxes,
 As of January 1, 1950, 1960 and 1972

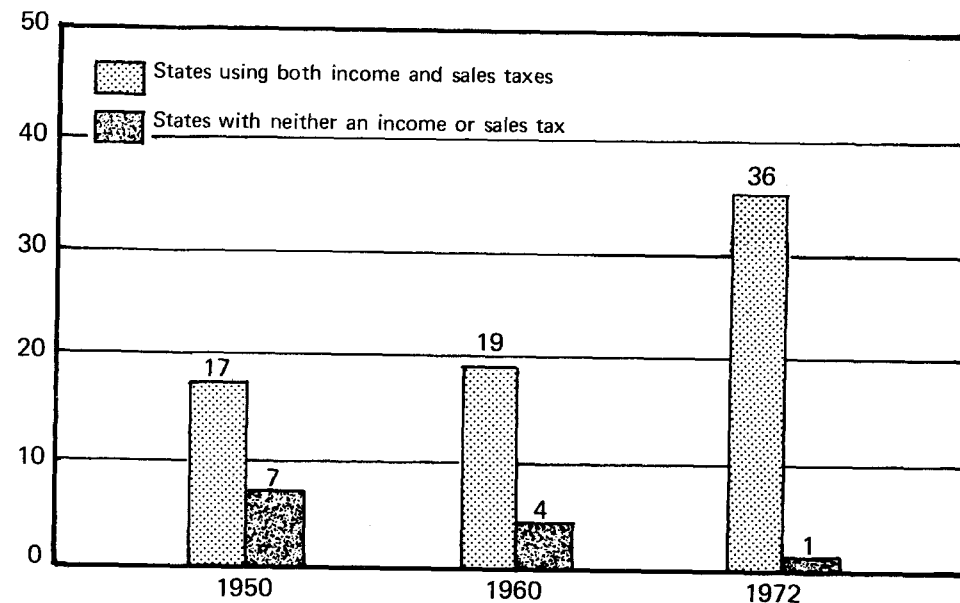


TABLE 31 — MEASURES OF STATE-LOCAL REVENUE EFFORT, BY STATE, 1965 AND 1970
 [State and Local Taxes and charges related to total State Personal Income]

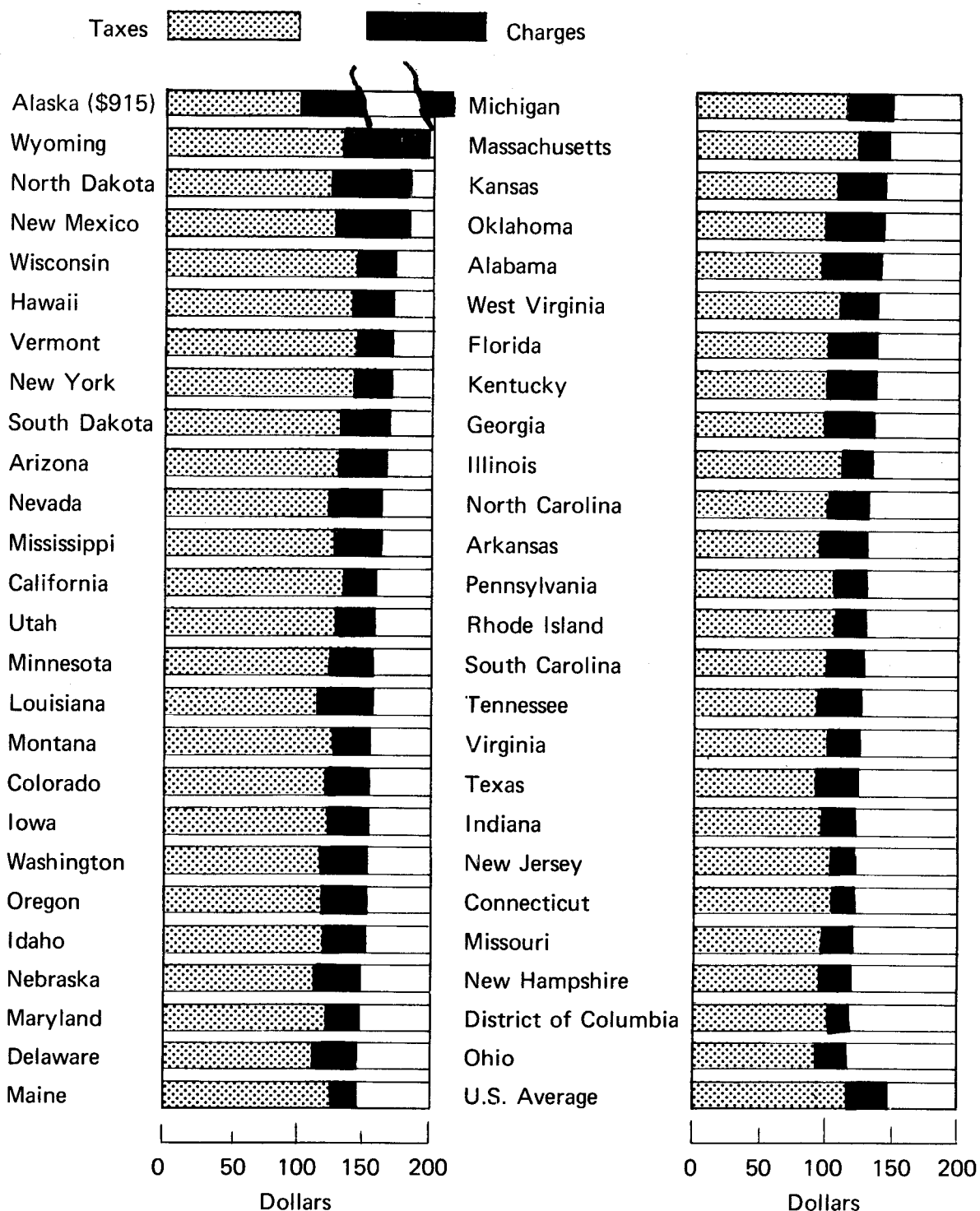
| State | Taxes and charges as a percent of State personal income ¹ | | | | Taxes as a percent of State personal income | | | |
|-----------------------------|--|------|---------------------------------------|------|---|------|---------------------------------------|------|
| | Percent of income | | State percent related to U.S. average | | Percent of income | | State percent related to U.S. average | |
| | 1970 | 1965 | 1970 | 1965 | 1970 | 1965 | 1970 | 1965 |
| UNITED STATES | 14.6 | 12.8 | 100 | 100 | 11.7 | 10.4 | 100 | 100 |
| Alabama | 13.9 | 12.9 | 95 | 101 | 9.8 | 9.7 | 84 | 93 |
| Alaska | 91.5 | 13.0 | 627 | 102 | 10.0 | 8.1 | 85 | 78 |
| Arizona | 16.8 | 15.3 | 115 | 120 | 13.2 | 12.1 | 113 | 116 |
| Arkansas | 13.1 | 12.3 | 90 | 96 | 9.8 | 9.8 | 84 | 94 |
| California | 16.5 | 14.4 | 113 | 113 | 13.4 | 12.0 | 115 | 115 |
| Colorado | 15.8 | 14.4 | 108 | 113 | 12.2 | 11.4 | 104 | 110 |
| Connecticut | 12.4 | 10.7 | 85 | 84 | 10.7 | 9.1 | 91 | 88 |
| Delaware | 14.9 | 11.9 | 102 | 93 | 11.1 | 9.0 | 95 | 87 |
| Dist. of Columbia | 11.9 | 9.4 | 82 | 73 | 10.4 | 8.1 | 89 | 78 |
| Florida | 13.9 | 13.8 | 95 | 108 | 10.5 | 10.5 | 90 | 101 |
| Georgia | 13.6 | 13.0 | 93 | 102 | 10.0 | 10.0 | 85 | 96 |
| Hawaii | 17.5 | 14.8 | 120 | 116 | 14.4 | 11.7 | 123 | 113 |
| Idaho | 15.1 | 15.3 | 103 | 120 | 11.7 | 12.1 | 100 | 116 |
| Illinois | 13.2 | 10.5 | 90 | 82 | 11.4 | 8.9 | 97 | 86 |
| Indiana | 12.7 | 12.7 | 87 | 99 | 9.8 | 10.2 | 84 | 98 |
| Iowa | 15.6 | 14.2 | 107 | 111 | 12.5 | 11.6 | 107 | 112 |
| Kansas | 14.2 | 14.4 | 97 | 113 | 11.0 | 11.7 | 94 | 113 |
| Kentucky | 13.7 | 12.2 | 94 | 95 | 10.5 | 9.6 | 90 | 92 |
| Louisiana | 16.2 | 16.2 | 111 | 127 | 11.6 | 12.1 | 99 | 116 |
| Maine | 14.8 | 12.8 | 101 | 100 | 12.6 | 11.0 | 108 | 106 |
| Maryland | 15.0 | 11.3 | 103 | 88 | 12.3 | 9.3 | 105 | 89 |
| Massachusetts | 14.2 | 11.7 | 97 | 91 | 12.4 | 10.2 | 106 | 98 |
| Michigan | 14.6 | 13.2 | 100 | 103 | 11.5 | 10.7 | 98 | 103 |
| Minnesota | 16.2 | 15.9 | 111 | 124 | 12.5 | 12.7 | 107 | 122 |
| Mississippi | 16.6 | 15.5 | 114 | 121 | 12.5 | 11.9 | 107 | 114 |
| Missouri | 12.4 | 10.7 | 85 | 84 | 10.0 | 8.7 | 85 | 84 |
| Montana | 16.2 | 15.0 | 111 | 117 | 12.7 | 11.8 | 109 | 113 |
| Nebraska | 15.0 | 12.0 | 103 | 94 | 11.2 | 9.3 | 96 | 89 |
| Nevada | 16.6 | 13.8 | 114 | 108 | 12.4 | 10.7 | 106 | 103 |
| New Hampshire | 12.9 | 11.7 | 88 | 91 | 9.9 | 9.5 | 85 | 91 |
| New Jersey | 12.5 | 10.8 | 86 | 84 | 10.6 | 9.1 | 91 | 88 |
| New Mexico | 18.3 | 17.5 | 125 | 137 | 12.7 | 12.2 | 109 | 117 |
| New York | 17.2 | 14.0 | 118 | 109 | 14.6 | 11.9 | 125 | 114 |
| North Carolina | 13.2 | 12.3 | 90 | 96 | 10.5 | 10.0 | 90 | 96 |
| North Dakota | 18.4 | 17.6 | 126 | 138 | 12.5 | 11.8 | 107 | 113 |
| Ohio | 11.8 | 10.8 | 81 | 84 | 9.1 | 8.6 | 78 | 83 |
| Oklahoma | 14.1 | 13.8 | 97 | 108 | 10.0 | 10.4 | 85 | 100 |
| Oregon | 15.3 | 14.1 | 105 | 110 | 11.5 | 10.9 | 98 | 105 |
| Pennsylvania | 13.0 | 11.3 | 89 | 88 | 11.0 | 9.5 | 94 | 91 |
| Rhode Island | 13.0 | 11.5 | 89 | 90 | 11.0 | 10.2 | 94 | 98 |
| South Carolina | 13.0 | 12.3 | 89 | 96 | 10.1 | 9.7 | 86 | 93 |
| South Dakota | 17.1 | 16.0 | 117 | 125 | 13.3 | 12.6 | 114 | 121 |
| Tennessee | 12.9 | 12.1 | 88 | 95 | 9.8 | 9.7 | 84 | 93 |
| Texas | 12.8 | 12.7 | 88 | 99 | 9.7 | 9.6 | 83 | 92 |
| Utah | 16.4 | 14.4 | 112 | 113 | 12.7 | 11.8 | 109 | 113 |
| Vermont | 17.4 | 14.8 | 119 | 116 | 14.7 | 12.7 | 126 | 122 |
| Virginia | 12.9 | 10.8 | 88 | 84 | 10.2 | 8.6 | 87 | 83 |
| Washington | 15.3 | 14.7 | 105 | 115 | 11.5 | 11.2 | 98 | 108 |
| West Virginia | 13.9 | 12.1 | 95 | 95 | 11.1 | 9.9 | 95 | 95 |
| Wisconsin | 17.6 | 14.8 | 121 | 116 | 14.6 | 12.5 | 125 | 120 |
| Wyoming | 19.8 | 15.6 | 136 | 122 | 13.4 | 11.3 | 115 | 109 |

Note: Revenue effort presents only one side of the fiscal equation — the variations in the quality of public services while not directly measurable are at least partially responsible for the range in effort. It should also be noted that while certain communities make a heavier use of fees and charges others place greater emphasis on taxes to finance local public services.

¹Total State and local tax collections plus all charges and miscellaneous general revenue, which conforms to the U.S. Bureau of the Census definition of "General Revenue From Own Sources."

Source: ACIR staff computations based on U.S. Bureau of the Census: 1967 Census of Governments, Vol. 6, No. 5, *Historical Statistics On Governmental Finance and Employment*; and *Governmental Finances in 1969-'70*.

Figure 5—STATE AND LOCAL TAXES AND CHARGES PER \$1,000 OF PERSONAL INCOME, BY STATE, 1970
 (Ranked from high to low — taxes and charges)



Source: Table 32.

TABLE 32 — RELATION OF TAXES AND OTHER SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES TO PERSONAL INCOME: 1969-70

| State | General revenue per \$1,000 of personal income | | | | | | General expenditure per \$1,000 of personal income | | | | | |
|--------------------------------|--|-------------------------|---|--------|---------------|---|--|-----------|--------------------|----------|----------------|----------------------|
| | Total | From Federal Government | All State and local general revenue sources | Taxes | | Charges and miscellaneous general revenue | All general expenditure | Education | | Highways | Public welfare | Health and hospitals |
| | | | | Total | Property only | | | Total | Local schools only | | | |
| UNITED STATES AVERAGE. | 175.62 | 29.35 | 146.27 | 116.58 | 45.74 | 29.68 | 176.40 | 70.81 | 50.31 | 22.06 | 19.71 | 12.98 |
| MEDIAN STATE | 182.04 | 33.11 | 148.07 | 114.28 | 43.01 | 31.25 | 186.85 | 75.56 | 51.35 | 26.65 | 15.97 | 11.44 |
| ALABAMA | 188.90 | 49.60 | 139.30 | 97.75 | 14.86 | 41.55 | 190.70 | 75.67 | 46.95 | 29.68 | 23.06 | 15.26 |
| ALASKA | 1 000.91 | 86.04 | 914.87 | 100.14 | 24.41 | 814.72 | 324.24 | 105.47 | 70.17 | 61.06 | 12.22 | 9.62 |
| ARIZONA | 205.35 | 37.69 | 167.66 | 132.04 | 51.39 | 35.61 | 195.40 | 96.51 | 60.83 | 25.82 | 9.16 | 8.71 |
| ARKANSAS | 175.44 | 44.72 | 130.72 | 97.52 | 25.12 | 33.20 | 183.33 | 68.83 | 47.05 | 28.24 | 19.86 | 12.24 |
| CALIFORNIA | 204.14 | 39.32 | 164.82 | 133.80 | 62.71 | 31.01 | 201.20 | 68.47 | 49.31 | 19.40 | 35.50 | 13.09 |
| COLORADO | 194.31 | 36.49 | 157.82 | 122.09 | 52.10 | 35.73 | 186.80 | 86.26 | 52.94 | 22.06 | 19.30 | 13.59 |
| CONNECTICUT | 142.87 | 18.61 | 124.26 | 106.64 | 52.46 | 17.62 | 149.22 | 56.58 | 44.71 | 17.16 | 14.98 | 9.00 |
| DELAWARE | 171.05 | 21.83 | 149.22 | 111.16 | 20.65 | 38.05 | 195.31 | 87.93 | 58.69 | 24.39 | 13.45 | 9.63 |
| DISTRICT OF COLUMBIA | 191.31 | 72.05 | 119.26 | 103.73 | 33.92 | 15.52 | 202.14 | 52.44 | 42.39 | 15.93 | 25.63 | 30.30 |
| FLORIDA | 159.67 | 20.82 | 138.85 | 105.18 | 35.76 | 33.66 | 159.93 | 69.41 | 52.06 | 17.61 | 9.62 | 14.16 |
| GEORGIA | 168.23 | 31.99 | 136.24 | 100.40 | 30.65 | 35.83 | 176.13 | 73.23 | 51.16 | 20.12 | 17.65 | 20.42 |
| HAWAII | 222.21 | 47.43 | 174.78 | 143.99 | 24.75 | 30.79 | 261.53 | 86.32 | 54.82 | 27.19 | 15.98 | 14.39 |
| IDAHO | 190.25 | 38.89 | 151.36 | 116.79 | 42.56 | 34.56 | 198.64 | 79.82 | 52.62 | 39.63 | 13.85 | 14.33 |
| ILLINOIS | 154.46 | 22.01 | 132.45 | 114.28 | 47.09 | 18.17 | 141.46 | 60.73 | 42.81 | 15.03 | 13.50 | 9.34 |
| INDIANA | 144.93 | 18.08 | 126.84 | 98.29 | 46.17 | 28.54 | 142.03 | 75.56 | 50.23 | 17.11 | 7.55 | 11.11 |
| IOWA | 182.04 | 25.90 | 156.14 | 124.88 | 61.00 | 31.25 | 184.43 | 86.06 | 61.56 | 34.17 | 14.05 | 11.20 |
| KANSAS | 168.62 | 26.77 | 141.85 | 109.61 | 56.09 | 32.23 | 168.77 | 77.61 | 52.34 | 26.65 | 12.52 | 12.09 |
| KENTUCKY | 177.60 | 40.51 | 137.09 | 104.62 | 23.99 | 32.47 | 186.85 | 77.86 | 48.39 | 33.39 | 19.58 | 11.22 |
| LOUISIANA | 203.97 | 41.88 | 162.09 | 115.80 | 22.88 | 46.28 | 197.62 | 73.25 | 51.35 | 32.92 | 24.02 | 15.40 |
| MAINE | 181.18 | 33.11 | 148.07 | 126.44 | 57.78 | 21.62 | 183.48 | 70.81 | 50.32 | 34.36 | 21.79 | 8.76 |
| MARYLAND | 173.03 | 23.24 | 149.79 | 123.27 | 39.98 | 26.52 | 171.86 | 73.26 | 56.40 | 17.78 | 13.89 | 13.63 |
| MASSACHUSETTS | 169.03 | 26.74 | 142.29 | 124.47 | 62.61 | 17.82 | 172.27 | 53.67 | 42.10 | 18.10 | 33.26 | 13.10 |
| MICHIGAN | 169.04 | 23.36 | 145.68 | 115.47 | 46.56 | 30.20 | 171.67 | 80.92 | 54.89 | 15.99 | 16.95 | 13.18 |
| MINNESOTA | 192.46 | 30.00 | 162.46 | 125.04 | 48.35 | 37.42 | 206.00 | 94.79 | 68.44 | 31.61 | 18.51 | 13.87 |
| MISSISSIPPI | 219.52 | 53.38 | 166.14 | 125.27 | 30.14 | 40.87 | 221.77 | 82.98 | 53.91 | 39.38 | 20.83 | 19.11 |
| MISSOURI | 152.30 | 28.40 | 123.90 | 99.67 | 39.96 | 24.23 | 160.33 | 67.33 | 48.69 | 23.46 | 16.16 | 12.68 |
| MONTANA | 218.00 | 56.09 | 161.91 | 127.21 | 69.02 | 34.69 | 215.92 | 85.90 | 60.11 | 54.10 | 15.73 | 9.09 |
| NEBRASKA | 174.19 | 24.34 | 149.85 | 112.48 | 59.20 | 37.37 | 163.13 | 73.17 | 50.82 | 28.52 | 10.66 | 11.35 |
| NEVADA | 203.80 | 37.55 | 166.25 | 123.92 | 42.59 | 42.32 | 204.12 | 66.73 | 49.53 | 30.76 | 11.97 | 19.93 |
| NEW HAMPSHIRE | 147.58 | 25.70 | 121.88 | 98.66 | 61.47 | 23.22 | 159.15 | 66.91 | 43.06 | 31.89 | 11.82 | 8.87 |
| NEW JERSEY | 142.62 | 17.68 | 124.94 | 105.76 | 57.20 | 19.17 | 142.83 | 56.00 | 43.89 | 19.24 | 12.52 | 9.08 |
| NEW MEXICO | 252.83 | 69.42 | 183.41 | 126.79 | 28.65 | 56.62 | 236.75 | 113.50 | 73.05 | 37.56 | 21.48 | 12.00 |
| NEW YORK | 199.31 | 27.21 | 172.10 | 146.20 | 53.17 | 25.89 | 206.06 | 68.51 | 52.78 | 15.73 | 30.21 | 21.69 |
| NORTH CAROLINA | 159.53 | 27.54 | 131.99 | 105.13 | 26.58 | 26.86 | 157.00 | 72.37 | 48.30 | 21.67 | 12.10 | 11.42 |
| NORTH DAKOTA | 226.01 | 42.10 | 183.91 | 125.32 | 58.35 | 58.58 | 219.07 | 95.31 | 58.09 | 42.81 | 15.46 | 7.92 |
| OHIO | 137.11 | 19.23 | 117.88 | 91.07 | 43.01 | 26.80 | 142.05 | 59.29 | 43.11 | 20.73 | 11.50 | 9.04 |
| OKLAHOMA | 188.18 | 46.78 | 141.40 | 100.02 | 30.47 | 41.37 | 188.34 | 73.60 | 46.44 | 28.80 | 30.93 | 11.44 |
| OREGON | 191.84 | 39.12 | 152.72 | 115.15 | 54.38 | 37.57 | 199.50 | 89.84 | 58.56 | 26.37 | 15.97 | 10.39 |
| PENNSYLVANIA | 153.24 | 23.27 | 129.97 | 109.63 | 32.39 | 20.34 | 163.12 | 66.05 | 49.72 | 23.65 | 18.94 | 9.34 |
| RHODE ISLAND | 163.10 | 33.31 | 129.79 | 110.25 | 44.65 | 19.53 | 166.89 | 61.44 | 40.06 | 16.97 | 25.10 | 11.40 |
| SOUTH CAROLINA | 160.60 | 31.01 | 129.59 | 101.22 | 22.65 | 28.36 | 168.61 | 81.22 | 57.56 | 20.24 | 10.43 | 14.64 |
| SOUTH DAKOTA | 217.28 | 46.41 | 170.87 | 132.94 | 73.06 | 37.93 | 213.20 | 98.86 | 68.00 | 48.56 | 14.43 | 7.35 |
| TENNESSEE | 166.10 | 37.22 | 128.88 | 97.97 | 26.96 | 30.91 | 174.40 | 70.33 | 47.74 | 27.21 | 14.18 | 15.29 |
| TEXAS | 156.36 | 28.03 | 128.33 | 97.11 | 39.36 | 31.22 | 154.47 | 67.04 | 47.92 | 24.40 | 14.60 | 10.36 |
| UTAH | 219.72 | 55.81 | 163.91 | 126.73 | 45.63 | 37.17 | 214.97 | 108.54 | 65.68 | 37.93 | 16.36 | 10.09 |
| VERMONT | 224.94 | 50.92 | 174.02 | 146.76 | 51.17 | 27.26 | 225.84 | 91.36 | 50.09 | 51.17 | 26.03 | 8.78 |
| VIRGINIA | 155.02 | 26.46 | 128.56 | 102.42 | 28.93 | 26.14 | 157.09 | 70.10 | 50.33 | 25.79 | 9.10 | 10.07 |
| WASHINGTON | 183.46 | 30.49 | 152.97 | 115.33 | 40.47 | 37.64 | 197.72 | 87.74 | 59.56 | 26.43 | 17.74 | 10.97 |
| WEST VIRGINIA | 194.91 | 55.80 | 139.11 | 110.91 | 25.88 | 28.20 | 205.60 | 83.61 | 54.88 | 51.31 | 17.98 | 12.23 |
| WISCONSIN | 199.13 | 23.50 | 175.63 | 146.10 | 63.35 | 29.52 | 198.90 | 88.81 | 54.06 | 27.10 | 19.67 | 12.55 |
| WYOMING | 277.05 | 78.56 | 198.49 | 134.33 | 63.78 | 64.15 | 271.37 | 111.77 | 68.57 | 69.47 | 11.01 | 20.79 |

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

TABLE 33 — PER CAPITA STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE,
1942, 1953 and 1969

| States | Per Capita State and local general revenue from own sources | | | Percentage increase | | Per capita as percent of U.S. average | | |
|-----------------------------|---|-----------------|----------------|---------------------|--------------|---|------------|------------|
| | 1969 | 1953 | 1942 | 1942 to 1969 | 1953 to 1969 | 1969 | 1953 | 1942 |
| UNITED STATES, TOTAL | \$471.75 | \$154.40 | \$71.39 | 560.8 | 205.5 | 100 | 100 | 100 |
| ALABAMA | 317.71 | 93.65 | 31.98 | 893.5 | 239.3 | 67 | 61 | 45 |
| ARIZONA | 488.03 | 166.14 | 77.07 | 533.2 | 193.7 | 103 | 108 | 108 |
| ARKANSAS | 292.72 | 93.90 | 33.10 | 784.4 | 211.7 | 62 | 61 | 46 |
| CALIFORNIA | 659.46 | 212.84 | 98.78 | 567.6 | 209.8 | 140 | 138 | 138 |
| COLORADO | 500.94 | 183.13 | 85.26 | 487.5 | 173.5 | 106 | 119 | 119 |
| CONNECTICUT | 464.81 | 160.50 | 85.51 | 443.6 | 189.6 | 99 | 104 | 120 |
| DELAWARE | 519.73 | 145.54 | 61.80 | 741.0 | 257.1 | 110 | 94 | 87 |
| DIST. OF COLUMBIA | 484.46 | 144.92 | 59.48 | 714.5 | 234.3 | 103 | 94 | 83 |
| FLORIDA | 431.15 | 156.77 | 63.35 | 780.6 | 175.0 | 91 | 102 | 89 |
| GEORGIA | 363.01 | 113.25 | 36.05 | 907.0 | 220.5 | 77 | 73 | 50 |
| IDAHO | 416.44 | 165.06 | 75.47 | 451.8 | 152.3 | 88 | 107 | 106 |
| ILLINOIS | 443.34 | 148.49 | 78.00 | 468.4 | 198.6 | 94 | 96 | 109 |
| INDIANA | 425.73 | 148.58 | 63.24 | 573.2 | 186.5 | 90 | 96 | 89 |
| IOWA | 486.05 | 169.08 | 72.21 | 573.1 | 187.5 | 103 | 110 | 101 |
| KANSAS | 445.34 | 163.94 | 65.69 | 577.9 | 171.6 | 94 | 106 | 92 |
| KENTUCKY | 362.24 | 91.04 | 38.30 | 845.8 | 297.9 | 77 | 59 | 54 |
| LOUISIANA | 413.12 | 161.77 | 57.00 | 624.8 | 155.4 | 88 | 105 | 80 |
| MAINE | 367.44 | 141.32 | 64.68 | 468.1 | 160.0 | 78 | 92 | 91 |
| MARYLAND | 498.92 | 142.23 | 60.49 | 724.8 | 250.8 | 106 | 92 | 85 |
| MASSACHUSETTS | 519.72 | 184.60 | 88.19 | 489.3 | 181.5 | 110 | 120 | 124 |
| MICHIGAN | 535.47 | 173.07 | 77.01 | 595.3 | 209.4 | 114 | 112 | 108 |
| MINNESOTA | 528.06 | 181.78 | 87.54 | 503.2 | 190.5 | 112 | 118 | 123 |
| MISSISSIPPI | 323.47 | 94.99 | 37.08 | 772.4 | 240.5 | 69 | 62 | 52 |
| MISSOURI | 377.98 | 115.45 | 53.49 | 606.6 | 227.4 | 80 | 75 | 75 |
| MONTANA | 449.39 | 168.38 | 90.12 | 398.7 | 166.9 | 95 | 109 | 126 |
| NEBRASKA | 478.47 | 150.06 | 61.11 | 683.0 | 218.9 | 101 | 97 | 86 |
| NEVADA | 624.43 | 232.69 | 96.11 | 549.7 | 168.4 | 132 | 151 | 135 |
| NEW HAMPSHIRE | 366.25 | 147.56 | 78.98 | 363.7 | 148.2 | 78 | 96 | 111 |
| NEW JERSEY | 476.43 | 161.84 | 87.96 | 441.6 | 194.4 | 101 | 105 | 123 |
| NEW MEXICO | 475.57 | 164.22 | 64.04 | 642.6 | 189.6 | 101 | 106 | 90 |
| NEW YORK | 680.75 | 210.49 | 115.94 | 487.2 | 223.4 | 144 | 136 | 162 |
| NORTH CAROLINA | 330.71 | 109.40 | 45.91 | 620.3 | 202.3 | 70 | 71 | 64 |
| NORTH DAKOTA | 523.04 | 190.56 | 99.01 | 428.3 | 174.5 | 111 | 123 | 139 |
| OHIO | 390.66 | 137.41 | 70.76 | 452.1 | 184.3 | 83 | 89 | 99 |
| OKLAHOMA | 398.14 | 157.02 | 57.44 | 593.1 | 153.6 | 84 | 102 | 80 |
| OREGON | 504.35 | 176.73 | 82.32 | 512.7 | 185.4 | 107 | 113 | 115 |
| PENNSYLVANIA | 401.47 | 129.16 | 73.32 | 447.6 | 210.8 | 85 | 84 | 103 |
| RHODE ISLAND | 442.01 | 143.70 | 70.13 | 530.3 | 207.6 | 94 | 93 | 98 |
| SOUTH CAROLINA | 291.84 | 112.70 | 40.49 | 620.8 | 159.0 | 62 | 73 | 57 |
| SOUTH DAKOTA | 457.99 | 164.26 | 84.02 | 445.1 | 178.8 | 97 | 106 | 118 |
| TENNESSEE | 322.12 | 99.88 | 39.83 | 708.7 | 222.5 | 68 | 65 | 56 |
| TEXAS | 365.20 | 128.46 | 47.51 | 668.7 | 184.3 | 77 | 83 | 67 |
| UTAH | 423.45 | 148.69 | 71.94 | 488.6 | 184.8 | 90 | 96 | 101 |
| VERMONT | 451.98 | 145.51 | 69.26 | 552.6 | 210.6 | 96 | 94 | 97 |
| VIRGINIA | 384.65 | 108.53 | 43.49 | 784.5 | 254.4 | 82 | 70 | 61 |
| WASHINGTON | 542.18 | 194.42 | 82.14 | 560.1 | 178.9 | 115 | 126 | 115 |
| WEST VIRGINIA | 331.00 | 98.56 | 51.66 | 540.7 | 235.8 | 70 | 64 | 72 |
| WISCONSIN | 534.40 | 180.50 | 87.40 | 511.4 | 196.1 | 113 | 117 | 122 |
| WYOMING | 611.50 | 207.24 | 82.94 | 637.3 | 195.1 | 130 | 134 | 116 |

Note. — Excludes Alaska and Hawaii, 1942 and 1953 data "not available".

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various reports.

TABLE 34 — PER CAPITA STATE GENERAL REVENUE FROM OWN SOURCES, BY STATE,
1942, 1953 and 1969

| States | Per Capita State General Revenue from own sources | | | Percentage increase | | Per Capita as percent of U.S. average | | |
|-----------------------------|---|-----------------|----------------|---------------------|--------------|---------------------------------------|------------|------------|
| | 1969 | 1953 | 1942 | 1942 to 1969 | 1953 to 1969 | 1969 | 1953 | 1942 |
| UNITED STATES, TOTAL | \$244.31 | \$ 74.62 | \$32.12 | 660.6 | 227.4 | 100 | 100 | 100 |
| ALABAMA | 195.70 | 59.26 | 19.52 | 902.6 | 230.2 | 80 | 79 | 61 |
| ARIZONA | 292.39 | 98.65 | 49.63 | 489.1 | 196.4 | 120 | 132 | 155 |
| ARKANSAS | 184.64 | 61.62 | 22.20 | 731.7 | 199.6 | 76 | 83 | 69 |
| CALIFORNIA | 305.43 | 101.74 | 47.50 | 543.0 | 200.2 | 125 | 136 | 148 |
| COLORADO | 249.57 | 89.17 | 39.53 | 531.3 | 179.9 | 102 | 119 | 123 |
| CONNECTICUT | 221.49 | 73.75 | 35.26 | 528.2 | 200.3 | 91 | 99 | 110 |
| DELAWARE | 375.09 | 105.07 | 42.39 | 784.9 | 257.0 | 154 | 141 | 132 |
| FLORIDA | 224.07 | 81.82 | 30.36 | 638.0 | 173.9 | 92 | 110 | 95 |
| GEORGIA | 204.77 | 65.80 | 19.71 | 938.9 | 211.2 | 84 | 88 | 61 |
| IDAHO | 246.34 | 79.53 | 33.03 | 645.8 | 209.7 | 101 | 107 | 103 |
| ILLINOIS | 197.62 | 59.62 | 29.31 | 574.2 | 231.5 | 81 | 80 | 91 |
| INDIANA | 219.40 | 76.78 | 30.75 | 613.5 | 185.8 | 90 | 103 | 96 |
| IOWA | 251.04 | 71.33 | 32.43 | 674.1 | 251.9 | 103 | 96 | 101 |
| KANSAS | 208.40 | 77.59 | 28.12 | 641.1 | 168.6 | 85 | 104 | 88 |
| KENTUCKY | 240.89 | 50.52 | 21.16 | 1,038.4 | 376.8 | 99 | 68 | 66 |
| LOUISIANA | 279.02 | 119.41 | 36.47 | 665.1 | 133.7 | 114 | 160 | 114 |
| MAINE | 200.40 | 70.72 | 30.03 | 567.3 | 183.4 | 82 | 95 | 93 |
| MARYLAND | 266.06 | 73.13 | 26.90 | 889.1 | 263.8 | 109 | 98 | 84 |
| MASSACHUSETTS | 254.38 | 71.43 | 29.77 | 754.5 | 256.1 | 104 | 96 | 93 |
| MICHIGAN | 301.17 | 94.53 | 37.34 | 706.6 | 218.6 | 123 | 127 | 116 |
| MINNESOTA | 300.70 | 89.52 | 43.76 | 587.2 | 235.9 | 123 | 120 | 136 |
| MISSISSIPPI | 204.51 | 57.96 | 20.99 | 874.3 | 252.8 | 84 | 78 | 65 |
| MISSOURI | 176.45 | 54.02 | 23.02 | 666.5 | 226.6 | 72 | 72 | 72 |
| MONTANA | 212.28 | 80.39 | 34.96 | 507.2 | 164.1 | 87 | 108 | 109 |
| NEBRASKA | 201.08 | 55.75 | 22.45 | 795.7 | 260.7 | 82 | 75 | 70 |
| NEVADA | 316.32 | 102.53 | 38.31 | 725.7 | 208.5 | 129 | 137 | 119 |
| NEW HAMPSHIRE | 156.26 | 60.15 | 32.37 | 382.7 | 159.8 | 64 | 81 | 101 |
| NEW JERSEY | 198.44 | 43.96 | 25.42 | 680.6 | 351.4 | 81 | 59 | 79 |
| NEW MEXICO | 342.14 | 127.55 | 47.56 | 619.4 | 168.2 | 140 | 171 | 148 |
| NEW YORK | 330.62 | 76.86 | 39.02 | 747.3 | 330.2 | 135 | 103 | 121 |
| NORTH CAROLINA | 228.09 | 75.40 | 30.59 | 645.6 | 202.5 | 93 | 101 | 95 |
| NORTH DAKOTA | 298.44 | 110.72 | 50.96 | 485.6 | 169.5 | 122 | 148 | 159 |
| OHIO | 174.50 | 62.50 | 34.42 | 407.0 | 179.2 | 71 | 84 | 107 |
| OKLAHOMA | 248.61 | 105.02 | 36.10 | 588.7 | 136.7 | 102 | 141 | 112 |
| OREGON | 255.02 | 90.03 | 37.85 | 573.8 | 183.3 | 104 | 121 | 118 |
| PENNSYLVANIA | 214.17 | 61.77 | 31.55 | 578.8 | 246.7 | 88 | 83 | 98 |
| RHODE ISLAND | 263.17 | 73.74 | 24.76 | 962.9 | 256.9 | 108 | 99 | 77 |
| SOUTH CAROLINA | 204.90 | 78.34 | 25.07 | 717.3 | 161.6 | 84 | 105 | 78 |
| SOUTH DAKOTA | 204.32 | 72.08 | 35.15 | 481.3 | 183.5 | 84 | 97 | 109 |
| TENNESSEE | 183.62 | 59.40 | 19.87 | 824.1 | 209.1 | 75 | 80 | 62 |
| TEXAS | 190.28 | 63.74 | 23.46 | 711.1 | 198.5 | 78 | 85 | 73 |
| UTAH | 250.94 | 77.07 | 39.55 | 534.5 | 225.6 | 103 | 103 | 123 |
| VERMONT | 282.37 | 78.34 | 34.91 | 708.9 | 260.4 | 116 | 105 | 109 |
| VIRGINIA | 237.08 | 64.51 | 26.27 | 802.5 | 267.5 | 97 | 86 | 82 |
| WASHINGTON | 338.32 | 120.30 | 51.33 | 559.1 | 181.2 | 138 | 161 | 160 |
| WEST VIRGINIA | 226.44 | 67.81 | 33.29 | 580.2 | 233.9 | 93 | 91 | 104 |
| WISCONSIN | 304.01 | 79.25 | 39.99 | 660.2 | 283.6 | 124 | 106 | 125 |
| WYOMING | 339.91 | 113.36 | 38.10 | 792.2 | 199.9 | 139 | 152 | 119 |

Note. — Excludes Alaska and Hawaii, 1942 and 1953 data "not available".

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various reports.

TABLE 35 — PER CAPITA LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE,
1942, 1953 and 1969

| States | Per Capita local general revenue from own sources | | | Percentage increase | | Per capita as percent of U.S. average | | |
|-----------------------------|---|-----------------|----------------|---------------------|--------------|---|------------|------------|
| | 1969 | 1953 | 1942 | 1942 to 1969 | 1953 to 1969 | 1969 | 1953 | 1942 |
| UNITED STATES, TOTAL | \$227.44 | \$ 79.78 | \$39.27 | 479.2 | 185.1 | 100 | 100 | 100 |
| ALABAMA | 122.01 | 34.39 | 12.46 | 879.2 | 254.8 | 54 | 43 | 32 |
| ARIZONA | 195.63 | 67.49 | 27.44 | 612.9 | 189.9 | 86 | 85 | 70 |
| ARKANSAS | 108.07 | 32.28 | 10.91 | 890.6 | 234.8 | 48 | 40 | 28 |
| CALIFORNIA | 354.05 | 111.10 | 51.28 | 590.4 | 218.7 | 156 | 139 | 131 |
| COLORADO | 251.38 | 93.96 | 45.73 | 449.7 | 167.5 | 111 | 118 | 116 |
| CONNECTICUT | 243.33 | 86.75 | 50.26 | 384.1 | 180.5 | 107 | 109 | 128 |
| DELAWARE | 144.63 | 40.47 | 19.41 | 645.1 | 257.4 | 64 | 51 | 49 |
| DIST. OF COLUMBIA | 484.46 | 144.92 | 59.49 | 714.4 | 234.3 | 213 | 182 | 151 |
| FLORIDA | 207.08 | 74.95 | 32.99 | 527.7 | 176.3 | 91 | 94 | 84 |
| GEORGIA | 158.24 | 47.45 | 16.34 | 868.4 | 233.5 | 70 | 59 | 42 |
| IDAHO | 170.10 | 85.53 | 42.44 | 300.8 | 98.9 | 75 | 107 | 108 |
| ILLINOIS | 245.72 | 88.87 | 48.69 | 404.7 | 176.5 | 108 | 111 | 124 |
| INDIANA | 206.33 | 71.80 | 32.49 | 535.1 | 187.4 | 91 | 90 | 83 |
| IOWA | 235.01 | 97.75 | 39.77 | 490.9 | 140.4 | 103 | 123 | 101 |
| KANSAS | 236.94 | 86.35 | 37.57 | 530.7 | 174.4 | 104 | 102 | 96 |
| KENTUCKY | 121.35 | 40.52 | 17.15 | 607.6 | 199.5 | 53 | 51 | 44 |
| LOUISIANA | 134.10 | 42.36 | 20.53 | 553.2 | 216.6 | 59 | 53 | 52 |
| MAINE | 167.04 | 70.60 | 34.65 | 382.1 | 136.6 | 73 | 88 | 88 |
| MARYLAND | 232.86 | 69.10 | 33.58 | 593.4 | 237.0 | 102 | 87 | 86 |
| MASSACHUSETTS | 265.34 | 113.17 | 58.42 | 354.2 | 134.5 | 117 | 142 | 149 |
| MICHIGAN | 234.30 | 78.54 | 39.67 | 490.6 | 198.3 | 103 | 98 | 101 |
| MINNESOTA | 227.36 | 92.26 | 43.78 | 419.3 | 146.4 | 100 | 116 | 111 |
| MISSISSIPPI | 118.96 | 37.03 | 16.09 | 639.3 | 221.3 | 52 | 46 | 41 |
| MISSOURI | 201.53 | 61.43 | 30.46 | 561.6 | 228.1 | 89 | 77 | 78 |
| MONTANA | 237.11 | 87.99 | 55.15 | 329.9 | 169.5 | 104 | 110 | 140 |
| NEBRASKA | 277.39 | 94.31 | 38.66 | 617.5 | 194.1 | 122 | 118 | 98 |
| NEVADA | 308.11 | 130.16 | 57.80 | 433.1 | 136.7 | 135 | 163 | 147 |
| NEW HAMPSHIRE | 209.99 | 87.41 | 46.61 | 350.5 | 140.2 | 92 | 110 | 119 |
| NEW JERSEY | 277.99 | 117.88 | 62.53 | 344.6 | 135.8 | 122 | 148 | 159 |
| NEW MEXICO | 133.43 | 36.67 | 16.47 | 710.1 | 263.9 | 59 | 46 | 42 |
| NEW YORK | 350.13 | 133.63 | 76.93 | 355.1 | 162.0 | 154 | 167 | 196 |
| NORTH CAROLINA | 102.62 | 34.00 | 15.32 | 569.8 | 201.8 | 45 | 43 | 39 |
| NORTH DAKOTA | 224.60 | 79.84 | 48.05 | 367.4 | 181.3 | 99 | 100 | 122 |
| OHIO | 216.16 | 74.91 | 36.34 | 494.8 | 188.6 | 95 | 94 | 93 |
| OKLAHOMA | 149.53 | 52.00 | 21.34 | 600.7 | 187.6 | 66 | 65 | 54 |
| OREGON | 249.33 | 86.70 | 44.47 | 460.7 | 187.6 | 110 | 109 | 113 |
| PENNSYLVANIA | 187.30 | 67.39 | 41.78 | 348.3 | 177.9 | 82 | 84 | 106 |
| RHODE ISLAND | 178.84 | 69.96 | 45.37 | 294.2 | 155.6 | 79 | 88 | 116 |
| SOUTH CAROLINA | 86.94 | 34.36 | 15.42 | 463.8 | 153.0 | 38 | 43 | 39 |
| SOUTH DAKOTA | 253.67 | 92.18 | 48.87 | 419.1 | 175.2 | 112 | 116 | 124 |
| TENNESSEE | 138.50 | 40.48 | 19.96 | 593.9 | 242.1 | 61 | 51 | 51 |
| TEXAS | 174.92 | 64.72 | 24.05 | 627.3 | 170.3 | 77 | 81 | 61 |
| UTAH | 172.51 | 71.62 | 32.39 | 432.6 | 140.9 | 76 | 90 | 82 |
| VERMONT | 169.61 | 67.17 | 34.34 | 393.9 | 152.5 | 75 | 84 | 87 |
| VIRGINIA | 147.57 | 44.02 | 17.22 | 757.0 | 235.2 | 65 | 55 | 44 |
| WASHINGTON | 203.86 | 74.12 | 30.81 | 561.7 | 175.0 | 90 | 93 | 78 |
| WEST VIRGINIA | 104.56 | 30.75 | 18.36 | 469.5 | 240.0 | 46 | 39 | 47 |
| WISCONSIN | 230.39 | 101.25 | 47.40 | 386.1 | 127.5 | 101 | 127 | 121 |
| WYOMING | 271.59 | 93.88 | 44.84 | 505.7 | 189.3 | 119 | 118 | 114 |

Note. — Excludes Alaska and Hawaii, 1942 and 1953 data "not available".

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various reports.

TABLE 36 - PER CAPITA AMOUNTS OF TAXES AND OTHER SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE, 1969-70

| State | General revenue | | | | General expenditure | | | | | |
|------------------------|-----------------|-------------------------|-------|---------------------------|---------------------|-----------|---------------|----------|----------------|----------------------|
| | Total | From Federal government | Taxes | Charges and miscellaneous | Total ¹ | Education | | | Public welfare | Health and hospitals |
| | | | | | | Total | Local schools | Highways | | |
| UNITED STATES, Average | \$ 644 | \$108 | \$427 | \$ 109 | \$646 | \$259 | \$184 | \$ 81 | \$ 72 | \$48 |
| Median State | 636 | 115 | 398 | 109 | 618 | 259 | 182 | 88 | 54 | 40 |
| Alabama | 500 | 131 | 259 | 110 | 505 | 200 | 124 | 79 | 61 | 40 |
| Alaska | 4,168 | 358 | 417 | 3,393 | 1,350 | 439 | 292 | 254 | 51 | 40 |
| Arizona | 661 | 121 | 425 | 115 | 629 | 311 | 196 | 83 | 30 | 28 |
| Arkansas | 453 | 115 | 252 | 86 | 473 | 178 | 121 | 73 | 51 | 32 |
| California | 853 | 164 | 559 | 130 | 841 | 286 | 206 | 81 | 148 | 55 |
| Colorado | 666 | 125 | 419 | 123 | 641 | 296 | 182 | 76 | 66 | 47 |
| Connecticut | 650 | 85 | 485 | 80 | 678 | 257 | 203 | 78 | 68 | 41 |
| Delaware | 692 | 88 | 450 | 154 | 790 | 356 | 238 | 99 | 54 | 39 |
| Dist. of Columbia | 953 | 359 | 517 | 77 | 1,007 | 261 | 211 | 79 | 128 | 151 |
| Florida | 527 | 69 | 347 | 111 | 528 | 229 | 172 | 58 | 32 | 47 |
| Georgia | 522 | 99 | 312 | 111 | 547 | 227 | 159 | 63 | 55 | 63 |
| Hawaii | 883 | 189 | 572 | 122 | 1,039 | 343 | 218 | 108 | 64 | 57 |
| Idaho | 566 | 116 | 347 | 103 | 591 | 237 | 156 | 118 | 41 | 43 |
| Illinois | 658 | 94 | 487 | 77 | 603 | 259 | 182 | 64 | 58 | 40 |
| Indiana | 527 | 66 | 357 | 104 | 516 | 275 | 182 | 62 | 27 | 40 |
| Iowa | 636 | 91 | 436 | 109 | 644 | 301 | 215 | 119 | 49 | 39 |
| Kansas | 607 | 96 | 395 | 116 | 608 | 279 | 188 | 96 | 45 | 44 |
| Kentucky | 508 | 116 | 299 | 93 | 534 | 223 | 138 | 95 | 56 | 32 |
| Louisiana | 583 | 120 | 331 | 132 | 565 | 209 | 147 | 94 | 69 | 44 |
| Maine | 545 | 100 | 380 | 65 | 552 | 213 | 151 | 103 | 66 | 26 |
| Maryland | 677 | 91 | 482 | 104 | 672 | 286 | 221 | 70 | 54 | 53 |
| Massachusetts | 675 | 107 | 497 | 71 | 688 | 214 | 168 | 72 | 133 | 52 |
| Michigan | 667 | 92 | 456 | 119 | 677 | 319 | 217 | 63 | 67 | 52 |
| Minnesota | 680 | 106 | 442 | 132 | 728 | 335 | 242 | 112 | 65 | 49 |
| Mississippi | 518 | 126 | 296 | 97 | 524 | 196 | 127 | 93 | 49 | 45 |

See footnotes at the end of table.

TABLE 36 - PER CAPITA AMOUNTS OF TAXES AND OTHER SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES, BY STATE, 1969-70 (Cont'd)

| State | General revenue | | | | General expenditure | | | | | |
|----------------|-----------------|-------------------------|-------|---------------------------|---------------------|-----------|---------------|----------|----------------|----------------------|
| | Total | From Federal government | Taxes | Charges and miscellaneous | Total ¹ | Education | | | Public welfare | Health and hospitals |
| | | | | | | Total | Local schools | Highways | | |
| Missouri | 524 | 98 | 343 | 83 | 551 | 232 | 167 | 81 | 56 | 44 |
| Montana | 682 | 175 | 398 | 109 | 675 | 269 | 188 | 169 | 49 | 28 |
| Nebraska | 614 | 86 | 397 | 132 | 575 | 258 | 179 | 101 | 38 | 40 |
| Nevada | 849 | 157 | 517 | 176 | 851 | 278 | 206 | 128 | 50 | 83 |
| New Hampshire | 498 | 87 | 333 | 78 | 537 | 226 | 145 | 108 | 40 | 30 |
| New Jersey | 603 | 75 | 447 | 81 | 604 | 237 | 186 | 81 | 53 | 38 |
| New Mexico | 716 | 197 | 359 | 160 | 671 | 322 | 207 | 106 | 61 | 34 |
| New York | 889 | 121 | 652 | 116 | 919 | 306 | 235 | 70 | 135 | 97 |
| North Carolina | 472 | 81 | 311 | 79 | 464 | 214 | 143 | 64 | 36 | 34 |
| North Dakota | 678 | 126 | 376 | 176 | 657 | 286 | 174 | 128 | 46 | 24 |
| Ohio | 517 | 73 | 343 | 101 | 535 | 223 | 162 | 78 | 43 | 34 |
| Oklahoma | 575 | 143 | 306 | 127 | 576 | 225 | 142 | 88 | 95 | 35 |
| Oregon | 666 | 136 | 400 | 130 | 693 | 312 | 203 | 92 | 55 | 36 |
| Pennsylvania | 561 | 85 | 401 | 74 | 597 | 242 | 182 | 87 | 69 | 34 |
| Rhode Island | 604 | 123 | 408 | 72 | 618 | 227 | 148 | 63 | 93 | 42 |
| South Carolina | 435 | 84 | 274 | 77 | 457 | 220 | 156 | 55 | 28 | 40 |
| South Dakota | 651 | 139 | 398 | 114 | 638 | 296 | 204 | 145 | 43 | 22 |
| Tennessee | 474 | 106 | 279 | 88 | 497 | 201 | 136 | 78 | 40 | 44 |
| Texas | 509 | 91 | 316 | 102 | 503 | 218 | 156 | 79 | 48 | 34 |
| Utah | 650 | 165 | 375 | 110 | 636 | 321 | 194 | 112 | 48 | 30 |
| Vermont | 721 | 163 | 471 | 87 | 724 | 293 | 161 | 164 | 83 | 28 |
| Virginia | 515 | 88 | 340 | 87 | 522 | 233 | 167 | 86 | 30 | 33 |
| Washington | 705 | 117 | 443 | 145 | 759 | 337 | 229 | 102 | 68 | 42 |
| West Virginia | 529 | 152 | 301 | 77 | 558 | 227 | 149 | 139 | 49 | 33 |
| Wisconsin | 693 | 82 | 509 | 103 | 692 | 309 | 188 | 94 | 68 | 44 |
| Wyoming | 894 | 254 | 434 | 207 | 876 | 361 | 221 | 224 | 36 | 67 |

¹ Includes amounts for categories not shown separately.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

TABLE 37 – MEASURES OF STATE EDUCATIONAL FINANCE EFFORT, BY STATE, 1969-1970
(Dollar amounts in millions)

| State and region | State government revenue receipts for elementary & secondary schools, 1969-70 (fm own sources) | State personal income 1969 | State elementary and secondary school receipts as % of pers. income | State government receipts (from own sources) as a percentage of – | |
|-----------------------|--|----------------------------|---|---|--|
| | | | | State and local receipts (from own sources) | Total State and local receipts including Federal aid |
| UNITED STATES | \$15,761.1 | \$744,479 | 2.1 | 44.2 ¹ | 41.2 ² |
| New England & Mideast | | | | | |
| Maine | 78.5 | 2,987 | 2.6 | 47.4 | 44.9 |
| New Hampshire | 9.4 | 2,489 | 0.4 | 8.9 | 8.5 |
| Vermont | 21.0 | 1,426 | 1.5 | 29.5 | 28.6 |
| Massachusetts | 200.0 | 22,722 | 0.9 | 21.3 | 20.0 |
| Rhode Island | 51.3 | 3,515 | 1.5 | 37.5 | 34.5 |
| Connecticut | 210.0 | 13,784 | 1.5 | 34.4 | 33.1 |
| New York | 2,071.0 | 81,384 | 2.5 | 47.1 | 45.4 |
| New Jersey | 429.0 | 30,312 | 1.4 | 29.8 | 28.5 |
| Pennsylvania | 1,039.4 | 43,182 | 2.4 | 49.8 | 46.9 |
| Delaware | 87.9 | 2,218 | 4.0 | 76.4 | 70.6 |
| Maryland | 300.9 | 15,336 | 2.0 | 37.6 | 35.2 |
| Dist. of Columbia | 143.7 | 3,768 | 3.8 | 100.0 | 69.8 |
| Midwest | | | | | |
| Michigan | 770.0 | 35,010 | 2.2 | 46.9 | 45.1 |
| Ohio | 560.0 | 40,145 | 1.4 | 33.1 | 31.6 |
| Indiana | 360.0 | 18,868 | 1.9 | 36.4 | 34.9 |
| Illinois | 797.6 | 47,340 | 1.7 | 36.3 | 34.4 |
| Wisconsin | 256.9 | 15,376 | 1.7 | 30.3 | 29.4 |
| Minnesota | 365.0 | 13,448 | 2.7 | 45.9 | 43.4 |
| Iowa | 167.0 | 9,870 | 1.7 | 31.4 | 30.1 |
| Missouri | 256.0 | 16,085 | 1.6 | 36.8 | 34.5 |
| North Dakota | 28.5 | 1,852 | 1.5 | 29.2 | 27.2 |
| South Dakota | 14.5 | 1,995 | 0.7 | 15.3 | 13.6 |
| Nebraska | 42.4 | 5,230 | 0.8 | 21.4 | 20.0 |
| Kansas | 124.4 | 8,096 | 1.5 | 29.3 | 27.1 |
| South | | | | | |
| Virginia | 300.0 | 15,441 | 1.9 | 40.3 | 36.6 |
| West Virginia | 134.5 | 4,735 | 2.8 | 55.0 | 48.2 |
| Kentucky | 235.0 | 9,202 | 2.6 | 61.0 | 52.6 |
| Tennessee | 257.0 | 11,189 | 2.3 | 55.0 | 49.3 |
| North Carolina | 571.6 | 15,030 | 3.8 | 79.5 | 70.9 |
| South Carolina | 245.0 | 7,018 | 3.5 | 71.0 | 61.6 |
| Georgia | 377.5 | 14,253 | 2.6 | 65.7 | 58.7 |
| Florida | 608.7 | 22,396 | 2.7 | 62.2 | 56.5 |
| Alabama | 257.7 | 9,116 | 2.8 | 73.7 | 63.0 |
| Mississippi | 162.0 | 5,234 | 3.1 | 66.1 | 51.6 |
| Louisiana | 331.9 | 10,413 | 3.2 | 65.3 | 58.3 |
| Arkansas | 112.4 | 4,963 | 2.3 | 54.8 | 45.5 |
| Oklahoma | 142.9 | 7,825 | 1.8 | 45.4 | 40.8 |
| Texas | 740.0 | 36,458 | 2.0 | 52.7 | 46.9 |
| New Mexico | 128.2 | 2,879 | 4.5 | 73.0 | 62.7 |
| Arizona | 165.1 | 5,709 | 2.9 | 52.1 | 47.5 |
| West | | | | | |
| Montana | 45.0 | 2,172 | 2.1 | 32.8 | 30.9 |
| Idaho | 51.0 | 2,120 | 2.4 | 46.8 | 43.2 |
| Wyoming | 18.5 | 1,073 | 1.7 | 32.7 | 25.4 |
| Colorado | 106.0 | 7,569 | 1.4 | 27.1 | 25.3 |
| Utah | 111.6 | 3,132 | 3.6 | 54.4 | 51.4 |
| Washington | 400.0 | 13,093 | 3.1 | 62.5 | 58.8 |
| Oregon | 97.0 | 7,261 | 1.3 | 21.9 | 20.6 |
| Nevada | 40.5 | 2,037 | 2.0 | 41.7 | 39.2 |
| California | 1,550.0 | 83,408 | 1.9 | 36.9 | 35.0 |
| Alaska | 38.5 | 1,258 | 3.1 | 58.8 | 43.7 |
| Hawaii | 149.0 | 3,060 | 4.9 | 95.7 | 87.0 |

¹ Excluding the District of Columbia, 43.7.

² Excluding the District of Columbia, 40.8.

Source: National Education Association, *Estimates of School Statistics, 1969-70*, Research Report 1969 R-15 (copyright 1969 by the National Education Association; all rights reserved); and Department of Commerce, Office of Business Economics, *Survey of Current Business*, August 1970.

TABLE 38 — PUBLIC ASSISTANCE BURDEN, BY STATE, FISCAL YEAR 1970¹
(Dollar amounts in millions)

| State and region | State and local public assistance expenditure F.Y. 1970 (fm. own funding) | State personal income F.Y. 1970 est. ² | Public assistance expenditure as a % of State personal income | Exhibit: "Public assistance overload" ³ |
|---------------------------------|---|---|---|--|
| UNITED STATES | \$6,108.0 | \$770,777 | 0.46 ⁴ | \$2,899.3 |
| New England & Mideast | 2,653.9 | 231,411 | 1.15 | 1,596.9 |
| Maine | 17.1 | 3,105 | .55 | 2.8 |
| New Hampshire | 8.7 | 2,583 | .34 | — |
| Vermont | 10.9 | 1,492 | .73 | 4.0 |
| Massachusetts | 314.2 | 23,608 | 1.33 | 205.4 |
| Rhode Island | 37.9 | 3,624 | 1.05 | 21.4 |
| Connecticut | 99.1 | 14,216 | .70 | 34.1 |
| New York | 1,418.0 | 84,418 | 1.68 | 1,029.9 |
| New Jersey | 201.0 | 31,495 | .64 | 56.7 |
| Pennsylvania | 409.5 | 44,572 | .92 | 205.0 |
| Delaware | 8.3 | 2,275 | .36 | — |
| Maryland | 99.1 | 16,053 | .62 | 25.7 |
| Dist. of Columbia | 30.1 | 3,970 | .76 | 11.9 |
| Midwest | 1,286.0 | 219,214 | .59 | 333.3 |
| Michigan | 274.7 | 35,506 | .77 | 110.1 |
| Ohio | 181.0 | 41,338 | .44 | — |
| Indiana | 46.7 | 19,260 | .24 | — |
| Illinois | 357.0 | 48,832 | .73 | 131.8 |
| Wisconsin | 108.2 | 15,934 | .68 | 35.1 |
| Minnesota | 100.4 | 13,960 | .72 | 36.3 |
| Iowa | 47.1 | 10,184 | .46 | — |
| Missouri | 84.0 | 16,618 | .51 | 8.3 |
| North Dakota | 7.3 | 1,832 | .40 | — |
| South Dakota | 8.9 | 2,057 | .43 | — |
| Nebraska | 20.8 | 5,364 | .39 | — |
| Kansas | 49.9 | 8,329 | .60 | 11.7 |
| South | 638.6 | 189,144 | .34 | 34.1 |
| Virginia | 38.3 | 16,090 | .24 | — |
| West Virginia | 19.8 | 4,919 | .40 | — |
| Kentucky | 37.6 | 9,534 | .39 | — |
| Tennessee | 31.3 | 11,596 | .27 | — |
| North Carolina | 40.1 | 15,637 | .26 | — |
| South Carolina | 13.8 | 7,284 | .19 | — |
| Georgia | 55.9 | 14,678 | .38 | — |
| Florida | 44.5 | 23,478 | .19 | — |
| Alabama | 37.6 | 9,434 | .40 | — |
| Mississippi | 14.9 | 5,457 | .27 | — |
| Louisiana | 56.1 | 10,806 | .52 | 6.5 |
| Arkansas | 19.6 | 5,123 | .38 | — |
| Oklahoma | 64.7 | 8,105 | .80 | 27.6 |
| Texas | 141.2 | 37,992 | .37 | — |
| New Mexico | 12.6 | 2,989 | .42 | — |
| Arizona | 10.6 | 6,022 | .18 | — |
| West ⁵ | 1,499.8 | 126,429 | 1.19 | 926.1 |
| Montana | 11.5 | 2,261 | .51 | 1.1 |
| Idaho | 7.3 | 2,204 | .33 | — |
| Wyoming | 3.3 | 1,104 | .30 | — |
| Colorado | 51.2 | 7,950 | .64 | 14.3 |
| Utah | 14.4 | 3,274 | .44 | — |
| Washington | 109.9 | 13,386 | .82 | 48.2 |
| Oregon | 39.7 | 7,518 | .53 | 5.3 |
| Nevada | 6.0 | 2,148 | .28 | — |
| California | 1,256.5 | 86,584 | 1.45 | 857.2 |
| Alaska | 6.3 | 1,342 | .47 | 0.1 |
| Hawaii | 23.7 | 3,244 | .73 | 8.8 |

¹ Public assistance includes outlays for Medicaid.

² Average of personal income for calendar year 1969 and 1970 prel.

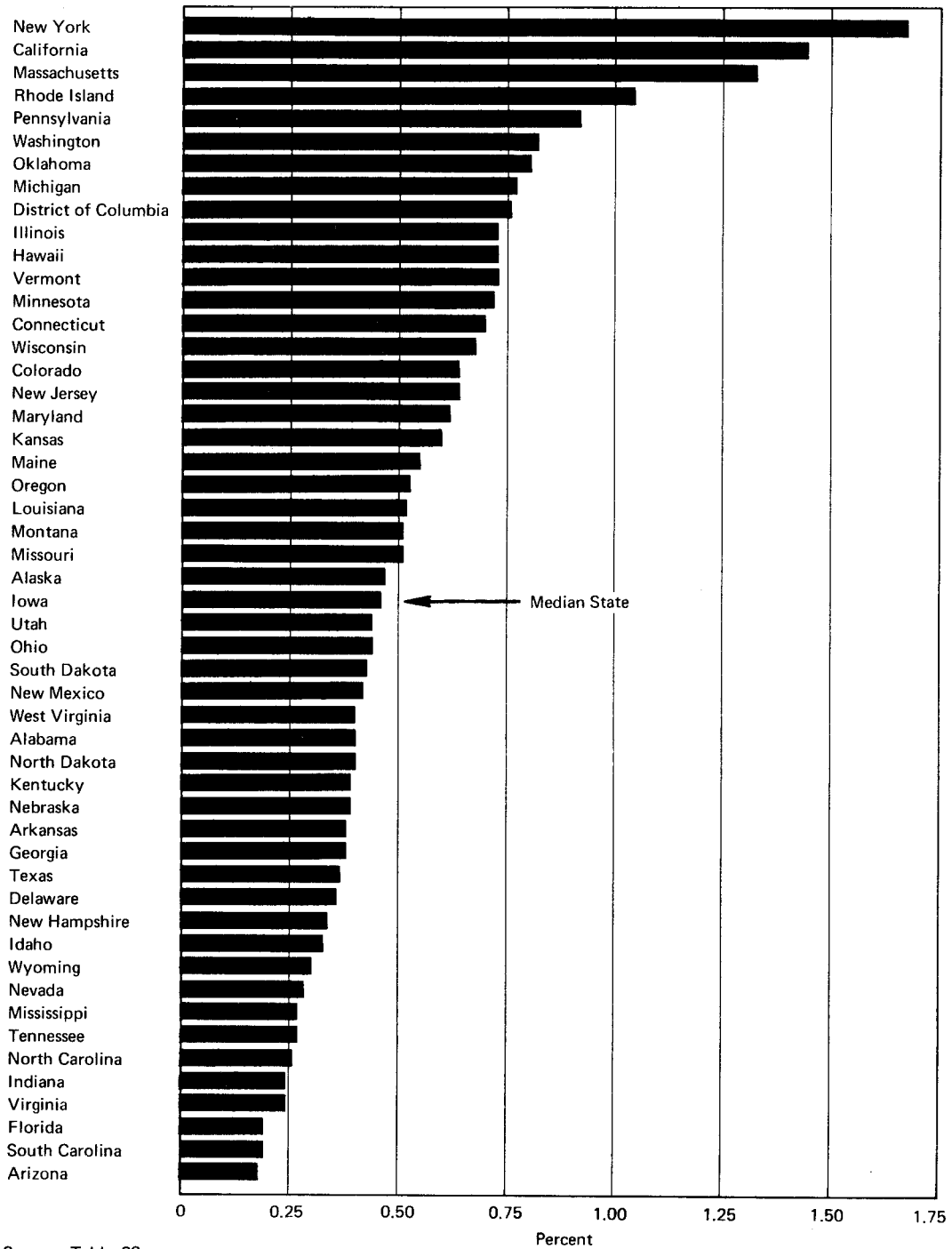
³ "Public assistance overload"—estimated as that portion of a State's public assistance expenditure (from State and local funds) that is in excess of 0.46% (median State experience) of the personal income of the State.

⁴ Median State.

⁵ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on Department of Health, Education and Welfare, Social and Rehabilitation Service, *Source of Funds Expended for Public Assistance Payments, F. Y. 1970*; and Department of Commerce, Office of Business Economics, *Survey of Current Business, April 1971*.

Figure 6 – STATE AND LOCAL PUBLIC ASSISTANCE EXPENDITURE, FROM OWN FUNDS, AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1970



Source: Table 38.

TABLE 39 — MAJOR TAX BURDENS IN THE NATION'S 25 LARGEST CITIES, BY TYPE, AS A PERCENT OF FAMILY INCOME, 1970

| Cities | \$5,000 income | | | | | \$7,500 income | | | | | \$10,000 income | | | | |
|------------------------------|----------------|-------------|-------|-------|------|----------------|-------------|-------|-------|------|-----------------|-------------|-------|-------|------|
| | Income | Real Estate | Sales | Total | Rank | Income | Real Estate | Sales | Total | Rank | Income | Real Estate | Sales | Total | Rank |
| Milwaukee | 2.3% | 10.7% | 1.6% | 14.6% | 1 | 3.1% | 10.7% | 1.3% | 15.1% | 1 | 3.9% | 10.7% | 1.3% | 15.9% | 1 |
| Pittsburgh | 2.2 | 8.0 | 1.6 | 11.8 | 2 | 2.1 | 8.0 | 1.4 | 11.5 | 4 | 2.1 | 8.0 | 1.3 | 11.4 | 4 |
| Boston | 0.3 | 10.8 | 0.4 | 11.5 | 3 | 1.4 | 10.8 | 0.4 | 12.6 | 3 | 2.2 | 10.8 | 0.4 | 13.4 | 3 |
| Baltimore | 0.8 | 8.9 | 1.5 | 11.2 | 4 | 2.6 | 8.9 | 1.2 | 12.7 | 2 | 3.8 | 8.9 | 1.2 | 13.9 | 2 |
| Philadelphia | 3.0 | 6.5 | 1.6 | 11.1 | 5 | 3.0 | 6.5 | 1.3 | 10.8 | 5 | 3.0 | 6.5 | 1.3 | 10.8 | 5 |
| Indianapolis | 0.4 | 8.3 | 1.3 | 10.0 | 6 | 0.9 | 8.3 | 1.1 | 10.3 | 6 | 1.2 | 8.3 | 1.0 | 10.5 | 6 |
| Phoenix | 0.4 | 6.8 | 2.6 | 9.8 | 7 | 0.9 | 6.8 | 2.1 | 9.8 | 7 | 1.3 | 6.8 | 1.9 | 10.0 | 8 |
| Detroit | 2.0 | 5.0 | 2.6 | 9.6 | 8 | 2.6 | 5.0 | 2.0 | 9.6 | 9 | 3.1 | 5.0 | 1.8 | 9.9 | 9 |
| New York | 0.7 | 5.7 | 2.7 | 9.1 | 9 | 1.8 | 5.7 | 2.2 | 9.7 | 8 | 2.5 | 5.7 | 2.1 | 10.3 | 7 |
| Chicago | 0.5 | 5.6 | 2.9 | 9.0 | 10 | 1.2 | 5.6 | 2.3 | 9.1 | 10 | 1.5 | 5.6 | 2.1 | 9.2 | 11 |
| Denver | (D) | 5.4 | 3.6 | 9.0 | 11 | 0.6 | 5.4 | 2.9 | 8.9 | 11 | 1.3 | 5.4 | 2.6 | 9.3 | 10 |
| San Antonio | — | 7.4 | 1.5 | 8.9 | 12 | — | 7.4 | 1.3 | 8.7 | 12 | — | 7.4 | 1.2 | 8.6 | 12 |
| St. Louis | 1.2 | 4.7 | 2.5 | 8.4 | 13 | 1.6 | 4.7 | 2.0 | 8.3 | 13 | 1.9 | 4.7 | 1.8 | 8.4 | 13 |
| Memphis | — | 5.5 | 2.8 | 8.3 | 14 | — | 5.5 | 2.3 | 7.8 | 15 | — | 5.5 | 2.1 | 7.6 | 19 |
| San Francisco | ** | 6.1 | 1.9 | 8.0 | 15 | ** | 6.2 | 1.6 | 7.8 | 14 | 0.6 | 6.2 | 1.5 | 8.3 | 14 |
| Cleveland | 1.0 | 5.3 | 1.6 | 7.9 | 16 | 1.0 | 5.3 | 1.3 | 7.6 | 17 | 1.0 | 5.3 | 1.3 | 7.6 | 18 |
| San Diego | ** | 6.2 | 1.6 | 7.8 | 17 | ** | 6.2 | 1.4 | 7.6 | 16 | 0.6 | 6.2 | 1.4 | 8.2 | 16 |
| Los Angeles | ** | 5.5 | 1.9 | 7.4 | 18 | ** | 5.5 | 1.6 | 7.1 | 19 | 0.6 | 5.5 | 1.5 | 7.6 | 17 |
| Washington | 0.5 | 4.2 | 2.1 | 6.8 | 19 | 1.7 | 4.2 | 1.7 | 7.6 | 18 | 2.5 | 4.2 | 1.5 | 8.2 | 15 |
| Columbus | 1.0 | 4.3 | 1.3 | 6.6 | 20 | 1.0 | 4.3 | 1.1 | 6.4 | 20 | 1.0 | 4.2 | 1.1 | 6.3 | 20 |
| Seattle | — | 3.4 | 3.1 | 6.5 | 21 | — | 3.4 | 2.5 | 5.9 | 21 | — | 3.4 | 2.2 | 5.6 | 22 |
| New Orleans | ** | 2.7 | 3.1 | 5.8 | 22 | 0.1 | 2.7 | 2.5 | 5.3 | 23 | 0.4 | 2.7 | 2.4 | 5.5 | 23 |
| Jacksonville | — | 3.6 | 1.7 | 5.3 | 23 | — | 4.4 | 1.4 | 5.8 | 22 | — | 4.8 | 1.3 | 6.1 | 21 |
| Dallas | — | 3.0 | 1.5 | 4.6 | 24 | — | 3.0 | 1.3 | 4.3 | 24 | — | 3.0 | 1.2 | 4.2 | 24 |
| Houston | — | 2.8 | 1.5 | 4.3 | 25 | — | 2.8 | 1.3 | 4.1 | 25 | — | 2.8 | 1.2 | 4.0 | 25 |
| 25 City Average ¹ | 0.6 | 5.9 | 2.0 | 8.5 | | 1.0 | 5.9 | 1.7 | 8.6 | | 1.4 | 5.9 | 1.5 | 8.8 | |

See footnotes at end of table.

TABLE 39 — MAJOR TAX BURDENS IN THE NATION'S 25 LARGEST CITIES, BY TYPE, AS A PERCENT OF FAMILY INCOME, 1970 (Cont'd)

| Cities | \$15,000 income | | | | | \$20,000 income | | | | | \$25,000 income | | | | |
|------------------|-----------------|-------------|-------|-------|------|-----------------|-------------|-------|-------|------|-----------------|-------------|-------|-------|------|
| | Income | Real Estate | Sales | Total | Rank | Income | Real Estate | Sales | Total | Rank | Income | Real Estate | Sales | Total | Rank |
| Milwaukee | 4.7% | 10.7% | 1.2% | 16.6% | 1 | 5.6% | 8.6% | 1.0% | 15.2% | 1 | 6.2% | 8.6% | 0.9% | 15.7% | 1 |
| Baltimore | 4.2 | 8.9 | 1.0 | 14.1 | 2 | 4.7 | 7.1 | 0.9 | 12.7 | 2 | 5.1 | 7.1 | 0.8 | 13.0 | 2 |
| Boston | 2.8 | 10.8 | 0.3 | 13.9 | 3 | 3.0 | 8.7 | 0.3 | 12.0 | 3 | 3.2 | 8.7 | 0.2 | 12.1 | 3 |
| Pittsburgh | 2.1 | 8.0 | 1.2 | 11.3 | 4 | 2.0 | 6.4 | 1.1 | 9.5 | 5 | 2.0 | 6.4 | 1.0 | 9.4 | 6 |
| New York | 3.5 | 5.7 | 1.8 | 11.0 | 5 | 4.6 | 4.6 | 1.6 | 10.8 | 4 | 5.7 | 4.5 | 1.4 | 11.6 | 4 |
| Philadelphia | 3.0 | 6.5 | 1.2 | 10.7 | 6 | 3.0 | 5.2 | 1.1 | 9.3 | 6 | 3.0 | 5.2 | 1.0 | 9.2 | 9 |
| Indianapolis | 1.5 | 8.3 | 0.8 | 10.6 | 7 | 1.6 | 6.7 | 0.7 | 9.0 | 9 | 1.7 | 6.7 | 0.6 | 9.0 | 13 |
| Detroit | 3.6 | 5.0 | 1.5 | 10.1 | 8 | 3.8 | 4.0 | 1.3 | 9.1 | 7 | 4.0 | 4.0 | 1.1 | 9.1 | 10 |
| Phoenix | 1.7 | 6.8 | 1.6 | 10.1 | 9 | 2.3 | 5.4 | 1.3 | 9.0 | 8 | 2.8 | 5.4 | 1.2 | 9.4 | 7 |
| Denver | 2.0 | 5.4 | 2.2 | 9.6 | 10 | 2.7 | 4.3 | 1.9 | 8.9 | 10 | 3.1 | 4.3 | 1.7 | 9.1 | 11 |
| Chicago | 1.9 | 5.6 | 1.7 | 9.2 | 11 | 2.0 | 4.5 | 1.5 | 8.0 | 15 | 2.1 | 4.5 | 1.3 | 7.9 | 15 |
| San Francisco | 1.6 | 6.2 | 1.3 | 9.1 | 12 | 2.6 | 4.9 | 1.2 | 8.7 | 11 | 3.5 | 4.9 | 1.1 | 9.5 | 5 |
| San Diego | 1.6 | 6.2 | 1.2 | 9.0 | 13 | 2.6 | 4.9 | 1.1 | 8.6 | 12 | 3.5 | 4.9 | 0.9 | 9.3 | 8 |
| Washington | 3.3 | 4.2 | 1.3 | 8.8 | 14 | 4.1 | 3.4 | 1.1 | 8.6 | 13 | 4.6 | 3.4 | 1.0 | 9.0 | 12 |
| Los Angeles | 1.6 | 5.5 | 1.4 | 8.5 | 15 | 2.6 | 4.4 | 1.2 | 8.2 | 14 | 3.4 | 4.4 | 1.1 | 8.9 | 14 |
| San Antonio | — | 7.4 | 1.1 | 8.5 | 16 | — | 5.9 | 1.0 | 6.9 | 17 | — | 5.9 | 0.8 | 6.7 | 17 |
| St. Louis | 2.2 | 4.7 | 1.5 | 8.4 | 17 | 2.5 | 3.8 | 1.3 | 7.6 | 16 | 2.7 | 3.8 | 1.1 | 7.6 | 16 |
| Cleveland | 1.0 | 5.3 | 1.2 | 7.5 | 18 | 1.0 | 4.2 | 1.1 | 6.3 | 18 | 1.0 | 4.2 | 0.9 | 6.1 | 18 |
| Memphis | — | 5.5 | 1.8 | 7.3 | 19 | — | 4.4 | 1.5 | 5.9 | 19 | — | 4.4 | 1.3 | 5.7 | 19 |
| Jacksonville | — | 5.2 | 1.2 | 6.4 | 20 | — | 4.2 | 1.0 | 5.2 | 21 | — | 4.3 | 0.9 | 5.2 | 20 |
| Columbus | 1.0 | 4.3 | 0.9 | 6.2 | 21 | 1.0 | 3.4 | 0.9 | 5.3 | 20 | 1.0 | 3.4 | 0.8 | 5.2 | 21 |
| New Orleans | 0.7 | 2.7 | 2.1 | 5.5 | 22 | 0.8 | 2.2 | 1.8 | 4.8 | 22 | 0.9 | 2.1 | 1.6 | 4.6 | 22 |
| Seattle | — | 3.4 | 1.9 | 5.3 | 23 | — | 2.7 | 1.6 | 4.3 | 23 | — | 2.7 | 1.4 | 4.1 | 23 |
| Dallas | — | 3.0 | 1.1 | 4.1 | 24 | — | 2.4 | 1.0 | 3.4 | 24 | — | 2.4 | 0.8 | 3.2 | 24 |
| Houston | — | 2.8 | 1.1 | 3.9 | 25 | — | 2.2 | 1.0 | 3.2 | 25 | — | 2.2 | 0.8 | 3.0 | 25 |
| 25 City Average. | 1.8 | 5.9 | 1.3 | 9.0 | | 2.1 | 4.7 | 1.2 | 8.0 | | 2.4 | 4.7 | 1.0 | 8.1 | |

See footnotes on next page.

TABLE 39 – MAJOR TAX BURDENS IN THE NATION'S 25 LARGEST CITIES, BY TYPE, AS A PERCENT OF FAMILY INCOME, 1970 (Cont'd)

Note.—25 city methodology, 1970:

The family of four consists of a husband who earns almost all the family income through salaries and wages, a non-working wife, and two school age (primary or secondary school) children.

Income Tax: Six income levels are assumed. Calendar year 1970 rates and provisions are assumed. The standard deduction is used for income levels of \$10,000 and less, and an itemized deduction equal to 15% of adjusted gross income is used for income levels over \$10,000. Local income taxes are included in this comparison.

Real Estate: The values of housing at each income level are; at the \$5,000 income level housing valued at \$12,500; at the \$7,500 income level housing valued at \$18,750; at the \$10,000 income level housing valued at \$25,000; at the \$15,000 income level housing valued at \$37,500; at the \$20,000 income level housing valued at \$40,000, and at the \$25,000 income level housing valued at \$50,000. All local rates — school, county, and city — have been combined to derive this total burden.

The amount of tax shown reflects local property assessment levels and rates in each jurisdiction. Assessment level data for 22 of the cities are from the U.S. Bureau of the Census, Census of Governments: 1967, May 1968/CG-P-5, "Property Tax Rates in Selected Major Cities and Counties". Assessment level, and rate data for San Antonio are the latest available from Prentice-Hall, State and Local Taxes, "Property Tax Edition". District of Columbia data is based on the latest city-wide sales assessment ratio study while Pittsburgh data reflects information obtained from the city of Pittsburgh government.

Since household furnishings are subject to a personal property tax in only a few cities, no assumption has been made as to the additional burden this tax would impose.

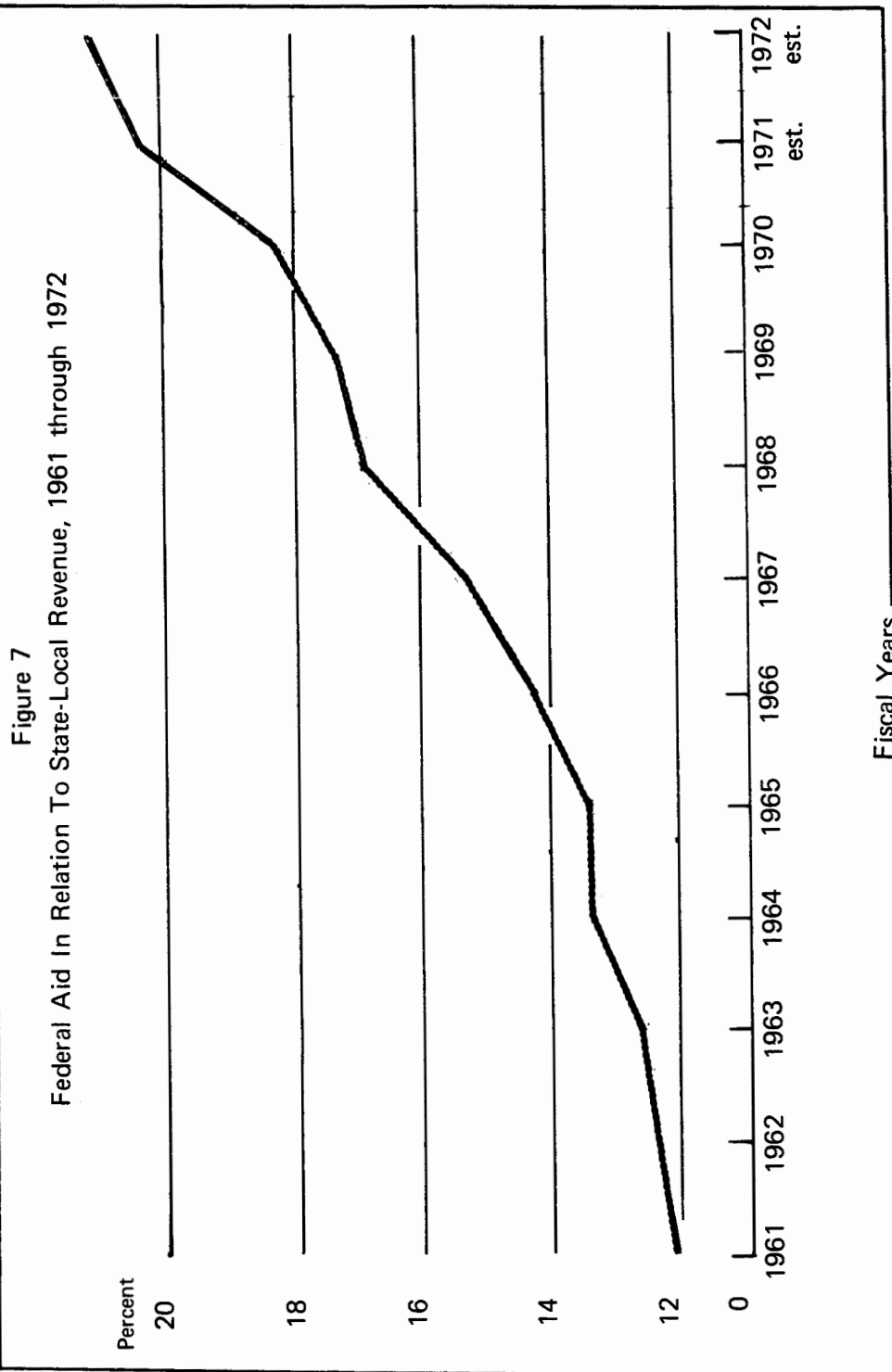
Sales Tax: The sales taxes shown are amounts computed by the Internal Revenue Service as reflecting acceptable average sales tax deductions for the size of family, income levels, and jurisdictions in this report for calendar year 1970. Adjustments have been made to reflect annual burdens at the most current rates and provisions.

(D) means deficit amount.

** amount less than .1 of 1%.

¹ Income tax averages are for 25 cities, although state and local income taxes are in effect in only 19 of the Nation's 25 largest cities.

Source: District of Columbia Government, Department of Finance and Revenue, Fiscal Planning and Research, October 1970.



Source: Budget of the United States, Fiscal Year 1972, Special Analysis P.

**TABLE 40 – FEDERAL AID OUTLAYS IN RELATION TO TOTAL FEDERAL
OUTLAYS AND TO STATE-LOCAL REVENUE, 1959-1972**

| Fiscal year | Federal aid | | | |
|---------------|----------------------|-----------------------------|---|-------------------------------------|
| | Amount (millions) | As a percent of— | | |
| | | Total Federal outlays | Domestic Federal outlays ¹ | State-local revenue ² |
| 1959 | 6,669 | 7.2 | 15.9 | 13.5 |
| 1960 | 7,040 | 7.6 | 16.4 | 12.7 |
| 1961 | 7,112 | 7.3 | 15.4 | 12.0 |
| 1962 | 7,893 | 7.4 | 15.8 | 12.3 |
| 1963 | 8,634 | 7.8 | 16.5 | 12.5 |
| 1964 | 10,141 | 8.6 | 17.9 | 13.4 |
| 1965 | 10,904 | 9.2 | 18.4 | 13.4 |
| 1966 | 12,960 | 9.7 | 19.2 | 14.2 |
| 1967 | 15,240 | 9.6 | 19.5 | 15.3 |
| 1968 | 18,599 | 10.4 | 20.9 | 16.9 |
| 1969 | 20,255 | 11.0 | 21.3 | 17.4 |
| 1970 | 23,955 | 12.2 | 21.9 | 18.2 |
| 1971 estimate | 30,297 | 14.2 | 23.4 | 20.2 |
| 1972 estimate | 38,288 | 16.7 | 26.5 | 22.4 |

¹Excluding outlays for defense, space, and international programs.

²Excludes State-local revenue from publicly-operated utilities, and liquor stores.

Source: Budget of the United States, Fiscal Year 1972, Special Analyses P.

**TABLE 41 – FEDERAL AID TO STATE AND LOCAL GOVERNMENTS, BY FUNCTION,
1969-1972
(Millions of dollars)**

| Function | 1969 | 1970 | 1971 est. | 1972 est. |
|--|-----------------|-----------------|-----------------|-----------------|
| National defense | 40.1 | 46.4 | 41.8 | 42.9 |
| International affairs and finance | 6.1 | 4.8 | 5.7 | 6.0 |
| Agriculture and rural development | 807.2 | 600.8 | 667.9 | 738.6 |
| Natural resources | 517.9 | 606.4 | 877.2 | 1,532.4 |
| Commerce and transportation | 4,710.1 | 4,865.3 | 5,365.8 | 5,525.8 |
| Community development and housing | 1,669.8 | 2,432.5 | 3,005.1 | 3,691.7 |
| Education and manpower | 4,063.5 | 4,711.4 | 5,553.8 | 5,866.1 |
| Health | 3,192.7 | 3,831.4 | 4,383.3 | 4,542.2 |
| Income security | 4,937.7 | 6,472.7 | 9,556.3 | 11,240.2 |
| Veterans benefits and services | 14.5 | 17.9 | 22.7 | 25.9 |
| General government | 295.0 | 362.5 | 801.9 | 1,056.4 |
| (Allowance for general revenue sharing) ¹ | — | — | — | 4,019.0 |
| Total | 20,254.9 | 23,954.7 | 30,296.7 | 38,288.2 |

Note.—This table is based on the existing system of grant programs; the adoption of revenue sharing could change the functional distribution of the 1972 figures.

¹For fiscal 1972; differs from first full-year basis.

Source: Budget of the United States, Fiscal year 1971, Special Analyses O, and Fiscal Year 1972, Special Analyses P.

**TABLE 42 – SUMMARY OF FEDERAL INTERGOVERNMENTAL EXPENDITURE
BY MAJOR FUNCTION, 1960-1970¹**
(Millions of dollars)

| Fiscal year | Total | Education | Highways | Public welfare | Social insurance administration | Other and unallocable |
|----------------|--------|-----------|----------|----------------|---------------------------------|-----------------------|
| 1960 | 6,994 | 950 | 2,905 | 2,070 | 325 | 745 |
| 1961 | 7,011 | 1,030 | 2,586 | 2,178 | 370 | 847 |
| 1962 | 7,735 | 1,169 | 2,748 | 2,448 | 461 | 909 |
| 1963 | 8,507 | 1,115 | 2,981 | 2,752 | 342 | 1,317 |
| 1964 | 10,097 | 1,371 | 3,628 | 2,973 | 415 | 1,710 |
| 1965 | 11,062 | 1,677 | 3,997 | 3,098 | 413 | 1,877 |
| 1966 | 13,115 | 3,014 | 3,953 | 3,579 | 486 | 2,083 |
| 1967 | 15,027 | 3,920 | 4,059 | 4,234 | 564 | 2,250 |
| 1968 | 18,053 | 4,727 | 4,291 | 5,407 | 592 | 3,036 |
| 1969 | 19,421 | 4,775 | 4,352 | 6,358 | 616 | 3,320 |
| 1970 | 23,257 | 5,844 | 4,608 | 7,574 | 664 | 4,567 |

¹ For Federal aid by major function, by State, see tables 54 through 59.

Source: U.S. Bureau of the Census; 1967 Census of Governments, Vol. 6, No. 5, *Historical Statistics on Governmental Finances and Employment, and Governmental Finances in 1969-70*.

TABLE 43 – FEDERAL GRANTS IN RELATION TO PERSONAL INCOME, TO STATE AND LOCAL GENERAL REVENUES AND DIRECT GENERAL REVENUES, AND TO POPULATION, BY STATE, 1969-70

| States ranked by 1967-69 average per capita personal income | Total grants as percent of— | | | Per capita grants | | | | | | |
|---|-----------------------------|--|---|-------------------|-------------------|--------|-----------|------------------------------|----------|-----------|
| | Personal income, 1969 | Total State-local general revenues, 1968-69 ¹ | State-local direct general revenues, 1968-69 ² | Total | Public assistance | Health | Education | Miscellaneous social welfare | Highways | All other |
| Total | — | — | — | \$115.20 | \$36.36 | \$5.09 | \$14.74 | \$24.62 | \$21.45 | \$12.93 |
| United States | 3.1 | 20.4 | 24.5 | 115.68 | 36.80 | 5.03 | 14.72 | 24.39 | 21.73 | 13.00 |
| High-income group | 2.7 | 17.7 | 21.0 | 194.48 | 42.49 | 4.39 | 13.24 | 22.22 | 20.18 | 11.97 |
| District of Columbia | 7.7 | 47.3 | 75.2 | 364.18 | 25.40 | 22.39 | 97.31 | 120.01 | 40.39 | 58.68 |
| Connecticut | 2.1 | 18.1 | 21.2 | 98.36 | 27.72 | 4.80 | 9.24 | 19.69 | 21.51 | 15.40 |
| New York | 2.9 | 16.4 | 19.0 | 129.01 | 61.18 | 4.46 | 13.94 | 24.99 | 12.91 | 11.54 |
| Alaska | 8.1 | 34.7 | 55.7 | 361.03 | 21.65 | 8.16 | 78.20 | 63.12 | 143.20 | 46.69 |
| Nevada | 3.7 | 21.2 | 26.5 | 165.27 | 21.92 | 4.43 | 20.68 | 27.35 | 75.64 | 15.25 |
| Illinois | 2.0 | 16.1 | 19.4 | 85.86 | 26.51 | 3.46 | 10.54 | 19.54 | 16.79 | 9.01 |
| California | 3.6 | 19.2 | 23.2 | 152.69 | 74.39 | 3.56 | 14.17 | 23.04 | 25.86 | 11.68 |
| New Jersey | 2.0 | 16.1 | 18.2 | 86.52 | 22.23 | 3.14 | 9.42 | 21.04 | 15.36 | 15.33 |
| Massachusetts | 3.1 | 21.2 | 25.1 | 130.62 | 54.60 | 5.44 | 11.26 | 23.21 | 17.27 | 18.84 |
| Delaware | 2.3 | 15.6 | 17.8 | 92.75 | 19.78 | 4.47 | 18.36 | 18.24 | 19.00 | 12.89 |
| Maryland | 2.6 | 18.2 | 21.0 | 104.64 | 29.93 | 5.38 | 19.62 | 19.45 | 16.58 | 13.67 |
| Michigan | 2.2 | 14.2 | 16.3 | 87.32 | 29.44 | 5.35 | 9.46 | 17.08 | 18.20 | 7.79 |
| Washington | 2.9 | 17.6 | 20.9 | 113.51 | 34.52 | 3.56 | 14.05 | 23.63 | 27.35 | 10.39 |
| Rhode Island | 3.8 | 26.6 | 32.7 | 144.71 | 40.62 | 4.71 | 14.18 | 35.79 | 30.76 | 18.65 |
| Hawaii | 3.9 | 20.0 | 25.4 | 149.00 | 25.20 | 11.38 | 29.10 | 25.11 | 41.90 | 12.65 |
| Ohio | 2.2 | 17.9 | 21.1 | 82.56 | 18.80 | 4.35 | 9.79 | 17.75 | 21.48 | 10.40 |
| Indiana | 1.8 | 13.4 | 15.6 | 66.21 | 10.51 | 3.78 | 10.81 | 15.86 | 19.48 | 5.77 |
| Middle-income group | 3.0 | 20.4 | 24.4 | 104.94 | 28.70 | 5.12 | 13.83 | 21.54 | 22.47 | 13.28 |
| Pennsylvania | 3.1 | 23.8 | 28.3 | 113.73 | 34.13 | 5.36 | 10.17 | 19.34 | 18.91 | 25.82 |
| Wisconsin | 2.4 | 14.2 | 16.2 | 86.68 | 34.49 | 3.88 | 10.54 | 18.66 | 9.88 | 9.23 |
| Minnesota | 3.0 | 17.5 | 20.7 | 109.33 | 33.54 | 4.10 | 11.43 | 21.46 | 29.09 | 9.72 |
| Oregon | 3.2 | 18.5 | 22.8 | 115.25 | 26.79 | 4.93 | 11.03 | 26.22 | 34.22 | 12.05 |
| Colorado | 3.7 | 21.4 | 12.1 | 132.05 | 37.52 | 8.19 | 18.72 | 26.62 | 27.36 | 13.64 |
| Iowa | 2.5 | 15.4 | 18.0 | 87.34 | 21.33 | 4.82 | 11.77 | 17.63 | 22.49 | 9.30 |
| Nebraska | 2.5 | 15.9 | 18.5 | 88.55 | 21.37 | 5.53 | 10.21 | 20.26 | 26.25 | 4.92 |
| Kansas | 2.8 | 18.9 | 22.3 | 99.22 | 28.74 | 5.24 | 16.65 | 14.82 | 21.61 | 12.16 |
| New Hampshire | 2.9 | 22.5 | 27.3 | 100.02 | 16.06 | 4.41 | 12.41 | 19.74 | 28.80 | 18.60 |
| Missouri | 3.1 | 23.3 | 28.4 | 107.56 | 32.15 | 6.09 | 11.31 | 24.57 | 22.74 | 10.70 |
| Florida | 2.3 | 16.1 | 18.5 | 79.87 | 19.85 | 4.81 | 15.32 | 21.05 | 10.79 | 8.05 |
| Wyoming | 6.0 | 23.0 | 32.8 | 200.50 | 17.34 | 7.32 | 20.55 | 23.73 | 115.56 | 15.99 |
| Virginia | 3.0 | 21.6 | 25.9 | 99.54 | 15.29 | 4.40 | 21.93 | 19.95 | 22.68 | 15.29 |

TABLE 43 — FEDERAL GRANTS IN RELATION TO PERSONAL INCOME, TO STATE AND LOCAL GENERAL REVENUES AND DIRECT GENERAL REVENUES, AND TO POPULATION, BY STATE, 1969-70 (Cont'd)

| States ranked by 1967-69 average per capita personal income | Total grants as percent of— | | | Per capita grants | | | | | | |
|---|-----------------------------|--|---|-------------------|-------------------|--------|-----------|------------------------------|----------|-----------|
| | Personal income, 1969 | Total State-local general revenues, 1968-69 ¹ | State-local direct general revenues, 1968-69 ² | Total | Public assistance | Health | Education | Miscellaneous social welfare | Highways | All other |
| Arizona | 4.0 | 22.7 | 27.8 | 135.66 | 19.54 | 8.58 | 19.75 | 38.79 | 40.31 | 8.67 |
| Vermont | 5.4 | 28.1 | 38.5 | 173.84 | 45.19 | 9.28 | 13.69 | 26.47 | 64.50 | 14.71 |
| Texas | 3.2 | 23.2 | 28.1 | 102.68 | 31.97 | 4.45 | 15.30 | 22.29 | 20.26 | 8.42 |
| Montana | 5.8 | 31.3 | 40.6 | 182.61 | 24.01 | 6.22 | 17.93 | 27.55 | 89.87 | 17.02 |
| Low-income group | 4.8 | 29.3 | 37.6 | 133.67 | 35.00 | 6.28 | 19.41 | 33.74 | 24.43 | 14.81 |
| Oklahoma | 5.1 | 29.4 | 39.2 | 156.17 | 63.78 | 4.88 | 18.41 | 29.88 | 21.70 | 17.51 |
| Utah | 5.4 | 28.6 | 38.3 | 162.17 | 30.15 | 7.33 | 18.63 | 27.45 | 67.83 | 10.78 |
| South Dakota | 5.1 | 25.9 | 33.5 | 153.51 | 28.24 | 5.62 | 22.18 | 29.16 | 59.30 | 9.01 |
| Maine | 3.7 | 25.3 | 31.1 | 114.24 | 40.32 | 5.06 | 11.96 | 23.64 | 21.62 | 11.63 |
| Georgia | 3.9 | 26.2 | 32.8 | 118.89 | 39.19 | 5.87 | 18.29 | 29.61 | 13.28 | 12.65 |
| North Dakota | 4.7 | 21.9 | 26.8 | 140.15 | 31.62 | 6.17 | 21.80 | 25.43 | 39.24 | 15.89 |
| Idaho | 4.2 | 24.2 | 30.1 | 125.29 | 23.04 | 5.36 | 15.84 | 19.56 | 51.35 | 10.14 |
| New Mexico | 7.0 | 30.9 | 42.8 | 203.55 | 37.52 | 10.55 | 32.97 | 48.89 | 55.51 | 18.11 |
| North Carolina | 3.4 | 24.4 | 29.3 | 97.06 | 22.76 | 6.81 | 19.41 | 26.92 | 10.49 | 10.67 |
| Louisiana | 5.0 | 26.6 | 38.8 | 139.71 | 45.94 | 5.68 | 16.05 | 33.98 | 29.32 | 8.74 |
| Kentucky | 4.9 | 28.7 | 33.7 | 140.11 | 36.79 | 6.45 | 19.15 | 35.98 | 24.49 | 17.24 |
| Tennessee | 4.3 | 29.3 | 37.1 | 119.55 | 27.26 | 6.41 | 17.51 | 30.37 | 22.48 | 15.52 |
| West Virginia | 6.4 | 36.3 | 50.3 | 166.50 | 29.76 | 5.81 | 15.73 | 38.71 | 46.83 | 29.66 |
| South Carolina | 3.9 | 28.6 | 35.2 | 102.63 | 20.09 | 5.84 | 21.01 | 34.31 | 12.21 | 9.17 |
| Alabama | 5.7 | 34.9 | 46.2 | 146.83 | 40.32 | 7.57 | 23.20 | 38.33 | 22.80 | 14.61 |
| Arkansas | 5.5 | 34.6 | 46.8 | 137.00 | 38.93 | 5.52 | 19.26 | 36.59 | 21.46 | 15.24 |
| Mississippi | 7.8 | 41.6 | 53.6 | 173.33 | 30.74 | 6.17 | 24.47 | 57.94 | 24.25 | 29.76 |
| Outlying areas: | | | | | | | | | | |
| Puerto Rico | — | — | — | 71.39 | 4.71 | 8.37 | 11.81 | 39.39 | 1.38 | 5.74 |
| Virgin Islands | — | — | — | 231.58 | 10.07 | 23.51 | 108.09 | 61.30 | — | 28.62 |

Note. — This is one of three Federal aid tables included in an article by Sophie R. Dales, Interprogram Studies Branch, Division of Economic and Long-Range Studies, Social Security Administration, which appears in the September 1971 *Social Security Bulletin*.

¹ Revenues (except trust revenues) from all sources.

² Revenues (except trust revenues) from own sources.

Source: Federal grants data from Department of the Treasury, *Federal Aid to States*, Fiscal Year 1970. State and local revenues data from *Governmental Finances in 1968-69* of the Bureau of the Census. Per capita data are based on estimates of the Bureau of the Census for the total population, excluding the Armed Forces overseas, as of July 1, 1969. Personal income data are for calendar years and are from the *Survey of Current Business*, August 1970.

**TABLE 44 – FEDERAL OUTLAYS FOR PUBLIC FACILITY GRANTS AND LOANS
TO STATE AND LOCAL GOVERNMENTS, FISCAL YEARS 1970-1972**
(In millions of dollars)

| Program and Agency | 1970 Actual | 1971 Estimate | 1972 Estimate |
|--|--------------------|------------------|--------------------|
| <u>Lump-sum Grants</u> | | | |
| Funds Appropriated to the President: | | | |
| Appalachian regional development programs | 161 | 223 | 230 |
| Department of Agriculture: | | | |
| Flood prevention and watershed protection | 74 | 79 | 78 |
| Rural water and sewer systems | 22 | 38 | 61 |
| Resource conservation and development | 3 | 5 | 4 |
| Farm labor housing | 5 | 4 | 2 |
| Department of Commerce: | | | |
| Development facilities grants | 134 | 139 | 144 |
| Department of the Army: (Corps of Engineers) | | | |
| Flood control, etc. | 19 | 6 | 1 |
| Department of Health, Education & Welfare: | | | |
| Mental health centers | 20 | 17 | 12 |
| Medical facilities | 122 | 108 | 91 |
| Health, educational research, etc. (NIH) | 88 | 86 | 100 |
| Schools in federally affected areas | 31 | 20 | 13 |
| Higher educational facilities | 208 | 194 | 111 |
| Libraries and educational facilities | 18 | 12 | 11 |
| Department of Housing and Urban Development: | | | |
| Neighborhood facilities | 23 | 33 | 38 |
| Water and sewer facilities | 109 | 141 | 170 |
| New community development | ... | 1 | 2 |
| Department of the Interior: | | | |
| Outdoor recreational facilities | 26 | 34 | 60 |
| Department of Transportation: | | | |
| Airport construction | 83 | 134 | 147 |
| Federal aid highways ¹ | 4,279 | 4,575 | 4,566 |
| Urban mass transportation facilities | 102 | 177 | 287 |
| Grant to Washington Metropolitan Transit Authority | 16 | 100 | 112 |
| Department of Justice, Law Enforcement Assistance Administration | 2 | 23 | 64 |
| Environmental Protection Agency: | | | |
| Waste treatment and other facilities | 178 | 427 | 1,005 |
| Other civil public works | 7 | 17 | 26 |
| Department of Defense | 14 | 11 | 13 |
| Total lump sum grants | 5,744 | 6,604 | 7,348 |
| <u>Debt Service Grants</u> | | | |
| Urban renewal | 1,013 ² | 963 ² | 1,248 ² |
| Low rent public housing | 436 | 656 | 759 |
| Total debt service grants | 1,449 | 1,619 | 2,007 |
| <u>Loans (gross disbursements)</u> | | | |
| Agriculture and agricultural assistance | ... | ... | ... |
| Natural resources | 4 | 5 | 15 |
| Commerce and transportation | 47 | 67 | 65 |
| Community development and housing | 1,050 | 1,160 | 1,263 |
| Education and manpower | 107 | 135 | 194 |
| General government | 131 | 168 | 188 |
| Total loans | 1,339 | 1,535 | 1,725 |

¹ Excludes forest and public land highways.

² Excludes grants for code enforcement.

Source: *Budget of the United States, Fiscal Year 1972, Special Analyses P and Q.*

TABLE 45 – STATE AID TO LOCAL GOVERNMENTS BY MAJOR PURPOSE, BY STATE, 1970
(Dollar amounts in millions)

| State | Total state aid | | General local government support | Education | Highways | Public welfare | All other |
|--------------------------|-----------------|---|---|------------|-----------|-------------------|--------------------|
| | Amount | As a % of local general revenue from own sources | | | | | |
| UNITED STATES | \$28,892.3 | 56.2 | \$2,957.5 | \$17,085.0 | \$2,438.7 | \$5,003.2 | \$1,408.0 |
| Alabama | 394.2 | 81.7 | 10.2 | 310.9 | 59.2 | — | 14.0 |
| Alaska | 51.5 | 73.5 | 3.3 | 46.3 | — | — | 1.9 |
| Arizona | 288.5 | 75.0 | 58.0 | 201.0 | 24.3 | — | 5.2 |
| Arkansas | 181.1 | 74.5 | 9.9 | 137.7 | 28.3 | .1 | 5.2 |
| California | 4,342.1 | 58.0 | 546.6 | 1,722.1 | 309.6 | 1,587.4 | 176.4 |
| Colorado | 282.8 | 48.1 | .4 | 156.4 | 30.1 | 85.9 | 10.0 |
| Connecticut | 320.3 | 38.1 | 9.1 | 256.8 | 13.6 | 8.4 | 32.4 |
| Delaware | 78.0 | 88.9 | — | 72.8 | 2.1 | — | 3.1 |
| Florida | 846.9 | 56.5 | 1.8 | 777.4 | 22.7 | — | 45.1 |
| Georgia | 465.0 | 54.2 | 15.2 | 387.6 | 26.6 | 18.5 | 17.1 |
| Hawaii | 15.8 | 12.2 | 13.6 | — | — | — | 2.2 |
| Idaho | 75.7 | 55.7 | 7.8 | 52.8 | 14.7 | — | .4 |
| Illinois | 1,428.5 | 46.0 | 62.4 | 847.6 | 319.6 | 160.9 | 37.9 |
| Indiana | 563.8 | 50.4 | 27.8 | 333.7 | 101.8 | 68.3 | 32.1 |
| Iowa | 379.6 | 48.4 | 47.0 | 242.8 | 80.3 | 2.2 | 7.3 |
| Kansas | 295.6 | 48.7 | 11.4 | 156.8 | 24.7 | 97.4 | 5.3 |
| Kentucky | 303.9 | 70.8 | 1.9 | 284.7 | 3.8 | — | 13.5 |
| Louisiana | 481.7 | 86.1 | 74.8 | 355.1 | 26.1 | — | 25.7 |
| Maine | 88.3 | 46.4 | .8 | 78.3 | 3.6 | .7 | 4.7 |
| Maryland | 590.9 | 56.5 | 39.8 | 290.2 | 76.1 | 122.5 | 62.3 |
| Massachusetts | 448.4 | 26.9 | 85.6 | 265.5 | 13.9 | 19.0 | 64.5 |
| Michigan | 1,296.8 | 55.6 | 202.6 | 790.6 | 228.2 | 32.0 | 43.3 |
| Minnesota | 821.6 | 87.2 | 248.1 | 323.8 | 64.7 | 165.8 | 19.2 |
| Mississippi | 322.9 | 106.7 | 46.5 | 223.5 | 40.0 | — | 12.9 |
| Missouri | 352.1 | 33.3 | 4.2 | 317.1 | 22.2 | 1.1 | 7.5 |
| Montana | 56.7 | 30.8 | — | 47.7 | — | — | 9.1 |
| Nebraska | 150.6 | 33.6 | 11.2 | 60.0 | 24.3 | 52.9 | 2.1 |
| Nevada | 72.4 | 43.1 | 8.7 | 55.3 | 6.4 | * | 2.0 |
| New Hampshire | 18.8 | 10.8 | 4.3 | 12.2 | .5 | .1 | 1.7 |
| New Jersey | 866.2 | 39.7 | 141.2 | 385.4 | 20.8 | 260.4 | 58.3 |
| New Mexico | 172.2 | 119.3 | 8.7 | 148.3 | 10.7 | — | 4.5 |
| New York | 5,316.1 | 74.8 | 557.1 | 2,421.6 | 133.4 | 1,894.5 | 309.6 ¹ |
| North Carolina | 760.4 | 126.2 | 35.1 | 576.6 | 11.2 | 120.0 | 17.6 |
| North Dakota | 66.0 | 45.2 | 1.8 | 43.2 | 14.6 | 1.4 | 4.9 |
| Ohio | 878.6 | 33.5 | 98.8 | 494.7 | 201.9 | 62.5 | 20.7 |
| Oklahoma | 244.2 | 58.7 | 3.1 | 175.4 | 53.5 | .6 | 11.6 |
| Oregon | 237.9 | 43.4 | 42.5 | 134.0 | 56.0 | 1.8 | 3.7 |
| Pennsylvania | 1,290.4 | 51.8 | 6.0 | 1,040.5 | 65.7 | 51.9 | 126.3 |
| Rhode Island | 82.0 | 45.8 | 9.7 | 60.1 | .4 | 7.8 | 4.0 |
| South Carolina | 282.2 | 105.0 | 25.7 | 232.1 | 12.3 | — | 12.1 |
| South Dakota | 33.4 | 18.4 | 2.1 | 25.0 | 3.0 | .1 | 3.3 |
| Tennessee | 374.1 | 59.0 | 28.4 | 271.7 | 60.2 | 1.8 | 12.0 |
| Texas | 896.0 | 40.2 | — | 866.7 | 7.4 | — | 21.9 |
| Utah | 129.3 | 67.2 | 1.0 | 119.7 | 5.0 | — | 3.7 |
| Vermont | 48.7 | 58.8 | * | 40.1 | 6.7 | .1 | 1.8 |
| Virginia | 504.3 | 63.0 | 14.6 | 368.5 | 18.8 | 74.9 | 27.5 |
| Washington | 541.0 | 68.8 | 36.1 | 383.0 | 75.1 | 4.9 | 41.8 |
| West Virginia | 179.6 | 88.2 | — | 170.0 | — | 3.8 | 5.8 |
| Wisconsin | 925.6 | 80.9 | 385.9 | 292.2 | 110.4 | 86.7 | 50.5 |
| Wyoming | 49.7 | 52.7 | 6.7 | 29.7 | 4.5 | 6.7 | 2.0 |

*Less than \$50 thousand.

¹Includes \$38.8 million housing subsidies, almost entirely to cities.

Source: U.S. Bureau of the Census, *State Government Finances in 1970*, and *Governmental Finances in 1969-70*.

TABLE 46 — PER CAPITA STATE AID TO LOCAL GOVERNMENTS BY MAJOR PURPOSE, BY STATE, 1970

| State | Total | General local government support | Education | Highways | Public welfare | All other |
|----------------------|----------|----------------------------------|-----------|----------|----------------|-----------|
| UNITED STATES | \$142.73 | \$14.61 | \$84.40 | \$12.05 | \$24.72 | \$6.96 |
| Alabama | 114.47 | 2.95 | 90.26 | 17.19 | — | 4.07 |
| Alaska | 170.28 | 10.92 | 153.06 | — | — | 6.29 |
| Arizona | 162.76 | 32.70 | 113.40 | 13.70 | — | 2.95 |
| Arkansas | 94.17 | 5.14 | 71.57 | 14.70 | 0.03 | 2.73 |
| California | 217.61 | 27.39 | 86.31 | 15.52 | 79.56 | 8.84 |
| Colorado | 128.13 | 0.16 | 70.86 | 13.63 | 38.94 | 4.54 |
| Connecticut | 105.64 | 3.01 | 84.68 | 4.48 | 2.78 | 10.70 |
| Delaware | 142.23 | — | 132.90 | 3.74 | — | 5.59 |
| Florida | 124.74 | .26 | 114.49 | 3.34 | — | 6.64 |
| Georgia | 101.31 | 3.32 | 84.45 | 5.79 | 4.02 | 3.73 |
| Hawaii | 20.49 | 17.67 | — | — | — | 2.82 |
| Idaho | 106.15 | 10.94 | 74.03 | 20.67 | — | 0.51 |
| Illinois | 128.53 | 5.61 | 76.27 | 28.76 | 14.48 | 3.41 |
| Indiana | 108.55 | 5.34 | 64.26 | 19.60 | 13.16 | 6.19 |
| Iowa | 134.35 | 16.64 | 85.94 | 28.43 | 0.77 | 2.58 |
| Kansas | 131.44 | 5.06 | 69.74 | 10.98 | 43.29 | 2.37 |
| Kentucky | 94.39 | 0.59 | 88.42 | 1.17 | — | 4.21 |
| Louisiana | 132.22 | 20.53 | 97.48 | 7.16 | — | 7.06 |
| Maine | 88.82 | 0.85 | 78.85 | 3.66 | 0.73 | 4.74 |
| Maryland | 150.65 | 10.16 | 73.98 | 19.40 | 31.24 | 15.87 |
| Massachusetts | 78.82 | 15.05 | 46.66 | 2.43 | 3.34 | 11.34 |
| Michigan | 146.12 | 22.83 | 89.08 | 25.72 | 3.61 | 4.88 |
| Minnesota | 215.92 | 65.21 | 85.09 | 17.00 | 43.57 | 5.06 |
| Mississippi | 145.67 | 20.96 | 100.82 | 18.05 | — | 5.84 |
| Missouri | 75.28 | 0.90 | 67.80 | 4.74 | 0.24 | 1.61 |
| Montana | 81.72 | — | 68.67 | — | — | 13.05 |
| Nebraska | 101.50 | 7.55 | 40.46 | 16.39 | 35.64 | 1.45 |
| Nevada | 148.12 | 17.81 | 113.05 | 13.03 | 0.05 | 4.18 |
| New Hampshire | 25.42 | 5.78 | 16.55 | .67 | 0.09 | 2.34 |
| New Jersey | 120.84 | 19.70 | 53.77 | 2.91 | 36.32 | 8.14 |
| New Mexico | 169.50 | 8.58 | 145.98 | 10.52 | — | 4.43 |
| New York | 292.24 | 30.62 | 133.12 | 7.34 | 104.14 | 17.02 |
| North Carolina | 149.63 | 6.91 | 113.45 | 2.21 | 23.61 | 3.46 |
| North Dakota | 106.78 | 2.98 | 70.00 | 23.58 | 2.25 | 7.98 |
| Ohio | 82.48 | 9.28 | 46.44 | 18.96 | 5.87 | 1.94 |
| Oklahoma | 95.42 | 1.20 | 68.52 | 20.92 | 0.25 | 4.53 |
| Oregon | 113.77 | 20.34 | 64.06 | 26.76 | 0.86 | 1.76 |
| Pennsylvania | 109.41 | .51 | 88.22 | 5.57 | 4.40 | 10.71 |
| Rhode Island | 86.30 | 10.26 | 63.28 | 0.41 | 8.17 | 4.20 |
| South Carolina | 108.95 | 9.94 | 89.61 | 4.73 | — | 4.67 |
| South Dakota | 50.18 | 3.08 | 37.58 | 4.46 | 0.17 | 4.90 |
| Tennessee | 95.34 | 7.24 | 69.25 | 15.33 | 0.46 | 3.06 |
| Texas | 80.03 | — | 77.41 | 0.66 | — | 1.96 |
| Utah | 122.08 | 0.94 | 112.97 | 4.69 | — | 3.47 |
| Vermont | 109.52 | 0.02 | 90.07 | 14.96 | 0.30 | 4.16 |
| Virginia | 108.48 | 3.13 | 79.26 | 4.04 | 16.12 | 5.92 |
| Washington | 158.68 | 10.58 | 112.35 | 22.04 | 1.45 | 12.26 |
| West Virginia | 102.99 | — | 97.45 | — | 2.20 | 3.34 |
| Wisconsin | 209.51 | 87.35 | 66.13 | 24.99 | 19.62 | 11.42 |
| Wyoming | 149.52 | 20.29 | 89.42 | 13.62 | 20.10 | 6.08 |

Source: U.S. Bureau of the Census, *State Government Finances in 1970*.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972
(Dollar amounts in thousands)**

ALABAMA

Excise Tax on Financial Institutions Distribution

Administering Agency

State Department of Revenue

Source of Funds

75% of proceeds from excise tax on financial institutions

Amount Distributed

FY 1970 – \$2,949

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

25% distributed to county and 50% to city in which taxes originate.

Legal Citation

Code of Ala., 51.429

Corporation Franchise Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

2/25 of proceeds from corporation franchise tax

Amount Distributed

FY 1970 – \$1,175

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to counties in proportion to the value of taxable property of paying corporations.

Legal Citation

Code of Ala., 51.347

A.B.C. Board Profits Distribution

Administering Agency

Alcoholic Beverages Control Board

Source of Funds

Specified portions of profits of the Alcoholic Beverage Control Board

Amount Distributed

FY 1970 – \$4,073

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Of the first \$2 million, 10 percent is divided equally among the counties, 20 percent is distributed to cities in which stores are located in proportion to profits of such stores. The next \$200 thousand is distributed to all cities and towns in proportion to population. Remainder is distributed as follows: 10 percent to counties in proportion to population; 16 2/3 percent to all cities and towns in proportion to population; and 3 1/3 percent to cities in which stores are located, in proportion to population.

Legal Citation

Code of Ala., 29:10,11

Beer Tax Distribution

Administering Agency

Alcoholic Beverages Control Board

Source of Funds

1/7 of proceeds from 3½¢ beer tax.

Amount Distributed

FY 1970 – \$1,624

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Divided equally among counties

Legal Citation

Code of Ala., 29:43(6)

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

ALASKA

Business License Tax Distribution

Administering Agency
State Department of Revenue

Source of Funds
60% of business license tax revenue

Amount Distributed
FY 1970 – \$2,331¹
FY 1971 – 2,567¹
FY 1972 – 2,721¹

Allocation Formula
Distributed to borough, city, school district or public utility district in which collections originate.

Legal Citation
Alaska Stat. 43.70.080

Municipal Services—Revenue Sharing

Administering Agency
Local Affairs Agency

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – \$2,015
FY 1971 – 5,638
FY 1972 – 5,827

Allocation Formula
Distributed to cities and boroughs, and in some instances, service areas, that are empowered to provide certain designated services in per capita amounts that vary with the kind of service performed: police protection—\$10; fire protection—\$5; air or water pollution control—\$2; land use planning—\$2; parks and recreation—\$5; transportation facilities—\$5.

Special Provisions Governing Use of Funds
Funds may be used for any public purpose

for which a city, borough or service area has authority to expend public funds, but local governments that levy property taxes are required to reduce such levies in “reasonable proportion to the amount of State aid received . . .”

Legal Citation
Alaska Stat. 43.18.010 – 43.18.030

ARIZONA

Sales Tax Distribution

Administering Agency
State Tax Commission

Source of Funds
25% of general sales tax collections to municipalities; 60% of remainder, after the 25% municipal allocation and certain other deductions to counties.

Amount Distributed
FY 1970 – \$58,038
FY 1971 – 63,587
FY 1972 – 69,642

Allocation Formula
Municipal allocation in proportion to population. County allocation on the basis of the average of each county’s share of the total taxable assessed value in the State and each county’s share of the total sales tax collections in the State.

Legal Citation
Ariz. Rev. Stat. 42-1341,1342

ARKANSAS

County Aid

Administering Agency
State Treasurer

Source of Funds
Share of “general revenues” as determined

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

by statutory allocation, under the “Revenue Stabilization Law”

Amount Distributed

FY 1970 – \$5,000
 FY 1971 – 5,000
 FY 1972 – 6,000

Allocation Formula

3/4 divided equally among counties; 1/4 distributed in proportion to population.

Legal Citation

Ark. Stat., 13-515

Municipal Aid

Administering Agency

State Treasurer

Source of Funds

Share of “general revenues” as determined by statutory allocation, under the “Revenue Stabilization Law”

Amount Distributed

FY 1970 – \$5,000
 FY 1971 – 5,000
 FY 1972 – 6,000

Allocation Formula

Distributed to 1st and 2nd class cities meeting certain taxing requirements, in proportion to population.

Legal Citation

Ark. Stat., 13-515

CALIFORNIA

Motor Vehicle in Lieu of Tax Distribution

Administering Agency

State Controller

Source of Funds

Vehicle license fee (statewide special property tax based on market value in lieu of local ad valorem taxes); net collections after

payment of debt service on State highway bonds and certain other deductions.

Amount Distributed

FY 1970 – \$211,458
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula

One-half to cities in proportion that each city’s population bears to the total city population; 1/2 to counties in proportion that each county’s population bears to the total State population. San Francisco receives a share under both the city and the county allocations.

Special Conditions Governing Use of Funds

Funds may be used for rapid transit purposes.

Legal Citation

Cal. Revenue and Taxation Code, Secs. 11005, 11005.1

Homeowners’ Property Tax Relief Reimbursement

Administering Agency

State Board of Equalization

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$199,694²
 FY 1971 – 217,700²
 FY 1972 – 235,000²

Allocation Formula

Distributed to local taxing units as reimbursement for property tax losses resulting from homeowners’ exemptions mandated by State law.

Legal Citation

Cal. Revenue and Taxation Code, Secs. 218,218.5

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Personal Property Tax Relief Reimbursement

Administering Agency
State Board of Equalization

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – \$48,853²
FY 1971 – 90,546²
FY 1972 – 98,755²

Allocation Formula
Distributed to local taxing units as reimbursement for property tax losses resulting from partial exemption of business inventories, mandated by State law.

Legal Citation
Cal. Revenue and Taxation Code, Sec. 219

Cigarette Tax Distribution

Administering Agency
State Controller

Source of Funds
30 percent of the net proceeds from cigarette taxes, less 30 percent of the cost of administering the distribution.

Amount Distributed
FY 1970 – \$68,875
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula
First allocated between counties (including San Francisco) and cities in proportion to collections from local sales taxes. The amount so allocated to the counties and San Francisco is distributed to them. The total amount allocated to cities is distributed to them: either (1) in an amount equivalent to their collections from local tobacco taxes in FY 1966-67, adjusted for subsequent increases in State cigarette tax collections; or (2) as to the amount remaining after the

distribution to the cities that take the first option, 50% in proportion to collections from local sales taxes and 50% in proportion to population. No county or city may receive a share of the State cigarette tax if it imposes a selective cigarette or tobacco sales tax.

Legal Citation
Cal. Revenue and Taxation Code, Sec. 30462

Trailer Coach License Fee Distribution

Administering Agency
State Controller

Source of Funds
Proceeds from trailer coach license fees

Amount Distributed
FY 1970 – \$10,033²
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula
Allocated to counties in which fees originate and redistributed, 1/3 to county, 1/3 to city and 1/3 to school district in which tax originated. If tax originates outside a city, distribution is 1/2 to county and 1/2 to school district.

Legal Citation
Cal. Revenue and Taxation Code, Sec. 11003.4

Alcoholic Beverage License Tax Distribution

Administering Agency
State Controller

Source of Funds
90% of proceeds from liquor licenses

Amount Distributed
FY 1970 – \$10,644
FY 1971 – N.A.
FY 1972 – N.A.

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Allocation Formula

Distributed to cities and counties in which taxes originate.

Legal Citation

Cal. Business and Professions Code, Sec. 25761

Amount Distributed

FY 1970 – \$1,500
FY 1971 – 1,500
FY 1972 – 7,150

Allocation Formula

Distributed in proportion to number of families with annual incomes of less than \$4,000 and number of children receiving aid to dependent children.

Legal Citation

Conn. Gen. Stat., 10-266K

COLORADO

NONE

CONNECTICUT

State Grants for Urban Problems

Administering Agency

State Comptroller

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$3,500
FY 1971 – 3,500
FY 1972 – 7,150

Allocation Formula

10% to all municipalities in proportion to population; 40% to all municipalities in proportion to number of public housing rooms; 50% to those municipalities whose population density exceeds the Statewide average, in proportion to density.

Legal Citation

Conn. Gen. Stat., 8-159a

State Grants for Special Educational Programs and Other Municipal Purposes

Administering Agency

State Comptroller

Source of Funds

General fund appropriations

Grants in Lieu of Taxes on State-Owned Real Property

Administering Agency

State Tax Commissioner

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$ 690
FY 1971 – 1,885
FY 1972 – 1,885

Allocation Formula

Distributed to towns in which State-owned real property (other than highways and bridges) is located, on the basis of each such town's property tax levy relative to the total levied by all towns, the assessed value of State-owned property in the town, and the town's mill rate. No eligible town may receive more than \$600 thousand or less than \$2 thousand in any year.

Legal Citation

Conn. Gen. Stat., 12-19a

Grants in Lieu of Property Tax on Manufacturers' Inventories

Administering Agency

State Tax Commissioner

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – \$4,725
FY 1971 – 1,075
FY 1972 – 7,230

Allocation Formula
Distributed to cities and towns as reimbursement for loss of property taxes resulting from gradual phase-out of property tax on manufacturers' inventories.³

Legal Citation
Conn. Gen. Stat., 12-24a

Amount Distributed
FY 1970 – None
FY 1971 – None
FY 1972 – \$10,050

Allocation Formula
Distributed to cities and towns on the basis of public school students in average daily membership (ADM) – \$15 per student ADM. Funds may be used for any municipal purpose.

Legal Citation
Conn. Acts, June, 1971 Special Session, Special Act No. 1

DELAWARE

Grants in Lieu of Property Taxes on Wholesalers' and Retailers' Inventories

NONE

Administering Agency
State Tax Commissioner

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – None
FY 1971 – None
FY 1972 – \$150

Allocation Formula
Distributed to cities and towns as reimbursement for loss of property taxes resulting from gradual phaseout of property tax on wholesalers' and retailers' inventories.⁴

Legal Citation
Conn. Acts of 1969, P.A. 657, Sec. 3

Property Tax Relief Grant Based on Public School ADM

Administering Agency
State Comptroller

Source of Funds
General fund appropriations

FLORIDA

Racing Tax Distribution

Administering Agency
State Department of Business Regulation

Source of Funds
Specified portions of proceeds from pari-mutuels pools and other taxes on racing

Amount Distributed
FY 1970 – \$27,604
FY 1971 – 29,915
FY 1972 – N.A.

Allocation Formula
Distributed to counties in equal shares.

Special Conditions Governing Use of Funds

In many instances, special State laws have been enacted at the request of county governing boards (as well as local ordinances) specifying the use to which racing tax funds are to be put—such as education, roads and hospitals. Such specification of the use of these funds by counties is optional.

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

| | |
|--|---|
| <p>Legal Citation <i>Fla. Stat.</i>, 550.13</p> | <p>Amount Distributed FY 1970 – \$4,360 FY 1971 – 4,596 FY 1972 – N.A.</p> |
| Intangibles Tax Distribution | |
| <p>Administering Agency State Department of Revenue</p> | <p>Allocation Formula Distributed to counties in which taxes originate</p> |
| <p>Source of Funds 55% of net proceeds after taxes on various classes of intangible personal property</p> | <p>Legal Citation <i>Fla. Stat.</i>, 210.20 (2)(c)</p> |
| <p>Amount Distributed FY 1970 – \$21,528 FY 1971 – 24,090 FY 1972 – N.A.</p> | <p>Grants to Municipalities</p> |
| <p>Allocation Formula Allocated to counties in which taxes originate. For any county which has not contributed the required amount as its contribution to the State and County Officers' Retirement System, an amount sufficient to make up the difference is withheld from its allocation and transferred to the retirement system. The amounts shown above are the actual amounts distributed to counties, net of any amounts withheld for the retirement fund.</p> | <p>Administering Agency State Department of Business Regulation</p> |
| <p>Legal Citation <i>Fla. Stat.</i>, 122.35</p> | <p>Source of Funds Proceeds from additional tax of 2¢ per package of cigarettes</p> |
| Cigarette Tax Distribution | |
| <p>Administering Agency State Department of Business Regulation</p> | <p>Amount Distributed FY 1970 – None FY 1971 – None FY 1972 – N.A.</p> |
| <p>Source of Funds 27% of that portion of the basic 11¢ per package cigarette tax that is collected in unincorporated areas. (Cities are authorized to levy a tax of 11¢, which is collected for them by the State and credited against the State tax. The amounts collected for, and distributed to cities were \$64.4 million in FY 1970 and \$68.2 million in FY 1971.)</p> | <p>Allocation Formula Distributed to counties in which taxes originate and, except for a portion retained by the county (measured by population in unincorporated areas), redistributed to cities with a property tax rate of 3 mills or more, excluding millage for debt service on general obligation bonds, in proportion to population of such cities.</p> |
| | <p>Legal Citation <i>Fla. Laws of 1971</i>, Chap. 71-364, Sec. 3</p> |
| | Mobile Home License Tax Distribution |
| | <p>Administering Agency State Department of Highway Safety</p> |
| | <p>Source of Funds 50% of proceeds from license fees (ranging from \$20 to \$80) on mobile homes after deduction of \$15 per license for State purposes.</p> |

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed

FY 1970 – \$1,154
 FY 1971 – 1,631
 FY 1972 – N.A.

Allocation Formula

Distributed to counties in which fees originate.

Legal Citation

Fla. Stat., 320.081

GEORGIA

General Purpose Grants to Municipalities

Administering Agency

State Treasurer

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$12,617
 FY 1971 – 13,517
 FY 1972 – 13,517

Allocation Formula

Amount available for distribution divided by population of incorporated municipalities to arrive at an "average per capita amount." The first distribution is to municipalities with population of 10,000 or less by multiplying each such municipality's population by the per capita amount (subsection (a) grant). Municipalities with population under 5,000 receive an additional 50% of their subsection (a) grants and municipalities with populations between 5,000 and 10,000 receive an additional 25% of their subsection (a) grants. The remainder is divided among incorporated municipalities over 10,000 population on a per capita basis. No municipality is to receive less than \$500 per annum.

Legal Citation

Ga. Code, 69-1603

General Purpose Grants to Counties

Administering Agency

State Treasurer

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$2,600
 FY 1971 – 2,600
 FY 1972 – 2,600

Allocation Formula

Distributed to counties in proportion to public road mileage.

Legal Citation

Ga. Code, 69-1603

HAWAII

Grants-in-Aid to Counties⁵

Administering Agency

State Director of Taxation and State Director of Finance

Source of Funds

General fund appropriation equal to .505 percent of the "tax base"; tax base comprises collections of general sales and use tax and public service company tax levied at the rate of 3½% or more.

Amount Distributed

FY 1970 – \$13,607
 FY 1971 – 16,344
 FY 1972 – 19,448

Allocation Formula

\$4 million divided equally among the counties. The remainder distributed on basis of a formula that measures "relative fiscal capacity" and "relative fiscal need." A county's relative fiscal capacity is its per capita net taxable real property value subtracted from the State per capita net taxable real property value multiplied by the county's population

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

and the resulting value multiplied by the statewide average effective rate. Fiscal need is measured as the county's share of the total State population.

Special Conditions Governing Use of Funds

25% of the funds allocated on a fiscal capacity and need basis shall be distributed only upon approval by the Governor of a county plan which, in the Governor's discretion, raises, improves, or maintains a justifiable level of services performed by the county; The Governor may require the county to provide additional county funds to implement such plan or program, but not more than twice the amount of State funds allotted by the Governor.

Legal Citation

Haw. Rev. Stat., 248-6.

IDAHO

Sales Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

20% of general sales tax revenue⁶

Amount Distributed

FY 1970 – \$4,162²

FY 1971 – 6,790²

FY 1972 – 9,876²

Allocation Formula

Distributed to local taxing jurisdictions in proportion to the annual average of collections from personal property taxes on business inventories for 1965, 1966 and 1967.

Legal Citation

Idaho Code, 63-3638

Alcoholic Beverage Monopoly Profits Distribution

Administering Agency

State Treasurer

Source of Funds

Net profits of State liquor monopoly

Amount Distributed

FY 1970 – \$4,500

FY 1971 – 5,460

FY 1972 – 4,877

Allocation Formula

Part distributed to cities and counties in proportion to population and an additional portion divided equally among counties.

Special Provisions Governing Use of Funds

Counties with junior college districts are required to distribute half their share to such districts.

Legal Citation

Idaho Code, 23-404, 405

ILLINOIS

Income Tax Distribution

Administering Agency

Department of Local Government Affairs

Source of Funds

1/12 of net personal and corporation income tax collections

Amount Distributed

FY 1970 – \$62,375

FY 1971 – 77,950

FY 1972 – 89,000

Allocation Formula

Allocated among counties and municipalities (cities, villages and incorporated towns) in proportion to population. The amount distributed to each municipality is based on its proportion of the total State population. Each county government's share is based on the proportion that its population residing outside municipalities bears to the total State population.

Special Conditions Governing Use of Funds

Funds to be used for "general welfare,"

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

including financial assistance to school districts, any part of which lie within the municipality or county, through unrestricted block grants for school purposes carried out within the municipality or county making the grant. The magnitude of such school aid is not specified in the statute.⁷

Legal Citation

Ill. Stat., Ch. 84, Secs. 611-620.

INDIANA

Cigarette Tax Distribution

Administering Agency

Department of State Revenue

Source of Funds

1/3 of proceeds from the cigarette tax

Amount Distributed

FY 1970 – \$16,631

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to cities and towns in proportion to population.

Special Conditions Governing Use of Funds

Funds may be used for capital improvements only.

Legal Citation

Ind. Stat., 64-2928d, 64-2928f

Intangibles Tax Distribution

Administering Agency

Department of State Revenue

Source of Funds

22.5% of proceeds from tax on intangibles

Amount Distributed

FY 1970 – \$3,806

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to counties in proportion to assessed value.

Legal Citation

Ind. Stat., 64-2724

Alcoholic Beverage Sales Tax Distribution

Administering Agency

State Auditor

Source of Funds

50% of proceeds from gallonage tax on alcoholic beverages

Amount Distributed

FY 1970 – \$4,868

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to cities in proportion to population.

Legal Citation

Ind. Stat., 12-811a, 12-811b

Alcoholic Beverage License Tax Distribution

Administering Agency

State Auditor

Source of Funds

2/3 of proceeds from license fees on retail liquor establishments.

Amount Distributed

FY 1970 – \$2,445

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to cities and counties in which fees originate.

Legal Citation

Ind. Stat., 12-811

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

IOWA

Homestead Tax Credit Reimbursement

Administering Agency
State Director of Revenue

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – \$35,026²
FY 1971 – 40,186²
FY 1972 – 39,425²

Allocation Formula
Allocated among all taxing units as reimbursement for loss of property tax revenue resulting from the allowance of homestead tax credits required by State law.

Special Conditions Governing Use of Funds
Amount of reimbursement to be credited to each jurisdiction's tax levy, as though the tax had been paid by the taxpayer.

Legal Citation
Iowa Code, 425.1

Personal Property Tax Credit

Administering Agency
State Comptroller and State Director of Revenue

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – \$29,566²
FY 1971 – 30,105²
FY 1972 – 31,800²

Allocation Formula
Allocated among all taxing units as reimbursement for loss of personal property tax revenue resulting from allowance of personal property tax credits required by State law.

Special Conditions Governing Use of Funds

Amount of reimbursement to be credited to each jurisdiction's tax levy, as though the tax had been paid by the taxpayer.

Legal Citation
Iowa Code, 427A.7

Moneys and Credits Tax Replacement

Administering Agency
State Comptroller

Source of Funds
3/4% over \$9,000 State income tax collections and general fund appropriations

Amount Distributed
FY 1970 – \$3,782²
FY 1971 – 4,163²
FY 1972 – 4,540²

Allocation Formula
Allocated among counties in proportion to 1965 taxable value of moneys and credits, and within counties: 20% to county general fund, 50% to school funds and 30% to cities and towns in proportion to 1965 taxable value of moneys and credits.⁸

Special Conditions Governing Use of Funds

The amount derived by each taxing district shall be deducted from general fund budget requirements before applying such millage rate, not exceeding rate authorized by law, as will raise amount required for net general fund.

Legal Citation
Iowa Code, 422.78

Municipal Assistance Fund

Administering Agency
State Comptroller

Source of Funds
General fund appropriations

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed

FY 1970 – \$2,000
 FY 1971 – None
 FY 1972 – 5,000

Allocation Formula

Allocation to each city and town in the State in the proportion that the population of each city and town is to the total population of all cities and towns in the State. However, the Comptroller shall in no event distribute in any year to any city or town an amount in excess of one-half the amount to be collected from property tax levies by that city or town for that year.

Legal Citation

Acts of 63 G.A., 248.3-7; Acts of 64 G.A., H.F. 654.41-44

Legal Citation

Kan. Stat., 79-2959–79-2962

Cigarette Tax Distribution

Administering Agency

State Treasurer

Source of Funds

25% of proceeds from cigarette tax

Amount Distributed

FY 1970 – \$4,706
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula

Distributed to counties in proportion to population and 1/2 of each county's share redistributed to cities in proportion to population.

Legal Citation

Kan. Stat., 79-3327a

KANSAS

Ad Valorem Tax Reduction Distribution

Administering Agency

State Treasurer

Source of Funds

General fund appropriations, in an amount equal to 10% of the proceeds from the general sales tax (effective in FY 1971).

Amount Distributed

FY 1970 – \$12,500
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula

Distributed to counties, 1/2 in proportion to population and 1/2 in proportion to assessed valuation, and redistributed by counties to all taxing units (including county government) in proportion to property tax levies

Special Conditions Governing Use of Funds

Amount received by each taxing unit must be applied to property tax reduction.

Alcoholic Beverage Sales Tax Distribution

Administering Agency

State Treasurer

Source of Funds

3/5 of proceeds from 4% tax on retail sales of alcoholic beverages

Amount Distributed

FY 1970 – \$1,542
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula

Same as cigarette tax distribution

Legal Citation

Kan. Stat., 79-4108

KENTUCKY

NONE

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

LOUISIANA

Homestead Tax Exemption Reimbursement

Administering Agency
State Treasurer

Source of Funds

Property tax relief fund, to which are credited the bulk of the proceeds from personal and corporation income taxes. Amounts in excess of requirements for homestead tax exemption reimbursement are transferred to the general fund.

Amount Distributed

FY 1970 – \$62,949²
FY 1971 – 65,035²
FY 1972 – N.A.

Allocation Formula

Allocated among parishes, school districts and certain special districts as reimbursement for loss of property tax revenue resulting from the allowance of homestead tax exemptions required by State law.

Legal Citation

La. Rev. Stat., 39:253

Tobacco Tax Reimbursement

Administering Agency
State Treasurer and Revenue Department

Source of Funds

Tobacco Tax Fund to which are credited the proceeds of taxes on cigarettes, cigars, and tobacco. Amounts in excess of distribution requirements are transferred to the general fund.

Amount Distributed

FY 1970 – \$10,938
FY 1971 – 23,675
FY 1972 – N.A.

Allocation Formula

After specific dedications for State agencies are satisfied, 37½% of the first 8¢ tax is distributed to the municipalities on the basis of population. The balance (3¢) is divided: one half to the City of New Orleans and the balance to the municipalities on the basis of population.

Legal Citation

La. Rev. Stat. 47:841-869; *R.S. 1971*, Act 12

Mineral Severance Tax Reimbursement

Administering Agency
State Treasurer and Revenue Department

Source of Funds

Severance Tax Fund to which are credited the proceeds of taxes levied on owners of natural resources of the State severed from soil and water. Amounts in excess of dedications are returned to the general fund.

Amount Distributed

FY 1970 – \$8,849
FY 1971 – 8,913
FY 1972 – N.A.

Allocation Formula

Timber—.75% to the parishes in which timber was cut. Sulphur—33 1/3% to the parishes in which taxes are collected, not to exceed \$100,000. Oil, Gas, Salt, Stone, Gravel, Sand and Shells—20% to the parishes in which taxes are collected.

Legal Citation

Constitution, Article X, Sec. 1,21; Article XII, Sec. 14. *La. Rev. Stat.*, 47:644-645

Racing Tax Distribution

Administering Agency
State Treasurer and Revenue Department

Source of Funds

Horse Racing Tax Fund to which are

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

credited the proceeds from fees levied upon operators of licensed race tracks. Amounts in excess of dedications are transferred to the general fund.

Amount Distributed

FY 1970 – \$2,828

FY 1971 – 3,573

FY 1972 – N.A.

Allocation Formula

Races held in municipalities and parishes where tracks are operated. The dedications are based upon a percentage of collections and vary from track to track.

Legal Citation

La. Rev. Stat., 4:141-181.

Revenue Equalization Distribution

Administering Agency

State Treasurer

Source of Funds

General Fund Appropriations

Amount Distributed

FY 1970 – \$276

FY 1971 – 300

FY 1972 – N.A.

Allocation Formula

Distributed among the parishes of the State whose general fund receipts, exclusive of gasoline tax receipts and funds received from the Federal Government, are less than \$105,000 for the calendar year. The maximum amount payable to each parish is \$30,000.

Legal Citation

Annual appropriation acts

MAINE

State-Municipal Revenue Sharing

Administering Agency

State Treasurer

Source of Funds

Local Government Fund to which is appropriated from the general fund the equivalent of 4% of receipts from general sales and income taxes.

Amount Distributed⁹

FY 1970 – None

FY 1971 – None

FY 1972 – None

Allocation Formula

In proportion to each municipality's population multiplied by its property tax burden (defined as total real and personal property taxes levied for the most recent fiscal year divided by the most recent State equalized assessed valuation).

Legal Citation

Me. R.S., 30:5055 (Ch. 478, Laws of 1971)

Bank Stock Tax Distribution

Administering Agency

State Treasurer

Source of Funds

Proceeds from bank stock tax

Amount Distributed

FY 1970 – \$568

FY 1971 – 659

FY 1972 – 600

Allocation Formula

To city or town in which holders of taxed stock reside, or in which financial institution is located in the cases of taxes collected from non-resident stockholders.

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Legal Citation

Me. R.S., 30:4751-4753

Legal Citation

Md. Code, Art. 81, Sec. 410

MARYLAND

State Grants to Subdivisions

Administering Agency

Department of Assessments and Taxation
and State Comptroller

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$15,772
FY 1971 – 16,650
FY 1972 – 18,000

Allocation Formula

Amount allocated to each county and Baltimore City equal to that proportion of the State property tax collected therein that the amount that would be produced by a rate of 11 cents per \$100 assessed value of real estate, taxable at full rate for State purposes, bears to the State property tax due in each jurisdiction, plus certain additional amounts.

Legal Citation

Code of Maryland, Art. 81, par. 12H

Admissions Tax Distribution

Administering Agency

State Comptroller

Source of Funds

Proceeds from tax on admissions

Amount Distributed

FY 1970 – \$1,190
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula

Returned to jurisdictions in which taxes originate.

Racing Tax Distribution

Administering Agency

State Comptroller

Source of Funds

Varying percentages of different taxes on horse racing

Amount Distributed

FY 1970 – \$3,568
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula

Distributed to all local jurisdictions in proportion to population.

Legal Citation

Md. Code, Art. 78B, Sec. 19

Distilled Spirits Tax Distribution

Administering Agency

State Comptroller

Source of Funds

Proceeds from equivalent of 50 cents tax per gallon of distilled spirits

Amount Distributed

FY 1970 – \$4,239
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula

Returned to jurisdictions (Baltimore City and counties) in which taxes originate

Legal Citation

Md. Code, Art. 2B, Sec. 134

Cigarette Tax Distribution

Administering Agency

State Comptroller

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Source of Funds
1/2 of the net proceeds from tax on cigarettes

Amount Distributed
FY 1970 – \$12,984
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula
Distributed to Baltimore City and to counties in proportion to population, but no such jurisdiction to receive less than its own cigarette tax produced in calendar year 1960 (prior to repeal of local authority to levy cigarette taxes).

Legal Citation
Md. Code, Art. 81, Sec. 460

Savings Bank Tax Distribution

Administering Agency
State Comptroller

Source of Funds
Proceeds from tax on net earnings of savings banks and of building, saving and loan associations

Amount Distributed
FY 1970 – \$1,127
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula
Returned to jurisdictions (Baltimore City and counties) in which taxes originate.

Legal Citation
Md. Code, Art. 81, Sec. 128

MASSACHUSETTS

Machinery and Valuation Basis Distribution

Administering Agency
State Tax Commission

Source of Funds
General fund appropriations; in amounts specified by law.

Amount Distributed
FY 1970 – \$78,809
FY 1971 – 32,714
FY 1972 – 46,499

Allocation Formula
Machinery distribution—\$9,006,000 allocated to cities and towns in proportion to 1935 collections of the tax on industrial machinery and to the value of industrial machinery in each city or town.
Valuation basis distribution—Amount remaining after the “machinery distribution” and after appropriations for various specific educational programs, allocated to each city and town in proportion that each municipality’s equalized assessed valuation bears to the Statewide equalized assessed valuation.

Legal Citation
Mass. Laws, Ch. 58, Sec. 18A

Urban Redevelopment Corporation Tax Distribution

Administering Agency
State Tax Commission

Source of Funds
Excise tax on urban redevelopment corporations

Amount Distributed
FY 1970 – \$3,664
FY 1971 – 4,317
FY 1972 – 5,000

Allocation Formula
Distributed to cities and towns as reimbursement for property tax losses resulting from exemption of urban redevelopment corporations from local property taxes.

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Legal Citation

Mass. Laws, Chap. 121A, Sec. 10

Reimbursement for Exemption of State Property

Administering Agency

State Tax Commission

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$3,132

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed on the basis of property tax losses resulting from exemption of specified types of State-owned property.

Legal Citation

Mass. Laws, Chap. 58, Secs. 13,17

MICHIGAN

Sales Tax Distribution

Administering Agency

State Department of Administration and
State Department of Treasury

Source of Funds

1/8 of proceeds from the general sales tax.

Amount Distributed

FY 1970 – \$92,355

FY 1971 – 94,721

FY 1972 – 106,800

Allocation Formula

To cities, villages and townships in proportion to population.¹

Legal Citation

Michigan Constitution of 1962, Art. IX, Sec. 10; *Public Acts of 1971*, Act No. 140.

Personal Income Tax Distribution

Administering Agency

State Department of Administration and
State Department of Treasury

Source of Funds

Effective January 1, 1971, 11.5% of gross collections of the personal income tax before refunds at the rate of 2.6%.^{1,2}

Amount Distributed

FY 1970 – \$65,311

FY 1971 – 57,895

FY 1972 – 78,000

Allocation Formula

One-half distributed to counties in proportion to population and the other half distributed to cities, villages and townships on the basis of their relative tax effort rate times their population.^{1,3} The relative tax effort is determined by dividing the tax effort rate of a city, village or township by the statewide tax effort rate. The “tax effort rate” of a local jurisdiction is computed by dividing its property, income and excise taxes by the State equalized property value.

Legal Citation

Mich. Stat., 7.557 (1481) as amended by
Public Acts of 1971, Act No. 140

Intangibles Tax Distribution

Administering Agency

Department of Administration and Department of Treasury

Source of Funds

- (1) \$14.5 million of intangibles tax collections; and
- (2) 45% of the remaining collections from July 1 to May 31.

Amount Distributed

FY 1970 – \$9,545

FY 1971 – 9,780

FY 1972 – 37,200¹⁴

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Allocation Formula

(1) \$14.5 million is distributed directly to cities, villages, and townships on a population basis.¹⁵
 (2) The 45% of remaining collections (estimated to be \$13.5 million in F.Y. 1972) will be distributed directly to cities, villages and townships on the basis of relative tax effort times population (same as income tax).

Legal Citation

Public Acts of 1971, Act No. 140

General Fund Aid

Administering Agency

State Department of Administration

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – None
 FY 1971 – \$5,075
 FY 1972 – 4,900

Allocation Formula

In FY 1971 the Legislature appropriated \$5 million to the City of Detroit and \$75 thousand to the City of Hamtramck for emergency assistance.

In FY 1972 these emergency block grants were discontinued due to the passage of the new revenue sharing act. However, under the State Revenue Sharing Act of 1971, every city, village, and township is guaranteed that it will not receive less than \$16.50 per capita from the sales, income, and intangibles tax distributions combined during any period from July 1 to June 30. \$2.2 million is an estimate of the amount necessary to guarantee this \$16.50 per capita in FY 1972.

The State Revenue Sharing Act of 1971 also provides that counties will receive \$.30 per capita in addition to their share of the personal income tax in fiscal year 1971-72.

This amounts to about \$2.7 million state-wide.

Legal Citation

Public Acts of 1970, Act No. 199; Public Acts of 1971, Act No. 140

Senior Citizens' Homestead Exemption Reimbursement

Administering Agency

State Department of Administration

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$20,438
 FY 1971 – 24,294
 FY 1972 – 25,500

Allocation Formula

Allocated among cities, villages and townships as reimbursement for loss of property tax revenue resulting from the allowance of senior citizens' homestead exemptions required by State law.

Legal Citation

Mich. Stat., 7.7(4).

Veterans' Homestead Tax Exemption Reimbursement

Administering Agency

State Department of Administration

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$9,842
 FY 1971 – 9,823
 FY 1972 – 12,500

Allocation Formula

Allocated among cities, villages and townships as reimbursement for loss of property tax revenue resulting from the allowance of

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

veterans' homestead exemptions required by State Law.

Legal Citation

Mich. Stat. 7.7(4c).

Senior Citizens' Cooperative Housing Tax Exemption Reimbursement

Administering Agency

State Department of Administration

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$252

FY 1971 – 389

FY 1972 – 600

Allocation Formula

Allocated among cities, villages and townships as reimbursement for loss of property tax revenue resulting from the allowance of senior citizens' cooperative housing tax exemption required by State Law.

Legal Citation

Mich. Stat. 7.7(4a)

MINNESOTA

Sales Tax Distribution^{1 6}

Administering Agency

State Auditor

Source of Funds

Amount required by the allocation formula from proceeds of the 3% general sales tax.

Amount Distributed

FY 1970 – \$48,175²

FY 1971 – 58,148²

FY 1972 – ^{1 7}

Allocation Formula

Allocated on a per capita basis to all taxing districts by dividing the total amount avail-

able for distribution by the total State population. The per capita share so allocated to Minneapolis and St. Paul (cities of the 1st class) is distributed 2/3 to the city and 1/3 to its school district. Half of the remainder is distributed on a per capita share basis to each township, city (except Minneapolis and St. Paul), village and borough (amounts so allocated to unorganized townships paid to counties in which they are located). The remainder distributed to school districts (except Minneapolis and St. Paul) in proportion to the number of children between the ages of six and sixteen residing in each district (but no less than \$20 per child).

Legal Citation

Minn. Stat., 297A.51-297A.60

Property Tax Relief Reimbursement^{1 6}

Administering Agency

State Treasurer

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$227,943²

FY 1971 – 272,432²

FY 1972 – 330,400²

Allocation Formula

Distributed to each local taxing jurisdiction in an amount sufficient to replace reduced property tax revenue resulting from the State property tax-relief programs.

Special Conditions Governing Use of Funds

County treasurer distributes property tax relief replacement funds to local taxing jurisdictions as if they were part of the local property tax collections.

Legal Citation

Minn. Stat. 273.69 as amended by 1st Spec. Sess. 1971, Ch. 31, Art. 34

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Local Government Aid

Administering Agency

State Commissioner of Taxation

Source of Funds

Amount required by the allocation formula from proceeds of the 4% general sales tax

Amount Distributed

FY 1970 – None

FY 1971 – None

FY 1972 – \$54,277¹⁷

Allocation Formula

Initial allocation of \$27 per capita for calendar 1972 and \$29 for calendar 1973 to the 7-county Minneapolis-St. Paul metropolitan area, and \$25 per capita for calendar 1972 and \$27 for 1973 to the remaining county areas of the State. Within the Minneapolis-St. Paul area, the 7 county governments share in a specified percentage of the per capita amount allocated to the area, in proportion to county property tax levies. The remaining county governments in the State receive an amount equal to their 1971 distributions from the sales tax and the property tax relief reimbursement, and all special purpose districts authorized to levy property taxes receive an amount equal to their 1971 distribution from the property tax relief reimbursement. In the Minneapolis-St. Paul metropolitan area, the amount remaining after the distribution to the county governments and the special districts is distributed: (1) to the cities of Minneapolis and St. Paul in proportion that their property tax levies bear to the property tax levies of all cities, villages and townships in the 7-county area; and (2) the remainder to the other cities, villages and townships in the area in proportion to their populations. In each of the other county areas, the amount remaining after the distribution to the county governments and the special districts

is distributed to the cities, villages and townships in proportion to their property tax levies.

Special Conditions Governing Use of Funds

Funds are to be used to reduce property tax levies, which, under the 1971 legislation establishing this new aid distribution, are limited to an increase of no more than 6% over the previous year's levy. If this limit is exceeded there is a provision for withholding of specified amounts of local government aid.

Legal Citation

Minn. Laws, 1st Spec. Sess. 1971, Ch. 31, Arts. 21, 24 & 26

Cigarette Tax Distribution

Administering Agency

State Department of Taxation and Auditor

Source of Funds

Approximately 10% of the proceeds from cigarette taxes.

Amount Distributed

FY 1970 – \$6,766

FY 1971 – 7,542

FY 1972 – 7,588

Allocation Formula

Distributed to counties, cities and villages in proportion to population.

Legal Citation

Minn. Stat., 297.13

Alcoholic Beverage Sales Tax Distribution

Administering Agency

State Auditor

Source of Funds

34% of the proceeds from the tax on alcoholic beverages

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed

FY 1970 – \$6,002
 FY 1971 – 5,976
 FY 1972 – 6,558

Allocation Formula

Distributed to cities, villages and townships in proportion to population.

Legal Citation

Minn. Stat., 340.60, as amended by 1st Spec. Sess. 1971, Ch. 31, Art. 7

Bank Excise Tax Distribution

Administering Agency

State Department of Taxation

Source of Funds

Proceeds from excise tax on national and State banks (45% of proceeds for FY 1972)

Amount Distributed

FY 1970 – \$7,053
 FY 1971 – 10,144
 FY 1972 – 3,749

Allocation Formula

Distributed to counties in which taxes originate for redistribution to local taxing units in proportion to taxes on personal property.

Legal Citation

Minn. Stat., 290.361, as amended by 1st Spec. Sess. 1971, Ch. 31, Art. 6

Death and Gift Tax Distribution

Administering Agency

State Department of Taxation

Source of Funds

20% of the proceeds from the taxes on inheritances and gifts

Amount Distributed

FY 1970 – \$3,450
 FY 1971 – 3,295
 FY 1972 – 3,270

Allocation Formula

Distributed to counties in which taxes originate.

Legal Citation

Minn. Stat., 291.33

MISSISSIPPI

Sales Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

19% of general sales taxes collected within each municipal corporation (defined as an incorporated city, town or village) less 3% to cover cost of administration.

Amount Distributed

FY 1970 – \$28,031
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula

To incorporated cities, towns and villages in which collections originate.

Legal Citation

Miss. Code, Sec. 10127 (2).

Homestead Exemption Reimbursement

Administering Agency

State Tax Commission

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$18,225²
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula

Allocated among counties and municipal separate school districts as reimbursements for loss of property tax revenue resulting

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

from the allowance of homestead exemptions required by State law.

Legal Citation

Miss. Code, 9734.

Oil Severance Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

Of proceeds from oil severance tax, 1/3 of first \$600 thousand, 1/10 of next \$600 thousand and 1/20 of the remainder

Amount Distributed

FY 1970 – \$2,844

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to counties in which taxes originate and 1/3 of each county's share redistributed to cities containing oil producing properties in proportion to oil production.

Legal Citation

Miss. Code, 9417-03.

Payments in Lieu of Taxes on T.V.A. Property

Administering Agency

State Auditor

Source of Funds

Tennessee Valley Authority

Amount Distributed

FY 1970 – \$1,045

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to local taxing units as reimbursement for loss of property taxes on T.V.A. property.

Legal Citation

Miss. Code, 9870

Surplus State General Fund Distribution (Municipal Revolving Fund)

Administering Agency

State Commission of Budget and Accounting and State Auditor

Source of Funds

Up to a specified maximum amount (\$750 thousand) of State general fund surplus

Amount Distributed

FY 1970 – \$500

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to cities in proportion to population.

Legal Citation

Miss. Code, 3742-51

MISSOURI

Intangible Personal Property Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

98 percent of the proceeds from the tax on intangibles

Amount Distributed

FY 1970 – \$19,762²

FY 1971 – 24,178²

FY 1972 – 27,498²

Allocation Formula

Distributed to counties in which taxes originate for redistribution among all taxing units in which taxpayers reside (including the county government) in proportion to property tax levies.

Legal Citation

Mo. Rev. Stat., 146.110

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

MONTANA

by State law.

NONE

Legal Citation

Nebr. Rev. Stat., 77-202.22

NEBRASKA

Sales and Income Tax Distribution

Administering Agency

State Treasurer

Source of Funds

Portion of sales and income tax collections (equivalent to certain repealed personal property taxes) that is transferred to the "governmental subdivisions fund."

Amount Distributed

FY 1970 -- \$ 9,741
FY 1971 -- 12,600
FY 1972 -- N.A.

Allocation Formula

Distributed to counties in proportion to population and assessed valuation and redistributed by counties: 20% to the county general fund, and the remainder to cities in proportion to population.

Legal Citation

Nebr. Laws, 1967, Chap. 488

Homestead Exemption Reimbursement

Administering Agency

State Department of Administrative Services

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 -- None
FY 1971 -- \$6,250
FY 1972 -- N.A.

Allocation Formula

Distributed to all local taxing units as reimbursement for property tax losses resulting from homestead exemptions mandated

Insurance Companies Tax

Administering Agency

State Treasurer

Source of Funds

20% of proceeds from tax on insurance premiums

Amount Distributed

FY 1970 -- \$1,631
FY 1971 -- N.A.
FY 1972 -- N.A.

Allocation Formula

50% of the proceeds distributed to counties in proportion to population and redistributed, 5% to the county and 15% to cities in proportion to population (an additional 30% is redistributed to school districts in proportion to average daily attendance).

Legal Citation

Nebr. Rev. Stat., 77-913, 77-914

Cigarette Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

Proceeds from cigarette tax

Amount Distributed

FY 1970 -- \$8,332
FY 1971 -- 9,013
FY 1972 -- N.A.

Allocation Formula

Allocated among cities and counties in proportion to population.

Legal Citation

Nev. Rev. Stat. 370.260

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Liquor Tax Distribution

Administering Agency
State Tax Commission

Source of Funds
Proceeds from 50 cents of the \$1.90 tax per gallon of distilled spirits

Amount Distributed
FY 1970 – \$ 860
FY 1971 – 1,221
FY 1972 – N.A.

Legal Citation
Nev. Rev. Stat. 369.173

Amount Distributed
FY 1970 – \$1,982
FY 1971 – 2,987
FY 1972 – 3,308

Allocation Formula
Allocated to each city, town, and unincorporated place in the proportion that its population bears to the total State population.

Legal Citation
N.H. Rev. Stat., 78A:23

NEW HAMPSHIRE

Interest and Dividends Tax Distribution

Administering Agency
State Tax Commission

Source of Funds
Proceeds from tax on interest and dividends, less cost of administration.

Amount Distributed
FY 1970 – \$3,354
FY 1971 – 3,597
FY 1972 – N.A.

Allocation Formula
Allocated to cities and towns in which taxes originate (to county if taxpayer lives in an unorganized place).

Legal Citation
N.H. Rev. Stat. 77:34.

Meals and Rooms Tax Distribution

Administering Agency
State Tax Commission

Source of Funds
40% of the proceeds, less cost of administration, from the tax on meals and rooms.

Business Personal Property Tax Exemption Reimbursement

Administering Agency
State Tax Commission

Source of Funds
General fund appropriations

Amount Distributed
FY 1970 – None
FY 1971 – \$18,654
FY 1972 – 19,587

Allocation Formula
Allocated among cities and towns on basis of 1969 revenue from repealed business personal property taxes, plus an additional 5% each year after 1970.

Legal Citation
N.H. Rev. Stat. 77A:15.

NEW JERSEY

Payments in Lieu of Local Taxes on Business Personalty

Administering Agency
State Department of the Treasury

Source of Funds
Proceeds from the tax on unincorporated businesses, the tax on business personalty, the retail gross receipts tax and a specified

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

portion of the corporation net income tax, supplemented, if necessary, by general fund appropriations.

Amount Distributed

FY 1970 – \$106,835
 FY 1971 – 106,835
 FY 1972 – 106,835

Allocation Formula

Distributed to local governments as reimbursement for loss of property taxes resulting from exemption from local property taxation of business personalty – based on the greatest amount of local annual collections from such taxes in 1964, 1965, 1966 and 1967.

Legal Citation

N.J. Rev. Stat., 54:11D-4, et seq.

Sales Tax Distribution

Administering Agency

State Department of the Treasury

Source of Funds

10% of net proceeds from general sales tax, but not more than \$25 million annually.

Amount Distributed

FY 1970 – \$23,821
 FY 1971 – 25,000
 FY 1972 – 25,000

Allocated Formula

Distributed in proportion to population to municipalities with effective property tax rates exceeding 1% of property value.

Legal Citation

N.J. Rev. Stat., 54:32B-30, et. seq.

Senior Citizens' Tax Deduction Reimbursement

Administering Agency

State Department of the Treasury

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – None
 FY 1971 – None
 FY 1972 – \$13,000

Allocation Formula

Distributed to municipalities as reimbursement for 1/2 of the senior citizens' property tax deductions mandated by State law.

Legal Citation

N.J. Rev. Stat., 54:4-8.40, et. seq.

Payments in Lieu of Railroad Property Tax

Administering Agency

State Department of the Treasury

Source of Funds

Proceeds from Class II railroad property tax and general fund appropriations

Amount Distributed

FY 1970 – \$5,180
 FY 1971 – 8,720
 FY 1972 – 8,426

Allocation Formula

Distributed to municipalities in which railroad property is located as reimbursement for loss of local property taxes resulting from State levy of tax on Class II railroad property in lieu of a local tax.

Legal Citation

N.J. Rev. Stat., 54:29A-2, et. seq.

Inheritance Tax Distribution

Administering Agency

State Department of the Treasury

Source of Funds

5% of proceeds from inheritance taxes

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed
 FY 1970 – \$2,877
 FY 1971 – 3,300
 FY 1972 – 3,300

Allocation Formula
 Distributed to counties in which taxes originate.

Legal Citation
N.J. Rev. Stat., 54:33-10

FY 1971 – 23,676
 FY 1972 – 26,300

Allocation Formula
 Distributed to cities in which taxes originate

Special Provisions Governing Use of Funds
 Where cities have pledged the proceeds of their local sales taxes (replaced, effective July 1, 1969, by the State sales tax distribution) to the payment of debt service on revenue bonds, the proceeds from the State sales for distribution must likewise be pledged for such debt service.

Legal Citation
N.M. Stat., 72-13-24; 72-13-24.1

NEW MEXICO

Cigarette Tax Distribution

Administrative Agency
 State Treasurer

Source of Funds
 Proceeds from the equivalent of a tax of 2¢ per package of cigarettes

Amount Distributed
 FY 1970 – \$1,759
 FY 1971 – 1,800
 FY 1972 – 1,866

Allocation Formula
 Distributed to cities and counties in which taxes originate.

Legal Citation
N.M. Stat., 72-14-14(3), 72-14-14.2

Sales Tax Distribution

Administering Agency
 State Department of Finance and Administration

Source of Funds
 An amount equal to 1% of taxable gross receipts (approximately 1/4 of the proceeds from the 4% general sales (gross receipts) tax).

Amount Distributed
 FY 1970 – \$19,864

Oil and Gas Ad Valorem Tax Distribution

Administering Agency
 State Oil and Gas Accounting Commission

Source of Funds
 Proceeds from ad valorem tax on oil and gas produced

Amount Distributed
 FY 1970 – \$5,481²
 FY 1971 – 5,506²
 FY 1972 – 5,451²

Allocation Formula
 Distributed to all property taxing units on the basis of each unit's share of the taxable value of oil and gas produced.

Legal Citation
N.M. Stat., 72-22-13, 72-22-14, 72-22-15

Motor Vehicle License Tax Distribution

Administering Agency
 State Department of Finance and Administration

Source of Funds
 15% of proceeds from motor vehicle registration fees

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed
 FY 1970 – \$1,919²
 FY 1971 – 1,920²
 FY 1972 – 1,989

Allocation Formula
 Allocated among counties in which fees originate and distributed to taxing units in each county in proportion to local property tax levies.

Legal Citation
N.M. Stat., 64-11-12

the above formula will be increased proportionately to bring the total allocated to 9% of the previous year's State personal income tax collections.

Additional per capita allocation for cities: FY 1969, \$3.70; FY 1970, \$9.26; FY 1971, \$13.89. Beginning with fiscal 1972, cities will receive 9% of State personal income tax collections, each city's share in the proportion that its population bears to the total population of all cities (in addition to the basic per capita allocation).

NEW YORK

Per Capita Aid^{1 8}

Administering Agency
 State Office of Local Government, Division of Equalization and Assessment.

Source of Funds
 Appropriations (Local Assistance Fund); beginning in fiscal year ending March 31, 1972, per capita aid will be paid from 18% of the net proceeds from personal income taxes (see below).

Amount Distributed
 FY 1970 – \$286,983
 FY 1971 – 352,718
 FY 1972 – 454,720

Allocation Formula
Basic per capita allocation: Towns, \$3.55 plus \$2.05 for town population outside villages; counties 65 cents; cities \$8.60; villages, \$3.60; plus, for counties, cities, villages and towns outside villages an additional 5 cents for each \$100 or part thereof by which the per capita full value of real property falls below \$8,000 (for counties the factor for this purpose is the average of per capita full value and per capita personal income). Beginning with fiscal 1972, the amount allocated to each local unit under

Legal Citation

State Finance Law, Sec. 54, Subdiv. 2, pars. a-g (personal income tax sharing provisions- pars. f and g-added by Chap. 142, *Laws of 1970*; tax sharing reduced from 21% to 18% by Chap. 120, *Laws of 1971*).

NORTH CAROLINA

Intangible Property Tax Distribution

Administering Agency
 State Department of Revenue

Source of Funds
 Proceeds from intangible property tax

Amount Distributed
 FY 1970 – \$22,343
 FY 1971 – N.A.
 FY 1972 – N.A.

Allocation Formula
 Distributed to counties partly in proportion to population and partly on the basis of origin of taxes, and redistributed to local taxing units (including county governments) in proportion to property tax levies.

Legal Citation
N.C. Gen. Stat., 105-213

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Beer and Wine Tax Distribution

Administering Agency
State Department of Revenue

Source of Funds
47½% of proceeds from beer tax and 50% of proceeds from wine tax

Amount Distributed
FY 1970 – \$6,578
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula
Distributed in proportion to population to cities and counties in which the sale of beer and wine may be licensed.

Legal Citation
N.C. Gen. Stat., 18-81(P)

Public Utility Franchise Tax Distribution

Administering Agency
State Department of Revenue

Source of Funds
Proceeds from the equivalent of 3% on the gross receipts of certain public utilities.

Amount Distributed
FY 1970 – \$7,548
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula
Distributed to cities in which taxes originate.

Legal Citation
N.C. Gen. Stat., 105-116

NORTH DAKOTA

Cigarette Tax Distribution

Administering Agency
State Tax Commissioner

Source of Funds

Proceeds from tax of 1½ mills per cigarette

Amount Distributed

FY 1970 – \$1,613
FY 1971 – N.A.
FY 1972 – N.A.

Allocation Formula

Distributed to cities in proportion to population.

Legal Citation

N.Dak. Century Code, 57-36-31.

OHIO

Local Government Fund Distribution

Administering Agency
State Auditor and State Treasurer

Source of Funds

\$36 million annually out of the proceeds of the general sales tax (\$3 million per month), plus proceeds from intangible taxes on financial institutions and dealers in intangibles.

Amount Distributed

CY 1970 – \$92,842
CY 1971 – 96,000¹⁸
CY 1972 – 99,000¹⁹

Allocation Formula

Sales tax portion allocated among counties, 75% in proportion to assessed valuation and 25% in proportion to population. Intangibles taxes returned to counties in which collections originate. Amount received by each county from both sources distributed among the various local government units, including the county government, on the basis of budget needs as determined by the county budget commission in accordance with detailed procedures set forth in the State law. In counties with population of less than 100,000 at least 10% of the funds must be

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

distributed to townships. The county budget commission may devise its own allocation formula, provided it is approved by the board of county commissioners, the legislative body of the largest city in the county, and the majority of the boards of township trustees and of the legislative bodies of the remaining municipalities.

Legal Citation

Ohio Rev. Code, 5725.24; 5739.22; 5739.23.

Liquor Permit Fees Distribution

Administering Agency

State Treasurer

Source of Funds

Proceeds from liquor control permit fees

Amount Distributed

FY 1970 – \$ 9,981
FY 1971 – 10,105
FY 1972 – 10,393

Allocation Formula

Distributed to cities and townships in which fees originate.

Legal Citation

Ohio Rev. Code, 4301.30

OKLAHOMA

Alcoholic Beverage Excise Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

1/3 of 97% of proceeds from alcoholic beverage excise taxes

Amount Distributed

FY 1970 – \$3,075
FY 1971 – 3,096
FY 1972 – N.A.

See footnotes at the end of table.

Allocation Formula

Distributed to counties in proportion to area and population and redistributed to cities and towns in proportion to population.

Legal Citation

Okla. Stat., 37-563

OREGON

Local Property Tax Relief Reimbursement²⁰

Administering Agency

Executive Department, assisted by the State Department of Revenue

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$21,658
FY 1971 – 16,530
FY 1972 – None

Allocation Formula

Allocated among counties in proportion that the equalized assessed value of taxable property in each county bears to the statewide equalized assessed value. Each county distributes funds to all taxing units in proportion to property tax levies.

Special Conditions Governing Use of Funds

Each tax bill must indicate the reduction in the tax rate resulting from the State distribution for property tax relief.

Legal Citation

Ore. Rev. Stat., 310-715, 310-740

Senior Citizens' Property Tax Relief Reimbursement²⁰

Administering Agency

State Department of Revenue

Source of Funds

General fund appropriations

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed

FY 1970 – \$2,262
 FY 1971 – 2,958
 FY 1972 – None

Allocation Formula

Allocated to counties as reimbursement for property tax losses resulting from the extension of senior citizens' property tax relief required by State law. Each county distributes funds to all taxing units in proportion to property tax levies.

Legal Citation

Ore. Rev. Stat., 310-655

Low Income Homeowners' Property Tax Relief Reimbursement

Administering Agency

State Department of Revenue

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – None
 FY 1971 – None
 FY 1972 – \$16,350

Allocation Formula

Refund to citizens for taxes already paid or to counties for taxes reduced before payment. Tax relief granted to a citizen in an amount by which his property taxes on his homestead exceed a percentage of his household income, and not to exceed certain dollar limitations.

Legal Citation

Ore. Rev. Stat., 307 as amended by *Laws 1971*, ch. 747

Alcoholic Liquor Sales Profits Distribution

Administering Agency

Oregon Liquor Control Commission

Source of Funds

Profits from sales of alcoholic liquors and licenses, less cost of administering the program.

Amount Distributed

FY 1970 – \$ 9,857
 FY 1971 – 11,862
 FY 1972 – 12,469

Allocation Formula

20% to cities in proportion that each city's population bears to the total population of the cities of the State, and 10% to counties in proportion that each county's population bears to the total population of the State.

Legal Citation

Ore. Rev. Stat., 471.810

Cigarette Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

49 percent of proceeds from cigarette taxes

Amount Distributed

FY 1970 – \$6,022
 FY 1971 – 6,100
 FY 1972 – 5,966

Allocation Formula

1/2 to counties in proportion that each county's population bears to the total population of the State; 1/2 to cities in proportion that each city's population bears to the total population of the cities of the State.

Legal Citation

Ore. Rev. Stat., 323.455

Timber Sales Revenues Distribution

Administering Agency

State Board of Forestry

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Source of Funds

Revenues from State forests remaining after reimbursement of purchase price of individual legal subdivisions of the lands and reservation of 15% of revenues for State forests protection costs and redemption of bonds issued for the acquisition, development and management of forest lands.

Amount Distributed

FY 1970 – \$3,433
 FY 1971 – 1,715
 FY 1972 – 3,104

Allocation Formula

Paid to the county in which the lands are situated. Prorated by the county to the various taxing districts in which the lands are situated in the proportion that the rate of tax levy in each district bears to the total rate of tax levy of all such taxing bodies.

Legal Citation

Ore. Rev. Stat., 530.115

PENNSYLVANIA

Public Utility Realty Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

Tax on the Realty of Public Utilities

Amount Distributed

FY 1970 – None
 FY 1971 – None
 FY 1972 – \$20,677

Allocation Formula

Distributed annually among all local taxing authorities in the proportion which the total receipts of each local taxing authority for the preceding fiscal year bear to the total tax receipts of all local taxing authorities.

Legal Citation

Laws of 1970, Act 66

Alcoholic Beverage License Tax Distribution

Administering Agency

State Liquor Control Board

Source of Funds

Proceeds from specified license taxes

Amount Distributed

FY 1970 – \$5,835
 FY 1971 – 5,793
 FY 1972 – 6,000

Allocation Formula

Distributed to cities and townships in which collections originate

Legal Citation

Pa. Stat., 47:8-801

RHODE ISLAND

State Aid for Cities and Towns

Administering Agency

State Department of Community Affairs

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$3,000
 FY 1971 – 3,000
 FY 1972 – 3,000

Allocation Formula

Distributed to cities and towns in proportion that each municipality's property tax levy bears the total of all municipal levies.

Legal Citation

R. I. General Laws, 45-13-1.

Pari-Mutuel Tax Distribution

Administering Agency

State Department of Administration

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

| | |
|--|--|
| <p>Source of Funds 50% of the State's share of the tax</p> <p>Amount Distributed FY 1970 – \$4,054 FY 1971 – 4,658 FY 1972 – 4,500</p> <p>Allocation Formula Distributed to cities and towns in proportion to the assessed valuation of their total taxable property.</p> <p>Legal Citation <i>R. I. General Laws, 41-4</i></p> | <p>Allocation Formula (a) For the fiscal year 1969-1970, the appropriation shall equal 30 percent (30%) of the total adjusted tax levied by the cities and towns on manufacturers' machinery, equipment and inventories for local fiscal year employing 12/31/66 local assessments, provided that any abatements or other adjustments to the tax of any individual firm shall be taken into account. (b) For fiscal years subsequent to 1969-1970 the annual appropriation shall not be less than that for FY 1969-1970; provided however, that such appropriations shall be increased in the same ratio as the Rhode Island business corporation tax required to be paid by manufacturing corporations during the most recently completed year increases when compared with the Rhode Island business corporation tax on manufacturing corporations received for the next prior completed State fiscal year.</p> <p>Legal Citation <i>R.I. General Laws, 45-13-5</i></p> |
| <p>Alcoholic Beverages Tax</p> <p>Administering Agency State Department of Administration</p> <p>Source of Funds 50% of proceeds from tax on alcoholic beverages</p> <p>Amount Distributed FY 1970 – \$267 FY 1971 – 253 FY 1972 – 260</p> <p>Allocation Formula Apportioned in proportion to population.</p> <p>Legal Citation <i>R. I. General Laws, 3-10-10</i></p> | <p>Intangible Personal Property Tax Reimbursement</p> <p>Administering Agency Department of Community Affairs</p> <p>Source of Funds General fund appropriations</p> <p>Amount Distributed FY 1970 – \$ 98²¹ FY 1971 – 1,663 FY 1972 – 1,663</p> <p>Allocation Formula Full reimbursement for loss of revenue from taxes on intangible personal property based on 12/31/67 assessed valuations.</p> <p>Legal Citation <i>R. I. General Laws, 45-13-4</i></p> |
| <p>Manufacturers' Inventory Property Tax Reimbursement</p> <p>Administering Agency State Department of Community Affairs</p> <p>Source of Funds General fund appropriations</p> <p>Amount Distributed FY 1970 – \$2,072 FY 1971 – 2,082 FY 1972 – 2,132</p> | |

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

SOUTH CAROLINA

Legal Citation

S.C. Code 1962, Title 65, as amended

Alcoholic Liquors Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

40 percent of alcoholic liquors tax

Amount Distributed

FY 1970 – \$7,444

FY 1971 – 7,189

FY 1972 – 8,662

Allocation Formula

20 percent of proceeds to counties and 20 percent to municipalities in proportion to population. Act provides for a minimum base for each county as 95 percent of the amount received by that county for FY 1971. If total distributable amount is less than for FY 1971, minimum base is figured on 1960 Census.

Legal Citation

S.C. Code 1962, Title 65, as amended

Bank Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

90 percent of bank tax paid by any bank located within a municipality and 60 percent of such tax paid by bank located outside of municipality.

Amount Distributed

FY 1970 – \$1,040

FY 1971 – 1,165

FY 1972 – 1,164

Allocation Formula

60 percent of bank tax paid by each bank returned to county in which bank is located. 30 percent of tax is distributed to a municipality if bank is located therein.

Beer and Wine Tax Distribution

Administering Agency

State Tax Commission

Source of Funds

25 percent of 5/6 of beer and wine tax

Amount Distributed

FY 1970 – \$2,892

FY 1971 – 4,617

FY 1972 – 5,029

Allocation Formula

7 percent of proceeds to counties and 18 percent to municipalities in proportion to population. Act provides for a minimum base for each county as 95 percent of the amount received by that county for FY 1971. If total distributable amount is less than for FY 1971, minimum base is figured on 1960 Census.

Legal Citation

S.C. Code 1962, Title 65, as amended

Insurance Tax Distribution

Administering Agency

State Insurance Department

Source of Funds

One-half of the additional insurance license fees and one-half of the insurance brokers tax.

Amount Distributed

FY 1970 – \$3,232

FY 1971 – 3,361

FY 1972 – 3,769

Allocation Formula

Counties receive the distribution resulting from the additional insurance license fees based upon premium income in the county. The brokerage tax distribution is divided

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

equally between the county and city in which the property covered by such insurance is located.

Legal Citation

S.C. Code 1962, Title 37

Income Tax

Administering Agency

State Treasurer

Source of Funds

7½ percent of State income tax less 50 cents per capita, which is designated for public welfare.

Amount Distributed

FY 1970 – \$10,253

FY 1971 – 10,755

FY 1972 – 13,506

Allocation Formula

Distributed to counties in proportion to population. Act provides for a minimum base for each county of 95 percent of the amount received by that county for FY 1971. If total distributable amount is less than for FY 1971, minimum base is figured on 1960 census.

Legal Citation

S.C. Acts of 1971, Act 410.

Motor Transport Fees

Administering Agency

State Treasurer

Source of Funds

Proceeds from motor vehicle transportation fees.

Amount Distributed

FY 1970 – \$745

FY 1971 – 742

FY 1972 – 789

Allocation Formula

Distributed to municipalities on the basis of population, with a minimum of \$2,000 to any county seat and a maximum of \$10,000 to any city or town.

Legal Citation

S.C. Code 1962, Title 58

SOUTH DAKOTA

Alcoholic Beverage Sales Tax Distribution

Administering Agency

State Treasurer

Source of Funds

37½% of proceeds from alcoholic beverage sales taxes.

Amount Distributed

FY 1970 – \$1,212

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to cities and towns in proportion to population.

Legal Citation

S.D. Comp. Laws, 35-5-22

Bank Income Tax Distribution

Administering Agency

State Treasurer

Source of Funds

80% of proceeds from net income tax on banks and other financial institutions

Amount Distributed

FY 1970 – \$490

FY 1971 – N.A.

FY 1972 – N.A.

Allocation Formula

Distributed to counties in which such taxes originate and redistributed to local taxing

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

units (including county governments) in proportion to tax levies on personal property.

Legal Citation

S.D. Comp. Laws, 10-43-76, 10-43-77

TENNESSEE

Sales Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

12½% of proceeds from general sales tax (less \$180,000 per annum to University of Tennessee).

Amount Distributed

FY 1970 – \$19,871
FY 1971 – 21,283
FY 1972 – 22,793

Allocation Formula

Allocated on the basis of proportion of the population of each municipality to the aggregate population of all municipalities in the State.

Legal Citation

Tenn. Code Annotated 67-3047

Income Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

3/8 of the remaining 90% or 95% of proceeds from collection of income tax on dividends from stocks or interest on certain bonds.

Amount Distributed

FY 1970 – \$3,458
FY 1971 – 3,925
FY 1972 – 4,258

Allocation Formula

Where a taxpayer living in a municipality pays a tax rate of 6%, 3/8 of the net collected from the taxpayer is returned to the municipality. If the taxpayer resides outside a municipality, but in the county, 3/8 of the net collected is returned to the county.

Legal Citation

Tenn. Code Annotated 67-2639

Gross Receipts Tax Distribution

Administering Agency

State Director of Accounts

Source of Funds

TVA Replacement Tax

Amount Distributed

FY 1970 – \$318
FY 1971 – 457
FY 1972 – 557

Allocation Formula

Funds are distributed to counties and municipalities in lieu of local taxes that would otherwise be collected from TVA occupied land.

Legal Citation

Tenn. Code Annotated 67-2402, 2403

Beer Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

4/17 of 96% of revenue from beer tax.

Amount Distributed

FY 1970 – \$1,274
FY 1971 – 1,411
FY 1972 – 1,502

Allocation Formula

2/17 paid to the counties equally; 2/17 paid

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

| | |
|--|--|
| <p>to incorporated municipalities according to population.</p> <p>Legal Citation <i>Tenn. Code Annotated 57-217.</i></p> | <p>Amount Distributed FY 1970 – \$1,024 FY 1971 – 1,188 FY 1972 – 1,012</p> |
| TEXAS | |
| <p>Alcoholic Beverage Sales Tax</p> <p>Administering Agency State Alcoholic Beverage Commission</p> <p>Source of Funds 30% of proceeds from gross receipts tax on establishments preparing, selling and serving mixed alcoholic and non-alcoholic beverages</p> <p>Amount Distributed FY 1970 – None FY 1971 – \$ 358 FY 1972 – 3,196</p> <p>Allocation Formula 15% to counties and 15% to cities in which taxes originate.</p> <p>Legal Citation <i>Tex. Penal Code, Art. 666-20d</i></p> | <p>Allocation Formula Distributed to localities in proportion to population.</p> <p>Legal Citation <i>Code of Va., Sec. 4-24.</i></p> |
| UTAH | |
| <p>NONE</p> | <p>A.B.C. Profits Distribution</p> <p>Administering Agency State Comptroller</p> <p>Source of Funds 2/3, but never less than \$14,806 thousand, of net profits of the Alcoholic Beverage Control Board</p> <p>Amount Distributed FY 1970 – \$14,806 FY 1971 – 15,248 FY 1972 – 14,806</p> <p>Allocation Formula Distributed in proportion to population.</p> <p>Legal Citation <i>Code of Va., Sec. 4-22</i></p> |
| VERMONT | |
| <p>NONE</p> | <p>Motor Vehicle Carrier Rolling Stock Tax Distribution</p> <p>Administering Agency State Corporation Commission and State Comptroller</p> <p>Source of Funds Proceeds from motor vehicle carrier rolling stock tax</p> <p>Amount Distributed FY 1970 – \$311 FY 1971 – 297 FY 1972 – 300</p> |
| VIRGINIA | |
| <p>Wines and Spirits Sales Tax Distribution</p> <p>Administering Agency State Comptroller</p> <p>Source of Funds Two-thirds of the wines and spirits sales tax collections</p> | |

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Allocation Formula

Each locality receives a portion of the tax paid by each carrier equal to the proportion of total vehicle miles operated by the carrier in the locality.

Legal Citation

Code of Va., Sec., 58-618 through 58-626

Allocation Formula

Same as for alcoholic beverage monopoly profits distribution.

Legal Citation

Wash. Rev. Code, 82.08.160, 82.08.170, 66.08

WASHINGTON

Alcoholic Beverage Monopoly Profits Distribution

Administering Agency

State Treasurer

Source of Funds

50% of State Liquor Control Board percentage markup after administrative costs

Amount Distributed

FY 1970 – \$14,350
FY 1971 – 15,100
FY 1972 – 15,305

Allocation Formula

20% distributed to counties in proportion to population in unincorporated areas and 80% to cities in proportion to population.

Legal Citation

Wash. Rev. Code, 66.08.190, 66.08.200, 66.08.210

Liquor Excise Tax Distribution

Administering Agency

State Treasurer

Source of Funds

35% of proceeds from retail sales tax on liquor store sales and 40% of proceeds from retail sales tax on wine sales in retail outlets

Amount Distributed

FY 1970 – \$6,702
FY 1971 – 8,307
FY 1972 – 8,034

Aid to Cities and Towns^{2 2}

Administering Agency

State Treasurer

Source of Funds

General fund appropriations

Amount Distributed^{2 2}

FY 1970 – \$13,500
FY 1971 – 40
FY 1972 – None

Allocation Formula

Distributed to cities and towns in proportion to population.

Legal Citation

Laws of Wash., 41st Leg., 2nd Extra Sess., Chap. 95

Public Utility District Privilege Tax Distribution

Administering Agency

State Treasurer

Source of Funds

94% of the proceeds from the tax on energy sales and production

Amount Distributed

FY 1970 – \$2,684^{2 3}
FY 1971 – 3,311^{2 3}
FY 1972 – 3,073^{2 3}

Allocation Formula

Distributed to counties in which taxes originate; each county is required to distribute to school districts at least 35% of the amount it receives.

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Legal Citation

Wash. Rev. Code, 54.28.050, 54.28.080

WEST VIRGINIA

NONE

WISCONSIN

Shared Tax Distribution

Administering Agency

State Department of Revenue

Source of Funds

Of the total amount of taxes shared, approximately 53.1% are derived from individual income taxes, 16.9% from corporation franchise and income taxes, 25.9% from public utility taxes and 4.1% from excise, insurance and other miscellaneous taxes.

Amount Distributed

FY 1970 – \$245,961

FY 1971 – 248,504

FY 1972 – 246,484

Allocation Formula

Beginning in FY 1972, shared taxes will be allocated to counties, cities, towns and villages based on (1) a \$35 per capita payment, (2) a payment based on general property tax levies exceeding 17 mills, and (3) a special utility payment based on the value of certain utility properties located within municipalities. An additional minimum payment is made if necessary to assure each municipality will receive no less than 90% of the amount it received in the prior year.²⁴

Legal Citation

Wis. Stat. Ch. 79, Subch. I (Laws of 1971, S.B. 805)

Property Tax Relief

Administering Agency

State Department of Revenue

Source of Funds

General fund appropriations

Amount Distributed

FY 1970 – \$135,554

FY 1971 – 145,152

FY 1972 – 180,530

Allocation Formula

Personal property tax relief: To each taxing unit to provide a tax credit for property owners equivalent to 60% (65% beginning in FY 1973) of the personal property tax levied on farmers' livestock, merchants' inventories and manufacturers' materials and finished products.

Real property tax relief: To provide a tax credit for property owners in each taxing unit in which the average three year full value tax rate exceeds 17 mills. This relief does not apply to property eligible for the 60% tax relief.

Legal Citation

Wis. Stats. 79.10 and 79.12

Highway Privilege Tax

Administering Agency

State Department of Transportation

Source of Funds

Basic: 11% of net registration and title fees collected by the State on motor trucks, road tractors and truck tractors, and 20% of the net registration and title fees on all other vehicles registered by the State.

Supplemental: 40 cents of each registration fee collected by the State on automobiles, station wagons, general trucks and agricultural trucks.

See footnotes at the end of table.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

Amount Distributed

FY 1970 – \$ 9,669
 FY 1971 – 10,136
 FY 1972 – 10,714

Allocation Formula

Allocated to each municipality based on the number of vehicles registered in that municipality. Beginning in FY 1973 the funds will be distributed through the allocation formula for shared taxes.

Legal Citation

Wis. Stats. 20.395(2)(wd) and 86.35

Allocation Formula

Allocated among counties in proportion to origin of collections. Within each county the amount distributed to each incorporated city and town is based on its share of the total county population. The county government share is based on the proportion of the county population that resides outside the incorporated cities and towns.

Legal Citation

Wyo. Laws of 1967, Ch. 210.

WYOMING

Sales Tax Distribution

Administering Agency

State Board of Equalization

Source of Funds

1/6 of general sales tax collections, less amount necessary for administration

Amount Distributed

FY 1970 – \$4,281
 FY 1971 – 4,585
 FY 1972 – N.A.

Cigarette Tax Distribution

Administering Agency

State Board of Equalization

Source of Funds

62% of proceeds from cigarette taxes

Amount Distributed

FY 1970 – \$1,950
 FY 1971 – 2,047
 FY 1972 – N.A.

Allocation Formula

Distributed to cities and counties in which taxes originate.

Legal Citation

Wyo. Stat., 39-172.

NOTE: Excludes some minor distributions; 1972 amounts are budget estimates.

N.A. Data not available or not reported.

¹ In addition, the State distributes varying shares of taxes on electric and telephone cooperatives, amusement devices, alcoholic beverage retailers and fish processors, returned to cities and boroughs in which collections originate.

² Includes an amount distributed to school districts.

³ Manufacturers' inventories are exempted from property taxation to the extent of 40% of assessed valuation for 1970 and an additional 10% for each subsequent year until fully exempted by 1976.

⁴ Wholesalers' and retailers' inventories are exempted to the extent of 1/12 of assessed valuation for 1971 and an additional 1/12 in each subsequent year until fully exempted by 1982.

⁵ Including city-county of Honolulu.

⁶ 5% for FY 1969, 10% for FY 1970, 15% for FY 1971 and 20% per year subsequently, to replace loss of local revenue resulting from phaseout of property tax on business inventories.

⁷ An \$8 million general fund appropriation (for FY 1971) is also distributed to those taxing districts whose real property tax base was reduced because of exemptions enacted in 1969.

⁸ For 1973 and subsequent years, 40% to county general funds and 60% to cities and towns.

⁹ First distribution (\$2,900 thousand) to be made in FY 1973.

¹⁰ State tax on admissions repealed, effective 6/30/72, and local governments authorized to levy and collect a gross receipts tax on amusement businesses, effective 7/1/72.

¹¹ Prior to 1972, there was an initial per capita distribution to counties and a per capita redistribution from the county to its cities, villages and townships.

**TABLE 47 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1970, 1971, 1972 (Cont'd)
(Dollar amounts in thousands)**

- ¹² The personal income tax rate was raised from 2.6% to 3.9%, effective 1/1/71, but the distribution remains at the 2.6% rate. Previously, local units received 17% of *net* collections less personal and corporate credits.
- ¹³ Prior to 1972, the revenue was distributed to counties on a population basis; counties retained half and distributed the other half to cities, villages and townships on a population basis.
- ¹⁴ Includes \$9.2 million distributed on old basis.
- ¹⁵ Prior to 1972, approximately \$9.5 million was distributed annually through the counties on a population basis.
- ¹⁶ Replaced, effective 1/1/72, by new Local Government Aid distribution. See below for description of new program.
- ¹⁷ Amount distributed for FY 1972, shown under the new Local Government Aid program, includes one payment under the old sales tax distribution formula on Nov. 1971, and an estimate of the amount to be paid in March 1972, under the new formula,

effective Jan. 1, 1972.

- ¹⁸ In addition, the proceeds of the State Stock Transfer Tax, less the cost of administration, distributed to New York City only; \$233.3 million in FY 1971.

¹⁹ Estimated.

- ²⁰ Repealed and replaced by new programs of property tax relief for low income citizens, effective 1/1/72. See description below.

²¹ Distributed to 5 communities only, because of fiscal year conflict.

²² Temporary distribution for FY 1970 only; replaced by 0.5% local option sales tax, effective 2/23/70.

²³ Excludes amount redistributed to school districts.

²⁴ Previous allocation of shared taxes was primarily on the basis of the jurisdiction in which collections originated.

Source: Compiled by ACIR staff from information supplied by State Budget Officers and from unpublished data supplied by the Governments Division, Bureau of the Census.

TABLE 48 - LOCAL "PIGGYBACK" TAXES, JANUARY 1, 1972

| State | Type of "piggyback" | Rate | Number of local governments using tax Jan. 1, 1972 | Amount (\$000) | As % of total local tax collections in State | Distribution of receipts | Remarks |
|----------------------|---------------------|----------|--|----------------|--|---|---|
| Alabama | General sales | % to 2% | 214 | 33,711 | 17.3 | To area levying tax less cost of collection. | The State Department of Revenue is 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 statutes applicable to individual counties usually require State administration. The Department of Revenue presently administers 170 of the 214 local sales taxes. |
| Arkansas | General sales | 1% | 1 | 1 | — | do | First and second class cities with a population of not more than 40,000 and designated model cities under the demonstration Cities and Metropolitan Development Act of 1966 are authorized, with voter approval, to levy a 1% sales tax to be collected by the Commissioner of Revenue. |
| California | General sales | 1% | 438 | 333,496 | 7.8 | After deducting cost of administration | 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 percent and 1 percent, and the city tax must be credited against the county taxpayer's place of business. |
| Colorado | General sales | 1% or 2% | 48 | 1 | — | Monthly distribution of tax collected to the various taxing entities. | H.B. 1141, Laws of 1967 authorizes counties, cities of the second class and incorporated towns to impose a sales tax subject to voter approval. Total State, county, and city or town rate cannot exceed 7%; the Director of Revenue Administration collects and enforces such tax without charge. This law does not affect or limit the power of home rule cities to levy sales taxes. Home rule cities may contract with the State for administration and collection without charge, if local tax contribution and collection without charge, if local tax contribution to certain specifications (one requirement is that home rule cities do not impose a use tax). |

Local share of receipts, 1967

See footnotes at end of table.

TABLE 48 — LOCAL "PIGGYBACK" TAXES, JANUARY 1, 1972 (Cont'd)

| State | Type of "piggyback" | Rate | Number of local governments using tax Jan. 1, 1972 | Local share of receipts, 1967 | | Distribution of receipts | Remarks |
|---------------------|-------------------------------------|---|--|-------------------------------|--|--|---|
| | | | | Amount (\$000) | As % of total local tax collections in State | | |
| Florida | Cigarette | Not to exceed basic State rate (11¢ per pack) | n.a. | 33,161 ² | 4.6 | Collections less service charge distributed to municipalities monthly. | Any municipality may, at the discretion of its governing body, impose a cigarette tax not to exceed the basic State rate (11¢). The imposition of a city cigarette tax has no effect on the taxpayer, since adjustments are made in the State tax to keep the tax rate uniform throughout Florida, and collection procedures are unchanged. The imposition of a city cigarette tax merely affects the distribution of the tax collected between city and state. |
| Hawaii | Gasoline | 3¢ to 5¢ | 4 | 6,802 | 8.5 | To island or county in which fuel is used. | A separate county tax is levied, as determined by the county in which the fuel is used. |
| Illinois | General sales | ½% to 1% | 1,345 (approx) | 78,869 | 4.4 | Collections (less 4% for administration) distributed monthly to various taxing entities. | |
| Louisiana | General sales tax on motor vehicles | ½% to 2% | 143 | n.a. | n.a. | To area levying tax less 1% to cover cost of collection. | The local general sales tax is administered by the respective cities and parishes, but the Department of Revenue, by agreement, collects the local sales tax on motor vehicles along with the State Tax. |
| Maryland | Personal income | 20% to 50% of State tax | 24 | 34,161 | 6.4 | As often as practicable but not less frequently than quarterly (after deducting cost of refunds and pro-rated share of cost of operating the Income Tax Division). | Each county and Baltimore City must levy a local income tax on residents at not less than 20% nor more than 50% of the State income tax liability. Any increase or decrease shall be in increments of five percent. |

See footnotes at end of table.

TABLE 48 — LOCAL "PIGGYBACK" TAXES, JANUARY 1, 1972 (Cont'd)

| State | Type of "piggyback" | Rate | Number of local governments using tax Jan. 1, 1972 | Local share of receipts, 1967 | | Distribution of receipts | Remarks |
|-------------------|---|-------------|--|-------------------------------|--|---|--|
| | | | | Amount (\$000) | As % of total local tax collections in State | | |
| Minnesota . . . | Admissions, amusements, and transient lodging | 3% | 1 | 1 | — | To city levying | Specific authority to the city of Minneapolis. The tax is collected along with the State sales tax. |
| Mississippi . . . | Gasoline | 2¢ or 3¢ | 3 | 18 | 0.01 | To county levying | County sea wall tax. Collections to be made at the time and in the manner provided for the collection of the gasoline tax generally and shall be remitted by the auditor of the county at the same time as is remitted the amount due to the county out of the regular gasoline tax. |
| Missouri | General sales | ½% or 1% | 50 | 1 | — | To city levying less 2% for cost of collection. | Incorporated cities, towns, and villages with a population of 500 or more are authorized to impose a city sales tax at ½ of 1% or 1% on retail sales of property and services subject to the State sales tax. |
| Nebraska . . . | Cigarette | 5¢ per pack | 2 | 1 | — | Distributed monthly to county levying tax and the cities, towns, and villages located in the county, less 1% to defray costs. | Effective October 1967, 1st. class counties having a charter form of government were authorized to levy a cigarette tax. No municipality located within such county may levy a cigarette tax. |
| Nebraska . . . | General sales | ½% or 1% | 2 | 1 | — | Distributed monthly to municipality levying tax, less 3% to cover cost. | Incorporated municipalities are authorized to levy a sales tax at ½ of 1% or 1% on the same transactions subject to the State sales and use tax. Any municipal tax will be administered and collected by the State Tax Commissioner concurrently with the State tax. |

See footnotes at end of table.

TABLE 48 — LOCAL "PIGGYBACK" TAXES, JANUARY 1, 1972 (Cont'd)

| State | Type of "piggyback" | Rate | Number of local governments using tax Jan. 1, 1972 | Local share of receipts, 1967 | | Distribution of receipts | Remarks |
|----------------------|---------------------|------------------------|--|-------------------------------|--|---|--|
| | | | | Amount (\$000) | As % of total local tax collections in State | | |
| Nevada | General sales | ½% | 8 | 1 | — | Distributed quarterly to county levying less 1% to cover cost. If there is one incorporated city in the county amount apportioned between city and the county in proportion to the population of the city and the unincorporated area of the county. If there are two or more cities in the county, total amount apportioned among the cities relative to population. | Counties shall enact a city-county relief tax if petitioned by the majority of the governing body of each city within a county. The board of supervisors of Carson City may on its own motion enact an ordinance imposing a city-county relief tax. |
| | Gasoline | 1¢ or 2¢ | 6 | n.a. | n.a. | Distributed monthly to county of origin. Collections originating in Carson City allocated monthly to that city. | In any county for all or part of which a streets and highways plan has been adopted by the county or regional planning commission, the board may by ordinance impose a 1¢ or 2¢ tax on motor fuel to be administered by the Nevada Tax Commission. |
| New Mexico | General sales | ¼% or ½% | 3 | 10,212 | 15.5 | Distributed monthly to county levying tax. The commissioner may deduct up to 3% to cover cost of administration. | Any board of county commissioners may adopt, subject to voter approval, a county sales tax of not to exceed ¼ of 1%. Certain specified counties are authorized to levy a ½ of 1% rate. |
| New York | Personal income | 0.7 to 3.5 (residents) | 1 | 329,327 | 7.5 | New York City | The New York State Tax Commission has the responsibility for the collection and administration of the New York City personal income tax on residents, and the earnings tax on nonresidents, including administration of the declaration and payment of estimated tax and the withholding tax requirements. |

See footnotes at end of table.

TABLE 48 – LOCAL "PIGGYBACK" TAXES, JANUARY 1, 1972 (Cont'd)

| State | Type of "piggyback" | Rate | Number of local governments using tax Jan. 1, 1972 | Local share of receipts, 1967 | | Distribution of receipts | Remarks |
|----------------------------|---------------------|---------------|--|-------------------------------|--|---|---|
| | | | | Amount (\$000) | As % of total local tax collections in State | | |
| New York . . . (Cont'd) | General sales | Maximum of 3% | 60 | 475,888 | 10.9 | Distributed to local government levying tax after deducting cost of administration. | |
| North Carolina | General sales | 1% | 64 | ¹ | — | Distributed quarterly to the taxing county and the municipalities therein after deducting cost of administration; ½ on basis of ad valorem taxes levied and ½ on basis of population. | Mecklenburg County enacted a 1% sales tax on March 1, 1968 after voter approval, under specific legislation. 1971 legislation authorized a 1% local option county sales tax subject to voter approval, effective March 15, 1971. The tax is administered by the State unless the board of county commissioners elects to administer it. |
| Ohio | General sales | ½% | 24 | ¹ | — | Distributed monthly to county levying tax. | The boards of county commissioners may levy ½ of 1% sales taxes subject to referendum petitions suspending operation of the tax pending voter approval. |
| Oklahoma . . . | General sales | 1% or 2% | 263 | 12,263 | 5.4 | Collections returned to municipality levying tax less agreed amount to be retained by Tax Commission to cover cost of collection. | In 1965 cities and towns were authorized to levy voter approved taxes for local purposes to the same extent as the State legislature, with the exception of ad valorem property taxes. Cities and towns may contract with the State Tax Commission for the collection of their taxes. Cities must enforce their own sales tax laws. |
| South Dakota . | General sales | 1% | 5 | ¹ | — | Distributed monthly to municipality levying tax after deducting cost of collection and administration. | In 1969 incorporated cities and towns were authorized to impose any nonproperty tax other than a tax on motor vehicle fuel. The local taxes will be administered by the State if a similar tax is levied by the State. |

See footnotes at end of table.

TABLE 48 — LOCAL "PIGGYBACK" TAXES, JANUARY 1, 1972 (Cont'd)

| State | Type of "piggyback" | Rate | Number of local governments using tax Jan. 1, 1972 | Local share of receipts, 1967 | | Distribution of receipts | Remarks |
|------------------|---------------------|-----------|--|-------------------------------|--|---|--|
| | | | | Amount (\$000) | As % of total local tax collections in State | | |
| Tennessee . . . | General sales | ½% to 1½% | 98 | 35,016 | 11.4 | Distributed to levying jurisdictions less a reasonable charge to cover administrative costs. Where county levies total allowable tax, cities and towns precluded from levying tax but half proceeds originating in city or town shared with such jurisdictions. If county levies less than maximum, cities and towns may levy the difference. | Counties, incorporated cities and towns are authorized to levy general sales taxes up to ½ of the State sales tax rate until July 30, 1972, and may not exceed 7/12 of the State rate thereafter. The maximum tax on a single transaction is limited to \$7.50. The tax is subject to voter approval and State collection is optional. |
| Texas | General sales | 1% | 659 | ¹ | — | Collections, less 2% to cover administration, transmitted to municipality levying tax periodically as promptly as possible. | Cities, towns and villages are authorized, upon approval of the voters, to levy a 1% sales tax to be collected by the State. |
| Utah | General sales | ½% | 180 (approx) | 7,645 | 6.2 | Receipts distributed quarterly to local government imposing tax less cost of administration, but in no event shall such charge exceed 2½%. | Any county, city or town may levy a ½% sales tax, provided, however, that a city or town may not initiate such a tax levy until the county within which it is located has levied a sales tax. Municipal tax to be credited against county tax. |
| Virginia | General sales | 1% | 325 (approx.) (all cities and counties in the State) | 45,573 | 10.5 | Distributed monthly to the city or county on the basis of the location of business of the dealer who paid the tax. | |

Note: This tabulation includes only those piggyback taxes about which authoritative information is readily available.

n.a.—Data not available.

¹ Tax went into effect after reporting period.

² Includes local tobacco products tax collections for 1 city.

Source: ACIR staff based on Commerce Clearing House, *State Tax Reporter*; and U.S. Bureau of the Census, 1967 Census of Governments, Vol. 4, No. 5, *Compendium of Government Finances*.

**TABLE 49 – GOVERNMENT EXPENDITURES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT,
CALENDAR YEARS 1950 THROUGH 1970**

| Calendar Year | Total | Defense ¹ | Nondefense |
|--------------------|--------|----------------------|------------|
| 1970 | 32.0p. | 7.8p. | 24.2p. |
| 1969 | 31.1 | 8.5 | 22.6 |
| 1968 | 31.3 | 9.0 | 22.3 |
| 1967 | 30.6 | 9.1 | 21.5 |
| 1966 | 28.3 | 8.1 | 20.2 |
| 1965 | 27.3 | 7.3 | 20.0 |
| 1964 | 27.7 | 7.9 | 19.8 |
| 1963 | 28.3 | 8.6 | 19.7 |
| 1962 | 28.5 | 9.2 | 19.3 |
| 1961 | 28.6 | 9.2 | 19.4 |
| 1960 | 27.0 | 8.9 | 18.1 |
| 1959 | 27.1 | 9.5 | 17.6 |
| 1958 | 28.4 | 10.3 | 18.1 |
| 1957 | 26.0 | 10.0 | 16.0 |
| 1956 | 24.8 | 9.6 | 15.2 |
| 1955 | 24.5 | 9.7 | 14.8 |
| 1954 | 26.5 | 11.3 | 15.2 |
| 1953 | 27.8 | 13.4 | 14.4 |
| 1952 | 27.1 | 13.3 | 13.8 |
| 1951 | 24.1 | 10.2 | 13.9 |
| 1950 | 21.3 | 5.0 | 16.3 |
| Mean average | 27.5 | 9.3 | 18.2 |

¹ Government expenditures for defense goods and services.

Source: *The Economic Report of the President, February 1971.*

**TABLE 50 — SUMMARY OF GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL),
BY FUNCTION, BY LEVEL OF GOVERNMENT: 1969-70**

| Function | Amount (millions of dollars) | | | | Percent | | | |
|---|------------------------------|--------------------|-------------------|-------------------|------------------|--------------------|-------------------|-------------------|
| | All governments | Federal Government | State governments | Local governments | All governments | Federal Government | State governments | Local governments |
| ALL FUNCTIONS | 275 017 | 166 942 | 77 642 | 83 215 | 100.0 | 100.0 | 100.0 | 100.0 |
| DIRECT | 275 017 | 143 685 | 48 749 | 82 582 | 100.0 | 86.1 | 62.8 | 99.2 |
| INTERGOVERNMENTAL | (¹) | 223 257 | 28 892 | 633 | (¹) | 13.9 | 37.2 | 0.8 |
| NATIONAL DEFENSE AND INTERNATIONAL RELATIONS ³ | 84 253 | 84 253 | - | - | 30.6 | 50.5 | - | - |
| POSTAL SERVICE ³ | 7 722 | 7 722 | - | - | 2.8 | 4.6 | - | - |
| SPACE RESEARCH AND TECHNOLOGY ³ | 3 691 | 3 691 | - | - | 1.3 | 2.2 | - | - |
| EDUCATION | 55 771 | 8 897 | 30 865 | 38 970 | 20.3 | 5.3 | 39.8 | 46.8 |
| DIRECT | 55 771 | 3 053 | 13 780 | 38 938 | 20.3 | 1.8 | 17.7 | 46.8 |
| INTERGOVERNMENTAL | (¹) | 5 844 | 17 085 | 32 | (¹) | 3.5 | 22.0 | - |
| HIGHWAYS | 16 746 | 4 927 | 13 483 | 5 426 | 6.1 | 3.0 | 17.4 | 6.5 |
| DIRECT | 16 746 | 319 | 11 044 | 5 383 | 6.1 | 0.2 | 14.2 | 6.5 |
| INTERGOVERNMENTAL | (¹) | 4 608 | 2 439 | 42 | (¹) | 2.8 | 3.1 | 0.1 |
| PUBLIC WELFARE | 17 517 | 10 411 | 13 206 | 6 700 | 6.4 | 6.2 | 17.0 | 8.1 |
| DIRECT | 17 517 | 2 837 | 8 203 | 6 477 | 6.4 | 1.7 | 10.6 | 7.8 |
| INTERGOVERNMENTAL | (¹) | 7 574 | 5 003 | 224 | (¹) | 4.5 | 6.4 | 0.3 |
| HEALTH AND HOSPITALS | 13 587 | 4 850 | 5 355 | 5 010 | 4.9 | 2.9 | 6.9 | 6.0 |
| DIRECT | 13 587 | 3 919 | 4 788 | 4 880 | 4.9 | 2.3 | 6.2 | 5.9 |
| INTERGOVERNMENTAL | (¹) | 931 | 567 | 130 | (¹) | 0.6 | 0.7 | 0.2 |
| NATURAL RESOURCES | 11 469 | 9 032 | 2 223 | 583 | 4.2 | 5.4 | 2.9 | 0.7 |
| DIRECT | 11 469 | 8 737 | 2 158 | 574 | 4.2 | 5.2 | 2.8 | 0.7 |
| INTERGOVERNMENTAL | (¹) | 295 | 64 | 9 | (¹) | 0.2 | 0.1 | - |
| HOUSING AND URBAN RENEWAL | 3 189 | 2 660 | 120 | 2 116 | 1.2 | 1.6 | 0.2 | 2.5 |
| DIRECT | 3 189 | 1 051 | 23 | 2 115 | 1.2 | 0.6 | - | 2.5 |
| INTERGOVERNMENTAL | (¹) | 1 609 | 97 | 1 | (¹) | 1.0 | 0.1 | - |
| AIR TRANSPORTATION | 2 065 | 1 178 | 225 | 791 | 0.8 | 0.7 | 0.3 | 1.0 |
| DIRECT | 2 065 | 1 096 | 178 | 791 | 0.8 | 0.7 | 0.2 | 1.0 |
| INTERGOVERNMENTAL | (¹) | 82 | 47 | - | (¹) | - | 0.1 | - |
| SOCIAL INSURANCE ADMINISTRATION | 1 790 | 1 685 | 767 | 2 | 0.7 | 1.0 | 1.0 | - |
| DIRECT | 1 790 | 1 021 | 767 | 2 | 0.7 | 0.6 | 1.0 | - |
| INTERGOVERNMENTAL | (¹) | 664 | - | - | (¹) | 0.4 | - | - |
| INTEREST ON GENERAL DEBT ³ | 18 411 | 14 037 | 4 499 | 2 875 | 6.7 | 8.4 | 1.9 | 3.5 |
| OTHER AND COMBINED | 38 807 | 13 599 | 9 900 | 20 743 | 14.1 | 8.1 | 12.8 | 24.9 |
| DIRECT | 38 807 | 11 949 | 6 310 | 20 548 | 14.1 | 7.2 | 8.1 | 24.7 |
| INTERGOVERNMENTAL | (¹) | 1 650 | 3 590 | 195 | (¹) | 1.0 | 4.6 | 0.2 |

- Represents zero or rounds to zero.

¹ Duplicative transactions between levels of government are excluded.

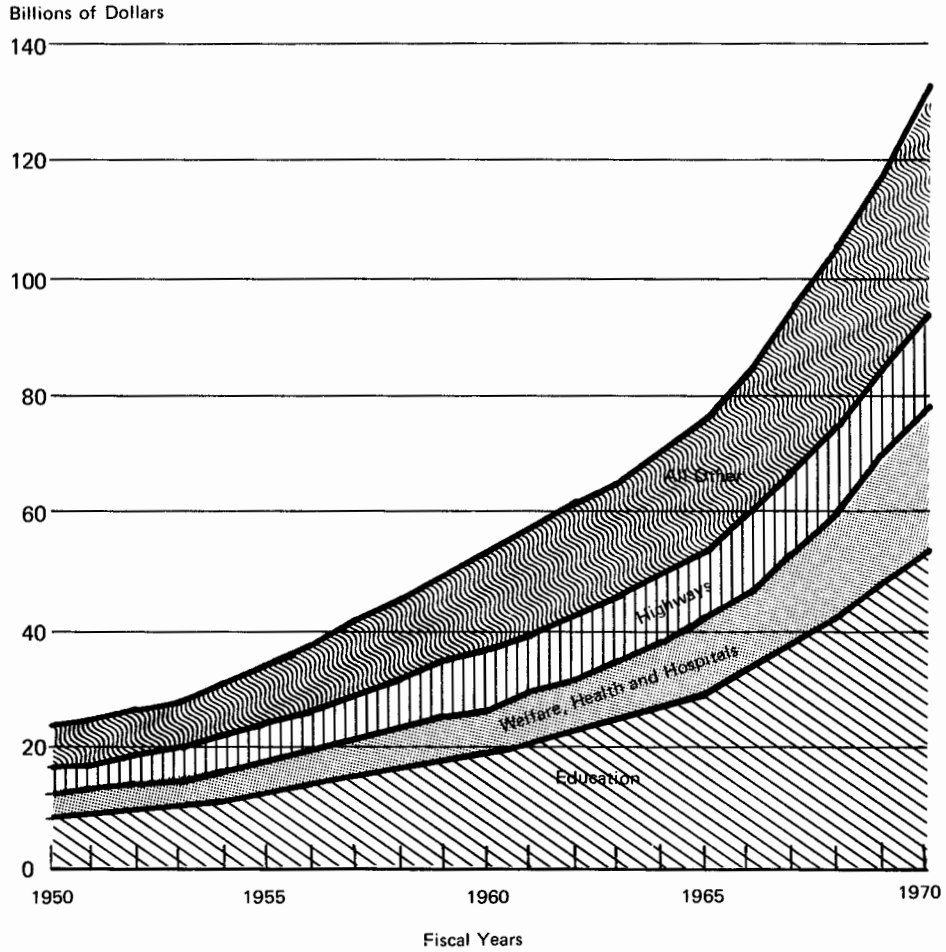
² Entirely to States except for \$2,365 million paid direct to local governments, including \$573 million for education, \$919 million for housing and urban renewal, \$61 million for airports, \$135 million for waste treatment facilities, and \$85 million Federal lump-sum contribution to the District of Columbia.

³ Entirely direct expenditure.

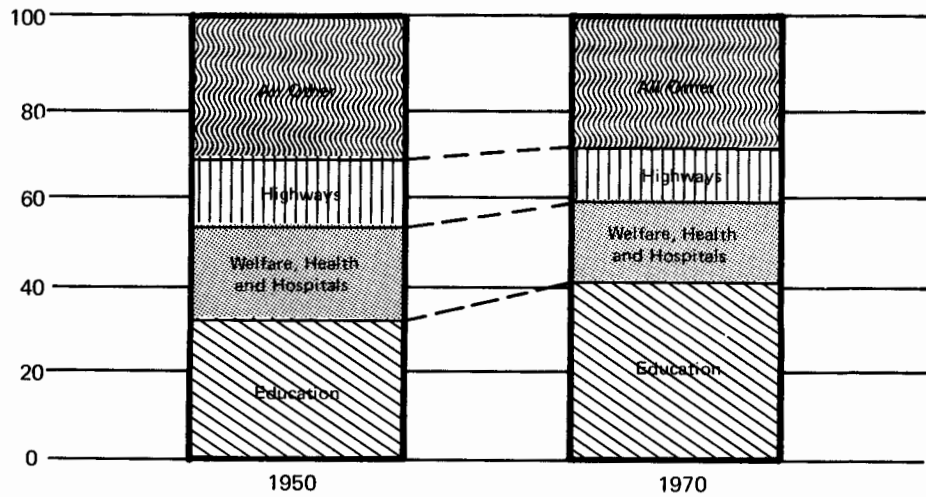
Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

**Figure 8 – STATE AND LOCAL GENERAL EXPENDITURE FOR
SELECTED FUNCTIONS, 1950 TO 1970**



PERCENTAGE DISTRIBUTION OF EXPENDITURE, 1950 AND 1970



**TABLE 51 – DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS FOR
SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1969-70**
(Millions of dollars)

| State and level of government | Total direct general expenditure ¹ | Education | | | Public welfare | Health and hospitals |
|----------------------------------|---|-----------|---------------|----------|-------------------|----------------------------|
| | | Total | Local schools | Highways | | |
| UNITED STATES, Total | 131,331.7 | 52,717.8 | 37,460.9 | 16,427.3 | 14,679.3 | 9,668.1 |
| State | 48,749.3 | 13,779.7 | 436.6 | 11,043.8 | 8,202.6 | 4,788.1 |
| Local | 82,582.3 | 38,938.1 | 37,024.4 | 5,383.5 | 6,476.7 | 4,880.0 |
| Alabama | 1,738.5 | 689.8 | 428.1 | 270.6 | 210.2 | 139.2 |
| State | 854.0 | 271.9 | 10.1 | 186.0 | 206.1 | 55.4 |
| Local | 884.4 | 417.9 | 417.9 | 84.7 | 4.1 | 83.8 |
| Alaska | 407.9 | 132.7 | 88.3 | 76.8 | 15.4 | 12.1 |
| State | 291.1 | 73.8 | 29.4 | 68.9 | 15.4 | 10.1 |
| Local | 116.8 | 58.9 | 58.9 | 7.9 | — | 2.0 |
| Arizona | 1,115.6 | 551.0 | 347.3 | 147.5 | 52.3 | 49.8 |
| State | 445.3 | 173.8 | — | 111.1 | 49.3 | 18.4 |
| Local | 670.3 | 377.3 | 347.3 | 36.3 | 3.0 | 31.4 |
| Arkansas | 909.9 | 341.6 | 233.6 | 140.2 | 98.6 | 60.8 |
| State | 406.2 | 108.1 | — | 104.8 | 97.6 | 33.8 |
| Local | 503.7 | 233.6 | 233.6 | 35.4 | 1.0 | 27.0 |
| California | 16,782.2 | 5,711.3 | 4,113.7 | 1,618.7 | 2,961.4 | 1,092.1 |
| State | 5,166.0 | 1,118.1 | 22.5 | 1,032.6 | 1,001.6 | 342.1 |
| Local | 11,616.3 | 4,593.2 | 4,091.2 | 586.1 | 1,959.8 | 750.1 |
| Colorado | 1,413.9 | 652.9 | 400.7 | 167.0 | 146.1 | 102.9 |
| State | 557.3 | 234.9 | — | 109.6 | 49.8 | 57.1 |
| Local | 856.6 | 418.0 | 400.7 | 57.4 | 96.3 | 45.8 |
| Connecticut | 2,057.0 | 780.0 | 616.3 | 236.5 | 206.5 | 124.1 |
| State | 903.4 | 163.6 | — | 175.9 | 188.6 | 106.8 |
| Local | 1,153.6 | 616.3 | 616.3 | 60.7 | 17.9 | 17.3 |
| Delaware | 433.2 | 195.0 | 130.2 | 54.1 | 29.8 | 21.4 |
| State | 239.8 | 69.3 | 4.4 | 41.1 | 29.7 | 21.3 |
| Local | 193.4 | 125.8 | 125.8 | 13.0 | 0.2 | 0.1 |
| District of Columbia | 761.7 | 197.6 | 159.8 | 60.0 | 96.6 | 114.2 |
| Florida | 3,581.9 | 1,554.6 | 1,166.0 | 394.4 | 215.5 | 317.3 |
| State | 1,182.8 | 298.3 | 8.0 | 287.8 | 191.9 | 128.7 |
| Local | 2,399.2 | 1,256.2 | 1,158.0 | 106.6 | 23.6 | 188.6 |
| Georgia | 2,510.5 | 1,043.8 | 729.3 | 286.9 | 251.6 | 291.1 |
| State | 1,057.9 | 338.0 | 26.4 | 189.9 | 230.5 | 91.8 |
| Local | 1,452.6 | 705.8 | 702.9 | 97.0 | 21.1 | 199.3 |
| Hawaii | 800.3 | 264.2 | 167.8 | 83.2 | 48.9 | 44.1 |
| State | 636.4 | 263.0 | 166.6 | 60.3 | 48.8 | 35.2 |
| Local | 163.9 | 1.2 | 1.2 | 22.9 | 0.1 | 8.9 |
| Idaho | 421.1 | 169.2 | 111.6 | 84.0 | 29.4 | 30.6 |
| State | 209.7 | 53.9 | — | 60.4 | 26.4 | 12.9 |
| Local | 211.5 | 115.3 | 111.6 | 23.7 | 3.0 | 17.7 |
| Illinois | 6,696.7 | 2,875.3 | 2,026.7 | 711.9 | 639.1 | 442.6 |
| State | 2,379.7 | 716.7 | 11.4 | 431.5 | 526.4 | 281.3 |
| Local | 4,317.0 | 2,158.6 | 2,015.4 | 280.4 | 112.7 | 161.3 |

See footnote at end of table.

**TABLE 51 – DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS FOR
SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1969-70 (Cont'd)**
(Millions of dollars)

| State and level of government | Total direct general expenditure ¹ | Education | | | Highways | Public welfare | Health and hospitals |
|----------------------------------|---|-----------|---------------|--|----------|-------------------|----------------------------|
| | | Total | Local schools | | | | |
| UNITED STATES, Total | 131,331.7 | 52,717.8 | 37,460.9 | | 16,427.3 | 14,679.3 | 9,668.1 |
| State | 48,749.3 | 13,779.7 | 436.6 | | 11,043.8 | 8,202.6 | 4,788.1 |
| Local | 82,582.3 | 38,938.1 | 37,024.4 | | 5,383.5 | 6,476.7 | 4,880.0 |
| Indiana | *2,679.8 | 1,425.7 | 947.8 | | *322.8 | *142.5 | 209.8 |
| State | 953.1 | 475.8 | — | | 208.7 | 29.2 | 93.3 |
| Local | *1,767.7 | 949.9 | 947.8 | | *114.1 | *113.4 | 116.4 |
| Iowa | 1,820.4 | 849.4 | 607.6 | | 337.3 | 138.8 | 110.6 |
| State | 700.3 | 232.9 | — | | 189.5 | 117.6 | 53.5 |
| Local | 1,120.1 | 616.5 | 607.6 | | 147.9 | 21.2 | 57.1 |
| Kansas | 1,366.4 | 628.4 | 423.8 | | 215.8 | 101.4 | 97.9 |
| State | 458.4 | 173.7 | — | | 125.2 | 11.2 | 57.0 |
| Local | 908.0 | 454.7 | 423.8 | | 90.6 | 90.2 | 40.9 |
| Kentucky | 1,719.4 | 716.6 | 445.4 | | 307.3 | 180.2 | 103.3 |
| State | 928.6 | 227.0 | 2.6 | | 282.2 | 176.4 | 57.5 |
| Local | 790.8 | 489.5 | 442.7 | | 25.1 | 3.8 | 45.8 |
| Louisiana | 2,057.9 | 762.8 | 534.8 | | 342.8 | 250.2 | 160.4 |
| State | 1,017.4 | 232.1 | 7.4 | | 250.6 | 248.8 | 108.6 |
| Local | 1,040.5 | 530.7 | 527.4 | | 92.2 | 1.4 | 51.9 |
| Maine | 548.1 | 211.5 | 150.3 | | 102.6 | 65.1 | 26.2 |
| State | 285.5 | 64.1 | 2.9 | | 71.1 | 61.4 | 22.2 |
| Local | 262.6 | 147.4 | 147.4 | | 31.5 | 3.7 | 4.0 |
| Maryland | 2,635.8 | 1,123.7 | 865.0 | | 272.8 | 213.1 | 209.0 |
| State | 879.2 | 221.6 | — | | 173.7 | 86.2 | 137.1 |
| Local | 1,756.6 | 902.1 | 865.0 | | 99.1 | 127.0 | 72.0 |
| Massachusetts | 3,914.3 | 1,219.7 | 956.7 | | 411.4 | 755.9 | 297.7 |
| State | 1,790.6 | 261.8 | — | | 270.2 | 677.9 | 190.6 |
| Local | 2,123.8 | 957.8 | 956.7 | | 141.1 | 77.9 | 107.1 |
| Michigan | 6,010.3 | 2,833.0 | 1,922.0 | | 560.1 | 593.7 | 461.7 |
| State | 2,146.3 | 801.9 | — | | 262.6 | 508.9 | 224.1 |
| Local | 3,864.0 | 2,031.1 | 1,922.0 | | 297.5 | 84.8 | 237.6 |
| Minnesota | 2,770.4 | 1,274.8 | 920.4 | | 425.2 | 249.0 | 186.6 |
| State | 846.9 | 352.5 | — | | 230.2 | 9.6 | 101.3 |
| Local | 1,923.4 | 922.3 | 920.4 | | 195.0 | 239.4 | 85.4 |
| Mississippi | 1,160.8 | 434.3 | 282.2 | | 206.1 | 109.0 | 100.0 |
| State | 541.2 | 121.7 | 2.9 | | 125.7 | 105.5 | 40.1 |
| Local | 619.6 | 312.6 | 279.2 | | 80.5 | 3.6 | 59.9 |
| Missouri | 2,579.0 | 1,083.0 | 783.2 | | 377.4 | 259.9 | 204.0 |
| State | 1,067.5 | 256.3 | — | | 289.0 | 253.4 | 112.9 |
| Local | 1,511.4 | 826.7 | 783.2 | | 88.4 | 6.5 | 91.0 |
| Montana | 469.0 | 186.6 | 130.6 | | 117.5 | 34.2 | 19.8 |
| State | 242.9 | 54.2 | — | | 98.7 | 28.7 | 12.9 |
| Local | 226.0 | 132.4 | 130.6 | | 18.9 | 5.5 | 6.9 |
| Nebraska | 853.2 | 382.7 | 265.8 | | 149.2 | 55.8 | 59.4 |
| State | 290.8 | 114.0 | — | | 79.4 | 4.8 | 33.4 |
| Local | 562.5 | 268.7 | 265.8 | | 69.8 | 51.0 | 26.0 |

See footnote at end of table.

**TABLE 51 – DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS FOR
SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1969-70 (Cont'd)**
(Millions of dollars)

| State and level of government | Total direct general expenditure ¹ | Education | | | Public welfare | Health and hospitals |
|---------------------------------------|---|-----------|---------------|----------|-------------------|----------------------------|
| | | Total | Local schools | Highways | | |
| UNITED STATES, Total | 131,331.7 | 52,717.8 | 37,460.9 | 16,427.3 | 14,679.3 | 9,668.1 |
| State | 48,749.3 | 13,779.7 | 436.6 | 11,043.8 | 8,202.6 | 4,788.1 |
| Local | 82,582.3 | 38,938.1 | 37,024.4 | 5,383.5 | 6,476.7 | 4,880.0 |
| Nevada | 415.8 | 135.9 | 100.9 | 62.7 | 24.4 | 40.6 |
| State | 166.6 | 35.0 | — | 50.9 | 18.9 | 8.5 |
| Local | 249.2 | 100.9 | 100.9 | 11.7 | 5.5 | 32.1 |
| New Hampshire | 396.1 | 166.6 | 107.2 | 79.4 | 29.4 | 22.1 |
| State | 192.2 | 59.4 | — | 58.7 | 21.6 | 16.5 |
| Local | 203.9 | 107.2 | 107.2 | 20.7 | 7.8 | 5.6 |
| New Jersey | 4,329.7 | 1,697.7 | 1,330.6 | 583.3 | 379.6 | 275.3 |
| State | 1,310.2 | 319.8 | — | 414.1 | 101.6 | 151.2 |
| Local | 3,019.5 | 1,377.9 | 1,330.6 | 169.1 | 277.9 | 124.1 |
| New Mexico | 681.6 | 326.8 | 210.3 | 108.1 | 61.9 | 34.6 |
| State | 350.4 | 118.5 | 2.0 | 89.1 | 61.7 | 17.3 |
| Local | 331.2 | 208.3 | 208.3 | 19.1 | 0.2 | 17.3 |
| New York | 16,770.1 | 5,576.3 | 4,295.7 | 1,280.7 | 2,459.0 | 1,765.5 |
| State | 3,890.0 | 940.6 | — | 701.1 | 131.0 | 732.0 |
| Local | 12,880.1 | 4,635.7 | 4,295.7 | 579.6 | 2,328.0 | 1,033.6 |
| North Carolina | 2,359.8 | 1,087.8 | 726.1 | 325.8 | 181.9 | 171.7 |
| State | 997.4 | 323.0 | 9.7 | 285.5 | 43.5 | 108.4 |
| Local | 1,362.5 | 764.9 | 716.4 | 40.3 | 138.4 | 63.3 |
| North Dakota | 405.7 | 176.5 | 107.6 | 79.3 | 28.6 | 14.7 |
| State | 203.0 | 67.3 | — | 46.2 | 25.3 | 13.2 |
| Local | 202.8 | 109.3 | 107.6 | 33.1 | 3.3 | 1.5 |
| Ohio | 5,702.9 | 2,380.6 | 1,730.9 | 832.5 | 462.0 | 363.2 |
| State | 1,892.8 | 549.5 | — | 535.3 | 326.1 | 158.6 |
| Local | 3,810.1 | 1,831.1 | 1,730.9 | 297.3 | 135.9 | 204.6 |
| Oklahoma | 1,473.8 | 576.0 | 363.4 | 225.4 | 242.1 | 89.6 |
| State | 798.4 | 214.8 | 2.5 | 157.5 | 239.8 | 52.5 |
| Local | 675.4 | 361.1 | 360.9 | 67.9 | 2.3 | 37.1 |
| Oregon | 1,448.6 | 652.4 | 425.2 | 191.5 | 116.0 | 75.5 |
| State | 640.9 | 204.9 | — | 120.7 | 112.0 | 47.0 |
| Local | 807.7 | 447.4 | 425.2 | 70.8 | 4.0 | 28.6 |
| Pennsylvania | 7,044.2 | 2,852.4 | 2,147.0 | 1,021.5 | 818.0 | 403.5 |
| State | 3,156.5 | 737.1 | 56.4 | 829.4 | 708.9 | 319.9 |
| Local | 3,887.7 | 2,115.4 | 2,090.6 | 192.1 | 109.1 | 83.6 |
| Rhode Island | 586.6 | 216.0 | 140.8 | 59.7 | 88.2 | 40.1 |
| State | 311.6 | 75.1 | — | 45.2 | 80.4 | 39.6 |
| Local | 275.0 | 140.8 | 140.8 | 14.5 | 7.8 | 0.5 |
| South Carolina | 1,183.3 | 570.0 | 404.0 | 142.1 | 73.2 | 102.7 |
| State | 570.4 | 184.8 | 18.7 | 122.9 | 70.9 | 55.4 |
| Local | 612.9 | 385.3 | 385.3 | 19.2 | 2.3 | 47.3 |
| South Dakota | 425.4 | 197.2 | 135.7 | 96.9 | 28.8 | 14.7 |
| State | 202.1 | 61.6 | — | 66.2 | 27.2 | 9.9 |
| Local | 223.3 | 135.7 | 135.7 | 30.7 | 1.6 | 4.7 |

See footnote at end of table.

**TABLE 51 – DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS FOR
SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1969-70 (Cont'd)**
(Millions of dollars)

| State and level of government | Total direct general expenditure ¹ | Education | | | Highways | Public welfare | Health and hospitals |
|----------------------------------|---|-----------|---------------|--|----------|-------------------|----------------------------|
| | | Total | Local schools | | | | |
| UNITED STATES, Total | 131,331.7 | 52,717.8 | 37,460.9 | | 16,427.3 | 14,679.3 | 9,668.1 |
| State | 48,749.3 | 13,779.7 | 436.6 | | 11,043.8 | 8,202.6 | 4,788.1 |
| Local | 82,582.3 | 38,938.1 | 37,024.4 | | 5,383.5 | 6,476.7 | 4,880.0 |
| Tennessee | 1,951.4 | 786.9 | 534.2 | | 304.6 | 158.7 | 171.2 |
| State | 837.0 | 252.7 | — | | 206.5 | 151.6 | 77.0 |
| Local | 1,114.4 | 534.2 | 534.2 | | 98.0 | 7.1 | 94.2 |
| Texas | 5,631.9 | 2,444.4 | 1,747.4 | | 889.9 | 532.5 | 378.0 |
| State | 2,296.9 | 648.0 | 16.0 | | 645.2 | 520.2 | 179.7 |
| Local | 3,335.0 | 1,796.4 | 1,731.4 | | 244.7 | 12.4 | 198.4 |
| Utah | 673.3 | 340.0 | 205.7 | | 118.8 | 51.2 | 31.6 |
| State | 357.3 | 134.2 | — | | 103.4 | 50.6 | 19.3 |
| Local | 316.0 | 205.7 | 205.7 | | 15.4 | 0.6 | 12.4 |
| Vermont | 322.1 | 130.3 | 71.4 | | 73.0 | 37.1 | 12.5 |
| State | 209.9 | 58.9 | — | | 57.0 | 35.7 | 12.2 |
| Local | 112.1 | 71.4 | 71.4 | | 16.0 | 1.4 | 0.3 |
| Virginia | 2,425.7 | 1,082.5 | 777.1 | | 398.3 | 140.6 | 155.5 |
| State | 1,008.0 | 305.3 | — | | 340.6 | 39.6 | 132.1 |
| Local | 1,417.7 | 777.1 | 777.1 | | 57.8 | 100.9 | 23.4 |
| Washington | 2,588.9 | 1,148.8 | 779.9 | | 346.1 | 232.3 | 143.6 |
| State | 1,146.8 | 405.4 | 36.5 | | 214.8 | 231.9 | 74.1 |
| Local | 1,442.0 | 743.4 | 743.4 | | 131.3 | 0.4 | 69.6 |
| West Virginia | 973.6 | 395.9 | 259.9 | | 243.0 | 85.2 | 57.9 |
| State | 589.0 | 136.0 | — | | 234.6 | 81.2 | 36.1 |
| Local | 384.6 | 259.9 | 259.9 | | 8.4 | 4.0 | 21.8 |
| Wisconsin | 3,058.3 | 1,365.6 | 831.4 | | 416.8 | 302.5 | 193.1 |
| State | 995.8 | 433.6 | — | | 135.5 | 137.7 | 80.7 |
| Local | 2,062.5 | 932.0 | 831.4 | | 281.3 | 164.8 | 112.4 |
| Wyoming | 291.2 | 119.9 | 73.6 | | 74.5 | 11.8 | 22.3 |
| State | 147.7 | 41.0 | — | | 66.5 | 3.5 | 7.4 |
| Local | 143.4 | 79.0 | 73.6 | | 8.0 | 8.3 | 14.9 |

Note — Because of rounding detail may not add to totals. Local government amounts are estimates subject to sampling variation.

— Represents zero or round to zero.

*Indiana figures adjusted after tabulations closed to include the following local government amounts (in millions): Highways, \$7.1; Public welfare, \$16.2. Nationwide figures have not been revised.

¹ Includes amounts for categories not shown separately.

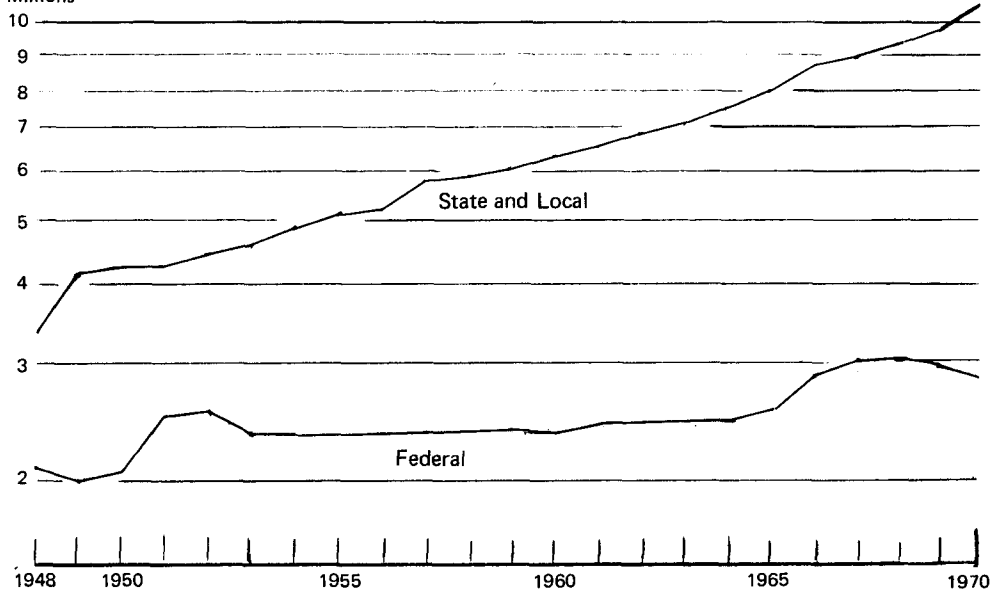
Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

FIGURE 9 – GOVERNMENT EMPLOYMENT AND PAYROLL, 1948 TO 1970

Logarithmic Scale

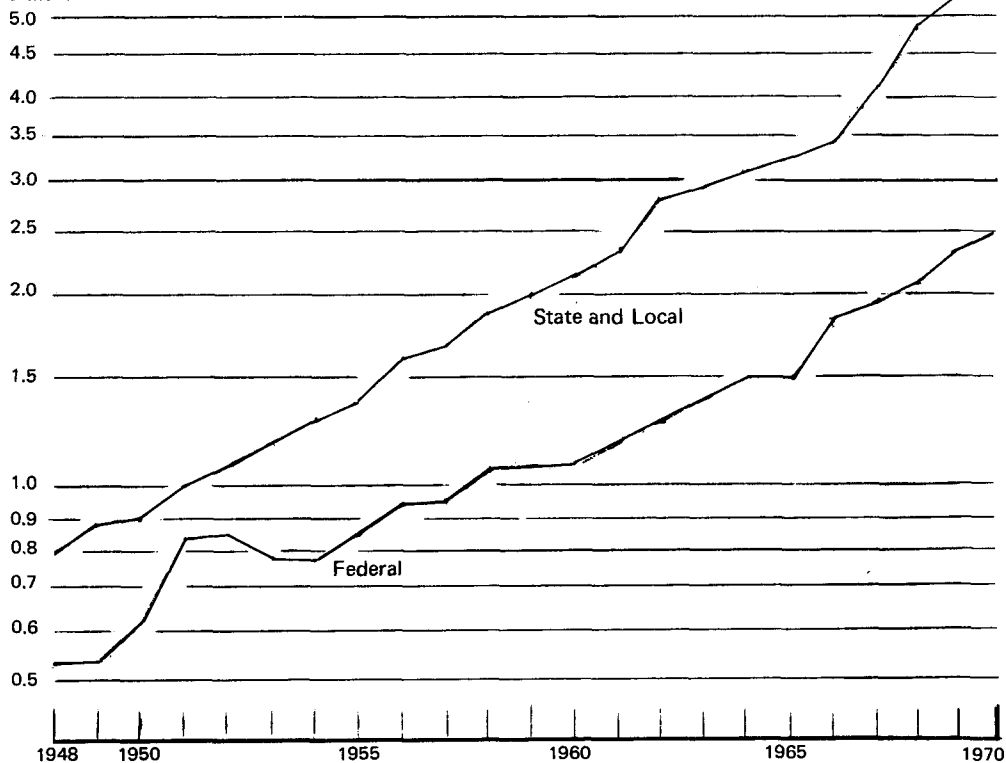
NUMBER OF EMPLOYEES

Millions



MONTHLY PAYROLLS

Billions of Dollars



Note: Data are for month of October; 1957 data were reported for April and have been adjusted for comparability to October.

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TABLE 52 – STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, BY STATE, 1969-70
(Dollar amounts in millions)

| State | Total, selected functions | | | Selected functions | | | | | |
|----------------------------|---------------------------|---|---------------------------------------|--------------------|-----------|----------------|----------------------|----------------------------------|--------------------------------------|
| | Amount | As a percent of state personal income in 1969 | | Local schools | Highways | Public welfare | Health and hospitals | General local government support | Other state aid to local governments |
| | | Percent | State percent related to U.S. average | | | | | | |
| UNITED STATES, Total . . . | \$37,010.1 | 4.97 | 100 | \$14,536.6 | \$8,886.6 | \$5,109.3 | \$4,679.1 | \$2,957.5 | \$841.0 |
| Alabama | 508.3 | 5.58 | 112 | 230.9 | 160.3 | 48.9 | 53.7 | 10.2 | 4.3 |
| Alaska | 106.0 | 8.43 | 170 | 54.4 | 29.7 | 9.1 | 8.5 | 3.3 | 1.0 |
| Arizona | 321.5 | 5.63 | 113 | 168.9 | 66.7 | 15.4 | 9.8 | 58.0 | 2.7 |
| Arkansas | 235.1 | 4.74 | 95 | 88.4 | 80.8 | 30.7 | 22.2 | 9.9 | 3.1 |
| California | 4,201.2 | 5.04 | 101 | 1,447.8 | 836.9 | 899.8 | 382.6 | 546.6 | 87.5 |
| Colorado | 325.9 | 4.31 | 87 | 127.4 | 80.2 | 56.7 | 53.9 | 0.4 | 7.3 |
| Connecticut | 606.0 | 4.40 | 88 | 227.7 | 124.2 | 111.4 | 103.8 | 9.1 | 29.8 |
| Delaware | 142.6 | 6.43 | 129 | 69.0 | 33.1 | 18.4 | 19.0 | — | 3.1 |
| Florida | 1,134.8 | 5.07 | 102 | 687.7 | 242.8 | 63.0 | 99.7 | 1.8 | 39.8 |
| Georgia | 641.6 | 4.50 | 91 | 320.3 | 152.7 | 59.7 | 89.8 | 15.2 | 3.9 |
| Hawaii | 246.2 | 8.05 | 162 | 144.1 | 27.1 | 28.8 | 32.3 | 13.6 | 0.3 |
| Idaho | 112.6 | 5.31 | 107 | 41.6 | 44.7 | 9.7 | 8.7 | 7.8 | 0.1 |
| Illinois | 1,946.8 | 4.11 | 83 | 743.6 | 562.7 | 278.3 | 268.1 | 62.4 | 31.7 |
| Indiana | 665.6 | 3.53 | 71 | 283.7 | 209.7 | 35.4 | 92.5 | 27.8 | 16.5 |
| Iowa | 538.0 | 5.45 | 110 | 203.4 | 201.2 | 46.6 | 36.1 | 47.0 | 3.7 |
| Kansas | 331.0 | 4.09 | 82 | 128.9 | 93.0 | 41.2 | 54.4 | 11.4 | 2.1 |
| Kentucky | 526.9 | 5.73 | 115 | 217.6 | 189.9 | 56.3 | 50.8 | 1.9 | 10.4 |
| Louisiana | 724.4 | 6.96 | 140 | 284.8 | 171.1 | 68.2 | 105.6 | 74.8 | 19.9 |
| Maine | 164.3 | 5.50 | 111 | 67.6 | 51.1 | 20.5 | 19.6 | 0.8 | 4.7 |
| Maryland | 744.7 | 4.86 | 98 | 242.2 | 184.9 | 91.0 | 130.4 | 39.8 | 56.4 |
| Massachusetts | 1,123.3 | 4.94 | 99 | 200.9 | 197.2 | 397.1 | 181.3 | 85.6 | 61.2 |
| Michigan | 1,711.5 | 4.89 | 98 | 694.8 | 314.4 | 274.3 | 216.5 | 202.6 | 8.9 |
| Minnesota | 842.9 | 6.27 | 126 | 265.6 | 176.7 | 47.8 | 88.5 | 248.1 | 16.2 |
| Mississippi | 370.3 | 7.07 | 142 | 148.6 | 104.4 | 28.8 | 35.3 | 46.5 | 6.7 |
| Missouri | 671.1 | 4.17 | 84 | 255.1 | 199.0 | 101.9 | 107.4 | 4.2 | 3.5 |

TABLE 52 — STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, BY STATE, 1969-70 (Cont'd)
(Dollar amounts in millions)

| State | Total, selected functions | | | Selected functions | | | | | |
|----------------------|---------------------------|---|---------------------------------------|--------------------|----------|----------------|----------------------|----------------------------------|--------------------------------------|
| | Amount | As a percent of state personal income in 1969 | | Local schools | Highways | Public welfare | Health and hospitals | General local government support | Other state aid to local governments |
| | | Percent | State percent related to U.S. average | | | | | | |
| Montana | 99.0 | 4.56 | 92 | 36.4 | 36.2 | 7.7 | 10.7 | — | 8.0 |
| Nebraska | 150.3 | 2.87 | 58 | 43.0 | 63.3 | 20.7 | 11.0 | 11.2 | 1.1 |
| Nevada | 95.7 | 4.70 | 95 | 50.2 | 22.6 | 5.7 | 7.5 | 8.7 | 1.0 |
| New Hampshire | 66.3 | 2.66 | 54 | 2.9 | 37.1 | 6.0 | 15.6 | 4.3 | 0.4 |
| New Jersey | 1,109.9 | 3.66 | 74 | 293.6 | 331.0 | 182.1 | 120.2 | 141.2 | 41.8 |
| New Mexico | 215.7 | 7.49 | 151 | 124.5 | 44.7 | 18.8 | 15.8 | 8.7 | 3.2 |
| New York | 5,088.0 | 6.25 | 126 | 2,172.5 | 592.9 | 765.1 | 838.4 | 557.1 | 162.0 |
| North Carolina | 902.3 | 6.00 | 121 | 494.9 | 218.4 | 41.0 | 108.7 | 35.1 | 4.2 |
| North Dakota | 92.6 | 5.00 | 101 | 33.2 | 34.5 | 7.0 | 11.6 | 1.8 | 4.5 |
| Ohio | 1,319.2 | 3.29 | 66 | 391.5 | 486.7 | 183.7 | 145.6 | 98.8 | 12.9 |
| Oklahoma | 397.9 | 5.08 | 102 | 139.8 | 145.3 | 59.0 | 42.5 | 3.1 | 8.2 |
| Oregon | 366.1 | 5.04 | 101 | 105.7 | 111.2 | 58.5 | 45.6 | 42.5 | 2.6 |
| Pennsylvania | 2,377.1 | 5.50 | 111 | 933.5 | 653.8 | 353.1 | 359.8 | 6.0 | 70.9 |
| Rhode Island | 163.5 | 4.65 | 94 | 47.8 | 18.0 | 49.9 | 34.1 | 9.7 | 4.0 |
| South Carolina | 382.6 | 5.45 | 110 | 184.8 | 101.9 | 16.7 | 50.4 | 25.7 | 3.1 |
| South Dakota | 66.9 | 3.35 | 67 | 10.3 | 35.9 | 8.3 | 7.3 | 2.1 | 3.0 |
| Tennessee | 495.4 | 4.43 | 89 | 198.0 | 162.9 | 36.1 | 64.7 | 28.4 | 5.3 |
| Texas | 1,440.8 | 3.95 | 80 | 721.5 | 407.7 | 142.6 | 156.7 | — | 12.3 |
| Utah | 180.9 | 5.78 | 116 | 105.7 | 36.6 | 17.9 | 16.6 | 1.0 | 3.1 |
| Vermont | 96.1 | 6.74 | 136 | 32.7 | 36.1 | 14.7 | 10.8 | — | 1.8 |
| Virginia | 727.3 | 4.71 | 95 | 289.0 | 243.0 | 40.5 | 123.2 | 14.6 | 17.0 |
| Washington | 844.9 | 6.45 | 130 | 383.6 | 194.8 | 121.7 | 75.9 | 36.1 | 32.8 |
| West Virginia | 308.8 | 6.52 | 131 | 128.3 | 115.1 | 30.0 | 33.2 | — | 2.2 |
| Wisconsin | 1,006.5 | 6.55 | 132 | 245.3 | 188.9 | 80.7 | 96.6 | 385.9 | 9.1 |
| Wyoming | 73.9 | 6.89 | 139 | 23.4 | 34.3 | 2.3 | 6.0 | 6.7 | 1.2 |

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census.

**TABLE 53 – CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS IN TOTAL
AND FOR SELECTED FUNCTIONS: 1969-70
(Millions of dollars)**

| State | Total | General expenditure for capital outlay | | | | | | | Local utilities | |
|--------------------------------|----------|---|--------------------|---------------|----------------------------------|----------|----------------------|----------|----------------------|---|
| | | All general government functions ¹ | Education | | | Highways | Health and hospitals | Sewerage | Water supply systems | Other (electric, gas supply, transit systems) |
| | | | Total ¹ | Local schools | Institutions of higher education | | | | | |
| UNITED STATES | 29 645.4 | 27 208.7 | 7 620.6 | 4 658.1 | 2 704.7 | 10 761.7 | 789.9 | 1 384.9 | 1 200.8 | 1 235.9 |
| ALABAMA | 402.7 | 372.3 | 89.2 | 45.0 | 43.1 | 169.2 | 14.9 | 14.1 | 20.7 | 9.7 |
| ALASKA | 139.5 | 128.0 | 26.6 | 14.0 | 12.6 | 59.4 | 0.6 | 1.4 | 4.3 | 7.2 |
| ARIZONA | 298.9 | 251.7 | 85.8 | 40.4 | 45.1 | 110.7 | 4.3 | 12.9 | 9.1 | 38.1 |
| ARKANSAS | 240.7 | 234.4 | 39.3 | 28.4 | 9.9 | 67.7 | 6.9 | 4.6 | 5.4 | 0.9 |
| CALIFORNIA | 3 360.8 | 2 737.0 | 553.4 | 317.2 | 234.8 | 1 164.3 | 68.0 | 102.3 | 256.3 | 367.5 |
| COLORADO | 284.1 | 253.4 | 75.5 | 41.9 | 32.6 | 105.0 | 7.4 | 6.7 | 23.2 | 7.5 |
| CONNECTICUT | 482.3 | 465.1 | 140.8 | 101.1 | 26.3 | 134.1 | 19.3 | 50.2 | 16.3 | 0.9 |
| DELAWARE | 120.1 | 117.4 | 47.0 | 30.3 | 16.6 | 31.8 | 2.0 | 1.3 | 1.2 | 1.5 |
| DISTRICT OF COLUMBIA | 149.2 | 125.7 | 38.4 | 34.2 | 4.2 | 45.3 | 2.9 | 4.6 | 3.6 | 19.9 |
| FLORIDA | 813.1 | 728.3 | 214.9 | 162.3 | 49.5 | 266.0 | 27.1 | 46.0 | 30.7 | 54.1 |
| GEORGIA | 612.2 | 578.8 | 196.4 | 114.7 | 79.1 | 183.5 | 35.9 | 13.3 | 25.7 | 7.7 |
| HAWAII | 267.6 | 258.0 | 48.3 | 33.4 | 13.3 | 62.2 | 4.9 | 14.7 | 9.6 | - |
| IDAHO | 109.3 | 107.8 | 33.7 | 19.9 | 13.4 | 56.9 | 3.7 | 0.6 | 1.0 | 0.5 |
| ILLINOIS | 1 395.1 | 1 329.1 | 418.6 | 239.6 | 177.6 | 440.6 | 22.0 | 70.9 | 55.9 | 10.1 |
| INDIANA | *615.0 | *576.4 | 229.3 | 150.4 | 78.8 | *203.2 | 18.4 | 35.9 | 21.8 | 16.8 |
| IOWA | 429.6 | 404.5 | 102.3 | 61.3 | 39.8 | 202.1 | 4.1 | 23.1 | 9.2 | 15.9 |
| KANSAS | 336.0 | 302.5 | 87.3 | 53.2 | 33.8 | 123.7 | 7.2 | 14.7 | 17.4 | 16.1 |
| KENTUCKY | 477.4 | 461.6 | 153.4 | 66.2 | 80.6 | 211.5 | 6.8 | 11.4 | 12.7 | 3.1 |
| LOUISIANA | 474.3 | 431.8 | 99.4 | 60.2 | 38.3 | 228.8 | 13.6 | 29.9 | 19.9 | 22.6 |
| MAINE | 106.6 | 104.0 | 30.8 | 24.3 | 4.9 | 48.1 | 1.2 | 6.2 | 2.6 | - |
| MARYLAND | 592.2 | 563.6 | 191.3 | 145.3 | 45.5 | 197.2 | 13.8 | 35.8 | 28.0 | 0.6 |
| MASSACHUSETTS | 749.1 | 677.3 | 213.2 | 130.5 | 81.3 | 223.8 | 14.4 | 31.1 | 22.1 | 49.7 |
| MICHIGAN | 1 174.3 | 1 105.2 | 421.7 | 272.5 | 147.9 | 366.6 | 20.8 | 93.9 | 53.8 | 15.3 |
| MINNESOTA | 708.1 | 672.8 | 222.0 | 155.4 | 66.4 | 284.0 | 12.0 | 37.2 | 23.5 | 11.8 |
| MISSISSIPPI | 316.4 | 302.9 | 50.4 | 29.3 | 18.2 | 125.8 | 14.8 | 7.4 | 10.7 | 2.8 |
| MISSOURI | 612.5 | 576.7 | 147.7 | 77.7 | 67.5 | 262.3 | 13.6 | 43.7 | 15.0 | 20.8 |
| MONTANA | 135.3 | 133.4 | 20.5 | 14.4 | 5.7 | 92.2 | 1.3 | 3.9 | 1.9 | - |
| NEBRASKA | 314.4 | 193.0 | 58.8 | 35.3 | 22.8 | 90.0 | 5.5 | 7.1 | 8.4 | 113.0 |
| NEVADA | 98.3 | 91.8 | 18.3 | 11.7 | 6.6 | 44.5 | 7.0 | 3.3 | 6.2 | 0.3 |
| NEW HAMPSHIRE | 101.3 | 100.0 | 33.2 | 19.3 | 13.0 | 44.4 | 1.8 | 5.9 | 1.3 | - |
| NEW JERSEY | 946.4 | 898.9 | 250.6 | 169.8 | 80.3 | 401.0 | 24.4 | 63.9 | 14.9 | 32.6 |
| NEW MEXICO | 141.5 | 132.0 | 29.4 | 19.5 | 9.6 | 74.2 | 2.3 | 7.0 | 7.9 | 1.6 |
| NEW YORK | 3 067.3 | 2 887.5 | 754.4 | 440.4 | 188.1 | 740.4 | 174.8 | 157.6 | 71.8 | 108.0 |
| NORTH CAROLINA | 542.2 | 511.4 | 144.3 | 67.8 | 66.0 | 219.4 | 26.0 | 23.0 | 19.3 | 11.5 |
| NORTH DAKOTA | 90.1 | 88.7 | 23.8 | 11.5 | 12.3 | 49.1 | 0.4 | 3.6 | 1.4 | - |
| OHIO | 1 413.3 | 1 351.6 | 323.7 | 197.2 | 126.4 | 555.3 | 25.7 | 88.6 | 47.2 | 14.5 |
| OKLAHOMA | 288.5 | 274.8 | 54.6 | 28.3 | 25.0 | 143.2 | 11.6 | 8.7 | 12.3 | 1.4 |
| OREGON | 296.0 | 276.2 | 77.9 | 39.2 | 38.6 | 119.0 | 4.5 | 16.0 | 12.1 | 7.7 |
| PENNSYLVANIA | 1 739.3 | 1 679.8 | 487.2 | 328.0 | 109.2 | 708.6 | 36.4 | 73.0 | 48.6 | 10.9 |
| RHODE ISLAND | 117.1 | 111.4 | 31.0 | 17.2 | 10.2 | 39.0 | 2.4 | 5.7 | 5.7 | - |
| SOUTH CAROLINA | 273.8 | 257.4 | 88.4 | 61.1 | 24.4 | 89.8 | 6.8 | 20.0 | 12.1 | 4.3 |
| SOUTH DAKOTA | 100.2 | 97.2 | 23.0 | 16.5 | 6.4 | 60.3 | 0.7 | 3.7 | 1.6 | 1.4 |
| TENNESSEE | 585.0 | 502.1 | 142.5 | 79.3 | 53.1 | 206.9 | 16.4 | 23.0 | 30.2 | 52.7 |
| TEXAS | 1 547.5 | 1 336.9 | 363.0 | 229.5 | 132.2 | 643.7 | 35.1 | 47.7 | 129.8 | 80.8 |
| UTAH | 165.3 | 159.6 | 39.2 | 21.6 | 17.3 | 93.4 | 4.1 | 2.4 | 4.1 | 1.6 |
| VERMONT | 83.6 | 80.3 | 27.6 | 10.7 | 16.9 | 43.3 | 0.6 | 1.9 | 0.7 | 2.6 |
| VIRGINIA | 612.1 | 584.3 | 167.5 | 106.8 | 59.6 | 269.8 | 9.5 | 21.2 | 22.5 | 5.3 |
| WASHINGTON | 752.6 | 649.2 | 219.8 | 143.5 | 76.0 | 234.9 | 14.8 | 35.9 | 25.2 | 78.2 |
| WEST VIRGINIA | 277.0 | 276.9 | 62.5 | 22.7 | 39.4 | 169.7 | 6.8 | 4.0 | 0.1 | - |
| WISCONSIN | 623.1 | 602.7 | 211.6 | 113.4 | 97.9 | 209.7 | 9.8 | 43.0 | 14.3 | 6.1 |
| WYOMING | 73.9 | 71.9 | 11.6 | 4.6 | 6.9 | 53.2 | 0.6 | 0.9 | 1.6 | 0.4 |

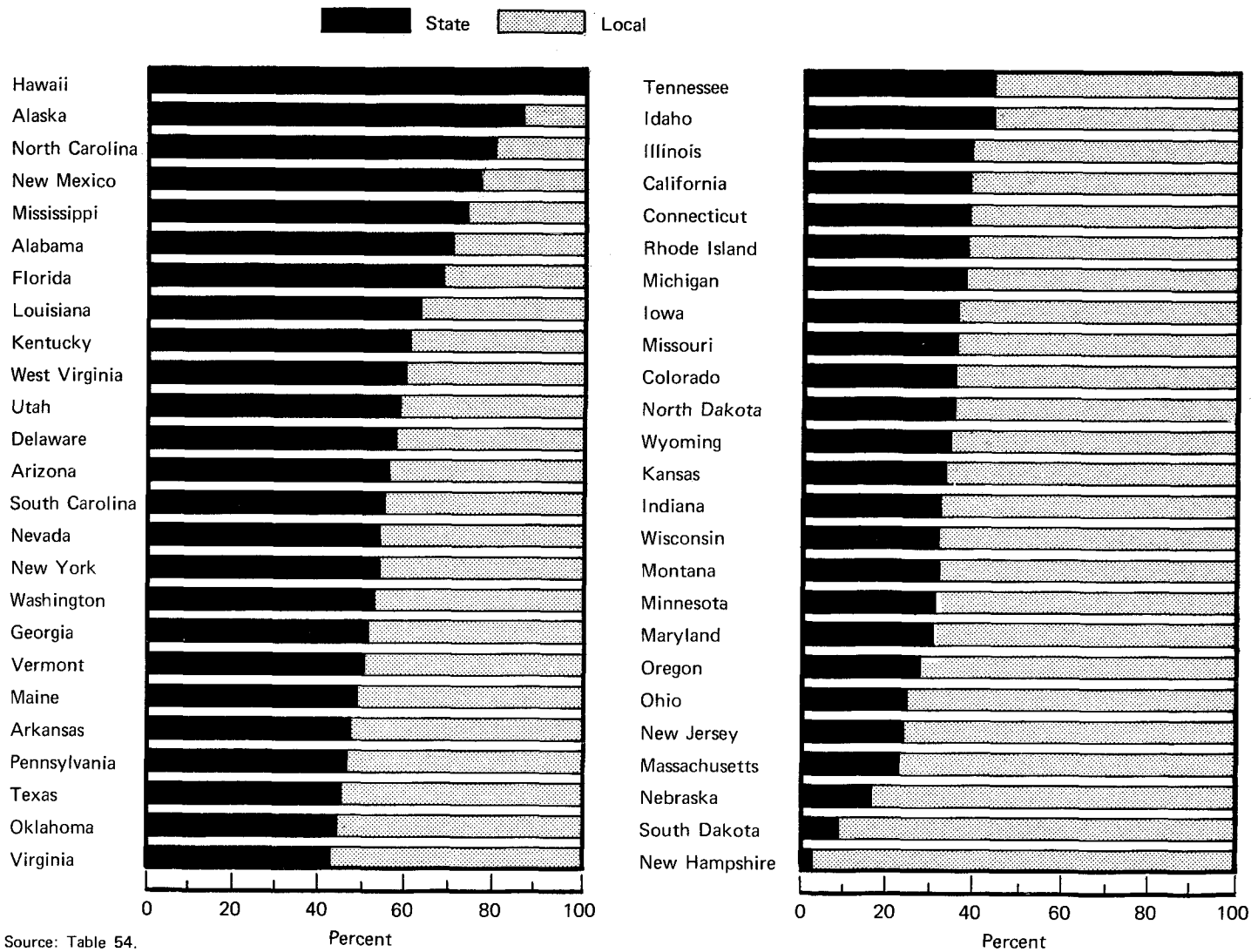
- Represents zero or rounds to zero.

¹ Including amounts for categories not shown separately.

Note: Because of rounding, detail may not add to totals. These amounts are based on estimates subject to sampling variation.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

Figure 10 – PERCENTAGE DISTRIBUTION OF STATE AND LOCAL EXPENDITURE FOR LOCAL SCHOOLS, FROM OWN FUNDS, BY STATE, 1969-70



Source: Table 54.

TABLE 54 — STATE AND LOCAL EXPENDITURE FOR LOCAL SCHOOLS,
BY GOVERNMENTAL SOURCE OF FINANCING,
BY STATE, 1969-70

| State | Total (millions) | Per capita | Percent financed from— | | | From State-Local funds (excluding Federal aid) | |
|-----------------------------|---------------------|---------------|------------------------|----------------|----------------|---|--------------|
| | | | Federal aid | State funds | Local funds | State (%) | Local (%) |
| UNITED STATES | \$37,460.9 | \$ 184.35 | 10.1 | 38.8 | 51.1 | 43.2 | 56.8 |
| Alabama | 428.1 | 124.28 | 23.5 | 53.9 | 22.5 | 70.5 | 29.5 |
| Alaska | 88.3 | 292.20 | 28.5 | 61.6 | 9.9 | 86.2 | 13.8 |
| Arizona | 347.3 | 195.96 | 14.0 | 48.6 | 37.4 | 56.5 | 43.5 |
| Arkansas | 233.6 | 121.44 | 23.3 | 37.8 | 38.9 | 49.3 | 50.7 |
| California | 4,113.7 | 206.16 | 10.0 | 35.2 | 54.8 | 39.1 | 60.9 |
| Colorado | 400.7 | 181.56 | 11.4 | 31.8 | 56.8 | 35.9 | 64.1 |
| Connecticut | 616.3 | 203.26 | 5.6 | 36.9 | 57.5 | 39.1 | 60.9 |
| Delaware | 130.2 | 237.52 | 8.3 | 53.0 | 38.7 | 57.8 | 42.2 |
| Dist. of Columbia | 159.8 | 211.17 | 17.1 | — | 82.9 | — | 100.0 |
| Florida | 1,166.0 | 171.74 | 12.4 | 59.0 | 28.6 | 67.3 | 32.7 |
| Georgia | 729.3 | 158.90 | 15.1 | 43.9 | 41.0 | 51.7 | 48.3 |
| Hawaii | 167.8 | 217.90 | 14.2 | 85.8 | — | 100.0 | — |
| Idaho | 111.6 | 156.48 | 13.5 | 37.3 | 49.2 | 43.1 | 56.9 |
| Illinois | 2,026.7 | 182.36 | 6.8 | 36.7 | 56.6 | 39.3 | 60.7 |
| Indiana | 947.8 | 182.49 | 6.2 | 29.9 | 63.9 | 31.9 | 68.1 |
| Iowa | 607.6 | 215.09 | 7.1 | 33.5 | 59.4 | 36.0 | 64.0 |
| Kansas | 423.8 | 188.41 | 9.5 | 30.4 | 60.1 | 33.6 | 66.4 |
| Kentucky | 445.4 | 138.33 | 20.6 | 48.9 | 30.5 | 61.6 | 38.4 |
| Louisiana | 534.8 | 146.80 | 15.5 | 53.3 | 31.2 | 63.0 | 37.0 |
| Maine | 150.3 | 151.29 | 11.2 | 45.0 | 43.8 | 50.6 | 49.4 |
| Maryland | 865.0 | 220.52 | 8.6 | 28.0 | 63.4 | 30.6 | 69.4 |
| Massachusetts | 956.7 | 168.16 | 8.6 | 21.0 | 70.4 | 23.0 | 77.0 |
| Michigan | 1,922.0 | 216.56 | 6.0 | 36.1 | 57.9 | 38.5 | 61.5 |
| Minnesota | 920.4 | 241.90 | 6.8 | 28.9 | 64.3 | 31.0 | 69.0 |
| Mississippi | 282.2 | 127.28 | 29.0 | 52.7 | 18.3 | 74.2 | 25.8 |
| Missouri | 783.2 | 167.44 | 9.5 | 32.6 | 57.9 | 36.0 | 64.0 |
| Montana | 130.6 | 188.04 | 11.6 | 27.9 | 60.5 | 31.5 | 68.5 |
| Nebraska | 265.8 | 179.14 | 9.7 | 16.2 | 74.1 | 17.9 | 82.1 |
| Nevada | 100.9 | 206.48 | 10.1 | 49.8 | 40.1 | 55.3 | 44.7 |
| New Hampshire | 107.2 | 145.31 | 10.8 | 2.7 | 86.5 | 3.0 | 97.0 |
| New Jersey | 1,330.6 | 185.62 | 8.2 | 22.1 | 69.8 | 24.0 | 76.0 |
| New Mexico | 210.3 | 207.01 | 22.3 | 59.2 | 18.4 | 76.2 | 23.8 |
| New York | 4,295.7 | 235.49 | 7.4 | 50.6 | 42.1 | 54.6 | 45.4 |
| North Carolina | 726.1 | 142.87 | 14.8 | 68.2 | 17.0 | 80.0 | 20.0 |
| North Dakota | 107.6 | 174.18 | 14.0 | 30.9 | 55.1 | 35.9 | 64.1 |
| Ohio | 1,730.9 | 162.49 | 7.3 | 22.6 | 70.0 | 24.4 | 75.6 |
| Oklahoma | 363.4 | 142.01 | 15.1 | 38.5 | 46.5 | 45.3 | 54.7 |
| Oregon | 425.2 | 203.33 | 7.9 | 24.9 | 67.2 | 27.0 | 73.0 |
| Pennsylvania | 2,147.0 | 182.04 | 7.8 | 43.5 | 48.8 | 47.1 | 52.9 |
| Rhode Island | 140.8 | 148.30 | 12.4 | 33.9 | 53.7 | 38.7 | 61.3 |
| South Carolina | 404.0 | 155.94 | 18.2 | 45.7 | 36.0 | 55.9 | 44.1 |
| South Dakota | 135.7 | 203.64 | 13.7 | 7.6 | 78.7 | 8.8 | 91.2 |
| Tennessee | 534.2 | 136.13 | 16.1 | 37.1 | 46.8 | 44.2 | 55.8 |
| Texas | 1,747.4 | 156.06 | 12.0 | 41.3 | 46.7 | 46.9 | 53.1 |
| Utah | 205.7 | 194.22 | 12.3 | 51.4 | 36.3 | 58.6 | 41.4 |
| Vermont | 71.4 | 160.62 | 10.1 | 45.8 | 44.1 | 50.9 | 49.1 |
| Virginia | 777.1 | 167.18 | 16.3 | 37.2 | 46.5 | 44.4 | 55.6 |
| Washington | 779.9 | 228.78 | 8.0 | 49.2 | 42.8 | 53.5 | 46.5 |
| West Virginia | 259.9 | 148.98 | 18.0 | 49.4 | 32.7 | 60.2 | 39.8 |
| Wisconsin | 831.4 | 188.17 | 6.7 | 29.5 | 63.8 | 31.6 | 68.4 |
| Wyoming | 73.6 | 221.36 | 10.2 | 31.8 | 58.0 | 35.4 | 64.6 |

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census.

**TABLE 55 – STATE FINANCING OF STATE AND LOCAL EXPENDITURE
FOR EDUCATION (OTHER THAN HIGHER)
FROM OWN SOURCES, BY STATE, 1965, 1966, 1967 AND 1969**

| State | State and local expenditure from own sources (in millions of dollars) | | | | Percent State financed | | | |
|-----------------------------|--|------------|------------|------------|------------------------|------|-------|------|
| | 1969 | 1967 | 1966 | 1965 | 1969 | 1967 | 1966 | 1965 |
| UNITED STATES, Total . . . | \$32,610.9 | \$26,041.4 | \$23,938.2 | \$21,756.9 | 44.7 | 43.0 | 40.4 | 40.0 |
| Alabama | 368.9 | 351.9 | 280.6 | 276.5 | 64.9 | 69.8 | 73.6 | 64.0 |
| Alaska | 53.2 | 48.6 | 33.5 | 33.7 | 59.0 | 55.1 | 66.9 | 83.7 |
| Arizona | 292.7 | 229.8 | 204.7 | 197.6 | 59.3 | 42.6 | 44.0 | 35.8 |
| Arkansas | 193.2 | 162.3 | 144.3 | 132.0 | 54.4 | 51.5 | 51.4 | 44.3 |
| California | 3,643.4 | 2,973.1 | 2,948.3 | 2,671.1 | 39.8 | 39.4 | 34.6 | 40.7 |
| Colorado | 346.2 | 287.6 | 301.3 | 292.3 | 29.6 | 30.9 | 27.0 | 21.6 |
| Connecticut | 520.6 | 413.5 | 365.9 | 343.0 | 32.7 | 30.3 | 31.3 | 28.3 |
| Delaware | 114.8 | 85.3 | 87.1 | 75.4 | 75.9 | 86.5 | 65.8 | 88.5 |
| Dist. of Columbia | 145.8 | 100.2 | 79.1 | 73.1 | — | — | — | — |
| Florida | 957.6 | 668.6 | 614.2 | 562.3 | 69.9 | 51.0 | 52.2 | 55.4 |
| Georgia | 605.3 | 473.8 | 393.1 | 371.4 | 59.5 | 65.3 | 65.5 | 62.5 |
| Hawaii | 114.4 | 101.6 | 74.5 | 73.8 | 100.0 | 98.7 | 100.0 | 85.2 |
| Idaho | 91.8 | 78.5 | 75.5 | 74.5 | 42.3 | 44.7 | 44.9 | 32.8 |
| Illinois | 1,729.6 | 1,319.0 | 1,288.6 | 1,122.9 | 30.2 | 32.7 | 22.9 | 27.0 |
| Indiana | 824.0 | 703.1 | 679.5 | 607.8 | 37.4 | 38.9 | 34.6 | 33.6 |
| Iowa | 517.3 | 405.8 | 372.0 | 347.2 | 44.8 | 20.3 | 17.8 | 15.2 |
| Kansas | 342.1 | 296.8 | 251.3 | 260.3 | 34.3 | 36.3 | 38.4 | 20.4 |
| Kentucky | 368.5 | 262.4 | 239.2 | 240.5 | 58.2 | 57.3 | 59.1 | 55.5 |
| Louisiana | 476.8 | 455.1 | 355.3 | 329.1 | 61.0 | 61.1 | 70.3 | 69.8 |
| Maine | 128.6 | 102.6 | 80.3 | 81.2 | 37.6 | 34.2 | 34.9 | 31.5 |
| Maryland | 727.6 | 526.4 | 462.5 | 398.4 | 33.1 | 32.7 | 33.0 | 37.4 |
| Massachusetts | 809.2 | 648.1 | 580.6 | 555.2 | 26.3 | 25.2 | 13.3 | 19.2 |
| Michigan | 1,726.0 | 1,357.7 | 1,154.2 | 1,051.0 | 45.6 | 46.7 | 44.0 | 40.4 |
| Minnesota | 742.9 | 590.6 | 501.9 | 469.2 | 36.5 | 35.4 | 40.8 | 40.1 |
| Mississippi | 223.5 | 179.7 | 159.6 | 162.7 | 73.1 | 62.8 | 66.4 | 62.6 |
| Missouri | 662.8 | 537.0 | 476.9 | 425.4 | 36.5 | 34.8 | 36.3 | 34.4 |
| Montana | 106.5 | 93.7 | 88.7 | 93.8 | 35.3 | 31.3 | 30.7 | 29.1 |
| Nebraska | 238.2 | 171.1 | 161.6 | 156.4 | 18.9 | 8.5 | 5.4 | 5.6 |
| Nevada | 81.4 | 67.4 | 71.9 | 73.4 | 54.7 | 49.3 | 42.6 | 38.1 |
| New Hampshire | 89.0 | 80.9 | 66.2 | 58.0 | 10.7 | 9.9 | 9.8 | 10.7 |
| New Jersey | 1,225.8 | 932.6 | 842.9 | 798.3 | 25.9 | 26.2 | 15.7 | 16.0 |
| New Mexico | 164.7 | 151.6 | 140.0 | 131.4 | 76.4 | 76.1 | 73.5 | 75.1 |
| New York | 4,063.9 | 3,150.7 | 2,894.5 | 2,528.4 | 57.6 | 55.4 | 54.3 | 50.1 |
| North Carolina | 567.6 | 499.1 | 447.4 | 420.6 | 76.0 | 72.9 | 76.3 | 66.3 |
| North Dakota | 96.1 | 82.5 | 78.4 | 74.8 | 34.5 | 27.9 | 26.7 | 23.3 |
| Ohio | 1,500.1 | 1,227.3 | 1,195.1 | 1,009.7 | 27.2 | 22.7 | 20.6 | 19.9 |
| Oklahoma | 290.3 | 263.0 | 249.5 | 231.7 | 45.0 | 44.9 | 46.3 | 40.7 |
| Oregon | 389.2 | 327.6 | 296.3 | 279.5 | 23.4 | 32.5 | 31.0 | 27.6 |
| Pennsylvania | 2,027.1 | 1,560.9 | 1,479.6 | 1,249.0 | 50.2 | 44.2 | 43.2 | 43.1 |
| Rhode Island | 133.9 | 103.3 | 98.4 | 88.5 | 50.6 | 36.3 | 33.9 | 34.4 |
| South Carolina | 313.4 | 246.0 | 210.4 | 202.7 | 63.1 | 65.7 | 61.8 | 61.2 |
| South Dakota | 116.0 | 91.2 | 82.6 | 77.6 | 13.2 | 15.0 | 19.9 | 11.5 |
| Tennessee | 431.8 | 374.6 | 308.2 | 280.2 | 48.5 | 47.9 | 52.8 | 53.3 |
| Texas | 1,485.1 | 1,257.2 | 1,134.5 | 1,065.2 | 44.7 | 44.8 | 49.4 | 47.4 |
| Utah | 195.4 | 167.8 | 161.9 | 149.1 | 52.7 | 52.5 | 52.9 | 55.1 |
| Vermont | 65.6 | 56.1 | 38.7 | 41.0 | 49.2 | 33.7 | 35.7 | 29.5 |
| Virginia | 642.2 | 486.6 | 489.2 | 430.3 | 51.4 | 45.3 | 33.5 | 35.1 |
| Washington | 653.5 | 474.2 | 394.8 | 384.7 | 54.7 | 63.5 | 57.4 | 66.1 |
| West Virginia | 206.9 | 183.7 | 159.5 | 144.2 | 58.3 | 54.2 | 55.6 | 51.8 |
| Wisconsin | 734.7 | 578.7 | 589.6 | 512.0 | 28.4 | 30.5 | 22.8 | 22.8 |
| Wyoming | 65.7 | 54.5 | 54.3 | 48.2 | 39.0 | 40.0 | 40.5 | 40.5 |

Source: Compiled by ACIR staff from various reports, and unpublished data, of the Governments Division, U.S. Bureau of the Census; and from U.S. Treasury Department, *Annual Report of the Secretary* (various years).

**TABLE 56 – STATE AND LOCAL EXPENDITURE FOR HIGHWAYS, BY GOVERNMENTAL SOURCE
OF FINANCING, BY STATE, 1969-70**

| State | Total (millions) | Per capita | Percent Financed from— | | |
|-----------------------------|---------------------|---------------|------------------------|----------------|----------------|
| | | | Federal aid | State funds | Local funds |
| UNITED STATES | \$16,434.4 | \$ 80.86 | 27.2 | 54.1 | 18.8 |
| Alabama | 270.6 | 78.57 | 30.6 | 59.2 | 10.2 |
| Alaska | 76.8 | 254.28 | 51.0 | 38.7 | 10.3 |
| Arizona | 147.5 | 83.19 | 45.8 | 45.2 | 8.9 |
| Arkansas | 140.2 | 72.88 | 37.2 | 57.6 | 5.1 |
| California | 1,618.7 | 81.12 | 30.4 | 51.7 | 17.9 |
| Colorado | 167.0 | 75.67 | 34.0 | 48.0 | 18.0 |
| Connecticut | 236.5 | 78.00 | 27.3 | 52.5 | 20.3 |
| Delaware | 54.1 | 98.70 | 18.7 | 61.2 | 20.1 |
| Dist. of Columbia | 60.0 | 79.34 | 56.7 | — | 43.3 |
| Florida | 394.4 | 58.09 | 17.2 | 61.6 | 21.3 |
| Georgia | 286.9 | 62.51 | 22.1 | 53.2 | 24.6 |
| Hawaii | 83.2 | 108.07 | 39.9 | 32.6 | 27.5 |
| Idaho | 84.0 | 117.84 | 35.1 | 53.2 | 11.8 |
| Illinois | 711.9 | 64.05 | 25.3 | 74.7 | — |
| Indiana | 322.8 | 62.15 | 30.5 | 65.0 | 4.5 |
| Iowa | 337.3 | 119.41 | 19.4 | 59.7 | 21.0 |
| Kansas | 215.8 | 95.95 | 23.2 | 43.1 | 33.7 |
| Kentucky | 307.3 | 95.46 | 31.1 | 61.8 | 7.1 |
| Louisiana | 342.8 | 94.10 | 30.5 | 49.9 | 19.5 |
| Maine | 102.6 | 103.29 | 20.4 | 49.8 | 29.8 |
| Maryland | 272.8 | 69.54 | 22.1 | 67.8 | 10.1 |
| Massachusetts | 411.4 | 72.30 | 21.1 | 47.9 | 31.0 |
| Michigan | 560.1 | 63.11 | 29.1 | 56.1 | 14.8 |
| Minnesota | 425.2 | 111.74 | 25.5 | 41.6 | 32.9 |
| Mississippi | 206.1 | 92.97 | 27.6 | 50.7 | 21.8 |
| Missouri | 377.4 | 80.68 | 29.5 | 52.7 | 17.8 |
| Montana | 117.5 | 169.23 | 53.2 | 30.8 | 16.1 |
| Nebraska | 149.2 | 100.55 | 25.1 | 42.4 | 32.5 |
| Nevada | 62.7 | 128.22 | 54.2 | 36.0 | 9.6 |
| New Hampshire | 79.4 | 107.63 | 25.1 | 46.7 | 28.2 |
| New Jersey | 583.3 | 81.36 | 16.8 | 56.7 | 26.4 |
| New Mexico | 108.1 | 106.44 | 50.9 | 41.4 | 7.9 |
| New York | 1,280.7 | 70.21 | 18.8 | 46.3 | 34.9 |
| North Carolina | 325.8 | 64.10 | 23.4 | 67.0 | 9.5 |
| North Dakota | 79.3 | 128.37 | 29.9 | 43.5 | 26.6 |
| Ohio | 832.5 | 78.15 | 27.7 | 58.5 | 13.8 |
| Oklahoma | 225.4 | 88.07 | 27.7 | 64.5 | 7.9 |
| Oregon | 191.5 | 91.57 | 33.1 | 58.1 | 8.9 |
| Pennsylvania | 1,021.5 | 86.61 | 23.1 | 64.0 | 12.9 |
| Rhode Island | 59.7 | 62.84 | 46.2 | 30.2 | 23.6 |
| South Carolina | 142.1 | 54.84 | 23.3 | 71.7 | 5.0 |
| South Dakota | 96.9 | 145.43 | 34.4 | 37.0 | 28.6 |
| Tennessee | 304.6 | 77.61 | 33.4 | 53.5 | 13.1 |
| Texas | 889.9 | 79.48 | 26.0 | 45.8 | 28.1 |
| Utah | 118.8 | 112.15 | 60.3 | 30.8 | 8.9 |
| Vermont | 73.0 | 164.11 | 37.8 | 49.5 | 12.7 |
| Virginia | 398.3 | 85.69 | 27.8 | 61.0 | 11.2 |
| Washington | 346.1 | 101.53 | 26.6 | 56.3 | 17.1 |
| West Virginia | 243.0 | 139.31 | 49.2 | 47.4 | 3.5 |
| Wisconsin | 416.8 | 94.34 | 10.6 | 45.3 | 44.1 |
| Wyoming | 74.5 | 224.25 | 48.5 | 46.0 | 5.5 |

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census.

TABLE 57 — STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE, BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1969-70

| State | Total (millions) | Per capita | Percent financed from — | | | Average monthly benefit payments, July 1970 | |
|-----------------------------|------------------|------------|-------------------------|-------------|-------------|---|---------------------|
| | | | Federal aid | State funds | Local funds | A.F.D.C. ¹ | O.A.A. ² |
| UNITED STATES | \$14,695.5 | \$72.31 | 53.4 | 34.8 | 11.8 | \$48.81 | \$74.79 |
| Alabama | 210.2 | 61.03 | 74.8 | 23.3 | 2.0 | 15.15 | 65.90 |
| Alaska | 15.4 | 50.91 | 40.9 | 59.1 | — | 68.50 | 97.00 |
| Arizona | 52.3 | 29.51 | 64.2 | 29.4 | 6.3 | 32.40 | 71.65 |
| Arkansas | 98.6 | 51.27 | 68.0 | 31.1 | 0.9 | 22.85 | 59.35 |
| California | 2,961.4 | 148.41 | 49.7 | 30.4 | 19.9 | 52.85 | 108.10 |
| Colorado | 146.1 | 66.21 | 54.1 | 38.8 | 7.1 | 51.60 | 74.40 |
| Connecticut | 206.5 | 68.10 | 41.5 | 53.9 | 4.6 | 64.90 | 95.90 |
| Delaware | 29.8 | 54.43 | 36.9 | 61.7 | 1.7 | 35.60 | 74.70 |
| Dist. of Columbia | 96.6 | 127.66 | 31.1 | — | 68.9 | 54.95 | 89.50 |
| Florida | 215.5 | 31.74 | 59.8 | 29.2 | 11.0 | 22.95 | 52.75 |
| Georgia | 251.6 | 54.82 | 72.9 | 23.7 | 3.4 | 28.15 | 52.60 |
| Hawaii | 48.9 | 63.51 | 40.9 | 58.9 | 0.2 | 67.70 | 94.65 |
| Idaho | 29.4 | 41.20 | 56.8 | 33.0 | 10.2 | 49.90 | 63.60 |
| Illinois | 639.1 | 57.50 | 64.0 | 36.0 | — | 55.30 | 75.60 |
| Indiana | 142.5 | 27.44 | 43.6 | 24.8 | 31.6 | 36.00 | 53.75 |
| Iowa | 138.8 | 49.11 | 43.3 | 33.6 | 23.1 | 51.80 | 113.10 |
| Kansas | 101.4 | 45.07 | 66.5 | 33.5 | — | 51.70 | 61.45 |
| Kentucky | 180.2 | 55.96 | 66.6 | 31.2 | 2.1 | 30.30 | 54.50 |
| Louisiana | 250.2 | 68.68 | 72.2 | 27.3 | 0.6 | 19.75 | 67.35 |
| Maine | 65.1 | 65.51 | 61.0 | 31.5 | 7.5 | 43.55 | 61.40 |
| Maryland | 213.1 | 54.33 | 52.4 | 42.7 | 5.0 | 42.65 | 59.55 |
| Massachusetts | 755.9 | 132.86 | 39.7 | 52.5 | 7.8 | 71.70 | 96.95 |
| Michigan | 593.7 | 66.89 | 43.6 | 46.2 | 10.2 | 52.55 | 75.50 |
| Minnesota | 249.0 | 65.44 | 50.8 | 19.2 | 30.0 | 74.50 | 73.45 |
| Mississippi | 109.0 | 49.18 | 70.2 | 26.4 | 3.5 | 12.05 | 50.50 |
| Missouri | 259.9 | 55.57 | 58.7 | 39.2 | 2.1 | 30.20 | 76.00 |
| Montana | 34.2 | 49.20 | 50.9 | 22.5 | 26.6 | 39.95 | 58.30 |
| Nebraska | 55.8 | 37.61 | 66.3 | 33.7 | — | 41.15 | 59.05 |
| Nevada | 24.4 | 49.92 | 45.9 | 23.4 | 30.7 | 31.10 | 65.60 |
| New Hampshire | 29.4 | 39.91 | 42.2 | 20.4 | 37.4 | 59.40 | 166.50 |
| New Jersey | 379.6 | 52.95 | 46.3 | 48.0 | 5.7 | 60.70 | 75.80 |
| New Mexico | 61.9 | 60.88 | 69.3 | 30.4 | 0.3 | 32.70 | 57.55 |
| New York | 2,459.0 | 134.80 | 51.3 | 31.1 | 17.6 | 69.90 | 93.60 |
| North Carolina | 181.9 | 35.79 | 66.2 | 22.5 | 11.3 | 30.85 | 60.90 |
| North Dakota | 28.6 | 46.36 | 65.0 | 24.5 | 10.5 | 54.30 | 85.45 |
| Ohio | 462.0 | 43.37 | 44.4 | 39.8 | 15.9 | 42.80 | 60.80 |
| Oklahoma | 242.1 | 94.60 | 74.9 | 24.4 | 0.7 | 37.00 | 69.50 |
| Oregon | 116.0 | 55.46 | 47.7 | 50.4 | 1.9 | 46.05 | 64.40 |
| Pennsylvania | 818.0 | 69.36 | 49.8 | 43.2 | 7.0 | 58.75 | 100.90 |
| Rhode Island | 88.2 | 92.92 | 43.4 | 56.6 | — | 56.95 | 55.60 |
| South Carolina | 73.2 | 28.27 | 73.8 | 22.8 | 3.4 | 19.55 | 48.70 |
| South Dakota | 28.8 | 43.22 | 66.0 | 28.8 | 5.2 | 53.25 | 66.20 |
| Tennessee | 158.7 | 40.44 | 70.2 | 22.7 | 7.1 | 29.25 | 50.50 |
| Texas | 532.5 | 47.56 | 70.7 | 26.8 | 2.5 | 28.20 | 62.65 |
| Utah | 51.2 | 48.38 | 63.9 | 35.0 | 1.2 | 48.75 | 60.05 |
| Vermont | 37.1 | 83.49 | 55.3 | 39.6 | 5.1 | 54.55 | 73.15 |
| Virginia | 140.6 | 30.24 | 52.6 | 28.8 | 18.5 | 45.50 | 66.55 |
| Washington | 232.3 | 68.14 | 49.5 | 50.5 | — | 59.35 | 64.30 |
| West Virginia | 85.2 | 48.83 | 64.6 | 35.2 | 0.2 | 39.80 | 98.35 |
| Wisconsin | 302.5 | 68.46 | 47.0 | 26.7 | 26.3 | 61.35 | 98.35 |
| Wyoming | 11.8 | 35.55 | 66.9 | 19.5 | 13.6 | 42.75 | 59.85 |

¹Aid to Families with Dependent Children — average payment per recipient (excluding vendor payments for medical care).

²Old-Age Assistance — average payment per recipient (excluding vendor payments for medical care).

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census; and from Department of Health, Education, and Welfare, Social Security Administration, *Social Security Bulletin*, December, 1970.

TABLE 58 — AID TO FAMILIES WITH DEPENDENT CHILDREN: EXPENDITURES FOR ASSISTANCE TO RECIPIENTS,
 BY SOURCE OF FUNDS, FISCAL YEARS 1969 AND 1970¹
 (Dollar amounts in thousands)

| State | From State and local funds | | | | | | | | | | | |
|--------------------------------|--|-------------|-----------|--------|---|------------------------|--------|---|------------------------|--------|-----------------------------|-------|
| | Total including vendor payments for medical care ² | | | | | | | | | | | |
| | 1970 | 1969 | Increase | | 1970 | | | 1969 | | | Increase or decrease (-) | |
| Amount | | | % | Amount | % of Fed. State local total | % distribu- tion | Amount | % of Fed. State local total | % distribu- tion | Amount | % | |
| UNITED STATES, Total | \$4,081,850 | \$3,189,053 | \$892,797 | 28.0 | \$1,894,849 | 46.4 | 100.00 | \$1,471,842 | 46.2 | 100.00 | \$423,007 | 28.7 |
| Alabama | 22,793 | 18,622 | 4,171 | 22.4 | 4,388 | 19.3 | 0.23 | 3,115 | 16.7 | 0.21 | 1,273 | 40.9 |
| Alaska | 4,264 | 3,509 | 755 | 21.5 | 2,129 | 49.9 | 0.11 | 1,761 | 49.9 | 0.12 | 378 | 21.6 |
| Arizona | 19,461 | 14,829 | 4,632 | 31.2 | 4,548 | 23.4 | 0.24 | 3,294 | 22.2 | 0.22 | 1,254 | 38.1 |
| Arkansas | 12,544 | 10,299 | 2,245 | 21.8 | 2,634 | 21.0 | 0.14 | 2,053 | 19.9 | 0.14 | 581 | 28.3 |
| California | 691,059 | 523,221 | 167,838 | 32.1 | 362,694 | 52.5 | 19.14 | 269,345 | 51.5 | 18.30 | 93,349 | 34.7 |
| Colorado | 32,398 | 28,076 | 4,322 | 15.4 | 14,898 | 46.0 | 0.79 | 13,486 | 48.0 | 0.92 | 1,412 | 10.5 |
| Connecticut | 68,014 | 55,967 | 12,047 | 21.5 | 38,480 | 56.6 | 2.03 | 30,746 | 54.9 | 2.09 | 7,734 | 25.2 |
| Delaware | 8,168 | 6,954 | 1,214 | 17.5 | 2,873 | 35.2 | 0.15 | 2,262 | 32.5 | 0.15 | 611 | 27.0 |
| Dist. of Columbia | 23,662 | 14,835 | 8,827 | 59.5 | 11,530 | 48.7 | 0.61 | 6,724 | 45.3 | 0.46 | 4,806 | 71.5 |
| Florida | 59,398 | 45,459 | 13,939 | 30.7 | 13,395 | 22.6 | 0.71 | 9,484 | 20.9 | 0.64 | 3,911 | 41.2 |
| Georgia | 66,807 | 41,469 | 25,338 | 61.1 | 15,594 | 23.3 | 0.82 | 8,943 | 21.6 | 0.61 | 6,651 | 74.4 |
| Hawaii | 16,545 | 11,923 | 4,622 | 38.8 | 8,469 | 51.2 | 0.45 | 6,158 | 51.6 | 0.42 | 2,311 | 37.5 |
| Idaho | 9,379 | 7,015 | 2,364 | 33.7 | 2,919 | 31.1 | 0.15 | 2,254 | 32.1 | 0.15 | 665 | 29.5 |
| Illinois | 228,160 | 175,696 | 52,464 | 29.9 | 129,589 | 56.8 | 6.84 | 90,921 | 51.7 | 6.18 | 38,668 | 42.5 |
| Indiana | 34,158 | 28,123 | 6,035 | 21.5 | 14,257 | 41.7 | 0.75 | 12,717 | 45.2 | 0.86 | 1,540 | 12.1 |
| Iowa | 39,205 | 33,418 | 5,787 | 17.3 | 17,536 | 44.7 | 0.93 | 13,500 | 40.4 | 0.92 | 4,036 | 29.9 |
| Kansas | 32,043 | 24,656 | 7,387 | 30.0 | 13,745 | 42.9 | 0.73 | 10,642 | 43.2 | 0.72 | 3,103 | 29.2 |
| Kentucky | 46,571 | 40,781 | 5,790 | 14.2 | 11,160 | 24.0 | 0.59 | 9,519 | 23.3 | 0.65 | 1,641 | 17.2 |
| Louisiana | 49,462 | 46,300 | 3,162 | 6.8 | 9,395 | 19.0 | 0.50 | 9,886 | 21.4 | 0.67 | (-491) | 5.0 |
| Maine | 18,354 | 9,322 | 9,032 | 96.9 | 5,463 | 29.8 | 0.29 | 2,673 | 28.7 | 0.18 | 2,790 | 104.4 |
| Maryland | 65,025 | 54,415 | 10,610 | 19.5 | 29,584 | 45.5 | 1.56 | 23,290 | 42.8 | 1.58 | 6,294 | 27.0 |
| Massachusetts | 172,720 | 128,059 | 44,661 | 34.9 | 94,206 | 54.5 | 4.97 | 76,484 | 59.7 | 5.20 | 17,722 | 23.2 |
| Michigan | 160,308 | 113,185 | 47,123 | 41.6 | 80,220 | 50.0 | 4.23 | 59,781 | 52.8 | 4.06 | 20,439 | 34.2 |
| Minnesota | 61,213 | 42,339 | 18,874 | 44.6 | 26,356 | 43.1 | 1.39 | 17,618 | 41.6 | 1.20 | 8,738 | 49.6 |
| Mississippi | 16,178 | 11,483 | 4,695 | 40.9 | 2,728 | 16.9 | 0.14 | 1,891 | 16.5 | 0.13 | 837 | 44.3 |
| Missouri | 48,824 | 39,080 | 9,744 | 24.9 | 13,466 | 27.6 | 0.71 | 10,290 | 26.3 | 0.70 | 3,176 | 30.9 |
| Montana | 6,509 | 4,737 | 1,772 | 37.4 | 2,330 | 35.8 | 0.12 | 1,764 | 37.2 | 0.12 | 566 | 32.1 |
| Nebraska | 13,338 | 11,388 | 1,950 | 17.1 | 5,318 | 39.9 | 0.28 | 4,339 | 38.1 | 0.29 | 979 | 22.6 |
| Nevada | 4,703 | 3,253 | 1,450 | 44.6 | 1,486 | 31.6 | 0.08 | 992 | 30.5 | 0.07 | 494 | 49.8 |
| New Hampshire | 5,026 | 3,538 | 1,488 | 42.1 | 2,058 | 40.9 | 0.11 | 1,418 | 40.1 | 0.10 | 640 | 45.1 |

See footnotes at end of table.

TABLE 58 — AID TO FAMILIES WITH DEPENDENT CHILDREN: EXPENDITURES FOR ASSISTANCE TO RECIPIENTS,
BY SOURCE OF FUNDS, FISCAL YEARS 1969 AND 1970¹ (Cont'd)
(Dollar amounts in thousands)

| State | Total including vendor payments for medical care ² | | From State and local funds | | | | | | | | | |
|----------------|--|-----------|----------------------------|------|-----------|---|------------------------|-----------|---|------------------------|-----------------------------|-------|
| | 1970 | 1969 | Increase | | 1970 | | | 1969 | | | Increase or decrease (-) | |
| | | | Amount | % | Amount | % of Fed. State local total | % distribu- tion | Amount | % of Fed. State local total | % distribu- tion | Amount | % |
| New Jersey | \$216,131 | \$144,437 | \$71,694 | 49.6 | \$131,657 | 60.9 | 6.95 | \$ 93,272 | 64.6 | 6.34 | \$38,385 | 41.2 |
| New Mexico | 19,554 | 16,028 | 3,526 | 22.0 | 4,651 | 23.8 | 0.25 | 3,858 | 24.1 | 0.26 | 793 | 20.6 |
| New York | 856,461 | 792,496 | 63,965 | 8.1 | 436,441 | 51.0 | 23.03 | 405,747 | 51.2 | 27.57 | 30,694 | 7.6 |
| North Carolina | 48,378 | 42,871 | 5,507 | 12.8 | 13,061 | 27.0 | 0.69 | 10,819 | 25.2 | 0.74 | 2,242 | 20.7 |
| North Dakota | 6,234 | 5,670 | 564 | 9.9 | 1,846 | 29.6 | 0.10 | 1,665 | 29.4 | 0.11 | 181 | 10.9 |
| Ohio | 123,245 | 105,473 | 17,772 | 16.8 | 53,848 | 43.7 | 2.84 | 42,675 | 40.5 | 2.90 | 11,173 | 26.2 |
| Oklahoma | 41,443 | 36,456 | 4,987 | 13.7 | 13,505 | 32.6 | 0.71 | 10,558 | 29.0 | 0.72 | 2,947 | 27.9 |
| Oregon | 39,817 | 22,166 | 17,651 | 79.6 | 17,334 | 43.5 | 0.91 | 10,054 | 45.4 | 0.68 | 7,280 | 72.4 |
| Pennsylvania | 287,528 | 184,946 | 102,582 | 55.5 | 130,278 | 45.3 | 6.88 | 81,994 | 44.3 | 5.57 | 48,284 | 58.9 |
| Rhode Island | 23,418 | 17,731 | 5,687 | 32.1 | 12,021 | 51.3 | 0.63 | 8,885 | 50.1 | 0.60 | 3,136 | 35.3 |
| South Carolina | 11,917 | 7,934 | 3,983 | 50.2 | 2,138 | 17.9 | 0.11 | 1,355 | 17.1 | 0.09 | 783 | 57.8 |
| South Dakota | 8,775 | 7,864 | 911 | 11.6 | 3,096 | 35.3 | 0.16 | 2,337 | 29.7 | 0.16 | 759 | 32.5 |
| Tennessee | 45,889 | 34,968 | 10,921 | 31.2 | 10,914 | 23.8 | 0.58 | 7,975 | 22.8 | 0.54 | 2,939 | 36.9 |
| Texas | 68,080 | 35,571 | 32,509 | 91.4 | 15,845 | 23.3 | 0.84 | 6,287 | 17.7 | 0.43 | 9,558 | 152.0 |
| Utah | 16,349 | 12,934 | 3,415 | 26.4 | 5,136 | 31.4 | 0.27 | 4,550 | 35.2 | 0.31 | 586 | 12.9 |
| Vermont | 7,664 | 6,472 | 1,192 | 18.4 | 2,686 | 35.0 | 0.14 | 2,127 | 32.9 | 0.14 | 559 | 26.3 |
| Virginia | 44,874 | 27,644 | 17,230 | 62.3 | 15,953 | 35.6 | 0.84 | 8,944 | 32.4 | 0.61 | 7,009 | 78.4 |
| Washington | 75,160 | 43,154 | 32,006 | 74.2 | 38,063 | 50.6 | 2.01 | 23,160 | 53.7 | 1.57 | 14,903 | 64.3 |
| West Virginia | 30,287 | 27,380 | 2,907 | 10.6 | 6,949 | 22.9 | 0.37 | 6,102 | 22.3 | 0.41 | 847 | 13.9 |
| Wisconsin | 45,304 | 43,961 | 1,343 | 3.1 | 20,904 | 46.1 | 1.10 | 21,734 | 49.4 | 1.48 | (-830) | 3.8 |
| Wyoming | 2,452 | 2,046 | 406 | 19.8 | 1,083 | 44.2 | 0.06 | 847 | 41.4 | 0.06 | 236 | 27.9 |
| Territories | 26,602 | 18,899 | 7,703 | 40.8 | 13,992 | 52.6 | 0.74 | 9,557 | 50.6 | 0.65 | 4,435 | 46.4 |

¹ Excludes vendor payments for institutional services in intermediate care facilities and emergency assistance.

² Vendor payments for medical care cover only July-December 1969. Beginning January 1970, all medical assistance is provided under Title XIX.

Source: Department of Health, Education and Welfare, Social and Rehabilitation Service, National Center for Social Statistics.

**TABLE 59 – STATE AND LOCAL EXPENDITURE FOR HEALTH AND HOSPITALS,
BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1969-70**

| State | Total (millions) | Per capita | Percent financed from – | | |
|-----------------------------|---------------------|---------------|-------------------------|----------------|----------------|
| | | | Federal aid | State funds | Local funds |
| UNITED STATES | \$9,668.1 | \$47.57 | 5.3 | 48.4 | 46.3 |
| Alabama | 139.2 | 40.41 | 8.0 | 38.6 | 53.4 |
| Alaska | 12.1 | 40.05 | 20.7 | 70.2 | 9.1 |
| Arizona | 49.8 | 28.08 | 22.3 | 19.7 | 58.0 |
| Arkansas | 60.8 | 31.60 | 22.5 | 36.5 | 41.0 |
| California | 1,092.1 | 54.73 | 3.5 | 35.0 | 61.5 |
| Colorado | 102.9 | 46.62 | 5.7 | 52.4 | 41.9 |
| Connecticut | 124.1 | 40.93 | 4.5 | 83.6 | 11.8 |
| Delaware | 21.4 | 38.98 | 10.3 | 88.8 | 0.9 |
| Dist. of Columbia | 114.2 | 150.93 | 4.8 | – | 95.2 |
| Florida | 317.3 | 46.72 | 6.2 | 31.4 | 62.4 |
| Georgia | 291.1 | 63.43 | 5.2 | 30.8 | 63.9 |
| Hawaii | 44.1 | 57.22 | 10.4 | 73.2 | 16.3 |
| Idaho | 30.6 | 42.90 | 14.7 | 28.4 | 56.9 |
| Illinois | 442.6 | 39.82 | 4.2 | 60.6 | 35.2 |
| Indiana | 209.8 | 40.38 | 7.4 | 44.1 | 48.5 |
| Iowa | 110.6 | 39.15 | 4.9 | 32.6 | 62.5 |
| Kansas | 97.9 | 43.52 | 5.9 | 55.6 | 38.5 |
| Kentucky | 103.3 | 32.08 | 9.5 | 49.2 | 41.3 |
| Louisiana | 160.4 | 44.04 | 5.5 | 65.8 | 28.7 |
| Maine | 26.2 | 26.35 | 9.5 | 74.8 | 15.6 |
| Maryland | 209.0 | 53.29 | 3.6 | 62.4 | 34.1 |
| Massachusetts | 297.7 | 52.32 | 3.7 | 60.9 | 35.4 |
| Michigan | 461.7 | 52.01 | 5.7 | 46.9 | 47.4 |
| Minnesota | 186.6 | 49.04 | 4.0 | 47.4 | 48.7 |
| Mississippi | 100.0 | 45.12 | 11.0 | 35.3 | 53.7 |
| Missouri | 204.0 | 43.60 | 4.2 | 52.6 | 43.1 |
| Montana | 19.8 | 28.46 | 16.7 | 54.0 | 29.3 |
| Nebraska | 59.4 | 40.02 | 8.8 | 18.5 | 72.7 |
| Nevada | 40.6 | 83.10 | 4.9 | 18.5 | 76.6 |
| New Hampshire | 22.1 | 29.95 | 10.0 | 70.6 | 19.5 |
| New Jersey | 275.3 | 38.40 | 4.1 | 43.7 | 52.3 |
| New Mexico | 34.6 | 34.00 | 8.1 | 45.7 | 46.2 |
| New York | 1,765.5 | 96.78 | 2.2 | 47.5 | 50.4 |
| North Carolina | 171.7 | 33.78 | 7.5 | 63.3 | 29.2 |
| North Dakota | 14.7 | 23.75 | 13.6 | 78.9 | 7.5 |
| Ohio | 363.2 | 34.09 | 5.0 | 40.1 | 55.0 |
| Oklahoma | 89.6 | 35.00 | 14.0 | 47.4 | 38.6 |
| Oregon | 75.5 | 36.10 | 3.0 | 60.4 | 36.7 |
| Pennsylvania | 403.5 | 34.21 | 3.8 | 89.2 | 7.0 |
| Rhode Island | 40.1 | 42.20 | 13.7 | 85.0 | 1.2 |
| South Carolina | 102.7 | 39.66 | 10.1 | 49.1 | 40.8 |
| South Dakota | 14.7 | 22.02 | 11.6 | 49.7 | 38.1 |
| Tennessee | 171.2 | 43.61 | 7.9 | 37.8 | 54.3 |
| Texas | 378.0 | 33.76 | 8.6 | 41.5 | 49.9 |
| Utah | 31.6 | 29.83 | 10.4 | 52.5 | 37.3 |
| Vermont | 12.5 | 28.17 | 11.2 | 86.4 | 2.4 |
| Virginia | 155.5 | 33.45 | 6.8 | 79.2 | 14.0 |
| Washington | 143.6 | 42.13 | 5.0 | 52.9 | 42.2 |
| West Virginia | 57.9 | 33.21 | 11.2 | 57.3 | 31.4 |
| Wisconsin | 193.1 | 43.69 | 6.6 | 50.0 | 43.4 |
| Wyoming | 22.3 | 67.11 | 9.0 | 26.9 | 64.1 |

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census.

TABLE 60 – PERCENTAGE OF STATE AND LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES,
FINANCED BY STATE GOVERNMENTS, BY STATE, 1969-70
[Total and for Selected Functions]

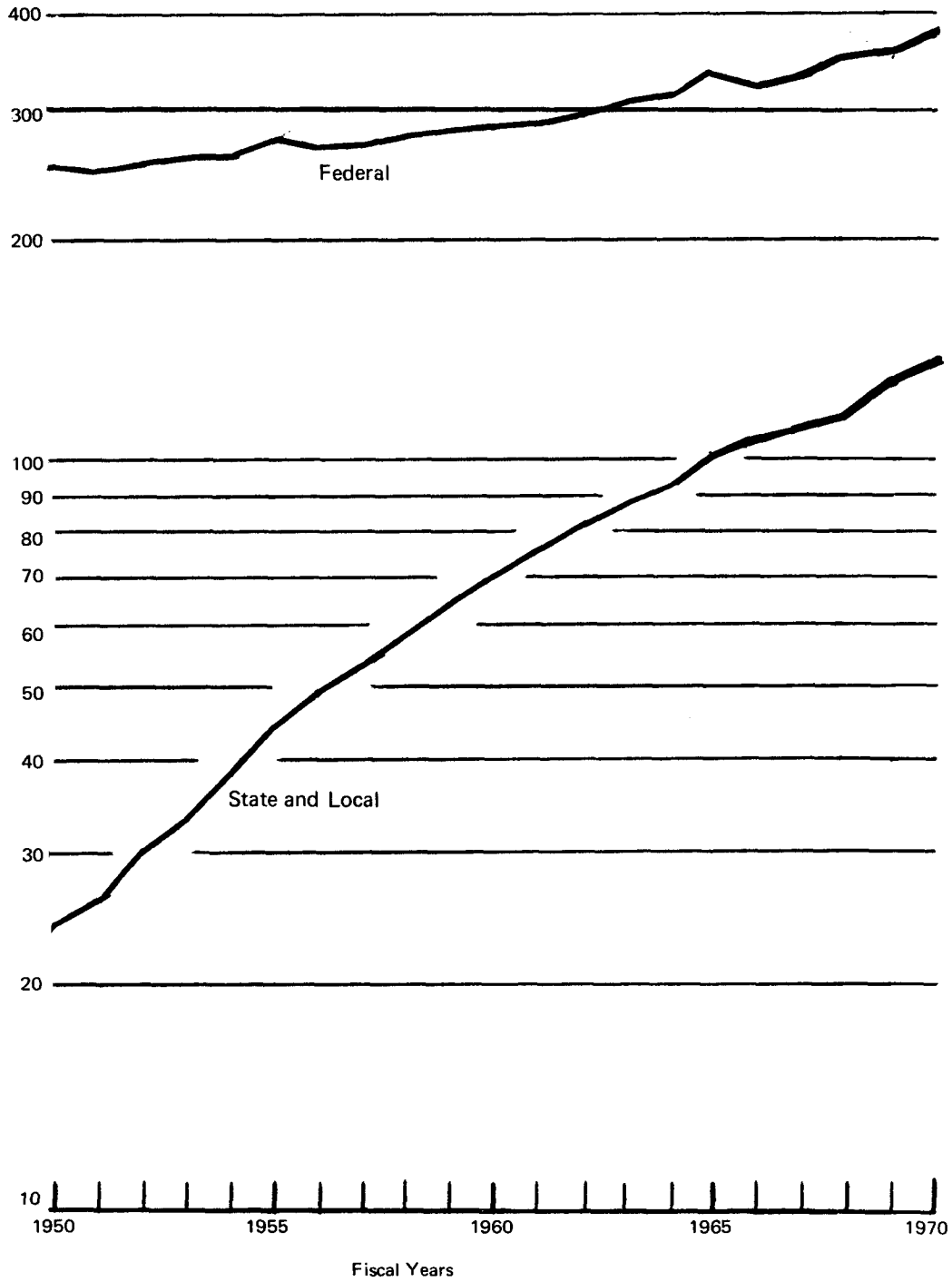
| State | Total general expenditure | Local schools | Highways | Public welfare | Health and hospitals |
|--------------------------------------|---------------------------|---------------|----------|----------------|----------------------|
| UNITED STATES ¹ | 52.7 | 43.3 | 74.4 | 75.4 | 51.7 |
| Alabama | 64.7 | 70.5 | 85.4 | 92.3 | 41.9 |
| Alaska | 79.8 | 86.2 | 79.0 | 100.0 | 88.5 |
| Arizona | 60.4 | 56.5 | 83.6 | 82.4 | 25.3 |
| Arkansas | 55.2 | 49.3 | 91.8 | 97.2 | 47.1 |
| California | 46.1 | 39.1 | 74.3 | 60.5 | 36.3 |
| Colorado | 52.1 | 35.9 | 72.7 | 84.5 | 55.6 |
| Connecticut | 55.8 | 39.1 | 72.2 | 92.1 | 87.6 |
| Delaware | 71.5 | 57.8 | 75.2 | 97.4 | 99.0 |
| Florida | 52.2 | 67.3 | 74.3 | 72.7 | 33.5 |
| Georgia | 53.7 | 51.7 | 68.4 | 87.5 | 32.5 |
| Hawaii | 77.5 | 100.0 | 60.1 | 99.7 | 81.8 |
| Idaho | 60.7 | 43.1 | 81.9 | 76.4 | 33.3 |
| Illinois | 51.8 | 39.3 | 100.0 | 100.0 | 63.2 |
| Indiana | 51.1 | 31.9 | 93.5 | 44.0 | 47.6 |
| Iowa | 51.9 | 36.0 | 73.9 | 59.2 | 34.3 |
| Kansas | 47.8 | 33.6 | 56.1 | 100.0 | 59.1 |
| Kentucky | 66.2 | 61.6 | 89.7 | 93.7 | 54.3 |
| Louisiana | 66.9 | 63.0 | 71.9 | 98.0 | 69.6 |
| Maine | 61.7 | 50.6 | 62.5 | 80.7 | 82.7 |
| Maryland | 51.3 | 30.6 | 87.0 | 89.6 | 64.7 |
| Massachusetts | 49.8 | 23.0 | 60.8 | 87.1 | 63.2 |
| Michigan | 51.6 | 38.5 | 79.2 | 82.0 | 49.7 |
| Minnesota | 53.5 | 31.0 | 55.8 | 39.0 | 49.4 |
| Mississippi | 67.2 | 74.2 | 69.9 | 88.3 | 39.7 |
| Missouri | 47.5 | 36.0 | 74.8 | 95.0 | 55.0 |
| Montana | 51.9 | 31.5 | 65.7 | 45.8 | 64.8 |
| Nebraska | 42.2 | 17.9 | 56.6 | 100.0 | 20.3 |
| Nevada | 50.0 | 55.3 | 79.0 | 43.2 | 19.4 |
| New Hampshire | 44.4 | 3.0 | 62.4 | 35.3 | 78.4 |
| New Jersey | 43.9 | 24.0 | 68.2 | 89.4 | 45.5 |
| New Mexico | 71.0 | 76.2 | 84.0 | 98.9 | 49.7 |
| New York | 48.8 | 54.6 | 57.0 | 63.8 | 48.5 |
| North Carolina | 70.7 | 80.0 | 87.5 | 66.7 | 68.5 |
| North Dakota | 58.8 | 35.9 | 62.1 | 70.0 | 91.3 |
| Ohio | 42.3 | 24.4 | 80.9 | 71.5 | 42.2 |
| Oklahoma | 63.1 | 45.3 | 89.1 | 97.2 | 47.4 |
| Oregon | 54.3 | 27.0 | 86.7 | 96.4 | 62.2 |
| Pennsylvania | 58.1 | 47.1 | 83.2 | 86.1 | 92.7 |
| Rhode Island | 62.1 | 38.7 | 56.1 | 100.0 | 98.6 |
| South Carolina | 67.5 | 55.9 | 93.5 | 87.0 | 54.6 |
| South Dakota | 44.4 | 8.8 | 56.4 | 84.7 | 56.6 |
| Tennessee | 54.3 | 44.2 | 80.3 | 76.3 | 41.1 |
| Texas | 48.8 | 46.9 | 61.9 | 91.5 | 45.4 |
| Utah | 64.8 | 58.6 | 77.5 | 96.8 | 58.5 |
| Vermont | 74.9 | 50.9 | 79.5 | 88.6 | 97.3 |
| Virginia | 57.8 | 44.4 | 84.5 | 60.9 | 85.0 |
| Washington | 60.5 | 53.5 | 76.7 | 100.0 | 55.6 |
| West Virginia | 72.4 | 60.2 | 93.2 | 99.3 | 64.6 |
| Wisconsin | 57.2 | 31.6 | 89.4 | 50.3 | 53.5 |
| Wyoming | 55.4 | 35.4 | 89.3 | 59.0 | 29.6 |

Note. — These percentages were derived from U.S. Bureau of the Census data on expenditures adjusted to exclude federal intergovernmental transfers. State transfers to local governments are included with state expenditures and deducted from local expenditures. Local government transfers to states are included with local expenditures and deducted from state expenditures. For additional detail on Local Schools, Highways, Public Welfare, and Health and Hospitals, see tables 54 through 59.

¹ Excluding the District of Columbia. The totals including D.C. are: Total general expenditure, 52.4; Local schools, 43.2; Highways, 74.2; Public welfare, 74.6; and Health and hospitals, 51.1.

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census.

FIGURE 11 – FEDERAL AND STATE-LOCAL DEBT, 1950 TO 1970
Logarithmic Scale



ACIR

TABLE 61 – INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT, BY STATE: 1969-70
(Millions of dollars)

| State and level of government | Debt outstanding at end of fiscal year | | | | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year | |
|--------------------------------|--|------------|--------------------|--------------|-----------------------|------------------------|--|------------------------------------|
| | Total | Short-term | Long-term | | | | Insurance trust systems | Other than insurance trust systems |
| | | | Total ¹ | General only | | | | |
| UNITED STATES: TOTAL | 143 570.4 | 12 155.1 | 131 415.4 | 111 828.4 | 12 847.5 | 7 011.1 | 69 999.4 | 63 517.9 |
| STATE GOVERNMENTS | 42 007.7 | 3 104.5 | 38 903.2 | 38 903.2 | 3 902.2 | 1 929.9 | 54 995.3 | 29 828.4 |
| LOCAL GOVERNMENTS | 101 562.8 | 9 050.6 | 92 512.2 | 72 925.2 | 8 945.3 | 5 081.2 | 15 004.1 | 33 689.5 |
| ALABAMA | 2 529.3 | 134.0 | 2 395.2 | 2 091.4 | 232.6 | 104.0 | 601.9 | 732.7 |
| STATE GOVERNMENT | 742.9 | 0.2 | 742.6 | 742.6 | 147.7 | 38.0 | 554.4 | 338.3 |
| LOCAL GOVERNMENTS | 1 786.4 | 133.8 | 1 652.6 | 1 348.8 | 84.9 | 66.0 | 47.5 | 394.3 |
| ALASKA | 421.5 | 34.3 | 387.2 | 341.8 | 69.0 | 13.6 | 94.4 | 1 080.9 |
| STATE GOVERNMENT | 222.3 | 18.5 | 203.7 | 203.7 | 40.7 | 5.6 | 92.0 | 1 024.7 |
| LOCAL GOVERNMENTS | 199.2 | 15.8 | 183.5 | 138.1 | 28.3 | 8.0 | 2.4 | 56.1 |
| ARIZONA | 944.3 | 4.7 | 939.6 | 643.6 | 73.7 | 47.6 | 658.5 | 532.9 |
| STATE GOVERNMENT | 90.9 | - | 90.9 | 90.9 | 2.0 | 1.3 | 606.2 | 246.0 |
| LOCAL GOVERNMENTS | 853.4 | 4.7 | 848.6 | 552.7 | 71.7 | 46.3 | 52.3 | 286.9 |
| ARKANSAS | 1 005.2 | 33.4 | 971.8 | 874.4 | 38.7 | 40.9 | 240.0 | 268.5 |
| STATE GOVERNMENT | 100.8 | 0.1 | 100.7 | 100.7 | 1.1 | 9.1 | 232.9 | 129.7 |
| LOCAL GOVERNMENTS | 904.4 | 33.3 | 871.1 | 773.7 | 37.6 | 31.8 | 7.1 | 138.8 |
| CALIFORNIA | 15 849.7 | 356.9 | 15 492.8 | 12 005.7 | 808.2 | 715.7 | 10 726.6 | 7 616.7 |
| STATE GOVERNMENT | 5 334.5 | 10.7 | 5 323.8 | 5 323.8 | 31.0 | 203.1 | 7 736.4 | 3 037.8 |
| LOCAL GOVERNMENTS | 10 515.2 | 346.2 | 10 169.0 | 6 681.9 | 777.2 | 512.6 | 2 990.2 | 4 578.9 |
| COLORADO | 1 177.5 | 28.1 | 1 149.4 | 767.4 | 105.2 | 59.4 | 639.8 | 715.3 |
| STATE GOVERNMENT | 124.4 | 1.5 | 122.9 | 122.9 | 7.1 | 9.0 | 521.8 | 287.8 |
| LOCAL GOVERNMENTS | 1 053.1 | 26.6 | 1 026.5 | 644.5 | 98.1 | 50.4 | 118.0 | 427.5 |
| CONNECTICUT | 3 427.3 | 808.4 | 2 618.8 | 2 548.3 | 415.7 | 163.0 | 908.5 | 909.7 |
| STATE GOVERNMENT | 1 919.5 | 360.6 | 1 558.9 | 1 558.9 | 328.1 | 80.2 | 811.0 | 557.2 |
| LOCAL GOVERNMENTS | 1 507.8 | 447.8 | 1 060.0 | 989.4 | 87.6 | 82.7 | 97.5 | 352.6 |
| DELAWARE | 726.6 | 23.0 | 703.6 | 686.9 | 38.1 | 45.2 | 24.9 | 253.9 |
| STATE GOVERNMENT | 420.9 | 2.9 | 418.0 | 418.0 | 20.0 | 28.5 | 24.0 | 175.2 |
| LOCAL GOVERNMENTS | 305.7 | 20.0 | 285.6 | 269.0 | 18.1 | 16.8 | 0.8 | 78.7 |
| DISTRICT OF COLUMBIA | 596.5 | 140.2 | 456.4 | 432.2 | 88.8 | 5.5 | 137.9 | 195.0 |
| FLORIDA | 3 742.6 | 96.6 | 3 646.0 | 2 787.9 | 279.6 | 170.8 | 1 375.8 | 1 975.2 |
| STATE GOVERNMENT | 891.0 | - | 891.0 | 891.0 | 1.8 | 52.0 | 1 172.7 | 667.4 |
| LOCAL GOVERNMENTS | 2 851.6 | 96.6 | 2 755.0 | 1 896.8 | 277.8 | 118.8 | 203.1 | 1 307.9 |
| GEORGIA | 2 600.0 | 104.9 | 2 495.1 | 2 200.7 | 219.7 | 95.7 | 1 105.4 | 1 213.2 |
| STATE GOVERNMENT | 870.2 | - | 870.2 | 870.2 | 32.5 | 38.0 | 1 051.7 | 653.4 |
| LOCAL GOVERNMENTS | 1 729.8 | 104.9 | 1 624.9 | 1 330.5 | 187.2 | 57.7 | 53.6 | 559.8 |
| HAWAII | 783.2 | 57.2 | 726.0 | 682.7 | 103.6 | 40.2 | 412.5 | 301.3 |
| STATE GOVERNMENT | 528.2 | 15.1 | 513.1 | 513.1 | 97.4 | 29.5 | 412.5 | 207.1 |
| LOCAL GOVERNMENTS | 255.1 | 42.2 | 212.9 | 169.6 | 6.2 | 10.8 | - | 94.2 |
| IDAHO | 200.1 | 10.8 | 189.4 | 174.6 | 11.7 | 10.0 | 113.4 | 224.9 |
| STATE GOVERNMENT | 33.1 | - | 33.1 | 33.1 | 3.3 | 0.7 | 112.5 | 157.4 |
| LOCAL GOVERNMENTS | 167.0 | 10.8 | 156.3 | 141.5 | 8.5 | 9.4 | 0.9 | 67.5 |
| ILLINOIS | 6 705.9 | 815.3 | 5 890.6 | 5 126.1 | 458.2 | 365.8 | 2 945.9 | 2 955.1 |
| STATE GOVERNMENT | 1 305.9 | 32.8 | 1 273.2 | 1 273.2 | 55.0 | 77.8 | 1 864.9 | 982.1 |
| LOCAL GOVERNMENTS | 5 400.0 | 782.6 | 4 617.4 | 3 852.9 | 403.2 | 288.1 | 1 081.0 | 1 973.0 |
| INDIANA | *2 076.6 | 137.2 | *1 939.4 | *1 791.8 | *218.1 | 81.2 | 707.5 | 1 267.5 |
| STATE GOVERNMENT | 583.8 | 47.1 | 536.8 | 536.8 | 26.2 | 16.8 | 702.7 | 589.3 |
| LOCAL GOVERNMENTS | *1 492.8 | 90.1 | *1 402.6 | *1 255.1 | *191.9 | 64.4 | 4.8 | 678.2 |
| IOWA | 1 047.1 | 32.3 | 1 014.8 | 922.1 | 138.8 | 65.5 | 551.4 | 730.0 |
| STATE GOVERNMENT | 98.0 | - | 98.0 | 98.0 | - | 2.2 | 483.9 | 314.2 |
| LOCAL GOVERNMENTS | 949.1 | 32.3 | 916.8 | 824.1 | 138.8 | 63.3 | 67.5 | 415.9 |
| KANSAS | 1 161.9 | 65.0 | 1 096.9 | 827.8 | 83.6 | 82.0 | 278.7 | 745.1 |
| STATE GOVERNMENT | 223.6 | 0.2 | 223.4 | 223.4 | 2.0 | 10.7 | 25.0 | 282.5 |
| LOCAL GOVERNMENTS | 938.3 | 64.9 | 873.4 | 604.4 | 81.6 | 71.2 | 25.7 | 462.6 |

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variations.

*Indiana figures adjusted after tabulations closed to include the following local government amounts (in millions): Long-term debt--general (full faith and credit), \$25.7; long-term debt issued, \$15.5. Nationwide amounts have not been revised.

- Represents zero or rounds to zero.

¹Including debt for local utilities, not shown separately.

TABLE 61 – INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT, BY STATE: 1969-70 (Cont'd)
(Millions of dollars)

| State and level of government | Debt outstanding at end of fiscal year | | | | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year | |
|-------------------------------|--|------------|--------------------|--------------|-----------------------|------------------------|--|------------------------------------|
| | Total | Short-term | Long-term | | | | Insurance trust systems | Other than insurance trust systems |
| | | | Total ¹ | General only | | | | |
| KENTUCKY | 2 630.2 | 109.9 | 2 520.3 | 2 208.2 | 232.6 | 74.2 | 602.9 | 927.6 |
| STATE GOVERNMENT | 1 224.1 | 41.2 | 1 182.9 | 1 182.9 | 24.3 | 28.4 | 574.4 | 517.4 |
| LOCAL GOVERNMENTS | 1 406.1 | 68.7 | 1 337.4 | 1 025.3 | 208.3 | 45.7 | 28.5 | 410.2 |
| LOUISIANA | 3 086.6 | 31.9 | 3 054.7 | 2 747.3 | 288.3 | 113.2 | 1 141.7 | 1 005.5 |
| STATE GOVERNMENT | 865.0 | 3.7 | 861.3 | 861.3 | 119.5 | 38.9 | 1 055.9 | 352.2 |
| LOCAL GOVERNMENTS | 2 221.6 | 28.3 | 2 193.4 | 1 886.0 | 168.7 | 74.4 | 85.9 | 653.4 |
| MAINE | 443.1 | 24.9 | 418.2 | 380.6 | 73.0 | 27.3 | 205.4 | 181.8 |
| STATE GOVERNMENT | 232.3 | - | 232.3 | 232.3 | 45.8 | 14.4 | 205.4 | 120.3 |
| LOCAL GOVERNMENTS | 210.8 | 24.9 | 185.8 | 148.2 | 27.1 | 12.9 | - | 61.5 |
| MARYLAND | 3 321.1 | 70.3 | 3 250.8 | 2 999.5 | 335.9 | 182.1 | 1 345.8 | 1 022.1 |
| STATE GOVERNMENT | 1 145.9 | 1.1 | 1 144.8 | 1 144.8 | 45.3 | 86.9 | 945.2 | 600.3 |
| LOCAL GOVERNMENTS | 2 175.3 | 69.3 | 2 106.0 | 1 854.7 | 290.6 | 95.2 | 400.6 | 421.8 |
| MASSACHUSETTS | 4 158.4 | 494.6 | 3 663.8 | 3 529.4 | 367.6 | 339.4 | 1 395.3 | 1 035.9 |
| STATE GOVERNMENT | 1 861.8 | 102.5 | 1 759.3 | 1 759.3 | 135.9 | 177.6 | 887.2 | 356.7 |
| LOCAL GOVERNMENTS | 2 296.7 | 392.1 | 1 904.5 | 1 770.1 | 231.7 | 161.8 | 508.1 | 679.1 |
| MICHIGAN | 5 163.0 | 243.6 | 4 919.4 | 4 538.7 | 540.1 | 245.9 | 2 858.8 | 2 524.3 |
| STATE GOVERNMENT | 958.5 | 58.0 | 900.4 | 900.4 | 91.5 | 80.1 | 1 926.4 | 854.3 |
| LOCAL GOVERNMENTS | 4 204.5 | 185.6 | 4 019.0 | 3 638.3 | 448.6 | 165.9 | 932.4 | 1 670.1 |
| MINNESOTA | 2 617.6 | 123.5 | 2 494.1 | 2 382.0 | 395.9 | 128.2 | 921.9 | 1 751.7 |
| STATE GOVERNMENT | 462.5 | - | 462.5 | 462.5 | 124.4 | 22.8 | 743.8 | 964.3 |
| LOCAL GOVERNMENTS | 2 155.1 | 123.5 | 2 031.5 | 1 919.5 | 271.5 | 105.3 | 178.2 | 787.3 |
| MISSISSIPPI | 1 233.7 | 24.7 | 1 209.0 | 1 059.8 | 106.7 | 61.9 | 260.8 | 428.9 |
| STATE GOVERNMENT | 455.2 | 3.2 | 452.0 | 452.0 | 24.6 | 16.7 | 258.7 | 192.6 |
| LOCAL GOVERNMENTS | 778.5 | 21.5 | 757.0 | 607.8 | 82.1 | 45.3 | 2.1 | 236.3 |
| MISSOURI | 2 269.3 | 51.4 | 2 217.9 | 1 936.6 | 154.8 | 97.2 | 950.8 | 1 187.7 |
| STATE GOVERNMENT | 141.9 | 0.4 | 141.6 | 141.6 | 0.6 | 7.2 | 739.2 | 314.3 |
| LOCAL GOVERNMENTS | 2 127.3 | 51.0 | 2 076.3 | 1 795.0 | 154.2 | 90.0 | 211.6 | 873.4 |
| MONTANA | 237.4 | 3.5 | 233.9 | 222.7 | 21.0 | 20.8 | 165.8 | 188.2 |
| STATE GOVERNMENT | 81.8 | 0.4 | 81.3 | 81.3 | 6.4 | 7.0 | 162.1 | 104.7 |
| LOCAL GOVERNMENTS | 155.6 | 3.0 | 152.6 | 141.3 | 14.6 | 13.8 | 3.7 | 83.5 |
| NEBRASKA | 1 346.9 | 80.2 | 1 266.7 | 556.5 | 112.7 | 67.6 | 151.2 | 820.4 |
| STATE GOVERNMENT | 73.5 | - | 73.5 | 73.5 | 20.0 | 1.1 | 94.6 | 229.9 |
| LOCAL GOVERNMENTS | 1 273.4 | 80.2 | 1 193.2 | 483.0 | 92.7 | 66.4 | 56.6 | 590.5 |
| NEVADA | 361.5 | 2.9 | 358.6 | 319.8 | 44.1 | 17.6 | 194.9 | 190.1 |
| STATE GOVERNMENT | 34.1 | - | 34.1 | 34.1 | 6.3 | 1.2 | 194.9 | 83.6 |
| LOCAL GOVERNMENTS | 327.4 | 2.9 | 324.5 | 285.7 | 37.8 | 16.4 | - | 106.5 |
| NEW HAMPSHIRE | 358.1 | 69.6 | 288.4 | 280.6 | 28.3 | 29.1 | 177.3 | 98.6 |
| STATE GOVERNMENT | 157.9 | 52.9 | 105.1 | 105.1 | 0.2 | 9.5 | 177.1 | 21.5 |
| LOCAL GOVERNMENTS | 200.1 | 16.8 | 183.3 | 175.5 | 28.2 | 19.7 | 0.1 | 77.1 |
| NEW JERSEY | 5 015.6 | 666.3 | 4 349.3 | 4 211.9 | 616.4 | 204.2 | 2 536.2 | 2 381.8 |
| STATE GOVERNMENT | 1 762.8 | 73.8 | 1 689.0 | 1 689.0 | 388.1 | 57.7 | 2 529.4 | 1 340.6 |
| LOCAL GOVERNMENTS | 3 252.8 | 592.5 | 2 660.3 | 2 522.9 | 228.3 | 146.5 | 6.8 | 1 041.1 |
| NEW MEXICO | 424.0 | 0.6 | 423.4 | 323.4 | 51.8 | 44.5 | 226.2 | 654.6 |
| STATE GOVERNMENT | 120.7 | - | 120.7 | 120.7 | 2.4 | 12.3 | 225.4 | 516.3 |
| LOCAL GOVERNMENTS | 303.3 | 0.6 | 302.7 | 202.7 | 49.4 | 32.2 | 0.8 | 138.3 |
| NEW YORK | 23 805.3 | 4 552.4 | 19 253.0 | 16 224.6 | 1 840.6 | 1 151.7 | 14 755.5 | 7 591.7 |
| STATE GOVERNMENT | 7 387.8 | 1 575.4 | 5 812.4 | 5 812.4 | 461.2 | 195.5 | 8 563.0 | 3 258.4 |
| LOCAL GOVERNMENTS | 16 417.5 | 2 976.9 | 13 440.6 | 10 412.2 | 1 379.4 | 956.3 | 6 192.5 | 4 333.3 |
| NORTH CAROLINA | 1 740.6 | 187.9 | 1 552.7 | 1 294.5 | 65.6 | 106.5 | 1 432.5 | 1 205.5 |
| STATE GOVERNMENT | 541.6 | 115.0 | 426.6 | 426.6 | 9.0 | 44.8 | 1 418.7 | 849.6 |
| LOCAL GOVERNMENTS | 1 199.0 | 72.9 | 1 126.1 | 867.9 | 56.6 | 61.6 | 13.8 | 355.9 |

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation.

- Represents zero or rounds to zero.

¹Including debt for local utilities, not shown separately.

TABLE 61 – INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT, BY STATE: 1969-70 (Cont'd)
(Millions of dollars)

| State and level of government | Debt outstanding at end of fiscal year | | | | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year | |
|-------------------------------|--|------------|--------------------|--------------|-----------------------|------------------------|--|------------------------------------|
| | Total | Short-term | Long-term | | | | Insurance trust systems | Other than insurance trust systems |
| | | | Total ¹ | General only | | | | |
| NORTH DAKOTA | 223.8 | 3.2 | 220.6 | 199.9 | 27.7 | 21.2 | 66.3 | 269.8 |
| STATE GOVERNMENT | 37.3 | - | 37.3 | 37.3 | 4.4 | 1.8 | 63.2 | 159.4 |
| LOCAL GOVERNMENTS | 186.5 | 3.2 | 183.3 | 162.6 | 23.3 | 19.5 | 3.1 | 110.4 |
| OHIO | 5 852.1 | 1 229.3 | 4 622.7 | 4 265.1 | 452.1 | 352.7 | 5 180.5 | 2 616.0 |
| STATE GOVERNMENT | 1 631.9 | 429.9 | 1 202.0 | 1 202.0 | 242.5 | 106.8 | 5 078.1 | 1 058.9 |
| LOCAL GOVERNMENTS | 4 220.2 | 799.4 | 3 420.7 | 3 063.1 | 209.6 | 246.0 | 102.4 | 1 557.1 |
| OKLAHOMA | 1 621.1 | 15.6 | 1 605.6 | 1 422.8 | 142.2 | 66.6 | 294.4 | 1 031.4 |
| STATE GOVERNMENT | 739.6 | 1.6 | 738.0 | 738.0 | 60.6 | 9.2 | 253.1 | 682.5 |
| LOCAL GOVERNMENTS | 881.5 | 13.9 | 867.6 | 684.8 | 81.6 | 57.3 | 41.3 | 348.9 |
| OREGON | 1 343.3 | 22.2 | 1 321.1 | 1 197.7 | 187.0 | 75.0 | 642.5 | 1 099.5 |
| STATE GOVERNMENT | 689.7 | - | 689.7 | 689.7 | 127.2 | 34.0 | 621.0 | 794.1 |
| LOCAL GOVERNMENTS | 653.6 | 22.2 | 631.4 | 508.1 | 59.8 | 41.0 | 21.5 | 305.4 |
| PENNSYLVANIA | 9 065.4 | 454.1 | 8 611.3 | 7 964.5 | 1 118.3 | 475.4 | 3 901.6 | 2 703.5 |
| STATE GOVERNMENT | 3 220.4 | 11.9 | 3 208.6 | 3 208.6 | 497.8 | 179.1 | 3 618.2 | 1 241.2 |
| LOCAL GOVERNMENTS | 5 844.9 | 442.3 | 5 402.7 | 4 755.9 | 620.5 | 296.3 | 283.5 | 1 462.3 |
| RHODE ISLAND | 757.8 | 147.8 | 609.9 | 588.5 | 59.6 | 32.5 | 287.1 | 165.0 |
| STATE GOVERNMENT | 373.2 | 57.9 | 315.3 | 315.3 | 40.4 | 13.9 | 240.7 | 85.7 |
| LOCAL GOVERNMENTS | 384.6 | 89.9 | 294.7 | 273.3 | 19.3 | 18.6 | 46.4 | 79.3 |
| SOUTH CAROLINA | 861.3 | 31.4 | 829.9 | 686.8 | 127.5 | 48.2 | 636.3 | 376.3 |
| STATE GOVERNMENT | 350.5 | 3.2 | 347.3 | 347.3 | 38.3 | 18.7 | 633.0 | 191.5 |
| LOCAL GOVERNMENTS | 510.9 | 28.2 | 482.7 | 339.5 | 89.2 | 29.5 | 3.4 | 184.7 |
| SOUTH DAKOTA | 135.5 | 1.2 | 134.4 | 120.4 | 12.1 | 7.3 | 45.8 | 253.3 |
| STATE GOVERNMENT | 29.9 | - | 29.9 | 29.9 | 1.6 | 0.4 | 41.9 | 131.5 |
| LOCAL GOVERNMENTS | 105.6 | 1.2 | 104.5 | 90.5 | 10.6 | 6.9 | 3.9 | 121.8 |
| TENNESSEE | 2 589.2 | 225.9 | 2 363.3 | 1 787.6 | 244.2 | 105.3 | 734.1 | 809.0 |
| STATE GOVERNMENT | 416.2 | 81.8 | 334.5 | 334.5 | 54.9 | 18.8 | 597.1 | 256.0 |
| LOCAL GOVERNMENTS | 2 172.9 | 144.2 | 2 028.8 | 1 453.2 | 189.4 | 86.5 | 137.0 | 553.0 |
| TEXAS | 7 025.4 | 110.0 | 6 915.4 | 5 527.8 | 605.4 | 297.6 | 2 384.5 | 4 331.2 |
| STATE GOVERNMENT | 1 013.1 | - | 1 013.1 | 1 013.1 | 108.3 | 33.9 | 2 160.3 | 2 630.8 |
| LOCAL GOVERNMENTS | 6 012.3 | 110.0 | 5 902.3 | 4 514.7 | 497.1 | 263.7 | 224.2 | 1 700.3 |
| UTAH | 596.9 | 1.7 | 595.2 | 532.3 | 12.8 | 31.0 | 201.6 | 244.7 |
| STATE GOVERNMENT | 103.1 | - | 103.1 | 103.1 | 7.3 | 7.2 | 200.8 | 138.4 |
| LOCAL GOVERNMENTS | 493.8 | 1.7 | 492.1 | 429.2 | 5.5 | 23.8 | 0.8 | 106.3 |
| VERMONT | 311.7 | 15.0 | 296.8 | 283.8 | 70.4 | 14.4 | 113.1 | 150.4 |
| STATE GOVERNMENT | 220.6 | 0.4 | 220.2 | 220.2 | 58.6 | 7.9 | 110.3 | 122.8 |
| LOCAL GOVERNMENTS | 91.1 | 14.6 | 76.6 | 63.6 | 11.8 | 6.5 | 2.8 | 27.5 |
| VIRGINIA | 2 239.2 | 162.3 | 2 076.9 | 1 948.1 | 212.1 | 108.9 | 859.4 | 1 068.3 |
| STATE GOVERNMENT | 323.2 | 0.2 | 323.0 | 323.0 | 1.3 | 22.4 | 735.7 | 630.2 |
| LOCAL GOVERNMENTS | 1 916.0 | 162.1 | 1 753.9 | 1 625.1 | 210.8 | 86.5 | 123.6 | 438.0 |
| WASHINGTON | 4 321.1 | 46.4 | 4 274.8 | 2 041.6 | 371.1 | 171.8 | 1 489.9 | 1 860.8 |
| STATE GOVERNMENT | 719.7 | - | 719.7 | 719.7 | 87.9 | 47.3 | 1 338.3 | 644.2 |
| LOCAL GOVERNMENTS | 3 601.4 | 46.4 | 3 555.1 | 1 321.9 | 283.1 | 124.5 | 151.6 | 1 216.6 |
| WEST VIRGINIA | 850.8 | 19.9 | 830.8 | 787.0 | 137.4 | 26.8 | 469.3 | 291.4 |
| STATE GOVERNMENT | 554.6 | - | 554.6 | 554.6 | 117.9 | 12.7 | 464.3 | 149.6 |
| LOCAL GOVERNMENTS | 296.2 | 19.9 | 276.2 | 232.4 | 19.6 | 14.0 | 5.0 | 141.8 |
| WISCONSIN | 2 365.0 | 48.2 | 2 316.8 | 2 172.0 | 417.7 | 145.1 | 1 768.1 | 1 070.6 |
| STATE GOVERNMENT | 536.2 | 0.3 | 535.9 | 535.9 | 150.6 | 8.0 | 1 427.1 | 365.3 |
| LOCAL GOVERNMENTS | 1 828.8 | 47.9 | 1 780.9 | 1 636.1 | 267.1 | 137.1 | 341.0 | 705.3 |
| WYOMING | 228.6 | 0.1 | 228.5 | 206.7 | 6.4 | 13.7 | 78.8 | 262.5 |
| STATE GOVERNMENT | 51.1 | - | 51.1 | 51.1 | 1.2 | 3.1 | 78.3 | 219.0 |
| LOCAL GOVERNMENTS | 177.5 | 0.1 | 177.5 | 155.6 | 5.2 | 10.5 | 0.5 | 43.5 |

-Represents zero or rounds to zero.

¹ Including debt for local utilities, not shown separately.

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation.

Source: U.S. Bureau of the Census, *Governmental Finances in 1969-70*.

**TABLE 62 – STATE AND LOCAL GOVERNMENT SECURITIES OUTSTANDING
AS OF JUNE 30, 1946-1970
(in millions of dollars)**

| Year | Amount | Year | Amount |
|------|------------|------|-----------|
| 1970 | \$ 140,200 | 1957 | \$ 51,840 |
| 1969 | 132,500 | 1956 | 47,400 |
| 1968 | 121,400 | 1955 | 42,600 |
| 1967 | 113,300 | 1954 | 37,300 |
| 1966 | 104,800 | 1953 | 32,200 |
| 1965 | 99,200 | 1952 | 29,111 |
| 1964 | 91,300 | 1951 | 26,592 |
| 1963 | 85,900 | 1950 | 23,722 |
| 1962 | 80,131 | 1949 | 20,481 |
| 1961 | 71,730 | 1948 | 18,354 |
| 1960 | 66,425 | 1947 | 16,529 |
| 1959 | 61,675 | 1946 | 15,626 |
| 1958 | 56,500 | | |

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 9, May 1971.

TABLE 63 – STATE-LOCAL AND CORPORATE BOND YIELD INDICES, BY MONTH, 1966-1971

| | Municipal Bond Yields (Bond Buyer "20 Bonds" Index) | | | Municipal Bond Yields (Bond Buyer "20 Bonds" Index) | | | |
|--------|---|-------|------|---|-------|------|------|
| | Corporates (Moody's Aa Series) | Ratio | | Corporates (Moody's Aa Series) | Ratio | | |
| 1966 J | 3.53 | 4.83 | 73.1 | 1969 J | 4.85 | 6.73 | 7.21 |
| F | 3.54 | 4.90 | 72.2 | F | 4.96 | 6.77 | 73.3 |
| M | 3.83 | 5.05 | 75.8 | M | 5.19 | 6.95 | 74.7 |
| A | 3.55 | 5.10 | 69.6 | A | 5.25 | 7.02 | 74.8 |
| M | 3.63 | 5.10 | 71.2 | M | 5.10 | 6.96 | 73.3 |
| J | 3.78 | 5.16 | 73.3 | J | 5.73 | 7.12 | 80.5 |
| J | 3.92 | 5.25 | 74.7 | J | 5.68 | 7.24 | 78.5 |
| A | 3.99 | 5.38 | 74.2 | A | 5.80 | 7.23 | 80.2 |
| S | 4.24 | 5.58 | 76.0 | S | 6.37 | 7.36 | 86.5 |
| O | 4.00 | 5.50 | 72.7 | O | 6.19 | 7.53 | 82.2 |
| N | 3.74 | 5.46 | 68.5 | N | 6.11 | 7.58 | 80.6 |
| D | 4.02 | 5.48 | 73.4 | D | 6.72 | 7.93 | 84.7 |
| 1967 J | 3.76 | 5.30 | 70.9 | 1970 J | 6.61 | 8.15 | 81.1 |
| F | 3.40 | 5.18 | 65.6 | F | 6.54 | 8.13 | 80.4 |
| M | 3.60 | 5.23 | 68.8 | M | 6.00 | 8.06 | 74.4 |
| A | 3.54 | 5.26 | 67.3 | A | 6.11 | 8.03 | 76.1 |
| M | 3.79 | 5.42 | 69.9 | M | 6.89 | 8.24 | 83.6 |
| J | 3.96 | 5.63 | 70.3 | J | 6.92 | 8.58 | 80.7 |
| J | 4.07 | 5.72 | 71.2 | J | 6.79 | 8.64 | 78.6 |
| A | 3.91 | 5.76 | 67.9 | A | 6.25 | 8.49 | 73.6 |
| S | 4.07 | 5.87 | 69.3 | S | 6.16 | 8.47 | 72.7 |
| O | 4.25 | 6.01 | 70.7 | O | 6.39 | 8.44 | 75.7 |
| N | 4.27 | 6.23 | 68.5 | N | 6.28 | 8.42 | 74.6 |
| D | 4.45 | 6.35 | 70.1 | D | 5.41 | 8.13 | 66.5 |
| 1968 J | 4.38 | 6.29 | 69.6 | 1971 J | 5.74 | 7.90 | 72.7 |
| F | 4.16 | 6.27 | 66.3 | F | 5.27 | 7.67 | 68.7 |
| M | 4.49 | 6.28 | 71.5 | M | 5.37 | 7.73 | 69.5 |
| A | 4.31 | 6.38 | 67.6 | A | 5.15 | 7.74 | 66.5 |
| M | 4.44 | 6.48 | 68.5 | M | 5.84 | 7.84 | 74.5 |
| J | 4.51 | 6.50 | 69.4 | J | 5.70 | 7.96 | 71.6 |
| J | 4.48 | 6.45 | 69.5 | J | 6.19 | 7.96 | 77.8 |
| A | 4.11 | 6.25 | 65.8 | A | 6.07 | 7.93 | 76.5 |
| S | 4.44 | 6.23 | 71.3 | S | 5.39 | 7.81 | 69.0 |
| O | 4.36 | 6.32 | 69.0 | O | 5.17 | 7.69 | 67.2 |
| N | 4.56 | 6.45 | 70.7 | N | 4.99 | n.a. | n.a. |
| D | 4.76 | 6.66 | 71.5 | | | | |

n.a. — Data "not available."

Sources: The Weekly Bond Buyer and Department of Commerce, Office of Business Economics, *Survey of Current Business*.

TABLE 64 — OWNERSHIP OF STATE AND MUNICIPAL SECURITIES
U.S. TREASURY DEPARTMENT ESTIMATES AS OF JUNE 30, 1959 THROUGH 1970
(In millions of dollars)

| Item | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 |
|---|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|
| Total Amount | | | | | | | | | | | | |
| Outstanding | \$140,200 | \$132,500 | \$121,400 | \$113,300 | \$104,800 | \$99,200 | \$91,300 | \$85,900 | \$80,131 | \$71,730 | \$66,425 | \$61,985 |
| Held by — | | | | | | | | | | | | |
| Individuals (includes partnerships and per- sonal trust accounts) . . | n.a. | 41,800 | 39,200 | 39,800 | 38,200 | 36,000 | 33,700 | 31,700 | 30,700 | 28,300 | 27,200 | 24,600 |
| Commercial Banks | n.a. | 58,500 | 52,800 | 45,600 | 40,300 | 36,600 | 31,500 | 27,900 | 23,200 | 18,800 | 16,800 | 17,000 |
| Insurance Companies | n.a. | 17,300 | 16,500 | 15,500 | 14,400 | 15,200 | 15,000 | 14,500 | 13,700 | 12,600 | 11,100 | 9,500 |
| State and Local Funds ¹ . . | n.a. | 4,600 | 4,500 | 4,200 | 4,600 | 5,000 | 5,600 | 6,400 | 7,200 | 7,400 | 7,100 | 6,800 |
| Corporation ² | n.a. | 6,200 | 5,000 | 4,800 | 4,100 | 3,300 | 2,700 | 2,600 | 2,400 | 1,900 | 1,700 | 1,700 |
| Miscellaneous Investors ³ . . | n.a. | 2,500 | 2,000 | 2,100 | 2,000 | 1,900 | 1,800 | 1,800 | 1,800 | 1,600 | 1,500 | 1,300 |
| Mutual Savings Banks | n.a. | 200 | 200 | 300 | 300 | 400 | 400 | 500 | 600 | 700 | 700 | 700 |
| U.S. Government Invest- ment Accounts | n.a. | 1,400 | 1,200 | 1,000 | 900 | 800 | 600 | 600 | 500 | 400 | 300 | 300 |

Note: Figures are rounded and do not necessarily add up to the totals.

n.a. — Not available.

¹ Comprises trust, sinking and investment funds of State and local governments, Territories and possessions.

² Exclusive of banks and insurance companies.

³ Includes savings and loan associations, non-profit associations, corporate pension trust funds, dealers and brokers, and investments of foreign balances and international accounts in this country.

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 9, May 1971.

TABLE 65 — STATUTORY INTEREST RATE CEILINGS ON STATE AND LOCAL BONDS

| | State GO (%) | State Revenue (%) | State Agency (%) | State Notes (%) | Local GO (%) | Local Revenue (%) | Local Agency (%) | Local Notes (%) | Urban Renewal Notes (%) | Low-Rent Housing Notes (%) |
|----------------------------|--------------------|-------------------------|------------------------|-----------------------|--------------------|-------------------------|------------------------|-----------------------|----------------------------------|-------------------------------------|
| Alabama | 8 | 8 | 8 | 8 | V | V | V | V | 0 | 0 |
| Alaska | 7 | 8 | 7 | 7 | 0 | 0 | 0 | 0 | 6 | 7 |
| Arizona ¹⁵ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arkansas ¹ | V | U | V | 0 | V | V | V | 0 | 8 | 8 |
| California ⁴ | 7 | V | 7 | 7 | 7 | V | 7 | 0 | 7 | 7 |
| Colorado ² | 0 | 0 | 0 | 0 | 0 | 0 | V | 0 | 0 | 0 |
| Connecticut | 0 | 0 | 0 | 0 | 0 | 0 | U | 0 | 0 | 0 |
| Delaware ³ | 0 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Florida | 7½ | 7½ | 7½ | 7½ | 7½ | 7½ | 7½ | 7½ | 7½ | 7½ |
| Georgia | 0 | 0 | 0 | 0 | 0 | 9 | 9 | 0 | 8 | 8 |
| Hawaii ¹⁹ | 8 | 0 | N | 8 | 8 | 8 | N | 8 | 6 | 8 |
| Idaho | 7 | U | U | U | 0 | 0 | U | U | 0 | 0 |
| Illinois ¹⁴ | 0 | N | V | N | 7 | 7 | V | V | 6 | 7 |
| Indiana | 0 | 0 | 0 | U | 0 | 0 | V | U | 0 | 0 |
| Iowa | 7 | 7 | U | U | 7 | 7 | 7 | 7 | 7 | 7 |
| Kansas | 7 | N | 8 | U | 7 | 8 | 8 | U | 8 | 8 |
| Kentucky | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N | 0 | 0 |
| Louisiana ⁵ | 0 | 0 | 8 | 0 | 6 | 6 | 6 | 0 | 8 | 8 |
| Maine | 0 | 0 | V | 0 | 0 | 0 | V | 0 | 6 | 6 |
| Maryland | 0 | V | 0 | 0 | V | V | V | V | 6 | 6 |
| Massachusetts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Michigan ¹⁶ | 6 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Minnesota ³ | 0 | U | U | 0 | 7 | 0 | 0 | 0 | 7 | 7 |
| Mississippi | 6 | 6 | 6 | U | 6 | 6 | 6 | U | 6 | 8 |
| Missouri ¹⁷ | 8 | 8 | 8 | U | 8 | 8 | 8 | U | 6 | 6 |
| Montana | 5½ | 5½ | 6 | U | 6 | 6 | 6 | U | 6 | 6 |
| Nebraska ⁶ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 |
| Nevada | 7 | U | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 6 |
| New Hampshire | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| New Jersey ⁷ | 6 | 6 | 0 | N | 0 | 0 | U | 0 | 6 | 6 |
| New Mexico | 8 | 8 | 8 | U | 8 | 8 | 8 | U | 8 | 8 |
| New York ⁸ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| North Carolina | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| North Dakota ¹⁰ | U | 6½ | U | 6½ | 6 | 6 | N | 6 | 6 | 6 |
| Ohio | 0 | 0 | 0 | N | 8 | U | 8 | 8 | 8 | 8 |
| Oklahoma ¹¹ | 6 | 5 | V | 6 | 0 | 0 | N | U | 0 | 7½ |
| Oregon | 7 | U | U | N | 7 | U | U | N | 7 | 7 |
| Pennsylvania ¹² | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| Rhode Island | 0 | 0 | 0 | 0 | 0 | U | 0 | 6 | 6 | 6 |
| South Carolina | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| South Dakota | 0 | U | 6 | U | 8 | U | 6 | U | 6 | 6 |
| Tennessee ¹⁸ | 10 | 10 | 10 | 10 | 10 | 10 | V | 10 | 8 | 8 |
| Texas | 10 | 10 | 10 | U | 10 | 10 | 10 | U | 0 | 0 |
| Utah | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 |
| Vermont | 0 | U | 0 | 0 | 0 | 0 | U | 0 | 0 | 0 |
| Virginia ¹³ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| Washington | 0 | 0 | 0 | U | 8 | 8 | 8 | U | 0 | 0 |
| West Virginia | 0 | 7 | 7 | 0 | 8 | 7 | 7 | 0 | 6 | 6 |
| Wisconsin ¹² | 0 | U | 0 | U | 8 | 8 | 8 | 7 | 6 | 6 |
| Wyoming | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | N |

0 = none; U = none issued; N = none authorized; V = various.

¹Arkansas: School district bonds, about 20 types of bonds for street and parking facilities, public building corporations formed to construct municipal facilities, municipally sponsored bonds for waterworks, sewer, drainage, parks, recreation agencies, convention centers, and construction and refunding bonds for eight State-sponsored colleges and universities, and county and municipal bonds for hospitals, nursing homes and rest homes may be issued at 8 per cent. County and municipal industrial development bonds, airport bonds for larger cities, countywide river port bonds and municipal port authority bonds may be issued at 10 per cent.

²Colorado: Maximum interest rate must be part of proposal submitted to voters along with amount of authorization.

³Delaware: State agency bond anticipation notes for school districts are limited to 6 per cent.

⁴Louisiana: Most local bond issues have constitutional ceilings of 6 per cent, although the statutory ceiling is 8 per cent.

⁵Minnesota: Highway bonds have constitutionally fixed ceiling of 5 per cent.

⁶Nebraska: No State public debt.

⁷New Jersey: 6 per cent ceilings suspended through June 30, 1971, for counties, municipalities, school districts, State agencies and other public authorities and agencies.

⁸California: Any rate permitted on specific issue approved by two-thirds vote of each house of Legislature and by the Governor.

⁹New York: 5 per cent ceilings suspended until June 30, 1971 except for issues by public authorities on which the ceiling is 8 per cent.

¹⁰North Dakota: Municipal refunding improvement bonds have 7 per cent ceiling.

¹¹Oklahoma: Some State agencies such as Boards of Regents for Colleges have no interest rate ceiling.

¹²Wisconsin: Local notes can run for 10 years.

¹³Pennsylvania: Philadelphia does not come under Municipal Borrowing Act and thus has no ceiling on interest costs, except for 6 per cent limitation on port, transit and street bonds. The 7 per cent limitation on State revenue, agency and local GO, revenue, agency bonds and notes will be reinstated on July 1, 1971.

¹⁴Illinois: Chicago GO bond limit of 6 per cent suspended until July 1, 1971. Park District (city corporation) GOs are limited to 7 per cent. Sanitary districts in State and City of Chicago and Chicago Board of Education authorized to issue GO notes of two-year duration not to exceed 7 per cent.

¹⁵Arizona: Maximum interest rate must be specified on ballot.

¹⁶Michigan: The 8 per cent ceiling is effective through Jan. 1, 1971, then drops to 7.5 per cent until July 1, 1971, and then returns to 6 per cent.

¹⁷Virginia: Ceiling reverts to 6 per cent after June 30, 1972.

¹⁸Missouri: Bonds must be sold not less than 95 per cent of par. Negotiated sales cannot exceed 6 per cent, except industrial aid bonds which have 8 per cent ceiling.

¹⁹Hawaii: 8 per cent limitation for State effective until April, 1971, when it reverts to 6 per cent; 8 per cent limitation for counties effective until July, 1971, when it reverts to 6 per cent.

²⁰Tennessee: Local utility districts are limited to 8 per cent. All others are 10 per cent.

TABLE 66 – VOLUME OF STATE AND MUNICIPAL BORROWING 1896-1970

The following table, compiled by THE DAILY BOND BUYER of New York, presents a 75-year record of long-term and short-term State and municipal financing:

| Year | Par Amount | | | No. of All Issues |
|------|-------------------|------------------------------------|-------------------|-------------------|
| | Long-Term Issues | Short-Term Issues (1 year or less) | All Issues | |
| 1970 | \$ 17,761,645,833 | \$ 17,879,952,793 | \$ 35,641,598,626 | 7,604 |
| 1969 | 11,460,251,103 | 11,783,127,124 | 23,243,378,227 | 6,395 |
| 1968 | 16,374,332,960 | 8,658,556,650 | 25,032,889,610 | 7,887 |
| 1967 | 14,287,949,346 | 8,025,331,071 | 22,313,280,417 | 7,964 |
| 1966 | 11,088,938,349 | 6,523,534,545 | 17,612,472,894 | 7,430 |
| 1965 | 11,084,188,715 | 6,537,396,751 | 17,621,585,466 | 7,977 |
| 1964 | 10,544,127,114 | 5,423,258,660 | 15,967,385,774 | 8,138 |
| 1963 | 10,106,665,364 | 5,480,807,517 | 15,587,472,881 | 8,574 |
| 1962 | 8,558,200,662 | 4,763,474,695 | 13,321,675,357 | 8,689 |
| 1961 | 8,359,512,134 | 4,514,171,800 | 12,873,683,934 | 8,490 |
| 1960 | 7,229,500,359 | 4,006,185,985 | 11,235,686,344 | 8,397 |
| 1959 | 7,681,053,623 | 4,178,641,998 | 11,859,695,621 | 8,568 |
| 1958 | 7,448,803,189 | 3,910,463,987 | 11,359,267,176 | 8,523 |
| 1957 | 6,958,152,145 | 3,273,508,182 | 10,231,660,327 | 8,242 |
| 1956 | 5,446,419,571 | 2,706,324,575 | 8,152,744,146 | 7,689 |
| 1955 | 6,976,603,820 | 2,592,945,267 | 8,569,449,087 | 7,732 |
| 1954 | 6,968,641,896 | 3,350,234,995 | 10,318,876,891 | 7,747 |
| 1953 | 5,557,887,369 | 2,756,631,122 | 8,314,518,491 | 7,263 |
| 1952 | 4,401,317,467 | 2,049,150,972 | 6,450,468,439 | 6,410 |
| 1951 | 3,278,153,053 | 1,636,758,897 | 4,914,911,950 | 5,885 |
| 1950 | 3,693,604,165 | 1,611,133,561 | 5,304,737,726 | 6,533 |
| 1949 | 2,995,425,049 | 1,332,836,205 | 4,328,261,254 | 5,794 |
| 1948 | 2,989,731,949 | 1,004,728,795 | 3,994,460,744 | 5,178 |
| 1947 | 2,353,771,562 | 957,537,229 | 3,311,308,791 | 4,338 |
| 1946 | 1,203,557,909 | 740,844,100 | 1,944,402,009 | 3,886 |
| 1945 | 818,871,728 | 665,118,894 | 1,483,990,622 | 2,397 |
| 1944 | 712,305,515 | 568,897,659 | 1,281,203,174 | 1,798 |
| 1943 | 507,566,466 | 711,162,906 | 1,218,729,372 | 1,637 |
| 1942 | 575,588,229 | 1,113,241,228 | 1,688,829,457 | 3,341 |
| 1941 | 1,229,493,072 | 1,407,782,154 | 2,637,275,226 | 6,483 |
| 1940 | 1,497,683,294 | 1,626,271,523 | 3,123,954,817 | 6,055 |
| 1939 | 1,098,604,265 | 1,208,386,966 | 2,306,991,231 | 6,486 |
| 1938 | 1,229,105,539 | 1,167,926,831 | 2,397,032,370 | 7,165 |
| 1937 | 984,094,835 | 712,255,997 | 1,696,350,832 | 5,574 |
| 1936 | 1,156,254,317 | 733,137,912 | 1,889,392,229 | 6,032 |
| 1935 | 1,195,717,486 | 987,568,002 | 2,183,285,488 | 5,208 |
| 1934 | 1,175,333,698 | 933,072,871 | 2,108,406,569 | 5,432 |
| 1933 | 1,127,576,331 | 988,014,011 | 2,115,590,392 | 3,250 |
| 1932 | 936,855,060 | 1,092,066,907 | 2,028,921,967 | 4,108 |
| 1931 | 1,251,771,394 | 1,086,765,138 | 2,338,536,532 | 5,346 |
| 1930 | 1,382,870,529 | 952,121,721 | 2,334,992,260 | 6,661 |
| 1929 | 1,442,381,438 | 920,982,191 | 2,363,363,629 | 6,781 |
| 1928 | 1,389,818,717 | 716,792,625 | 2,106,611,342 | 7,856 |
| 1927 | 1,477,769,824 | 624,872,483 | 2,102,642,307 | 8,312 |
| 1926 | 1,362,037,801 | 661,210,870 | 2,023,248,671 | 7,625 |
| 1925 | 1,404,702,240 | 866,061,013 | 2,270,763,253 | 8,356 |
| 1924 | 1,446,688,993 | 979,030,752 | 2,425,769,745 | 7,736 |
| 1923 | 1,135,167,124 | 514,156,200 | 1,649,323,334 | 8,000 |
| 1922 | 1,279,553,134 | 395,578,427 | 1,675,131,561 | 9,434 |
| 1921 | 1,383,368,900 | 762,037,232 | 2,145,406,132 | 7,227 |
| 1920 | 773,663,986 | 664,087,293 | 1,437,751,279 | 5,499 |
| 1919 | 770,195,248 | 450,093,607 | 1,220,288,855 | 6,752 |
| 1918 | 262,818,844 | 473,134,727 | 735,953,571 | 3,871 |
| 1917 | 444,932,848 | 392,443,858 | 837,376,706 | 5,712 |
| 1916 | 497,403,751 | 292,407,269 | 789,811,020 | 6,561 |
| 1915 | 492,590,441 | 154,728,247 | 647,318,688 | 5,231 |
| 1914 | 445,905,510 | 286,054,624 | 731,960,134 | 4,605 |
| 1913 | 408,477,402 | 483,217,696 | 891,695,098 | 4,172 |
| 1912 | 399,046,083 | 192,450,139 | 591,496,222 | 4,605 |
| 1911 | 452,113,716 | 190,683,131 | 642,796,847 | 4,891 |
| 1910 | 324,360,955 | 197,166,473 | 521,527,428 | 4,512 |
| 1909 | 363,630,786 | 118,340,309 | 481,971,095 | 4,702 |
| 1908 | 355,384,466 | 174,647,263 | 530,031,729 | 4,330 |
| 1907 | 301,048,503 | 167,841,555 | 468,890,058 | 3,641 |
| 1906 | 301,168,061 | 125,232,239 | 426,400,300 | 3,772 |
| 1905 | 197,719,077 | 150,401,683 | 348,120,760 | 3,712 |
| 1904 | 286,708,289 | 130,797,555 | 417,505,844 | 3,531 |
| 1903 | ..... | ..... | 224,728,526 | 3,085 |
| 1902 | ..... | ..... | 210,473,052 | 3,064 |
| 1901 | ..... | ..... | 168,168,773 | 2,594 |
| 1900 | ..... | ..... | 174,578,040 | 2,312 |
| 1899 | ..... | ..... | 144,403,454 | 2,684 |
| 1898 | ..... | ..... | 128,015,728 | 2,199 |
| 1897 | ..... | ..... | 163,352,254 | 2,024 |
| 1896 | ..... | ..... | 119,538,424 | 1,294 |

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 9, May 1971.

TABLE 67 — STATE AND MUNICIPAL BONDS SOLD, BY STATE, 1963-1970

[Breakdown of New Bond Financing by Each of 50 States and Possessions]

(,000 omitted)

| | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Alabama | \$ 263,664 | \$ 108,071 | \$ 300,813 | \$ 394,958 | \$ 307,750 | \$ 353,006 | \$ 231,659 | \$ 142,365 |
| Alaska | 132,981 | 73,240 | 68,923 | 88,512 | 15,782 | 13,272 | 21,485 | 36,801 |
| Arizona | 131,311 | 129,488 | 89,413 | 49,246 | 97,773 | 106,562 | 86,364 | 50,470 |
| Arkansas | 25,518 | 10,820 | 39,733 | 154,579 | 90,638 | 55,528 | 107,334 | 55,578 |
| California | 1,508,679 | 779,935 | 2,078,672 | 1,696,032 | 1,535,964 | 1,625,641 | 1,340,702 | 1,093,100 |
| Colorado | 90,926 | 73,830 | 68,051 | 88,107 | 95,965 | 128,907 | 142,244 | 136,953 |
| Connecticut | 337,604 | 300,465 | 265,857 | 314,326 | 117,903 | 188,563 | 190,448 | 116,587 |
| Delaware | 96,911 | 65,454 | 61,427 | 60,517 | 95,947 | 59,265 | 167,015 | 21,640 |
| Florida | 503,561 | 184,037 | 598,714 | 210,080 | 271,484 | 348,896 | 497,306 | 289,749 |
| Georgia | 293,125 | 185,154 | 217,891 | 348,614 | 254,259 | 201,844 | 167,746 | 139,745 |
| Hawaii | 142,700 | 139,230 | 88,545 | 88,560 | 21,935 | 57,598 | 50,270 | 77,921 |
| Idaho | 7,755 | 17,510 | 14,635 | 10,847 | 13,940 | 12,433 | 8,225 | 14,056 |
| Illinois | 721,798 | 377,001 | 540,049 | 587,247 | 416,332 | 355,351 | 302,956 | 575,782 |
| Indiana | 261,226 | 238,157 | 222,275 | 192,996 | 235,292 | 184,861 | 136,358 | 100,641 |
| Iowa | 91,739 | 106,613 | 152,181 | 187,651 | 138,207 | 52,257 | 50,418 | 50,987 |
| Kansas | 98,643 | 74,188 | 110,257 | 106,027 | 72,777 | 104,177 | 62,025 | 63,058 |
| Kentucky | 233,022 | 268,721 | 400,530 | 380,769 | 438,147 | 183,248 | 161,746 | 240,106 |
| Louisiana | 216,821 | 150,733 | 530,281 | 452,908 | 248,149 | 288,656 | 187,358 | 304,785 |
| Maine | 92,232 | 55,865 | 62,340 | 40,396 | 22,341 | 16,626 | 19,844 | 27,508 |
| Maryland | 433,070 | 266,825 | 509,930 | 379,400 | 268,310 | 226,650 | 223,305 | 262,652 |
| Massachusetts | 647,888 | 320,515 | 362,684 | 445,932 | 266,545 | 248,432 | 445,548 | 220,074 |
| Michigan | 1,006,620 | 392,314 | 673,973 | 605,496 | 469,578 | 383,400 | 393,745 | 290,439 |
| Minnesota | 598,355 | 335,608 | 302,371 | 293,670 | 202,748 | 282,110 | 228,517 | 294,640 |
| Mississippi | 120,781 | 32,737 | 135,005 | 264,218 | 97,075 | 115,937 | 106,632 | 77,905 |
| Missouri | 156,894 | 134,905 | 458,940 | 204,765 | 159,311 | 143,062 | 118,061 | 128,518 |
| Montana | 22,495 | 3,401 | 12,586 | 25,210 | 26,152 | 26,568 | 14,584 | 19,491 |
| Nebraska | 241,891 | 58,565 | 367,110 | 49,000 | 94,609 | 56,736 | 57,086 | 49,630 |
| Nevada | 45,200 | 28,873 | 19,385 | 50,205 | 44,558 | 47,520 | 50,110 | 42,341 |
| New Hampshire | 59,878 | 24,889 | 33,793 | 52,203 | 21,204 | 55,161 | 19,204 | 39,530 |
| New Jersey | 696,116 | 684,192 | 465,796 | 348,437 | 342,472 | 259,812 | 200,317 | 290,267 |
| New Mexico | 51,383 | 36,413 | 45,840 | 37,739 | 68,605 | 81,211 | 118,206 | 58,968 |
| New York | 2,766,879 | 1,808,759 | 2,189,682 | 1,541,494 | 1,424,780 | 1,351,818 | 1,556,585 | 1,448,899 |
| North Carolina | 146,975 | 153,667 | 266,230 | 298,902 | 146,429 | 154,298 | 90,253 | 98,765 |
| North Dakota | 8,240 | 21,854 | 9,430 | 8,008 | 21,098 | 18,402 | 10,170 | 7,450 |
| Ohio | 659,591 | 436,530 | 697,429 | 575,061 | 333,332 | 404,305 | 368,781 | 297,738 |
| Oklahoma | 155,263 | 135,358 | 220,865 | 91,212 | 313,862 | 149,411 | 76,636 | 151,171 |
| Oregon | 128,156 | 225,191 | 240,916 | 131,615 | 127,493 | 54,596 | 121,647 | 97,226 |
| Pennsylvania | 1,315,995 | 1,066,655 | 1,073,853 | 940,959 | 602,321 | 614,881 | 545,072 | 693,893 |
| Rhode Island | 113,133 | 32,525 | 109,105 | 106,735 | 45,390 | 126,413 | 62,657 | 46,545 |
| South Carolina | 160,434 | 54,642 | 142,026 | 166,961 | 43,937 | 72,871 | 26,151 | 46,044 |
| South Dakota | 37,416 | 7,642 | 12,933 | 14,567 | 16,376 | 15,199 | 15,176 | 8,141 |
| Tennessee | 345,290 | 160,396 | 219,924 | 335,139 | 202,840 | 143,275 | 148,672 | 289,518 |
| Texas | 921,716 | 535,060 | 810,942 | 688,058 | 563,058 | 663,493 | 480,403 | 457,642 |
| Utah | 15,520 | 10,538 | 23,900 | 26,880 | 13,639 | 102,925 | 38,293 | 24,341 |
| Vermont | 80,000 | 69,457 | 53,874 | 11,066 | 39,434 | 21,561 | 21,611 | 16,076 |
| Virginia | 406,385 | 212,144 | 196,630 | 240,780 | 102,930 | 168,515 | 118,510 | 117,038 |
| Washington | 418,746 | 382,559 | 307,569 | 306,121 | 129,995 | 268,722 | 519,146 | 731,351 |
| West Virginia | 8,499 | 154,250 | 57,449 | 78,052 | 84,215 | 84,950 | 80,696 | 15,801 |
| Wisconsin | 401,823 | 237,341 | 238,609 | 230,025 | 188,036 | 218,254 | 164,119 | 129,845 |
| Wyoming | 3,794 | 6,175 | 35,650 | 86,205 | 9,253 | 15,223 | 9,938 | 15,757 |
| District of Columbia | ..... | 49,815 | 12,090 | 17,590 | 5,015 | 7,740 | 14,005 | ..... |
| Puerto Rico | 317,000 | 230,837 | 146,310 | 176,945 | 123,750 | 155,205 | 168,775 | 100,625 |
| Virgin Islands | 20,000 | 6,106 | 10,906 | 6,915 | ..... | 8,830 | ..... | ..... |
| TOTALS | \$17,761,645 | \$11,460,251 | \$16,374,332 | \$14,287,949 | \$11,088,938 | \$11,084,188 | \$10,544,127 | \$10,106,665 |

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 9, May 1971.

**TABLE 68 – STATE AND MUNICIPAL BOND FINANCING PURPOSES
1962-1970
(In thousands)**

| Purpose | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| School | \$ 4,983,101 | \$ 3,174,829 | \$ 4,717,957 | \$ 4,454,022 | \$ 3,719,296 | \$ 3,616,745 | \$ 3,377,700 | \$ 3,100,241 | \$ 3,001,785 |
| Water and Sewer | 2,329,706 | 1,357,049 | 1,887,228 | 1,947,162 | 1,637,418 | 1,904,759 | 1,702,848 | 1,793,406 | 1,319,628 |
| Highway, Bridge and Tunnel | 1,497,392 | 1,571,846 | 1,564,259 | 1,140,352 | 1,493,202 | 966,254 | 854,293 | 1,000,348 | 1,146,000 |
| Veteran's Aid | 213,000 | 147,000 | 155,000 | 165,000 | 90,000 | 50,000 | 120,000 | 25,000 | 125,000 |
| Local Housing | 130,790 | 397,885 | 524,810 | 477,510 | 439,705 | 464,045 | 635,745 | 254,015 | 381,800 |
| Industrial Aid | 47,593 | 24,020 | 1,585,270 | 1,325,147 | 504,460 | 211,631 | 191,351 | 119,120 | 84,317 |
| Other | 8,560,061 | 4,787,622 | 5,939,808 | 4,778,754 | 3,204,857 | 3,870,754 | 3,662,188 | 3,814,535 | 2,499,669 |
| Totals | \$17,761,645 | \$11,460,251 | \$16,374,332 | \$14,287,949 | \$11,088,938 | \$11,084,188 | \$10,544,127 | \$10,106,665 | \$8,558,200 |

(These statistics compiled by "The Daily Bond Buyer." Yearly totals of Industrial Aid financing furnished by the Investment Bankers Association for the years 1962-66.)

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 9, May 1971.

TABLE 69 – STATE AND MUNICIPAL BOND ELECTION RESULTS, 1926-1970¹

| Year | Approved | | Defeated | |
|------|-----------------|---------|-----------------|---------|
| | Amount | Percent | Amount | Percent |
| 1970 | \$5,366,441,359 | 63 | \$3,194,042,145 | 37 |
| 1969 | 4,286,542,050 | 40 | 6,534,047,453 | 60 |
| 1968 | 8,686,075,169 | 54 | 7,459,875,274 | 46 |
| 1967 | 7,365,194,080 | 74 | 2,549,704,766 | 26 |
| 1966 | 6,515,833,687 | 77 | 1,944,831,423 | 23 |
| 1965 | 5,611,653,628 | 73 | 2,095,491,659 | 27 |
| 1964 | 5,715,400,806 | 78 | 1,582,926,248 | 22 |
| 1963 | 3,626,886,529 | 63 | 2,156,807,833 | 37 |
| 1962 | 4,263,609,903 | 70 | 1,850,443,358 | 30 |
| 1961 | 2,544,327,858 | 67 | 1,263,606,943 | 33 |
| 1960 | 5,916,951,404 | 85 | 1,007,889,410 | 15 |
| 1959 | 2,752,942,464 | 72 | 1,087,633,605 | 28 |
| 1958 | 3,728,455,966 | 75 | 1,263,754,101 | 25 |
| 1957 | 2,733,435,486 | 77 | 806,795,602 | 23 |
| 1956 | 4,642,488,809 | 87 | 665,689,492 | 13 |
| 1955 | 2,885,666,121 | 65 | 1,524,453,871 | 35 |
| 1954 | 2,781,901,503 | 84 | 544,154,550 | 16 |
| 1953 | 1,851,594,537 | 83 | 388,769,450 | 17 |
| 1952 | 2,383,970,390 | 84 | 458,278,500 | 16 |
| 1951 | 2,249,602,957 | 88 | 301,174,640 | 12 |
| 1950 | 1,537,517,326 | 76 | 497,983,399 | 24 |
| 1949 | 2,217,294,115 | 84 | 413,331,290 | 16 |
| 1948 | 1,449,725,477 | 69 | 657,517,250 | 31 |
| 1947 | 1,370,028,900 | 92 | 165,013,750 | 8 |
| 1946 | 1,923,932,726 | 87 | 277,742,348 | 13 |
| 1945 | 562,406,734 | 87 | 87,046,650 | 13 |
| 1944 | 369,399,622 | 63 | 216,254,500 | 37 |
| 1943 | 48,929,526 | 49 | 49,559,000 | 51 |
| 1942 | 94,638,325 | 57 | 71,830,194 | 43 |
| 1941 | 171,532,546 | 43 | 223,640,393 | 57 |
| 1940 | 155,630,558 | 62 | 93,670,643 | 38 |
| 1939 | 102,855,119 | 39 | 163,943,176 | 61 |
| 1938 | 282,251,298 | 51 | 268,258,925 | 49 |
| 1937 | 165,580,954 | 40 | 244,583,610 | 60 |
| 1936 | 186,603,362 | 64 | 106,646,004 | 36 |
| 1935 | 282,703,638 | 69 | 123,503,326 | 31 |
| 1934 | 268,962,755 | 60 | 176,692,931 | 40 |
| 1933 | 507,121,176 | 83 | 105,600,483 | 17 |
| 1932 | 137,206,642 | 67 | 63,679,459 | 33 |
| 1931 | 474,479,811 | 78 | 133,474,369 | 22 |
| 1930 | 626,059,337 | 69 | 280,093,532 | 31 |
| 1929 | 440,995,944 | 60 | 295,386,040 | 40 |
| 1928 | 783,412,085 | 59 | 536,889,610 | 41 |
| 1927 | 560,714,514 | 73 | 211,229,080 | 27 |
| 1926 | 606,933,170 | 76 | 193,184,289 | 24 |

¹Since the year 1926, THE BOND BUYER has been keeping a statistical record of the results of State and municipal bond elections based upon current day to day reports. Summaries of the detailed reports on individual elections are published once each month. The yearly totals presented above were compiled from these data. Approximate percentages of amounts approved and defeated indicate the changing attitude of taxpayers toward the creation of new indebtedness.

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 9, May 1971.

TABLE 70 -- STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971

| State and types of local government | Citation ¹ | Rate Limit | | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|-----------------------------|------------------------------|---|--|
| | | Percent | Applied against ² | | |
| Alabama: Counties | C-S | 3.5 to 5.20 ^a | LAV | None | aMany exceptions are provided by constitutional amendments and statutes applicable to individual local governments. |
| Municipalities | C-S | | LAV | do | |
| Alaska | | No limitations | No limitations | | |
| Arizona: Counties | C | 4 | EAV | M a | aBut in no case to exceed 10 percent of equalized assessed valuation. |
| Municipalities | C | 4 | EAV | M b | bUp to 15 percent additional for water supply, sewers, and lighting. |
| School districts | C | 4 | EAV | M a | |
| Arkansas: Counties | | No limitations | No limitations | | aLimited only as to the maximum allowable property tax rate for debt service. |
| Municipalities | | No limitations ^a | No limitations ^a | | bBy permission of State Board of education limit may be raised to not exceed 13 percent of total assessed valuation. |
| School districts | S | 15 | LAV | (b) | |
| California: Counties | S | 5 ^a | EAV | None | aMay go to 15 percent for water and road purposes. |
| Municipalities ^b | S | 15 | LAV | do | bChartered municipalities may establish their own limits, c 5 percent for elementary, high school, and community college districts; 10 percent for unified districts not maintaining a community college; 10 percent for high school districts that maintain a community college; 15 percent for unified districts with community college. |
| School districts | S | 5 to 15 ^c | LAV | do | |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit | | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|----------------------------------|----------------------------------|---|--|
| | | Percent | Applied against ² | | |
| Colorado: | | | | | |
| Counties | C-Sa | 0.6-1.2 ^b | EAV | do | ^a Constitutional limits repealed, effective Jan. 1, 1972. ^b 0.6 percent for counties having over \$5,000,000 assessed valuation; 1.2 percent for counties with less than \$5,000,000 assessed valuation. |
| Municipalities ^c | C ^a | 3 ^d | EAV | do | |
| School districts | S | No limitations | No limitations | | ^c Chartered and home rule municipalities may establish their own limits. ^d Water boards are excluded from limit. |
| Connecticut | | No rate limitations ^a | No rate limitations ^a | | ^a Debt restricted to 2 1/4 times the latest tax receipts. This limit can be increased for certain purposes (e.g. sewers, school building projects and urban renewal projects). Certain kinds of debt (e.g. for water supply, gas, electric and transit) are excluded from this limit. |
| Delaware: | | | | | |
| New Castle County ^a | S | 3 | LAV | None | ^a Requires 75% approval of County Council. |
| Sussex County ^b | S | 12 | LAV | None | ^b Requires 80% approval of County Council. |
| Kent County | | No limitations | | | |
| Florida: | | | | | |
| Counties | | do | do | | |
| Municipalities | S | 10 ^a | LAV | None | ^a May be modified by individual charters. |
| School districts | | No limitations | No limitations | | |
| Georgia: | | | | | |
| Counties | C | 7 | LAV | M ^a | ^a Up to 3 percent additional debt may be authorized by general assembly, subject to approval by a majority of voters, but such additional debt must be retired in 5 years. |
| Municipalities | C | 7 | LAV | M ^a | |
| School districts | C | 7 | LAV | M | |
| Hawaii: | | | | | |
| Counties | C-S | 15 | MV | None | |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit | | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|----------------------------------|----------------------------------|---|---|
| | | Percent | Applied against ² | | |
| Idaho: | | | | | |
| Counties..... | ----- | No limita- tions ^a | No limita- tions ^a | ----- | ^a Debt incurred in any year cannot exceed revenue for fiscal year without approval by a 2/3 majority of the voters on the issue. |
| Municipalities..... | S | 15 ^a ----- | MV----- | None----- | |
| School districts..... | | No limita- tions ^a | No limita- tions ^a | ----- | |
| Illinois: | | | | | |
| Counties..... | C-S | 5----- | EAV----- | None----- | |
| Municipalities..... | C-S | 5----- | EAV----- | ---do----- | |
| School districts..... | C-S | 5----- | EAV----- | ---do----- | |
| Townships..... | C-S | 5----- | EAV----- | ---do----- | |
| Indiana: | | | | | |
| Counties..... | C | 2----- | LAV----- | ---do----- | |
| Municipalities..... | C | 2----- | LAV----- | ---do----- | |
| School districts..... | C | 2----- | LAV----- | ---do----- | |
| Townships..... | C | 2----- | LAV----- | ---do----- | |
| Iowa: | | | | | |
| Counties..... | C | 5----- | MV ^a ----- | ---do----- | ^a By judicial interpretation. |
| Municipalities..... | C | 5----- | MV ^a ----- | ---do----- | |
| School districts..... | C | 5----- | MV ^a ----- | ---do----- | |
| Kansas: | | | | | |
| Counties..... | S | 1 ^a ----- | EAV----- | ---do----- | ^a Debt incurred for hospitals, and for other specified purposes is excluded from limit. ^b Basic rates are: 8 percent for 1st class cities, except such cities with less than 60,000 population for which there is no rate limit; 15 percent for 2d- and 3d-class cities; and 20 percent for certain 3d-class cities (population over 2,600 in county with population between 8,000 and 40,000). These rates can be raised to a percentage that is specified for each class for bonds payable from special assessments. |
| Municipalities..... | S | 8 to 20 ^b | EAV----- | ---do----- | |
| School districts..... | S | 7 ^c ----- | EAV----- | (d)----- | ^c 10 percent for common school districts in counties with population of 125,000 to 200,000. ^d With approval of State Board of Education (subject to subsequent election to vote on the question of issuing the increased amount of bonds). |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit | | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|----------------------------------|----------------------------------|---|--|
| | | Percent | Applied against ² | | |
| Kentucky: | | | | | |
| Counties | C | 2 ^a | MV | None ^b | a plus 5 percent for roads |
| Municipalities | C | 3 to 10 ^c | MV | do | b Unless emergency public health or safety should require. |
| School districts | C | 2 | MV | do | c 1st- and 2d-class cities, and 3d-class cities with more than 15,000 population, 10 percent; 3d-class cities with less than 15,000 population, and 4th-class cities and towns, 5 percent; 5th- and 6th-class cities and towns, 3 percent. |
| Louisiana: | | | | | |
| Parishes (counties) | C | 10 | LAV | None | |
| Municipalities | C | 10 | LAV | do | |
| School districts | C | 25 | LAV | do | |
| Maine: | | | | | |
| Counties | | No limitations | No limitations | | |
| Municipalities | C | 7.5 | LAV | None | |
| Maryland: | | | | | |
| Counties (chartered) | S | 15 | LAV | (a) | A maximum of 25 percent of local assessed valuation is allowed for sewerage and sanitation treatment facilities bonds. |
| Counties (nonchartered) | | No limitations | No limitations | | |
| Municipalities | | do | do | | |
| Massachusetts: | | | | | |
| Counties | | No rate limitations ^a | No rate limitations ^a | | a Each county bond issue is subject to State legislative authorization. |
| Municipalities | S | 5 ^b | EAV | (c) | b Debt incurred for certain purposes is expected, in some cases with separate rate limits (for example, 10 percent for water supply). |
| School districts | S | 2 1/2 ^b | EAV | (c) | c An additional 5 percent for towns and 2 1/2 percent for cities with approval of the emergency finance board. |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit Percent | Applied against ² | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|-----------------------|---------------------------------|---|--|
| Michigan: | | | | | |
| Counties | C | 10 | EAV | None | aplus 3/8 of 1% in home rule cities and 1/4 of 1% in fourth class cities for relief of victims of fire, flood or other disaster. |
| Municipalities | S | 10 | EAV | do | |
| School districts | S | 15 | EAV | do | |
| Minnesota: | | | | | |
| Counties | S | 20 | EAV | do | |
| Municipalities ^a | S | 20 | EAV | do | ^a Limitation does not apply to 1st-class cities (St. Paul, Minneapolis, Duluth). |
| Townships | S | 20 | EAV | do | ^b Where at least 20 percent of the local tax base consists of railroad property (which is exempt from local taxation) special provisions apply. |
| School districts | S | 10 | MV ^b | M | |
| Mississippi: | | | | | |
| Counties | S | 10 ^a | LAV | None | ^a 15 percent for debt incurred to repair flood damage to roads and bridges. |
| Municipalities | S | 10 ^b | LAV | do | ^b 15 percent for debt incurred for water, sewer, gas electric, and special improvements. |
| School districts | S | 15 | LAV | do | |
| Missouri: | | | | | |
| Counties | C-S | 5 | EAV | 2/3 ^a | ^a Additional 5 percent. |
| Municipalities | C-S | 5 | EAV | 2/3 ^b | ^b Cities may incur an additional 5 percent for streets and sanitation and/or for waterworks and electric plants, but total debt outstanding cannot exceed 20 percent. In addition, cities, incorporated towns and villages with less than 400,000 population may issue industrial development bonds up to 10 percent. |
| School districts | C-S | 10 | EAV | None | |
| Montana: | | | | | |
| Counties | C | 5 | EAV | do | ^a Additional 5 percent for water and sewer debt only (statutory provision). |
| Municipalities | C-S | 5 | EAV | M ^a | |
| School districts | C | 5 | EAV | None | |
| Nebraska: | | | | | |
| | | No limitations | No limitations | No limitations | |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit Percent | Applied against ² | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|-----------------------|---------------------------------|---|--|
| Nevada: | | | | | |
| Counties | S | 10 | LAV | None | |
| Municipalities | S | 10 ^a | LAV | do | |
| School districts | S | 15 | LAV | do | ^a Some variation authorized. |
| New Hampshire: | | | | | |
| Counties | S | 2 | LAV | None | |
| Municipalities | S | 1.75 | EAV | do | |
| School districts | S | 7 ^a | EAV | do | ^a 10 percent for cooperative school districts. |
| New Jersey: | | | | | |
| Counties | S | 2 | EAV | (a) | |
| Municipalities | S | 3.5 | EAV | (a) | ^a Approval of State local finance board. ^b 8 percent in cities of first class with population over 350,000. |
| School districts | S | 4 ^b | EAV | (a) | |
| New Mexico: | | | | | |
| Counties | C | 4 | LAV | None | |
| Municipalities | C | 4 | LAV | do | |
| School districts | C | 6 | LAV | do | |
| New York: | | | | | |
| Counties ^a | C | 7 ^b | MV | None | ^a Excludes the 5 counties comprising New York City. See |
| Municipalities | C | 7 ^c | MV | do | ^b Except Nassau County where the limit is 10 percent. |
| School districts | C-S | 5 to 10 ^d | MV | 3/5 ^e | ^c 10 percent for New York City, and 9 percent for other cities over 125,000 population, including debt for school purposes. The 7-percent limit for all other municipalities excludes school debt. ^d 5 percent for school districts in cities under 125,000; 10 percent for noncity school districts with assessed valuation over \$100,000. No limit for noncity school districts with assessed valuation under \$100,000. ^e Subject to approval by the State board of regents and/or the State comptroller. |

TABLE 70--STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| States and types of local government | Citation ¹ | Rate Limit Percent | Applied against ² | Provisions for exceeding limit ³ | Remarks |
|--------------------------------------|-----------------------|------------------------|---------------------------------|---|---|
| North Carolina: | | | | | |
| Counties | C-S | 5 to 10 ^a b | LAV | M ^b | ^a 5 percent for school purposes (8 percent where county has assumed debt for all school units within county); 5 percent for nonschool purposes and community colleges. ^b An additional limitation is imposed by the constitution: Voter approval is required for bonds issued if (1) the amount of the issue exceeds 2/3 of the net debt reduction for the preceding fiscal year or (2) the purpose of the issue is for "non-necessary" expense (i.e., airports, hospitals, etc.). All local bond issues are subject to approval of the State local government commission. |
| Municipalities | C-S | 8 ^b | LAV | M ^b | |
| North Dakota: | | | | | |
| Counties | C | 5 | EAV | None | ^a Additional debt may be incurred for water-works, up to 4 percent. ^b Additional 3 percent ^c Additional 5 percent |
| Cities | C | 5 ^a | EAV | 2/3 ^b | |
| School districts | C | 5 | EAV | MC | |
| Ohio: | | | | | |
| Counties | S | (a) | LAV | None | ^a Net indebtedness shall never exceed 3 percent of first \$100,000,000 of taxable value plus 1 1/2 percent of taxable value in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of taxable value in excess of \$300,000,000. ^b Subject to voter approval. Lower limits are set without voter approval. ^c "Special needs" districts may exceed limit if approved by the State Superintendent of Public Instruction. |
| Municipalities | S | 10 ^b | LAV | do | |
| Townships | S | 2 | LAV | do | |
| School districts | S | 9 ^b | LAV | (c) | |
| Oklahoma: | | | | | |
| Counties | C | 5 ^a | LAV | do | ^a Amount incurred in any year may not exceed revenue for the year, except by a 3/5 majority vote. ^b Additional 5 percent. |
| Municipalities | C | 5 ^a | LAV | do | |
| School districts | C-S | 5 ^a | LAV | 3/5 ^b | |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit Percent | Applied against ² | Provisions for exceeding limit ³ | Remarks |
|-------------------------------------|-----------------------|-----------------------------|------------------------------|---|---|
| Oregon: | | | | | |
| Counties | S | 2 | MV | None | a0.55 percent for grades 1-8; 0.75 percent for grades 9-12; 1.5 percent for community college or area education district. |
| Municipalities | S | 3 | MV | do | |
| School districts | S | (a) | MV | do | |
| Pennsylvania: | | | | | |
| Counties | S | 15a | LAV | (a) | aUp to 5 percent without referendum; any debt incurred beyond the 5 percent limit, up to 15 percent, requires a simple majority approval of the electorate. |
| Municipalities | S | 15a b | LAV | (a) | bFor Philadelphia, the upper limit is 13.5 percent with up to 3 percent without referendum (constitutional provision). |
| School districts | S | 15a | LAV | (a) | |
| Rhode Island: | | | | | |
| Municipalities | S | 3 | LAV | None | |
| South Carolina: | | | | | |
| Counties | C | 8 | LAV | None | aWhere 2 or more municipalities or school districts overlap, aggregate limit is 15 percent. |
| Municipalities | C | 8 a | LAV | do | |
| School districts | C | 8 a | LAV | do | |
| South Dakota: | | | | | |
| Counties | C | 5 | EAV | M ^a | aUp to an additional 10 percent (18 percent for cities over 8,000 population) for specified purposes. |
| Municipalities | C | 5 | EAV | M ^a | |
| School districts | C | 10 | EAV | M ^a | |
| Tennessee | | No limitations ^a | No limitations ^a | | aExcept that industrial building bonds are limited to 10 percent of assessed valuation, and require a 3/4 majority in referendum. |
| Texas: | | | | | |
| Counties | | No limitations ^a | No limitations ^a | | aInclusion of debt service in property tax limits has the effect of limiting debt incurrence as well. |
| Municipalities | | do | do | | |
| School districts | S | 10b | LAV | None | b0.2 percent for junior college districts. |

TABLE 70 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit | | Provisions for exceeding limit | Remarks |
|-------------------------------------|-----------------------|-----------------------|------------------------------|--------------------------------|--|
| | | Percent | Applied against ² | | |
| Utah: | | | | | |
| Counties----- | C | 2a----- | MVb----- | None----- | ^a Debt incurred in any 1 year may not exceed amount of taxes raised for the year without a simple majority approval of the electorate (property taxpayers). ^b By judicial interpretation. ^c 1st and 2d class cities are granted an additional 4 percent, 3d class cities and towns an additional 8 percent debt for construction of water, lights, sewer facilities. |
| Municipalities----- | C | 4a----- | MVb----- | (c)----- | |
| School districts----- | C | 4a----- | MVb----- | None----- | |
| Vermont: | | | | | |
| Municipalities----- | S | 10a----- | LAV----- | ---do----- | ^a The statutory limit is "10 times the grand list of the municipal corporation." The "grand list" is 1 percent of the locally assessed valuation. |
| Virginia: | | | | | |
| Counties----- | | No limita- tions | No limita- tions | ----- | ^a Including counties that elect to be treated as cities. |
| Municipalities ^a ----- | C-S | 18----- | LAV----- | None----- | |
| Washington: | | | | | |
| Counties----- | C | 5 ^a ----- | LAV----- | (a)----- | ^a Debt incurrence that would bring total above 1.5 percent subject to approval by 60 percent majority vote, but in no case may it exceed 5 percent. However, an additional 5 percent is authorized for municipally owned utilities. ^b Debt incurrence that would bring total above 1.5 percent subject to approval by 60 percent majority vote, but in no case may it exceed 5 percent. However, a constitutional amendment authorizes an additional 5 percent for "capital outlays." |
| Municipalities----- | C | 5 ^a ----- | LAV----- | (a)----- | |
| School districts----- | C | 10 ^b ----- | LAV----- | (b)----- | |
| West Virginia: | | | | | |
| Counties----- | C-S | 5----- | LAV----- | None----- | |
| Municipalities----- | C-S | 5----- | LAV----- | ---do----- | |
| School districts----- | C-S | 5----- | LAV----- | ---do----- | |

TABLE 70 -- STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State and types of local government | Citation ¹ | Rate Limit | | Provisions for exceeding limit | Remarks |
|-------------------------------------|-----------------------|----------------|------------------------------|--------------------------------|--|
| | | Percent | Applied against ² | | |
| Wisconsin: | | | | | |
| Counties | C-S | 5 ^a | EAV | do | aNo more than 4 percent for county buildings or 1 percent (by sole action of the county board) for highways. |
| Municipalities | C-S | 5 ^b | EAV | (b) | bMunicipalities operating schools, except Milwaukee, may incur additional 10 percent for school purposes. |
| School districts | C-S | 5 ^c | EAV | (c) | c10 percent for school districts offering no less than grades 1-12 and which are eligible for highest level of State aid ("integrated" districts). |
| Wyoming: | | | | | |
| Counties | C-S | 2 | EAV | None | aAdditional 4 percent authorized for sewer construction. |
| Municipalities | C | 2 ^a | EAV | (a) | |
| School districts | C | 10 | EAV | None | |

¹The citation is either the State 's constitution (C), statutes(S), or both (C-S).

²Percentage debt limitations are generally applied against property values, as follows: Full or market value (MV); locally established assessed value, or State established assessed value in the case of State assessed property such as utilities (LAV); or State equalized assessed value (EAV).

³Other than by amendment of the constitution or statutes. A simple majority (a favorable majority of 50 percent plus one of all votes subject to counting on the question) is indicated by "M," where more than a simple favorable majority is required, the required percentage is entered.

Note.-- This table deals only with limitations that affect generally the amount of

general obligation debt that counties, municipalities, and school districts can issue. In a number of States general obligation debt issued for specified purposes is excluded from the general rate limitations either by constitutional or statutory provisions. In addition, specific debt limitations are often imposed upon special districts. No attempt has been made to treat the exceptions or the special district limitations because of their great variety. Also excluded from this table are provisions that set maximum interest rates or time periods for which bonds may be issued.

Source: Advisory Commission on Intergovernmental Relations

TABLE 71 - STATE CONSTITUTIONAL AND STATUTORY REFERENDUM REQUIREMENTS
FOR LOCAL GOVERNMENT ISSUANCE OF
GENERAL OBLIGATION LONG-TERM DEBT, 1971 (Cont'd)

| State | Citation ¹ | Referendum required | Approval ² | Remarks |
|----------------------------------|-----------------------|----------------------------|-----------------------|---|
| Alabama----- | C | X----- | M | |
| Alaska----- | C | X----- | M | |
| Arizona----- | C | X----- | a M | a Only for debt in excess of the 4-percent limit. |
| Arkansas----- | C | X----- | M | |
| California----- | C-S | X----- | 2/3 | |
| Colorado----- | C-S | X----- | M | |
| Connecticut----- | ----- | None required | ----- | |
| Delaware----- | S | X----- | M | |
| Florida----- | C-S | X----- | M | |
| Georgia----- | C | X----- | M | |
| Hawaii----- | ----- | None required | ----- | |
| Idaho----- | C-S | X----- | 2/3 | |
| Illinois----- | S | X----- | M | |
| Indiana----- | ----- | None required | ----- | |
| Iowa----- | S | X----- | 2/3 | |
| Kansas----- | S | X----- | M | |
| Kentucky----- | C-S | X----- | 2/3 | |
| Louisiana----- | C | X----- | M | |
| Maine ^a ----- | S | X----- | M | a Applies to municipalities only. Do. |
| Maryland ^a ----- | C | X----- | M | |
| Massachusetts----- | ----- | None required ^a | ----- | a Except for debt issued by regional school districts in which case a referendum may be called by the towns comprising the district; in this event, simple majority approval is required. |
| Michigan----- | S | X----- | M | |
| Minnesota ^a ----- | S | X----- | M | a Does not apply to Minneapolis, St. Paul, and Duluth. |
| Mississippi----- | S | X ^a ----- | 3/5 | a Only on petition of 20 percent of the electors for county bonds; 10 percent or 1,500, whichever is less for municipal bonds. |
| Missouri----- | C | X----- | 2/3 | |
| Montana----- | S | X ^a ----- | a M | a For municipalities, applies to debt issued for water, sewer, and gas supply; for school districts applies only on a petition of 20 percent of voters. |
| Nebraska----- | C-S | X----- | a M | a 55 percent for school districts. |
| Nevada----- | S | X----- | M | |
| New Hampshire ^a ----- | S | X----- | 2/3 | a Not applicable to cities or counties |
| New Jersey----- | S | None required ^a | ----- | a Except for debt issued by certain classes of school districts (simple majority). |
| New Mexico----- | C | X----- | M | |
| New York----- | S | None required ^a | ----- | a Except for debt issued by certain classes of school districts (simple majority). |

See footnotes at end of table.

TABLE 71 - STATE CONSTITUTIONAL AND STATUTORY REFERENDUM REQUIREMENTS
FOR LOCAL GOVERNMENT ISSUANCE OF
GENERAL OBLIGATION LONG-TERM DEBT, 1971

| State | Citation ¹ | Referendum required | Approval ² | Remarks |
|---------------------------------|-----------------------|----------------------------------|-----------------------|---|
| North Carolina----- | C | X----- | a M | a Referendum is not required if (1) the amount of issue does not exceed 2/3 of the net debt reduction for the preceding year, or (2) the purpose of the issue is for a "necessary expense." |
| North Dakota----- | C-S | X----- | a 2/3 | a Simple majority for county bonds; 60 percent for municipalities and school districts with over 5,000 population. |
| Ohio----- | S | X----- | M | |
| Oklahoma----- | S | X ^a ----- | 3/5 | a Except that in the case of county hospital bonds a referendum is required on petition only (20 percent of the electors). |
| Oregon----- | S | X----- | M | |
| Pennsylvania----- | S | X----- | a M | a Applies only to debt in excess of statutory limit up to specified maximum. |
| Rhode Island----- | S | X----- | M | |
| South Carolina ^a --- | C | X----- | M | a Applies only to debt issued by cities and towns. |
| South Dakota----- | C-S | X----- | 3/5 | |
| Tennessee----- | ----- | None required ^a ----- | ----- | a Except that a 3/4 majority vote is required for issuance of general obligation industrial development bonds. |
| Texas----- | S | X----- | M | |
| Utah----- | S | X----- | M | |
| Vermont----- | S | X----- | M | |
| Virginia ^a ----- | C | X----- | M | a Applies to county debt only. No referendum required in counties that elect to be treated as cities. |
| Washington----- | C | None required ^a ----- | ----- | a Except for township debt (2/3 majority) and debt issued in excess of constitutional limits (3/5 majority). |
| West Virginia----- | C-S | X----- | 3/5 | |
| Wisconsin ^a ----- | S | X----- | M | a Applies only to school districts and townships. No referendum required for county or municipal bond issues. |
| Wyoming----- | C-S | X----- | M | |

¹The citation is either the State's constitution (C), statutes (S), or both (C-S).

²A simple majority (a favorable majority of 50 percent plus 1 of all votes subject to counting on the question) is indicated by "M"; where more than a simple favorable majority is required, the required percentage is entered.

Note: This table deals only with referendum requirements that apply generally to general obligation debt issued by cities, counties, and school districts in each State. As in the case of debt limits (see table - 70) there are numerous exceptions and special provisions, particularly regarding debt issued by special districts and for specific purposes. No attempt has been made to treat those special provisions in this tabulation.

Source: Advisory Commission on Intergovernmental Relations.

TABLE 72 - STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1971

| State | No Limi- tations | Legislative Borrowing Power Limits | | | Exceptions to Limits | | | Per Capita Total State Debt 1970 |
|---------------|---------------------|---|--------------------------------|--|---|--|--------------------------------------|---|
| | | For Casual Deficits or Extraordinary Expenses Only | For Any or Other Purpose | Referendum Required To Create Debt | Referendum Required To Exceed Limit | Limit May Be Exceeded: For Re- funding | For Defense of State or Nation |  | For Other Purposes |
| United States | | | | | | | | \$208 |
| Alabama | | \$3,000,000 ^{1/} | <u>1/</u> | <u>1/</u> | | x | <u>x2/</u> | 216 |
| Alaska | | | <u>3/</u> | x | | x | x | 736 |
| Arizona | | 350,000 | | | | | x | 51 |
| Arkansas | | | | x | | x | | 52 |
| California | | | \$300,000 | | <u>x4/</u> | | x | 267 |
| Colorado | | 100,000 | 50,000 | | <u>x5/</u> | | x | <u>x6/</u> |
| Connecticut | | | <u>7/</u> | | | | | 633 |
| Delaware | x | | | | | | | 768 |
| Florida | <u>x8/</u> | | <u>9/</u> | <u>x4/</u> | | x | x | 131 |
| Georgia | | 500,000 | 3,500,000 ^{10/} | | | x | x | 190 |
| Hawaii | | | <u>11/</u> | | | x | x | 686 |
| Idaho | | | 2,000,000 | | <u>x4/</u> | | x | 46 |
| Illinois | <u>x12/</u> | | <u>13/</u> | <u>x14/</u> | | | | 118 |
| Indiana | | | <u>15/</u> | | | | x | 112 |
| Iowa | | 250,000 | | | <u>x4/</u> | | x | 35 |
| Kansas | | | 1,000,000 | | <u>x4/</u> | | x | 99 |
| Kentucky | | 500,000 | | | <u>x4/</u> | x | x | 380 |
| Louisiana | <u>x2/</u> | | | | | | x | 237 |
| Maine | | <u>16/</u> | 2,000,000 | | x | | x | <u>x17/</u> |
| Maryland | <u>x3,4/</u> | | | | | | x | <u>x18/</u> |
| Massachusetts | <u>x2/</u> | | | | | | x | <u>x18/</u> |
| Michigan | | | <u>19/</u> | x | | | | 108 |
| Minnesota | <u>x12/</u> | | | | | | | 122 |
| Mississippi | | | <u>20/</u> | | | | | 205 |
| Missouri | | 1,000,000 | | | <u>x4/</u> | x | | 30 |

See footnotes at end of table.

TABLE 72 - STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1971 (Cont'd)

| State | No Limi- tations | Legislative Borrowing Power Limits | | | Exceptions to Limits | | | Per Capita Total State Debt 1970 |
|----------------|---------------------|---|--------------------------------|--|---|--------------------------------------|--------------------------|---|
| | | For Casual Deficits or Extraordinary Expenses Only | For Any or Other Purpose | Referendum Required To Create Debt | Referendum Required To Exceed Limit | Limit May be Exceeded: | | |
| | | | | | For Re- funding | For Defense of State or Nation | For Other Purposes | |
| Montana | | | \$100,000 | | x ^{4/} | | x | \$118 |
| Nebraska | | \$100,000 | | | | | x | 50 |
| Nevada | | | <u>21/</u> | | | | x | 70 |
| New Hampshire | x ^{3/} | | | | | | | 214 |
| New Jersey | | | <u>22/</u> | | x ^{4/} | | x | 246 |
| New Mexico | | 200,000 | <u>21/</u> | | x ^{4/} | x | x | 119 |
| New York | | | | x ^{4/} | x | x | x ^{18/} | 406 |
| North Carolina | | <u>15/</u> | <u>23/</u> | | x | x | x ^{18/} | 107 |
| North Dakota | | | 2,000,000 ^{4/} | | | | x | 60 |
| Ohio | | 750,000 | | | x | x | | 153 |
| Oklahoma | | 500,000 | | x ^{4/} | x | x | | 289 |
| Oregon | | | 50,000 ^{24/} | | | | x | x ^{25,21/} 330 |
| Pennsylvania | | | | x ^{26/} | x | x | x ^{18/} | 273 |
| Rhode Island | | | 50,000 | | x | | x | x ^{18/} 393 |
| South Carolina | | <u>15/</u> | | x ^{27,4/} | | | | 135 |
| South Dakota | | 100,000 | <u>21,2/</u> | | x | x | | 45 |
| Tennessee | x ^{3/} | | | | | | | 106 |
| Texas | | 200,000 | | | x | x | | 90 |
| Utah | | | <u>21/</u> | | | | x | 97 |
| Vermont | x ^{3/} | | | | | | | 496 |
| Virginia | | <u>28/</u> | <u>28/</u> | x ^{28/} | | | x | 70 |
| Washington | | 400,000 | | x ^{29,4/} | | | x | 211 |
| West Virginia | | <u>15/</u> | | | x | x | | 318 |
| Wisconsin | | | <u>21/</u> | | | | x | 121 |
| Wyoming | | | <u>21/</u> | | x ^{30/} | | x | 154 |

See footnotes at end of table.

TABLE 72 - STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1971 (Cont'd)

- 1/ Governor authorizes debt up to \$300,000. Specific bond issues are authorized by Constitutional amendment.
- 2/ Requires approval by two-thirds of (each house of) legislature.
- 3/ Requires approval by simple legislative majority.
- 4/ Provision must be made for payment of interest and/or principal at time of borrowing.
- 5/ Refers solely to receipts from 3-mill levy against State-assessed valuation for erection of State buildings.
- 6/ May create additional debt for purposes of highway construction and improvement.
- 7/ Debt is not to exceed 4-1/2 times the total tax receipts of the State during the previous fiscal year (statutory).
- 8/ Requires approval by three-fourths of legislature.
- 9/ Limitation in terms of total tax revenue.
- 10/ Solely for the payment of State public school teachers.
- 11/ Bonds may be issued by the State when authorized by two-thirds vote of the members to which each house of the legislature is entitled, provided that such bonds at the time of authorization would not cause the total of state indebtedness to exceed a sum equal to three and one-half times the annual average of the general fund revenues of the State in the three fiscal years immediately preceding the session of the legislature authorizing such issuance.
- 12/ Requires approval of three-fifths of legislature.
- 13/ In an amount not to exceed 15% of State appropriations for the fiscal year to meet deficits caused by emergencies or failures of revenue; such debt to be repaid within one year of the date it is incurred.
- 14/ Alternative to three-fifths approval of the legislature.
- 15/ May borrow for this purpose but no maximum specified.
- 16/ Temporary loans may not exceed 10% of the amount appropriated for general and highway fund purposes or 1% of the total valuation of the State of Maine, whichever is less.
- 17/ The legislature is authorized to insure debt for specified purposes (mortgage loans for industrial, manufacturing, fishing and agricultural enterprises -- up to \$80 million, and for recreation projects -- up to \$17 million; and revenue bonds of the Maine School Building Authority -- up to \$25 million) and may authorize the issuance of State bonds if it becomes necessary to make payments on such insured debt.
- 18/ For tax or revenue anticipation loans.
- 19/ Short-term tax anticipation borrowing limited to 15% of undedicated revenue received by the State during the preceding fiscal year.
- 20/ Bonded indebtedness cannot be in excess of 1-1/2 times the sum of all revenue collected in the State during any one of the four preceding fiscal years.
- 21/ Limitation in terms of percentage of assessed valuation of property.
- 22/ Limitation in terms of percentage of total annual appropriation.
- 23/ Creation of debt limited to two-thirds the amount by which the State's outstanding indebtedness has been reduced during the preceding biennium.
- 24/ Debt created for rehabilitation and acquisition of forest lands may not exceed 3/16 of 1 percent of the cash value of all State property taxed on ad valorem basis.
- 25/ For road construction and maintenance.
- 26/ Referendum not required for capital projects specifically itemized in a capital budget if such debt will not cause the amount of all net debt outstanding to exceed 1 3/4 times the average of the annual tax revenues deposited in the previous five years.

TABLE 72 – STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1971 (Cont'd)

- 27/ Referendum not required for debt created for "ordinary purposes of State government." Any referendum requires two-thirds approval.
- 28/ Amount authorized for any biennium limited to 10% of the annual average of general revenue for the three fiscal years preceding incurrence of such debt. Up to 1/2 of the limit (1/20 of average general fund revenue) may be authorized without referendum, provided debt is approved by 2/3 majority of each house of the legislature. Self-liquidating debt, with backing of full faith and credit of the State, may be issued without referendum if approved by 2/3 majority of each house of the legislature, subject to limitation of the annual average of general revenue for the three fiscal years preceding incurrence of such debt.
- 29/ Referendum required for all purposes other than casual deficits, extraordinary expenditures, and other special exceptions.
- 30/ Referendum required for creation of debt in excess of amount of taxes for current fiscal year.

Source: Advisory Commission on Intergovernmental Relations.

TABLE 73 – RELATIONSHIP OF STATE AND LOCAL PROPERTY TAXES WITH AN INITIAL IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL PROPERTY TAXES, BY STATE, 1957, 1962, AND 1967
(Dollar amounts in millions)

| States | 1967 | | | 1962 | | | 1957 | | |
|---------------------------|----------------------|------------------------------|------------------------------|----------------------|------------------------------|------------------------------|----------------------|------------------------------|------------------------------|
| | Total property taxes | Est. business property taxes | | Total property taxes | Est. business property taxes | | Total property taxes | Est. business property taxes | |
| | | Amount | As % of total property taxes | | Amount | As % of total property taxes | | Amount | As % of total property taxes |
| United States... | \$26,047.2 | \$10,298.4 | 39.5 | \$19,054.3 | \$8,156.2 | 42.8 | \$12,864.1 | \$5,807.8 | 45.1 |
| Alabama..... | 120.2 | 50.6 | 42.1 | 88.6 | 42.1 | 47.5 | 64.7 | 31.9 | 49.3 |
| Alaska..... | 21.1 | 7.9 | 37.4 | 12.0 | 6.3 | 52.5 | (29.8) ^{1/} | n.a. | n.a. |
| Arizona..... | 238.4 | 103.7 | 43.5 | 156.6 | 78.9 | 50.4 | 84.9 | 44.9 | 52.9 |
| Arkansas..... | 102.4 | 34.5 | 33.7 | 72.0 | 28.9 | 40.1 | 47.3 | 21.7 | 45.9 |
| California..... | 4,005.3 | 1,626.1 | 40.6 | 2,579.6 | 1,117.6 | 43.3 | 1,563.8 | 759.1 | 48.5 |
| Colorado..... | 310.6 | 130.2 | 41.9 | 226.9 | 97.1 | 42.8 | 159.6 | 71.3 | 44.7 |
| Connecticut..... | 511.2 | 163.7 | 32.0 | 366.5 | 136.6 | 37.3 | 231.1 | 91.4 | 39.5 |
| Delaware..... | 35.2 | 8.9 | 25.3 | 23.0 | 7.7 | 33.5 | 14.1 | 4.3 | 30.5 |
| Dist. of Columbia. | 93.0 | 41.3 | 44.4 | 67.8 | 31.3 | 46.2 | 52.8 | 25.2 | 47.7 |
| Florida..... | 654.1 | 220.7 | 33.7 | 436.8 | 200.0 | 45.8 | 236.2 | 128.6 | 54.4 |
| Georgia..... | 321.5 | 140.6 | 43.7 | 199.7 | 102.3 | 51.2 | 136.2 | 68.5 | 50.3 |
| Hawaii..... | 61.0 | 18.0 | 29.5 | 27.8 | 9.5 | 34.2 | (16.0) ^{1/} | n.a. | n.a. |
| Idaho ^{2/} | 75.4 | 41.6 | 55.2 | 66.2 | 32.0 | 48.3 | 50.4 | 24.1 | 47.8 |
| Illinois..... | 1,588.3 | 555.2 | 35.0 | 1,315.6 | 504.2 | 38.3 | 895.7 | 378.7 | 42.3 |
| Indiana..... | 712.4 | 297.7 | 41.8 | 534.8 | 252.0 | 47.1 | 350.7 | 163.4 | 46.6 |
| Iowa..... | 463.2 | 134.1 | 29.0 | 360.9 | 119.7 | 33.2 | 239.2 | 80.2 | 33.5 |
| Kansas..... | 360.5 | 134.9 | 37.4 | 290.8 | 118.2 | 40.6 | 213.8 | 88.7 | 41.5 |
| Kentucky..... | 182.2 | 58.5 | 32.1 | 141.4 | 63.1 | 44.6 | 118.0 | 49.0 | 41.5 |
| Louisiana..... | 196.5 | 150.4 | 76.5 | 148.1 | 114.9 | 77.6 | 108.5 | 82.0 | 75.6 |
| Maine..... | 122.8 | 52.1 | 42.4 | 104.2 | 39.8 | 38.2 | 70.3 | 30.4 | 43.2 |
| Maryland..... | 483.0 | 180.4 | 37.3 | 297.5 | 117.2 | 39.4 | 196.1 | 77.6 | 39.6 |
| Massachusetts..... | 1,038.9 | 302.1 | 29.1 | 861.7 | 281.3 | 32.6 | 590.3 | 206.5 | 35.0 |
| Michigan..... | 1,190.4 | 522.7 | 43.9 | 935.1 | 478.1 | 51.1 | 644.1 | 338.5 | 52.6 |
| Minnesota..... | 623.4 | 250.6 | 40.2 | 476.7 | 205.6 | 43.1 | 310.6 | 140.2 | 45.1 |
| Mississippi..... | 127.7 | 69.2 | 55.0 | 94.6 | 60.5 | 64.0 | 64.4 | 39.0 | 60.6 |
| Missouri..... | 490.0 | 183.0 | 37.3 | 348.9 | 135.4 | 38.8 | 245.7 | 102.1 | 41.6 |
| Montana..... | 119.2 | 54.5 | 45.7 | 92.0 | 45.9 | 49.9 | 73.5 | 37.1 | 50.5 |
| Nebraska..... | 281.8 | 59.2 | 21.0 | 190.9 | 45.5 | 23.8 | 140.8 | 35.9 | 25.5 |
| Nevada..... | 66.4 | 33.2 | 50.0 | 31.1 | 16.3 | 52.4 | 21.7 | 13.3 | 61.3 |
| New Hampshire..... | 112.1 | 37.6 | 33.5 | 79.8 | 29.6 | 37.1 | 54.7 | 24.0 | 43.9 |
| New Jersey..... | 1,275.6 | 443.2 | 34.7 | 975.6 | 370.3 | 38.0 | 634.3 | 278.5 | 43.9 |
| New Mexico..... | 61.2 | 31.9 | 52.1 | 47.1 | 29.6 | 62.8 | 30.0 | 18.2 | 60.7 |
| New York..... | 3,318.5 | 1,408.3 | 42.4 | 2,418.1 | 1,048.5 | 43.4 | 1,775.4 | 766.9 | 43.2 |
| North Carolina.... | 298.4 | 113.8 | 38.1 | 206.0 | 85.9 | 41.7 | 134.8 | 63.5 | 47.1 |
| North Dakota..... | 91.0 | 25.2 | 27.7 | 71.3 | 20.6 | 28.9 | 56.9 | 17.4 | 30.6 |
| Ohio..... | 1,351.0 | 625.7 | 46.3 | 1,023.7 | 515.5 | 50.4 | 673.9 | 333.2 | 49.4 |
| Oklahoma..... | 206.7 | 98.3 | 47.6 | 142.9 | 70.1 | 49.1 | 105.2 | 55.8 | 53.0 |
| Oregon..... | 299.7 | 123.0 | 41.0 | 198.2 | 85.8 | 43.3 | 148.3 | 73.9 | 49.8 |
| Pennsylvania..... | 1,089.2 | 303.3 | 27.8 | 810.4 | 249.0 | 30.7 | 592.9 | 192.3 | 32.4 |
| Rhode Island..... | 121.6 | 40.2 | 33.1 | 90.3 | 30.8 | 34.1 | 65.6 | 24.7 | 37.7 |
| South Carolina.... | 108.3 | 65.8 | 60.8 | 80.4 | 44.8 | 55.7 | 56.6 | 32.4 | 57.2 |
| South Dakota..... | 114.6 | 27.2 | 23.7 | 88.8 | 20.1 | 22.6 | 65.6 | 14.2 | 21.6 |
| Tennessee..... | 240.5 | 95.1 | 39.5 | 175.8 | 71.9 | 40.9 | 116.8 | 48.4 | 41.4 |
| Texas..... | 1,121.8 | 573.1 | 51.1 | 838.8 | 492.5 | 58.7 | 581.0 | 349.2 | 60.1 |
| Utah..... | 123.9 | 63.3 | 51.1 | 90.5 | 50.8 | 56.1 | 59.9 | 36.2 | 60.4 |
| Vermont..... | 53.7 | 21.1 | 39.3 | 41.6 | 17.0 | 40.9 | 29.2 | 11.5 | 39.4 |
| Virginia..... | 321.6 | 107.6 | 33.5 | 223.9 | 82.8 | 37.0 | 152.7 | 56.6 | 37.1 |
| Washington..... | 341.3 | 127.3 | 37.3 | 234.4 | 92.5 | 39.5 | 152.2 | 63.9 | 42.0 |
| West Virginia..... | 106.7 | 50.6 | 47.4 | 83.4 | 34.7 | 41.6 | 55.9 | 28.1 | 50.3 |
| Wisconsin..... | 632.9 | 251.5 | 39.7 | 541.9 | 200.4 | 37.0 | 367.0 | 166.8 | 45.4 |
| Wyoming..... | 60.4 | 39.7 | 65.7 | 43.8 | 25.2 | 57.5 | 31.2 | 18.5 | 59.3 |

n.a. Data not available.

¹Data for period prior to Statehood, and not included in national total.

²See table 74, footnote 1.

Source: Estimates prepared by ACIR staff from data published by the Governments Division, U.S. Bureau of the Census, and U.S. Department of Agriculture; and supplementary data supplied by several States.

TABLE 74 – STATE AND LOCAL PROPERTY TAX COLLECTIONS, BY SOURCE, 1967
(In millions of dollars)

| States | Grand total | Direct business property | | | | All other property | | | | |
|--------------------------|-------------|--------------------------|------------------|------------------|-----------|--------------------|-------------|--------------|--------------------------------|-------------|
| | | Total | | Public utilities | All other | Total | Residential | Agricultural | Motor vehicles and intangibles | Vacant lots |
| | | Amount | % of grand total | | | | | | | |
| United States | 26,047.2 | 10,298.4 | 39.5 | 1,944.9 | 8,353.5 | 15,748.8 | 11,957.2 | 2,081.9 | 1,193.0 | 516.7 |
| Alabama..... | 120.2 | 50.6 | 42.1 | 21.5 | 29.1 | 69.5 | 47.3 | 6.9 | 14.1 | 1.2 |
| Alaska..... | 21.1 | 7.9 | 37.4 | -- | 7.9 | 13.1 | 11.0 | .2 | .9 | 1.0 |
| Arizona..... | 238.4 | 103.7 | 43.5 | 23.2 | 80.5 | 134.7 | 100.7 | 11.0 | 18.0 | 5.0 |
| Arkansas..... | 102.4 | 34.5 | 33.7 | 19.1 | 15.4 | 68.0 | 30.8 | 21.1 | 14.2 | 1.9 |
| California..... | 4,005.3 | 1,626.1 | 40.6 | 415.2 | 1,210.9 | 2,379.3 | 1,803.5 | 274.2 | 190.5 | 111.1 |
| Colorado..... | 310.6 | 130.2 | 41.9 | 33.8 | 96.4 | 180.5 | 141.0 | 33.9 | 1.8 | 3.8 |
| Connecticut..... | 511.2 | 163.7 | 32.0 | 2.5 | 161.2 | 347.5 | 293.4 | 6.5 | 40.4 | 7.2 |
| Delaware..... | 35.2 | 8.9 | 25.3 | .4 | 8.5 | 26.4 | 24.4 | 1.1 | .3 | .6 |
| Dist. of Columbia.. | 93.0 | 41.3 | 44.4 | 1.5 | 39.8 | 51.7 | 47.5 | -- | -- | 4.2 |
| Florida..... | 654.1 | 220.7 | 33.7 | 7.4 | 213.3 | 433.4 | 321.4 | 47.2 | 23.6 | 41.2 |
| Georgia..... | 321.5 | 140.6 | 43.7 | 34.1 | 106.5 | 181.0 | 112.9 | 17.8 | 44.9 | 5.4 |
| Hawaii..... | 61.0 | 18.0 | 29.5 | -- | 18.0 | 42.9 | 33.0 | 3.7 | -- | 6.2 |
| Idaho ¹ | 75.4 | 41.6 | 55.2 | 19.5 | 22.1 | 33.8 | 9.5 | 23.7 | -- | .6 |
| Illinois..... | 1,588.3 | 555.2 | 35.0 | 42.8 | 512.4 | 1,033.1 | 745.5 | 185.0 | 76.1 | 26.5 |
| Indiana..... | 712.4 | 297.7 | 41.8 | 80.7 | 217.0 | 414.7 | 244.7 | 87.4 | 72.5 | 10.1 |
| Iowa..... | 463.2 | 134.1 | 29.0 | 51.1 | 83.0 | 329.2 | 143.4 | 170.5 | 12.4 | 2.9 |
| Kansas..... | 360.5 | 134.9 | 37.4 | 64.8 | 70.1 | 225.6 | 104.8 | 89.8 | 28.7 | 2.3 |
| Kentucky..... | 182.2 | 58.5 | 32.1 | 17.7 | 40.8 | 123.7 | 77.4 | 19.1 | 25.7 | 1.5 |
| Louisiana..... | 196.5 | 150.4 | 76.5 | 47.4 | 103.0 | 46.2 | 26.3 | 8.4 | 8.2 | 3.3 |
| Maine..... | 122.8 | 52.1 | 42.4 | 6.3 | 45.8 | 70.7 | 55.8 | 7.6 | 5.7 | 1.6 |
| Maryland..... | 483.0 | 180.4 | 37.3 | 64.2 | 116.2 | 302.6 | 278.8 | 13.4 | 4.7 | 5.7 |
| Massachusetts..... | 1,038.9 | 302.1 | 29.1 | 20.5 | 281.6 | 736.8 | 567.3 | 9.4 | 140.9 | 19.2 |
| Michigan..... | 1,190.4 | 522.7 | 43.9 | 47.6 | 475.1 | 667.7 | 536.2 | 56.4 | 47.0 | 28.1 |
| Minnesota..... | 623.4 | 250.6 | 40.2 | 43.7 | 206.9 | 372.8 | 262.4 | 104.5 | -- | 5.9 |
| Mississippi..... | 127.7 | 69.2 | 55.0 | 36.4 | 32.8 | 58.5 | 22.3 | 12.2 | 21.9 | 2.1 |
| Missouri..... | 490.0 | 183.0 | 37.3 | 54.5 | 128.1 | 307.0 | 203.5 | 58.8 | 39.2 | 5.5 |
| Montana..... | 119.2 | 54.5 | 45.7 | 18.1 | 36.4 | 64.9 | 23.8 | 30.9 | 9.4 | .8 |
| Nebraska..... | 281.8 | 59.2 | 21.0 | 6.7 | 52.5 | 222.6 | 93.2 | 101.5 | 25.7 | 2.2 |
| Nevada..... | 66.4 | 33.2 | 50.0 | 11.5 | 21.7 | 33.2 | 24.9 | 3.3 | 2.4 | 2.6 |
| New Hampshire..... | 112.1 | 37.6 | 33.5 | 5.3 | 32.3 | 74.5 | 69.8 | 2.7 | .3 | 1.7 |
| New Jersey..... | 1,275.6 | 443.2 | 34.7 | 9.9 | 433.3 | 832.4 | 774.8 | 17.3 | -- | 40.3 |
| New Mexico..... | 61.2 | 31.9 | 52.1 | 14.8 | 17.1 | 29.3 | 17.1 | 6.0 | 3.8 | 2.4 |
| New York..... | 3,318.5 | 1,408.3 | 42.4 | 206.2 | 1,202.1 | 1,910.2 | 1,799.7 | 48.6 | -- | 61.9 |
| North Carolina..... | 298.4 | 113.8 | 38.1 | 20.8 | 93.0 | 184.8 | 115.1 | 26.0 | 38.6 | 5.1 |
| North Dakota..... | 91.0 | 25.2 | 27.7 | 10.9 | 14.3 | 65.8 | 22.0 | 43.0 | -- | .8 |
| Ohio..... | 1,351.0 | 625.7 | 46.3 | 162.7 | 463.0 | 725.2 | 546.3 | 67.9 | 90.8 | 20.2 |
| Oklahoma..... | 206.7 | 98.3 | 47.6 | 45.8 | 52.5 | 108.4 | 67.9 | 34.2 | 3.9 | 2.4 |
| Oregon..... | 299.7 | 123.0 | 41.0 | 34.7 | 88.3 | 176.6 | 127.9 | 44.7 | -- | 4.0 |
| Pennsylvania..... | 1,089.2 | 303.3 | 27.8 | -- | 303.3 | 785.9 | 719.0 | 35.4 | 15.9 | 15.6 |
| Rhode Island..... | 121.6 | 40.2 | 33.1 | 4.4 | 35.8 | 81.5 | 64.9 | .9 | 13.2 | 2.5 |
| South Carolina..... | 108.3 | 65.8 | 60.8 | 17.5 | 48.3 | 42.5 | 18.6 | 9.0 | 14.2 | .7 |
| South Dakota..... | 114.6 | 27.2 | 23.7 | 7.6 | 19.6 | 87.3 | 38.4 | 47.6 | .4 | .9 |
| Tennessee..... | 240.5 | 95.1 | 39.5 | 32.5 | 62.6 | 145.3 | 123.8 | 17.1 | -- | 4.4 |
| Texas..... | 1,121.8 | 573.1 | 51.1 | 29.3 | 543.8 | 548.7 | 372.5 | 107.8 | 51.1 | 17.3 |
| Utah..... | 123.9 | 63.3 | 51.1 | 18.4 | 44.9 | 60.7 | 41.9 | 9.3 | 7.9 | 1.6 |
| Vermont..... | 53.7 | 21.1 | 39.3 | 3.4 | 17.7 | 32.6 | 23.9 | 7.3 | -- | 1.4 |
| Virginia..... | 321.6 | 107.6 | 33.5 | 36.7 | 70.9 | 213.9 | 155.1 | 19.8 | 33.0 | 6.0 |
| Washington..... | 341.3 | 127.3 | 37.3 | 20.9 | 106.4 | 214.1 | 136.5 | 36.2 | 33.5 | 7.9 |
| West Virginia..... | 106.7 | 50.6 | 47.4 | 18.9 | 31.7 | 56.1 | 36.5 | 3.1 | 15.4 | 1.1 |
| Wisconsin..... | 632.9 | 251.5 | 39.7 | 41.0 | 210.5 | 381.2 | 289.7 | 83.1 | -- | 8.4 |
| Wyoming..... | 60.4 | 39.7 | 65.7 | 10.5 | 29.2 | 20.8 | 8.8 | 9.7 | 2.0 | .3 |

¹ Data supplied by the Idaho State Tax Commission for 1967 property tax charges (fiscal year 1968 collections) indicates the following somewhat different distribution: Total property taxes \$87.7 million; direct business property taxes at \$44.0 million, 50.2 percent of total; residential property, \$21.7 million; agricultural property, \$22.0 million.

Source: Estimates prepared by ACIR staff from data published by the Governments Division, U.S. Bureau of the Census, and U.S. Department of Agriculture; and supplementary data supplied by several States.

**TABLE 75 – STATE AND LOCAL TAXES WITH AN INITIAL IMPACT ON BUSINESS,
BY TYPE OF TAX, BY STATE, 1967¹**
[Excluding Sales Taxes]
(In millions of dollars)

| States | Total | Property | Corporation net income | Gross receipts ^{2/} | Licenses ^{3/} | Severance | Document and stock transfer | Other |
|---------------------------|----------|----------|------------------------------|---------------------------------|------------------------|-----------|-----------------------------------|---------------------|
| United States... | 17,934.0 | 10,298.4 | 2,478.6 | 2,110.6 | 2,085.0 | 577.1 | 234.9 | 149.3 |
| Alabama..... | 154.6 | 50.6 | 29.9 | 20.5 | 49.6 | 1.8 | 1.6 | 0.6 |
| Alaska..... | 23.5 | 7.9 | 3.5 | 2.1 | 5.9 | 4.1 | -- | -- |
| Arizona..... | 139.4 | 103.7 | 14.4 | 12.2 | 9.1 | -- | -- | -- |
| Arkansas..... | 82.1 | 34.5 | 25.1 | 8.8 | 9.2 | 4.5 | -- | -- |
| California..... | 2,391.0 | 1,626.1 | 452.6 | 146.3 | 148.8 | 1.5 | -- | 15.7 |
| Colorado..... | 190.8 | 130.2 | 25.8 | 13.5 | 20.2 | 1.1 | -- | -- |
| Connecticut..... | 308.2 | 163.7 | 80.1 | 47.9 | 12.9 | -- | -- | 3.6 |
| Delaware..... | 51.2 | 8.9 | 12.7 | 3.2 | 24.6 | -- | 1.8 | -- |
| Dist. of Columbia.. | 78.7 | 41.3 | 14.9 | 12.7 | 8.3 | -- | 1.5 | -- |
| Florida..... | 416.0 | 220.7 | -- | 80.2 | 87.1 | .2 | 27.8 | -- |
| Georgia..... | 256.3 | 140.6 | 64.6 | 20.3 | 30.8 | -- | -- | -- |
| Hawaii..... | 48.0 | 18.0 | 10.5 | 14.3 | 5.1 | -- | .1 | -- |
| Idaho ^{4/} | 62.2 | 41.6 | 9.6 | 4.4 | 6.4 | .2 | -- | -- |
| Illinois..... | 804.2 | 555.2 | -- | 177.9 | 71.1 | -- | -- | -- |
| Indiana..... | 399.2 | 297.7 | 14.5 | 72.2 | 14.5 | .3 | -- | -- |
| Iowa..... | 170.0 | 134.1 | 12.0 | 12.4 | 11.5 | -- | -- | -- |
| Kansas..... | 185.7 | 134.9 | 23.9 | 13.3 | 12.8 | .5 | -- | 0.3 |
| Kentucky..... | 136.4 | 58.5 | 46.3 | 12.3 | 18.2 | .2 | .9 | -- |
| Louisiana..... | 488.8 | 150.4 | 34.4 | 29.7 | 59.0 | 215.3 | -- | -- |
| Maine..... | 63.4 | 52.1 | -- | 7.3 | 4.0 | -- | -- | -- |
| Maryland..... | 291.9 | 180.4 | 40.8 | 40.8 | 29.8 | -- | .1 | -- |
| Massachusetts..... | 530.5 | 302.1 | 56.0 | 28.3 | 142.3 | -- | 1.8 | -- |
| Michigan..... | 838.1 | 522.7 | 9.1 | 35.0 | 142.1 | 1.0 | -- | 128.2 ^{5/} |
| Minnesota..... | 409.3 | 250.6 | 69.6 | 49.0 | 17.8 | 21.0 | 1.3 | -- |
| Mississippi..... | 128.3 | 69.2 | 17.0 | 10.7 | 20.2 | 11.2 | -- | -- |
| Missouri..... | 285.9 | 183.0 | 21.0 | 41.5 | 40.4 | 6/ | -- | -- |
| Montana..... | 76.4 | 54.5 | 7.6 | 5.2 | 5.6 | 3.5 | -- | -- |
| Nebraska..... | 77.1 | 59.2 | -- | 7.2 | 10.0 | .7 | -- | -- |
| Nevada..... | 57.3 | 33.2 | -- | 2.9 | 21.2 | 6/ | -- | -- |
| New Hampshire..... | 45.1 | 37.6 | -- | 3.9 | 3.5 | .1 | -- | -- |
| New Jersey..... | 724.4 | 443.2 | 48.5 | 142.7 | 90.0 | -- | -- | -- |
| New Mexico..... | 86.7 | 31.9 | 6.5 | 6.9 | 10.1 | 31.3 | -- | -- |
| New York..... | 2,617.2 | 1,408.3 | 637.1 | 241.6 | 168.7 | -- | 161.5 | -- |
| North Carolina..... | 316.5 | 113.8 | 98.5 | 63.4 | 40.8 | -- | -- | -- |
| North Dakota..... | 40.7 | 25.2 | 3.3 | 2.9 | 5.8 | 3.5 | -- | -- |
| Ohio..... | 872.1 | 625.7 | 17.8 | 106.6 | 122.0 | -- | -- | -- |
| Oklahoma..... | 200.3 | 98.3 | 21.5 | 21.8 | 13.2 | 45.5 | -- | -- |
| Oregon..... | 201.8 | 123.0 | 32.2 | 14.6 | 31.2 | .8 | -- | -- |
| Pennsylvania..... | 915.6 | 303.3 | 244.5 | 73.8 | 269.7 | -- | 24.3 | -- |
| Rhode Island..... | 75.5 | 40.2 | 17.5 | 10.9 | 6.0 | -- | -- | 0.9 |
| South Carolina..... | 147.3 | 65.8 | 43.4 | 17.8 | 18.1 | -- | 2.2 | -- |
| South Dakota..... | 38.6 | 27.2 | .6 | 3.1 | 7.5 | .2 | -- | -- |
| Tennessee..... | 210.4 | 95.1 | 43.3 | 23.3 | 46.2 | -- | 2.5 | -- |
| Texas..... | 982.5 | 573.1 | -- | 96.8 | 87.8 | 224.7 | .1 | -- |
| Utah..... | 86.9 | 63.3 | 11.0 | 4.8 | 4.5 | 3.3 | -- | -- |
| Vermont..... | 32.2 | 21.1 | 4.9 | 3.5 | 2.7 | -- | -- | -- |
| Virginia..... | 285.0 | 107.6 | 49.3 | 73.4 | 48.8 | .3 | 5.6 | -- |
| Washington..... | 313.9 | 127.3 | -- | 154.0 | 31.5 | -- | 1.1 | -- |
| West Virginia..... | 145.1 | 50.6 | -- | 79.1 | 14.6 | -- | .8 | -- |
| Wisconsin..... | 407.6 | 251.5 | 102.8 | 31.8 | 21.4 | .1 | -- | -- |
| Wyoming..... | 44.2 | 39.7 | -- | 1.8 | 2.6 | .1 | -- | -- |

¹Excluding unemployment compensation.

²Insurance premium, utility, and general gross receipts taxes on business firms.

³Corporation franchise and miscellaneous business and occupational licenses.

⁴See table 74, footnote 1.

⁵Business activities tax.

⁶Less than \$50,000.

Source: Estimates prepared by ACIR staff from data published by the Governments Division, U.S. Bureau of the Census, and U.S. Department of Agriculture; and supplementary data supplied by several States.

TABLE 76 – RELATIONSHIP OF STATE AND LOCAL TAXES WITH AN INITIAL IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL TAXES, BY STATE, 1957, 1962, AND 1967¹
[Excluding Sales Taxes]
(Dollar amounts in millions)

| STATES | Total State and local taxes | | | State and local taxes on business | | | Taxes on business as % of total taxes | | | |
|----------------|-----------------------------|------------|------------|-----------------------------------|------------|-----------|---------------------------------------|------|------|--------------------|
| | 1967 | 1962 | 1957 | 1967 | 1962 | 1957 | 1967 | 1962 | 1957 | % change 1957-1967 |
| United States | \$61,000.3 | \$41,554.2 | \$28,645.1 | \$17,934.0 | \$13,329.9 | \$9,791.7 | 29.4 | 32.1 | 34.2 | -14.0 |
| Alabama | 677.4 | 436.7 | 318.4 | 154.6 | 106.7 | 82.8 | 22.8 | 24.4 | 26.0 | -12.3 |
| Alaska | 85.8 | 52.4 | n.a. | 23.5 | 16.1 | n.a. | 27.4 | 30.7 | n.a. | n.a. |
| Arizona | 523.7 | 328.0 | 182.6 | 139.4 | 98.5 | 59.7 | 26.6 | 30.0 | 32.7 | -18.7 |
| Arkansas | 392.5 | 254.8 | 177.5 | 82.1 | 58.6 | 47.3 | 20.9 | 23.0 | 26.6 | -21.4 |
| California | 7,785.2 | 5,142.9 | 3,304.0 | 2,391.0 | 1,637.5 | 1,082.7 | 30.7 | 31.8 | 32.8 | - 6.4 |
| Colorado | 677.7 | 475.7 | 313.2 | 190.8 | 148.1 | 98.2 | 28.2 | 31.1 | 31.4 | -10.2 |
| Connecticut | 982.6 | 684.0 | 460.8 | 308.2 | 234.3 | 150.4 | 31.4 | 34.3 | 32.6 | - 3.7 |
| Delaware | 177.6 | 112.3 | 58.6 | 51.2 | 34.3 | 16.3 | 28.8 | 30.5 | 27.8 | + 3.6 |
| Dist. of Col. | 274.9 | 183.0 | 142.7 | 78.7 | 55.0 | 44.3 | 28.6 | 30.1 | 31.0 | - 7.7 |
| Florida | 1,623.1 | 1,061.3 | 663.3 | 416.0 | 330.3 | 214.9 | 25.6 | 31.1 | 32.4 | -21.0 |
| Georgia | 1,025.0 | 627.4 | 467.9 | 256.3 | 167.4 | 118.7 | 25.0 | 26.7 | 25.4 | 1.6 |
| Hawaii | 300.5 | 173.8 | n.a. | 48.0 | 30.1 | n.a. | 16.0 | 17.3 | n.a. | n.a. |
| Idaho 2/ | 205.2 | 136.4 | 99.8 | 62.2 | 46.0 | 34.4 | 30.3 | 33.7 | 34.5 | -12.2 |
| Illinois | 3,249.6 | 2,461.9 | 1,723.7 | 804.2 | 683.4 | 516.4 | 24.7 | 27.8 | 30.0 | -17.7 |
| Indiana | 1,471.3 | 951.1 | 635.3 | 399.2 | 363.5 | 236.5 | 27.1 | 38.2 | 37.2 | -27.2 |
| Iowa | 918.9 | 638.3 | 487.6 | 170.0 | 139.9 | 96.8 | 18.5 | 21.9 | 19.9 | - 7.0 |
| Kansas | 717.1 | 518.6 | 367.4 | 185.7 | 149.3 | 109.3 | 25.9 | 28.8 | 29.7 | -12.8 |
| Kentucky | 674.2 | 466.8 | 323.1 | 136.4 | 111.7 | 93.9 | 20.2 | 23.8 | 28.9 | -30.1 |
| Louisiana | 958.8 | 655.1 | 497.2 | 488.8 | 348.9 | 238.8 | 51.0 | 53.3 | 48.0 | + 6.3 |
| Maine | 253.2 | 197.3 | 140.0 | 63.4 | 51.6 | 40.5 | 25.0 | 26.2 | 28.9 | -13.5 |
| Maryland | 1,172.4 | 713.8 | 460.2 | 291.9 | 189.3 | 132.3 | 24.9 | 26.5 | 28.7 | -13.2 |
| Massachusetts | 2,004.2 | 1,422.7 | 1,014.9 | 530.5 | 440.6 | 341.2 | 26.5 | 31.0 | 33.6 | -21.1 |
| Michigan | 2,715.2 | 1,896.2 | 1,319.9 | 838.1 | 655.5 | 490.9 | 30.9 | 34.6 | 35.3 | -12.5 |
| Minnesota | 1,256.4 | 868.6 | 597.9 | 409.3 | 311.4 | 237.6 | 32.6 | 35.9 | 39.7 | -17.9 |
| Mississippi | 461.3 | 316.8 | 233.5 | 128.3 | 104.7 | 75.9 | 27.8 | 33.0 | 32.5 | -14.5 |
| Missouri | 1,198.9 | 818.6 | 551.2 | 285.9 | 219.7 | 158.0 | 23.8 | 26.8 | 28.7 | -17.1 |
| Montana | 212.8 | 162.1 | 125.4 | 76.4 | 60.7 | 48.6 | 35.9 | 37.4 | 38.8 | - 7.5 |
| Nebraska | 389.6 | 270.7 | 200.1 | 77.1 | 58.2 | 46.5 | 19.8 | 21.5 | 23.2 | -14.7 |
| Nevada | 166.2 | 95.2 | 59.9 | 57.3 | 32.0 | 22.1 | 34.5 | 33.6 | 36.9 | - 6.5 |
| New Hampshire | 176.9 | 125.5 | 86.6 | 45.1 | 35.1 | 27.5 | 25.5 | 28.0 | 31.8 | -19.8 |
| New Jersey | 2,239.8 | 1,507.9 | 987.1 | 724.4 | 561.4 | 402.7 | 32.3 | 37.2 | 40.8 | -20.8 |
| New Mexico | 271.8 | 187.2 | 127.6 | 86.7 | 68.3 | 35.7 | 31.9 | 36.5 | 28.0 | +13.9 |
| New York | 8,423.6 | 5,451.5 | 3,711.6 | 2,617.2 | 1,755.1 | 1,305.0 | 31.1 | 32.2 | 35.2 | -11.6 |
| North Carolina | 1,129.3 | 738.8 | 501.5 | 316.5 | 217.3 | 162.8 | 28.0 | 29.4 | 32.5 | -13.8 |
| North Dakota | 178.4 | 134.9 | 107.8 | 40.7 | 31.7 | 25.0 | 22.8 | 23.5 | 23.2 | - 1.7 |
| Ohio | 2,612.1 | 1,980.2 | 1,398.2 | 872.1 | 687.4 | 439.2 | 33.4 | 34.7 | 31.4 | + 6.4 |
| Oklahoma | 629.0 | 458.1 | 344.7 | 200.3 | 141.9 | 117.5 | 31.8 | 31.0 | 34.0 | - 6.5 |
| Oregon | 631.3 | 417.9 | 347.9 | 201.8 | 144.0 | 123.2 | 32.0 | 34.5 | 35.4 | - 9.6 |
| Pennsylvania | 3,241.8 | 2,335.6 | 1,769.8 | 915.6 | 689.3 | 676.3 | 28.2 | 29.5 | 38.2 | -26.2 |
| Rhode Island | 266.9 | 188.7 | 129.7 | 75.5 | 53.8 | 43.1 | 28.3 | 28.5 | 33.2 | -14.8 |
| South Carolina | 510.8 | 330.6 | 244.8 | 147.3 | 89.2 | 69.6 | 28.8 | 27.0 | 28.4 | + 1.4 |
| South Dakota | 204.5 | 152.2 | 112.2 | 38.6 | 29.4 | 20.8 | 18.9 | 19.3 | 18.5 | + 2.2 |
| Tennessee | 820.7 | 528.3 | 402.8 | 210.4 | 143.8 | 106.8 | 25.6 | 27.2 | 26.5 | - 3.4 |
| Texas | 2,471.2 | 1,850.8 | 1,253.3 | 982.5 | 836.7 | 652.6 | 39.8 | 45.2 | 52.1 | -23.6 |
| Utah | 299.6 | 205.1 | 136.3 | 86.9 | 69.1 | 52.1 | 29.0 | 33.7 | 38.2 | -24.1 |
| Vermont | 133.9 | 92.1 | 64.5 | 32.2 | 24.1 | 17.3 | 24.0 | 26.2 | 26.8 | -10.4 |
| Virginia | 1,070.7 | 623.5 | 423.0 | 285.0 | 213.5 | 157.5 | 26.6 | 34.2 | 37.2 | -28.5 |
| Washington | 1,108.6 | 759.6 | 511.8 | 313.9 | 225.0 | 156.4 | 28.3 | 29.6 | 30.6 | - 7.5 |
| West Virginia | 400.4 | 306.4 | 218.9 | 145.1 | 110.6 | 90.8 | 36.2 | 36.1 | 41.5 | -12.8 |
| Wisconsin | 1,517.6 | 974.6 | 706.6 | 407.6 | 291.1 | 250.5 | 26.9 | 29.9 | 35.5 | -24.2 |
| Wyoming | 110.3 | 82.0 | 60.3 | 44.2 | 29.0 | 24.3 | 40.1 | 35.4 | 40.3 | - 0.5 |

n.a. Data not available.

¹ Excluding unemployment compensation.

² See table 74, footnote 1.

Source: Estimates prepared by ACIR staff from data published by the Governments Division, U.S. Bureau of the Census, and U.S. Department of Agriculture; and supplementary data supplied by several States.

TABLE 77 – RELATIONSHIP OF STATE AND LOCAL TAXES WITH AN INITIAL IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL TAXES, BY STATE, 1967, 1962, AND 1967^{1,2}
[Including Estimated General Sales Taxes]
(Dollar amounts in millions)

| States | Total State and local taxes | | | State and local taxes on business 2/ | | | Taxes on business as % of total taxes | | | |
|-------------------|-----------------------------|------------|------------|--------------------------------------|------------|------------|---------------------------------------|------|------|--------------------|
| | 1967 | 1962 | 1957 | 1967 | 1962 | 1957 | 1967 | 1962 | 1957 | % change 1957-1967 |
| United States | \$61,000.3 | \$41,554.2 | \$28,645.1 | \$19,900.1 | \$14,478.2 | \$10,553.2 | 32.6 | 34.8 | 36.8 | -11.4 |
| Alabama | 677.4 | 436.7 | 318.4 | 195.5 | 128.9 | 98.3 | 28.9 | 29.5 | 30.9 | -6.5 |
| Alaska | 85.8 | 52.4 | n.a. | 24.5 | 16.8 | n.a. | 28.6 | 32.1 | n.a. | n.a. |
| Arizona | 523.7 | 328.0 | 182.6 | 164.9 | 115.4 | 67.4 | 31.5 | 35.2 | 36.9 | -14.6 |
| Arkansas | 392.5 | 254.8 | 177.5 | 99.8 | 70.7 | 54.5 | 25.4 | 27.7 | 30.7 | -17.3 |
| California | 7,785.2 | 5,142.9 | 3,304.0 | 2,670.0 | 1,835.6 | 1,234.0 | 34.3 | 35.7 | 37.3 | -8.0 |
| Colorado | 677.7 | 475.7 | 313.2 | 214.8 | 161.4 | 107.7 | 31.7 | 33.9 | 34.4 | -7.8 |
| Connecticut | 982.6 | 684.0 | 460.8 | 337.3 | 253.9 | 166.2 | 34.3 | 37.1 | 36.1 | -5.0 |
| Delaware | 177.6 | 112.3 | 58.6 | 51.2 | 34.3 | 16.3 | 28.8 | 30.5 | 27.8 | +3.6 |
| Dist. of Columbia | 274.9 | 183.0 | 142.7 | 87.4 | 60.1 | 48.4 | 31.8 | 32.8 | 33.9 | -6.2 |
| Florida | 1,623.1 | 1,061.3 | 663.3 | 476.2 | 366.6 | 235.1 | 29.3 | 34.5 | 35.4 | -17.2 |
| Georgia | 1,025.0 | 627.4 | 467.9 | 304.7 | 198.9 | 143.6 | 29.7 | 31.7 | 30.7 | -3.3 |
| Hawaii | 300.5 | 173.8 | n.a. | 68.9 | 43.3 | n.a. | 22.9 | 24.9 | n.a. | n.a. |
| Idaho 3/ | 205.2 | 136.4 | 99.8 | 68.8 | 46.0 | 34.4 | 33.5 | 33.7 | 34.5 | -2.9 |
| Illinois | 3,249.6 | 2,461.9 | 1,723.7 | 962.6 | 787.6 | 584.8 | 29.6 | 32.0 | 33.9 | -12.7 |
| Indiana | 1,471.3 | 951.1 | 635.3 | 433.7 | 363.5 | 236.5 | 29.5 | 38.2 | 37.2 | -20.7 |
| Iowa | 918.9 | 638.3 | 487.6 | 192.7 | 156.6 | 114.1 | 21.0 | 24.5 | 23.4 | -10.3 |
| Kansas | 717.1 | 518.6 | 367.4 | 209.3 | 165.2 | 119.6 | 29.2 | 31.9 | 32.6 | -10.4 |
| Kentucky | 674.2 | 466.8 | 323.1 | 163.5 | 131.1 | 93.9 | 24.3 | 28.1 | 29.1 | -16.5 |
| Louisiana | 958.8 | 655.1 | 497.2 | 529.8 | 370.6 | 257.8 | 55.3 | 56.6 | 51.9 | +6.6 |
| Maine | 253.2 | 197.3 | 140.0 | 74.3 | 57.5 | 43.9 | 29.3 | 29.1 | 31.4 | -6.7 |
| Maryland | 1,172.4 | 713.8 | 460.2 | 319.1 | 207.5 | 141.5 | 27.2 | 29.1 | 30.7 | -11.4 |
| Massachusetts | 2,004.2 | 1,422.7 | 1,014.9 | 556.1 | 440.6 | 341.2 | 27.7 | 31.0 | 33.6 | -17.6 |
| Michigan | 2,715.2 | 1,896.2 | 1,391.9 | 974.2 | 747.6 | 556.7 | 35.9 | 39.4 | 40.0 | -10.3 |
| Minnesota | 1,256.4 | 868.6 | 597.9 | 409.3 | 311.4 | 237.6 | 32.6 | 35.9 | 39.7 | -17.9 |
| Mississippi | 461.3 | 316.8 | 233.5 | 156.8 | 121.9 | 87.8 | 34.0 | 38.5 | 37.6 | -9.6 |
| Missouri | 1,198.9 | 818.6 | 551.2 | 337.1 | 245.4 | 178.1 | 28.1 | 30.0 | 32.3 | -13.0 |
| Montana | 212.8 | 162.1 | 125.4 | 76.4 | 60.7 | 48.6 | 35.9 | 37.4 | 38.8 | -7.5 |
| Nebraska | 389.6 | 270.7 | 200.1 | 77.1 | 58.2 | 46.5 | 19.8 | 21.5 | 23.2 | -14.7 |
| Nevada | 166.2 | 95.2 | 59.9 | 62.0 | 35.0 | 24.1 | 37.3 | 36.8 | 40.2 | -7.2 |
| New Hampshire | 176.9 | 125.5 | 86.6 | 45.1 | 35.1 | 27.5 | 25.5 | 28.0 | 31.8 | -19.8 |
| New Jersey | 2,239.8 | 1,507.9 | 987.1 | 766.1 | 561.4 | 402.7 | 34.2 | 37.2 | 40.8 | -16.2 |
| New Mexico | 271.8 | 187.2 | 127.6 | 102.3 | 77.1 | 43.2 | 37.6 | 41.2 | 33.9 | +10.9 |
| New York | 8,423.6 | 5,451.5 | 3,711.6 | 2,833.2 | 1,868.0 | 1,385.6 | 33.6 | 34.3 | 37.3 | -9.9 |
| North Carolina | 1,129.3 | 738.8 | 501.5 | 356.8 | 243.5 | 177.5 | 31.6 | 33.0 | 35.4 | -10.7 |
| North Dakota | 178.4 | 134.9 | 107.8 | 45.4 | 34.7 | 27.8 | 25.4 | 25.7 | 25.8 | -1.6 |
| Ohio | 2,612.1 | 1,980.2 | 1,398.2 | 945.6 | 740.0 | 486.1 | 36.2 | 37.4 | 34.8 | +4.0 |
| Oklahoma | 629.0 | 458.1 | 344.7 | 217.9 | 154.0 | 127.5 | 34.6 | 33.6 | 37.0 | -6.5 |
| Oregon | 631.3 | 417.9 | 347.9 | 201.8 | 144.0 | 123.2 | 32.0 | 34.5 | 35.4 | -9.6 |
| Pennsylvania | 3,241.8 | 2,335.6 | 1,769.8 | 1,043.1 | 771.2 | 714.3 | 32.2 | 33.0 | 40.4 | -20.3 |
| Rhode Island | 266.9 | 188.7 | 129.7 | 85.3 | 59.1 | 46.1 | 32.0 | 31.3 | 35.5 | -9.9 |
| South Carolina | 510.8 | 330.6 | 244.8 | 170.1 | 104.0 | 80.3 | 33.3 | 31.5 | 32.8 | +1.5 |
| South Dakota | 204.5 | 152.2 | 112.2 | 44.8 | 32.9 | 23.4 | 21.9 | 21.6 | 20.9 | +4.8 |
| Tennessee | 820.7 | 528.3 | 402.8 | 255.1 | 166.3 | 125.3 | 31.1 | 31.5 | 31.1 | 0 |
| Texas | 2,471.2 | 1,850.8 | 1,253.3 | 1,034.4 | 866.4 | 652.6 | 41.9 | 46.8 | 52.1 | -19.6 |
| Utah | 299.6 | 205.1 | 136.3 | 99.6 | 77.5 | 56.8 | 33.2 | 37.8 | 41.7 | -20.4 |
| Vermont | 133.9 | 92.1 | 64.5 | 32.2 | 24.1 | 17.3 | 24.0 | 26.2 | 26.8 | -10.4 |
| Virginia | 1,070.7 | 623.5 | 423.0 | 311.5 | 213.6 | 157.6 | 29.1 | 34.3 | 37.3 | -22.0 |
| Washington | 1,108.6 | 759.6 | 511.8 | 380.0 | 268.6 | 186.2 | 34.3 | 35.4 | 36.4 | -5.8 |
| West Virginia | 400.4 | 306.4 | 218.9 | 156.7 | 119.4 | 97.0 | 39.1 | 39.0 | 44.3 | -11.7 |
| Wisconsin | 1,517.6 | 974.6 | 706.6 | 427.1 | 293.9 | 250.5 | 28.1 | 30.2 | 35.5 | -20.8 |
| Wyoming | 110.3 | 82.0 | 60.3 | 48.1 | 31.5 | 26.2 | 43.6 | 38.4 | 43.4 | +0.5 |

n.a. Data not available.

¹Excluding unemployment compensation.

²Business taxes include an estimate of the portion of general sales taxes initially paid by business (20 percent).

³See table 74, footnote 1.

Source: Estimates prepared by ACIR staff from data published by the Governments Division, U.S. Bureau of the Census, and U.S. Department of Agriculture; and supplementary data supplied by several States.

TABLE 78 – DATES OF ADOPTION OF MAJOR STATE TAXES¹

INDIVIDUAL INCOME

| Before 1911 | 1911-20 | 1921-30 | 1931-40 | 1941-60 | Since 1961 |
|----------------------------|---|---|---|----------------------------|--|
| Hawaii, 1901; total, 1. | Wisconsin, 1911; Mississippi, 1912; Oklahoma, 1915; Massachusetts, 1916; Virginia, 1916; Delaware, 1917; Missouri, 1917; New York, 1919; North 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; New Mexico, 1933; Iowa, 1934; Louisiana, 1934; California, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 16 | Alaska, 1949; total, 1. | New Jersey, 1961 ³ ; West Virginia, 1961; Indiana, 1963; Michigan, 1967; Nebraska, 1967; Connecticut 1969 ⁴ ; Illinois, 1969; Maine, 1969; Ohio, 1971; Pennsylvania, 1971; Rhode Island, 1971; total, 11. Grand total, 44. |

CORPORATION INCOME⁵

| Before 1911 | 1911-20 | 1921-30 | 1931-40 | 1941-60 | Since 1961 |
|----------------------------|--|--|---|--|---|
| Hawaii, 1901; total, 1. | Wisconsin, 1911; Connecticut, 1915; Virginia, 1915; Missouri, 1917; Montana, 1917; New York, 1917; Massachusetts, 1919; North Dakota, 1919; total, 8. | Mississippi, 1921; North Carolina, 1921; South Carolina, 1922; Tennessee, 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; New Mexico, 1933; Iowa, 1934 Louisiana, 1934; Pennsylvania, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 15. | Rhode Island, 1947; Alaska, 1949; Delaware, 1957; New Jersey, 1958; total, 4. | Indiana, 1963; Michigan, 1967; Nebraska, 1967; West Virginia, 1967; Illinois, 1969; Maine, 1969; New Hampshire, 1970; Florida, 1971; Ohio, 1971; total, 9. Grand total, 45. |

See footnotes at the end of table.

TABLE 78 – DATES OF ADOPTION OF MAJOR STATE TAXES¹ (Cont'd)

GENERAL SALES

| 1931-40 | 1941-50 | 1951-60 | Since 1961 |
|---|--|--|--|
| Mississippi, 1932; Arizona, 1933; California, 1933; Illinois, 1933; Indiana, 1933 ⁶ ; 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; S. Carolina, 1951; Pennsylvania, 1953; Nevada, 1955; Kentucky, 1960; total, 6. | Texas, 1961; Wisconsin, 1961; Idaho, 1965; New York, 1965; Massachusetts, 1966; New Jersey, 1966; Virginia, 1966; Minnesota, 1967; Nebraska, 1967; Vermont, 1969; total, 10. Grand total, 45 ⁷ . |

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; S. Carolina, 1922; S. 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. |

CIGARETTES

| 1921-30 | 1931-40 | 1941-50 | 1951-60 | Since 1961 |
|---|---|---|---|--|
| Iowa, 1921; S. Carolina, 1923; S. Dakota, 1923; Utah, 1923; Tennessee, 1925; Kansas, 1927; N. 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; total, 5 | Colorado, 1964; Oregon, 1965; N. Carolina, 1969; total, 3. Grand total, 50. |

DISTILLED SPIRITS⁸

| 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; S. 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 78 – DATES OF ADOPTION OF MAJOR STATE TAXES¹ (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; South Carolina, 1968; Delaware, 1971; total, 5. Grand total, 14. |

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; Maine, 1905; Michigan, 1905; New Hampshire, 1905; Oregon, 1905; South Dakota, 1905; Tennessee, 1905; Washington, 1905; W. 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; N. 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 as of January 1, 1971. 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. A commuter's income tax is also imposed in New Hampshire, effective 7/1/70.

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

⁴ Capital gains only; effective July 1, 1972 dividends also taxable.

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 Excludes the Delaware use tax on lessees of tangible personal property other than household furniture, fixtures or furnishings.

⁸ 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.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 79 – DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION¹

| Year | Individual income | Corporation income | General sales | Gasoline | Cigarettes | Distilled spirits | Death | Gift | 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 | | | | | | | 5 |
| 1912 | 1 | | | | | | 1 | | 3 |
| 1913 | | | | | | | 2 | | 6 |
| 1914 | | | | | | | | | 1 |
| 1915 | 1 | 2 | | | | | | | 1 |
| 1916 | 2 | | | | | | 1 | | |
| 1917 | 2 | 3 | | | | | | | |
| 1918 | | | | | | | 1 | | |
| 1919 | 2 | 2 | | 4 | | | 2 | | |
| 1920 | | | | 1 | | | | | |
| 1921 | 1 | 2 | | 10 | 1 | | 1 | | |
| 1922 | 1 | 1 | | 4 | | | 1 | | |
| 1923 | | 1 | | 16 | 3 | | | | |
| 1924 | | | | | | | | | |
| 1925 | | | | 9 | 1 | | | | |
| 1926 | | | | | | | | | |
| 1927 | | | | 2 | 2 | | | | |
| 1928 | | | | | | | | | |
| 1929 | 2 | 4 | | 2 | 1 | | | | |
| 1930 | | | | | | | | | |
| 1931 | 4 | 4 | | | 2 | | 2 | | |
| 1932 | | | 1 | 1 | 2 | | | | |
| 1933 | 6 | 5 | 13 | | 1 | 9 | | 2 | |
| 1934 | 2 | 2 | 2 | | | 7 | | 1 | |
| 1935 | 1 | 1 | 5 | | 4 | 8 | | | |
| 1936 | 1 | 1 | 1 | | 1 | 1 | | | |
| 1937 | 2 | 2 | 1 | | 3 | 2 | | 2 | |
| 1938 | | | 1 | | | | | | |
| 1939 | | | | | 6 | 2 | | 3 | |
| 1940 | | | | | | | | 1 | |
| 1941 | | | | | 2 | | | 2 | |
| 1942 | | | | | | | | 1 | |
| 1943 | | | | | 3 | | | | |
| 1944 | | | | | | | | | |
| 1945 | | | | | 1 | 1 | | | |
| 1946 | | | | 1 | | | | | |
| 1947 | | 1 | 4 | | 7 | | | | |
| 1948 | | | | | 1 | 1 | | | |
| 1949 | 1 | 1 | 1 | | 1 | | | | |
| 1950 | | | | | | | | | |
| 1951 | | | 3 | | 1 | | | | |
| 1952 | | | | | | | | | |
| 1953 | | | 1 | | | | | | |

See footnotes on following page.

TABLE 79 – DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION¹ (Cont'd)

| Year | Individual income | Corporation income | General sales | Gasoline | Cigarettes | Distilled spirits | Death | Gift | Auto-mobile registration |
|-------|-------------------|--------------------|---------------|----------|------------|-------------------|-------|------|--------------------------|
| 1954 | | | | | | | | | |
| 1955 | | | 1 | | 1 | | | | |
| 1956 | | | | | | | | | |
| 1957 | | 1 | | | | | | | |
| 1958 | | 1 | | | 1 | | | | |
| 1959 | | | | | 1 | 1 | | | |
| 1960 | | | 1 | | 1 | | | | |
| 1961 | 1 | | 2 | | | | | | |
| 1962 | | | | | | | | | |
| 1963 | 1 | 1 | | | | | | | |
| 1964 | | | | | 1 | | | | |
| 1965 | | | 2 | | 1 | | | | |
| 1966 | | | 3 | | | 1 | | | |
| 1967 | 2 | 3 | 2 | | | | | | |
| 1968 | | | | | | | | 1 | |
| 1969 | 2 | 2 | 1 | | 1 | | | | |
| 1970 | | 1 | | | | | | | |
| 1971 | 3 | 2 | | | | | | 1 | |
| Total | ² 40 | ³ 45 | 45 | 50 | 50 | ⁴ 33 | 49 | 14 | 49 |

¹ Includes only States that used the tax as of January 1, 1972.

² Exclusive of New Jersey "Commuters' " tax, the New Hampshire and Tennessee taxes on interest and dividends, and the Connecticut tax on capital gains and dividends.

³ Exclusive of South Dakota's tax applicable to financial institutions.

⁴ Exclusive of the excises levied by the 16 States that own and operate liquor stores, and the North Carolina county stores systems operated under State supervision.

**TABLE 80 – STATES INCREASING TAX RATES AND ENACTING NEW TAXES,
SELECTED TAXES, 1971**

| State | Total No. (selected taxes) | General sales | Personal income | Corporation income | Motor fuel | Cigarettes | Alcoholic beverages |
|------------------------------|-------------------------------------|------------------|--------------------|-----------------------|---------------|------------|------------------------|
| Arkansas | 2 | | x | | | x | |
| California | 2 | | x | x | | | |
| Connecticut | 3 | x | | | x | x | |
| Delaware | 5 | | x | x | x | x | x |
| Florida | 3 | | | N | x | x | |
| Georgia | 2 | | | | x | x | |
| Iowa | 4 | | x | x | | x | x |
| Maine | 2 | | | | x | x | |
| Massachusetts | 4 | | x | | x | x | x |
| Michigan | 2 | | x | x | | | |
| Minnesota | 5 | x | x | x | | x | x |
| Missouri | 3 | | x | x | | | x |
| Montana | 3 | | x | x | | x | |
| Nebraska | 1 | | | | | x | |
| New Hampshire | 3 | | | x | x | x | |
| New York | 2 | x | | x | | | |
| North Dakota | 2 | | x | x | | | |
| Ohio | 3 | | N | N | | x | |
| Oklahoma | 3 | | x ¹ | x ¹ | | | x |
| Pennsylvania | 1 | | N | | | | |
| Rhode Island | 1 | | N | | | | |
| South Dakota | 1 | | | | | | x |
| Tennessee | 2 | x | | x | | | |
| Texas | 3 | x | | | | x | x |
| Vermont | 1 | | | | x | | |
| Washington | 1 | | | | | x | |
| West Virginia | 1 | | x | | | | |
| Wisconsin | 4 | | x | x | | x | x |
| Rate increases | 64 | 5 | 13 | 13 | 8 | 16 | 9 |
| New tax enactments | 5 | — | 3 | 2 | — | — | — |
| Total | 69 | 5 | 16 | 15 | 8 | 16 | 9 |

Note: Each x indicates a tax rate increase enactment, and each N indicates a new tax.

¹ Federal tax base adopted, eliminating the deduction previously allowed for Federal income tax.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 81 — STATES INCREASING TAX RATES AND ENACTING NEW TAXES, SELECTED TAXES
(January 1, 1959 through December 15, 1971)

| State | No. of legislative actions | | | General sales | Personal income | Corporation income | Motor fuel | Cigarette | Alcoholic beverage |
|--------------------|----------------------------|------------------|--------------------|----------------|-----------------------|---------------------------|----------------|------------------|--------------------|
| | Total | Increasing rates | Enacting new taxes | | | | | | |
| Alabama | 7 | 7 | — | x | .... | x | .... | xxxx | x |
| Alaska | 5 | 5 | — | .... | x | .... | xx | x | x |
| Arizona | 13 | 13 | — | xx | xx | xxx ¹ | xx | xx | xx |
| Arkansas | 7 | 7 | — | .... | <u>x</u> | x | x | xxx ² | x |
| California | 13 | 12 | 1 | x | xxx | xxx | xx | Nx ² | xx |
| Colorado | 8 | 7 | 1 | x | x | x | xx | Nx | x |
| Connecticut | 17 | 16 | 1 | xxx | N ³ | xxx | xxx | xxxxx | xx |
| Delaware | 14 | 14 | — | .... | <u>xx</u> | <u>xx</u> | xxx | xxx | xxx |
| Florida | 10 | 9 | 1 | x | .... | <u>N</u> | <u>x</u> | xx | xxxx |
| Georgia | 7 | 7 | — | .... | .... | xx | <u>x</u> | <u>xx</u> | xx |
| Hawaii | 5 | 5 | — | x | x | x | .... | x | x |
| Idaho | 12 | 11 | 1 | N | xx | xx | x | xxx | xxx |
| Illinois | 13 | 11 | 2 | xxx | N | N | xx | xxxx | xx |
| Indiana | 6 | 3 | 3 | N ⁴ | N ⁴ | N ⁴ | x | xx | .... |
| Iowa | 17 | 17 | — | x | xxx | xxx ¹ <u>x</u> | x | xxxxx | xxx |
| Kansas | 11 | 11 | — | x | x | xx | x | xxx | xxx |
| Kentucky | 4 | 3 | 1 | Nx | .... | .... | .... | x | x |
| Louisiana | 6 | 6 | — | x | x ⁵ | x ⁵ | x | x | x |
| Maine | 15 | 13 | 2 | xxx | N | N | <u>xx</u> | xxxxx | xx |
| Maryland | 6 | 6 | — | x | x | xx | x | x | .... |
| Massachusetts | 14 | 13 | 1 | N | xxx ⁵ | xx | <u>xx</u> | xx | xxx |
| Michigan | 9 | 7 | 2 | x | <u>Nx</u> | <u>Nx</u> | x | xx | x |
| Minnesota | 20 | 19 | 1 | <u>Nx</u> | xxx | xxx | xx | xxxxx | xxx |
| Mississippi | 9 | 8 | 1 | xx | x | x | x ⁶ | xx | N |
| Missouri | 10 | 10 | — | x | <u>xx</u> | <u>xx</u> | x | xx | <u>xx</u> |
| Montana | 14 | 14 | — | .... | xxxxx | xxx | xx | <u>x</u> | xx |
| Nebraska | 12 | 9 | 3 | Nx | Nx | Nx | xx | xx | x |
| Nevada | 5 | 5 | — | x | .... | .... | .... | xx | xx |
| N. Hampshire | 9 | 7 | 2 | .... | N ⁷ | <u>Nx</u> | <u>xx</u> | xxx | .... |
| New Jersey | 16 | 14 | 2 | Nx | N ⁷ x | xxx ¹ | xx | xxxxx | xx |
| N. Mexico | 12 | 12 | — | xx | xx | xx | xx | xx | xx |
| New York | 14 | 13 | 1 | <u>Nx</u> | xx | <u>xx</u> | xx | xxx | xx |
| N. Carolina | 4 | 3 | 1 | .... | .... | .... | x | N | xx |
| N. Dakota | 11 | 11 | — | xxx | <u>xx</u> | <u>x</u> | x | xx | x |
| Ohio | 10 | 1 | — | x | <u>N</u> | <u>N</u> | x | xxx | xx |
| Oklahoma | 7 | 6 | 1 | .... | <u>x</u> | <u>x</u> | .... | xxx | <u>Nx</u> |
| Oregon | 3 | 2 | 1 | .... | x | .... | x | N | .... |
| Pennsylvania | 15 | 14 | 1 | xxxx | <u>N</u> | xx | xx | xxxx | xx |
| Rhode Island | 13 | 12 | 1 | xxx | <u>N</u> ⁸ | xxx | xx | xxx | x |
| S. Carolina | 8 | 8 | — | x | x | x | .... | xx | xxx |
| S. Dakota | 9 | 9 | — | xx | .... | .... | x | xxxx | <u>xx</u> |
| Tennessee | 11 | 11 | — | <u>x</u> | .... | xxx | x ⁶ | xxx | xxx |
| Texas | 10 | 9 | 1 | <u>Nxxx</u> | .... | .... | .... | xxx | <u>xx</u> |
| Utah | 7 | 7 | — | xxx | x | x | x | x | .... |
| Vermont | 10 | 9 | 1 | N | x | x | <u>xx</u> | xxxx | x |
| Virginia | 6 | 4 | 2 | N | .... | .... | x | N | xxx |
| Washington | 11 | 11 | — | xxx | .... | .... | xxx | xxx | x |
| W. Virginia | 10 | 8 | 2 | x | <u>Nxx</u> | N | xx | xxx | .... |
| Wisconsin | 17 | 16 | 1 | Nx | xxxxx | <u>x</u> | x | xxxxx | xxx |
| Wyoming | 6 | 6 | — | xx | .... | .... | xx | xx | x ⁹ |
| Dist. of Col. | 13 | 13 | — | xxx | xxx | x | x | xx | xxx |
| Rate increases | 481 | 481 | — | 64 | 58 | 67 | 70 | 137 | 85 |
| New tax enactments | 40 | — | 40 | 12 | 12 | 9 | — | 5 | 2 |
| Total | 521 | 481 | 40 | 76 | 70 | 76 | 70 | 142 | 87 |

Note: Each x indicates a tax rate increase enactment, and each N indicates a new tax; 1971 enactments are underlined.

¹ Financial institutions.

² California enacted a two-step cigarette tax increase, from 3¢ to 7¢ a package eff. 8/1/67 and a further increase from 7¢ to 10¢ eff. 10/1/67.

³ New tax on capital gains only.

⁴ Partly replaces the gross income tax.

⁵ Repealed the deduction allowed for federal income tax.

⁶ Increase in diesel fuel tax rate only.

⁷ "Commuter income" tax.

⁸ Investment income tax replaced by broad-based personal income tax.

⁹ Beer tax increase declared unconstitutional (1963).

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 82 — STATE AND LOCAL SALES TAXES, JANUARY 1, 1972 — SUMMARY TABLE
(Percentage Rate)

| State | State rate | Local rate (max.) | Food exempt | Income tax credit | State | State rate | Local rate (max.) | Food exempt | Income tax credit |
|-------------------------|------------|-------------------|-------------|-------------------|--------------------------------|------------|-------------------|-------------|-------------------|
| Alabama | 4 | 2a | | | Nebraska | 2½ | 1 | | X |
| Alaska | | 5bc | | | Nevada | 2 | 1½*f | | |
| Arizona | 3 | 2c | | | New Jersey | 5 | | X | |
| Arkansas | 3 | 1 | | | New Mexico | 4 | ½* | | |
| California | 4 | 1*d | X | | New York | 4 | 3* | X | |
| Colorado | 3 | 3a | | X | North Carolina | 3 | 1* | | |
| Connecticut | 6.5 | | X | | North Dakota | 4 | | Xj | |
| Florida | 4 | | X | | Ohio | 4 | 0.5 | X | |
| Georgia | 3 | 1e | | | Oklahoma | 2 | 2* | | |
| Hawaii | 4 | | | X | Oregon | | e | | |
| Idaho | 3 | | | | Pennsylvania | 6 | 0.6 | X | |
| Illinois | 4 | 1 | | | Rhode Island | 5 | | X | |
| Indiana | 2 | | | X | South Carolina | 4 | | | |
| Iowa | 3 | | | | South Dakota | 4 | 1 | | |
| Kansas | 3 | ½ | | | Tennessee | 3.5 | 1.75* | | |
| Kentucky | 5 | | | | Texas | 4 | 1* | X | |
| Louisiana | 3 | 2c | (food-2%) | | Utah | 4 | 0.5* | | |
| Maine | 5 | | X | | Vermont | 3 | | X | X |
| Maryland | 4 | | X | | Virginia | 3 | 1* | | |
| Massachusetts | 3 | | X | X | Washington | 4.5 | 0.5 | | |
| Michigan | 4 | | | | West Virginia | 3 | | | |
| Minnesota | 4 | 1 | X | | Wisconsin | 4 | 0.5e | X | |
| Mississippi | 5 | | | | Wyoming | 3 | | | |
| Missouri | 3 | 1 | | | District of Columbia | 4 | | Xi | X |

- * Uniform State-collection of local sales taxes.
- a — Locally-collected in some jurisdictions, State-collected in others.
- b — In Fairbanks, the combined city-borough rate is five percent.
- c — All local taxes self-administered.
- d — Local governments impose State-collected one percent taxes. Eff. 7/1/72, the State rate will be reduced to 3¼% and counties will be allowed to increase their rates from 1% to 1¼%.
- e — Local tax authorized, but none presently imposed. (2 counties in Georgia eff. 3/1/72)
- f — A one percent county tax is mandatory.
- i — Food is taxed at two percent.
- j — Limited.

Source: Federation of Tax Administrators, *Tax Administrators News*, Vol. 32, No. 10 (updated).

TABLE 83 – STATE GENERAL SALES TAX RATES, JANUARY 1, 1972
(Percent)

| 2 | 2.5 | 3 | 3.5 | 4 | 4.5 | 5 | Over 5 |
|--|----------|--|-----------|---|------------|--|---|
| Indiana Nevada ¹ Oklahoma | Nebraska | Arizona Arkansas Colorado Georgia Idaho Iowa Kansas Louisiana Massachusetts Missouri North Carolina Vermont Virginia West Virginia Wyoming | Tennessee | Alabama California ² Florida Hawaii Illinois Maryland Michigan Minnesota New Mexico New York North Dakota Ohio South Carolina South Dakota Texas Utah Wisconsin Dist. of Col. | Washington | Kentucky Maine Mississippi New Jersey Rhode Island | Pennsylvania (6%) Connecticut (6.5%) |
| Total .....3 |1 |15 |1 |18 |1 |5 |2 |

¹Excludes the one percent mandatory county tax.

²Effective July 1, 1972, the State rate will be reduced to 3% and counties will be allowed to increase their sales and use tax rates from 1% to 1¼%.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 84 -- STATE GENERAL SALES TAX RATES AS OF JANUARY 1--1954 THROUGH 1972

| State | Rate on tangible personal property at retail (percent) | | | | | | | | | | | | | | | | | | | |
|----------------------|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|----|
| | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | |
| Alabama | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Alaska | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Arizona | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Arkansas | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| California | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Colorado | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Connecticut | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Delaware | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Dist. of Col. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Florida | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Georgia | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Hawaii | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ |
| Idaho | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Illinois | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Indiana ³ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| Iowa | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Kansas | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Kentucky | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Louisiana | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Maine | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Maryland | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Massachusetts | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Michigan | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Minnesota | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Mississippi | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Missouri | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Montana | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Nebraska | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Nevada | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| New Hampshire | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

See footnotes at the end of table.

TABLE 84 - STATE GENERAL SALES TAX RATES AS OF JANUARY 1-1954 THROUGH 1972 (Cont'd)

| State | Rate on tangible personal property at retail (percent) | | | | | | | | | | | | | | | | | | |
|--|--|------|-------|------|------|------|------|------|----------------|------|-------|-------|-------|------|-------|------|-------|------|-------|
| | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
| New Jersey | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | - | - | 4 | 5 | 5 |
| New Mexico | 2 | - | - | - | - | - | - | - | - | - | 3 | - | - | - | - | - | 4 | 4 | 4 |
| New York | - | - | - | - | - | - | - | - | - | - | - | - | 2 | - | - | - | 3 | 3 | 4 |
| North Carolina | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | 3 |
| North Dakota | 2 | - | - | - | - | - | - | - | - | - | 2 1/4 | - | - | - | 3 | - | 4 | 4 | 4 |
| Ohio | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | - | - | - | 4 |
| Oklahoma | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 |
| Oregon | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pennsylvania | 1 | - | 4 | 3 | - | - | 4 | - | - | - | 5 | - | - | - | 6 | - | - | - | 6 |
| Rhode Island | 2 | - | - | - | 3 | - | - | - | - | - | - | 3 1/2 | 4 | - | 5 | - | - | - | 5 |
| South Carolina | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | 4 | 4 |
| South Dakota | 2 | - | - | - | - | - | - | - | - | - | - | - | 3 | - | - | - | 4 | 4 | 4 |
| Tennessee | 2 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 1/2 |
| Texas | - | - | - | - | - | - | - | - | 2 | - | - | - | - | - | - | 3 | 3 1/2 | 4 | 4 |
| Utah | 2 | - | - | - | - | - | - | - | 2 1/2 | - | 3 | - | - | - | - | - | 4 | 4 | 4 |
| Vermont | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 |
| Virginia | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | - | 3 | - | - | 3 |
| Washington | 3 | - | 3 1/3 | - | - | - | 4 | - | - | - | - | - | 4 1/5 | - | 4 1/2 | - | - | - | 4 1/2 |
| W. Virginia | 2 | - | - | - | - | - | - | - | 3 | - | - | - | - | - | - | - | - | - | 3 |
| Wisconsin | - | - | - | - | - | - | - | - | 3 ⁵ | - | - | - | - | - | - | - | 4 | 4 | 4 |
| Wyoming | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 1/2 | - | 3 | - | - | - | 3 |
| Number of States with tax ⁶ | 34 | 34 | 34 | 35 | 35 | 35 | 35 | 36 | 38 | 38 | 38 | 38 | 40 | 43 | 45 | 45 | 46 | 46 | 46 |

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

¹ Sales under 8¢ taxed at 3 1/2%, if the vendor keeps adequate records.
² Delaware enacted a 2% use tax on leases of tangible personal property other than household furniture, fixtures or furnishings, effective July 1, 1969.
³ 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.
⁴ 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%.
⁵ Effective December 31, 1961. However, the tax was operative only on sales made on and after February 1, 1962.
⁶ Includes District of Columbia; also includes Hawaii for the period prior to attaining statehood.

TABLE 85 — STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972
(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 businesses subject to tax (including retail sales subject to special rates) |
|------------------|--------------------------|--|---|------------------|-------------------|-------------------------|---------------------|-------|--|--|
| | | | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| Alabama | Retail sales | 4 ² | 4 | 4 | 4 | 3 | 3 | 3 | .... | Lease or rental of tangible property, 4% except, motor vehicles and trailers, 1½% and, linens and garments, 2%; agricultural machinery and equipment, and mining and manufacturing machinery, 1½%; gross receipts of amusement operators, 4%. |
| Arizona | do | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 ⁴ | Lease or rental of real and tangible personal property, advertising, printing, publishing, contracting, storage, and amusement operators, 3%; extracting and processing minerals, 2%; timbering, 1½%; meat-packing and wholesale sales of feed to poultrymen and stockmen, 3/8%. |
| Arkansas | do | 3 | 3 | 3 | 3 | 3 | 3 | 3 | .... | Repair services, including automobile, electrical and other repairs, printing, photography, and receipts from coin-operated devices, 3%. Use tax on personal property of carriers and utilities, including motor carriers, railroads (except fuel consumed in the operation of railroad rolling stock), public pipe line carriers, airlines, telephone and telegraph companies, gas companies, water companies and electric companies, 1% through 6/30/72; 1½%, 7/1/72—6/30/73; 2% 7/1/73—6/30/74; and 3% 7/1/74 and thereafter. |
| California | do | 4 | .... | 4 | .... | .... | .... | .... | .... | Renting, leasing, producing, fabrication, processing, printing or imprinting of tangible personal property, 4%. |
| Colorado | do | 3 | .... | 3 | 3 | 3 | 3 ⁶ | .... | .... | Selling, leasing or delivering in Colorado of tangible personal property by a retail sale for use, storage, distribution or consumption within the State, 3%. |

See footnotes at the end of table.

TABLE 85 — STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (Cont'd)
(Percent)

| State | Type of tax ¹ | Rates on selected services subject to tax | | | | | | | | Rates on other services and businesses subject to tax (including retail sales subject to special rates) |
|--------------------------------|--------------------------|--|------------|------------------|-------------------|-------------------------|---------------------|-----------------|--|---|
| | | Rate on tangible personal property at retail | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| Connecticut ⁵ | Retail sales | 6½ | .. | 6½ ⁷ | 6% | 6½ ⁶ | 6½ ⁶ | 6½ ⁶ | .... | Storing for use or consumption of any article or item of tangible personal property, 6½%. |
| Florida | do | 4 | 4 | 4 | 4 | 4 | 4 ⁶ | .... | .... | Fishing, hunting, camping, swimming and diving equipment, 5% of wholesale price or cost. Rental, storage or furnishing of taxable things or services, altering, remodeling or repairing tangible personal property, lease or rental of commercial offices or buildings, the rental of privately owned parking and docking facilities, wired television service, coin operated vending machines, 4%. |
| Georgia | do | 3 | 3 | 3 | 3 | 3 | 3 | .... | 3 ⁴ | 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%. (5% of the gross receipts from sales of tickets to closed circuit telecasts of boxing, sparring and wrestling matches). |
| Illinois | do | 4 | ... | 4 | .... | .... | .... | .... | .... | Property sold in connection with a sale of service, 4%; remodeling, repairing and reconditioning of tangible personal property, 4%. Hotel operators are subject to a hotel |

See footnotes at the end of table.

TABLE 85 – STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (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 businesses subject to tax (including retail sales subject to special rates) |
|-----------------------------|--------------------------|--|---|------------------|-------------------|-------------------------|---------------------|----------------|--|--|
| | | | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| Illinois (cont'd) | | | | | | | | | | occupancy tax of 5% of 95% of the gross receipts from the rental of rooms to transients. |
| Indiana | Retail sales | 2 | .... | 2 | 2 | 2 ⁶ | 2 ⁶ | 2 ⁶ | .... | Lease or rental of tangible personal property, sales at auction, cable television service, 2%. |
| Iowa | do | 3 | 3 | 3 | 3 | 3 | 3 | 3 | .... | Laundry, drycleaning, automobile and cold storage, printing, repair service to tangible personal property, and gross receipts derived from operation of amusement devices and commercial amusement enterprises, 3%. |
| Kansas | do | 3 | 3 | 3 | 3 | 3 | 3 ⁶ | 3 ⁶ | 3 ⁴ | Drycleaning, pressing, dyeing and laundry service (other than through coin-operated devices); washing and waxing vehicles; sales to contractors, subcontractors or repairmen of materials and supplies for use in building, improving, altering or repairing property for others; service or maintenance agreements; gross receipts from the operation of any coin-operated device (other than laundry services); and lease or rental of tangible personal property, 3%. |
| Kentucky | do | 5 | 5 ⁸ | 5 | 5 | 5 | 5 ⁶ | 5 | .... | Storage, use or other consumption of tangible personal property, sewer services, photography and photo finishing, 5%. |
| Louisiana | do | 3 | 3 | 3 | 3 | .... | .... | .... | .... | Laundry, drycleaning, automobile and cold storage, printing, repairing, renting, or leasing of tangible personal property, 3%. |
| Maine | do | 5 | .... | 5 | 5 | 5 | 5 | 5 | .... | Renting, storing, fabricating or printing of tangible personal property, 5%. |

See footnotes at the end of table.

TABLE 85 — STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (Cont'd)
(Percent)

| State | Type of tax ¹ | Rate on tangible personal property at retail | Admissions | Rates on selected services subject to tax | | | | | | Rates on other services and businesses subject to tax (including retail sales subject to special rates) |
|--------------------------------|--------------------------|--|------------|---|-------------------|-------------------------|---------------------|-------|--|---|
| | | | | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| Maryland | Retail sales | 4 ² | .... | 4 ⁷ | 4 | .... | 4 ⁶ | .... | .... | Lease or rental of tangible personal property, production, fabrication, or printing on special order, 4%; farm equipment, manufacturing machinery and equipment, 2%; watercraft, 3%. |
| Massachusetts | do | 3 | .... | 7 | .... | .... | .... | .... | .... | Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, 3%. Transient lodging is subject to a 5.7% (5% plus 14% surtax) room occupancy excise tax. |
| Michigan | do | 4 | .... | 4 | 4 | 4 | 4 | .... | .... | Sales of property to persons engaged in constructing, altering, repairing or improving realty for others; and lease or rental of tangible personal property, 4%. |
| Minnesota | do | 4 ² | 4 | 4 | 4 | 4 | 4 | 4 | .... | Renting, leasing, processing, producing, fabricating or printing tangible personal property, 4%; coin-operated vending machines, 3%. |
| Mississippi ⁹ | Multiple stage sales | 5 ² | .... | 5 | 5 | 5 | 5 ⁶ | 5 | 5 ⁴ | Wholesaling, 1/8% (with following exceptions: sales of meat for human consumption, 1/2%; alcoholic beverages, motor fuel, soft drinks and syrups, 5%); extracting or mining of minerals, 5%; specified miscellaneous businesses (including bowling alleys, pool parlors, laundry and dry cleaning, photo finishing, storage, certain repair services), 5%, except cotton ginning, 15¢ per bale; sales of railroad track material (to a railroad whose rates are fixed) 3%; contracting (contracts exceeding \$10,000), 2 1/2%; farm tractors, 1%; electric power associations; renting or leasing manufacturing or processing machinery, and sales of manufacturing machinery and manufacturing machine parts over \$500, 1%. |

See footnotes at the end of table.

TABLE 85 — STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (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 businesses subject to tax (including retail sales subject to special rates) |
|--|--------------------------|--|---|------------------|-------------------|-------------------------|---------------------|-------|--|--|
| | | | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| Missouri | Retail sales | 3 | 3 | 3 | 3 | 3 | 3 ⁶ | 3 | 3 ⁴ | Trailer camp rentals, and lease or rental of tangible personal property, 3%. |
| Nebraska (Next year's rate determined annually by the State Board of Equalization, by Nov. 15) | do | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | 2½ | .... | Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, 2½%. |
| Nevada (includes 1% mandatory county tax) | do | 3 | .... | 3 | .... | .... | .... | .... | .... | Renting, leasing, producing, fabricating, processing, and printing, or imprinting of tangible personal property, 3%. |
| New Jersey | do | 5 | 5 ¹⁰ | 5 | 5 | .... | .... | .... | .... | Advertising, renting, leasing, producing, fabricating, processing, printing, or imprinting, and installation or maintenance of tangible personal property, 5%. |
| New Mexico | do | 4 ² | 4 | 4 | 4 | 4 | 4 | 4 | 4 | Leasing or storing tangible personal property, and sales of services, 4%. Sales of farm implements, 2%. |
| New York | do | 4 | 4 ¹⁰ | 4 | 4 | 4 | 4 | .... | .... | Renting, leasing, producing, fabricating, processing, printing or imprinting, and installation or maintenance of tangible personal property, 4%. |
| North Carolina | do | 3 ² | .... | 3 | 3 | .... | .... | .... | .... | Leasing or renting of tangible personal property, laundry and drycleaning, 3%; airplanes, boats, railway locomotives and cars, 2% (with a maximum tax of \$120 per item); 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). |

See footnotes at the end of table.

TABLE 85 - STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (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 businesses subject to tax (including retail sales subject to special rates) |
|----------------------|--------------------------|--|---|------------------|-------------------|-------------------------|---------------------|-------|--|---|
| | | | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| North Dakota | Retail sales | 4 ² | 4 | 4 | 4 | 4 | 4 | 4 | .... | Leasing, renting, fabricating, and storing of tangible personal property, proceeds from coin-operated amusement or entertainment machinery, and the severance of sand or gravel from the soil, 4%. |
| Ohio | do | 4 | .... | 4 | 4 | .... | .... | .... | .... | Printing, processing, and reproducing, 4%. |
| Oklahoma | do | 2 ² | 2 | 2 | 2 | 2 | 2 | .... | 2 ⁴ | Advertising (limited), gross proceeds from amusement devices, printing, automobile storage, 2%. |
| Pennsylvania | do | 6 | .... | 6 | 6 | 6 ⁶ | 6 ⁶ | .... | .... | Lease or rental of tangible personal property, repairing, altering, or cleaning of tangible personal property (other than wearing apparel or shoes), printing or imprinting of tangible personal property for persons who furnish materials, cleaning, polishing, lubricating, and inspecting of motor vehicles, and rental income of coin-operated amusement machines, 6%. |
| Rhode Island | do | 5 | .... | 5 | 5 | 5 | 5 | 5 | .... | Renting, leasing, producing, fabricating, processing, and printing or imprinting of tangible personal property, 5%. |
| South Carolina | do | 4 | .... | 4 | 4 | 4 | 4 ⁶ | .... | .... | Renting or leasing of tangible personal property, and laundry and drycleaning, 4%. |
| South Dakota | do | 4 ² | 3 | 4 | 3 | 3 | 3 | 3 | .... | Farm machinery, and agricultural irrigation equipment sold by licensed retailers, 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, 4%. Gross receipts from amusement devices, 3%. |

See footnotes at the end of table.

TABLE 85 - STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (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 businesses subject to tax (including retail sales subject to special rates) |
|---------------------|--------------------------|--|---|------------------|-------------------|-------------------------|---------------------|-----------------|--|--|
| | | | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | |
| Tennessee | Retail sales | 3½ | .... | 3½ | 3½ | 3½ | 3½ ⁶ | 3½ ⁶ | .... | Vending machine operators may pay a \$2 registration fee plus \$1 per machine, and 1½% of gross receipts from such machines in lieu of privilege and sales taxes, except that the tax on gross receipts from machines dispensing tobacco items is 2½%; parking lots and storage of motor vehicles, repair services, installation, lease or rental of tangible personal property, laundry and drycleaning, 3½%; machinery for "new and expanded" industry, air & water pollution control equipment used in fabricating or producing tangible personal property, & farm machinery and equipment, 1%. |
| Texas | do | 4 ² | .... | 4 | .... | .... | 4 ⁶ | .... | .... | Producing, processing, and lease or rental of tangible personal property, 4%. |
| Utah | do | 4 | 4 | 4 | 4 | 4 | 4 | .... | 4 ⁴ | Laundry, and drycleaning, repairing, renovating, installing, fabricating, and lease or rental of tangible personal property, 4%. |
| Vermont | do | 3 | 3 | ¹¹ | ¹¹ | .... | 3 | .... | .... | Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, 3%. |
| Virginia | do | 3 ² | .... | 3 | 3 | .... | .... | .... | .... | Fabricating, storage, lease or rental of tangible personal property, 3%. |
| Washington | do | 4½ | 4½ | 4½ | 4½ | .... | .... | .... | .... | Charges for certain specified services, 4½%; selected amusement and recreation activities, 4½% (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; and renting or leasing tangible personal property, 3%. |

See footnotes on the following page.

TABLE 85 – STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (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 businesses subject to tax (including retail sales subject to special rates) | |
|--------------------------------|--------------------------|--|---|------------------|-------------------|-------------------------|---------------------|----------------|--|---|---|
| | | | Admissions | Restaurant meals | Transient lodging | Telephone and telegraph | Gas and electricity | Water | Transportation of persons and property | | |
| Wisconsin | Retail sales | 4 | 4 ^{1 0} | 4 | 4 | 4 | 4 | 4 ⁶ | .... | .... | Laundry, drycleaning, photographic services, the repair, service, maintenance, lease or rental of all items of taxable tangible personal property, 4% |
| Wyoming | do | 3 | 3 | 3 | 3 | 3 | 3 | 3 ⁶ | .... | 3 ⁴ | Laundry, drycleaning, producing, fabricating, repairing, altering, printing, lease or rental (with exceptions) of tangible personal property, plus numerous other service businesses, 3%. |
| District of Columbia | do | 4 ² | 4 | 5 | 5 | 4 | 4 | 4 ⁶ | 4 | .... | Laundry, drycleaning and pressing services (except self-service coin operated services), textile rental (with exceptions), and non-prescription medicines, 2%. Producing, fabricating, printing, lease or rental (with exceptions), and repair of tangible personal property, 4%. |

¹All 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, and New Jersey levies a retail gross receipts tax plus an unincorporated business tax (which includes, unincorporated retail stores). The rates applicable to retailers (with exceptions) under these gross receipts taxes are as follows: Alaska ½% on gross receipts of \$20,000 – \$100,000, and ¼% on gross receipts in excess of \$100,000; New Jersey, retail gross receipts – 1/20 of 1% on gross receipts in excess of \$150,000, unincorporated business tax – ¼ of 1% if gross receipts exceed \$5,000; Washington, 44/100% and West Virginia, 55/100%.

²Motor 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, 1½%; Mississippi, 3%; and North Carolina, 2% (maximum \$120). 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, 4% titling tax; Maryland, 4% titling tax; Minnesota, 4% excise tax; New Mexico, 2% excise tax; North Dakota, 4% excise tax; Oklahoma, 2% excise tax; South Dakota, 3% excise tax; Texas 3% sales and use tax; Virginia, 2% sales and use tax; and West Virginia, 3% titling tax. See also table 125 for sales tax treatment of motor vehicles.

³Gross sales or gross receipts taxable under separate "Utility Tax Act."

⁴Arizona and Mississippi also tax the transportation of oil and gas by pipeline. Georgia exempts transportation of property, and charges by municipalities, counties, and public transit authorities for transporting passengers upon their conveyances. Kansas exempts transportation of persons. Missouri exempts contract transportation of employees to and from work, and transportation of property. 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 cents or less. Utah does not tax street railway fares. In Arizona, bus, taxi cab, and trucking services registered as "common carriers" pay the carrier tax (2½%) and are exempt from the sales tax.

⁵Sales under 8¢ taxed at 3½% if the vendor keeps adequate records.

⁶Colorado exempts gas and electricity for use in construction and other industrial uses. Connecticut exempts telephone and telegraph, gas, electricity, and water services provided to consumers through mains, lines or pipes to the extent of \$20 per month. Gas and electricity used for domestic heating are exempt. Florida exempts fuels used by a public or private utility in the generation of electric power or energy for sale. Indiana exempts gas, electricity, and water used in manufacturing, mining, refining, oil or mineral extraction, and irrigation; also exempts sale of utility services to other utilities. Kansas exempts gas, electricity, and water used in farming, processing, manufacturing, mining, drilling, refining, irrigation, telephone and telegraph and other taxable services or for use in movement in interstate commerce by railroads or public 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. Maryland exempts sales of gas and electricity when made for purposes of resale or use in manufacturing, assembling, processing, refining, or the generation of electricity. Mississippi exempts wholesale sales of electricity between power companies and taxes industrial sales of gas and electricity at the rate of 1%. Missouri exempts electrical energy used in manufacturing, processing, etc., of a product, if the total cost of electrical energy used exceeds 10% of

TABLE 85 — STATE SALES TAXES: TYPES AND RATES, JANUARY 1, 1972 (Cont'd)
(Percent)

the total cost of production, excluding the cost of electrical energy so used. Pennsylvania exempts gas and electricity, and intrastate telephone or telegraph service when purchased by the user solely for his own residential use. South Carolina's tax is not applicable to sales of gas used in manufacturing or in furnishing laundry service; also exempt are sales of electricity for use in manufacturing tangible personalty and electricity sold to radio and television stations used in producing programs. 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 and refining.

⁷ Restaurant meals below a certain price are exempt: Connecticut, less than \$1; Maryland, \$1 or less, the Massachusetts retail sales tax exempts restaurant meals, which (\$1 or more) are taxed at 5%.

⁸ The tax on 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.

⁹ In Mississippi, effective August 1, 1968, the State sales tax on tangible personal property was increased from 3½% to 5%; however, authority for local sales tax was repealed.

¹⁰ In New Jersey, admissions to a place of amusement are taxable if the charge is in excess of 75 cents. Admissions to horse race meetings are taxable at 10% under a separate admissions tax. New York taxes admissions when the charge is over 10 cents: 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 cents or less are exempt in Wisconsin.

¹¹ Taxed at 5% under separate "Meals and Rooms Tax."

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 86 – EXEMPTION OF FOOD AND MEDICINE IN
STATE GENERAL SALES TAXES, JANUARY 1, 1972

| State | Tax rate (percent) | Food ¹ | Medicine ² |
|------------------------------|-----------------------|-------------------|-----------------------|
| Alabama | 4 | | x ³ |
| Arizona | 3 | | x |
| California | 4 | x | x |
| Colorado* | 3 | | x |
| Connecticut | 5 | x | x |
| Dist. of Columbia* | 4 | x ⁴ | x |
| Florida | 4 | x | x |
| Idaho | 3 | | x |
| Indiana* | 2 | | x |
| Kentucky | 5 | | x |
| Louisiana | 3 | x ⁵ | x ⁵ |
| Maine | 5 | x | x |
| Maryland | 4 | x | x |
| Massachusetts | 3 | x | x |
| Michigan | 4 | | x ⁶ |
| Minnesota | 3 | x | x |
| Nebraska* | 2 | | x |
| Nevada | 2 | | x |
| New Jersey | 3 | x | x |
| New York | 3 | x | x |
| North Carolina | 3 | | x |
| North Dakota | 4 | x ⁷ | x |
| Ohio | 4 | x | x |
| Pennsylvania | 6 | x | x |
| Rhode Island | 5 | x | x |
| Texas | 3 | x | x |
| Vermont | 3 | x | x |
| Virginia | 3 | | x |
| West Virginia | 3 | | x |
| Wisconsin | 4 | x | x |

Note: In South Carolina effective March 31, 1970 persons aged 65 or older may apply to the Tax Commission for reimbursement of sales tax paid for prescription medicine.

*Also allows personal income tax credit or cash rebate for sales tax paid on food. See table 96.

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, eye glasses, and dentures. Some States exempt patent medicines and household remedies.

³ Limited to medicines prescribed by a physician for persons aged 65 or older.

⁴ Rate on food is 2 percent.

⁵ The rate on food and prescription medicine is 2 percent.

⁶ The exemption is applicable only to 50 percent of the amount charged for recorded drug prescriptions. Full exemption applies to artificial limbs and eyes.

⁷ Limited to milk and milk products and fresh and cured meats, including poultry and fish and other fresh and saltwater animal products, when purchased by consumers for consumption off the premises. The exemption does not apply, however, to such products if preserved by enclosure in an airtight container.

TABLE 87 — LOCAL SALES TAX RATES, JANUARY 1, 1972¹

| State and type of local government | State tax rate (percent) ² | Local government tax rates ² | | | | |
|--|---------------------------------------|---|-------------|------------------|-----------|-----------|
| | | 1/2 percent | 3/4 percent | 1 percent | 2 percent | 3 percent |
| Alabama | 4 | | | | | |
| 190 municipalities ³ | .... | 7 | .... | 145 | 32 | .... |
| 24 counties | .... | 2 | .... | 20 | 2 | .... |
| Alaska | .... |  |  |  |  |  |
| 63 municipalities ⁴ | .... | .... | .... | 8 | 27 | 19 |
| 5 boroughs ⁵ | .... | .... | .... | 1 | 2 | 1 |
| Arizona | 3 | | | | | |
| 33 municipalities | .... | .... | .... | 31 | 2 | .... |
| Arkansas | 3 | | | | | |
| 1 municipality | .... | .... | .... | 1 | .... | .... |
| California ⁶ | 4 | | | | | |
| 380 municipalities | .... | .... | .... | 380 ⁷ | .... | .... |
| 58 counties ⁸ | .... | .... | .... | 58 | .... | .... |
| SFO Bay Area Rapid Transit District ⁹ | .... | 1 | .... | .... | .... | .... |
| Colorado | 3 | | | | | |
| 64 municipalities | .... | .... | .... | 38 | 22 | 4 |
| 9 counties | .... | .... | .... | 7 | 2 | .... |
| Georgia | 3 | | | | | |
| 2 counties (eff. 3/1/72) | .... | .... | .... | 2 | .... | .... |
| Illinois | 4 | | | | | |
| 1,245 municipalities (approx.) | .... | 29 | 79 | 1,137 | .... | .... |
| 98 counties | .... | .... | 4 | 94 | .... | .... |
| Kansas | 3 | | | | | |
| 3 municipalities | .... | 3 | .... | .... | .... | .... |
| Louisiana | 3 | | | | | |
| 84 municipalities ¹⁰ | .... | 3 | .... | 77 | 3 | .... |
| 12 parishes ¹⁰ | .... | .... | .... | 9 | 1 | .... |
| 47 school districts ¹⁰ | .... | 2 | 1 | 44 | .... | .... |
| Minnesota | 4 | | | | | |
| 1 municipality | .... | .... | .... | 1 | .... | .... |
| Missouri | 3 | | | | | |
| 50 municipalities | .... | 4 | .... | 46 | .... | .... |
| Nebraska | 2½ | | | | | |
| 2 municipalities | .... | 1 | .... | 1 | .... | .... |
| Nevada ¹¹ | 3 ¹¹ | | | | | |
| 8 counties | .... | 8 | .... | .... | .... | .... |
| New Mexico | 4 | | | | | |
| 3 counties ¹² | .... | 1 | .... | .... | .... | .... |
| New York | 4 | | | | | |
| 19 municipalities ¹³ | .... | .... | .... | 1 | 6 | 2 |
| 41 counties | .... | .... | .... | 1 | 14 | 26 |

See footnotes on the next page.

TABLE 87 – LOCAL SALES TAX RATES, JANUARY 1, 1972¹ (Cont'd)

| State and type of local government | State tax rate (percent) ² | Local government tax rates ² | | | | |
|------------------------------------|---------------------------------------|---|-------------|------------------|-----------|-----------|
| | | 1/2 percent | 3/4 percent | 1 percent | 2 percent | 3 percent |
| North Carolina | 3 | | | | | |
| 64 counties | .... | .... | .... | 64 | .... | .... |
| Ohio | 4 | | | | | |
| 24 counties | .... | 24 | .... | .... | .... | .... |
| Oklahoma | 2 | | | | | |
| 263 municipalities | .... | .... | .... | 253 | 10 | .... |
| South Dakota | 4 | | | | | |
| 5 municipalities | .... | .... | .... | 5 | .... | .... |
| Tennessee | 3½ | | | | | |
| 14 municipalities | .... | 6 | .... | 8 ¹⁴ | .... | .... |
| 84 counties ¹⁵ | .... | .... | .... | 59 ¹⁴ | .... | .... |
| Texas | 4 | | | | | |
| 659 municipalities | .... | .... | .... | 659 | .... | .... |
| Utah | 4 | | | | | |
| 150 municipalities (approx.) | .... | 150 | .... | .... | .... | .... |
| 27 counties | .... | 27 | .... | .... | .... | .... |
| Virginia | 3 | | | | | |
| 229 municipalities (approx.) | .... | .... | .... | 229 | .... | .... |
| 96 counties | .... | .... | .... | 96 | .... | .... |
| Washington | 4½ | | | | | |
| 249 municipalities | .... | 249 ¹⁶ | .... | .... | .... | .... |
| 33 counties | .... | 33 ¹⁶ | .... | .... | .... | .... |

¹ This tabulation includes only these local sales taxes about which authoritative information is available. The District of Columbia, not included in this tabulation, levies a 4 percent sales tax.

² The rates shown are applicable to sales of tangible personal property at retail.

³ Includes 6 cities with a 1½ percent rate. In some cases the legislation authorizing county sales taxes takes account of any city sales taxes in the county. Numerous 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 percent city rate. The rate within the police jurisdiction of the city of Littleville is 1/6 of the 1½ percent city rate.

⁴ Includes one city with a 1½ percent rate, six with a 4 percent rate, and two with a 5 percent rate. At least 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. Rates shown are total of applicable municipal, borough, and school district taxes.

⁵ Includes one borough with a 1½ percent rate. Rates shown are as of 1/1/71, latest date available.

⁶ Effective 7/1/72, counties are allowed to increase their rate to 1¼%, and correspondingly, the State levy is decreased from 4% to 3¼%.

⁷ 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 percent and 1 percent, and the city tax must be credited against the countywide 1 percent tax.

⁸ Includes the city-county of San Francisco.

⁹ The Board of Directors of the San Francisco Bay Area Rapid Transit District must impose, by ordinance, a one-half of 1% retail transactions and use tax in the counties of San Francisco, Alameda, and Contra Costa in order to finance the completion of the rapid transit system. The tax is in addition to the present combined State and local sales and use tax rate of 5%. An advisory election may be called jointly by the boards of supervisors of the three counties to allow voters to vote upon alternate methods of financing the completion of the system. The tax is to be collected by the State Board of Equalization.

¹⁰ Includes 1 city with a 1½ percent rate, and two parishes with a 1½ percent rate. Because of overlapping, a 2 percent or 3 percent local rate is in effect in several municipalities and parishes: municipal rate plus parish or school district rate in municipalities, and parish rate plus school district rate in several parishes.

¹¹ The mandatory 1 percent "Local school support tax" is included in the State rate.

¹² Includes two counties with a 1/4 percent rate.

¹³ Includes ten cities with a 1½ percent rate. The statutory maximum combined city and county local rate is 3 percent.

¹⁴ The maximum tax on a single transaction is \$5.

¹⁵ Includes 25 counties with a 1½ percent rate and a maximum of \$7.50 on a single transaction.

¹⁶ County rates must be 1/2 of 1%, city rates may not exceed 1/2 of 1%. If the county in which the city is located imposes a tax, the rate of the city tax may not exceed 0.425%. County tax must allow credit for full amount of any city tax.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 88 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, JANUARY 1, 1972**

| State and type of local government | Statutory authority | Number using | Scope | Rate limits | Voter approval | Administration |
|------------------------------------|-----------------------------------|-----------------|-------------------|-------------------|------------------|---------------------------|
| Alabama | | | | | | |
| Municipalities | Business and occupational license | 190 | Sales & use | None | No | Local option ¹ |
| Counties | Specific ² | 24 | Do | 2% | Yes ² | State ¹ |
| Alaska | | | | | | |
| Municipalities | Specific | 63 | Sales | 3% ³ | Yes | Local |
| Boroughs | Do | 5 | Do | 3% ³ | Do | Do |
| Arizona | | | | | | |
| Municipalities | Business and occupational license | 33 | Do | None | No | Do |
| Arkansas | | | | | | |
| Municipalities | Specific | 1 | Sales | 1% | Yes | State |
| California | | | | | | |
| Municipalities | Specific | 380 | Sales & use | 1% ⁴ | No | State |
| Counties | Do | 58 ⁵ | Do | 1% ⁴ | Do | Do |
| Special districts | Do | 1 | Do | 0.25% or 0.5% | Do | Do |
| Colorado | | | | | | |
| Municipalities ⁶ | Home rule ⁶ | 64 | Both ⁶ | None ⁶ | Do ⁶ | 25 Local |
| Counties | Specific | 9 | Sales | ⁶ | Yes | 39 State ^{6,7} |
| Georgia | | | | | | |
| Special district ⁸ | Do | 2 ⁸ | Sales & use | 1% ⁸ | No | Do |
| Illinois | | | | | | |
| Municipalities | Do | 1,245 | Do | 1% | Do | State |
| Counties | Do | 98 | Do | 1% | Do | Do |
| Kansas | | | | | | |
| Municipalities | Do | ... | Sales & use | 0.5% or 1% | Do | Do |
| Counties | Do | ... | Do | 0.5% or 1% | Do | Do |
| School Districts | Do | ... | Do | 0.5% or 1% | Do | Do |
| Louisiana | | | | | | |
| Municipalities | Do | 84 | Do | 1% ⁹ | Yes | Local |
| Parishes | Do | 12 | Do | 1% ¹⁰ | Do | Do |
| School districts | Do | 47 | Do | 1% | Do | Do |
| Minnesota | | | | | | |
| Municipality | Do | 1 | Do | None | Yes | Do |
| Missouri | | | | | | |
| Municipalities | Do | 50 | Sales | 0.5% or 1% | Yes | State |
| Nebraska | | | | | | |
| Municipalities | Do | 2 | Sales & use | 0.5% or 1% | No | Do |
| Nevada | | | | | | |
| Counties | Do | 8 | Do | 0.5% | Do | Do |

See footnotes at the end of table.

**TABLE 88 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, JANUARY 1, 1972 (Cont'd)**

| State and type of local government | Statutory authority | Number using | Scope | Rate limits | Voter approval | Administration |
|------------------------------------|---------------------|------------------|-------------|------------------------------|--------------------|----------------------|
| New Mexico | | | | | | |
| Counties | Do | 3 | Sales | 0.25% or 0.5% ^{1 1} | Yes ^{1 1} | Do |
| New York | | | | | | |
| Municipalities | Do | 19 | Sales & use | 3% | No | State |
| Counties | Do | 41 | Do | 3% | Do | Do |
| North Carolina | | | | | | |
| Counties | Do | 64 | Do | 1% | No ^{1 2} | Local option |
| Ohio | | | | | | |
| Counties | Do | 24 | Do | 0.5% | ^{1 2} | State |
| Oklahoma | | | | | | |
| Municipalities | Do | 263 | Sales | ^{1 3} | Yes | Local ^{1 4} |
| Oregon | | | | | | |
| Municipalities ^{1 5} | Do | ... | Do | None | No | Local |
| South Dakota | | | | | | |
| Municipalities | Do | 5 | Sales & use | None | Do | State |
| Tennessee | | | | | | |
| Municipalities | Do ^{1 6} | 14 | Sales & use | 1½% ^{1 7} | Yes | State ^{1 8} |
| Counties | Do ^{1 6} | 84 | Do | 1½% ^{1 7} | Do | Do ^{1 8} |
| Texas | | | | | | |
| Municipalities | Do | 659 | Do | 1% | Do | State |
| Utah | | | | | | |
| Municipalities | Do | 150 (approx.) | Sales | 0.5% | No | State |
| Counties | Do | 27 | Do | 0.5% | Do | Do |
| Virginia | | | | | | |
| Municipalities | Specific | 229 (approx.) | Sales & use | 1% | No | State |
| Counties | Do | 96 | Do | 1% | Do | Do |
| Washington ^{1 9} | | | | | | |
| Municipalities | Do | 249 | Sales & use | 0.5% ^{2 0} | Do | Do |
| Counties | Do | 33 | Do | 0.5% ^{2 0} | Do | Do |
| Wisconsin | | | | | | |
| Counties | Do ^{2 1} | ... | Sales | 0.5% | No | Do |

¹The State Department of Revenue is 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 150 of the 190 municipal sales taxes. The statutes applicable to individual counties usually (in 20 counties) require State administration.

²Specific statutory authority is given to individual counties. Voter approval is required in most cases.

³First class cities, incorporated villages, and first and second class boroughs; otherwise 2 percent.

⁴A 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. Effective 7/1/72, counties are allowed to increase their rate to 1¼%, and correspondingly, the State levy is decreased from 4% to 3¾%.

⁵Includes the city-county of San Francisco.

⁶Home rule cities only. H.B. 1141, Laws 1967 provides that counties, second class cities and incorporated towns, with voter approval, may also levy sales taxes but the total State and county, city or town rate cannot exceed 7%. Such taxes must begin either January 1 or July 1 of any year and are administered by the Director of Revenue. The director must be notified at least 120 days prior to the effective date. This law does not affect or limit the power of home rule cities to levy local sales and use taxes.

⁷Home rule cities may contract with the State for administration and collection, without charge, if local tax conforms to certain specifications (one requirement is that home rule cities do not impose a use tax).

**TABLE 88 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, JANUARY 1, 1972 (Cont'd)**

- ⁸ Governing bodies which enter into rapid transit contracts with the Metropolitan Atlanta Rapid Transit Authority may levy sales and use taxes at the rate of 1% for the first 10 years, and ½ of 1% thereafter if the tax is also imposed in Fulton and DeKalb Counties. Taxes must parallel State tax except for rate and are State collected. Fulton and DeKalb county tax eff. 3/1/72.
- ⁹ Baker, Baton Rouge, New Orleans, and Zachary, 2%.
- ¹⁰ East Baton Rouge 2%; Jefferson 1½ percent.
- ¹¹ The general limit is ¼%; certain specific counties are authorized to levy a ½% rate without voter approval.
- ¹² Not required unless a specified percentage of voters petition.
- ¹³ 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 is currently 2 percent.
- ¹⁴ Municipalities and the State Tax Commission are authorized to enter into contractual agreement for State collection (all municipal sales taxes are presently State collected). Municipalities are required to enforce their own sales tax laws, even if the Commission collects the tax.
- ¹⁵ Cities with population of 9,000 – 10,500 only, but none is presently using this authority.
- ¹⁶ Where the county elects to levy such tax, half the proceeds originating in a city or town are shared with such city or town, and any city or town is pre-empted from enacting such tax unless it does not reach the maximum rate in which case the city or town may levy the difference between the rate established by a county and the maximum rate allowed.
- ¹⁷ The rate is limited to ½ of the State sales tax rate until 6/30/72, and may not exceed 7/12 of the State rate thereafter, and the maximum tax on a single transaction is limited to \$7.50.
- ¹⁸ Optional.
- ¹⁹ Effective 7/1/72, class AA counties, or cities and municipal corporations within such counties, may impose sales and use taxes of 3/10 of 1%, subject to voter approval to finance public transportation systems.
- ²⁰ County rates must be ½ of 1%, city rates may not exceed ½ of 1%. If the county in which the city is located imposes a tax, the rate of the city tax may not exceed 0.425%. County tax must allow credit for full amount of any city tax.
- ²¹ S-B. 95 approved August 27, 1969 authorized counties to levy ½ of 1% sales taxes on same items subject to the State sales tax. If enacted, taxes will become operative on January 1 of the year following enactment.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 89 – EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES
FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE
WITH TWO DEPENDENTS, BY STATE, 1970¹**

| State | Adjusted gross income class | | | | | | | |
|--------------------------------|-----------------------------|---------|---------|---------|----------|----------|----------|----------|
| | \$2,500 | \$3,500 | \$5,000 | \$7,500 | \$10,000 | \$17,500 | \$25,000 | \$50,000 |
| Alabama | — | — | 0.2 | 0.8 | 1.4 | 2.1 | 2.5 | 2.6 |
| Alaska | — | — | 1.2 | 1.8 | 2.2 | 2.6 | 3.2 | 4.8 |
| Arizona | — | 0.1 | .5 | 1.0 | 1.4 | 1.9 | 2.7 | 3.4 |
| Arkansas | — | — | .3 | .9 | 1.3 | 2.0 | 2.5 | 3.4 |
| California | — | — | — | .1 | .6 | 1.9 | 3.0 | 5.7 |
| Colorado ² | -1.1 | -.8 | * | .9 | 1.5 | 2.4 | 3.3 | 3.8 |
| Delaware | — | .3 | .6 | 1.3 | 2.2 | 3.8 | 4.8 | 6.1 |
| Dist. of Columbia ² | -.6 | -.4 | .5 | 1.7 | 2.5 | 3.7 | 4.8 | 6.6 |
| Georgia | — | — | .1 | .5 | 1.0 | 2.2 | 3.1 | 4.2 |
| Hawaii ² | -6.7 | -3.6 | -.4 | 1.6 | 2.9 | 4.1 | 5.0 | 6.3 |
| Idaho ³ | .4 | .3 | .2 | 1.4 | 2.1 | 3.1 | 4.0 | 4.5 |
| Illinois | — | — | .5 | 1.2 | 1.5 | 1.9 | 2.1 | 2.3 |
| Indiana ² | -1.3 | -.3 | .4 | .9 | 1.2 | 1.5 | 1.7 | 1.8 |
| Iowa | — | .1 | .9 | 1.7 | 2.2 | 2.4 | 2.7 | 2.8 |
| Kansas | — | .2 | .7 | 1.0 | 1.4 | 1.8 | 2.3 | 3.0 |
| Kentucky | — | — | .4 | 1.6 | 2.3 | 2.7 | 3.1 | 3.2 |
| Louisiana | — | — | — | .3 | .6 | 1.0 | 1.3 | 2.4 |
| Maine | — | — | .1 | .4 | .6 | 1.1 | 1.5 | 2.5 |
| Maryland ⁴ | — | — | .6 | 1.7 | 2.5 | 3.0 | 3.4 | 3.9 |
| Massachusetts ² | -1.0 | -.7 | .2 | 1.7 | 2.2 | 2.9 | 3.1 | 3.5 |
| Michigan ⁵ | — | — | — | .5 | 1.1 | 1.5 | 1.6 | 2.1 |
| Minnesota ⁶ | — | .9 | 2.0 | 3.3 | 4.1 | 4.8 | 5.6 | 6.0 |
| Mississippi | — | — | — | .4 | 1.1 | 1.7 | 2.3 | 2.9 |
| Missouri | — | * | .3 | .7 | 1.0 | 1.4 | 1.8 | 2.0 |
| Montana | — | .5 | 1.0 | 1.8 | 2.3 | 3.1 | 4.0 | 4.9 |
| Nebraska ² | -1.1 | -.8 | .1 | .6 | 1.0 | 1.5 | 1.9 | 3.0 |
| New Mexico | — | — | .5 | .9 | 1.1 | 1.8 | 2.6 | 4.4 |
| New York | — | — | .5 | 1.4 | 2.1 | 3.4 | 5.0 | 8.5 |
| North Carolina | — | — | .8 | 1.8 | 2.6 | 3.4 | 4.3 | 5.2 |
| North Dakota | — | .1 | .3 | .5 | .9 | 2.6 | 3.5 | 4.6 |
| Oklahoma | — | .1 | .2 | .4 | .6 | 1.1 | 1.6 | 2.3 |
| Oregon | — | — | 1.4 | 2.5 | 3.1 | 4.1 | 4.9 | 5.3 |
| South Carolina | — | — | .4 | 1.0 | 1.5 | 2.7 | 3.8 | 5.0 |
| Utah | — | .4 | .9 | 1.7 | 2.5 | 3.0 | 3.4 | 3.5 |
| Vermont ² | -1.4 | -.9 | 1.0 | 2.2 | 2.8 | 3.6 | 4.4 | 6.4 |
| Virginia | — | .4 | .9 | 1.4 | 2.2 | 2.8 | 3.3 | 3.8 |
| West Virginia | — | .4 | .7 | 1.0 | 1.1 | 1.4 | 1.7 | 2.5 |
| Wisconsin ⁷ | .9 | 1.6 | 2.3 | 3.1 | 3.9 | 4.7 | 5.7 | 6.9 |
| Median rate | — | — | 0.45 | 1.2 | 1.5 | 2.4 | 3.1 | 3.8 |
| Federal tax | — | — | 4.9 | 8.0 | 10.1 | 13.2 | 16.0 | 24.4 |

See footnotes at end of table.

**TABLE 89 – EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES
FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE
WITH TWO DEPENDENTS, BY STATE, 1970¹ (Cont'd)**

Note: In computing income taxes, it was assumed that all income was from wages and salaries and earned by one spouse. For State tax computations the optional standard deduction was used except for the \$17,500, \$25,000 and \$50,000 income classes where it was assumed that deductions are itemized. For Federal tax computations (other than the \$17,500, \$25,000 and \$50,000 A.G.I. classes) deductions were estimated at 16% of A.G.I. In computing the State tax at the \$17,500 income level, itemized deductions were assumed to be \$2,660, excluding the State personal income tax. For those States that allow deduction of the Federal income tax, the itemized deductions were assumed to be \$3,035 in computing the Federal tax liability, (addition of estimated State income tax less certain deductions not allowed for the Federal tax); except that where the State individual income tax is itself deductible for State income tax purposes, the actual State tax liability was added to the \$2,660 for both Federal and State tax computations. The comparable State and Federal estimated itemized deductions used in computing the tax at the \$25,000 level are \$3,420 and \$4,200, respectively; and for the \$50,000 level, \$6,525 and \$8,030. New Hampshire and Tennessee are excluded since their personal income taxes apply only to interest and dividend income; also excluded is the New Jersey "commuters' income tax." Pennsylvania and Rhode Island enacted personal income taxes in 1971. "Effective rates" are computed as the ratio of tax liability to adjusted gross income (i.e., income after business deductions but before personal exemptions and other allowable deductions).

*Less than .05 percent.

¹Based upon tax liability on income earned during the calendar year 1970.

²Negative rates result from credits allowed for sales taxes paid on food (Hawaii also allows a credit for each dependent who is a student; a credit to low-income household renters; and a credit for drug and medical expenses). If the credit exceeds the tax liability, the taxpayer can apply for a refund.

³Includes the \$10 per return permanent building fund tax.

⁴Does not reflect the credit for the State tax on personal property.

⁵Includes credits for estimated city income and property tax payments.

⁶Does not reflect credits for senior citizen homestead relief and tax relief for renters.

⁷Does not reflect the credit for senior citizen homestead relief.

Source: ACIR staff computations.

TABLE 90 – EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR
SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH
TWO DEPENDENTS, BY STATE, 1953, 1963 AND 1970

| State | Adjusted gross income class | | | | | | | | | | | |
|----------------------------|-----------------------------|--------------|------|--------------|--------------|------|--------------|--------------|------|--------------|--------------|------|
| | \$5,000 | | | \$7,500 | | | \$10,000 | | | \$25,000 | | |
| | 1953 | 1963 | 1970 | 1953 | 1963 | 1970 | 1953 | 1963 | 1970 | 1953 | 1963 | 1970 |
| Alabama* | 0.2 | 0.2 | 0.2 | 0.8 | 0.8 | 0.8 | 1.5 | 1.5 | 1.4 | 2.4 | 2.4 | 2.5 |
| Alaska | .8 | 1.2 | 1.2 | 1.1 | 1.7 | 1.8 | 1.3 | 2.1 | 2.2 | 2.0 | 3.1 | 3.2 |
| Arizona* ¹ | .3 | .2 | .5 | .5 | .4 | 1.0 | .6 | .6 | 1.4 | 1.3 | 1.3 | 2.7 |
| Arkansas | — | .3 | .3 | .3 | .9 | .9 | .6 | 1.3 | 1.3 | 2.0 | 2.5 | 2.5 |
| California | .1 | .1 | — | .4 | .3 | .1 | .5 | .5 | .6 | 1.1 | 1.7 | 3.0 |
| Colorado* | .3 | .6 | ** | .6 | 1.2 | .9 | .9 | 1.6 | 1.5 | 2.8 | 3.3 | 3.3 |
| Delaware* ¹ | .3 | .6 | .6 | .6 | 1.3 | 1.3 | 1.1 | 2.2 | 2.2 | 3.1 | 5.0 | 4.8 |
| District of Columbia | — | .8 | .5 | .3 | 1.3 | 1.7 | .6 | 1.6 | 2.5 | 1.4 | 2.5 | 4.8 |
| Georgia | .2 | .1 | .1 | .8 | .5 | .5 | 1.3 | 1.0 | 1.0 | 3.5 | 3.3 | 3.1 |
| Hawaii ³ | n.a. | 1.4 | —4 | n.a. | 2.2 | 1.6 | n.a. | 2.8 | 2.9 | n.a. | 3.9 | 5.0 |
| Idaho* | .5 | 1.4 | .2 | .9 | 2.2 | 1.4 | 1.3 | 2.8 | 2.1 | 2.8 | 4.7 | 4.0 |
| Illinois | ² | ² | .5 | ² | ² | 1.2 | ² | ² | 1.5 | ² | ² | 2.1 |
| Indiana | ² | .5 | .4 | ² | 1.0 | .9 | ² | 1.3 | 1.2 | ² | 1.7 | 1.7 |
| Iowa* | .9 | .9 | .9 | 1.6 | 1.6 | 1.7 | 2.0 | 2.0 | 2.2 | 2.1 | 2.1 | 2.7 |
| Kansas* | .4 | .6 | .7 | .5 | .8 | 1.0 | .8 | 1.1 | 1.4 | 1.4 | 1.7 | 2.3 |
| Kentucky* | .7 | .3 | .4 | 1.7 | 1.5 | 1.6 | 2.3 | 2.1 | 2.3 | 3.1 | 3.0 | 3.1 |
| Louisiana | — | — | — | .04 | .04 | .3 | .4 | .4 | .6 | .9 | .9 | 1.3 |
| Maine | ² | ² | .1 | ² | ² | .4 | ² | ² | .6 | ² | ² | 1.5 |
| Maryland | .5 | .8 | .6 | 1.0 | 1.5 | 1.7 | 1.3 | 1.9 | 2.5 | 1.5 | 2.3 | 3.4 |
| Massachusetts ¹ | .7 | .7 | .2 | 1.3 | 1.3 | 1.7 | 1.6 | 1.6 | 2.2 | 1.7 | 1.6 | 3.1 |
| Michigan | ² | ² | — | ² | ² | .5 | ² | ² | 1.1 | ² | ² | 1.6 |
| Minnesota* | 1.4 | 1.5 | 2.0 | 2.4 | 2.8 | 3.3 | 3.0 | 3.5 | 4.1 | 4.6 | 5.4 | 5.6 |
| Mississippi | — | — | — | .3 | — | .4 | .7 | .5 | 1.1 | 2.1 | 1.8 | 2.3 |
| Missouri* | .3 | .3 | .3 | .6 | .6 | .7 | 1.0 | 1.0 | 1.0 | 1.7 | 1.7 | 1.8 |
| Montana* ¹ | .3 | .5 | 1.0 | .6 | 1.1 | 1.8 | .9 | 1.6 | 2.3 | 1.9 | 3.1 | 4.0 |
| Nebraska ³ | ² | ² | .1 | ² | ² | .6 | ² | ² | 1.0 | ² | ² | 1.9 |
| New Mexico ¹ | .2 | .5 | .5 | .4 | .7 | .9 | .5 | .8 | 1.1 | .6 | .9 | 2.6 |
| New York | .5 | .6 | .5 | 1.4 | 1.5 | 1.4 | 2.2 | 2.2 | 2.1 | 4.4 | 5.2 | 5.0 |
| North Carolina | 1.1 | 1.1 | .8 | 2.1 | 2.1 | 1.8 | 2.9 | 2.9 | 2.6 | 4.7 | 4.6 | 4.3 |

See footnotes at the end of table.

**TABLE 90 – EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR
SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH
TWO DEPENDENTS, BY STATE, 1953, 1963 AND 1970 (Cont'd)**

| State | Adjusted gross income class | | | | | | | | | | | |
|----------------------------|-----------------------------|------|------|--------------|------|------|--------------|------|------|--------------|------|------|
| | \$5,000 | | | \$7,500 | | | \$10,000 | | | \$25,000 | | |
| | 1953 | 1963 | 1970 | 1953 | 1963 | 1970 | 1953 | 1963 | 1970 | 1953 | 1963 | 1970 |
| North Dakota* ¹ | .3 | .3 | .3 | .6 | .6 | .5 | 1.1 | 1.1 | .9 | 3.8 | 3.7 | 3.5 |
| Oklahoma* | .2 | .2 | .2 | .4 | .4 | .4 | .6 | .6 | .6 | 1.6 | 1.5 | 1.6 |
| Oregon* | 1.0 | 1.4 | 1.4 | 1.7 | 2.4 | 2.5 | 2.2 | 3.1 | 3.1 | 3.4 | 4.3 | 4.9 |
| South Carolina* | .5 | .4 | .4 | 1.1 | 1.0 | 1.0 | 1.7 | 1.5 | 1.5 | 3.4 | 3.9 | 3.8 |
| Utah* | .5 | .5 | .9 | 1.1 | 1.1 | 1.7 | 1.6 | 1.7 | 2.5 | 2.5 | 2.6 | 3.4 |
| Vermont | 1.2 | 1.6 | 1.0 | 2.1 | 2.7 | 2.2 | 2.8 | 3.7 | 2.8 | 3.9 | 5.0 | 4.4 |
| Virginia | .9 | .9 | .9 | 1.5 | 1.5 | 1.4 | 2.3 | 2.3 | 2.2 | 3.5 | 3.4 | 3.3 |
| West Virginia | ² | .5 | .7 | ² | .7 | 1.0 | ² | .8 | 1.1 | ² | 1.2 | 1.7 |
| Wisconsin | 1.0 | 1.9 | 2.3 | 1.9 | 2.7 | 3.1 | 2.9 | 3.5 | 3.9 | 4.8 | 5.7 | 5.7 |
| Median rate | .4 | .6 | .45 | .8 | 1.2 | 1.2 | 1.3 | 1.6 | 1.5 | 2.5 | 2.8 | 3.1 |
| Federal tax | 7.6 | 7.2 | 4.9 | 10.8 | 10.4 | 8.0 | 13.3 | 12.8 | 10.1 | 20.4 | 19.6 | 16.0 |

Note: In computing income taxes, it was assumed that all income was from wages and salaries and earned by one spouse. For State tax computations the optional standard deduction was used except for the \$25,000 income class where it was assumed that deductions are itemized. For Federal tax computations (other than the \$25,000 A.G.I. class) the following percentages of A.G.I. were used for estimated deductions: \$5,000 and \$7,500 A.G.I. classes – 1963 and 1970 – 16%, 1953 – 14%; \$10,000 A.G.I. class – 1970 – 16%, 1963 – 14% and, 1953 – 12%. In computing the State tax at the \$25,000 level, itemized deductions were assumed to be \$3,420 in 1970, \$2,925 in 1963, and \$2,525 in 1953 (excluding the State personal income tax liability). For those States that allow deduction of the Federal income tax, the itemized deductions were assumed to be \$4,200 in 1970, \$3,700 in 1963, and \$3,150 in 1953 in computing the Federal tax liability (addition of estimate State income tax less certain deductions not allowed for the Federal tax); except that when the State income tax is itself deductible for State income tax purposes, the actual State tax liability was added for both Federal and State tax computations. New Hampshire and Tennessee are excluded since their personal income taxes apply only to interest and dividend income; also excluded is the New Jersey "commuters' income tax." Pennsylvania and Rhode Island enacted personal income taxes in 1971. Adjusted gross income is income after business deductions but before personal exemptions and other allowable deductions. "Effective rates" are computed as the ratio of tax liability to adjusted gross income.

*Federal income tax deductible.

**Less than .05 percent.

n.a. – Data not available.

¹As there was no standard deduction in 1953, the standard deduction authorized under present law was used in computing the 1953 tax liability.

²No personal income tax for year indicated.

³Negative rate results from credit allowed for sales taxes paid on food. If the credit exceeds the tax liability, the taxpayer can apply for a refund.

Source: ACIR staff computations.

TABLE 91 – STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971

| 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 ^{1,2} | First \$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$6,000 Over \$6,000 | 2 3 4 5 6 7 8 | x | |
| Arkansas | First \$2,999 \$3,000-\$5,999 \$6,000-\$8,999 \$9,000-\$14,999 \$15,000-\$24,999 \$25,000 or over | 1 2.5 3.5 4.5 6 7 | | |
| California ^{1*} | First \$2,000 \$2,001-\$3,500 \$3,501-\$5,000 \$5,001-\$6,500 \$6,501-\$8,000 \$8,001-\$9,500 \$9,501-\$11,000 \$11,001-\$12,500 \$12,501-\$14,000 Over \$14,000 | 1 2 3 4 5 6 7 8 9 10 | | The following rates apply to heads of households: First \$3,000 .1% \$3,001-\$4,500 .2 \$4,501-\$6,000 .3 \$6,001-\$7,500 .4 \$7,501-\$9,000 .5 \$9,001-\$10,500 .6 \$10,501-\$12,000 .7 \$12,001-\$13,500 .8 \$13,501-\$15,000 .9 Over \$15,000 .10 |
| 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. ³ 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. A property tax credit or refund is also provided for senior citizens. See table 96. |
| Connecticut | Capital gains (including dividends) | 6 | | |
| Delaware | 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-\$8,000 \$8,001-\$20,000 \$20,001-\$25,000 \$25,001-\$30,000 \$30,001-\$40,000 \$40,001-\$50,000 \$50,001-\$75,000 \$75,001-\$100,000 Over \$100,000 | 1.5 2 3 4 5 6 7 8 8.5 9 11 12 14 15 18 | x ⁴ | |

See footnotes at the end of table.

TABLE 91 – STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971 (Cont'd)

| State | Net income after personal exemption | Rate (percent) | Federal tax deductible | Special rates or features |
|---------------------|-------------------------------------|----------------|------------------------|--|
| Georgia | First \$1,000 | 1 | | Rates shown in table apply to married persons filing jointly and heads of households. The following rates apply to single persons: First \$750 1% \$751-\$2,250 2 \$2,251-\$3,750 3 \$3,751-\$5,250 4 \$5,251-\$7,000 5 Over \$7,000 6 For married persons filing separately, rates for married filing jointly apply to income classes half as large. |
| | \$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 ² | 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. For joint returns the rates shown apply to income classes twice as large. Special tax rates are provided for heads of households ranging from 2.25% on taxable income not over \$500 to 11% on taxable income in excess of \$60,000. A sales tax credit based on modified adjusted gross income brackets is provided, ranging from \$1 to \$21 per qualified exemption. Taxpayers are also provided credits for students attending institutions of higher learning (\$5 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 96. |
| | \$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 | | |
| | \$10,001-\$14,000 | 9.50 | | |
| | \$14,000-\$20,000 | 10.00 | | |
| | \$20,001-\$30,000 | 10.50 | | |
| Over \$30,000 | 11.00 | | | |
| Idaho ¹ | First \$1,000 | 2.5 | x | For a surviving spouse and a head of a household the rates shown apply to income classes twice as large. A \$10 filing fee is imposed on each return. A \$10 tax credit is allowed for each personal exemption for sales tax paid. For taxpayers 65 or over, a refund will be made if credits exceed tax. See table 96. |
| | \$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 | | | |
| Illinois | Total net income | 2.5 | | |
| Indiana | Adjusted gross income | 2 | | A \$8 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 96. |
| Iowa | First \$1,000 | 0.75 | x | Residents or nonresidents with net income of \$3,000 or less are nontaxable. If payment of the tax reduces net income to less than \$3,000 the tax is reduced to that amount that would result in allowing the taxpayer to retain a net income of \$3,000. |
| | \$1,001-\$2,000 | 1.5 | | |
| | \$2,001-\$3,000 | 3 | | |
| | \$3,001-\$4,000 | 4 | | |
| | \$4,001-\$7,000 | 5 | | |
| | \$7,001-\$9,000 | 6 | | |
| Over \$9,000 | 7 | | | |
| Kansas | First \$2,000 | 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. A credit for property taxes is allowed for senior citizen homestead relief. Cash refunds granted if tax credit exceeds income tax due. See Table 96. |
| | \$2,001-\$3,000 | 3.5 | | |
| | \$3,001-\$5,000 | 4 | | |
| | \$5,001-\$7,000 | 5 | | |
| | Over \$7,000 | 6.5 | | |

See footnotes at the end of table.

TABLE 91 – STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971 (Cont'd)

| State | Net income after personal exemption | Rate (percent) | Federal tax deductible | Special rates or features |
|------------------------|--|----------------|--|--|
| Kentucky | First \$3,000 | 2 | x ⁵ | |
| | \$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 | | |
| | \$10,000-\$50,000 | 4 | | |
| | Over \$50,000 | 6 | | |
| Maine | First \$2,000 | 1 | | 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-\$5,000 | 2 | | |
| | \$5,001-\$10,000 | 3 | | |
| | \$10,001-\$25,000 | 4 | | |
| | \$25,001-\$50,000 | 5 | | |
| Maryland | First \$1,000 | 2 | | A credit is allowed for State personal property taxes payable. |
| | \$1,001-\$2,000 | 3 | | |
| | \$2,001-\$3,000 | 4 | | |
| | Over \$3,000 | 5 | | |
| Massachusetts | Earned income | 5 | | 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 96. |
| | Interest and dividends, capital gains on intangibles | 9 | | |
| Michigan | All taxable income | 3.9 | | The following credits are allowed (not to exceed the taxpayer's State income tax liability): |
| | | | | |
| | | | City income tax | Credit |
| | | | Not over \$100 | 20% of city tax |
| | | | \$101-\$150 | \$20 + 10% of excess over \$100 |
| | | | \$151-\$200 | \$25 + 5% of excess over \$150 |
| | | | Over \$200 | \$27.50 + 5% of excess over \$250 |
| | | | | Maximum credit \$10,000 |
| | | | Property tax | Credit |
| | | | Not over \$100 | 20% of property tax |
| | | | \$101-\$150 | \$20 + 10% of excess over \$100 |
| | | | \$151-\$10,000 | \$25 + 5% of excess over \$150 |
| | | | Over \$10,000 | 4% of property tax |
| | | | A lessee of a homestead is allowed a similar credit. In such a case 17% of the gross rent paid by the lessee is deemed to be property tax. | |
| Minnesota | First \$500 | 1.55 | x | After 1971, the rates range from 1.6% on the first \$500 to 15% on income over \$20,000. A credit for property taxes is allowed for senior citizen homestead relief and for renters. Cash refund granted if tax credit exceeds income tax due. See table 96. |
| | \$501-\$1,000 | 2.1 | | |
| | \$1,001-\$2,000 | 3.25 | | |
| | \$2,001-\$3,000 | 5.4 | | |
| | \$3,001-\$4,000 | 6.65 | | |
| | \$4,001-\$5,000 | 7.9 | | |
| | \$5,001-\$7,000 | 9.1 | | |
| | \$7,001-\$9,000 | 10.25 | | |
| | \$9,001-\$12,500 | 11.4 | | |
| | \$12,501-\$20,000 | 12.5 | | |
| Over \$20,000 | 13.5 | | | |
| Mississippi | First \$5,000 | 3 | | |
| | Over \$5,000 | 4 | | |

See footnotes at the end of table.

TABLE 91 – STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971 (Cont'd)

| State | Net income after personal exemption | Rate (percent) | Federal tax deductible | Special rates or features |
|--------------------|---|--|------------------------|--|
| Missouri | First \$1,000 | 1.5 | x | |
| | \$1,001-\$2,000 | 2 | | |
| | \$2,001-\$3,000 | 2.5 | | |
| | \$3,001-\$4,000 | 3 | | |
| | \$4,001-\$5,000 | 3.5 | | |
| | \$5,001-\$6,000 | 4 | | |
| | \$6,001-\$7,000 | 4.5 | | |
| | \$7,001-\$8,000 | 5 | | |
| | \$8,001-\$9,000 | 5.5 | | |
| Over \$9,000 | 6 | | | |
| Montana | First \$1,000 | 2 | x ⁶ | After computing the tax liability pursuant to these rates, there shall be added as a surcharge, 40% of the tax liability. The minimum tax is \$1 on all individuals having taxable income. |
| | \$1,001-\$2,000 | 3 | | |
| | \$2,001-\$4,000 | 4 | | |
| | \$4,001-\$6,000 | 5 | | |
| | \$6,001-\$8,000 | 6 | | |
| | \$8,001-\$10,000 | 7 | | |
| | \$10,001-\$14,000 | 8 | | |
| | \$14,001-\$20,000 | 9 | | |
| | \$20,001-\$35,000 | 10 | | |
| | Over \$35,000 | 11 | | |
| | Nebraska ² | The tax is imposed on the taxpayer's Federal income tax liability before credits, with limited adjustments. The rate is set as a flat percentage by the State Board of Equalization and Assessment on or before November 15 annually for the taxable year beginning during the subsequent calendar year. The rate for 1971 was 10% (1972-15%). |  |  |  | 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 96. |
| New Hampshire | Interest and dividends (excluding interest on savings deposits) | 4.25 | | |
| | Commuter's income tax | 4 | | |
| | | | | |
| New Jersey | First \$1,000 | 2 | | Tax applies to commuters only, New Jersey-New York area. |
| | \$1,001-\$3,000 | 3 | | |
| | \$3,001-\$5,000 | 4 | | |
| | \$5,001-\$7,000 | 5 | | |
| | \$7,001-\$9,000 | 6 | | |
| | \$9,001-\$11,000 | 7 | | |
| | \$11,001-\$13,000 | 8 | | |
| | \$13,001-\$15,000 | 9 | | |
| | \$15,001-\$17,000 | 10 | | |
| | \$17,001-\$19,000 | 11 | | |
| | \$19,001-\$21,000 | 12 | | |
| | \$21,001-\$23,000 | 13 | | |
| | Over \$23,000 | 14 | | |
| | New Mexico ^{1,2} | First \$500 |  |  | 1 |  | The income classes reported are for single individuals and married individuals filing separate returns. For heads of households and married individuals filing joint returns the rates shown apply to income classes twice as large. |
| \$501-\$1,000 | | 1.5 | | |
| \$1,001-\$1,500 | | 1.5 | | |
| \$1,501-\$2,000 | | 2.0 | | |
| \$2,001-\$3,000 | | 2.5 | | |
| \$3,001-\$4,000 | | 3.0 | | |
| \$4,001-\$5,000 | | 3.5 | | |
| \$5,001-\$6,000 | | 4.0 | | |
| \$6,001-\$7,000 | | 4.5 | | |
| \$7,001-\$8,000 | | 5.0 | | |
| \$8,001-\$10,000 | | 6.0 | | |
| \$10,001-\$12,000 | | 7.0 | | |
| \$12,001-\$20,000 | | 7.5 | | |
| \$20,001-\$50,000 | | 8.0 | | |
| \$50,001-\$100,000 | | 8.5 | | |
| Over \$100,000 | 9 | | | |

See footnotes at the end of table.

TABLE 91 — STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971 (Cont'd)

| State | Net income after personal exemption | Rate (percent) | Federal tax deductible | Special rates or features |
|-----------------------|--|----------------|------------------------|---|
| New York | First \$1,000 | 2 | | No tax is due from individuals with a N.Y. A.G.I. of less than \$2,000 who are not married, not the head of a household nor a surviving spouse. Capital gains treatment is similar to that provided under Federal law. Income from unincorporated business is taxed at 5½ 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. In addition to the personal income tax, a 3% tax is imposed on the N.Y. minimum taxable income (tax preference items) of individuals, estates, or trusts. |
| | \$1,000-\$3,000 | 3 | | |
| | \$3,001-\$5,000 | 4 | | |
| | \$5,001-\$7,000 | 5 | | |
| | \$7,001-\$9,000 | 6 | | |
| | \$9,001-\$11,000 | 7 | | |
| | \$11,001-\$13,000 | 8 | | |
| | \$13,001-\$15,000 | 9 | | |
| | \$15,001-\$17,000 | 10 | | |
| | \$17,001-\$19,000 | 11 | | |
| | \$19,001-\$21,000 | 12 | | |
| | \$21,001-\$23,000 | 13 | | |
| | Over \$23,000 | 14 | | |
| | 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 | An additional 1% tax is imposed on net incomes derived from a business, trade, or profession, other than as an employee. Effective for taxable years beginning on or after 1/1/72, a 2nd. additional tax of 1% of taxable income is imposed, with a minimum tax of \$2.50 and a maximum of \$12.50 |
| | \$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 | | | |
| Ohio (eff. 1/1/72) | First \$5,000 | ½ | | |
| | \$5,001-\$10,000 | 1 | | |
| | \$10,001-\$15,000 | 2 | | |
| | \$15,001-\$20,000 | 2½ | | |
| | \$20,001-\$40,000 | 3 | | |
| Over \$40,000 | 3½ | | | |
| Oklahoma ² | First \$1,000 | 1/2 | | The income classes reported are for individuals and married persons filing separately. For joint returns the rates shown apply to income classes twice as large. The rates for heads of households range from 1/2% on the 1st. \$1,500 to 6% on taxable income over \$11,500. |
| | \$1,001-\$2,500 | 1 | | |
| | \$2,501-\$3,750 | 2 | | |
| | \$3,751-\$5,000 | 3 | | |
| | \$5,001-\$6,250 | 4 | | |
| | \$6,251-\$7,500 | 5 | | |
| Over \$7,500 | 6 | | | |
| Oregon | First \$500 | 4 | x | The income classes reported are for individuals. For joint returns and heads of households the rates shown apply to income classes twice as large. A credit is provided in an amount equal to 25 percent of the Federal retirement income tax credit to the extent that such credit is based on Oregon taxable income. |
| | \$501-\$1,000 | 5 | | |
| | \$1,001-\$2,000 | 6 | | |
| | \$2,001-\$3,000 | 7 | | |
| | \$3,001-\$4,000 | 8 | | |
| | \$4,001-\$5,000 | 9 | | |
| Over \$5,000 | 10 | | | |
| Pennsylvania | All taxable income | 2.3 | | |
| Rhode Island | The tax is imposed on the taxpayer's modified Federal income tax liability. The rate for 1971 is 17.5%, for taxable years beginning on or after 1/1/72, 15%. | | | |
| South Carolina | First \$2,000 | 2 | x ⁷ | The tax does not apply to persons aged 65 or older who, during the taxable year, receive gross income from all sources of not more than \$2,800 if there are no dependents, or \$4,000 if there is a dependent spouse or other dependent. |
| | \$2,001-\$4,000 | 3 | | |
| | \$4,001-\$6,000 | 4 | | |
| | \$6,001-\$8,000 | 5 | | |
| | \$8,001-\$10,000 | 6 | | |
| | Over \$10,000 | 7 | | |

See footnotes at the end of table.

TABLE 91 — STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971 (Cont'd)

| State | Net income after personal exemption | Rate (percent) | Federal tax deductible | Special rates or features |
|----------------------------|---|----------------|------------------------|--|
| 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 | x | ..... |
| | \$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 | | |
| Vermont ² | The tax imposed at a rate of 25% of the Federal income tax liability of the taxpayer for the taxable year (after the allowance of retirement income credit, investment credit, foreign tax credit and tax-free covenant bonds credit, but before the allowance of any other credit against that liability or the addition of any surtax upon that liability granted or imposed under Federal law), reduced by a percentage equal to the percentage of the taxpayer's adjusted gross income for the taxable year which is not Vermont income. For taxable years beginning after December 31, 1968 a 15% surcharge is imposed. ⁸ | | | If a taxpayer's liability exceeds, by any amount, what that liability would have been had it been determined in accordance with the Federal Internal Revenue Code in effect on January 1, 1967, instead of the federal statute in effect for the year for which the return is filed a credit is allowed equal to 106% of the amount of the excess, applicable to the taxpayer's tax liability for the succeeding year. Resident taxpayers who are full-time students for at least five months in the year are allowed a \$10 credit. Effective June 1, 1969 a sales tax credit based on modified adjusted gross income brackets and number of exemptions is provided, ranging from \$0 to \$81. If a taxpayer's credits exceed his tax, a refund will be made. See table 96. Effective January 1, 1970 individuals 65 or older are provided a credit for property taxes or rent constituting property taxes. If income tax liability is less than the credit the difference between the liability and the credit will be refunded. See table 96. |
| Virginia | First \$3,000 | 2 | ..... | ..... |
| | \$3,001-\$5,000 | 3 | | |
| | Over \$5,000 | 5 | | |
| West Virginia | First \$2,000 | 2.1 | ..... | 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 | 2.3 | | |
| | \$4,001-\$6,000 | 2.8 | | |
| | \$6,001-\$8,000 | 3.2 | | |
| | \$8,001-\$10,000 | 3.5 | | |
| | \$10,001-\$12,000 | 4.0 | | |
| | \$12,001-\$14,000 | 4.6 | | |
| | \$14,001-\$16,000 | 4.9 | | |
| | \$16,001-\$18,000 | 5.3 | | |
| | \$18,001-\$20,000 | 5.4 | | |
| | \$20,001-\$22,000 | 6.0 | | |
| | \$22,001-\$26,000 | 6.1 | | |
| | \$26,001-\$32,000 | 6.5 | | |
| | \$32,001-\$38,000 | 6.8 | | |
| | \$38,001-\$44,000 | 7.2 | | |
| | \$44,001-\$50,000 | 7.5 | | |
| | \$50,001-\$60,000 | 7.9 | | |
| | \$60,001-\$70,000 | 8.2 | | |
| | \$70,001-\$80,000 | 8.6 | | |
| | \$80,001-\$90,000 | 8.8 | | |
| | \$90,001-\$100,000 | 9.1 | | |
| | \$100,001-\$150,000 | 9.3 | | |
| | \$150,001-\$200,000 | 9.5 | | |
| | Over \$200,000 | 9.6 | | |

See footnotes at the end of table.

TABLE 91 – STATE INDIVIDUAL INCOME TAXES: RATES, DECEMBER 31, 1971 (Cont'd)

| State | Net income after personal exemption | Rate (percent) | Federal tax deductible | Special rates or features |
|------------------------|-------------------------------------|----------------|------------------------|--|
| Wisconsin ² | First \$1,000 | 2.8 | | For 1972 and thereafter, the rates will range from 3.1% on the 1st. \$1,000 to 11.4% on taxable income over \$14,000. A property tax credit is allowed for senior citizen homestead relief. Cash refund granted if property tax credit exceeds income tax due. See table 96. |
| | \$1,001-\$2,000 | 3.1 | | |
| | \$2,001-\$3,000 | 3.3 | | |
| | \$3,001-\$4,000 | 4.3 | | |
| | \$4,001-\$5,000 | 4.9 | | |
| | \$5,001-\$6,000 | 5.4 | | |
| | \$6,001-\$7,000 | 5.9 | | |
| | \$7,001-\$8,000 | 6.9 | | |
| | \$8,001-\$9,000 | 7.5 | | |
| | \$9,001-\$10,000 | 8.0 | | |
| | \$10,001-\$11,000 | 8.5 | | |
| | \$11,001-\$12,000 | 9.0 | | |
| | \$12,001-\$13,000 | 9.5 | | |
| \$13,001-\$14,000 | 10.0 | | | |
| Over \$14,000 | 10.4 | | | |
| Washington, D.C. | First \$1,000 | 2 | | Income from unincorporated business is taxed at 6 percent, minimum tax, \$25. A tax credit is provided for low income taxpayers (AGI not over \$6,000) for increased sales tax on food (\$2 to \$6 credit per exemption). A refund is allowed if the credit exceeds tax liability. See table 96. |
| | \$1,001-\$2,000 | 3 | | |
| | \$2,001-\$3,000 | 4 | | |
| | \$3,001-\$5,000 | 5 | | |
| | \$5,001-\$8,000 | 6 | | |
| | \$8,001-\$12,000 | 7 | | |
| | \$12,001-\$17,000 | 8 | | |
| | \$17,001-\$25,000 | 9 | | |
| | Over \$25,000 | 10 | | |

¹ Community property State in which, in general, 1/2 the community income is taxable to each spouse.

² Allows deduction of State individual income tax itself in computing State tax liability.

³ Effective for taxable years beginning on or after July 1, 1969, taxpayers whose only activities in the State consist of making sales, who do not own or rent real estate in the State and whose annual gross sales in or into Colorado amount to not more than \$100,000, may elect to pay a tax of 1/2 of 1% of annual gross receipts derived from sales in or into Colorado in lieu of paying an income tax.

⁴ Limited to \$300 for single persons and \$600 for married persons filing joint returns.

⁵ Limited to the lesser of (a) the Federal income tax actually paid or accrued for the taxable year, or (b) the Federal tax that would result from applying the Federal rates in effect on December 31, 1967 to Federal taxable income for the taxable year.

⁶ Limited to itemized returns.

⁷ Limited to \$500 per taxpayer.

⁸ The tax liability for any taxable year shall not in any case equal an amount such that the combined Vermont and Federal income tax liability of the taxpayer for the taxable year, less the Federal income tax liability (without consideration of the deduction for Vermont income taxes paid or accrued) exceeds 4½ percent of the total income of the taxpayer for that taxable year. The surtax is scheduled to terminate the first day of January of the calendar year following the fiscal year in which the remaining balance of the fiscal 1969 deficit is retired.

*A 20% credit is allowed against taxes due for 1971, representing approximately one-half of the windfall to the State resulting from the enactment of withholding.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 92 — STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, DECEMBER 31, 1971

| State | Personal exemption | | Additional exemption on account of -- | | |
|----------------------------------|--------------------|---------------------------|---------------------------------------|-------------------|------------------------|
| | Single | Married (joint return) | Dependents | Age ¹ | Blindness ¹ |
| Alabama | \$1,500 | \$3,000 | \$300 | .... | .... |
| Alaska | ² | ² | ² | ² | ² |
| Arizona | 1,000 | 2,000 | 600 | \$1,000 | \$500 |
| Arkansas ³ | 17.50(1,750) | 35(3,200) | 6(267) | .... | 17.50 |
| California ³ | 25(2,250) | 50(4,500) | 8(400) | .... | 8(400) |
| Colorado ⁴ | 750 | 1,500 | 750 | 750 | 750 |
| Delaware | 600 ⁵ | 1,200 | 600 | 600 | 600 |
| Georgia ⁶ | 1,500 | 3,000 | 700 ⁷ | 700 | 700 |
| Hawaii ⁴ | 650 | 1,300 | 650 | 650 ⁸ | 5,000 |
| Idaho ^{4,9} | 650 | 1,300 | 650 | 650 | 650 |
| Illinois | 1,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| Indiana ⁴ | 1,000 | 2,000 ¹⁰ | 500 | 500 | 500 |
| Iowa ³ | 15(1,500) | 30(2,250) | 10(370) | 15 | 15 |
| Kansas ⁴ | 600 | 1,200 | 600 | 600 | 600 |
| Kentucky ³ | 20(1,000) | 40(2,000) | 20(1,111) | 20(1,000) | 20(1,000) |
| Louisiana ¹¹ | 2,500(50) | 5,000(100) | 400(8) | .... | 1,000(20) |
| Maine | 1,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| Maryland | 800 | 1,600 | 800 ¹² | 800 ¹² | 800 |
| Massachusetts ^{4,13} | 2,000 | 2,600-4,600 | 600 | 600 | 2,000 |
| Michigan | 1,200 | 2,400 | 1,200 | 1,200 | 1,200 |
| Minnesota ^{3,4} | 20(1,054) | 40(1,669) | 20(558) | ¹⁴ | ¹⁴ |
| Mississippi | 4,000 | 6,000 | .... | .... | .... |
| Missouri | 1,200 | 2,400 | 400 | .... | .... |
| Montana | 600 | 1,200 | 600 | 600 | 600 |
| Nebraska ⁴ | ² | ² | ² | ² | ² |
| New Hampshire ¹⁵ | 600 | 600 ¹⁶ | .... | .... | .... |
| New Jersey ¹⁷ | 650 | 1,300 | 650 | 650 | 650 |
| New Mexico | ² | ² | ² | ² | ² |
| New York ¹⁸ | 650 | 1,300 | 650 | 650 | 650 |
| North Carolina | 1,000 | 2,000 ¹⁹ | 600 ²⁰ | 1,000 | 1,000 |
| North Dakota | 600 | 1,500 | 600 | 600 | 600 |
| Ohio (eff. 1/1/72) ²¹ | 500 | 1,000 | 500 | 500 | 500 |
| Oklahoma | 750 | 1,500 | 750 | 750 | 750 |
| Oregon | ² | ² | ² | ² | ² |
| Rhode Island | ² | ² | ² | ² | ² |
| South Carolina | 800 | 1,600 | 800 ²² | 800 | 800 |
| Tennessee ¹⁶ | .... | .... | .... | .... | .... |
| Utah | 600 | 1,200 | 600 | 600 | 600 |
| Vermont ⁴ | ² | ² | ² | ² | ² |
| Virginia ²³ | 1,000 | 2,000 | 300 ²⁴ | 600 | 600 |
| West Virginia | 600 | 1,200 | 600 | 600 | 600 |
| Wisconsin ^{3,4} | 12(429) | 24(857) | 12(446) | 7 | .... |
| Dist. of Columbia | 1,000 | 2,000 | 500 | 500 | 500 |

See footnotes at the end of table.

**TABLE 92 – STATE INDIVIDUAL INCOME TAXES: PERSONAL
EXEMPTIONS, DECEMBER 31, 1971 (Cont'd)**

- ¹ In most States an identical exemption is allowed for a spouse if she meets the age and blindness condition. In Massachusetts the deduction for blindness is allowed against business income only. In Hawaii the \$5,000 blindness deduction is allowed in lieu of the personal exemption.
- ² Since the State tax is based on either federal taxable income or federal tax liability, in effect, federal personal exemptions are adopted.
- ³ 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.
- ⁴ In addition to the personal exemption deductions, a sales tax credit or cash rebate (in the case of Kansas, Minnesota and Wisconsin a property tax credit or cash rebate) is provided. See table 96.
- ⁵ An additional \$300 exemption is allowed if the taxpayer is the head of a household.
- ⁶ In addition to the personal exemption deductions, low income tax credits are provided. The credits range from \$1 to \$15 for single persons with Federal adjusted gross income under \$3,015, and \$1 to \$30 for married persons filing joint returns with Federal AGI under \$6,030.
- ⁷ The exemption is allowed for students regardless of age or income. For students beyond the high school level, \$1,400 per dependent and \$700 if the taxpayer is a student. A taxpayer who has used a student dependent to qualify as the head of a household is allowed only a \$700 exemption for that student dependent.
- ⁸ 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).
- ⁹ In addition to the personal exemption deductions, a \$10 tax credit is allowed for each personal exemption.
- ¹⁰ Each spouse is entitled to the lesser of \$1,000 or adjusted gross income (minimum of \$500 each).
- ¹¹ The exemptions and credits for dependents are deductible from the lowest income bracket and equivalent to the tax credits shown in parentheses.
- ¹² An additional exemption of \$800 is allowed for each dependent 65 years of age or over.
- ¹³ The exemptions shown are those allowed against business income, including salaries and wages: a specific exemption of \$2,000 for each taxpayer. In addition, a dependency exemption of \$600 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) \$2,600, plus the income of the spouse having the smaller income.
- ¹⁴ 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.
- ¹⁵ The tax applies only to interest and dividends. New Hampshire also imposes a 4% commuter's income tax.
- ¹⁶ An additional exemption of \$600 is allowed a married woman with separate income; joint returns are not permitted.
- ¹⁷ In addition to the personal exemptions, the following tax credits are granted: Single persons, \$10; married taxpayers and heads of households, \$25.
- ¹⁸ In addition to the personal exemptions, the following tax credits are granted: Single persons, \$12.50; married taxpayers and heads of households, \$25.
- ¹⁹ An additional exemption of \$1,000 is allowed a married woman with separate income; joint returns are not permitted.
- ²⁰ Plus an additional \$600 for each dependent who is a full-time student at an accredited university or college.
- ²¹ Maximum personal exemption is \$3,000 per return.
- ²² The exemption is extended to dependents over the age of 21 if they are students in an accredited school or college.
- ²³ Personal exemptions changed to \$600 per exemption allowed for Federal income tax purposes, effective for taxable year beginning on or after 1/1/72.
- ²⁴ Exemption for one dependent of unmarried person is \$1,000, if dependent is father, mother, son, daughter, sister or brother.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 93 – STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND OPTIONAL TAX TABLE, DECEMBER 31, 1971

| State | Percent ¹ | Size of standard deduction | | | Optional tax table |
|---------------------------|----------------------|----------------------------|----------------------|----------------------|--------------------|
| | | Maximum | | | |
| | | Single | Married | | |
| | | | Separate return | Joint return | |
| Alabama | 10 | \$1,000 ₃ | \$1,000 ₃ | \$1,000 ₃ | x |
| Alaska ² | | | | | x |
| Arizona | 10 | 500 | 500 | 1,000 | x |
| Arkansas | 10 | 1,000 | 500 | 1,000 | .... |
| California | .... | 1,000 | 1,000 | 2,000 | x |
| Colorado ² | 10 | 1,000 | 500 | 1,000 | x |
| Delaware ⁴ | 10 | 500 ₃ | 500 ₃ | 1,000 ₃ | .... |
| Georgia |  |  |  |  | .... |
| Hawaii | 10 ₃ | 1,000 ₃ | 500 ₃ | 1,000 ₃ | x |
| Idaho ² | | | | | x |
| Illinois | .... | .... | .... | .... | .... |
| Indiana | .... | .... | .... | .... | .... |
| Iowa | 5 | 250 | 250 | 250 | x |
| Kansas ² | | | | | x |
| Kentucky ⁵ | .... | 500 | 500 | 500 | x |
| Louisiana | 10 | 1,000 | 500 | 1,000 | .... |
| Maine | 10 | 1,000 | 500 | 1,000 | .... |
| Maryland | 10 | 500 | 500 | 1,000 | x |
| Massachusetts | .... | .... | .... | .... | x |
| Michigan | .... | .... | .... | .... | .... |
| 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 ² | | | | | x |
| New Jersey | 13 | 1,500 | ⁶ | 1,500 | .... |
| New Mexico ² | | | ₃ |  | .... |
| New York | 13 | 1,500 | ⁶ | 1,500 | x |
| North Carolina | 10 | 500 | 500 |  | .... |
| North Dakota ² | | | ₃ | ₃ | .... |
| Oklahoma | 15 | 2,000 | 1,000 | 2,000 | x |
| Oregon ² | | | ₃ | ₃ | x |
| Pennsylvania | ₃ | ₃ | ₃ | ₃ | .... |
| Rhode Island | .... | .... | .... | .... | .... |
| South Carolina | 10 | 500 | 500 | 1,000 | x |
| Utah | 10 | 1,000 | 500 | 1,000 | .... |
| Vermont ² | 10 | 1,000 | 500 | 1,000 | x |
| Virginia | 5 | 500 | 250 | 500 | .... |
| West Virginia | 10 | 1,000 | ⁶ | 1,000 | x |
| Wisconsin ² | 11 | 1,250 | 625 | 1,250 | x |
| 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, and Connecticut where tax applies to capital gains.

¹ Amount of standard deduction is generally based on gross income after business expenses. The detailed provisions vary.

² A low income allowance is provided.

³ Since the State uses either the Federal tax base or Federal tax liability in computing the State tax, in effect, the Federal standard deduction is adapted.

⁴ In lieu of all other deductions except Federal income taxes up to \$300 for individuals and \$600 for married couples filing joint return.

⁵ 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.

⁶ The 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.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 94 – STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, DECEMBER 31, 1971

| 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 | X | 1949 | do | — | — | — |
| Arizona | April 15 | — | X | X | 1954 | do | X | X | X ¹ |
| Arkansas | May 15 | — | X | X | 1966 | do | X | X | — |
| California | April 15 | — | X | X (eff. 1/1/72) | 1971 | Quarterly ³ | X | X | X ¹ |
| Colorado | April 15 | X | X | X | 1954 | Quarterly ³ | X | — | — |
| Delaware | April 15 | X | X | X | 1949 | do ⁴ | X | — | — |
| Dist. of Col. | April 15 | — | X | X | 1956 | do | X ⁵ | — | — |
| Georgia | April 15 | X | X | X | 1960 | Monthly | X | — | — |
| Hawaii | April 20 | X | X | X | 1957 | Monthly ⁶ | X | — | X ¹ |
| Idaho | April 15 | X | X | X | 1955 | Monthly | X | X | X ¹ |
| Illinois | April 15 | X | X | X | 1969 | Quarterly ⁷ | X | — | — |
| Indiana | April 15 | X | X | X | 1963 | Quarterly ⁸ | X | X | (a) —, (b) X |
| Iowa | April 30 | X | X | X | 1966 | Quarterly | X | — | — |
| Kansas | April 15 | X | X | X | 1966 | do | X | — | — |
| Kentucky | April 15 | X | X | X | 1954 | do ³ | X | X | X ¹ |
| Louisiana | May 15 | — | — | X | 1961 | do ⁹ | X | — | — |
| Maine | April 15 | X | X | X | 1969 | do ³ | X | — | — |
| Maryland | April 15 | X | X | X | 1955 | do ⁹ | X | X | X ¹ |
| Massachusetts | April 15 | — | X | X | 1959 | do ¹⁰ | X | — | — |
| Michigan | April 15 | X | X | X | 1967 | Quarterly | X | X | (a) —, (b) X |
| Minnesota | April 15 | X | X | X | 1961 | Quarterly ³ | X | X | X ¹ |
| Mississippi | April 15 | — | X | X | 1968 | Quarterly | X | — | — |
| Missouri | April 15 | — | X | X | 1961 | do | X | — | — |
| Montana | April 15 | X | X | X | 1955 | Quarterly ¹¹ | X | — | — |
| Nebraska | April 15 | X | X | X | 1967 | Quarterly | X | — | — |
| New Hampshire | May 1 | — | X | — | — | — | — | — | — |
| New Jersey | April 15 | X | X | — ² | 1961 | Quarterly | X | — ¹² | X |
| New Mexico | April 15 | X | X | X | 1961 | Monthly | X | X | (a) —, (b) X |
| New York | April 15 | X | X | X | 1959 | do ¹³ | X | — | — |
| North Carolina | April 15 | — | X | X ² | 1959 | Quarterly | X | — | — |
| North Dakota | April 15 | X | X | — | — | do | X | — | — |
| Ohio (eff. 1/1/72) | April 15 | X | X | X | 1971 | Quarterly | X | n.a. | n.a. |
| Oklahoma | April 15 | X | X | X | 1961 | do ⁹ | X ¹⁴ | — | — |
| Oregon | April 15 | X | X | X | 1948 | do | X | — | — |
| Pennsylvania | April 15 | — | — | X | 1971 | do ¹⁵ | X | — | — |
| Rhode Island | April 15 | X | X | X | 1971 | Quarterly | X | — | — |
| South Carolina | April 15 | — | X | X | 1959 | do | X | — | — |
| Tennessee | April 15 | — | X | — | — | — | — | — | — |
| Utah | April 15 | — | X | X | 1959 | Quarterly | X | — | — |
| Vermont | April 15 | X | X | X | 1951 | do ¹⁶ | X | — | (a) —, (b) X |
| Virginia | May 1 | X (eff. 1/1/72) | X | X | 1963 | Quarterly | X | X | X ¹ |
| W. Virginia | April 15 | X | X | X | 1961 | Monthly | X | X | X ¹ |
| Wisconsin | April 15 | X | X | X | 1962 | Quarterly | X | — | — |

See footnotes on the following page.

TABLE 94 – STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, DECEMBER 31, 1971 (Cont'd)

n.a.-Not available.

X Denotes "yes"; – denotes "no" or "not applicable."

- ¹Some reciprocity provisions are negative in effect – credit is given if the other States does not give credit.
- ²Withholding applies to nonresidents only.
- ³Except that employers withholding income taxes amounting to \$100 or more per month are required to remit withheld income taxes monthly.
- ⁴Except that employers withholding income taxes amounting to \$200 or more per month are required to remit withheld income taxes monthly.
- ⁵For income and intangibles taxes required to be paid a State as a domiciliary.
- ⁶The Director of Taxation may permit employers withholding not more than \$200 annually to make returns and payments on a quarterly basis.
- ⁷If the aggregate amount withheld is less than \$100, the Department may, by regulation, permit an employer to file only an annual return.
- ⁸Withheld taxes exceeding \$50 due monthly.
- ⁹Monthly for employers withholding \$300 or more.
- ¹⁰Except 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.
- ¹¹For nonresidents, monthly returns are required if withheld tax can reasonably be expected to be \$50 or more per quarter.
- ¹²N.Y. residents are allowed a credit against the tax by New York.
- ¹³If the aggregate amount of State income tax required to be withheld in semi-annual period (periods ending June 30 and December 31) can reasonably be expected to be \$3,000 or more semi-monthly withholding returns and tax remittances are required.
- ¹⁴Limited to taxes paid on compensation for personal services.
- ¹⁵Monthly if withholding exceeds \$500 per quarter.
- ¹⁶Except that where the amount withheld is at least \$200 per calendar month or exceeds \$600 per calendar quarter, employers are required to report monthly.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 95 — EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE
FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1971¹**

| States with broad based personal income taxes | Virtually complete conformance ^{2,3} | Substantial conformance ^{3,4} | Moderate conformance ⁵ | Non-conformance |
|--|---|---|--------------------------------------|-----------------|
| Alabama | | | | X |
| Alaska | X | | | |
| Arizona | | | | X |
| Arkansas | | | | X |
| California | | | | X |
| Colorado | | | X | |
| Delaware | | | X | |
| Georgia | | | X | |
| Hawaii | | X | | |
| Idaho | | X | | |
| Illinois | | | X | |
| Indiana | | | X | |
| Iowa | | | X | |
| Kansas | | | X | |
| Kentucky | | | X | |
| Louisiana | | | | X |
| Maine | | | X | |
| Maryland | | | X | |
| Massachusetts | | | | X |
| Michigan | | | X | |
| Minnesota | | | X | |
| Mississippi | | | | X |
| Missouri | | | | X |
| Montana | | | X | |
| Nebraska | X | | | |
| New Mexico | | X | | |
| New York | | | X | |
| North Carolina | | | | X |
| North Dakota | | X | | |
| Oklahoma | | X | | |
| Oregon | | X | | |
| Pennsylvania | | | | X |
| Rhode Island | X | | | |
| South Carolina | | | | X |
| Utah | | | | X |
| Vermont | X | | | |
| Virginia | | | X ⁶ | |
| West Virginia | | | X | |
| Wisconsin | | | X | |
| Total | 4 | 6 | 17 | 12 |

¹ Includes only the 39 States with broad-based personal income taxes.

² *Virtually complete conformance* — those that compute State tax liability as a percentage of the Federal tax liability. In effect, the 4 States in this class apply the same personal exemptions and deductions, with minor adjustments, as does the Federal Government, and in addition, accept the highly graduated Federal rate structure, albeit at a lower level.

³ Adjustments are usually made for State exemption of income from Federal securities and for State taxation of certain State and local securities which are exempt for Federal purposes.

⁴ *Substantial conformance* — those that define *taxable income* by reference to the Internal Revenue Code. Like the class I States, the 6 States in this group accept the Federal personal exemptions and deductions, with minor adjustments. However, they apply their own rate structure to taxable income.

⁵ *Moderate conformance* — those that define *adjusted gross income* by reference to the Internal Revenue Code. The 17 States in this class accept the exclusions from and additions to income used to arrive at Federal adjusted gross income, but they apply their own personal exemptions and deductions as well as rate structures.

⁶ Effective 1/1/72.

Note: Ohio enacted a new broad-based personal income tax on December 10, 1971 (eff. 1/1/72) with moderate conformance to the Federal base.

Source: ACIR staff computation based on Commerce Clearing House, State Tax Reporter.

TABLE 96 – STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET THE REGRESSIVITY OF SALES AND PROPERTY TAXES¹

| State | Type of credit | Year adopted | Amount of credit | Law | Administrative Procedure |
|---------------|---|---------------|---|---|---|
| Colorado | For sales tax paid on food | 1965 | \$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. |
| | For senior citizen property tax relief (homeowners and renters) | 1971 | Varies with income up to \$3700; limited to 50 per cent of property tax or \$200 | Chap. 138, Art. 1 (Secs. 138-1-20 & 138-1-21 added by H.B. 1040, Laws 1971, effective 7/1/71) | Credit claimed on income tax returns or, for those having no taxable income, on forms prescribed by the Department of Revenue. |
| Hawaii | For consumer-type taxes | 1965 | Varies based on income ² | 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 tax credits exceed the amount of the income tax payments due, the excess of credits over payments due shall be refunded to the taxpayer. |
| | For drug or medical expenses | 1970 | do | Act 180, Laws 1970; sec. 235-56 | |
| | For household rent | 1970 | do | Act 180, Laws 1970 | |
| Idaho | For sales taxes paid | 1965 and 1969 | \$10 credit per personal exemption (rebate applicable to taxpayers 65 and over only) | Chap. 195, Laws 1965. Chap. 456, Laws 1969; Sec. 63-3024(d) | Credit (or rebate if credit exceeds tax liability) to be claimed on income tax returns. For resident individuals (65 and over) without taxable income a refund will be granted on such forms or returns for refund as prescribed by the State Tax Commission. |
| Indiana | For sales tax paid on food | 1963 | \$8 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. |
| Kansas | For senior citizen homestead relief | 1970 | Varies, based on income and amount of property tax | Chap. 403 (H.B. 1253, Laws 1970) | Tax credit (or rebate if credit exceeds tax liability). The Department of Revenue shall make available suitable forms with instructions for claimants, including a form which may be included with or a part of the individual income tax blank. |
| Massachusetts | For consumer-type taxes | 1966 | \$4 for taxpayer, \$4 for spouse, if any, and \$8 for each qualified dependent ⁴ | Chap. 62 (Sec. 6b added by ch. 14, Acts 1966) | Same as Indiana. |

See footnotes at the end of table.

TABLE 96 — STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET THE REGRESSIVITY OF SALES AND PROPERTY TAXES¹ (Cont'd)

| State | Type of credit | Year adopted | Amount of credit | Law | Administrative Procedure |
|---------------------|--|--------------|---|--|---|
| Minnesota | For senior citizen homestead relief ⁵ | 1967 | Varies with income from 75% to 10% of net property tax or equivalent rent not to exceed \$800 (Max. credit \$450) | Chap. 290 (Secs. 290.0601 to 290.0617 added by Ch. 32, Art. VI, Laws 1967, effective 1/1/68) | Tax credit or refund to be claimed on income tax return. Department of Taxation shall make available a separate schedule for information necessary to administration of this section and the schedule shall be attached and filed with the income tax return. Cash refund granted if property tax credit exceeds State personal income tax liability. |
| | Tax relief for renters | 1967 | 7.5% of the total amount paid by claimant as rent, not to exceed \$90 ⁶ | Chap. 290 (Secs. 290.981 to 290.992 added by Ch. 32, Art. XVII, Laws 1967, effective 1/1/68) | Same as above. |
| Nebraska | For sales tax paid on food | 1967 | \$7 per personal exemption (exclusive of age and blindness) | H.B. 377, Laws 1967 | Credit to be claimed on income tax returns. Refund will be allowed to the extent that credit exceeds income tax payable but no refund will be made for less than \$2. |
| Vermont | For sales tax paid | 1969 | Varies, based on income and number of personal exemptions (other than age and blindness) ⁷ | H.B. 125, Laws 1969; Chap. 152, Sec. 5829 | Credit to be claimed on income tax returns. Credits properly claimed by resident individuals who have no income or no income subject to Vermont tax will be allowed the full amount of the credit as a refund. |
| | For senior citizen property tax relief | 1969 | Equal to the amount by which property taxes or rent constituting property taxes on their households exceeds 7% of the individuals total household income multiplied by the local rate factor ⁸ | H.B. 222, Laws 1969; Chap. 139, Sec. 5901 | The credit may not exceed the property tax, but if income tax liability is less than the credit the difference between the liability and the credit will be refunded. |

See footnotes at the end of table.

**TABLE 96 – STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET
THE REGRESSIVITY OF SALES AND PROPERTY TAXES¹ (Cont'd)**

| State | Type of credit | Year adopted | Amount of credit | Law | Administrative Procedure |
|--------------------------|---|--------------|---|--|--|
| Wisconsin | For senior citizen homestead tax relief | 1963 | Varies, based on income and amount of property tax or rental payment | Chap. 71 (Sec. 71.09 (7) added by Ch. 566 (A.B. 301) eff. 6/10/64. Ch. 580 (A.B. 907) repealed & recreated 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. |
| Washington, D.C. | For sales tax paid on food | 1969 | Varies, based on income ⁹ (credit applicable to low income taxpayers only) | P.L. 91-106 (H.R. 12982) | Tax credit or refund to be claimed on income tax return. |

Note: See table 86 for exemption of food and medicine in State general sales taxes. See table 91 for the Michigan property tax credit (no cash rebate).

- 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 personal income tax liability is reduced by the amount of the credit (a positive tax credit situation).
- ² 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 \$21 per qualified exemption for taxpayers having a modified adjusted gross income of less than \$1,000 to \$1 per exemption where such income is between \$8,000 and \$9,999.
- ³ Ranges from \$12 per qualified exemption for taxpayers having taxable income under \$1,000 to \$0 where such income is over \$7,000.
- ⁴ Credits are only allowed if total taxable income of taxpayer and spouse, if any, does not exceed \$5,000 for the taxable year.
- ⁵ All homeowners residing in their own homes are allowed a direct reduction of their property taxes due by means of the Homestead Property Tax Credit. This credit amounts to 35 percent of the tax levy, excluding the amount levied for bonded indebtedness, to a maximum credit of \$250. Senior citizen homeowners also receive this credit. Local governments are reimbursed for their tax loss from the state property tax relief fund.
- ⁶ Elderly may choose this relief or senior citizen relief but not both.
- ⁷ Ranges from \$12 to \$81 for taxpayers having less than \$1,000 total household income to \$0 to \$36 for those having between \$6,000 and \$6,999 income, based on number of personal exemptions.
- ⁸ The commissioner shall annually prepare and make available the local rate factors by arraying all municipalities according to their effective tax rate and dividing the population of the State into quintiles from such array with those having the lowest effective tax rates being in the first quintile. The local rate factors shall be as follows: first quintile, 0.6; second quintile, 0.8; third quintile, 1.0; fourth quintile, 1.2; fifth quintile, 1.4. The amount of property taxes or rent constituting property taxes used in computing the credit are limited to \$300 per taxable year.
- ⁹ Low income taxpayers (AGI not over \$6,000) are allowed a credit ranging from \$2 to \$6 per personal exemption, depending upon the taxpayer's income bracket.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 97 — SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1969-71
(Population data in thousands, dollar amounts in millions)

| State | Population (excluding armed forces overseas) | | Total State personal income | | State personal income tax collections in 1970 ¹ related to — — | | Selected data from Federal Statistics of Income, 1969, Individual income tax returns | | | | | |
|----------------------------|--|---------------|-----------------------------|-----------|---|--|--|--------------------------|-----------------------|-----------------------|-------------------------------|-----------------------|
| | July 1, 1971 (provisional) | April 1, 1970 | 1970 | 1969 | Federal adj. gross income in 1969 | Federal income tax in 1969 (after credits) | Number of returns (000) | | Adjusted gross income | | | |
| | | | | | | | Total | With itemized deductions | Total | | Excluding personal exemptions | |
| | | | | | | | | | Amount | % of 1969 per. income | Amount | % of 1969 per. income |
| UNITED STATES ² | 206,256 | 203,235 | \$798,949 | \$745,869 | 2.2% ³ | 15.5 ³ | 75,627 | 34,857 | \$601,997 | 80.7 | \$478,670 | 64.2 |
| Alabama | 3,479 | 3,444 | 9,832 | 9,142 | 1.2 | 9.4 | 1,054 | 518 | 7,245 | 79.2 | 5,414 | 59.2 |
| Alaska | 313 | 302 | 1,400 | 1,261 | 3.5 | 21.7 | 91 | 42 | 936 | 74.2 | 787 | 62.4 |
| Arizona | 1,849 | 1,772 | 6,418 | 5,756 | 1.4 | 10.4 | 614 | 332 | 4,672 | 81.2 | 3,619 | 62.9 |
| Arkansas | 1,944 | 1,923 | 5,376 | 5,068 | 1.2 | 9.4 | 612 | 216 | 3,611 | 71.3 | 2,604 | 51.4 |
| California | 20,223 | 19,953 | 88,825 | 83,192 | 1.7 | 12.3 | 7,841 | 4,452 | 67,230 | 80.8 | 54,640 | 65.7 |
| Colorado | 2,283 | 2,207 | 8,468 | 7,617 | 2.1 | 15.6 | 813 | 402 | 6,127 | 80.4 | 4,812 | 63.2 |
| Connecticut | 3,081 | 3,032 | 14,786 | 13,874 | — | — | 1,326 | 577 | 12,572 | 90.6 | 10,490 | 75.6 |
| Delaware | 558 | 548 | 2,383 | 2,246 | 3.9 | 23.2 | 207 | 78 | 1,770 | 78.8 | 1,457 | 64.9 |
| Dist. of Columbia | 741 | 757 | 4,067 | 3,739 | 3.6 | 21.8 | 291 | 103 | 2,303 | 61.6 | 1,903 | 50.9 |
| Florida | 7,041 | 6,789 | 24,938 | 22,500 | — | — | 2,458 | 1,189 | 18,217 | 81.0 | 14,164 | 63.0 |
| Georgia | 4,664 | 4,590 | 15,345 | 14,350 | 1.7 | 12.0 | 1,517 | 654 | 11,203 | 78.1 | 8,684 | 60.5 |
| Hawaii | 789 | 770 | 3,445 | 3,048 | 4.4 | 30.2 | 290 | 121 | 2,407 | 79.0 | 1,965 | 64.5 |
| Idaho | 732 | 713 | 2,310 | 2,131 | 2.2 | 18.9 | 247 | 103 | 1,641 | 77.0 | 1,199 | 56.3 |
| Illinois | 11,196 | 11,114 | 50,131 | 47,248 | 1.5 ⁴ | 9.4 ⁴ | 4,514 | 1,987 | 39,401 | 83.4 | 32,044 | 67.8 |
| Indiana | 5,274 | 5,194 | 19,679 | 18,999 | 1.4 | 10.0 | 1,899 | 736 | 15,160 | 79.8 | 11,989 | 63.1 |
| Iowa | 2,852 | 2,825 | 10,418 | 9,912 | 1.5 | 11.4 | 1,063 | 433 | 7,438 | 75.0 | 5,666 | 57.2 |
| Kansas | 2,258 | 2,249 | 8,598 | 8,123 | 1.3 | 9.8 | 832 | 398 | 5,944 | 73.2 | 4,557 | 56.1 |
| Kentucky | 3,282 | 3,219 | 9,901 | 9,191 | 1.7 | 13.0 | 1,045 | 439 | 7,208 | 78.4 | 5,416 | 58.9 |
| Louisiana | 3,681 | 3,643 | 11,130 | 10,345 | 0.6 | 4.6 | 1,095 | 490 | 7,843 | 75.8 | 5,901 | 57.0 |
| Maine | 1,003 | 994 | 3,235 | 2,997 | 0.8 ⁵ | 6.0 ⁵ | 371 | 143 | 2,511 | 83.8 | 1,870 | 62.4 |
| Maryland | 4,000 | 3,922 | 16,789 | 15,405 | 3.0 | 20.3 | 1,638 | 750 | 13,981 | 90.8 | 11,337 | 73.6 |
| Massachusetts | 5,758 | 5,689 | 24,851 | 22,995 | 2.7 | 18.3 | 2,333 | 1,051 | 19,139 | 83.2 | 15,565 | 67.7 |
| Michigan | 8,997 | 8,875 | 36,124 | 35,078 | 1.4 | 9.6 | 3,255 | 1,650 | 28,920 | 82.4 | 23,569 | 67.2 |
| Minnesota | 3,881 | 3,805 | 14,580 | 13,526 | 3.2 | 24.3 | 1,419 | 685 | 10,655 | 78.8 | 8,286 | 61.3 |
| Mississippi | 2,226 | 2,217 | 5,706 | 5,244 | 1.2 | 11.0 | 596 | 269 | 3,617 | 69.0 | 2,554 | 48.7 |

See footnotes at end of table.

TABLE 97 — SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1969-71 (Cont'd)
(Population data in thousands, dollar amounts in millions)

| State | Population (excluding armed forces overseas) | | Total State personal income | | State personal income tax collections in 1970 ¹ related to — — | | Selected data from Federal Statistics of Income, 1969, Individual income tax returns | | | | | |
|----------------|---|------------------|--------------------------------|----------|--|--|---|-------------------------------------|-----------------------|--------------------------------|----------------------------------|--------------------------------|
| | July 1, 1971 (provi- sional) | April 1, 1970 | 1970 | 1969 | Federal adj. gross in- come in 1969 | Federal income tax in 1969 (after credits) | Number of returns (000) | | Adjusted gross income | | | |
| | | | | | | | Total | With itemized deduc- tions | Total | | Excluding personal exemptions | |
| | | | | | | | | | Amount | % of 1969 per. income | Amount | % of 1969 per. income |
| Missouri | 4,749 | 4,677 | \$17,350 | \$16,105 | 1.0 | 7.1 | 1,710 | 798 | \$12,909 | 80.2 | \$10,075 | 62.6 |
| Montana | 708 | 694 | 2,349 | 2,186 | 2.2 | 17.6 | 253 | 105 | 1,730 | 79.1 | 1,306 | 59.7 |
| Nebraska | 1,512 | 1,484 | 5,570 | 5,315 | 1.1 | 8.4 | 570 | 233 | 3,985 | 75.0 | 3,027 | 57.0 |
| Nevada | 507 | 489 | 2,267 | 2,048 | — | — | 200 | 87 | 1,796 | 87.7 | 1,474 | 72.0 |
| New Hampshire | 762 | 738 | 2,660 | 2,487 | — | — | 291 | 83 | 1,988 | 79.9 | 1,554 | 62.5 |
| New Jersey | 7,300 | 7,168 | 33,085 | 30,498 | — | — | 2,820 | 1,395 | 25,252 | 82.8 | 20,699 | 67.9 |
| New Mexico | 1,030 | 1,016 | 3,185 | 2,913 | 1.6 | 13.0 | 334 | 141 | 2,170 | 74.5 | 1,584 | 54.4 |
| New York | 18,391 | 18,241 | 87,111 | 81,205 | 3.9 | 25.6 | 7,205 | 3,833 | 64,514 | 79.4 | 53,170 | 65.5 |
| North Carolina | 5,146 | 5,082 | 16,331 | 15,113 | 2.3 | 18.1 | 1,749 | 729 | 11,769 | 77.9 | 8,875 | 58.7 |
| North Dakota | 625 | 618 | 1,848 | 1,868 | 1.2 | 9.9 | 219 | 74 | 1,334 | 71.4 | 951 | 50.9 |
| Ohio | 10,778 | 10,652 | 42,382 | 40,301 | — | — | 4,072 | 1,621 | 33,358 | 82.8 | 26,770 | 66.4 |
| Oklahoma | 2,610 | 2,559 | 8,488 | 7,816 | 0.8 | 6.3 | 877 | 402 | 6,086 | 77.9 | 4,604 | 58.9 |
| Oregon | 2,158 | 2,091 | 7,777 | 7,295 | 3.5 | 26.0 | 784 | 383 | 6,030 | 82.7 | 4,753 | 65.2 |
| Pennsylvania | 11,879 | 11,794 | 46,329 | 43,268 | — | — | 4,570 | 2,047 | 35,390 | 81.8 | 28,290 | 65.4 |
| Rhode Island | 960 | 950 | 3,711 | 3,462 | — | — | 368 | 144 | 2,677 | 77.3 | 2,094 | 60.5 |
| South Carolina | 2,627 | 2,591 | 7,616 | 7,025 | 1.8 | 14.5 | 845 | 345 | 5,323 | 75.8 | 3,956 | 56.3 |
| South Dakota | 670 | 666 | 2,108 | 2,002 | — | — | 239 | 81 | 1,392 | 69.5 | 962 | 48.1 |
| Tennessee | 3,990 | 3,924 | 12,128 | 11,233 | — | — | 1,338 | 523 | 9,062 | 80.7 | 6,856 | 61.0 |
| Texas | 11,460 | 11,197 | 39,671 | 36,484 | — | — | 3,949 | 1,458 | 28,833 | 79.0 | 22,166 | 60.8 |
| Utah | 1,099 | 1,059 | 3,416 | 3,109 | 2.4 | 20.5 | 355 | 204 | 2,583 | 83.1 | 1,934 | 62.2 |
| Vermont | 458 | 445 | 1,545 | 1,425 | 3.8 | 29.5 | 166 | 70 | 1,145 | 80.4 | 871 | 61.1 |
| Virginia | 4,714 | 4,648 | 16,827 | 15,446 | 2.2 | 15.7 | 1,651 | 712 | 12,867 | 83.3 | 10,139 | 65.6 |
| Washington | 3,449 | 3,409 | 13,671 | 13,159 | — | — | 1,284 | 595 | 10,621 | 80.7 | 8,553 | 65.0 |
| West Virginia | 1,752 | 1,744 | 5,259 | 4,738 | 1.0 | 7.6 | 568 | 140 | 3,883 | 82.0 | 2,936 | 62.0 |
| Wisconsin | 4,476 | 4,418 | 16,351 | 15,292 | 3.9 | 28.8 | 1,665 | 786 | 12,676 | 82.9 | 9,920 | 64.9 |
| Wyoming | 340 | 332 | 1,181 | 1,092 | — | — | 124 | 49 | 875 | 80.1 | 661 | 60.5 |

See footnotes at end of table.

TABLE 97 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1969-71 (Cont'd)
(Population data in thousands, dollar amounts in millions)

| State | Selected data from federal statistics of income, 1969, individual income tax returns (Cont'd) | | | | | | | | |
|----------------------------------|---|---------------------------|--|---------------------|-------------------------------|------------------------------|--------------|-------------------------------|-----------|
| | Federal taxable income | | Federal income tax liability (after credits) | Personal exemptions | | | | | |
| | Amount | % of 1969 Personal income | | Total | | Other than age and blindness | | | |
| | | | | Number (000) | No. as a % of 1970 population | Amount | Number (000) | No. as a % of 1970 population | Amount |
| UNITED STATES ² | \$387,775 | 52.0 | \$86,352 | 205,545 | 101.1 | \$123,327 | 196,112 | 96.5 | \$117,667 |
| Alabama | 4,308 | 47.1 | 902 | 3,051 | 88.6 | 1,831 | 2,963 | 86.0 | 1,778 |
| Alaska | 668 | 53.0 | 150 | 248 | 82.1 | 149 | 243 | 80.5 | 146 |
| Arizona | 2,892 | 50.2 | 624 | 1,755 | 99.0 | 1,053 | 1,685 | 95.1 | 1,011 |
| Arkansas | 2,146 | 42.3 | 451 | 1,678 | 87.3 | 1,007 | 1,591 | 82.7 | 955 |
| California | 42,001 | 50.5 | 9,355 | 20,983 | 105.2 | 12,590 | 20,128 | 100.9 | 12,077 |
| Colorado | 3,847 | 50.5 | 830 | 2,192 | 99.3 | 1,315 | 2,084 | 94.4 | 1,250 |
| Connecticut | 8,627 | 62.2 | 2,054 | 3,470 | 114.4 | 2,082 | 3,270 | 107.8 | 1,962 |
| Delaware | 1,205 | 53.7 | 295 | 522 | 95.3 | 313 | 498 | 90.9 | 299 |
| Dist. of Columbia | 1,569 | 42.0 | 380 | 667 | 88.1 | 400 | 625 | 82.6 | 375 |
| Florida | 11,481 | 51.0 | 2,636 | 6,755 | 99.5 | 4,053 | 6,275 | 92.4 | 3,765 |
| Georgia | 7,015 | 48.9 | 1,537 | 4,199 | 91.5 | 2,519 | 4,084 | 89.0 | 2,450 |
| Hawaii | 1,572 | 51.6 | 348 | 737 | 95.7 | 442 | 716 | 93.0 | 430 |
| Idaho | 959 | 45.0 | 194 | 736 | 103.2 | 442 | 705 | 98.9 | 423 |
| Illinois | 26,667 | 56.4 | 6,109 | 12,262 | 110.3 | 7,357 | 11,629 | 104.6 | 6,977 |
| Indiana | 10,043 | 52.9 | 2,169 | 5,285 | 101.8 | 3,171 | 5,050 | 97.2 | 3,030 |
| Iowa | 4,724 | 47.7 | 986 | 2,953 | 104.5 | 1,772 | 2,755 | 97.5 | 1,653 |
| Kansas | 3,729 | 45.9 | 797 | 2,311 | 102.8 | 1,387 | 2,167 | 96.4 | 1,300 |
| Kentucky | 4,432 | 48.2 | 930 | 2,986 | 92.8 | 1,792 | 2,877 | 89.4 | 1,726 |
| Louisiana | 4,777 | 46.2 | 1,046 | 3,237 | 88.9 | 1,942 | 3,146 | 86.4 | 1,888 |
| Maine | 1,514 | 50.5 | 313 | 1,068 | 107.4 | 641 | 1,007 | 101.3 | 604 |
| Maryland | 9,134 | 59.3 | 2,036 | 4,406 | 112.3 | 2,644 | 4,276 | 109.0 | 2,566 |
| Massachusetts | 12,553 | 54.6 | 2,824 | 5,957 | 104.7 | 3,574 | 5,605 | 98.5 | 3,363 |
| Michigan | 19,326 | 55.1 | 4,343 | 8,918 | 100.5 | 5,351 | 8,586 | 96.7 | 5,152 |
| Minnesota | 6,606 | 48.8 | 1,423 | 3,949 | 103.8 | 2,369 | 3,736 | 98.2 | 2,242 |
| Mississippi | 1,949 | 37.2 | 403 | 1,772 | 79.9 | 1,063 | 1,713 | 77.3 | 1,028 |

See footnotes at end of table.

TABLE 97 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1969-71 (Cont'd)
(Population data in thousands, dollar amounts in millions)

Selected data from federal statistics of income, 1969, individual income tax returns (Cont'd)

| State | Federal taxable income | | Federal income tax liability (after credits) | Personal exemptions | | | | | |
|--------------------------|------------------------|---------------------------|--|---------------------|-------------------------------|------------------------------|--------------|-------------------------------|----------|
| | Amount | % of 1969 Personal income | | Total | | Other than age and blindness | | | |
| | | | | Number (000) | No. as a % of 1970 population | Amount | Number (000) | No. as a % of 1970 population | Amount |
| Missouri | \$ 8,282 | 51.4 | \$ 1,840 | 4,724 | 101.0 | \$ 2,834 | 4,487 | 95.9 | \$ 2,692 |
| Montana | 1,086 | 49.7 | 220 | 707 | 101.9 | 424 | 679 | 97.8 | 407 |
| Nebraska | 2,502 | 47.1 | 528 | 1,596 | 107.5 | 958 | 1,469 | 99.0 | 881 |
| Nevada | 1,226 | 59.9 | 302 | 536 | 109.6 | 322 | 521 | 106.5 | 313 |
| New Hampshire | 1,319 | 53.0 | 282 | 724 | 98.1 | 434 | 681 | 92.3 | 409 |
| New Jersey | 16,836 | 55.2 | 3,882 | 7,588 | 105.9 | 4,553 | 7,195 | 100.4 | 4,317 |
| New Mexico | 1,309 | 44.9 | 276 | 976 | 96.1 | 586 | 939 | 92.4 | 563 |
| New York | 41,494 | 51.1 | 9,789 | 18,907 | 103.7 | 11,344 | 17,866 | 97.9 | 10,720 |
| North Carolina | 7,117 | 47.1 | 1,496 | 4,823 | 94.9 | 2,894 | 4,682 | 92.1 | 2,809 |
| North Dakota | 790 | 42.3 | 155 | 639 | 103.4 | 383 | 598 | 96.8 | 359 |
| Ohio | 22,449 | 55.7 | 4,961 | 10,980 | 103.1 | 6,588 | 10,511 | 98.7 | 6,307 |
| Oklahoma | 3,763 | 48.1 | 806 | 2,470 | 96.5 | 1,482 | 2,369 | 92.6 | 1,421 |
| Oregon | 3,841 | 52.7 | 819 | 2,129 | 101.8 | 1,277 | 2,010 | 96.1 | 1,206 |
| Pennsylvania | 23,386 | 54.0 | 5,164 | 11,834 | 100.3 | 7,100 | 11,306 | 95.9 | 6,784 |
| Rhode Island | 1,756 | 50.7 | 387 | 972 | 102.3 | 583 | 923 | 97.2 | 554 |
| South Carolina | 3,171 | 45.1 | 656 | 2,279 | 88.0 | 1,367 | 2,200 | 84.9 | 1,320 |
| South Dakota | 812 | 40.6 | 162 | 717 | 107.7 | 430 | 668 | 100.3 | 401 |
| Tennessee | 5,627 | 50.1 | 1,221 | 3,676 | 93.7 | 2,206 | 3,557 | 90.6 | 2,134 |
| Texas | 18,513 | 50.7 | 4,139 | 11,112 | 99.2 | 6,667 | 10,663 | 95.2 | 6,398 |
| Utah | 1,463 | 47.1 | 299 | 1,081 | 102.1 | 649 | 1,045 | 98.7 | 627 |
| Vermont | 709 | 49.8 | 148 | 456 | 102.5 | 274 | 431 | 96.9 | 259 |
| Virginia | 8,322 | 53.9 | 1,797 | 4,546 | 97.8 | 2,728 | 4,396 | 94.6 | 2,638 |
| Washington | 7,090 | 53.9 | 1,540 | 3,447 | 101.1 | 2,068 | 3,298 | 96.7 | 1,979 |
| West Virginia | 2,527 | 53.3 | 529 | 1,579 | 90.5 | 947 | 1,532 | 87.8 | 919 |
| Wisconsin | 8,080 | 52.8 | 1,700 | 4,594 | 104.0 | 2,756 | 4,346 | 98.4 | 2,608 |
| Wyoming | 560 | 51.3 | 118 | 356 | 107.2 | 214 | 327 | 98.5 | 196 |

See footnotes at end of table.

TABLE 97 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1969-71 (Cont'd)
(Population data in thousands, dollar amounts in millions)

¹States with broad-based personal income taxes only. Excludes the Connecticut "capital gains tax"; the New Hampshire flat rate taxes on commuters, interest and dividends; the New Jersey "commuters tax"; the Rhode Island "investment income tax"; and the Tennessee tax on interest and dividends.

²Excludes minor amounts of statistics of income data for "other areas."

³Weighted mean of the 37 States, and the District of Columbia imposing a broad-based personal income tax during fiscal year 1970. Ohio, Pennsylvania and Rhode Island enacted personal income taxes in 1971.

⁴New personal income tax effective August 1, 1969.

⁵New personal income tax effective July 1, 1969.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *State Government Finances in 1970*; U.S. Department of Commerce, Office of Business Economics, *Survey of Current Business, August 1971*; and Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns, 1969*.

TABLE 98 — STATE CORPORATION INCOME TAX RATES, DECEMBER 31, 1971

| 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 . . . 2 \$1,001-\$2,000 . . . 3 \$2,001-\$3,000 . . . 4 \$3,001-\$4,000 . . . 5 \$4,001-\$5,000 . . . 6 \$5,001-\$6,000 . . . 7 Over \$6,000 . . . 8 | X | |
| Arkansas | First \$3,000 . . . 1 \$3,001-\$6,000 . . . 2 \$6,001-\$11,000 . . . 3 \$11,001-\$25,000 . . . 5 Over \$25,000 . . . 6 | — | |
| California | 7 (7.6 eff. 1/1/72) | — | Minimum tax: \$100. |
| Colorado | 5 | — | Alternative tax: Any person required to file a Colorado income tax return (1) whose only activities in Colorado consist of making sales, (2) who does not own or rent real estate within the State, and (3) whose annual gross sales in or into the State amount to not more than \$100,000 may elect to pay a tax of ½ of 1% of his annual gross receipts derived from sales in or into Colorado in lieu of paying an income tax. |
| Connecticut ² | 8 | — | If tax yield is greater, 4 mills per dollar of capital employed in Connecticut. Minimum tax: \$45. Banks and financial institutions, 8% of net income or 4 mills per dollar of average par or face value of indebtedness plus average value of issued and outstanding stock plus average value of surplus reserves and undivided profits less average value of deficits on private stock holdings. |
| Delaware | 6 | — | A 20% surcharge is imposed on taxable income earned during the period Aug. 1, 1971 through June 30, 1973. |
| Florida | 5 (eff. 1/1/72) | — | An exemption of \$5,000 is allowed each corporation. |
| Georgia | 6 | — | |
| Hawaii ² | First \$25,000 . . . 5.85 Over \$25,000 . . . 6.435 | — | Capital gains entitled to alternative tax treatment are taxed at 3.08%. Financial institutions, 11.7%. A \$10 filing fee is imposed. |
| Idaho | 6 | — | A standard exemption of \$1,000 is allowed every taxpayer. |
| Illinois | 4 | — | |
| Indiana | 2 | — | |
| Iowa | First \$25,000 . . . 6 \$25,001-\$100,000 . . . 8 Over \$100,000 . . . 10 | X ³ | Financial institutions: 1st \$25,000 of net income, 5%; next \$50,000, 6%; next \$25,000, 7%; over \$100,000, 8%. |
| Kansas | 4.5 Plus a 2¼% surtax on taxable income in excess of \$25,000. | X | Banks, trust companies and building and loan associations, 5%. |
| Kentucky | First \$25,000 . . . 5 Over \$25,000 . . . 7 | X | |
| Louisiana | 4 | — | |
| Maine | 4 | — | Alternative tax: A corporation, in lieu of paying the 4% tax on allocated and apportioned net income, may pay a tax of 1% of gross sales in Maine if, during the taxable year, the corporation neither owns nor rents tangible property in Maine, the corporation's activities in Maine are limited to sales, and the gross sales of the corporation in Maine do not exceed \$100,000 |

See footnotes at the end of table.

TABLE 98 – STATE CORPORATION INCOME TAX RATES, DECEMBER 31, 1971 (Cont'd)

| State | Rate (percent) | Federal tax deductible ¹ | Related provisions |
|--------------------------------------|---|-------------------------------------|---|
| Maryland | 7 | — | Domestic corporations are allowed credit for franchise taxes in excess of \$40. |
| Massachusetts ² | 7.5 ⁴ (Plus a 14% surtax) | — | Plus \$7 per \$1,000 upon the value of its tangible property not subject to local taxation and situated in Massachusetts on the last day of the taxable year if a tangible property corporation (or its net worth allocable to Massachusetts if an intangible property corporation). Minimum tax \$100. Domestic corporations pay a tax of 1/3 of 1% of the value of their interest in ships in interstate or foreign commerce, which value is deducted from the corporate excess. Taxes computed under any of the bases subject to a 14% surtax. |
| Michigan | 7.8 | — | Financial institutions, 9.7%. |
| Minnesota | 12 | X | A credit of \$500, deductible from net income, is allowed each corporation. Minimum tax: \$10. Banks, 13.64%. |
| Mississippi | First \$5,000 3 Over \$5,000 4 | — | |
| Missouri | 5 | X | Banks and financial institutions, 7%. |
| Montana | 6.75 | — | Minimum tax, \$50, except \$10 for small business corporations. Alternative tax: Any person required to file a Montana income tax return (1) whose only activities in Montana consist of making sales, (2) who does not own or rent real estate within the State, and (3) whose annual gross sales in or into the State amount to not more than \$100,000 may elect to pay a tax of 1/2 of 1% of his annual gross receipts derived from sales in or into Montana in lieu of paying an income tax. |
| Nebraska ² | 2.0 (3.0 eff. 1/1/72) | — | The tax rate is 20% of the rate applicable to individuals. The rate for individuals for 1971 was 10% and is set as a flat percentage by the State Board of Equalization and Assessment on or before November 15 annually for the taxable year beginning during the subsequent calendar year. |
| New Hampshire | 7 | — | |
| New Jersey | 4.25 | — | All corporations pay additional tax on net worth. |
| New Mexico ² | 5 | — | Banks and financial institutions, 6%. Alternative tax: corporations making sales in New Mexico of \$100,000 or less, 3/4 of 1% of New Mexico gross sales. |
| New York | 9 percent plus tax of 8/10 mill per \$1 of allocated subsidiary capital. (There is an additional tax of 5/4% of business income on omnibus corporations which have gross receipts of \$500,000 or more for the taxable year within New York from omnibuses having a seating capacity of more than 7 persons). | — | Corporations are subject to the 9 percent tax on net income or a tax on 3 alternative bases, whichever is greatest. The alternative taxes are: (1) 1-6/10 mill on each dollar of business and investment capital; or (2) 9 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) \$125, whichever is greatest; plus the tax on allocated subsidiary capital. Banks and financial institutions, 8%. |
| North Carolina. | 6 | — | Banks and financial institutions, 6%. |
| North Dakota | First \$3,000 3 \$3,001-\$8,000 4 \$8,001-\$15,000 5 Over \$15,000 6 | X | For taxable years beginning on and after January 1, 1970 foreign and domestic corporations will be subject to an additional 1% tax for the privilege of doing business in the State if (1) their personal prop- |

See footnotes at the end of table.

TABLE 98 — STATE CORPORATION INCOME TAX RATES, DECEMBER 31, 1971 (Cont'd)

| State | Rate (percent) | Federal tax deductible ¹ | Related provisions |
|-------------------------------------|--|-------------------------------------|---|
| North Dakota (cont'd) | | | erty is not assessed by the State Board of Equalization, (2) they are not subject to a special tax in lieu of personal property taxes, and (3) they are required to file a North Dakota income tax return. The additional tax will apply to taxable income computed as provided under the income tax law except that federal income tax will not be deductible. Minimum tax, \$20. Banks and trust companies, 5%. Effective January 1, 1970 an additional 2% tax is levied on State and national banks and trust companies for the privilege of transacting business in the State. Minimum tax, \$50. A second additional 1% tax is imposed effective 1/1/72, with a maximum of \$25 and a minimum of \$10. |
| Ohio | First \$25,000 . . . 4 Over \$25,000 . . . 8 or 5 mills per dollar of net worth (eff. 1/1/72) | — | Minimum tax \$50. |
| Oklahoma ² | 4 | — | Banks 4%. |
| Oregon | 6 | — | 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. Banks, national banking associations, financial institutions, and production credit associations, 8%. |
| Pennsylvania ² | 12 | — | Rate reduced to 11% in 1972. |
| Rhode Island | 8 | — | Alternative tax; 40 cents per \$100 on corporate excess, if tax yield is greater. Banks and financial institutions, 8% or \$2.50 per \$10,000, if tax yield is greater. |
| South Carolina | 6 | — | Banks, 4.5%, savings and loan associations, 8%. |
| South Dakota | 5 | — | |
| Tennessee ² | 6 | — | |
| Utah | 6 | X | Minimum tax: \$25. Banks and financial institutions, 6%. |
| Vermont ² | 6 | — | Subject to reduction if there is sufficient surplus in general fund. Minimum tax: \$25. Banks and financial institutions, 6%. |
| Virginia | 5 | — | |
| West Virginia | 6 | — | |
| Wisconsin ² | First \$1,000 . . . 2.1 \$1,001-\$2,000 . . 2.7 \$2,001-\$3,000 . . 3.2 \$3,001-\$4,000 . . 4.3 \$4,001-\$5,000 . . 5.3 \$5,001-\$6,000 . . 6.4 Over \$6,000 . . . 7.4 | X ⁶ | Rates for 1972 and thereafter: First \$1,000 . . . 2.3 \$1,001-\$2,000 . . 2.8 \$2,001-\$3,000 . . 3.4 \$3,001-\$4,000 . . 4.5 \$4,001-\$5,000 . . 5.6 \$5,001-\$6,000 . . 6.8 Over \$6,000 . . . 7.9 |
| District of Columbia | 6 | — | Banks and trust companies, 4%; building and loan associations, 2%. Minimum tax \$25. |

X Denotes "yes";
— Denotes "no."

¹In 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.

TABLE 98 – STATE CORPORATION INCOME TAX RATES, DECEMBER 31, 1971 (Cont'd)

² Allows deduction of State corporation income tax itself in computing State tax liability.

³ Limited to 50% of Federal income taxes paid or accrued during the taxable year.

⁴ The rate shown is for business or manufacturing corporations (utility corporations, 6½%). Domestic and foreign security corporations (other than regulated investment or bank holding companies, which are taxed at the rate of 3/10 of 1% of gross income or \$114, whichever is greater) 1.2% of gross income or \$114, whichever is greater. Domestic and foreign corporations engaged in interstate commerce and not subject to the corporation excise (income) tax, 4% on that portion of their net income derived from business carried on in the State.

⁵ Tax at 5.5% (\$24 minimum) applicable to banks and financial institutions only.

⁶ Limited to 10% of net income before Federal tax.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 99 – LOCAL INCOME TAXES, RATES AND COLLECTIONS
(Dollar amounts in thousands)

| State and local government | Rate December 31, 1971 (percent) | Municipal tax collections, 1969-70 (Cities with over 50,000 population in 1970) | | |
|-------------------------------------|--|--|------------------------|--------------------------------------|
| | | Total tax collections | Income tax collections | |
| | | | Amount | As a percent of total collections |
| Alabama: | | | | |
| Gadsden | 2.0 | \$ 4,961 | \$ 2,850 | 57.4 |
| Delaware: | | | | |
| Wilmington | ¼ of 1% or 1.5% ¹ | 15,580 | 1,998 | 12.8 |
| Kentucky: | | | | |
| Ashland | 1.5 | — | — | — |
| Benton | 0.5 | — | — | — |
| Berea | 1.5 | — | — | — |
| Bowling Green | 1.5 | — | — | — |
| Catlettsburg | 1.0 | — | — | — |
| Covington | 2.5 | 3,996 | 1,997 | 50.0 |
| Cynthiana | 1.5 | — | — | — |
| Danville | 1.0 | — | — | — |
| Dawson Springs | 1.0 | — | — | — |
| Elizabethtown | 0.8 | — | — | — |
| Flemingsburg | 1.0 | — | — | — |
| Frankfort | 1.0 | — | — | — |
| Fulton | 1.0 | — | — | — |
| Glasgow | 1.0 | — | — | — |
| Hazard | 1.0 | — | — | — |
| Hopkinsville | 1.0 | — | — | — |
| Leitchfield | 1.0 | — | — | — |
| Lexington | 1.5 | 10,460 | 5,674 | 54.2 |
| Louisville | 1.25 | 34,435 | 18,887 | 54.8 |
| Jefferson County ² | 1.75 | — | — | — |
| Ludlow | 1.0 | — | — | — |
| Marshall County | 0.5 | — | — | — |
| Mayfield | 1.0 | — | — | — |
| Maysville | 1.5 | — | — | — |
| Middlesboro | 1.0 | — | — | — |
| Newport | 2.0 | — | — | — |
| Owensboro | 1.0 | 2,541 | 1,214 | 47.8 |
| Paducah | 1.25 | — | — | — |
| Pikeville | 1.0 | — | — | — |
| Princeton | 1.0 | — | — | — |
| Richmond | 1.0 | — | — | — |
| Russellville | 1.0 | — | — | — |
| Versailles | 1.0 | — | — | — |
| Winchester ³ | 1.0 | — | — | — |
| Maryland: | | | | |
| | % of State tax | | | |
| Baltimore City | 50% | 200,884 | 33,851 | 16.9 |
| 19 Counties | 50% | — | — | — |
| Wicomico County | 45% | — | — | — |
| Queen Anne's County | 40% | — | — | — |
| Talbot County | 35% | — | — | — |
| Worcester County | 20% | — | — | — |
| Michigan: | | | | |
| Battle Creek | 4 | — | — | — |
| Big Rapids | 4 | — | — | — |
| Detroit | 4,5 | 223,051 | 93,349 | 41.9 |
| Flint | 4 | 18,433 | 9,613 | 52.2 |
| Grand Rapids | 4 | 14,838 | 7,234 | 48.8 |

See footnotes at end of table.

TABLE 99 — LOCAL INCOME TAXES, RATES AND COLLECTIONS (Cont'd)
(Dollar amounts in thousands)

| State and local government | Rate December 31, 1971 (percent) | Municipal tax collections, 1969-70 (Cities with over 50,000 population in 1970) | | |
|--|--|--|------------------------|--------------------------------------|
| | | Total tax collections | Income tax collections | |
| | | | Amount | As a percent of total collections |
| Hamtramck | 4 | — | — | — |
| Highland Park | 4 | — | — | — |
| Hudson | 4 | — | — | — |
| Jackson | 4 | — | — | — |
| Lansing | 4 | \$11,876 | \$ 5,474 | 46.1 |
| Lapeer | 4 | — | — | — |
| Pontiac | 4 | 9,486 | 5,058 | 53.3 |
| Port Huron | 4 | — | — | — |
| Saginaw | 4 | 7,468 | 3,654 | 48.9 |
| Missouri: | | | | |
| Kansas City | 1.0 | 56,223 | 13,487 | 24.0 |
| St. Louis | 1.0 | 101,036 | 33,854 | 33.5 |
| New York: | | | | |
| New York City | 0.7-3.5 ⁶ | 3,023,242 | 469,523 | 15.5 |
| Ohio: | | | | |
| Cities 50,000 population and over — | | | | |
| Akron | 1.4 (1.5 eff. 1/1/72) | 21,206 | 12,505 | 59.0 |
| Canton | 1.5 | 8,792 | 7,119 | 81.0 |
| Cincinnati | 1.7 | 51,565 | 22,883 | 44.4 |
| Cleveland | 1.0 | 95,672 | 36,742 | 38.4 |
| Cleveland Heights | 1.0 | 4,309 | 1,158 | 26.9 |
| Columbus | 1.5 | 31,066 | 22,438 | 72.2 |
| Dayton | 1.0 | 28,014 | 16,682 | 59.5 |
| Elyria | 1.0 | 2,227 | 145 | 65.1 |
| Euclid | 1.0 | 6,750 | 3,083 | 45.7 |
| Hamilton | 1.5 | 3,916 | 2,543 | 64.9 |
| Kettering | 1.0 | 4,320 | 2,117 | 49.0 |
| Lakewood | 1.0 | 4,709 | 1,265 | 26.9 |
| Lima | 1.0 | 2,742 | 2,095 | 76.4 |
| Lorain | 1.0 | 5,622 | 3,577 | 63.6 |
| Mansfield | 1.0 | 3,731 | 2,673 | 71.6 |
| Parma | 1.0 | 5,684 | 2,225 est. | 39.1 |
| Springfield | 1.5 | 4,193 | 3,001 | 71.6 |
| Toledo | 1.5 | 29,586 | 22,652 | 76.6 |
| Warren | 1.0 | 3,620 | 2,622 | 72.4 |
| Youngstown | 1.5 | 12,361 | 7,350 est. | 59.5 |
| 308 cities and villages (with less than 50,000 population) | 0.25 — 1.7 | — | — | — |
| Pennsylvania: ⁷ | | | | |
| Cities, 50,000 population and over — | | | | |
| Abington Township | 1.0 ⁸ | 2,976 | n.a. | n.a. |
| Allentown | 1.0 ⁸ | 7,675 | 1,616 | 21.1 |
| Altoona | 1.0 ⁹ | 2,927 | 644 | 22.0 |
| Bethlehem | 1.0 ⁸ | 5,121 | 1,163 | 22.7 |
| Chester | 1.0 ¹⁰ | 3,779 | 1,929 | 51.0 |
| Erie | 1.0 ⁸ | 8,630 | 1,640 | 19.0 |
| Harrisburg | 1.0 ⁸ | 5,353 | 909 | 17.0 |
| Lancaster | 1.0 ⁸ | 2,896 | 620 | 21.4 |
| Penn Hills Township | 1.0 ⁸ | 2,454 | 858 | 35.0 |
| Philadelphia | 3.3125 ¹¹ | 357,041 | 212,064 | 59.4 |
| Pittsburgh | 1.0 ⁸ | 61,805 | 12,419 | 20.1 |

See footnotes at end of table.

TABLE 99 – LOCAL INCOME TAXES, RATES AND COLLECTIONS (Cont'd)
(Dollar amounts in thousands)

| State and local government | Rate December 31, 1971 (percent) | Municipal tax collections, 1969-70 (Cities with over 50,000 population in 1970) | | |
|---|--|--|------------------------|--------------------------------------|
| | | Total tax collections | Income tax collections | |
| | | | Amount | As a percent of total collections |
| Reading | 1.0 ¹⁰ | 5,646 | 1,056 | 18.7 |
| Scranton | 1.0 ^{8, 12} | 6,567 | 2,094 | 31.9 |
| Wilkes Barre | 0.5 ⁸ | 3,094 | 382 | 12.3 |
| York | 1.0 ⁸ | 3,562 | 408 | 11.5 |
| Approx. 3,400 other local jurisdictions (including over 1,000 school systems) | 0.20 – 1.0 | — | — | — |

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 91.) Also excludes the Denver Employee Occupational Privilege Tax of \$2 per employee per month, which applies only to employees earning at least \$250 per month; the Newark 1% payroll tax imposed on employees, profit and nonprofit, having a payroll over \$2,500 per calendar quarter; the San Francisco 1% payroll expense tax (eff. 10/1/70); the 1/2 of 1% quarterly payroll tax on employers imposed in the Tri-county Metropolitan Transit District (encompassing all of Washington, Clackamas and Multnomah counties, Oregon); and the 3/10 of 1 percent payroll tax imposed on employers in the Lane County Oregon Mass Transit District.

— Signifies a county, or a city under 50,000 population.
n.a.—“not available.”

¹If total annual wages or net profits are \$4,000 or less there is no tax liability. On income between \$4,000.01 and \$6,000.00 the rate is 1/4 of 1%; on income of \$6,000.01 or more 1.5%. The tax rates apply to total income not merely to the proportion of income falling within a given bracket. In this sense the tax is not a typical graduated levy.

²A taxpayer subject to the 1.25 percent tax imposed by the City of Louisville may credit this tax against the 1.75 percent levied by Jefferson County.

³New tax effective April 1, 1971.

⁴Under 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.

⁵The rate for residents in Detroit was increased from 1 percent to 2 percent effective October 1, 1968.

⁶New York City residents’ rate ranges from 0.7 percent on taxable income of less than \$1,000 to 3.5 percent on taxable income in excess of \$30,000. An earnings tax of 0.45 percent of wages or 65/100 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.

⁷Except for Philadelphia, Pittsburgh, and Scranton, the total rate payable by any taxpayer is limited to 1 percent. For coterminous jurisdictions, such as borough and borough school district, the maximum is usually divided equally between the jurisdictions unless otherwise agreed. However, school districts may tax only residents. Thus, if a borough and a coterminous school district each have a stated rate of 1 percent, the total effective rate for residents is 1 percent (½ of 1 percent each to the borough and school district) and the tax on nonresidents is 1 percent, the stated rate imposed by the borough.

⁸The school district rate is the same as the municipal rate.

⁹The school district rate is 0.5 percent.

¹⁰There is no school district income tax.

¹¹The Philadelphia school district imposes a 2% tax on investment income.

¹²Combined city and school district rate may not exceed 2.0 percent.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*, and U.S. Bureau of the Census, Governments Division.

TABLE 100 -- LOCAL INCOME TAX BASES, 1967

| City | Non-resident rate relative to resident rate | Business taxed ^a | | Resident income base includes -- | | | | Reciprocal city tax credit allowed | Personal exemptions allowed | Personal deductions allowed | Tax withheld on wages and salaries |
|-----------------------------|---|-----------------------------|----------------|--------------------------------------|-----------------------------------|---------------|-----------|------------------------------------|-----------------------------|-----------------------------|------------------------------------|
| | | Incorporated | Unincorporated | Wages, salaries, similar income only | Income earned out of jurisdiction | Capital gains | Dividends | | | | |
| New York, N. Y. | (b) | Yes | Yes | No | Yes | Yes | Yes | No | \$600 ea. (b) | Yes | Yes |
| Philadelphia, Pa. | Same | No | Yes | Yes | Yes | No | No | No | No | No | Yes |
| Detroit, Mich. | Half | Yes | Yes | No | Yes | Yes | Yes | Yes | \$600 ea. | No | Yes |
| Baltimore, Md. | Zero | Yes | Yes | No | Yes | Yes | Yes | No | \$800 ea. | Yes | Yes |
| Cleveland, Ohio | Same | Yes | Yes | Yes | Yes | No | No | Yes | No | No | Yes |
| St. Louis, Mo. | Same | Yes | Yes | Yes | Yes | No | No(c) | No | No | No | Yes |
| Cincinnati, Ohio | Same | No | Yes | Yes | Yes | No | No | Yes | No | No | Yes |
| Pittsburgh, Pa. | Same | Yes | Yes | No | No | No | No | Yes | No | No | Yes |
| Kansas City, Mo. | Same | Yes | Yes | Yes | Yes | No | No(c) | Yes | No | No | Yes |
| Columbus, Ohio | Same | Yes | Yes | No | Yes | No | No | Yes | No | No | Yes |
| Louisville, Ky. | Same | Yes | Yes | Yes | No | No(c) | No | No | No | No | Yes |
| Toledo, Ohio | Same | Yes | Yes | No | Yes | No | No | Yes | No | No | Yes |
| Akron, Ohio | Same | Yes | Yes | Yes | Yes | No | No | No | No | No | Yes |
| Dayton, Ohio | Same | Yes | Yes | Yes | Yes | No | No | Yes | No | No | Yes |
| Flint, Mich. | Half | Yes | Yes | No | Yes | Yes | Yes | Yes | \$600 ea. | No | Yes |
| Youngstown, Ohio | Same | Yes | Yes | Yes | Yes | No | No | Yes | No | No | Yes |
| Erie, Pa. | Same | No | Yes | No | Yes | No | No | Yes | No | No | Yes |
| Canton, Ohio | Same | Yes | Yes | Yes | Yes | No | No | Yes | No | No | Yes |
| Scranton, Pa. | Same | No | Yes | Yes | Yes | No | No | No | No | No | Yes |
| Allentown, Pa. | Same | No | Yes | Yes | Yes | No | No | Yes | No | No | Yes |
| Grand Rapids, Mich. | Half | Yes | Yes | No | Yes | Yes | Yes | Yes | \$600 ea. | No | Yes |

a. Charitable, religious, educational, and other nonprofit organizations exempt in most cases. Tax generally confined to income stemming from activities in city.

b. Non residents taxed on an entirely different basis from residents. The rate is markedly lower. Instead of deductions, an exclusion related to income level is allowed. The exclusion of \$3,000 on income up to \$10,000 drops to \$2,000 for income over \$10,000, to \$1,000 for \$20,000-\$30,000 income, to none for income over \$30,000.

c. Except where derived in connection with the conduct of a business.

Source: Tax Foundation, Inc., *City Income Taxes*, Research Publication No. 12 (New Series).

TABLE 101 – SELECTED FEATURES OF PROPERTY TAXATION, BY STATE

| State | No. of primary assessing areas 1966 ¹ | Elected assessors ² | Constitutional and statutory assessment standards ³ | | Conducts periodic ratio studies ⁴ | Percentage ratio of assessed value to sales price of sold properties, 1966 ⁵ (simple sales-based, average) | |
|----------------------|--|--------------------------------|--|--|--|--|-----------------------|
| | | | Legal standard (rate) | Valuation concept | | Statewide | SMSA portion of state |
| Alabama | 67 | X | 30% | Fair and reasonable market value | .... | 19.7 | 22.3 |
| Alaska | 29 | .... | 100 | Full and true value in money | X | 81.0 | .... |
| Arizona | 14 | X | 18–60 ⁶ | Full cash value | .... | 16.1 | 17.6 |
| Arkansas | 75 | X | 20 | True market value in money | X | 12.2 | 16.4 |
| California | 58 | X | 20–25 ⁷ | Full cash value | X | 18.9 | 18.9 |
| Colorado | 63 | X | 30 | Actual value | X | 25.3 | 26.6 |
| Connecticut | 169 | X ⁸ | Up to 100 | Uniform % of market value within local district | .... | 51.2 | 52.0 |
| Delaware | 3 | .... | 100 | True value in money | .... | 48.4 | 45.7 |
| District of Columbia | 1 | .... | 100 | Full and true value in lawful money | X | 42.8 | 42.8 |
| Florida | 67 | X | 100 | Full cash value | X | 68.9* | 71.5 |
| Georgia | 159 | .... | 40 | Fair market value | X | 34.9 | 38.2 |
| Hawaii | 1 | .... | 70 | Fair market value or a percentage thereof | X | 55.2 | 57.1 |
| Idaho | 44 | X | 20 | Market value | X | 11.0 | 12.3 |
| Illinois | 1,424 | X ⁹ | 50 ¹⁰ | Fair cash value | X | 41.2 | 41.5 |
| Indiana | 1,009 | X | 33 1/3 | True cash value | X | 24.5 | 24.7 |
| Iowa | 120 | .... | 27 | Actual value | X | 24.1 | 24.2 |
| Kansas | 105 | 11 | 30 | Fair market value | X | 18.8 | 17.9 |
| Kentucky | 120 | X ¹² | 100 | Fair cash value | X | 84.0 | 89.0 |
| Louisiana | 64 | X | Not below 25 | Actual cash value | .... | 17.1 | 17.8 |
| Maine | 492 | 13 | “Just value” | Land at not less than \$1 per acre At just value in compliance with the laws of the State | X | 50.8 | 74.1 |
| Maryland | 24 | .... | 100 | Full cash value less an allowance for inflation | X | 43.6 | 44.9 |
| Massachusetts | 351 | 13 | 100 | Fair cash valuation | X | 46.3 | 47.4 |
| Michigan | 1,475 | 13 | 50 | Full cash value | X | 28.0 | 28.5 |
| Minnesota | 721 | .... | Varies by class | Market value | X | 11.2 | 9.5 |
| Mississippi | 82 | X | 100 | Assessed proportion to its value | .... | 13.5 | 18.8 |
| Missouri | 435 | 13 | 100 | True value in money | X | 25.4 | 28.0 |

See footnotes at the end of table.

TABLE 101 – SELECTED FEATURES OF PROPERTY TAXATION, BY STATE (Cont'd)

| State | No. of primary assessing areas 1966 ¹ | Elected assessors ² | Constitutional and statutory assessment standards ³ | | Conducts periodic ratio studies ⁴ | Percentage ratio of assessed value to sales price of sold properties, 1966 ⁵ (simple sales-based, average) | |
|--------------------------|--|--------------------------------|--|---|--|---|-----------------------|
| | | | Legal standard (rate) | Valuation concept | | Statewide | SMSA portion of state |
| Montana | 56 | X | 1–100% | True and full value | X | 11.7 | 8.8 |
| Nebraska | 93 | X ¹⁴ | 35 | Required to be valued at its actual value and assessed at 35% | X | 28.5 | 31.2 |
| Nevada | 17 | X | 35 | Full cash value | X | 25.3 | 26.7 |
| New Hampshire | 234 | ¹³ | 100 | Full and true value in money | X | 53.8 | 48.1 |
| New Jersey | 567 | ¹³ | 20–100 ¹⁵ | Uniform percentage at true value | X | 62.0* | 62.1 |
| New Mexico | 32 | X | 100 | Assessed in proportion to its value | X | 19.2 | 14.5 |
| New York | 990 | ¹³ | 100 | Full value | X | 35.1 | 35.5 |
| North Carolina | 100 | .... | ¹⁶ | True value in money | .... | 42.9 | 46.0 |
| North Dakota | 1,772 | ¹³ | 50 | Full and true value in money | X | 11.6 | 12.4 |
| Ohio | 88 | X | 50 | True value | X | 35.3 | 35.6 |
| Oklahoma | 77 | X | 35 | Fair cash value | X | 17.8 | 19.9 |
| Oregon | 36 | X | 100 | True cash value | X | 20.2* | 20.4 |
| Pennsylvania | 67 | ¹³ | 100 ¹⁷ | Actual value (the price for which the property would sell) | X | 31.4 | 32.0 |
| Rhode Island | 39 | ¹³ | ¹⁶ | Full and fair cash value | X | 54.8 | 58.8 |
| South Carolina | 46 | .... | 100 | True value in money | X | 5.0 | 5.3 |
| South Dakota | 404 | ¹³ | 60 | True and full value in money | X | 37.3 | 36.3 |
| Tennessee | 95 | ¹³ | 50 ¹⁸ | Actual cash value | X | 26.2 | 35.2 |
| Texas | 254 | ¹³ | 100 | Full and true value in money | .... | 19.1 | 20.4 |
| Utah | 29 | X | 30 | Reasonable fair cash value | X | 15.4 | 15.5 |
| Vermont | 246 | ¹³ | Up to 100 ¹⁶ | Fair market value | X | 31.7* | .... |
| Virginia | 131 | ¹³ | 100 | Fair market value | X | 29.9 | 32.9 |
| Washington | 39 | X | 50 | True and fair value | X | 15.3 | 15.8 |
| West Virginia | 55 | X | 100 | True and actual value | X | 38.0 | 41.1 |
| Wisconsin | 1,834 | ¹³ | 100 | Full value at private sale | X | 52.9 | 49.9 |
| Wyoming | 23 | ¹³ | ¹⁹ | Fair value | X | 19.0 | .... |
| Total | 14,496 | .... | .... | ..... | .... | 32.8 | 33.7 |

See footnotes on following page.

TABLE 101 – SELECTED FEATURES OF PROPERTY TAXATION, BY STATE (Cont'd)

X – Signifies "elected" in col. (2), and States conducting periodic ratio studies in col. (5).

¹U.S. Bureau of the Census, *Primary Assessing Areas for Local Property Taxation*, State and Local Government Special Studies, No. 50, April 1966.

²U.S. Bureau of the Census, *Census of Governments, 1967*, Vol. 6, No. 1, *Popularly Elected Officials of State and Local Governments*; and Commerce Clearing House, *State Tax Reporter*.

³Commerce Clearing House, *State Tax Reporter*. The "Legal Standard" rates shown are applicable generally. There are numerous exceptions in several States.

⁴U.S. Bureau of the Census, Governments Division.

⁵U.S. Bureau of the Census, *Census of Governments, 1967*, Vol. 2, *Taxable Property Values*, (GPO, Wash., D.C.: 1968), Table 9.

⁶Depending on the class of property.

⁷Between 20 and 25 percent of full cash value from 1968 through 1970, thereafter 25 percent.

⁸Town selectmen may provide for appointment and fix length of term and compensation.

⁹In counties with 150,000 to 500,000 population an assessing officer may be appointed in lieu of an elected board.

¹⁰"Fair cash value" is defined as 50% of the actual value of real and personal property, except in counties of more than 200,000 where real property is classified for tax purposes.

¹¹Optional office: currently elected in 6 counties, appointed in 3; in other counties, county clerk is ex officio assessor.

¹²Elected county assessors, cities vary according to class, may be appointed, elective, or they may adopt county assessment.

¹³Appointed and elected assessors.

¹⁴Election required in counties of 3,500 population or more; may be appointive in other counties.

¹⁵In a multiple of 10 as is established by each county board of taxation. If a county fails to establish a uniform percentage, a 50 percent level of assessment is employed until action is taken.

¹⁶Uniform percentage, determined locally.

¹⁷In 4th to 8th class counties, real property must be assessed at a predetermined ratio not to exceed 75 percent.

¹⁸To be attained by 1/1/73, with increasing percentages on the following schedule: 1968, 15 percent; 1969, 25 percent; 1970, 30 percent; 1971, 35 percent; 1972, 40 percent; 1973 and thereafter, 50 percent.

¹⁹At a fair value in conformity with values and procedures prescribed by the State Tax Commission.

*Based on subsequent assessed value data, "ratio" is estimated at, or above, 80%.

TABLE 102 – STATE BY STATE COMPARISON OF THE AVERAGE VALUE OF "MIDDLE INCOME" HOMES AND AVERAGE PROPERTY TAX BURDEN, FHA INSURED MORTGAGES, 1969

| State ¹ | Average value of property | Average property tax payments | Effective tax rate per \$100 |
|---------------------|---------------------------|-------------------------------|------------------------------|
| New Jersey | \$20,973 | \$626 | \$2.99 |
| Nebraska | 15,382 | 445 | 2.89 |
| Massachusetts | 18,450 | 527 | 2.86 |
| New Hampshire | 16,508 | 469 | 2.84 |
| South Dakota | 14,534 | 400 | 2.75 |
| New York | 20,161 | 526 | 2.61 |
| Vermont | 18,378 | 455 | 2.48 |
| Wisconsin | 14,992 | 372 | 2.48 |
| Iowa | 16,854 | 389 | 2.31 |
| Colorado | 17,677 | 404 | 2.29 |
| Maine | 14,734 | 335 | 2.27 |
| Connecticut | 18,937 | 428 | 2.26 |
| California | 21,576 | 482 | 2.23 |
| Oregon | 16,148 | 348 | 2.16 |
| Kansas | 14,518 | 314 | 2.16 |
| Maryland | 18,725 | 395 | 2.11 |
| Rhode Island | 15,574 | 329 | 2.11 |
| Pennsylvania | 14,573 | 296 | 2.03 |
| Illinois | 18,707 | 376 | 2.01 |
| Montana | 16,928 | 336 | 1.98 |
| North Dakota | 15,769 | 304 | 1.93 |
| Arizona | 17,286 | 329 | 1.90 |
| Alaska | 30,981 | 361 | 1.81 |
| Michigan | 19,401 | 352 | 1.81 |
| Texas | 16,527 | 290 | 1.75 |
| Minnesota | 19,364 | 334 | 1.72 |
| Missouri | 15,792 | 272 | 1.72 |
| Indiana | 14,424 | 245 | 1.70 |
| Ohio | 16,427 | 245 | 1.49 |
| New Mexico | 16,119 | 240 | 1.49 |
| Nevada | 22,041 | 327 | 1.48 |
| Utah | 17,667 | 262 | 1.48 |
| Idaho | 16,778 | 237 | 1.41 |
| Wyoming | 16,041 | 226 | 1.41 |
| North Carolina | 18,222 | 255 | 1.40 |
| Washington | 19,858 | 275 | 1.38 |
| Oklahoma | 15,915 | 219 | 1.38 |
| Georgia | 17,994 | 239 | 1.33 |
| Florida | 16,552 | 218 | 1.32 |
| Tennessee | 18,338 | 240 | 1.31 |
| Delaware | 17,629 | 221 | 1.25 |
| Kentucky | 15,163 | 184 | 1.21 |
| Virginia | 18,279 | 213 | 1.17 |
| Arkansas | 14,963 | 171 | 1.14 |
| Hawaii | 33,053 | 347 | 1.05 |
| Mississippi | 16,247 | 148 | .91 |
| West Virginia | 16,695 | 123 | .74 |
| Alabama | 16,545 | 118 | .72 |
| South Carolina | 15,816 | 108 | .68 |
| Louisiana | 18,307 | 79 | .43 |
| U.S. AVERAGE | \$18,181 | \$329 | \$1.81 |

¹States ranked on basis of "Effective Tax Rate Per \$100."

Source: U.S. Federal Housing Administration, "Characteristics of FHA Operation Under Section 203, 1969". Data shown are a composite of statistics of new and existing homes purchased with FHA insured mortgages during the year. Calculations were performed by New Jersey Taxpayers Association.

TABLE 103 – STATE FINANCED AND ADMINISTERED RESIDENTIAL PROPERTY TAX RELIEF FOR PROTECTING LOW INCOME HOUSEHOLDS FROM PROPERTY TAX OVERLOADS (The “Circuit-Breaker”)

| State | Beneficiaries Description | Income Ceiling | Tax Relief Formula | Form of Abatement and Estimated Per Capita Cost | Date of Adoption | Statutory Citation |
|----------------------|--|--|---|---|------------------|--|
| Wisconsin | Homeowners & renters 65 & older | \$ 3,700 | See footnote ¹ | State income tax credit or rebate Cost – \$1.50 (1968) | 1963 | Chap. 71, Sec. 71.09(7) |
| Minnesota | Homeowners & renters age 65 & older | \$ 5,000 | Relief ranges from 100% to 8% depending on amount of property tax payment (or 20% of gross rent paid) and household income. | State income tax credit or rebate Cost – \$0.50 (1968) (This aid is in addition to a general State-financed property tax relief that approximates 35% of the homeowner’s tax bill) | 1967 | Chap. 290, Sec. 290.0601 et seq |
| California | Homeowners age 62 & older; no relief for renters | \$10,000 | Relief ranges from 95% of tax payment if household income is less than \$1,000 to 1% of tax payment if household income is \$10,000 | State rebate only Cost – \$0.40 (1969) | 1967 | Revenue & taxation code Div. E., Sec. 19501 et seq |
| Vermont | Homeowners & renters age 65 & older | Not explicit | Relief limited to that part of tax payment in excess of 7% of household income times a local rate factor that varies by tax rate of local community ² | State income tax credit or rebate Cost – \$1.25 (1969) | 1969 | H.B. 222 |
| Kansas | Homeowners age 65 & older; no relief for renters | \$ 3,700 | Same as Wisconsin tax relief formula | State income tax credit or rebate Cost – NA | 1970 | H.B. 1253 |
| Colorado | Homeowners & renters age 65 or older | \$ 2,400 single \$ 3,700 married (In addition net worth during year must be less than \$20,000.) | Relief limited to 50% of the tax payment and cannot exceed \$200. The credit or refund is reduced by 10% of income over \$500 for individuals and 10% of income over \$1,800 for husband and wife. ³ | State income tax credit or rebate Cost – NA | 1971 | Chap. 138, Secs. 138-1-20 & 21 |

See footnotes at end of table.

**TABLE 103 – STATE FINANCED AND ADMINISTERED RESIDENTIAL PROPERTY TAX RELIEF FOR
PROTECTING LOW INCOME HOUSEHOLDS FROM PROPERTY TAX OVERLOADS (Cont'd)
(The "Circuit-Breaker")**

| State | Beneficiaries Description | Income Ceiling | Tax Relief Formula | Form of Abatement and Estimated Per Capita Cost | Date of Adoption | Statutory Citation |
|--|--|--|--|---|--|---|
| Maine | Homeowners & renters age 65 & older for males and 62 & older for females (At least 35% of household income must be attributable to claimant) | \$ 4,000 (In addition, net assets must not exceed (\$30,000)) | Relief equal to 7% of the difference between household income and \$4,000. Limited to the total property tax levied, or 20% of rent paid. | State rebate only Cost – NA | 1971 | Title 36, Chap. 901, Secs. 6101-6120 |
| New Jersey | Homeowners age 65 & older | \$ 5,000 (exclusive of social security benefits) | Deduction from tax bill of \$160 or amount of tax liability which ever is less. | Reduction of tax bill. One half of cost of deduction reimbursed to municipality by the State Cost – NA | 1953 (local) 1971 (State-local) | Ch. 172 (Laws 1963) Sec. 54:4-8.40 – 54:4-8.51 Ch. 20 (Laws 1971) |
| Pa. | Homeowners: age 65 & over; Widows age 50 & over; permanently disabled persons | \$ 7,500 | Relief ranges from 100% of tax (max. \$200) when household income is less than \$1,000 to 10% where such income is between \$6,000 and \$7,500 | State rebate only Cost – NA | 1971 | Act No. 3, H.B. 192 |
| Exhibit: State Financed and State-Local Administered Property Tax Relief (Selected States) | | | | | | |
| Iowa | Homeowners: 65 & older or totally disabled | \$ 4,000 | Deduction from tax bill of \$125 or amount of tax liability which ever is less | Reduction of tax bill. Cost of deduction paid by State to each taxing district | 1967 | Ch. 356 (Laws 1967) Ch. 1208 (Laws 1970) H.F. 654 (Laws 1971) |

See footnotes at end of table.

**TABLE 103 – STATE FINANCED AND ADMINISTERED RESIDENTIAL PROPERTY TAX RELIEF FOR
PROTECTING LOW INCOME HOUSEHOLDS FROM PROPERTY TAX OVERLOADS (Cont'd)
(The "Circuit-Breaker")**

| State | Beneficiaries Description | Income Ceiling | Tax Relief Formula | Form of Abatement and Estimated Per Capita Cost | Date of Adoption | Statutory Citation |
|------------------|------------------------------|-------------------|--|--|---------------------|------------------------|
| Oregon | Homeowners | None | Relief based on amount by which property taxes exceed percentage of household income. The % ranges from 3% on income up to \$1,500 (max. relief \$400) to 7% for incomes in excess of \$8,000 (max. relief \$100) ⁴ | Taxpayers initial tax bill is reduced by the amount of relief granted by the Dept. of Revenue and the Dept. pays to the counties the amount of relief granted. | 1971 | Ch. 747 (H.B. 1639) |

¹ Household income – \$1,000 or less – relief ranges from 75% of amount by which property tax exceeds 3% of household income between \$500 and \$1,000; household income – over \$1,000 – 60% of amount by which property tax exceeds 3% of household income between \$500 and \$1,000, 6% of income between \$1,000 and \$1,500, 9% of income between \$1,500 and \$2,000, 12% of income between \$2,000 and \$2,500, and 15% of all household income over \$2,500. The maximum property tax to be used for this credit is limited to \$330. "Rent constituting property taxes" means 25% of gross rent paid.

² The Commissioner shall annually prepare and make available the local rate factors by arraying all municipalities according to their effective tax rate and dividing the population of the State into quintiles from such array with those having the lowest effective tax rates being in the first quintile. The local rate factors shall be as follows: first quintile, 0.6; second quintile, 0.8; third quintile, 1.0; fourth quintile, 1.2; fifth quintile, 1.4. The amount of property taxes or rent constituting property taxes used in computing the credit are limited to \$300 per taxable year. "Rent constituting property taxes" means 30% of the gross rent actually paid during the taxable year.

³ For renters, the tax-equivalent amount is considered as 10% of the actual rent paid during the tax year.

⁴ Persons born before March 1, 1891, with an income not over \$3,000 are entitled to relief of the total amount of property taxes on their homestead up to a maximum of \$400.

NA – Data not available.

Source: ACIR staff compilation from Commerce Clearing House data.

**TABLE 104 – THE "CIRCUIT BREAKER" SYSTEM FOR PROTECTING LOW INCOME HOUSEHOLDS
FROM PROPERTY TAX OVERLOAD SITUATIONS
HOW IT WORKED IN WISCONSIN AND MINNESOTA IN 1968**

| WISCONSIN | | | | | | | |
|------------------------------|------------------------|--------------------------------|-----------------------|-----------------|--------------------------------------|---|-----------------|
| Household income group | Number of claims | Average household income | Average Property Tax* | | Percent of tax burden relieved | Ratio of Property Tax* to Household Income | |
| | | | Before credit | After credit | | Before credit | After credit |
| \$ 0 | 102 | \$ 0 | \$333 | \$151 | 55% | —% | —% |
| 1 - 499 | 539 | 381 | 254 | 98 | 61 | 66 | 26 |
| 500 - 999 | 6,508 | 801 | 211 | 78 | 63 | 26 | 10 |
| 1,000 - 1,499 | 14,903 | 1,269 | 249 | 140 | 44 | 20 | 11 |
| 1,500 - 1,999 | 16,809 | 1,750 | 288 | 188 | 35 | 16 | 11 |
| 2,000 - 2,499 | 14,287 | 2,236 | 323 | 241 | 25 | 14 | 11 |
| 2,500 - 2,999 | 9,857 | 2,734 | 363 | 307 | 15 | 13 | 11 |
| 3,000 - 3,500 | 5,576 | 3,207 | 415 | 392 | 5 | 13 | 12 |
| MINNESOTA | | | | | | | |
| Less than \$250 | 192 | \$-495 | \$164 | \$ 51 | 69% | —% | —% |
| 250 - 499 | 198 | 434 | 145 | 38 | 74 | 33.4 | 8.8 |
| 500 - 749 | 994 | 652 | 128 | 39 | 70 | 19.6 | 6.0 |
| 750 - 999 | 2,108 | 891 | 136 | 42 | 69 | 15.3 | 4.7 |
| 1,000 - 1,249 | 2,779 | 1,132 | 143 | 72 | 50 | 12.6 | 6.4 |
| 1,250 - 1,499 | 3,666 | 1,380 | 151 | 76 | 50 | 10.9 | 5.5 |
| 1,500 - 1,749 | 3,453 | 1,624 | 160 | 95 | 41 | 9.9 | 5.8 |
| 1,750 - 1,999 | 3,828 | 1,880 | 167 | 100 | 40 | 8.9 | 5.3 |
| 2,000 - 2,249 | 3,115 | 2,122 | 179 | 125 | 30 | 8.4 | 5.9 |
| 2,250 - 2,499 | 2,879 | 2,375 | 182 | 127 | 30 | 7.7 | 5.3 |
| 2,500 - 2,749 | 2,403 | 2,717 | 190 | 151 | 21 | 7.0 | 5.6 |
| 2,750 - 2,999 | 2,189 | 2,875 | 194 | 155 | 20 | 6.7 | 5.4 |
| 3,000 - 3,249 | 1,488 | 3,124 | 200 | 179 | 10 | 6.4 | 5.7 |
| 3,250 - 3,499 | 1,270 | 3,368 | 215 | 193 | 6 | 6.4 | 5.7 |

*Includes property tax portion of rent payments.

Sources: Wisconsin Department of Revenue Research Division July 28, 1970.

Minnesota Department of Taxation, Property Tax Relief for Minnesota's Senior Citizens (Special Report) August 1970.

TABLE 105 – SCOPE OF PROPERTY ASSESSMENT RATIO STUDIES CONDUCTED BY STATE GOVERNMENTS

| State | Year studies began | Interval of study ¹ | Period covered | Report published | Annual cost of program ² (\$1,000) | Exhibit: Local government studies |
|----------------------|--------------------|--------------------------------|---------------------|------------------|---|-----------------------------------|
| Alaska | 1962 | A | 3 years | Yes | 25 | Yes |
| Arkansas | 1957 | A | 1 year | Yes | 200 | No |
| California | 1955 | A | (³) | Yes | 1,250 | Yes |
| Colorado | 1967 | A | ⁴ 1 year | Yes | 20 | Yes |
| District of Columbia | 1959 | D | 6 months | No | (NA) | Yes |
| Georgia | 1964 | A | 2 years | Yes | 200 | Yes |
| Hawaii | 1963 | A | 1 year | Yes | 20 | No |
| Idaho | 1958 | A | 1 year | No | 12 | Yes |
| Illinois | 1945 | A | 1 year | Yes | (NA) | Yes |
| Indiana | 1967 | A | 1 year | Yes | 30 | No |
| Iowa | 1962 | A | 1 year | Yes | 12 | No |
| Kansas | 1933 | A | 1 year | Yes | 18 | No |
| Kentucky | 1938 | A | 1 year | Not always | 50 | NA |
| Maine | 1955 | B | 2 years | Yes | (NA) | NA |
| Maryland | 1959 | B | 10 months | Yes | 75 | No |
| Massachusetts | 1959 | B | 2 years | No | 125-150 | Yes |
| Michigan | 1942 | A | 3-8 months | Yes | 150 | Yes |
| Minnesota | 1952 | A | 3 years | No | 125 | No |
| Missouri | 1956 | A | 1 year | No | 60 | No |
| Montana | 1967 | (⁵) | 1-3 years | No | 25 | No |
| Nebraska | (NA) | A | 1 year | Yes | 10 | Yes |
| Nevada | 1956 | A | 1 year | Yes | 37 | No |
| New Hampshire | 1948 | B | 18 months | Yes | 18 | Yes |
| New Jersey | 1953 | A | 2 years | Yes | ⁶ 300 | No |
| New York | 1949 | B | 2 years | Yes | ⁷ 3,000 | Yes |
| North Dakota | 1964 | A | 5 years | Yes | 25 | No |
| Ohio | 1946 | ⁸ A | 1 year | Yes | 125 | Yes |
| Oklahoma | 1959 | A | 1 year | Yes | 6 | No |
| Oregon | 1913 | A | 1 year | Yes | 30 | Yes |
| Pennsylvania | 1948 | A | 1 year | Yes | 412 | Yes |
| Rhode Island | 1960 | A | 1 year | Yes | (NA) | Yes |
| South Carolina | 1963 | A | 1-3 years | No | (NA) | Yes |
| South Dakota | 1957 | A | 3 years | Yes | (NA) | No |
| Tennessee | 1962 | ⁹ Irregular | 1-2 years | Yes | (NA) | No |
| Utah | 1960 | A | 1 year | Yes | (NA) | No |
| Vermont | 1963 | B | 18 months | Yes | 150 | Yes |
| Virginia | (NA) | B | 1 year | Yes | (NA) | (NA) |
| Washington | 1951 | A | 1 year | Yes | 100 | Yes |
| West Virginia | 1964 | As needed | 2 years | No | 2 | No |
| Wisconsin | 1932 | A | 1 year | No | 55 | No |
| Wyoming | 1968 | (¹⁰) | (NA) | No | (NA) | No |

NA Not available.

¹The letters in this column represent the following intervals:

- A – Annual
- B – Biennial
- C – Quadrennial
- D – Semiannual

²In most cases, this is annual cost; in several instances the cost is a 1-time figure since the study is infrequent (as in Indiana and West Virginia).

³Triennial appraisal surveys are updated annually by statistical projections.

⁴To cover 2 years, effective 1969.

⁵Ratios are derived on a county-by-county basis.

⁶State cost only.

⁷Includes systems work on modifications of machine operations and programing of new operations.

⁸No study was conducted from 1964 to 1967.

⁹To be conducted annually, effective 1969.

¹⁰Not yet determined.

Source: U.S. Bureau of the Census, *Property Assessment Ratio Studies*, State and Local Government Special Studies, No. 52.

TABLE 106 - USES OF PROPERTY ASSESSMENT RATIO STUDIES CONDUCTED BY STATE GOVERNMENTS

| State | Equalize assessments | | | Apportion funds | | Allocate county taxes among smaller taxing districts | Evaluate methods used in making appraisal | Determine areas for general reappraisal | Check reappraisal programs | Other uses |
|-------------------|----------------------|-----------------|--|-----------------|-------|--|---|---|----------------------------|--|
| | Among counties | Within counties | Between properties assessed locally and by State | School aid | Other | | | | | |
| | | | | | | | | | | |
| U.S. total | | | | | | | | | | |
| Alaska | X | X | | X | X | | X | X | | |
| Arkansas | X | X | | X | X | | X | X | | |
| California | X | X | | X | X | | X | X | | |
| Colorado | X | X ¹ | | X | X | | X | X | X | Check compliance with 20% assessment requirement. Equalize tax rates of inter-county districts; adjust school district debt limits. |
| Dist. of Columbia | X | | | X | X | | X | X | | |
| Georgia | X | | | X | X | | X | X | | |
| Hawaii | X | | | X | X | | X | X | | |
| Idaho | X | | | X | X | | X | X | | |
| Illinois | X | | | X | X | | X | X | | |
| Indiana | X | | | X | X | | X | X | | |
| Iowa | X | X | | X | X | | X | X | X | Determine maximum tax rate for school corporations. |
| Kansas | X | X | | X | X | | X | X | | |
| Kentucky | X | X | | X | X | | X | X | | |
| Maine | X | X | | X | X | | X | X | | |
| Maryland | X | X | | X | X | | X | X | | |
| Massachusetts | X | X | | X | X | | X | X | | |
| Michigan | X | X | | X | X | | X | X | | |
| Minnesota | X | X | | X | X | | X | X | | |
| Missouri | X | X | | X | X | | X | X | | |
| Montana | X | X | | X | X | | X | X | | |
| Nebraska | X | X | | X | X | | X | X | | |
| Nevada | X | X | | X | X | | X | X | | |
| New Hampshire | X | X | | X | X | | X | X | | Borrowing capacity. |

See footnotes at the end of table.

TABLE 106 – USES OF PROPERTY ASSESSMENT RATIO STUDIES CONDUCTED BY STATE GOVERNMENTS (Cont'd)

| State | Equalize assessments | | | Apportion funds | | Allocate county taxes among smaller taxing districts | Evaluate methods used in making appraisal | Determine areas for general reappraisal | Check reappraisal programs | Other uses |
|--------------------------|----------------------|-----------------|--|-----------------|-------|--|---|---|----------------------------|--|
| | Among counties | Within counties | Between properties assessed locally and by State | School aid | Other | | | | | |
| New Jersey | | | | X | X | X | X | X | X | Establish local debt limits based on equalized valuations. Various. ² |
| New York | | | X | X | X | X | | | | |
| North Dakota | X | | X | X | | | | X | | |
| Ohio | X | X | | | | | | X | X | |
| Oklahoma | X | | | | | | | X | X | |
| Oregon | X | X | X | X | X | X | X | X | X | Guide in application of adjustment factors to maintain assessment level of 100%. |
| Pennsylvania | | | | X | X | | | | | |
| Rhode Island | | | | X | | | | | | To illustrate need for state-wide uniform assessments. |
| South Carolina | | X | | | | | | X | X | |
| South Dakota | X | X | X | X | | | | X | X | |
| Tennessee | X | X | X | | | | | X | X | |
| Utah | X | X | X | | | | X | X | X | |
| Vermont | | | | X | | | X | X | X | |
| Virginia | | | | X | X | | | X | X | |
| Washington | X | | X | X | X | | | | X | |
| West Virginia | X | X | | X | | | | X | X | |
| Wisconsin | | | X | X | X | X | X | | | |
| Wyoming | X | X | X | | | | X | | X | |

¹Neighborhood areas within the District.

²To apportion costs of certain programs among districts and municipalities, and joint indebtedness among municipalities; tax and debt limits; fire district spending limits; assessment of special franchises; exemptions for railroads; local government organization; rent control; bail bond valuation of real estate; taxpayer assistance; and as a research tool.

Source: U.S. Bureau of the Census, *Property Assessment Ratio Studies*, State and Local Government Special Studies No. 52.

TABLE 107 – TWO MEASURES OF INTRA-AREA ASSESSMENT UNIFORMITY
(Coefficient of Dispersion of Assessment Ratios
for Nonfarm Houses, by State, 1966)

| State | Median Measure of Dispersion ¹ | Adjusted Measure of Dispersion | | |
|--------------------------|---|--------------------------------|----------------------|---------------------------------|
| | | Weighted Mean ² | No. of Jurisdictions | Extent of Coverage ³ |
| United States | 19.2 | 18.8 | 572 | 76% |
| Alabama | 27.4 | 17.2 | 13 | 79 |
| Alaska | 17.3 | 14.6 | 1 | 56 |
| Arizona | 26.0 | 19.0 | 4 | 88 |
| Arkansas | 19.8 | 18.8 | 5 | 44 |
| California | 15.1 | 15.5 | 33 | 100 |
| Colorado | 19.0 | 14.9 | 10 | 86 |
| Connecticut | 12.3 | 12.6 | 9 | 28 |
| Delaware | 19.8 | 15.6 | 3 | 100 |
| Florida | 14.2 | 13.9 | 21 | 89 |
| Georgia | 16.9 | 15.0 | 9 | 71 |
| Hawaii | 25.7 | 17.3 | 2 | 93 |
| Idaho | 25.7 | 26.1 | 2 | 28 |
| Illinois | 20.3 | 18.5 | 23 | 89 |
| Indiana | 22.7 | 19.4 | 18 | 69 |
| Iowa | 18.9 | 14.2 | 9 | 49 |
| Kansas | 28.5 | 19.3 | 6 | 52 |
| Kentucky | 15.8 | 14.3 | 11 | 60 |
| Louisiana | 22.5 | 22.0 | 14 | 74 |
| Maine | 15.6 | 11.2 | 1 | 5 |
| Maryland | 16.9 | 14.8 | 10 | 86 |
| Massachusetts | 14.6 | 18.6 | 14 | 24 |
| Michigan | 20.7 | 15.1 | 20 | 30 |
| Minnesota | 22.8 | 22.0 | 8 | 83 |
| Mississippi | 27.8 | 24.7 | 8 | 50 |
| Missouri | 25.3 | 18.9 | 10 | 86 |
| Montana | 22.5 | 15.9 | 2 | 39 |
| Nebraska | 23.7 | 17.3 | 2 | 94 |
| Nevada | 19.4 | 12.9 | 2 | 91 |
| New Hampshire | 14.8 | 14.8 | 1 | 10 |
| New Jersey | 18.1 | 16.1 | 19 | 99 |
| New Mexico | 22.7 | 20.4 | 6 | 83 |
| New York | 34.3 | 31.5 | 36 | 99 |
| North Carolina | 18.2 | 14.8 | 30 | 68 |
| North Dakota | 26.8 | 16.4 | 1 | 18 |
| Ohio | 16.2 | 15.7 | 41 | 92 |
| Oklahoma | 23.2 | 18.1 | 6 | 61 |
| Oregon | 18.9 | 17.8 | 9 | 77 |
| Pennsylvania | 25.5 | 22.7 | 42 | 98 |
| Rhode Island | 14.2 | 13.5 | 4 | 36 |
| South Carolina | 33.7 | 31.0 | 13 | 75 |
| South Dakota | 22.0 | 20.0 | 2 | 36 |
| Tennessee | 19.5 | 17.9 | 11 | 73 |
| Texas | 29.0 | 27.0 | 27 | 86 |
| Utah | 21.0 | 18.8 | 4 | 87 |
| Vermont | 18.8 | na | — | — |
| Virginia | 15.8 | 10.5 | 17 | 65 |
| Washington | 21.7 | 20.5 | 13 | 85 |
| West Virginia | 22.9 | 17.8 | 12 | 62 |
| Wisconsin | 16.2 | 13.7 | 7 | 32 |
| Wyoming | 23.0 | 17.6 | 1 | 18 |

Note: The general rule of thumb holds that an intra-area coefficient of dispersion of less than 20 indicates a tolerable degree of nonuniformity. N.A. Data not available.

¹ This measure of uniformity appears in Vol. 2 of the 1967 Census of Governments, *Taxable Property Values*, Table 16.

² In order to assign the proper weight to each jurisdiction, the adjusted measure of dispersion was computed by averaging each jurisdictions coefficient of dispersion on the basis of the estimated market value of nonfarm houses in each jurisdiction. This weighting adjustment produces, in the estimation of the ACIR Staff, a more realistic measure of nonuniformity than that obtained by selecting the median jurisdiction.

³ Percentage of market value of all nonfarm houses accounted for by included jurisdictions.

**TABLE 108 – COEFFICIENTS OF INTRA-AREA DISPERSION OF MEDIAN AREA, FOR
ASSESSMENTS OF NONFARM HOUSES, BY STATES: 1956, 1961, AND 1966**
(In percents)

| Area | 1956 | 1961 | 1966 | Area | 1956 | 1961 | 1966 |
|--------------------------------|------|------|------|--------------------------|------|------|--------|
| United States | 29.9 | 25.8 | 19.2 | Missouri | 35.6 | 30.1 | 25.3 |
| Alabama | 45.3 | 28.9 | 27.4 | Montana | 32.8 | 25.2 | 22.5 |
| Alaska | (NA) | (NA) | 17.3 | Nebraska | 21.6 | 27.5 | 23.7 |
| Arizona | (NA) | 35.4 | 26.0 | Nevada | (NA) | 18.5 | 19.4 |
| Arkansas | 46.0 | 35.6 | 19.8 | New Hampshire | 25.6 | 20.8 | 14.8 |
| California | 23.2 | 22.5 | 15.1 | | | | |
| | | | | New Jersey | 32.8 | 31.8 | 18.1 |
| Colorado | 26.7 | 23.3 | 19.0 | New Mexico | 32.8 | 26.5 | 22.7 |
| Connecticut | 17.4 | 14.9 | 12.3 | New York | 38.3 | 33.2 | r 34.3 |
| Delaware | (NA) | 15.3 | 19.8 | North Carolina | 36.6 | 24.9 | 18.2 |
| District of Columbia | 21.4 | 19.2 | 16.9 | North Dakota | 34.2 | 33.9 | 26.8 |
| Florida | 25.5 | 22.3 | 14.2 | | | | |
| | | | | Ohio | 25.6 | 23.5 | 16.2 |
| Georgia | 36.2 | 30.5 | 16.9 | Oklahoma | 46.2 | 36.0 | 23.2 |
| Hawaii | (NA) | 27.5 | 25.7 | Oregon | 32.8 | 24.7 | 18.9 |
| Idaho | 35.3 | 30.1 | 25.7 | Pennsylvania | 33.4 | 28.7 | 25.5 |
| Illinois | 35.4 | 29.9 | 20.3 | Rhode Island | 21.6 | 16.6 | 14.2 |
| Indiana | 33.4 | 34.0 | 22.7 | | | | |
| | | | | South Carolina | 31.6 | 31.4 | 33.7 |
| Iowa | 36.6 | 24.4 | 18.9 | South Dakota | 32.2 | 23.2 | 22.0 |
| Kansas | 37.0 | 34.6 | 28.5 | Tennessee | 34.9 | 28.0 | 19.5 |
| Kentucky | 28.2 | 27.3 | 15.8 | Texas | 36.0 | 28.7 | 29.0 |
| Louisiana | 42.8 | 36.8 | 22.5 | Utah | 29.0 | 21.7 | 21.0 |
| Maine | 29.0 | 19.9 | 15.6 | | | | |
| | | | | Vermont | 25.0 | 25.4 | 18.8 |
| Maryland | 19.0 | 21.3 | 16.9 | Virginia | 24.2 | 22.5 | 15.8 |
| Massachusetts | 21.0 | 19.2 | 14.6 | Washington | 30.8 | 25.0 | 21.7 |
| Michigan | 26.2 | 25.5 | 20.7 | West Virginia | 43.8 | 27.1 | 22.9 |
| Minnesota | 36.1 | 34.4 | 22.8 | Wisconsin | 14.5 | 15.9 | 16.2 |
| Mississippi | 37.7 | 33.8 | 27.8 | Wyoming | 27.4 | 29.2 | 23.0 |

N.A.—Not available.
r — Revised.

Source: U.S. Bureau of the Census, Trends in Assessed Valuations and Sales Ratios, 1956-1966, State and Local Government Special Studies No. 54.

TABLE 109 - STATEWIDE AVERAGE ASSESSMENT RATIOS FOR ALL TYPES OF PROPERTY AND FOR NONFARM HOUSES: 1956, 1961, AND 1966
 (Based on a sample of measurable sales taking place in a 6-month period of each year)

| State | All types of property | | Nonfarm houses | |
|---------------------------|-----------------------|------|----------------|------|
| | 1956 | 1961 | 1956 | 1961 |
| United States..... | 30.0 | 29.5 | 29.8 | 30.6 |
| Alabama..... | 19.1 | 19.4 | 20.6 | 20.1 |
| Alaska..... | (NA) | (NA) | (NA) | (NA) |
| Arizona..... | 15.8 | 14.2 | 16.1 | 18.9 |
| Arkansas..... | 10.0 | 13.4 | 11.2 | 15.6 |
| California..... | 18.8 | 17.6 | 19.8 | 20.2 |
| Colorado..... | 26.4 | 24.6 | 25.3 | 27.0 |
| Connecticut..... | 43.9 | 53.2 | 43.7 | 54.9 |
| District of Columbia..... | 48.6 | 54.1 | 56.9 | 47.2 |
| District of Columbia..... | 48.6 | 46.7 | 42.8 | 43.2 |
| Florida..... | 29.8 | 40.3 | 40.8 | 47.4 |
| Georgia..... | 22.3 | 21.3 | 25.6 | 25.2 |
| Hawaii..... | (NA) | 46.2 | 27.3 | 51.3 |
| Idaho..... | 11.2 | 10.8 | 11.0 | 10.3 |
| Illinois..... | 41.8 | 43.8 | 41.6 | 42.4 |
| Indiana..... | 21.9 | 23.3 | 22.9 | 23.5 |
| Iowa..... | 23.2 | 23.4 | 22.9 | 23.1 |
| Kansas..... | 21.0 | 18.8 | 19.2 | 19.4 |
| Kentucky..... | 29.3 | 27.0 | 29.0 | 29.0 |
| Louisiana..... | 19.6 | 18.9 | 21.4 | 21.1 |
| Maine..... | 35.1 | 44.3 | 32.8 | 46.0 |
| Maryland..... | 50.7 | 44.7 | 54.2 | 51.4 |
| Massachusetts..... | 42.8 | 37.6 | 39.5 | 37.2 |
| Michigan..... | 29.7 | 32.3 | 29.9 | 32.6 |
| Minnesota..... | 11.7 | 9.7 | 10.4 | 8.7 |
| Mississippi..... | 17.1 | 14.0 | 13.5 | 15.9 |
| Missouri..... | 27.5 | 25.8 | 26.7 | 27.6 |
| Montana..... | 8.5 | 7.4 | 9.5 | 8.4 |
| Nebraska..... | 28.9 | 25.9 | 28.5 | 27.2 |
| Nevada..... | 23.2 | 23.2 | 24.6 | 24.5 |
| New Hampshire..... | 40.4 | 41.2 | 39.0 | 41.7 |
| New Jersey..... | 26.0 | 27.7 | 23.6 | 27.0 |
| New Mexico..... | 18.3 | 15.7 | 17.8 | 17.8 |
| New York..... | 52.8 | 44.0 | 37.6 | 35.3 |
| North Carolina..... | 35.1 | 30.2 | 35.7 | 35.3 |
| North Dakota..... | 14.8 | 16.5 | 11.6 | 16.1 |
| Ohio..... | 36.0 | 33.9 | 35.6 | 37.4 |
| Oklahoma..... | 19.7 | 19.3 | 20.9 | 20.6 |
| Oregon..... | 18.9 | 23.9 | 19.5 | 25.9 |
| Pennsylvania..... | 32.3 | 32.4 | 31.3 | 33.0 |
| Rhode Island..... | 64.2 | 65.5 | 59.8 | 65.0 |
| South Carolina..... | 6.5 | 5.6 | 5.9 | 5.8 |
| South Dakota..... | 40.2 | 41.6 | 38.6 | 41.2 |
| Tennessee..... | 28.4 | 28.4 | 31.1 | 32.0 |
| Texas..... | 16.4 | 17.5 | 18.2 | 19.5 |
| Utah..... | 14.7 | 14.1 | 15.4 | 14.7 |
| Vermont..... | 29.2 | 25.9 | 31.7 | 25.1 |
| Virginia..... | 27.4 | 28.9 | 31.7 | 31.2 |
| Washington..... | 15.7 | 14.5 | 15.3 | 15.7 |
| West Virginia..... | 29.5 | 32.8 | 38.0 | 32.0 |
| Wisconsin..... | 45.6 | 48.1 | 52.9 | 49.6 |
| Wyoming..... | 19.3 | 19.3 | 19.0 | 19.6 |

n.a. Not available.

Note: Ratios presented are simple sales-based averages. Those for 1956 and 1961 were computed from all measurable sales in the sample. Ratios for 1966 were computed from measurable sales in the sample falling within the definition of "ordinary real estate" which was as follows: All locally assessed real property except separately assessed mineral rights, realty assessments not subject to use-classification, and other properties assessed at more than an amount which (in light of the respective average level of assessment for less valuable properties) may be presumed to have a current market value of more than \$250,000.

Source: U.S. Bureau of the Census, *Trends in Assessed Valuations and Sales Ratios, 1956-1966*, State and local Government Special Studies No. 54.

**TABLE 110 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JANUARY 1, 1972**

| State | Type of Legislation | Legal Citation |
|---------------|---|---|
| Alabama | <ol style="list-style-type: none"> 1. Exempts raw materials used in textile manufacturing. 2. Exempts nuclear fuel assemblies used in the production of electricity. | <p>Act 2405, Laws of 1971. Act 2488, Laws of 1971.</p> |
| Arizona | <ol style="list-style-type: none"> 1. Exempts wholesalers' and retailers' inventories. 2. Freeport Law. | <p>Amendment of <i>Constitution</i>, Art. 9, Sec. 2, adopted 11/3/64. <i>Arizona Revised Statutes</i>, Sec. 42-631.</p> |
| California | <p>Exempts 30% of the assessed value of business inventories for the fiscal years 1970-71 and 1971-72. (30% exemption extended indefinitely).</p> | <p>S.C.A. 1, 1st. Spec. Sess., Laws of 1968. (chap. 1526, Laws of 1969).</p> |
| Colorado | <ol style="list-style-type: none"> 1. Reduces the assessment of freeport merchandise to 5% (assessment ratio for all other taxable property standardized at 30%). 2. Reduces the assessment of the stocks of merchandise of a manufacturer or merchant by 5% a year (from 30% in 1968) to 5% for 1973 and each year thereafter. | <p>Chap. 290, Laws of 1965 (<i>Colorado Revised Statutes</i>, Sec. 137-1-4). Chap. 370, Laws of 1967 (<i>Colorado Revised Statutes</i>, Sec. 137-5-9).</p> |
| Connecticut | <ol style="list-style-type: none"> 1. Gradually exempts manufacturers' inventories (assessments reduced by 10% a year, from 40% in 1970 until fully exempt by 1976). 2. Exempts the monthly average quantity of goods of any wholesale and retail business to the extent of 1/12 of the value of the goods for the purposes of assessment in the year 1971, increasing by 1/12 each year until fully exempt in 1982 and each year thereafter. 3. Freeport Law. | <p>Chap. 461, Laws of 1965 (<i>General Statutes of Connecticut, Revision of 1958</i>, Sec. 12-81); chap. 630, Laws of 1969. Chap. 657, Laws of 1969. Chap. 603, Laws of 1965 (<i>General Statutes of Connecticut</i>, Sec. 12-19.1-12-91.3).</p> |
| Delaware | <p>All tangible and intangible personal property is exempt.¹</p> | <p><i>Delaware Code of 1953</i>, Sec. 8102, Title 9 and Sec. 102 (a), Title 30.</p> |
| Dist. of Col. | <p>Freeport Law.</p> | <p><i>District of Columbia Code of 1951</i>, Sec. 47-1204.</p> |
| Florida | <p>Inventories are assessed at 25% of just valuation.</p> | <p>Chap. 367, Laws of 1967 (<i>Florida Statutes</i>, Sec. 192.05).</p> |
| Georgia | <ol style="list-style-type: none"> 1. Motor vehicles in dealers' inventories are assessed at 75% of the assessed value of other motor vehicles. 2. Freeport Law. | <p>Act 52, Laws of 1967 (<i>Georgia Code of 1933</i>, Sec. 92-111A). Act 693, Laws of 1969 (<i>Georgia Code of 1933</i>, Secs. 92-107.1 and 92-107.2).</p> |
| Hawaii | <ol style="list-style-type: none"> 1. Personal property tax repealed in 1947. 2. Exempts machinery and allied equipment used primarily to manufacture or produce tangible personal products (assessed as real property). | <p>Act 120, Laws of 1967 (<i>Revised Laws of Hawaii, 1955</i>, Sec. 128-21.6).</p> |
| Idaho | <ol style="list-style-type: none"> 1. Freeport law broadened to include goods manufactured in Idaho and destined for out-of-State shipment. 2. Gradually exempts business inventories (assessments reduced by 25% a year, beginning in 1968, until fully exempt by 1971). | <p>Chap. 173, Laws of 1963 (<i>Idaho Code, 1947</i>, Sec. 63-105V). H.B. 243, Laws of 1967.</p> |

See footnote at the end of table.

**TABLE 110 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JANUARY 1, 1972 (Cont'd)**

| State | Type of Legislation | Legal Citation |
|---------------|--|---|
| Illinois | Freeport Law. | H.B. 1319, Laws of 1963 (<i>Illinois Statutes</i> , Revenue Act of 1939, Sec. 19.21). |
| Indiana | Freeport law broadened to include goods shipped into State with a within-State destination, when held in a public or private warehouse. | Chap. 57, Laws of 1971, and Chap. 398, Laws of 1965 (<i>Indiana Statutes</i> , Property Assessment Act of 1961, Sec. 503 and Sec. 503b). |
| Iowa | <ol style="list-style-type: none"> 1. Taxpayers liable for Iowa property taxes are allowed a credit of \$2,700 on the assessed value of their personal property. 2. Goods stored in a public warehouse and held for sale or resale. 3. Freeport Law. | <p>Chap. 356, Laws of 1967; H.F. 400 Laws of 1969.</p> <p><i>Code of Iowa</i>, Sec. 427.1 (29).</p> <p>Chap. 269, Laws of 1963 (<i>Code of Iowa</i>, Sec. 427.1 (30)).</p> |
| Kansas | Freeport Law. | Chap. 456, Laws of 1963; Chap. 512, Laws of 1965 (<i>General Statutes of Kansas, 1949</i> , Sec. 79-304). |
| Kentucky | Personal property held in a public warehouse for trans-shipment is exempt from general property taxation but subject to a Statewide special property tax of 1½¢ per \$100 of fair cash value. | Chap. 172, Laws of 1964; H.B. 320, Laws 1966 (<i>K.R.S.</i> , 132.095). |
| Louisiana | Freeport Law. | Act 152, Laws 1960 (<i>Louisiana Revised Statutes</i> , Title 47, Subtitle III, Chap. 3, Sec. 1951.3). |
| Maine | <ol style="list-style-type: none"> 1. Freeport Law. 2. Exempts water and air pollution control facilities. | <p><i>Maine Revised Statutes Annotated, 1964</i>, Title 36, Chap. 105, Sec. 655.</p> <p>Chap. 524, Laws of 1971.</p> |
| Maryland | <ol style="list-style-type: none"> 1. Gradual phase-out of county property tax on manufacturer's personal property in Frederick County. 2. Gradual phase-out of county property tax on business inventories in Carroll County, Harford County, and Prince George's County. 3. General authorization for counties to eliminate or phase-out tax on business personal property. | <p>Chap. 475, Laws of 1963 (<i>Annotated Code of Maryland, 1957</i>, Art. 81, Sec. 9 (23)).</p> <p>1st Spec. Session; Chap. 4 and Chap. 113, Laws of 1965; Chap. 612, Laws of 1966, (<i>Code Art. 81 Sec. 15(b-2,b-3,b-4)</i>).</p> <p>H.B. 378, <i>Laws of 1967</i>.</p> |
| Massachusetts | <ol style="list-style-type: none"> 1. Freeport Law. 2. Individuals and partnerships operating as merchants are taxable, but business corporations operating as merchants are exempt from taxation on most all types of tangible personal property including merchandise except machinery used in the conduct of the business. | <p><i>Massachusetts General Laws of 1932</i>, Chap. 59, Sec. 2</p> <p><i>Massachusetts General Laws of 1932</i>, Chap. 59, Sec 5(16).</p> |
| Michigan | <ol style="list-style-type: none"> 1. Exempts special tools used in manufacturing (dies, fixtures, molds, patterns, gauges, etc.). 2. Exempts mechanic tools up to \$500 and personal property of a householder used in business up to \$500. 3. Freeport Law. | <p>Act 197, Laws of 1964 (<i>Compiled Laws, State of Michigan, 1948</i>, Sec. 211.9b).</p> <p><i>Compiled Laws, State of Michigan, 1948</i>, Sec. 211.9(8) and (11).</p> <p><i>Compiled Laws, State of Michigan, 1948</i>, Sec. 211.9(12).</p> |

See footnote at the end of table.

**TABLE 110 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JANUARY 1, 1972 (Cont'd)**

| State | Type of Legislation | Legal Citation |
|---------------|---|---|
| Minnesota | <ol style="list-style-type: none"> 1. Taxpayers may elect to have exempt inventories or tools and machinery which by law are considered personal property 2. Freeport Law | <p>Ch. 32, Art. IV, Laws 1967, 1st Sp. Sess. (<i>M.S.A.</i>, Sec. 272.02 (11)).</p> <p><i>Minnesota Statutes Annotated</i>, Sec. 272.022 and 272.023.</p> |
| Mississippi | <ol style="list-style-type: none"> 1. Exempts manufactured products owned by or remaining in the hands of a manufacturer, if ultimately to be shipped or sold to other than the final consumer and not at retail. 2. Freeport Law. | <p><i>Mississippi Code of 1942</i>, Sec. 9697.7(1), (3), and (4).</p> <p><i>Mississippi Code of 1942</i>, Sec. 9699-02.</p> |
| Missouri | <ol style="list-style-type: none"> 1. Freeport Law. 2. Exempts Commission merchants with respect to unmanufactured articles, consigned for sale, in which they have no interest other than their commission. | <p><i>Missouri Revised Statutes of 1949</i>, Sec. 137.093.</p> <p><i>Missouri Revised Statutes of 1949</i>, Sec. 150.040.</p> |
| Montana | <ol style="list-style-type: none"> 1. The taxable property in the State is classified into ten classes and assessed at various percentages ranging from 1% to 100% of true and full value. Freeport property is assessed at 1%. 2. Stocks of merchandise of all sorts together with furniture and fixtures used therewith, except mobile homes, and all office or hotel furniture and fixtures are assessed at 33 1/3%. | <p>Chap. 35, Laws of 1971 (<i>Revised Codes of Montana, 1947</i>, Sec. 84-301 and 84-302).</p> <p><i>Revised Codes of Montana, 1947</i>, Secs. 84-301 and 84-302.</p> |
| Nebraska | Freeport Law. | <i>Revised Statutes of Nebraska, 1943</i> , Sec. 77-1226.01. |
| Nevada | <ol style="list-style-type: none"> 1. Exempts inventories of farm machinery and equipment dealers. 2. Freeport Law. | <p>Chap. 162, Laws of 1969.</p> <p><i>Revised Statutes of Nevada, 1957</i>, Sec. 361.160.</p> |
| New Hampshire | <ol style="list-style-type: none"> 1. Exempts goods held for out-of-State delivery by a manufacturer when title has passed to the purchaser. 2. Personal property taxes on stock in trade repealed effective March 31, 1970. | <p>Chap. 239, Laws of 1963 (<i>Revised Statutes Annotated of New Hampshire, 1955</i>, Sec. 72:15).</p> <p>Chap. 5, Laws of 1970, 1st Sp. Sess.</p> |
| New Jersey | <ol style="list-style-type: none"> 1. Exempts business inventories and all other business personal property, except that used in telephone and telegraph systems, from local property taxation. Subjects certain kinds of business personalty, but not business inventories, to a Statewide tax of \$1.30 per \$100 of taxable value. 2. Exempts personal property stored in a public warehouse. | <p>Chap. 136 and Chap. 138, Laws of 1966 (<i>Revised Statutes of New Jersey, 1937</i>, Secs. 54:4-1 and 54:11 A-2).</p> <p><i>Revised Statutes of New Jersey, 1937</i>, Sec. 54:4-3.20.</p> |
| New York | All tangible and intangible personal property is exempt. ¹ | <i>New York Consolidated Laws</i> , Chap. 50-a, Sec. 300. |
| New Mexico | Freeport Law. | Chap. 60, Laws of 1963 (<i>New Mexico Statutes, 1953</i> , Sec. 72-2-1.1) |

See footnote at the end of table.

**TABLE 110 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JANUARY 1, 1972 (Cont'd)**

| State | Type of Legislation | Legal Citation |
|----------------|--|---|
| North Carolina | Freeport Law (beginning July 1, 1969, until then a freeport exemption is provided only for property held at seaports awaiting shipment to foreign countries). | Chap. 1185, Laws of 1967 (<i>North Carolina Statutes</i> , Sec. 105-281). |
| North Dakota | <ol style="list-style-type: none"> 1. Exempts all personal property not required to be assessed by the state board of equalization, beginning in 1970, except property taxed in lieu of property taxes, property subject to taxation under any other provision of law and property of non-profit corporations. 2. Freeport Law broadened to include goods acquired or manufactured in North Dakota and destined for out-of-State shipment. | <p>H.B. 1185, Laws of 1971, and S.B. 137, Laws of 1969 (<i>North Dakota Century Code</i>, Sec. 57-02-08).</p> <p>S.B. 302, Laws of 1967 (<i>North Dakota Century Code</i>, Sec. 57-02-42).</p> |
| Ohio | <ol style="list-style-type: none"> 1. Tangible personalty is assessed at 70% of its true value in money, with several exceptions. Personal property used in business is assessed at 50%. Merchants' inventories are to be assessed at the following ratios: 52% in 1970, and 50% for the year 1971 and thereafter. 2. Freeport Law. | <p><i>Ohio Revised Code</i>, Sec. 5711.22.</p> <p><i>Ohio Revised Code</i>, Sec. 5701.08.</p> |
| Oklahoma | Freeport Law. | Chap. 501, Laws of 1965 (<i>Oklahoma Statutes Annotated</i> , Title 68, Sec. 2425). |
| Oregon | <ol style="list-style-type: none"> 1. An exemption is provided for a percentage of the true cash value of inventories for each tax year beginning July 1 as follows: for 1969, 5%; 1970, 10%; 1971, 15%; 1972, 20%; exemption increased by 10% for 1973 and each year thereafter until inventories become fully exempt for tax years beginning on July 1, 1980 and thereafter. 2. Freeport Law. | <p>Chap. 604, Laws of 1965 (<i>Oregon Revised Statutes</i>, Sec. 310.608; Chap. 612 Laws of 1969.</p> <p><i>Oregon Revised Statutes</i>, Sec. 307.810.</p> |
| Pennsylvania | All tangible personal property is exempt. | Act of May 18, 1937, P.L. 633; and Act of June 19, 1939, P.L. 413. |
| Rhode Island | Exempts manufacturers' inventories. | Chap. 245, Laws of 1966 (<i>General Laws of Rhode Island, 1956</i> , Sec. 44-3-3(20)). |
| South Carolina | <ol style="list-style-type: none"> 1. Reduces assessment for merchants' personal property to 10%. 2. Exempts manufacturers' inventories (except manufactured articles offered or available for sale at retail). 3. Freeport Law. 4. Exempts new, unused agricultural machinery or equipment if: (1) exempt from sales tax, (2) wholesale cost to the retail dealer is \$500 or more, and (3) such machinery or equipment has been separately listed and included in the dealer's inventory for ad valorem tax purposes for some previous tax year. | <p><i>Code of South Carolina, 1962</i>, Sec. 65-1647.4.</p> <p><i>Code of South Carolina, 1962</i>, Sec. 65-1663.</p> <p><i>Code of South Carolina, 1962</i>, Sec. 65-1655.</p> <p>H.B. 2303, Laws of 1970.</p> |

See footnote at the end of table.

**TABLE 110 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JANUARY 1, 1972 (Cont'd)**

| State | Type of Legislation | Legal Citation |
|--------------|---|---|
| South Dakota | Freeport Law. | S.B. 26, Laws of 1966 (<i>South Dakota Code of 1939</i> , Sec. 57.0311). |
| Tennessee | 1. Exempts articles manufactured from the produce of this State in the hands of the manufacturer. 2. Freeport Law. | <i>Tennessee Code Annotated</i> , Sec. 67-502. <i>Tennessee Code Annotated</i> , Sec. 67-502. |
| Texas | Freeport Law. | Chap. 208, Laws of 1963 (<i>Revised Civil Statutes, 1925</i> , Art. 7150.9). |
| Utah | 1. Freeport Law. 2. The assessment and taxation of the inventory of retailers, wholesalers, manufacturers, farmers or livestock owners is reduced as follows: on January 1, 1970, such property is assessed at 20%; on January 1, 1971, 14%; on January 1, 1972, 8%; on January 1, 1973 and thereafter such property is wholly exempt. | SJR5, Laws of 1963, Amends <i>Constitution</i> , Art. XIII, Sec. 2; Chap. 120, Laws of 1965, (<i>Utah Code Annotated, 1953</i> , Sec. 59.2-18). S.B. 8, Laws of 1969, (<i>Utah Code Annotated, 1953</i> , Sec. 59-2-24). |
| Vermont | 1. Exempts tools and implements of a mechanic or farmer, and motorized highway-building equipment and road-making appliances. 2. Exempts real and personal property of industrial facilities used principally for the processing of whey or other cheese by-products. | <i>Vermont Statutes Annotated, 1959</i> , Title 32, Sec. 3802. Chap. 220, Laws of 1970. |
| Washington | Freeport exemption repealed and replaced with a partial exemption for each separately assessed stock of merchandise. | Chap. 124, Laws of 1969. |
| Wisconsin | 1. Increases credit for property taxes on merchants' inventories and manufacturers' materials and finished products from 50% to 60% (50% credit first enacted in 1961). 2. Exempts mechanics tools, farm, orchard and garden machinery and tools, and new farm machinery stocked and owned by a retailer. 3. Freeport Law. | Chap. 163, Laws of 1965 (<i>Wisconsin Statutes</i> , Sec. 77.64). <i>Wisconsin Statutes</i> , Sec. 70.111 (9). <i>Wisconsin Statutes</i> , Sec. 70.111(10)(a) and (10)(b). |
| Wyoming | 1. Exempts certain manufacturers' and merchants' inventories after 1/1/72. 2. Freeport Law. | Chap. 199, Laws of 1967. <i>Wyoming Statutes of 1957</i> , Sec. 39-106. |

¹ However, the law defines property of utilities to include as "real," much equipment which under standard concepts of property tax law would be personal.

Source: ACIR compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|---|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Alabama: | | | | | | | | | |
| Counties..... | C-S | Specific. | Rate.. | 5..... | All..... | Partial ^a | None.... | None..... | ^a Up to 2.5 mills for debt service, plus another 2.5 mills for debt incurred prior to 1875. ^b But, numerous municipalities have been authorized higher limits by constitutional amendments. ^c Excluding schools. ^d An additional 10 mills for servicing debt incurred prior to 1875. ^e Subject to voter approval. Additional school district and countywide school levies authorized, subject to voter approval. |
| Municipalities..... | C | ...do.... | ..do.. | 5 ^b | All ^c | ...do ^d ... | ...do... | ...do.... | |
| School districts..... | C | ...do.... | ..do.. | 8-9 ^e ... | All..... | None..... | ...do... | ...do.... | |
| Alaska: Municipalities.. | | | | | | | | | |
| | ^a S | Overall.. | ..do.. | 30..... | All..... | All..... | ...do... | ...do.... | ^a Includes cities and boroughs as well as schools. |
| Arizona: | | | | | | | | | |
| Counties..... | S | Specific. | ..do ^a | 20 ^a | General.. | All..... | Few..... | Voted..... | ^a But, with some exceptions, the current tax levy may not exceed the previous year's levy by more than 10 percent. Counties with more than \$200,000,000 assessed valuation are excluded from this limitation. ^b Tax levies are limited to an increase of 10 percent over the previous year's amount, except for certain purposes. ^c Except for increased enrollment, prior year's budget may not be exceeded by more than 6 percent. |
| Municipalities..... | S | ...do.... | (b) | (b) | ...do... | All..... | Few..... | ...do.... | |
| School districts, no rate limitations (but voters must approve budget)..... | S | ...do.... | (c) | ..... | ...do... | None..... | None..... | ...do.... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Arkansas: | | | | | | | | | |
| Counties..... | C-S | Specific. | Rate.. | 5..... | General.. | Partial ^a . | Several ^b . | None..... | ^a Another 5 and 3 mills may be levied for servicing debt incurred prior to adoption of the tax limitation and its amendments. 1st and 2nd class cities may also levy another 5 mills for servicing debt incurred for specified purposes. ^b Subject to voter approval. ^c Community junior college districts, 10 mills. ^d An additional voluntary tax in any school district in a city with a population exceeding 40,000 if approved by a majority of the property owners. |
| Municipalities..... | C-S | ...do.... | ..do.. | 5..... |do... |do ^a .. | ...do.... |do.... | |
| School districts..... | S | ...do.... | ..do.. | 18 ^c | All..... | None..... | None..... | (d)..... | |
| California: | | | | | | | | | |
| Counties..... | S | ...do.... | ..do.. | (a).... | (a)..... | (a)..... | (a)..... | (a)..... | ^a There is no general limitation on counties, but county levies authorized for a few specified purposes are subject to rate limitations. There are no limitations on county debt service levies. ^b For any 1 school district, the rate limitation is the sum of the individual rates applicable to the specific grades taught. ^c Tax levies, including maximum rates in some cases, are authorized by legislative acts under both general and special laws. |
| Municipalities..... | S | ...do.... | ..do.. | 10..... | General.. | All..... | Several.. | Voted..... | |
| School districts..... | S | ...do.... | ..do.. | 8-25,5 ^b |do... | All..... | Few..... |do.... | |
| Special districts..... | S | ...do.... | ..do.. | (c).... | (c)..... | (c)..... | (c)..... | (c)..... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|--|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Colorado: | | | | | | | | | |
| Counties..... | S | Specific. | Rate.. | 5-12 ^{a b} | General.. | All..... | Few..... | Voted..... | ^a The greater the assessed valuation, the lower the limit. ^b The total levy for all purposes shall not exceed 5 percent more than the aggregate for the previous year, unless the Division of Local Government in the State Department of Local Affairs approves an additional increase. ^c No specific rate limit. |
| Municipalities..... | S | ...do.... | (b)... | (b)..... | All..... | All..... | None.... | ...do..... | |
| School districts..... | S | ...do.... | (b c). | (b)..... | All..... | All..... | ...do... | ...do..... | |
| Special districts.... | S | ...do.... | (b)... | (b)..... | All..... | All..... | ...do... | ...do..... | |
| Connecticut (no limitations)^a..... | | | | | | | | | |
| ^a Forest or timber land over 25 acres and classified by State forester may not be taxed at more than 10 mills based on full value of land and timber thereon while proper forestry conditions are maintained. | | | | | | | | | |
| Delaware: | | | | | | | | | |
| Counties (Kent only). | S | Specific. | Rate.. | 5..... | All..... | All..... | None.... | Voted..... | |
| Municipalities, no limitations. | ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| School districts, no limitations. | ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| Florida: | | | | | | | | | |
| Counties..... | C-S | Specific. | Rate.. | 10 ^a | General.. | All..... | Several. | Voted | ^a A county that provides municipal services may levy up to an additional 10 mills. |
| Municipalities..... | C-S | ...do.... | ..do.. | 10..... | All..... | All..... | None.... | ...do..... | |
| School districts..... | C-S | ...do.... | ..do.. | 10..... | All..... | All..... | ...do... | ...do..... | |
| Georgia: | | | | | | | | | |
| Counties..... | S | ...do.... | ..do.. | 5..... | General.. | None..... | Several. | Voted ^a | ^a An additional 2.5 mill tax can be levied, subject to certain conditions. ^b Excluding home-rule charter cities and numerous specified cities and towns. ^c Excluding independent (city) school districts in existence prior to 1946. |
| Municipalities ^b | S | ...do.... | ..do.. | 5..... | ...do... | All..... | Few..... | ...do ^a | |
| School districts ^c | C | ...do.... | ..do.. | 20..... | All..... | All..... | None.... | Voted..... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|------------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Hawaii (no limitations). | .... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| Idaho: | | | | | | | | | |
| Counties..... | S | Specific. | Rate.. | 13-17 ^a .. | General.. | All..... | Numerous. | None..... | ^a 13 mills or a levy sufficient to raise \$150,000, whichever is greater, in counties having an assessed valuation of \$7,500,000 or more and 17 mills where the assessed valuation is less than \$7,500,000. |
| Municipalities..... | S | ..do.... | ..do.. | 30..... | ..do.... | All..... | ..do.... | ..do.... | |
| School districts..... | S | ..do.... | ..do.. | 30..... | ..do.... | All..... | ..do.... | Voted..... | |
| Illinois: | | | | | | | | | |
| Counties..... | S | ..do.... | ..do.. | 1-2 ^a | ..do ^b .. | All ^a | Numerous. | ..do.... | ^a Based upon population size, except for Cook County, the limit is 3.9 mills. |
| Municipalities..... | S | ..do.... | ..do.. | 2.50 ^c .. | ..do ^b .. | All..... | ..do.... | ..do.... | ^b For "corporate" purposes. |
| Townships..... | S | ..do.... | ..do.. | (d)..... | (d)..... | All..... | ..do.... | ..do.... | ^c Excluding charter cities (10 mills) and Chicago. |
| School districts..... | S | ..do.... | ..do.. | 9-16 ^e .. | General ^b . | All..... | ..do.... | ..do.... | ^d No limitation on the corporate levy, but specific limitations for specific purposes. |
| Special districts..... | S | ..do.... | ..do.. | (f)..... | All..... | All..... | None..... | ..do.... | ^e For "education," based upon the grade level; except the limit is 17.1 mills for the Chicago school district. |
| Indiana: | | | | | | | | | |
| *All taxing units..... | S | Overall.. | Rate.. | 12.5-20. ^a | General.. | All..... | Few..... | (b)..... | *Rate limit ineffective when emergencies are declared locally. |
| *Municipalities..... | S | Specific. | ..do.. | 12.5 ^c .. | ..do.... | All..... | Few..... | (b)..... | |
| School districts..... | S | ..do.... | ..do.. | 49.5(d). | All..... | All..... | None..... | None..... | ^a Property situated outside of cities and towns--12.5 mills; property within cities and towns--20 mills. |
| | | | | | | | | | ^b By application to State Board of Tax Commissioners. |
| | | | | | | | | | ^c Within the overall limits. |
| | | | | | | | | | ^d Outside the overall limits. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER
TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Iowa: | | | | | | | | | |
| Counties..... | S | ...do.... | ..do.. | 3-4.5 ^a | General.. | All..... | Numerous. |do..... | ^a The greater the assessed valuation, the lower the limit. |
| Municipalities..... | S | ...do.... | ..do.. | 30..... |do... | All..... |do.... |do..... | ^b Uniform county-wide levy set by statutory formula. 1972 levies frozen at 1971 dollar levels except as authorized by School Budget Review Committee. Area vocational schools and area community colleges are permitted to be established in merged areas (2 or more county school systems or parts thereof) with a 3/4-mill rate limit, plus an additional 3/4-mill if approved by voters. |
| School districts..... | S | ...do.... | ..do.. | (b)..... |do... | None..... |do.... | (c)..... | ^c Subject to evaluation by School Budget Review Committee. |
| Kansas: | | | | | | | | | |
| Counties ^a | S | ...do.... | ..do.. | 3.5-6.5 ^b |do... | All..... | Numerous. | (c)..... | NOTE: The so-called "tax lid" law (Ch. 402, Laws of 1970) suspended operation of the property tax limitations until Dec. 31, 1972, by prohibiting a local taxing unit to levy an aggregate rate (with certain exceptions, such as debt service levies) that would produce an amount in excess of the aggregate amount levied in 1969 for use in 1970 (base year). |
| Municipalities ^a | S | ...do.... | ..do.. | 1.3-13 ^d |do... | All..... |do.... | (c)..... | |
| School districts ^a | S | ...do.... | (e)... | (e)..... | Operating | All..... |do.... | (f)..... | |
| Townships ^a | S | ...do.... | Rate.. | 0.5 ^g | General.. | All..... |do.... | (c)..... | ^a Each taxing jurisdiction is required to reduce its property tax levy or levies by the amount it receives from the State as its share of the local ad valorem tax reduction fund. The tax rates, within the statutory limitations, are computed on the basis of the reduced levies. |
| | | | | | | | | | ^b Based on assessed valuation: less than \$13 million or population below 3,500, 6.5 mills; \$13 million to \$30 million, 4.25 mills; \$30 million to \$140 million, 3.5 mills; over \$140 million, 4.25 mills. But the total for all purposes (with certain exceptions) shall be 5.3-8.75 mills, based on assessed valuation with modifications for population size. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | Rate limit | | Provisions for exceeding limit | | | Remarks | |
|-------------------------------------|--------------------|-------|------------|-----------------|--------------------------------|--------------------------|--------------------|---------|---|
| | Citation | Scope | Method | Number of mills | Debt service exclusion | Specified purpose levies | Approved increases | | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

Kansas (Continued)

^c Voted at election or authorized by State board of tax appeals and limited to 25 percent above the statutory limits, but see NOTE above.
^d Based on class of city (with modifications for population size in the case of first-class cities). For all purposes (except debt service and certain other purposes) the limits range from 11 to 33.5 mills.
^e The amount a district can budget or expend for operating expenses per pupil is limited to 104 percent of the amount legally budgeted for operating expenses per pupil in the preceding school year subject to a reduction in State aid for any excess amount expended.
^f Voted at election or authorized by school budget review board, not limited to a specified amount, but see NOTE above.
^g Aggregate limitation of 2.5 mills for all levies, with certain exceptions.

^a But levy is limited to a 10 percent increase over the previous year's revenue.
^b Additional levies are permitted to service debt outstanding prior to adoption of the tax limitation, and debt approved by 2/3 of the voters.
^c The greater the population, the higher the rate.
^d Tax levies are limited to an increase of 10 percent over the previous year's revenue.
^e Up to 5 mills for school construction, or for lease payments on buildings financed through the issue of revenue bonds.

Kentucky:

| | | | | | | | |
|---|------------------------|------------------|----------------|------------|----------------------|------------|------------|
| C | Counties..... | Specific. Rate.. | 5 ^a | General.. | Partial ^b | Few..... | None..... |
| C | Municipalities..... |do.... | 7.5-15C.. |do.... |do.. |do.... |do.... |
| S | School districts..... |do.... | (d)..... | All..... | All..... | None..... | Voted..... |
| C | Special districts..... |do.... | Rate.. | General.. | Partial ^b | Few..... | None..... |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|---|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Louisiana: | | | | | | | | | |
| Parishes (counties) .. | C |do... | ..do.. | 4..... | ..do.... | All..... | Few..... | Voted ^a | ^a Up to 5 mills, each, for specific purposes, not to exceed 25 mills for all special purposes. ^b 7 mills, except 10 mills for charter cities and certain other cities. ^c Up to 7 mills for school support, and another 5 mills for school maintenance and repair, for a maximum period of 10 years. |
| Municipalities..... | C |do... | ..do.. | 7-10 ^b | ..do.... | All..... | Few..... |do ^a | |
| School districts..... | C |do... | ..do.. | 5..... | All..... | All..... | None..... |do ^c | |
| Maine (no limitations) | ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| Maryland (no limitations) | ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| Massachusetts (no limitations) | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| Michigan: | | | | | | | | | |
| All taxing units ^a | C | Overall.. | Rate.. | 15 ^b | All..... | All..... | Few..... | Voted ^c | ^a Except cities, villages, charter counties, charter townships, charter authorities, or other authorities, the tax limitations of which are provided by charter or by general law. ^b 18 mills if separate tax limitations for any county for the townships and for school districts therein are adopted by a majority of voters. ^c Limited to 50 mills and 20 years. ^d Specified rate limits, ranging up to 20 mills are provided outside the overall limits depending upon type of local unit, and existence of charter. In some instances, additional levies for special purposes are permitted. |
| Cities, villages, charter counties, etc. (see ^a)..... | S | Specific. | ..do.. | 20 ^d | All..... | None..... | (d)..... |do..... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|----------------------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Minnesota: | | | | | | | | | |
| Counties..... | S | Specific. | Rate or amount | Various ^a | General... | All..... | Few..... | None..... | ^a 5 mills in counties with population of 100,000 or greater. For counties with less than 100,000 population the limit is the greater of (1) the amount produced by a levy of 15 mills, and (2) \$125,000 to \$160,000, according to population. ^b Not applicable to cities operating under any special law or under any form of charter; nor to a 3d-class city contiguous to a city of the 1st-class located in a different county; nor to a city of the 4th-class located in a county containing a city of the 1st-class. The maximum levy in all cities is \$54 per capita, including debt service, plus upward adjustments commensurate with increases in the BLS Consumer Price Index. However, deficiency levies for debt service are not limited. ^c Applicable to villages with assessed valuation of less than \$500,000. For villages with assessed valuation of more than \$500,000 the maximum mill rate is 30 plus cost-of-living increases. Additional millages are allowed for specified purposes. For all purposes, the limit is \$54 per capita. ^d 5 mills for poor relief; 25 mills for road and bridge purposes; 5 mills for road emergencies; and 5 or 10 mills for other purposes (not applicable to debt service). There is an overall limit of 17 mills whenever 17 mills would produce \$1,000 or more of taxes per section. However, deficiency levies for debt service are not included. ^e Greater of \$326 (\$390 for 1970 and 1971) per resident pupil plus debt service or \$85 to \$109 per capita, depending upon population, plus upward adjustments commensurate with increases in the BLS Consumer Price Index. A school district may exceed the limit by up to 5 percent subject to holding a public |
| Cities..... | S |do.... | Rate & dollars per capita. | 40 ^b |do.... | None ^b | Few..... |do..... | |
| Villages..... | S |do.... | ..do.. | 35 ^c |do.... | All..... | Numerous. |do..... | |
| Townships..... | S |do.... | Rate.. | Various ^d |do.... | None ^d | None..... |do..... | |
| School districts..... | S |do.... | Dollars per capita or per pupil. | (e) |do.... | All..... | Few..... |do..... | |
| Special districts..... | S |do.... | Rate or amount. | Various ^f |do.... | All..... | Numerous. |do..... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Minnesota (Continued) | | | | | | | | | |
| | | | | | | | | | hearing on the proposed increase. |
| | | | | | | | | | ^f Limitations, when specified, are expressed in mills, dollar amounts, or per capita dollar amounts. |
| Mississippi: | | | | | | | | | |
| Counties..... | S | ...do... | Rate.. | 6-12 ^a | ...do... | All..... | Few..... | (b)..... | ^a The greater the assessed valuation, the lower the limit. |
| Municipalities..... | S | ...do... | ..do.. | 15..... | ...do... | All..... | Few..... | None..... | ^b An additional 2 mills may be levied by counties with an assessed value of less than \$8,000,000, 1 mill by counties with above \$8,000,000, subject to petition for an election. |
| School districts..... | S | ...do... | ..do.. | 25 ^c | All..... | All..... | Few..... | Voted..... | ^c For county school districts, the difference between the minimum support program and 25 mills or 10 mills whichever produces the greater amount; for municipal school districts, the difference between the minimum 25 mills, or 15 mills, whichever produces the greater amount. |
| Missouri: | | | | | | | | | |
| Counties..... | C-S | Specific. | Rate.. | 3.5-5.0 ^a | General... | All..... | Several.. | Voted ^b | ^a 3.5 mills in counties with over \$300 million assessed valuation; 5 mills in all other counties. |
| Municipalities..... | C-S | ...do... | ..do.. | 10 ^c | ...do... | All..... | ...do... | ...do ^b | ^b Limited for 4-year periods and, for cities, to 3 mills. |
| School districts.... | C-S | ...do... | ..do.. | 6.5-12.5 ^d | ...do... | All..... | ...do... | ...do ^e | ^c The statutes impose a 5-mill limit on towns and villages. St. Louis is permitted the sum of municipal and county limitations. |
| Townships..... | S | ...do... | ..do.. | 2..... | ...do... | All..... | ...do... | None..... | ^d School districts formed of cities and towns including St. Louis, 12.5 mills; other districts, 6.5 mills. |
| | | | | | | | | | ^e Voted levies cannot exceed 3 times the basic rate for a 1-year period (2 years in cities of 75,000 population or more). |
| | | | | | | | | | ^f Provided that the combined township and county rate may not exceed the constitutional limit established for county purposes. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Montana: | | | | | | | | | |
| Counties..... | S | ...do... | ..do.. | 22-24 ^a | ...do... | All..... | Numerous. | Voted ^b | ^a Depending on class of county (population size). |
| Municipalities..... | S | ...do... | ..do.. | 24 ^c | ...do... | All..... | ...do... | ...do ^b | ^b For certain specified purposes. |
| School districts..... | S | ...do... | (d)... | (d)..... | (d)..... | (d)..... | (d)..... | (d)..... | ^c Provided, that cities whose indebtedness equals or exceeds the constitutional limitations, the maximum levies for general municipal and administrative purposes shall be 15 mills. An all purpose annual levy, not to exceed 65 mills, in lieu of the multiple levies now in existence. |
| | | | | | | | | | ^d Mandatory countywide levies of 25 mills for elementary schools and 15 mills for high schools in connection with State school foundation program. Where State appropriations are not sufficient to fund the foundation program fully, counties are required to impose additional levies to make up for the deficiency. School districts may levy additional amounts (above the foundation program) up to 15 mills for elementary schools and 14 mills for high schools). |
| Nebraska: | | | | | | | | | |
| Counties..... | C-S | ...do... | Rate.. | 5..... | All..... | All ^a | None..... | Voted..... | ^a Except for servicing debt incurred prior to adoption of the constitutional amendment, voter approval is required. |
| Do..... | S | ...do... | ..do.. | 10-12 ^b | General... | All ^c | Numerous. | None..... | ^b Based upon population size. The constitutional limits are stated in terms of "actual value" of property, but the statutory limits are in terms of "assessed value" which is defined as 35 percent of "actual" value. |
| Municipalities..... | S | ...do... | ..do.. | 25-30 ^d | All..... | All ^c | None..... | (e)..... | ^c Subject to voter approval. |
| School districts..... | S | ...do... | ..do.. | 12 ^f | All..... | All ^c | ...do... | Voted..... | ^d 25 mills for 1st-class cities, 30 mills for 2d-class cities. The city of Lincoln is permitted 9.75 mills and Omaha, 14.4 mills. |
| Townships..... | S | ...do... | ..do.. | 8..... | All..... | All ^c | ...do... | None..... | ^e Subject to voter (55 percent) approval, the city of Omaha and 1st-and 2d-class school districts may levy additional taxes; a 60- |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------------|-------------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Nebraska (Continued) | | | | | | | | | |
| Nevada: | | | | | | | | | |
| All taxing units..... | C-S | Overall.. | Rate.. | 50..... | All..... | None..... | None..... | None..... | percent voter approval is required to levy a 1/4-mill recreation fund tax. |
| Municipalities..... | S | Specific. | ..do.. | 30 ^a ^b | All..... | ..do.. | ..do.. | ..do.. | ^f Limit applies to 1st- and 2d-class districts only. |
| School districts..... | S | ..do.. | ..do.. | 15 ^a | All..... | All..... | ..do.. | ..do.. | |
| Unincorporated towns.. | S | ..do.. | ..do.. | 15 ^a ^c | All..... | All..... | ..do.. | ..do.. | ^a Within the overall 50-mill rate. ^b Special tax rates are established by the legislature for selected cities. ^c Counties may levy this tax in such towns located within said counties. There is no maximum tax rate for all county purposes, but separate limits are set for certain county purposes. |
| New Hampshire (no limitations)..... | | | | | | | | | |
| New Jersey (no limitations)..... | | | | | | | | | |
| New Mexico: | | | | | | | | | |
| All taxing units..... | C | Overall.. | Rate.. | 20 ^a | General ^b .. | All..... | Few ^b | (b)..... | ^a Includes 4 mills for State purposes (but increased to 5.5 mills by statute). Of the 5.5 mill State levy the proceeds of 1.7 mills is required to be returned to the school districts and of 0.5 mill to the counties. |
| Do..... | S | Specific. | (c)... | (c)..... | ..... | ..... | ..... | (c)..... | ^b When approved by the voters, the legislature may authorize taxes outside the 20-mill limit. |
| Counties..... | S | ..do.. | Rate.. | 5 ^d | General... | All..... | Few..... | (b)..... | ^c All increases in tax rates are limited to 5 percent in excess of the previous year's rate, except upon approval of the State tax commission. |
| Municipalities..... | S | ..do.. | ..do.. | 5..... | ..do.. | All..... | Few..... | (b)..... | ^d Plus another 18 mills for county school purposes. |
| School districts..... | S | ..do.. | ..do.. | 5 ^e | ..do.. | All..... | Few..... | (b)..... | ^e See also note (d), above. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|---|-----------------------|--------------------|---------------------|------------------------------|------------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| New York: | | | | | | | | | |
| Counties..... | C |do... | ..do.. | 15-20 ^a .. | All ^b | All..... | None..... | (a)..... | <p>NOTE: Rate limitations in New York apply against the average full value of real estate for the preceding 5 years.</p> <p>^aThe limit is 15 mills, but it may be increased to 20 mills by resolution of the county board of supervisors approved either by 2/3 of voters or by simple majority vote followed by a mandatory referendum.</p> <p>^bExcluding capital construction.</p> <p>^cThe limit for New York City is 25 mills (for combined county, city, and school purposes). For cities with populations over 125,000, the limit includes taxes for schools.</p> <p>^dExcluding capital construction (but for New York City the amount of the capital improvement must be charged against the debt limit).</p> <p>^eSchool districts that are coterminous with or partly within cities having less than 125,000 population.</p> <p>^fThe basic rate is 12.5 mills, but districts having higher rates prior to 1947 are permitted to retain them, up to a 20-mill limit.</p> <p>^gVoters may authorize additional levies, at 2.5 mills per election, up to 20 mills (exclusive of capital improvements).</p> |
| Municipalities..... | C |do... | ..do.. | 20 ^c | All ^d | All..... |do... | None..... | |
| Certain school districts ^e | C |do... | ..do.. | 12.5-20 ^f | All ^b | All..... |do... | Voted ^g | |
| Villages..... | C |do... | ..do.. | 20..... | All..... | All..... |do... | None..... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|---|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| North Carolina: | | | | | | | | | |
| Counties..... | C | Overall.. | Rate.. | 2 ^a | (a)..... | All..... | (a)..... | (a)..... | NOTE: Schools are operated by county and city administrative units, which are closely supervised by the State, and are also controlled to some extent by the counties which levy taxes for them. ^a The constitutional 2-mill limit has very limited application, since it excludes "special purpose" taxes levied by counties with approval by the general assembly. It also excludes school taxes levied for maintenance of the 6-month term required by the constitution. The term "special purpose" has been interpreted broadly by the general assembly and the Supreme Court, so that county levies for such important functions as debt service, public welfare, operation of hospitals, and the like, are approved as "special purpose" levies outside the 2-mill limitation. Such levies are generally approved without reference to any limitation, although there is a 5- to 6-mill limit (depending upon population size) on the amount of county school taxes that can be levied to supplement the constitutional 6-month school term. At times, the general assembly requires a countywide vote on a "special purpose" levy it approves. ^b Additional taxes to meet extraordinary expenses of law enforcement are permissible. ^c All taxes, except those for "necessary expenses" (broadly interpreted), must be approved by voters. There are statutory limits on amount that voters may approve for most purposes. |
| Municipalities..... | S |do.. | ..do.. | 15 ^b | All..... | All..... | (b)..... | None..... | |
| Counties and municipalities. ^c | S | (c)..... | (c)... | (c)..... | (c)..... | (c)..... | (c)..... | (c)..... | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| North Dakota: | | | | | | | | | |
| Counties..... | S | Specific | Rate.. | 20..... | General... | All..... | Numerous | Voted ^a | ^a Up to 50 percent in excess of legal limits for 1 year. |
| Cities..... | S | ...do... | ..do.. | 31 ^b | ...do... | All..... | ...do... | ...do ^a | ^b Cities with populations over 5,000 may levy an additional 0.05 mills per 1,000 persons over 5,000 up to 33 mills and upon majority vote may increase maximum levy to 37 mills. |
| School districts..... | S | ...do... | ..do.. | 19-34 ^c ... | ...do... | All..... | ...do... | ...do ^d | ^c For any one school district, the rate limitation is the sum of the individual rates applicable to the specific grades taught. The basic limit is 19 mills, going up to 34 mills for districts offering 4 years of high school. Districts having over 4,000 population and providing 4 years of high school may remove all limitations with approval of a majority of the voters. |
| Civil townships..... | S | ...do... | ..do.. | 18..... | All..... | All..... | ...do... | ...do ^a | ^d Up to 25 percent in excess of legal limits, provided that if 60 percent of voters approve, up to 75 percent in excess may be levied. See also note (c) above. |
| Park districts..... | S | ...do... | ..do.. | 4 ^e | All..... | All..... | (e)..... | ...do ^f | ^e Plus another 4 mills for the purchase of airport property. ^f An additional 6 mills. |
| Ohio: All taxing units. | C-S | Overall.. | ..do.. | 10..... | All..... | All ^b | None..... | ...do ^c | ^a Excluding cities with charters permitting rates in excess of their share of the overall rate. ^b For servicing debt authorized by the voters. Taxes levied to service debt not authorized by election must be approved by the voters. ^c Subject to numerous provisions regarding purposes of levies and the machinery for obtaining voter approval. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Oklahoma: All taxing units..... | C | Overall.. | Rate.. | 15 ^a | All..... | All..... | Several ^b . | Voted ^c | ^a School districts are assigned 5 mills of this total; and, in addition, counties may levy 4 mills outside the limitation for school purposes, and school districts, upon certification of need by the board of education may levy another 15 mills outside the overall limits; plus an additional 10-mill local support and a 5-mill emergency levy, both subject to voter approval. Area school districts may be established for support of vocational and/or technical schools, with a 5-mill levy limit subject to voter approval. ^b Subject to voter approval. ^c Subject to provisions regarding purposes of levies and maximum increases in rates. |
| Oregon: All taxing units..... | C-S | Specific. | (a).... | (a)..... | (a)..... | All..... | (a)..... |do..... | ^a Each local taxing unit's levies shall not exceed 106 percent of the dollar amount of the property tax which was lawfully levied in any one of the previous three years in which the tax was levied, exclusive of levies specifically authorized by the legislature or approved by the voters. The statutes also provide general and specific rate limitations for designated taxing units (e.g., county fairs, libraries, hospitals, roads, and port districts). |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|--|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Pennsylvania: | | | | | | | | | |
| Counties..... | S | ...do... | Rate.. | 15-20 ^a | General ^a | All..... | Few..... | None..... | ^a Depending on class of county. An additional 10 mills is authorized for rental payments to municipal authorities. ^b Applicable to cities of the 3d class. Cities of the 1st class (Philadelphia), 2d class (Pittsburgh), and 2d class A (Scranton) may levy property taxes at the necessary rate. ^c Cities of the 3d class and townships may petition to the court of quarter sessions for an additional general levy up to 5 mills. ^d The permissible rate varies with the class of school districts, ranging from 11.75 mills, with specified additional rates, for 1st class and 1st class A districts; to 25 mills for class 2 to 4 districts, with authorization for additional levies at necessary rates for certain specified purposes (including debt servicing); to 75 mills (for all purposes) for "independent districts." The Philadelphia City Council is authorized to levy an additional school tax of 42.5 mills for 1971 and 1972. ^e Restricted as to purpose and rate. ^f 25 mills for 1st class, 14 mills for 2d class townships. |
| Municipalities ^b | S | ...do... | ..do.. | 25..... | ...do... | All..... | Few..... | ...do ^c | |
| School districts..... | S | ...do... | ..do.. | (d)..... | (d)..... | (d)..... | (d)..... | ...do..... | |
| Boroughs..... | S | ...do... | ..do.. | 30..... | General... | All..... | Few..... | Voted ^e | |
| Townships..... | S | ...do... | ..do.. | 14-25 ^f | ...do... | All..... | Few..... | ...do ^c e.. | |
| Rhode Island: | | | | | | | | | |
| Cities and towns ^a | S | Overall.. | ..do.. | 35..... | All..... | All..... | None..... | State director of administration. ^b | ^a There are no organized counties, and the State has not levied a property tax for some years. School taxes are included with city and town taxes. ^b The city or town council may petition the State director of administration for permission to levy taxes in excess of limits. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|---|-----------------------|--------------------|---------------------|------------------------------|------------------------|-------------------------------------|---------------------------------------|---------------------------------|---------|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| South Carolina: | | | | | | | | | |
| Counties, no limitations..... | | | | | | | | | |
| Municipalities..... | S | Specific. | Rate... | 40-50 ^a | All..... | All ^b | None..... | None..... | |
| School districts..... | S | ...do... | ...do... | 15 ^c | All..... | All..... | ...do... | Voted..... | |
| <p>^aTowns under 1,000 population, 40 mills; towns between 1,000 and 5,000 population, 50 mills. Numerous municipalities have lower tax limits stated in special legislative acts. There is no tax limit on cities with population over 5,000.</p> <p>^bFor towns and cities with 1,000 or more population.</p> <p>^cSubject to voter approval.</p> | | | | | | | | | |
| South Dakota: | | | | | | | | | |
| Counties..... | S | ...do... | ...do... | 5-10 ^a | All ^b | All..... | Few..... | ...do ^c | |
| Municipalities..... | S | ...do... | ...do... | 15..... | All ^b | All..... | None..... | ...do ^c | |
| School districts..... | S | ...do... | ...do... | 20-40 ^d | All..... | All..... | ...do... | ...do ^c | |
| Townships..... | S | ...do... | ...do... | 5..... | All ^b | All..... | ...do... | ...do ^c | |
| <p>^a5 mills for unorganized counties and 5 to 10 mills, varying inversely with the amount of assessed valuations, for organized counties.</p> <p>^bAll purposes except the poor relief fund.</p> <p>^cUp to another 10 mills if 3/4 of voters approve.</p> <p>^d20 mills each for elementary and high school systems, 40 mills for combined systems.</p> | | | | | | | | | |
| Tennessee: | | | | | | | | | |
| Counties, no limitations ^a | | | | | | | | | |
| Municipalities, no limitations..... | | | | | | | | | |
| Towns..... | S | Specific. | Rate... | 15..... | All..... | None..... | None..... | None..... | |
| <p>Note: Schools are primarily operated by cities and counties in Tennessee.</p> <p>^aThe county tax rate is determined by the quarterly county court, and includes all purposes except roads and bridges, schools, debt servicing, and levies authorized by special legislative acts.</p> | | | | | | | | | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|------------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Texas: | | | | | | | | | |
| Counties..... | C |do... | ..do... | 8..... | All ^a | Partial ^b | (a)..... |do ^c | ^a All purposes, except an additional 3 mills may be levied for farm-to-market roads. |
| Municipalities: | | | | | | | | | ^b For debt service of bonds for specified purposes including construction and improvement of roads, reservoirs, dams, etc. |
| Noncharter (general law)..... | C |do... | ..do... | 8..... | All..... |do ^b | None..... | None..... | ^c Except, if authorized by the legislature, voters may approve a 1.5-mill tax for roads. |
| Charter (home rule) | C-S |do... | ..do... | 15-25 ^d | All..... | None..... |do..... |do..... | ^d Cities over 5,000 population may levy 25 mills, unless their charters specify otherwise. |
| School districts.... | C-S |do... | ..do... | 15 ^e | All..... |do..... |do..... |do..... | ^e Junior college districts are also permitted to levy a 10-mill tax. All school taxes, however, are subject to majority voter approval. |
| Villages..... | S |do... | ..do... | 2.5..... | All..... |do..... |do..... |do..... | |
| Utah: | | | | | | | | | |
| Counties..... | S |do... | ..do... | 16-18 ^a | All..... | All..... | Several.. |do..... | ^a Counties with more than \$20,000,000 assessed valuation are permitted only 16 mills. |
| Municipalities (cities)..... | S |do... | ..do... | 35..... | General... | All..... |do..... |do..... | ^b School districts must levy sufficient taxes to support the State education program. A district may levy an additional tax to provide for an amount up to 10 percent of the minimum basic program. |
| School districts | S |do... | (b).... | (b)..... | (b)..... | All..... | Few ^b | Voted ^c | ^c An additional 10 mills is permitted for capital improvements, plus an additional 10 mills for maintenance and operation, both subject to voter approval. |
| Towns..... | S |do... | Rate... | 16..... | General... | All..... | Several.. |do ^d | ^d A 4-mill additional tax is permitted, subject to 2/3 voter approval. |
| Vermont (no limitations) | ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |
| Virginia (no limitations) | ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |  |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|----------------------------------|------------------------|-------------------------------------|---------------------------------------|---------------------------------|---|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| Washington: | | | | | | | | | |
| All taxing units ^a | C | Overall.. | Rate... | 22 ^b | All..... | All..... | None..... | Voted..... | ^a Except port and public utility districts. ^b To be reduced to 21 mills beginning with levies made in 1971. There is an additional statutory dollar limit within the overall mill limit, which is based upon increases in the tax base (assessed value). Subject to voter authorized increases, the dollar amount by which a levy may be increased is restricted to an increase resulting from "normal" growth in the tax base (i.e., growth other than that resulting from an increase in the assessment ratio). ^c Within the overall limit. ^d Numerous special districts may levy taxes within the overall limits. Note, however, the exception of port and public utility districts. ^e Townships share on a prorated basis with other junior taxing jurisdictions, in the available "floating" millage with amounts to 6 mills in unincorporated areas. |
| Counties..... | S | Specific. | ..do... | 9 ^c | All..... | All..... | ..do... | ..do.... | |
| Municipalities..... | S | ..do... | ..do... | 7.5 ^c | All..... | All..... | ..do... | ..do.... | |
| School districts..... | S | ..do... | ..do... | 7 ^c | All..... | All..... | ..do... | ..do.... | |
| Special districts..... | S | ..do... | ..do... | (d)..... | All..... | All..... | ..do... | ..do.... | |
| Townships..... | S | ..do... | ..do... | (e)..... | (e)..... | (e)..... | (e)..... | (e)..... | |
| West Virginia: | | | | | | | | | |
| All taxing units..... | C-S | Overall.. | ..do... | 5-20 ^a ... | All ^b | (b)..... | None..... | Voted ^c | ^a A separate overall rate limit applies to each of 4 classes of property, and is apportioned by statute among the various types of government, including the State. Thus, of the 5 mills allowed on class 1 property, municipalities are currently allotted 1.250 mills, counties 1.430 mills, school districts 2.295 mills, and the State 0.025 mill. The allocation of the rates allowed the other 3 classes is in the same proportion. The 4 classes are: 1--intangible and agricultural personal property; 11--owner-occupied residential property and farm occupied and cultivated by owners or bona fide tenants; 111--all other property |
| Counties..... | S | Specific. | ..do... | 1.430 - 5.720 ^a .. | All..... | None..... | ..do... | ..do ^e | |
| Municipalities..... | S | ..do... | ..do... | 1.25-5 ^a .. | All..... | ..do... | ..do... | ..do ^c | |
| School districts..... | S | ..do... | ..do... | 2.295 ^a .. | All..... | All..... | ..do... | ..do ^c | |
| (county-wide) | | | | 918 ^a .. | | | | | |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|--|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|--|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |
| West Virginia (continued) | | | | | | | | | |
| | | | | | | | | | situated outside municipalities; and IV-- all other property situated inside municipalities. ^b Debt service for school districts is excluded from the limitations. ^c School districts may increase their levies by 100 percent for a 5-year period; all other governments may increase their levies by 50 percent for a 3-year period. |
| Wisconsin: | | | | | | | | | |
| Counties..... | S | Specific | Rate | 10 ^a | General | All | Few | None | ^a Except that counties containing only one town, and the towns in such counties, are allowed a 15-mill limit. |
| Municipalities..... | S | do | do | 35 ^b | do | All | Few | do | ^b Except a limit of only 11 mills for Milwaukee; municipalities including Milwaukee, which operate schools are allowed additional rates for school purposes. |
| School districts..... (no limitations) ^c | | | | | | | | | ^c School district limits repealed by 1967 legislation. |
| Towns..... | S | do | do | 10 ^a | General | All | Few | do | ^d An additional 10 mills only. |
| Villages..... | S | do | do | 10 | do | All | Few | Voted ^d | |
| Wyoming: | | | | | | | | | |
| Counties..... | C-S | do | do | 12 ^a | All | All | None | do | ^a Of which 3 mills are for county schools. |
| Do..... | S | do | do | Up to 8 ^b | General | All | Several | Voted ^c | ^b The greater the assessed valuation, the lower the limit. |
| Municipalities..... | C | do | do | 8 | All | All | None | None | ^c For a year's duration, an additional 2-mill tax for current expenses is permitted. |
| School districts..... | S | do | do | 18 ^d | All | All | do | Voted | ^d For grades 1 to 8, 11 mills, and another 7 mills for high schools. In addition there is a mandatory countywide school levy of 12 mills. |

TABLE 111 - STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1971 (Cont'd)

| State and types of local government | Type of limitation | | | Rate limit | | Provisions for exceeding limit | | | Remarks |
|-------------------------------------|-----------------------|--------------------|---------------------|------------------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------------------|---------|
| | Citation ¹ | Scope ² | Method ³ | Number of mills ⁴ | Coverage ⁵ | Debt service exclusion ⁶ | Specified purpose levies ⁷ | Approved increases ⁸ | |

¹The citation for the limitations is either the State's constitution (C), statutes (S), or both (C-S).

²The scope of the limitations is either overall (all taxing units) or specific (applicable only to a particular class of local government).

³The rate limitation method is commonly used by States. Footnotes in this column refer to other methods (e.g., budgetary control) listed in the "Remarks" column.

⁴The rate limitations listed here are shown as a number of mills per dollar of assessed valuation. 1 mill is the equivalent of \$1 per \$1,000 or 10 cents per \$100 of assessed valuation. Per capita limitations and other forms are shown in the "Remarks" column.

⁵Typically the rate limitations apply to general purposes (usually signifying current expense levies, general revenue levies, corporate levies, and the like). The "all" designation, where applicable, includes all purposes except as noted in the column headed "Provisions for exceeding limits--specified purpose levies."

⁶The exclusion of debt service from the limitations may be partial or complete (listed here as "all"). Partial exclusions are explained in the "Remarks" column. The designation "none" in this column indicates that debt service is included within the limitations.

⁷For those taxing units with only general purpose coverage of the limitations, an entry in this column shows the relative degree to which additional tax levies for special purposes are provided: few, several, and numerous, ranging from only 1 to many.

⁸Entries in this column indicate whether local jurisdictions are authorized to exceed the general limitations by referendum (voted), or by some other means as noted in the "Remarks" column.

Note: This tabulation presents data pertaining to State-imposed property tax limitations on counties, municipalities, and school districts in effect as of mid-1971. In some instances the available data also permit the listing of property tax restrictions on other classes of local units and special districts.

Source: Advisory Commission on Intergovernmental Relations.

TABLE 112 - STATE AND LOCAL REAL ESTATE TRANSFER TAXES, JANUARY 1, 1972

| Administrative features | | | State collections 1970 ¹ (\$'000) | Distribution of receipts | Rate | Base f.v. - full m. - exclusive of assumed mortgages | Year enacted | State and government imposing |
|---|---|----------------------------|--|--------------------------|-----------------------------|--|--------------|--|
| Provision for automatically transmitting sales price information ³ | Provision for recording full sales price ² | Use of stamps ² | | | | | | |
| --- | --- | --- | 1,949 ⁴ | State 2/3 | 50¢/\$500 | x.m. | 1935 | Alabama (State) |
| --- | X | --- | --- | local | \$2/document | --- | 1968 | Arizona (State) |
| --- | --- | --- | --- | State | \$1.10/\$1,000 ⁵ | f.v. | 1969/1971 | Arkansas (State) |
| --- | --- | X | --- | local | 55¢/\$500 ⁵ | x.m. | 1967 | California (local) ⁶ |
| --- | --- | --- | --- | local | 1¢/\$100 ⁷ | f.v. | 1967 | Colorado (State) |
| L | X | X | --- | local | 55¢/\$500 ⁵ | f.v. | 1967 | Connecticut (State) |
| --- | --- | X | --- | local | 55¢/\$500 ⁵ | f.v. | 1967 | Delaware (State and local) ⁸ |
| S | X | X | 2,297 | State ⁸ | 2% | f.v. | 1965 | Delaware (State and local) ⁸ |
| L | X | --- | 1,343 | local | 0.5% | f.v. | 1962 | District of Columbia (local) |
| --- | --- | X | 45,922 ⁴ | State | 30¢/\$100 | x.m. | 1931 | Florida (State) |
| --- | --- | X | --- | State | 55¢/\$500 | x.m. | 1967 | Surtax on transfer of real estate. |
| --- | --- | --- | 12 | 10 | \$1/\$1,000 ⁹ | x.m. | 1967 | Georgia (State) |
| --- | X | --- | 412 | State | 5¢/\$100 ⁵ | f.v. | 1966 | Hawaii (State) |
| S | X | X | 1,973 | State 1/2 | 50¢/\$500 ⁵ | f.v. | 1967 | Illinois (State) |
| S, L | X | X | n.a. | State | 2% | x.m. | 1961 | Indiana (State) ¹¹ |
| --- | --- | X | 881 | State | 55¢/\$500 | x.m. | 1965 | Iowa (State) |
| L | X | --- | 975 ⁴ | local | 50¢/\$500 | f.v. | 1968 | Kentucky (State) |
| --- | --- | X | --- | State 9/10 | 55¢/\$500 | x.m. | 1967 | Maine (State) |
| --- | --- | X | 173 ⁴ | local ¹³ | 55¢/\$500 | f.v. | 1937 | Maryland (State and local) ¹² |
| --- | --- | --- | --- | State | 0.5% | f.v. | 1969 | Additional State tax |
| --- | --- | X | 3,698 | State | \$1/\$500 ^{5, 14} | x.m. | 1951 | Massachusetts (State) |
| --- | --- | X | --- | local | 55¢/\$500 | f.v. | 1966 | Michigan (State) |
| S, L | X | X | 2,953 ⁴ | State | \$1.10/\$500 ¹⁵ | x.m. | 1961 | Minnesota (State) |
| --- | --- | X | 532 | State | 55¢/\$500 | f.v. | 1965 | Nebraska (State) |
| --- | --- | X | 560 | State 95% | 55¢/\$500 ⁵ | x.m. | 1967 | Nevada (State) |
| --- | --- | X | 353 | State | 10¢/\$100 ⁵ | f.v. | 1967 | New Hampshire (State) |
| L | X | --- | --- | local | 50¢/\$500 ⁵ | f.v. | 1968 | New Jersey (State) |
| --- | --- | --- | --- | State | 55¢/\$500 ⁵ | x.m. | 1968 | State |
| --- | X | --- | 5,950 | State | 55¢/\$500 ⁵ | x.m. | 1968 | State |
| --- | --- | --- | --- | local | 50¢/\$500 | x.m. | 1959 | Local |
| --- | --- | --- | --- | local | 50¢/\$500 | x.m. | 1967 | North Carolina (State) |

See footnotes at end of table.

TABLE 112 - STATE AND LOCAL REAL ESTATE TRANSFER TAXES, JANUARY 1, 1972 (Cont'd)

| State and government imposing | Year enacted | Base f.v. - full value; x. m. - exclusive of assumed mortgages | Rate 1/1/72 | Distribution of receipts | State collections 1970 ¹ (\$000) | Administrative features | | |
|--|--------------------|---|-------------------------|-----------------------------|--|-------------------------------|---|---|
| | | | | | | Use of stamps ² | Provision for recording full sales price ² | Provision for automatically transmitting sales price information ³ |
| Ohio (local) | 1967 | f.v. | 10¢/\$100 ¹⁷ | local | --- | --- | --- | --- |
| Oklahoma (State) | 1967 | x.m. | 55¢/\$500 ⁵ | State 95% | 999 | X | --- | --- |
| Pennsylvania (State and local) ¹⁸ | 1951 | f.v. | 1% | State ¹⁸ | 30,119 | X | X | --- |
| Rhode Island (State) | 1967 ¹⁹ | f.v. | 55¢/\$500 | State | 291 | X | X | --- |
| South Carolina (State and local): | | | | | | | | |
| State | 1923 | f.v. | \$1/\$500 ⁵ | State | 2,674 ⁴ | X | X | --- |
| County | 1967 | f.v. | 55¢/\$500 ⁵ | local | --- | X | --- | --- |
| South Dakota (State) | 1968 | x.m. | 50¢/\$500 | local | --- | X | --- | --- |
| Tennessee (State) | 1937 | f.v. | 26¢/\$100 | State | 4,914 ⁴ | --- | --- | --- |
| Vermont (State) | 1967 | f.v. | 1/2 of 1% | State | 1,035 | --- | X | S, L |
| Virginia (State and local) | | | | | | | | |
| State and local ²⁰ | 1922 | f.v. | 15¢/\$100 | State ²⁰ | 8,187 ⁴ | --- | --- | --- |
| State | 1968 | x.m. | 50¢/\$500 ⁵ | State 1/2 | --- | --- | --- | --- |
| Washington (State and local) ²¹ | 1935 | f.v. | 50¢/\$500 | State ²¹ | 1,278 | X | X | L |
| West Virginia (State and local) | | | | | | | | |
| State | 1959 | f.v. | \$1.10/\$500 | State | 750 | X | X | --- |
| County | 1967 | f.v. | 55¢/\$500 | local | --- | --- | X | --- |
| Wisconsin (State) | 1969 | f.v. | 10¢/\$100 ⁵ | State 1/2 | --- | --- | X | S |

n.a. - Data not available.

¹Excludes amounts collected and retained by local governments (other than the Dist. of Columbia).

²X denotes "Yes"; --- denotes "No."

³S - "State agency"; L - "local assessor or similar local official."

⁴Includes documentary taxes other than real estate transfer taxes.

⁵Transfers under \$100 are exempt.

⁶Counties, or a city and a county are authorized to impose a tax on real estate transfers. Cities within a county which has already imposed the tax may levy a tax of 1/2 the rate with a credit being given against the county tax for the city tax.

⁷Transfers of \$500 or less are exempt.

⁸The city of Wilmington also levies a 1% realty transfer tax.

TABLE 112 – STATE AND LOCAL REAL ESTATE TRANSFER TAXES, JANUARY 1, 1972 (Cont'd)

- ⁹Rate is \$1 for the first \$1,000 or fraction, and 10¢ for each additional \$100 or fraction. Transfers of \$100 or less are exempt.
- ¹⁰Distributed in the same proportion that revenues derived from the tax imposed by the Act providing for the levy of taxes on certain classes of intangible personal property, approved December 27, 1937 (Ga. L. 1937-38, P. 156) as now or may hereafter be amended, are divided.
- ¹¹The tax is applicable only to corporations subject to gross income tax.
- ¹²The city of Baltimore and specified counties are authorized to supplement the State tax, at rates ranging from \$1.10/\$500 to 1½ percent of the actual consideration paid.
- ¹³Except 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.
- ¹⁴Plus an additional 14% surtax.
- ¹⁵Rate is \$2.20 on first \$1,000.
- ¹⁶New York City imposes a tax of 1% on transfers of real property where the consideration exceeds \$25,000.
- ¹⁷The rate shown is the statewide county rate. The minimum tax is \$1, with transfers under \$100 exempt. An additional tax, not to exceed 30¢ on each \$100 of value of real property, may also be levied by any county.
- ¹⁸Local governments are authorized to impose a real estate transfer tax up to 1% and about 1,850, including more than 1,000 school districts, have done so.
- ¹⁹Repealed and reenacted in 1968.
- ²⁰Counties and cities levy a tax of 1/3 the State recordation tax (5¢/\$100).
- ²¹Counties are authorized to levy a 1% real estate sales tax; all 39 counties have done so.

Source: ACIR staff compilation based on Commerce Clearing House *State Tax Reporter*; and U.S. Bureau of the Census, Governments Division.

TABLE 113 – TYPES OF STATE DEATH TAXES, JANUARY 1, 1972

| Type of tax | State |
|--|--|
| "Pickup" tax only (5) | Alabama, Alaska, Arkansas, Florida, Georgia. |
| Estate tax only (2) | Mississippi, North Dakota. |
| Estate tax and "pickup" tax (7) | Arizona, New York, Ohio, Oklahoma, ¹ S. Carolina, ¹ Utah, Vermont ¹ . |
| Inheritance tax only (2) | South Dakota, West Virginia. |
| Inheritance tax and "pickup" tax (32) | California, ¹ Colorado, ¹ Connecticut, Delaware, ¹ District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, ¹ Maine, Maryland, Massachusetts, Michigan, Minnesota, ¹ Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Carolina, ¹ Pennsylvania, Tennessee, ¹ Texas, Virginia, ¹ Washington, ¹ Wisconsin, ¹ Wyoming. |
| Inheritance, estate and "pickup" taxes (2) | Oregon, ¹ Rhode Island ¹ . |
| No tax (1) | Nevada. |

¹Also has gift tax (15 States).

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 114 – STATE ESTATE TAX RATES AND EXEMPTIONS, JANUARY 1, 1972¹

| State | Rates | Maximum rate applies above | Exemption |
|---------------------------------------|--|----------------------------|---------------------|
| Alabama | 80 percent of 1926 Federal rates | \$10,000,000 | \$100,000 |
| Alaska | 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 | 1-16 percent | 10,000,000 | 60,000 |
| New York ² | 2-21 percent | 10,100,000 | ³ |
| North Dakota | 2-23 percent | 1,500,000 | ⁴ |
| Ohio ² | 2-7 percent | 500,000 | 5,000 ⁵ |
| Oklahoma ² | 1-10 percent | 10,000,000 | 15,000 |
| Oregon ² | 2-10 percent | 500,000 | 25,000 |
| Rhode Island ² | 1 percent | ⁶ | 10,000 |
| South Carolina ² | 4-6 percent | 100,000 | 60,000 |
| Utah ² | 5-10 percent | 85,000 | 40,000 ⁷ |
| Vermont ² | The tax rate is 30% of the federal estate tax liability due to Vermont gross estate. | | |

¹Excludes States shown in table 115 which, in addition to their inheritance taxes levy an estate tax to assure full absorption of the 80-percent Federal credit.

²An 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.

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

⁵An additional \$20,000 for spouse, \$7,000 for minor child, and \$3,000 for adult child.

⁶Entire estate above exemption.

⁷Transfers, not to exceed \$40,000, if made to the husband, wife and/or children of the decedent are exempt from tax.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 115 — STATE INHERITANCE TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF HEIRS, JANUARY 1, 1972

| 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 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Alaska ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Arizona ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Arkansas ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| California ^{3,4} | \$ 5,000 | \$12,000 | \$ 5,000 | \$ 2,000 | \$ 300 | 3 — 14 | 3 — 14 | 6 — 20 | 10 — 24 | \$ 25,000 | \$ 400,000 |
| Colorado | 35,000 | 15,000 | 10,000 | 2,000 | 500 ⁵ | 2 — 8 | 2 — 8 | 3 — 10 | 10 — 19 | 50,000 | 500,000 |
| Connecticut ^{3,6,7} | 50,000 | 10,000 ⁸ | 10,000 ⁸ | 3,000 | 500 | 3 — 8 ⁹ | 2 — 8 | 4 — 10 | 8 — 14 | 150,000 | 1,000,000 |
| Delaware ³ | 20,000 | 3,000 | 3,000 | 1,000 | None | 1 — 4 ⁹ | 1 — 6 | 5 — 10 | 10 — 16 | 50,000 | 200,000 |
| District of Col. ³ | 5,000 | 5,000 | 5,000 | 2,000 | 1,000 | 1 — 8 | 1 — 8 | 5 — 23 | 5 — 23 | 50,000 | 1,000,000 |
| Florida ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Georgia ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Hawaii | 20,000 | 5,000 | 5,000 | 500 | 500 | 2 — 6 ⁹ | 1.5 — 7.5 | 3.5 — 9 | 3.5 — 9 | 15,000 | 250,000 |
| Idaho ⁴ | 10,000 | 10,000 | 4,000 | 1,000 | None | 2 — 15 | 2 — 15 | 4 — 20 | 8 — 30 | 25,000 | 500,000 |
| Illinois | 20,000 | 20,000 | 20,000 | 10,000 | 100 | 2 — 14 ¹⁰ | 2 — 14 | 2 — 14 | 10 — 30 | 20,000 | 500,000 |
| Indiana ³ | 15,000 | 5,000 | 2,000 | 500 | 100 | 1 — 10 | 1 — 10 | 5 — 15 | 7 — 20 | 25,000 | 1,500,000 |
| Iowa | 40,000 | 15,000 | 15,000 | None ¹¹ | None ¹¹ | 1 — 8 | 1 — 8 | 5 — 10 | 10 — 15 | 5,000 | 150,000 |
| Kansas | 75,000 | 15,000 | 15,000 | 5,000 | 200 ⁵ | 0.5 — 2.5 ⁹ | 1 — 5 | 3 — 12.5 | 10 — 15 | 25,000 | 500,000 |
| Kentucky | 10,000 | 10,000 | 5,000 | 1,000 | 500 | 2 — 10 | 2 — 10 | 4 — 16 | 6 — 16 | 20,000 | 500,000 |
| Louisiana ^{3,4} | 5,000 | 5,000 | 5,000 | 1,000 | 500 | 2 — 3 | 2 — 3 | 5 — 7 | 5 — 10 | 25,000 | 25,000 |
| Maine | 15,000 | 10,000 | 10,000 | 500 | 500 | 2 — 6 | 2 — 6 | 8 — 12 | 12 — 18 | 50,000 | 250,000 |
| Maryland ⁵ | 150 | 150 | 150 | 150 | 150 | 1 | 1 | 7½ | 7½ | ¹² | ¹² |
| Massachusetts ^{5,13} | 30,000 ¹⁴ | 15,000 | 15,000 | 5,000 | 5,000 | 1.8 — 11.8 | 1.8 — 11.8 | 5.5 — 19.3 | 8 — 19.3 | 10,000 | 1,000,000 |
| Michigan ^{3,15} | 30,000 ¹⁶ | 5,000 | 5,000 | 5,000 | None | 2 — 8 | 2 — 8 | 2 — 8 | 10 — 15 | 50,000 | 750,000 |
| Minnesota ^{3,17} | 30,000 | 15,000 | 6,000 | 1,500 | 500 | 1.5 — 10 | 2 — 10 | 6 — 25 | 8 — 30 | 25,000 | 1,000,000 |
| Mississippi ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Missouri | 20,000 ¹⁸ | 5,000 ¹⁹ | 5,000 ¹⁹ | 500 | 100 ⁵ | 1 — 6 | 1 — 6 | 3 — 18 | 5 — 30 | 20,000 | 400,000 |
| Montana ³ | 20,000 | 5,000 | 2,000 | 500 | None | 2 — 8 | 2 — 8 | 4 — 16 | 8 — 32 | 25,000 | 100,000 |
| Nebraska ³ | 10,000 | 10,000 ²⁰ | 10,000 ²⁰ | 10,000 ²⁰ | 500 ²⁰ | 1 ²⁰ | 1 ²⁰ | 1 ²⁰ | 6 — 18 ²⁰ | ¹² | ²⁰ |
| Nevada | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ | ²⁰ |
| New Hampshire | ²⁰ | ²⁰ | ²⁰ | None | None | ²⁰ | ²⁰ | 15 | 15 | ²⁰ | ²⁰ |
| New Jersey | 5,000 | 5,000 | 5,000 | 500 ⁵ | 500 ⁵ | 1 — 16 | 1 — 16 | 11 — 16 | 15 — 16 | 10,000 | 3,200,000 |
| New Mexico ⁴ | 10,000 ²¹ | 10,000 ²¹ | 10,000 ²¹ | 10,000 ²¹ | 500 ⁶ | 1 | 1 | 1 | 5 | ¹² | ¹² |
| New York ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| North Carolina ^{2,2} | 10,000 | 5,000 | 2,000 | None | None | 1 — 12 | 1 — 12 | 4 — 16 | 8 — 17 | 10,000 | 3,000,000 |
| North Dakota ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Ohio ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Oklahoma ² | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

See footnotes at the end of table.

TABLE 115 -- STATE INHERITANCE TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF HEIRS, JANUARY 1, 1972 (Cont'd)

| 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 |
| Oregon ^{2,3,24} | None | None | None | \$1,000 | \$ 500 | 2 - 10 | 2 - 10 | 2 - 15 | 4 - 20 | \$25,000 ^{1,2} | \$ 500,000 ^{1,2} |
| Pennsylvania | None ^{2,5} | None ^{2,5} | None ^{2,5} | None | None | 6 | 6 | 15 | 15 | | |
| Rhode Island ^{3,2,3} | \$10,000 | \$10,000 | \$10,000 | 5,000 | 1,000 | 2 - 9 | 2 - 9 | 3 - 10 | 8 - 15 | 25,000 | 1,000,000 |
| South Carolina ² | | | | | | | | | | | |
| South Dakota ^{3*} | 15,000 | 10,000 | 10,000 | 500 | 100 | 1½ - 4 | 1½ - 4 | 4 - 12 | 6 - 20 | 15,000 | 100,000 |
| Tennessee ³ | 10,000 ^{2,6} | 10,000 ^{2,6} | 10,000 ^{2,6} | 1,000 ^{2,6} | 1,000 ^{2,6} | 1.4 - 9.5 | 1.4 - 9.5 | 6.5 - 20 | 6.5 - 20 | 25,000 | 500,000 |
| Texas ^{3,4} | 25,000 | 25,000 | 25,000 | 10,000 | 500 | 1 - 6 | 1 - 6 | 3 - 10 | 5 - 20 | 50,000 | 1,000,000 |
| Utah ² | | | | | | | | | | | |
| Virginia ³ | 5,000 | 5,000 | 5,000 | 2,000 | 1,000 | 1 - 5 | 1 - 5 | 2 - 10 | 5 - 15 | 50,000 | 1,000,000 |
| Washington ^{3,4} | 5,000 ^{2,7} | 5,000 ^{2,7} | 5,000 ^{2,7} | 1,000 ⁶ | None | 1 - 10 | 1 - 10 | 3 - 20 | 10 - 25 | 25,000 | 500,000 |
| West Virginia ^{3*} | 15,000 | 5,000 | 5,000 | None | None | 3 - 13 | 3 - 13 | 4 - 18 | 10 - 30 | 50,000 | 1,000,000 |
| Wisconsin ^{3,2,8} | 15,000 | 2,000 | 2,000 | 500 | 100 | 2 - 10 | 2 - 10 | 2 - 10 | 8 - 40 | 25,000 | 500,000 |
| Wyoming | 10,000 | 10,000 | 10,000 | 10,000 | None | 2 | 2 | 2 | 6 | | |

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 114.
³ Exemptions are deductible from the first bracket.
⁴ Community property passing to the surviving spouse is exempt, or only one-half is 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 Only one \$10,000 exemption is allowed for beneficiaries in Class A, which includes minor and adult children.
⁹ Rate shown is for spouse only. A minor child is taxed at the rates applying to an adult child.
¹⁰ With respect to taxable transfers passing to a husband or wife of a decedent dying on or after July 5, 1969, if taxable transfer exceeds \$5,000,000, the tax on the excess thereof is computed at 6%. Tax rates on the taxable amount up to and including \$5,000,000 are the same rates as provided for in excess of the exemption.
¹¹ Estates of less than \$1,000 after deduction of debts are not taxable.
¹² Entire share (in excess of allowable exemption).
¹³ Applicable to property or interests passing or accruing upon the death of persons who die on or after July 18, 1969, a 14% surtax is imposed in addition to the inheritance tax.
¹⁴ In addition, an exemption to the extent of the value of single family residential property and to the extent of \$25,000 of the value, in the case of multiple family residential property, used by a husband and wife as a domicile, is allowed where the property was held by them as joint tenants or tenants by the entirety.
¹⁵ There is no tax on the share of any beneficiary if the value of the share is less than \$100.
¹⁶ Plus an additional \$5,000 for every minor child to whom no property is transferred.
¹⁷ For a widow, an additional exemption is allowed equal to the difference between the maximum deduction for family maintenance (\$5,000) and the amount of family maintenance actually allowed by the Probate Court. The total possible exemption therefore would be \$35,000. If there is no surviving widow entitled to the exemption, the aggregate exemption is allowable to the children.
¹⁸ In addition, an exemption is allowed for the clear market value of one-half of the decedent's estate, or one-third if decedent is survived by lineal descendants.
¹⁹ Or the value of the homestead allowance, whichever is greater.
²⁰ No tax imposed.
²¹ Widows, children, and brothers and sisters are included in Class I, with one \$10,000 exemption for the entire class.
²² A widow with a child or children under 21 and receiving all or substantially all of her husband's property, shall be allowed, at her option, an additional exemption of \$5,000 for each such child. The children shall not be allowed the regular \$5,000 exemption provided for such children.
²³ Imposes also an estate tax. See table 114.
²⁴ Oregon imposes a basic tax, measured by the entire estate in excess of a single exemption (\$15,000 prorated among all beneficiaries and deductible from the first bracket); and an additional tax, measured by the size of an individual's share for which each beneficiary has a specific exemption. All members of Class I (spouse, children, parents, grandparents, stepchildren or lineal descendants) are exempted from the additional tax.
²⁵ The \$1,500 family exemption is specifically allowed as a deduction.
²⁶ Widows and children are included in Class A, with one \$10,000 exemption for the entire class. Beneficiaries not in Class A are allowed one \$1,000 exemption for the entire class.
²⁷ An additional \$5,000 exemption is allowed to the class as a whole.
²⁸ 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 30 percent of the inheritance tax is also imposed.
 Source: Commerce Clearing House. *State Tax Reporter*.

TABLE 116 – STATE GIFT TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF DONEES JANUARY 1, 1972

| 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 | \$ 300 | 3 – 14 | 3 – 14 | 6 – 20 | 10 – 24 | \$3,000. |
| 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. |
| Delaware | None | None | None | None | None | 1 – 6 | 1 – 6 | 1 – 6 | 1 – 6 | \$3,000. |
| Louisiana* ¹ | 30,000 ⁴ | 30,000 ⁴ | 30,000 ⁴ | 30,000 ⁴ | 30,000 ⁴ | 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* . . . | 25,000 ⁴ | 25,000 ⁴ | 25,000 ⁴ | None | None | 1 – 12 | 1 – 12 | 4 – 16 | 8 – 17 | \$3,000. |
| Oklahoma | None | None | None | None | None | 1 – 10 | 1 – 10 | 1 – 10 | 1 – 10 | \$3,000. |
| Oregon | 15,000 ⁴ | 15,000 ⁴ | 15,000 ⁴ | 15,000 ⁴ | 15,000 ⁴ | 1 – 10 | 1 – 10 | 2 – 25 | 5 – 30 | { \$5,000 spouse, child. \$3,000 brother, sister. \$1,000 other than relative. |
| Rhode Island | 25,000 ⁴ | 25,000 ⁴ | 25,000 ⁴ | 25,000 ⁴ | 25,000 ⁴ | 2 – 9 | 2 – 9 | 2 – 9 | 2 – 9 | \$3,000. |
| South Carolina | None | None | None | None | None | 3 – 4.5 | 3 – 4.5 | 3 – 4.5 | 3 – 4.5 | \$3,000. |
| Tennessee* | None | None | None | None | None | 1.4 – 9.5 | 1.4 – 9.5 | 6.5 – 20 | 6.5 – 20 | { \$10,000 spouse, child ⁵ \$ 5,000 brothers and sisters, others ⁵ |
| Vermont | The tax rate is 30% of the federal gift tax liability due to Vermont gifts. | | | | | | | | | |
| Virginia* ² | None | None | None | None | None | 1 – 5 | 1 – 5 | 2 – 10 | 5 – 15 | { \$5,000 spouse, child. \$2,000 brother, sister. \$1,000 other than relative. |
| Washington* ^{1,2} . . . | 10,000 ⁶ | 10,000 ⁶ | 10,000 ⁶ | 1,000 ⁶ | None | 0.9 – 9 | 0.9 – 9 | 2.7 – 18 | 9 – 22.5 | \$3,000. |
| Wisconsin ^{2,7} | 15,000 | 2,000 | 2,000 | None | None | 2 – 10 | 2 – 10 | 4 – 20 | 8 – 20 | \$1,000. |

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

TABLE 116 – STATE GIFT TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF DONEES JANUARY 1, 1972 (Cont'd)

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

²Exemptions or exclusions are deductible from the first bracket.

³The 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.

⁴Only one lifetime exemption for all classes of donees combined.

⁵Only 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.

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

⁷In 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.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 117 – DEDUCTIBILITY OF FEDERAL ESTATE TAX FOR PURPOSES OF STATE INHERITANCE
AND ESTATE TAXES, JANUARY 1, 1972**

| State | Federal estate tax deductible | State | Federal estate tax deductible |
|----------------------------|----------------------------------|----------------------|----------------------------------|
| Alabama | — | Missouri | X |
| Alaska | — | 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 | — |
| 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.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 118 — STATE CIGARETTE TAX RATES, JANUARY 1, 1972
(Cents per standard pack of 20)

| 7¢ or less | 8¢ | 9¢ | 10¢ | 11¢ | 12¢ | 13¢ | 14¢ or more |
|---------------------|---------------------|-------------|----------------------------|--------------|---------------|--------------|---------------------|
| Colorado (5¢) | Alaska | Mississippi | Arizona | Kansas | Alabama | Iowa | Arkansas (17½¢) |
| Dist. of Col. (4¢) | Hawaii ¹ | Missouri | California | Louisiana | Georgia | Nebraska | Connecticut (21¢) |
| Idaho (7¢) | Utah | | Nevada | Michigan | Illinois | Oklahoma | Delaware (14¢) |
| Indiana (6¢) | Wyoming | | New Hampshire ² | North Dakota | Montana | Rhode Island | Florida (17¢) |
| Kentucky (3¢) | | | | | New Mexico | Tennessee | Maine (14¢) |
| Maryland (6¢) | | | | | New York | | Massachusetts (16¢) |
| North Carolina (2¢) | | | | | South Dakota | | Minnesota (18¢) |
| Oregon (4¢) | | | | | Vermont | | New Jersey (14¢) |
| South Carolina (6¢) | | | | | West Virginia | | Ohio (15¢) |
| Virginia (2.5¢) | | | | | | | Pennsylvania (18¢) |
| | | | | | | | Texas (18½¢) |
| | | | | | | | Washington (16¢) |
| | | | | | | | Wisconsin (16¢) |
| Total 10 | 4 | 2 | 4 | 4 | 9 | 5 | 13 |

¹Hawaii with a rate of 40% of wholesale price is estimated at 8¢.

²New Hampshire with a rate of 42% of retail price is estimated at 10¢.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 119 — STATE CIGARETTE TAX RATES AS OF JANUARY 1, 1954 THROUGH 1972
(cents per standard package of 20)

| State | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | |
|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| Alabama* | 3 | 3 | 4 | ..... | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | 7 | ..... | 10 | ..... | 12 | ..... | 12 | |
| Alaska | 3 | ..... | 5 | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 |
| Arizona* | 2 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6.5 | ..... | ..... | 10 | ..... | ..... | ..... | 10 |
| Arkansas | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | ..... | 12% | 12% | ..... | 17% |
| California* | — | ..... | — | ..... | ..... | ..... | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 10 | ..... | ..... | ..... | ..... | 10 |
| Colorado | — | ..... | — | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3 | 5 | ..... | ..... | ..... | ..... | ..... | ..... | 5 |
| Connecticut | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5 | ..... | 6 | ..... | 8 | ..... | ..... | ..... | 16 | ..... | ..... | 21 |
| Delaware | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5 | ..... | ..... | ..... | 7 | ..... | ..... | ..... | 11 | ..... | ..... | 14 |
| Dist. of Col.* | 1 | 2 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3 | ..... | ..... | 4 | ..... | ..... | 4 |
| Florida* | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | ..... | ..... | 15 | ..... | ..... | ..... | 17 |
| Georgia* | 3 | ..... | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 12 |
| Hawaii* | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 40% | ..... | ..... | ..... | ..... | ..... | ..... | 40% |
| Idaho* | 3 | ..... | 4 | ..... | ..... | ..... | 5 | ..... | 6 | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 |
| Illinois* | 3 | ..... | ..... | ..... | ..... | ..... | 4 | 3 | 4 | ..... | ..... | ..... | 7 | ..... | 9 | ..... | 12 | ..... | ..... | 12 |
| Indiana* | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4 | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | 6 |
| Iowa* | 3 | ..... | ..... | ..... | ..... | ..... | 4 | ..... | ..... | ..... | ..... | ..... | 8 | ..... | 10 | ..... | ..... | ..... | ..... | 13 |
| Kansas* | 3 | ..... | ..... | ..... | 4 | ..... | ..... | ..... | ..... | ..... | 5 | ..... | 8 | ..... | ..... | ..... | ..... | ..... | ..... | 11 |
| Kentucky* | 1 | 3 | ..... | ..... | ..... | ..... | ..... | 2.5 | ..... | ..... | ..... | 6 | 8 | ..... | ..... | ..... | ..... | ..... | ..... | 3 |
| Louisiana* | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 11 |
| Maine | 4 | ..... | 5 | ..... | ..... | ..... | ..... | ..... | 6 | ..... | ..... | ..... | 8 | ..... | 10 | ..... | 12 | ..... | ..... | 14 |
| Maryland* | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6 |
| Massachusetts | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 16 |
| Michigan* | 3 | ..... | ..... | ..... | 5 | ..... | ..... | 6 | 5 | 7 | ..... | 8 | ..... | 10 | ..... | ..... | ..... | ..... | ..... | 11 |
| Minnesota | 4 | ..... | ..... | ..... | ..... | ..... | 5.5 | ..... | 7 | ..... | 8 | ..... | ..... | ..... | ..... | ..... | 13 | ..... | ..... | 18 |
| Mississippi* | 4 | ..... | 5 | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | 9 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 9 |
| Missouri* | ..... | ..... | 2 | ..... | ..... | ..... | ..... | ..... | 4 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 9 | ..... | ..... | 9 |
| Montana | 4 | ..... | ..... | ..... | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 12 |
| Nebraska* | 3 | ..... | ..... | ..... | 4 | ..... | ..... | ..... | ..... | ..... | 6 | ..... | 8 | ..... | ..... | ..... | ..... | ..... | ..... | 13 |
| Nevada* | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 10 | ..... | ..... | 10 |
| New Hampshire | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 21% | ..... | 30% | ..... | ..... | ..... | ..... | 42% |
| New Jersey | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | 11 | ..... | ..... | ..... | ..... | ..... | 14 |
| New Mexico* | 4 | ..... | 5 | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 12 |
| New York* | 3 | ..... | 5 | ..... | ..... | ..... | 5 | ..... | 8 | ..... | ..... | ..... | 10 | ..... | ..... | ..... | ..... | ..... | ..... | 12 |
| North Carolina* | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2 |
| North Dakota* | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | 8 | ..... | ..... | ..... | 11 | ..... | ..... | 11 |

See footnotes at the end of table.

TABLE 119 — STATE CIGARETTE TAX RATES AS OF JANUARY 1, 1954 THROUGH 1972 (Cont'd)
(cents per standard package of 20)

| State | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|--|--------------|-------|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Ohio* | 2 | ..... | ..... | 3 | ..... | ..... | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 10 | ..... | 15 |
| Oklahoma | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | 8 | ..... | ..... | 13 | ..... | ..... | 13 |
| Oregon | — | — | — | — | — | — | — | — | — | — | — | — | — | 4 | ..... | ..... | ..... | ..... | 4 |
| Pennsylvania | 4 | ..... | 5 | ..... | ..... | ..... | 6 | ..... | ..... | ..... | 8 | ..... | ..... | ..... | 13 | ..... | ..... | ..... | 18 |
| Rhode Island | 3 | ..... | ..... | ..... | ..... | 5 | ..... | 6 | ..... | ..... | ..... | 8 | ..... | ..... | ..... | 13 | ..... | ..... | 13 |
| South Carolina* | 3 | ..... | ..... | ..... | ..... | ..... | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6 | 6 |
| South Dakota | 3 | ..... | 3¼ | ..... | ..... | ..... | 5 | ..... | ..... | ..... | 6 | ..... | 8 | ..... | ..... | ..... | 12 | ..... | 12 |
| Tennessee* | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | 8 | 13 | ..... | 13 |
| Texas | 4 | ..... | 5 | ..... | ..... | ..... | 8 | ..... | ..... | ..... | ..... | ..... | 11 | ..... | ..... | ..... | 15.5 | ..... | 18½ |
| Utah* | 2 | 4 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 |
| Vermont | 4 | ..... | ..... | ..... | 5 | ..... | 7 | ..... | ..... | ..... | 8 | ..... | 10 | ..... | ..... | ..... | 12 | ..... | 12 |
| Virginia* | — | — | — | — | — | — | — | 3 | ..... | ..... | ..... | ..... | ..... | 2.5 | ..... | ..... | ..... | ..... | 2.5 |
| Washington* | ² | ..... | ³ | ..... | ..... | ..... | 6 | ..... | 7 | ..... | ..... | ..... | 11 | ..... | ..... | ..... | ..... | ..... | 16 |
| West Virginia* | 4 | ..... | ..... | 5 | ..... | ..... | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | 12 | 12 |
| Wisconsin | 3 | ..... | 4 | ..... | 5 | ..... | ..... | ..... | 6 | ..... | 8 | ..... | 10 | ..... | ..... | ..... | 14 | ..... | 16 |
| Wyoming | 2 | ..... | ..... | ..... | 3 | ..... | 4 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | ..... | 8 |
| No. of States with tax ⁴ | 44 | 44 | 45 | 45 | 45 | 46 | 47 | 48 | 48 | 48 | 48 | 49 | 49 | 50 | 50 | 50 | 51 | 51 | 51 |

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.

*Indicates states that also tax cigarettes under the State General sales or gross receipts tax.

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.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 120 – STATE CIGARETTE TAX RATE AND BASE DATA, BY STATE, 1970
(Sales and collection data for fiscal year)

| State | Rate Nov. 1, 1970 (cents per pk.) | Net State cigarette tax collections (\$000) | State tax-paid cigarette sales | | Effective rates on basis of actual collections (cents) | Cigarette taxes as a % of retail price (As of November 1, 1970) | |
|-----------------------------|---|---|-----------------------------------|--------------------------------|---|---|---|
| | | | Total (millions of pks.) | Per capita (No. of pks.) | | Weighted average price per pack | State tax as a % of average re- tail price |
| UNITED STATES | 11 ¹ | 2,368,077 | 23,894.3 | 126.7 | 9.9 | 38.9 ¹ | 28.3 ¹ |
| Alabama | 12 | 34,011 | 317.0 | 89.8 | 10.7 | 42.7 ² | 28.1 |
| Alaska | 8 | 2,710 | 34.2 | 121.3 | 7.9 | 41.8 | 19.1 |
| Arizona | 10 | 19,216 | 195.1 | 115.2 | 9.8 | 38.5 ² | 26.0 |
| Arkansas | 12.75 | 23,563 | 200.0 | 100.3 | 11.8 | 38.8 | 32.9 |
| California | 10 | 237,078 | 2,391.1 | 123.0 | 9.9 | 39.7 | 25.2 |
| Colorado | 5 | 12,315 | 262.0 | 124.8 | 4.7 | 31.1 ² | 16.1 |
| Connecticut | 16 | 57,264 | 360.1 | 120.0 | 15.9 | 45.5 | 35.2 |
| Delaware | 11 | 9,006 | 83.7 | 155.0 | 10.8 | 41.3 | 26.6 |
| Dist. of Columbia | 4 | 5,458 | 159.9 | 200.4 | 3.4 | 32.6 | 12.3 |
| Florida | 15 | 115,224 | 785.5 | 123.6 | 14.7 | 43.8 | 34.2 |
| Georgia | 8 | 39,566 | 509.9 | 109.9 | 7.8 | 35.8 | 22.3 |
| Hawaii | 9 | 5,219 | 65.2 | 82.1 | 8.0 | 36.7 | 24.5 |
| Idaho | 7 | 4,885 | 73.5 | 102.4 | 6.6 | 33.6 | 20.8 |
| Illinois | 12 | 157,611 | 1,378.2 | 124.8 | 11.4 | 41.4 | 29.0 |
| Indiana | 6 | 39,681 | 688.9 | 134.6 | 5.8 | 32.2 | 18.6 |
| Iowa | 10 | 29,100 | 301.6 | 108.5 | 9.6 | 38.5 | 26.0 |
| Kansas | 11 | 20,381 | 264.7 | 114.0 | 7.7 | 38.9 | 28.3 |
| Kentucky | 3 | 11,875 | 503.5 | 155.8 | 2.4 | 30.1 | 10.0 |
| Louisiana | 11 | 31,606 | 434.1 | 115.9 | 7.3 | 39.3 | 28.0 |
| Maine | 12 | 14,742 | 125.7 | 128.5 | 11.7 | 38.8 | 30.9 |
| Maryland | 6 | 26,511 | 465.1 | 123.5 | 5.7 | 34.2 | 17.5 |
| Massachusetts | 12 | 79,757 | 679.8 | 124.3 | 11.7 | 41.0 | 29.3 |
| Michigan | 11 | 84,542 | 1,127.4 | 128.6 | 7.5 | 39.2 | 28.1 |
| Minnesota | 13 | 49,097 | 385.9 | 104.3 | 12.7 | 40.1 | 32.4 |
| Mississippi | 9 | 18,257 | 220.5 | 93.4 | 8.3 | 37.5 | 24.0 |
| Missouri | 9 | 50,005 | 564.2 | 121.3 | 8.9 | 36.8 ² | 24.5 |
| Montana | 8 | 5,856 | 77.2 | 111.2 | 7.6 | 34.7 | 23.1 |
| Nebraska | 8 | 11,902 | 156.6 | 108.1 | 7.6 | 34.7 | 23.1 |
| Nevada | 10 | 8,384 | 86.6 | 189.5 | 9.7 | 44.0 | 22.7 |
| New Hampshire | 8.5 | 12,865 | 190.5 | 265.7 | 6.8 | 34.1 | 24.9 |
| New Jersey | 14 | 118,428 | 862.9 | 120.7 | 13.7 | 41.7 ² | 33.6 |
| New Mexico | 12 | 10,348 | 89.5 | 90.0 | 11.6 | 41.7 ² | 28.8 |
| New York | 12 | 258,425 | 2,180.9 | 119.0 | 11.8 | 41.7 ² | 28.8 |
| North Carolina | 2 | 11,496 | 672.9 | 172.4 | 1.7 | 29.4 | 6.8 |
| North Dakota | 11 | 6,068 | 57.7 | 93.8 | 10.5 | 38.9 | 28.3 |
| Ohio | 10 | 123,817 | 1,305.8 | 121.6 | 9.5 | 38.1 | 26.2 |
| Oklahoma | 13 | 34,739 | 278.4 | 108.4 | 12.5 | 39.8 | 32.7 |
| Oregon | 4 | 12,227 | 319.0 | 157.0 | 3.8 | 29.0 | 13.8 |
| Pennsylvania | 18 | 185,834 | 1,266.4 | 107.3 | 14.7 | 44.7 | 40.3 |
| Rhode Island | 13 | 14,389 | 112.9 | 123.9 | 12.7 | 40.2 | 32.3 |
| South Carolina | 6 | 15,901 | 279.0 | 103.6 | 5.7 | 34.3 | 17.5 |
| South Dakota | 12 | 7,161 | 61.1 | 92.7 | 11.7 | 38.5 | 31.2 |
| Tennessee | 13 | 49,942 | 397.6 | 99.8 | 12.6 | 41.6 ² | 31.3 |
| Texas | 15.5 | 165,739 | 1,190.2 | 106.4 | 13.9 | 42.0 | 36.9 |
| Utah | 8 | 5,254 | 68.4 | 65.5 | 7.7 | 36.6 | 21.9 |
| Vermont | 12 | 6,252 | 53.8 | 122.6 | 11.6 | 39.5 | 30.4 |
| Virginia | 2.5 | 13,751 | 580.3 | 124.3 | 2.4 | 30.2 | 8.3 |
| Washington | 11 | 35,602 | 328.9 | 96.7 | 10.8 | 40.3 | 27.3 |
| West Virginia | 12 | 13,986 | 208.3 | 114.5 | 6.7 | 41.6 | 28.8 |
| Wisconsin | 14 | 57,853 | 450.3 | 106.4 | 12.8 | 40.2 | 34.8 |
| Wyoming | 8 | 3,178 | 42.3 | 132.2 | 7.5 | 34.4 | 23.3 |

¹ Median average.

² Excluding cigarette taxes imposed by one or more municipalities.

Source: Tobacco Tax Council, Inc. *The Tax Burden On Tobacco*, Volume Five, 1970.

TABLE 121 – STATE COLLECTIONS BY SOURCE, FOR STATES WHICH TAX BOTH CIGARETTES AND OTHER TOBACCO PRODUCTS, 1970
(Dollar amounts in thousands)

| State | Total cigarette and other tobacco taxes | | Cigarette taxes | | Products taxed ¹ | Other tobacco taxes | | Percentage of total tobacco taxes from --- | |
|--------------------------|---|-----------------|-----------------|-----------------|-----------------------------|---------------------|---------|--|------------------------|
| | Gross amount | Net collections | Gross amount | Net collections | | Collections | | Cigarettes | Other tobacco products |
| | | | | | | Gross | Net | | |
| Alabama | \$38,485 | \$35,626 | \$36,739 | \$34,011 | C S Ch Sn | \$1,746 | \$1,615 | 95.5 | 4.5 |
| Arizona | 19,807 | 19,508 | 19,510 | 19,216 | C S Ch Sn | 297 | 293 | 98.5 | 1.5 |
| Arkansas | 25,607 | 24,676 | 24,494 | 23,563 | C S Ch | 1,113 | 1,113 | 95.7 | 4.3 |
| Georgia | 41,640 | 40,416 | 40,789 | 39,566 | C | 850 | 850 | 98.0 | 2.0 |
| Hawaii | 5,799 | 5,799 | 5,219 | 5,219 | C S Ch Sn | 580 | 580 | 90.0 | 10.0 |
| Illinois | 161,752 | 159,827 | 159,536 | 157,611 | C S Ch Sn | 2,216 | 2,216 | 98.6 | 1.4 |
| Iowa | 30,884 | 29,803 | 30,156 | 29,100 | C S Ch Sn | 728 | 702 | 97.6 | 2.4 |
| Louisiana | 36,555 | 33,269 | 34,727 | 31,606 | C S | 1,828 | 1,663 | 95.0 | 5.0 |
| Minnesota | 52,196 | 51,086 | 50,169 | 49,097 | C S Ch Sn | 2,027 | 1,989 | 96.1 | 3.9 |
| Mississippi | 21,256 | 19,555 | 19,844 | 18,257 | C S Ch Sn | 1,412 | 1,299 | 93.4 | 6.6 |
| Montana | 6,388 | 6,067 | 6,167 | 5,856 | C S Ch Sn | 221 | 210 | 96.5 | 3.5 |
| New Hampshire | 14,034 | 13,546 | 13,332 | 12,865 | C S Ch Sn | 702 | 681 | 95.0 | 5.0 |
| North Dakota | 6,421 | 6,227 | 6,261 | 6,068 | C S Ch Sn | 160 | 159 | 97.5 | 2.5 |
| Oklahoma | 39,540 | 37,959 | 36,186 | 34,739 | C S Ch | 3,354 | 3,220 | 91.5 | 8.5 |
| Rhode Island | 15,261 | 14,968 | 14,682 | 14,389 | C S Ch Sn | 579 | 579 | 96.2 | 3.8 |
| South Carolina | 18,391 | 17,521 | 16,738 | 15,901 | C S Ch Sn | 1,654 | 1,621 | 91.0 | 9.0 |
| Tennessee | 52,564 | 50,961 | 51,530 | 49,942 | C S Ch Sn | 1,035 | 1,019 | 98.0 | 2.0 |
| Texas | 177,859 | 174,044 | 169,554 | 165,739 | C S Ch | 8,305 | 8,305 | 95.3 | 4.7 |
| Utah | 5,664 | 5,445 | 5,473 | 5,254 | C S Ch Sn | 191 | 191 | 96.6 | 3.4 |
| Vermont | 6,745 | 6,532 | 6,459 | 6,252 | C S Ch Sn | 286 | 280 | 95.8 | 4.2 |
| Washington | 38,019 | 37,411 | 36,210 | 35,602 | C S Ch Sn | 1,809 | 1,809 | 95.2 | 4.8 |
| Total | 814,868 | 790,247 | 783,776 | 759,854 | | 31,092 | 30,393 | 96.2 | 3.8 |

¹C - Cigars; S - Smoking tobacco; Ch - chewing tobacco; Sn - Snuff.

Source: Tobacco Tax Council, Inc., *The Tax Burden On Tobacco*, Volume Five, 1970.

TABLE 122 – STATE CIGAR TAX RATES, JANUARY 1, 1972

| 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 | 3 1/3 | \$ 1.50 |
| | | 5 | 5 | 3.00 |
| | | 8 | 8 | 4.50 |
| | | 10 | 10 | 7.50 |
| | | 20 | 20 | 15.00 |
| | | | | 20.25 |
| Arizona | \$1.00 | | 5 | 3.33 1/3 |
| | | 5 | | 10.00 |
| Arkansas | 15 percent of wholesale price | 15 percent of wholesale price | | |
| Connecticut | \$10.50 | | | None |
| Georgia | \$2.00 | | 3 1/3 | 1.50 |
| | | 3 1/3 | 5 | 3.00 |
| | | 5 | 8 | 4.00 |
| | | 8 | 10 | 7.50 |
| | | 10 | 20 | 15.00 |
| | | 20 | | 20.00 |
| Hawaii | 40 percent of wholesale price | 40 percent of wholesale price | | |
| Iowa | 10 percent of wholesale price | 10 percent of wholesale price | | |
| Louisiana | \$1.20 | | 5 | 3.20 |
| | | 5 | 8 | 4.80 |
| | | 8 | 15 | 8.00 |
| | | 15 | 20 | 32.00 |
| | | 20 | | 40.00 |
| Minnesota | 20 percent of wholesale price | 20 percent of wholesale price | | |
| Mississippi | ¹ | | 3 1/3 | 1.80 |
| | | 3 1/3 | 5 | 3.60 |
| | | 5 | 8 | 5.40 |
| | | 8 | 10 | 9.00 |
| | | 10 | 20 | 18.00 |
| | | 20 | | 25.20 |
| Montana | 12½ percent of wholesale price | 12½ percent of wholesale price | | |
| New Hampshire | 42 percent of retail price | 42 percent of retail price | | |
| North Dakota | 11 percent of wholesale price | 11 percent of wholesale price | | |
| Oklahoma | \$6.50 | | 3 1/3 | 30.00 |
| | | 3 1/3 | | 30.00 |
| Rhode Island | 25 percent of wholesale price | 25 percent of wholesale price | | |
| South Carolina | \$2.50 | | 5 | 11.00 |
| | | 5 | | 20.00 |
| 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 | | 3.3 | 7.50 |
| | | 3.3 | | 12.00 ² |
| Utah | 25 percent of mfr's price | 25 percent of manufacturer's price | | |
| Vermont | 20 percent of wholesale price | 20 percent of wholesale price | | |
| Washington | 45 percent of wholesale price | 45 percent of wholesale price | | |

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

²Cigars with substantially no non-tobacco ingredients and with a factory list price of less than \$170 per thousand; otherwise, \$15.00 per thousand.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 123 – STATE TAX RATES ON SMOKING AND CHEWING TOBACCO AND SNUFF, JANUARY 1, 1972

| 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. | 3/4¢ oz. or fraction | Ranges from: 1/2¢ for 5/8 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 |
| Arkansas | 15 percent of wholesale price | 15 percent of wholesale price | |
| Hawaii | 40 percent of wholesale price | 40 percent of wholesale price | 40 percent of wholesale price |
| Iowa | 10 percent of wholesale price | 10 percent of wholesale price | 10 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 over 15¢ | | |
| Minnesota | 20 percent of wholesale price | 20 percent of wholesale price | 20 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 |
| Montana | 12 1/2 percent of wholesale price | 12 1/2 percent of wholesale price | 12 1/2 percent of wholesale price |
| New Hampshire | 42 percent of retail price | 42 percent of retail price | 42 percent of retail price |
| North Dakota | 11 percent of wholesale price | 11 percent of wholesale price | 11 percent of wholesale price |
| Oklahoma | 40 percent of factory list price | 30 percent of factory list price | |
| Rhode Island | 25 percent of wholesale price | 25 percent of wholesale price | 25 percent of wholesale price |
| South Carolina | 36 percent of manufacturer's price | 5 percent of manufacturer's price | 5 percent of manufacturer's price |
| 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 | 45 percent of wholesale price | 45 percent of wholesale price | 45 percent of wholesale price |

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 124 – GROSS COUNTY AND CITY TOBACCO TAXES,
BY LEVEL OF GOVERNMENT, 1970**

| State and level of local government | Number of places taxing | | Gross tax collections (\$000) | | |
|--|-------------------------|---------------------------|-------------------------------|------------|---------------------------|
| | Cigarettes | Other tobacco products | Total | Cigarettes | Other tobacco products |
| Alabama | | | | | |
| Cities | 102 | 9 | 2,314 | 2,270 | 45 |
| Counties | 9 | 5 | 3,961 | 3,880 | 81 |
| Arizona | | | | | |
| Cities | 1 | — | 3,429 | 3,429 | — |
| Colorado | | | | | |
| Cities | 69 | 2 | 2,816 | 2,810 | 7 |
| Florida | | | | | |
| Cities | 1 | 1 | 13 | 1 | 13 |
| Missouri | | | | | |
| Cities | 75 | — | 8,347 | 8,347 | — |
| Counties | 2 | — | 5,679 | 5,679 | — |
| New Jersey | | | | | |
| Cities | 1 | 1 | 264 | 257 | 8 |
| New Mexico | | | | | |
| Cities | 1 | — | 48 | 48 | — |
| New York | | | | | |
| Cities | 1 | — | 33,290 | 33,290 | — |
| Tennessee | | | | | |
| Cities | 1 | — | 682 | 682 | — |
| Counties | 1 | — | 67 | 67 | — |
| Virginia | | | | | |
| Cities | 12 | 1 | 5,455 | 5,451 | 4 |
| Total | | | | | |
| Cities | 263 | 14 | 56,658 | 56,583 | 76 |
| Counties | 12 | 5 | 9,708 | 9,626 | 81 |

¹ Florida municipal cigarette taxes are in effect in lieu of the State imposed tax and are therefore covered in the tables dealing with the State taxes.

Source: Tobacco Tax Council, Inc. *The Tax Burden on Tobacco*, Volume Five, 1970.

TABLE 125 – STATE AND LOCAL AUTOMOTIVE TAXES, BY TYPE AND BY STATE, JANUARY 1, 1972

| State | Highway-user taxes | | | | | Property and sales taxes applicable to motor vehicles | | | |
|--------------------------------|--------------------|----------------|---|----------------|--|---|----------------------|----------------|-----------|
| | Motor fuels | | Motor vehicle registration & operators licenses | | State special taxes on motor carriers ¹ | Property taxes | | Sales taxes | |
| | State | Local | State | Local | | General | Special ² | General | Selective |
| Alabama | x | x ³ | x | — | x | x | — | x ⁴ | — |
| Alaska | x ⁵ | — | x | x | — | x | — | x ⁶ | — |
| Arizona | x | — | x | — | x | — | x | x ⁴ | — |
| Arkansas | x | — | x | x | x | x | — | x ⁴ | — |
| California | x | — | x | — | x | — | x ² | x ⁴ | — |
| Colorado | x | — | x | — | x | — | x | x ⁴ | — |
| Connecticut | x | — | x | — | — | x | — | x | — |
| Delaware | x | — | x | — | — | — | — | — | — |
| District of Columbia | x | — | x | — | — | — | — | — | x |
| Florida | x | x | x | — | — | — | — | x | — |
| Georgia | x ⁵ | — | x | — | — | x | — | x | — |
| Hawaii | x ⁵ | x | — | x | — | — | — | x | — |
| Idaho | x | — | x | — | x | — | — | x | — |
| Illinois | x ⁵ | — | x | x | x | x | — | x ⁴ | — |
| Indiana | x ⁵ | — | x | x | — | — | — | x | — |
| Iowa | x | — | x | — | — | — | — | x | — |
| Kansas | x | — | x | — ⁷ | — | x | — | x | — |
| Kentucky | x | — | x | — | x | x | x ² | x | — |
| Louisiana | x | — | x | — | x | — ⁸ | — | x ⁴ | — |
| Maine | x | — | x | — | — | — | x | x | — |
| Maryland | x | — | x | — | — | — | — | — | x |
| Massachusetts | x | — | x | — | — | — | x | x | — |
| Michigan | x ⁵ | — | x | — | x | — | — | x | — |
| Minnesota | x | — | x | — | — | — | — | — | x |
| Mississippi | x ⁵ | x | x | x | x | x | — | x | — |
| Missouri | x | x ⁹ | x | x | — | x | — | x | — |
| Montana | x | — | x | x | x | x | — | — | x |
| Nebraska | x | — | x | x | — | x | — | x | — |
| Nevada | x | x | x | — | — | — | x ² | x | — |
| New Hampshire | x | — | x | — | — | — | x | — | — |

See footnotes at end of table.

TABLE 125 – STATE AND LOCAL AUTOMOTIVE TAXES, BY TYPE AND BY STATE, JANUARY 1, 1972 (Cont'd)

| State | Highway-user taxes | | | | | Property and sales taxes applicable to motor vehicles | | | |
|--------------------------|--------------------|-----------------|---|-------|--|---|----------------------|----------------|-----------|
| | Motor fuels | | Motor vehicle registration & operators licenses | | State special taxes on motor carriers ¹ | Property taxes | | Sales taxes | |
| | State | Local | State | Local | | General | Special ² | General | Selective |
| New Jersey | x | x ¹⁰ | x | — | x | — | — | x | — |
| New Mexico | x | — | x | — | x | — | — | — | x |
| New York | x ⁵ | x ¹¹ | x | x | x | — | — | x ⁴ | — |
| North Carolina | x | — | x | — | x | x | — | x ⁴ | — |
| North Dakota | x | — | x | — | x | — | — | — | x |
| Ohio | x | — | x | 12 | 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 | — | — | — | 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 | 13 | — | — | — | x | — |
| Wyoming | x | — | x | x | x | — | x | x | — |

A dash (—) signifies "none."

¹Weight-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.

²Ad 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.

³In a few counties there are overlapping county and municipal gasoline taxes.

TABLE 125 – STATE AND LOCAL AUTOMOTIVE TAXES, BY TYPE AND BY STATE, JANUARY 1, 1972 (Cont'd)

⁴Imposed by both State and local governments.

⁵Taxable also under State or local general sales taxes.

⁶Local general sales tax only.

⁷City motor vehicle levies of either \$5 or \$10 per vehicle are authorized, subject to voter approval.

⁸Municipalities (but no other local governments) can subject motor vehicles to general property taxation.

⁹Local gasoline taxes require two-thirds voter approval. To date, no city has submitted a proposed tax for voter approval.

¹⁰Temporary motor fuels tax in Newark, scheduled to expire January 1, 1973.

¹¹New York City tax on leaded fuels.

¹²Counties are authorized to levy annual license taxes at the rate of \$5 on each motor vehicle registered in the county. Municipal corporations may levy such a tax if the county has not done so.

¹³Annual flat rate municipal motor vehicle registration fee (not in excess of 50% of State registration fee) authorized.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 126 – STATE GASOLINE TAX RATES, JANUARY 1, 1972¹
(per gallon)

| 5¢ | 6¢ | 6½¢ | 7¢ | 7½¢ | 8¢ or more |
|--|---------|------------------------------------|---|---|---|
| Hawaii Missouri Texas ¹ | Nevada | Oklahoma - (6.58¢) ¹ | Alabama ¹ Arizona California Colorado Idaho Iowa ¹ Kansas ¹ Kentucky Maryland Michigan Minnesota Montana ¹ N. Jersey N. Mexico N. York ¹ N. Dakota Ohio Oregon S. Carolina S. Dakota Tennessee ¹ Utah Virginia Wisconsin Wyoming Dist. of Col. | Arkansas ¹ Georgia Illinois Massachusetts | Alaska (8¢) Connecticut (10¢) Delaware (8¢) Florida (8¢) Indiana (8¢) Louisiana (8¢) Maine (9¢) Mississippi (8¢) ¹ Nebraska (8.5¢) ² New Hampshire (9¢) North Carolina (9¢) Pennsylvania (8¢) Rhode Island (8¢) Vermont (9¢) ¹ Washington (9¢) West Virginia (8.5¢) |
| Total 3 | 1 | 1 | 26 | 4 | 16 |

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: Alabama, 8¢; Arkansas, 8.5¢; Iowa, 8¢; Kansas, 8¢; Mississippi, 10¢; Montana, 9¢; New York, 9¢; Oklahoma, 6.5¢; Tennessee, 8¢; Texas, 6.5¢. In all but a few States liquified petroleum is taxed at the same rate as gasoline. Vermont does not tax diesel fuel or liquified petroleum.

² Tax on no-lead gasoline will be decreased from 8½¢ to 5½¢ effective 1/1/73.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 127 - STATE GASOLINE TAX RATES AS OF JANUARY 1, 1954 THROUGH 1972
(cents)

| State | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----|
| Alabama | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Alaska | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Arizona | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Arkansas | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 |
| California | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Colorado | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Connecticut | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Delaware | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Dist. of Col. | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Florida | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Georgia | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Hawaii | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Idaho | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Illinois | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Indiana | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Iowa | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Kansas | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Kentucky | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Louisiana | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Maine | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Maryland | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Massachusetts | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Michigan | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 |
| Minnesota | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Mississippi | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Missouri | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Montana | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Nebraska | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Nevada | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 |
| New Hampshire | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

See footnotes at end of table.

TABLE 127 — STATE GASOLINE TAX RATES AS OF JANUARY 1, 1954 THROUGH 1972 (Cont'd)

(cents)

| State | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|----------------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| New Jersey | 3 | 4 | ..... | ..... | ..... | 5 | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | 7. |
| New Mexico | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | 7. |
| New York | 4 | ..... | ..... | ..... | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | 7. |
| North Carolina | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 9 | ..... | 9. |
| North Dakota | 5 | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | 7. |
| Ohio | 5 | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7. |
| Oklahoma | 6.58 | ..... | ..... | 2 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6.58 |
| Oregon | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | 7. |
| Pennsylvania | 5 | ..... | 6 | ..... | 5 | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | 8. |
| Rhode Island | 4 | ..... | ..... | ..... | ..... | 6 | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | 8. |
| South Carolina | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7. |
| South Dakota | 5 | ..... | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | 7. |
| Tennessee | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7. |
| Texas | 4 | ..... | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5. |
| Utah | 5 | ..... | ..... | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | 7. |
| Vermont | 5 | ..... | 5.5 | ..... | 6.5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8 | ..... | ..... | 9. |
| Virginia | 6 | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7. |
| Washington | 6.5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7.5 | ..... | ..... | ..... | ..... | ..... | 9 | ..... | ..... | ..... | 9. |
| West Virginia | 5 | ..... | 6 | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8.5 | 8.5 |
| Wisconsin | 4 | ..... | 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 | ..... | ..... | ..... | ..... | 7. |
| Wyoming | 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6 | ..... | 7 | ..... | 7. |

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

¹Temporary 8¢ rate, April 1, 1965 — August 31, 1965 and June 1, 1969 — August 31, 1969.

²Temporary 7.58¢ rate, June 1, 1957 — December 24, 1957 only.

Source: ACIR staff compilation based on Commerce Clearing House *State Tax Reporter*.

TABLE 128 – MOTOR FUEL CONSUMPTION AND TAX COLLECTIONS,
BY STATE, 1970

| State | Gasoline tax rate on Dec. 31 in cents per gallon | Net taxable consumption calendar year 1970 (thousands of gallons) | State motor fuel tax collections, fiscal year 1970 (\$000) | Effective rate on basis of collections (cents) |
|-----------------------------|---|--|---|---|
| UNITED STATES | 7.02 ¹ | 92,960,282 | 6,299,280 | 6.8 |
| Alabama | 7 | 1,693,569 | 116,760 | 6.9 |
| Alaska | 8 | 118,651 | 10,372 | 8.7 |
| Arizona | 7 | 977,573 | 64,974 | 6.6 |
| Arkansas | 7.5 | 1,041,642 | 74,897 | 7.2 |
| California | 7 | 9,542,961 | 672,410 | 7.0 |
| Colorado | 7 | 1,097,223 | 71,801 | 6.5 |
| Connecticut | 8 | 1,267,366 | 99,191 | 7.8 |
| Delaware | 7 | 268,220 | 18,252 | 6.8 |
| Dist. of Columbia | 7 | 235,935 | 16,364 | 6.9 |
| Florida | 7 | 3,398,488 | 225,399 | 6.6 |
| Georgia | 6.5 | 2,523,162 | 154,699 | 6.1 |
| Hawaii | 5 | 249,754 | 17,723 | 7.1 |
| Idaho | 7 | 411,054 | 25,330 | 6.2 |
| Illinois | 7.5 | 4,466,211 | 311,313 | 7.0 |
| Indiana | 8 | 2,625,580 | 192,795 | 7.3 |
| Iowa | 7 | 1,398,613 | 100,831 | 7.2 |
| Kansas | 7 | 1,188,491 | 81,402 | 6.8 |
| Kentucky | 7 | 1,538,424 | 104,615 | 6.8 |
| Louisiana | 8 | 1,569,492 | 119,841 | 7.6 |
| Maine | 8 | 492,759 | 36,557 | 7.4 |
| Maryland | 7 | 1,634,734 | 111,326 | 6.8 |
| Massachusetts | 6.5 | 2,169,560 | 135,816 | 6.3 |
| Michigan | 7 | 4,054,048 | 273,735 | 6.8 |
| Minnesota | 7 | 1,832,117 | 122,880 | 6.7 |
| Mississippi | 8 ² | 1,116,770 | 88,502 | 7.9 |
| Missouri | 5 | 2,422,798 | 115,359 | 4.8 |
| Montana | 7 | 416,946 | 28,766 | 6.9 |
| Nebraska | 8.5 ² | 855,844 | 67,781 | 7.9 |
| Nevada | 6 | 344,932 | 24,054 | 7.0 |
| New Hampshire | 7 | 352,422 | 23,865 | 6.8 |
| New Jersey | 7 | 2,937,993 | 200,318 | 6.8 |
| New Mexico | 7 | 620,641 | 42,516 | 6.9 |
| New York | 7 | 5,443,588 | 374,821 | 6.9 |
| North Carolina | 9 | 2,538,673 | 213,709 | 8.4 |
| North Dakota | 7 | 282,339 | 19,819 | 7.0 |
| Ohio | 7 | 4,776,633 | 320,166 | 6.7 |
| Oklahoma | 6.5 | 1,481,966 | 90,867 | 6.1 |
| Oregon | 7 | 1,130,007 | 64,485 | 5.7 |
| Pennsylvania | 8 ² | 4,639,245 | 344,966 | 7.4 |
| Rhode Island | 8 | 354,763 | 27,699 | 7.8 |
| South Carolina | 7 | 1,297,574 | 87,238 | 6.7 |
| South Dakota | 7 | 359,785 | 24,012 | 6.7 |
| Tennessee | 7 | 1,926,075 | 130,625 | 6.8 |
| Texas | 5 | 6,343,162 | 312,349 | 4.9 |
| Utah | 7 | 559,713 | 37,805 | 6.8 |
| Vermont | 8 | 214,489 | 16,094 | 7.5 |
| Virginia | 7 | 2,188,939 | 146,477 | 6.7 |
| Washington | 9 | 1,589,611 | 140,878 | 8.9 |
| West Virginia | 8.5 ² | 738,375 | 49,944 | 6.8 |
| Wisconsin | 7 | 1,937,654 | 130,512 | 6.7 |
| Wyoming | 7 | 293,718 | 16,370 | 5.6 |

¹ Weighted average tax rate.

² Mississippi, 7 to 8 cents, January 2; Nebraska, 7.5 to 8.5 cents, January 1; Pennsylvania, 7 to 8 cents, April 1; West Virginia, 7 to 8.5 cents, July 1.

Source: U.S. Department of Transportation, Bureau of Public Roads, *Highway Statistics, 1970*; and U.S. Bureau of the Census, *State Government Finances in 1970*.

TABLE 129 – STATE TAX RATES ON DISTILLED SPIRITS, JANUARY 1, 1972¹
(per gallon)

| \$1.50 to \$1.99 | \$2 to \$2.49 | \$2.50 to \$2.99 | \$3 to \$3.49 | \$3.50 and over | 20 percent of wholesale price |
|---------------------------------|--------------------------------|--|----------------------------|----------------------------------|-------------------------------|
| Colorado | Arizona | Arkansas ² | Massachusetts ³ | Alaska | Hawaii |
| Kansas ⁴ | California | Connecticut | South Dakota | Florida | |
| Kentucky ⁵ | Delaware | Louisiana | | Georgia ⁶ | |
| Maryland | Illinois | Mississippi | | Minnesota | |
| Nebraska | Indiana ⁷ | North Dakota | | Oklahoma | |
| Nevada | Missouri | Rhode Island ⁸ | | Tennessee ⁹ | |
| New Mexico | New Jersey | South Carolina ¹⁰ | | | |
| | New York | Wisconsin | | | |
| | Texas | | | | |
| | District of Columbia | | | | |
| Total 7 | 10 | 8 | 2 | 6 | 1 |

¹This 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.

²There 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.

³In 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 1/2 of 1 percent, plus a 14% surtax.

⁴In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

⁵In addition, there is a tax on wholesalers at the rate of 5¢ per case.

⁶The tax on distilled spirits manufactured in the State is \$1.875 per gallon.

⁷Includes an enforcement tax of 8¢ per gallon.

⁸Distilled spirits imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the Liquor Control Administration, is \$2.00 per gallon.

⁹In addition, a tax of 15¢ per case is imposed upon sales at wholesale.

¹⁰Also, wholesalers of alcoholic beverages are taxed at the rate of \$4.35 per case.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 130 - TAX RATES ON DISTILLED SPIRITS FOR STATES WITH LICENSING SYSTEMS, AS OF JANUARY 1, 1954 THROUGH 1972
(dollars per gallon)

| State | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|----------------|-------|--------------|------|------|--------------|------|-------|------|------|------|------|------|------|------|------|------|-------|------|--------------|
| Alaska | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | 3.50 | 4.00 | 4.00 | 1.44 | | | | | | 2.00 | | | 4.00 |
| Arizona | 1.20 | | | | | | | | | | | | | | | | | | 2.00 |
| Arkansas | 2.50 | | | | | | | | | | | | | | | | | | 2.50 |
| California | .80 | | 1.50 | | | | | | | | | | | | 2.00 | | | | 2.00 |
| Colorado | 1.60 | | | | | | 1.80 | | | | | | | | | | | | 1.80 |
| Connecticut | 1.00 | | 1.20 | 1.00 | | | | | 2.00 | | | | | | | | 2.50 | | 2.50 |
| Delaware | 1.15 | | | | | | | | | | | | | | | | 1.65 | | 2.25 |
| Dist. of Col. | .75 | 1.00 | | 1.25 | | | | | 1.50 | | | | | 1.75 | | | 2.00 | | 2.00 |
| Florida | 2.17 | | | | | | | | | | 2.50 | | | | | 3.75 | | | 3.75 |
| Georgia | 1.00 | | | | | | | | | | | 3.75 | | | | | | | 3.75 |
| Hawaii | | ¹ | | | ² | | | | | | | | | | | | | | ³ |
| Illinois | 1.00 | | | | 1.02 | | 1.52 | | | | | | | | | | 2.00 | | 2.00 |
| Indiana | 2.08 | | | | | | | | | | | | | | | | | | 2.08 |
| Kansas | 1.00 | | | | | | | | 1.20 | | | | 1.50 | | | | | | 1.50 |
| Kentucky | 1.28 | | | | | | | | | | | | | | | | | 1.92 | 1.92 |
| Louisiana | 1.58 | | | 1.68 | | | | | | | | | | | | | | 2.50 | 2.50 |
| Maryland | 1.25 | | 1.50 | | | | | | | | | | | | | | | | 1.50 |
| Massachusetts | 2.25 | | | | | | | | | | | | | 2.95 | | | 3.363 | | 3.363 |
| Minnesota | 2.75 | | | | | | 2.875 | | | | | | | | | | 3.625 | | 4.53 |
| Mississippi | | | | | | | | | | | | | | 2.50 | | | | | 2.50 |
| Missouri | .80 | | | | | | | | | | | | | | | | | | 2.00 |
| Nebraska | 1.20 | | | | | | | | 1.20 | | | | | | | | | | 1.60 |
| Nevada | .80 | | | | | | | | 1.40 | | | | | | | | 1.90 | | 1.90 |
| New Jersey | 1.50 | | | | | | | | | | 1.80 | | | | | | 2.30 | | 2.30 |
| New Mexico | 1.30 | | | | | | | | | | 1.50 | | | | | | | | 1.50 |
| New York | 1.50 | | | 1.00 | | | | | | | | | | | | 2.25 | | | 2.25 |
| North Dakota | 2.50 | | | | | | | | | | | | | | | | | | 2.50 |
| Oklahoma | | | | | | | 2.40 | | | | | | | | | | | | 4.00 |
| Rhode Island | 1.50 | | | | | 2.00 | | | | | | | | | | | 2.50 | | 2.50 |
| South Carolina | 2.72 | | | | | | | | | | | | | | | | | | 2.72 |
| South Dakota | .75 | | | | | | | | | | 1.25 | | | | | | | | 3.00 |
| Tennessee | 2.00 | | | | | | | | | | 2.50 | | | | | | | | 4.00 |
| Texas | 1.408 | | | | | | 1.68 | | | | | | | | | | | | 2.00 |
| Wisconsin | 2.00 | | | | | | | | | | 2.25 | | | | | | | | 2.60 |

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. indicates data not available.

¹ 12% of wholesale price.

² 16% of wholesale price.

³ 20% of wholesale price.

See table 129 footnotes for special situations in particular States.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 131 – STATE TAX RATES ON BEER, JANUARY 1, 1972¹
(per barrel)

| Less than \$1 | \$1 to \$1.99 | \$2 to \$2.99 | \$3 to \$3.99 | \$4 to \$5.99 |
|--------------------|----------------------|--------------------------------------|----------------------------------|-------------------------------|
| Maryland | California | Arizona | Montana | Idaho |
| Wyoming | Colorado | Connecticut | New Hampshire | Iowa |
| | Nevada | Delaware | Tennessee ² | Kansas ³ |
| | Missouri | Illinois | Utah | Minnesota |
| | New Jersey | Indiana ⁴ | | Texas |
| | New York | Kentucky | | West Virginia |
| | Oregon | Massachusetts ⁵ | | |
| | Washington | Nebraska | | |
| | Wisconsin | New Mexico | | |
| | | North Dakota | | |
| | | Ohio | | |
| | | Pennsylvania | | |
| | | Rhode Island ⁶ | | |
| | | District of Columbia | | |
| Total 2 | 9 | 14 | 4 | 6 |

| \$6 to \$7.99 | \$8 to \$9.99 | \$10 to \$11.99 | \$12 and over | 20 percent of wholesale price |
|------------------------------|------------------------|---------------------|--------------------------|----------------------------------|
| Alaska | Florida | Georgia | Alabama | Hawaii |
| Arkansas | South Dakota | Louisiana | Mississippi | |
| Maine ⁷ | | Oklahoma | North Carolina | |
| Michigan | | | South Carolina | |
| Vermont | | | | |
| Virginia | | | | |
| Total 6 | 2 | 3 | 4 | 1 |

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

² The tax on sales of beer at wholesale is 17 percent of the wholesale price.

³ In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

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

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 1/2 of 1 percent, plus a 14% surtax.

⁶ Malt beverages imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the Liquor Control Administration, is \$1.50 per barrel.

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

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 132 – STATE TAX RATES ON WINES, JANUARY 1, 1972¹
(per gallon)

LIGHT WINES

| 1¢ | 10¢ to 29¢ | 30¢ to 49¢ | 50¢ to 79¢ | 80¢ and over | 20 percent of whole-sale price |
|----------------------|---|---|--|---|--------------------------------|
| California | Colorado Connecticut ² Illinois Kansas ⁹ Louisiana Maryland Minnesota Nebraska New Jersey New York Ohio Oregon Texas Washington Wisconsin District of Columbia | Arizona Indiana ³ Maine ⁷ Massachusetts ¹⁰ Mississippi Missouri Nevada New Mexico ¹² Rhode Island ¹⁴ South Dakota ¹⁵ | Alaska Arkansas ⁴ Kentucky North Carolina North Dakota Oklahoma ⁶ | Delaware Florida ⁵ Georgia ⁸ South Carolina ¹¹ Tennessee ¹³ | Hawaii |
| Total 1 | 16 | 10 | 6 | 5 | 1 |

FORTIFIED WINES

| 2¢ | 10¢ to 29¢ | 30¢ to 49¢ | 50¢ to 79¢ | 80¢ and over | 20 percent of whole-sale price |
|----------------------|---|---|---|--|--------------------------------|
| California | Connecticut ² Louisiana Maryland Missouri New Jersey New York Washington | Arizona Colorado Indiana ³ Massachusetts ¹⁰ Mississippi New Mexico ¹² Rhode Island ¹⁴ Texas Wisconsin District of Columbia | Alaska Arkansas ⁴ Illinois Kansas ⁹ Kentucky Minnesota Nebraska Nevada North Carolina North Dakota Ohio | Delaware Florida ⁵ Georgia ⁸ Oklahoma ⁶ South Carolina ¹¹ South Dakota ¹⁵ Tennessee ¹³ | Hawaii |
| Total 1 | 7 | 10 | 11 | 7 | 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 (fortified wines only), Michigan, Montana, New Hampshire, Oregon (fortified wines only), Pennsylvania, Utah, Vermont, Virginia, Washington (nondomestic wines only), West Virginia, and Wyoming.

² Sparkling wine is taxed at 62.5¢ per gallon.

³ Includes an enforcement tax of 2¢ per gallon.

⁴ 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, specialties, and wines. An additional tax of 5¢ per case is imposed on each case of native wine produced and sold in Arkansas to be paid by the manufacturer. Wines produced and consumed in the home from grapes grown in Arkansas are exempt from tax.

⁵ Light and fortified wines manufactured in Florida from local products are taxed at 30¢ and 44¢ per gallon, respectively.

⁶ Sparkling wine is taxed at \$1.50 per gallon.

⁷ Still wine containing 14% or less alcohol by volume manufactured or bottled in Maine, 20¢ per gallon.

⁸ Domestic light and fortified wines are taxed at 40¢ and \$1.00 per gallon, respectively.

⁹ In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

¹⁰ The tax rate on wines is 40¢ per gallon. Sparkling wine is taxed at 50¢ per gallon. Massachusetts also 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 1/2 of 1 percent, plus a 14% surtax.

¹¹ Light and fortified wines manufactured in South Carolina from local products are taxed at 45¢ per gallon.

¹² An 8¢ per gallon tax is levied on the growers of grapes who sell wine.

¹³ In addition, a tax of 15¢ per case is imposed upon sales at wholesale.

¹⁴ Wines imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the Liquor Control Administration, is 20¢ per gallon.

¹⁵ Sparkling wine is taxed at \$1.40 per gallon.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 133 – POPULATION AND PERSONAL INCOME, BY STATE, 1969-1971

| State | Population (000) ¹ | | | Personal income (calendar years) | | | | | |
|-----------------------------|-------------------------------|-------------------------------|--|----------------------------------|---------|--|------------|-------|--|
| | July 1, 1971 (provisional) | July 1, 1970 (provisional) | Percent increase or decrease (–) | Total (\$000,000) | | Percent increase or decrease (–) | Per capita | | Percent increase or decrease (–) |
| | | | | 1970 | 1969 | | 1970 | 1969 | |
| UNITED STATES | 206,256 | 203,805 | 1.2 | 798,949 | 745,869 | 7.1 | 3,921 | 3,705 | 5.8 |
| Alabama | 3,479 | 3,451 | 0.8 | 9,832 | 9,142 | 7.5 | 2,853 | 2,657 | 7.4 |
| Alaska | 313 | 305 | 2.6 | 1,400 | 1,261 | 11.0 | 4,592 | 4,261 | 7.8 |
| Arizona | 1,849 | 1,792 | 3.2 | 6,418 | 5,756 | 11.5 | 3,591 | 3,314 | 8.4 |
| Arkansas | 1,944 | 1,926 | 0.9 | 5,376 | 5,068 | 6.1 | 2,791 | 2,649 | 5.4 |
| California | 20,223 | 19,994 | 1.1 | 88,825 | 83,192 | 6.8 | 4,426 | 4,221 | 4.9 |
| Colorado | 2,283 | 2,225 | 2.6 | 8,468 | 7,617 | 11.2 | 3,816 | 3,516 | 8.5 |
| Connecticut | 3,081 | 3,039 | 1.4 | 14,786 | 13,874 | 6.6 | 4,856 | 4,625 | 5.0 |
| Delaware | 558 | 550 | 1.5 | 2,383 | 2,246 | 6.1 | 4,324 | 4,159 | 4.0 |
| Dist. of Columbia | 741 | 753 | –1.6 | 4,067 | 3,739 | 8.8 | 5,387 | 4,907 | 9.8 |
| Florida | 7,041 | 6,845 | 2.9 | 24,938 | 22,500 | 10.8 | 3,642 | 3,388 | 7.5 |
| Georgia | 4,664 | 4,602 | 1.3 | 15,345 | 14,350 | 6.9 | 3,332 | 3,153 | 5.7 |
| Hawaii | 789 | 774 | 1.9 | 3,445 | 3,048 | 13.0 | 4,527 | 4,102 | 10.4 |
| Idaho | 732 | 717 | 2.1 | 2,310 | 2,131 | 8.4 | 3,240 | 3,015 | 7.5 |
| Illinois | 11,196 | 11,137 | 0.5 | 50,131 | 47,248 | 6.1 | 4,502 | 4,280 | 5.2 |
| Indiana | 5,274 | 5,208 | 1.3 | 19,679 | 18,999 | 3.6 | 3,781 | 3,694 | 2.4 |
| Iowa | 2,852 | 2,830 | 0.8 | 10,418 | 9,912 | 5.1 | 3,688 | 3,534 | 4.4 |
| Kansas | 2,258 | 2,248 | 0.4 | 8,598 | 8,123 | 5.8 | 3,823 | 3,633 | 5.2 |
| Kentucky | 3,282 | 3,224 | 1.8 | 9,901 | 9,191 | 7.7 | 3,073 | 2,874 | 6.9 |
| Louisiana | 3,681 | 3,644 | 1.0 | 11,130 | 10,345 | 7.6 | 3,049 | 2,859 | 6.6 |
| Maine | 1,003 | 995 | 0.8 | 3,235 | 2,997 | 7.9 | 3,257 | 3,021 | 7.8 |
| Maryland | 4,000 | 3,937 | 1.6 | 16,789 | 15,405 | 9.0 | 4,255 | 3,983 | 6.8 |
| Massachusetts | 5,758 | 5,699 | 1.0 | 24,851 | 22,995 | 8.1 | 4,360 | 4,070 | 7.1 |
| Michigan | 8,997 | 8,901 | 1.1 | 36,124 | 35,078 | 3.0 | 4,059 | 3,995 | 1.6 |
| Minnesota | 3,881 | 3,822 | 1.5 | 14,580 | 13,526 | 7.8 | 3,824 | 3,599 | 6.3 |
| Mississippi | 2,226 | 2,216 | 0.5 | 5,706 | 5,244 | 8.8 | 2,575 | 2,362 | 9.0 |

See footnotes at the end of table.

TABLE 133 -- POPULATION AND PERSONAL INCOME, BY STATE, 1969-1971 (Cont'd)

| State | Population (000) ¹ | | | Personal income (calendar years) | | | | | |
|--------------------------|-------------------------------|-------------------------------|--|----------------------------------|--------|--|------------|-------|--|
| | July 1, 1971 (provisional) | July 1, 1970 (provisional) | Percent increase or decrease (-) | Total (\$000,000) | | Percent increase or decrease (-) | Per capita | | Percent increase or decrease (-) |
| | | | | 1970 | 1969 | | 1970 | 1969 | |
| Missouri | 4,749 | 4,693 | 1.2 | 17,350 | 16,105 | 7.7 | 3,704 | 3,471 | 6.7 |
| Montana | 708 | 697 | 1.6 | 2,349 | 2,186 | 7.5 | 3,379 | 3,150 | 7.3 |
| Nebraska | 1,512 | 1,490 | 1.5 | 5,570 | 5,315 | 4.8 | 3,751 | 3,606 | 4.0 |
| Nevada | 507 | 493 | 2.8 | 2,267 | 2,048 | 10.7 | 4,562 | 4,267 | 6.9 |
| New Hampshire | 762 | 742 | 2.7 | 2,660 | 2,487 | 7.0 | 3,590 | 3,434 | 4.5 |
| New Jersey | 7,300 | 7,195 | 1.5 | 33,085 | 30,498 | 8.5 | 4,598 | 4,298 | 7.0 |
| New Mexico | 1,030 | 1,018 | 1.2 | 3,185 | 2,913 | 9.3 | 3,131 | 2,882 | 8.6 |
| New York | 18,391 | 18,260 | 0.7 | 87,111 | 81,205 | 7.3 | 4,769 | 4,485 | 6.3 |
| North Carolina | 5,146 | 5,091 | 1.1 | 16,331 | 15,113 | 8.1 | 3,207 | 3,004 | 6.8 |
| North Dakota | 625 | 618 | 1.1 | 1,848 | 1,868 | -1.1 | 2,995 | 3,008 | -0.4 |
| Ohio | 10,778 | 10,688 | 0.8 | 42,382 | 40,301 | 5.2 | 3,972 | 3,815 | 4.1 |
| Oklahoma | 2,610 | 2,572 | 1.5 | 8,488 | 7,816 | 8.6 | 3,312 | 3,083 | 7.4 |
| Oregon | 2,158 | 2,102 | 2.7 | 7,777 | 7,295 | 6.6 | 3,705 | 3,538 | 4.7 |
| Pennsylvania | 11,879 | 11,817 | 0.5 | 46,329 | 43,268 | 7.1 | 3,927 | 3,685 | 6.6 |
| Rhode Island | 960 | 951 | 0.9 | 3,711 | 3,462 | 7.2 | 3,902 | 3,714 | 5.1 |
| South Carolina | 2,627 | 2,596 | 1.2 | 7,616 | 7,025 | 8.4 | 2,936 | 2,733 | 7.4 |
| South Dakota | 670 | 666 | 0.6 | 2,108 | 2,002 | 5.3 | 3,165 | 2,997 | 5.6 |
| Tennessee | 3,990 | 3,932 | 1.5 | 12,128 | 11,233 | 8.0 | 3,085 | 2,882 | 7.0 |
| Texas | 11,460 | 11,254 | 1.8 | 39,671 | 36,484 | 8.7 | 3,531 | 3,303 | 6.9 |
| Utah | 1,099 | 1,069 | 2.8 | 3,416 | 3,109 | 9.9 | 3,213 | 2,970 | 8.2 |
| Vermont | 458 | 447 | 2.5 | 1,545 | 1,425 | 8.4 | 3,465 | 3,261 | 6.3 |
| Virginia | 4,714 | 4,653 | 1.3 | 16,827 | 15,446 | 8.9 | 3,607 | 3,348 | 7.7 |
| Washington | 3,449 | 3,414 | 1.0 | 13,671 | 13,159 | 3.9 | 3,993 | 3,936 | 1.4 |
| West Virginia | 1,752 | 1,746 | 0.3 | 5,259 | 4,738 | 11.0 | 3,021 | 2,713 | 11.4 |
| Wisconsin | 4,476 | 4,433 | 1.0 | 16,351 | 15,292 | 6.9 | 3,693 | 3,493 | 5.7 |
| Wyoming | 340 | 334 | 1.8 | 1,181 | 1,092 | 8.2 | 3,556 | 3,320 | 7.1 |

¹ Excluding armed forces overseas.Source: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, *Current Population Reports*, Series P-25, No. 468, and Office of Business Economics, *Survey at Current Business*, August, 1971.

TABLE 134 - RANGE OF ESTIMATED INCOME ELASTICITIES OF MAJOR STATE AND LOCAL TAXES

| Investigator (Year) | Area | Elasticity | Investigator (Year) | Area | Elasticity |
|-----------------------------|----------------------|------------|--------------------------|---------------|------------|
| <u>Personal income tax</u> | | | <u>General sales tax</u> | | |
| Harris (1966) | Arkansas | 2.4 | Davies (1962) | Arkansas | 1.27 |
| ACIR (1971) | Kentucky | 1.94 | Rafuse (1965) | United States | 1.27 |
| ACIR (1971) | New York | 1.80 | ACIR (1971) | Maryland | 1.08 |
| Harris (1966) | United States | 1.8 | Peck (1969) | Indiana | 1.04 |
| Groves and Kahn (1952) | United States | 1.75 | Netzer (1961) | United States | 1.0 |
| Netzer (1961) | United States | 1.7 | Harris (1966) | United States | 1.0 |
| ACIR (1971) | Hawaii | 1.47 | Davies (1962) | United States | 1.0 |
| Planning Division (1971) | Arizona | 1.30 | ACIR (1971) | Kentucky | 0.92 |
| Harris (1966) | New Mexico | 1.3 | Planning Division (1971) | Arizona | 0.87 |
| | | | Davies (1962) | Tennessee | 0.80 |
| <u>Corporate income tax</u> | | | <u>Motor fuels tax</u> | | |
| Peck (1969) | Indiana | 1.44 | ACIR (1971) | Maryland | 0.80 |
| ACIR (1971) | Kentucky | 1.19 | Peck (1969) | Indiana | 0.77 |
| Harris (1966) | United States | 1.16 | ACIR (1971) | Kentucky | 0.75 |
| ACIR (1971) | New York | 1.13 | Planning Division (1971) | Arizona | 0.74 |
| Netzer (1961) | United States | 1.1 | ACIR (1971) | New Jersey | 0.74 |
| ACIR (1971) | Hawaii | 0.98 | ACIR (1971) | Oregon | 0.70 |
| Planning Division (1971) | Arizona | 0.97 | ACIR (1971) | New York | 0.69 |
| ACIR (1971) | Oregon | 0.93 | Harris (1966) | United States | 0.6 |
| ACIR (1971) | New Jersey | 0.72 | ACIR (1971) | Hawaii | 0.48 |
| | | | Rafuse (1965) | United States | 0.43 |
| <u>General property tax</u> | | | <u>Tobacco tax</u> | | |
| ACIR (1971) | New York City, N.Y. | 1.41 | ACIR (1971) | Kentucky | 0.54 |
| Mushkin (1965) | United States | 1.3 | Harris (1966) | United States | 0.4 |
| ACIR (1971) | Baltimore City, Md. | 1.25 | ACIR (1971) | New Jersey | 0.36 |
| Netzer (1961) | United States | 1.0 | ACIR (1971) | Hawaii | 0.30 |
| Bridges (1964) | United States | 0.98 | Planning Division (1971) | Arizona | 0.21 |
| ACIR (1971) | Honolulu Co., Hawaii | 0.89 | ACIR (1971) | New York | 0.12 |
| ACIR (1971) | Multnomah Co., Ore. | 0.84 | ACIR (1971) | Maryland | 0.00 |
| McLoone (1961) | United States | 0.8 | ACIR (1971) | Oregon | 0.00 |
| Rafuse (1965) | United States | 0.8 | | | |
| ACIR (1971) | Jefferson Co., Ky. | 0.50 | | | |
| ACIR (1971) | Newark, N.J. | 0.38 | | | |
| ACIR (1971) | Albany City, N.Y. | 0.34 | | | |

Sources: Advisory Commission on Intergovernmental Relations, "State-Local Revenue Systems and Educational Finance," Unpublished report to the President's Commission on School Finance, November 12, 1971; Arizona, Department of Economic Planning and Development, Planning Division, *Arizona Intergovernmental Structure: A Financial View to 1980*, Phoenix: 1971; Bridges, Benjamin, Jr., "The Elasticity of the Property Tax Base: Some Cross Section Estimates," *Land Economics*, 40: 449-51 (November, 1964); Davies, David G., "The Sensitivity of Consumption Taxes to Fluctuations in Income," *National Tax Journal*, 15: 281-90 (September, 1962); Groves, Harold M., and C. Harry Kahn, "The Stability of State and Local Tax Yields," *American Economic Review*, 42: 87-102 (March, 1952); Harris, Robert, *Income and Sales Taxes: The 1970 Outlook for States and Localities*, Chicago: Council of State Governments, 1966; McLoone, Eugene P., "Effects of Tax Elasticities on the Financial Support of Education," Unpublished Ph.D. dissertation, College of Education, University of Illinois, 1961; Mushkin, Selma, *Property Taxes: The 1970 Outlook*, Chicago: Council of State Governments, 1965; Netzer, Dick, "Financial Needs and Resources Over the Next Decade," in *Public Finances: Needs, Sources, and Utilization*, Princeton: Princeton University Press, 1961; Peck, John E., "Financing State Expenditures in a Prospering Economy," *Indiana Business Review*, 44: 7-15 (July, 1969); Rafuse, Robert W., "Cyclical Behavior of State-Local Finances," in Richard A. Musgrave (ed.), *Essays in Fiscal Federalism*, Washington: Brookings Institution, 1965.

TABLE 135 – UNIFORMITY IN STATE TAXATION OF INTERSTATE BUSINESS

Selected Provisions
Corporation Income, Sales and Use Taxes

| State | Corporation income | | Sales & use | Elim. of audit reimb. | State | Corporation income | | Sales & use | Elim. of audit reimb. |
|------------------|--------------------|----------------|------------------|-----------------------|-----------------|--------------------|--------------------|----------------|-----------------------|
| | IRS starting point | NCCUSL formula | | | | Use tax credit | IRS starting point |  |  | NCCUSL formula | Use tax credit |
| Ala. | x ¹ | x ² | x | x | Mont. | x | x | * | x |
| Alaska | x | x | * | x | Neb. | x | x | x | x |
| Ariz. | | | x | x | Nev. | * | * | ⁴ | x |
| Ark. | | x | x ^{3,4} | x | N. H. | x | | * | * |
| Calif. | x ¹ | x | x | x | N. J. | x | | x | x |
| Colo. | x | x ⁴ | x | x | N. M. | x | x | x | x |
| Conn. | x | | x | x | N. Y. | x | | x | x |
| Del. | x | | * | x | N. C. | x | x | x | x |
| Fla. | x | | x | x | N. D. | x | x | x | x |
| Ga. | x | | x | x | Ohio | x | | x | x |
| Hawaii | x | x | x | x | Okla. | x | x | x | x |
| Ida. | x | x | x | x | Ore. | x ¹ | x | * | x |
| Ill. | x | x | x | x | Pa. | x | | x | x |
| Ind. | x | x | x ³ | x | R. I. | x | | x | x |
| Iowa | x | | x | x | S. C. | x ¹ | x | | x |
| Kans. | x | x | x | x | S. D. | * | * | x ³ | x |
| Ky. | x | x | x | x | Tenn. | x ¹ | | x | x |
| La. | x ¹ | | x | x | Texas | * | * | x | x |
| Maine | x | x | x | x | Utah | | x | x | x |
| Md. | x | | x | x | Vt. | x | | x | x |
| Mass. | x | | x | x | Va. | x | x | x | x |
| Mich. | x | x | x | x | Wash. | * | * | x | x |
| Minn. | | | x | x | W. Va. | x | | | x |
| Miss. | x ¹ | | x ³ | x | Wis. | | | x | x |
| Mo. | | ⁴ | x | x | Wyo. | * | * | x | x |
| | | | | | D. C. | | x | x | x |

¹By administrative practice.

²For foreign corporations.

³Statutory credit limited.

⁴Multistate Tax Compact State: compact includes provision but legal effect varies.

* No tax.

Source: Federation of Tax Administrators, *Tax Administrators News*, Vol. 32, No. 4, April 1968 (updated).

TABLE 136 — STATE TAX PREFERENTIAL TREATMENT FOR POLLUTION CONTROL FACILITIES¹
SELECTED TAXES, JANUARY 1, 1971

| State | Corporation Income | Property | Sales |
|----------------|--------------------|----------------|----------------|
| Alabama | X | X | X |
| Arizona | X | | |
| Arkansas | | | X ² |
| California | X | | |
| Connecticut | X | X | X |
| Florida | | X ³ | |
| Georgia | | X | X |
| Hawaii | X | X | X |
| Idaho | | X | |
| Illinois | | X ⁴ | X |
| Indiana | | X | |
| Maine | | X ⁵ | X |
| Maryland | | | X ⁶ |
| Massachusetts | X | X | |
| Michigan | | X | X |
| Minnesota | X | X | |
| Missouri | | | X |
| Montana | | X | |
| New Hampshire | | X | |
| New Jersey | | X | |
| New York | X | X | |
| North Carolina | X | X | |
| Ohio | | X | X |
| Oklahoma | X | | |
| Oregon | X ⁷ | X ⁷ | |
| Rhode Island | X | X | X |
| South Carolina | | X | |
| Tennessee | | X | |
| Vermont | | X | |
| Virginia | X | | |
| Washington | | | X ⁸ |
| West Virginia | X | | |
| Wisconsin | X | X | |
| Wyoming | | X | |

¹ For sales and property taxes — exemptions, except where indicated. For corporation income taxes — deductions, credits, or accelerated amortization.

Express provisions unless indicated otherwise.

² For machinery and equipment required by state.

³ Valued as salvage.

⁴ Valued in relation to fair market value of economic productivity.

⁵ General exemption for industrial disposal systems.

⁶ A provision for a lower tax rate for machinery and equipment includes an express reference to pollution control equipment.

⁷ Option of income tax credit or property tax exemption.

⁸ Option of sales and use tax exemption or tax credit for other gross receipts taxes, equal to exemption.

Source: Federation of Tax Administrators.

TABLE 137 — AGENCIES ADMINISTERING MAJOR STATE TAXES, JANUARY 1, 1972

| 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 | Div. of Mot. Veh. | Div. of Mot. Veh. | Tax Commission | Estate Tax Commissioner | Dept. of Liquor Licenses & Control |
| Arkansas | Dept. of Fin. & Adm. | Dept. of Fin. & Adm. | Dept. of Fin. & Adm. | Dept. of Fin. & Adm. | Dept. of Fin. & Adm. | Dept. of Fin. & Adm. | Dept. of Fin. & Adm. |
| 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 | Div. of Revenue | | Div. of Revenue | Comm. of Mot. Veh. | Div. of Revenue | Div. of Revenue | Alcoholic Beverage Control Comm. |
| Florida | | Dept. of Revenue | Dept. of Revenue | Dept. of Mot. Veh. | Dept. of Bus. Reg. | Dept. of Revenue | Dept. of Bus. Reg. |
| 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 Commission | Tax Commission | Tax Commission | Dept. of Law Enforcement | Tax Commission | Tax Commission | Tax Commission |
| Illinois | Dept. of Revenue | 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 | Bureau of Mot. Veh. | Dept. of Revenue | Dept. of Revenue | Alcoholic Beverage Commission |
| Iowa | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue | Dept. of Public Safety | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue |
| Kansas | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue | Highway Comm. | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue Dir. Alco. Bev. Comm. |
| 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 ¹ |
| Maine | Bur. of Taxation | Bur. of Taxation | Bur. of Taxation | Sec. of State | Bur. of Taxation | Bur. of Taxation | Liquor Comm. |
| Maryland | Comptroller | Comptroller | Comptroller | Dept. of Mot. Veh. | Comptroller | Local | Comptroller |
| Massachusetts | Dept. of Corp's and Taxation | Dept. of Corp's and Taxation | Dept. of Corp's and Taxation | Registrar of Motor Veh. | Dept. of Corp's and Taxation | Dept. of Corp's and Taxation | Dept. of Corp's and Taxation |
| Michigan | Dept. of Treasury | Dept. of Treasury | Dept. of Treasury | Sec. of State | Dept. of Treasury | Dept. of Treasury | Liquor Control Commission |
| Minnesota | Dept. of Taxation | 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 |

See footnotes at the end of table.

TABLE 137 — AGENCIES ADMINISTERING MAJOR STATE TAXES, JANUARY 1, 1972 (Cont'd)

| State | Income | Sales | Gasoline | Motor Vehicle | Tobacco | Death | Alcoholic Beverage |
|------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|--|
| Montana | Board of Equal. | | Board of Equal. | Registrar of Motor Veh. | Board of Equal. | Board of Equal. | Liquor Control Bd. |
| Nebraska | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue | Dept. of Mot. Veh. | Dept. of Revenue | Dept. of Revenue | Liquor Control Commission |
| Nevada | | Tax Commission | Tax Commission | Dept. of Mot. Veh. | Tax Commission | | Tax Commission |
| New Hampshire . . . | | | Dept. of Safety | Dept. of Safety | Tax Commission | Tax Commission | Liquor Commission |
| New Jersey | Dept. of Treas. | Dept. of Treas. | Dept. of Treas. | Dept. of Law & Public Safety | Dept. of Treas. | Dept. of Treas. | Dept. of Treas. |
| New Mexico | Bur. of Revenue | Bur. of Revenue | Bur. of Revenue | Dept. of Mot. Veh. | Bur. of Revenue | State Treasurer | Dept. of Alco. Bev. Control ² |
| 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 | Dept. of Revenue |
| N. Dakota | Tax Commissioner | Tax Commissioner | Tax Commissioner | Dept. of Mot. Veh. | Tax Commissioner | Tax Commissioner | Treasurer |
| Ohio | | Dept. of Taxation | Dept. of Taxation | Bur. of Mot. Veh. | Dept. of Taxation | Dept. of Taxation | Dept. of Taxation |
| Oklahoma | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Tax Commission |
| Oregon | Dept. of Revenue | | Dept. of Mot. Veh. | Dept. of Mot. Veh. | Dept. of Revenue | Dept. of Revenue | 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. | Dept. of Trans. | Dept. of Adm. | Dept. of Adm. | Dept. of Adm. |
| S. Carolina | Tax Commission | Tax Commission | Tax Commission | Highway Dept. | 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 | Alco. Bev. Comm. |
| Utah | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Commission |
| Vermont | Comm. of Taxes | 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 Veh. | Division of Motor Veh. | Dept. of Taxation | Dept. of Taxation | Alcoholic Bev. Control Board |
| Washington | Dept. of Revenue | Dept. of Revenue | Dept. of Mot. Veh. | Dept. of Mot. Veh. | Dept. of Revenue | Dept. of Revenue | Liquor Control Bd. |
| W. Virginia | Tax Department | Tax Department | Tax Department | Dept. of Mot. Veh. | Tax Department | Tax Department | Alcoholic Bev. Control Comm. |
| Wisconsin | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue | Mot. Veh. Dept. | Dept. of Revenue | Dept. of Revenue | Dept. of Revenue |
| Wyoming | | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Tax Commission | Liquor Comm. |
| Dist. of Col. | Dept. of Fin. & Rev. | Dept. of Fin. & Rev. | Dept. of Fin. & Rev. | Dept. of Fin. & Rev. | Dept. of Fin. & Rev. | Dept. of Fin. & Rev. | Dept. of Fin. & Rev. |

¹ Beverages of low alcoholic content only. Board of alcoholic beverage control for beverages containing more than 6% of alcohol by volume.

² Liquor excise tax administered by the Liquor Control Division of the Bureau of Revenue.

Source: Commerce Clearing House, *State Tax Reporter*.

SUGGESTED STATE TAX AND FINANCE LEGISLATION

In the course of its studies, the Commission has made numerous recommendations for improving the State-local fiscal system. Each recommendation has been converted to legislative language introduced by policy statement for the consideration of State tax policymakers. These are published in the annual *State Legislative Program* of the Advisory Commission on Intergovernmental Relations.

A selected number of State legislative proposals relating to State and local finances follows. Copies of these and other bills and policy statements appearing in the *State Legislative Program* may be obtained in "slip bill" form on request from the Commission.

UNIFORM PERSONAL INCOME TAX STATUTE

The personal income tax represents the last under-utilized major revenue source for many states. One-fifth of the states, including some in the most industrialized high-income sections of the country, do not tax personal incomes at all and one-fourth tax them at relatively low effective rates. The tax produces about \$13 billion for the 40 states with income taxes. In contrast, state and local sales taxes produce about \$20 billion and property taxes about \$40 billion. In the aggregate the personal income tax provides only about 22 percent of all state and 13 percent of all state and local taxes. Therefore, most states now derive little benefit from the unique growth potential of this tax.

The personal income tax is the brightest prospective revenue source available to states for closing the gap between rising expenditure needs and the revenue productivity of their tax systems. Since World War II, state and local expenditures have been growing at the rate of 8 to 9 percent per year while the principal state and local revenue producers – general retail sales and property taxes – increase at only about half this rate and roughly in proportion to the gross national product. Greater reliance on personal income taxes will strengthen the revenue position of the states as the national economy continues to grow.

The personal income tax has other important attributes. It permits a larger share of the tax burden to be adjusted to the size of the family through an exemption system. It typically results in equal treatment of individuals and households with equal income, a characteristic that grows in importance as the margin between people's incomes and their consumer expenditures widens and as family homesteads become less and less indicative of tax-paying ability. The personal income tax also provides the most effective way for exempting the disadvantaged members in American society – the poor – from some of the growing burden of state and local taxes. This attribute takes on increasing importance as national policy objectives encompassed in the antipoverty program gain dominance, as the significance of the state and local sector in total government operations increases, and as the weight of national payroll taxes to finance social security programs grows heavier.

The national government now obtains over \$90 billion, more than half of its tax revenue, from the personal income tax. Of the American people's annual tax payments on their personal incomes, 86 percent is to the federal government, only 14 percent to state and local governments. The universality and dominance of the federal income tax has already prompted most income tax states to conform their income tax laws to the federal code in the interest of minimizing taxpayer inconvenience, and administrative costs. The prospect of increased state use of income taxation further underscores the case for conforming state personal income tax laws to the Federal Internal Revenue Code.

The definition of net income derived from business and professional activity lends itself uniquely to federal-state income tax conformity. The basic questions in this area are best resolved in accord with the rules of good business practice. The definition of net income from business operations is in fact, largely an exercise of articulating the rules of accountancy. Because federal law in this regard is already quite explicit, state independence with respect to the definition of net income can result in taxpayer inconvenience and administrative complexity. For this reason, the Advisory Commission on Intergovernmental Relations has recommended that the states endeavor to bring their income tax laws into harmony with the federal definition of adjusted gross income.

Aside from the special treatment of income from government obligations required by the doctrine of intergovernmental tax immunities, the income portion of most taxpayers' state returns could be completed by copying a single figure from the federal return (line 18 of the 1971 Federal Form 1040), under the approach taken in this suggested legislation. States would, at the same time, retain the requisite flexibility with respect to determining personal deductions and exemptions as well as adjusted gross income modifications designed to promote tax equity, maximize the tax base, and minimize the likelihood of adverse effects on state tax revenues resulting from unforeseen changes in federal tax policy.

To facilitate the adoption of a state income tax law conforming in all essential respects to appropriate Federal Internal Revenue Code provisions, this suggested legislation incorporates in one comprehensive act the provisions necessary to deal consistently with partnerships, estates, trusts, beneficiaries, and decedents, as well as individuals. The legislation includes the definition of residence (section 1 (b)) recommended by the Advisory Commission for adoption by all income tax states in order to preclude multiple taxation and to eliminate tax avoidance. It also contains a provision (title II, part I, section 11) for crediting residents of the state for income tax paid another state, a practice now followed by two-thirds of the income tax states in the interest of consistency with tax collection at the source and the avoidance of double taxation of the same income.

The ultimate objective of federal-state income tax comity is a condition that would enable the taxpayer to satisfy both state and federal filing requirements with a single tax return. The realization of such a goal, however, is unlikely without state and federal authority to experiment on a limited geographical basis. The Advisory Commission has recommended that in order to encourage experimentation with federal collection of state income taxes, the Congress authorize the Internal Revenue Service and that the legislatures of states using personal income taxes authorize their governors, to enter into mutually acceptable agreements for federal collection of state income taxes. At least one State, Nebraska, has provided authority for its tax officials to negotiate with federal authorities for the collection of the State's income tax. Congress has not yet provided similar authority at the Federal level.

Continuing revenue pressures, against the background of the recent substantial increases in property tax rates, are enhancing local government interest in other tax sources, including the individual income tax. Local governments in nine states (Alabama, Delaware, Kentucky, Maryland, Michigan, Missouri, New York, Ohio, and Pennsylvania) may impose income taxes. These states also levy state personal income taxes but the number of their localities using income taxes is quite limited, except in Maryland, where all 23 counties and the City of Baltimore levy a supplement to the state personal income tax; and Ohio, and Pennsylvania, where State personal income taxes were enacted in 1971 and local income taxes were allowed to continue. The states have a useful and significant coordinating role to play in the administration of local income taxes as well as in other nonproperty taxes, as noted elsewhere in these state legislative proposals. (See *State Broad Based Sales Tax, 15-30-00.*)

While income taxes are preferable to sales and many other types of taxes because they can be structured to distribute their burden in conformity with ability to pay and with necessary regard for the taxpayer's family obligations, they have important limitations for use at the local level. These limitations grow more compelling as the economies of the different sections of the country become more and more interdependent. Increasingly, out people live in one jurisdiction and work in another. Increasingly, our people supplement their wages and salaries from local sources with investment and earned income from other parts of the state and from other states. In deference to these considerations local jurisdictions that now use these taxes generally limit them to income from wages and salaries. In doing so, they forego some of the advantages of the income tax in terms of ability to pay.

These kinds of considerations explain the Advisory Commission's preference for state rather than locally imposed personal income taxes. Local jurisdictions' need for revenue to supplement those from property, sales, and other local tax sources are best met by state financial aid allocated with appropriate regards for variations in local needs and fiscal resources.

Where it is desired to supplement local resources with revenues from a tax on personal incomes and this cannot be effectuated through a state levy, income taxes imposed below the state level are a possible alternative. Such taxes, however, are preferably levied over as large an area as possible, ideally coinciding with the boundaries of the economic or metropolitan area and as a supplement ("piggy-back") to the state's tax and collected with it. The county meets this area requirement where its boundaries coincide with the boundaries of a metropolitan area.

In multi-county economic or metropolitan areas, the preferred method is a uniform income tax applicable to the entire area. In these cases, as in the case of a countywide tax shared with incorporated and unincorporated jurisdictions, the division of collections is likely to pose difficulties. Such difficulties could be avoided by reserving the proceeds of the income tax for financing a significant areawide program or function in which the constituent jurisdictions have a common interest, as for example, in higher education, recreation, or water supply. Where the direct use of income tax collections for a common program or function is not practicable, a sharing between the jurisdiction of employment and the jurisdiction of residence, as in Michigan, is a reasonable second choice. It is incontrovertible, however, that the smaller the income tax jurisdiction the more difficult it becomes to satisfy the dictates of tax fairness. While the state can protect its taxpayers with multi-state income tax sources against double taxation through tax credits and other arrangements, this is impracticable with respect to double taxation by local jurisdictions without jeopardy to the administrative ease and efficiency objectives of the local supplement device. The suggested legislation provides for a multi-county personal income tax supplement to the state income tax (title IX). States desiring to reserve their revenue yield for an areawide program or function could do so by an appropriate modification of section 123. In single county taxing areas, the certification provisions of section 120 can be appropriately modified.

Suggested Legislation

[Title should conform to state requirements.]

(Be it enacted, etc.)

1 *Section 1. (a) Imposition and Rate of Tax.* A tax is hereby imposed for each taxable year on the
 2 entire taxable income of every resident of this state and on the taxable income of every nonresident
 3 which is derived from sources within this state. The amount of the tax shall be determined in accordance
 4 with the following table:

| 5 If the taxable income is: | The tax is: |
|--|---|
| 6 Not over \$[] | []% of the taxable income |
| 7 Over \$[] but not over \$[] | \$[] plus []% of the excess over \$[] |
| 8 Over \$[] but not over \$[] | \$[] plus []% of the excess over \$[] |

9 *(b) Resident and Nonresident Defined.* For purposes of this act:

10 (1) A resident of this state means an individual who is domiciled in this state unless he main-
 11 tains no permanent place of abode in this state and does maintain a permanent place of abode elsewhere
 12 and spends in the aggregate not more than thirty days of the taxable year in this state; or who is not
 13 domiciled in this state but maintains a permanent place of abode in this state and spends in the aggre-
 14 gate more than 183 days of the taxable year in this state.

15 (2) A nonresident means an individual who is not a resident of this state.

16 *(c) Cross References.* For application of the tax to estates and trusts, see title V; for application
 17 to partnerships, title VI.

18 *Section 2. Joint Return or Return of Surviving Spouse.* In the case of a joint return of a hus-
 19 ban and wife, the tax imposed by section 1 shall be twice the tax which would be imposed if the

1 taxable income were cut in half. For purposes of this section, section 3 (optional tax) and section 8
2 (standard deduction), a return of a surviving spouse shall be treated as a joint return of husband and wife.

3 *Section 3. Optional Tax.* (a) *Option to Elect in Lieu Tax.* In lieu of the tax imposed by section
4 1, there is hereby imposed for each taxable year on the taxable income of every individual whose adjusted
5 gross income for such year is less than \$5,000, or in the case of a married couple filing a joint return for
6 such year whose adjusted gross income is less than \$10,000, and who has elected for such a year to pay
7 the tax imposed by this section, a tax as follows:

8 (Insert appropriate tables)

9 (b) *Manner of Election.* The election referred to in subsection (a) shall be made in the manner
10 provided in regulations prescribed by the [tax commissioner].

11 (c) *Separate Returns.* A husband or wife may not elect to pay the optional tax imposed by this
12 section if the tax of the other spouse is determined under section 1 on the basis of taxable income com-
13 puted without regard to the standard deduction.

14 (d) *Optional Tax Does Not Apply.* The optional tax imposed by this section does not apply to
15 any individual who is ineligible to elect the optional tax provided in the Internal Revenue Code of the
16 United States, nor to estates or trusts.

17 (e) *Determination of Taxable Income.* In the case of a taxpayer who makes the election referred
18 to in this section, taxable income means adjusted gross income as modified by section 6 less the stand-
19 ard deduction provided in section 8 and the deduction for personal exemptions provided in section 10.

20 *Section 4. Meaning of Terms.* Any term used in this act shall have the same meaning as when
21 used in a comparable context in the laws of the United States relating to federal income taxes, unless a
22 different meaning is clearly required. Any reference in this act to the laws of the United States shall
23 mean the provisions of the Internal Revenue Code of 1954, and amendments thereto, and other pro-
24 visions of the laws of the United States relating to federal income taxes, as the same may be or become
25 effective, at any time or from time to time, for the taxable year.

(Alternate form – to avoid invalidity on the ground
of illegal delegation)

1 *Section 4. Meaning of Terms.* Any term used in this act shall have the same meaning as when
2 used in a comparable context in the laws of the United States relating to federal income taxes, unless
3 a different meaning is clearly required. Any reference in this act to the laws of the United States shall
4 mean the provisions of the Internal Revenue Code of 1954, and amendments thereto, in effect on
5 [December 31, 19] and other provisions of the laws of the United States relating to federal income
6 taxes in effect on [December 31, 19], or at the option of the taxpayer it shall mean the provisions
7 of the Internal Revenue Code of 1954 and amendments thereto and other provisions of the laws of

1 the United States relating to federal income taxes as they may be in effect for the taxable
2 year.

TITLE II

COMPUTATION OF TAXABLE INCOME

Part I - Resident Individuals

1 *Section 5. Taxable Income.* The entire taxable income of a resident of this state shall be his
2 federal adjusted gross income as defined in the laws of the United States with the modifications and
3 less the deductions and personal exemptions provided in this part.

4 *Section 6. Modifications. (a) Additions.* There shall be added to federal adjusted gross income:
5 (1) interest or dividends on obligations or securities of any state or of a political subdivision or authority
6 thereof (other than this state and its political subdivisions and authorities); and (2) interest or dividends
7 on obligations of any authority, commission, instrumentality, territory or possession of the United States
8 which by the laws of the United States are exempt from federal income tax but not from state income taxes.

9 (b) *Subtractions.* There shall be subtracted from federal adjusted gross income interest or dividends
10 on obligations of the United States and its territories and possessions or of any authority, commission or
11 instrumentality of the United States to the extent includible in gross income for federal income tax pur-
12 poses but exempt from state income taxes under the laws of the United States, provided that the amount
13 subtracted under this subsection shall be reduced by any interest on indebtedness incurred to carry the
14 obligations or securities described in this subsection, and by any expenses incurred in the production of
15 interest or dividend income described in this subsection to the extent that such expenses including amorti-
16 zable bond premiums are deductible in determining federal adjusted gross income.

17 (c) *Fiduciary Adjustment.* There shall be added to or subtracted from federal adjusted gross income,
18 as the case may be, the taxpayer's share of the fiduciary adjustment determined under section 34.

19 (d) *Cross Reference.* For modifications required to be made by a partner relating to items of in-
20 come, gain, loss or deduction of a partnership, see title VI.

21 *Section 7. Deduction.* The deduction of a resident individual shall be his standard deduction unless
22 he elects to itemize his deductions as provided in section 9.

23 *Section 8. Standard Deduction.* The standard deduction of a resident individual or of a resident
24 husband and wife who file a joint return shall be 10 percent of his or their adjusted gross income as
25 modified by this part, or \$1,000, whichever is less. The standard deduction of a married person who
26 files a separate return shall not exceed \$500.

27 *Section 9. Itemized Deductions. (a) General.* If a resident individual has itemized his deductions

1 from adjusted gross income in determining his federal taxable income, he may elect in determining his
 2 taxable income under this act to deduct the sum of such itemized deductions (other than deductions
 3 for personal exemptions):

4 (1) Reduced by any amount thereof representing (i) income taxes imposed by this state
 5 or any other taxing jurisdiction and (ii) interest or expenses incurred in the production of income
 6 exempt from tax under this act and

7 (2) Increased by the amount of interest or expense incurred in the production of income
 8 taxable under this act but exempt from federal income tax (and which has not been deducted in de-
 9 termining federal adjusted gross income).

10 (b) *Husband and Wife.* A husband and wife, both of whom are required to file returns under this
 11 act shall be allowed to itemize their deductions only if both elect to do so. The total of itemized de-
 12 ductions of a husband and wife whose federal taxable income is determined on a joint return but whose
 13 taxable incomes are determined separately for purposes of this act, may be taken by either or divided
 14 between them as they may elect.

15 *Section 10. Personal Exemptions and Credits. (a) Personal Exemptions.* A resident shall be al-
 16 lowed an exemption of \$[600] for each exemption to which he is entitled for the taxable year for fed-
 17 eral income tax purposes.

18 (b) *A Credit for Sales Tax Paid on Food [and Drugs]. (1) General.* There shall also be allowed
 19 to resident individuals as a credit against the tax imposed by this act, a food [and drug] sales tax credit
 20 equal to \$[]¹ multiplied by the number of allowable personal exemptions claimed for individuals
 21 who are residents, exclusive of the extra exemptions allowable for age or blindness. A refund shall be
 22 allowed to the extent that the food [and drug] sales tax credit exceeds the income tax payable by the
 23 resident individual for the taxable year.

24 (2) *Limitation on Claim.* No individual who may be claimed as a personal exemption on
 25 another individual's return shall be entitled to a food [and drug] sales tax credit or refund for himself.
 26 If a food [and drug] sales tax credit or refund is claimed on more than one return for the same individual,
 27 the [tax commissioner] is authorized to determine the individual entitled to claim the credit or refund
 28 provided herein.

29 (3) *Exemptions Prorated.* If personal exemptions are prorated under other provisions of
 30 this act, then the food [and drug] sales tax credit or refund shall be proportionately prorated.

31 (4) *Sales Tax Presumed Paid.* Any individual, other than a person who for more than six
 32 months of the taxable year is a resident patient or inmate of a public institution or an organization ex-
 33 empt from tax as a charitable institution, who maintains a permanent place of abode within this state,

¹E.g., \$6 where sales tax is 2%; \$9 where sales tax is 3%; \$12 where sales tax is 4%.

1 spending in the aggregate more than 6 months of the taxable year within this state, shall be conclusively
 2 presumed to have paid or paid with respect to such personal exemptions retail sales and use taxes imposed
 3 by this state equal to the maximum food [and drug] sales tax credit allowable.

4 (5) *Procedure for Credit of Refund of Tax.* The credits or refunds for sales taxes allowed by
 5 this section shall be claimed on the income tax returns provided for in this act, or in the case of an indi-
 6 vidual not having taxable income in this state on such forms or claims for refunds as the [tax commis-
 7 sioner] shall prescribe.

8 *Section 11. Credit for Income Tax Paid to Another State. (a) Resident Individual.* A resident
 9 individual shall be allowed a credit against the tax otherwise due under this act for the amount of any
 10 income tax imposed on him for the taxable year by another state of the United States or a political sub-
 11 division thereof or the District of Columbia on income derived from sources therein and which is also
 12 subject to tax under this act.

13 (b) *Limitation on Credit.* The credit provided under this section shall not exceed the proportion
 14 of the tax otherwise due under this act that the amount of the taxpayer's adjusted gross income derived
 15 from sources in the other taxing jurisdiction bears to his entire adjusted gross income as modified by
 16 this part.

17 *Section 12. Dual Residence; Reduction of Tax.* If the taxpayer is regarded as a resident both of
 18 this state and another jurisdiction for purposes of personal income taxation, the [tax commissioner]
 19 shall reduce the tax on that portion of the taxpayer's income which is subjected to tax in both jurisdic-
 20 tions solely by virtue of dual residence, provided that the other taxing jurisdiction allows a similar reduc-
 21 tion. The reduction shall be in an amount equal to that portion of the lower of the two taxes applicable
 22 to the income taxed twice which the tax imposed by this state bears to the combined taxes of the two
 23 jurisdictions on the income taxed twice.

Part II - Nonresident Individuals

1 *Section 13. Nonresident Individuals-Taxable Income.* The taxable income of a nonresident in-
 2 dividual shall be that part of his federal adjusted gross income derived from sources within this state
 3 determined by reference to section 15 less the deductions and personal exemptions provided in this
 4 part.

5 *Section 14. Husband and Wife. (a) Separate Federal Return.* If the federal taxable income of
 6 husband or wife (both nonresidents of this state) is determined on a separate federal return, their tax-
 7 able incomes in this state shall be separately determined.

8 (b) *Joint Federal Return.* If the federal taxable income of husband and wife (both nonresidents)
 9 is determined on a joint federal return, their tax shall be determined in this state on their joint taxable
 10 income.

1 (c) *One Spouse a Nonresident.* If either husband or wife is a nonresident and the other a resi-
 2 dent, separate taxes shall be determined on their separate taxable incomes in this state on such forms
 3 as the [tax commissioner] shall prescribe unless both elect to determine their joint taxable income
 4 in this state as if both were residents. If a husband and wife file a joint federal income tax return but
 5 determine their taxable income in this state separately, they shall compute their taxable incomes in
 6 this state as if their federal adjusted gross incomes had been determined separately.

7 *Section 15. Adjusted Gross Income From Sources In This State.* (a) *General.* The adjusted
 8 gross income of a nonresident derived from sources within this state shall be the sum of the following:
 9 (1) the net amount of items of income, gain, loss, and deduction entering into his federal adjusted
 10 gross income which are derived from or connected with sources in this state including (i) his distribu-
 11 tive share of partnership income and deductions determined under section 43 and (ii) his share of
 12 of estate or trust income and deductions determined under section 39, and (2) the portion of the
 13 modifications described in section 6 (a) and (b) which relate to income derived from sources in
 14 this state, including any modifications attributable to him as a partner.

15 (b) *Attribution.* Items of income, gain, loss, and deduction derived from or connected with
 16 sources within this state are those items attributable to: (1) the ownership or disposition of any
 17 interest in real or tangible personal property in this state; and (2) a business, trade, profession, or
 18 occupation carried on in this state.

19 (c) *Intangibles.* Income from intangible personal property including annuities, dividends,
 20 interest, and gains from the disposition of intangible personal property, shall constitute income
 21 derived from sources within this state only to the extent that such income is from property
 22 employed in a business, trade, profession, or occupation carried on in this state.

23 (d) *Deductions for Losses.* Deductions with respect to capital losses, net long-term capital
 24 gains, and net operating losses shall be based solely on income, gains, losses and deductions derived
 25 from or connected with sources in this state, under regulations to be prescribed by the [tax com-
 26 missioner] but otherwise shall be determined in the same manner as the corresponding federal
 27 deductions.

28 (e) *Small Business Corporation.* For a nonresident individual who is a shareholder of a corpo-
 29 ration which is an electing small business corporation for federal income tax purposes, the undistrib-
 30 uted taxable income of such corporation shall not constitute income derived from sources within
 31 this state and a net operating loss of such corporation shall not constitute a loss or deduction con-
 32 nected with sources in this state.

33 (f) *Apportionment and Allocation.* If a business, trade, profession, or occupation is carried
 34 on partly within and partly without this state, the items of income and deduction derived from or

1 connected with sources within this state shall be determined by apportionment and allocation under
2 regulations to be prescribed by the [tax commissioner].

3 (g) *Service in Armed Forces.* Compensation paid by the United States for service in the armed
4 forces of the United States performed by a nonresident shall not constitute income derived from
5 sources within this state.

6 *Section 16. Standard Deduction.* The standard deduction of a nonresident individual or hus-
7 band and wife who file a joint return shall be 10 percent of his or their adjusted gross income from
8 sources within this state or \$1,000, whichever is less. The standard deduction of a nonresident mar-
9 ried person who files a separate return shall not exceed \$500.

10 *Section 17. Itemized Deductions.* (a) *General.* If the federal taxable income of a nonresident
11 individual is determined by itemizing deductions from his federal adjusted gross income, he may
12 elect to deduct his itemized deductions connected with income derived from sources within this
13 state in lieu of taking the standard deduction. Subject to the limitation in subsection (b), the
14 itemized deductions of a nonresident individual shall be the same as for a resident individual deter-
15 mined under section 9. A husband and wife both of whom are required to file returns under this
16 act shall be allowed to itemize deductions connected with income derived from sources within this
17 state only if both elect to itemize their deductions.

18 (b) *Limitation.* If the amount of adjusted gross income a nonresident individual would be re-
19 quired to report under section 5 if he were a resident, exceeds by more than \$100 the amount of
20 adjusted gross income he receives from sources within this state, his itemized deductions shall be
21 limited by the percentage which his adjusted gross income from sources within this state is to the
22 adjusted gross income he would be required to report if he were a resident. For purposes of this
23 apportionment, a nonresident individual may elect to treat his federal adjusted gross income as
24 adjusted gross income from sources within this state unless the amount of the modifications increas-
25 ing federal adjusted gross income under section 6 would exceed \$100.

26 *Section 18. Personal Exemptions.* A nonresident individual shall be allowed the same personal
27 exemptions allowed to resident individuals under section 10 (i).

TITLE III

WITHHOLDING OF TAX

1 *Section 19. Employer to Withhold Tax from Wages.* (a) *General.* Every employer maintaining
2 an office or transacting business within this state and making payment of any wages taxable under
3 this act to a resident or nonresident individual shall deduct and withhold from such wages for each
4 payroll period a tax computed in such manner as to result, so far as practicable, in withholding from

1 the employee's wages during each calendar year an amount substantially equivalent to the tax reason-
2 ably estimated to be due from the employee under this act with respect to the amount of such wages
3 included in his adjusted gross income during the calendar year. The method of determining the amount
4 to be withheld shall be prescribed by regulations of the [tax commissioner]. This section shall not apply
5 to payments by the United States for service in the armed forces of the United States.

6 (b) *Withholding Exemptions.* For purposes of this section:

7 (1) An employee shall be entitled to the same number of withholding exemptions as the
8 number of withholding exemptions to which he is entitled for federal income tax withholding purposes.
9 An employer may rely upon the number of federal withholding exemptions claimed by the employee,
10 except where the employee claims a different number of withholding exemptions in this state;

11 (2) The amount of each exemption in this state shall be \$[600] whether the individual
12 is a resident or a nonresident.

13 (c) *Withholding Agreements.* The [tax commissioner] may enter into agreements with the tax
14 departments of other states (which require income tax to be withheld from the payment of wages
15 and salaries) so as to govern the amounts to be withheld from the wages and salaries of residents of
16 such states under provisions of this chapter. Such agreements may provide for recognition of antici-
17 pated tax credits in determining the amounts to be withheld and, under regulations prescribed by
18 the [tax commissioner], may relieve employers in this state from withholding income tax on wages
19 and salaries paid to nonresident employees. The agreements authorized by this subsection are sub-
20 ject to the condition that the tax department of such other states grant similar treatment to residents
21 of this state.

22 *Section 20. Information Statement for Employee.* Every employer required to deduct and
23 withhold tax under this act from the wages of an employee, or who would have been required so to
24 deduct and withhold tax if the employee had claimed no more than one withholding exemption,
25 shall furnish to each such employee in respect to the wages paid by such employer to such employee
26 during the calendar year on or before February 15 of the succeeding year, or, if his employment is
27 terminated before the close of such calendar year, within thirty days from the date on which the
28 last payment of wages is made, a written statement as prescribed by the [tax commissioner] showing
29 the amount of wages paid by the employer to the employee, the amount deducted and withheld as
30 tax, and such other information as the [tax commissioner] shall prescribe.

31 *Section 21. Credit for Tax Withheld.* Wages upon which tax is required to be withheld shall
32 be taxable under this chapter as if no withholding were required, but any amount of tax actually
33 deducted and withheld under this chapter in any calendar year shall be deemed to have been paid
34 to the [tax commissioner] on behalf of the person from whom withheld, and such person shall be
35 credited with having paid that amount of tax for the taxable year beginning in such calendar year.

1 For a taxable year of less than 12 months, the credit shall be made under regulations of the [tax
2 commissioner].

3 *Section 22. Employer's Return and Payment of Tax Withheld.* (a) *General.* Every employer
4 required to deduct and withhold tax under this act shall, for each calendar quarter, on or before the
5 fifteenth day of the month following the close of such calendar quarter, file a withholding return
6 as prescribed by the [tax commissioner] and pay over to the [tax commissioner] or to a depository
7 designated by the [tax commissioner], the taxes so required to be deducted and withheld, except
8 that for the fourth quarter of the calendar year, the return shall be filed and the taxes paid on or
9 before January 31 of the succeeding year. Where the aggregate amount required to be deducted
10 and withheld by any employer for a calendar month exceeds \$ [500], the employer shall by the
11 fifteenth day of the succeeding month pay over such aggregate amount to the [tax commissioner].
12 The amount so paid shall be allowed as a credit against the liability shown on the employer's
13 quarterly withholding return required by this section. Where the aggregate amount required to be
14 deducted and withheld by any employer is less than \$ [100] in a calendar quarter, the [tax com-
15 missioner] may by regulation permit an employer to file a withholding return on or before July 31
16 for the semi-annual period ending on June 30 and on or before January 31 of the succeeding year
17 for the semi-annual period ending on December 31. The [tax commissioner] may, if he believes
18 such action necessary for the protection of the revenue, require any employer to make such return
19 and pay him the tax deducted and withheld at any time, or from time to time. Where the amount
20 of wages paid by an employer is not sufficient under this chapter to require the withholding of tax
21 from the wages of any of his employees, the [tax commissioner] may by regulation permit such
22 employer to file an annual return on or before January 31 of the succeeding calendar year.

23 (b) *Deposit in Trust for [Tax Commissioner].* Whenever any employer fails to collect, truth-
24 fully account for, pay over the tax, or make returns of the tax as required by this section, the [tax
25 commissioner] may serve a notice requiring such employer to collect the taxes which became col-
26 lectible after service of such notice, to deposit such taxes in a bank approved by the [tax commis-
27 sioner], in a separate account, in trust for and payable to the [tax commissioner], and to keep the
28 amount of such tax in such account until paid over to the [tax commissioner]. Such notice shall
29 remain in effect until a notice of cancellation is served by the [tax commissioner].

30 *Section 23. Employer's Liability for Withheld Taxes.* Every employer required to deduct
31 and withhold tax under this act is hereby made liable for such tax. For purposes of assessment and
32 collection, any amount required to be withheld and paid over to the [tax commissioner], and any
33 additions to tax, penalties and interest with respect thereto, shall be considered the tax of the em-
34 ployer. Any amount of tax actually deducted and withheld under this act shall be held to be a

1 special fund in trust for the [tax commissioner]. No employee shall have any right of action against
 2 his employer in respect to any money deducted and withheld from his wages and paid over to the
 3 [tax commissioner] in compliance or in intended compliance with this act.

4 *Section 24. Employer's Failure to Withhold.* If an employer fails to deduct and withhold tax
 5 as required, and thereafter the tax against which such tax may be credited is paid, the tax so required
 6 to be deducted and withheld shall not be collected from the employer, but the employer shall not be
 7 relieved from liability for any additions to tax penalties or interest otherwise applicable in respect to
 8 such failure to deduct and withhold.

TITLE IV

ACCOUNTING PERIODS AND METHODS OF ACCOUNTING

1 *Section 25. Period for Computation of Taxable Income.* (a) *General.* For purposes of the
 2 tax imposed by this act, a taxpayer's taxable year shall be the same as his taxable year for federal in-
 3 come tax purposes.

4 (b) *Change of Taxable Year.* If a taxpayer's taxable year is changed for federal income tax pur-
 5 poses, his taxable year for purposes of the tax imposed by this act shall be similarly changed. If a
 6 change in taxable year results in a taxable period of less than 12 months, the standard deduction and
 7 the duction for personal exemption allowed by this act shall be prorated under regulations pre-
 8 scribed by the [tax commissioner].

9 (c) *Termination of Taxable Year for Jeopardy.* Notwithstanding the provisions of subsections
 10 (a) and (b), if the [tax commissioner] terminates the taxpayer's taxable year under section 103
 11 (relating to tax in jeopardy), the tax shall be computed for the period determined by such action.

12 *Section 26. Methods of Accounting.* (a) *Same as Federal.* For purposes of the tax imposed
 13 by this act, a taxpayer's method of accounting shall be the same as his method of accounting for
 14 federal income tax purposes. If no method of accounting has been regularly used by the taxpayer,
 15 taxable income for purposes of this act shall be computed under such method that in the opinion
 16 of the [tax commissioner] fairly reflects income.

17 (b) *Change of Accounting Methods.* If a taxpayer's method of accounting is changed for fed-
 18 eral income tax purposes, his method of accounting for purposes of this act shall similarly be changed.

19 *Section 27. Adjustments.* In computing a taxpayer's taxable income for any taxable year under
 20 a method of accounting different from the method under which the taxpayer's taxable income for the
 21 previous year was computed, there shall be taken into account those adjustments which are determined,
 22 under regulations prescribed by the [tax commissioner], to be necessary solely by reason of the
 23 change in order to prevent amounts from being duplicated or omitted.

1 *Section 28. Limitation on Additional Tax. (a) Change Other Than to Installment Method.* If a
 2 taxpayer's method of accounting is changed, other than from an accrual to an installment method, any
 3 additional tax which results from adjustments determined to be necessary solely by reason of the change
 4 shall not be greater than if such adjustments were ratably allocated and included for the taxable year of
 5 the change and the preceding taxable years, not in excess of two, during which the taxpayer used the method
 6 of accounting from which the change is made.

7 *(b) Change from Accrual to Installment Method.* If a taxpayer's method of accounting is changed
 8 from an accrual to an installment method, any additional tax for the year of such change of method and
 9 for any subsequent year which is attributable to the receipt of installment payments properly accrued in a
 10 prior year, shall be reduced by the portion of tax for any prior taxable year attributable to the accrual of
 11 such installment payments, under regulations prescribed by the [tax commissioner].

TITLE V

ESTATES, TRUSTS, BENEFICIARIES, AND DECEDENTS

Part I - General

1 *Section 29. Imposition of Tax.* The tax imposed by this act on individuals shall apply to taxable
 2 income of estates and trusts.

3 *Section 30. Computation and Payment.* The taxable income of an estate or trust shall be computed
 4 in the same manner as in the case of an individual except as otherwise provided by this subchapter. The
 5 tax shall be computed on such taxable income and shall be paid by the fiduciary.

6 *Section 31. Tax Not Applicable. (a) Associations Taxable as Corporations.* An association, trust or
 7 other unincorporated organization which is taxable as a corporation for federal income tax purposes shall
 8 not be subject to tax under this act.

9 *(b) Exempt Associations, Trusts, and Organizations.* An association, trust, or other unincorporated
 10 organization which by reason of its purposes or activities is exempt from federal income tax shall be exempt
 11 from the tax imposed by this act except with respect to its unrelated business taxable income.

Part II - Resident Estates and Trusts

1 *Section 32. Resident Estate or Trust Defined.* A resident estate or trust means: (1) the estate of a
 2 decedent who at his death was domiciled in this state; (2) a trust created by will of a decedent who at his
 3 death was domiciled in this state; or (3) a trust created by, or consisting of property of, a person domi-
 4 ciled in this state.

5 *Section 33. Taxable Income of Resident Estate or Trust.* The taxable income of a resident estate

1 or trust means its federal taxable income modified by the addition or subtraction, as the case may be, of
2 its share of the fiduciary adjustment determined under section 34.

3 *Section 34. Fiduciary Adjustment. (a) Fiduciary Adjustment Defined.* The fiduciary adjustment
4 shall be the net amount of the modifications described in section 6 (including subsection (c) if the
5 estate or trust is a beneficiary of another estate or trust) which relates to items of income or deduction
6 of an estate or trust.

7 (b) *Shares of Fiduciary Adjustment.* The respective shares of an estate or trust and its beneficiaries
8 (including solely for the purpose of this allocation, nonresident beneficiaries) in the fiduciary adjustment
9 shall be in proportion to their respective shares of federal distributable net income of the estate or trust.
10 If the estate or trust has no federal distributable net income for the taxable year, the share of each bene-
11 ficiary in the fiduciary adjustment shall be in proportion to his share of the estate or trust income for
12 such year, under local law or the terms of the instrument, which is required to be distributed currently
13 and any other amounts of such income distributed in such year. Any balance of the fiduciary adjust-
14 ment shall be allocated to the estate or trust.

15 (c) *Alternate Attribution of Adjustment.* The [tax commissioner] may by regulation authorize
16 the use of such other methods of determining to whom the items comprising the fiduciary adjustment
17 shall be attributed, as may be appropriate and equitable, on such terms and conditions as the [tax com-
18 missioner] may require.

19 *Section 35. Credit for Income Tax of Another State.* A resident estate or trust shall be allowed
20 the credit provided in section 11 (relating to an income tax imposed by another state) except that the
21 limitation shall be computed by reference to the taxable income of the estate or trust.

22 *Section 36. Credit to Beneficiary for Accumulation Distribution. (a) General.* A resident bene-
23 ficiary of a trust whose adjusted gross income includes all or part of an accumulation distribution by
24 such trust, as defined in section 665 of the Internal Revenue Code, shall be allowed a credit against the
25 tax otherwise due under this act for all or a proportionate part of any tax paid by the trust under this
26 act for any preceding taxable year which would not have been payable if the trust had in fact made
27 distribution to its beneficiaries at the times and in the amounts specified in section 666 of the Internal
28 Revenue Code.

29 (b) *Limitation on Credit.* The credit under this section shall not reduce the tax otherwise due
30 from the beneficiary under this act to an amount less than would have been due if the accumulation
31 distribution or his part thereof were excluded from his adjusted gross income.

Part III - Nonresident Trusts and Estates

1 *Section 37. Nonresident Estate or Trust Defined.* A nonresident estate or trust means an estate
2 or trust which is not a resident.

1 *Section 38. Taxable Income of a Nonresident Estate or Trust. (a) General Rules.* For purposes
2 of this part:

3 (1) Items of income, gain, loss, and deduction mean those derived from or connected with
4 sources in this state.

5 (2) Items of income, gain, loss, and deduction entering into the definition of federal distrib-
6 utable net income includes such items from another estate or trust of which the first estate or trust is
7 a beneficiary.

8 (3) The source of items of income, gain, loss, or deduction shall be determined under regula-
9 tions prescribed by the [tax commissioner] in accordance with the general rules in section 15 as if the
10 estate or trust were a nonresident individual.

11 (b) *Determination of Taxable Income.* The taxable income of a nonresident estate or trust con-
12 sists of (i) its share of items of income, gain, loss, and deduction which enter into the federal definition
13 of distributable net income; (ii) increased or reduced by the amount of any items of income, gain, loss,
14 or deduction which are recognized for federal income tax purposes but excluded from the federal defini-
15 tion of distributable net income of the estate or trust; (iii) less the amount of the deduction for its
16 federal exemption.

17 *Section 39. Share of a Nonresident Estate, Trust or Its Beneficiaries in Income From Sources in*
18 *in This State. (a) General Rule.* The share of a nonresident estate or trust of items of income, gain, loss,
19 and deduction entering into the definition of distributable net income and the share for purpose of
20 section 15 of a nonresident beneficiary of any estate or trust in estate or trust income, gain, loss, and
21 deduction shall be determined as follows:

22 (i) To the amount of items of income, gain, loss, and deduction which enter into the defi-
23 nition of distributable net income there shall be added or subtracted, as the case may be, the modifica-
24 tions described in section 6 to the extent they relate to items of income, gain, loss, and deduction
25 which also enter into the definition of distributable net income. No modification shall be made under
26 this section which has the effect of duplicating an item already reflected in the definition of distributable
27 net income.

28 (ii) The amount determined under the preceding paragraph shall be allocated among the
29 estate or trust and its beneficiaries (including, solely for the purpose of this allocation, resident bene-
30 ficiaries) in proportion to their respective shares of federal distributable net income. The amounts so
31 allocated shall have the same character as for federal income tax purposes. Where an item entering into
32 the computation of such amounts is not characterized for federal income tax purposes, it shall have the
33 same character as if realized directly from the source from which realized by the estate or trust, or in-
34 curred in the same manner as incurred by the estate or trust.

35 (iii) If the estate or trust has no federal distributable net income for the taxable year, the

1 share of each beneficiary in the net amount determined under paragraph (a) (i) of this section shall be
 2 in proportion to his share of the estate or trust income for such year, under local law or the terms of the
 3 instrument, which is required to be distributed currently and any other amounts of such incomes, distrib-
 4 uted in such year. Any balance of such net amount shall be allocated to the estate or trust.

5 (b) *Alternate Methods.* The [tax commissioner] may by regulation establish such other method
 6 or methods of determining the respective shares of the beneficiaries and of the estate or trust in its in-
 7 come derived from sources in this state, and in the modifications related thereto, as may be appropriate
 8 and equitable.

9 *Section 40. Credit to Beneficiary for Accumulation Distribution.* A nonresident beneficiary of a
 10 trust whose adjusted gross income derived from sources in this state includes all or part of an accumula-
 11 tion distribution by such trust, as defined in section 665 of the Internal Revenue Code, shall be allowed
 12 a credit against the tax otherwise due under this act, computed in the same manner and subject to the
 13 same limitation as provided by section 36 with respect to a resident beneficiary.

TITLE VI

PARTNERS AND PARTNERSHIPS

1 *Section 41. Entity not Taxable.* A partnership as such shall not be subject to the tax imposed by
 2 this act. Persons carrying on business as partners shall be liable for the tax imposed by this act only in
 3 their separate or individual capacities.

4 *Section 42. Resident Partner - Adjusted Gross Income. (a) Modification in Determining the*
 5 *Adjusted Gross Income of a Resident Partner.* Any modification described in section 9 which relates to
 6 an item of partnership income, gain, loss, or deduction shall be made in accordance with the partner's
 7 distributive share, for federal income tax purposes, of the item to which the modification relates.
 8 Where a partner's distributive share of any such item is not required to be taken into account separately
 9 for federal income tax purposes, the partner's distributive share of such item shall be determined in
 10 accordance with his distributive share, for federal income tax purposes, of partnership taxable income
 11 or loss generally.

12 (b) *Character of Items.* Each item of partnership income, gain, loss, or deduction shall have the
 13 same character for a partner under this act as it has for federal income tax purposes. Where an item is
 14 not characterized for federal income tax purposes, it shall have the same character for a partner as if
 15 realized directly for the source from which realized by the partnership or incurred in the same manner
 16 as incurred by the partnership.

17 (c) *Tax Avoidance or Evasion.* Where a partner's distributive share of an item of partnership in-
 18 come, gain, loss, or deduction is determined for federal income tax purposes by a special provision in

1 the partnership agreement with respect to such item, and the principal purpose of such provision is the
2 avoidance or evasion of tax under this act, the partner's distributive share of such item and any modifi-
3 cation required with respect thereto shall be determined in accordance with his distributive share of the
4 taxable income or loss of the partnership generally (that is, exclusive of those items requiring separate
5 computation under the provisions of section 702 of the Internal Revenue Code.)

6 *Section 43. Nonresident Partner - Adjusted Gross Income From Sources in This State.* (a) *General.*

7 In determining the adjusted gross income of a nonresident partner of any partnership, there shall be in-
8 cluded only that part derived from or connected with sources in this state of the partner's distributive
9 share of items of partnership income, gain, loss, and deduction entering into his federal adjusted gross
10 income, as such part is determined under regulations prescribed by the [tax commissioner] in accordance
11 with the general rules in section 15.

12 (b) *Itemized Deductions.* If a nonresident partner of any partnership elects to itemize his deduc-
13 tions in determining his taxable income in this state, there shall be attributed to him his distributive
14 share of partnership items of deduction from federal adjusted gross income which are deductible by him
15 under section 17.

16 (c) *Special Rules as to Sources in This State.* In determining the sources of a nonresident partner's
17 income, no effect shall be given to a provision in the partnership agreement which:

18 (i) characterizes payments to the partner as being for services or for the use of capital, or
19 allocated to the partner, as income or gain from sources outside this state, a greater proportion of his
20 distributive share of partnership income or gain than the ratio of partnership income or gain from sources
21 outside this state to partnership income or gain from all sources, except as authorized in subsection (e);
22 or

23 (ii) allocates to the partner a greater proportion of a partnership item of loss or deduction
24 connected with sources in this state than his proportionate share, for federal income tax purposes, of
25 partnership loss or deduction generally, except as authorized in subsection (e).

26 (d) *Partner's Modifications.* Any modification described in subsections (a) and (b) of section 6,
27 which relates to an item of partnership income, gain, loss, or deduction, shall be made in accordance with
28 the partner's distributive share, for federal income tax purposes of the item to which the modification
29 relates, but limited to the portion of such item derived from or connected with sources in this state.

30 (e) *Alternate Methods.* The [tax commissioner] may, on application, authorize the use of such
31 other methods of determining a nonresident partner's portion of partnership items derived from or con-
32 nected with sources in this state, and the modifications related thereto, as may be appropriate and equit-
33 able, on such terms and conditions as he may require.

34 (f) *Application of Rules for Resident Partners to Nonresident Partners.* A nonresident partner's
35 distributive share of items of income; gain, loss, or deduction shall be determined under subsection (a)

1 of section 42. The character of partnership items for a nonresident partner shall be determined under
2 subsection (b) of section 42. The effect of a special provision in a partnership agreement, other than
3 a provision referred to in subsection (c) of this section, having as a principal purpose the avoidance
4 or evasion of tax under this act shall be determined under subsection (c) of section 42.

TITLE VII

RETURNS, DECLARATIONS AND PAYMENTS

Part I - Income Tax Returns

1 *Section 44. Persons Required to Make Returns of Income.* An income tax return with respect to
2 the tax imposed by this act shall be made by the following:

3 (a) Every resident individual,

4 (1) who is required to file a federal income tax return for the taxable year, or

5 (2) who has adjusted gross income of more than \$[600] if single or more than \$[1,200] if
6 married, or

7 (3) who having attained the age of 65 before the close of his taxable year has adjusted gross
8 income of more than \$[1,200] if single and more than \$[1,800] if married and his spouse has not at-
9 tained the age of 65 and more than \$[2,400] if both have attained the age of 65 before the close of the
10 taxable year.

11 (b) Every nonresident individual,

12 (1) who has adjusted gross income from sources in this state of more than \$[600] if single
13 and \$[1,200] if married, or

14 (2) who having attained the age of 65 before the close of his taxable year has adjusted gross
15 income from sources within this state of more than \$[1,200] if single and more than \$[1,800] if married
16 and his spouse has not yet attained the age of 65 and more than \$[2,400] if both have attained the age
17 of 65 before the close of the taxable year.

18 (c) Every resident estate or trust which is required to file a federal income tax return.

19 (d) Every nonresident estate which has gross income of \$[600] or more for the taxable year from
20 sources within this state.

21 (e) Every nonresident trust which for the taxable year has from sources within this state,

22 (1) any taxable income,

23 (2) gross income of \$[600] or more regardless of the amount of taxable income.

24 *Section 45. Joint Returns by Husband and Wife. (a) General.* A husband and wife may make

1 a joint return with respect to the tax imposed by this act even though one of the spouses has neither
2 gross income nor deductions except that:

3 (1) no joint return shall be made under this act if the spouses are not permitted to file a
4 joint federal income tax return.

5 (2) if the federal income tax liability of either spouse is determined on a separate federal
6 return their income tax liabilities under this act shall be determined on separate returns.

7 (3) if the federal income tax liabilities of husband and wife, other than a husband and wife
8 described in subsection (b) of this section, are determined on a joint federal return, they shall file a
9 joint return under this act and their tax liabilities shall be joint and several.

10 (4) if neither spouse is required to file a federal income tax return and either or both are
11 required to file an income tax return under this act, they may elect to file separate or joint returns
12 and pursuant to such election their liabilities shall be separate or joint and several.

13 (b) *One spouse a Nonresident.* If either husband or wife is a resident and the other is a nonresi-
14 dent, they shall file separate income tax returns in this state on such forms as may be required by the
15 [tax commissioner] in which event their tax liabilities shall be separate; but they may elect to deter-
16 mine their joint taxable income as if both were residents and in such case, their liabilities shall be joint
17 and several.

18 *Section 46. Returns by Fiduciaries.* (a) *Decedents.* An income tax return for any deceased indi-
19 vidual shall be made and filed by his executor, administrator, or other person charged with the care of
20 his property. A final return of a decedent shall be due when it would have been due if the decedent
21 had not died.

22 (b) *Individuals Under a Disability.* An income tax return for an individual who is unable to make
23 a return by reason of minority or other disability shall be made and filed by his duly authorized agent,
24 his committee, guardian, conservator, fiduciary or other person charged with the care of his person or
25 property other than a receiver in possession of only a part of the individual's property.

26 (c) *Estates and Trusts.* The income tax return of an estate or trust shall be made and filed by the
27 fiduciary thereof.

28 (d) *Joint Fiduciaries.* If two or more fiduciaries are acting jointly, the return may be made by any
29 one of them.

30 (e) *Cross Reference:* For provisions relating to information returns by partnerships, see section 59.

31 *Section 47. Notice of Qualification as Receiver.* Every receiver, trustee in bankruptcy, assignee for
32 benefit of creditors, or other like fiduciary, shall give notice of his qualification as such to the [tax com-
33 missioner], as may be required by regulation.

34 *Section 48. Change of Status as Resident or Nonresident During Year.* If an individual changes his
35 status during his taxable year from resident to nonresident or from nonresident to resident, the [tax

1 commissioner] may by regulation require him to file one return for the portion of the year during which
2 he is a resident and one for the portion of the year during which he is a nonresident.

3 *Section 49. Taxable Income as Resident and Nonresident.* (a) Except as provided in subsection
4 (b) of this section, the taxable income of the individual shall be determined as provided in section 5
5 for residents and section 13 for nonresidents as if the individual's taxable year for federal income tax
6 purposes were limited to the period of his resident and nonresident status respectively.

7 (b) There shall be included in determining taxable income from sources within or without this
8 state, as the case may be, income, gain, loss, or deduction accrued prior to the change of status even
9 though not otherwise includible or allowable in respect of the period prior to such change, but the tax-
10 ation or deduction of items accrued prior to the change of status shall not be affected by the change.

11 *Section 50. Minimum Tax and Prorating of Exemptions.* Where two returns are required to be
12 filed as provided in section 48:

13 (1) personal exemptions and the standard deduction shall be prorated between the two returns,
14 under regulations prescribed by the [tax commissioner], to reflect the proportions of the taxable year
15 during which the individual was a resident and a nonresident, and

16 (2) the total of the taxes due thereon shall not be less than would be due if the total of the taxable
17 incomes reported on the two returns were includible in one return.

18 *Section 51. Time and Place for Filing Returns and Paying Tax.* The income tax return required by
19 this act shall be filed on or before the fifteenth day of the fourth month following the close of the tax-
20 payer's taxable year. A person required to make and file a return under this act shall, without assessment,
21 notice or demand, pay any tax due thereon to the [tax commissioner] on or before the date fixed for filing
22 such return (determined without regard to any extension of time for filing the return). The [tax commis-
23 sioner] shall prescribe by regulation the place for filing any return, declaration, statement or other docu-
24 ment required pursuant to this chapter and for the payment of any tax.

25 *Section 52. Declarations of Estimated Tax.* (a) *Requirement of Declaration.* Every resident and
26 nonresident individual shall make a declaration of his estimated tax for the taxable year, in such form as
27 the [tax commissioner] may prescribe if his adjusted gross income (in the case of a nonresident from
28 sources within this state), other than from wages on which tax is withheld under this act, can reasonably
29 be expected to exceed \$[500] plus the sum of the personal exemptions to which he is entitled.

30 (b) *Estimated Tax Defined.* The term "estimated tax" means the amount which the individual
31 estimates to be his income tax under this act for the taxable year less the amount which he estimates to
32 be the sum of any credits allowable for tax withheld.

33 (c) *Joint Declaration of Husband and Wife.* If they are eligible to do so for federal tax purposes,
34 a husband and wife may make a joint declaration of estimated tax as if they were one taxpayer, in
35 which case the liability with respect to the estimated tax shall be joint and several. If a joint declaration

1 is made but husband and wife elect to determine their taxes under this chapter separately, the estimated
2 tax for such year may be treated as the estimated tax of either husband or wife, or may be divided between
3 them, as they may elect.

4 (d) *Amendment of Declaration.* An individual may amend a declaration under regulations prescribed
5 by the [tax commissioner].

6 (e) *Return or Declaration as Amendment.* If on or before January 31 (or February 15 in the case
7 of an individual referred to in subsection (b) of section 53) of the succeeding taxable year an individual
8 files his return for the taxable year for which the declaration is required, and pays in full the amount
9 shown on the return as payable, such return (1) shall be considered as his declaration if no declaration
10 was required to be filed during the taxable year, but is otherwise required to be filed on or before January
11 15, or (2) shall be considered as the amendment permitted by subsection (d) to be filed on or before
12 January 15 if the tax shown on the return is greater than the estimated tax shown in a declaration pre-
13 viously made.

14 (f) *Short Taxable Year.* An individual having a taxable year of less than twelve months shall make
15 a declaration in accordance with regulations of the [tax commissioner].

16 (g) *Declaration for Individual Under a Disability.* The declaration of estimated tax for an individual
17 under a disability shall be made and filed in the manner provided in subsection (b) of section 46 for an
18 income tax return.

19 *Section 53. Time for Filing Declaration of Estimated Tax.* (a) *Time for Filing.* A declaration of
20 estimated tax of an individual other than a farmer shall be filed on or before April 15 of the taxable
21 year, except that if the requirements of section 52 are first met:

22 (1) after April 1 and before June 2 of the taxable year, the declaration shall be filed on or
23 before June 15, or

24 (2) after June 1 and before September 2 of the taxable year, the declaration shall be filed
25 on or before September 15, or

26 (3) after September 1 of the taxable year, the declaration shall be filed on or before January
27 15 of the succeeding year.

28 (b) *Declaration by Farmer.* A declaration of estimated tax required by section 52 from an individual
29 having an estimated adjusted gross income from farming in this state for the taxable year which is at least
30 two-thirds of his total estimated adjusted gross income taxable in this state for the taxable year, may be
31 filed at any time on or before January 15 of the succeeding taxable year, in lieu of the time otherwise
32 prescribed.

33 (c) *Declaration of Estimated Tax of \$[50] or Less.* A declaration of estimated tax of an individual
34 having a total estimated tax for the taxable year of \$[50] or less may be filed at any time on or before
35 January 15 of the succeeding taxable year under regulations prescribed by the [tax commissioner].

1 (d) *Fiscal Year.* In the application of this section and the preceding section to the case of a taxable
2 year beginning on any date other than January 1, there shall be substituted, for the months specified in
3 this section and the preceding section, the months which correspond thereto.

4 *Section 54. Payments of Estimated Tax. (a) General.* The estimated tax with respect to which
5 a declaration is required under this act shall be paid as follows:

6 (1) If the declaration is filed on or before April 15 of the taxable year, the estimated tax
7 shall be paid in four equal installments. The first installment shall be paid at the time of the filing of
8 the declaration, the second and third on June 15 and September 15, respectively, of the taxable year,
9 and the fourth on January 15 of the succeeding taxable year.

10 (2) If the declaration is filed after April 15 and not after June 15 of the taxable year, and
11 is not required to be filed on or before April 15 of the taxable year, the estimated tax shall be paid in
12 three equal installments. The first installment shall be paid at the time of the filing of the declaration,
13 the second on September 15, of the taxable year, and the third on January 15 of the succeeding taxable
14 year.

15 (3) If the declaration is filed after June 15 and not after September 15 of the taxable year,
16 and is not required to be filed on or before June 15 of the taxable year, the estimated tax shall be paid
17 in two equal installments. The first installment shall be paid at the time of the filing of the declaration,
18 and the second on January 15 of the succeeding taxable year.

19 (4) If the declaration is filed after September 15 of the taxable year and is not required to
20 be filed on or before September 15 of the taxable year, the estimated tax shall be paid in full at the time
21 of the filing of the declaration.

22 (5) If the declaration is filed after the time prescribed in section 53 (including cases in
23 which an extension of time for filing the declaration has been granted), paragraphs (2), (3), and (4)
24 of this subsection shall not apply, and there shall be paid at the time of such filing all installments of
25 estimated tax which would have been payable on or before such time if the declaration had been filed
26 within the time prescribed in section 53, and the remaining installments shall be paid at the time at
27 which, and in the amounts in which they would have been payable if the declaration had been so filed.

28 (b) *Farmers.* If an individual referred to in subsection (b) of section 53 (relating to income
29 from farming) makes a declaration of estimated tax after September 15 of the taxable year and on or
30 before January 15 of the succeeding taxable year, the estimated tax shall be paid in full at the time of
31 the filing of the declaration.

32 (c) *Amendments of Declaration.* If any amendment of a declaration is filed, the remaining in-
33 stallments, if any, shall be ratably increased or decreased, as the case may be, to reflect the increase or
34 decrease in the estimated tax by reason of such amendment, and if any amendment is made after

1 September 15 of the taxable year, any increase in the estimated tax by reason thereof shall be paid at
2 the time of making such amendment.

3 (d) *Application to Short Taxable Years.* The application of this section to taxable years of less
4 than 12 months shall be in accordance with regulations prescribed by the [tax commissioner].

5 (e) *Fiscal Years.* In the application of this section to the case of a taxable year beginning on any
6 date other than January 1, there shall be substituted, for the months specified in this section, the months
7 which correspond thereto.

8 (f) *Installments Paid in Advance.* At the election of the individual, any installment of the estimated
9 tax may be paid prior to the date prescribed for its payment.

10 (g) *Payment of Account.* Payment of the estimated income tax or any installment thereof, shall
11 be considered payment on account of the income tax imposed under this act for the taxable year.

12 *Section 55. Extension of Time for Filing and Payment.* (a) *General.* The [tax commissioner] may
13 grant a reasonable extension of time for payment of tax or estimated tax or any installment thereof, or
14 for filing any return, declaration, statement, or other document required pursuant to this chapter, on
15 such terms and conditions as he may require. Except for a taxpayer who is outside the United States,
16 no such extension for filing any return, declaration, statement, or document, shall exceed six months.

17 (b) *Security.* If any extension of time is granted for payment of any amount of tax, the [tax
18 commissioner] may require the taxpayer to furnish a bond or other security in an amount not exceeding
19 twice the amount for which the extension of time for payment is granted, on such terms and conditions
20 as the [tax commissioner] may require.

21 *Section 56. Change of Election.* Any election expressly authorized by this act may be changed on
22 such terms and conditions as the [tax commissioner] may prescribe by regulation.

23 *Section 57. Signing of Returns and Other Documents.* (a) *General.* Any return, declaration, state-
24 ment or other document required to be made pursuant to this act shall be signed in accordance with regu-
25 lations or instructions prescribed by the [tax commissioner]. The fact that an individual's name is signed
26 to a return, declaration, statement or other document, shall be prima facie evidence for all purposes that
27 the return, declaration, statement or other document was actually signed by him.

28 (b) *Partnerships.* Any return, statement or other document required of a partnership shall be
29 signed by one or more partners. The fact that a partner's name is signed to a return, statement or other
30 document, shall be prima facie evidence for all purposes that such partner is authorized to sign on behalf
31 of the partnership.

32 (c) *Certifications.* The making or filing of any return, declaration, statement or other document
33 or copy thereof required to be made or filed pursuant to this act, including a copy of a federal return,
34 shall constitute a certification by the person making or filing such return, declaration, statement or other
35 document or copy thereof that the statements contained therein are true and that any copy filed is a true copy.

Part II - Information Returns

1 *Section 58. General Requirements Concerning Returns, Notices, Records and Statements.* The
2 [tax commissioner] may prescribe regulations as to the keeping of records, the content and form of re-
3 turns and statements and the filing of copies of federal income returns and determinations. The [tax
4 commissioner] may require any person, by regulation or notice served on such person, to make such re-
5 turns, render such statements, or keep such records, as the [tax commissioner] may deem sufficient to
6 show whether or not such person is liable under this act for tax or for the collection of tax.

7 *Section 59. Partnership Return.* Every partnership having a resident partner or having any in-
8 come derived from sources in this state, determined in accordance with the applicable rules of section
9 15 as in the case of a nonresident individual, shall make a return for the taxable year setting forth all
10 items of income, gain, loss, and deduction, and the names and addresses of the individuals whether resi-
11 dents or nonresidents who would be entitled to share in the net income if distributed and the amount
12 of the distributive share of each individual and such other pertinent information as the [tax commissioner]
13 may prescribe by regulations and instructions. Such return shall be filed on or before the fifteenth day
14 of the fourth month following the close of each taxable year. For purposes of this section, "taxable year"
15 means a year or period which would be a taxable year of the partnership if it were subject to tax under
16 this act.

17 *Section 60. Information Returns.* The [tax commissioner] may prescribe regulations and instruc-
18 tions requiring returns of information to be made and filed on or before February 28 of each year by
19 any person making payment or crediting in any calendar year the amounts of \$[600] or more (\$[10]
20 or more in the case of interest or dividends) to any person who may be subject to the tax imposed
21 under this act. Such returns may be required of any person, including lessees or mortgagors of real or
22 personal property, fiduciaries, employers, and all officers and employees of this state, or of any municipi-
23 pal corporation or political subdivision of this state, having the control, receipt, custody, disposal or
24 payment of dividends, interest, rents, salaries, wages, premiums, annuities, compensations, remunera-
25 tions, emoluments or other fixed or determinable gains, profits, or income, except interest coupons
26 payable to bearer. A duplicate of the statement as to tax withheld on wages, required to be furnished
27 by an employer to an employee, shall constitute the return of information required to be made under
28 this section with respect to such wages.

29 *Section 61. Report of Change in Federal Taxable Income.* If the amount of a taxpayer's federal
30 taxable income reported on his federal income tax return for any taxable year is changed or corrected
31 by the United States Internal Revenue Service or other competent authority, or as the result of a re-
32 negotiation of a contract or subcontract with the United States, the taxpayer shall report such change
33 or correction in Federal taxable income within ninety days after the final determination of such change,
34 correction, or renegotiation, or as otherwise required by the [tax commissioner], and shall concede the

1 accuracy of such determination or state wherein it is erroneous. Any taxpayer filing an amended federal
 2 income tax return shall also file within ninety days thereafter an amended return under this act, and
 3 shall give such information as the [tax commissioner] may require. The [tax commissioner] may by
 4 regulation prescribe such exceptions to the requirements of this section as he deems appropriate.

TITLE VIII

PROCEDURE AND ADMINISTRATION

Part I - Deficiencies

1 *Section 62. Examination of Return. (a) Deficiency or Overpayment.* As soon as practical after
 2 the return is filed, the [tax commissioner] shall examine it to determine the correct amount of tax. If
 3 the [tax commissioner] finds that the amount of tax shown on the return is less than the correct amount,
 4 he shall notify the taxpayer of the amount of the deficiency proposed to be assessed. If the [tax commis-
 5 sioner] finds that the tax paid is more than the correct amount, he shall credit the overpayment against
 6 any taxes due under this act by the taxpayer and refund the difference.

7 (b) *No Return Filed.* If the taxpayer fails to file an income tax return, the [tax commissioner]
 8 shall estimate the taxpayer's taxable income and the tax thereon on from any available information and
 9 notify the taxpayer of the amount proposed to be assessed as in the case of a deficiency.

10 (c) *Notice of Deficiency.* A notice of deficiency shall set forth the reason for the proposed assess-
 11 ment. The notice may be mailed by certified or registered mail to the taxpayer at his last known address.
 12 In the case of a joint return, the notice of deficiency may be a single joint notice except that if the [tax
 13 commissioner] is notified by either spouse that separate residences have been established he shall mail
 14 joint notices to each spouse. If the taxpayer is deceased or under a legal disability, a notice of deficiency
 15 may be mailed to his last known address unless the [tax commissioner] has received notice of the exist-
 16 tence of a fiduciary relationship with respect to such taxpayer.

17 *Section 63. Assessment Final if no Protest.* Ninety days after the date on which it was mailed
 18 (150 days if the taxpayer is outside the United States), a notice of proposed assessment of a deficiency
 19 shall constitute a final assessment of the amount of tax specified together with interest, additions to
 20 tax and penalties except only for such amounts as to which the taxpayer has filed a protest with the
 21 [tax commissioner].

22 *Section 64. Protest by Taxpayer.* Within 90 days (150 days if the taxpayer is outside the United
 23 States) after the mailing of a deficiency notice, the taxpayer may file with the [tax commissioner] a writ-
 24 ten protest against the proposed assessment in which he shall set forth the grounds on which the protest is
 25 based. If a protest is filed, the [tax commissioner] shall reconsider the assessment of the deficiency and,
 26 if the taxpayer has so requested, shall grant the taxpayer or his authorized representatives an oral hearing.

1 *Section 65. Notice of Determination After Protest.* Notice of the [tax commissioner's] determina-
2 tion shall be mailed to the taxpayer by certified or registered mail and such notice shall set forth briefly
3 the [tax commissioner's] findings of fact and the basis of decision in each case decided in whole or in
4 part adversely to the taxpayer.

5 *Section 66. Action of [Tax Commissioner] Final.* The action of the [tax commissioner] on the
6 taxpayer's protest is final upon the expiration of 90 days from the date when he mails notice of his
7 action to the taxpayer unless within this period the taxpayer seeks judicial review of the [tax commis-
8 sioner's] determination.

9 *Section 67. Burden of Proof in Proceedings Before the [Tax Commissioner].* In any proceeding
10 before the [tax commissioner] under this act the burden of proof shall be on the taxpayer except for
11 the following issues, as to which the burden of proof shall be on the [tax commissioner]:

12 (1) whether the taxpayer has been guilty of fraud with attempt to evade tax,

13 (2) whether the petitioner is liable as the transferee of property of a taxpayer (but not to show
14 that the taxpayer was liable for the tax).

15 (3) whether the taxpayer is liable for any increase in a deficiency where such increase is asserted
16 initially after the notice of deficiency was mailed and a protest under section 64 filed, unless such in-
17 crease in deficiency is the result of a change or correction of federal taxable income required to be re-
18 ported under section 61, and of which change or correction the [tax commissioner] had no notice at
19 the time he mailed the notice of deficiency.

20 *Section 68. Evidence of Related Federal Determination.* Evidence of a federal determination re-
21 lating to issues raised in a proceeding under section 64 shall be admissible, under rules established by
22 the [tax commissioner].

23 *Section 69. Mathematical Error.* In the event that the amount of tax is understated on the tax-
24 payer's return due to a mathematical error, the [tax commissioner] shall notify the taxpayer that an
25 amount of tax in excess of that shown on the return is due and has been asserted. Such a notice of
26 additional tax due shall not be considered a notice of a deficiency assessment nor shall the taxpayer
27 have any right of protest of appeal as in the case of a deficiency assessment based on such notice, and
28 the assessment and collection of the amount of tax erroneously omitted in the return is not prohibited
29 by any provision of this act.

30 *Section 70. Waiver of Restriction.* The taxpayer at any time, whether or not a notice of de-
31 ficiency has been issued, shall have the right to waive the restrictions on assessment and collection of
32 the whole or any part of the deficiency by a signed notice in writing filed with the [tax commissioner].

33 *Section 71. Assessment of Tax. (a) Date of Assessment.* The amount of tax which is shown to
34 be due on the return (including revisions for mathematical errors) shall be deemed to be assessed on
35 the date of filing of the return including any amended returns showing an increase of tax. In the case

1 of a return properly filed without the computation of the tax, the tax computed by the [tax commis-
2 sioner] shall be deemed to be assessed on the date when payment is due. If a notice of deficiency has
3 been mailed, the amount of the deficiency shall be deemed to be assessed on the date provided in sec-
4 tion 63 if no protest is filed; or, if a protest is filed then upon the date when the determination of the
5 [tax commissioner] becomes final. If an amended return or report filed pursuant to section 61 con-
6 cedes the accuracy of a federal change or correction, any deficiency in tax under this act resulting
7 therefrom shall be deemed to be assessed on the date of filing such report or amended return and
8 such assessment shall be timely notwithstanding any other provisions of this act. Any amount paid as
9 a tax or in respect of a tax, other than amounts withheld at the source or paid as estimated income tax,
10 shall be deemed to be assessed upon the date of receipt of payment, notwithstanding any other pro-
11 vision of this act.

12 (b) *Other Assessment Powers.* If the mode or time for the assessment of any tax under this act,
13 including interest, additions to tax and penalties is not otherwise provided for, the [tax commissioner]
14 may establish the same by regulation.

15 (c) *Supplemental Assessment.* The [tax commissioner] may, at any time within the period pre-
16 scribed for assessment, make a supplemental assessment, subject to the provisions of section 62 where
17 applicable, whenever it is found that any assessment is imperfect or incomplete in any material aspect.

18 (d) *Cross Reference.* For assessment in case of jeopardy, see section 103.

19 *Section 72. Limitations on Assessment.* (a) *General.* Except as otherwise provided in this act,
20 a notice of a proposed deficiency assessment shall be mailed to the taxpayer within three years after the
21 return was filed. No deficiency shall be assessed or collected with respect to the year for which the re-
22 turn was filed unless the notice is mailed within the three year period or the period otherwise fixed.

23 (b) *Omission of More Than 25 Percent of Income.* If the taxpayer omits from gross income an
24 amount properly includible therein which is in excess of 25 percent of the amount of gross income stated
25 in the return, a notice of a proposed deficiency assessment may be mailed to the taxpayer within six
26 years after the return was filed. For purposes of this subsection, there shall not be taken into account
27 any amount which is omitted in the return if such amount is disclosed in the return, or in a state-
28 ment attached to the return, in a manner adequate to apprise the [tax commissioner] of the nature and
29 the amount of such item.

30 (c) *No Return Filed or Fraudulent Return.* If no return is filed or a false and fraudulent return
31 is filed with intent to evade the tax imposed by this act, a notice of deficiency may be mailed to the
32 taxpayer at any time.

33 (d) *Failure to Report Federal Change.* If a taxpayer fails to comply with the requirement of
34 section 61 by not reporting a change or correction increasing his federal taxable income, or in not re-
35 porting a change or correction which is treated in the same manner as if it were a deficiency for federal

1 income tax purposes, or in not filing an amended return, a notice of deficiency may be mailed to the
2 taxpayer at any time.

3 (e) *Report of Federal Change or Correction.* If the taxpayer shall pursuant to section 61 report
4 a change or correction or file an amended return increasing his federal taxable income or report a
5 change or correction which is treated in the same manner as if it were a deficiency for federal income
6 tax purposes, the assessment (if not deemed to have been made upon the filing of the report or amended
7 return) may be made at any time within two years after such report or amended return was filed.

8 (f) *Extension by Agreement.* Where, before the expiration of the time prescribed in this section
9 for the assessment of a deficiency, both the [tax commissioner] and the taxpayer shall have consented
10 in writing to its assessment after such time, the deficiency may be assessed at any time prior to the ex-
11 piration of period agreed upon. The period so agreed may be extended by subsequent agreement in
12 writing made before the expiration of the period previously agreed upon.

13 (g) *Time Return Deemed Filed.* For purposes of this section an income tax return filed before
14 the last day prescribed by law or by regulation promulgated pursuant to law for the filing thereof, shall
15 be deemed to be filed on such last day. If a return or withholding tax for any period ending with or
16 within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be
17 deemed to be filed on April 15 of such succeeding calendar year.

18 *Section 73. Recovery of Erroneous Refund.* An erroneous refund shall be considered an under-
19 payment of tax on the date made, and an assessment of a deficiency arising out of an erroneous refund
20 may be made at any time within two years from the making of the refund, except that the assessment
21 may be made within five years from the making of the refund if it appears that any part of the refund
22 was induced by fraud or the misrepresentation of a material fact.

23 *Section 74. Interest on Underpayments.* (a) *General.* If any amount of tax imposed by this
24 act, including tax withheld by an employer, is not paid on or before the last date prescribed for pay-
25 ment, interest on such amount at the rate of 6 percent per annum shall be paid for the period from
26 such last date to date paid. No interest shall be imposed if the amount due is less than one dollar nor
27 shall this section apply to any failure to pay estimated income tax under section 54.

28 (b) *Last Date Prescribed for Payment.* For purposes of this section, the last date prescribed for
29 the payment of tax shall be determined without regard to any extension of time.

30 (c) *Suspension of Waiver of Restrictions.* If the taxpayer has filed a waiver of restrictions on the
31 assessment of a deficiency and if notice and demand by the [tax commissioner] for payment of such
32 deficiency is not made within 30 days after the filing of such waiver, interest shall not be imposed on
33 such deficiency for the period beginning immediately after such 30th day and ending with the date of
34 notice and demand.

35 (d) *Interest Treated as Tax.* Interest prescribed under this section on any tax including tax

1 withheld by an employer shall be paid on notice and demand and shall be assessed, collected and paid
2 in the same manner as taxes. Any reference in this act to the tax imposed by this act shall be deemed
3 also to refer to interest imposed by this section on such tax.

4 (e) *Interest on Penalties, or Additions to Tax.* Interest shall be imposed under this section in
5 respect to any penalty, or addition to tax only if such penalty or addition to tax is not paid within 10
6 days of the notice and demand therefor, and in such case interest shall be imposed only for the period
7 from the date of the notice and demand to the date of payment.

8 (f) *Payments Made Within 10 Days After Notice and Demand.* If notice and demand is made for
9 the payment of any amount due under this act and if such amount is paid within 10 days after the date
10 of such notice and demand, interest under this section on the amount so paid shall not be imposed for
11 the period after the date of such notice and demand.

12 (g) *Satisfaction by Credits.* If any portion of a tax is satisfied by credit of an overpayment, then
13 no interest shall be imposed under this section on the portion of the tax so satisfied for any period during
14 which if the credit had not been made, interest would have been allowable with respect to such overpay-
15 ment.

16 (h) *Interest on Erroneous Refund.* Any portion of the tax imposed by this act or any interest,
17 penalty, or addition to tax which has been erroneously refunded and which is recoverable by the [tax
18 commissioner] shall bear interest at the rate of 6 percent per annum from the date of payment of the
19 refund.

20 (i) *Limitation on Assessment and Collection.* Interest prescribed under this section may be as-
21 sessed and collected at any time during the period within which the tax, penalty, or addition to tax to
22 which such interest relates may be assessed and collected respectively.

Part II - Additions to Tax and Penalties

1 *Section 75. Failure to File Tax Returns.* (a) *Failure to File Tax Return.* In case of failure to
2 file any return required under this act on the date prescribed therefor (determined with regard to any
3 extension of time for filing), unless it is shown that such failure is due to reasonable cause and not due
4 to willful neglect, there shall be added to the amount required to be shown as tax on such return 5 per-
5 cent of the amount of such tax if the failure is not for more than one month, with an additional 5 per-
6 cent for each additional month or fraction thereof during which such failure continues, not exceeding
7 25 percent in the aggregate. For purposes of this section, the amount of tax required to be shown on
8 the return shall be reduced by the amount of any part of the tax which is paid on or before the date
9 prescribed for payment of the tax and by the amount of any credit against the tax which may be
10 claimed upon the return.

1 (b) *Failure to File Certain Information Returns.* In case of each failure to file a statement of pay-
2 ment to another person required under the authority of this act including the duplicate statement of tax
3 withheld on wages on the date prescribed therefor (determined with regard to any extension of time
4 for filing), unless it is shown that such failure is due to a reasonable cause and not to willful neglect,
5 there shall be paid upon notice and demand by the [tax commissioner] and in the same manner as by
6 the person so failing to file the statement, a penalty of \$2.00 for each statement not so filed, but the
7 total amount imposed on the delinquent person for all such failures during any calendar year shall not
8 exceed \$2,000.

9 *Section 76. Failure to Pay Tax. (a) Deficiency Due to Negligence.* If any part of a deficiency
10 is due to negligence or intentional disregard of rules and regulations (but without intent to defraud)
11 there shall be added to the tax an amount equal to 5 percent of the deficiency.

12 (b) *Fraud.* If any part of a deficiency is due to fraud, there shall be added to the tax an amount
13 equal to 50 percent of the deficiency. This amount shall be in lieu of any amount determined under
14 subsection (a).

15 (c) *Failure by Individual to File Declaration or Underpayment of Estimated Tax.* If any taxpayer
16 fails to file a declaration of estimated tax or fails to pay all or any part of an installment of any tax, he
17 shall be deemed to have made an underpayment of estimated tax. The [tax commissioner] may pre-
18 scribe by regulation the method for determining the amount of the underpayment and the period of
19 the underpayment.

20 (d) *Nonwillful Failure to Pay Withholding Tax.* If any employer, without intent to evade or
21 defeat any tax imposed by this act or the payment thereof, shall fail to make a return and pay a tax
22 withheld by him at the time required by or under the provisions of this act, such employer shall be
23 liable for such taxes and shall pay the same together with interest thereon and the addition to tax pro-
24 vided in subsection (a), and such interest and addition to tax shall not be charged to or collected
25 from the employee by the employer. The [tax commissioner] shall have the same rights and powers
26 for the collection of such tax, interest, and addition to tax against such employer as are now prescribed
27 by this act for the collection of tax against an individual taxpayer.

28 (e) *Willful Failure to Collect and Pay Over Tax.* Any person required to collect, truthfully account
29 for, and pay over the tax imposed by this act who willfully fails to collect such tax or truthfully account
30 for and pay over such tax or willfully attempts in any manner to evade or defeat the tax or the pay-
31 ment thereof, shall, in addition to other penalties provided by law be liable to a penalty equal to the
32 total amount of the tax evaded, or not collected, or not accounted for and paid over. No addition to
33 tax under subsections (a) or (b) of this section shall be imposed for any offense to which this sub-
34 section applies.

35 (f) *Additional Penalty.* Any person who with fraudulent intent shall fail to pay, or to deduct

1 or withhold and pay, any tax, or to make, render, sign, or certify any return or declaration of estimated
 2 tax, or to supply any information within the time required by or under this act, shall be liable to a penalty
 3 of not more than \$1,000, in addition to any other amounts required under this act, to be imposed, assessed
 4 and collected by the [tax commissioner].

5 (g) *Additions Treated as Tax.* The additions to tax and penalties provided by this act shall be paid
 6 upon notice and demand and shall be assessed, collected, and paid in the same manner as taxes and any
 7 reference in this act to income tax or the tax imposed by this act shall be deemed also to refer to additions
 8 to the tax, and penalties provided by this section. For purposes of the deficiency procedures provided in
 9 section 62, this subsection shall not apply to:

10 (1) any addition to tax under subsection (a) of section 75 except as to that portion attrib-
 11 utable to a deficiency;

12 (2) any addition to tax for failure to file a declaration or underpayment of estimated tax
 13 as provided in subsection (c) of this section;

14 (3) any additional penalty under subsection (f) of this section.

15 (h) *Determination of Deficiency.* For purposes of subsections (a) and (b) related to deficiencies
 16 due to negligence or fraud, the amount shown as the tax by the taxpayer upon his return shall be taken
 17 into account in determining the amount of the deficiency only if such return was filed on or before the
 18 last day prescribed for the filing of such return, determined with regard to any extension of time for such
 19 filing.

20 (i) *Person Defined.* For purposes of subsections (e) and (f) the term person includes an indi-
 21 vidual, corporation or partnership, or an officer or employee of any corporation (including a dissolved
 22 corporation), or a member or employee of any partnership, who as such officer, employee or member
 23 is under a duty to perform the act in respect of which the violation occurs.

24 *Section 77. False Information with Respect to Withholding Allowance.* In addition to any other
 25 penalty provided by law, if any individual in claiming a withholding allowance states (1) as the amount
 26 of the wages shown on his return for any taxable year an amount less than such wages actually shown,
 27 or (2) as the amount of the itemized deductions referred to in section 9 shown on the return for any
 28 taxable year an amount greater than such deductions actually shown, he will pay a penalty of \$50 for
 29 such statement, unless:

30 (1) such statement did not result in a decrease in the amounts deducted and withheld, or

31 (2) the taxes imposed with respect to the individual under this act for the succeeding taxable
 32 year do not exceed the sum of: (i) the credits against such taxes, and (ii) the payments of estimated
 33 tax which are considered payments on account of such taxes.

34 Section 62 relating to deficiency procedure shall not apply in respect to the assessment or collection
 35 of any penalty imposed by this section.

Part III - Credits and Refunds

1 *Section 78. Authority to Make Credits or Refunds. (a) General Rule.* The [tax commissioner]
2 within the applicable period of limitations may credit an overpayment of income tax and interest on
3 such overpayment against any liability in respect of any tax imposed by the tax laws of this state on
4 the person who made the overpayment, and the balance shall be refunded by the treasurer out of the
5 proceeds of the tax retained by him for such general purposes.

6 (b) *Excessive Withholding.* If the amount allowable as a credit for tax withheld from the tax-
7 payer exceeds his tax to which the credit relates, the excess shall be considered an overpayment.

8 (c) *Overpayment by Employer.* If there has been an overpayment of tax required to be deducted
9 and withheld under section 19, refund shall be made to the employer only to the extent that the amount
10 of the overpayment was not deducted and withheld by the employer.

11 (d) *Credits Against Estimated Tax.* The [tax commissioner] may prescribe regulations providing
12 for the crediting against the estimated income tax for any taxable year of the amount determined to
13 be an overpayment of the income tax for a preceding taxable year.

14 (e) *Assessment and Collection After Limitation Period.* If any amount of income tax is assessed
15 or collected after the expiration of the period of limitations properly applicable thereto, such amount
16 shall be considered an overpayment.

17 *Section 79. Abatements. (a) General Rule.* The [tax commissioner] is authorized to abate the
18 unpaid portion of the assessment of any tax or any liability in respect thereof, which (1) is excessive
19 in amount, or (2) is assessed after the expiration of the period of limitations properly applicable
20 thereto, or (3) is erroneously or illegally assessed.

21 (b) *No Claim by Taxpayer.* No claim for abatement shall be filed by a taxpayer in respect of
22 an assessment of any tax imposed under this act.

23 (c) *Small Tax Balance.* The [tax commissioner] is authorized to abate the unpaid portion of
24 assessment of any tax, or any liability in respect thereof, if he determines under uniform rules pre-
25 scribed by him that the administration and collection costs involved would not warrant collection of
26 the amount due.

27 *Section 80. Limitations on Credit or Refund. (a) General.* A claim for credit or refund of an
28 overpayment of any tax imposed by this act shall be filed by the taxpayer within three years from the
29 time the return was filed or two years from the time the tax was paid whichever of such periods ex-
30 pires the later; or if no return was filed by the taxpayer, within two years from the time the tax was
31 paid. No credit or refund shall be allowed or made after the expiration of the period of limitation
32 prescribed in this subsection for the filing of a claim for credit or refund, unless a claim for credit or
33 refund is filed by the taxpayer within such period.

34 (b) *Limit on Amount of Claim or Refund.* If the claim is filed by the taxpayer during the

1 three-year period prescribed in subsection (a), the amount of the credit or refund shall not exceed
 2 the portion of the tax paid within the three years immediately preceding the filing of the claim plus
 3 the period of any extension of time for filing the return. If the claim is not filed within such three-
 4 year period, but is filed within the two-year period, the amount of the credit or refund shall not ex-
 5 ceed the portion of the tax paid during the two years immediately preceding the filing of the claim.
 6 If no claim is filed, the credit or refund shall not exceed the amount which would be allowable under
 7 either of the preceding sentences, as the case may be, if a claim was filed on the date the credit or re-
 8 fund is allowed.

9 (c) *Extension of Time by Agreement.* If an agreement for an extension of the period for assess-
 10 ment of income taxes is made within the period prescribed in subsection (a) for the filing of a claim
 11 for credit or refund, the period for filing claim for credit or for making credit or refund if no claim is
 12 filed, shall not expire prior to six months after the expiration of the period within which an assessment
 13 may be made pursuant to the agreement or any extension thereof. The amount of such credit or refund
 14 shall not exceed the portion of the tax paid after the execution of the agreement and before the filing
 15 of the claim or the making of the credit or refund, as the case may be, plus the portion of the tax paid
 16 within the period which would be applicable under subsection (a) if a claim had been filed on the
 17 date the agreement was executed.

18 (d) *Notice of Change or Correction of Federal Income.* If a taxpayer is required by section 61
 19 to report a change or correction in federal taxable income reported on his federal income tax return,
 20 or to report a change or correction which is treated in the same manner as if it were an overpayment
 21 for federal income tax purposes, or to file an amended return with the [tax commissioner], claim for
 22 credit or refund of any resulting overpayment of tax shall be filed by the taxpayer within two years
 23 from the time the notice of such change or correction or such amended retrun was required to be
 24 filed with the [tax commissioner]. If the report or amended return required by section 61 is not filed
 25 within the 90-day period therein specified, interest on any resulting refund or credit shall cease to
 26 accrue after such 90th day. The amount of such credit or refund shall not exceed the amount of the
 27 reduction in tax attributable to such federal change, correction, or items amended on the taxpayer's
 28 amended federal income tax return. This subsection shall not affect the time within which or the
 29 amount for which a claim for credit or refund may be filed apart from this subsection.

30 (e) *Special Rules. The following rules shall apply:*

31 (1) If the claim for credit or refund relates to an overpayment of tax on account of the
 32 deductibility by the taxpayer of a debt as a debt which became worthless or a loss from worthlessness
 33 of a security or the effect that the deductibility of a debt or of a loss has on the application to the
 34 taxpayer of a carry-over, the claim may be made, under regulations prescribed by the [tax commissioner]

1 within seven years from the date prescribed by law for filing the return for the year with respect to
2 which the claim is made.

3 (2) If the claim for credit or refund relates to an overpayment attributable to a net operating
4 loss carry-back, the claim may be made, under regulations prescribed by the [tax commissioner] within
5 the period which ends with the expiration of the 15th day of the 40th month following the end of the
6 taxable year of the net operating loss which resulted in such carry-back or the period prescribed in sub-
7 section (c) in respect of such taxable year, whichever expires later.

8 *Section 81. Interest on Overpayment.* (a) *General.* Under regulations prescribed by the [tax
9 commissioner] interest shall be allowed and paid at the rate of 6 percent per annum upon any overpay-
10 ment in respect of the tax imposed by this act. No interest shall be allowed or paid if the amount thereof
11 is less than \$1.00.

12 (b) *Date of Return or Payment.* For purposes of this section:

13 (1) Any return filed before the last day prescribed for the filing thereof shall be considered
14 as filed on such last day determined without regard to any extension of time granted the taxpayer;

15 (2) Any tax paid by the taxpayer before the last day prescribed for its payment, any in-
16 come tax withheld from the taxpayer during any calendar year and any amount paid by the taxpayer
17 as estimated income tax for a taxable year shall be deemed to have been paid by him on the fifteenth
18 day of the fourth month following the close of his taxable year to which such amount constitutes a
19 credit or payment.

20 (c) *Return and Payment of Withholding Tax.* For purposes of this section with respect to any
21 withholding tax;

22 (1) If a return for any period ending with or within a calendar year is filed before April
23 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such succeeding
24 calendar year; and

25 (2) If a tax with respect to remuneration paid during any period ending with or within a
26 calendar year is paid before April 15 of the succeeding calendar year, such tax shall be considered paid
27 on April 15 of such succeeding calendar year.

28 (d) *Refund Within Three Months.* If any overpayment of tax imposed by this act is refunded
29 within three months after the last date prescribed (or permitted by extension of time) for filing the
30 return of such tax or within three months after the return was filed, whichever is later, no interest
31 shall be allowed under this section on overpayment.

32 *Section 82. Refund Claim.* Every claim for refund shall be filed with the [tax commissioner]
33 in writing and shall state the specific grounds upon which it is founded. The [tax commissioner] may
34 grant the taxpayer or his authorized representatives an opportunity for an oral hearing if the taxpayer
35 so requests.

1 *Section 83. Notice of Denial.* If the [tax commissioner] disallows a claim for refund, he shall
 2 notify the taxpayer accordingly. The action of the [tax commissioner] denying a claim for refund is
 3 final upon the expiration of 90 days from the date when he mails notice of his action to the taxpayer
 4 unless within this period the taxpayer seeks judicial review of the [tax commissioner's] determination.

5 *Section 84. Refund Claim Deemed Disallowed.* If the [tax commissioner] fails to mail a notice
 6 of action on any refund claim within six months after the claim is filed, the taxpayer may, prior to
 7 notice of action on the refund claim, consider the claim disallowed.

Part IV – Judicial Review – Suits for Refunds

1 *Section 85. Review of Determination of [Tax Commissioner].* A determination by the [tax
 2 commissioner] on a taxpayer's protest against the proposed assessment of a deficiency shall be subject
 3 to judicial review at the instance of any taxpayer affected thereby [either in the manner provided by
 4 law for the review of final decisions or determinations of administrative agencies of this state or by a de
 5 novo review in a court of appropriate jurisdiction].¹

6 *Section 86. Judicial Review Exclusive Remedy in Deficiency Proceedings.* The review of a determina-
 7 tion of the [tax commissioner] provided by section 85 shall be the exclusive remedy available to any taxpayer
 8 for the judicial review of the action of the [tax commissioner] in respect to the assessment of a proposed
 9 deficiency. No injunction or other legal or equitable process shall issue in any suit, action or proceeding
 10 in any court against this state or against any office of this state to prevent or enjoin the assessment or
 11 collection of any tax imposed under this act.

12 *Section 87. Assessment Pending Review - Review Bond.* The [tax commissioner] may assess a de-
 13 ficiency after the expiration of the period specified in section 66 notwithstanding that an application for
 14 judicial review in respect of such deficiency has been made by the taxpayer, unless the taxpayer at or
 15 before the time his application for review is made, has paid the deficiency, or has deposited with the
 16 [tax commissioner] the amount of the deficiency or has filed with the [tax commissioner] a bond, in
 17 the amount of the deficiency being contested including interest and other amounts as well as all costs
 18 and charges which may accrue against him in the prosecution of the proceeding and issued by a person
 19 authorized under the laws of this state to act as surety, conditioned upon the payment of the deficiency
 20 including interest and other amounts as finally determined and such costs and charges.

21 *Section 88. Proceedings After Review.* (a) *Credit, Refund of Abatement.* If the amount of a
 22 deficiency determined by the [tax commissioner] is disallowed in whole or in part by the court of re-
 23 view, the amount so disallowed shall be credited or refunded to the taxpayer without the making of a
 24 claim therefor, or, if payment has not been made, shall be abated.

25 (b) *Deficiency Disallowed - Costs.* If the deficiency determined by the [tax commissioner] is

¹These provisions will have to be drafted to be consistent with judicial remedies available in comparable proceedings.

1 disallowed, the taxpayer shall have his costs. If the deficiency is disallowed in part, the court in its dis-
2 cretion may award the taxpayer a proportion of his costs.

3 (c) *Assessment Final.* An assessment of a proposed deficiency by the [tax commissioner] shall
4 become final upon the expiration of the period specified in section 63 for filing a written protest against
5 the proposed assessment if no such protest has been filed within the time provided; or if the protest
6 provided in section 64 has been filed, upon the expiration of time provided for filing an application for
7 judicial review, or upon the final judgment of the reviewing court or upon the rendering by the [tax
8 commissioner] of a decision pursuant to the mandate of the reviewing court. Notwithstanding the
9 foregoing, for the purpose of making an application for the review of a determination of the [tax com-
10 missioner], the determination shall be deemed final on the date the notice of decision is sent by certi-
11 fied mail or registered mail to the taxpayer as provided in section 65.

12 *Section 89. Suit for Refund.* Except in cases involving the proposed assessment of a deficiency,
13 any taxpayer who claims that the tax he has paid under this act is void in whole or in part, may bring
14 an action, upon the grounds set forth in his claim for refund, against the [tax commissioner] for the
15 recovery or the whole or any part of the amount paid. Such suit against the [tax commissioner] may
16 be instituted in the [district, county, circuit court of appropriate jurisdiction where the taxpayer resides
17 or in the capital city]. [If necessary, insert appropriate provision for defense of action either by the
18 attorney general or counsel for the tax commissioner.]

19 *Section 90. No Suit Prior to Filing Claim.* No suit shall be maintained for the recovery of any
20 tax imposed by this act alleged to have been erroneously paid until a claim for refund has been filed
21 with the [tax commissioner] as provided in section 82 and the [tax commissioner] has denied the re-
22 fund or has filed to mail a notice of action on the claim within six months after the claim was filed.

23 *Section 91. Limitation on Suit for Refund.* The action authorized in section 90 shall be filed
24 within three years from the last date prescribed for filing the return or within one year from the date
25 the tax was paid, or within 90 days after the denial of a claim for refund by the [tax commissioner]
26 or within 90 days after the refund claim has been deemed to be disallowed because of the failure of
27 the [tax commissioner] to mail a notice of action within six months after the claim was filed which-
28 ever period expires the later.

29 *Section 92. Judgment for Taxpayer.* In any action for a refund, the court may render judgment
30 for the taxpayer for any part of the tax, interest penalties or other amounts found to be erroneously
31 paid, together with interest on the amount of the overpayment. The amount of any judgment against
32 the [tax commissioner] shall first be credited against any taxes, interest, penalties or other amounts
33 due from the taxpayer under the tax laws of this state and the remainder refunded by the [state
34 treasurer].

Part V - Miscellaneous Enforcement Provisions

1 *Section 93. Timely Mailing.* If any claim, statement, notice, petition, or other document in-
2 cluding, to the extent authorized by the [tax commissioner] a return or declaration of estimated tax,
3 required to be filed within a prescribed period or on or before a prescribed date under the authority
4 of any provision of this act is, after such period of such date, delivered by United States mail to the
5 [tax commissioner], or the officer or person therein with which or with whom such document is re-
6 quired to be filed, the date of the United States postmark stamped on the envelope shall be deemed
7 to be the date of delivery. This section shall apply only if the postmark date falls within the pre-
8 scribed period or on or before the prescribed date for the filing of such document, determined with
9 regard to any extension granted for such filing, and only if such document was deposited in the mail,
10 postage prepaid, properly addressed to the [tax commissioner], office, officer or person therein with
11 which or with whom the document is required to be filed. If any document is sent by United States
12 registered mail, such registration shall be prima facie evidence that such document was delivered to
13 the [tax commissioner], or the office, officer or person to which or to whom it is addressed. To the
14 extent that the [tax commissioner] shall prescribe by regulation, certified mail may be used in lieu of
15 registered mail under this section. This section shall apply in the case of postmarks not made by the
16 United States Post Office only if and to the extent provided by regulations of the [tax commissioner].
17 When the last day prescribed under the authority of this act, including any extension of time, for per-
18 forming any act falls on Saturday, Sunday, or a legal holiday in this state, the performance of such
19 act shall be considered timely if it is performed on the next succeeding day which is not a Saturday,
20 Sunday or a legal holiday.

21 *Section 94. Collection Procedures.* (a) *General.* The tax imposed by this act shall be collected
22 by the [tax commissioner], and he may establish the mode or time for the collection of any amount
23 due under this act if not otherwise specified. The [tax commissioner] shall, on request, give a receipt
24 for any amount collected under this act. The [tax commissioner] may authorize incorporated banks
25 or trust companies which are depositaries or fiscal agents of this state to receive and give a receipt for
26 any tax imposed under this act, in such manner, at such times, and under such conditions as he may
27 prescribe; and the [tax commissioner] shall prescribe the manner, times and conditions under which
28 the receipt of tax by such banks and trust companies is to be treated as payment of tax to the [tax
29 commissioner].

30 (b) *Notice and Demand.* The [tax commissioner] shall as soon as practicable give notice to
31 each person liable for any amount of tax, addition to tax, additional amount, penalty or interest, which
32 has been assessed but remains unpaid, stating the amount and demanding within 10 days of the date
33 of the notice and demand payment thereof. Such notice shall be left at the dwelling place or usual
34 place of business of such person or shall be sent by mail to such person's last know address. Except

1 where the [tax commissioner] determines that collection would be jeopardized by delay, if any tax is
2 assessed prior to the last date, including any date fixed by extension, prescribed for payment of such
3 tax, payment of such tax shall not be demanded until after such date.

4 (c) *Cross-Reference:* For requirements of payment without assessment, notice or demand of
5 amount shown to be due on return, see section 51.

6 *Section 95. Issuance of Warrant.* If any person liable to pay any tax, addition to tax, penalty,
7 or interest imposed under this act neglects or refuses to pay the same within ten days after notice and
8 and demand, the [tax commissioner] may issue a warrant directed to the [sheriff] of any county of
9 this state or to his own representative commanding him to levy upon and sell such person's real and
10 personal property for the payment of the amount assessed, with the cost of executing the warrant,
11 and to return such warrant to the [tax commissioner] and to pay him the money collected by virtue
12 thereof within 60 days after receipt of the warrant. If the [tax commissioner] finds that collection
13 of the tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the
14 [tax commissioner] and upon failure or refusal to pay such tax the [tax commissioner] may issue a
15 warrant without regard to the ten-day waiting period provided in this section.

16 *Section 96. Lien of Tax.* If any tax imposed by this act is not paid when due, the [tax commis-
17 sioner] may file in the office of any [county recorder] a certificate specifying the amount of the tax,
18 addition to tax, penalty and interest due, the name and last known address of the taxpayer liable for
19 the amount and the fact that the [tax commissioner] has complied with all the provisions of this act
20 in the assessment of the tax. From the time of the filing, the amount set forth in the certificate con-
21 stitutes a lien upon all property of the taxpayer in the county then owned by him or thereafter ac-
22 quired by him in the period before the expiration of the lien. The lien provided therein has the same
23 force, effect and priority as a judgment lien and continues for ten years from the date of recording
24 unless sooner released or otherwise discharged.

25 *Section 97. Extension; Release of Lien.* Within ten years from the date of the recording or
26 within ten years from the date of the last extension of the lien in the manner provided herein, the
27 lien may be extended by recording in the office of the [county recorder] of any county, a new
28 certificate. The [tax commissioner] may, at any time, release all or any portion of the property
29 subject to any lien provided for in this act or subordinate the lien to other liens if he determines
30 that the taxes are sufficiently secured by a lien on other property of the taxpayer or that the release
31 or subordination of the lien will not endanger or jeopardize the collection of the taxes.

32 *Section 98. Taxpayer Not a Resident.* When notice and demand for the payment of a tax is
33 given to a nonresident and it appears to the [tax commissioner] that it is not practicable to locate
34 property of the taxpayer sufficient in amount to cover the amount of tax due, he shall send a copy
35 of the certificate provided for in section 96 to the taxpayer at his last known address together with

1 a notice that such certificate has been filed with the [county recorder]. Thereafter, the [tax commis-
 2 sioner] may authorize the institution of any action or proceeding to collect or enforce such claim in
 3 any place and by any procedure that a civil judgment of a court of record of this state could be col-
 4 lected or enforced. The [tax commissioner] may also in his discretion, designate agents or retain
 5 counsel outside this state for the purpose of collecting outside this state any taxes due under this act
 6 from taxpayers who are not residents of this state; and he may fix the compensation of such agents
 7 and counsel to be paid out of money appropriated or otherwise lawfully available for payment thereof
 8 and he may require of them bonds or other security for the faithful performance of their duties. The
 9 [tax commissioner] is authorized to enter into agreements with the tax departments of other states
 10 and the District of Columbia for the collection of taxes from persons found in this state who are
 11 delinquent in the payment of income taxes imposed by those states or the District of Columbia on
 12 condition that the agreeing states and the District of Columbia afford similar assistance in the collec-
 13 tion of taxes from persons found in those jurisdictions who are delinquent in the payment of taxes
 14 imposed under this act.

15 *Section 99. Action for Recovery of Taxes.* The [tax commissioner] within six years after the
 16 assessment of any tax may bring an action in any court of competent jurisdiction within or without
 17 this state in the name of the people of this state to recover the amount of any taxes, additions to tax,
 18 penalties and interest due and unpaid under this act. In such action, the certificate of the [tax com-
 19 missioner] showing the amount of the delinquency shall be prima facie evidence of the levy of the
 20 tax, of the delinquency, and of the compliance by the [tax commissioner] with all the provisions of
 21 this act in relation to the assessment of the tax.

22 *Section 100. Income Tax Claims of Other States.* The courts of this state shall recognize and
 23 enforce liabilities for personal income taxes lawfully imposed by any other state which extends a like
 24 comity to this state, and the duly authorized officer of any such state may sue for the collection of
 25 such a tax in the courts of this state. A certificate by the secretary of state of such other state that
 26 an officer suing for the collection of such a tax is duly authorized to collect the tax shall be con-
 27 clusive proof of such authority. For the purposes of this section, the word "taxes" shall include
 28 additions to tax (interest and penalties, and liability for such taxes, additions to tax), interest and
 29 penalties shall be recognized and enforced by the courts of this state to the same extent that the laws
 30 of such other state permit the enforcement in its courts of liability for such taxes, additions to tax,
 31 interest and penalties due this state under this act.

32 *Section 101. Order to Compel Compliance.* (a) *Failure to File Tax Return.* If any person will-
 33 fully refuses to file an income tax return required by this act, the [tax commissioner] may apply to a
 34 judge of the [court of appropriate jurisdiction] for the county in which the taxpayer (or other person
 35 required to file an income tax return) resides, for an order directing such person to file the required

1 return. If a person fails or refuses to obey such order, he shall be guilty of contempt of
2 court.

3 (b) *Failure to Furnish Records or Testimony.* If any person willfully refuses to make available
4 any books, papers, records or memoranda for examination by the [tax commissioner] or his representa-
5 tive or willfully refuses to attend and testify, pursuant to the powers conferred on the [tax commissioner]
6 by section 110 (c) of this act, the [tax commissioner] may apply to a judge in the [court of appropriate
7 jurisdiction] for the county where such person resides, for an order directing that person to comply with
8 the [tax commissioner's] request for books, papers, records or memoranda or for his attendance and
9 testimony. If the books, papers, records or memoranda required by the [tax commissioner] are in the
10 custody of a corporation, the order of the court may be directed to any principal officer of such corpora-
11 tion. If a person fails or refuses to obey such order, he shall be guilty of contempt of court.

12 *Section 102. Transferees. (a) General.* The liability, at law or in equity, of a transferee of property
13 of a taxpayer for any tax, addition to tax, penalty or interest due the [tax commissioner] under this act,
14 shall be assessed, paid and collected in the same manner and subject to the same provisions and limitations
15 as in the case of the tax to which the liability relates except as hereinafter provided in this section. The
16 term transferee includes donee, heir, legatee, devisee, and distributee.

17 (b) *Period of Limitation.* In the case of the liability of an initial transferee, the period of limita-
18 tion for assessment of any liability is within one year after the expiration of period of limitation against
19 the transferor; in the case of the liability of a transferee of a transferee, within one year after the ex-
20 piration of the period of limitation against the preceding transferee, but not more than three years after
21 the expiration of the period of limitation for assessment against the original transferor; except that if
22 before the expiration of the period of limitation for the assessment of the liability of the transferee,
23 a proceeding for the collection of the liability has been begun against the initial transferor of
24 the last preceding transferee, respectively, then the period of limitation for assessment of the
25 liability of the transferee shall expire one year after the proceeding is terminated.

26 (c) *Extension by Agreement.* If before the expiration of the time provided in this section for
27 the assessment of the liability the [tax commissioner] and the transferee have both consented in writing
28 to its assessment after such time, the liability may be assessed at any time prior to the expiration of the
29 period agreed upon or an extension thereof. For the purpose of determining the period of limitation on
30 credit or refund to the transferee of overpayments of tax made by such transferee of overpayments of
31 tax made by the transferor of which the transferee is legally entitled to credit or refund, such agreement
32 and any extension thereof shall be deemed an agreement or extension referred to in subsection (c) of
33 section 80. If the agreement is executed after the expiration of the period of limitation for assessment
34 against the taxpayer with reference to whom the liability of such transferee arises, then in applying the

1 limitations under subsection (b) of section 80 on the amount of the credit or refund, the periods
2 specified in subsection (a) of section 80 shall be increased by the period from the date of such expira-
3 tion to the date of the agreement.

4 (d) *Transferor Deceased.* If any person is deceased, the period of limitation for assessment against
5 such person shall be the period that would be in effect had death not occurred.

6 *Section 103. Jeopardy Assessments.* (a) *Filing and Notice.* If the [tax commissioner] finds that
7 the assessment or the collection of a tax or a deficiency for any year, current or past, will be jeopardized
8 in whole or in part by delay, he may mail or issue notice of his finding to the taxpayer, together with a
9 demand for immediate payment of the tax or the deficiency declared to be in jeopardy, including addi-
10 tions to tax, interest and penalties.

11 (b) *Termination of Taxable Year.* In the case of a tax for a current period, the [tax commissioner]
12 shall declare the taxable period of the taxpayer immediately terminated and his notice and demand for a
13 return and immediate payment of the tax shall relate to the period declared terminated, including therein
14 income accrued and deductions incurred up to the date of termination if not otherwise properly includible
15 or deductible in respect of the period.

16 (c) *Collection.* A jeopardy assessment is immediately due and payable, and proceedings for collec-
17 tion may be commenced at once. The taxpayer, however, may stay collection and prevent the jeopardy
18 assessment from becoming final by filing, within ten days after the date of mailing or issuing the notice
19 of jeopardy assessment, a request for reassessment, accompanied by a bond or other security in the
20 amount of the assessment including additions to tax, penalties, and interest as to which the stay of col-
21 lection is sought. If a request for reassessment, accompanied by a bond or other security on the ap-
22 propriate amount, is not filed within the ten-day period, the assessment becomes final.

23 (d) *Proceeding on Reassessment.* If a request for reassessment accompanied by a bond or other
24 security, is filed within the ten-day period, the [tax commissioner] shall reconsider the assessment and,
25 if the taxpayer has so requested in his petition, the [tax commissioner] shall grant him or his authorized
26 representatives an oral hearing. The [tax commissioner's] action on the request for reassessment becomes
27 final upon the expiration of thirty days from the date when he mails notice of his action to the taxpayer,
28 unless within that thirty-day period, the taxpayer files an application to seek judicial review of the [tax
29 commissioner's] determination.

30 (e) *Presumptive Evidence of Jeopardy.* In any proceeding brought to enforce payment of taxes
31 made due and payable by this section, the finding of the [tax commissioner] under subsection (a) of
32 this section is for all purposes presumptive evidence that the assessment or collection of the tax or de-
33 ficiency was in jeopardy.

34 (f) *Abatement if Jeopardy Does Not Exist.* The [tax commissioner] may abate the jeopardy as-
35 sessment if he finds that jeopardy does not exist.

15-21-00

1 *Section 104. Bankruptcy or Receivership. (a) Immediate Assessment.* Upon the adjudication of
2 bankruptcy of any taxpayer in any bankruptcy proceeding or the appointment of a receiver for any tax-
3 payer in any receivership proceeding before any court of the United States or any state or territory or of
4 the District of Columbia, any deficiency (together with additions to tax and interest provided by law)
5 determined by the [tax commissioner] may be immediately assessed.

6 (b) *Adjudication of Claims.* Claims for the deficiency and such additions to tax and interest may
7 be presented, for adjudication in accordance with law, to the court before which the bankruptcy or re-
8 ceivership proceeding is pending, despite the pendency of a protest before the [tax commissioner] under
9 section 64. No protest against a proposed assessment shall be filed with the [tax commissioner] after
10 the adjudication of bankruptcy or appointment of the receiver.

11 (c) *Cross Reference:* For the requirement of notice to the [tax commissioner] of the qualifica-
12 tion of a trustee in bankruptcy, receiver, assignee for the benefit of creditors, or other like judiciary,
13 see section 47.

Part VI - Criminal Offenses

1 *Section 105. Attempt to Evade or Defeat Tax.* Any person who willfully attempts in any manner
2 to evade or defeat any tax imposed by this act or the payment thereof shall, in addition to other penal-
3 ties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than
4 \$[5,000], or imprisoned not more than [5] years, or both, together with the costs of prosecution.

5 *Section 106. Failure to Collect or Pay Over.* Any person required under this act to collect,
6 truthfully account for, and pay over any tax imposed by this act who willfully fails to collect or truth-
7 fully account for an pay over such tax shall, in addition to other penalties provided by law, be guilty
8 of a felony and, upon conviction thereof, shall be fined not more than \$[5,000], or imprisoned not
9 more than [5] years, or both, together with the costs of prosecution.

10 *Section 107. Failure to File Return, Supply Information, Pay Tax.* Any person required under
11 this act to pay any tax or estimated tax, or required by this act or regulation prescribed thereunder to
12 make a return (other than a return of estimated tax), keep any records, or supply any information,
13 who willfully fails to pay such tax or estimated tax, make such return, keep such records, or supply
14 such information, at the time or times required by law or regulations, shall, in addition to other penal-
15 ties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more
16 than \$[5,000], or imprisoned not more than [one] year, or both, together with the costs of prosecu-
17 tion.

18 *Section 108. False Statements.* Any person who willfully makes and subscribes any return,
19 statement or other document, which contains or is verified by a written declaration that it is made
20 under the penalties of perjury, and which he does not believe to be true and correct as to every

1 material matter; or willfully aids or procures the preparation or presentation in a matter arising under
 2 the provisions of this act of a return, affidavit, claim or other document which is fraudulent or is false
 3 as to any material matter shall be guilty of a felony and, upon conviction thereof, shall be fined not
 4 more than \$[5,000], or imprisoned not more than [3] years, or both, together with the costs of prose-
 5 cution.

6 *Section 109. Limitations.* Any prosecution under this act shall be instituted within three years
 7 after the commission of the offense, provided that if such offense is the failure to do an act required
 8 by or under the provisions of this act to be done before a certain date, a prosecution for such offense
 9 may be commenced not later than [3] years after such date. The failure to do any act required by or
 10 under the provisions of this act shall be deemed an act committed in part at the principal office of
 11 the [tax commissioner]. Any prosecution under this act may be conducted in any county where the
 12 person or corporation to whose liability the proceeding relates resides, or has a place of business or
 13 in any county in which such crime is committed. The attorney general shall have concurrent jurisdic-
 14 tion with the [district] attorney in the prosecution of any offenses under this act.

Part VII - Powers of [Tax Commissioner]

1 *Section 110. (a) General.* The [tax commissioner] shall administer and enforce the tax imposed
 2 by this act and he is authorized to make such rules and regulations and to require such facts and infor-
 3 mation to be reported, as he may deem necessary to enforce the provisions of this act. The [tax com-
 4 missioner] may for enforcement and administrative purposes divide the state into a reasonable number
 5 of districts in which branch offices may be maintained.

6 (b) *Returns and Forms.* The [tax commissioner] may prescribe the form and contents of any
 7 return or other document required to be filed under the provisions of this act.

8 (c) *Examination of Books and Witnesses.* The [tax commissioner] for the purpose of ascertaining
 9 the correctness of any return, or for the purpose of making an estimate of taxable income of any person,
 10 shall have power to examine or to cause to have examined, by any agent or representative designated by
 11 him for that purpose, any books, papers, records or memoranda bearing upon the matters required to be
 12 included in the return, and may require the attendance of the person rendering the return or any officer
 13 or employee of such person, or the attendance of any other person having knowledge in the premises,
 14 and may take testimony and require proof material for his information, with power to administer oaths
 15 to such person or persons.

16 (d) *Secrecy of Returns and Information.* Except in accordance with proper judicial order or as
 17 otherwise provided by law, it shall be unlawful for the [tax commissioner] or any officer or employee
 18 of the [tax department], any person engaged or retained by such [department] on an independent
 19 contract basis, or any person who, pursuant to this section, is permitted to inspect any report or return

1 or to whom a copy, an abstract or a portion of any report or return is furnished, to divulge or make
2 known in any manner the amount of income or any particulars set forth or disclosed in any report
3 or return required under this act. The officers charged with the custody of such reports and returns
4 shall not be required to produce any of them or evidence of anything contained in them in any action
5 or proceeding in any court, except on behalf of the [tax commissioner] in an action or proceeding
6 under the provisions of the tax law to which he is a party, or on behalf of any party to any action or
7 proceeding under the provisions of this act when the reports or facts shown thereby are directly in-
8 volved in such action or proceeding, in either of which events the court may require the production
9 of, and may admit in evidence, so much of said reports or of the facts shown thereby, as are pertinent
10 to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery
11 to a taxpayer or his duly authorized representative of a certified copy of any return or report filed
12 in connection with his tax or to prohibit the publication of statistics so classified as to prevent the
13 identification of particular reports or returns and the items thereof, or the inspection by the attorney
14 general or other legal representatives of the state of the report or return of any taxpayer who shall
15 bring an action to review the tax based thereon, or against whom an action or proceeding for collec-
16 tion of tax has been instituted. Any person who violates the provisions of this subsection shall be
17 guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$[1,000] or im-
18 prisoned not more than [one] year, or both, in the discretion of the court, together with costs of
19 prosecution. If the offender is an officer or employee of the state, he shall be dismissed from office
20 and be ineligible to hold any public office in this state for a period of [5] years thereafter.

21 (e) *Reports and Returns Preserved.* Reports and returns required to be filed under this act
22 shall be preserved for [3] years and thereafter until the [tax commissioner] orders them to be de-
23 stroyed.

24 (f) *Cooperation with the United States and Other States.* Notwithstanding the provisions of
25 subsection (d), the [tax commissioner] may permit the secretary of the treasury of the United States
26 or his delegates, or the proper officer of any state imposing an income tax upon the incomes of indi-
27 viduals, or the authorized representative of either such officer, to inspect the income tax returns of
28 any individuals, or may furnish to such officer or his authorized representative an abstract of the re-
29 turn of income of any individual or supply him with information concerning an item of income con-
30 tained in any return, or disclosed by the report of any investigation of the income or return of in-
31 come of any individual, but such permission shall be granted only if the statutes of the United States
32 or of such other state, as the case may be, grant substantially similar privileges to the [tax commis-
33 sioner] of this state as the officer charged with the administration of the tax imposed by this act.

34 (g) *Cooperation With Other Tax Officials of This State.* The [tax commissioner] may permit
35 other tax officials of this state to inspect the tax returns and reports filed under this act but such

1 inspection shall be permitted only for purposes of enforcing a tax law and only to the extent and under
2 the conditions prescribed by the regulations of the [tax commissioner].

3 *Section 111. Closing Agreements.* (a) *[Tax Commissioner] Authorized.* The [tax commissioner],
4 or any person authorized in writing by him, is authorized to enter into an agreement with any person re-
5 lating to the liability of such person (or of the person or estate for whom he acts) in respect to the tax
6 imposed by this act for any taxable period.

7 (b) *Finality.* If such agreement is approved by the [state auditor] within such time as may be
8 stated in such agreement or later agreed to, such agreement shall be final and conclusive and, except upon
9 a showing of fraud or malfeasance, or misrepresentation of a material fact:

10 (1) the case shall not be reopened as to matters agreed upon or the agreement modified by
11 any officer, employee or agent of this state, and

12 (2) in any suit, action or proceeding under such agreement, or any determination, assessment,
13 collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled,
14 modified, set aside or disregarded.

15 *Section 112. Governor May Contract with Secretary of the Treasury for Collection of Tax.* The
16 governor or his delegate is authorized in his discretion to enter into an agreement with the secretary of
17 of the treasury of the United States or his delegate, under which, to the extent provided by the terms
18 of the agreement, the secretary or his delegate will administer, enforce and collect such income tax on
19 behalf of the state. The cost of the services performed by the secretary or his delegate in administering,
20 enforcing or collecting an income tax under the terms of such an agreement may be paid from the appro-
21 priations for the general operations of the [tax department].

22 *Section 113. Governor May Contract With Secretary of Treasury for Administration of Federal*
23 *Tax.* The governor or his delegate is authorized in his discretion to enter into an agreement with the
24 secretary of the treasury of the United States or his delegate under which, to the extent provided by the
25 terms of the agreement, the governor or his delegate will undertake to conduct on behalf of the United
26 States any administrative, enforcement or collection function in respect to the federal income tax on in-
27 dividuals. Such agreement shall make provision for the payment by the United States of cost of the
28 services performed on its behalf.

29 *Section 114. Armed Forces Relief Provisions.* (a) *Time of Performance.* The period of service
30 in the armed forces of the United States in combat zones plus any period of continuous hospitalization
31 outside this state attributable to such service plus the next 180 days shall be disregarded in determining,
32 under regulations to be promulgated by the [tax commissioner], whether any act required by this act
33 was performed by a taxpayer or his representative within the time prescribed therefor.

34 (b) *Death Attributable to Service in Combat Zone.* In the case of any individual who dies during
35 an induction period while in active service as a member of the armed forces of the United States, if such

1 death occurred while the individual was serving in a combat zone or as a result of wounds, disease, or
2 injury incurred while so serving, the tax imposed by this act shall not apply with respect to the taxable
3 year in which falls the date of his death, or with respect to any prior taxable year ending on or after
4 the first day he so served in a combat zone.

5 *Section 115. Effective Date.* This act shall take effect immediately and shall be applicable with
6 respect to items of income, deduction, loss or gain accruing in taxable years ending on or after
7 [January 1, 19] but only to the extent such items have been earned, received, incurred or accrued
8 on or after [January 1, 19]. For the purpose of facilitating the administration of the tax imposed
9 by this act during the transitional period, the [tax commissioner] shall provide by regulation for the
10 filing of returns in respect to taxable periods of less than 12 calendar months ending after [January 1,
11 19] and prior to [December 31, 19].

12 *Section 116. Separability.* [Insert separability clause.]

13 *Section 117. Disposition of Revenues.* [Insert appropriate language for disposition of revenues.]

TITLE IX

AUTHORIZATION FOR A COUNTY SUPPLEMENT

TO THE STATE INCOME TAX

1 *Section 118. Title.* This part may be cited as the “Uniform County Income Tax Law.”

2 *Section 119. Authorization.* Any county, by action of its local governing board, may adopt by
3 reference the provisions of the state income tax imposed by titles I through VIII, except that a county
4 located in a Standard Metropolitan Statistical Area, designated as such by the U. S. Bureau of the Census
5 in most recent census of population, may adopt an income tax only if the governing board of each county
6 in that Standard Metropolitan Statistical Area within this state by mutual and unanimous agreement adopts
7 the identical tax authorized by this act.

8 *Section 120. Certification and Withdrawal of the County Income Tax.* Any county enacting an in-
9 come tax in accordance with this act shall certify to the [tax commissioner] the date of adoption of the
10 ordinance imposing an income tax, the rate of the tax, and the date when the enactment becomes effec-
11 tive.

12 A county imposing an income tax in accordance with the provisions of this act may repeal its in-
13 come tax only after first giving at least [120] days notice of the contemplated repeal of its income tax
14 to the [state tax department] and, in the case of counties within a Standard Metropolitan Statistical
15 Area, to the governing boards of other participating counties. The withdrawal shall be effective from
16 and after the first day of the next calendar year and in the absence of a mutual and unanimous agree-
17 ment among all counties in the Standard Metropolitan Statistical Area the income tax imposed by each

1 county shall be discontinued and repealed in all counties. Nothing in this section shall be construed
 2 or applied to prevent or interfere with the collection of tax monies which were lawfully due and payable
 3 when the tax was effective and any money collected after the tax has been repealed and discontinued
 4 shall be accounted for and distributed as required in this act.

5 *Section 121. Rate of County Income Tax.* In lieu of the rates applicable to taxable incomes
 6 set forth in section 1 of this act the income tax imposed by any county adopting by reference the state
 7 income tax shall not exceed [20] percent of the liability determined for state income tax purposes.¹

8 *Section 122. State Administration of the County Income Tax.* The income tax imposed under
 9 the provisions of this act in any county shall be administered by the [state tax commissioner]. Revenues
 10 collected under county income taxes shall be accounted for separately and shall be paid into a separate
 11 fund to be distributed to the counties imposing such taxes after deducting an amount to cover the neces-
 12 sary and legitimate additional expenditures incurred by the [tax commissioner] in administering the
 13 county income taxes. The rules and regulations promulgated in accordance with the state income tax
 14 shall apply to the county income taxes except when, in the judgment of the [tax commissioner],
 15 such rules would be inconsistent or not feasible or proper administration.

16 *Section 123. Distribution of Collections Among Local Governments.* All sums received and
 17 collected on behalf of a particular political subdivision pursuant to this act shall be credited to a special
 18 Local Income Tax Fund which is hereby established in the State Treasury, and after deducting the
 19 amount of refunds made, the amounts necessary to defray the cost of collecting tax, and the administra-
 20 tive expenses incident thereto, shall be paid within [10] days after collection to the political subdivi-
 21 sion entitled thereto.

22 *Section 124. Separability.* [Insert separability clause.]

23 *Section 125. Effective Date.* [Insert effective date.]

¹In order to prevent counties from experiencing revenue windfalls or losses as a result of changes in state income tax rates, legislatures may wish to consider authorizing the [tax commissioner] to proportionately increase or reduce the county income tax limitation.

STATE BROAD-BASED SALES TAX

The retail sales tax ranks behind the property tax as the most widely used of the major tax sources in the State-local tax system. Approximately 2 percent of the Nation's population resides in the handful of states that do not levy a sales tax. But, interstate variations in sales tax rates and coverage still loom large, indicating considerable untapped sales tax potential. Both a higher rate and a more inclusive tax base will increase the yield of the sales tax.

The rationale for the retail sales tax rests on the belief that consumption is an appropriate basis on which to distribute a substantial part of the state tax load. Most state sales taxes, however, fall far short of carrying this philosophy into practice. While the vast bulk of sales of tangible personal property are taxed, many states tax a limited number of services. Utility services and the rental of rooms to transients represent the services most frequently taxed. Only a few state sales taxes include other consumer services such as laundering and dry cleaning and automotive repairing despite evidence that expenditures of this kind bulk larger each year in aggregate consumer spending.

In general, this legislation attempts to achieve the closest possible relationship between the tax base and consumer spending — consistent with administrative feasibility. A broader base will require a lower nominal rate to obtain a desired yield. It will provide maximum responsiveness of sales tax receipts to economic growth. It will also simplify administration by avoiding the necessity for vendors and the state to distinguish between taxable and nontaxable goods and services.

The percentage of income expended on services tends to rise as incomes rise; taxation of services therefore tends to make the sales tax less regressive. The inclusion of services in the base also makes the tax yield more responsive to growth in economic activity. In addition, the sale of taxable commodities often involves services which are difficult to account for separately. Sales tax compliance and administration are therefore far simpler where the entire price is taxable than where the service and commodity elements must be segregated. The draft legislation which follows extends the sales tax base to many services rendered to individuals by firms that would frequently be sales tax collectors in any case. State sales tax statutes that include a wider variety of services thus contribute to equity, revenue productivity, and administrative ease.

The tax base encompassed in this legislation differs from many state sales tax statutes in another important respect — sales of items subject to specific excises, e.g., cigarettes, motor fuel, and alcoholic beverages, are taxed. This treatment accords more closely to the underlying rationale for the sales tax as a general levy applicable broadly to all items of consumer spending which may be supplemented by special excise taxes. States that now subject certain items to special taxation and exempt them from the general sales tax should reverse the pattern on grounds of both sales tax logic and administrative ease.

From the very beginning of the sales tax movement, this levy encountered criticism because, in concept at least, it applied to such necessities as food, clothing, shoes, and drugs. This indictment proved strong enough in many states to secure exemptions for food, drug, and other commodities as the political price for enactment. Sixteen of the forty-five sales tax states now exempt purchases of food for home consumption, while the District of Columbia and Louisiana tax food at preferential low rates. The District of Columbia taxes food at two percent, other sales at four percent, and, Louisiana taxes food and prescription drugs at two percent, other sales at three percent. Twenty-nine states provide complete or partial sales tax exemption for purchases of prescription drugs.

Studies have shown that a food exemption may cut sales tax collections by as much as 25 percent. Part of this loss stems from a "leakage" problem now that supermarkets sell toasters as well as loaves of bread. While the exemption mitigates the regressive impact of the sales tax, several states achieve a similar result without sacrificing as much revenue. The technique, a tax credit against the state's personal income tax, almost squares the revenue circle — that of maximizing consumer tax yields while minimizing the burden

which these levies impose on low income families. Because of the merit of the tax credit-tax rebate alternative to commodity exemptions (e.g., food and drugs), this legislation assumes the states will increasingly use this approach.¹

Exemptions and exclusions from tax in this legislation are thus less numerous than in most state sales tax statutes. Sales for resale and sales for commodities that are intended to become ingredients or component parts of other commodities must, of course, be exempted to avoid sales tax pyramiding. When the tax applies to producers goods, the result may be multiple burden on the final product. It is argued that this can both retard economic growth and force certain entrepreneurs to absorb a tax not intended to rest on them. Because it is not easy to distinguish between goods intended for producer or consumer use — fuel and electricity, rugs and furnishings, typewriters and many other office supply and equipment items — the exclusion of producers' goods must be confined to clearly identifiable products. The guidelines provided in this legislation exclude from taxable sales (a) the sale of tangible personal property that is consumed, destroyed, or loses its identity in the manufacture of other property for later sale, and (b) the sale of specific machinery and processing equipment designed exclusively and made for and specifically used in the manufacture of a product or the rendering of a taxable service.

The form of the following legislation is a tax on the vendor for the privilege of selling at retail. This approach has several advantages over the other forms (a tax on the sale, the receipts from sales, or on the consumer, with the vendor being made responsible for collection and payment of the tax to the state). While clearly defining the liability, it facilitates the taxation of national banks, certain types of contracts and vending machine operators. It also avoids the necessity of exempting small sales and the useless and time consuming requirement of accounting for every penny collected under a tax imposed on the consumer. The statute expresses a legislative intent that the burden be passed on to the consumer as an item separate from the price of the product, and by appropriate provision seeks to achieve this result in a manner that has been found generally acceptable to retailers.

Several of the recent state sales tax enactments provide for a small percentage-of-tax allowance to vendors for collecting the tax from consumers. While this increases retailer acceptance of the tax, it is criticized on the grounds that a flat percentage allowance fails to account for differences in retailer compliance costs. A number of states allow retailers the right to retain "breakage," that is, the amount collected under the bracket system in excess of the amount due the state, as a means of helping them meet their compliance burden. Proponents of this method contend that under it, retailers in the same line are similarly benefitted and therefore no competitive disturbance results. They argue that breakage is usually greatest in those businesses with large numbers of small sales where highest compliance costs occur. Percentage allowances, in contrast, constitute arbitrary payments that may or may not bear a reasonable relationship to actual ratios of compliance cost to taxes paid. The "breakage" method of compensating retailers has been provided in this legislation.

The Virginia sales tax law enacted in 1966 has been used as the framework for this suggested legislation.

¹ *State Legislative Program of the Advisory Commission on Intergovernmental Relations*, (Washington, D.C.). State personal income tax legislation developed by the Advisory Commission on Intergovernmental Relations provides for a food tax credit and authorizes per capita tax rebates to low income families who would not benefit from an income tax credit.

Suggested Legislation

[Title should conform to state requirements.]

(Be it enacted, etc.)

TITLE I

RETAIL SALES AND USE TAX

1 *Section 1. Citation.* – This act shall be known and may be cited as the “Retail Sales and Use
2 Tax Act.”

3 *Section 2. Definitions.* The following words, terms, and phrases shall have the meanings
4 ascribed to them in this section, except when the context clearly indicates a different meaning:

5 (1) “Person” means any individual, firm, co-partnership, cooperative, nonprofit membership
6 corporation, joint venture, association, corporation, estate, trust, business trust, trustee in bankruptcy,
7 receiver, auctioneer, syndicate, assignee, club, society, or other group or combination acting as a unit,
8 body politic or political subdivision, whether public or private, or quasi-public, and the plural as well
9 as the singular number.

10 (2) “Sale” means any transfer of title or possession, or both, exchange, barter, lease or rental,
11 conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property
12 and any rendition of a taxable service for a consideration, and includes the fabrication of tangible
13 personal property for consumers who furnish, either directly or indirectly, the materials used in fabrica-
14 tion; and the furnishing, preparing, or serving for a consideration of any tangible personal property con-
15 sumed on the premises of the person furnishing, preparing, or serving such tangible personal property.
16 A transaction whereby the possession of property is transferred but the seller retains title as security
17 for the payment of the price shall be deemed a sale.

18 (3) “Retail sale” or a “sale at retail” means a sale to a consumer or to any person for any pur-
19 pose other than for resale in the form of tangible personal property or services taxable under this act,
20 and includes any such transaction as the commissioner upon investigation finds to be in lieu of a sale;
21 but sales for resale must be made in strict compliance with rules and regulations made under this act.
22 Any person making a sale for resale which is not in strict compliance with such rules and regulations
23 shall himself be liable for and pay the tax. “Retail sale” and a “sale at retail” include:

24 (i) the sale or charges for any room or rooms, lodging, or accommodations furnished to
25 transients by any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, or any other
26 place in which rooms, lodging, space, or accommodations are regularly furnished to transients for a
27 consideration. A transient is a person who occupies rooms, lodgings, or accommodations for less than
28 a period of [ninety] continuous days.

1 (ii) sales of tangible personal property to persons for resale if, because of the operation of the
2 business, or its very nature, or the lack of a place of business in which to display a certificate of registration,
3 or the lack of a place of business in which to keep records, or the lack of adequate records, or because the
4 persons are minors or transients, or because the persons are engaged in essentially service businesses, or for
5 any other reason, there is likelihood that the state will lose tax funds due to the difficulty of policing the
6 business operations. The commissioner may promulgate rules and regulations requiring vendors of or
7 sellers to such persons to collect the tax imposed by this act on the cost price of the tangible personal
8 property to such persons and may refuse to issue certificates of registration to such persons.¹

9 (iii) the sale or charge of admissions.

10 (iv) the charge or consideration for the service of repairing, altering, mending, pressing,
11 fitting, dyeing, laundering, dry cleaning, or cleaning tangible personal property, or applying or installing
12 tangible personal property as a repair or replacement part of other personal property for a considera-
13 tion, whether or not the services are performed directly or by means of coin-operated equipment or by
14 any other means, and whether or not any tangible personal property is transferred in conjunction with
15 the service, except such services as are rendered in the construction, remodeling, repair, or maintenance
16 of real estate and such services as are rendered directly in conjunction with the processing, manufactur-
17 ing, refining, or conversion of products for sale or resale.

18 (v) the charge for the service of printing or imprinting, photographing, or copying by any
19 means whatsoever for a consideration for persons who furnish either directly or indirectly the mate-
20 rials used in conjunction with the rendition of the service.

21 (vi) the charge for barber and beauty services to persons and animals for a consideration wheth-
22 er or not any tangible personal property is transferred in conjunction with the performance of the service.

23 (vii) the charge for motor vehicle parking service or parking space in privately owned parking
24 lots or garages and the charge for docking or storage space for boats in privately owned boat docks or
24 marinas.

25 (viii) all charges for work relating to motor vehicles and boats of another whether or not
26 any tangible personal property is transferred in conjunction with services performed.

27 (ix) the furnishing of intrastate telephonic and telegraphic communications and services.

28 (4) "Gross sales" means the sum total of all retail sales of tangible personal property or services
29 as defined in this act, without any deduction whatsoever of any kind or character, except as provided
30 in this act. "Gross sales" do not include the Federal retailers' excise tax if this excise tax is billed to
31 the purchaser separately from the selling price of the article, or the retail sales or use tax, or any sales
32 tax imposed by any county or city.

¹ Louisiana requires wholesalers to collect and prepay a portion of the sales tax liability of certain vendors who then merely remit the difference between the total liability and the amount they prepaid through wholesalers.

15-30-00

1 (5) "Sales price" means the total amount for which tangible personal property or services are
2 sold, including any services that are a part of the sale, valued in money, whether paid in money or
3 otherwise, and includes any amount for which credit is given to purchaser, consumer, or lessee by the
4 dealer, without any deduction therefrom on account of the cost of the property sold, the cost of
5 materials used, labor or service costs, losses or any other expenses whatsoever; but cash discounts al-
6 lowed and taken on sales are not included in the sales price; nor shall the sales price include finance
7 charges, carrying charges, service charges or interest from credit extended on sales of tangible per-
8 sonal property under conditional sales contracts or other conditional contracts providing for deferred
9 payments of the purchase price or transportation charges separately stated. If used articles are taken
10 in trade, or in a series of trades as a credit or part payment on the sale of new or used articles, the tax
11 levied by this act shall be paid on the net difference between the sales price of the new or used articles
12 and the credit for the used articles.

13 (6) "Cost price" means the actual cost of an item or article of tangible personal property com-
14 puted in the same manner as the sales price in subparagraph (5) of this section without any deductions
15 therefrom on account of the cost of materials used, labor, or service costs, transportation charges, or
16 any expenses whatsoever.

17 (7) "Lease or rental" means the leasing or renting of tangible personal property and the pos-
18 session of use thereof by the lessee or rentee for a consideration, without transfer of the title to the
19 property.

20 (8) "Distribution" includes the transfer or delivery of tangible personal property for use, con-
21 sumption, or storage by the distributee, and the use, consumption, or storage of tangible personal
22 property by a person who has processed, manufactured, refined, or converted the property, but does
23 not include the transfer or delivery of tangible personal property for resale or any use, consumption,
24 or storage otherwise exempt under this act.

25 (9) "Gross proceeds" means the charges made or voluntary contributions received for the lease
26 or rental of tangible personal property or for furnishing services, computed with the same deductions,
27 where applicable, as for sales price in subsection (b) of this section over the term of the lease, rental,
28 service, or use, but not less frequently than monthly.

29 (10) "Storage" means any keeping or retention of tangible personal property for use, consump-
30 tion or distribution in this State, or for any purpose other than the sale at retail in the regular course
31 of business.

32 (11) "Use" means the exercise of any right or power over tangible personal property incident to
33 the ownership thereof, except that it does not include the sale at retail of that property in the regular
34 course of business.

1 (12) "Business" means any activity engaged in by any person, or caused to be engaged in by
2 him, with the object of gain, benefit or advantage, either direct or indirect.

3 (13) "Retailer" means every person engaged in the business of making sales of tangible per-
4 sonal property and taxable services as defined in this act.

5 (14) "Commissioner" means the [State Tax Commissioner].

6 (15) "Tangible personal property" means personal property, which may be seen, weighed,
7 measured, felt, or touched, or is in any other manner perceptible to the senses. The term "tangible
8 personal property" does not include stocks, bonds, notes, insurance or other obligations or securities.

9 (16) "Use tax" means the tax imposed upon the use, consumption, distribution, and storage
10 of tangible personal property as herein defined.

11 (17) "In this state" or "in the state" means within the exterior limits of the state of []
12 and includes all territory within these limits owned by or ceded to the United States of America.

13 (18) The words "import" and "imported" apply to tangible personal property imported into
14 this state from other states as well as from foreign countries, and the words "export" and "exported"
15 apply to tangible personal property exported from this state to other states as well as to foreign
16 countries.

17 *Section 3. Imposition of Sales Tax.* – There is hereby levied and imposed, in addition to all other
18 taxes and fees of every kind now imposed by law, a license or privilege tax upon every person who en-
19 gages in the business of selling at retail or distributing tangible personal property in this state, or who
20 rents or furnishes any of the things or services taxable under this act, or who stores for use or consump-
21 tion in this state any item or article of tangible personal property as defined in this act, or who leases
22 or rents such property within this state, the same to be collected in the amount to be determined by
23 applying the rate of [] percent to:

24 (1) the sales price of each item or article of tangible personal property when sold at retail or
25 distributed in this state, the tax to be computed on gross sales.

26 (2) the gross proceeds derived from the lease or rental of tangible personal property, as de-
27 fined in this act, where the lease or rental of such property is an established business, or part of an
28 established business, or is incidental or germane to the business.

29 (3) the cost price of each item or article of tangible personal property stored in this state for
30 use or consumption in this state.

31 (4) the gross proceeds derived from the sale or charges for rooms, lodgings or accommodations
32 furnished to transients as set out in sub-paragraph (3)(i), section 2 of this act.

33 (5) the gross sales of all services taxable under this act. No services are taxable under this act
34 except those expressly enumerated and made taxable.

1 *Section 4. Imposition of Use Tax.* – There is levied and imposed, in addition to all other taxes
 2 and fees of every kind except the tax imposed under section 3 of this act, a tax upon the use or con-
 3 sumption of tangible personal property in this state, to be collected in the amount determined by ap-
 4 plying the rate of [] percent to the cost price of each item or article of tangible personal property
 5 used or consumed in this state: Provided, that tangible personal property which has been acquired af-
 6 ter the effective date of this act for use outside this state and subsequently becomes subject to the tax
 7 imposed hereunder shall be taxed on the basis of its cost price if such property is brought within this
 8 state for use within six months of its acquisition; but if so brought within this state six months or more
 9 after its acquisition, the property shall be taxed on the basis of the current market value (but not in
 10 excess of its cost price) of the property at the time of its first use within this state: Provided, further,
 11 that the tax shall be based on such proportion of the cost price or current market value as the duration
 12 of time of use within this state bears to the total useful life of the property (but it shall be presumed in
 13 all cases that the property will remain within this state for the remainder of its useful life unless con-
 14 vincing evidence is provided to the contrary).

15 *Section 5. Exclusions and Exemptions.*¹ “Retail sale” or “sale at retail,” do not include the sale of:

16 (1) tangible personal property which becomes an ingredient or component part or, or is con-
 17 sumed or destroyed or loses its identity in the manufacture of tangible personal property for later sale
 18 but does include fuel and electricity;

19 (2) specific machinery and processing equipment and repair parts or replacements thereof, ex-
 20 clusively designed and made for and specifically used in the manufacture of a product or the rendering
 21 of a taxable service;

22 (3) materials, containers, labels, sacks, cans, boxes, drums or bags and other packing, packaging,
 23 or shipping materials for use in packing, packaging or shipping tangible personal property;

24 (4) tangible personal property delivered pursuant to bona fide written contracts entered into be-
 25 fore the date of the enactment of this act, provided delivery is made within ninety days after the ef-
 26 fective date of this act; and building supplies, fixtures or equipment that enter into or become a part
 27 of a building or other kind of structure in this state, where plans, specifications, and the construction
 28 contract for a specific project has been entered into prior to the date of the enactment of this act,
 29 provided delivery is made within the time specified in such contract for the completion of such specific
 30 project;

¹This legislation takes the approach that exclusions and exemptions should be held to the minimum consistent with the need to avoid tax pyramiding. As the introductory statement notes, there is ample justification for reducing the regressivity of the sales tax either by providing exemptions for food and drugs or by adopting the income tax credit-tax rebate approach. There is no similar compelling justification for exempting sales to State and local governments or to nonprofit educational, religious and charitable organizations. Accordingly, this section makes no provision for any of the foregoing exemptions.

15-30-00

1 (5) commercial feeds, seed, plants, fertilizers, liming materials, breeding and other livestock,
2 semen, breeding fees, baby chicks, turkey poults, agricultural chemicals, fuel for drying or curing
3 crops, containers for fruits and vegetables, or farm machinery, and all other agricultural supplies pro-
4 vided they are sold to and purchased by farmers for use in agricultural production for market;

5 (6) tangible personal property sold or leased to a public utility for use or consumption by the
6 utility directly in the rendition of its public service;

7 (7) school lunches sold and served to pupils and employees of schools and subsidized by govern-
8 ment, and school textbooks sold by a local school board or authorized agency thereof; and school
9 textbooks sold by a college or other institution of learning, not conducted for profit, for use of stu-
10 dents attending the institution of learning;

11 (8) tangible personal property not held or used by a seller in the course of an activity for which
12 he is required to hold a certificate of registration, sometimes referred to as "casual sales" "

13 (9) tangible personal property for future use by a person for taxable lease or rental as an estab-
14 lished business or part of an established business, or incidental or germane to the business, including a
15 simultaneous purchase and taxable leaseback.

16 (10) Tangible personal property and taxable services for use or consumption by the United States;
17 but this exclusion shall not apply to sales and leases to privately owned financial and other privately
18 owned corporations chartered by the United States.

19 (11) Delivery of tangible personal property outside this state for use or consumption outside this
20 state.

21 *Section 6. Credit for Taxes Paid in Another State.* – A credit shall be granted against the taxes
22 imposed by this act with respect to a person's use in this state of tangible personal property purchased
23 by him in another state. The amount of the credit shall be equal to the tax paid by him to another
24 state or political subdivision thereof by reason of the imposition of a similar tax on his purchase or use
25 of the property. The amount of the credit shall not exceed the tax imposed by this act.

26 *Section 7. Applicability or Inapplicability of Use Tax in Certain Cases.* – The use tax does not
27 apply to tangible personal property owned or acquired in this state or imported into this state, or held
28 or stored in this state, prior to the effective date of this act. The use tax does apply to all tangible per-
29 sonal property imported or caused to be imported into this state on or after the effective date of this
30 act except as provided in this act, unless the property has previously been subject to a sales or use tax
31 in another state or political subdivision equal to or greater than the tax imposed by this act for which
32 credit is given under section 9, or unless proof is furnished that the tangible personal property imported
33 or caused to be imported into this state was owned or acquired prior to the effective date of this act, or
34 otherwise is exempt under this act, but the use tax does not apply to the use of any article or tangible

1 personal property brought into the state by a non-resident individual for his personal use while visiting
2 within the state.

3 *Section 8. Moving Residence or Business into State; Use Tax.* – The use tax does not apply to
4 tangible personal property purchased outside this state for use outside this state by a then non-resident
5 natural person or a business entity not actually doing business within this state who or which later
6 brings the tangible personal property into this state in connection with his establishment of a per-
7 manent residence or business in this state, provided that the property was purchased more than six
8 months prior to the date it was first brought into this state or prior to the establishment of the residence
9 or business, whichever first occurs. This section does not apply to tangible personal property temporar-
10 ily brought into this state for the performance of contracts for the construction, reconstruction, installa-
11 tion, repair, or for any other service with respect to real estate or fixtures thereon.

12 *Section 9. Diversion of Tangible Personal Property to Personal Use* – The use tax applies to
13 tangible personal property and taxable services of persons holding themselves out as sellers of goods
14 and services when tangible personal property or taxable services are diverted to the personal use of the
15 person, his family, or his employees.

16 *Section 10. Dealers.* The tax levied in section 3 and section 4 shall be collected from “dealers.”
17 For the purpose of this act, “dealer” means:

18 (1) any person physically located in this state who:

19 (i) manufactures or produces tangible personal property for sale at retail, for use, con-
20 sumption, or distribution, or for storage to be used or consumed in this state;

21 (ii) imports or causes to be imported into this state tangible personal property from any
22 state or foreign country, for sale at retail for use, consumption, or distribution, or for storage to be
23 used or consumed in this state;

24 (iii) sells at retail, or offers for sale at retail, or has in possession for sale at retail, or for
25 use, consumption, or distribution, or for storage to be used or consumed in this state, tangible personal
26 property and taxable services as defined in this act;

27 (iv) has sold at retail, or used, consumed, or distributed, or stored for use or consumption
28 in this state, tangible personal property or who has performed taxable services, and who cannot prove
29 that the tax levied by this act has been paid on the sale at retail, the use, consumption, distribution, or
30 storage of such tangible personal property or the charge for the rendition of taxable services;

31 (v) leases or rents tangible personal property, as defined in this act, for a consideration,
32 permitting the use or possession of the property without transferring title thereto; and

33 (2) every other person who:

34 (i) maintains or has within this state, directly, or by an agent or a subsidiary, an office,
35 distributing house, sales room, or house, warehouse, or other place of business;

1 (ii) solicits business in this state either by employees, independent contractors, agents or
2 other representatives, and by reason thereof makes sales to persons within this state of tangible per-
3 sonal property, the use of which is taxed by this act; and any other person making sales to persons
4 within this state of tangible personal property, the use of which is taxed by this act, who may be
5 authorized by the commissioner to collect such tax;

6 (iii) as a representative, agent, or solicitor, for an out-of-state principal, solicits, receives
7 and accepts orders from persons in this state for future delivery and whose principal refuses to register
8 under this act;

9 (iv) shall become liable to and shall owe this state any amount of tax imposed by this act,
10 whether or not he holds, or is required to hold, a certificate of registration under this act.

11 *Section 11. Contractors.* – (a) Any person who contracts orally in writing, or by purchase
12 order, to perform construction, reconstruction, installation, repair, or any other service with respect to
13 real estate or fixtures thereon and in connection therewith to furnish tangible personal property or tax-
14 able services, shall be deemed to have purchased the tangible personal property for use or consumption.
15 Any sale, distribution, or lease to or storage for such person shall be deemed a sale, distribution, or lease
16 to or storage for the ultimate consumer and not for resale, and the dealer making the sale, distribution,
17 or lease to or storage for the person shall collect the tax to the extent required by this act.

18 (b) Any person who contracts to perform services in this state and is furnished tangible personal
19 property for use under the contract by the person, or his agent or representative, for whom the contract
20 is performed, and if a sale or use tax has not been paid to this state by the person supplying the tangible
21 personal property, shall be deemed to be the consumer of the tangible personal property so used, and
22 shall pay a use tax based on the fair market value of the tangible personal property so used, irrespective
23 of whether or not any right, title or interest in the tangible personal property becomes vested in the
24 contractor; but this subsection does not apply to the sale of tangible personal property which becomes
25 an ingredient or component part of, or is consumed or destroyed or loses its identity in the manu-
26 facture of tangible personal property for later sale or governmental exclusion set out in section 5 of
27 this act.

28 (c) Any person who contracts orally, in writing, or by purchase order to perform any service in
29 the nature of equipment rental, and the principal part of that service is the furnishing of equipment or
30 machinery which will not be under the exclusive control of the contractor, shall be liable for the sales
31 or use tax on the gross proceeds from such contract to the same extent as the lessor of tangible per-
32 sonal property.

33 (d) Tangible personal property incorporated in real property construction which loses its identity
34 as tangible personal property shall be deemed to be tangible personal property used or consumed with-
35 in the meaning of this section.

1 (e) Nothing in this section shall be construed to affect or limit the resale exclusion provided for
2 in this act, nor shall anything contained herein be construed to impose any sales or use tax with respect
3 to the use in the performance of contracts with the United States or this State and its political sub-
4 divisions, of tangible personal property owned by a governmental body which actually is not used or
5 consumed in the performance thereof.

6 *Section 12. Certificates of Registration.* – (a) Every person desiring to engage in or conduct
7 business as a dealer in this State shall file with the Commissioner an application for a certificate of
8 registration for each place of business in this state.

9 (b) Every application for a certificate of registration shall be made upon a form prescribed by
10 the Commissioner and shall set forth the name under which the applicant transacts or intends to trans-
11 act business, the location of his place or places of business, and such other information as the Commis-
12 sioner requires. The application shall be signed by the owner if a natural person; in the case of an as-
13 sociation or partnership, by a member of partner; in the case of a corporation, by an executive officer
14 or some person specifically authorized by the corporation to sign the application.

15 (c) When the required application has been made the Commissioner shall issue to each applicant
16 a separate certificate of registration for each place of business within this State. A certificate of regis-
17 tration is not assignable and is valid only for the person in whose name it is issued and for the trans-
18 action of business at the place designated therein. It shall be at all times conspicuously displayed at
19 the place for which issued.

20 (d) Whenever any person fails to comply with any provision of this act or any rule or regulation
21 of the Commissioner relating thereto, the Commissioner, upon hearing after giving such person ten
22 days' notice in writing, specifying the time and place of hearing and requiring him to show cause why
23 his certificate of registration should not be revoked or suspended, may revoke or suspend any one or
24 more of the certificates of registration held by such person. The notice may be personally served or
25 served by certified mail directed to the last known address of the person. A dealer whose certificate of
26 registration has been previously suspended or revoked shall pay the Commissioner a fee of [] dollars
27 for the renewal or re-issuance of a certificate of registration.

28 (e) Any person who engages in business as a dealer in this State without obtaining a certificate
29 of registration or after a certificate of registration has been suspended or revoked, and each officer of
30 any corporation which so engages in business is guilty of a misdemeanor; each day's continuance in
31 business in violation of this section is a separate offense.

32 (f) If the holder of a certificate of registration ceases to conduct his business at the place speci-
33 fied in his certificate, the certificate expires; and the holder shall inform the Commissioner in writing
34 within thirty days after he has ceased to conduct the business at that place; but, if the holder of a

1 certificate of registration desires to change his place of business to another place in this State, he shall
2 so inform the Commissioner in writing, and his certificate shall be revised accordingly.

3 (g) This section also applies to any person who engages in the business of furnishing any of the
4 things or services taxable under this act. Also, it applies to any person who is liable only for the col-
5 lection of the use tax, but that person may be issued a certificate of registration in relevant form.

6 *Section 13. Exemption Certificates.* – (a) All sales or leases are subject to the tax until the
7 contrary is established. The burden of proving that a sale, distribution, lease, or storage of tangible
8 personal property is not taxable is upon the person who makes the sale, distribution, lease, or storage,
9 unless he takes from the purchaser or lessee a certificate to the effect that the property is exempt under
10 this act.

11 (b) The certificate mentioned in this section relieves the person who takes the certificate from
12 any liability for the payment or collection of the tax, except upon notice from the commissioner that
13 the certificate is no longer acceptable. The certificate shall be signed by and bear the name and ad-
14 dress of the purchaser or lessee, indicate the number of the certificate of registration (if any) issued
15 to the purchaser, or lessee, indicate the general character of the taxable service rendered or tangible
16 personal property sold, distributed, leased, or stored (or to be sold, distributed, leased, or stored under
17 a blanket exemption certificate) and be substantially in such form as the commissioner prescribes.

18 (c) If a purchaser or lessee who gives a certificate under this section makes any use of the proper-
19 ty other than an exempt use or retention, demonstration, or display while holding property for resale,
20 distribution, or lease in the regular course of business, the use shall be deemed a taxable sale by the
21 purchaser or lessee as of the time the property or service is first used by him, and the cost of the
22 property to him shall be deemed the sales price of the retail sale. If the sole use of the property other
23 than retention, demonstration, or display in the regular course of business is the rental of the property
24 while holding it for sale distribution, or lease, the purchaser shall pay the tax on the cost of the proper-
25 ty to him and when the property is sold shall collect and pay the tax on the difference between the
26 cost of the property to him and the retail sales price.

27 (d) If a purchaser gives a certificate under this section with respect to the purchase of fungible
28 goods and thereafter commingles these goods with other fungible goods not so purchased, but of such
29 similarity that the identity of the constituent goods in the commingled mass cannot be determined,
30 sales or distribution from the mass of commingled goods shall be deemed to be sales or distributions
31 of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased
32 goods so commingled has been sold or distributed.

1 *Section 14. Collection.* — The tax levied by this act shall be paid by the dealer, but the dealer
 2 shall separately state the amount of the tax and add the tax to the sales price or charge; and thereafter,
 3 the tax shall be a debt from the purchaser, consumer, or lessee to the dealer until paid and shall be re-
 4 coverable at law in the same manner as other debts, but no action at law or suit in equity under this act
 5 may be maintained in this state by any dealer who is not registered under this act, or is delinquent in
 6 the payment of the taxes imposed under this act.

7 To eliminate separate statement of the amount of tax in fractions of one cent, dealers shall add
 8 to the sales price or charge and collect from the purchaser, consumer, or lessee such amounts as may
 9 be prescribed by the commissioner to carry out the purposes of this section.

10 Notwithstanding any exemption from taxes which any dealer enjoys under the Constitution or
 11 laws of this or any other state, or of the United States, the dealer shall collect the tax from the pur-
 12 chaser, consumer, or lessee and shall pay it over to the Commissioner as herein provided.

13 Any dealer who neglects, fails, or refuses to collect the tax upon each and every taxable sale,
 14 distribution, lease or storage of tangible personal property made by him, his agents, or employees
 15 shall be liable for and pay the tax himself, and the dealer shall not thereafter be entitled to sue for or
 16 recover in this state any part of the purchase price or rental from the purchaser until the tax is paid.
 17 Also, any dealer who neglects, fails or refuses to pay or collect the tax herein provided, either by him-
 18 self or through his agents or employees, is guilty of a misdemeanor.

19 *Section 15. Absorption of Tax Prohibited.* — No person shall advertise or hold out to the pub-
 20 lic, in any manner, directly or indirectly, that he will absorb all or any part of the sales or use tax, or
 21 that he will relieve the purchaser, consumer, or lessee of the payment of all or any part of the tax, ex-
 22 cept as authorized under section 31. Any person who violates this section is guilty of a misdemeanor.

23 *Section 16. Returns by Dealers.* — Every dealer required to collect or pay the sales or use tax,
 24 on or before the [twenty-eighth] day of the month following the month in which the tax shall become
 25 effective, shall transmit to the Commissioner, upon a form prescribed, prepared and furnished by him,
 26 a return showing the gross sales, gross proceeds, or cost price, as the case may be, arising from all trans-
 27 actions taxable under this act during the preceding calendar month; and thereafter a like return shall
 28 be prepared and transmitted to the Commissioner by every dealer on or before the [twenty-eighth]
 29 day of each month, for the preceding calendar month. The return also shall contain a statement show-
 30 ing the amount in each class of exclusions and exemptions which are not subject to the tax imposed by
 31 this act, or if the form so provides, the total amount thereof without specifying each class. In the
 32 case of dealers regularly keeping books and accounts on the basis of an annual period which varies
 33 fifty-two to fifty-three weeks, the Commissioner may make rules and regulations for reporting con-
 34 sistent with the accounting period. When the tax for which any dealer is liable under this act does not
 35 exceed [] dollars in any month, or [] dollars in any annual reporting period, the Commissioner

1 may permit a dealer upon written application to file an annual return and pay the amount of tax due
2 on the last day of the month following the end of the annual period. When the tax for which any deal-
3 er is liable under this act does not exceed [] dollars in any month, or [] dollars in any annual
4 reporting period, the Commissioner may permit a dealer upon written application to file a quarterly
5 return and pay the amount of tax due on the last day of the month following end of the quarterly
6 period.

7 *Section 17. Payment to Accompany Dealer's Return.* — At the time of transmitting to the
8 Commissioner the return required under section 16, the dealer shall remit to the Commissioner therewith
9 the amount of tax due under the applicable provisions of this act after making appropriate adjustments
10 for purchases returned, repossessions, and accounts uncollectible and charged off as provided in sections
11 18, 19, and 20. The tax imposed by this act for each month becomes delinquent on the day following
12 the [twenty-eighth] day of the succeeding month if not theretofore paid.

13 *Section 18. Returned Goods.* — If purchases are returned to the dealer by the purchaser or con-
14 sumer after the tax imposed by this act has been collected or charged to the account of the purchaser,
15 the dealer is entitled to reimbursement of the amount of tax collected or charged by him, in the man-
16 ner prescribed by the commissioner, but the amount of tax so reimbursed to the dealer shall not in-
17 clude the tax paid upon any cash retained by the dealer after the return of merchandise; and if the tax
18 has not been remitted by the dealer, the dealer may deduct it in submitting his return. The dealer shall
19 be issued a refund by the commissioner equal to the net amount remitted by the dealer for the tax
20 collected if the dealer can establish that the tax was not due.

21 *Section 19. Repossessions.* — A dealer who has paid the tax on tangible personal property sold
22 under a retained title, conditional sale, or similar contract, may take credit for the tax paid by him
23 upon the unpaid balance due him when he repossesses the property, the credit to be administered by
24 the commissioner in the same manner as provided for returned purchases under section 18. When re-
25 possessed property is resold, the sale is subject in all respects to this act.

26 *Section 20. Bad Debts.* In any return filed under the provisions of this act, the dealer, under
27 rules and regulations prescribed by the commissioner, may credit against the tax shown to be due on
28 the return the amount of sales or use tax previously returned and paid on accounts which during the
29 period covered by the current return have been found to be worthless and actually charged off for in-
30 come tax purposes; except that if any accounts so charged off are thereafter in whole or in part paid to
31 the dealer, the amount paid shall be included in the first return filed after the collection and the tax
32 paid accordingly.

33 *Section 21. Extensions.* — The commissioner may grant an extension upon written application
34 therefor to the end of the calendar month in which any tax return is due hereunder or for a period not
35 exceeding thirty days, and no interest or penalty shall be charged, assessed or collected by reason of

1 the granting of the extension, except that when an extension is granted beyond the end of the calendar
2 month in which any tax return is due, interest on the tax at the rate of one-half of one percent per
3 month, or fraction thereof, shall be charged.

4 *Section 22. Civil Penalties.* – When any dealer fails to make any return and pay the full amount
5 of the tax required by this act, there shall be imposed, in addition to other penalties provided herein,
6 a specific penalty to be added to the tax in the amount of [\$10] and ten percent of the tax due if the
7 failure is for not more than thirty days, with an additional five percent for each additional thirty days,
8 or fraction thereof, during which the failure continues, not to exceed twenty-five percent in the ag-
9 gregate; but, if the failure is due to providential cause shown to the satisfaction of the Commissioner,
10 the return with remittance may be accepted exclusive of penalties. In the case of a false or fraudulent
11 return, where willful intent exists to defraud the state of any tax due under this act, a specific penalty
12 of fifty percent of the amount of the proper tax shall be assessed. All penalties and interest imposed by
13 this act shall be payable by the dealer and collectible by the commissioner as if they were a part of the
14 tax imposed.

15 *Section 23. Assessment Based on Estimate.* – (a) If any dealer fails to make a return as pro-
16 vided by this act, or makes a grossly incorrect return, or a return that is false or fraudulent, the com-
17 missioner shall make an estimate for the taxable period of the retail sales or distributions of the deal-
18 er, or of the gross proceeds from leases of tangible personal property, or taxable services by the dealer,
19 or the cost price of all articles of tangible personal property imported by the dealer for use or con-
20 sumption in the state or storage by the dealer of tangible personal property to be used or consumed in
21 the state, and assess the tax, plus penalties. The commissioner shall give the dealer ten days' notice in
22 writing requiring the dealer to appear before him or an assistant with such books, records, and papers
23 as he requires relating to the business of the dealer for the taxable period; and the commissioner may
24 require the dealer or the agents and employees of the dealer to give testimony or to answer interroga-
25 tories under oath administered by the commissioner or his assistants respecting the sale, distribution,
26 lease, use, consumption, or storage of tangible personal property, or taxable services or the failure to
27 make a return thereof as provided in this act. If any dealer fails to make any return or refuses to permit
28 an examination of his books, records, or papers, or to appear and answer questions within the scope
29 of an investigation relating to the sale, distribution, lease, use consumption, or storage of tangible per-
30 sonal property, or taxable services, the commissioner may make the assessment based upon informa-
31 tion available to him and issue a warrant for the collection of the taxes and penalties found to be due.
32 The assessment shall be deemed prima facie correct.

33 (b) If the dealer has imported the tangible personal property and fails to produce an invoice
34 showing the sales price of the articles, or the invoice does not reflect the true or actual sales price as
35 defined in this act, the Commissioner shall ascertain, in any manner feasible, the true sales price and

1 assess and collect the tax, with penalties, to the extent they have accrued, on the true sales price as
2 ascertained by him. The assessment shall be deemed prima facie correct.

3 (c) In the case of the lease of tangible personal property, if the consideration given or reported
4 by the dealer, in the judgment of the commissioner, does not represent the true or actual consideration,
5 the commissioner may fix it and assess and collect the tax thereon as above provided, with penalties as
6 have accrued. The assessment shall be deemed prima facie correct.

7 *Section 24. Records.* – (a) Every dealer required to make a return and pay or collect any tax
8 under this act shall keep and preserve suitable records of the sales, leases, or purchases, as the case may
9 be, taxable under this act, and other books of account as necessary to determine the amount of tax
10 due hereunder, and other pertinent information as required by the commissioner; and every dealer shall
11 keep and preserve for a period of four years all invoices and other records of goods, wares, and mer-
12 chandise, or other subjects of taxation under this act, and all the books, invoices, and other records
13 shall be open to examination at all reasonable hours by the commissioner or any of his duly authorized
14 agents.

15 (b) In order to aid in the administration and enforcement of the provisions of this act, all whole-
16 salers and jobbers in this state shall keep a record of all sales of tangible personal property, whether the
17 sales be for cash or on terms of credit. The records required to be kept by all wholesalers and jobbers
18 shall include the name and address of the purchaser, the number of the certificate of registration issued
19 to the purchaser, the date of the purchase, the article purchased, and the price at which the article is
20 sold to the purchaser. These records shall be kept for a period of four years and shall be open to the
21 inspection of the commissioner or his authorized agents at all reasonable hours during the day. The
22 failure of any wholesaler or jobber in this state to keep the records, or the failure of any wholesaler or
23 jobber in this state to permit an inspection of the records by the commissioner as aforesaid, is a mis-
24 demeanor. Moreover, if any person who is both a retailer and a wholesaler or jobber fails to keep proper
25 records showing wholesale sales and retail sales separately, he shall pay the tax as a retailer on both
26 classes of his business.

27 (c) For the purpose of enforcing the collection of the tax levied by this act, the commissioner
28 through his authorized agents may examine at all reasonable hours during the day the books, records,
29 and other documents of all transportation companies, agencies, firms, or persons that conduct their
30 business by truck, rail, water, airplane, or otherwise, in order to determine what dealers are importing
31 or otherwise are shipping articles of tangible personal property which are liable for the tax. If the
32 transportation company, agency, firm or person refuses to permit an examination of its or his books,
33 records, and other documents by the commissioner, it or he shall be deemed guilty of a misdemeanor.
34 Moreover, the Commissioner may proceed by citing the transportation company, agency, firm, or
35 person to show cause before any court of record why the books, records, and other documents should

1 not be examined pursuant to the injunction of the court, and why a bond should not be required with
2 proper security in the penalty of not more than \$2,000 conditioned upon compliance with the pro-
3 visions hereof for a period of not more than one year.

4 *Section 25. Sale of Business.* – If any dealer liable for any tax, penalty, or interest levied here-
5 under sells out his business or stock of goods or quits the business, he shall make a final return and
6 payment within fifteen days after the date of selling or quitting the business. The return shall include
7 any sales made at retail during liquidation. His successors or assigns, if any, shall withhold sufficient of
8 the purchase money to cover the amount of taxes, penalties, and interest due and unpaid until the
9 former owner produces a receipt from the commissioner showing that they have been paid or a certifi-
10 cate stating that no taxes, penalties, or interest are due. If the purchaser of a business or stock of goods
11 fails to withhold the purchase money as above provided, he shall be personally liable for the payment
12 of the taxes, penalties and interest due and unpaid on account of the operation of the business by any
13 former owner. Nothing heren shall be deemed to qualify or limit the exemption as to such a sale as is
14 covered by section 5.

15 *Section 26. Bond.* – The commissioner, if necessary and advisable in order to secure the col-
16 lection of the tax levied by this act, may require any person subject to the tax to file with him a bond
17 of a surety company authorized to do business in this state as surety, in such reasonable amount as the
18 commissioner fixes, to secure the payment of any tax, penalty or interest due or which may become
19 due from the person. In lieu of a bond, securities approved by the commissioner may be deposited
20 with the [state treasurer] which securities shall be kept in the custody of the [state treasurer], and
21 shall be sold by him, at the request of the commissioner, at public or private sale, without notice to
22 the depositor thereof, if necessary in order to recover any tax, penalty or interest due the state under
23 this act. Upon the sale, the surplus, if any, above the amounts due under this act, shall be returned
24 to the person who deposited the securities.

25 *Section 27. Jeopardy Assessment.* – If the Commissioner deems that the collection of any tax
26 or any amount of tax, required to be collected and paid under this act, may be jeopardized by delay,
27 he shall make an assessment of the tax or amount of tax required to be collected and shall mail or is-
28 sue a notice of the assessment to the taxpayer together with a demand for immediate payment of the
29 tax or of the deficiency in tax declared to be in jeopardy including penalties. In the case of a tax for
30 a current period, the commissioner may declare the taxable period of the taxpayer immediately
31 terminated and shall cause notice of the finding and declaration to be mailed or issued to the taxpayer
32 together with a demand for immediate payment of the tax based on the period declared terminated
33 and the tax shall be immediately due and payable, whether or not the time otherwise allowed by law
34 for filing a return and paying the tax has expired. Assessments provided for in this section shall become
35 immediately due and payable, and if any tax, penalty or interest is not paid upon demand of the

1 Commissioner, he shall proceed to collect it by legal process, or, in his discretion, he may require the
2 taxpayer to file a bond sufficient to protect the interest of the state.

3 *Section 28. Direct Payment Permits.* – (a) Notwithstanding any other provision of this act,
4 the commissioner may authorize (1) a manufacturer, mine operator, or public service corporation that
5 is a user, consumer, distributor, or lessee to which sales, distributions, leases, or storage of tangible
6 personal property are made under circumstances which normally make it impossible at the time there-
7 of to determine the manner in which the property will be used by the person, or (2) any person who
8 stores tangible personal property in this state for use both within and outside this state, to pay any tax
9 levied by this act directly to this state and waive the collection of the tax by the dealer; but no such
10 authority shall be granted or exercised except upon application to the Commissioner and the issuance
11 by the Commissioner of a direct payment permit. If a direct payment permit is granted, payment of
12 the tax on all sales, distributions, and leases, including sales, distributions, leases, and storage of tangible
13 personal property and sales of taxable services for use known at the time thereof, shall be made directly
14 to the commissioner by the permit holder.

15 (b) On or before the [twenty-eighth] day of each month every permit holder shall make and
16 file with the commissioner a return for the preceding month in the form prescribed by the Commis-
17 sioner showing the total value of the tangible personal property used, the amount of tax due from the
18 permit holder (which amount shall be paid to the commissioner with such return) and such other in-
19 formation as the commissioner deems necessary. The commissioner, upon written request by the
20 permit holder, may grant a reasonable extension of time for making and filing returns and paying the
21 tax. Interest on the tax at the rate of one-half of one percent per month, or fraction thereof, shall be
22 charged on every extended payment.

23 (c) It is the duty of every permit holder required to make a return and pay tax under this sec-
24 tion to keep and preserve suitable records of purchases, together with invoices of purchases, bills of
25 lading, and other pertinent records and documents in the form the commissioner requires by regula-
26 tion. All records and other documents shall be open during business hours to the inspection of the
27 commissioner or his duly authorized agents and shall be preserved for a period of four years, unless
28 the commissioner, in writing, authorizes their destruction or disposal at an earlier date.

29 (d) A permit granted pursuant to this section shall continue to be valid until surrendered by the
30 holder or cancelled for cause by the commissioner.

31 (e) Persons who hold a direct payment permit which has not been cancelled shall not be re-
32 quired to pay the tax to the dealer as otherwise herein provided. Such persons shall notify each dealer
33 from whom purchases or leases of tangible personal property are made of their direct payment permit
34 number and that the tax is being paid directly to the commissioner. Upon receipt of the notice, the
35 dealer shall be absolved from all duties and liabilities imposed by this act for the collection and

1 remittance of the tax with respect to sales, distributions, leases, or storage of tangible personal proper-
2 ty to the permit holder. Dealers who make sales upon which the tax is not collected by reason of the
3 provisions of this section shall maintain records in such manner that the amount involved and identity
4 of each purchaser may be ascertained.

5 (f) Upon the cancellation or surrender of a direct payment permit, the provisions of this act,
6 shall thereafter apply to the person who previously held the permit, and the person shall promptly
7 notify in writing dealers from whom purchasers, leases, and storage of tangible personal property are
8 made of the cancellation or surrender. Upon receipt of the notice, the dealer shall be subject to the
9 provisions of this act, with respect to all sales, distributions, leases, or storage of tangible personal
10 property thereafter made to the person.

11 *Section 29. Vending Machine Sales.* – Whenever a dealer makes sales of tangible personal
12 property through vending machines, or in any other manner making collection of the tax impractical,
13 the commissioner may authorize the dealer to prepay the tax and waive collection from the purchaser
14 and may require the dealer to furnish bond sufficient to secure prepayment of the tax. The dealer
15 shall be required to print upon the property sold or post on the vending machine a statement to the
16 effect that the tax has been paid in advance. The terms and conditions of this section are inapplicable
17 unless the dealer makes application to the commissioner for the authority herein contained, and un-
18 less the commissioner finds that the collection of the tax in the manner otherwise provided in this act
19 is impractical.

20 *Section 30. Tax Warrants.* – The commissioner, when any tax becomes delinquent under this
21 act, may issue a warrant for the collection of the tax, penalty, and interest from each delinquent tax-
22 payer.

23 *Section 31. Erroneous Assessments.* – Upon any claim of an erroneous or illegal assessment
24 or collection, the taxpayer shall have his remedy under the [cite applicable statutes]. The sections
25 cited are applicable to all sales and use taxes imposed under this act.

26 *Section 32. Period of Limitations.* – The taxes imposed by this act shall be assessed within
27 three years from December 31 of the year in which the taxes became due and payable; but in the case
28 of a false or fraudulent return with intent to evade payment of the taxes imposed by this act, or a
29 failure to file a return, the taxes may be assessed, or a proceeding in court for the collection of such
30 taxes may be begun without assessment at any time within six years from December 31 of the year in
31 which the taxes became due and payable.

32 *Section 33. Violation of Act by Dealer a Misdemeanor.* – Any dealer subject to the provisions
33 of this act who fails or refuses to furnish any return herein required to be made, or fails or refuses to
34 furnish a supplemental return or other data required by the commissioner, or who makes a false or
35 fraudulent return with intent to evade the tax hereby levied, or who makes a false or fraudulent claim

1 for refund, or who gives or knowingly receives a false or fraudulent exemption certificate, or who
 2 violates any other provision of this act, punishment for which is not otherwise herein provided, is
 3 guilty of a misdemeanor.

4 *Section 34. Administration.* – The commissioner shall administer and enforce the assessment
 5 and collection of the taxes and penalties imposed by this act. He shall design, prepare, print, and
 6 furnish to all dealers, or make available to them, all necessary forms for filing returns together with
 7 instructions to assure a full collection from dealers and an accounting for the taxes due, but failure of
 8 any dealer to receive or procure forms or instructions, or both, shall not relieve him from the payment
 9 of the tax at the time and in the manner herein provided.

10 *Section 35. Rules and Regulations.* – The commissioner may make and publish reasonable
 11 rules and regulations not inconsistent with this act, other applicable laws, or the Constitution of this
 12 state, or of the United States, for the enforcement of the provisions of this act and the collection of
 13 the revenue hereunder.¹

14 *Section 36. Administration of Oaths.* – The commissioner and such other officers or employ-
 15 ees of the [department of taxation] as the commissioner authorizes in writing, may administer oaths
 16 for the purpose of enforcing and administering the provisions of this act.

17 *Section 37. Secrecy of Information.* – Except in accordance with proper judicial order, or as
 18 provided by law, it is unlawful for the commissioner or any agent, auditor, or other officer or em-
 19 ployee to divulge or make known in any manner the amount of sales, the amount of tax paid, or any
 20 other particulars set forth or disclosed in any return required by this act. Nothing in this act shall be
 21 construed to prohibit the publication of statistics so classified as to prevent the identity of particular
 22 reports or returns and the items thereof, or the inspection by the legal representative of this state of
 23 the report or return of any taxpayer who applies for a review or appeal from any determination or
 24 against whom an action or proceeding is about to be instituted or has been instituted to recover any
 25 tax or penalty imposed by this act.

26 *Section 38. Exchange of Information with Other Tax Officials.* – The commissioner may
 27 furnish to the tax officials of any other state and its political subdivision, the political subdivisions of
 28 this state, the District of Columbia, and the United States and its territories, any information contained
 29 in tax returns and reports and related schedules and documents filed pursuant to the tax laws of this

¹States with personal income tax statutes may wish to add a provision as follows: The commissioner shall promulgate and publish sales tax deduction guides for the purpose of aiding the taxpayer in calculating allowable deductions, relevant to income taxes, which guides shall be based on the following factors: size of income, size of family, and rate of tax. The guides so promulgated shall not preclude any taxpayer from claiming as a deduction the amount of taxes, levied under the provisions of this act, actually paid by him.

1 state, or in the report of an audit or investigation made with respect thereto: Provided, that said juris-
 2 dictions grant similar privileges to this state and that the information is to be used only for tax pur-
 3 poses.

4 *Section 39. Personnel, Supplies, Equipment, Other Expenses.* — The commissioner may em-
 5 ploy all necessary personnel and purchase supplies and purchase or rent equipment and incur other
 6 expenses necessary for the administration of this act. All the costs and expenses shall be paid out of
 7 appropriations made to the [department of taxation].

8 *Section 40. Separability.* — If any provision of this act be held unconstitutional or invalid by
 9 a court of competent jurisdiction the same shall not affect the remaining provisions of this act but all
 10 such provisions not held unconstitutional or invalid shall remain in full force and effect. If, however,
 11 a court of competent jurisdiction holds that the sales tax or the use tax levied by this act is for any
 12 reason invalid in its relationship to national banks, it is hereby provided that state banks shall thence-
 13 forth enjoy immunity from such tax or taxes to the same extent as national banks.

14 *Section 41. Effective date of tax.* — The taxes imposed by this act shall be in full force and
 15 effect on and after [insert date].

LOCAL SALES TAX SUPPLEMENT

Where sales are taxed at both the state and local level, a logical administrative device is the tax supplement. The local rate is added to the state rate, both are collected by the state government, and the allocated share of collections is credited to the account of the local taxing jurisdiction.

The tax supplement has important advantages. It uses identical tax definitions (taxpayers, tax base, etc., preferably by reference) for both state and local purposes. Even where state definitions are imperfect, uniformity has important advantages for ease of compliance and economy of tax collection. The local supplement is collected together with the state tax, eliminating the need for duplicate administration, with corresponding alleviation of compliance burdens. Where the state charges the local jurisdiction a fee for collecting the local supplement, these charges supplement state resources appropriated for tax enforcement.

The tax supplement preserves the principle of leaving with local governing boards responsibility for the decision to impose the tax and, within limits prescribed by state law, to set the tax rate. Thus, each jurisdiction retains its freedom to balance the need for the additional local services against the added tax burden.

Because the proceeds of local sales tax supplements accrue by definition to the imposing jurisdiction, problems of allocating among jurisdictions present in grants-in-aid and shared revenues are generally avoided. By the same token, however, variations in need relative to local resources are disregarded except to the extent that latitude is provided in the sharing of countywide collections among incorporated cities and towns as is done in Tennessee.¹

¹*Tennessee Laws of 1963*, chapter 329, 1963 Local Option Revenue Act, section 4.

The local sales tax supplement was first used by Mississippi in 1950 and has since spread to sixteen other States: California, Colorado (home rule cities optional), Georgia, Illinois, Kansas, Missouri, Nebraska, Nevada, New Mexico, New York, Ohio, South Dakota, Texas, Utah, Virginia, and Washington.² In three more States (Alabama, Oklahoma, and Tennessee), State administration is optional.

The suggested legislation preempts the local sales tax supplement for the unit of government having the largest jurisdiction – the county – on the theory that the larger the geographic area the less the impact of the tax on business competition between trading centers. Where counties do not exercise this authority, cities are authorized to do so.

The following suggested statutory language provides only for a local sales tax supplement to a state sales tax; it is not a complete sales tax statute. It would be used as an amendment in states that already have a state sales tax and wish to grant sales tax authority to their local governments. Alternatively, it could be incorporated into new legislation authorizing a state sales tax by states considering the adoption of such a tax coupled with the grant of additional authority to local governments to impose nonproperty taxes.

Suggested Legislation

[Title should conform to state requirements. The following is a suggestion: “An act to authorize uniform local sales and use taxes, and to provide for administration by the state.”]

(Be it enacted, etc.)

1 *Section 1. Short Title.* This act may be cited as the “Uniform Local Sales and Use Tax Law.”

2 *Section 2.³ Authorization for Political Subdivisions.* Any county may adopt a sales and use
3 tax in accordance with the provisions of this act by action of its local governing board; and any
4 incorporated [city or town] situated within a county which has not imposed a sales and use tax may
5 adopt a sales and use tax in accordance with the provisions of this act by action of its local governing
6 board, but the tax imposed by any city or town shall terminate upon the effective date of any sales
7 and use tax imposed by the county in which the city or town is situated.

8 *Section 3. Contents of Local Law or Ordinance.* The sales and use tax law or ordinance adopted
9 under this act shall impose a sales tax for the privilege of selling tangible personal property at retail
10 and a use tax upon the storage, use or other consumption of tangible personal property purchased
11 outside the political subdivision for storage, use, or consumption in the political subdivision, and
12 shall, in addition to any other provisions include provisions in substance as follows:

²*California Revenue and Taxation Code*; section 7200, *Colorado Revised Statutes*, Chapter 328; *Illinois Revised Statutes*, section 8-11; *Mississippi Code Annotated*, section 10111.5; (the Mississippi local sales tax law was repealed effective August 1, 1968; however, on the same date the State sales tax rate was increased from 3½ to 5 percent with 19 percent of the State sales tax collections returned to the cities in which they were collected); *Missouri Laws of 1969*, H.B. 243; *Nebraska Laws of 1969*, L.B. 578; *Nevada Laws of 1969*, chapter 599; *New Mexico Statutes Annotated*, section 14-39; *New York Tax Law*, chapter 60, act 29, subpart B, section 1210; *Ohio Laws of 1967*, H.B. 919; *South Dakota Laws of 1969*, chapter 190; *Texas Laws of 1967*, H.B. 207; *Utah Code Annotated*, Title II, chapter 9; *Virginia Code Annotated*, section 58-441.49; *Washington Laws of 1970*, 2nd. Spec. Sess. chapter 94; Georgia, Act 47, Laws 1971; Kansas, Ch. 402, Laws 1970.

³For a local supplement in two or more counties comprising a trading area, see alternative section 2 at the end of this proposal.

1 (1) A provision for imposing a tax for collection by every retailer in the political subdivision at
 2 the rate of [] percent of the gross receipts of the retailer from the sale of all tangible personal prop-
 3 erty sold by him at retail in the political subdivision, and a provision imposing a complementary tax
 4 upon the storage, use, or other consumption in the political subdivision of tangible personal property
 5 purchased outside the political subdivision for storage, use, or other consumption in the political
 6 subdivision at rate of [] percent of the sales price of the property, but nothing herein shall be
 7 construed to make inapplicable any exemptions of particular classes of articles, commodities, or
 8 services, in accordance with law.

9 (2) A provision that the storage, use, or other consumption of tangible personal property, the
 10 gross receipts from the sale of which have been subject to sales tax under a sales and use tax law or
 11 ordinance enacted in accordance with this act by any other county, or incorporated city or town in
 12 this state, shall be a credit against the tax due under this act.

13 (3) Provisions incorporating by reference [statutory citation of the state sales and use tax law]
 14 except that an additional [seller's permit] shall not be required if one has been or is issued to the
 15 seller by the state.

16 (4) A provision that all relevant provisions of [statutory citation of the state sales and use tax
 17 law], as they may be from time to time, and not inconsistent with this act shall govern transactions,
 18 proceedings, and activities pursuant to the local law or ordinances.

19 (5) A provision designating the [state tax department] to perform all functions incident to the
 20 administration of the sales and use tax law or ordinance of the political subdivision.

21 (6) A provision that the amount subject to tax shall not include the amounts of any sales tax or
 22 use tax imposed by [statutory citation of the state sales and use tax law].

23 *Section 4. State Administration.* The administration of local sales and use taxes adopted under
 24 this act shall be by the [state tax department] which may prescribe forms and reasonable rules and
 25 regulations in conformity with this act for the making of returns and for the ascertainment, assess-
 26 ment, and collection of the tax imposed pursuant hereto. The [state tax department] shall keep
 27 full and accurate records of all monies received and distributed under this act.

28 *Section 5. Distribution of Collections.* All sums received and collected on behalf of a
 29 particular political subdivision pursuant to this act shall be credited to a special local sales and use
 30 tax fund which is hereby established in the state treasury and, after deducting the amount of refunds
 31 made, the amounts necessary to defray the cost of collecting the tax, and the administrative expenses
 32 incident thereto, shall be paid within [10] days after collection to the political subdivision entitled
 33 thereto.

1 *[Section 6. Distribution of Collections Among Local Governments.* The state legislature may
2 wish to provide that when the county preempts the sales tax field the proceeds be divided among the
3 county and local units of general governments within the county.⁴]

4 *Section 7. Separability.* [Insert separability clause.]

5 *Section 8. Effective Date.* [Insert effective date.]

Local Supplement to a State Sales Tax by Two or More Counties Comprising a Trading Area

In some states the pressure for additional revenue to finance more and costlier government services is felt most acutely by governments making up an economic or trading area. Yet, the shadow of intercommunity competition can effectively restrain local governments, in such areas from using a local supplement to the state sales tax. States may wish to consider authorizing counties located within retail trading areas to impose by mutual and unanimous agreement a uniform, areawide supplement to the state sales tax without at the same time extending such authority to all counties or other units of local government throughout the state.

The Maryland legislature adopted this approach in 1965 when it authorized each of the units of local general government in the Baltimore Metropolitan Area, City of Baltimore, and Baltimore and Anne Arundel counties, to impose a supplementary rate to the state sales tax as long as all three jurisdictions did so.⁵ The Maryland jurisdictions have not implemented the enabling legislation. Similar authority was enacted by the Colorado legislature in 1961 for jurisdictions in the Denver Metropolitan Area.⁶ The Colorado experiment foundered on legal grounds involving municipal home rule powers.

The suggested legislature below presents alternative language for section 2 which would authorize two or more counties making up a trading area to impose concurrently a local supplement to a state sales tax.

1 *Section 2. Authorization for Counties Within a Trading Area.* (a) County Authorization. A
2 county located in a standard metropolitan statistical area designated as such by the United States
3 Bureau of the Census in the most recent census of population may adopt a sales and use tax in ac-
4 cordance with the provision of this act by action of its local governing board if the governing boards
5 of each county in its standard metropolitan statistical area within this state by mutual and unanimous
6 agreement adopt the identical tax authorized by this act.

7 (b) Limitation on Withdrawal. A county participating under the authority granted in this act
8 may withdraw from such mutual and unanimous agreement by action of its local governing board
9 after first giving at least 120 days notice of the contemplated withdrawal to the [state tax department]
10 and to the governing boards of the other participating counties. The withdrawal shall be effective

⁴Tennessee (Laws of 1963, chapter 329, 1963 Local Option Revenue Act, section 4) provides that one-half of the proceeds shall be expended and distributed in the same manner as the county property tax for school purposes is expended and distributed. It further provides that the other half shall be distributed as follows: (a) collections in unincorporated areas, to the county general fund; (b) collections in incorporated cities and towns, to the city or town in which the privilege is exercised; (c) provided, however, that a county and city or town may by contract provide for other distribution of the half not allocated for school purposes.

⁵*Annotated Code of Maryland 1957*, article 81, section 411A.

⁶Colorado Laws of 1961, chapter 179.

15-30-00

1 from and after the [first day of the next succeeding fiscal year], and the local laws and ordinances
2 imposing the tax in the other counties of the trading area shall no longer be of any force or effect.
3 Nothing in this subsection shall be construed or applied to prevent or interfere with the collection
4 of tax monies which were lawfully due and payable while the tax was effective, and any money
5 collected by the [state tax department] after the tax has been repealed and discontinued shall be
6 accounted for and distributed as required in this act.

PROPERTY TAX ORGANIZATION AND ADMINISTRATION

State and local governments share responsibility for property assessment administration in all States but Hawaii. Efforts at improving the quality of property assessment therefore must concentrate on knitting this two level system into a well-coordinated, smoothly functioning operation. The draft proposal seeks to achieve this difficult, but by no means impossible, goal by clearly spelling out the responsibilities of each level and by providing effective machinery for the coordination of assessment standards and procedures.

The prevailing pattern for State-local property tax administration — subject to innumerable variations — provides a four-step process:

- local assessment districts, which are responsible for the bulk of primary assessing;
- local or county boards of review;
- county boards of equalization; and
- one or more State agencies which are responsible for functions such as supervision of local assessing, technical aid to local assessors, taxpayer appeals hearings, interarea equalization of assessment, central assessment of some classes of property, and valuation research.

The suggested legislation coordinates State-local administrative organization under a central directing authority.

It provides for a single State agency which is professionally organized and equipped for the job. Adequate powers of supervision and regulation are clearly defined by law. The State agency has responsibility for assessment supervision and equalization, assessment of all State-assessed property, and valuation research.

At the local level, the suggested legislation provides that no assessment districts be less than countywide. If counties are too small to be efficient assessment districts — as often is the case — the bill authorizes the creation of multicounty assessment districts. To avoid wasteful duplication of assessment effort, it eliminates all overlapping assessment districts (township and municipal). It also provides for county assessors to be appointed on the basis of demonstrated merit and be subject to removal for good cause by the appointing official.

The suggested act seeks to encourage the employment of assessors and appraisers on a professional basis. Therefore, no residence requirement is included. To omit a residence requirement, some States may find it necessary to amend the relevant general personnel statutes or write an affirmative exemption into this statute.

This draft legislation draws on Oregon, Maryland and Kentucky experience, particularly as it relates to the provision of State technical assistance to local assessment jurisdictions. In 1969, Nebraska enacted property tax organization and administration statutes closely parallel to this draft bill.

Suggested Legislation

[Title should conform to state requirements. The following is a suggestion: "An act establishing a division of property taxation within the [state tax agency]; providing for the qualifications, duties, and responsibilities of county assessors and related personnel; providing for state-county relations in respect of assessment and appraisal of property, and for related purposes."]

(Be it enacted, etc.)

1 Section 1. *Division of Property Taxation.*¹ (a) There shall be in the [state tax agency] a divi-
2 sion of property taxation, hereinafter called the "division." The head of the division shall be the
3 director, appointed by the [head of the state tax agency] in accordance with the provisions of the
4 [state merit system law]. The director shall serve in accordance with provisions of the law. He shall
5 have experience and training in the fields of taxation and property appraisal.

6 (b) The employees of the division shall be in the [state merit service]. The director may con-
7 tract for the services of expert consultants to the division.

8 (c) In addition to any duties, powers, or responsibilities otherwise conferred upon the division,
9 it shall administer and enforce all laws related to the state supervision of local property tax administra-
10 tion and the central assessment of property subject to ad valorem taxation. The director shall have
11 rulemaking authority [in accordance with the state administrative procedures act]. Whenever the
12 division assesses or appraises property, or provides services therefor, it shall prescribe the methods and
13 specifications for such assessment or appraisal.

14 Section 2. *Assessors and Appraisers, Qualifications and Certification.* (a) Except as expressly
15 permitted by statute, no person shall perform the duties or exercise the authority of an assessor or
16 appraiser of property in or on behalf of any county unless he is the holder of an assessor's or appraiser's
17 certificate, as the case may be, issued by the division.

18 (b) The division shall provide for the examination of applicants for such certificates. No certif-
19 icate shall be issued to any person who has not demonstrated to the satisfaction of the division that he
20 is competent to perform the work of an assessor or appraiser, as the case may be; but any applicant for
21 a certificate who is denied the same shall have a right to a review of the denial [in accordance with the
22 state administrative procedure act] [by a court of appropriate jurisdiction].

¹As an alternative for states in which organization for tax administration is diffused, the agency should be given prominence as a separate department or bureau. It may be desirable to have the career administrator serve under a multi-member commission appointed for overlapping terms.

1 *Section 3. Collection and Publication of Property Tax Data.*² (a) The division annually shall
 2 make and issue comprehensive assessment ratio studies of the average level of assessment, the degree of
 3 assessment uniformity, and overall compliance with assessment requirements for each major class of
 4 property in each county in the state. In order to determine the degree of assessment uniformity and
 5 compliance in the assessment of major classes of property within each county, the division shall com-
 6 pute measures of central tendency and dispersion in accordance with appropriate standard statistical
 7 analysis techniques. [As used in this section, “average dispersion” means the percentage which the
 8 average of the deviations of the assessment ratio of individual sold [or appraised] properties bears to
 9 their median ratio.]

10 (b) The division may require assessors and other local officers to report to it data on assessed
 11 valuations and other features of the property tax as the division shall require. The division shall con-
 12 struct and maintain its system for the collection and analysis of property tax facts so as to enable it to
 13 make intra-jurisdictional comparisons as well as intercounty comparisons based on property tax and
 14 assessment ratio data [compiled for other states by the United States Bureau of the Census, or any
 15 agency successor thereto].

16 (c) The [state tax agency] shall publish annually the findings of the division’s assessment ratio
 17 studies together with digests of property tax data.

18 (d) The county assessor shall post annually in his office the assessment ratio as found in his
 19 county as determined by the division.

20 *Section 4. Tax Exemption Information.* The county assessor regularly shall assess all tax exempt
 21 property within the county, calculate the total assessed valuation for each type of exemption, and com-
 22 pute the percentages of total assessed valuations exempted. The totals and computations made and
 23 obtained, together with summary information on the function, scope and nature of exempted activities,
 24 shall be published annually by the county.

25 *Section 5. Forms.* The division shall devise, prescribe, [supply,] and require the use of all forms
 26 deemed necessary for effective administration of the property tax laws. The division may provide forms
 27 on a reimbursable basis. So far as practicable the forms shall be uniform, but nothing herein shall be
 28 deemed to prevent the prescribing of substitute or additional forms where special circumstances require.

²Subsection (a) of this section is similar to section 3, and subsection (c) of this section is similar to section 5 of the act entitled “An act establishing assessment standards and performance measurements; establishing interdistrict and intra-district tax equalization procedures, and for related purposes,” which appears below. This duplication is necessary because the provisions are desirable in each act standing alone.

1 *Section 6. Tax Maps.* The division shall require each county assessor to maintain tax maps in
 2 accordance with standards specified by the division. Whenever necessary to correct mapping deficien-
 3 cies, the division shall install standard maps or approve mapping plans and supervise map production.
 4 The [state tax agency] [shall] [may] require the county to reimburse the state for tax maps installed
 5 by the division. The amount or amounts of such reimbursement shall be deposited in the [state treas-
 6 ury] to the account of the [state tax agency].³

7 *Section 7. Provision of Tax Manuals and Guides.* The division shall prepare, issue, and periodi-
 8 cally revise guides for local assessors in the form of handbooks of rules and regulations, appraisal man-
 9 uals, special manuals and studies, cost and price schedules, news and reference bulletins and digests of
 10 property tax laws suitably annotated.

11 *Section 8. Uniform system of preparation of assessment rolls, tax bills, etc. for statewide use.*
 12 The division shall develop, maintain, and enforce a uniform system of statewide applicability for the
 13 preparation of assessment rolls, tax rolls, tax bills and all other county revenue functions through data
 14 processing facilities as required by the county or multicounty assessment district pursuant to rules and
 15 regulations. To insure system compatibility and uniformity while a uniform system of statewide appli-
 16 cability is developed, any utilization of data processing facilities by counties or multicounty assessment
 17 districts shall receive approval from the division.

18 *Section 9. Provision of Engineering, Professional and Technical Services.* Whenever a county by
 19 or pursuant to action of its [governing board] requests the [state tax agency] to provide engineering,
 20 professional or technical services for the appraisal or reappraisal of properties, the [state tax agency]
 21 may, within its available resources, and in accord with its determination of the need therefor, provide
 22 these services. The county shall pay to the [state tax agency] the actual cost of the services in accord-
 23 ance with a schedule of standard fees and charges furnished and, from time to time, revised by the
 24 [state tax agency]. All payments received by the [state tax agency] pursuant to this section shall be
 25 deposited in the [state treasury] to the account of the [state tax agency].

26 *Section 10. Appraisal of Industrial and Commercial Properties.* The division shall provide to
 27 each county or multicounty assessment district the services of certified appraisers for the appraisal of
 28 major industrial and commercial properties. The properties to be appraised shall be determined by the
 29 division after consultation with the county assessor. In making these determinations, the division shall
 30 take into account the ability of the county assessor to perform appraisals with the resources at his dis-
 31 posal. [Provide for reimbursement or county charge as may be appropriate.]

³In place of the last two sentences of section 6, a state may prefer the following: Costs of map production and instal-
 lation incurred pursuant to this section shall be county charges.

1 *[Alternative Section 10. Appraisal of Industrial Property.* (a) Notwithstanding other provisions
2 of the law, industrial property in this state whether real estate or personal property shall be valued and
3 assessed by the [state tax agency].

4 (b) Industrial property as used herein means a combination of land, improvements, and machinery
5 functioning as a unit: in the assembly, fabrication, processing, manufacture, and distribution of finished
6 or partly finished products from raw materials (including agricultural products) or fabricated parts; in
7 the processing of natural resources, including minerals and gravel.

8 (c) The [state tax agency] shall assess industrial property as provided by law, and on or before
9 [insert date] shall certify to the [insert appropriate official] of each county in which the property is
10 located the amount of the assessment made against each description.

11 (d) The [state tax agency] may request the assistance of county assessing officers and local
12 assessors in valuing any industrial property.]⁴

13 *Section 11. Inspections, Investigations and Studies.* The division may make the necessary
14 inspections, investigations and studies for the adequate administration of its responsibilities pursuant
15 to this act. These may be made in cooperation with other state agencies, and, in connection therewith,
16 the division may utilize reports and data of other state agencies.

17 *Section 12. Training Programs.* The division shall conduct or sponsor in-service, pre-entry, and
18 intern training programs on the technical, legal, and administrative aspects of the assessment process.
19 For this purpose it may cooperate with educational institutions, local, regional, state, or national asses-
20 sors' organizations, and with other organizations interested in improving assessment practices. The
21 division may reimburse the participation expenses incurred by assessors and other employees of the
22 state and its subdivisions whose attendance at in-service training programs is approved by the division.
23 The counties, from the county general fund, shall reimburse the expenses incurred by the county asses-
24 sor when the division does not reimburse him for attending the programs contemplated in this section.

25 *Section 13. Enforcement of Assessment and Appraisal Standards.* (a) In order to promote com-
26 pliance with the requirements of law, the division shall issue and, from time to time, may amend or
27 revise rules and regulations containing minimum standards of assessment and appraisal performance.
28 Such standards shall relate to: (1) adequacy of tax maps and records; (2) types and qualifications of
29 personnel; (3) methods and specifications for the appraisal or reappraisal of property; and (4) adminis-
30 tration. For failure to meet the standards contained in the rules and regulations the division may sus-
31 pend, in whole or in part, performance of the assessment or appraisal function by a county.

⁴States that consider direct state assessment of industrial property desirable (rather than strong state supervision over local administration of the tax on such property) may wish to consider alternative section 10.

1 (b) If the division finds that a county has failed or is failing to meet the standards contained in
 2 the rules or regulations in force pursuant to subsection (a) of this section, it shall notify the county
 3 assessor of the fact and nature of the failure. The notice shall be in writing and shall be served upon
 4 the county assessor and the [county governing board].

5 (c) If within one year from the service of the notice the failure has not been remedied, the
 6 division may, at any time during the continuance of the failure, issue an order requiring the county
 7 assessor and [county governing board] to show cause why the authority of the county with respect to
 8 assessments or any matter related thereto should not be suspended, shall set a time and place at which
 9 the director of the division shall hear the county assessor and [county governing board] on the order,
 10 and after the hearing shall determine whether and to what extent the assessment function of the county
 11 shall be so suspended.

12 (d) During the continuance of a suspension pursuant to subsection (c) of this section, the divi-
 13 sion shall succeed to the authority and duties from which the county has been suspended and shall
 14 exercise and perform them. The exercise and performance shall be a charge on the suspended county.
 15 The suspension shall continue until the division finds that the conditions responsible for the failure to
 16 meet the minimum standards contained in the rules and regulations of the division have been corrected.

17 (e) Any county aggrieved by a determination of the division made pursuant to this section or
 18 alleging that its suspension is no longer justified may have a review of the determination or continued
 19 suspension [as provided in the state administrative procedure act] [by a court of appropriate jurisdic-
 20 tion].

21 *Section 14. County Assessor.* (a) On and after [January 1, 19[]] the county assessor shall
 22 be appointed by the [county executive or governing board] and shall hold office [for an indefinite
 23 term] [for a term of five years]. No person shall be eligible for appointment as county assessor who
 24 does not hold an assessor's certificate issued by the division pursuant to section 2 of this act.

25 (b) A county assessor may be removed from office by the [county executive or governing board]
 26 or by the commissioner of the [state tax agency]. The [county executive or governing board] may
 27 not remove the assessor, except for cause. Upon specification in writing to the assessor and the [county
 28 governing board], the commissioner may remove the assessor for failure to comply with the orders of
 29 the division. [Add provision making appropriate statute relating to hearings and appeals applicable, or
 30 supply procedural detail.]

31 (c) Notwithstanding any provision of this section, any county assessor holding office on the
 32 effective date of this act by virtue of election by the people shall be entitled to complete the term for
 33 which he was elected.

1 [(d) If other statutes or provisions of local law do not affirmatively empower county assessors
2 to assess, appraise and classify property, use this subsection to confer such power.]

3 *Section 15. Governing Valuations.* [Each local taxing unit] shall be bound by the assessed
4 valuations established by the county assessor for all property subject to its taxing power.

5 *Section 16. Multi-County Assessment Districts.*⁵ (a) Any two or more contiguous counties may
6 enter into an agreement for joint or cooperative performance of the assessment function.

7 (b) The agreement shall provide for:

8 (1) the division, merger, or consolidation of administrative functions between or among
9 the parties, or the performance thereof by one county on behalf of all the parties;

10 (2) the financing of the joint or cooperative undertaking;

11 (3) the rights and responsibilities of the parties with respect to the direction and super-
12 vision of work to be performed under the agreement;

13 (4) the duration of the agreement and procedures for amendment or termination thereof;
14 and

15 (5) any other necessary or appropriate matters.

16 (c) The agreement may provide for the suspension of the powers and duties of the office of
17 county assessor in any one or more of the parties.

18 (d) Unless the agreement provides for the performance of the assessment function by the asses-
19 sor of one county for and on behalf of all other counties party thereto, the agreement shall prescribe
20 the manner of appointing the assessor, and the employees of his office, who shall serve pursuant to
21 the agreement. Each county party to the agreement shall be represented in the procedure for choosing
22 the assessor. Except to the extent made necessary by the multi-county character of the assessment
23 agency, qualifications for employment as assessor or in the assessment agency, and terms and condi-
24 tions of work shall be similar to those for the personnel of a single county assessment agency. Any
25 county may include in any one or more of its employee benefit programs an assessor serving pursuant
26 to an agreement made under this section and the employees of his assessment agency. As nearly as
27 practicable, the inclusion shall be on the same basis as for similar employees of a single county only.
28 An agreement providing for the joint or cooperative performance of the assessment function may pro-
29 vide for the assessor and employee coverage in county employee benefit programs.

30 (e) No agreement made pursuant to this section shall take effect until it has been approved in
31 writing by the head of the [state tax agency] and the [attorney general].

⁵The possibility of including this paragraph may depend in a particular state on constitutional or statutory consider-
ations. Furthermore, references to counties in this paragraph should be changed in states where other units of local govern-
ment are the basic assessing jurisdictions.

1 (f) Copies of any agreement made pursuant to this section, and of any amendment thereto, shall
2 be filed in the office of the [secretary of state] and the [state office of local government].

3 *Section 17. State Performance of County Assessment Function.* The [governing board] of a
4 county may, [by resolution], request the [state tax agency] to assume the county assessment function
5 and to perform the same in and for the county. If the commissioner of the [state tax agency] finds
6 that direct state performance of the function is necessary or desirable to the economic and efficient
7 performance thereof, he may direct the division to undertake its performance pursuant to the request.
8 Unless otherwise authorized by law, the division shall undertake and perform the function only after
9 the execution of a suitable agreement between the county and the [state tax agency] providing for
10 responsibility for costs. During the continuance of performance of the county assessment function by
11 the division, the office and functions of the county assessor shall be suspended, and the performance
12 thereof by the division shall be deemed performance by the county assessor.

13 *Section 18. Discontinuance of Certain Assessors' Office.* On and after [date] assessment of
14 property for purposes of taxation, unless pursuant to agreement as authorized in section 16 of this
15 act, shall be only by the county and state in accordance with law. However, any assessor in office on
16 [date] who is serving a fixed term as provided by statute or local law may continue in office until the
17 expiration of the term, and the jurisdiction of which he is the assessor shall continue to have the assess-
18 ment function previously conferred upon it until the office is vacated or the assessor's term expires.

19 *Section 19. Tax Commissioner Revolving Fund created.* There is hereby created a fund to be
20 known as the Property Tax Revolving Fund to which shall be credited all money received by the divi-
21 sion for services performed to county and multicounty assessment districts as provided for in this act.
22 The county or multicounty assessment district shall be billed by the division for services rendered as
23 provided for in this act. Reimbursements to the division shall be credited to the fund and expenditures
24 shall be made, subject to legislative appropriation, only when such funds are available. The division
25 shall only bill for the actual amount expended in performing the service.

26 *Section 20. Separability.* [Insert separability clause.]

27 *Section 21. Effective Date.* [Insert effective date.]

ASSESSMENT NOTIFICATION, REVIEW AND APPEAL PROCEDURE

Many States provide an elaborate hierarchy of administrative and judicial review and appeal agencies for the protection of property taxpayers. But actual protection frequently is illusory, because:

- the property owner has no standard by which to compare his assessment with those on other properties;

- the tribunals to which the taxpayer must appeal frequently are ill constituted or staffed for the purpose; and

- the burden of providing his case is too onerous and costly.

The small taxpayer, in particular, is helpless if he has no simple inexpensive, and dependable recourse. Numerous States have undertaken a variety of steps to improve assessment administration, but most have tended to ignore the need to inform property owners of assessment standards and the procedure for assessment review and appeal. This suggested legislation would provide such procedures.

Under this bill, assessors would be required to inform property owners of the assessed value of their property as it appears on the roll and the latest assessment ratio findings of the State tax department. Protests would be heard by county assessors or local boards of property tax review. In the case of State assessed property, the commissioner of the State tax agency would hear the protest. Appeal could be taken from these initial review agencies to the State tax court, established by the suggested act.

Emphasis is placed on informality of procedure at each level of review. At the State tax court level a small claims procedure is established.

The legislation specifically provides that the parties to an assessment protest proceeding may make use of data contained in assessment ratio studies. In any proceeding relating to a protested assessment the court or other review agency is directed to accept as conclusive evidence of inequitable assessment a proven deviation of 10 percent or more from the relevant county assessment ratio and grant appropriate relief.

Since other provisions of the suggested legislation make assessment ratio studies freely available, the result should be a simplification of evidence gathering and presentation in litigation relating to assessments. The appeals procedure is patterned along the general lines of the Maryland and Massachusetts review system. The notification procedure is patterned along the general lines of the California requirement.

Suggested Legislation

[Title should conform to state requirements. The following is a suggestion: "An act providing for protests of assessments, establishing a state tax court, and for related purposes."]

(Be it enacted, etc.)

1 *Section 1. Information by Assessors.* (a) The assessor shall, upon or prior to completion of the
 2 local roll, inform each property owner of real property on the roll of the assessed value of his real
 3 property as it shall appear on the completed local roll. The information given by the assessor shall also
 4 include the most recent assessment ratio for the county as determined by the division of property
 5 taxation [of the state tax agency]. The information shall be in a form substantially as follows:

6 “The assessed value of your property is \$. In its latest assessment ratio
 7 study the [state tax agency] found that property in this county is being assessed
 8 generally at % of its current market value.” [In states where the law specifies
 9 an assessment level other than current market value the notice should also specify
 10 what this level is, e.g., “State law requires that property be assessed at % of its
 11 current market value.”]

12 (b) The assessor shall include a notification of the period during which assessment protests will be
 13 accepted and the place where they may be filed.

14 (c) This information shall be furnished by the assessor to the property owner or his designee by
 15 regular United States mail directed to him at his latest address known to the assessor. Neither the
 16 failure of the property owner to receive this information nor the failure of the assessor to inform the
 17 property owner shall in any way affect the validity of any assessment or the validity of any taxes
 18 levied.

19 *Section 2. Jurisdiction to Hear Protest.* A taxpayer who desires to protest an assessment of his
 20 property may protest in the manner provided by this act. Jurisdiction to hear and determine protest of
 21 assessments shall be only in the courts and agencies upon whom jurisdiction is conferred by this act.

22 *Section 3. Assessors and Boards of Review.* (a) In all counties of less than [] population
 23 according to the last decennial census there shall be a [local board of property tax review] to consist
 24 of [specify membership, method of appointment, and term]. The board shall hear and determine
 25 assessment protests, and shall have power to alter or modify any protested assessment in order that it
 26 conform to law. The board may review assessments and order equalization thereof as may be neces-
 27 sary. Whenever the county assessor has in his regular employ [three] or more appraisers holding
 28 appraiser’s certificates issued by the division of property taxation [of the state tax agency], herein-
 29 after called “division,” one of the appraisers shall sit with and advise the board, but no appraiser shall
 30 sit with the board on its hearing of, or advise the board concerning any protest of, an assessment of
 31 property previously appraised by him.

1 (b) In counties of [] or more population according to the last decennial census,
 2 the county assessor shall have in his regular employ at least [three] appraisers holding appraiser's
 3 certificates issued by the division and the county assessor shall have the functions and jurisdic-
 4 tions of a [local board of property tax review] and there shall be no board. In hearing
 5 and determining a protest of an assessment the assessor shall be assisted by an appraiser regu-
 6 larly employed in his office who has not previously appraised the property in question.

7 (c) In a county in which the assessment function is performed by an assessor acting for
 8 and on behalf of more than one county as provided in an agreement made pursuant to [cite
 9 appropriate section of state statute authorizing multi-county assessment districts], a protest of
 10 assessment shall be heard and determined by either the assessor's office functioning under
 11 the agreement if the office has in its regular employ at least [three] appraisers holding apprais-
 12 er's certificates from the division or a [local board of property tax review] established by the
 13 agreement.

14 (d) In the case of property assessed by the state, the protest shall be heard and deter-
 15 mined solely by the [head of the state tax agency].

16 (e) Review of determinations of a [local board of property tax review], a county
 17 assessor when acting on a protest of assessment, and of determinations of the [head of the
 18 state tax agency] when acting on a protest of assessment, may be had only in the state [tax
 19 court or court of appropriate jurisdiction] as established in section 5 of this act.

20 *Section 4. Initiation of Protests.* (a) Within [thirty] days of his receipt of a notice of
 21 assessment or reassessment of property, the owner thereof may protest his assessment or re-
 22 assessment. The protest shall be in writing on a form provided by the [county assessor]
 23 [division]. The protest may include or be accompanied by a written statement of the
 24 grounds for the protest, and may include a request for a hearing. The protest, together with
 25 the accompanying statement, if any, shall be filed with the county assessor having jurisdiction
 26 to hear the protest or the [local board of property tax review], as the case may be. There-
 27 upon, the county assessor or [local board of property tax review], if a hearing has been re-
 28 quested, shall fix the time and place where the protest shall be heard and shall serve a notice
 29 thereof on the protesting taxpayer.

30 (b), At, or in connection with any hearing held pursuant to this section, the protesting
 31 taxpayer shall be entitled to the assistance of an agent and other persons as he may wish.

32 (c) Any agent who appears for or with a taxpayer at a hearing held pursuant to this section
 33 shall not be deemed to be engaged in the practice of any licensed trade or profession by reason of his
 34 appearance.

1 (d) If the taxpayer has requested a hearing, he may appear in person or by an agent. An agent
 2 shall have power to appear for and act on behalf of the protesting taxpayer only if the protest clearly
 3 identifies the taxpayer's agent.

4 *Section 5. Tax Court.** (a) There is hereby established the state tax court which, for adminis-
 5 trative purposes only, shall be in the [state tax agency], but which shall be an independent administra-
 6 tive tribunal. The court shall consist of a chief judge and [four] associate judges, appointed from
 7 members of the bar by the governor [with the consent of the state senate] [with the consent of the
 8 state legislature]. The term of each judge of the court shall be [six] years. The initial appointments
 9 shall be as follows: the chief judge for a term of [six] years; one associate judge for a term of [two]
 10 years; one associate judge for a term of [three] years; one associate judge for a term of [four] years;
 11 and one associate judge for a term of [five] years. Vacancies on the court shall be filled for the un-
 12 expired term in the same manner as appointments to full terms. During his continuance in office
 13 neither the chief judge nor an associate judge shall have any other employment, but shall devote full
 14 time to his duties as judge.

15 (b) Subject only to review by the [state supreme court], the state tax court shall have juris-
 16 diction to determine all appeals from determinations of the [local board of property tax review], the
 17 county assessor, and the [head of the state tax agency] relative to protested assessments. The state tax
 18 court may affirm, reverse, or modify any determination of the [local board of property tax review],
 19 county assessor when acting on a protested assessment, or the [head of the state tax agency] when
 20 acting on a protested assessment.

21 (c) Any taxpayer dissatisfied with the disposition of his protested assessment by the [local
 22 board of property tax review], county assessor, or [head of the state tax agency] may appeal it to the
 23 state tax court by filing with the court a written notice of appeal and serving on the appropriate
 24 county assessor or the [head of the state tax agency], as the case may be, a certified copy of the notice.
 25 In order to be valid and effective, the notice shall be filed and served within [thirty] days of the dis-
 26 position from which the appeal is to be taken.

27 (d) Consistent with this act and [cite statutes applicable to proceedings of administrative tri-
 28 bunals], the state tax court shall provide by rule for practice before it and the conduct of its proceed-
 29 ings.

30 (e) The state tax court may hear and determine all issues of fact and of law, but a determination
 31 of a [local board of property tax review], county assessor, or the [head of the state tax agency] shall
 32 be affirmed unless contrary to substantial evidence.

* States may wish to extend the jurisdiction of the tax court to all matters involving the administration of state taxes. Alternatively States may wish to create a simple, efficient tax appeal process in an existing state judicial system.

1 (f) If a protested assessment cannot otherwise be brought into conformity with law, the state
2 tax court may order such adjustments with respect to other assessments of property as are necessary
3 to produce full conformity with law.

4 (g) The state tax court may allow a rehearing on the facts of its determinations.

5 (h) Appeals from determinations of the state tax court may be taken to the [state supreme
6 court] only on questions of law. [Provide procedures for appeals to the state supreme court.]

7 *Section 6. Taking of Testimony.* (a) Any judge of the state tax court, or any employee of the
8 court, designated in writing for the purpose by the chief judge, may administer oaths, and the court
9 may summon and examine witnesses and require by subpoena the production of any returns, books,
10 papers, documents, correspondence, and other evidence pertinent to the matter under inquiry, at any
11 designated place of hearing, and may authorize the taking of a deposition before any person competent
12 to administer oaths. In the case of a deposition, the testimony shall be reduced to writing by the per-
13 son taking the deposition or under his direction and the deposition shall then be subscribed by the
14 deponent.

15 (b) The protesting taxpayer whose assessment is in question and the county assessor or [head of
16 the state tax agency] may obtain an order of the state tax court summoning witnesses or requiring the
17 production of any returns, books, papers, documents, correspondence and other evidence pertinent
18 to the matter under inquiry in the same manner in which witnesses may be summoned and evidence may
19 be required to be produced for the purpose of trials in the [court of appropriate jurisdiction]. Any
20 witness summoned or whose deposition is taken shall receive the same fees and mileage as witnesses in
21 the [court of appropriate jurisdiction].

22 *Section 7. Small Claims.* (a) The state tax court shall establish by rule a small claims procedure
23 which, to the greatest extent practicable, shall be informal. The court shall take special care to provide
24 all protesting taxpayers, wherever located within the state, reasonable and convenient access to the
25 court, and shall sit at the time and place as may be appropriate to promote accessibility.

26 (b) Any protesting taxpayer who, pursuant to the action on his protest by the county assessor,
27 [local board of property tax review], or [head of the state tax agency], would incur a tax liability of
28 less than \$[1,000.00] by reason of the protested assessment in the first year to which the assessment
29 applies may elect to employ such procedure to appeal from the action on his protest upon payment of
30 a \$[2.00] filing fee.

31 (c) The appellant shall file with the state tax court a written statement of the facts in the case,
32 together with a waiver of the right to appeal to the [state supreme court]. The state tax court shall
33 cause a notice of the appeal and a copy of the statement to be served on the county assessor or [head

1 of the state tax agency] whose assessment is in question. If the sole defense offered is that the prop-
2 erty was not over-assessed, no further pleadings shall be required.

3 *Section 8. Appeal to [State Supreme Court].* [Use this section to provide procedure for appeal
4 of tax court determinations to state supreme court.]

5 *Section 9. Effect of Assessment Ratio Evidence.* (a) Unless a party to the proceedings estab-
6 lishes that the assessment ratio for a county contained in reports of assessment ratio studies of the
7 division is not supported by facts or was derived or established in a manner contrary to law, the
8 division's ratio shall be conclusive evidence of what the reported ratio is in fact.

9 (b) In any proceeding relating to a protested assessment, a proven deviation of ten percent or
10 more from the relevant county assessment ratio shall be substantial evidence that the protested assess-
11 ment is incorrect.

12 *Section 10. Separability.* [Insert separability clause.]

13 *Section 11. Effective Date.* [Insert effective date.]

REAL ESTATE TRANSFER TAX

More than thirty States, the District of Columbia, and a number of local governments impose a tax on the transfer of real estate. In addition to the revenue produced this tax yields information on real estate prices that can be used in conjunction with assessed values to determine the level and uniformity achieved in assessment administration.

The accompanying suggested legislation is based in part on the West Virginia "Realty Transfer Tax" statute (W. Va. Code, Ch. 11, Art. 22). The suggested draft language includes, in addition to the usual provisions for imposition and collection of the tax, with definitions and exemptions, a provision (Section 4) requiring that a sworn statement of the actual selling price or current market value of the transferred property be attached to each deed presented for recordation. A provision of this kind would strengthen administration of the tax and facilitate the ready availability of sales price data for sales-assessment ratio studies in connection with property tax administration.

Suggested Legislation

[Title should conform to state requirements. The following is a suggestion: "An act imposing a real estate transfer tax."]

(Be it enacted, etc.)

1 *Section 1. Definitions.* As used in this act:

2 (1) "Deed" means [insert the definition applied in the state's law pertaining to real estate].

3 (2) "Registrar" means [insert title of local official responsible for recording deeds].

4 (3) "Value" means: (i) in the case of any deed not a gift, the amount of the full actual consid-
5 eration therefor, paid or to be paid, including the amount of any lien or liens thereon; and (ii) in the
6 case of a gift, or any deed with nominal consideration or without state consideration, the estimated
7 price the property would bring in an open market and under the then prevailing market conditions in
8 a sale between a willing seller and a willing buyer, both conversant with the property and with pre-
9 vailing general price levels.

10 *Section 2. Imposition of Tax.* A tax is imposed at the rate of [\$ for each \$ of value or
11 fraction thereof] [per centum of the value], which value is declared in the affidavit required by
12 Section 4, upon the privilege of transferring title to real property.

13 *Section 3. Collection of Tax.*

14 (a) If any deed evidencing a transfer of title subject to the tax herein imposed is offered for
15 recordation, the [Registrar] shall ascertain and compute the amount of the tax due thereon and shall
16 collect such amount as prerequisite to acceptance of the deed for recordation.

17 (b) The amount of tax shall be computed on the basis of the value of the transferred property
18 as set forth in the affidavit required by Section 4 of this act.

1 *Section 4. Declaration of Value.*

2 (a) Each deed evidencing a transfer of title subject to the tax as herein provided shall have ap-
3 pended thereto an affidavit of the parties to the transaction or their legal representatives declaring the
4 value of the property transferred. If the transfer is not subject to the tax as herein provided, the af-
5 fidavit shall specify the reasons for the exemption.

6 (b) The form of affidavit shall be prescribed by the [state tax agency] which shall provide an
7 adequate supply of such forms to each [Registrar] in the state.

8 (c) The [Registrar] shall transmit two true copies of the affidavit to the [Assessor] who shall
9 insert the most recent assessed value of each parcel of the transferred property on both copies and shall
10 transmit one copy to the [state tax agency].

11 *Section 5. Disposition of Proceeds.* [Insert appropriate language as to disposition of proceeds.]¹

12 *Section 6. Powers and Duties of [state tax agency].*

13 (a) The [state tax agency] may prescribe such rules and regulations as reasonably necessary to
14 facilitate and expedite the imposition, collection, and administration of the tax imposed pursuant to
15 this act.

16 (b) [If not already provided by applicable statutes insert additional subsections conferring such
17 powers and imposing such duties as the [state tax agency] may need to compel the production of tax-
18 payer records, to extend the time for the filing of the declaration of value, and to provide for refund-
19 ing erroneous payments.]

20 *Section 7. Penalty for Recording Without Tax.* Any [Registrar] who willfully shall record any
21 deed upon which a tax is imposed by this act without collecting the proper amount of tax required
22 by this act based on the declared value indicated in the affidavit appended to such deed shall, upon
23 conviction, be fined [fifty dollars (\$50)] for each offense.

24 *Section 8. Penalty for Falsifying Value.* Any person who shall willfully falsify the value of
25 transferred real estate on the affidavit required by Section 4 of this act shall, upon conviction, be
26 subject to a fine of not more than [\$1,000 or to imprisonment of not more than one year, or to both
27 such fine and imprisonment] for each offense.

28 *Section 9. Exemptions.* The tax imposed by this act shall not apply to a transfer of title:

- 29 (1) recorded prior to the effective date of this act;
30 (2) to the United States of America, this state, or any instrumentality, agency, or subdivision
31 thereof;
32 (3) solely in order to provide or release security for a debt or obligation;

¹Disposition of the proceeds is a matter for state policy determination. Some states will wish to use the entire proceeds for state purposes. Others will wish to share the real estate transfer tax with their local governments; still others will make the entire proceeds available to their local governments.

15-42-00

- 1 (4) which confirms or corrects a deed previously recorded;
2 (5) between husband and wife, or parent and child with only nominal actual consideration
3 therefor;
4 (6) on sale for delinquent taxes or assessments;
5 (7) on partition;
6 (8) pursuant to mergers of corporations;
7 (9) by a subsidiary corporation to its parent corporation for no consideration, nominal consid-
8 eration, or in sole consideration of the cancellation or surrender of the subsidiary's stock.
9 *Section 10. Effective Date.* [Insert effective date.]

PROPERTY TAX RELIEF FOR LOW-INCOME FAMILIES

The property tax can quickly create a disproportionate claim on a family's financial resources once retirement, the death or physical disability of the bread-winner, or unemployment reduces sharply the flow of income. Local governments as a rule have neither the legal authority nor the fiscal capacity to alleviate these potential property tax over-burden situations, but States have both. California, Colorado, Kansas, Maine, Minnesota, Pennsylvania, Vermont and Wisconsin have developed an efficient tax relief mechanism designed to avoid the special hardships frequently experienced by low-income property-owners. Low-income, elderly homeowners and renters in these states either claim a credit against their State income tax liability or, if the credit exceeds their income tax liability, receive a rebate from the State for that portion of their property tax liability deemed by the legislature to be excessive in relation to their household income.¹

In a number of States, homestead exemption, a durable by-product of the 1930's depression, offers some protection from undue property tax burdens on low-income occupants of dwellings and farms. This method, however, bestows property tax relief to all homeowners, not just those with low incomes, and misses completely the low-income families in rented properties. The policy of granting homestead exemptions involves a substantial amount of injustice among individual taxpayers and taxing jurisdictions at a large and usually unwarranted sacrifice of local property tax revenue.² If the exemption privilege is restricted to low income households and the State reimburses local governments for the cost of this program, the more obvious defects of the exemption approach could be minimized. It is not, however, flexible enough to alleviate extraordinary property tax burdens that may be experienced indirectly by low income households in rented quarters.

To the extent that landlords can shift the property tax to tenants, low income households in rented quarters also feel the pinch of extraordinary property tax burdens in relation to current income. Minnesota, Vermont and Wisconsin have recognized this by establishing a percentage of gross rent as rent constituting property taxes accrued. This percentage serves as the property tax equivalent which renters may use in claiming income tax credit or rebate.

As a means of preventing fiscal overburdens, the tax credit-tax rebate technique has unique advantages. Because this tax relief program is financed from State funds and administered by a State agency, it neither erodes the local tax base nor interferes in any way with the local assessment or rate-setting processes. It can be designed to maximize the amount of aid extended to low-income homeowners and renters while minimizing loss of revenue. It operates in the "right" direction from both inter-jurisdictional and inter-personal standpoints; because the poor tend to be clustered together, the major portion of the relief will redound to the benefit of low-income households and low-income communities.

The suggested legislation contains three alternative methods of determining an extraordinary property tax burden. One alternative uses the Vermont method of defining the extraordinary burden as the amount in excess of a specified percentage of household income. A second alternative uses the Minnesota method where the extraordinary burden is defined as a specified percentage (depending upon income size) times the property tax paid. A third alternative is designed to reflect differences in extraordinary burdens that stem from variations in size of family. Under this alternative, the claimant's extraordinary burden is the amount that exceeds a specified number times the liability the claimant would have if he calculated his State personal income tax liability using total household income as defined in this bill less personal and dependents allowances provided in the State income tax law. Two States specify \$300 as the maximum amount of the property taxes or rent constituting property taxes that can be used in claiming the credit.

¹Except that in the States of California, Maine, and Pennsylvania, State rebate only applies.

²Advisory Commission on Intergovernmental Relations, *The Role of the States in Strengthening the Property Tax* (Washington, D.C., 1963).

For purposes of this legislation, income means not only income as defined for income tax purposes but also social security, pension and annuity payments, nontaxable interest, workman's compensation, and the gross payment of "loss of time" insurance. To protect the State against "doubling-up" on the charge against public funds, any person who is a recipient of public funds for the payment of taxes or rent during the period for which the claim is filed may not claim tax relief under the act.

The following suggested legislation is patterned after the Wisconsin, Minnesota, and Vermont statutes. Language has been included (alternative Section 5) that would provide an outright rebate to those who qualify in States without a personal income tax that desire to grant this type of relief.

Suggested Legislation

[Title should conform to state requirements. The following is a suggestion: "An Act to Reimburse Low-Income Homeholders for Extraordinary Property Tax Burdens.]

(Be it enacted, etc.)

1 *Section 1. Short Title.* This act may be cited as the "Extraordinary Tax Relief Act."

2 *Section 2. Purpose.* The purpose of this act is to provide relief, through a system of income tax
3 credits and refunds and appropriations from the general fund, to certain persons who own or rent their
4 homestead.

5 *Section 3. Definitions.* As used in this act:

6 (1) "Income" means the sum of federal adjusted gross income as defined in the Internal Revenue
7 Code of the United States, the amount of capital gains excluded from adjusted gross income, alimony,
8 support money, nontaxable strike benefits, cash public assistance and relief (not including relief granted
9 under this act), the gross amount of any pension or annuity (including railroad retirement benefits, all
10 payments received under the federal social security act, State unemployment insurance laws, and
11 veterans disability pensions), nontaxable interest received from the Federal Government or any of its
12 instrumentalities, workman's compensation, and the gross amount of "loss of time" insurance. It does
13 not include gifts from nongovernmental sources, or surplus foods or other relief in kind supplied by a
14 governmental agency.

15 (2) "Household" means a claimant and spouse.

16 (3) "Household income" means all income received by all persons of a household in a calendar
17 year while members of the household.

18 (4) "Homestead" means the dwelling, whether owned or rented, and so much of the land sur-
19 rounding it, not exceeding one acre, as is reasonably necessary for use of the dwelling as a home, and
20 may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which
21 it is built. ("Owned" includes a vendee in possession under a land contract and of one or more joint

1 tenants or tenants in common.) It does not include personal property such as furniture, furnishings or
2 appliances, but a mobile home may be a homestead.

3 (5) "Claimant" means a person who has filed a claim under this act and was domiciled in this
4 state during the entire calendar year preceding the year in which he files claim for relief under this
5 act. In the case of claim for rent constituting property taxes accrued, the claimant shall have rented
6 property during the entire preceding calendar year in which he files for relief under this act and shall
7 have occupied the same residence quarters for at least six months of the preceding calendar year.

8 When two individuals of a household are able to meet the qualifications for a claimant, they may de-
9 termine between them as to who the claimant shall be. If they are unable to agree, the matter shall
10 be referred to the [tax commissioner] and his decision shall be final. If a homestead is occupied by
11 two or more individuals, and more than one individual is able to qualify as a claimant, and some or all
12 the qualified individuals are not related, the individuals may determine among them as to who the
13 claimant shall be. If they are unable to agree, the matter shall be referred to the [tax commissioner],
14 and his decision shall be final. If a homestead is occupied by two or more individuals, and more than
15 one individual is able to qualify as a claimant, and some or all the qualified individuals are not related,
16 the individuals may determine among them as to who the claimant shall be. If they are unable to
17 agree, the matter shall be referred to the [tax commissioner], and his decision shall be final.

18 (6) "Rent constituting property taxes accrued" means [20 or 25]¹ percent of the gross rent
19 actually paid in cash or its equivalent in any calendar year by a claimant and his household solely for
20 the right of occupancy of their (name of state) homestead in the calendar year, and which rent con-
21 stitutes the basis, in the succeeding calendar year, of a claim for relief under this act by the claimant.

22 (7) "Gross rent" means rental paid solely for the right of occupancy (at arms-length) of a home-
23 stead, exclusive of charges for any utilities, services, furniture, furnishings or personal property ap-
24 pliances furnished by the landlord as a part of the rental agreement, whether or not expressly set out
25 in the rental agreement. If the landlord and tenant have not dealt with each other at arms-length, and
26 the [tax commissioner] is satisfied that the gross rent charged was excessive, he may adjust the gross
27 rent to a reasonable amount for purposes of this act.

28 (8) "Property taxes accrued" means property taxes (exclusive of special assessments, delinquent
29 interest, and charges for service) levied on a claimant's homestead in this State in [calendar year] or
30 any calendar year thereafter. If a homestead is owned by two or more persons or entities as joint
31 tenants or tenants in common, and one or more persons or entities are not a member of claimant's
32 household, "property taxes accrued" is that part of property taxes levied on the homestead which
33 reflects the ownership percentage of the claimant and his household. For purposes of this paragraph

¹Ten percent used in Colorado; twenty percent in Minnesota; 25 percent in Wisconsin; and 30 percent in Vermont.

1 property taxes are “levied” when the tax roll is delivered to the local [treasurer] for collection. If a
2 claimant and spouse own their homestead part of the preceding calendar year and rent it or a different
3 homestead for part of the same year, “property taxes accrued” means only taxes levied on the home-
4 stead when both owned and occupied by the claimant at the time of the levy, multiplied by the per-
5 centage of 12 months that such property was owned and occupied by the household as its homestead
6 during the preceding year. When a household owns and occupies two or more different homesteads in
7 this State in the same calendar year, property taxes accrued shall relate only to that property occupied
8 by the household as a homestead on the levy date. If a homestead is an integral part of a larger unit
9 such as a farm, or a multi-purpose or multi-dwelling building, property taxes accrued shall be that per-
10 centage of the total property taxes accrued as the value of the homestead is of the total value. For pur-
11 poses of this paragraph “unit” refers to the parcel of property covered by a single tax statement of which
12 the homestead is a part.

13 *Section 4. Claim is Personal.* The right to file claim under this act shall be personal to the
14 claimant and shall not survive his death, but such right may be exercised on behalf of a claimant by his
15 legal guardian or attorney-in-fact. If a claimant dies after having filed a timely claim, the amount
16 thereof shall be disbursed to another member of the household as determined by the [tax commis-
17 sioner]. If the claimant was the only member of his household, the claim may be paid to his executor
18 or administrator, but if neither is appointed and qualified within 2 years of the filing of the claim, the
19 amount of the claim shall escheat to the state.

20 *Section 5. Claim as Income Tax Credit or Rebate.* Subject to the limitations provided in this
21 act, a claimant may claim in any year as a credit against [name of State] income taxes otherwise due
22 on his income, property taxes accrued, or rent constituting property taxes accrued, or both in the
23 preceding calendar year. If the allowable amount of such claim exceeds the income taxes otherwise
24 due on claimant’s income, or if there are no [state] income taxes due on claimant’s income, the amount
25 of the claim not used as an offset against income taxes, after audit [or certification] by the [tax commis-
26 sioner], shall be paid to claimant from balances retained by the [treasurer] for general purposes. No
27 interest shall be allowed on any payment made to a claimant pursuant to this act.¹

28 [Alternative Section 5 for States not imposing a personal income tax. *Claim as Rebate From*
29 *State Funds.* Subject to the limitations provided in this act, a claimant may claim in any year a rebate
30 for property taxes accrued or rent constituting property taxes accrued or both in the preceding year.
31 The amount of the rebate, after audit or certification by the [tax commissioner] shall be paid to
32 claimant from balances retained by the [treasurer] for general purposes.]

1 *Section 6. Filing Date.* No claim with respect to property taxes accrued or with respect to rent
2 constituting property taxes accrued shall be paid or allowed, unless the claim is actually filed with and
3 in the possession of the [tax department] on or before [date for filing initial claim]. Subject to the
4 same conditions and limitations, claims may be filed on or before (income tax filing date or other
5 specified date) with respect to property taxes accrued of the next preceding calendar year.

6 *Section 7. Satisfaction of Outstanding Tax Liabilities.* The amount of any claim otherwise pay-
7 able under this act may be applied by the [tax department] against any liability outstanding on the
8 books of the department against the claimant, or against his or her spouse who was a member of the
9 claimant’s household in the year to which the claim relates.

10 *Section 8. One Claim Per Household.* Only one claimant per household per year shall be en-
11 titled to relief under this act.

12 *Section 9. Computation of Credit.* The amount of any claim made pursuant to this act shall
13 be determined as follows:

14 (1) (based on Vermont statute) For any taxable year, a claimant shall be entitled to a credit
15 against his tax liability equal to the amount by which the property taxes or rent constituting prop-
16 erty taxes upon the claimant’s homestead for the taxable year exceeds [7] percent of the claimant’s
17 total household income for that taxable year.

OR

18 (1) (based on Minnesota statute) For any taxable year, a claimant shall be entitled to credit
19 in accordance with the following schedule:

| <i>Income Range</i> | <i>Percent of Property Taxes</i> |
|-------------------------|--------------------------------------|
| 0 – 499 | (75) percent |
| 500 – 999 | (70) percent |
| 1,000 – 1,499 | (50) percent |
| 1,500 – 1,999 | (40) percent |
| 2,000 – 2,499 | (30) percent |
| 2,500 – 2,999 | (20) percent |
| 3,000 – 3,499 | (10) percent |

OR

20 (1) (To reflect family size) For any taxable year, a claimant shall be entitled to a credit against
21 his State personal income tax liability equal to the amount by which property taxes or rent constituting
22 property taxes upon the claimant’s homestead for the taxable year is in excess of [2] times the amount
23 of the claimant’s “recomputed State personal income tax liability.” “Recomputed State personal in-
24 come tax liability” for purposes of this act means the amount obtained by applying the appropriate

1 State income tax rates to the result obtained by subtracting the claimant's personal exemption and de-
2 pendent allowances as set forth in the State personal income tax statute from the claimant's total house-
3 hold income as defined in Section 3.

4 (2) In any case in which property taxes accrued, or rent constituting property taxes accrued, or
5 both, in any one year in respect of any household exceeds [\$300¹], the amount thereof shall, for pur-
6 poses of this act, be deemed to have been [\$300¹].

7 (3) The [tax commissioner] shall prepare a table under which claims under this act shall be de-
8 termined. The table shall be published in the department's official rules and shall be placed on the ap-
9 propriate tax blanks. The amount of claim as shown in the table for each bracket shall be computed
10 only to the nearest 10 cents.

11 (4) The claimant, at his election, shall not be required to record on his claim the amount claimed
12 by him. The claim allowable to persons making this election shall be computed by the department,
13 which shall notify the claimant by mail of the amount of his allowable claim.]

14 *Section 10. Administration.* The [tax commissioner] shall make available suitable forms with
15 instructions for claimants, including a form which may be included with or as part of the individual
16 income tax blank. The claim shall be in such form as the [tax commissioner] may prescribe.

17 *Section 11. Proof of Claim.* Every claimant under this act shall supply to the [department of
18 taxation], in support of his claim, reasonable proof of rent paid, name and address of owner or man-
19 aging agent of property rented, property taxes accrued, changes of homestead, household member-
20 ship, household income, size and nature of property claimed as the homestead and a statement that the
21 property taxes accrued and used for purposes of this act have been or will be paid by him and that
22 there are no delinquent property taxes on the homestead.

23 *Section 12. Audit of Claim.* If on the audit of any claim filed under this act the [tax commis-
24 sioner determines the amount to have been incorrectly determined, he shall redetermine the claim
25 and notify the claimant of the redetermination and his reasons for it. The redetermination shall be
26 final unless appealed within 30 days of notice.

27 *Section 13. Denial of Claim.* If it is determined that a claim is excessive and was filed with
28 fraudulent intent, the claim shall be disallowed in full, and, if the claim has been paid or a credit has
29 been allowed against income taxes otherwise payable, the credit shall be canceled and the amount
30 paid may be recovered by assessment (as income taxes are assessed), and the assessment shall bear in-
31 terest from the date of payment or credit of the claim, until refunded or paid, at the rate of one per-

¹ \$600 in Minnesota.

1 cent per month. The claimant in such case, and any person who assisted in the preparation or filing
2 of such excessive claim or supplied information upon which such excessive claim was prepared, with
3 fraudulent intent, is guilty of a misdemeanor. If it is determined that a claim is excessive and was
4 negligently prepared, 10 percent of the corrected claim shall be disallowed, and if the claim has been
5 paid or credited against income taxes otherwise payable, the credit shall be reduced or canceled, and
6 the proper portion of any amount paid shall be similarly recovered by assessment (as income taxes
7 are assessed), and the assessment shall bear interest at one percent per month from the date of pay-
8 ment until refunded or paid.

9 *Section 14. Rental Determination.* If a homestead is rented by a person from another person
10 under circumstances deemed by the [tax commission] to be not at arms-length, he may determine
11 rent constituting property taxes accrued as at arms-length, and, for purposes of this act, such deter-
12 mination shall be final.

13 *Section 15. Appeals.* Any person aggrieved by the denial in whole or in part of relief claimed
14 under this act, except when the denial is based upon late filing of claim for relief [or is based upon a
15 redetermination of rent constituting property taxes accrued as at arms-length] may appeal the denial
16 to the [appropriate state agency] by filing a petition within 30 days after such denial.

17 *Section 16. Public Welfare Recipients Excluded.* No claim for relief under this act shall be al-
18 lowed to any person who is a recipient of public funds for the payment of the taxes or rent during
19 the period for which the claim is filed.

20 *Section 17. Disallowance of Certain Claims.* A claim shall be disallowed, if the department
21 finds that the claimant received title to his homestead primarily for the purpose of receiving benefits
22 under this act.

23 *Section 18. Extension of Time for Filing Claims.* In case of sickness, absence, or other disabil-
24 ity, or if, in his judgement, good cause exists, the [tax commissioner] may extend for a period not to
25 exceed six months the time for filing a claim.

26 *Section 19. Separability* [Insert separability clause].

27 *Section 20. Effective date.* [Insert effective date].

STATE FINANCING OF PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

State assumption of primary responsibility for public elementary and secondary school financing stands out as one practical way to achieve substantial parity of resources behind each pupil. As long as local school districts have wide latitude in setting their own tax levels, great variations in both wealth and willingness to tax will produce significant differences in the amount of resources behind each student and consequent differences in the quality of education itself.

Increasingly, the cost and economic consequences of high quality and low quality education are felt well beyond the boundaries of the local school district. No student should be denied an adequate educational opportunity because of the accidents of local property tax geography.

Equality of educational opportunity is of critical importance in a democratic society dedicated to the proposition that all persons should have an equal chance to develop their potentialities to the fullest. This objective takes on a particular urgency as technological advancement causes employment opportunities to become increasingly restricted to persons with professional and technical skills.

Heavy reliance on the property tax for local school support can contribute to severe fiscal tensions in the intergovernmental financing system. Since 1942, local schools have increased their share of receipts from local property taxes from less than one-third to slightly more than one-half of all local property tax revenue. Local non-educational functions have become inferior claimants in the competition for the local property tax base. Counties and cities have been constrained from adequate use of the local property tax through heavy use of the tax by school boards. An increasingly skewed system of financing has developed, one in which costs for a major function of widespread benefit are largely localized.

This suggested legislation would relieve local property taxpayers of substantially all of the burden of underwriting the cost of education. Several States, including North Carolina and Delaware, have approached the goal of complete State assumption of financial responsibility. Hawaii has assumed complete financial and administrative responsibility for local public schools.

Budgetary considerations may dictate a somewhat gradual rather than an immediate substitution of State tax dollars for local property tax receipts. However, there is evidence to suggest that perhaps as many as 20 or more States could assume responsibility for substantially all public school financing if they made as intensive use of personal income and sales taxes as the "heavy-user States" now make on the average. When viewed alongside the potential decrease in the local property tax, State assumption of financial responsibility loses its idealistic cast and takes on the appearance of a realistic and equitable readjustment of the total tax burden.

This legislation restricts the amount of local supplementation to not more than 10% of the State outlay for local schools. Failure to do this would undermine the objectives of creating a fiscal environment more conducive to equal educational opportunity and of making more of the property tax base available to finance the general functions of local government.

**PERCENTAGE INCREASE IN STATE TAXES REQUIRED FOR STATE FINANCING
OF 90% OF PUBLIC SCHOOL COSTS, BY STATE
(BASED ON 1969 DATA)
(Dollar amounts in millions)**

| State | 90% of State-local expenditure for local schools, 1969 ¹ | Actual State expenditure for local schools from own funds 1969 ² | Additional State expenditure required | Additional State expenditure required as % of 1969 taxes |
|----------------------|---|--|--|---|
| UNITED STATES, Total | \$25,835.3 | \$12,708.6 | \$13,138.0 | 31.3 |
| Alabama | 232.7 | 189.7 | 43.0 | 7.5 |
| Alaska | 42.8 | 27.8 | 15.0 | 20.9 |
| Arizona | 231.8 | 157.1 | 74.7 | 18.2 |
| Arkansas | 138.7 | 86.2 | 52.5 | 16.5 |
| California | 3,038.9 | 1,346.6 | 1,692.3 | 32.3 |
| Colorado | 274.5 | 83.0 | 191.5 | 46.9 |
| Connecticut | 416.3 | 131.0 | 285.3 | 52.7 |
| Delaware | 85.2 | 72.2 | 13.0 | 8.3 |
| Florida | 741.6 | 627.6 | 114.0 | 9.0 |
| Georgia | 458.5 | 321.9 | 136.6 | 16.5 |
| Hawaii | 98.3 | 109.6 | (-11.3) | (-3.9) |
| Idaho | 71.6 | 33.5 | 38.1 | 25.3 |
| Illinois | 1,405.6 | 455.6 | 950.0 | 49.3 |
| Indiana | 644.2 | 263.1 | 381.1 | 43.2 |
| Iowa | 409.0 | 208.0 | 201.0 | 34.1 |
| Kansas | 268.8 | 103.1 | 165.7 | 43.0 |
| Kentucky | 268.0 | 179.2 | 88.8 | 13.6 |
| Louisiana | 385.4 | 268.2 | 117.2 | 15.1 |
| Maine | 100.0 | 35.7 | 64.3 | 40.6 |
| Maryland | 602.2 | 216.9 | 385.3 | 44.7 |
| Massachusetts | 658.9 | 170.8 | 488.1 | 39.6 |
| Michigan | 1,385.6 | 684.1 | 701.5 | 31.2 |
| Minnesota | 618.7 | 250.0 | 368.7 | 40.3 |
| Mississippi | 161.4 | 143.4 | 18.0 | 4.5 |
| Missouri | 524.9 | 220.5 | 304.4 | 42.8 |
| Montana | 87.3 | 32.4 | 54.9 | 49.1 |
| Nebraska | 175.0 | 22.2 | 152.8 | 70.3 |
| Nevada | 67.4 | 41.1 | 26.3 | 20.9 |
| New Hampshire | 69.4 | 3.6 | 65.8 | 79.1 |
| New Jersey | 994.7 | 244.4 | 750.3 | 63.5 |
| New Mexico | 129.0 | 117.9 | 11.1 | 4.7 |
| New York | 3,341.3 | 2,088.9 | 1,252.4 | 23.5 |
| North Carolina | 420.3 | 397.3 | 23.0 | 2.3 |
| North Dakota | 73.3 | 25.5 | 47.8 | 45.4 |
| Ohio | 1,238.9 | 377.6 | 861.3 | 55.9 |
| Oklahoma | 218.2 | 109.7 | 108.5 | 23.0 |
| Oregon | 318.2 | 74.0 | 244.2 | 60.2 |
| Pennsylvania | 1,483.6 | 777.8 | 705.8 | 31.2 |
| Rhode Island | 94.1 | 41.0 | 53.1 | 26.5 |
| South Carolina | 217.3 | 154.2 | 63.1 | 13.6 |
| South Dakota | 91.6 | 9.7 | 81.9 | 89.1 |
| Tennessee | 327.9 | 176.5 | 151.4 | 23.4 |
| Texas | 1,180.8 | 623.6 | 557.2 | 32.6 |
| Utah | 158.7 | 93.8 | 64.9 | 31.9 |
| Vermont | 50.3 | 24.2 | 26.1 | 25.9 |
| Virginia | 491.4 | 270.4 | 221.0 | 23.9 |
| Washington | 541.4 | 333.2 | 208.2 | 21.2 |
| West Virginia | 157.8 | 102.7 | 55.1 | 15.9 |
| Wisconsin | 593.3 | 162.4 | 430.9 | 39.5 |
| Wyoming | 50.5 | 19.9 | 30.6 | 39.3 |

¹ After deduction of local charges and miscellaneous revenue and Federal aid. Amount of Federal aid deducted (\$3.1 billion) includes "other Federal aid" (other than direct Federal aid for local schools or higher education) of up to \$0.4 or \$0.5 billion. Distribution by State not available.

² Includes direct and intergovernmental expenditure.

Source: ACIR staff calculations based on U.S. Census data.

Suggested State Legislation

[Title should conform to state requirements. The following is a suggestion: "An Act to Provide for the Financial Support of Public Elementary and Secondary Schools."]

(Be it enacted, etc.)

1 **Section 1. Purpose.** The purposes of this act are: to achieve high quality elementary and
2 secondary educational programs for all children in this state; to assure substantial parity in the
3 financial support of public elementary and secondary schools, while taking due account of the
4 differences among pupils in their educational needs; and to relieve the local property tax base of
5 substantially all of the financial burden of elementary and secondary education, thereby releasing
6 local property tax resources for the support of other local public services. To accomplish these
7 purposes the legislature declares it to be a responsibility of the state to provide substantially all the
8 financial support for public elementary and secondary schools, with appropriate educational policy-
9 making authority to be exercised by local school [districts] as provided by law.

10 **Section 2. State School Support Plan.** (a) The [chief state school officer] shall prepare a
11 State School Support Plan for inclusion in the [annual] budget submitted by the Governor to the
12 Legislature. The State School Support Plan shall include:

13 (1) Information required to determine an adequate level of State financial support for public
14 elementary and secondary education for each local school [district] ; and

15 (2) Amounts of State funds recommended to be allocated to each public school [district] to
16 implement an elementary and secondary educational program that meets all requirements of State
17 law.

18 (b) In developing the State School Support Plan, the [chief state school officer] shall identify
19 and estimate for each public school [district] (1) the cost of providing elementary and secondary
20 educational services and facilities, including special educational services and facilities and the number
21 and kinds of instructional and other personnel; and (2) the cost of acquiring and maintaining land,
22 buildings and equipment, including transportation equipment. In determining the cost of special
23 educational services, the [chief state school officer] shall take into consideration such factors as:

24 (1) The number of pupils falling below minimum educational competence as established by
25 standardized tests;

26 (2) The number of children under [19] not attending school who have not completed
27 twelve grades; and

1 (3) The number of children¹ counted in determining a grant from the Federal government
2 under Title I of Public Law 89-10, 20 U.S.C.A. 241c, as amended.

3 *Section 3. School [Districts] to Provide Information.* Upon request of the [chief state school
4 officer], the [superintendent] of each public elementary and secondary school [district] shall provide
5 any information, including financial records, which the [chief state school officer] requires for the
6 development of the State School Support Plan.

7 *Section 4. Payments to School [Districts].* The funds provided by the state for the support of
8 public elementary and secondary education shall be allocated by the [chief state school officer] to the
9 several public elementary and secondary school [districts] of the state in a manner that will carry out
10 as nearly as may be the State School Support Plan. The [chief state school officer] shall notify the
11 [state disbursing officer] of the amounts allocated to each local [district] and shall notify the [super-
12 intendent] of each local district of the amount allocated to it. The [state disbursing officer] shall
13 make [quarterly] payments to the [districts] of the amounts so allocated.

14 *Section 5. Local Levies for School Purposes.* In addition to the amount allocated pursuant to
15 section 4, any public elementary and secondary school [district] may spend for school purposes, from
16 the levy and collection of taxes and charges authorized by law to be imposed in the jurisdiction, an
17 amount not to exceed [10] percent of the amount so allocated.

18 *Section 6. Repeal of Conflicting Acts or Sections of Acts.* [Insert repealing clause.]

19 *Section 7. Separability.* [Insert separability provision.]

20 *Section 8. Effective date.* [Insert effective date.]

¹From low income families and from families receiving payments under the state program of aid to families with dependent children.

AN EQUALIZING STATE FOUNDATION PROGRAM FOR HEALTH AND HOSPITALS

The financial practices of State governments in providing public health and hospital services reveal that – with few exceptions – those States using intergovernmental transfers take no cognizance of the variations in local fiscal capacity. Equalization provisions would help to aim this State financial assistance predominantly at those jurisdictions where needs are greatest in relation to resources. At the same time, differences in local tax rates to finance comparable programs would be minimized.

Greater equalization would help the poorest areas of a State to provide more adequate personnel and facilities. Where public health and hospital facilities currently are financed from State as well as local resources, explicit recognition of variations in local fiscal capacity would provide more comparable facilities throughout the State without requiring disproportionate tax efforts in poorer jurisdictions.

The following suggested State legislation takes a minimum foundation approach to the support of public health and hospital facilities. It requires a minimum local contribution beyond which the State will “fill in” the sums necessary to maintain an adequate public health and hospital program. The bill bases the local contribution on a specified percentage of the property tax base, but leaves to the option of the local government whether to impose such a property tax levy or to obtain the funds from such other local revenue sources as may be legally available.

The draft bill (section 4) lists a number of services that may be included in a comprehensive local health program. Some states may wish to exclude services relating to mental illness, narcotic addiction and drug abuse, or alcoholism, where these are separate programs administered independently of the general health program.

Suggested State Legislation

[Title should conform to state requirements. The following is a suggestion: “An Act Providing for an Equalizing State Minimum Foundation Support Program for Comprehensive Community Health Services and Facilities.”]

(Be it enacted, etc.)

- 1 **Section 1. Purpose.** It is the purpose of this act to provide state financial support for a joint
- 2 state-local comprehensive community health program on an equalizing basis that takes into account
- 3 both the relative need and the fiscal capacity of each [appropriate local government]. The legislature
- 4 finds that equalized assessed valuation of property is a suitable basis for determining local fiscal capacity
- 5 and that needs for health services and facilities can best be determined by the state [health department]
- 6 on the basis of a continuing statewide survey and analysis of state and local health programs.
- 7 **Section 2. Local Public Health Support Plan.** On the basis of surveys and analyses of local
- 8 general public health and hospital needs, the state [health department] shall prepare a Local Public

16-14-00

1 Health Support Plan for inclusion in the budget submitted by the Governor to the legislature. The
2 plan shall set forth the requirements of an adequate public health and hospital program for each
3 [appropriate local government] and shall recommend the amount of state funds to be allocated to
4 each [appropriate local government] which, when added to [] percent of the equalized assessed
5 valuation of property subject to taxation in the local jurisdiction, will provide the amount required
6 for an adequate local public health program. The Local Public Health Support Plan shall include, but
7 shall not be limited to, the following services:

8 (1) Public health administration and research laboratories, education, statistics, nursing and
9 other general health activities;

10 (2) Categorical health programs such as control of cancer, tuberculosis, mental illness and
11 maternal and child health;

12 (3) Environmental health programs such as inspections of water supply, food handling estab-
13 lishments, health examinations of individuals, sanitary engineering, water pollution control, and
14 other activities for eliminating or abating health hazards;

15 (4) Immunization, treatment clinics, crippled children's services, and school health services;

16 (5) Medical vendor payments not identified with public assistance programs;

17 (6) Establishment and operation of hospital facilities and institutions for care and treatment
18 of the handicapped, provision of hospital care, and support of other public or private hospitals;

19 (7) Narcotic addict clinics and rehabilitation facilities;

20 (8) Alcoholism prevention, treatment and control; and

21 (9) [Other specified public health services].

22 *Section 3. Local Units to Provide Information.* Upon request of the [commissioner] of the
23 state [health department], the [chief executive officer] of each [appropriate local government]
24 shall provide any information, including financial records, which the [commissioner] requires for
25 the development of the Local Public Health Support Plan.

26 *Section 4. Local Budget to be Submitted.* [Sixty] days prior to the time budgets are finally
27 adopted, the [local governing body] in each local government shall submit a proposed public health
28 and hospital program budget to the state [health department]. The [commissioner] shall consider
29 the proposed budget and return it with his recommendations to the [local governing body] within
30 [thirty] days. If the [local governing body] fails to change its proposed budget to incorporate the
31 recommendations in the budget as finally adopted, the [commissioner], after affording the [local
32 governing body] an opportunity to be heard, may withhold from that local government all or any
33 part of the funds appropriated by the legislature to carry out the provisions of this act.

1 *Section 5. Local Appropriations.* Each [appropriate local government] shall budget and ap-
 2 propriate sufficient money to provide a comprehensive program of community health services as
 3 specified in the Local Public Health Support Plan; provided, however, that no [appropriate local
 4 government] shall be required by the provisions of this act to appropriate for this purpose more
 5 than the sum of the payments allocated from funds appropriated by the legislature for the purposes
 6 of this act plus [] percent of the equalized assessed valuation of taxable property.

7 *Section 6. Basis for Payments.* From funds provided by the legislature, the [commissioner]
 8 of the state [health department] shall authorize payments to be made to each [appropriate local
 9 government] to carry out as nearly as may be the Local Public Health Support Plan. The [com-
 10 missioner] shall notify the [state disbursing officer] of the amounts allocated to each [appropriate
 11 local government] and shall notify the [appropriate officer] of each local government of the amount
 12 allocated to it. The [state disbursing officer] shall make [quarterly] payments to the local govern-
 13 ments of the amounts so allocated.

14 *Section 7. Annual Evaluation of Costs; Reduction of State Aid.*

15 The [commissioner] of the state [health department] shall review annually each local health
 16 and hospital program in the state to determine if the costs are in excess of what is reasonably neces-
 17 sary to maintain in an efficient manner an adequate general public health program. If the [commis-
 18 sioner] finds that costs are excessive in any [appropriate local government] receiving funds pursuant
 19 to section 5 of this act, he shall notify the [local governing body] of his findings and recommenda-
 20 tions for reducing costs and, after [thirty] days' notice, shall conduct a public hearing in the locality
 21 on his findings and recommendations. Upon completion of the hearing, the [commissioner] may
 22 set a reasonable period of time, not to exceed [one year], for the [local governing body] to comply
 23 with his recommendations for reducing costs. If at the end of the designated period of time the
 24 [local governing body] has failed to comply, the [commissioner] from that time on shall allow to
 25 that local government only the amount of money from state funds that would have been the amount
 26 allowed if the recommendations had been effected. The [Commissioner] shall report to the Governor
 27 and the legislature his findings and recommendations, the results of public hearings, and the amount
 28 of state funds withheld from any [appropriate local government] pursuant to this section.

29 *Section 8. Local Supplements.* Any [appropriate local government], with the use of its own
 30 funds, may provide other local health services in addition to those supported by state funds, and
 31 may supplement the health services supported by state funds.

32 *Section 9. Separability.* [Insert separability clause].

33 *Section 10. Effective Date.* [Insert effective date].

DISTRIBUTION OF STATE HIGHWAY-USER REVENUES TO LOCAL GOVERNMENTS

Although transportation needs have changed drastically as population has concentrated in the urban areas, most state formulas for distributing highway-user revenues to local governments date from an earlier era and many of them favor the rural areas.

Urban communities are faced with an ever-growing traffic volume and with increasing construction and maintenance costs in order to keep this traffic flowing—costs which generally have not been taken into account in formulas under which state highway-user funds are now allocated. To correct the imbalance between rural and urban highway aid, the following draft legislation includes an allocation formula that reflects fiscal capacity and actual needs as measured by such factors as population, commuter patterns and expenditure requirements.

The draft legislation also recognizes the need to allow more flexibility in the use of highway-user funds—particularly in urban areas. To this end it authorizes localities to use such funds for mass transportation facilities, in addition to their traditional use for roads and streets.

Because of the interstate variation in the allocation of street and road responsibility between counties and municipalities (and in some states, townships), no attempt is made here to spell out the coverage of the terms “county roads” and “municipal streets.” Each state will, of course, need to tailor such specification to its own situation.

The allocation formula uses population as a general indicator of each county area’s need for transportation facilities. Where special needs exist in sparsely populated counties (for example, particularly rough terrain requiring tunnels and bridges, blasting, etc.), such needs should be met through specific highway aid programs rather than through a general formula.

The draft bill provides that the funds allocated to each county area will be distributed between the county government and municipal governments within the county by giving equal weight to road and street usage and to a need-index which combines fiscal capacity and expenditure requirements. The need-index formula (section 3(2)) uses equalized assessed value of real property per linear mile of roads and streets as a measure of relative local fiscal capacity. Extra weight is given in the formula to those municipalities (or the county government) with below-average fiscal capacity.

Suggested State Legislation

[Title should conform to state requirements. The following is a suggestion: “An Act Providing for Distribution of a Share of Highway-User Revenues to Counties and Municipalities and Specifying the Purposes for Which the Funds May be Used.”]

(Be it enacted, etc.)

1 *Section 1. Distribution to Counties and Municipalities.* []¹ percent of the proceeds from
 2 taxes and fees imposed by sections [cite sections of the statutes imposing motor fuel taxes, motor
 3 vehicle registration license fees and other highway-user revenues] shall be distributed to counties and
 4 municipalities to be used exclusively for the construction, maintenance and repair of county and
 5 municipal roads and streets and for the construction, maintenance, and operation of mass transpor-
 6 tation facilities.²

7 *Section 2. Allocation Among Counties.* The funds authorized by section 1 shall be allocated
 8 for distribution within the counties by the [director of finance] in the ratio that the population of
 9 each county bears to the total population of the state, based on the last preceding Federal census or
 10 on a population census authorized by state law.³ The allocation shall be determined annually for the
 11 ensuing fiscal year.

12 *Section 3. Distribution to County and Municipal Governments.* The amount allocated for
 13 distribution within each county under the provisions of section 2 shall be apportioned [quarterly] by
 14 the state [director of finance] and paid to the county government and to the municipal governments
 15 within the county in accordance with the following formula:

16 (1) One-half in the ratio of the number of vehicle miles driven on county roads and municipal
 17 streets as determined from time to time by the state [highway commissioner];⁴

18 (2) One-half in the ratio of the need index of each government. The need index of the county
 19 government and of each municipal government shall be computed by: (i) dividing the countywide
 20 average [equalized assessed] value of real property per mile of all county roads and municipal streets
 21 in the county by the average [equalized assessed] value of real property per mile of roads or streets
 22 for which each government is responsible; (ii) multiplying the quotient for each government by its
 23 average actual [and estimated] expenditure for all roads and street construction, maintenance and
 24 repairs during the last preceding [12 quarterly] periods; and (iii) summing up the results of these
 25 multiplications and computing the percentage of that sum for each government. The [equalized
 26 assessed] value of real property shall be determined by the state [tax commissioner].

¹The percentage distributed should be related to the State-local allocation of responsibility for the construction, maintenance and repair of streets and roads.

²In some states, a constitutional amendment is necessary to allow the use of motor vehicle "user charges" and gasoline taxes for providing mass transportation services.

³States with large sparsely populated areas may wish to give consideration to factors other than population in determining an equitable formula.

⁴Some States may wish to channel a larger proportion to local units served by mass transportation facilities by weighting the formula with a mass transit passenger-mile factor. An accident rate factor might also be considered in order to give recognition to the need for improved safety design.

16-15-00

1 *Section 4. Annual Reports.* As the [appropriate state official] shall prescribe, each county and
2 each municipality shall report actual and estimated expenditures for road and street construction,
3 maintenance and repairs. The state [highway commissioner] shall conduct a continuing highway
4 survey to ascertain the linear mileage and vehicle miles driven in each county and in each municipality.

5 *Section 5. Repeal of Conflicting Acts or Sections of Acts.* [Insert repealing clause].

6 *Section 6. Separability.* [Insert separability clause].

7 *Section 7. Effective Date.* [Insert effective date].

STATE AID ADMINISTRATION

As States increasingly are involved in the financing of local government functions, the need for each State to systemize its State-local fiscal relations becomes more urgent. State aid to local governments doubled in the five year period 1962-1967 and it is now (fiscal 1972) estimated at over \$36 billion.

An effective State-local fiscal partnership requires a State organizational framework within which all State aid programs can be codified, reviewed and evaluated periodically. To this end, the States should place responsibility in either an executive agency or a joint committee of the legislature for continuing oversight of State aid programs, and establish an information system to provide data on local fiscal needs and resources.

The suggested legislation provides for the establishment of both fiscal standards (accounting, auditing, reporting) and performance standards. Performance standards are needed by local program administrators as a basis for carrying out the programs in accordance with the intent of the State policymakers. By the same token, those charged at the State level with reviewing and evaluating grant programs need standards in order to measure results against intended goals.

When enacting new State aid programs or reviewing those already on the statute books, States should require that the aided functions and projects conform to State and areawide planning objectives as well as to local plans. Such a requirement will help assure that State financial assistance contributes to statewide and regional goals, produces programs that complement one another, furthers the State's urban development policies, and avoids overlap and duplication of programs.

The organization and structure of local government, its authority to provide public services and its power to levy and collect taxes to pay for those services in full or in part all are derived from the State. The State has a concurrent responsibility to make sure that the benefits and costs of local governmental services are distributed equitably throughout the State. Too often, State aid and shared revenue formulas are constructed in such a way that State aid serves to prop up and keep alive incorporated areas that are not economically, geographically, and politically viable. One way for States to halt the chaotic spread of special districts and nonviable units of local government is to establish a State boundary adjustment agency to determine whether proposed new incorporations or annexations would result in viable communities and to compel the consolidation or dissolution of nonviable local government units.¹

An equally objectionable side effect of many State aid formulas is that they perpetuate or even increase disparities in fiscal capacity among units of local government by subsidizing wealthy incorporated communities that do not need State aid to provide an adequate level of public services for their residents.

The draft legislation provides for the Governor annually to submit proposals to the legislature for improvement of State-local fiscal relations, including revisions of state-aid formulas in the light of data on local fiscal needs and resources and on the political and economic viability of local units of government. States should consider amending State-aid formulas so as to eliminate or reduce aid allotments to non-viable local units.

¹ See previous ACIR suggested legislation on "State Authority Over Municipal and Special District Boundary Adjustments."

Suggested State Legislation

[Title should conform to State requirements.]

(Be it enacted, etc.)

1 *Section 1. Short Title.* (This act may be cited as the “State-Local Relations Act of (year)”.)

2 *Section 2. Findings and Declaration of Policy.* The [legislature] finds and declares that the
3 present system of State aid to local governments has developed piecemeal, and that a unified system
4 of state aid is urgently needed for the orderly development of a state-local partnership to assure that
5 essential public services are provided in the most effective manner. It is the purpose of this act to
6 establish an organizational and procedural framework governing the formulation, evaluation, and
7 continuing review of all state aid programs; and to establish general policy governing the adminis-
8 tration of state aid.

9 *Section 3. State-Local Fiscal System.* (a) In order to provide an effective system of state aid
10 to local governments, the [appropriate state agency]² shall:

11 (1) Compile and maintain in a unified, concise, and orderly form information about all state
12 programs which involve the distribution of funds to local government (hereinafter referred to as
13 “state aid”);

14 (2) Continuously review and evaluate all state aid programs to determine the extent to which
15 they meet fiscal, administrative, and program objectives;

16 (3) Develop, in conjunction with other state agencies, an information system to provide data on
17 comparative local fiscal needs and resources; and

18 (4) Evaluate federal aid programs, including direct federal-local aid programs, in terms of their
19 compatibility with state objectives and their fiscal and administrative impact on state and local
20 programs.

21 (b) In reviewing and evaluating state aid programs, the [agency] shall take account of ap-
22 propriate fiscal and performance standards and, where adequate standards are lacking, shall recom-
23 mend standards to the appropriate agencies of the state government. The standards shall include,
24 but shall not be limited to:

25 (1) Accounting, auditing, and reporting procedures;

26 (2) Minimum service levels;

27 (3) Eligibility of recipient governments and program beneficiaries; and

²Budget or Planning Agency or Department of Community Affairs or similar agency if such has been established. However, some State legislatures may wish to retain the responsibility by delegating it to a joint standing committee.

1 (4) Where appropriate, citizen participation and public hearings.

2 *Section 4. Conformance of State Aid Programs to Comprehensive and Functional Planning*

3 *Objectives.* (a) Every agency administering state aid to local governments shall require that the
4 aided activities conform to local, regional, and statewide comprehensive and functional plans in
5 accordance with [cite the appropriate statutes relating to state, regional and local planning].³

6 As a condition to receiving financial assistance a local government may be required to submit a
7 functional plan for approval of the agency head administering the program.

8 (b) The head of each grant-administering agency shall issue criteria and guidelines for the
9 preparation of local functional plans, which shall include, but shall not be limited to, provisions
10 for:

11 (1) Conformance to local, regional, and statewide comprehensive plans;

12 (2) Survey of needs in the functional area being aided;

13 (3) Economic, social, and demographic data to be incorporated in the functional plan and
14 in any applications for state aid, provided that such data requirements shall conform to the common
15 data base to be prepared under the provisions of paragraph (c).

16 (c) The [agency] shall compile economic, social and demographic data, applicable elements of
17 which shall be incorporated in the data requirements of all state aid programs subject to the pro-
18 visions of this section.

19 *Section 5. Governor's Report to the [Legislature].* The Governor shall annually submit pro-
20 posals to the [legislature] for improvement of state-local fiscal relations. The proposals shall include,
21 but shall not be limited to:

22 (1) Grant consolidation plans;

23 (2) Simplification and standardization of grant requirements;

24 (3) Revisions of equalization formulas in the light of data on local fiscal needs and resources
25 and the political and economic viability of local units of government;

26 (4) New state aid programs; and

27 (5) Improvements in the flow of information concerning state and federal grants-in-aid.

28 *Section 6. Separability Clause.* [Insert separability clause].

29 *Section 7. Effective Date.* [Insert effective date].

³See previous ACIR suggested legislation on "State and Regional Planning."

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