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1973-74 EDITION

FEDERAL-STATE-LOCAL FINANCES:
SIGNIFICANT FEATURES
OF
FISCAL FEDERALISM



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FEDERAL-STATE-LOCAL FINANCES:
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FISCAL
FEDERALISM

Advisory Commission on Intergovernmental Relations
WASHINGTON, D.C. 20575 • FEBRUARY 1974



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PREFACE

The Advisory Commission on Intergovernmental Relations has had occasion during the past 14 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 Fiscal Federalism.

To facilitate this analysis, approximately 40 tables have been added to the number contained in the previous edition of this publication.

In prior years, this volume has contained "model" legislation to implement a broad range of tax and fiscal policies recommended by the Commission. In the interest of economy, the draft bills have not been reproduced in this publication. Persons engaged in developing new or revised tax laws can write to the Commission's Taxation and Public Finance Section for assistance of this nature.

Robert E. Merriam
Chairman

ACKNOWLEDGMENTS

Credit for this report is due Frank Tippet, the Commission's Statistician. This project was supervised by John Shannon, Assistant Director. Members of the Commission's Public Finance staff assisted Mr. Tippet at various stages in the preparation of this information report.

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 was an indispensable partner in this undertaking. The cooperation of the Bureau is gratefully acknowledged.

Wm. R. MacDougall
Executive Director

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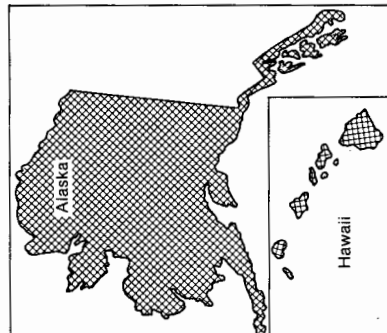
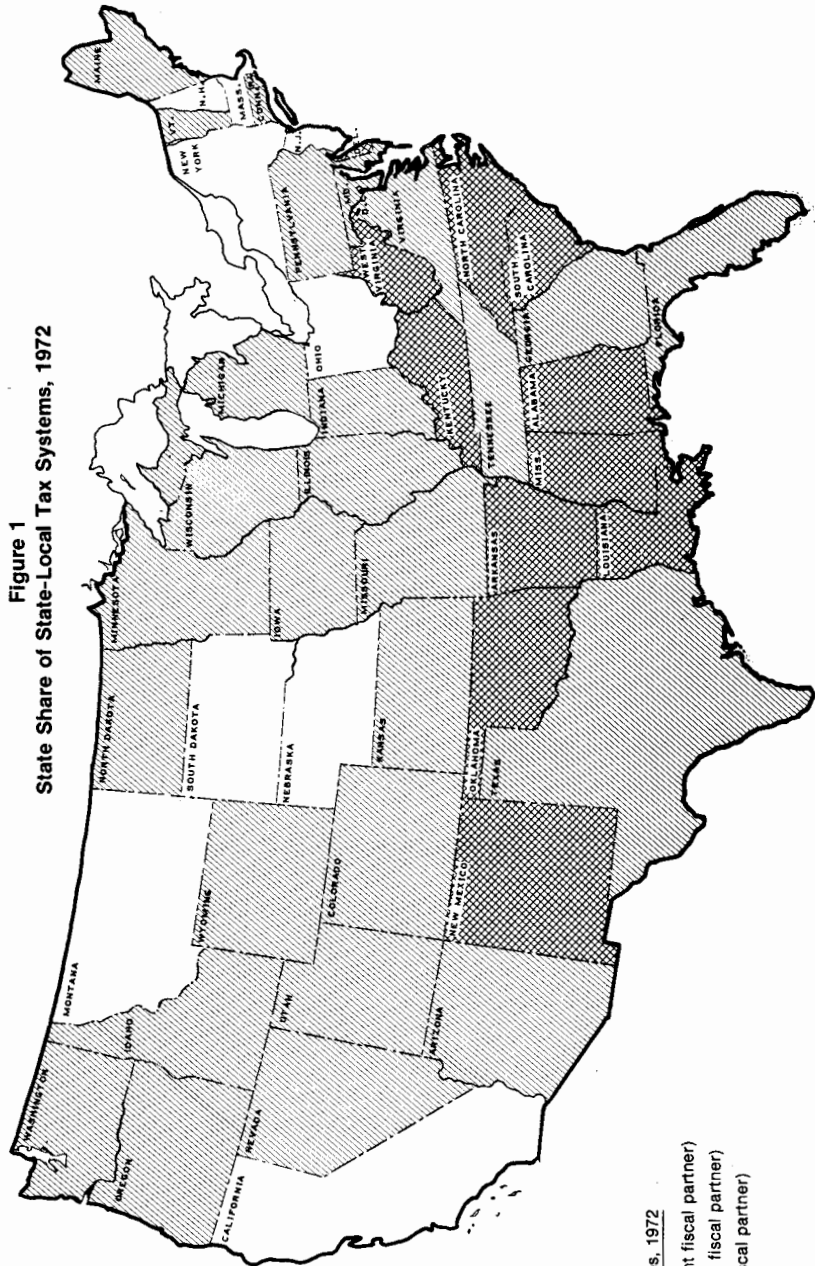
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A HIGH QUALITY STATE-LOCAL FISCAL SYSTEM

It is now clear that a high quality State-local revenue system can be achieved most effectively by shifting to the State primary responsibility for financing education and by making balanced use of the three prime tax measures – property, income, and sales.

On the basis of the Commission's recommendations drawn from its studies of intergovernmental fiscal relations, four policy characteristics stand out as the foundation on which a strong State-local sector can be built in our federal system:

1. *The State tax system should be able to generate sufficient revenue to finance most of the costs of public elementary and secondary education as well as "traditional" State programs.*¹

For most States this would mean a State tax system that produces between 70 and 80 percent of all State-local tax revenue. At the present time, the State tax structures produce about 55 percent of total State-local taxes although there are 11 States (mostly in the South) that produce in the 70-80 percent range (Tables A and 8).

The Commission called for this policy thrust in recommendations that would have the States:

- (1) establish as a basic objective of long range State-local fiscal policy the assumption by the State of substantially all responsibility for financing local schools, and
- (2) equip themselves with a productive and broad-based tax system capable of underwriting a major portion of the State-local expanding expenditure requirements.

Increasingly, States have found both the general sales and personal income taxes essential to prevent excessive local property tax burdens, proliferation of local nonproperty taxes, interlocal fiscal disparities and undue dependence on Federal aid. The use of these two broadly-based taxes has become the standard by which State fiscal effort is judged because 36 States now impose both levies.

2. *The personal income tax should stand out as the single most important revenue instrument in the State tax system capable of producing close to 25 percent of total State-local tax revenue.*

At the present time, the State personal income tax accounts for only 12 percent of all State-local tax collections although there are 4 States that closely approximate this productivity (Alaska, 26.2; Delaware, 28.0; Hawaii, 23.3; and Oregon, 24.8) (Tables A and 6).

Reliance on the State personal income tax for approximately 25 percent of all tax revenue would both tone up the equity features of the system and insure an overall State-local system elasticity of between 1 and 1.2 (Tables 37, 109, and 146).

A greater reliance on the personal income tax would improve the fairness of State and local taxation by permitting a larger share of the tax burden to be adjusted to the size of the family through an exemption system – a criterion typically disregarded by the property tax and violated by the sales tax. The unique ability of the income tax to treat individuals and households with equal income equally grows in importance as the margin between people's incomes and their consumer expenditures widens and as family households become less and less indicative of taxpaying ability.

A broad-based flat-rate State income tax when combined with personal exemptions, thus, can pack both a heavy revenue punch and a substantial degree of progression. Graduated rates add progression in

TABLE A — STATE-LOCAL FISCAL SYSTEMS,
SIGNIFICANT FEATURES: 1970-71 AND 1971-72

State	All State taxes, 1971-72		Percentage of State-local taxes from—				Local general sales taxes, 1970-71	Average effective property tax rates, existing single-family homes with FHA insured mortgages, 1971	State as % of State-local revenue (from own sources) for local schools, 1970-71
	Rank	%	State individual income tax, 1971-72	State general sales tax, 1971-72	State-local property taxes, 1971-72	Local income taxes, 1970-71			
State Dominant Fiscal Partner									
New Mexico	1	80.1	9.9	30.7	20.7	*	0.5	1.70	74.5
Delaware	2	79.3	28.0	—	17.2	1.6	—	1.26	76.3
West Virginia	3	75.9	12.8	12.3 ¹	20.8	—	—	.69	56.7
South Carolina	4	75.7	14.2	27.2	23.2	—	—	.94	68.4
Hawaii	5	75.5	23.3	29.5 ¹	19.1	—	—	.92	96.8
Mississippi	6	75.5	7.0	36.2	22.7	—	—	.96	66.3
Alabama	7	74.7	10.9	23.6	13.7	0.3	6.2	.85	74.6
North Carolina	8	74.4	18.4	16.6	25.1	—	0.7	1.58	77.9
Arkansas	9	74.3	11.4	23.4	23.9	—	—	1.14	54.2
Kentucky	10	73.6	13.4	27.2	20.9	5.5	—	1.27	64.4
Louisiana	11	70.7	6.7	17.8	18.3	—	9.7	.56	65.5
Alaska	12	68.4	26.2	—	23.3	—	6.5	1.61	86.8
Oklahoma	13	66.7	10.0	11.6	27.0	—	4.2	1.35	46.0
Median Average		(74.7)	(12.8)	(23.6) ²	(20.9)	N.C.	N.C.	(1.14)	(68.4)
State Strong Fiscal Partner									
Georgia	14	65.3	13.1	23.2	30.8	—	—	1.44	61.4
Idaho	15	64.8	16.3	16.7	34.8	—	—	1.72	44.6
Washington	16	64.3	—	25.9 ¹	36.5	*	1.0	1.62	54.7
Utah	17	64.0	15.4	24.5	34.9	—	2.6	1.49	57.3
Florida	18	62.5	—	27.5	32.5	—	—	1.41	61.7
Tennessee	19	62.2	1.0	24.9	26.7	—	6.8	1.53	52.1
Pennsylvania	20	61.5	11.6	15.6	27.6	8.3	—	2.16	46.2
Vermont	21	61.1	17.8	8.3	38.3	—	—	2.53	35.2
Rhode Island	22	60.4	13.3	18.3	39.1	—	—	2.21	37.1
Arizona	23	60.2	9.6	22.7	38.6	—	5.4	1.65	47.5
Wisconsin	24	59.8	21.9	14.1	42.9	—	—	3.01	31.7
Virginia	25	59.6	18.3	13.0	28.2	*	4.3	1.32	37.7
Michigan	26	59.2	14.0	19.1	39.1	2.8	—	2.02	43.0
Minnesota	27	58.8	21.5	12.0	40.1	—	0.1	2.05	48.1
North Dakota	28	58.1	7.2	22.5	41.1	—	—	2.08	31.3
Texas	29	57.4	—	18.5	38.3	—	3.3	1.91	52.7
Maryland	30	57.2	20.6	13.1	31.9	9.3	—	2.24	37.4
Maine	31	57.1	5.8	21.2	43.3	—	—	2.43	34.7
Nevada	32	56.5	—	18.8	34.7	—	1.8	1.48	40.2
Wyoming	33	55.2	—	21.4	49.3	—	0.1	1.38	36.6
Iowa	34	53.1	14.2	15.3	46.2	—	—	2.63	28.9
Illinois	35	52.5	13.0	17.1	41.1	*	3.5	2.15	36.6
Missouri	36	51.9	12.6	18.2	37.2	3.1	0.8	1.79	33.8
Colorado	37	50.9	14.8	15.9	40.7	*	5.6	2.45	31.9
Connecticut	38	50.8	3.1	18.4	48.8	—	—	2.38	23.9
Kansas	39	50.7	9.2	17.3	48.7	—	—	2.17	32.1
Indiana	40	50.5	12.1	18.6	49.5	—	—	1.96	33.2
Oregon	41	50.2	24.8	—	48.0	—	—	2.33	20.8
Median Average		(58.5)	(14.0) ³	(18.4) ²	(38.9)	N.C.	N.C.	(2.04)	(37.3)
State Junior Fiscal Partner									
Montana	42	49.7	18.5	—	50.4	—	—	2.19	26.1
Massachusetts	43	48.8	20.1	5.4	50.7	—	—	3.13	26.4
New York	44	48.4	17.4	10.6	36.7	3.6	6.9	2.72	50.1
Ohio	45	48.4	2.5 ⁴	16.5	43.0	7.4	0.4	1.47	29.8
California	46	47.9	13.1	14.3	47.6	0.1	3.9	2.48	37.1
Nebraska	47	46.2	7.8	14.5	50.3	—	1.0	3.15	20.1
South Dakota	48	42.5	—	19.4	53.8	—	0.7	2.71	16.0
New Hampshire	49	42.2	2.0	—	58.0	—	—	3.14	10.4
New Jersey	50	39.8	0.6	14.2	56.0	—	—	3.01	27.5
Median Average		(47.9)	(17.4) ⁵	(14.3) ²	(50.4)	N.C.	N.C.	(2.72)	(26.4)
Exhibit:									
District of Columbia	—	—	—	—	30.9	25.4	17.9	1.80	—
U.S. (excluding D.C.)	—	55.3	12.0	16.3	38.8	1.7	2.4	1.98	43.3
U.S. (including D.C.)	—	55.0	12.0	16.3	38.7	1.8	2.5	1.98	43.1

* Less than 0.05 percent. N.C. — Not computed.

¹ Excluding business gross receipts.

² For states with a general sales tax.

³ For the 21 states (with a broad-based individual income tax [excludes Connecticut and Tennessee]).

⁴ Based on collections for partial year. New tax effective 1/1/72.

⁵ Based on the 5 states with a broad-based tax for the entire fiscal year. (excludes New Hampshire, New Jersey, and Ohio).

Source: ACIR staff calculations based on U.S. Bureau of the Census, Governments Division, U.S. Department of Housing and Urban Development, Federal Housing Administration; and National Education Association, Research Division; published and unpublished data.

income tax liabilities and increase the responsiveness of income tax collections to economic growth, thereby enhancing the overall State-local revenue system elasticity (Tables 139, 141, and 142).

With a revenue system elasticity of 1.0 the State-local public sector would maintain the same growth rate as the total economy. At the elasticity of 1.2 growth in the State-local sector would be about enough to match automatic growth in National Government tax receipts, thereby creating a fiscal equilibrium within our federal system.

To maximize taxpayer convenience, the State personal income tax should be characterized by a high degree of conformity to the Federal income tax code. Alaska, Nebraska, Rhode Island, and Vermont have attained a high degree of conformity to the Federal income tax (Table 145).

3. *The general sales tax should serve as the other major State tax capable of producing between 20 and 25 percent of total State-local tax revenue without imposing an extraordinary burden on low income families – the exemption of food and drugs or the provision of income tax credits can go a long way toward pulling most of the regressive sting from this tax.* Five States could meet both the productivity and the anti-regressivity tests in fiscal 1971 – Florida, Hawaii, Kentucky, Maine, and North Dakota. At the present time the State sales tax accounts for about 16 percent of the total State-local tax revenue (Tables A and 6).

The number of items covered by the sales tax affects not only the amount of revenue the tax produces but also how the burden of the tax is distributed. Because low income people spend a greater fraction of their income than do high income persons, a tax on consumer purchases is inherently regressive. Excluding services from the tax base makes the sales tax even more regressive, since purchases of services become increasingly more important as one moves up the income scale (Table 134).

Exemption of food makes the sales tax nearly proportional, although only at the loss of substantial revenue. The sales tax credit accomplishes the same end at much lower cost by returning a fixed sum to each person, regardless of income (Tables 135 and 146).

4. *The local property tax should continue to serve as the principal revenue instrument for local government and should be able to pass two equity tests.*

- a. *The full value test* – In order to help insure uniform assessments the State should bring local assessment levels up to the full value standard – in no case should the statewide level of assessments drop below 80 percent of current market value. At the present time, two States appear to have met the 80 percent test – Kentucky and Oregon. Most States have a long way to go because the national assessment level is probably in the general neighborhood of 35-40 percent of current market value. Low fractional assessment will always provide a convenient graveyard in which assessors can bury their mistakes (Table 100).
- b. *The anti-regressivity test* – A State financed “circuit-breaker” system to protect low income home owners and renters from property tax overload situations – at least the elderly home owners and renters should be shielded in a way so as to insure that they are not required to turn over more than 6 or 7 percent of total household income to the local residential property tax collector. In the last few years, 22 States have adopted various applications of the “circuit-breaker” principle (Tables 106, 108 and 109).

Most States are forcing the local property tax to serve as the principal underwriter for schools. The property tax is also called on to pick up a significant share of the public welfare tab in several States. It

produces almost 40 percent of all State-local tax revenue, far too much in view of the inequities caused by faulty assessment practices (Table A and Tables 73 through 84).

In order to free up the local property tax for essentially local or municipal-type functions the States should assume responsibility for the financing of most of the cost of elementary and secondary education. Such action would represent a giant step toward equalizing the amount of resources placed behind each public school pupil.

Most importantly, if the property tax were relieved of the heavy drain of welfare and educational financing it could provide comfortably for 20 to 30 percent of State-local tax revenue required for locally determined and locally financed functions.

¹ Hopefully, the Federal Government will assume complete responsibility for the welfare function in the next few years.

TABLE 1 — THE PUBLIC SECTOR IN THE NATIONAL ECONOMY
A. [Government Receipts, National Income and Products
Accounts Basis, 1946, 1956 and 1972¹]

Item	Amount (billions)			% Increase		% of GNP		
	1972	1956	1946	1946	1956	1972	1956	1946
				1972	1972			
All Governments, total ²	\$ 361.4	\$109.0	\$ 50.9	610%	232%	31.7%	26.0%	24.4%
Taxes	274.7	93.7	43.9	526	193	24.1	22.4	21.0
Contributions for social insurance	73.1	12.6	6.0	1,118	480	6.4	3.0	2.9
Other	13.6	2.7	1.0	1,260	404	1.2	0.6	0.5
Federal Government, total	224.9	77.6	39.1	475	190	19.7	18.5	18.7
Taxes	160.7	66.7	33.4	381	141	14.1	15.9	16.0
Contributions for social insurance	62.6	10.6	5.5	1,038	491	5.5	2.5	2.6
Other	1.6	0.3	0.2	700	433	0.1	0.1	0.1
State and local governments, total	174.6	34.7	12.9	1,254	403	15.3	8.3	6.2
Federal grants-in-aid	38.1	3.3	1.1	3,364	1,055	3.3	0.8	0.5
Receipts from own sources	136.5	31.4	11.8	1,057	335	12.0	7.5	5.7
Taxes	114.0	27.0	10.5	986	322	10.0	6.4	5.0
Contributions for social insurance	10.5	2.0	0.5	2,000	425	0.9	0.5	0.2
Other	12.0	2.4	0.8	1,400	400	1.1	0.6	0.4
Exhibit: Gross National Product	1,139.4	419.2	208.5	447	172	—	—	—
State-local taxes as % of Federal	70.9	40.5	31.4	—	—	—	—	—

B. [Government Expenditure, National Income and Product Accounts Basis,
1946, 1956 and 1972¹]

Item	Amount (billions)			Percent Increase		Percent of GNP		
	1972	1956	1946	1946-1972	1956-1972	1972	1956	1946
All governments, total ²	\$368.3	\$104.1	\$45.5	709%	254%	32.3%	24.8%	21.8%
Defense, international and space research ³	101.2	47.2	20.5	394	114	8.9	11.3	9.8
Civilian-domestic	267.1	56.9	24.9	973	369	23.4	13.6	12.0
Federal Government, total	246.5	71.8	35.6	592	243	21.6	17.1	17.1
Grants-in-aid	38.1	3.3	1.1	3,364	1,055	3.3	0.8	0.5
Direct expenditure, total	208.4	68.5	34.5	504	204	18.3	16.3	16.5
Defense, international and space research ³	101.2	47.2	20.5	394	114	8.9	11.3	9.8
Civilian-domestic	107.2	21.3	13.9	671	403	9.4	5.1	6.7
State and local governments ⁴	159.9	35.6	11.0	1,354	349	14.0	8.5	5.3
Exhibit:								
Surplus or deficit (—):								
Federal	—21.6	5.7	3.5					
State and local	14.8	— .9	1.9					

¹Data for 1972 are for the 2nd quarter, seasonally adjusted at annual rates. Partially estimated.

²Excludes intergovernmental transactions.

³Includes the following estimated portion of the net interest that is attributable to defense, international and space research activity: 1946 — 78%, 1956 — 77%, and 1972 — 73%

⁴All civilian domestic.

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*, October 1972; and ACIR staff.

**TABLE 2 – THE GROWTH OF STATE-LOCAL TAXES
IN THE INTERGOVERNMENTAL REVENUE SYSTEM 1940-1972**

	1972	1965	1960	1955	1950	1945	1940
Federal taxes as % of GNP	14.1	14.5	15.6	15.7	15.4	17.2	6.6
State-local taxes as % of GNP	10.0	7.9	7.3	6.1	5.7	4.4	8.1
Total taxes as % of GNP	24.1	22.4	22.9	21.8	21.1	21.6	14.7
Exhibit 1:							
State-local taxes as % of Federal	70.9	54.4	47.2	39.0	37.5	26.0	122.8
Exhibit 2:							
Federal Social Insurance Contributions as % of GNP	5.5	3.6	3.5	2.3	2.1	2.7	2.0

Source: ACIR staff compilations based on U. S. Department of Commerce, Office of Business Economics: *The National Income and Product Accounts of the United States, 1929-65* and *Survey of Current Business*, October 1972. 1972 data is 2nd quarter, seasonally adjusted, at annual rates.

TABLE 3 – FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1972 EST.
(Millions of dollars)

Fiscal year	Federal, State, and Local	Federal						State				
		Total	Individual income	Corporation income	Sales, gross receipts, and customs	Death and gift	All other	State and Local	Total	Individual income	Corporation income	
1948	51,218	37,876	19,305	9,678	7,650	890	353	13,342	6,743	499	585	
49	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641	
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586	
51	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687	
52	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838	
53	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810	
54	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772	
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737	
56	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890	
57	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984	
58	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018	
59	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001	
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180	
61	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266	
62	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308	
63	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505	
64	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695	
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929	
66	160,742	104,095	55,446	30,073	14,641	3,066	869	56,647	29,380	4,288	2,038	
67	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227	
68	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518	
69	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181	
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738	
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424	
1972 est.	261,675	152,350	94,824	32,038	19,025	5,412	1,051	109,325	60,550	13,420	4,270	

TABLE 3 – FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1972 EST. (CONT'D)
(Millions of dollars)

Fiscal year	State (cont'd)					Local					Exhibit: Gross national product (previous calendar year)
	General sales and gross receipts	Selected sales and gross receipts	Motor vehicle and operators licenses	Death and gift	All other	Total	Property	Sales and gross receipts	Individual income ¹	All other	
1948	1,478	2,564	593	180	844	6,599	5,850	400	44	305	231,323
49	1,609	2,756	665	176	936	7,414	6,566	451	51	346	257,562
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394	256,484
51	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422	284,769
52	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473	328,404
53	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530	345,498
54	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576	364,593
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641	364,841
56	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657	397,960
57	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679	419,238
58	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653	441,134
59	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734	447,334
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692	483,663
61	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744	503,734
62	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815	520,097
63	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867	560,325
64	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841	590,503
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807	632,410
66	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012	684,884
67	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016	749,857
68	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327	793,927
69	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239	864,200
1970	14,177	13,077	2,955	996	3,836	38,833	32,963	3,068	1,630	1,173	930,300
1971	15,473	14,097	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298	976,400
1972 est.	17,700	15,500	3,120	1,400	5,140	48,775	40,980	4,300	2,300	1,195	1,050,400

¹Includes minor amounts of corporation income taxes.

Source: ACIR staff compilation based on U.S. Department of Commerce: U.S. Bureau of the Census, Governments Division, various reports; office of Business Economics, *Survey of Current Business*, various years; and ACIR staff estimates.

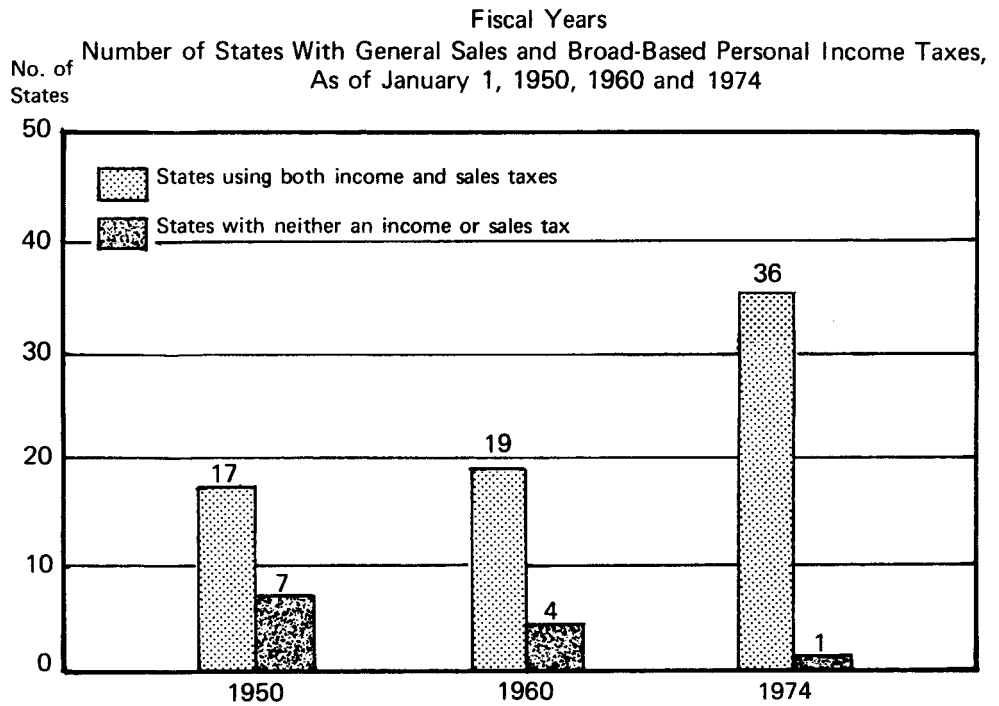
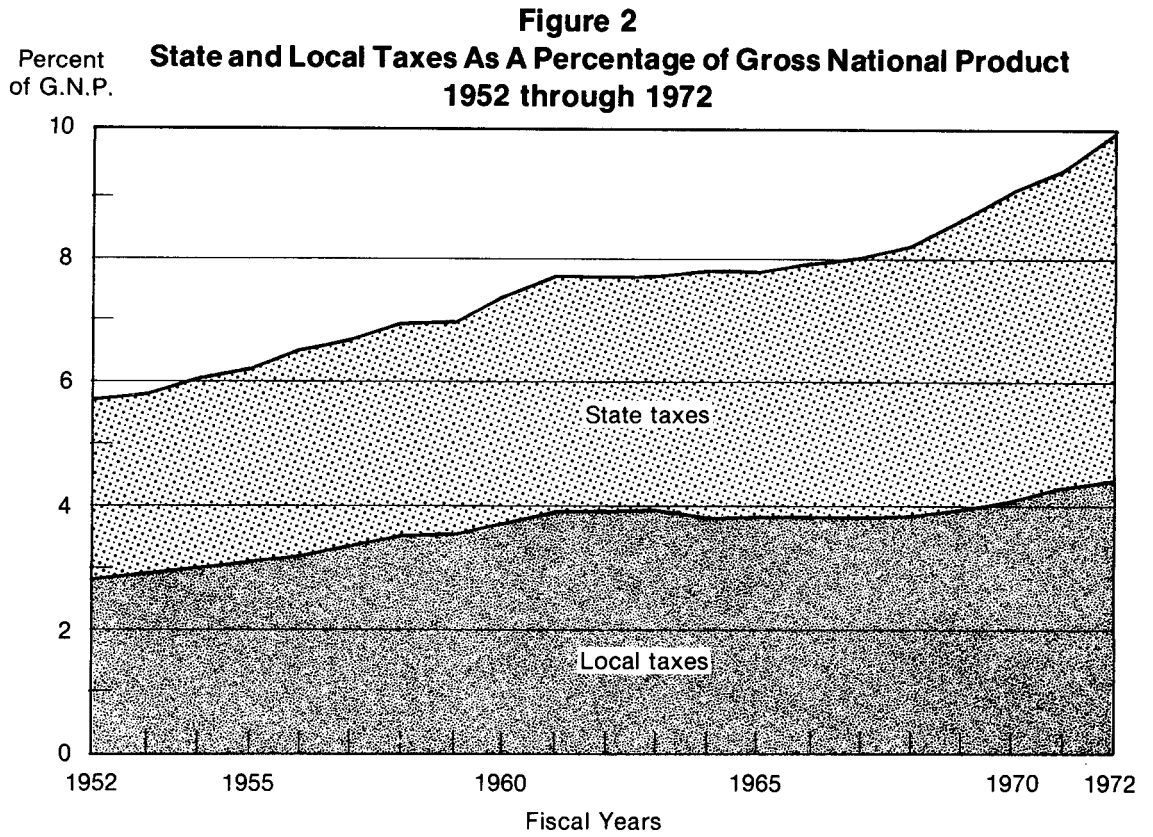
TABLE 4 — FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948 THROUGH 1972¹

Item	1972 est.	1970	1968	1966	1964	1962	1960	1958	1956	1954	1952	1950	1948
<i>By Level of Government:</i>													
Federal, State, and Local	24.91	25.03	23.32	23.47	23.42	23.81	23.39	22.30	23.02	23.17	24.08	19.92	22.14
Federal	14.50	15.70	14.81	15.20	15.33	15.82	15.92	15.42	16.39	17.12	18.19	13.72	16.37
State and Local	10.41	9.33	8.51	8.27	8.09	7.99	7.47	6.89	6.63	6.05	5.88	6.20	5.77
State	5.76	5.16	4.58	4.29	4.11	3.95	3.73	3.38	3.36	3.04	3.00	3.09	2.91
Local	4.64	4.17	3.93	3.99	3.99	4.04	3.74	3.50	3.26	3.01	2.88	3.11	2.85
<i>By Type of Tax, by Government:</i>													
Federal													
Individual income	9.03	9.72	8.66	8.10	8.25	8.76	8.42	7.87	8.09	8.10	8.50	6.14	8.35
Corporation income	3.05	3.53	3.61	4.39	3.98	3.95	4.44	4.55	5.25	5.79	6.46	4.09	4.18
Sales, gross receipts, and customs	1.81	1.97	2.05	2.14	2.50	2.58	2.61	2.56	2.63	2.84	2.84	3.06	3.31
Death and gift	.52	.39	.38	.45	.41	.39	.33	.32	.29	.26	.25	.27	.38
All other	.10	.10	.11	.13	.19	.14	.12	.12	.13	.13	.14	.16	.15
State													
Individual income	1.28	.99	.78	.63	.58	.52	.46	.35	.35	.28	.28	.28	.22
Corporation income	.41	.40	.32	.30	.29	.25	.24	.23	.22	.21	.26	.23	.25
General sales and gross receipts	1.69	1.52	1.32	1.15	1.03	.98	.89	.79	.76	.70	.68	.65	.64
Selective sales and gross receipts	1.48	1.41	1.33	1.34	1.33	1.33	1.28	1.19	1.20	1.11	1.07	1.17	1.11
Motor vehicle and operators licenses	.30	.32	.31	.33	.32	.32	.33	.32	.33	.30	.28	.29	.26
Death and gift	.13	.11	.11	.12	.11	.10	.09	.08	.08	.07	.06	.07	.08
All other	.49	.41	.42	.43	.44	.44	.44	.42	.43	.38	.38	.40	.36
Local													
Property	3.90	3.54	3.38	3.48	3.47	3.54	3.27	3.06	2.83	2.63	2.52	2.75	2.53
Sales and gross receipts	.41	.33	.24	.30	.31	.28	.28	.24	.22	.19	.19	.19	.19
Individual income ²	.22	.18	.14	.07	.06	.06	.05	.05	.04	.03	.03	.02	.02
All other	.11	.13	.17	.15	.14	.16	.14	.15	.17	.16	.14	.15	.15

¹Fiscal year taxes related to gross national product for prior calendar year.

²Includes minor amounts of corporation income taxes.

Source: ACIR staff computations based on U.S. Department of Commerce: U.S. Bureau of the Census, Governments Division, various reports; Office of Business Economics, *Survey of Current Business*, various years; and ACIR staff estimates.



**TABLE 5 – AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (–)
IN THE RECEIPTS FROM MAJOR FEDERAL, STATE, AND LOCAL TAXES,
SELECTED PERIODS 1948 THROUGH 1972 EST.**

Item	1948-1972 est.	1968-1972 est.	1963-1968	1958-1963	1953-1958	1948-1953
<i>By Level of Government:</i>						
Federal, State and Local	7.0	9.0	7.2	5.9	3.3	10.3
Federal	6.0	6.7	6.3	5.0	1.6	10.6
State and Local	9.2	12.8	9.0	7.7	7.8	9.4
State	9.6	13.6	10.5	8.2	7.2	9.4
Local	8.7	11.8	7.3	7.2	8.3	9.4
<i>By Type of Tax, by Government:</i>						
Federal						
Individual income	6.9	8.4	7.6	6.5	3.1	9.1
Corporation income	5.1	2.8	5.8	1.5	(–1.1)	17.0
Sales, gross receipts, and customs	3.9	4.0	2.7	4.7	1.7	6.2
Death and gift	7.8	15.4	7.1	9.2	9.6	0.3
All other	4.6	5.8	(–7.6)	18.1	1.3	7.6
State						
Individual income	14.7	21.1	16.3	13.9	9.8	14.2
Corporation income	8.6	14.1	10.8	8.1	4.7	6.7
General sales and gross receipts	10.9	14.1	13.5	9.6	7.6	10.6
Selective sales and gross receipts	7.8	10.1	7.6	6.9	6.8	8.1
Motor vehicle and operators licenses	7.2	5.9	6.9	4.7	8.3	9.9
Death and gift	8.9	12.6	7.9	11.1	9.6	4.3
All other	7.8	11.6	6.4	5.7	5.7	10.5
Local						
Property	8.4	11.2	7.0	7.2	8.4	9.0
Sales and gross receipts	10.4	22.1	4.2	7.8	8.5	12.4
Individual income ¹	17.9	20.9	28.2	7.7	17.6	17.1
All other	5.9	(–2.5)	8.9	5.8	4.3	11.7

¹Includes minor amounts of corporation income taxes.

Source: ACIR staff computations, based on table 3.

TABLE 6 - GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1971-72

Source	Amount (millions of dollars)				Per capita		
	All Government	State and local governments					
		Federal	Total	State		Local	
TOTAL REVENUE	381 849	223 378	189 724	112 309	113 162	1 072.74	911.12
TOTAL GENERAL REVENUE	307 222	172 122	166 352	98 632	103 466	1 475.38	826.99
INTERGOVERNMENTAL REVENUE	(1)	(1)	31 253	26 791	39 017	(1)	(1)
FROM FEDERAL GOVERNMENT	(1)	(1)	31 253	26 791	39 017	(1)	(1)
FROM STATES	(1)	(1)	(1)	(1)	34 555	(1)	(1)
FROM LOCAL GOVERNMENTS	(1)	(1)	(1)	(1)	(1)	(1)	(1)
REVENUE FROM OWN SOURCES	381 849	223 378	158 471	84 327	74 144	1 033.77	1 072.74
GENERAL REVENUE FROM OWN SOURCES	207 222	172 122	135 100	70 651	64 449	1 475.38	826.60
TAXES	262 358	153 733	108 801	59 870	48 930	1 260.78	736.28
PROPERTY	42 133	42 133	42 133	42 133	40 876	202.33	222.49
INDIVIDUAL INCOME	109 974	94 177	15 237	12 996	2 241	358.13	454.96
CORPORATION INCOME	36 582	32 166	4 416	4 416	2 181	175.68	194.47
SALES AND GROSS RECEIPTS	57 589	20 101	37 488	33 250	4 238	276.56	96.53
GENERAL SALES AND GROSS RECEIPTS	3 287	3 287	20 294	17 619	2 675	97.45	97.45
SELECTIVE SALES AND GROSS RECEIPTS	34 008	16 814	17 194	15 631	1 562	163.32	80.75
MOTOR FUEL	11 440	4 167	7 273	7 216	57	54.94	20.01
ALCOHOLIC BEVERAGES	6 841	5 089	1 752	1 684	68	32.85	24.44
TOBACCO PRODUCTS	5 206	2 297	2 999	2 811	166	25.00	14.40
PUBLIC UTILITIES	4 363	2 237	2 126	1 213	911	20.94	10.74
OTHER	6 138	3 114	3 044	2 868	358	29.57	14.95
MOTOR VEHICLE AND OPERATORS LICENSES	3 561	3 561	3 561	3 340	221	17.10	17.10
DEATH AND GIFT	6 730	5 436	1 294	1 294	(1)	32.32	6.21
ALL OTHER	5 964	1 293	4 671	3 317	1 354	28.64	22.43
CHARGES AND MISCELLANEOUS GENERAL REVENUE	44 688	18 299	26 299	10 780	15 519	214.61	99.31
CURRENT CHARGES	31 205	12 461	16 724	7 820	10 904	149.86	69.91
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	835	835	-	-	-	4.01	-
POSTAL SERVICES	7 601	7 601	-	-	-	36.50	36.50
SCHOOL LUNCH SALES	1 419	1 419	4 521	2 485	1 419	33.84	33.84
EDUCATION	7 046	7 046	-	-	-	6.81	6.81
SCHOOL LUNCH SALES	1 419	1 419	4 521	2 485	1 419	33.84	33.84
INSTITUTIONS OF HIGHER EDUCATION	4 861	4 861	-	-	-	23.34	23.34
OTHER	766	40	726	66	640	3.68	0.19
HOSPITALS	4 296	33	4 263	1 181	3 081	20.63	0.16
SEWERAGE	1 240	1 240	-	-	-	5.95	5.95
SANITATION OTHER THAN SEWERAGE	398	398	-	-	-	1.90	1.90
LOCAL PARKS AND RECREATION	360	360	-	-	-	1.72	1.72
NATURAL RESOURCES	2 941	2 941	-	-	-	14.12	12.42
HOUSING AND URBAN RENEWAL	1 217	1 217	-	-	-	5.84	2.33
AIR TRANSPORTATION	657	657	-	-	-	3.16	0.07
WATER TRANSPORT AND TERMINALS	522	198	324	90	234	2.51	0.95
PARKING FACILITIES	200	200	-	-	-	0.96	0.96
OTHER	3 893	646	3 247	1 692	1 556	18.70	3.10
MISCELLANEOUS GENERAL REVENUE	13 483	9 908	7 573	2 960	4 613	64.75	28.37
SPECIAL ASSESSMENTS	712	712	-	-	-	3.41	3.41
SALE OF PROPERTY	823	906	3 317	66	252	3.95	2.43
INTEREST EARNINGS	4 675	3 939	3 334	1 358	1 996	34.93	18.92
OTHER	7 273	3 939	3 334	1 358	1 996	34.93	18.92
UTILITY REVENUE	7 787	-	-	-	-	37.39	-
LIQUOR STORES REVENUE	2 188	2 188	-	-	-	10.50	10.50
INSURANCE TRUST REVENUE	64 654	51 296	13 398	11 773	1 629	310.49	246.13

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

1 - Represents zero or rounds to zero.
 2 - Minor amount included in individual income tax figures.
 3 - Minor amount included in "All other" taxes.

Source: U.S. Bureau of the Census, *Governmental Finances in 1971-72*.

**TABLE 7 – DISTRIBUTION OF FEDERAL, STATE, AND LOCAL GOVERNMENT GENERAL REVENUE,
FROM OWN SOURCES, SELECTED YEARS 1942-1971**

Fiscal year	Total Federal, State, and local	Federal government	State & local governments	State governments	Total	Local governments				
						General local government			School districts ²	Townships and special districts
						Total	Cities ¹	Counties ¹		
<i>General Revenue (\$000,000)</i>										
1942	24,347	14,788	9,560	4,274	5,286	3,244	2,188	1,056	1,602	439
1952	89,230	66,615	22,615	10,944	11,671	6,563	4,431	2,132	3,881	1,226
1957	112,723	78,403	34,320	16,454	17,866	9,610	6,445	3,165	6,543	1,714
1967	206,696	130,869	75,827	37,782	38,045	18,794	12,174	6,620	15,408	3,843
1971	275,669	156,887	118,782	61,290	57,491	28,251	17,784	10,467	23,456	5,784
<i>Percentage Distribution (by level of government)</i>										
1942	100.0	60.7	39.3	17.6	21.7	13.3	9.0	4.3	6.6	1.8
1952	100.0	74.7	25.3	12.3	13.1	7.4	5.0	2.4	4.3	1.4
1957	100.0	69.6	30.4	14.6	15.8	8.5	5.7	2.8	5.8	1.5
1967	100.0	63.3	36.7	18.3	18.4	9.1	5.9	3.2	7.5	1.9
1971	100.0	56.9	43.1	22.2	20.9	10.2	6.5	3.8	8.5	2.1
<i>General Revenue As A Percentage of Gross National Product</i>										
1942	17.3	10.5	6.8	3.0	3.7	2.3	1.6	0.7	1.1	0.3
1952	26.5	19.8	6.7	3.2	3.5	1.9	1.3	0.6	1.2	0.4
1957	26.1	18.1	7.9	3.8	4.1	2.2	1.5	0.7	1.5	0.4
1967	26.8	17.0	9.8	4.9	4.9	2.4	1.6	0.9	2.0	0.5
1971	27.3	15.5	11.8	6.1	5.7	2.8	1.8	1.0	2.3	0.6

¹Excludes estimated amounts allocable to dependent school systems.

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

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

TABLE 9 — GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE,
BY LEVEL OF GOVERNMENT: 1971-72
(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	166 352.3	31 252.7	(¹)	135 099.6	108 800.5	42 133.0	66 667.6	26 299.1
STATE GOVERNMENTS . . .	98 632.0	26 790.5	1 190.8	70 650.7	59 870.4	1 257.2	58 613.2	10 780.4
LOCAL GOVERNMENTS . . .	103 466.3	4 462.2	34 555.3	64 448.9	48 930.2	40 875.8	8 054.4	15 518.7
ALABAMA	2 150.2	601.1	(¹)	1 549.1	1 093.8	149.3	944.4	455.3
STATE GOVERNMENT . . .	1 521.5	524.2	12.3	985.0	817.7	25.4	792.3	167.3
LOCAL GOVERNMENTS . . .	1 008.2	76.9	367.2	564.1	276.1	124.0	152.1	288.0
ALASKA	518.0	174.1	(¹)	343.8	149.2	34.8	114.4	194.6
STATE GOVERNMENT . . .	416.6	168.0	-	248.4	102.1	-	102.1	146.3
LOCAL GOVERNMENTS . . .	194.9	6.2	93.3	95.4	47.1	34.8	12.3	48.3
ARIZONA	1 501.3	266.2	(¹)	1 235.0	989.0	381.8	607.2	246.0
STATE GOVERNMENT . . .	942.6	221.5	5.8	715.3	595.4	68.5	526.9	119.9
LOCAL GOVERNMENTS . . .	889.1	44.7	324.4	519.7	393.6	313.3	80.3	126.2
ARKANSAS	1 141.1	314.0	(¹)	827.1	618.2	147.6	470.6	208.9
STATE GOVERNMENT . . .	812.0	286.3	0.2	525.5	459.8	1.1	458.7	65.8
LOCAL GOVERNMENTS . . .	515.6	27.7	186.3	301.6	158.5	146.5	11.9	143.1
CALIFORNIA	21 110.0	8 147.8	(¹)	16 962.2	14 063.8	6 691.8	7 372.1	2 898.4
STATE GOVERNMENT . . .	11 603.6	3 634.1	294.1	7 675.4	6 740.2	264.7	6 475.5	935.1
LOCAL GOVERNMENTS . . .	14 996.6	513.7	5 196.0	9 286.9	7 323.6	6 427.1	896.6	1 963.2
COLORADO	1 958.4	413.2	(¹)	1 545.2	1 181.1	481.0	700.1	364.2
STATE GOVERNMENT . . .	1 146.2	356.9	1.2	788.0	602.2	2.3	599.9	185.9
LOCAL GOVERNMENTS . . .	1 160.7	56.3	347.3	757.2	578.9	478.6	100.2	178.3
CONNECTICUT	2 599.6	370.8	(¹)	2 228.8	1 944.5	948.3	996.2	284.4
STATE GOVERNMENT . . .	1 482.4	318.3	2.4	1 161.3	988.5	-	988.5	172.8
LOCAL GOVERNMENTS . . .	1 432.7	52.5	312.6	1 067.4	955.9	948.3	7.6	111.6
DELAWARE	525.4	98.1	(¹)	427.3	323.6	55.7	267.9	103.6
STATE GOVERNMENT . . .	396.4	79.9	0.3	316.2	256.7	0.3	256.4	59.5
LOCAL GOVERNMENTS . . .	245.1	18.2	115.9	111.1	66.9	55.4	11.3	44.2
DISTRICT OF COLUMBIA . .	1 068.7	506.0	(¹)	562.6	457.8	141.4	316.4	104.8
FLORIDA	4 851.6	732.5	(¹)	4 119.1	3 183.7	1 036.0	2 147.8	935.4
STATE GOVERNMENT . . .	2 860.5	622.1	17.3	2 221.2	1 990.0	79.2	1 910.8	231.2
LOCAL GOVERNMENTS . . .	2 878.9	110.4	870.6	1 897.9	1 193.7	956.8	237.0	704.2
GEORGIA	3 235.1	729.6	(¹)	2 505.5	1 833.3	565.2	1 268.1	672.2
STATE GOVERNMENT . . .	2 022.0	639.2	5.9	1 376.9	1 198.0	4.1	1 194.0	178.9
LOCAL GOVERNMENTS . . .	1 764.9	90.4	545.9	1 128.6	635.3	561.2	74.1	493.3
HAWAII	836.6	190.8	(¹)	645.8	514.7	98.3	416.4	131.1
STATE GOVERNMENT . . .	666.4	169.3	5.5	491.6	388.9	-	388.9	102.7
LOCAL GOVERNMENTS . . .	203.2	21.4	27.5	154.3	125.8	98.3	27.6	28.4
IDAHO	523.8	124.2	(¹)	399.6	308.7	107.4	201.3	91.0
STATE GOVERNMENT . . .	355.7	116.5	1.8	237.4	200.1	0.8	199.3	37.3
LOCAL GOVERNMENTS . . .	255.3	7.7	85.3	162.3	108.6	106.6	2.0	53.7
ILLINOIS	9 359.1	1 838.4	(¹)	7 520.7	6 471.5	2 662.4	3 809.2	1 049.2
STATE GOVERNMENT . . .	5 403.6	1 609.5	17.3	3 776.9	3 397.8	2.8	3 395.1	379.0
LOCAL GOVERNMENTS . . .	5 480.8	228.9	1 508.1	3 743.9	3 073.7	2 659.6	414.1	670.2
INDIANA	3 504.8	485.3	(¹)	3 019.5	2 349.8	1 163.4	1 186.4	669.7
STATE GOVERNMENT . . .	1 933.5	426.2	8.6	1 498.7	1 187.2	22.2	1 165.0	311.5
LOCAL GOVERNMENTS . . .	2 200.9	59.1	621.0	1 520.8	1 162.6	1 141.2	21.4	358.2
IOWA	2 096.0	299.9	(¹)	1 796.1	1 428.1	659.1	769.0	368.0
STATE GOVERNMENT . . .	1 220.9	276.2	39.8	904.9	759.4	-	759.3	145.5
LOCAL GOVERNMENTS . . .	1 331.0	23.7	416.1	891.2	668.7	659.0	9.7	222.5
KANSAS	1 618.1	281.6	(¹)	1 336.5	1 040.6	507.0	533.5	296.0
STATE GOVERNMENT . . .	894.1	234.7	7.2	652.3	527.8	11.3	516.5	124.5
LOCAL GOVERNMENTS . . .	1 019.1	46.9	287.9	684.3	512.8	495.7	17.1	11.5

See footnotes at end of table.

TABLE 9 - GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS BY SOURCE,
BY LEVEL OF GOVERNMENT: 1971-72 (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	2 028.2	489.3	(¹)	1 538.8	1 168.2	243.7	924.5	370.7
STATE GOVERNMENT . . .	1 494.7	443.7	6.6	1 044.4	860.9	28.5	832.5	183.5
LOCAL GOVERNMENTS . . .	860.9	45.6	320.9	494.4	307.3	215.2	92.0	187.1
LOUISIANA	2 745.8	601.4	(¹)	2 144.5	1 562.5	286.5	1 276.0	581.9
STATE GOVERNMENT . . .	1 978.4	521.6	15.0	1 441.8	1 105.1	29.1	1 076.0	336.7
LOCAL GOVERNMENTS . . .	1 359.3	79.8	576.9	702.7	457.4	257.4	200.0	245.2
MAINE	743.3	172.4	(¹)	570.9	484.0	209.7	274.3	86.9
STATE GOVERNMENT . . .	502.2	161.3	4.1	336.7	276.5	5.8	270.6	60.2
LOCAL GOVERNMENTS . . .	315.6	11.1	70.4	234.2	207.5	203.8	3.7	26.6
MARYLAND	3 249.4	499.3	(¹)	2 750.1	2 221.6	709.0	1 512.6	528.5
STATE GOVERNMENT . . .	1 943.7	391.8	23.7	1 528.2	1 272.4	36.3	1 236.1	255.7
LOCAL GOVERNMENTS . . .	2 175.7	107.5	846.3	1 222.0	949.2	672.7	276.5	272.7
MASSACHUSETTS	5 143.5	925.4	(¹)	4 218.2	3 695.5	1 875.0	1 820.5	522.6
STATE GOVERNMENT . . .	2 917.3	765.2	110.5	2 041.6	1 805.7	0.3	1 805.4	235.9
LOCAL GOVERNMENTS . . .	2 825.3	160.2	488.5	2 176.6	1 889.8	1 874.8	15.1	286.7
MICHIGAN	7 806.6	1 296.2	(¹)	6 510.4	5 170.9	2 023.7	3 147.3	1 339.4
STATE GOVERNMENT . . .	4 688.0	1 058.2	57.6	3 572.1	3 062.4	93.3	2 969.1	509.8
LOCAL GOVERNMENTS . . .	4 743.7	238.0	1 567.5	2 938.2	2 108.6	1 930.4	178.2	829.6
MINNESOTA	3 483.8	572.9	(¹)	2 910.9	2 251.9	903.8	1 348.1	659.0
STATE GOVERNMENT . . .	2 154.2	513.6	34.2	1 606.4	1 324.4	2.9	1 321.6	282.0
LOCAL GOVERNMENTS . . .	2 410.2	59.3	1 046.5	1 304.5	927.5	900.9	26.5	377.0
MISSISSIPPI	1 466.0	401.7	(¹)	1 064.4	778.5	177.0	601.4	285.9
STATE GOVERNMENT . . .	1 069.7	375.6	3.9	690.2	588.2	4.3	583.9	102.0
LOCAL GOVERNMENTS . . .	717.6	26.1	317.4	374.1	190.2	172.7	17.6	183.9
MISSOURI	3 102.1	617.1	(¹)	2 484.9	2 021.2	751.9	1 269.3	463.7
STATE GOVERNMENT . . .	1 722.1	526.0	4.1	1 192.0	1 050.3	3.9	1 046.4	141.7
LOCAL GOVERNMENTS . . .	1 847.7	91.2	463.7	1 292.9	970.8	748.0	222.8	322.1
MONTANA	619.7	163.7	(¹)	456.0	367.4	185.0	182.3	88.7
STATE GOVERNMENT . . .	387.6	154.6	5.2	227.8	182.8	7.5	175.3	45.0
LOCAL GOVERNMENTS . . .	302.9	9.1	65.5	228.3	184.5	177.5	7.0	43.7
NEBRASKA	1 101.8	176.8	(¹)	925.0	691.3	347.7	343.6	233.7
STATE GOVERNMENT . . .	579.3	152.7	17.7	408.9	319.5	0.5	319.0	89.4
LOCAL GOVERNMENTS . . .	675.7	24.1	135.5	516.1	371.8	347.2	24.6	144.3
NEVADA	521.0	90.8	(¹)	430.2	319.9	110.9	209.1	110.2
STATE GOVERNMENT . . .	292.3	80.4	3.6	208.3	180.9	12.6	168.3	27.4
LOCAL GOVERNMENTS . . .	330.9	10.5	98.5	221.9	139.0	98.2	40.8	82.8
NEW HAMPSHIRE	492.9	88.0	(¹)	404.9	329.1	191.0	138.1	75.8
STATE GOVERNMENT . . .	271.1	77.3	7.0	186.8	139.2	4.4	134.8	47.6
LOCAL GOVERNMENTS . . .	274.0	10.7	45.2	218.1	189.9	186.7	3.3	28.2
NEW JERSEY	5 812.7	906.8	(¹)	4 905.8	4 083.2	2 286.3	1 797.0	822.6
STATE GOVERNMENT . . .	2 894.4	802.7	48.6	2 043.2	1 626.3	62.1	1 564.2	416.9
LOCAL GOVERNMENTS . . .	4 021.9	104.2	1 055.1	2 862.6	2 456.9	2 224.2	232.8	405.7
NEW MEXICO	900.8	267.9	(¹)	632.9	444.6	91.9	352.7	188.4
STATE GOVERNMENT . . .	690.1	217.1	2.8	470.2	356.4	15.0	341.3	113.9
LOCAL GOVERNMENTS . . .	429.2	50.8	215.7	162.7	88.2	76.8	11.4	74.5
NEW YORK	20 566.3	3 349.1	(¹)	17 217.2	14 484.9	5 322.2	9 162.8	2 732.2
STATE GOVERNMENT . . .	11 165.2	2 978.6	186.2	8 000.4	7 018.5	14.7	7 003.8	981.9
LOCAL GOVERNMENTS . . .	16 686.9	370.6	7 099.6	9 216.7	7 466.4	5 307.4	2 159.0	1 750.3
NORTH CAROLINA	3 087.1	625.0	(¹)	2 462.1	1 963.5	492.5	1 471.0	498.6
STATE GOVERNMENT . . .	2 268.9	557.2	9.9	1 701.8	1 460.9	28.6	1 432.3	241.0
LOCAL GOVERNMENTS . . .	1 713.5	67.8	885.3	760.3	502.6	463.9	38.7	257.6

See footnotes at end of table.

TABLE 10 — DISTRIBUTION OF LOCAL GOVERNMENT GENERAL REVENUE, BY SOURCE, AND BY TYPE OF GOVERNMENT, SELECTED YEARS 1942-1971

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
1971	93,868	100.0	27.1	46.4	18.4	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
1971	36,375	38.8	21.1	55.1	18.6	5.2
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
1971	57,491	61.2	30.9	40.8	18.2	10.1
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
1971	36,726	39.1	23.3	50.3	18.3	8.0
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
1971	6,708	7.1	64.1	17.9	14.7	3.4
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
1971	14,058	15.0	35.1	26.8	19.5	18.6

¹Includes the following approximate amounts of duplicative interlocal transactions: 1971-\$1.9 bil.; 1967-\$1.5 bil.; 1957-\$500 mil.; 1952-\$100 mil.; 1942-\$50 mil.

²Excludes est. amounts allocable to dependent school systems.

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

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

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

TABLE 11 – PERCENTAGE DISTRIBUTION OF LOCAL GOVERNMENT GENERAL REVENUE, BY SOURCE,
AND BY TYPE OF GOVERNMENT, 1957 AND 1971

Revenue source	Level of government and year –											
	Total local		Counties		Municipalities		Townships		Special districts		School districts	
	1971	1957	1971	1957	1971	1957	1971	1957	1971	1957	1971	1957
Intergovernmental	37.5	29.6	41.8	38.0	31.7	18.9	22.3	24.8	26.4	14.1	46.1	42.1
Property tax	39.9	48.7	37.4	46.5	32.8	46.3	62.8	63.6	19.7	29.1	45.7	50.1
Income tax	1.9	0.8	0.8	—	4.6	1.9	0.8	0.3	—	—	0.4	0.1
General sales tax	2.5	2.6	2.9	0.9	5.4	6.5	*	—	0.8	—	0.2	—
Current charges:	10.7	10.0	11.3	9.3	11.7	10.3	4.8	3.9	41.6	49.9	5.6	5.9
Education	2.7	2.6	1.1	0.8	0.7	0.8	1.3	1.4	—	—	5.6	5.9
Hospitals	2.8	1.8	5.8	3.7	2.3	1.8	0.7	0.4	15.2	8.3	—	—
Sewerage	1.1	0.9	0.3	0.2	2.6	1.9	1.1	0.8	3.2	2.1	—	—
Housing and urban renewal	0.7	1.1	—	*	0.8	1.0	*	0.1	8.6	18.6	—	—
Other	3.4	3.6	4.2	4.7	5.2	4.7	1.6	1.2	14.6	21.0	—	—
All other gen'l. rev.	7.5	8.3	5.7	5.2	13.7	16.1	9.3	7.4	11.4	6.9	2.0	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Exhibit:												
All local utilities (\$000,000)												
Revenue	7,276	2,944	113	18	5,579	2,378	127	56	1,457	492	**	—
Expenditure	8,675	3,494	168	26	5,802	2,746	160	74	2,546	648	1	—
Debt (end of year)	21,085	9,243	463	¹	13,061	7,123	283	139	7,290	1,982	2	—
Water supply (\$000,000)												
Revenue	2,980	1,235	92	18	2,436	1,079	78	38	374	101	**	—
Expenditure	3,432	1,584	148	26	2,434	1,305	114	58	736	196	1	—
Debt (end of year)	10,979	5,093	457	¹	7,639	4,172	269	134	2,625	787	2	—

*Less than 0.05 percent.

**Less than \$500,000.

¹Included under "interest on general debt."

Source: ACIR staff calculations based on U.S. Bureau of the Census, Governments Division, published and unpublished data.

**TABLE 12 – THE FISCAL ROLE OF LOCAL INCOME AND GENERAL SALES TAXES,
SELECTED YEARS, 1957-1971**
(Tax amounts in millions of dollars)

Level of Government and type of tax	1971	1967	1962	1957
<u>All Local Governments</u> ^{1/}				
Total tax collections	\$ 43,434	\$ 29,074	\$ 20,993	\$ 14,286
Income taxes:	(3,675)	(2,130)	(1,185)	(785)
Amount	1,747	916	309	191
% of total taxes	4.0	3.2	1.5	1.3
General sales taxes:	(3,820)	(2,596)	(1,875)	(1,550)
Amount	2,339	1,201	958	656
% of total taxes	5.4	4.1	4.6	4.6
Income and sales -- %	9.4	7.3	6.1	5.9
<u>All Local Governments</u> ^{2/}				
Total tax collections	43,000	28,799	20,810	14,143
Income taxes:				
Amount	1,617	852	271	165
% of total taxes	3.8	3.0	1.3	1.2
General sales taxes:				
Amount	2,262	1,158	932	636
% of total taxes	5.3	4.0	4.5	4.5
Income and sales -- %	9.1	7.0	5.8	5.7
<u>Municipalities</u> ^{1/}				
Total tax collections	15,097	10,507	7,934	5,908
Income taxes:	(1,085)	(625)	(350)	(255)
Amount	1,416	818	259	181
% of total taxes	9.4	7.8	3.3	3.1
General sales taxes:	(3,270)	(2,245)	(1,725)	(1,485)
Amount	1,658	977	866	602
% of total taxes	11.0	9.3	10.9	10.2
Income and sales -- %	20.4	17.1	14.2	13.3
<u>Municipalities</u> ^{2/}				
Total tax collections	14,663	10,232	7,751	5,765
Income taxes:				
Amount	1,286	754	221	155
% of total taxes	8.8	7.4	2.9	2.7
General sales taxes:				
Amount	1,580	934	840	582
% of total taxes	10.8	9.1	10.8	10.1
Income and sales -- %	19.6	16.5	13.7	12.8
<u>Counties</u>				
Total tax collections	8,702	5,702	4,149	2,790
Income taxes:	(24)	(4)	(1)	(0)
Amount	167	16	6	---
% of total taxes	1.9	0.3	0.1	0
General sales taxes:	(505)	(330)	(145)	(65)
Amount	590	202	91	53
% of total taxes	6.8	3.5	2.2	1.9
Income and sales -- %	8.7	3.8	2.3	1.9

^{1/} Including the District of Columbia. ^{2/} Excluding the District of Columbia.
Note: Figures in parenthesis are the approximate number of local governments with sales and income taxes as of January 1st for the year indicated (except for the year 1957 which are as of September 1, 1958).

Source: ACIR staff calculations based on U.S. Bureau of the Census, Governments Division, published and unpublished data; and Commerce Clearing House, State Tax Reporter.

TABLE 13 — NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT
AND BY TYPE OF TAX: SECOND QUARTER OF 1972 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										
1972:										
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	10,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	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
12 MONTHS ENDING										
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	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

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property 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 in these quarters reflect collections 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 1972*.

TABLE 14 – STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-71
(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 oper- ators' licenses	All other	
						Motor fuel taxes	Alco- holic bever- age taxes	Tobacco taxes	Amuse- ment taxes	Public utility taxes	Prop- erty taxes			
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	\$7	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
1971	51,541	10,153	3,424	1,104	15,473	6,628	1,527	2,536	622	1,012	—	1,111	3,174	4,672

See footnotes at the end of table.

TABLE 14 — STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-71 (Cont'd)
(Dollar amounts in millions)

Year	Total excluding employment taxes	Individual income taxes	Corporation income taxes	Death and gift taxes	General sales taxes ¹	Selective sales and gross receipts							Motor vehicle and operators' licenses	All other
						Motor fuel taxes	Alcoholic beverage taxes	Tobacco taxes	Amusement taxes	Public utility taxes	Property 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
1971	100.0	19.7	6.6	2.1	30.0	12.9	3.0	4.9	1.2	2.0	—	2.2	6.2	9.1

¹ Includes the collections from the business and occupation taxes levied by Washington and West Virginia. The amount for these taxes in fiscal 1971 were \$132 million and \$103 million respectively.

TABLE 15 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1971
1. Millions of dollars

STATE	General sales				Selected sales and gross receipts				
	Total	or gross receipts	Individual income	Corporation net income	Total	Motor fuels	Alcoholic beverages	Tobacco products	Other
UNITED STATES	51,541.2	15,473.0	10,152.7	3,423.9	14,097.4	6,627.5	1,526.7	2,536.3	3,406.9
ALABAMA	710.4	230.9	92.1	33.8	267.8	123.6	44.7	38.7	60.8
ALASKA	102.1	—	41.8	6.1	22.2	10.9	4.9	3.0	3.4
ARIZONA	523.1	194.0	73.7	27.0	122.5	70.5	10.2	19.6	22.2
ARKANSAS	379.8	120.2	44.2	26.4	134.4	79.7	12.0	26.6	16.1
CALIFORNIA	5,675.4	1,798.4	1,266.6	533.1	1,274.5	669.8	105.7	237.1	261.9
COLORADO	513.8	156.9	143.5	28.8	124.6	78.3	11.7	13.1	21.5
CONNECTICUT	795.6	265.2	10.3	126.8	287.4	103.2	23.7	56.3	104.2
DELAWARE	222.2	—	79.4	12.4	45.4	19.1	3.7	9.5	13.1
FLORIDA	1,587.2	715.2	—	—	548.2	246.8	128.4	48.9	124.1
GEORGIA	991.1	361.2	183.4	81.7	302.3	165.7	62.8	49.3	24.5
HAWAII	370.3	177.9	116.2	12.9	53.9	18.1	8.4	6.4	21.0
IDAHO	187.0	45.4	56.3	12.6	43.7	28.8	4.1	5.2	5.6
ILLINOIS	3,142.3	1,023.8	773.6	155.0	827.4	331.8	69.2	161.6	264.8
INDIANA	1,054.3	404.1	218.5	9.6	301.4	208.8	21.1	41.7 ¹	29.8
IOWA	641.3	212.3	115.3	28.4	167.5	107.1	9.5	33.0	17.9
KANSAS	463.1	158.6	82.2	25.1	132.0	84.1	11.6	24.1	12.2
KENTUCKY	760.3	289.9	132.7	40.1	207.3	111.9	15.2	15.0	65.2
LOUISIANA	988.7	233.8	81.9	51.3	258.7	124.6	35.8	44.6	53.7
MAINE	228.8	92.0	23.9	8.6	70.3	39.5	5.1	15.5	10.2
MARYLAND	1,155.1	262.8	414.0	70.3	279.2	119.1	17.0	28.4	114.7
MASSACHUSETTS	1,498.6	190.0	568.6	203.1 ²	391.5	141.0	57.2	88.5	104.8
MICHIGAN	2,543.9	878.1	475.9	164.8	569.8	283.8	67.5	122.4	96.1
MINNESOTA	1,099.1	212.7	370.7	80.0	295.3	130.6	37.4	58.6	68.7
MISSISSIPPI	517.7	246.3	46.0	20.1	151.5	96.1	12.6	21.0	21.8
MISSOURI	855.1	325.3	168.9	27.3	208.5	115.0	15.8	51.1	26.6
MONTANA	135.8	—	42.4	9.5	50.3	28.9	6.9	6.7	7.8
NEBRASKA	294.4	89.0	53.9	9.4	101.6	70.3	6.7	13.6	11.0
NEVADA	172.5	65.7	—	—	85.1	26.7	6.3	8.5	43.6
NEW HAMPSHIRE	118.5	—	5.2	12.4	68.9	25.2	2.5	17.1	24.1
NEW JERSEY	1,501.0	521.7	19.6	112.3	488.7	211.7	44.0	122.6	110.4
NEW MEXICO	317.9	119.1	35.8	10.1	75.4	45.3	4.7	10.8	14.6
NEW YORK	6,248.1	1,175.9	2,530.2	572.3	1,243.9	385.3	116.8	262.6	479.2
NORTH CAROLINA	1,297.0	286.1	301.8	116.7	424.7	226.8	65.8	16.4	115.7
NORTH DAKOTA	142.2	54.4	16.9	7.7	37.3	22.2	4.6	6.7	3.8
OHIO	1,772.5	674.6	—	—	705.3	330.1	65.7	127.0	182.5
OKLAHOMA	540.9	101.2	63.6	25.2	197.2	96.6	19.8	40.5	40.3
OREGON	444.2	—	226.2	24.5	102.5	74.5	2.6	12.4	13.0
PENNSYLVANIA	3,093.5	1,010.4	135.1	431.7	880.4	377.7	91.7	218.2	192.8
RHODE ISLAND	272.1	83.3	37.6	27.6	89.2	28.6	6.2	15.5	38.9
SOUTH CAROLINA	599.3	213.7	108.4	43.6	190.1	93.5	43.3	18.6	34.7
SOUTH DAKOTA	121.7	53.2	—	0.8	49.4	25.3	5.4	7.4	11.3
TENNESSEE	735.4	264.3	12.4	59.5	247.8	140.1	24.4	53.4	29.9
TEXAS	2,198.2	635.6	—	—	820.6	333.8	66.5	203.4	216.9
UTAH	268.9	101.3	61.9	11.1	55.9	40.8	2.4	5.7	7.0
VERMONT	141.1	19.5	42.8	6.0	52.2	17.4	10.0	6.8	18.0
VIRGINIA	1,040.6	229.4	313.0	64.7	310.3	161.0	42.0	14.1	93.2
WASHINGTON	1,126.4	614.9	—	—	288.7	144.8	44.5	39.5	59.9
WEST VIRGINIA	436.2	191.8	59.1	4.9	138.2	55.4	17.8	22.5	42.5
WISCONSIN	1,423.1	339.3	507.1	88.8	279.6	137.1	30.0	63.9	48.6
WYOMING	93.2	34.1	—	—	26.8	20.4	0.8	3.3	2.3

See footnotes at end of table.

TABLE 15 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1971 (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	5,023.9	3,174.3	123.0	1,726.6	1,126.2	1,103.7	388.7	751.6
ALABAMA	53.9	26.8	1.9	25.2	24.0	2.9	2.7	2.4
ALASKA	15.9	5.6	0.7	9.6	—	0.1	—	16.0
ARIZONA	32.5	24.1	0.8	7.6	65.5	8.0	—	—
ARKANSAS	43.0	31.8	0.7	10.5	1.0	1.2	—	9.4
CALIFORNIA	368.0	283.0	20.5	64.5	244.0	188.9	—	1.8
COLORADO	44.2	25.6	1.3	17.3	2.0	13.0	—	0.9
CONNECTICUT	59.2	48.5	4.3	6.4	—	46.6	—	—
DELAWARE	77.6	11.6	0.2	65.8	0.3	4.7	2.3	—
FLORIDA	211.1	143.9	2.3	64.9	35.7	18.4	58.1	0.6
GEORGIA	53.1	37.8	0.5	14.8	4.1	4.3	—	1.0
HAWAII	4.5	0.1	—	4.4	—	4.4	0.5	—
IDAHO	27.3	14.9	0.5	11.9	0.4	1.1	—	0.3
ILLINOIS	301.1	260.8	1.1	39.2	0.5	58.6	2.2	—
INDIANA	89.2	73.4	5.2	10.6	15.6	15.7	—	0.2
IOWA	96.3	86.6	2.7	7.0	1.5	19.1	0.9	—
KANSAS	45.4	33.7	0.4	11.3	10.5	8.8	—	0.7
KENTUCKY	49.1	32.6	0.8	15.7	26.7	13.4	1.0	0.2
LOUISIANA	70.7	24.3	1.5	44.9	28.3	7.5	—	256.6
MAINE	24.2	15.4	0.9	7.9	4.0	6.0	—	*
MARYLAND	73.1	60.4	0.2	12.5	33.5	10.9	8.9	2.5
MASSACHUSETTS	83.4	49.2	0.4	33.8	0.4	56.9	4.7	—
MICHIGAN	330.0	162.7	6.1	161.2	90.0	33.3	—	1.9
MINNESOTA	90.2	68.6	0.3	21.3	6.8	21.7	3.2	18.4
MISSISSIPPI	32.7	13.6	0.1	19.0	4.1	2.6	—	14.5
MISSOURI	106.2	75.2	1.7	29.3	3.3	15.5	—	—
MONTANA	16.3	8.3	1.0	7.0	8.6	3.6	—	5.1
NEBRASKA	38.2	30.1	0.1	8.0	0.6	0.6	0.5	0.7
NEVADA	16.1	10.0	*	6.1	4.8	—	0.5	0.3
NEW HAMPSHIRE	20.1	14.2	0.3	5.6	3.9	5.9	0.4	1.7
NEW JERSEY	233.6	141.6	1.9	90.1	58.5	66.8	—	—
NEW MEXICO	24.3	17.8	0.3	6.2	15.9	1.5	—	35.8
NEW YORK	337.1	250.7	32.9	53.5	13.6	130.1	245.0	—
NORTH CAROLINA	122.9	71.3	0.3	51.3	25.2	19.6	—	*
NORTH DAKOTA	20.5	16.0	0.2	4.3	1.4	0.9	—	3.2
OHIO	314.3	162.7	10.1	141.5	60.6	17.9	—	—
OKLAHOMA	84.6	68.1	0.8	15.7	—	16.7	1.1	51.3
OREGON	75.5	51.6	0.7	23.2	0.3	12.6	—	2.5
PENNSYLVANIA	458.1	179.5	8.0	270.6	33.8	110.8	33.2	—
RHODE ISLAND	25.0	17.2	0.1	7.7	—	9.0	0.3	—
SOUTH CAROLINA	33.3	18.6	1.3	13.4	1.9	5.0	3.3	—
SOUTH DAKOTA	15.7	11.1	0.1	4.5	—	2.6	—	—
TENNESSEE	123.7	65.0	0.4	58.3	—	19.8	5.9	2.1
TEXAS	335.3	175.1	5.0	155.2	63.8	34.9	*	307.9
UTAH	17.4	11.5	0.1	5.8	13.1	3.6	—	4.7
VERMONT	16.2	12.9	0.3	3.0	0.3	2.1	1.1	0.8
VIRGINIA	85.2	67.9	0.7	16.6	14.3	12.3	10.1	1.2
WASHINGTON	80.0	51.5	2.2	26.3	116.5	25.0	1.3	—
WEST VIRGINIA	35.6	27.8	1.1	6.7	0.4	4.8	0.8	0.7
WISCONSIN	95.4	72.8	0.1	22.5	77.7	33.0	0.7	1.4
WYOMING	17.6	10.9	*	6.7	8.9	1.0	—	4.9

See footnotes at end of table.

TABLE 15 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1971 (Cont'd)

2. Percentage distribution

State	Total	General sales or gross receipts			Selected sales and gross receipts				
		Individual income	Corporation net income	Total	Motor fuels	Alcoholic beverages	Tobacco products	Other	
UNITED STATES	100.0	30.0	19.7	6.6	27.4	12.9	3.0	4.9	6.6
ALABAMA	100.0	32.5	13.0	4.8	37.7	17.4	6.3	5.4	8.6
ALASKA	100.0	—	40.9	6.0	21.7	10.7	4.8	2.9	3.3
ARIZONA	100.0	37.1	14.1	5.2	23.4	13.5	1.9	3.7	4.2
ARKANSAS	100.0	31.6	11.6	7.0	35.4	21.0	3.2	7.0	4.2
CALIFORNIA	100.0	31.7	22.3	9.4	22.5	11.8	1.9	4.2	4.6
COLORADO	100.0	30.5	27.9	5.6	24.3	15.2	2.3	2.5	4.2
CONNECTICUT	100.0	33.3	1.3	15.9	36.1	13.0	3.0	7.1	13.1
DELAWARE	100.0	—	35.8	5.6	20.5	8.6	1.7	4.3	5.9
FLORIDA	100.0	45.1	—	—	34.5	15.5	8.1	3.1	7.8
GEORGIA	100.0	36.4	18.5	8.2	30.5	16.7	6.3	5.0	2.5
HAWAII	100.0	48.0	31.4	3.5	14.6	4.9	2.3	1.7	5.7
IDAHO	100.0	24.3	30.1	6.7	23.4	15.4	2.2	2.8	3.0
ILLINOIS	100.0	32.6	24.6	4.9	26.3	10.6	2.2	5.1	8.4
INDIANA	100.0	38.3	20.7	0.9	28.6	19.8	2.0	4.0	2.8
IOWA	100.0	33.1	18.0	4.4	26.1	16.7	1.5	5.1	2.8
KANSAS	100.0	34.2	17.7	5.4	28.5	18.2	2.5	5.2	2.6
KENTUCKY	100.0	38.1	17.5	5.3	27.3	14.7	2.0	2.0	8.6
LOUISIANA	100.0	23.6	8.3	5.2	26.2	12.6	3.6	4.5	5.4
MAINE	100.0	40.2	10.4	3.8	30.7	17.3	2.2	6.8	4.5
MARYLAND	100.0	22.8	35.8	6.1	24.2	10.3	1.5	2.5	9.9
MASSACHUSETTS	100.0	12.7	37.9	13.6	26.1	9.4	3.8	5.9	7.0
MICHIGAN	100.0	34.5	18.7	6.5	22.4	11.2	2.7	4.8	3.8
MINNESOTA	100.0	19.4	33.7	7.3	26.9	11.9	3.4	5.3	6.3
MISSISSIPPI	100.0	47.6	8.9	3.9	29.3	18.6	2.4	4.1	4.2
MISSOURI	100.0	38.0	19.8	3.2	24.4	13.4	1.8	6.0	3.1
MONTANA	100.0	—	31.2	7.0	37.0	21.3	5.1	4.9	5.7
NEBRASKA	100.0	30.2	18.3	3.2	34.5	23.9	2.3	4.6	3.7
NEVADA	100.0	38.1	—	—	49.3	15.5	3.7	4.9	25.3
NEW HAMPSHIRE	100.0	—	4.4	10.5	58.1	21.3	2.1	14.4	20.3
NEW JERSEY	100.0	34.8	1.3	7.5	32.6	14.1	2.9	8.2	7.4
NEW MEXICO	100.0	37.5	11.3	3.2	23.7	14.2	1.5	3.4	4.6
NEW YORK	100.0	18.8	40.5	9.2	19.9	6.2	1.9	4.2	7.7
NORTH CAROLINA	100.0	22.1	23.3	9.0	32.7	17.5	5.1	1.3	8.9
NORTH DAKOTA	100.0	38.3	11.9	5.4	26.2	15.6	3.2	4.7	2.7
OHIO	100.0	38.1	—	—	39.8	18.6	3.7	7.2	10.3
OKLAHOMA	100.0	18.7	11.8	4.7	36.5	17.9	3.7	7.5	7.5
OREGON	100.0	—	50.9	5.5	23.1	16.8	0.6	2.8	2.9
PENNSYLVANIA	100.0	32.7	4.4	14.0	28.5	12.2	3.0	7.1	6.2
RHODE ISLAND	100.0	30.6	13.8	10.1	32.8	10.5	2.3	5.7	14.3
SOUTH CAROLINA	100.0	35.7	18.1	7.3	31.7	15.6	7.2	3.1	5.8
SOUTH DAKOTA	100.0	43.7	—	0.7	40.6	20.8	4.4	6.1	9.3
TENNESSEE	100.0	35.9	1.7	8.1	33.7	19.1	3.3	7.3	4.1
TEXAS	100.0	28.9	—	—	37.3	15.2	3.0	9.3	9.9
UTAH	100.0	37.7	23.0	4.1	20.8	15.2	0.9	2.1	2.6
VERMONT	100.0	13.8	30.3	4.3	37.0	12.3	7.1	4.8	12.8
VIRGINIA	100.0	22.0	30.1	6.2	29.8	15.5	4.0	1.4	9.0
WASHINGTON	100.0	54.6	—	—	25.6	12.9	4.0	3.5	5.3
WEST VIRGINIA	100.0	44.0	13.5	1.1	31.7	12.7	4.1	5.2	9.7
WISCONSIN	100.0	23.8	35.6	6.2	19.6	9.6	2.1	4.5	3.4
WYOMING	100.0	36.6	—	—	28.8	21.9	0.9	3.5	2.5

See footnotes at end of table.

TABLE 15 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1971 (Cont'd)

2. Percentage distribution

State	License taxes							
	Total	Motor vehicle and operators	Alcoholic beverages	Other	Property	Death and gift	Document and stock transfers	All other taxes
UNITED STATES	9.7	6.2	0.2	3.3	2.2	2.1	0.8	1.5
ALABAMA	7.6	3.8	0.3	3.5	3.4	0.4	0.4	0.3
ALASKA	15.6	5.5	0.7	9.4	—	0.1	—	15.7
ARIZONA	6.2	4.6	0.2	1.4	12.5	1.5	—	—
ARKANSAS	11.3	8.4	0.2	2.8	0.3	0.3	—	2.5
CALIFORNIA	6.5	5.0	0.4	1.1	4.3	3.3	—	**
COLORADO	8.6	5.0	0.3	3.4	0.4	2.5	—	0.2
CONNECTICUT	7.4	6.1	0.5	0.8	—	5.9	—	—
DELAWARE	34.9	5.2	0.1	29.6	0.1	2.1	1.0	—
FLORIDA	13.3	9.1	0.1	4.1	2.2	1.2	3.7	**
GEORGIA	5.4	3.8	0.1	1.5	0.4	0.4	—	0.1
HAWAII	1.2	**	—	1.2	—	1.2	0.1	—
IDAHO	14.6	8.0	0.2	6.4	0.2	0.6	—	0.2
ILLINOIS	9.6	8.3	**	1.3	**	1.9	0.1	—
INDIANA	8.5	7.0	0.5	1.0	1.5	1.5	—	**
IOWA	15.0	13.5	0.4	1.1	0.2	3.0	0.1	—
KANSAS	9.8	7.3	0.1	2.4	2.3	1.9	—	0.2
KENTUCKY	6.5	4.3	0.1	2.1	3.5	1.8	0.1	**
LOUISIANA	7.1	2.5	0.2	4.5	2.9	0.8	—	25.9
MAINE	10.6	6.7	0.4	3.5	1.7	2.6	—	**
MARYLAND	6.3	5.2	**	1.1	2.9	0.9	0.8	0.2
MASSACHUSETTS	5.6	3.3	**	2.3	**	3.8	0.3	—
MICHIGAN	13.0	6.4	0.2	6.3	3.5	1.3	—	0.1
MINNESOTA	8.2	6.2	**	1.9	0.6	2.0	0.3	1.7
MISSISSIPPI	6.3	2.6	**	3.7	0.8	0.5	—	2.8
MISSOURI	12.4	8.8	0.2	3.4	0.4	1.8	—	—
MONTANA	12.0	6.1	0.7	5.2	6.3	2.7	—	3.8
NEBRASKA	13.0	10.2	**	2.7	0.2	0.2	0.2	0.2
NEVADA	9.3	5.8	**	3.5	2.8	—	0.3	0.2
NEW HAMPSHIRE	17.0	12.0	0.3	4.7	3.3	5.0	0.3	1.4
NEW JERSEY	15.6	9.4	0.1	6.0	3.9	4.4	—	—
NEW MEXICO	7.6	5.6	0.1	1.9	5.0	0.5	—	11.3
NEW YORK	5.4	4.0	0.5	0.9	0.2	2.1	3.9	—
NORTH CAROLINA	9.5	5.5	**	4.0	1.9	1.5	—	**
NORTH DAKOTA	14.4	11.3	0.1	3.0	1.0	0.6	—	2.3
OHIO	17.7	9.2	0.6	8.0	3.4	1.0	—	—
OKLAHOMA	15.6	12.6	0.1	2.9	—	3.1	0.2	9.5
OREGON	17.0	11.6	0.2	5.2	0.1	2.8	—	0.6
PENNSYLVANIA	14.8	5.8	0.3	8.7	1.1	3.6	1.1	—
RHODE ISLAND	9.2	6.3	**	2.8	—	3.3	0.1	—
SOUTH CAROLINA	5.6	3.1	0.2	2.2	0.3	0.8	0.5	—
SOUTH DAKOTA	12.9	9.1	0.1	3.7	—	2.1	—	—
TENNESSEE	16.8	8.8	0.1	7.9	—	2.7	0.8	0.3
TEXAS	15.3	8.0	0.2	7.1	2.9	1.6	**	14.0
UTAH	6.5	4.3	**	2.2	4.9	1.3	—	1.7
VERMONT	11.5	9.1	0.2	2.1	0.2	1.5	0.8	0.6
VIRGINIA	8.2	6.5	0.1	1.6	1.4	1.2	1.0	0.1
WASHINGTON	7.1	4.6	0.2	2.3	10.3	2.2	0.1	—
WEST VIRGINIA	8.2	6.4	0.3	1.5	0.1	1.1	0.2	0.2
WISCONSIN	6.7	5.1	**	1.6	5.5	2.3	**	0.1
WYOMING	18.9	11.7	**	7.2	9.5	1.0	—	5.3

*Less than \$50 thousand.

**Less than 0.05 percent.

¹Includes related license taxes.²Includes portion 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 1971*.

TABLE 16 — STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE, 1959, 1963, and 1967-1971

State	1971	1970	1969	1968	1967	1963	1959	Percentage point increase or decrease (-) ¹	
								1967 to 1971	1959 to 1971
UNITED STATES	54.2	55.2	54.6	53.8	52.1	49.9	48.9	2.1	5.3
ALABAMA	74.0	73.7	72.5	72.7	71.0	69.2	69.4	3.0	4.6
ALASKA	69.9	68.1	65.2	65.0	68.5	69.8	71.0	1.4	-1.1
ARIZONA	61.1	62.9	62.7	56.9	57.3	55.7	56.3	3.8	4.8
ARKANSAS	72.6	72.6	72.0	72.1	72.5	68.8	70.2	0.1	2.4
CALIFORNIA	46.5	49.2	49.9	49.6	43.8	45.7	46.8	2.7	-0.3
COLORADO	50.2	50.8	50.3	50.0	49.0	46.6	49.0	1.2	1.2
CONNECTICUT	48.4	50.4	46.0	47.3	48.1	47.0	44.9	0.3	3.5
DELAWARE	79.7	79.3	78.1	77.9	78.8	79.8	80.1	0.9	-0.4
DIST. OF COLUMBIA	—	—	—	—	—	—	—	—	—
FLORIDA	60.1	60.3	60.5	54.7	53.2	52.8	56.3	6.9	3.8
GEORGIA	63.9	65.7	66.1	65.6	65.8	64.8	65.9	-1.9	-2.0
HAWAII	76.4	77.2	75.8	74.1	73.2	74.8	81.7 ²	3.2	-5.3
IDAHO	64.0	62.9	63.9	61.4	62.5	53.1	50.3	1.5	13.7
ILLINOIS	54.6	53.0	46.8	47.7	44.6	42.2	41.3	10.0	13.3
INDIANA	49.7	54.0	51.5	53.0	50.0	44.0	48.6	-0.3	1.1
IOWA	49.8	50.9	54.4	51.3	50.1	43.1	47.4	-0.3	2.4
KANSAS	49.2	48.5	47.8	48.1	49.6	43.2	44.0	-0.4	5.2
KENTUCKY	73.2	73.0	73.0	69.4	68.5	68.4	61.8	4.7	11.4
LOUISIANA	70.7	69.5	69.6	70.7	72.3	73.8	74.4	-1.6	-3.7
MAINE	55.5	54.9	52.5	54.0	51.4	48.5	50.0	4.1	5.5
MARYLAND	56.8	57.2	55.8	56.0	53.6	56.0	55.7	3.2	1.1
MASSACHUSETTS	47.4	49.2	49.8	48.0	47.7	40.6	41.6	-0.3	5.8
MICHIGAN	57.5	58.0	59.9	58.8	55.2	54.4	51.5	2.3	6.0
MINNESOTA	56.8	60.7	60.8	57.0	51.6	47.2	45.7	5.2	11.1
MISSISSIPPI	73.7	74.0	70.1	67.3	66.6	65.6	68.5	7.1	5.2
MISSOURI	49.9	51.1	50.7	52.2	51.3	48.7	47.4	-1.4	2.5
MONTANA	45.3	46.6	45.8	44.5	44.1	43.7	42.1	1.2	3.2
NEBRASKA	45.1	44.4	41.4	41.6	34.9	34.0	37.2	10.2	7.9
NEVADA	58.7	59.0	58.9	53.2	51.5	59.1	56.5	7.2	2.2
NEW HAMPSHIRE	41.4	38.5	38.7	39.6	37.5	36.5	38.1	3.9	3.3
NEW JERSEY	41.2	41.5	40.6	38.6	37.7	29.5	28.4	3.5	12.8
NEW MEXICO	78.9	74.9	73.8	75.7	74.5	72.9	74.2	4.4	4.7
NEW YORK	49.3	51.4	50.5	48.7	48.3	43.3	38.0	1.0	11.3
NORTH CAROLINA	74.9	75.3	74.9	74.2	74.6	74.1	72.0	0.3	2.9
NORTH DAKOTA	54.2	52.4	50.7	51.3	50.8	49.2	50.3	3.4	3.9
OHIO	45.1	46.5	46.9	46.7	44.4	44.7	46.2	0.7	-1.1
OKLAHOMA	64.1	64.1	64.1	63.7	62.2	67.1	66.8	1.9	-2.7
OREGON	49.4	51.5	51.6	50.7	51.4	50.2	48.9	-2.0	0.5
PENNSYLVANIA	58.6	58.6	56.5	57.3	54.3	53.2	50.3	4.3	8.3
RHODE ISLAND	60.8	59.0	58.0	55.1	53.7	51.4	50.7	7.1	10.1
SOUTH CAROLINA	76.6	76.5	76.8	76.2	77.2	75.0	73.8	-0.6	2.8
SOUTH DAKOTA	41.7	42.4	39.5	40.9	43.1	40.9	40.2	-1.4	1.5
TENNESSEE	61.0	62.6	64.2	63.8	62.4	62.3	64.2	-1.4	-3.2
TEXAS	55.9	55.7	55.4	53.9	53.6	53.9	50.2	2.3	5.7
UTAH	63.1	63.3	59.4	58.9	59.5	56.7	54.6	3.6	8.5
VERMONT	62.2	64.5	59.8	59.6	61.3	55.0	49.6	0.9	12.6
VIRGINIA	59.2	60.4	63.1	59.1	58.5	58.8	54.9	0.7	4.3
WASHINGTON	67.0	68.0	70.2	70.4	70.6	68.4	69.1	-3.6	-2.1
WEST VIRGINIA	74.5	73.3	72.4	71.2	70.0	69.9	67.6	4.5	6.9
WISCONSIN	59.4	59.3	58.6	60.9	62.0	51.3	48.5	-2.6	10.9
WYOMING	56.7	58.6	58.8	53.7	47.9	52.3	52.7	8.8	4.0

¹The state percentage increased in 37 states by an average of 3.6 percentage points between 1967 and 1971; and in 40 states by an average of 5.8 percentage points between 1959 and 1971.

²Fiscal year 1960. Not included in United States total since Hawaii did not become a state until August 1959.

TABLE 17 — THE U.S. STATES AND CANADIAN PROVINCES—THEIR SHARES OF PERSONAL INCOME TAX COLLECTIONS, SELECTED YEARS 1954-1973

[Dollar amounts in millions]

Year	United States			Canada			Exhibit	
	Federal, State and Local personal income tax receipts	State-local personal income tax receipts		Federal, Provincial personal income tax receipts	Provincial personal income tax receipts		Income taxes as % of all taxes and social security receipts	
		Amount	% of Total		Amount	% of Total	Canada	U.S.
1953-54	\$30,669	\$1,127	3.7	\$1,310 ¹	¹	—	23.5 est.	34.6
1962-63	50,855	3,267	6.4	2,378	\$360	15.1	24.6	35.1
1967-68	76,034	7,308	9.6	5,112	1,462	28.6	30.1	35.6
1972-73 est.	119,400	20,000	16.8	10,211	3,023	29.6	40.5	35.6

¹No local personal income taxes. Provinces received aid under tax rental agreements. The Province of Quebec imposed a personal income tax in early 1954 at roughly 15% of Federal rates (\$25 million).

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances*, various years; *The National Finances*, the annual fiscal analysis of the Canadian Tax Foundation; and staff estimates.

COMMENTARY:

1. The growth in the State-local share of total income tax receipts is attributable to two factors—Congress has reduced Federal income taxes four times since 1954 while the States have made more intensive use of this revenue source. Since 1954 nine States have adopted personal income tax and most of the 40 personal income tax States have raised their rates.
2. Most of the remarkable income tax revenue gains chalked up by the Provinces during the 50's and 60's can be attributed to a series of fiscal arrangements negotiated between Ottawa and the Provinces under which the Federal Government agreed to share a part of its prime revenue source—the personal income tax—with the Provinces. The actual transfer of part of Ottawa's personal income tax was effected by a Federal tax abatement (essentially a tax credit) that made "tax room" available for the Provinces. This arrangement permitted Provincial leaders to enact income taxes at zero political risk because the taxpayer's Provincial tax was offset by a commensurate reduction in his Federal tax liability.
3. Despite the advances registered by the Provinces and the States, Ottawa and Washington still control the commanding heights of the income tax.

**TABLE 18 – THE “BIG THREE” – THEIR CONTRIBUTION TO
TOTAL STATE-LOCAL TAX RECEIPTS, 1971**

State	State personal income tax	State general sales tax	State-Local property taxes	Exhibit: State-Local tax receipts—F.Y. 1971	
				Amount (millions)	Percent State collected
UNITED STATES	10.8%	16.4%	39.9%	\$94,975.2	54.2
ALABAMA	9.6	24.1	14.8	959.2	74.0
ALASKA	28.6	—	22.7	146.0	69.9
ARIZONA	8.6	22.7	38.6	855.1	61.1
ARKANSAS	8.5	23.0	25.6	522.9	72.6
CALIFORNIA	10.4	14.7	49.1	12,199.0	46.5
COLORADO	14.0	15.4	41.9	1,021.6	50.2
CONNECTICUT	0.6	16.1	51.2	1,642.8	48.4
DELAWARE	28.5	—	17.6	278.7	79.7
DIST. OF COLUMBIA	25.5	17.9	31.0	434.2	—
FLORIDA	—	27.1	33.9	2,637.8	60.1
GEORGIA	11.8	23.3	32.2	1,548.7	63.9
HAWAII	24.0	36.7	18.2	484.2	76.4
IDAHO	19.3	15.6	35.2	291.9	64.0
ILLINOIS	13.5	17.8	38.9	5,749.0	54.6
INDIANA	10.3	19.1	50.8	2,118.6	49.7
IOWA	9.0	16.5	49.8	1,285.6	49.8
KANSAS	8.7	16.9	50.4	940.1	49.2
KENTUCKY	12.8	27.9	22.2	1,038.1	73.2
LOUISIANA	5.9	16.7	19.0	1,396.5	70.7
MAINE	5.8	22.3	45.2	412.3	55.5
MARYLAND	20.4	12.9	32.8	2,032.7	56.8
MASSACHUSETTS	18.0	6.0	52.2	3,158.5	47.4
MICHIGAN	10.8	19.9	41.2	4,420.6	57.5
MINNESOTA	19.2	11.0	42.3	1,931.6	56.8
MISSISSIPPI	6.6	35.1	24.3	701.6	73.7
MISSOURI	9.9	19.0	40.7	1,712.5	49.9
MONTANA	14.2	—	55.6	299.3	45.3
NEBRASKA	8.3	13.6	51.2	652.8	45.1
NEVADA	—	22.3	32.8	293.8	58.7
NEW HAMPSHIRE	1.8	—	59.1	285.9	41.4
NEW JERSEY	0.5	14.3	54.7	3,639.5	41.2
NEW MEXICO	8.9	29.6	22.4	402.9	78.9
NEW YORK	20.0	9.3	37.6	12,664.2	49.3
NORTH CAROLINA	17.4	16.5	25.2	1,730.5	74.9
NORTH DAKOTA	6.4	20.7	44.9	262.2	54.2
OHIO	—	17.2	47.2	3,921.8	45.1
OKLAHOMA	7.5	12.0	30.2	843.0	64.1
OREGON	25.2	—	48.9	898.0	49.4
PENNSYLVANIA	2.6	19.0	29.5	5,278.7	58.6
RHODE ISLAND	8.4	18.6	38.7	447.3	60.8
SOUTH CAROLINA	13.9	27.3	22.2	781.6	76.6
SOUTH DAKOTA	—	18.2	55.2	291.7	41.7
TENNESSEE	1.0	22.0	28.2	1,204.8	61.0
TEXAS	—	16.2	40.0	3,926.9	55.9
UTAH	14.5	23.8	36.1	425.9	63.1
VERMONT	18.9	8.6	37.3	226.8	62.2
VIRGINIA	17.8	13.1	29.4	1,755.0	59.2
WASHINGTON	—	36.6	34.7	1,679.3	67.0
WEST VIRGINIA	10.1	32.8	22.2	585.1	74.5
WISCONSIN	21.2	14.2	43.3	2,394.2	59.4
WYOMING	—	20.8	47.3	164.2	56.7

Source: ACIR staff computations, based on U.S. Bureau of the Census, Governmental Finances in 1970-71 and State Government Finances in 1971.

TABLE 19 – STATE AND LOCAL TOTAL GENERAL REVENUE, BY STATE, 1971
 [Total Amount and Percentage Distribution By Major Source]

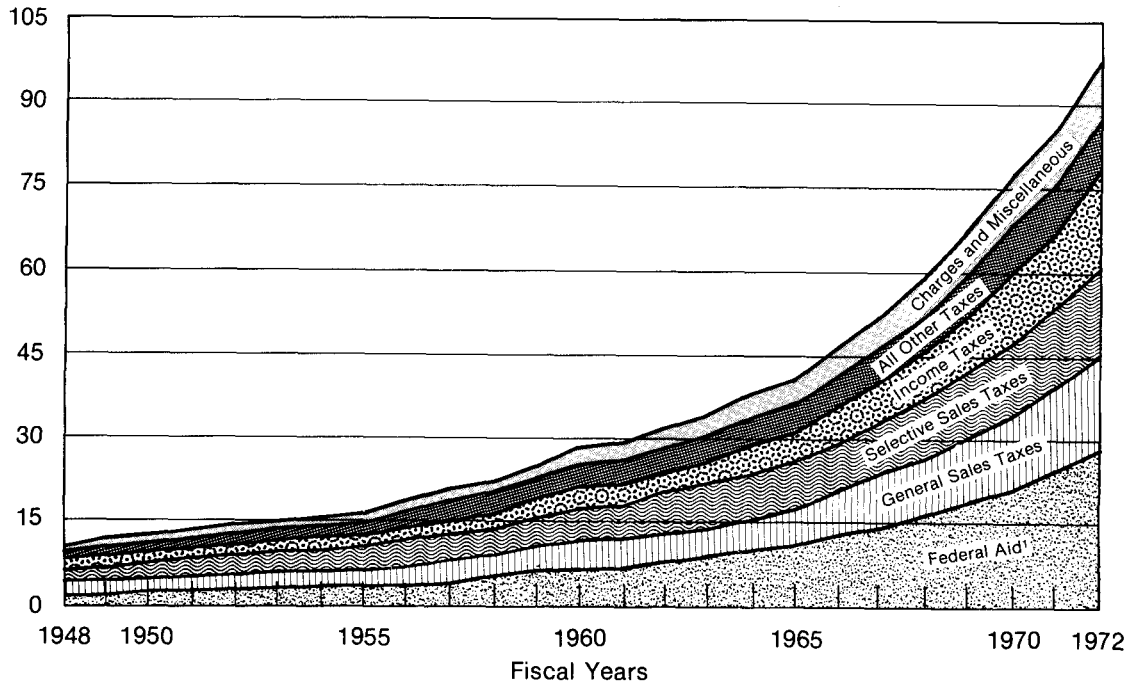
State	Total general revenue (In millions)	Percentage distribution								Charges & miscellaneous gen. revenue
		Federal aid	Tax revenue						Other	
			Total	Property	Individual income	Corporation income	General sales	Selective sales		
UNITED STATES	\$144,927.5	18.0	65.5	26.1	8.2	2.4	12.3	10.6	5.9	16.4
ALABAMA	1,943.3	27.6	49.4	7.3	4.9	1.7	14.9	15.5	5.2	23.0
ALASKA	488.9	32.5	29.9	6.8	8.6	1.2	1.9	4.7	6.7	37.5
ARIZONA	1,318.2	17.7	64.9	25.0	5.6	2.1	18.2	10.2	3.7	17.4
ARKANSAS	947.9	25.8	55.2	14.1	4.7	2.8	12.7	14.8	6.2	19.0
CALIFORNIA	18,535.1	19.3	65.8	32.3	6.9	2.9	12.2	7.6	3.9	14.9
COLORADO	1,668.5	19.9	61.2	25.6	8.6	1.7	12.8	8.1	4.3	18.9
CONNECTICUT	2,228.8	14.5	73.7	37.8	0.5	5.7	11.9	12.9	5.0	11.7
DELAWARE	439.6	13.4	63.3	11.1	19.1	2.8	—	10.4	20.0	23.2
DIST. OF COLUMBIA	873.7	41.3	49.7	15.4	12.7	2.3	8.9	7.5	3.0	9.0
FLORIDA	4,069.5	14.1	64.8	21.9	—	—	17.6	16.9	8.4	21.0
GEORGIA	2,717.1	21.7	57.0	18.4	6.8	3.0	13.3	12.2	3.4	21.2
HAWAII	761.5	20.4	63.6	11.5	15.3	1.7	23.4	8.5	3.2	15.9
IDAHO	475.0	21.2	61.5	21.6	11.9	2.7	9.6	9.3	6.5	17.3
ILLINOIS	8,076.3	16.4	71.2	27.7	9.6	1.9	15.2	11.2	5.6	12.4
INDIANA	3,140.8	13.2	67.5	34.2	7.0	0.3	12.9	9.6	3.5	19.3
IOWA	1,921.0	14.2	66.9	33.3	6.0	1.5	11.1	8.8	6.3	18.9
KANSAS	1,463.1	17.1	64.3	32.4	5.6	1.7	10.8	9.5	4.2	18.6
KENTUCKY	1,917.2	27.6	54.1	12.0	9.9	2.1	15.1	11.1	3.9	18.2
LOUISIANA	2,401.2	20.4	58.2	11.0	3.4	2.1	15.4	11.3	14.9	21.4
MAINE	619.7	21.7	66.5	30.1	3.9	1.4	14.9	11.3	5.1	11.7
MARYLAND	2,955.2	15.4	68.8	22.5	20.4	2.4	8.9	10.1	4.5	15.8
MASSACHUSETTS	4,340.3	16.8	72.8	38.0	13.1	4.7	4.4	9.0	3.6	10.3
MICHIGAN	6,612.7	15.4	66.9	27.5	9.1	2.5	13.3	8.6	5.9	17.7
MINNESOTA	2,993.4	16.2	64.5	27.3	12.4	2.7	7.2	10.1	4.9	19.2
MISSISSIPPI	1,320.4	26.5	53.1	12.9	3.5	1.5	18.7	11.6	4.9	20.4
MISSOURI	2,660.8	19.4	64.4	26.2	8.4	1.0	12.7	10.2	5.8	16.2
MONTANA	526.3	28.1	56.9	31.6	8.1	1.8	—	9.6	5.8	15.0
NEBRASKA	1,027.6	15.4	63.5	32.5	5.3	0.9	9.3	10.1	5.5	21.0
NEVADA	474.3	16.4	61.9	20.3	—	—	15.0	19.4	7.3	21.6
NEW HAMPSHIRE	429.7	17.8	66.5	39.4	—	—	—	16.0	11.2	15.6
NEW JERSEY	5,067.3	15.0	71.8	39.3	0.4	2.2	10.3	13.3	6.3	13.2
NEW MEXICO	791.1	27.7	50.9	11.4	4.5	1.3	15.3	10.0	8.4	21.3
NEW YORK	17,532.2	13.9	72.2	27.1	17.0	3.3	11.7	8.6	4.5	13.8
NORTH CAROLINA	2,749.6	20.6	62.9	15.8	11.0	4.2	10.9	15.5	5.6	16.4
NORTH DAKOTA	483.9	24.0	54.2	24.3	3.5	1.6	11.2	7.8	5.7	21.8
OHIO	6,006.3	14.4	65.3	30.9	4.8	—	11.5	11.8	6.3	20.3
OKLAHOMA	1,571.3	24.4	53.6	16.2	4.1	1.6	8.7	13.0	10.1	21.9
OREGON	1,573.9	24.6	57.1	27.9	14.4	1.6	—	6.9	6.3	18.3
PENNSYLVANIA	7,542.6	17.2	70.0	20.6	7.6	5.7	13.4	11.9	10.7	12.8
RHODE ISLAND	646.7	19.6	69.2	26.8	5.8	4.3	12.9	13.8	5.6	11.2
SOUTH CAROLINA	1,288.8	21.2	60.6	13.5	8.4	3.4	16.6	14.8	4.1	18.1
SOUTH DAKOTA	483.9	21.3	60.3	33.3	—	0.2	11.4	10.2	5.3	18.4
TENNESSEE	2,130.8	24.8	56.5	15.9	0.6	2.8	16.2	12.8	8.2	18.6
TEXAS	6,438.9	19.2	61.0	24.4	—	—	11.9	13.4	11.3	19.8
UTAH	752.6	26.4	56.6	20.4	8.2	1.5	14.9	7.8	3.8	17.0
VERMONT	366.5	25.5	61.9	23.1	11.7	1.6	5.3	14.2	5.9	12.5
VIRGINIA	2,725.6	19.1	64.4	18.9	11.5	2.4	11.2	13.8	6.6	16.5
WASHINGTON	2,709.2	17.4	62.0	21.5	—	—	23.3	12.3	4.9	20.6
WEST VIRGINIA	1,072.9	31.8	54.5	12.1	5.5	0.5	17.9	13.2	5.4	13.6
WISCONSIN	3,319.6	11.9	72.1	31.2	15.3	2.7	10.2	8.4	4.3	15.9
WYOMING	326.6	26.3	50.3	23.8	—	—	10.5	8.5	7.6	23.4

Source: Tables 20 through 28.

Figure 3
Major Sources of State and Local General Revenue,
1948 to 1972

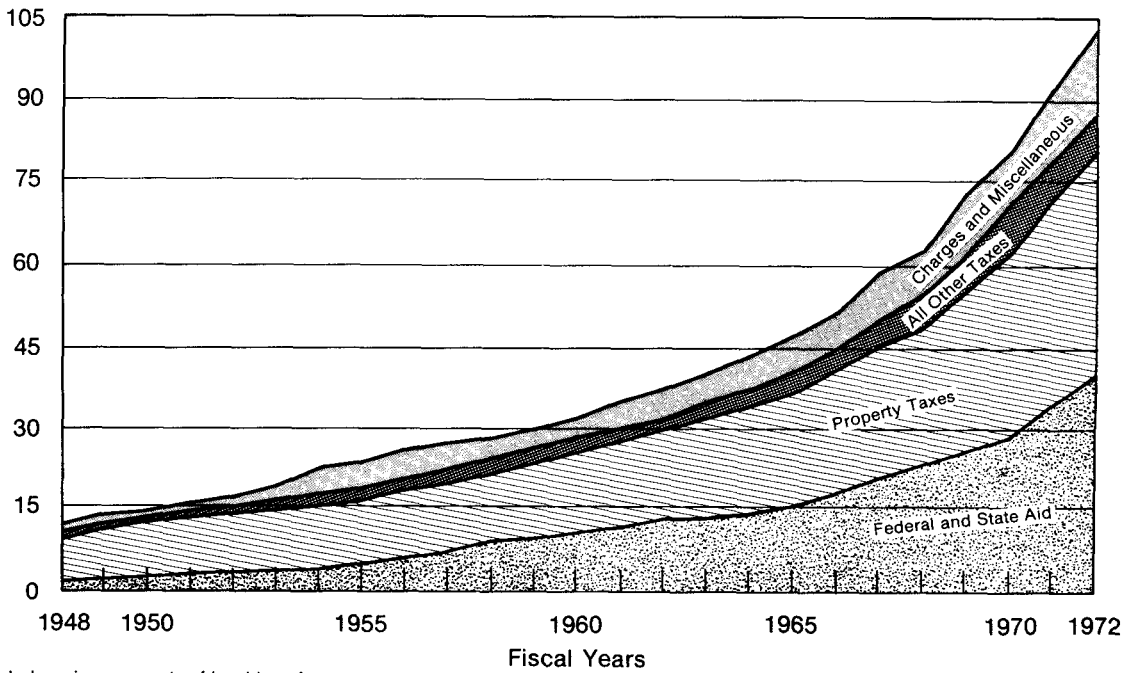
STATE GOVERNMENTS

Billions of Dollars



LOCAL GOVERNMENTS

Billions of Dollars



¹Includes minor amounts of local transfers.

**TABLE 20 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM FEDERAL AID,
BY STATE, SELECTED YEARS, 1942 THROUGH 1971**

State	1971	1970	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	18.0	16.7	16.9	13.5	10.1 ¹	10.5 ¹	8.2 ¹
Alabama	27.6	26.2	24.6	24.0	19.9	17.8	11.5
Alaska	32.5	8.5	51.8	33.8	(24.4)	n.a.	n.a.
Arizona	17.7	18.3	21.6	16.6	12.8	14.4	15.2
Arkansas	25.8	25.4	27.8	24.1	18.8	22.2	11.4
California	19.3	19.2	19.0	14.0	10.7	11.4	8.2
Colorado	19.9	18.7	18.7	16.2	14.7	15.1	14.4
Connecticut	14.5	13.0	13.5	10.7	5.4	6.6	6.2
Delaware	13.4	12.7	13.4	9.8	9.1	9.8	10.6
Dist. of Columbia	41.3	37.6	31.8	26.8	18.0	12.6	15.4
Florida	14.1	13.0	14.9	11.0	10.0	9.8	8.2
Georgia	21.7	19.0	21.0	19.6	14.3	17.6	10.1
Hawaii	20.4	21.3	23.2	19.4	(14.6)	n.a.	n.a.
Idaho	21.2	20.4	18.8	21.4	15.9	15.5	14.8
Illinois	16.4	14.2	13.5	11.2	6.9	8.5	6.9
Indiana	13.2	12.5	12.3	10.8	6.8	7.5	9.1
Iowa	14.2	14.2	15.0	12.4	9.8	9.6	7.7
Kansas	17.1	15.8	14.9	13.0	11.7	12.7	10.7
Kentucky	27.6	22.8	27.0	20.3	14.5	17.2	11.0
Louisiana	20.4	20.5	21.2	19.7	14.8	17.1	9.3
Maine	21.7	18.2	19.2	15.7	12.1	10.9	9.6
Maryland	15.4	13.4	12.8	12.2	8.4	7.9	6.7
Massachusetts	16.8	15.8	14.0	11.0	7.2	7.9	7.0
Michigan	15.4	13.8	14.6	11.2	7.9	8.3	7.1
Minnesota	16.2	15.5	16.4	12.2	9.8	9.6	9.1
Mississippi	26.5	24.3	25.4	20.7	17.0	18.5	12.9
Missouri	19.4	18.6	18.5	17.9	16.5	18.1	12.0
Montana	28.1	25.7	24.7	20.9	17.7	17.6	12.5
Nebraska	15.4	13.9	18.4	15.0	12.1	11.2	11.8
Nevada	16.4	18.4	24.0	18.2	17.4	19.6	25.8
New Hampshire	17.8	17.4	16.9	17.9	9.3	9.6	9.3
New Jersey	15.0	12.3	11.2	8.7	4.6	5.0	4.2
New Mexico	27.7	27.4	30.1	22.3	22.5	18.0	13.3
New York	13.9	13.6	11.1	7.1	5.5	5.4	3.8
North Carolina	20.6	17.2	18.2	15.1	16.3	11.6	8.1
North Dakota	24.0	18.6	19.8	16.5	12.3	13.0	8.9
Ohio	14.4	14.0	14.4	12.7	8.0	7.9	8.2
Oklahoma	24.4	24.8	24.9	21.5	17.5	19.0	14.4
Oregon	24.6	20.3	19.3	18.8	13.9	12.7	11.8
Pennsylvania	17.2	15.1	14.6	11.0	6.4	7.4	8.3
Rhode Island	19.6	20.4	19.7	13.6	12.2	10.6	6.5
South Carolina	21.2	19.3	19.2	17.6	13.3	14.4	15.1
South Dakota	21.3	21.3	21.7	23.7	16.6	16.2	11.4
Tennessee	24.8	22.4	23.8	20.3	14.3	17.3	10.5
Texas	19.2	17.9	18.0	13.8	12.8	12.6	9.7
Utah	26.4	25.4	25.9	19.9	14.6	17.6	17.3
Vermont	25.5	22.6	25.0	28.8	13.1	12.9	10.8
Virginia	19.1	17.0	18.5	16.1	9.3	10.7	8.7
Washington	17.4	16.6	16.9	14.2	11.2	12.3	14.5
West Virginia	31.8	28.6	27.0	19.2	12.7	16.1	11.4
Wisconsin	11.9	11.8	12.3	11.2	7.1	7.7	6.9
Wyoming	26.3	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 21 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1971**

State	1971	1970	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	65.5	66.4	66.9	71.3	75.5 ¹	76.6 ¹	81.9 ¹
Alabama	49.4	51.7	54.5	57.4	62.6	65.5	76.4
Alaska	29.9	10.0	29.6	38.6	(61.9)	n.a.	n.a.
Arizona	64.9	64.3	61.8	66.8	69.6	69.7	72.1
Arkansas	55.2	55.6	56.8	60.7	66.5	65.5	75.3
California	65.8	65.5	66.3	72.2	75.7	74.5	80.3
Colorado	61.2	62.8	63.4	67.4	69.6	71.3	74.6
Connecticut	73.7	74.6	73.8	76.9	83.0	82.2	87.9
Delaware	63.3	65.0	62.6	71.9	65.5	62.0	80.6
Dist. of Columbia	49.7	54.2	59.7	62.8	73.6	79.4	77.0
Florida	64.8	65.9	64.8	69.6	72.2	77.1	77.9
Georgia	57.0	59.7	60.0	62.4	69.1	68.8	77.7
Hawaii	63.6	64.8	63.2	64.1	(70.1)	n.a.	n.a.
Idaho	61.5	61.4	63.0	62.8	68.2	70.2	69.7
Illinois	71.2	74.0	72.7	77.0	82.3	83.3	87.3
Indiana	67.5	67.8	69.5	72.0	77.2	80.9	82.7
Iowa	66.9	68.6	68.0	72.8	77.2	77.9	80.8
Kansas	64.3	65.0	67.4	71.8	74.6	77.6	81.7
Kentucky	54.1	58.9	55.1	64.2	70.8	71.3	79.1
Louisiana	58.2	56.8	58.2	60.9	62.7	68.1	76.5
Maine	66.5	69.8	67.8	73.8	77.1	80.8	84.3
Maryland	68.8	71.2	72.3	72.9	76.6	78.3	82.6
Massachusetts	72.8	73.6	74.9	78.9	83.5	83.4	86.4
Michigan	66.9	68.3	67.0	73.3	77.2	77.4	80.6
Minnesota	64.5	65.0	65.7	71.0	74.0	74.9	76.3
Mississippi	53.1	57.1	55.6	61.9	67.7	70.4	77.3
Missouri	64.4	65.4	66.1	69.7	72.0	73.1	80.1
Montana	56.9	58.4	58.9	64.0	68.1	65.9	72.5
Nebraska	63.5	64.6	61.3	66.0	71.9	73.2	75.4
Nevada	61.9	60.8	56.5	62.1	64.1	61.6	63.4
New Hampshire	66.5	66.8	68.0	69.5	77.5	78.2	81.1
New Jersey	71.8	74.2	74.9	77.7	81.7	83.1	87.7
New Mexico	50.9	50.2	48.2	54.4	53.2	59.0	67.5
New York	72.2	73.4	74.7	79.0	81.4	82.9	88.5
North Carolina	62.9	65.9	65.8	69.0	69.5	77.0	81.9
North Dakota	54.2	55.4	50.6	59.5	64.5	62.8	69.9
Ohio	65.3	66.4	66.7	70.7	76.0	76.4	81.1
Oklahoma	53.6	53.2	55.1	60.9	65.9	68.3	77.5
Oregon	57.1	60.0	61.0	63.2	72.3	73.2	75.5
Pennsylvania	70.0	71.5	71.6	75.4	81.8	81.2	83.0
Rhode Island	69.2	67.6	68.9	77.4	79.0	80.8	88.0
South Carolina	60.6	63.0	63.0	65.0	69.7	73.1	75.3
South Dakota	60.3	61.2	60.9	61.1	67.7	70.8	71.2
Tennessee	56.5	59.0	59.5	64.9	71.6	71.8	80.9
Texas	61.0	62.1	61.9	67.8	68.7	69.4	76.9
Utah	56.6	57.7	58.4	66.3	71.2	69.9	74.6
Vermont	61.9	65.2	63.4	62.9	77.5	82.0	83.5
Virginia	64.4	66.1	65.8	66.0	74.0	73.7	77.3
Washington	62.0	62.9	63.8	66.3	71.0	70.4	74.3
West Virginia	54.5	56.9	58.2	67.8	74.4	74.5	81.6
Wisconsin	72.1	73.4	72.9	75.1	80.5	79.7	79.6
Wyoming	50.3	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 22 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM PROPERTY TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1971**

State	1971	1970	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	26.1	26.1	28.6	32.7	33.7 ¹	34.3 ¹	43.5 ¹
Alabama	7.3	7.9	9.7	11.6	12.6	15.7	24.8
Alaska	6.8	2.4	7.3	8.8	(13.6)	n.a.	n.a.
Arizona	25.0	25.0	28.1	31.9	32.3	30.8	34.8
Arkansas	14.1	14.3	14.8	17.2	17.6	16.3	23.1
California	32.3	30.7	34.1	36.2	35.8	34.5	40.1
Colorado	25.6	26.8	29.1	32.1	35.4	34.4	42.2
Connecticut	37.8	36.7	38.4	41.2	41.5	43.7	50.5
Delaware	11.1	12.1	12.4	14.7	15.7	18.3	23.0
Dist. of Columbia	15.4	17.7	20.2	23.2	27.1	35.9	43.3
Florida	21.9	22.4	26.1	28.7	25.6	26.7	34.8
Georgia	18.4	18.2	18.8	19.9	20.0	20.8	32.0
Hawaii	11.5	11.1	12.8	10.3	(11.1)	n.a.	n.a.
Idaho	21.6	22.4	23.2	30.5	34.3	35.3	43.3
Illinois	27.7	30.5	35.5	41.2	42.5	43.3	48.4
Indiana	34.2	31.9	33.6	40.5	42.4	39.7	45.6
Iowa	33.3	33.5	34.3	41.2	37.7	42.8	44.7
Kansas	32.4	33.3	33.9	40.2	43.3	41.0	49.8
Kentucky	12.0	13.5	14.9	19.4	25.7	28.4	37.2
Louisiana	11.0	11.2	11.9	13.8	13.7	15.2	25.7
Maine	30.1	31.9	32.9	39.0	38.5	41.3	52.8
Maryland	22.5	23.1	29.8	30.4	32.6	33.2	47.7
Massachusetts	38.0	37.0	38.8	47.8	48.4	48.4	58.1
Michigan	27.5	27.5	29.4	36.1	35.6	34.1	42.6
Minnesota	27.3	25.1	32.6	39.0	38.3	38.4	43.0
Mississippi	12.9	13.7	15.4	18.5	18.6	22.0	31.7
Missouri	26.2	26.2	27.0	29.7	32.0	31.0	39.8
Montana	31.6	31.7	33.0	36.3	39.7	36.0	49.6
Nebraska	32.5	34.0	44.3	46.6	50.3	52.5	52.1
Nevada	20.3	20.9	22.6	20.3	23.1	30.0	38.9
New Hampshire	39.4	41.6	43.1	44.2	48.7	46.5	49.1
New Jersey	39.3	40.1	42.7	50.3	52.3	55.8	66.0
New Mexico	11.4	11.3	10.8	13.7	12.4	12.5	23.1
New York	27.1	26.7	29.4	35.1	38.8	37.7	51.6
North Carolina	15.8	16.7	17.4	19.2	18.6	21.3	25.6
North Dakota	24.3	25.8	25.8	31.4	34.1	31.6	46.9
Ohio	30.9	31.4	34.5	36.6	36.5	36.1	38.8
Oklahoma	16.2	16.2	18.1	19.0	20.0	19.9	27.7
Oregon	27.9	28.3	28.9	30.0	30.7	31.8	39.1
Pennsylvania	20.6	21.1	24.1	26.2	27.3	31.8	42.4
Rhode Island	26.8	27.4	31.4	37.0	39.8	36.6	55.1
South Carolina	13.5	14.1	13.4	15.8	16.0	17.8	27.8
South Dakota	33.3	33.6	34.1	35.7	39.4	40.1	43.8
Tennessee	15.9	16.2	17.4	21.6	20.7	21.9	35.7
Texas	24.4	25.2	28.1	30.7	31.7	32.1	42.6
Utah	20.4	20.8	24.1	29.3	31.2	31.7	39.7
Vermont	23.1	22.8	25.4	28.4	34.8	36.7	42.1
Virginia	18.9	18.7	19.8	23.7	23.0	25.7	30.6
Washington	21.5	22.1	19.6	20.5	21.0	21.2	25.0
West Virginia	12.1	13.3	15.5	18.4	18.9	18.0	26.7
Wisconsin	31.2	31.8	30.4	41.8	41.7	44.2	44.5
Wyoming	23.8	23.0	26.3	27.0	28.8	30.8	35.9

n.a. — Not available.

¹ Excluding Alaska and Hawaii.

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

**TABLE 23 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM INDIVIDUAL INCOME TAXES,
BY STATE, SELECTED YEARS, 1942 THROUGH 1971**

State	1971 ¹	1970 ¹	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	8.2	8.2	6.4	5.2	4.6 ^{2,3}	3.9 ^{2,4}	2.6 ^{2,5}
Alabama	4.9	5.1	4.9	4.0	6.2 ⁵	5.1 ⁶	1.9
Alaska	8.6	2.6	7.8	9.0	(14.7)	n.a.	n.a.
Arizona	5.6	5.5	3.1	3.0	5.7 ⁶	3.3	1.7
Arkansas	4.7	4.9	4.5	2.9	2.0	1.8	1.5
California	6.9	6.8	4.3	4.2	3.3	3.2	3.5
Colorado	8.6	8.8	7.3	8.1	5.1	4.4	2.8
Connecticut	0.5	0.2	—	—	—	—	—
Delaware	19.1	18.5	19.1	22.2	16.1	5.4	7.9
Dist. of Columbia	12.7	11.5	10.7	9.6	13.4 ⁶	9.5 ⁶	9.3 ⁶
Florida	—	—	—	—	—	—	—
Georgia	6.8	7.7	5.9	4.3	3.8	2.8	3.5
Hawaii	15.3	15.4	13.4	11.2	(10.6)	n.a.	n.a.
Idaho	11.9	9.1	9.6	9.9	6.9	5.8	2.1
Illinois	9.6	7.9	—	—	—	—	—
Indiana	7.0	7.9	7.5	—	—	—	—
Iowa	6.0	6.3	7.9	4.8	4.5	3.7	3.6
Kansas	5.6	5.7	6.7	3.8	2.7	3.2	2.0
Kentucky	9.9	11.9	9.8	8.2	12.3	9.0	3.2
Louisiana	3.4	2.3	2.2	1.8	3.7 ⁶	3.3 ⁶	2.3
Maine	3.9	3.5	—	—	—	—	—
Maryland	20.4	22.7	13.3	10.1	8.5	6.3	4.1
Massachusetts	13.1	13.5	10.0	9.9	9.1	7.8	5.1
Michigan	9.1	9.6	1.5	—	—	—	—
Minnesota	12.4	13.4	13.0	10.0	7.9	7.6	3.9
Mississippi	3.5	3.8	1.3	1.6	1.7	2.2	2.5
Missouri	8.4	7.9	7.4	7.9	6.2 ⁶	5.0 ⁶	3.2 ⁶
Montana	8.1	8.2	6.7	5.6	4.1	3.9	1.6
Nebraska	5.3	4.9	—	—	—	—	—
Nevada	—	—	—	—	—	—	—
New Hampshire	—	1.0	1.0	0.9	1.4	1.4	1.6
New Jersey	0.4	0.4	0.4	0.3	—	—	—
New Mexico	4.5	4.9	2.1	2.6	2.2 ⁶	1.4	2.2 ⁶
New York	17.0	18.3	16.5	14.3	10.4	9.8	6.2
North Carolina	11.0	11.3	11.0	8.9	7.3	7.2	3.5
North Dakota	3.5	3.7	3.1	2.9	2.1	2.6	1.5 ⁶
Ohio	4.8	4.0	3.0	2.6	2.9	1.3	—
Oklahoma	4.1	3.4	2.8	3.9	2.4	2.2	2.4
Oregon	14.4	15.3	14.8	13.7	19.1	13.2	6.9
Pennsylvania	7.6	5.2	5.0	4.9	4.2	3.7	2.7
Rhode Island	5.8	3.2	—	—	—	—	—
South Carolina	8.4	8.5	7.7	5.8	4.6	4.3	2.5
South Dakota	—	—	—	—	—	—	0.7
Tennessee	0.6	0.7	0.7	0.8	0.8	0.9	1.4
Texas	—	—	—	—	—	—	—
Utah	8.2	8.9	7.8	5.5	5.2	3.9	2.6
Vermont	11.7	13.6	11.9	8.7	10.9	9.7	3.1
Virginia	11.5	11.8	11.8	9.7	16.0	7.9	2.2
Washington	—	—	—	—	—	—	—
West Virginia	5.5	4.3	3.9	4.6	—	—	2.4
Wisconsin	15.3	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 24 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM CORPORATION INCOME TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1971

State	1971	1970	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	2.4	2.9	2.5	2.3	2.6 ^{1,2}	3.0 ^{1,3}	2.6 ^{1,4}
Alabama	1.7	1.8	2.4	1.3	^s	^s	1.8
Alaska	1.2	0.4	1.2	1.3	(2.2)	n.a.	n.a.
Arizona	2.1	1.8	1.7	1.1	^s	2.0	2.5
Arkansas	2.8	3.0	3.6	2.5	3.6	3.9	1.7
California	2.9	3.5	3.9	4.1	3.8	4.1	4.1
Colorado	1.7	2.3	2.4	2.9	1.0	1.8	1.1
Connecticut	5.7	6.1	6.0	4.3	5.4	5.5	6.3
Delaware	2.8	3.5	4.5	4.7	—	—	—
Dist. of Columbia	2.3	4.5	3.2	3.5	^s	^s	^s
Florida	—	—	—	—	—	—	—
Georgia	3.0	3.5	3.8	2.5	3.2	2.9	5.3
Hawaii	1.7	2.1	2.2	2.7	(2.9)	n.a.	n.a.
Idaho	2.7	2.8	2.9	2.4	2.8	3.0	3.5
Illinois	1.9	1.9	—	—	—	—	—
Indiana	0.3	0.3	0.7	—	—	—	—
Iowa	1.5	1.4	0.9	0.5	0.6	0.5	0.6
Kansas	1.7	1.4	2.2	1.2	0.9	0.9	1.0
Kentucky	2.1	2.4	3.3	2.9	3.8	3.0	2.8
Louisiana	2.1	1.6	2.1	2.2	^s	^s	2.5
Maine	1.4	1.5	—	—	—	—	—
Maryland	2.4	2.3	2.2	2.0	3.2	4.1	1.3
Massachusetts	4.7 ⁶	5.7 ⁶	2.1	1.8	2.5	2.6	0.2
Michigan	2.5	3.3	—	—	—	—	—
Minnesota	2.7	3.1	3.6	2.9	2.7	2.6	2.9
Mississippi	1.5	1.7	2.0	2.6	4.0	3.6	2.9
Missouri	1.0	0.9	0.8	1.0	^s	^s	^s
Montana	1.8	2.0	2.1	1.8	1.3	1.3	2.9
Nebraska	0.9	0.9	—	—	—	—	—
Nevada	—	—	—	—	—	—	—
New Hampshire	—	—	—	—	—	—	—
New Jersey	2.2	3.9	1.6	1.3	—	—	—
New Mexico	1.3	1.1	1.1	1.1	^s	0.7	^s
New York	3.3	4.3	3.9	4.3	5.5	6.6	5.1
North Carolina	4.2	4.7	5.7	5.3	6.3	7.4	9.2
North Dakota	1.6	0.7	0.9	0.8	0.7	0.7	^s
Ohio	—	—	—	—	—	—	—
Oklahoma	1.6	1.9	1.9	1.9	2.0	2.1	3.0
Oregon	1.6	2.9	3.1	3.2	4.3	5.7	4.6
Pennsylvania	5.7	8.0	5.4	4.8	7.6	9.6	5.5
Rhode Island	4.3	4.0	4.5	3.9	4.8	5.9	—
South Carolina	3.4	3.8	5.3	3.5	4.9	5.0	6.5
South Dakota	0.2	0.2	0.2	0.2	0.1	0.1	0.6
Tennessee	2.8	3.2	3.1	2.6	3.5	4.1	2.3
Texas	—	—	—	—	—	—	—
Utah	1.5	1.7	2.1	2.3	4.3	2.2	2.3
Vermont	1.6	1.8	2.3	1.7	2.7	3.7	2.1
Virginia	2.4	2.8	3.0	3.2	4.1	4.8	4.3
Washington	—	—	—	—	—	—	—
West Virginia	0.5	0.4	—	—	—	—	—
Wisconsin	2.7	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.

¹Excluding Alaska and Hawaii.

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

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

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

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

⁶Includes 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 25 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM GENERAL SALES AND GROSS RECEIPTS TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1971

State	1971 ¹	1970 ¹	1967	1962	1957	1953	1942 ²
UNITED STATES, Total . . .	12.3	12.3	11.1	10.4	10.6 ³	10.5 ³	6.1 ³
Alabama	14.9	14.9	16.5	14.6	15.1	16.0	8.8
Alaska	1.9	0.5	1.7	2.6	(4.1)	n.a.	n.a.
Arizona	18.2	18.3	15.0	17.2	14.6	14.1	11.2
Arkansas	12.7	12.5	12.8	14.5	13.3	13.1	10.9
California	12.2	13.2	11.9	13.9	17.3	17.5	16.1
Colorado	12.8	12.2	11.2	9.4	10.6	12.2	9.3
Connecticut	11.9	13.1	10.9	11.0	14.2	10.2	—
Delaware	—	—	—	—	—	—	—
Dist. of Columbia	8.9	9.9	9.4	8.8	10.5	11.0	—
Florida	17.6	18.4	12.0	11.9	10.9	10.9	—
Georgia	13.3	14.0	14.2	15.6	18.3	19.9	—
Hawaii	23.4	23.9	21.9	24.3	(26.5)	n.a.	n.a.
Idaho	9.6	10.3	10.1	—	—	—	—
Illinois	15.2	16.0	17.7	16.3	16.3	14.1	12.7
Indiana	12.9	13.9	14.2	15.5	15.0	21.3	13.8
Iowa	11.1	12.4	8.4	9.5	13.7	12.2	11.1
Kansas	10.8	10.7	11.1	11.0	10.4	12.6	10.1
Kentucky	15.1	16.4	11.1	13.3	—	—	—
Louisiana	15.4	13.1	12.4	10.1	12.0	12.1	0.1
Maine	14.9	15.4	14.6	11.0	9.4	9.7	—
Maryland	8.9	8.9	8.4	9.3	7.6	8.0	—
Massachusetts	4.4	4.4	4.8	—	—	—	—
Michigan	13.3	14.0	16.8	17.8	18.2	21.0	18.0
Minnesota	7.2	7.6	—	—	—	—	—
Mississippi	18.7	19.8	17.2	16.8	17.1	13.8	10.5
Missouri	12.7	14.1	14.1	10.9	13.1	15.4	12.7
Montana	—	—	—	—	—	—	—
Nebraska	9.3	8.2	—	—	—	—	—
Nevada	15.0	13.2	8.0	9.9	10.5	—	—
New Hampshire	—	—	—	—	—	—	—
New Jersey	10.3	8.3	7.0	—	—	—	—
New Mexico	15.3	13.1	13.9	12.7	15.6	17.3	14.0
New York	11.7	9.8	9.6	8.2	8.8	10.0	—
North Carolina	10.9	11.0	11.7	12.3	10.2	10.7	8.8
North Dakota	11.2	10.2	6.7	6.5	8.5	9.3	6.9
Ohio	11.5	12.0	9.4	9.4	12.7	14.8	12.0
Oklahoma	8.7	11.5	7.7	8.0	9.5	10.5	9.2
Oregon	—	—	—	—	—	—	—
Pennsylvania	13.4	14.3	14.1	13.2	8.7	0.2	0.5
Rhode Island	12.9	13.7	12.6	10.9	9.2	10.2	—
South Carolina	16.6	17.1	14.0	14.5	15.2	15.6	—
South Dakota	11.4	11.0	9.2	6.9	7.8	9.6	6.5
Tennessee	16.2	16.8	16.2	13.8	16.4	12.8	—
Texas	11.9	12.6	6.5	5.4	—	—	—
Utah	14.9	14.7	12.4	13.5	12.2	12.7	10.6
Vermont	5.3	5.3	—	—	—	—	—
Virginia	11.2	11.6	8.1	0.1	0.1	0.2	—
Washington	23.3	22.7	24.5	25.1	27.3	25.3	22.0
West Virginia	17.9	19.7	18.5	21.6	26.8	27.8	29.0
Wisconsin	10.2	8.9	4.7	1.1	—	—	—
Wyoming	10.5	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 26 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM SELECTIVE SALES AND GROSS RECEIPTS TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1971

State	1971 ¹	1970 ¹	1967	1962	1957	1953	1942 ²
UNITED STATES, Total	10.6	10.9	11.4	12.7	14.3 ³	14.9 ³	15.2 ³
Alabama	15.5	16.5	15.5	18.9	20.6	18.4	22.7
Alaska	4.7	1.6	5.6	8.1	(13.7)	n.a.	n.a.
Arizona	10.2	10.9	10.0	9.6	12.0	14.4	16.4
Arkansas	14.8	14.6	14.3	15.8	19.7	20.2	27.1
California	7.6	8.0	8.0	8.9	10.1	9.8	10.2
Colorado	8.1	8.2	8.6	8.7	10.3	12.1	10.7
Connecticut	12.9	13.1	12.4	14.6	14.5	14.9	18.0
Delaware	10.4	11.3	11.7	13.9	15.7	17.6	21.1
Dist. of Columbia	7.5	9.1	11.5	12.4	15.7	17.3	16.5
Florida	16.9	17.6	17.3	19.3	24.4	27.5	26.5
Georgia	12.2	12.4	13.7	15.5	18.6	17.9	28.1
Hawaii	8.5	9.2	9.5	11.9	(14.1)	n.a.	n.a.
Idaho	9.3	9.7	9.8	11.1	14.3	15.0	15.8
Illinois	11.2	11.9	12.6	12.2	14.2	15.9	15.1
Indiana	9.6	10.1	9.6	11.1	12.7	12.5	15.0
Iowa	8.8	8.7	9.7	9.6	11.5	9.2	10.9
Kansas	9.5	9.5	8.6	9.5	11.1	12.6	11.1
Kentucky	11.1	11.7	12.1	15.0	21.7	23.3	26.1
Louisiana	11.3	11.5	11.5	13.7	17.5	20.0	25.0
Maine	11.3	12.1	13.7	15.9	19.5	19.3	18.6
Maryland	10.1	10.2	13.2	14.8	17.3	17.8	18.1
Massachusetts	9.0	9.3	10.8	10.5	11.8	12.5	10.5
Michigan	8.6	8.2	9.4	9.6	10.8	10.4	9.7
Minnesota	10.1	10.5	10.4	11.5	13.7	15.0	15.1
Mississippi	11.6	12.4	13.5	14.7	17.1	19.8	21.4
Missouri	10.2	10.0	10.0	11.9	11.8	12.1	10.0
Montana	9.6	10.2	10.4	12.6	13.7	15.1	12.5
Nebraska	10.1	10.8	12.3	13.0	14.8	15.2	17.4
Nevada	19.4	18.2	16.3	18.4	18.0	17.8	11.7
New Hampshire	16.0	17.1	15.7	15.7	15.8	16.7	17.1
New Jersey	13.3	13.3	15.2	17.0	18.6	16.8	10.7
New Mexico	10.0	10.2	9.7	11.9	12.8	16.1	16.0
New York	8.6	8.6	9.6	10.8	10.7	11.5	11.9
North Carolina	15.5	16.0	13.8	16.0	18.6	20.6	21.5
North Dakota	7.8	8.3	7.7	9.3	10.8	11.3	9.5
Ohio	11.8	12.0	12.9	14.5	15.4	15.2	20.2
Oklahoma	13.0	13.2	13.3	15.2	16.7	18.3	19.7
Oregon	6.9	6.9	7.9	7.7	8.9	11.6	14.9
Pennsylvania	11.9	12.4	12.4	14.0	14.8	17.6	15.2
Rhode Island	13.8	13.8	14.2	18.5	17.9	19.8	17.2
South Carolina	14.8	15.5	17.7	20.0	22.4	23.8	31.2
South Dakota	10.2	10.9	11.0	11.2	11.4	13.7	12.7
Tennessee	12.8	13.6	14.0	16.3	19.8	21.9	27.5
Texas	13.4	14.0	14.7	16.3	17.4	17.3	21.1
Utah	7.8	7.9	7.8	9.6	11.2	12.2	10.9
Vermont	14.2	15.2	15.6	15.2	16.3	18.7	19.7
Virginia	13.8	14.1	14.8	19.3	19.4	21.5	24.7
Washington	12.3	13.1	13.9	14.8	15.7	17.9	18.2
West Virginia	13.2	13.0	13.5	15.7	19.2	20.0	12.9
Wisconsin	8.4	8.8	9.9	10.8	12.4	10.7	12.8
Wyoming	8.5	7.6	7.0	7.7	10.0	12.5	13.5

n.a. — Not available.

¹Distribution of local government receipts by State partially estimated.

²Distribution 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.

³Excluding Alaska and Hawaii.

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

TABLE 27 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM MISCELLANEOUS TAXES (OTHER THAN INCOME, SALES AND PROPERTY) BY STATE, SELECTED YEARS, 1942 THROUGH 1971

State	1971	1970	1967	1962	1957	1953	1942 ¹
UNITED STATES, Total	5.9	6.0	7.0	8.0	9.8 ²	10.0 ²	11.9 ²
Alabama	5.2	5.5	5.7	7.0	8.1	10.2	16.4
Alaska	6.7	2.5	5.9	8.8	(13.7)	n.a.	n.a.
Arizona	3.7	2.8	3.8	4.0	5.1	5.1	5.5
Arkansas	6.2	6.3	6.7	7.9	10.3	10.2	11.0
California	3.9	3.3	4.2	4.9	5.4	5.4	6.3
Colorado	4.3	4.5	4.8	6.1	7.3	6.5	8.5
Connecticut	5.0	5.4	6.0	5.8	7.4	8.0	13.1
Delaware	20.0	19.6	14.8	16.4	17.8	20.8	28.6
Dist. of Columbia	3.0	1.5	4.6	5.3	6.8	5.7	7.9
Florida	8.4	7.5	9.3	9.7	11.4	11.9	16.6
Georgia	3.4	3.9	3.7	4.5	5.1	4.4	8.8
Hawaii	3.2	3.1	3.4	3.7	(4.9)	n.a.	n.a.
Idaho	6.5	7.1	7.5	8.9	10.1	11.0	5.0
Illinois	5.6	5.8	6.9	7.4	9.2	10.2	11.1
Indiana	3.5	3.7	3.8	4.9	7.2	7.4	8.3
Iowa	6.3	6.3	6.9	7.3	9.3	9.6	9.9
Kansas	4.2	4.4	4.9	6.0	6.2	7.3	7.7
Kentucky	3.9	3.0	4.0	5.3	7.4	7.6	9.8
Louisiana	14.9	17.1	18.1	19.4	15.8	17.5	20.9
Maine	5.1	5.4	6.6	7.9	9.7	10.5	12.9
Maryland	4.5	4.0	5.4	6.2	7.4	8.9	11.4
Massachusetts	3.6	3.7	8.3	8.9	11.7	12.1	12.5
Michigan	5.9	5.7	10.0	9.8	12.6	11.9	10.3
Minnesota	4.9	5.3	6.1	7.6	11.4	11.1	11.4
Mississippi	4.9	5.7	6.2	7.8	9.1	9.0	8.3
Missouri	5.8	6.3	6.7	8.2	9.0	9.6	14.4
Montana	5.8	6.3	6.7	7.7	9.4	9.5	5.9
Nebraska	5.5	5.8	4.7	6.5	6.7	5.5	5.9
Nevada	7.3	8.5	9.7	13.5	12.4	13.8	12.8
New Hampshire	11.2	7.1	8.1	8.7	11.6	13.5	13.3
New Jersey	6.3	8.2	8.1	8.8	10.8	10.4	11.0
New Mexico	8.4	9.6	10.6	12.3	10.2	10.9	12.2
New York	4.5	5.7	5.7	6.3	7.1	7.3	13.7
North Carolina	5.6	6.2	6.1	7.3	8.5	9.8	13.3
North Dakota	5.7	6.7	6.2	8.6	8.4	7.4	5.1
Ohio	6.3	7.0	6.9	7.6	8.5	9.0	10.1
Oklahoma	10.1	7.0	11.2	12.9	15.4	15.3	15.5
Oregon	6.3	6.6	6.3	8.6	9.4	10.9	10.0
Pennsylvania	10.7	10.5	10.6	12.3	19.3	18.3	16.7
Rhode Island	5.6	5.5	6.1	7.1	7.4	8.3	15.7
South Carolina	4.1	4.0	4.8	5.4	6.6	6.7	7.3
South Dakota	5.3	5.5	6.4	7.1	9.0	7.3	6.9
Tennessee	8.2	8.5	8.1	9.7	10.4	10.3	14.0
Texas	11.3	10.3	12.6	15.4	19.6	20.0	13.2
Utah	3.8	3.7	4.2	6.1	7.1	7.2	8.5
Vermont	5.9	6.5	8.2	8.9	12.7	13.2	16.5
Virginia	6.6	7.1	8.2	10.0	11.5	13.6	15.5
Washington	4.9	5.0	5.7	5.9	6.9	6.0	9.1
West Virginia	5.4	6.2	6.7	7.4	9.5	8.7	10.6
Wisconsin	4.3	4.5	5.3	6.2	7.5	8.0	9.5
Wyoming	7.6	7.5	6.3	8.2	8.3	8.4	8.0

n.a. - Not available.

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

² Excluding Alaska and Hawaii.

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

TABLE 28 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM CHANGES AND MISCELLANEOUS GENERAL REVENUE, BY STATE, SELECTED YEARS, 1942 THROUGH 1971

State	1971	1970	1967	1962	1957	1953	1942
UNITED STATES, Total	16.4	16.9	16.3	15.2	14.4 ¹	12.9 ¹	9.9 ¹
Alabama	23.0	22.0	20.9	18.6	17.5	16.7	12.1
Alaska	37.5	81.4	18.6	27.6	(13.7)	n.a.	n.a.
Arizona	17.4	17.3	16.6	16.6	17.6	15.9	12.7
Arkansas	19.0	18.9	15.4	15.2	14.7	12.4	13.3
California	14.9	15.2	14.7	13.8	13.6	14.1	11.5
Colorado	18.9	18.4	17.9	16.4	15.6	13.6	11.0
Connecticut	11.7	12.3	12.7	12.5	11.5	11.2	5.9
Delaware	23.2	22.2	24.0	18.3	25.4	18.3	8.7
Dist. of Columbia	9.0	8.1	8.6	10.4	8.4	8.1	7.6
Florida	21.0	21.1	20.3	19.4	17.8	13.0	13.8
Georgia	21.2	21.3	18.9	18.0	16.7	13.6	12.2
Hawaii	15.9	13.9	13.6	16.6	(15.4)	n.a.	n.a.
Idaho	17.3	18.2	18.2	15.9	15.9	14.4	15.4
Illinois	12.4	11.8	13.8	11.7	10.8	8.1	5.8
Indiana	19.3	19.7	18.2	17.2	16.0	11.7	8.2
Iowa	18.9	17.2	17.0	14.8	13.0	12.5	11.5
Kansas	18.6	19.1	17.7	15.3	13.7	9.7	7.5
Kentucky	18.2	18.3	17.9	15.6	14.6	11.5	9.9
Louisiana	21.4	22.7	20.6	19.4	22.6	14.8	14.2
Maine	11.7	11.9	13.0	10.5	10.8	8.2	6.1
Maryland	15.8	15.3	15.0	14.9	14.9	13.8	10.7
Massachusetts	10.3	10.5	11.1	10.1	9.3	8.7	6.6
Michigan	17.7	17.9	18.4	15.5	14.9	14.3	12.3
Minnesota	19.2	19.4	17.9	16.7	16.3	15.5	14.6
Mississippi	20.4	18.6	19.0	17.4	15.3	11.1	9.8
Missouri	16.2	15.9	15.4	12.4	11.5	8.8	8.0
Montana	15.0	15.9	16.4	15.1	14.2	16.6	15.0
Nebraska	21.0	21.5	20.3	19.0	16.1	15.6	12.8
Nevada	21.6	20.8	19.4	19.6	18.5	18.7	10.7
New Hampshire	15.6	15.7	15.1	12.6	13.2	12.2	9.5
New Jersey	13.2	13.4	13.9	13.6	13.7	11.9	8.1
New Mexico	21.3	22.4	21.7	23.3	24.3	23.0	19.2
New York	13.8	13.0	14.2	13.9	13.1	11.7	7.7
North Carolina	16.4	16.8	16.1	15.9	14.3	11.4	10.0
North Dakota	21.8	25.9	29.6	24.1	23.2	24.2	21.2
Ohio	20.3	19.6	18.9	16.6	16.1	15.7	10.7
Oklahoma	21.9	22.0	20.0	17.6	16.6	12.7	8.2
Oregon	18.3	19.6	19.7	17.9	13.8	14.1	12.7
Pennsylvania	12.8	13.3	13.8	13.5	11.7	11.3	8.7
Rhode Island	11.2	12.0	11.5	9.0	8.8	8.6	5.5
South Carolina	18.1	17.7	17.8	17.4	17.1	12.6	9.7
South Dakota	18.4	17.5	17.4	15.3	15.8	13.0	17.5
Tennessee	18.6	18.6	16.6	14.8	14.0	10.9	8.5
Texas	19.8	20.0	20.1	18.4	18.5	17.9	13.5
Utah	17.0	16.9	15.8	13.8	14.3	12.5	8.1
Vermont	12.5	12.1	11.6	8.3	9.4	5.2	5.6
Virginia	16.5	16.9	15.7	17.9	16.6	15.6	14.0
Washington	20.6	20.5	19.3	19.5	17.8	17.3	11.2
West Virginia	13.6	14.5	14.8	13.0	12.9	9.5	6.9
Wisconsin	15.9	14.8	14.7	13.7	12.4	12.6	13.4
Wyoming	23.4	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 29 – STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1971
 [Total Amount and Percentage Distribution By Major Source]

State	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 and gross receipts	Selective sales and gross receipts	Income taxes							License taxes	All other taxes
				Individual	Corporation									
UNITED STATES, TOTAL	\$118,781.7	52.1	43.8	13.1	11.9	8.6	2.9	4.3	3.0	8.3	47.9	30.9	5.2	11.8
ALABAMA	1,405.7	61.8	50.6	16.4	19.0	6.6	2.4	3.8	2.4	11.2	38.2	8.4	9.3	20.5
ALASKA	329.5	74.5	31.0	—	6.7	12.7	1.9	4.8	4.9	43.6	25.5	10.1	3.3	12.1
ARIZONA	1,084.4	58.2	48.2	17.9	11.3	6.8	2.5	3.0	6.7	9.9	41.8	24.4	6.2	11.2
ARKANSAS	702.9	62.6	54.0	17.1	19.1	6.3	3.8	6.1	1.6	8.6	37.4	18.9	1.5	17.0
CALIFORNIA	14,952.9	43.6	37.9	12.0	8.5	8.5	3.6	2.5	2.8	5.7	56.4	38.4	5.2	12.8
COLORADO	1,335.0	50.5	38.5	11.8	9.3	10.7	2.2	3.3	1.2	12.0	49.5	31.9	6.1	11.4
CONNECTICUT	1,903.9	49.3	41.8	13.9	15.1	0.5	6.7	2.3	3.3	7.5	50.7	44.2	0.3	6.2
DELAWARE	380.7	74.5	58.4	—	11.9	20.9	3.3	20.4	1.9	16.1	25.5	12.8	2.1	10.6
DIST. OF COLUMBIA	512.6	100.0	84.7	15.1	12.8	21.6	3.9	3.6	27.7	15.3	—	—	—	—
FLORIDA	3,492.5	51.6	45.5	20.5	15.7	—	—	6.0	3.3	6.1	48.4	24.5	5.5	18.4
GEORGIA	2,126.0	54.3	46.6	17.0	14.2	8.6	3.8	2.5	0.5	7.6	45.7	23.3	2.9	19.5
HAWAII	605.7	77.1	61.1	29.4	8.9	19.2	2.1	0.7	0.8	15.9	22.9	14.5	4.3	4.1
IDAHO	373.9	58.8	50.0	12.1	11.7	15.1	3.4	7.3	0.4	8.8	41.2	27.4	0.7	13.1
ILLINOIS	6,746.5	52.0	46.6	15.2	12.3	11.5	2.3	4.5	0.8	5.4	48.0	33.1	5.5	9.4
INDIANA	2,725.2	49.7	38.7	14.8	11.1	8.0	0.4	3.3	1.1	11.0	50.3	38.9	0.2	11.2
IOWA	1,647.9	47.8	38.9	12.9	10.2	7.0	1.7	5.8	1.3	8.9	52.2	38.8	0.3	13.1
KANSAS	1,212.6	48.1	38.2	13.1	10.9	6.8	2.1	3.7	1.6	9.9	51.9	38.2	1.2	12.5
KENTUCKY	1,386.8	66.6	54.8	20.9	14.9	9.6	2.9	3.5	3.0	11.8	33.4	14.7	5.3	13.4
LOUISIANA	1,910.9	67.7	51.7	12.2	13.5	4.3	2.7	3.7	15.3	16.0	32.3	12.4	9.0	11.0
MAINE	485.1	57.4	47.2	19.0	14.5	4.9	1.8	5.0	2.0	10.2	42.6	37.6	0.2	4.8
MARYLAND	2,499.1	54.7	46.2	10.5	11.2	16.6	2.8	2.9	2.2	8.5	45.3	25.3	9.8	10.2
MASSACHUSETTS	3,607.0	46.6	41.5	5.3	10.9	15.8	5.6	2.3	1.6	5.1	53.4	45.7	0.3	7.4
MICHIGAN	5,593.6	54.0	45.5	15.7	10.2	8.5	2.9	5.9	2.3	8.5	46.0	30.9	2.6	12.5
MINNESOTA	2,507.8	54.2	43.8	8.5	11.8	14.8	3.2	3.6	1.9	10.4	45.8	32.3	0.9	12.6
MISSISSIPPI	970.5	62.8	53.3	25.4	15.6	4.7	2.1	3.4	2.1	9.5	37.2	17.2	1.8	18.2

TABLE 29 – STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1971
 [Total Amount and Percentage Distribution By Major Source]

State	Percentage distribution														
	State governments										Local governments				
	Amount (millions)	Taxes										Charges and misc. general revenue	Property taxes	Other taxes	Charges and misc. general revenue
		Total	Total	General sales and gross receipts	Selective sales and gross receipts	Income taxes		License taxes	All other taxes	Total	Total					Total
				Individual	Corporation										
MISSOURI	\$ 2,142.5	46.3	39.9	15.2	9.7	7.9	1.3	5.0	0.8	6.4	53.7	32.4	7.7	13.6	
MONTANA	378.0	46.8	35.9	—	13.3	11.2	2.5	4.3	4.6	10.8	53.2	41.7	1.5	10.0	
NEBRASKA	868.4	43.2	33.9	10.2	11.7	6.2	1.1	4.4	0.3	9.3	56.8	38.4	2.8	15.5	
NEVADA	396.3	49.3	43.5	16.6	21.5	—	—	4.1	1.3	5.7	50.7	23.1	7.5	20.2	
NEW HAMPSHIRE	353.0	45.6	33.6	—	19.5	1.5	3.5	5.7	3.4	12.0	54.4	46.8	0.6	7.0	
NEW JERSEY	4,306.0	42.2	34.8	12.1	11.3	0.5	2.6	5.4	2.9	7.4	57.8	44.9	4.8	8.1	
NEW MEXICO	571.4	75.3	55.6	20.8	13.2	6.3	1.8	4.3	9.2	19.7	24.7	13.0	1.8	9.8	
NEW YORK	15,088.2	47.1	41.4	7.8	8.2	16.8	3.8	2.2	2.6	5.7	52.9	31.5	11.1	10.3	
NORTH CAROLINA	2,182.5	69.8	59.4	13.1	19.5	13.8	5.3	5.6	2.1	10.4	30.2	18.8	1.1	10.3	
NORTH DAKOTA	367.7	57.2	38.7	14.8	10.1	4.6	2.1	5.6	1.5	18.6	42.8	31.6	1.0	10.1	
OHIO	5,138.8	43.3	34.5	13.1	13.7	—	—	6.1	1.5	8.8	56.7	34.9	7.0	14.8	
OKLAHOMA	1,187.5	61.9	45.6	8.5	16.6	5.4	2.1	7.1	5.9	16.3	38.1	21.4	4.0	12.7	
OREGON	1,185.3	48.9	37.5	—	8.6	19.1	2.1	6.4	1.3	11.4	51.1	37.0	1.2	12.8	
PENNSYLVANIA	6,240.9	55.6	49.6	16.2	14.1	2.2	6.9	7.3	2.9	6.0	44.4	24.4	10.6	9.4	
RHODE ISLAND	519.7	62.0	52.4	16.0	17.2	7.2	5.3	4.8	1.9	9.6	38.0	33.3	0.4	4.3	
SOUTH CAROLINA	1,014.3	70.8	59.1	21.1	18.7	10.7	4.3	3.3	1.0	11.7	29.2	16.9	1.1	11.2	
SOUTH DAKOTA	380.7	46.7	32.0	14.0	13.0	—	0.2	4.1	0.7	14.8	53.3	42.3	2.4	8.6	
TENNESSEE	1,601.2	54.3	45.9	16.5	15.5	0.8	3.7	7.7	1.7	8.3	45.7	21.2	8.1	16.4	
TEXAS	5,198.6	52.2	42.3	12.2	15.8	—	—	6.4	7.9	9.9	47.8	29.0	4.2	14.6	
UTAH	553.7	62.6	48.6	18.3	10.1	11.2	2.0	3.1	3.9	14.1	37.4	25.4	3.0	9.0	
VERMONT	272.7	65.2	51.7	7.2	19.1	15.7	2.2	5.9	1.6	13.5	34.8	30.9	0.5	3.4	
VIRGINIA	2,205.0	58.7	47.2	10.4	14.1	14.2	2.9	3.9	1.7	11.5	41.3	22.7	9.7	8.9	
WASHINGTON	2,237.0	60.5	50.4	27.5	12.9	—	—	3.6	6.4	10.2	39.5	20.8	3.9	14.8	
WEST VIRGINIA	731.1	69.4	59.7	26.2	18.9	8.1	0.7	4.9	0.9	9.7	30.6	17.7	2.7	10.2	
WISCONSIN	2,922.1	57.0	48.7	11.6	9.6	17.4	3.0	3.3	3.8	8.3	43.0	32.8	0.4	9.7	
WYOMING	240.5	54.1	38.8	14.2	11.1	—	—	7.3	6.2	15.3	45.9	28.6	0.9	16.4	

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

**TABLE 30 — CHARGES AND MISCELLANEOUS GENERAL REVENUE OF STATE
& LOCAL GOVERNMENTS, 1953 AND 1971**

Item	Charges & misc. general revenue (in millions)						Charges & misc. gen'l. rev. as a % of total State & local general revenue					
	1971			1953			1971			1953		
	State & local	State	Local	State & local	State	Local	State & local	State	Local	State & local	State	Local
Charges:												
Education	\$ 6,622	\$4,152	\$ 2,470	\$ 767	\$ 410	\$ 357	4.6	2.9	1.7	2.8	1.5	1.3
School lunch sales	1,442	—	1,442	1	—	1	1.0	—	1.0	1	—	1
Institutions of higher educ.	4,475	4,078	396	261	256	5	3.1	2.8	0.3	1.0	0.9	*
Other	705	74	631	506	154	352	0.5	0.1	0.4	1.9	0.6	1.3
Hospitals	3,605	1,036	2,569	341	111	230	2.5	0.7	1.8	1.2	0.4	0.8
Sewerage	1,034	—	1,034	154	—	154	0.7	—	0.7	0.6	—	0.6
Sanitation other than sewerage	344	—	344				0.2	—	0.2	0.6	—	0.6	—	0.6
Local parks and recreation	316	—	316	51	—	51	0.2	—	0.2	0.2	—	0.2
Natural resources	340	236	105	120	81	40	0.2	0.2	0.1	0.4	0.3	0.1
Housing and urban renewal	632	12	621	225	—	225	0.4	*	0.4	0.8	—	0.8
Air transportation	567	51	515	43	2	42	0.4	*	0.4	0.2	*	0.2
Water transport and terminals	294	78	216	102	20	82	0.2	0.1	0.1	0.4	0.1	0.3
Parking facilities	191	—	191	n.a.	n.a.	n.a.	0.1	—	0.1	n.a.	n.a.	n.a.
Other	2,940	1,502	1,438	624	180	444	2.0	1.0	1.0	2.3	0.7	1.6
Total charges	16,885	7,066	9,819	2,429	804	1,625	11.7	4.9	6.8	8.9	2.9	6.0
Miscellaneous general revenue:												
Special assessments	598	17	581	196	—	196	0.4	*	0.4	0.7	—	0.7
Sale of property	351	59	293	60	13	49	0.2	*	0.2	0.2	*	0.2
Interest earnings	3,309	1,549	1,760	252	142	110	2.3	1.1	1.2	0.9	0.5	0.5
Other	2,664	1,058	1,606	590	239	351	1.8	0.7	1.1	2.2	0.9	1.3
Total miscellaneous general revenue	6,921	2,683	4,239	1,098	394	706	4.8	1.9	2.9	4.0	1.4	2.6
Charges and miscellaneous general revenue	23,807	9,749	14,058	3,529	1,198	2,331	16.4	6.7	9.7	12.9	4.4	8.5
Total General Revenue	144,927	—	—	27,307	—	—	—	—	—	—	—	—

* Less than .05 percent.

¹ Included in "Other" education.

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

TABLE 31 – PER CAPITA AMOUNTS OF THE MAJOR SOURCES OF STATE AND LOCAL GENERAL REVENUE AND EXPENDITURE, BY STATE, 1970-71

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	\$ 703	\$127	\$460	\$115	\$ 731	\$288	\$202	\$ 88	\$ 88	\$ 54
MEDIAN STATE	685	132	423	118	690	285	198	95	69	46
ALABAMA	559	155	276	128	564	218	133	86	73	50
ALASKA	1,562	509	466	586	1,828	643	453	326	93	63
ARIZONA	713	126	462	124	704	328	213	94	36	38
ARKANSAS	488	126	269	93	508	186	123	75	61	34
CALIFORNIA	917	177	603	136	916	309	221	80	172	60
COLORADO	731	146	447	137	728	336	209	93	77	51
CONNECTICUT	723	105	533	85	790	293	224	90	81	48
DELAWARE	788	106	499	183	921	441	304	115	70	40
DIST. OF COLUMBIA	1,179	487	586	106	1,234	305	243	95	135	167
FLORIDA	578	82	375	121	613	252	185	77	43	54
GEORGIA	583	127	332	124	616	245	169	68	73	77
HAWAII	965	198	614	154	1,126	368	239	110	83	74
IDAHO	649	138	399	112	639	252	157	124	45	46
ILLINOIS	721	119	513	89	711	297	210	85	81	44
INDIANA	596	79	402	115	581	295	204	69	41	46
IOWA	674	96	451	127	690	331	235	126	54	40
KANSAS	648	111	416	121	646	285	192	109	50	53
KENTUCKY	584	162	316	106	577	234	151	110	62	34
LOUISIANA	652	133	379	140	678	238	168	100	78	52
MAINE	618	134	411	73	646	251	159	118	84	29
MARYLAND	739	114	508	117	780	324	240	86	72	57
MASSACHUSETTS	754	127	549	78	783	256	195	70	152	60
MICHIGAN	735	113	491	130	757	337	232	64	90	59
MINNESOTA	771	125	498	148	806	379	266	108	76	50
MISSISSIPPI	593	157	315	121	595	217	137	107	69	63
MISSOURI	560	109	361	91	606	242	179	85	65	44
MONTANA	743	210	423	111	754	314	201	184	57	33
NEBRASKA	680	105	432	143	649	277	195	119	49	48
NEVADA	935	154	579	202	956	272	215	138	54	94
NEW HAMPSHIRE	564	101	375	88	615	249	158	120	60	31
NEW JERSEY	694	104	499	91	711	281	214	86	79	42
NEW MEXICO	768	213	391	163	717	338	221	105	70	42
NEW YORK	953	133	689	132	1,075	356	265	77	155	117
NORTH CAROLINA	534	110	336	88	527	236	155	72	49	37
NORTH DAKOTA	774	186	420	169	726	310	180	166	57	25
OHIO	557	80	364	113	584	243	174	77	54	40
OKLAHOMA	602	147	323	132	623	242	154	84	104	41
OREGON	729	180	416	133	756	324	218	115	67	37
PENNSYLVANIA	635	110	444	81	681	271	200	93	88	38
RHODE ISLAND	674	132	466	75	687	273	170	49	119	46
SOUTH CAROLINA	491	104	298	89	501	229	163	64	32	46
SOUTH DAKOTA	722	154	435	133	724	339	227	161	58	25
TENNESSEE	534	133	302	99	570	215	149	82	57	53
TEXAS	562	108	343	111	564	247	177	83	59	37
UTAH	685	181	388	116	677	343	198	103	58	31
VERMONT	800	205	495	100	840	315	173	187	98	34
VIRGINIA	578	110	372	95	593	262	185	90	46	38
WASHINGTON	785	137	487	162	880	375	241	115	94	44
WEST VIRGINIA	612	195	334	83	634	239	159	178	56	41
WISCONSIN	742	89	535	118	764	349	199	97	76	49
WYOMING	961	253	483	225	940	401	260	221	50	71

¹Includes amounts for categories not shown separately.

SOURCE: U.S. Bureau of the Census, *Governmental Finances in 1970-71*.

**TABLE 32 — STATE GOVERNMENT REVENUE GROWTH, TOTAL AND PERCENTAGE DUE TO LEGISLATIVE ACTIONS,
SELECTED TAXES, BY STATE, 1966 TO 1971
(Dollar 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
United States	\$21,193.2	40.7	\$8,212.7	44.0	\$6,390.4	34.5	\$1,260.1	60.7	\$5,330.0	38.5
NEW ENGLAND & MIDEAST	6,807.8	44.8	2,627.7	52.6	2,271.1	32.7	460.1	48.2	1,448.9	48.8
Maine	99.4	55.2	45.3	36.0	23.9 ¹	79.1	8.6 ²	96.5	21.6	52.8
New Hampshire	7.3	5.5	Not applicable		0.6 ³	0	— ⁴		6.7 ⁵	6.0
Vermont	68.9	42.7	19.5	85.6	24.2	21.1	2.8	7.1	22.4	33.0
Massachusetts	534.2	58.9	162.9 ⁶	80.5	242.5 ⁶	52.8	21.5 ⁶	71.6	107.3 ⁶	37.7
Rhode Island	107.4	52.6	33.9 ⁷	36.0	30.8	100.0	9.2 ⁸	55.4	33.5	25.1
Connecticut	195.1	23.3	64.6	0	Not applicable		43.5	23.0	87.0	40.8
New York	3,050.2	34.6	1,138.9	50.7	1,418.2	21.9	4.5	-2,142.2	488.6	54.0
New Jersey	781.1	66.2	521.4 ⁹	74.1	6.8 ⁴	11.8	76.1	78.7	176.8	39.4
Pennsylvania	1,224.3	60.3	454.8	35.0	135.1	100.0	246.9	75.4	387.5	66.4
Delaware	55.4	0	Not applicable		39.6 ¹⁰	0	5.4 ¹⁰	0	10.4 ¹⁰	0
Maryland	547.6	27.4	148.9	37.0	274.2	24.2	35.5	71.8	89.0	3.4
District of Columbia	136.9	65.5	37.5	70.1	75.2	60.8	6.1	123.0	18.1	56.4
MIDWEST	5,751.0	50.1	1,877.7	43.0	2,017.2	53.2	435.7	87.0	1,420.4	43.9
Michigan	1,138.6	58.8	268.9	0.6	474.2	76.6	158.9 ¹¹	133.4	236.6	39.2
Ohio	605.2	50.7	348.9	57.6	Not applicable		Not applicable		256.3	41.4
Indiana	197.7	8.4	76.3 ¹²	7.2	59.8 ¹⁰	1.7	25.8 ¹⁰	1.6	35.8 ¹³	27.1
Illinois	1,798.3	60.4	379.6	22.4	824.3	72.8	179.3	82.5	415.1	60.9
Wisconsin	600.0	42.8	245.8	73.0	234.6	12.9	7.0	0	112.6	41.8
Minnesota	567.0	36.9	213.8 ¹¹	73.9	196.9	0.6	34.0	13.5	122.3	37.1
Iowa	200.3	45.9	79.0 ¹⁴	77.3	44.2 ¹⁴	16.7	13.0 ¹⁴	61.5	64.1 ¹⁴	24.0
Missouri	189.5	9.7	41.8	0	87.5 ¹⁵	16.3	1.7 ¹⁶	105.9	58.5	3.8
North Dakota	52.6	55.1	29.8 ⁷	72.5	5.9 ⁷	23.7	0.2 ⁷	150.0	16.7 ⁷	34.1
South Dakota	51.9	40.5	35.4	47.5	Not applicable		0.2 ⁷	100.0	16.3	24.5
Nebraska	162.2	60.5	91.3 ¹¹	83.1	30.8 ¹⁷	27.3	4.0 ¹⁷	27.5	36.1	35.2
Kansas	187.7	42.2	67.1	2.2	59.0	76.6	11.6	21.6	50.0	60.0
SOUTH	4,927.5	28.2	2,237.2	38.1	895.5	11.9	211.8	27.4	1,583.0	23.7
Virginia	557.6	39.0	229.4 ⁹	67.7	173.5	18.7	24.9	47.0	129.8	13.9
West Virginia	87.8	37.0	56.9 ¹⁸	44.5	16.6 ¹⁸	24.1	2.9 ¹⁹	110.3	11.4 ²⁰	0
Kentucky	334.3	30.8	176.0	52.3	75.9	-2.2	10.7	-9.3	71.7	19.0
Tennessee	217.5	25.8	101.5	3.4	5.6	3.6	5.1	241.2	105.3	38.2
North Carolina	494.8	17.3	117.4	3.6	165.4	-3.1	34.6	-4.0	177.4	49.5

TABLE 32 — STATE GOVERNMENT REVENUE GROWTH, TOTAL AND PERCENTAGE DUE TO LEGISLATIVE ACTIONS, SELECTED TAXES, BY STATE, 1966 TO 1971
(Dollar 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 Carolina	\$194.6	0.1	\$66.2 ¹⁰	0	\$54.0	0	\$16.8 ¹⁰	0	\$57.6 ¹⁰	0.3
Georgia	416.2	4.9	153.6	3.5	116.6	0	34.2	25.7	111.8	5.8
Florida	744.1	35.6	454.6	45.3	Not applicable		Not applicable		289.5	20.3
Alabama	214.1	0.5	70.9	-2.3	56.7	-0.7	8.3	0	78.2	3.8
Mississippi	217.5	37.1	109.1	37.3	33.6	75.6	10.6	29.2	64.2	18.1
Louisiana	271.4	53.6	114.5	60.3	58.4	51.2	24.0	57.9	74.5	43.9
Arkansas	176.5	16.0	53.8	11.9 ²¹	55.7	17.1 ²¹	17.5	11.4	49.5 ⁴	21.0
Oklahoma	118.1	0	30.4	0	39.9	0	8.0	0	39.8	0
Texas	697.8	46.7	410.5	57.8	Not applicable		Not applicable		287.3	30.9
New Mexico	75.6	33.9	32.6 ²²	22.1	22.4 ²³	50.4	5.5 ²⁴	80.0	15.1 ²²	17.9
Arizona	109.6	4.1	59.8 ²⁵	3.5	21.2	6.6	8.7	11.5	19.9 ¹⁴	0
WEST	3,706.9	35.3	1,470.1	39.1	1,206.6	23.4	152.5	69.8	877.7	39.3
Montana	35.1	18.8	Not applicable		18.0 ⁷	28.9	2.0 ⁷	60.0	15.1 ⁷	1.3
Idaho	85.6	-4.4	45.5	6.8	22.2	-47.3	5.4	13.0	12.5	23.2
Wyoming	30.0	47.7	17.8	46.6	Not applicable		Not applicable		12.2	49.2
Colorado	238.2	17.3	89.1	23.6	86.6	0	8.3	-9.6	54.2	38.6
Utah	113.9	38.2	50.7	42.8	39.0	53.8	0.5	-840.0	23.7	21.1
Washington	465.4	31.2	343.5	28.7	Not applicable		Not applicable		121.9	38.0
Oregon	144.3	14.1	Not applicable		90.2	-3.9	9.3	3.2	44.8	54.0
Nevada	123.4	2.6	32.2	0	Not applicable		Not applicable		91.2	3.5
California	2,221.6	45.4	790.3	52.1	853.5	30.1	117.5	92.3	460.3	50.1
Alaska	35.3	1.1	Not applicable		19.4	-0.5	4.1	0	11.8	4.2
Hawaii	214.1	13.7	101.0	9.7	77.7	16.9	5.4	24.1	30.0	17.0

¹ Includes \$5 million (for 1970-71) not broken down by percent legislative due to recency of adoption.

² Includes \$0.3 million (for 1970-71) not broken down by percent legislative due to recency of adoption.

³ Excludes fiscal years 1968, 1969 and 1971.

⁴ New tax effective 1/1/70.

⁵ Includes fiscal years 1966 and 1967 only.

⁶ Excludes fiscal years 1968 and 1970.

⁷ Excludes fiscal years 1966 and 1967.

⁸ Excludes fiscal years 1966 and 1967, and percent legislative incomplete for 1969.

⁹ Tax not applicable in fiscal year 1966.

¹⁰ Excludes fiscal year 1970.

¹¹ Tax not applicable in fiscal years 1966 and 1967.

¹² Excludes fiscal years 1969 and 1970.

¹³ Excludes fiscal years 1970 and 1971.

¹⁴ Excludes fiscal year 1969.

¹⁵ Includes corporation income tax increase for 1971, breakdown not available.

¹⁶ Excludes fiscal year 1968, and fiscal year 1971 included with individual income tax.

¹⁷ Tax not applicable in fiscal years 1966 and 1967, and excludes fiscal year 1969.

¹⁸ Excludes fiscal years 1969 and 1971.

¹⁹ Includes only fiscal years 1968 and 1970.

²⁰ Includes only fiscal years 1966 and 1970.

²¹ Excludes legislative percentage for 1971, breakdown not available.

²² Excludes fiscal year 1968.

²³ Fiscal years 1966 and 1967 includes corporate income tax; fiscal year 1968 excluded.

²⁴ Excludes fiscal years 1966 and 1967 (included with corporation income) and 1968.

²⁵ Excludes fiscal years 1966, 1967 and 1969.

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

TABLE 33 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE INDIVIDUAL INCOME TAXES, BY STATE 1970 TO 1971

State and Region	Total increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative increase
United States	1026.6	931.7	43.3	30.9	165.9	-2.9	-0.5	-146.8
NEW ENGLAND & MIDEAST	308.6	226.1	25.0	-	165.9	-1.4	-0.5	-111.5
Maine	5.0 ¹							
New Hampshire					Not available			
Vermont	-0.8	1.1	-	-	-	-1.4	-0.5	-
Massachusetts	50.6	48.1	-	-	-	-	-	2.5
Rhode Island	30.8	-	-	-	30.8	-	-	-
Connecticut					Not applicable			
New York	44.0	100.0	-	-	-	-	-	-56.0
New Jersey					Not available			
Pennsylvania	135.1	-	-	-	135.1	-	-	-
Delaware	16.1	16.1	-	-	-	-	-	-
Maryland	0.1	58.1	-	-	-	-	-	-58.0
District of Col.	27.7	2.7	25.0	-	-	-	-	-
MIDWEST	371.3	364.9	15.9	3.0	-	-	-	-12.5
Michigan	60.9	60.9	-	-	-	-	-	-
Ohio					Not applicable			
Indiana	3.1	2.1	-	-	-	-	-	1.0
Illinois	224.3	224.3	-	-	-	-	-	-
Wisconsin	17.2	17.2	-	-	-	-	-	-
Minnesota	25.0	35.7	-	3.0	-	-	-	-13.7
Iowa	2.6	2.6	-	-	-	-	-	-
Missouri	24.6 ²	17.1	7.5	-	-	-	-	-
North Dakota	1.5	1.3	-	-	-	-	-	0.2
South Dakota					Not applicable			
Nebraska	9.5	2.7	6.8	-	-	-	-	-
Kansas	2.6	1.0	1.6	-	-	-	-	-
SOUTH	177.8	172.3	2.4	27.9	-	-0.5	-	-24.3
Virginia	32.8	30.2	-	-	-	-	-	2.6
West Virginia					Not available			
Kentucky	11.3	14.3	-	-	-	-	-	-3.0
Tennessee	0.3	0.1	-	-	-	-	-	0.2
North Carolina	30.8	30.8	-	-	-	-	-	-
South Carolina	13.0	13.0	-	-	-	-	-	-
Georgia	-1.7	18.8	-	-	-	-	-	-20.5
Florida					Not applicable			
Alabama	12.5	12.5	-	-	-	-	-	-
Mississippi	3.5	3.1	-	-	-	-	-	0.4
Louisiana	33.9	4.0	-	27.9	-	-	-	2.0
Arkansas	28.3	28.3 ³	-	-	-	-	-	-
Oklahoma	5.4	5.4	-	-	-	-	-	-
Texas					Not applicable			
New Mexico	0.1	4.2	2.4	-	-	-0.5	-	-6.0
Arizona	7.6	7.6	-	-	-	-	-	-
WEST	168.9	168.4	-	-	-	-1.0	-	1.5
Montana	3.4	3.4	-	-	-	-	-	-
Idaho	7.8	7.8	-	-	-	-	-	-
Wyoming					Not applicable			
Colorado	17.4	17.4	-	-	-	-	-	-
Utah	0.5	0.5	-	-	-	-	-	-
Washington					Not applicable			
Oregon	13.2	13.2	-	-	-	-	-	-
Nevada					Not applicable			
California	112.3	110.8	-	-	-	-	-	1.5
Alaska	3.1	3.1	-	-	-	-	-	-
Hawaii	11.2	12.2	-	-	-	-1.0	-	-

¹ Not broken down by factor because of recency of adoption.
² Includes corporate income tax increase.

³ Includes part attributable to new rate schedule.
 Source: ACIR staff compilation based on data supplied by the various States.

**TABLE 34 — ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE
INCREASE IN STATE CORPORATE INCOME TAXES, BY STATE, 1970 TO 1971
(Millions of dollars)**

State and Region	Total increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative increase
United States	-251.4	-209.0	4.3	19.4	—	-0.5	-47.7	-18.2
NEW ENGLAND & MIDEAST	-205.3	-145.7	—	—	—	—	-47.7	-12.2
Maine	0.3 ¹	—	—	—	—	—	—	—
New Hampshire	—	—	—	—	Not available	—	—	—
Vermont	0.2	0.2	—	—	—	—	—	—
Massachusetts	-17.4	-9.4	—	—	—	—	—	-8.0
Rhode Island	3.9	3.9	—	—	—	—	—	—
Connecticut	7.3	7.3	—	—	—	—	—	—
New York	-95.0	-76.0	—	—	—	—	—	-19.0
New Jersey	-14.6	-14.6	—	—	—	—	—	—
Pennsylvania	-98.1	-50.4	—	—	—	—	-47.7	—
Delaware	0.5	0.5	—	—	—	—	—	—
Maryland	8.7	-3.6	—	—	—	—	—	12.3
District of Col.	-1.1	-3.6	—	—	—	—	—	2.5
MIDWEST	-9.8	-14.2	3.3	—	—	—	—	1.1
Michigan	-33.8	-33.8	—	—	—	—	—	—
Ohio	—	—	—	—	Not applicable	—	—	—
Indiana	4.4	4.0	—	—	—	—	—	0.4
Illinois	31.3	31.3	—	—	—	—	—	—
Wisconsin	-15.9	-15.9	—	—	—	—	—	—
Minnesota	-0.9	-1.3	—	—	—	—	—	0.4
Iowa	-0.4	-0.4	—	—	—	—	—	—
Missouri	— ²	—	—	—	—	—	—	—
North Dakota	0.5	0.2	—	—	—	—	—	0.3
South Dakota	*	—	—	—	—	—	—	—
Nebraska	0.9	0.1	0.8	—	—	—	—	—
Kansas	4.1	1.6	2.5	—	—	—	—	—
SOUTH	22.1	8.0	1.0	19.4	—	—	—	-6.3
Virginia	-2.7	-2.7	—	—	—	—	—	—
West Virginia	—	—	—	—	Not available	—	—	—
Kentucky	0.6	2.6	—	—	—	—	—	-2.0
Tennessee	-0.1	-3.0	—	2.9	—	—	—	—
North Carolina	2.7	2.7	—	—	—	—	—	—
South Carolina	1.0	1.0	—	—	—	—	—	—
Georgia	-3.0	2.0	—	—	—	—	—	-5.0
Florida	—	—	—	—	Not applicable	—	—	—
Alabama	-2.6	-2.6	—	—	—	—	—	—
Mississippi	0.1	0.1	—	—	—	—	—	—
Louisiana	16.5	—	—	16.5	—	—	—	—
Arkansas	5.2	5.2	—	—	—	—	—	—
Oklahoma	-3.0	-3.0	—	—	—	—	—	—
Texas	—	—	—	—	Not applicable	—	—	—
New Mexico	1.7	0.7	1.0	—	—	—	—	—
Arizona	5.7	5.0	—	—	—	—	—	0.7
WEST	-58.4	-57.1	—	—	—	-0.5	—	-0.8
Montana	0.1	0.1	—	—	—	—	—	—
Idaho	1.7	1.7	—	—	—	—	—	—
Wyoming	—	—	—	—	Not applicable	—	—	—
Colorado	-0.8	—	—	—	—	—	—	-0.8
Utah	-0.3	-0.3	—	—	—	—	—	—
Washington	—	—	—	—	Not applicable	—	—	—
Oregon	-3.3	-3.3	—	—	—	—	—	—
Nevada	—	—	—	—	Not applicable	—	—	—
California	-54.9	-54.4	—	—	—	-0.5	—	—
Alaska	0.8	0.8	—	—	—	—	—	—
Hawaii	-1.7	-1.7	—	—	—	—	—	—

¹ Less than \$50,000 (banks and financial institutions only).

² Not broken down by factor because of recency of adoption.

² Included with individual income tax increase.

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

TABLE 35 — ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE GENERAL SALES TAXES, BY STATE 1970 TO 1971

(Millions of dollars)

State and Region	Total increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative increase
United States	1,185.1	854.4	219.2	44.4	—	-4.9	-0.1	72.1
NEW ENGLAND & MIDEAST	389.4	247.8	124.9	14.9	—	-0.3	-0.1	2.2
Maine	8.7	8.7	—	—	—	—	—	—
New Hampshire	—	—	—	—	Not applicable	—	—	—
Vermont	2.4	2.8	—	—	—	-0.3	-0.1	—
Massachusetts	21.6	19.4	—	—	—	—	—	2.2
Rhode Island	5.7	5.7	—	—	—	—	—	—
Connecticut	6.7	6.7	—	—	—	—	—	—
New York	90.0	90.0	—	—	—	—	—	—
New Jersey	166.1	32.8	123.3	10.0	—	—	—	—
Pennsylvania	55.8	52.6	—	3.2	—	—	—	—
Delaware	—	—	—	—	Not applicable	—	—	—
Maryland	26.0	26.0	—	—	—	—	—	—
District of Col.	6.4	3.1	1.6	1.7	—	—	—	—
MIDWEST	171.9	105.8	28.6	29.5	—	-2.5	—	10.5
Michigan	46.3	46.3	—	—	—	—	—	—
Ohio	15.8	15.8	—	—	—	—	—	—
Indiana	19.3	13.8	—	4.0	—	—	—	1.5
Illinois	-19.1	-19.1	—	—	—	—	—	—
Wisconsin	66.6	33.1	8.0	25.5	—	—	—	—
Minnesota	17.1	17.1	—	—	—	—	—	—
Iowa	7.8	-0.2	—	—	—	—	—	8.0
Missouri	-25.0	-25.0	—	—	—	—	—	—
North Dakota	11.5	2.0	11.0	—	—	-2.5	—	1.0
South Dakota	5.5	5.5	—	—	—	—	—	—
Nebraska	14.1	4.5	9.6	—	—	—	—	—
Kansas	12.0	12.0	—	—	—	—	—	—
SOUTH	44.8	377.9	65.7	—	—	-2.0	—	3.2
Virginia	19.4	19.4	—	—	—	—	—	—
West Virginia	—	—	—	—	Not available	—	—	—
Kentucky	22.2	24.2	—	—	—	-2.0	—	—
Tennessee	22.9	22.9	—	—	—	—	—	—
North Carolina	21.5	21.1	0.4	—	—	—	—	—
South Carolina	21.1	21.1	—	—	—	—	—	—
Georgia	25.4	25.4	—	—	—	—	—	—
Florida	56.8	56.8	—	—	—	—	—	—
Alabama	17.4	17.4	—	—	—	—	—	—
Mississippi	16.7	15.0	—	—	—	—	—	1.7
Louisiana	67.3	11.3	56.0	—	—	—	—	—
Arkansas	21.5	21.5 ¹	—	—	—	—	—	—
Oklahoma	6.2	6.2	—	—	—	—	—	—
Texas	82.5	73.7	8.8	—	—	—	—	—
New Mexico	13.2	11.2	0.5	—	—	—	—	1.5
Arizona	30.7	30.7	—	—	—	—	—	—
WEST	179.0	122.9	—	—	—	-0.1	—	56.2
Montana	—	—	—	—	Not applicable	—	—	—
Idaho	3.7	3.7	—	—	—	—	—	—
Wyoming	3.1	3.1	—	—	—	—	—	—
Colorado	17.8	17.8	—	—	—	—	—	—
Utah	10.4	10.4	—	—	—	—	—	—
Washington	72.5	16.3	—	—	—	—	—	56.2
Oregon	—	—	—	—	Not applicable	—	—	—
Nevada	2.0	2.0	—	—	—	—	—	—
California	54.4	54.5	—	—	—	-0.1	—	—
Alaska	—	—	—	—	Not applicable	—	—	—
Hawaii	15.1	15.1	—	—	—	—	—	—

¹ Includes amounts attributable to extending the tax to include services.

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

TABLE 36 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE SELECTIVE SALES TAXES, BY STATE, 1970 TO 1971
(Millions of dollars)

State and Region	Total increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative increase
United States	944.4	706.6	175.2	2.7	4.4	-1.0	0.7	55.8
NEW ENGLAND & MIDEAST	246.2	159.8	73.3	2.2	-	-	0.7	10.2
Maine	3.5	3.1	0.4	-	-	-	-	-
New Hampshire	-	-	-	-	Not available	-	-	-
Vermont	3.5	3.2	0.3	-	-	-	-	-
Massachusetts	30.9	22.6	8.3	-	-	-	-	-
Rhode Island	9.9	9.9	-	-	-	-	-	-
Connecticut	12.4	10.2	-	2.2	-	-	-	-
New York	60.0	60.0	-	-	-	-	-	-
New Jersey	37.4	27.2	-	-	-	-	-	10.2
Pennsylvania	65.1	3.0	61.4	-	-	-	0.7	-
Delaware	2.0	2.0	-	-	-	-	-	-
Maryland	17.9	17.0	0.9	-	-	-	-	-
District of Col.	3.6	1.6	2.0	-	-	-	-	-
MIDWEST	260.2	178.2	52.4	-	4.4	-	-	25.2
Michigan	82.2	20.7	32.8	-	-	-	-	28.7
Ohio	46.1	35.1	11.0	-	-	-	-	-
Indiana	-	-	-	-	Not available	-	-	-
Illinois	48.3	48.3	-	-	-	-	-	-
Wisconsin	12.2	16.6	3.0	-	0.2	-	-	-7.6
Minnesota	27.9	24.1	-	-	-	-	-	3.8
Iowa	11.4	8.6	2.8	-	-	-	-	-
Missouri	12.3	12.3	-	-	-	-	-	-
North Dakota	7.6	3.1	-	-	4.2	-	-	0.3
South Dakota	2.6	2.6	-	-	-	-	-	-
Nebraska	5.5	2.7	2.8	-	-	-	-	-
Kansas	4.1	4.1	-	-	-	-	-	-
SOUTH	316.9	256.0	49.5	0.5	-	-	-	10.9
Virginia	32.1	32.1	-	-	-	-	-	-
West Virginia	-	-	-	-	Not available	-	-	-
Kentucky	15.7	10.3	5.4	-	-	-	-	-
Tennessee	17.5	16.8	-	0.5	-	-	-	0.2
North Carolina	13.1	10.1	3.0	-	-	-	-	-
South Carolina	13.7	13.7	-	-	-	-	-	-
Georgia	26.1	20.6	5.5	-	-	-	-	-
Florida	64.9	54.2	-	-	-	-	-	10.7
Alabama	19.9	19.9	-	-	-	-	-	-
Mississippi	14.5	14.5	-	-	-	-	-	-
Louisiana	22.2	6.5	15.7	-	-	-	-	-
Arkansas	-	-	-	-	Not available	-	-	-
Oklahoma	8.1	8.1	-	-	-	-	-	-
Texas	62.3	42.4	19.9	-	-	-	-	-
New Mexico	3.5	3.5	-	-	-	-	-	-
Arizona	3.3	3.3	-	-	-	-	-	-
WEST	121.1	112.6	-	-	-	-1.0	-	9.5
Montana	5.2	5.2	-	-	-	-	-	-
Idaho	2.2	2.2	-	-	-	-	-	-
Wyoming	2.1	2.1	-	-	-	-	-	-
Colorado	13.5	10.1	-	-	-	-	-	3.4
Utah	4.1	4.1	-	-	-	-	-	-
Washington	16.0	10.0	-	-	-	-	-	6.0
Oregon	3.7	3.7	-	-	-	-	-	-
Nevada	7.4	7.4	-	-	-	-	-	-
California	59.4	60.3	-	-	-	-1.0	-	0.1
Alaska	2.3	2.3	-	-	-	-	-	-
Hawaii	5.2	5.2	-	-	-	-	-	-

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

**TABLE 37 – 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.

TABLE 38 — THE ESTIMATED BURDEN OF MAJOR FEDERAL, STATE AND LOCAL TAXES FOR A HYPOTHETICAL FAMILY OF FOUR, FOR VARIOUS FAMILY INCOME GROUPS, 1953 AND 1972¹

Type of Tax	Estimated Tax as a Percent of Family Income by Income Group											
	1972						1953					
	\$5,000	\$7,500	\$10,000	\$20,000	\$25,000	\$50,000	\$5,000	\$7,500	\$10,000	\$20,000	\$25,000	\$50,000
Federal Personal Income Tax	3.0%	6.2%	8.4%	13.4%	15.1%	23.2%	7.6%	10.8%	13.3%	18.3%	20.4%	
Social Security Tax (OASDHI)	5.2	5.2	4.7	2.3	1.9	0.9	1.1	0.7	0.5	0.3	0.2	
Major State and Local Taxes	6.9	6.3	6.4	6.5	6.5	6.9	3.1	3.1	3.2	3.4	3.4	
Property	4.6	3.6	3.5	3.1	2.9	2.5	2.2	2.0	1.8	1.7	1.6	
Personal Income	0.5	1.1	1.5	2.3	2.7	3.7	0.3	0.6	0.9	1.3	1.5	
General Sales	1.8	1.6	1.4	1.1	0.9	0.7	0.6	0.5	0.5	0.4	0.3	
Total	15.1	17.7	19.5	22.2%	23.5	31.0	11.8	14.6	17.0	23.8	24.0	

data not available

¹Assumes all income from wages and salaries earned by one spouse.
Source: ACIR Staff computations.

**TABLE 39 — THE ESTIMATED BURDEN OF MAJOR FEDERAL, STATE AND LOCAL TAXES FOR A
HYPOTHETICAL FAMILY OF FOUR, EARNING \$5,000 IN 1953 AND \$12,000 IN 1972**

Type of tax	1972		1953		Percentage increase in tax related to income 1953 — 1972
	Tax as % of family income	Percentage distribution	Tax as % of family income	Percentage distribution	
Total	20.2	100.0	11.8	100.0	71.2
Federal personal income tax	9.7	48.0	7.6	64.4	27.6
Social security tax (OASDHI)	3.9	19.3	1.1	9.3	254.5
Major State and local taxes	6.6	32.7	3.1	26.3	112.9
Property	3.4	16.8	2.2	18.6	54.5
Personal income	1.8	8.9	0.3	2.5	500.0
General sales	1.4	6.9	0.6	5.1	133.3
Exhibit:					
Major State & local plus OASDHI Taxes as % of Federal income tax	108.2	—	55.3	—	—

¹Assumes all income from wages and salaries and earned by one spouse.
SOURCE: ACIR staff computations.

TABLE 40 — THE ESTIMATED BURDEN OF MAJOR STATE AND LOCAL TAXES FOR A HYPOTHETICAL FAMILY OF FOUR, FOR VARIOUS FAMILY INCOME GROUPS, SELECTED CITIES, 1971-72

Family ¹ Income	Tax	Estimated major state and local taxes as a percentage of family income										
		U.S. Average	City Average	Minn.	Boston	New York	Chicago	Atlanta (Fulton Co)	Houston	Denver	Los Angeles	Seattle
\$ 7,500	Residential Property	3.6	6.6	7.6	13.0	7.8	6.9	2.7	1.8	5.2	8.3	6.1
	Personal Income	1.1	1.2	3.9	2.0	2.0	1.2	0.4	0.0	0.9	0.1	0.0
	General Sales	1.6	1.8	0.9	0.3	2.6	2.3	2.1	1.5	2.9	1.4	2.4
	Total	6.3	9.6	12.4	15.3	12.4	10.4	5.2	3.3	9.0	9.8	8.5
\$12,000	Residential Property	3.4	4.6	5.4	8.9	5.4	4.8	2.0	1.4	3.8	5.8	4.3
	Personal Income	1.8	2.0	5.4	3.0	3.4	1.7	1.4	0.0	1.9	1.0	0.0
	General Sales	1.4	1.6	0.8	0.3	2.3	1.9	1.8	1.3	2.4	1.3	2.0
	Total	6.6	8.2	11.6	12.2	11.1	8.4	5.2	2.7	8.1	8.1	6.3
\$25,000	Residential Property	2.9	2.7	3.0	5.1	3.0	2.7	1.3	0.9	2.2	3.4	2.5
	Personal Income	2.7	3.2	6.5	4.0	6.6	2.1	3.1	0.0	3.3	3.0	0.0
	General Sales	0.9	1.1	0.6	0.3	1.6	1.3	1.2	1.0	1.7	1.0	1.4
	Total	6.5	7.0	10.1	9.4	11.2	6.1	5.6	1.9	7.2	7.4	3.9
\$50,000	Residential Property	2.5	2.1	2.3	3.9	2.2	2.1	1.0	0.8	1.6	2.8	1.8
	Personal Income	3.7	4.3	6.9	4.4	11.1	2.3	4.1	0.0	3.9	5.6	0.0
	General Sales	0.7	0.8	0.5	0.2	1.2	1.0	0.9	0.7	1.2	0.7	1.0
	Total	6.9	7.1	9.7	8.5	14.5	5.4	6.0	1.5	6.7	9.1	2.8

Note: The nine cities selected for this tabulation are generally representative of large urban centers in each of the major regions of the nation. The data are presented here to illustrate that the State-local tax burden borne by residents of large cities is well above the national average. It should be noted, however, that these data apply only to the "big three"—taxes on personal income, retail sales and residential property. Because numerous indirect taxes, as well as fees and charges are excluded, this tabulation is not appropriate for ranking the cities on the basis of total tax burdens.

¹ Assumes all income from wages and salaries earned by one spouse.

Source: ACIR staff computations.

Estimated sales tax payments are based on the 1972 Optional Sales Tax tables prepared by the Internal Revenue Service for sales tax deductions. Income tax payments were determined by applying the respective State (and local) income tax laws to the hypothetical incomes and size of family, with specific assumptions made concerning the size of deductions. Property tax payments were derived by multiplying the apparent effective rate times the presumed house value. The effective rate of the property tax was calculated by multiplying the nominal property tax rate of each place (as reported in Commerce Clearing House, *State Tax Reporter*) times the assessment ratio reported in the 1967 *Census of Governments*, except where there was reliable information that this assessment ratio had changed materially since 1966. The presumed house value for each family in each region was based on *Metropolitan Housing Characteristics* (1970 Census of Housing) for the appropriate SMSA.

TABLE 41 — MEASURES OF STATE-LOCAL REVENUE EFFORT, BY STATE, 1965 AND 1971
[State and Local Taxes and charges related to total State Personal Income]

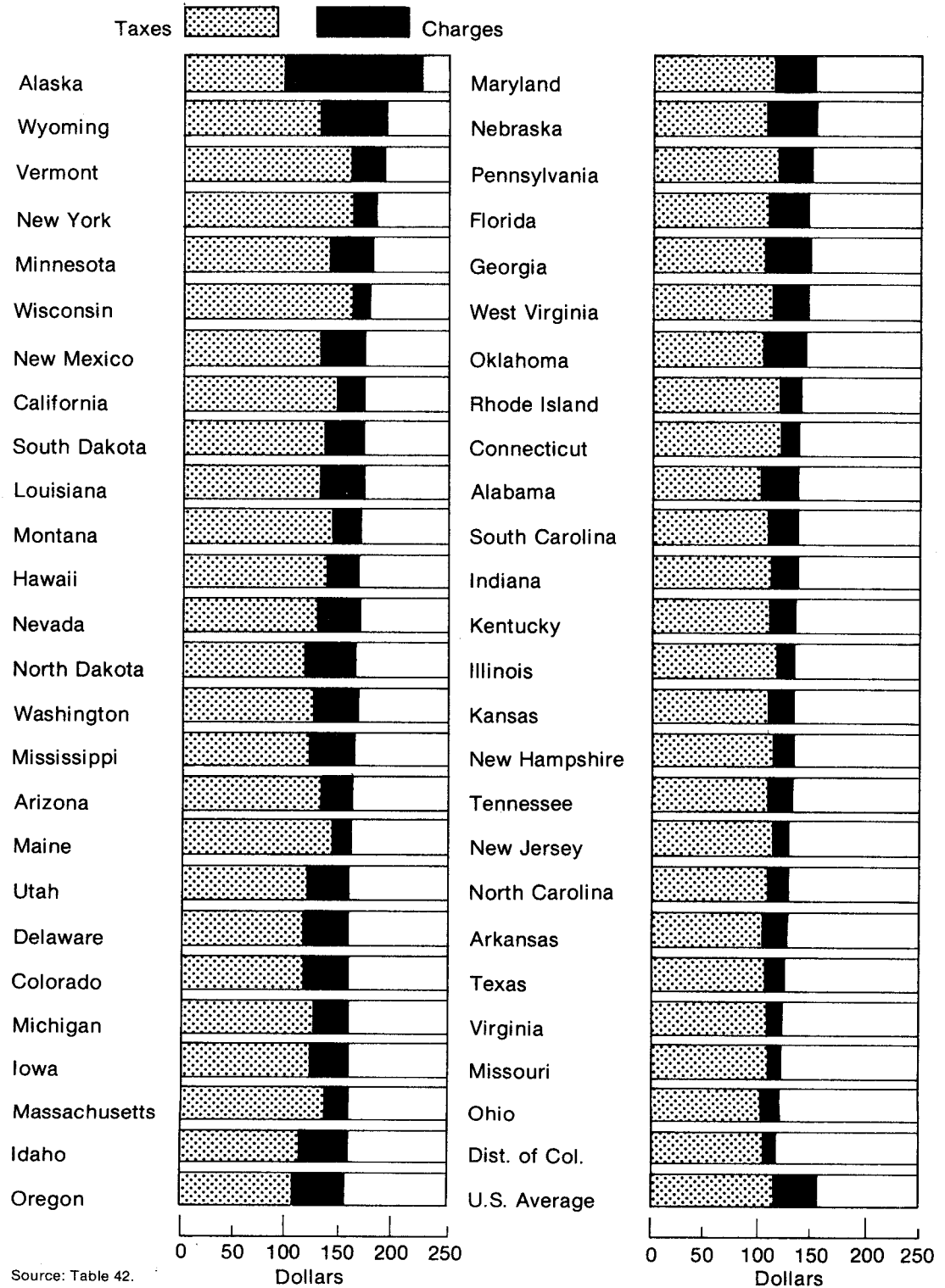
State	Taxes and charges as a percent of State personal income ¹				Taxes as a percent of State personal income			
	Percent of income		State percent related to U.S. average		Percent of income		State percent related to U.S. average	
	1971	1965	1971	1965	1971	1965	1971	1965
UNITED STATES	14.9	12.8	100	100	11.9	10.4	100	100
Alabama	14.3	12.9	96	101	9.8	9.7	82	93
Alaska	23.5	13.0	158	102	10.4	8.1	87	78
Arizona	16.9	15.3	113	120	13.3	12.1	112	116
Arkansas	13.1	12.3	88	96	9.7	9.8	82	94
California	16.8	14.4	113	113	13.7	12.0	115	115
Colorado	15.8	14.4	106	113	12.1	11.4	102	110
Connecticut	12.9	10.7	87	84	11.1	9.1	93	88
Delaware	16.0	11.9	107	93	11.7	9.0	98	87
Dist. of Columbia	12.6	9.4	85	73	10.7	8.1	90	78
Florida	14.0	13.8	94	108	10.6	10.5	89	101
Georgia	13.9	13.0	93	102	10.1	10.0	85	96
Hawaii	17.6	14.8	118	116	14.1	11.7	118	113
Idaho	16.2	15.3	109	120	12.6	12.1	106	116
Illinois	13.5	10.5	91	82	11.5	8.9	97	86
Indiana	13.9	12.7	93	99	10.8	10.2	91	98
Iowa	15.8	14.2	106	111	12.3	11.6	103	112
Kansas	14.1	14.4	95	113	10.9	11.7	92	113
Kentucky	14.0	12.2	94	95	10.5	9.6	88	92
Louisiana	17.1	16.2	115	127	12.5	12.1	105	116
Maine	15.0	12.8	101	100	12.7	11.0	107	106
Maryland	15.0	11.3	101	88	12.1	9.3	102	89
Massachusetts	14.5	11.7	97	91	12.7	10.2	107	98
Michigan	15.5	13.2	104	103	12.2	10.7	103	103
Minnesota	17.2	15.9	115	124	13.2	12.7	110	122
Mississippi	17.0	15.5	114	121	12.3	11.9	103	114
Missouri	12.4	10.7	83	84	9.9	8.7	83	84
Montana	16.1	15.0	108	117	12.7	11.8	107	113
Nebraska	15.6	12.0	105	94	11.7	9.3	98	89
Nevada	17.5	13.8	117	108	13.0	10.7	109	103
New Hampshire	13.2	11.7	89	91	10.7	9.5	90	91
New Jersey	13.0	10.8	87	84	11.0	9.1	92	88
New Mexico	18.0	17.5	121	137	12.7	12.2	107	117
New York	17.3	14.0	116	109	14.5	11.9	122	114
North Carolina	13.4	12.3	90	96	10.6	10.0	89	96
North Dakota	19.9	17.6	134	138	14.2	11.8	119	113
Ohio	12.1	10.8	81	84	9.3	8.6	78	83
Oklahoma	14.0	13.8	94	108	9.9	10.4	83	100
Oregon	15.2	14.1	102	110	11.6	10.9	97	105
Pennsylvania	13.5	11.3	91	88	11.4	9.5	96	91
Rhode Island	14.0	11.5	94	90	12.1	10.2	102	98
South Carolina	13.3	12.3	89	96	10.3	9.7	87	93
South Dakota	18.1	16.0	121	125	13.8	12.6	116	121
Tennessee	13.2	12.1	89	95	9.9	9.7	83	93
Texas	13.1	12.7	88	99	9.9	9.6	83	92
Utah	16.2	14.4	109	113	12.5	11.8	105	113
Vermont	17.7	14.8	119	116	14.7	12.7	124	122
Virginia	13.1	10.8	88	84	10.4	8.6	87	83
Washington	16.4	14.7	110	115	12.3	11.2	103	108
West Virginia	13.9	12.1	93	95	11.1	9.9	93	95
Wisconsin	17.9	14.8	120	116	14.6	12.5	123	120
Wyoming	20.4	15.6	137	122	13.9	11.3	117	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 1969-71*.

Figure 4
State and Local Taxes and Charges Per \$1,000
of Personal Income, By State, 1972
 (Ranked from high to low — taxes and charges)



Source: Table 42.

TABLE 42 – RELATION OF TAXES AND OTHER SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES TO PERSONAL INCOME: 1971-72

State	General revenue per \$1,000 of personal income						Direct 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	194.08	36.46	157.62	126.94	49.15	30.68	194.68	75.69	53.27	22.17	24.58	15.01
MEDIAN STATE	199.73	38.73	156.64	122.92	45.06	33.87	196.52	76.38	52.00	26.25	19.00	13.19
ALABAMA	199.73	55.84	143.89	101.60	13.87	42.29	195.43	72.48	42.86	27.46	24.19	20.08
ALASKA	339.63	118.18	225.45	97.83	22.83	127.62	457.47	155.14	109.02	82.85	22.28	13.25
ARIZONA	206.01	36.53	169.48	135.72	52.39	33.76	208.96	97.63	62.75	25.43	10.86	12.13
ARKANSAS	190.01	52.28	137.73	102.95	28.58	34.78	168.77	61.02	43.61	27.09	23.70	13.21
CALIFORNIA	224.29	44.07	180.22	149.42	71.09	30.79	213.04	73.70	54.16	16.57	40.93	14.19
COLORADO	207.07	43.68	163.39	124.88	50.85	38.50	203.07	92.07	58.11	24.67	23.92	13.87
CONNECTICUT	169.65	24.19	145.46	126.90	61.89	18.56	166.19	63.49	49.61	17.88	18.08	10.41
DELAWARE	201.29	37.60	163.69	123.99	21.35	39.70	218.58	101.62	67.05	26.25	17.98	9.40
DISTRICT OF COLUMBIA	241.88	114.53	127.35	103.62	32.00	23.72	241.87	56.18	48.31	15.97	32.89	31.68
FLORIDA	175.70	26.52	149.18	115.30	37.91	33.87	172.78	69.48	50.13	21.31	12.67	18.45
GEORGIA	192.72	43.46	149.26	109.21	33.67	40.04	190.45	72.28	50.57	20.76	23.80	25.27
HAWAII	226.45	51.63	174.82	139.33	26.40	35.49	254.33	83.18	51.33	22.39	24.56	16.66
IDAHO	208.59	49.45	159.14	122.92	42.76	36.22	203.73	80.67	47.60	35.19	17.18	15.88
ILLINOIS	175.25	34.42	140.83	121.18	49.85	19.64	167.31	65.98	45.95	20.12	22.74	10.28
INDIANA	165.93	22.97	142.96	111.26	55.08	31.70	163.66	80.99	55.05	19.56	12.52	13.74
IOWA	189.02	27.04	161.98	128.79	59.44	33.19	190.09	87.37	64.42	36.92	16.17	11.77
KANSAS	171.04	29.76	141.28	109.99	55.59	31.28	163.94	72.65	48.81	27.50	11.81	12.93
KENTUCKY	187.27	48.18	142.09	107.86	22.90	34.22	180.97	73.50	46.46	39.18	21.03	10.88
LOUISIANA	228.82	50.07	178.75	130.10	23.88	48.45	224.05	81.17	58.27	32.02	25.79	19.02
MAINE	217.57	50.46	167.11	141.68	61.37	25.43	206.06	72.23	50.26	36.97	27.76	9.49
MARYLAND	179.33	27.55	151.78	122.61	39.13	29.16	187.20	76.38	53.73	16.95	19.00	13.54
MASSACHUSETTS	195.67	35.20	160.47	140.59	71.33	19.88	196.52	69.90	51.47	14.49	36.40	14.57
MICHIGAN	195.89	32.52	163.37	129.76	50.78	33.61	195.71	81.32	56.38	17.41	27.23	14.74
MINNESOTA	223.82	36.80	187.02	144.68	58.07	42.34	226.69	103.97	70.94	28.92	24.20	14.30
MISSISSIPPI	233.69	64.02	169.67	124.09	28.21	45.57	227.43	81.81	51.04	39.18	30.00	24.96
MISSOURI	166.89	33.20	133.69	108.74	40.45	24.94	169.77	70.91	51.05	21.85	17.89	12.33
MONTANA	240.66	63.57	177.09	142.66	71.85	34.43	227.88	89.81	61.14	54.10	17.44	9.20
NEBRASKA	181.30	29.09	152.21	113.75	57.22	38.45	173.08	73.03	49.70	29.51	14.93	12.45
NEVADA	211.76	36.91	174.85	130.04	45.06	44.81	220.61	72.31	54.10	30.06	12.76	19.50
NEW HAMPSHIRE	171.33	30.59	140.74	114.39	66.39	26.35	182.94	69.89	46.43	32.61	18.93	11.53
NEW JERSEY	165.38	25.80	139.58	116.17	65.05	23.40	168.17	63.29	49.16	20.07	20.58	9.96
NEW MEXICO	261.25	77.69	183.56	128.93	28.64	54.62	238.73	109.39	70.57	35.06	23.31	14.01
NEW YORK	224.16	36.50	187.66	157.88	58.01	29.78	247.98	81.62	60.42	16.20	36.18	27.97
NORTH CAROLINA	174.79	35.38	139.41	111.17	27.88	28.23	166.34	70.97	44.98	25.09	16.45	12.72
NORTH DAKOTA	222.70	49.31	173.39	122.17	50.28	51.21	213.96	90.92	56.19	41.22	17.18	7.58
OHIO	152.36	22.75	129.61	100.71	43.35	28.89	153.17	63.61	44.55	18.13	15.83	11.78
OKLAHOMA	197.06	48.56	148.50	106.55	28.73	41.95	193.31	72.92	46.87	24.84	33.47	13.69
OREGON	208.35	48.71	159.64	119.35	57.33	37.29	208.47	85.78	60.35	31.33	17.40	9.76
PENNSYLVANIA	170.03	29.16	140.87	127.10	35.07	22.77	178.99	73.29	53.98	20.48	23.23	10.71
RHODE ISLAND	186.04	38.73	147.31	125.71	49.12	20.59	176.72	66.28	42.90	12.70	31.92	12.62
SOUTH CAROLINA	182.37	38.64	143.73	109.02	25.28	34.70	182.70	81.21	55.86	20.77	11.77	19.80
SOUTH DAKOTA	226.66	49.74	176.92	134.90	72.57	45.01	224.32	107.15	71.62	44.97	17.61	8.18
TENNESSEE	183.15	41.68	141.47	108.14	28.87	33.33	185.53	69.79	48.54	25.53	18.25	18.71
TEXAS	170.89	33.84	137.05	105.12	40.24	31.93	170.16	72.54	52.00	24.98	17.40	11.92
UTAH	224.95	59.77	165.18	127.55	44.46	37.62	217.94	109.03	62.47	33.73	18.68	10.02
VERMONT	234.21	62.13	192.08	156.94	60.11	35.14	249.26	93.15	49.95	49.58	32.76	11.29
VIRGINIA	147.70	31.66	116.04	108.38	30.55	27.65	165.06	71.42	50.23	23.26	14.62	10.22
WASHINGTON	212.09	39.17	172.92	128.26	48.80	44.65	215.85	85.98	57.68	28.55	22.08	10.72
WEST VIRGINIA	209.46	60.90	148.56	120.43	25.08	28.53	215.87	77.17	54.67	66.24	18.33	13.19
WISCONSIN	215.98	29.51	186.47	155.51	66.49	30.96	219.73	93.46	54.38	28.21	21.51	14.22
WYOMING	266.33	72.40	193.93	132.17	65.20	61.76	276.75	120.71	84.33	59.38	11.12	24.83

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 1971-72*.

TABLE 43 — A MEASURE OF STATE-LOCAL TAX EFFORT—STATE-LOCAL TAXES AS A PERCENTAGE OF STATE PERSONAL INCOME ADJUSTED FOR TOTAL TAX CAPACITY, BY STATE AND REGION
(Dollar amounts in millions)

State and region	Personal income 1970 ¹	Ratio of ACIR capacity index to personal income index (1966-67) ²	Personal income adjusted for "tax capacity" [col.(1) x col.(2)]	Total state-local tax collections, 1970-71	Relative tax effort (collections as % of adjusted personal income) [col.(4) ÷ col.(3)]
	(1)	(2)	(3)	(4)	(5)
United States ³	\$797,377		\$801,085	\$94,541.0	11.80
New England					
Maine	3,226	0.976	3,149	412.3	13.09
New Hampshire	2,686	1.158	3,110	285.9	9.19
Vermont	1,541	0.989	1,524	226.8	14.88
Massachusetts	24,750	0.891	22,052	3,158.5	14.32
Rhode Island	3,726	0.883	3,290	447.3	13.60
Connecticut	14,638	0.936	13,701	1,642.8	11.99
Mideast					
New York	86,391	0.908	78,443	12,664.2	16.14
New Jersey	32,930	0.922	30,361	3,639.5	11.99
Pennsylvania	46,579	0.910	42,387	5,278.7	12.45
Delaware	2,394	1.060	2,538	278.7	10.98
Maryland	16,877	0.927	15,645	2,032.7	12.99
Great Lakes					
Michigan	36,785	1.013	37,263	4,420.6	11.86
Ohio	42,501	0.962	40,886	3,921.8	9.59
Indiana	19,721	0.961	18,952	2,118.6	11.18
Illinois	49,961	0.958	47,863	5,749.0	12.01
Wisconsin	16,457	0.940	15,470	2,394.2	15.48
Plains					
Minnesota	14,732	0.979	14,423	1,931.6	13.39
Iowa	10,613	1.030	10,931	1,285.6	11.76
Missouri	17,427	1.021	17,793	1,712.5	9.62
North Dakota	1,897	1.122	2,128	262.2	12.32
South Dakota	2,107	1.096	2,309	291.7	12.63
Nebraska	5,649	1.111	6,276	652.8	10.40
Kansas	8,808	1.082	9,530	940.1	9.86
Southeast					
Virginia	16,986	0.977	16,595	1,755.0	10.58
West Virginia	5,297	1.027	5,440	585.1	10.76
Kentucky	9,990	1.053	10,519	1,038.1	9.87
Tennessee	12,091	1.040	12,575	1,204.8	9.58
North Carolina	16,383	1.013	16,596	1,730.5	10.43
South Carolina	7,614	0.928	7,066	781.6	11.06
Georgia	15,434	1.000	15,434	1,548.7	10.03
Florida	25,077	1.169	29,315	2,637.8	9.00
Alabama	9,925	1.014	10,064	959.2	9.53
Mississippi	5,755	1.085	6,244	701.6	11.24
Louisiana	11,128	1.237	13,765	1,396.5	10.15
Arkansas	5,517	1.132	6,245	522.9	8.37

TABLE 43 — A MEASURE OF STATE-LOCAL TAX EFFORT—STATE-LOCAL TAXES AS A PERCENTAGE OF STATE PERSONAL INCOME ADJUSTED FOR TOTAL TAX CAPACITY, BY STATE AND REGION (Cont'd)
(Dollar amounts in millions)

State and region	Personal income 1970 ¹	Ratio of ACIR capacity index to personal income index (1966-67) ²	Personal income adjusted for "tax capacity" [col.(1) x col.(2)]	Total state-local tax collections, 1970-71	Relative tax effort (collections as % of adjusted personal income) [col.(4) ÷ col.(3)]
	(1)	(2)	(3)	(4)	(5)
Southwest					
Oklahoma	8,570	1.229	10,533	843.0	8.00
Texas	40,213	1.126	45,280	3,926.9	8.67
New Mexico	3,183	1.190	3,788	402.9	10.64
Arizona	6,487	1.105	7,168	855.1	11.93
Rocky Mountain					
Montana	2,400	1.167	2,801	299.3	10.69
Idaho	2,340	1.123	2,628	291.9	11.11
Wyoming	1,227	1.516	1,860	164.2	8.83
Colorado	8,523	1.072	9,137	1,021.6	11.18
Utah	3,443	1.036	3,567	425.9	11.94
Far West ⁴					
Washington	13,602	1.037	14,105	1,679.3	11.91
Oregon	7,816	1.071	8,371	898.0	10.73
Nevada	2,244	1.462	3,281	293.7	8.34
California	88,863	1.060	94,195	12,199.0	12.95
Alaska	1,399	0.846	1,184	146.0	12.33
Hawaii	3,472	0.952	3,305	484.2	14.65

Note: This table presents each State's tax effort in relation to a measure that reflects all major taxable sources rather than simply resident personal income. ACIR has published two studies on fiscal capacity and tax effort. The most recent publication, *Measuring the Fiscal Capacity and Effort of State and Local Areas*, presents estimates of what State and local governments would collect if they imposed national average tax rates to the various tax bases—property, income, sales—they have and can tax, including such sources as tourism and natural resources. The ratio of this index of tax capacity to an index of personal income as of 1966-67, the latest year for which the comprehensive capacity measure has been prepared, was used to modify State personal income in 1970 to reflect the State's entire relative tax capacity. Actual State-local tax collections for 1970-71 were divided by the amount of the entire relative tax capacity to obtain the State's relative tax effort.

¹ U.S. Department of Commerce, *Survey of Current Business*, August 1972, p. 25.

² ACIR Report M-58, pp. 120-121.

³ Excluding the District of Columbia.

⁴ Excluding Alaska and Hawaii.

Source: ACIR Staff.

TABLE 44 — THREE ESTIMATES OF EACH STATE'S UNTAPPED TAX CAPACITY, BY STATE AND REGION
(Dollar amounts in millions)

State and region	Actual State-local tax collections 1970-71 (1)	Most stringent capacity test ¹			Intermediate capacity test ²			Least stringent capacity test ³		
		Potential capacity (2)	Untapped capacity		Potential capacity (5)	Untapped capacity		Potential capacity (8)	Untapped capacity	
			Amount [col.(2)-col.(1)] (3)	% of actual collections (4)		Amount [col.(5)-col.(1)] (6)	% of actual collections (7)		Amount [col.(8)-col.(1)] (9)	% of actual collections (10)
United States ⁴	\$94,541.0	\$129,298.7	\$34,757.7	36.8	\$120,145.6	\$25,604.6	27.1	\$110,992.6	\$16,451.6	17.4
New England	(6,173.6)	(7,557.7)	(1,384.1)	(22.4)	(7,262.7)	(1,089.1)	(17.6)	(6,967.8)	(794.2)	(12.9)
Maine	412.3	508.2	95.9	23.3	488.4	76.1	18.5	468.6	56.3	13.7
New Hampshire	285.9	502.0	216.1	75.6	482.4	196.5	68.7	462.8	176.9	61.9
Vermont	226.8	246.0	19.2	8.5	236.4	9.6	4.2	226.8	-0-	-0-
Massachusetts	3,158.5	3,559.2	400.7	12.7	3,420.2	261.7	8.3	3,281.3	122.8	3.9
Rhode Island	447.3	531.0	83.7	18.7	510.3	63.0	14.1	489.6	42.3	9.5
Connecticut	1,642.8	2,211.3	568.5	34.6	2,125.0	482.2	29.4	2,038.7	395.9	24.1
Mideast	(23,893.8)	(27,340.5)	(3,446.7)	(14.4)	(27,340.5)	(3,446.7)	(14.4)	(27,340.5)	(3,446.7)	(14.4)
New York	12,664.2	12,664.2	-0-	-0-	12,664.2	-0-	-0-	12,664.2	-0-	-0-
New Jersey	3,639.5	4,900.3	1,260.8	34.6	4,900.3	1,260.8	34.6	4,900.3	1,260.8	34.6
Pennsylvania	5,278.7	6,841.3	1,562.6	29.6	6,841.3	1,562.6	29.6	6,841.3	1,562.6	29.6
Delaware	278.7	409.6	130.9	47.0	409.6	130.9	47.0	409.6	130.9	47.0
Maryland	2,032.7	2,525.1	492.4	24.2	2,525.1	492.4	24.2	2,525.1	492.4	24.2
Great Lakes	(18,604.2)	(25,894.1)	(7,289.9)	(39.2)	(25,364.5)	(6,760.3)	(36.3)	(24,834.7)	(6,230.5)	(33.5)
Michigan	4,420.6	6,014.2	1,593.6	36.1	5,891.2	1,470.6	33.3	5,768.3	1,347.7	30.5
Ohio	3,921.8	6,599.0	2,677.2	68.3	6,464.1	2,542.3	64.8	6,329.2	2,407.4	61.4
Indiana	2,118.6	3,058.9	940.3	44.4	2,996.4	877.8	41.4	2,933.8	815.2	38.5
Illinois	5,749.0	7,725.1	1,976.1	34.4	7,567.2	1,818.2	31.6	7,409.2	1,660.2	28.9
Wisconsin	2,394.2	2,496.9	102.7	4.3	2,445.6	51.4	2.2	2,394.2	-0-	-0-
Plains	(7,076.5)	(10,231.2)	(3,154.7)	(44.6)	(9,359.8)	(2,283.3)	(32.3)	(8,488.4)	(1,411.9)	(20.0)
Minnesota	1,931.6	2,327.9	396.3	20.5	2,129.8	198.2	10.3	1,931.6	-0-	-0-
Iowa	1,285.6	1,764.3	478.7	37.2	1,614.0	328.4	25.5	1,463.7	178.1	13.9
Missouri	1,712.5	2,871.8	1,159.3	67.7	2,627.2	914.7	53.4	2,382.5	670.0	39.1
North Dakota	262.2	343.5	81.3	31.0	314.2	52.0	19.8	284.9	22.7	8.7
South Dakota	291.7	372.7	81.0	27.8	341.0	49.3	16.9	309.2	17.5	6.0
Nebraska	652.8	1,012.9	360.1	55.2	926.5	273.7	41.9	840.4	187.6	28.7
Kansas	940.1	1,538.1	598.0	63.6	1,407.1	467.0	49.7	1,276.1	336.0	35.7
Southeast	(14,861.8)	(24,187.0)	(9,325.2)	(62.8)	(20,515.4)	(5,653.6)	(38.0)	(16,843.8)	(1,982.0)	(13.3)
Virginia	1,755.0	2,678.4	923.4	52.6	2,271.8	516.8	29.5	1,865.3	110.3	6.3
West Virginia	585.1	878.0	292.9	50.1	744.8	159.7	27.3	611.5	26.4	4.5
Kentucky	1,038.1	1,697.8	659.7	63.6	1,440.0	401.9	38.7	1,182.3	144.2	13.9
Tennessee	1,204.8	2,029.6	824.8	68.5	1,721.5	516.7	42.9	1,413.4	208.6	17.3

TABLE 44 — THREE ESTIMATES OF EACH STATE'S UNTAPPED TAX CAPACITY, BY STATE AND REGION
(Dollar amounts in millions)

State and region	Actual State-local tax collections 1970-71 (1)	Most stringent capacity test ¹			Intermediate capacity test ²			Least stringent capacity test ³		
		Potential capacity (2)	Untapped capacity		Potential capacity (5)	Untapped capacity		Potential capacity (8)	Untapped capacity	
			Amount [col.(2)-col.(1)] (3)	% of actual collections (4)		Amount [col.(5)-col.(1)] (6)	% of actual collections (7)		Amount [col.(8)-col.(1)] (9)	% of actual collections (10)
North Carolina	1,730.5	2,678.6	948.1	54.8	2,272.0	541.5	31.3	1,865.4	134.9	7.8
South Carolina	781.6	1,140.5	358.9	45.9	967.4	185.8	23.8	794.2	12.6	1.6
Georgia	1,548.7	2,491.0	942.3	60.8	2,112.9	564.2	36.4	1,734.8	186.1	12.0
Florida	2,637.8	4,731.4	2,093.6	79.4	4,013.2	1,375.4	52.1	3,295.0	657.2	24.9
Alabama	959.2	1,624.3	665.1	69.3	1,377.8	418.6	43.6	1,131.2	172.0	17.9
Mississippi	701.6	1,007.8	306.2	43.6	854.7	153.1	21.8	701.6	-0-	-0-
Louisiana	1,396.5	2,221.7	825.2	59.1	1,884.4	487.9	34.9	1,547.2	150.7	10.8
Arkansas	522.9	1,007.9	485.0	92.8	854.9	332.0	63.5	701.9	179.0	34.2
Southwest	(6,027.9)	(10,776.5)	(4,748.6)	(78.8)	(9,370.9)	(3,343.0)	(55.5)	(7,965.5)	(1,937.6)	(32.1)
Oklahoma	843.0	1,700.0	857.0	101.7	1,478.3	636.3	75.4	1,256.6	413.6	49.1
Texas	3,926.9	7,308.2	3,381.3	86.1	6,355.0	2,428.1	61.8	5,401.9	1,475.0	37.6
New Mexico	402.9	611.4	208.5	51.8	531.6	128.7	31.9	451.9	49.0	12.2
Arizona	855.1	1,156.9	301.8	35.3	1,006.0	150.9	17.7	855.1	-0-	-0-
Rocky Mountain	(2,202.9)	(3,226.9)	(1,024.0)	(46.5)	(2,807.0)	(604.1)	(27.4)	(2,387.2)	(184.3)	(8.4)
Montana	299.3	452.1	152.8	51.1	393.2	93.9	31.4	334.4	35.1	11.7
Idaho	291.9	424.2	132.3	45.3	369.0	77.1	26.4	313.8	21.9	7.5
Wyoming	164.2	300.2	136.0	82.8	261.2	97.0	59.1	222.1	57.9	35.3
Colorado	1,021.6	1,474.7	453.1	44.4	1,282.8	261.2	25.6	1,091.0	69.4	6.8
Utah	425.9	575.7	149.8	35.2	500.8	74.9	17.6	425.9	-0-	-0-
Far West ⁵	(15,070.0)	(19,360.3)	(4,290.3)	(28.5)	(17,447.4)	(2,377.4)	(15.8)	(15,534.5)	(464.5)	(3.1)
Washington	1,679.3	2,276.5	597.2	35.6	2,051.6	372.3	22.2	1,826.6	147.3	8.8
Oregon	898.0	1,351.1	453.1	50.5	1,217.6	319.6	35.6	1,084.0	186.0	20.7
Nevada	293.7	529.6	235.9	80.3	477.2	183.5	62.5	424.9	131.2	44.7
California	12,199.0	15,203.1	3,004.1	24.6	13,701.0	1,502.0	12.3	12,199.0	-0-	-0-
Alaska	146.0	191.1	45.1	30.9	168.6	22.6	15.5	146.0	-0-	-0-
Hawaii	484.2	533.4	49.2	10.2	508.8	24.6	5.1	484.2	-0-	-0-

Note: The relative tax effort provides the foundation for estimating a State's untapped relative tax potential. Actual State-local tax collections are compared to three different levels of potential tax collections determined on the grounds that State policymakers will be reluctant to push their State's tax effort beyond that of States competing for economic growth and development. Based on relative tax effort computed in previous table, col. (5).

¹ The amount of potential revenue a State could raise if it made the same tax effort as the Nation's highest tax effort State—in this case, New York.

² The amount of potential revenue a State could raise if it made a tax effort midway between the highest tax effort State in the Nation and the highest tax effort State in its region.

³ The amount of potential revenue a State could raise if it made the same tax effort as the highest tax effort State in its region.

⁴ Excluding the District of Columbia.

TABLE 45 — THE EFFECT OF SHIFTING 30 PERCENT OF LOCAL PROPERTY TAXES TO STATE PERSONAL INCOME AND GENERAL SALES TAXES, BY REGION AND STATE, 1970-71
(in millions)

State and Region	State Personal Income Tax and General Sales Tax Collections	30 Percent of All Local Property Tax Collections	Expanded Personal Income Tax and General Sales Tax Collections cols. (1) + (2)	Percent Increase as Result of Shift Col (3) ÷ Col. (1)	Exhibit: State Personal Income Tax and General Sales Tax Collections as Percent of State Personal Income— Before Shift—After Shift	
	(1)	(2)	(3)	(4)	(5)	(6)
United States	\$26,913.4 ¹	\$10,977.2	\$37,890.6	40.8	3.4	4.8
NEW ENGLAND & MIDEAST						
New England	8,030.9	3,592.5	11,623.4	44.7	3.4	4.9
Maine	1,338.4	928.2	2,266.6	69.4	2.6	4.5
New Hampshire	115.9	54.7	170.6	47.2	3.6	5.3
Vermont	5.2	49.6	54.8	953.8	0.2	2.1
Massachusetts	62.3	25.3	87.6	40.6	4.0	5.7
Rhode Island	758.6	494.1	1,252.7	65.1	3.1	5.0
Connecticut	120.9	52.0	172.9	43.0	3.3	4.7
Mideast	275.5	252.5	528.0	91.7	1.9	3.6
New York	6,692.5	2,664.3	9,356.8	39.8	3.6	5.0
New Jersey	3,706.1	1,423.5	5,129.6	38.4	4.3	5.9
Pennsylvania	541.3	579.5	1,120.8	107.1	1.6	3.4
Delaware	1,688.9 ¹	456.9	2,145.8	27.1	3.6	4.6
Maryland	79.4	14.6	94.0	18.4	3.3	3.9
MIDWEST	676.8	189.8	866.6	28.0	4.0	5.2
Great Lakes	7,952.5	3,297.5	11,250.0	41.5	3.5	5.0
Michigan	6,039.1	2,332.3	8,371.4	38.6	3.7	5.1
Ohio	1,354.0	519.1	1,873.1	38.3	3.7	5.2
Indiana	1,418.7 ¹	537.8	1,956.5	37.9	3.3	4.6
Illinois	622.6	317.9	940.5	51.1	3.2	4.8
Wisconsin	1,797.4	670.1	2,467.5	37.3	3.6	4.9
Plains	846.4	287.4	1,133.8	34.0	5.2	6.9
Minnesota	1,913.4	965.2	2,878.6	50.4	3.2	4.8
Iowa	583.4	243.2	826.6	41.7	4.0	5.7
Missouri	327.6	191.7	519.3	58.5	3.1	5.0
North Dakota	494.3	208.1	702.4	42.1	2.8	4.0
South Dakota	71.3	34.9	106.2	48.9	3.9	5.7
Nebraska	53.2	48.3	101.5	90.8	2.5	4.8
Kansas	142.8	100.1	242.9	70.1	2.6	4.4
SOUTH	240.8	138.9	379.7	57.7	2.8	4.4
Southeast	5,980.7	1,759.3	7,740.0	29.4	3.0	3.9
Virginia	4,757.6	1,128.8	5,886.4	23.7	3.4	4.2
West Virginia	542.4	150.3	692.7	27.7	3.2	4.1
Kentucky	250.9	38.8	289.7	15.5	4.8	5.5
Tennessee	422.6	61.2	483.8	14.5	4.3	4.9
North Carolina	276.6	101.9	378.5	36.8	2.3	3.1
South Carolina	587.9	123.2	711.1	21.0	3.6	4.4
Georgia	322.1	51.4	373.5	16.0	4.2	4.9
	544.6	148.5	693.1	27.3	3.5	4.5

TABLE 45 — THE EFFECT OF SHIFTING 30 PERCENT OF LOCAL PROPERTY TAXES TO STATE PERSONAL INCOME AND GENERAL SALES TAXES, BY REGION AND STATE, 1970-71 (Cont'd)
(in millions)

State and Region	State Personal	30 Percent	Expanded	Percent	Exhibit:	
	Income Tax and General Sales Tax Collections	of All Local Property Tax Collections	Personal Income Tax and General Sales Tax Collections cols. (1) + (2)	Increase as Result of Shift Col (3) ÷ Col. (1)	State Personal Income Tax and General Sales Tax Collections as Percent of State Personal Income— Before Shift—After Shift	
	(1)	(2)	(3)	(4)	(5)	(6)
Florida	715.2	257.2	972.4	36.0	2.9	3.9
Alabama	323.0	35.5	358.5	11.0	3.3	3.6
Mississippi	292.3	50.0	342.3	17.1	5.1	6.0
Louisiana	315.6	71.0	386.6	22.5	2.8	3.5
Arkansas	164.4	39.8	204.2	24.2	3.1	3.8
Southwest	1,223.1	630.5	1,853.6	51.5	2.1	3.2
Oklahoma	164.9	76.4	241.3	46.3	1.9	2.8
Texas	635.6	452.4	1,088.0	71.2	1.6	2.7
New Mexico	154.9	22.4	177.3	14.5	4.9	5.6
Arizona	267.7	79.3	347.0	29.6	4.2	5.4
WEST	4,949.3	2,327.9	7,277.2	47.0	3.7	5.4
Rocky Mountain	641.6	268.5	910.1	41.8	3.6	5.1
Montana	42.4	47.3	89.7	111.6	1.8	3.8
Idaho	101.6	30.7	132.3	30.2	4.4	5.7
Wyoming	34.1	20.6	54.7	60.4	2.9	4.6
Colorado	300.3	127.7	428.0	42.5	3.5	5.1
Utah	163.2	42.2	205.4	25.9	4.8	6.0
Far West	4,307.7	2,059.4	6,367.1	47.8	3.7	5.4
Washington	614.9	139.8	754.7	22.7	4.5	5.5
Oregon	226.2	131.7	357.9	58.2	2.9	4.6
Nevada	65.7	27.4	93.1	41.7	2.9	4.1
California	3,065.0	1,724.2	4,789.2	56.3	3.5	5.4
Alaska	41.8	9.9	51.7	23.7	3.0	3.7
Hawaii	294.1	26.4	320.5	9.0	8.5	9.3

¹The Pennsylvania income tax became effective on June 1, 1971. The estimate here projects 10 month receipts to an annual total. The Ohio income tax became effective January 1, 1972. Data here are estimates submitted to the President's Commission on School Finance (*State-Local Revenue Systems and Educational Finance*.)

Source: State income and general sales taxes, except for Ohio and Pennsylvania, are from the Bureau of the Census publication, *State Government Finances in 1971*. Property tax collections for fiscal years 1970-71 are from the Bureau of the Census publication, *Governmental Finances in 1970-71*. State personal income data (for calendar year 1970) are from U.S. Department of Commerce, *Survey of Current Business*, April 1972, p. 20.

**TABLE 46 — CALENDAR YEAR 1972 GENERAL REVENUE SHARING ENTITLEMENT PAYMENTS
BY TYPE OF GOVERNMENTAL UNIT
(Paid December 8, 1972 and January 8, 1973)
(in thousands of dollars)**

State	Total All Gov'ts	State	Counties	Municipalities	Townships	Indian Reservations
TOTAL U.S.	5,131,325	1,742,472	1,245,675	1,965,349	193,445	6,218
Alabama	87,820	29,288	23,778	34,754	---	---
Alaska	5,843	2,142	135	3,419	---	147
Arizona	46,887	16,239	13,406	15,736	---	1,506
Arkansas	52,877	19,052	22,114	11,711	---	---
California	543,138	181,152	214,642	147,229	---	115
Colorado	52,792	17,528	13,823	21,407	---	34
Connecticut	65,271	21,735	---	23,913	19,623	---
Delaware	15,577	6,256	5,333	3,988	---	---
Dist. of Columbia	23,191	---	---	23,191	---	---
Florida	142,279	47,435	25,795	69,032	---	17
Georgia	106,288	35,454	39,985	30,849	---	---
Hawaii	22,991	7,664	3,700	11,627	---	---
Idaho	20,531	6,882	7,862	5,712	---	75
Illinois	265,210	88,596	41,831	100,846	23,837	---
Indiana	110,131	36,792	19,552	46,092	7,695	---
Iowa	73,202	24,412	29,095	37,603	---	11
Kansas	50,586	17,395	18,490	13,642	2,052	7
Kentucky	84,431	35,185	22,112	26,234	---	---
Louisiana	118,819	41,182	11,427	66,210	---	6
Maine	29,996	10,297	1,288	17,282	1,087	42
Maryland	103,889	35,222	38,720	29,947	---	---
Massachusetts	160,147	54,672	6,520	94,787	4,168	---
Michigan	217,483	74,440	42,042	99,460	1,508	25
Minnesota	102,804	35,299	37,473	25,147	4,679	206
Mississippi	85,820	29,737	36,756	29,277	---	50
Missouri	94,992	32,618	22,311	38,312	1,751	---
Montana	19,312	6,808	9,019	3,020	---	465
Nebraska	37,562	12,892	12,703	11,051	865	51
Nevada	11,020	3,819	4,726	2,418	---	60
New Hampshire	16,077	5,502	1,375	4,468	4,732	---
New Jersey	161,636	55,270	41,221	44,334	20,811	---
New Mexico	30,424	11,420	9,421	8,219	---	1,364
New York	571,147	190,428	88,483	250,067	42,032	137
North Carolina	131,772	45,111	48,039	43,032	---	101
North Dakota	21,025	8,355	7,526	2,865	1,975	304
Ohio	207,290	70,958	43,915	78,174	14,243	---
Oklahoma	57,069	19,545	15,010	22,205	---	309
Oregon	51,345	17,585	13,025	20,677	---	58
Pennsylvania	269,100	92,190	8,145	140,130	28,635	*
Rhode Island	23,437	9,015	---	10,127	4,295	---

**TABLE 46 – CALENDAR YEAR 1972 GENERAL REVENUE SHARING ENTITLEMENT PAYMENTS
BY TYPE OF GOVERNMENTAL UNIT (Cont'd)
(Paid December 8, 1972 and January 8, 1973)
(in thousands of dollars)**

State	Total All Gov'ts	State	Counties	Municipalities	Town- ships	Indian Reser- vations
South Carolina	69,926	24,469	25,054	20,403	---	---
South Dakota	22,839	8,002	9,482	3,603	1,203	549
Tennessee	95,899	32,786	18,825	44,288	---	---
Texas	240,424	82,330	60,750	97,327	---	17
Utah	29,495	10,146	10,100	9,098	---	151
Vermont	14,204	4,882	125	8,562	635	---
Virginia	103,140	29,269	33,963	39,907	---	1
Washington	75,346	25,860	23,368	25,926	5	187
West Virginia	50,365	23,254	13,750	13,361	---	---
Wisconsin	128,910	44,187	44,550	32,432	7,614	127
Wyoming	9,566	2,315	4,910	2,248	---	93

* Less than \$500.

Source: Data for all units except municipalities and the total were compiled from the Office of Revenue Sharing releases; figures for municipalities are residuals.

TABLE 47 — RELATIONSHIP OF STATES' GENERAL REVENUE SHARING RECEIPTS TO STATE TAX INCREASES IN FISCAL 1972 OVER 1971 AND TO TOTAL TAX REVENUES
(In thousands of dollars)

State	Total tax revenues 1972	Amount of increase over 1971 total tax revenues	General revenue sharing payments (12-18-72 and 1-8-73)	General revenue sharing payments as a percent of	
				Tax increase 1971-72	Tax revenues 1972
Total	59,828,387	8,353,449	1,742,472	20.85	2.91
Alabama	817,671	107,518	29,288	27.24	3.58
Alaska	102,084	6,326	2,142	33.86	6.19
Arizona	595,413	72,300	16,239	22.46	2.72
Arkansas	459,780	79,970	19,052	23.82	4.14
California	6,740,222	1,064,777	181,152	17.01	2.63
Colorado	602,183	88,347	17,528	19.83	2.91
Connecticut	988,539	192,950	21,735	11.26	2.19
Delaware	256,733	34,553	6,256	18.10	2.43
Florida	1,996,337	403,154	47,435	11.76	2.37
Georgia	1,198,035	206,938	35,454	17.13	2.95
Hawaii	388,861	18,569	7,664	41.27	1.97
Idaho	200,062	13,053	6,822	52.26	3.40
Illinois	3,397,844	255,533	88,596	34.67	2.60
Indiana	1,187,234	132,938	36,792	27.67	3.09
Iowa	759,410	118,109	24,412	20.66	3.21
Kansas	527,813	64,672	17,395	26.89	3.23
Kentucky	860,927	100,532	35,185	34.93	4.08
Louisiana	1,105,116	116,401	41,182	35.37	3.72
Maine	263,575	34,728	10,297	29.65	3.90
Maryland	1,272,413	117,274	35,222	30.03	2.76
Massachusetts	1,805,335	306,771	54,672	17.82	3.02
Michigan	3,032,665	488,809	74,440	15.22	2.45
Minnesota	1,324,471	225,401	35,299	15.66	2.66
Mississippi	588,326	70,519	29,737	42.16	5.05
Missouri	1,047,247	132,182	32,618	24.67	3.11
Montana	182,817	46,977	6,808	14.43	3.72
Nebraska	319,480	25,088	12,892	51.38	4.03
Nevada	180,863	8,546	3,819	44.68	2.11
New Hampshire	139,175	20,710	5,502	26.56	3.95
New Jersey	1,626,285	124,878	55,270	44.68	3.33
New Mexico	356,373	38,437	11,420	29.71	3.20
New York	7,020,209	772,103	190,428	24.66	2.71
North Carolina	1,460,869	163,835	45,111	27.53	3.03
North Dakota	157,807	15,565	8,355	53.67	5.29
Ohio	2,189,413	416,872	70,958	17.02	3.24
Oklahoma	645,460	104,542	19,545	18.69	3.02
Oregon	507,914	63,696	17,585	27.60	3.46
Pennsylvania	3,862,969	763,443	92,190	12.07	2.38
Rhode Island	300,907	28,822	9,015	31.27	2.99
South Carolina	682,840	83,538	24,469	29.23	3.58
South Dakota	133,347	11,617	8,002	68.88	6.00
Tennessee	887,450	152,010	32,786	21.56	3.69
Texas	2,571,960	373,757	82,330	22.02	3.20
Utah	307,915	39,023	10,146	26.00	3.29
Vermont	158,253	17,135	4,882	28.43	3.08
Virginia	1,188,766	148,211	29,269	19.74	2.46
Washington	1,174,568	43,211	25,860	59.84	2.20
West Virginia	529,385	93,150	23,254	24.36	4.33
Wisconsin	1,628,043	204,358	44,187	21.62	2.71
Wyoming	97,145	3,904	2,315	59.23	2.38

Source: Compiled from Office of Revenue Sharing Releases, and U.S. Bureau of the Census, *State Tax Collections in 1972*.

**TABLE 48 – FEDERAL AID OUTLAYS IN RELATION TO TOTAL FEDERAL
OUTLAYS AND TO STATE-LOCAL REVENUE, 1959-1973**

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	12.3
1960	7,040	7.6	16.4	11.6
1961	7,112	7.3	15.4	11.0
1962	7,893	7.4	15.8	11.3
1963	8,634	7.8	16.5	11.6
1964	10,141	8.6	17.9	12.4
1965	10,904	9.2	18.4	12.4
1966	12,960	9.7	19.2	13.2
1967	15,240	9.6	19.5	14.2
1968	18,599	10.4	20.9	15.8
1969	20,255	11.0	21.3	15.3
1970	23,954	12.2	21.9	15.9
1971	29,844	14.1	23.5	17.9
1972 estimate	39,080	16.5	25.8	21.1
1973 estimate	43,479	17.6	27.0	21.1

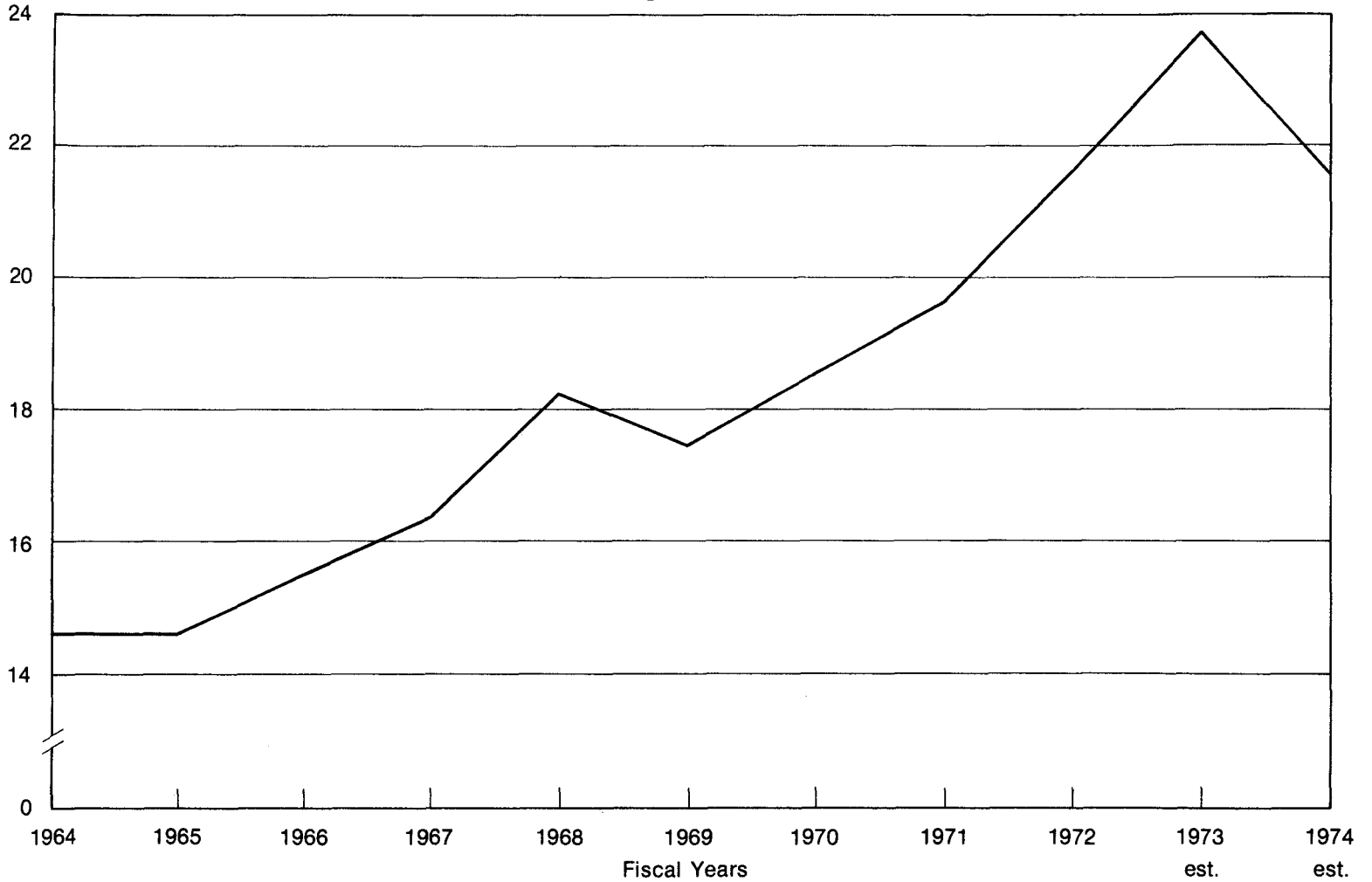
¹Excluding outlays for defense, space, and international programs.

²"Governmental Finances in 1969-70", Bureau of the Census.

Source: Budget of the United States, Fiscal Year 1973, Special Analyses P.-9.

Figure 5
Federal Aid In Relation To State-Local Expenditure,
1964 through 1974

Percent



Source: Budget of the United States, Fiscal Year 1974, Special Analysis N.

**TABLE 49 – FEDERAL AID TO STATE AND LOCAL GOVERNMENTS, BY FUNCTION,
1969-1973
(Millions of dollars)**

Function	1970	1971	1972 est.	1973 est.
National defense	46.4	41.7	40.9	50.3
International affairs and finance	4.8	5.4	5.7	7.8
Agriculture and rural development	600.8	659.7	972.0	1,060.9
Natural resources	606.4	920.4	1,450.4	1,731.7
Commerce and transportation	4,865.3	5,299.3	5,604.8	6,016.6
Community development and housing	2,432.5	2,853.8	3,228.9	4,158.4
Education and manpower	4,711.4	5,721.9	6,797.5	7,537.8
Health	3,831.4	4,467.0	5,672.0	4,926.3
Income security	6,472.7	9,270.3	12,143.7	11,822.0
Veterans benefits and services	17.9	19.0	21.2	24.4
General government	362.5	585.5	892.8	1,142.7
(Allowance for general revenue sharing)	—	—	2,250.0	5,000.0
Total	23,954.7	29,844.0	39,079.8	43,478.9

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 and 1973 figures.
Source: *Budget of the United States*, Fiscal year 1972 and Fiscal year 1973, Special Analyses P.—9.

**TABLE 50 – SUMMARY OF FEDERAL INTERGOVERNMENTAL EXPENDITURE
BY MAJOR FUNCTION, 1960-1971¹
(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
1971	27,500	6,802	4,987	9,766	721	5,224

¹ For Federal aid by major function, by State, see tables 73 through 80.

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 1969-71*.

TABLE 51 – FEDERAL OUTLAYS FOR PUBLIC FACILITY GRANTS AND LOANS
TO STATE AND LOCAL GOVERNMENTS, FISCAL YEARS 1970-1973
(In millions of dollars)

Program and Agency	1971 Actual	1972 Estimate	1973 Estimate
<u>Lump-sum Grants</u>			
Funds Appropriated to the President:			
Appalachian regional development programs	202	237	231
Department of Agriculture :			
Flood prevention and watershed protection	74	87	96
Rural water and sewer systems	20	53	49
Resource conservation and development	12	16	20
Farm labor housing	3	4	3
Department of Commerce:			
Development facilities grants	199	237	267
Department of the Army: (Corps of Engineers)			
Flood control, etc.	4	2	--
Department of Health, Education & Welfare:			
Mental health centers	15	15	10
Medical facilities	104	89	72
Health, educational research, etc. (NIH)	102	99	79
Schools in federally affected areas	12	11	12
Higher educational facilities	193	147	83
Libraries and educational facilities	13	11	8
Department of Housing & Urban Development:			
Neighborhood facilities	22	35	35
Water and sewer facilities	121	130	150
New community development	--	2	4
Department of the Interior:			
Outdoor recreational facilities	36	65	76
Department of Transportation:			
Airport construction	61	125	184
Federal aid highways ¹	4,540	4,571	4,772
Urban mass transportation facilities	153	260	351
Grant to Washington Metropolitan Transit Authority	35	89	164

TABLE 51 - FEDERAL OUTLAYS FOR PUBLIC FACILITY GRANTS AND LOANS
TO STATE AND LOCAL GOVERNMENTS, FISCAL YEARS 1970-1973 (Cont'd)
(In millions of dollars)

Program and Agency	1971 Actual	1972 Estimate	1973 Estimate
<u>Lump-sum Grants</u>			
Department of Justice, Law Enforcement Assistance Administration	10	40	64
Environmental Protection Agency: Waste treatment and other facilities	478	908	1,100
Other civil public works	9	15	27
Department of Defense	11	11	14
Total lump sum grants	<u>6,429</u>	<u>7,259</u>	<u>7,871</u>
<u>Debt Service Grants</u>			
Urban renewal	710	825 ²	900
Low rent public housing	576	614	657
Total debt service grants	<u>1,286</u>	<u>1,439</u>	<u>1,557</u>
<u>Loans (gross disbursement)</u>			
Agriculture and agricultural assistance	--	--	--
Natural resources	7	16	17
Commerce and transportation	56	72	72
Community development and housing	1,288	1,439	1,557
Education and manpower	97	67	54
General government	94	225	223
Total loans	<u>1,536</u>	<u>1,818</u>	<u>1,922</u>

1/ Excludes forest and public highways.

2/ Excludes grants for code enforcement.

Source: Budget of the United States, Fiscal Year 1973,
Special Analyses P and Q.

**TABLE 52 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT
(REVENUE SHARING-TYPE GRANTS), 1971-73
(In thousands of dollars)**

STATE	1973 (budget est.)	1972	1971
TOTAL	3,790,863	3,514,156	3,165,203
ALABAMA	11,915	10,627	9,980
ALASKA	11,009	10,509	8,901
ARIZONA	83,798	73,608	63,587
ARKANSAS	12,000	12,000	10,000
CALIFORNIA	659,972	675,622	635,017
COLORADO	0	0	0
CONNECTICUT	26,285	35,982	10,373
DELAWARE	0	0	0
FLORIDA	222,865	142,827	128,546
GEORGIA	16,117	16,117	16,117
HAWAII	21,265	19,448	16,344
IDAHO	15,700	15,202	12,250
ILLINOIS	95,000	84,345	77,950 ¹
INDIANA	30,000	29,185	26,584
IOWA	81,950	76,845	74,454
KANSAS	28,018	25,179	22,922
KENTUCKY	525	356	0
LOUISIANA	127,300	108,304	101,496
MAINE	5,923	659	568
MARYLAND	50,636	46,228	41,030
MASSACHUSETTS	18,873	30,892	52,197
MICHIGAN	274,200	255,717	201,977
MINNESOTA	249,284	244,685	271,326
MISSISSIPPI	63,519	58,825	54,029
MISSOURI	28,708	27,498	24,178
MONTANA	0	0	0
NEBRASKA	24,600	23,551	19,543
NEVADA	11,729	10,836	10,234
NEW HAMPSHIRE	27,951	27,355	25,238
NEW JERSEY	158,327	156,561	143,840
NEW MEXICO	45,232	42,602	38,675
NEW YORK	450,765	454,955	352,718
NORTH CAROLINA	50,412	44,338	39,862
NORTH DAKOTA	2,000	1,874	1,758
OHIO	158,344	113,911	102,871
OKLAHOMA	5,239	5,787	3,096
OREGON	23,015	24,354	39,165
PENNSYLVANIA	27,624	26,473	5,793
RHODE ISLAND	10,130	10,510	11,656
SOUTH CAROLINA	41,060	33,994	27,829
SOUTH DAKOTA	2,200	2,567	1,959
TENNESSEE	35,690	32,641	27,076
TEXAS	5,000	4,760	753
UTAH	0	0	0
VERMONT	0	0	0
VIRGINIA	19,070	18,306	16,733
WASHINGTON	27,865	26,984	26,153
WEST VIRGINIA	0	0	0
WISCONSIN	521,902	437,275	403,793
WYOMING	7,846	13,862	6,632

¹ An \$8 million general fund appropriation is also distributed to those taxing districts whose real property tax base was reduced because of exemptions enacted in 1969.

Source: Compiled by ACIR staff from information supplied by State Budget Officers.

TABLE 53 — MAJOR STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT (REVENUE SHARING-TYPE GRANTS)
 FISCAL YEAR 1973 — SUMMARY
 (Total Amounts in Millions)

State	All State Programs		Property Tax Reimbursement <u>1/</u>		Tax Sharing (on basis of origin)		Needs-Type Revenue Sharing	
	Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita
Alabama	\$ 11.9	\$ 3.39	\$ --	\$ --	\$ 4.7	\$ 1.33	\$ 7.2	\$ 2.06
Alaska	11.0	33.87	N.A.	N.A.	3.2	9.87	7.8	24.00
Arizona	83.8	43.08	N.A. <u>1/</u>	N.A.	--	--	83.8	43.08
Arkansas	14.3	7.22	2.3 <u>1/</u>	1.15	--	--	12.0	6.07
California	720.0	35.18	370.5 <u>1/</u>	18.10	30.2	1.48	319.3	15.60
Colorado	0.8	0.34	0.8 <u>1/</u>	0.34	--	--	--	--
Connecticut	21.5	6.98	13.0 <u>1/</u>	4.22	--	--	8.5	2.74
Delaware	--	--	--	--	--	--	--	--
Florida	222.9	30.71	--	--	4.4	0.61	218.4	30.09
Georgia	16.1	3.41	--	--	--	--	16.1	3.41
Hawaii	21.3	26.29	--	--	--	--	21.3	26.29
Idaho	15.9	21.07	11.0	14.55	--	--	4.9	6.52
Illinois	124.0	11.02	29.0 <u>1/</u>	2.58	--	--	95.0	8.44
Indiana	30.0	5.67	N.A. <u>1/</u>	N.A.	2.6	0.49	27.4	5.18
Iowa	81.5	28.27	74.0	25.67	--	--	7.5	2.60
Kansas	34.5	15.29	6.5 <u>1/</u>	2.88	--	--	28.0	12.41
Kentucky	0.5	0.16	--	--	0.5	0.16	--	--
Louisiana	127.3	34.22	--	--	15.0	4.03	112.3	30.19
Maine	7.6	7.36	1.7 <u>1/</u>	1.60	0.7	0.69	5.2	5.07
Maryland	50.7	12.48	--	--	31.1	7.66	19.6	4.82
Massachusetts	10.0	1.73	10.0	1.73	--	--	--	--
Michigan	487.2	53.64	251.0 <u>1/</u>	27.64	--	--	236.2	26.01
Minnesota	258.6	66.37	129.3 <u>1/</u>	33.18	5.4	1.39	123.9	31.80
Mississippi	64.1	28.31	23.0	10.16	40.3	17.82	0.8	0.33
Missouri	28.7	6.04	--	--	28.7	6.04	--	--

TABLE 53 - MAJOR STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT (REVENUE SHARING-TYPE GRANTS)
FISCAL YEAR 1973 - SUMMARY (Cont'd)
(Total Amounts in Millions)

State	All State Programs		Property Tax Reimbursement <u>1/</u>		Tax Sharing (on basis of origin)		Needs-Type Revenue Sharing	
	Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita
Montana	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nebraska	31.6	20.72	14.0	9.18	--	--	17.6	11.54
Nevada	11.7	22.26	N.A. <u>1/</u>	N.A.	--	--	11.7	22.26
New Hampshire	27.9	36.20	20.0	25.94	4.2	5.45	3.7	4.81
New Jersey	158.5	21.51	122.0	16.56	11.5	1.56	25.0	3.39
New Mexico	47.2	44.36	2.0 <u>1/</u>	1.88	43.1	40.51	2.1	1.97
New York	450.8	24.54	--	--	--	--	450.8	24.54
North Carolina	50.4	9.66	--	--	16.6	3.18	33.8	6.48
North Dakota	2.0	3.16	N.A. <u>1/</u>	N.A.	--	--	2.0	3.16
Ohio	158.3	14.68	30.0	2.78	10.6	0.98	117.7	10.92
Oklahoma	5.2	1.99	--	--	--	--	5.2	1.99
Oregon	40.0	18.34	17.0 <u>1/</u>	7.79	3.5	1.59	19.5	8.96
Pennsylvania	53.6	4.49	26.0 <u>1/</u>	2.18	5.7	0.48	21.9	1.83
Rhode Island	10.4	10.69	4.0	4.13	--	--	6.4	6.56
South Carolina	41.1	15.41	3.5	1.31	6.0	2.24	31.6	11.86
South Dakota	2.2	3.24	--	--	0.9	1.33	1.3	1.91
Tennessee	36.6	9.07	3.0 <u>1/</u>	0.74	4.4	1.09	29.2	7.24
Texas	5.0	0.43	--	--	5.0	0.43	--	--
Utah	--	--	--	--	--	--	--	--
Vermont	10.8	23.38	10.8 <u>1/</u>	23.38	--	--	--	--
Virginia	19.1	4.01	--	--	0.3	.07	18.8	3.94
Washington	27.8	8.10	--	--	3.2	0.94	24.6	7.16
West Virginia	1.5	0.84	1.5 <u>1/</u>	0.84	--	--	--	--
Wisconsin	531.6	117.63	255.0 <u>1/</u>	56.42	--	--	276.6	61.21
Wyoming	8.3	23.90	0.4	1.16	2.3	6.56	5.6	16.18
Total	4,175.7	20.36	1,431.3	12.18	284.1	2.24	2,460.3	14.05

Note: Additional detail by type of program available upon request.

1/ Includes State aid to taxpayers rather than to local governments for 20 States and must be regarded as indirect revenue sharing. For additional detail see table 54.

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 54 - STATE REVENUE SHARING-REIMBURSEMENT FOR PROPERTY TAX RELIEF (1973 Estimates)

Direct State Reimbursement to Residential Taxpayers ^{1/}			State Reimbursement to Local Government								
			Residential Property Tax Relief				Business Personalty and Other Property Tax Relief ^{5/}				
			Income Test ^{2/} ^{4/}		No Income Test ^{3/}						
State	Total Amount (millions)	Amount per capita	State	Total Amount (millions)	Amount per capita	State	Total Amount (millions)	Amount per capita	State	Total Amount (millions)	Amount per capita
Arizona	N.A.	N.A.	Iowa	\$ 42.0	\$ 14.57	Alaska	N.A.	N.A.	California	\$ 68.5	\$ 3.34
Arkansas	\$ 2.3	\$ 1.15	Nebraska	14.0	9.18	California	\$ 242.0	\$ 11.82	Connecticut	13.0	4.22
California	60.0	2.93	New Jersey	15.0	2.04	Mississippi	23.0	10.16	Idaho	11.0	14.55
Colorado	0.8	.34	Ohio	30.0	2.78	S.C.	3.5	1.31	Iowa	32.0	11.10
Connecticut	N.A.	N.A.	Wyoming	0.4	1.16				Massachusetts	10.0	1.73
Illionis	29.0	2.58						Michigan	1.0	.11	
Indiana	N.A.	N.A.						Minnesota	120.0	30.83	
Kansas	6.5	2.88						New Hampshire	20.0	25.94	
Maine	1.7	1.60						New Jersey	107.0	14.52	
Michigan	250.0	27.53						Rhode Island	4.0	4.13	
Minnesota	9.3	2.38						Wisconsin	245.0	54.20	
Nevada	N.A.	N.A.									
New Mexico	2.0	1.88									
North Dakota	N.A.	N.A.									
Oregon ^{4/}	17.0	7.80									
Pennsylvania	26.0	2.18									
Tennessee	3.0	.74									
Vermont	10.8	23.38									
West Virginia	1.5	.84									
Wisconsin	10.0	2.21									
20 States	429.8	5.49	5 States	101.4	4.43	4 States	268.5	10.57	11 States	631.5	10.60

^{1/} All States in this group use the circuit-breaker approach except Tennessee. The non-elderly are eligible for relief only in Michigan, Vermont, Oregon and New Mexico. Because State aid goes to taxpayers rather than to local governments, it must be regarded as indirect revenue sharing.

^{2/} Tax relief is limited to the elderly only, except in Oregon, Nebraska and Iowa. Only Oregon and Ohio use the circuit-breaker, a form of relief that targets aid to those who need it most and which phases out as household income rises.

^{3/} These programs provide relief to all homeowners regardless of age except in Alaska and South Carolina where the program is for the elderly only.

^{4/} Oregon gives claimants the option of a direct payment from the State or an abatement of the tax bill which is reimbursed to the local government by the State.

^{5/} Includes reimbursement for State owned property and general tax relief.

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 55 — STATE REVENUE SHARING—STATE TAXES SHARED WITH LOCAL GOVERNMENTS ON AN "ORIGIN" BASIS
(1973 Estimates)

State	Amount shared (millions)	Type of local government receiving funds	State	Amount shared (millions)	Type of local government receiving funds
<u>Natural Resource Taxes</u>					
Florida	\$ 0.8	County	Mississippi	\$ 2.7	Cities and Counties
Kentucky	0.5	County	New Mexico	5.5	All property taxing units
Louisiana	9.2	Parishes	Oregon	3.5	All taxing units
			Total	22.2	
<u>Business License Taxes</u>					
Alaska	3.2	All	Indiana	2.6	Cities and Counties
California	30.2	City, Counties, S.D.	Ohio	10.6	Cities and townships
Florida	3.7	Cities and Counties	Pennsylvania	5.7	Cities and townships
			Total	56.0	
<u>Financial Institutions</u>					
Alabama	3.7	Cities and Counties	South Carolina	1.4	Cities and Counties
Maine	0.7	Cities and Towns	South Dakota	0.9	All taxing units
Maryland	1.3	Counties	Total	8.0	

TABLE 55 - STATE REVENUE SHARING--STATE TAXES SHARED WITH LOCAL GOVERNMENTS ON AN "ORIGIN" BASIS (Cont'd)
(1973 Estimates)

State	Amount shared (millions)	Type of local government receiving funds	Type of Tax
<u>Miscellaneous Taxes</u>			
Alabama	\$ 1.0	Counties	(corporation franchise)
Louisiana	5.8	Parishes	(Horse racing tax)
Maryland	19.5	Counties	(State property tax)
"	5.5	Counties	(Admissions tax)
"	4.8	Counties	(Distilled spirits)
Minnesota	5.4	Counties	(Death & Gift)
Mississippi	37.6	Cities, Towns and villages	(General Sales)
Missouri	28.7	All	(Intangible personal property)
New Hampshire	4.2	Cities, Counties & Towns	(Interest & Dividends)
New Jersey	7.8	Municipalities	(In lieu of railroad property tax)
"	3.7	Counties	(Inheritance tax)
New Mexico	2.1	Cities and Counties	(Cigarette tax)
" "	29.1	Cities	(General Sales)
" "	6.5	Cities and Counties	(Gasoline tax)
North Carolina	16.6	Cities	(Public Utility Franchise tax)
South Carolina	4.5	Cities and Counties	(Insurance tax)
Tennessee	4.4	Cities and Counties	(Income tax on Interest and Dividends)
Texas	5.0	Cities and Counties	(Alcoholic beverages)
Virginia	0.3	All	(M/V carrier rolling stock)
Washington	3.2	Counties & School Districts	(Public Utility tax)
Wyoming	2.3	Cities and Counties	(Cigarette tax)
Total	\$198.0		
Grand Total	\$284.1		

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 56 — STATE REVENUE SHARING—STATE TAXES SHARED WITH LOCAL GOVERNMENTS ON A "NEEDS" BASIS—PROGRAMS OF \$25 MILLION OR MORE (1973 ESTIMATES)

State	Source of Funds	Amount shared (millions)	Type of local government receiving funds	Allocation basis and legal citation
Arizona	General sales tax	\$83.8	Counties and municipalities	Total county share—45% of general sales tax receipts less certain deductions. Allocated among counties on basis of each county's share of taxable assessed value and sales tax receipts. Municipalities receive 25% of general sales tax receipts in proportion to population. Arizona Rev. Stat. 42-1341,1342.
California	Motor vehicle licenses	245.0	Counties and cities	1/2 to counties in proportion to each county's share of total State population. 1/2 to cities in proportion to each city's share of total city population. California Revenue and Taxation Code, Secs. 11005, 11005.1.
	Cigarette taxes	74.3	Counties and cities	First allocated between counties and cities in proportion to local sales tax collections. Counties receive their share and the total amount allocated to cities is distributed to them: either on the basis of their local tobacco tax allocations in 1966-67 adjusted; or local sales tax collections and population. Distributed only to cities and counties without a local cigarette or tobacco sales tax. California Business and Professions Code, Sec. 25761.
Florida	Miscellaneous taxes	39.0	Counties	Equal weight of: total population; unincorporated area population; and local property tax capacity (inverted), minimum—amount from same sources in F. Y. 1972. Florida Stat. 218.20-218.26.
	Cigarette and motor fuel taxes	132.3	Municipalities	Equal weight of: total population (weighted from 1 to 1.791 depending on size); sales tax collections; and local property tax capacity (inverted). Minimum—amount from same sources in F.Y. 1972. Florida Stat. 218.20-218.26.
Illinois	Personal and corporate income taxes	95.0	Counties and municipalities	Allocated among counties and municipalities in proportion to population. Amount to each municipality based on its proportion of total State population. Each county's share on proportion its population residing outside municipalities bears to total State population. Ill. Stat., Ch. 84. Secs. 611-620.
Louisiana	Tobacco taxes	26.0	Municipalities	After specific dedication for State agencies, 37½% of the first 8¢ tax distributed to municipalities by population. The balance (3¢) is divided 1/2 to City of New Orleans and 1/2 to the municipalities by population. Louisiana Rev. Stat. 47:84-869. R.S. 1971. Act 12.
	General funds	86.0	Parishes, municipalities and certain special districts	General revenue sharing fund—new distribution formula under legislative consideration is based on population adjusted by number of homesteads. Formerly, property tax relief fund, and distributed to localities for loss of property tax

TABLE 56 — STATE REVENUE SHARING—STATE TAXES SHARED WITH LOCAL GOVERNMENTS ON A "NEEDS" BASIS—PROGRAMS OF \$25 MILLION OR MORE (1973 ESTIMATES) (Cont'd)

State	Source of Funds	Amount shared (millions)	Type of local government receiving funds	Allocation basis and legal citation
Louisiana (Continued)				revenue from State mandated homestead exemptions. Louisiana Constitution, Article X, Sec. 4 (as amended by Act 18, Laws of 1972).
Michigan	General sales tax	\$116.0	Cities, villages and townships	<i>In proportion to population.</i> Michigan Constitution of 1962, Art. IX, Sec. 10; Public Act of 1971, Act No. 140.
	Personal income tax	82.0	Counties, cities, villages and townships	1/2 to counties in proportion to population. 1/2 to cities, villages and townships on basis of their relative tax effort rate times their population. "Tax effort rate" is computed by dividing property, income and excise taxes by the State equalized property value. Michigan Stat. 7.557 (1481) as amended by Public Acts of 1971, Act No. 140.
	Intangibles tax	27.5	Cities, villages and townships	\$14.5 million in proportion to population. \$13 million on the basis of relative tax effort times population (same as income tax). Public Acts of 1971, Act No. 140.
Minnesota	General sales tax	100.7	All taxing units	Initial allocation of \$29 per capita to the 7-county Minneapolis-St. Paul metropolitan area, and \$27 per capita to the remaining county areas. Minnesota Laws, 1st Spec. Sess. 1971, Ch. 31, Arts. 21, 24 and 26.
New Jersey	General sales tax	25.0	Municipalities	Distributed in proportion to population to municipalities with effective property tax rates exceeding 1% of property value. New Jersey Rev. Stat., 54:32B-30, et seq.
New York	Personal income tax	450.8	Counties, cities, villages and towns	Varying per capita amounts depending on type of local government; and per capita full value of real property below \$8,000 (for counties, average per capita full value and per capita personal income). State Finance Law, Sec. 54, Subdiv. 2, par. a-h (personal income tax sharing provisions pars. f, g, h, 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	25.6	All taxing units	To counties in proportion to population and origin, and redistributed to local taxing units (including counties) in proportion to property tax levies. N.C. Gen. Stat., 105-213.
Ohio	Miscellaneous taxes	117.7	Counties and municipalities	Approximately half of total amount from intangible property tax, distributed to counties on basis of origin and within each county on basis of need (libraries given highest priority). Remainder of total represents 3.5% of State collections under personal income, corporation franchise, and general sales taxes; 11/12 of this distributed to counties (75% on municipal valuation, 25% population) and apportioned among the county and its municipalities according to need; 1/12 to cities having municipal income taxes on basis of their income tax receipts. Ohio Rev. Code, 5725.24; 5733.021; 5733.12; 5739.21-23; 5747.03.

TABLE 56 – STATE REVENUE SHARING—STATE TAXES SHARED WITH LOCAL GOVERNMENTS ON A “NEEDS” BASIS—PROGRAMS OF \$25 MILLION OR MORE (1973 ESTIMATES) (Cont’d)

State	Source of Funds	Amount shared (millions)	Type of local government receiving funds	Allocation basis and legal citation
Tennessee	General sales tax	\$27.5	Municipalities	In proportion that each municipalities population is to population of all municipalities in State. Tennessee Code Annotated 67-3047.
Wisconsin	Miscellaneous taxes	265.4	Counties, cities, towns and villages	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. Minimum payment to each municipality is 90% of amount it received in the prior year. Wis. Stat. Ch. 79, Subch. 1 (Laws of 1971, S.B. 805).
Total		2,019.6		

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 57 – STATE AID TO LOCAL GOVERNMENTS, BY MAJOR PURPOSE,
BY STATE, 1971

(Dollar amounts in millions)

State	Total state aid						
	Amount	As a % of local general revenue from own sources	General local government support	Education	Highways	Public welfare	All other
UNITED STATES	\$32,640.1	57.3	\$3,258.0	\$19,291.8	\$2,506.8	\$5,760.5	\$1,823.1
ALABAMA	418.6	77.9	10.3	334.7	61.2	—	12.4
ALASKA	81.7	97.4	4.4	76.9	—	—	.4
ARIZONA	325.4	71.7	63.9	224.4	26.5	—	10.6
ARKANSAS	197.1	75.0	9.8	149.1	32.1	0.1	6.1
CALIFORNIA	5,007.7	59.4	641.2	2,007.5	315.2	1,856.1	187.7
COLORADO	333.1	50.5	—	176.8	32.7	111.6	12.1
CONNECTICUT	349.5	36.2	5.9	283.2	14.7	11.2	34.4
DELAWARE	95.8	98.8	—	89.7	2.0	—	4.0
FLORIDA	913.1	54.0	2.4	850.0	22.1	—	38.6
GEORGIA	537.4	55.3	16.1	439.8	30.1	25.4	26.0
HAWAII	17.0	12.2	16.3	—	—	—	.6
IDAHO	82.8	53.8	11.1	55.6	14.7	—	1.4
ILLINOIS	1,525.0	47.1	78.0	979.0	229.8	214.3	23.9
INDIANA	651.8	47.6	18.8	377.8	117.5	67.4	70.3
IOWA	406.6	47.3	67.3	234.9	87.7	1.0	15.7
KANSAS	331.3	52.7	14.7	159.4	34.2	115.5	7.5
KENTUCKY	329.6	71.2	2.1	306.3	3.9	.4	16.9
LOUISIANA	586.8	95.0	100.5	442.1	24.9	—	19.3
MAINE	78.4	37.9	.7	64.9	4.4	.8	7.6
MARYLAND	772.2	68.2	43.2	381.6	94.8	157.6	94.9
MASSACHUSETTS	531.4	27.6	39.7	357.6	29.2	14.9	90.0
MICHIGAN	1,487.3	57.8	200.5	893.3	238.4	62.9	92.2
MINNESOTA	978.4	85.2	290.1	362.3	75.2	229.5	21.3
MISSISSIPPI	327.8	90.9	49.4	232.9	36.1	—	9.4
MISSOURI	372.5	32.4	5.6	323.1	23.9	1.4	18.5
MONTANA	58.4	29.0	—	49.8	—	.6	8.0
NEBRASKA	177.2	35.9	17.1	64.8	22.6	68.8	3.9
NEVADA	85.7	42.6	11.2	62.8	9.7	.1	1.9
NEW HAMPSHIRE	49.0	25.5	26.2	17.6	.6	.1	4.5
NEW JERSEY	984.2	39.6	145.6	417.1	22.2	334.1	65.1
NEW MEXICO	212.5	150.6	33.3	162.1	13.4	—	3.8
NEW YORK	5,892.9	73.9	595.2	2,737.7	144.2	1,991.4	424.4 ¹
NORTH CAROLINA	861.2	130.8	42.3	656.6	11.9	128.0	22.3
NORTH DAKOTA	80.9	51.5	20.9	38.7	14.1	2.2	5.0
OHIO	983.6	33.8	102.9	552.2	210.7	67.9	49.9
OKLAHOMA	287.1	63.4	3.1	210.5	59.0	.6	13.9
OREGON	240.9	39.8	39.5	138.9	55.4	1.9	5.2
PENNSYLVANIA	1,411.9	50.9	6.0	1,108.4	75.9	58.3	163.2
RHODE ISLAND	98.2	49.7	13.6	71.0	.4	10.0	3.1
SOUTH CAROLINA	312.2	105.4	27.8	254.0	12.1	—	18.3
SOUTH DAKOTA	44.1	21.8	2.3	35.9	3.2	.1	2.6
TENNESSEE	407.1	55.6	30.8	300.4	62.3	.3	13.4
TEXAS	1,127.7	45.4	—	1,092.9	7.3	—	27.5
UTAH	137.1	66.2	1.0	126.6	5.2	—	4.3
VERMONT	50.6	53.3	*	42.8	5.4	*	2.3
VIRGINIA	571.6	62.8	16.9	397.3	19.5	95.9	42.1
WASHINGTON	608.0	68.8	24.8	442.6	88.2	6.5	46.0
WEST VIRGINIA	187.6	83.8	—	182.3	—	2.9	2.4
WISCONSIN	984.8	78.5	397.8	295.8	105.5	120.0	65.7
WYOMING	47.5	43.0	7.6	30.0	6.7	.7	2.5

*Less than \$50 thousand.

¹Includes \$63.3 million housing subsidies, almost entirely to cities.

SOURCE: U.S. Bureau of the Census, *State Government Finances in 1971* and *Governmental Finances in 1970-71*; and ACIR staff computations.

TABLE 58 — PER CAPITA STATE AID TO LOCAL GOVERNMENTS BY MAJOR PURPOSE, BY STATE, 1971

State	Total	General local government support	Education	Highways	Public welfare	All other
UNITED STATES	\$158.82	\$15.85	\$ 93.87	\$12.20	\$28.03	\$ 8.87
ALABAMA	120.33	2.97	96.22	17.58	—	3.56
ALASKA	261.12	14.07	245.77	—	—	1.28
ARIZONA	175.99	34.53	121.37	14.34	—	5.74
ARKANSAS	101.39	5.04	76.68	16.51	0.04	3.11
CALIFORNIA	247.63	31.71	99.27	15.59	91.78	9.28
COLORADO	145.92	—	77.42	14.33	48.87	5.29
CONNECTICUT	113.43	1.92	91.92	4.77	3.64	11.17
DELAWARE	171.60	—	160.80	3.63	—	7.16
FLORIDA	129.68	0.34	120.73	3.14	—	5.48
GEORGIA	115.23	3.46	94.29	6.46	5.44	5.58
HAWAII	21.49	20.72	—	—	—	0.77
IDAHO	113.13	15.22	75.96	20.06	—	1.89
ILLINOIS	136.21	6.96	87.45	20.52	19.14	2.14
INDIANA	123.58	3.56	71.64	22.28	12.78	13.32
IOWA	142.55	23.58	82.36	30.74	0.35	5.52
KANSAS	146.73	6.51	70.59	15.16	51.14	3.33
KENTUCKY	100.42	.63	93.33	1.20	0.12	5.14
LOUISIANA	159.41	27.31	120.10	6.75	—	5.25
MAINE	78.14	.66	64.72	4.42	0.76	7.58
MARYLAND	193.05	10.81	95.39	23.71	39.40	23.74
MASSACHUSETTS	92.28	6.90	62.10	5.07	2.58	15.63
MICHIGAN	165.31	22.28	99.29	26.49	6.99	10.24
MINNESOTA	252.09	74.74	93.36	19.38	59.13	5.48
MISSISSIPPI	147.26	22.19	104.65	16.20	—	4.23
MISSOURI	78.43	1.19	68.04	5.02	0.29	3.89
MONTANA	82.55	—	70.40	—	0.85	11.30
NEBRASKA	117.20	11.31	42.87	14.95	45.53	2.55
NEVADA	168.96	22.08	123.85	19.09	0.13	3.80
NEW HAMPSHIRE	64.27	34.42	23.10	0.78	0.12	5.85
NEW JERSEY	134.82	19.95	57.14	3.04	45.77	8.92
NEW MEXICO	206.35	32.35	157.34	13.00	—	3.66
NEW YORK	320.42	32.36	148.86	7.84	108.28	23.08
NORTH CAROLINA	167.34	8.22	127.60	2.31	24.87	4.34
NORTH DAKOTA	129.46	33.51	61.88	22.58	3.52	7.97
OHIO	91.26	9.55	51.23	19.55	6.30	4.63
OKLAHOMA	110.01	1.19	80.64	22.62	0.23	5.33
OREGON	111.63	18.29	64.35	25.69	0.90	2.41
PENNSYLVANIA	118.85	0.51	93.30	6.39	4.91	13.74
RHODE ISLAND	102.28	14.15	74.00	0.40	10.46	3.27
SOUTH CAROLINA	118.84	10.59	96.67	4.60	—	6.98
SOUTH DAKOTA	65.80	3.43	53.56	4.80	0.16	3.85
TENNESSEE	102.04	7.72	75.28	15.60	0.07	3.36
TEXAS	98.41	—	95.37	0.64	—	2.40
UTAH	124.79	0.91	115.22	4.75	—	3.91
VERMONT	110.37	0.03	93.35	11.87	0.07	5.06
VIRGINIA	121.26	3.58	84.28	4.14	20.34	8.93
WASHINGTON	176.29	7.19	128.34	25.56	1.87	13.33
WEST VIRGINIA	107.10	—	104.06	—	1.67	1.37
WISCONSIN	220.03	88.88	66.08	23.57	26.81	14.69
WYOMING	139.59	22.22	88.20	19.75	2.01	7.40

SOURCE: U.S. Bureau of the Census, *State Government Finances in 1971*, and ACIR staff computations.

TABLE 59 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1973

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1973	Local share of receipts, 1967		Distribution of receipts	Remarks
				Amount (\$000)	As % of total local tax collections in State		
Alabama . . .	General sales	½% to 3%	231	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 176 of the 231 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% or 1¼%	438	333,496	7.8	After deducting cost of administration, tax distributed monthly, in most instances, based on taxpayer's place of business.	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. The city tax (1%) must be credited against the county wide tax (1¼%), so that in effect cities usually receive 80% of the collections.
Colorado . . .	General sales	1% to 3%	76	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 conforms to certain specifications (one requirement is that home rule cities do not impose a use tax).
Georgia	General sales	1%	2	1	—	To county levying based on point of sale.	Fulton and DeKalb counties (metropolitan Atlanta Rapid Transit Authority tax).

See footnotes at end of table.

TABLE 59 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1973 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1973	Local share of receipts, 1967		Distribution of receipts	Remarks
				Amount (\$000)	As % of total local tax collections in 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.	
Indiana	Personal income	½% to 1% ²	31	¹	—		Counties authorized to levy an adjusted gross income tax of ½%, ¾%, or 1% effective 7/1/73.
Kansas	General sales	½%	3	—	—	Collections remitted at least quarterly to city or county levying tax.	
Louisiana	General sales tax on motor vehicles	½% to 2%	154	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.
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.

See footnotes at end of table.

TABLE 59 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1973 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1973	Local share of receipts, 1967		Distribution of receipts	Remarks
				Amount (\$000)	As % of total local tax collections in State		
Missouri . .	General sales	½% or 1%	83	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.
	Cigarette	5¢ per pack	1	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.
Nevada . . .	General sales	½%	10	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.

TABLE 59 -- LOCAL "PIGGYBACK" TAXES, JULY 1, 1973 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1973	Local share of receipts, 1967		Distribution of receipts	Remarks
				Amount (\$000)	As % of total local tax collections in State		
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 not to exceed ¼ of 1%. Certain specified counties are authorized to levy a ½ of 1% rate.
New York . . .	General sales	Maximum of 3%	65	475,888	10.9	Distributed to local government levying tax after deducting cost of administration.	
North Carolina	General sales	1%	88	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%	28	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%	300	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.

See footnotes at end of table.

TABLE 59 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1973 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1973	Local share of receipts, 1967		Distribution of receipts	Remarks
				Amount (\$000)	As % of total local tax collections in State		
South Dakota	General sales	1% to 2%	13	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.
Tennessee	General sales	½% to 1½%	109	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 June 30, 1974, 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%	757	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.

See footnotes at end of table.

TABLE 59 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1973 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1973	Local share of receipts, 1967		Distribution of receipts	Remarks
				Amount (\$000)	As % of total local tax collections in State		
Virginia	General sales	1%	134 (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.	
Washington . .	General sales	½%	297 ³	—	—	Receipts distributed bimonthly to local government imposing tax, less collection and administration costs (up to 2%).	

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

n.a.—Data not available.

¹Tax went into effect after reporting period.

²The rate on nonresidents is limited to ¼ of 1%.

³Includes King county with a rate of 8/10 of 1% (3/10 of 1% to finance public transportation system).

Source: ACIR staff based on Commerce Clearing House, *State Tax Reporter*; and U.S. Bureau of the Census.

**TABLE 60 – GOVERNMENT EXPENDITURES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT,
CALENDAR YEARS 1950 THROUGH 1971**

Calendar Year	Total	Defense ¹	Nondefense
1971	32.6p.	6.8p.	25.8p.
1970	32.2	7.7	24.5
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	27.8	9.2	18.6

p. - Preliminary

¹ Government expenditures for defense goods and services.

Source: *The Economic Report of the President, January 1972*

TABLE 61 — SUMMARY OF GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL),
BY FUNCTION, BY LEVEL OF GOVERNMENT: 1971-72

Function	Amount (millions of dollars)				Percent			
	All govern-ments	Federal Govern-ment	State govern-ments	Local govern-ments	All govern-ments	Federal Govern-ment	State govern-ments	Local govern-ments
ALL FUNCTIONS.	321 389	188 100	98 810	105 393	100.0	100.0	100.0	100.0
DIRECT	321 389	154 516	62 051	104 822	100.0	82.1	62.7	99.5
INTERGOVERNMENTAL.	(¹)	² 33 584	36 759	571	(¹)	17.9	37.2	0.5
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS ³	79 258	79 258	-	-	24.7	42.1	-	-
POSTAL SERVICE ³	9 366	9 366	-	-	2.9	5.0	-	-
SPACE RESEARCH AND TECHNOLOGY.	3 369	3 369	-	-	1.1	1.8	-	-
EDUCATION.	69 990	13 045	38 348	47 786	21.8	6.9	38.8	45.3
DIRECT	69 990	5 104	17 153	47 734	21.8	2.7	17.4	45.3
INTERGOVERNMENTAL.	(¹)	7 941	21 195	53	(¹)	42	21.5	0.1
HIGHWAYS	19 442	5 540	15 380	6 303	6.0	2.9	15.6	6.0
DIRECT	19 442	432	12 747	6 263	6.0	0.2	12.9	5.9
INTERGOVERNMENTAL.	(¹)	5 108	2 633	40	(¹)	2.7	2.7	-
PUBLIC WELFARE	23 558	15 739	19 191	9 012	7.3	8.4	19.4	8.6
DIRECT	23 558	2 488	12 247	8 822	7.3	1.3	12.4	8.4
INTERGOVERNMENTAL.	(¹)	13 251	6 944	190	(¹)	7.0	7.0	0.2
HEALTH AND HOSPITALS	17 033	5 478	6 963	6 983	5.3	2.9	7.0	6.6
DIRECT	17 033	4 166	6 008	6 858	5.3	2.2	6.1	6.5
INTERGOVERNMENTAL.	(¹)	1 312	955	125	(¹)	0.7	1.0	0.1
NATURAL RESOURCES.	14 215	11 729	2 595	649	4.4	6.2	2.6	0.6
DIRECT	14 215	11 105	2 470	640	4.4	5.9	2.5	0.6
INTERGOVERNMENTAL.	(¹)	624	125	9	(¹)	0.3	0.1	-
HOUSING AND URBAN RENEWAL.	5 411	4 611	149	2 748	1.7	2.5	0.2	2.6
DIRECT	5 411	2 630	34	2 747	1.7	1.4	-	2.6
INTERGOVERNMENTAL.	(¹)	1 981	115	1	(¹)	1.1	0.1	-
AIR TRANSPORTATION	3 575	2 538	178	1 013	1.1	1.3	0.2	1.0
DIRECT	3 575	2 419	144	1 012	1.1	1.3	0.1	1.0
INTERGOVERNMENTAL.	(¹)	119	34	1	(¹)	0.1	-	-
SOCIAL INSURANCE ADMINISTRATION.	2 291	1 911	1 133	3	0.7	1.0	1.1	-
DIRECT	2 291	1 155	1 133	3	0.7	0.6	1.1	-
INTERGOVERNMENTAL.	(¹)	756	-	-	(¹)	0.4	-	-
INTEREST ON GENERAL DEBT ³	23 077	17 114	2 135	3 827	7.2	9.1	2.2	3.6
OTHER AND COMBINED	50 805	18 402	12 738	27 068	15.8	9.8	12.9	25.7
DIRECT	50 805	15 910	7 979	26 916	15.8	8.5	8.1	25.5
INTERGOVERNMENTAL.	(¹)	2 492	4 758	152	(¹)	1.3	4.8	0.1

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

- Represents zero or rounds to zero.

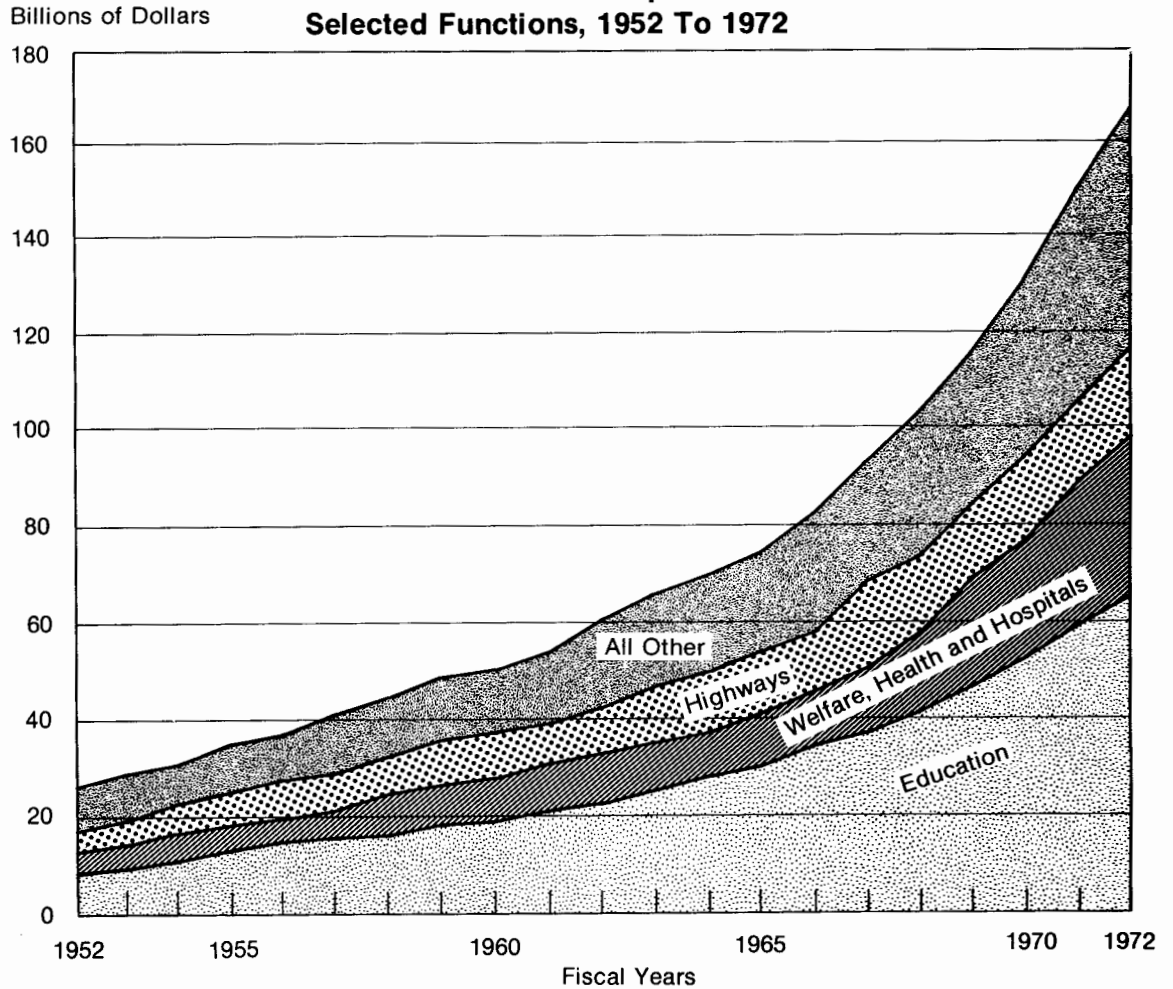
¹ Duplicative transactions between levels of government are excluded.

² Entirely to States except for \$6,104 million paid direct to local governments, including \$1,712 million for education, \$1,926 million for housing and urban renewal, \$60 million for airports, \$411 million for waste treatment facilities, and \$171 million Federal lump-sum contribution to the District of Columbia.

³ Entirely direct expenditure.

Source: U.S. Bureau of the Census, *Governmental Finances in 1971-72*.

Figure 6
State and Local General Expenditure For
Selected Functions, 1952 To 1972



Percentage Distribution of Expenditure, 1952 and 1972

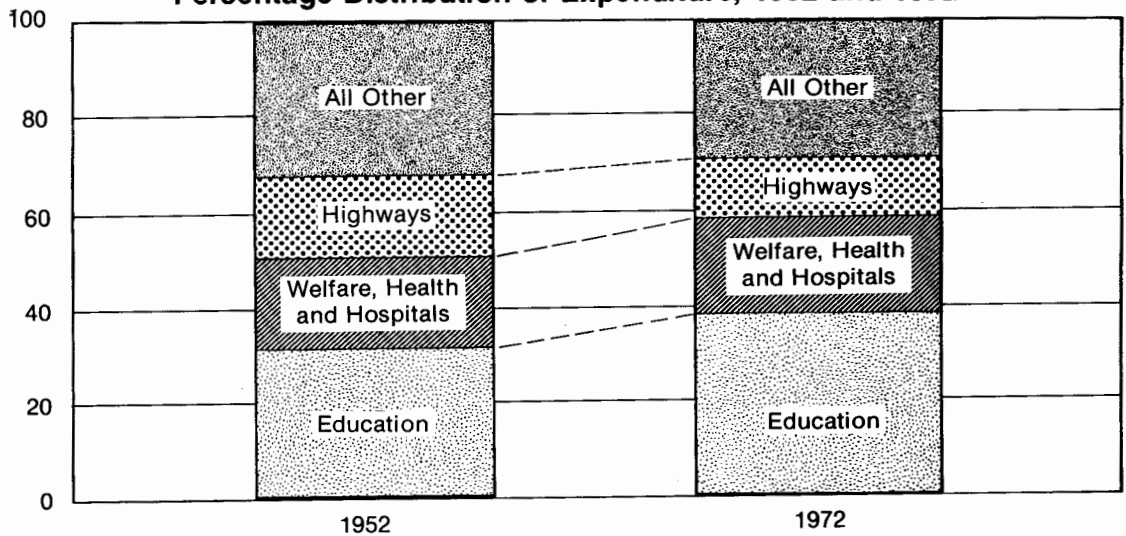


TABLE 62 — FINANCING DOMESTIC PROGRAMS—THE GROWING FEDERAL ROLE, SELECTED YEARS 1954 THROUGH 1973
[Total Governmental Expenditure for Civilian Domestic Purposes—from own funds]

Year	Governmental expenditure for civilian domestic purposes— including social security outlays					Governmental expenditure for civilian domestic purposes— excluding social security outlays				
	Total	Federal	State—local			Total	Federal	State—local		
			Total	State	Local			Total	State	Local
Amount (billions of dollars)										
1953-54	50.8	17.2	33.6	15.8	17.8	45.7	12.1	33.6	15.8	17.8
1962-63	110.6	44.6	66.0	31.5	34.5	94.8	28.8	66.0	31.5	34.5
1967-68	176.9	77.9	99.0	50.6	48.5	147.9	48.8	99.1	50.6	48.5
1972-73 est.—A	319.7	149.7	170.0	90.0	80.0	267.6	97.6	170.0	90.0	80.0
—B	319.7	142.9	176.8	92.3	84.5	267.6	90.8	176.8	92.3	84.5
Percentage Distribution										
1953-54	100.0	33.9	66.1	31.1	35.0	100.0	26.5	73.5	34.6	38.9
1962-63	100.0	40.3	59.7	28.5	31.2	100.0	30.4	69.6	33.2	36.4
1967-68	100.0	44.0	56.0	28.6	27.4	100.0	33.0	67.0	34.2	32.8
1972-73 est.—A	100.0	46.8	53.2	28.2	25.0	100.0	36.5	63.5	33.6	29.9
—B	100.0	44.7	55.3	28.9	26.4	100.0	33.9	66.1	34.5	31.6

A—General revenue sharing included as federal expenditure.
B—General revenue sharing included as state—local expenditure.

Note—For purposes of this study, Federal government expenditure for civilian domestic purposes is defined as follows: Total Federal outlays less expenditure for national defense, international relations, space research, and that portion of interest on debt that is attributable to those functions. The following percentages of interest were estimated to be attributable to national defense, etc. 1954—78%, 1963—77%, 1968—76%, and 1973—71%.

Source: ACIR staff computations based on *Economic Report of the President*, various years; U.S. Bureau of the Census, *Governmental Finances*, various years; and staff estimates.

TABLE 63 — FINANCING DOMESTIC PROGRAMS—DECENTRALIZATION IN CANADA AND CENTRALIZATION IN UNITED STATES,
SELECTED YEARS 1954-1973

[Percentage of Total Government Expenditure for Civilian Domestic Purposes Financed Below the Federal Level
in Canada and the United States]¹

Year	Own Sources		Own Sources Plus Unconditional Federal Aid	
	Canadian Provinces and their Local Governments	The 50 States and their Local Governments	Canadian Provinces and their Local Governments	The 50 States and their Local Governments
1953-54	53	66	61	66
1962-63	56	60	59	60
1967-68	59	56	63	56
1972-73 est.	60	53	66	55

Note—For purposes of this study, Federal government expenditure for civilian domestic purposes is defined as follows: Canada—Federal net general expenditure less expenditure for defense services and mutual aid, and that portion of interest on debt that is attributable to those functions. United States—Total Federal outlays less expenditure for national defense, international relations, space research, and that portion of interest on debt that is attributable to those functions. The following percentages of interest were estimated to be attributable to national defense etc. Canada—1954—80%, 1963—70%, 1968—60%, and 1973—50%. United States—1954—78%, 1963—77%, 1968—76%, and 1973—71%. Unconditional Federal aid in Canada was included at the non-federal level.

¹Total governmental expenditure, including social security outlays.

Source: ACIR staff computations based on the *Economic Report of the President* and *The United States Budget in Brief*, various years; and *The National Finances*, the annual fiscal analysis of the Canadian Tax Foundation.

COMMENTARY:

1. The decentralization trend in Canada can be attributed primarily to the Federal-Provincial tax sharing arrangement that both enabled the Provinces to create relatively strong personal income tax systems and provided substantial Federal revenue equalization grants (unconditional grants) to the poorer Provinces.
2. During the last twenty years the trend toward fiscal centralization in Washington has been slowed down but not halted by a combination of four Federal income tax cuts and the furious tax increase action on the State and local front. These decentralizing forces, however, were more than offset by (a) changing Federal budget priorities as Federal expenditure for civilian domestic purposes increased steadily from 24 percent of Federal outlays in 1954 to 60 percent by 1973, (b) the steady rise in Federal Social Security tax rates and, last but not least, (c) Federal deficit financing totalling \$133 billion since 1953.
3. As the U.S. Federal Government takes over more of the financing of welfare and medical care, it will displace State and localities as the primary underwriter of the domestic sector.

TABLE 64 – DRAMATIC GROWTH IN CANADIAN AND UNITED STATES DOMESTIC PUBLIC SECTORS, SELECTED YEARS 1953-1972
(Government Expenditures As A Percentage of Gross National Product)

Calendar Year	Total		Defense ¹		Nondefense	
	Canada	United States	Canada	United States	Canada	United States
1953	26.4	27.8	7.4	13.4	19.0	14.4
1962	30.7	28.5	3.9	9.2	26.8	19.3
1967	32.9	30.6	2.7	9.1	30.2	21.5
1972	38.2 est.	32.3 prel.	1.9 est.	6.6 prel.	36.3 est.	25.7

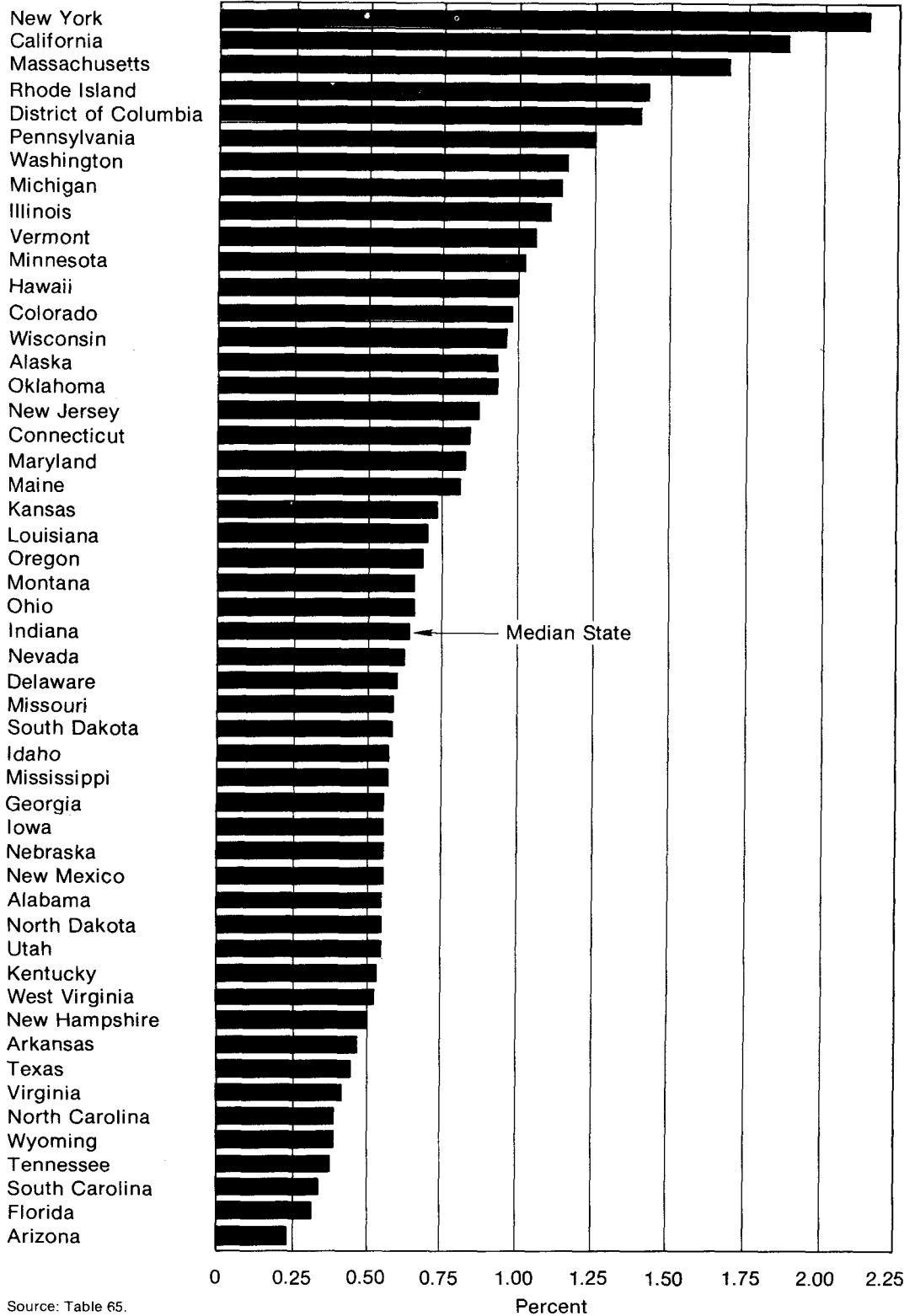
¹ Government expenditures for defense goods and services.

Source: ACIR staff computations based on the *Economic Report of the President* and *The United States Budget in Brief*; various years; *The National Finances*, the annual fiscal analysis of the Canadian Tax Foundation; and staff estimates.

COMMENTARY:

- Both Canadian and U.S. public sectors expand steadily as the relative decline in defense expenditures is more than offset by the dramatic rise in nondefense outlays.
- The larger Canadian domestic public sector is due mainly to the transfer of most of the funding of hospital and medical care from the private sector to compulsory Provincial health insurance plans supported by Federal matching grants. In sharp contrast, most health care financing in the United States is still in the private sector. Far heavier defense commitments also exert a greater constricting influence on the U.S. domestic public front than is the case in Canada.
- During the last decade the growth in the U.S. public sector has lagged the Canadian experience by about five years.

Figure 7
State and Local Public Assistance Expenditure, From Own
Funds, As a Percentage of State Personal Income,
Fiscal Year 1971



Source: Table 65.

TABLE 65 — PUBLIC ASSISTANCE BURDEN, BY STATE, FISCAL YEAR 1971¹
(Dollar amounts in millions)

State and region	State and local public assistance expenditure F. Y. 1971 (fm. own funding)	State personal income F. Y. 1971 est. ²	Public assistance expenditure as a % of State personal income	Exhibit: "Public assistance overload" ³
United States	\$8,867.1	\$826,386	0.64 ⁴	\$3,993.4
NEW ENGLAND & MIDEAST	3,731.9	247,986	1.50	2,149.8
Maine	27.3	3,332	0.82	6.0
New Hampshire	13.7	2,743	0.50	—
Vermont	17.0	1,600	1.06	6.8
Massachusetts	437.3	25,628	1.71	273.3
Rhode Island	54.2	3,813	1.42	29.8
Connecticut	127.2	15,145	0.84	30.3
New York	1,942.5	89,726	2.16	1,368.3
New Jersey	296.6	34,176	0.87	77.9
Pennsylvania	396.8	47,677	1.25	291.7
Delaware	14.9	2,467	0.60	—
Maryland	144.7	17,422	0.83	33.2
Dist. of Columbia	59.7	4,257	1.40	32.5
MIDWEST	2,026.5	232,699	0.87	561.1
Michigan	430.3	37,483	1.15	190.4
Ohio	288.9	43,804	0.66	8.6
Indiana	130.6	20,316	0.64	—
Illinois	572.9	57,777	1.11	241.5
Wisconsin	160.4	16,859	0.95	52.5
Minnesota	155.2	15,002	1.03	59.2
Iowa	60.8	10,736	0.57	—
Missouri	104.8	17,882	0.59	—
North Dakota	10.9	1,932	0.56	—
South Dakota	13.0	2,209	0.59	—
Nebraska	32.7	5,783	0.57	—
Kansas	66.0	8,916	0.74	8.9
SOUTH	973.2	206,038	0.47	33.2
Virginia	72.9	17,526	0.42	—
West Virginia	28.7	5,457	0.53	—
Kentucky	56.9	10,347	0.55	—
Tennessee	49.9	12,697	0.39	—
North Carolina	67.7	16,879	0.40	—
South Carolina	26.1	7,961	0.33	—
Georgia	90.6	15,945	0.57	—
Florida	81.1	26,015	0.31	—
Alabama	57.2	10,221	0.56	—
Mississippi	28.5	5,932	0.58	—
Louisiana	82.6	11,544	0.72	8.7
Arkansas	26.3	5,639	0.47	—
Oklahoma	80.9	8,820	0.92	24.5
Texas	188.3	40,932	0.46	—
New Mexico	18.9	3,340	0.57	—
Arizona	16.6	6,783	0.24	—
WEST ⁵	2,086.4	134,632	1.55	1,232.4
Montana	15.8	2,406	0.66	0.4
Idaho	13.9	2,400	0.58	—
Wyoming	4.9	1,229	0.40	—
Colorado	87.3	8,866	0.98	30.6
Utah	20.1	3,573	0.56	—
Washington	161.6	13,965	1.16	72.2
Oregon	57.9	8,119	0.71	5.9
Nevada	14.9	2,375	0.63	—
California	1,710.0	91,699	1.86	1,123.3
Alaska	13.3	1,443	0.92	4.1
Hawaii	35.8	3,589	1.00	12.8

¹Public assistance includes all special types of public assistance which are federally aided and general assistance financed by State and local funds only. Costs covered are: all money paid directly to recipients, vendor payments for medical care and goods and services on behalf of recipients, and expenses of administration, training, and Social Services.

²Average of personal income for calendar year 1970 and 1971 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 0.64% (median State experience) of the personal income of the State.

⁴Median State.

⁵Excluding Alaska and Hawaii.

Source: ACIR staff computations based on unpublished data from Department of Health, Education and Welfare, Social and Rehabilitation Service, office of Finance Management; and U.S. Department of Commerce, *Survey of Current Business*, April 1972.

TABLE 66 – PUBLIC ASSISTANCE: RECIPIENTS AND AVERAGE MONTHLY PAYMENTS PER RECIPIENT, BY PROGRAM, 1940-73

[Data subject to revision. Except for emergency assistance, excludes vendor payments for medical care and cases receiving only such payments]

Period	Old-age assistance ¹	Aid to the blind ^{1,2}	Aid to the permanently and totally disabled ¹	Aid to families with dependent children		General assistance ⁴		Institutional services in		
				Families	Total recipients ³	Cases	Recipients	Emergency assistance ⁵	intermediate-care facilities	
Number of recipients (in thousands)										
December:										
1940 . . .	2,070	73.4	.....	372	1,222	895	1,239	3,618	.....	.....
1945 . . .	2,056	71.5	.....	274	943	701	257	507	.....	.....
1950 . . .	2,786	97.5	69	651	2,233	1,661	413	866	.....	.....
1955 . . .	2,538	104.1	241	602	2,192	1,661	314	743	.....	.....
1960 . . .	2,305	106.9	369	803	3,073	2,370	431	1,244	.....	.....
1961 . . .	2,229	102.7	389	916	3,566	2,753	411	1,069	.....	.....
1962 . . .	2,183	98.7	428	932	3,789	2,844	354	900	.....	.....
1963 . . .	2,152	96.9	464	954	3,930	2,951	352	872	.....	.....
1964 . . .	2,120	95.5	509	1,012	4,219	3,170	346	779	.....	.....
1965 . . .	2,087	85.1	557	1,054	4,396	3,316	310	677	.....	.....
1966 . . .	2,073	83.7	588	1,127	4,666	3,526	298	663	.....	.....
1967 . . .	2,073	82.7	646	1,297	5,309	3,986	352	782	.....	.....
1968 . . .	2,027	80.7	702	1,522	6,086	4,555	391	826	.....	13.6
1969 . . .	2,074	80.6	803	1,875	7,313	5,413	422	860	8.0	92.2
1970 . . .	2,082	81.0	935	2,552	9,659	7,033	547	1,056	9.7	163.0
1971 . . .	2,024	80.3	1,068	2,918	10,653	7,707	566	982	13.3	195.8
1972 . . .	1,934	79.8	1,168	3,122	11,065	7,984	541	864	14.0	(⁶)
1972										
May	2,019	81.1	1,128	3,032	10,943	7,904	551	907	14.3	(⁶)
June	2,025	81.2	1,136	3,039	10,917	7,887	548	896	14.4	(⁶)
July	2,030	81.2	1,141	3,051	10,921	7,888	544	887	16.1	(⁶)
August	2,034	81.4	1,153	3,081	11,005	7,944	549	890	17.0	(⁶)
September . .	2,033	81.2	1,160	3,097	11,042	7,974	544	875	14.7	(⁶)
October . . .	1,963	80.0	1,154	3,105	11,038	7,971	541	864	16.5	(⁶)
November . .	1,945	79.9	1,161	3,115	11,038	7,966	544	861	14.9	(⁶)
December . .	1,934	79.8	1,168	3,122	11,065	7,984	541	864	14.0	(⁶)
1973										
January . . .	1,919	79.7	1,175	3,142	11,109	8,009	545	870	13.0	(⁶)
February . .	1,904	78.6	1,181	3,151	11,115	8,012	537	850	18.5	(⁶)
March	1,880	78.5	1,191	3,173	11,156	8,038	529	811	22.1	(⁶)
April	1,862	78.4	1,196	3,163	11,085	7,991	525	818	14.1	(⁶)
May	1,854	78.3	1,204	3,152	11,000	7,937	507	780	15.9	(⁶)
Average monthly payment										
December:										
1940 . . .	\$20.25	\$25.35	.....	\$32.40	\$9.85	.....	\$24.30	\$8.30	.....	.....
1945 . . .	30.90	33.50	.....	52.05	15.15	.....	32.70	16.55	.....	.....
1950 . . .	43.05	46.00	\$44.10	71.45	20.85	.....	46.65	22.25	.....	.....
1955 . . .	50.05	55.55	48.75	85.50	23.50	.....	55.05	23.30	.....	.....
1960 . . .	58.90	67.45	56.15	108.35	28.35	.....	71.60	24.85	.....	.....
1961 . . .	57.60	68.05	57.05	114.65	29.45	.....	67.95	26.15	.....	.....
1962 . . .	61.55	71.95	58.50	119.10	29.30	.....	66.80	26.30	.....	.....
1963 . . .	62.80	73.95	59.85	122.40	29.70	.....	67.95	27.45	.....	.....
1964 . . .	63.65	76.15	62.25	131.30	31.50	.....	68.60	30.50	.....	.....
1965 . . .	63.10	81.35	66.50	136.95	32.85	.....	68.95	31.65	.....	.....
1966 . . .	68.05	86.85	74.75	150.10	36.25	.....	80.40	36.20	.....	.....
1967 . . .	70.15	90.45	80.60	161.70	39.50	.....	87.65	39.40	.....	.....

See footnotes at end of table.

TABLE 66 — PUBLIC ASSISTANCE: RECIPIENTS AND AVERAGE MONTHLY PAYMENTS PER RECIPIENT, BY PROGRAM, 1940-73 (Cont'd)

[Data subject to revision. Except for emergency assistance, excludes vendor payments for medical care and cases receiving only such payments]

Period	Old-age assistance ¹	Aid to the blind ^{1,2}	Aid to the permanently and totally disabled ¹	Aid to families with dependent children			General assistance ⁴		Emergency assistance ⁵	Institutional services in intermediate-care facilities
				Families	Total recipients ³	Children	Cases	Recipients		
Average monthly payment (Continued)										
1968 . . .	\$69.55	\$92.15	\$82.65	\$168.15	\$42.05	.....	\$94.45	\$44.70	.....	\$153.05
1969 . . .	73.95	98.75	90.20	176.05	45.15	.....	101.65	50.05	\$113.00	246.80
1970 . . .	77.65	104.35	97.65	187.95	49.65	.....	111.60	57.85	151.35	261.16
1971 . . .	77.50	106.50	102.25	190.90	52.30	.....	112.40	64.80	151.08	284.02
1972 . . .	80.00	112.85	106.10	191.20	53.95	.....	115.30	72.20	195.06	(⁶)
1972										
May	77.95	108.90	103.60	185.45	51.40	.....	112.85	68.55	172.93	(⁶)
June	78.10	108.05	99.80	187.40	52.15	.....	110.25	67.40	183.63	(⁶)
July	78.15	107.85	101.95	188.55	52.70	.....	110.15	67.60	177.57	(⁶)
August	78.45	112.05	99.35	186.20	52.10	.....	114.90	70.85	201.68	(⁶)
September	79.00	110.60	101.20	187.20	52.50	.....	114.65	71.25	188.47	(⁶)
October	77.90	110.80	104.15	187.75	52.80	.....	114.15	71.40	182.44	(⁶)
November	79.00	111.85	105.05	188.15	53.30	.....	115.05	72.70	192.10	(⁶)
December	80.00	112.85	106.10	191.20	53.95	.....	115.30	72.20	195.06	(⁶)
1973										
January	79.60	113.40	111.05	188.90	53.40	.....	113.95	71.35	166.71	(⁶)
February	79.30	110.65	115.95	188.15	53.35	.....	112.65	71.15	236.40	(⁶)
March	78.45	110.05	106.55	190.70	54.25	.....	114.20	74.45	198.54	(⁶)
April	78.45	110.15	117.80	188.75	53.85	.....	111.95	71.90	164.31	(⁶)
May	78.30	110.40	107.60	187.15	53.65	.....	114.50	74.40	173.54	(⁶)

¹ Represents data for payments to recipients of the specified type of assistance under separate programs and under the combined State adult assistance programs.

² Beginning September 1965, excludes State blind pension program in Pennsylvania administered under State law without Federal participation.

³ Includes as recipients the children and 1 or both parents or 1 caretaker relative other than a parent in families in which the requirements of such adults were considered in determining the amount of assistance.

⁴ Data incomplete.

⁵ Represents average per family. Beginning January 1972, includes New York City.

⁶ Beginning January 1972, included under medical assistance, in accordance with Public Law 92-223.

Source: U.S. Department of Health, Education and Welfare, *Social Security Bulletin*, October 1973.

TABLE 67 — PUBLIC ASSISTANCE: TOTAL MONEY PAYMENTS, BY PROGRAM, EMERGENCY ASSISTANCE, AND PAYMENTS TO INTERMEDIATE-CARE FACILITIES, 1940-73
 [In thousands. Data subject to revision. See table 68 for pertinent footnotes]

Period	Money payments								
	Total ¹	Total ¹	Old-age assistance	Aid to the blind	Aid to the permanently and totally disabled	Aid to families with dependent children	General assistance	Emergency assistance payments ²	Institutional services in intermediate-care facilities
1940	\$1,020,115	\$1,020,115	\$472,778	\$21,735	.....	\$133,393	\$392,209	.....	.....
1945	987,934	987,934	725,683	26,515	.....	149,475	86,262	.....	.....
1950	2,354,485	2,354,485	1,453,917	52,567	\$8,042	547,174	292,786	.....	.....
1955	2,516,590	2,516,590	1,487,991	67,804	134,630	612,209	213,956	.....	.....
1960	3,262,769	3,262,769	1,626,021	86,080	236,402	994,425	319,521	.....	.....
1961	3,410,548	3,410,548	1,568,987	84,506	255,645	1,148,838	351,395	.....	.....
1962	3,512,128	3,512,128	1,566,121	83,856	281,117	1,289,824	289,538	.....	.....
1963	3,647,906	3,647,906	1,610,310	85,122	317,656	1,355,538	277,432	.....	.....
1964	3,817,446	3,817,446	1,606,561	86,189	355,643	1,496,525	270,260	.....	.....
1965	3,995,907	3,995,907	1,594,183	77,308	416,765	1,644,096	260,612	.....	.....
1966	4,305,507	4,305,507	1,630,131	84,708	487,212	1,849,886	251,877	.....	.....
1967	4,931,681	4,931,681	1,698,145	86,950	573,575	2,249,673	323,060	.....	.....
1968	5,672,143	5,660,441	1,673,191	87,828	655,792	2,823,841	419,514	\$2,445	\$9,257
1969	6,866,956	6,632,806	1,746,714	91,300	786,757	3,533,281	474,478	11,030	223,120
1970	8,864,428	8,431,848	1,862,412	98,292	999,861	4,852,964	618,319	11,396	421,184
1971	10,814,350	10,144,048	1,888,518	100,825	1,190,074	6,204,072	760,559	19,225	651,077
1972	11,066,238	11,022,438	1,877,198	105,520	1,390,224	6,908,373	741,123	43,800	(³)
1972									
May	910,008	907,546	157,373	8,829	116,903	562,248	62,193	2,462	(³)
June	912,876	910,229	158,183	8,769	113,410	569,462	60,405	2,647	(³)
July	921,705	918,943	158,660	8,756	116,325	575,273	59,929	2,752	(³)
August . .	923,275	920,209	159,591	9,117	114,530	573,896	63,075	3,430	(³)
September	931,782	936,740	160,467	8,979	117,334	587,673	62,287	2,794	(³)
October . .	929,657	926,275	152,893	8,869	120,445	582,686	61,382	3,037	(³)
November	938,382	935,681	153,622	8,940	121,959	588,584	62,636	2,701	(³)
December	949,755	947,031	154,724	9,005	123,954	596,968	62,380	2,724	(³)
1973									
January . .	950,097	947,922	152,727	9,033	130,548	593,489	62,125	2,175	(³)
February .	954,229	949,867	150,973	8,696	136,893	592,858	60,447	4,362	(³)
March . . .	952,479	948,425	147,491	8,636	126,864	605,056	60,378	4,054	(³)
April	954,272	951,493	146,130	8,638	140,835	597,087	58,803	2,779	(³)
May	934,130	931,371	145,207	8,648	129,510	589,986	58,020	2,759	(³)

¹ Includes money payments under medical assistance for the aged.

² Money payments to families and medical vendor payments to needy families with children, authorized under title IV of the Social Security Act.

³ Beginning January 1972, included under medical assistance, in accordance with Public Law 92-223.

Source: U.S. Department of Health, Education, and Welfare, *Social Security Bulletin*, October 1973.

TABLE 68 — PUBLIC ASSISTANCE: RECIPIENTS OF MONEY PAYMENTS AND AVERAGE AMOUNT PER RECIPIENT, OR FAMILY, BY STATE, MAY 1973

[Data subject to revision. Excludes vendor payments for medical care and cases receiving only such payments; also excludes emergency assistance payments made in 15 States]

State	Money payments													
	Old-age assistance		Aid to the blind		Aid to the permanently and totally disabled		Aid to families with dependent children			General assistance		Emergency assistance		
	Number of recipients	Average money payment	Number of recipients	Average money payment	Number of recipients	Average money payment	Number of families	Number of recipients		Average money payment (per recipient)	Number of recipients	Average money payment	Number of families	Average money payment (per family)
								Total ¹	Children					
Total	1,854,248	\$78.31	78,340 ²	\$110.39	1,203,574	\$107.60	3,152,209	10,999,721	7,936,743	\$53.64	780,000 ³	\$74.38	15,901	\$173.54
Ala.	107,696	73.13	1,985	103.24	19,923	80.15	47,619	165,638	124,501	21.33	96	12.50	-----	-----
Alaska ⁴	2,010	117.98	91	169.65	1,536	169.72	4,009	11,869	8,864	71.33	1,020	32.16	52 ⁵	307.94
Ariz.	12,816	79.67	451	86.92	10,346	89.01	19,796	72,036	55,126	34.51	2,889	71.02	-----	-----
Ark. ⁴	56,721	68.59	1,660	91.13	12,985	81.77	24,265	84,896	63,478	32.05	1,062	5.94	204	34.27
Calif.	288,494	109.31	13,955	166.48	208,143	148.48	428,772	1,397,273	972,419	62.57	49,907	80.03	-----	-----
Colo.	26,648	74.73	335	79.98	12,823	82.59	30,915	101,585	73,572	54.08	3,966	83.91	-----	-----
Conn.	7,456	79.99	242	117.90	10,429	124.35	34,375	116,519	86,229	71.64	19,345 ⁶	55.46	-----	-----
Del.	2,994	90.21	328	122.60	2,005	116.58	9,092	31,115	22,765	33.61	4,007	30.98	-----	-----
D.C.	4,131	94.90	220	124.81	10,339	117.37	29,564	101,447	73,660	61.59	4,038	121.20	692 ⁵	78.83
Fla.	68,288	81.71	2,241	91.26	24,473	91.98	91,008	318,214	241,192	27.04	20,700 ⁶	-----	-----	-----
Ga. ⁴	83,580	57.67	3,146	73.56	40,386	68.04	102,326	336,888	248,391	30.06	3,480	26.81	-----	-----
Guam	488	69.66	9	(⁷)	113	74.10	655	2,743	2,153	46.47	68	75.51	-----	-----
Hawaii ⁴	3,072	106.65	92	126.91	2,485	144.19	13,743	44,873	31,599	81.90	14,650	65.02	-----	-----
Idaho	3,060	69.77	94	99.18	3,346	96.03	6,108	20,264	14,389	52.87	-----	-----	-----	-----
Ill. ⁴	32,378	69.77	1,732	112.37	87,462	110.01	205,160	776,867	563,445	64.93	61,801	97.18	-----	-----
Ind.	13,831	57.30	1,192	82.81	10,388	65.62	50,054	173,412	127,446	40.68	-----	-----	-----	-----
Iowa	11,493	69.75	1,016	105.42	3,118	92.22	24,194	81,828	57,462	54.74	8,300 ⁶	-----	-----	-----
Kans. ⁴	8,709	62.15	402	77.04	6,556	79.21	22,241	71,829	53,810	59.17	8,108	72.21	1	(⁷)
Ky. ⁴	52,814	68.29	2,033	94.74	19,059	95.42	44,317	152,829	108,605	35.96	-----	-----	253	76.56
La.	104,830	73.66	2,111	81.57	23,245	60.15	69,692	259,752	196,415	24.20	9,506	51.83	-----	-----
Maine ⁴	11,519	74.82	261	109.98	6,502	110.55	19,819	69,893	49,507	39.08	12,194	19.91	-----	-----
Md. ⁴	9,773	67.28	418	101.92	19,099	93.07	63,954	219,328	161,535	45.65	15,803	94.35	1,910	183.82
Mass	56,956	103.96	2,956	147.88	27,207	148.93	87,348	297,220	214,747	69.08	38,413	80.89	3,527	158.99
Mich.	38,598	70.17	1,662	111.64	50,357	113.32	173,416	597,225	427,506	67.97	50,957	111.29	4,152	129.91
Minn.	12,871	61.93	809	100.22	14,205	95.35	40,569	126,257	90,996	74.34	11,278	60.02	870	123.37
Miss.	81,058	54.27	2,093	66.80	27,631	65.49	49,089	178,590	139,616	14.39	1,148	12.34	-----	-----
Mo.	89,811	82.89	4,059	104.75	23,633	87.02	71,323	238,311	177,478	31.06	15,207	63.53	-----	-----
Mont.	2,500	56.78	178	82.85	2,946	87.68	6,710	20,824	15,475	42.83	1,352	25.87	40	(⁷)
Nebr. ⁴	6,595	64.85	275	126.65	6,168	103.85	11,915	39,988	29,456	43.84	-----	-----	144	67.24
Nev.	2,671	75.08	124	83.49	-----	-----	4,598	14,169	11,035	37.47	-----	-----	-----	-----

See footnotes at end of table.

TABLE 68 — PUBLIC ASSISTANCE: RECIPIENTS OF MONEY PAYMENTS AND AVERAGE AMOUNT PER RECIPIENT, OR FAMILY, BY STATE, MAY 1973 (Cont'd)

[Data subject to revision. Excludes vendor payments for medical care and cases receiving only such payments; also excludes emergency assistance payments made in 15 States]

State	Money payments													
	Old-age assistance		Aid to the blind		Aid to the permanently and totally disabled		Aid to families with dependent children			General assistance		Emergency assistance		
	Number of recipients	Average money payment	Number of recipients	Average money payment	Number of recipients	Average money payment	Number of families	Number of recipients	Average money payment (per recipient)	Number of recipients	Average money payment	Number of families	Average money payment (per family)	
N.H.	4,401	\$173.38	247	\$165.21	1,395	\$144.59	7,276	23,329	16,556	\$68.84	2,607	\$33.47	-----	-----
N.J.	19,419	79.82	956	100.17	20,656	112.59	116,836	416,427	300,767	71.37	13,604 ⁸	139.46	106	\$381.67
N. Mex. ⁴	7,613	55.47	374	70.66	9,818	75.42	17,405	59,485	44,346	32.62	199	61.82	-----	-----
N.Y. ⁴	109,536	102.59	4,351	121.36	163,502	129.21	351,629	1,243,446	878,943	79.12	186,518	73.05	2,190	413.84
N.C. ⁴	30,272	78.41	4,677	92.83	32,379	84.48	45,832	151,381	112,489	34.48	3,912	11.86	-----	-----
N. Dak. ⁴	3,812	93.87	57	117.89	1,969	112.74	4,449	14,415	10,705	62.52	411	23.43	-----	-----
Ohio	43,975	62.28	2,436	84.90	47,724	87.14	140,354	489,010	350,886	45.41	55,286	52.75	-----	-----
Okla. ⁴	52,652	67.52	1,097	108.44	21,868	101.22	28,247	98,031	73,584	39.16	3,087	8.84	123	178.24
Oreg.	7,027	73.03	702	108.13	9,195	98.07	24,841	78,659	54,373	61.90	2,040 ⁶	63.64	300	66.18
Pa.	37,645	68.12	5,950 ⁹	112.48	40,850	97.11	169,554	625,246	432,806	64.40	90,506	107.44	-----	-----
P.R. ⁴	19,692	18.39	529	13.55	17,589	13.47	53,225	263,464	194,271	9.29	-----	-----	-----	-----
R.I. ⁴	3,905	71.96	138	118.90	5,154	110.91	14,107	49,302	35,102	64.37	13,110 ⁵	47.08	-----	-----
S.C.	17,224	52.54	1,877	72.38	13,494	62.13	30,790	113,263	84,821	22.00	529	35.49	-----	-----
S. Dak. ⁵	3,207	64.20	107	95.02	1,821	79.66	6,355	21,227	15,731	54.51	1,198	13.56	-----	-----
Tenn.	45,909	55.09	1,641	76.47	30,440	74.21	57,746	191,515	143,520	31.37	4,120	11.56	-----	-----
Tex.	173,730	54.56	3,734	82.66	28,508	74.79	119,811	436,141	321,456	30.84	(¹⁰)	-----	-----	-----
Utah ⁶	2,300	82.70	166	107.36	5,158	89.83	12,212	43,230	29,798	54.81	1,263	69.22	55	116.11
Vt. ⁴	3,984	74.15	84	109.27	2,690	117.81	5,724	20,051	13,626	67.75	-----	-----	154	88.34
V.I.	322	48.70	7	(⁷)	59	53.46	903	3,429	2,795	36.44	370	49.24	3	(⁷)
Va.	13,818	75.91	1,295	97.52	12,782	96.73	47,702	164,502	119,312	48.85	10,640	62.20	46	(⁷)
Wash.	16,772	76.30	424	116.51	26,962	119.37	44,729	144,342	95,925	64.85	4,548	83.59	496	87.04
W. Va.	12,824	106.35	545	101.23	12,014	91.41	19,694	73,250	51,186	40.99	2,690	13.01	482	42.34
Wis. ⁶	19,190	158.01	744	94.34	9,701	142.62	43,909	145,655	105,300	79.24	13,072	58.21	-----	-----
Wyo.	1,158	66.25	32	(⁷)	938	82.39	2,233	7,239	5,373	47.90	256	30.48	101	58.13

¹ Includes the children and 1 or both parents or 1 caretaker relative other than a parent in families in which the requirements of such adult were considered in determining the amount of assistance.

² Includes recipients of payments made without Federal participation as follow: California, 263 (\$52,976) and Missouri, 661 (\$70,104).

³ Total excludes an estimated number of persons in New Jersey receiving only medical care, hospitalization, and/or burial. Includes an estimate for States not reporting such data. Excludes Idaho, Indiana, Kentucky, Nebraska, Nevada, Puerto Rico, and Vermont; data not available.

⁴ Recipients from the combined program of aid to the aged, blind, or disabled are included in the program of old-age assistance, aid to the blind, and aid to the permanently and totally disabled.

⁵ Data for April; May data not available.

⁶ Estimated.

⁷ Averages not computed on base of fewer than 50 recipients, or families.

⁸ Includes an unknown number of cases and persons receiving only medical care, hospitalization, and/or burial.

⁹ Excludes State blind pension program in Pennsylvania administered under State law without Federal participation.

¹⁰ Data not available.

**TABLE 69 – DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS
FOR SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1970-71**
(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	150,674.3	59,412.7	41,766.2		18,095.3	18,225.7	11,205.5
STATE GOVERNMENT	56,478.3	15,800.1	491.2		12,303.5	10,517.9	5,399.7
LOCAL GOVERNMENTS	94,196.0	43,612.6	41,275.1		5,791.8	7,707.8	5,805.8
ALABAMA	1,963.4	756.8	461.8		297.7	254.5	172.6
STATE GOVERNMENT	986.4	301.7	6.7		205.6	205.8	64.6
LOCAL GOVERNMENTS	977.0	455.1	455.1		92.1	3.8	107.9
ALASKA	572.0	201.4	141.8		102.2	29.1	19.7
STATE GOVERNMENT	394.0	110.7	51.1		91.0	29.1	16.4
LOCAL GOVERNMENTS	178.0	90.7	90.7		11.2	—	3.3
ARIZONA	1,301.7	607.1	394.7		174.4	67.3	70.6
STATE GOVERNMENT	505.9	174.9	—		133.4	61.9	26.0
LOCAL GOVERNMENTS	795.9	432.2	394.7		41.0	5.4	44.6
ARKANSAS	1,301.7	607.1	394.7		174.4	67.3	70.6
STATE GOVERNMENT	505.9	174.9	—		133.4	61.9	26.0
LOCAL GOVERNMENTS	795.9	432.2	394.7		41.0	5.4	44.6
CALIFORNIA	18,530.7	6,252.1	4,460.1		1,610.5	3,480.9	1,215.7
STATE GOVERNMENT	5,629.7	1,263.3	18.6		1,015.9	1,211.0	364.1
LOCAL GOVERNMENTS	12,901.0	4,988.8	4,441.6		594.6	2,269.9	851.6
COLORADO	1,663.0	768.0	477.3		213.3	176.7	116.5
STATE GOVERNMENT	670.3	272.8	—		151.1	62.1	64.5
LOCAL GOVERNMENTS	992.8	495.2	477.3		62.2	114.6	52.0
CONNECTICUT	2,433.4	903.9	689.1		278.6	250.4	146.6
STATE GOVERNMENTS	1,113.7	214.8	—		209.8	229.1	128.4
LOCAL GOVERNMENTS	1,319.7	689.1	689.1		68.8	21.3	18.2
DELAWARE	514.1	245.8	169.6		64.1	39.2	22.1
STATE GOVERNMENTS	274.4	81.7	5.5		50.3	39.0	22.1
LOCAL GOVERNMENTS	239.7	164.1	164.1		13.8	0.2	—
DISTRICT OF COLUMBIA	914.0	226.0	179.9		70.6	99.9	123.8
FLORIDA	4,318.6	1,773.5	1,300.5		541.3	299.9	383.7
STATE GOVERNMENT	1,497.8	335.2	8.0		427.1	263.5	148.7
LOCAL GOVERNMENTS	2,820.8	1,438.3	1,292.5		114.1	36.4	235.0
GEORGIA	2,871.1	1,143.4	787.9		317.6	340.0	359.3
STATE GOVERNMENT	1,248.6	378.8	29.2		214.0	318.0	113.7
LOCAL GOVERNMENTS	1,622.5	764.6	758.7		103.6	22.0	245.6
HAWAII	888.6	290.6	188.5		86.6	65.8	58.5
STATE GOVERNMENT	703.1	290.3	188.2		60.5	65.7	56.8
LOCAL GOVERNMENTS	185.4	0.3	0.3		26.1	0.1	1.7
IDAHO	467.9	184.1	115.3		90.9	32.8	34.0
STATE GOVERNMENT	239.6	64.0	—		66.0	29.6	14.2
LOCAL GOVERNMENTS	228.3	120.1	115.3		24.9	3.1	19.7
ILLINOIS	7,962.3	3,326.3	2,351.0		948.8	905.5	493.9
STATE GOVERNMENT	2,993.8	814.5	15.8		623.0	754.2	309.7
LOCAL GOVERNMENTS	4,968.4	2,511.8	2,335.2		325.8	151.2	184.2
INDIANA	3,063.1	1,557.3	1,078.1		365.0	215.8	241.2
STATE GOVERNMENT	1,097.0	479.2	—		231.8	98.3	108.4
LOCAL GOVERNMENTS	1,966.1	1,078.1	1,078.1		133.2	117.6	132.8
IOWA	1,968.8	944.3	669.9		359.9	154.8	113.7
STATE GOVERNMENT	737.8	241.8	—		198.8	131.8	48.3
LOCAL GOVERNMENTS	1,231.0	702.6	669.9		161.1	23.0	65.4
KANSAS	1,458.2	643.9	433.4		245.1	111.9	119.6
STATE GOVERNMENT	494.1	173.9	—		137.6	8.4	66.8
LOCAL GOVERNMENTS	964.1	470.0	433.4		107.5	103.5	52.7

See footnotes at end of table.

**TABLE 69 — DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS
FOR SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1970-71 (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		
KENTUCKY	1,893.2	767.3	497.1	361.4	204.4	112.1
STATE GOVERNMENT	1,094.3	272.9	2.7	336.3	200.1	65.8
LOCAL GOVERNMENTS	798.9	494.4	494.4	25.1	4.4	46.2
LOUISIANA	2,495.3	875.2	617.3	368.8	287.0	190.9
STATE GOVERNMENT	1,183.4	264.8	7.5	283.0	285.1	136.3
LOCAL GOVERNMENTS	1,312.0	610.5	609.8	85.8	1.9	54.6
MAINE	648.2	251.4	159.1	118.5	84.1	29.6
STATE GOVERNMENT	365.0	94.7	2.4	86.8	80.4	25.3
LOCAL GOVERNMENTS	283.2	156.7	156.7	31.7	3.6	4.3
MARYLAND	3,118.3	1,296.3	960.2	345.7	286.2	229.0
STATE GOVERNMENT	1,069.8	271.1	—	239.5	116.3	146.7
LOCAL GOVERNMENTS	2,048.4	1,025.2	960.2	106.2	169.9	82.3
MASSACHUSETTS	4,506.9	1,472.1	1,123.3	403.9	874.7	346.6
STATE GOVERNMENT	2,064.0	346.4	—	253.6	816.3	224.2
LOCAL GOVERNMENTS	2,442.9	1,125.7	1,123.3	150.4	58.4	122.4
MICHIGAN	6,810.8	3,032.7	2,088.1	577.3	808.9	527.6
STATE GOVERNMENT	2,481.4	829.7	—	278.3	701.9	247.2
LOCAL GOVERNMENTS	4,329.4	2,203.0	2,088.1	299.0	107.0	280.4
MINNESOTA	3,127.6	1,470.9	1,033.7	417.6	293.2	195.8
STATE GOVERNMENT	946.9	437.1	—	221.2	10.9	107.9
LOCAL GOVERNMENTS	2,180.6	1,033.7	1,033.7	196.4	282.3	87.9
MISSISSIPPI	1,323.5	483.5	304.4	238.5	154.2	140.9
STATE GOVERNMENT	636.8	147.6	3.0	161.4	151.1	42.5
LOCAL GOVERNMENTS	686.7	335.9	301.4	77.1	3.1	98.4
MISSOURI	2,880.2	1,148.5	850.8	401.6	306.9	211.1
STATE GOVERNMENT	1,135.1	257.2	—	303.8	299.4	111.5
LOCAL GOVERNMENTS	1,745.1	891.3	850.8	97.7	7.5	99.6
MONTANA	533.7	222.3	142.5	130.2	40.6	23.2
STATE GOVERNMENT	288.6	77.9	—	109.6	34.7	15.2
LOCAL GOVERNMENTS	245.1	144.3	142.5	20.6	5.9	8.0
NEBRASKA	980.6	419.5	295.6	180.3	74.8	72.8
STATE GOVERNMENT	341.8	120.6	—	104.2	5.5	40.0
LOCAL GOVERNMENTS	638.7	298.9	295.6	76.1	69.3	32.9
NEVADA	484.9	137.7	109.3	70.1	27.2	47.8
STATE GOVERNMENT	170.3	28.4	—	53.4	21.9	8.7
LOCAL GOVERNMENTS	314.5	109.3	109.3	16.7	5.3	39.1
NEW HAMPSHIRE	469.0	190.0	120.8	91.4	45.7	23.3
STATE GOVERNMENT	227.5	69.3	—	67.8	33.8	16.8
LOCAL GOVERNMENTS	241.4	120.8	120.8	23.6	12.0	6.5
NEW JERSEY	5,193.4	2,052.3	1,563.6	631.4	576.7	308.8
STATE GOVERNMENT	1,655.8	395.4	—	447.7	227.3	163.4
LOCAL GOVERNMENTS	3,537.5	1,656.9	1,563.6	183.6	349.4	145.4
NEW MEXICO	738.2	348.1	227.3	108.2	72.0	43.5
STATE GOVERNMENT	368.7	123.1	2.2	89.8	71.6	18.1
LOCAL GOVERNMENTS	369.5	225.0	225.0	18.4	0.4	25.4
NEW YORK	19,779.5	6,543.1	4,870.1	1,421.9	2,858.7	2,160.5
STATE GOVERNMENT	4,599.9	1,238.1	—	789.3	36.2	889.2
LOCAL GOVERNMENTS	15,179.6	5,304.9	4,870.1	632.6	2,822.5	1,271.3
NORTH CAROLINA	2,713.6	1,215.4	797.5	369.3	252.6	188.3
STATE GOVERNMENT	1,167.1	367.4	10.4	325.7	88.1	121.7
LOCAL GOVERNMENTS	1,546.5	847.9	787.1	43.6	164.6	66.6

See footnotes at end of table.

**TABLE 69 – DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS
FOR SELECTED FUNCTIONS, BY LEVEL OF GOVERNMENT, BY STATE, 1970-71 (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		
NORTH DAKOTA	453.7	194.0	112.7	103.7	35.3	15.7
STATE GOVERNMENT	237.8	79.5	—	68.3	30.7	14.1
LOCAL GOVERNMENTS	215.8	114.5	112.7	35.4	4.6	1.6
OHIO	6,298.6	2,622.6	1,874.9	827.9	586.4	428.6
STATE GOVERNMENT	2,096.2	629.7	—	500.6	420.8	172.2
LOCAL GOVERNMENTS	4,202.5	1,992.9	1,874.9	327.3	165.7	256.4
OKLAHOMA	1,626.0	630.6	402.2	218.9	271.2	106.4
STATE GOVERNMENT	862.2	231.2	3.3	145.3	268.9	61.4
LOCAL GOVERNMENTS	763.8	399.5	398.9	73.6	2.3	44.9
OREGON	1,632.2	699.8	470.2	248.5	144.0	79.1
STATE GOVERNMENT	740.9	202.4	—	173.6	139.2	48.7
LOCAL GOVERNMENTS	891.3	497.3	470.2	74.8	4.8	30.5
PENNSYLVANIA	8,086.4	3,213.9	2,381.6	1,105.8	1,047.9	446.4
STATE GOVERNMENT	3,669.2	857.0	61.8	895.5	937.0	337.0
LOCAL GOVERNMENTS	4,417.2	2,357.0	2,319.7	210.3	110.9	109.4
RHODE ISLAND	659.9	261.9	163.1	46.9	113.9	44.3
STATE GOVERNMENT	359.1	98.7	—	32.6	104.3	43.7
LOCAL GOVERNMENTS	300.7	163.1	163.1	14.3	9.7	0.7
SOUTH CAROLINA	1,317.2	600.7	427.6	167.0	83.5	121.2
STATE GOVERNMENT	631.1	190.6	17.6	147.0	81.0	59.2
LOCAL GOVERNMENTS	686.1	410.0	410.0	20.0	2.5	62.0
SOUTH DAKOTA	485.4	227.1	152.3	107.7	38.7	16.9
STATE GOVERNMENT	241.2	74.7	—	75.2	36.9	12.0
LOCAL GOVERNMENTS	244.2	152.3	152.3	32.5	1.8	5.0
TENNESSEE	2,272.5	857.4	595.9	326.4	225.8	213.4
STATE GOVERNMENT	967.5	261.5	—	229.7	219.4	80.9
LOCAL GOVERNMENTS	1,304.9	595.9	595.9	96.7	6.4	132.5
TEXAS	6,460.3	2,826.9	2,027.6	952.0	681.4	427.9
STATE GOVERNMENT	2,600.0	725.5	17.9	664.8	668.4	198.0
LOCAL GOVERNMENTS	3,860.3	2,101.4	2,009.7	287.2	13.0	229.9
UTAH	744.2	377.1	217.9	112.8	64.3	34.5
STATE GOVERNMENT	408.0	159.2	—	95.7	63.6	22.7
LOCAL GOVERNMENTS	336.3	217.9	217.9	17.1	0.7	11.8
VERMONT	384.8	144.3	79.4	85.5	44.7	15.5
STATE GOVERNMENT	254.0	65.0	—	68.0	43.9	15.1
LOCAL GOVERNMENTS	130.9	79.4	79.4	17.5	0.8	0.4
VIRGINIA	2,794.8	1,234.2	873.1	426.6	215.3	180.1
STATE GOVERNMENT	1,165.4	360.8	—	363.6	77.8	150.3
LOCAL GOVERNMENTS	1,629.3	873.4	873.1	63.0	137.4	29.7
WASHINGTON	3,033.7	1,292.0	832.7	397.3	325.0	150.3
STATE GOVERNMENT	1,420.8	498.6	39.4	255.4	324.3	76.3
LOCAL GOVERNMENTS	1,612.9	793.4	793.3	142.0	0.7	74.0
WEST VIRGINIA	1,111.6	417.9	278.2	312.4	97.9	71.0
STATE GOVERNMENT	683.7	139.7	—	304.3	93.9	39.7
LOCAL GOVERNMENTS	427.8	278.2	278.2	8.1	4.0	31.3
WISCONSIN	3,418.5	1,563.3	890.0	433.0	341.5	219.7
STATE GOVERNMENT	1,143.9	521.3	—	143.7	144.4	91.3
LOCAL GOVERNMENTS	2,274.6	1,042.0	890.0	289.3	197.1	128.4
WYOMING	319.5	136.2	88.4	75.3	17.0	24.2
STATE GOVERNMENT	159.9	42.4	—	67.0	11.8	7.9
LOCAL GOVERNMENTS	159.6	93.8	88.4	8.3	5.2	16.3

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.

¹Includes amounts for categories not shown separately.

Source: U.S. Bureau of the Census, *Governmental Finances in 1970-71*.

TABLE 70 – STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS,
FROM OWN REVENUE SOURCE, BY STATE, 1970-71

(Dollar amounts in millions)

State	Total, selected functions			Selected functions					
	Amount	As a percent of state personal income in 1970		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	\$43,629	5.49	100	\$17,371	\$9,838	\$6,653	\$5,437	\$3,258	\$1,072
ALABAMA	566	5.76	105	280	152	58	63	10	3
ALASKA	159	11.36	207	94	30	19	12	4	*
ARIZONA	387	6.03	110	176	96	20	25	64	6
ARKANSAS	271	5.04	92	115	100	17	24	10	5
CALIFORNIA	4,665	5.25	96	1,472	834	1,204	429	641	85
COLORADO	380	4.49	82	152	99	62	58	—	9
CONNECTICUT	663	4.48	82	203	165	132	126	6	31
DELAWARE	195	8.18	149	109	44	19	19	—	4
FLORIDA	1,294	5.19	95	694	356	90	120	2	32
GEORGIA	751	4.89	89	367	163	81	115	16	9
HAWAII	320	9.29	169	184	30	37	52	16	1
IDAHO	132	5.71	104	54	46	10	10	11	1
ILLINOIS	2,486	4.96	90	967	635	493	294	78	19
INDIANA	835	4.24	77	372	245	59	120	19	20
IOWA	559	5.37	98	184	213	52	30	67	13
KANSAS	364	4.23	77	140	112	28	64	15	5
KENTUCKY	647	6.53	119	265	258	52	57	2	13
LOUISIANA	929	8.35	152	400	197	84	132	101	15
MAINE	174	5.38	98	61	55	26	23	1	8
MARYLAND	999	5.95	108	339	255	132	168	43	62
MASSACHUSETTS	1,307	5.26	96	300	198	471	218	40	80
MICHIGAN	2,125	5.88	107	909	328	390	275	200	23
MINNESOTA	1,079	7.40	135	442	183	64	83	290	17
MISSISSIPPI	421	7.38	134	170	127	32	40	49	3
MISSOURI	715	4.12	75	252	223	116	109	6	9
MONTANA	98	4.17	76	36	35	7	13	—	7
NEBRASKA	192	3.45	63	44	79	22	27	17	3
NEVADA	102	4.50	82	42	33	8	7	11	1
NEW HAMPSHIRE	114	4.29	78	13	42	13	18	26	2
NEW JERSEY	1,328	4.01	73	462	324	220	127	146	49
NEW MEXICO	263	8.26	150	137	54	20	15	33	4
NEW YORK	5,801	6.66	121	2,391	678	866	1,005	595	266
NORTH CAROLINA	994	6.09	111	566	221	36	121	42	8
NORTH DAKOTA	121	6.55	119	34	39	9	13	21	5
OHIO	1,649	3.89	71	554	503	289	181	103	19
OKLAHOMA	483	5.69	104	172	156	85	55	3	12
OREGON	366	4.71	86	96	123	61	43	39	4
PENNSYLVANIA	2,877	6.21	113	1,101	736	549	379	6	106
RHODE ISLAND	191	5.15	94	59	18	59	38	14	3
SOUTH CAROLINA	480	6.30	115	256	114	23	53	28	6
SOUTH DAKOTA	87	4.13	75	18	43	12	9	2	3
TENNESSEE	597	4.92	90	270	174	50	65	31	7
TEXAS	1,852	4.67	85	1,077	384	198	174	—	19
UTAH	205	6.00	109	120	39	21	20	1	4
VERMONT	112	7.25	132	40	39	18	13	*	2
VIRGINIA	803	4.77	87	317	232	65	152	17	20
WASHINGTON	948	6.93	126	401	245	162	78	25	37
WEST VIRGINIA	354	6.73	123	139	152	27	35	—	1
WISCONSIN	1,111	6.79	124	301	197	80	124	398	11
WYOMING	86	7.28	133	27	37	5	7	8	2

* Less than \$500,000.

SOURCE: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census; Office of Finance Management, Social and Rehabilitation Service, Department of Health, Education, and Welfare; and National Education Association, *Estimates of School Statistics, 1971-72*, Research Report 1971-R13 (copyright 1971 by the National Education Association, all rights reserved).

TABLE 71 - CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS IN TOTAL AND FOR
SELECTED FUNCTIONS: 1971-72
(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	34 232.5	31 282.8	8 036.3	4 759.3	2 947.4	12 316.9	1180.3	2 091.4	1 343.4	1 606.3
ALABAMA	477.8	447.6	97.6	45.2	50.9	187.8	30.5	8.0	17.7	12.5
ALASKA	270.0	250.2	61.6	42.9	18.6	100.6	3.9	12.7	10.8	9.0
ARIZONA	441.3	345.3	112.3	77.1	34.4	125.8	12.2	8.6	28.3	67.7
ARKANSAS	200.6	186.3	34.8	21.6	12.1	106.5	2.9	4.6	13.0	1.3
CALIFORNIA	3 283.6	2 605.4	511.3	343.0	167.9	1 170.4	55.8	164.3	237.2	441.0
COLORADO	407.4	350.6	111.5	74.1	36.8	160.6	3.0	17.2	38.8	18.0
CONNECTICUT	514.4	500.6	134.7	95.4	24.4	162.9	39.6	59.3	12.8	1.0
DELAWARE	150.5	148.3	64.1	40.1	23.6	44.9	2.9	15.1	1.8	0.4
DISTRICT OF COLUMBIA	312.3	177.1	33.5	29.0	4.5	49.3	0.2	19.2	2.4	132.8
FLORIDA	1 142.7	1 037.3	272.2	181.3	86.1	433.9	47.7	39.9	24.7	80.7
GEORGIA	707.3	660.1	199.8	120.2	77.2	233.2	46.7	24.4	39.5	7.7
HAWAII	224.7	216.1	39.3	25.0	13.1	61.7	5.0	12.0	8.6	-
IDAHO	96.6	94.5	23.3	8.1	14.3	57.7	1.5	0.1	1.6	0.5
ILLINOIS	1 748.6	1 677.3	461.7	270.2	190.3	727.5	33.0	100.7	51.8	19.5
INDIANA	758.6	728.8	271.3	191.1	79.3	270.9	39.8	47.2	9.9	19.9
IOWA	442.0	418.6	105.1	71.7	32.3	258.8	3.7	16.2	10.8	12.6
KANSAS	341.9	309.7	78.0	45.5	32.0	180.2	14.4	8.1	15.5	16.7
KENTUCKY	534.3	487.9	91.9	47.8	36.3	306.8	9.0	13.5	20.5	25.9
LOUISIANA	609.0	572.6	102.4	62.2	37.7	259.3	11.4	16.3	23.6	12.8
MAINE	121.7	114.6	14.3	7.8	4.0	73.0	1.7	4.7	6.8	0.3
MARYLAND	757.3	717.4	243.3	142.1	93.3	212.9	19.4	67.9	39.1	0.8
MASSACHUSETTS	980.3	913.1	417.1	216.1	200.4	167.3	33.7	68.0	31.2	36.2
MICHIGAN	1 359.7	1 246.6	306.6	216.7	89.1	471.0	16.4	236.2	77.2	35.9
MINNESOTA	737.9	706.4	263.0	140.4	122.3	251.6	21.1	49.1	23.5	8.0
MISSISSIPPI	302.6	288.0	43.7	23.2	16.5	152.2	19.1	15.7	9.0	5.6
MISSOURI	711.2	665.8	168.6	100.8	67.5	264.4	15.0	22.3	26.2	19.2
MONTANA	155.1	151.9	14.8	7.3	3.4	108.8	0.7	1.3	3.2	-
NEBRASKA	382.8	197.6	40.9	25.1	15.0	111.1	3.5	12.7	6.0	179.2
NEVADA	126.8	119.8	29.1	24.2	4.8	45.3	3.2	2.4	6.6	0.4
NEW HAMPSHIRE	118.8	114.5	25.3	17.0	8.3	52.7	10.5	6.0	4.3	-
NEW JERSEY	1 025.1	997.8	259.5	173.3	79.2	466.5	30.2	100.8	24.0	3.3
NEW MEXICO	158.4	152.0	31.5	20.4	10.5	80.6	2.7	3.9	5.1	1.3
NEW YORK	4 293.7	4 081.1	936.8	380.0	410.1	865.7	323.2	357.7	96.6	116.0
NORTH CAROLINA	607.1	569.3	111.3	62.5	41.1	277.1	21.1	26.1	22.6	15.2
NORTH DAKOTA	97.8	96.3	20.8	10.5	10.2	57.1	0.7	3.5	1.4	0.1
OHIO	1 386.6	1 329.4	317.6	162.4	155.1	497.9	107.2	94.3	42.9	14.3
OKLAHOMA	292.1	266.0	46.3	33.5	10.8	109.4	15.8	5.8	23.6	2.5
OREGON	353.7	324.5	60.2	41.7	18.2	178.1	1.3	22.2	15.1	14.1
PENNSYLVANIA	1 789.5	1 717.6	548.7	366.8	103.4	621.9	30.9	102.8	55.2	16.7
RHODE ISLAND	93.1	87.2	28.1	7.6	17.3	25.3	1.9	2.2	5.9	-
SOUTH CAROLINA	339.4	322.3	89.5	51.3	34.0	114.5	21.8	42.4	12.4	4.7
SOUTH DAKOTA	114.6	107.6	29.2	15.1	13.4	61.3	1.1	1.2	5.8	1.2
TENNESSEE	611.4	517.2	122.7	86.4	32.8	202.8	19.1	33.2	29.7	64.5
TEXAS	1 841.3	1 624.3	393.4	271.9	119.4	783.0	40.3	56.6	122.9	94.1
UTAH	192.8	188.3	57.4	24.5	32.5	99.7	1.1	1.7	2.7	1.8
VERMONT	84.3	82.8	22.9	6.8	7.9	43.2	4.4	6.4	0.4	1.1
VIRGINIA	657.6	623.5	164.2	111.2	50.7	299.9	12.7	36.4	29.4	4.7
WASHINGTON	757.0	647.9	142.3	90.6	51.4	263.9	10.4	34.8	26.8	82.3
WEST VIRGINIA	362.8	359.9	35.6	23.6	10.1	281.8	6.4	5.8	2.9	-
WISCONSIN	673.2	657.2	231.3	99.4	130.9	239.4	18.4	79.4	13.3	2.7
WYOMING	83.1	81.0	13.8	7.5	6.2	58.2	1.7	0.5	2.1	-

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

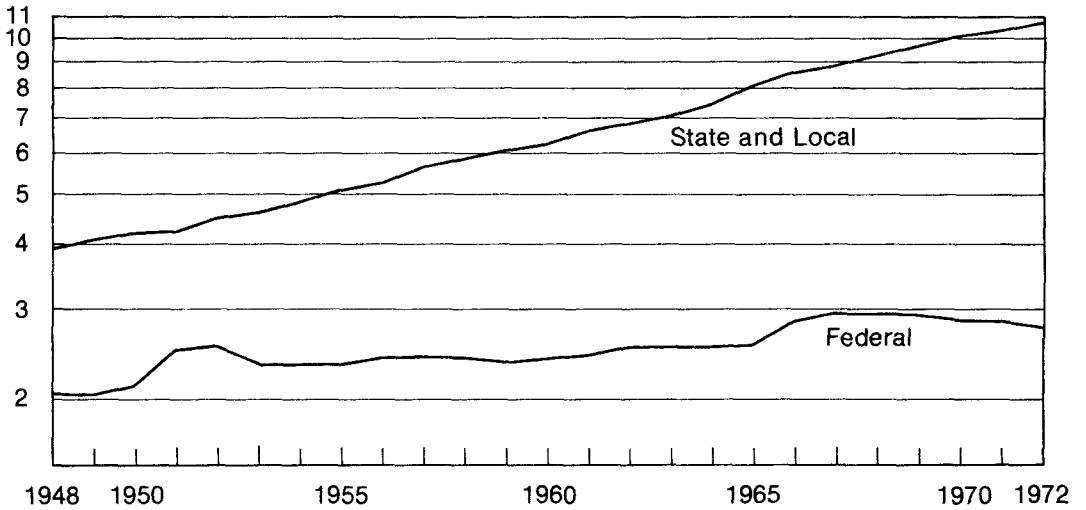
- Represents zero or rounds to zero.

¹ Including amounts for categories not shown separately.

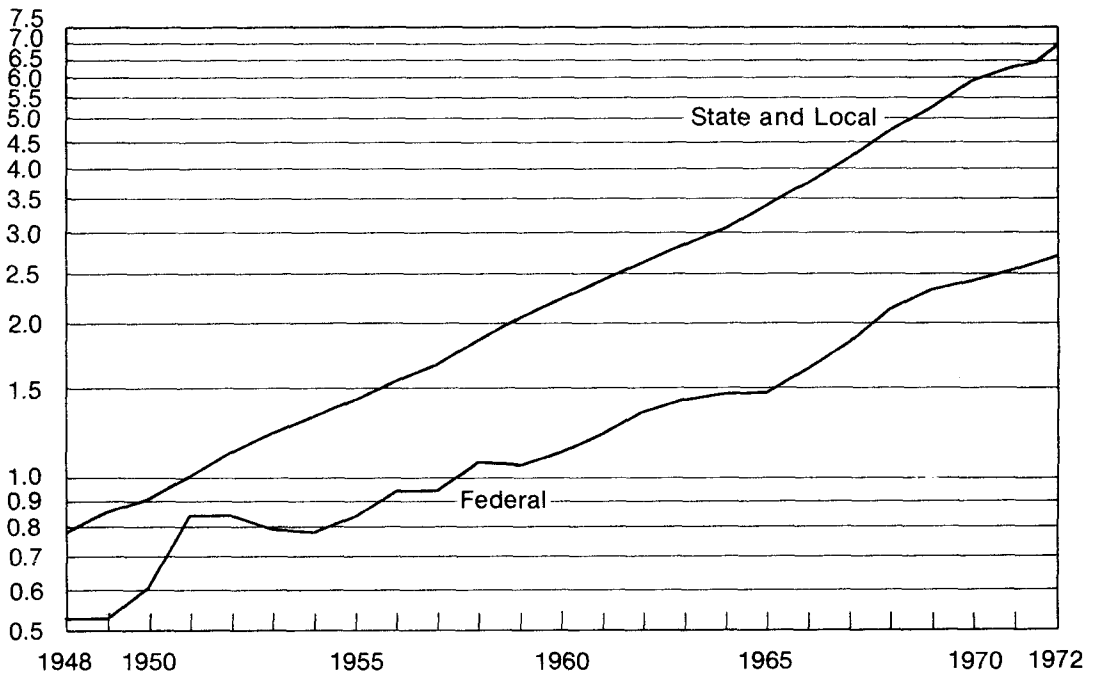
Source: U.S. Bureau of the Census, *Governmental Finances in 1971-72*.

Figure 8
Government Employment and Payroll, 1948 to 1972
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.

TABLE 72—TOTAL CRIMINAL JUSTICE SYSTEM EXPENDITURE, BY CHARACTER AND OBJECT, BY STATE AND TYPE OF GOVERNMENT: FISCAL YEAR 1970-71

(Thousands of dollars)

State and type of government	Total	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
UNITED STATES: TOTAL	9 302 226	9 302 226	8 749 559	552 667	314 877	41 890	272 987
STATES	2 920 751	2 681 419	2 462 306	219 113	239 332	-	239 332
LOCAL: TOTAL	6 662 697	6 620 807	6 287 253	333 554	75 545	41 890	33 655
COUNTIES	2 192 756	2 152 334	2 043 822	108 511	40 422	28 921	11 501
MUNICIPALITIES	4 503 596	4 468 473	4 243 430	225 043	35 123	12 969	22 154
ALABAMA	80 544	80 544	76 032	4 512	3 258	8	3 251
STATE	28 655	25 807	24 254	1 553	2 848	-	2 848
LOCAL: TOTAL	54 744	54 737	51 777	2 959	410	8	403
COUNTIES	21 249	21 249	19 487	1 761	-	-	-
MUNICIPALITIES	33 898	33 488	32 290	1 198	410	8	403
ALASKA	33 003	33 003	31 236	1 768	607	105	501
STATE	27 445	27 445	25 882	1 563	-	-	-
LOCAL: TOTAL	5 664	5 558	5 354	205	607	105	501
COUNTIES	762	219	219	-	543	45	499
MUNICIPALITIES	5 403	5 339	5 135	205	64	61	3
ARIZONA	89 045	89 045	82 898	6 147	2 741	-	2 741
STATE	29 596	27 002	23 425	3 577	2 594	-	2 594
LOCAL: TOTAL	62 043	62 043	59 473	2 570	147	-	147
COUNTIES	25 185	25 174	24 385	789	11	-	11
MUNICIPALITIES	37 006	36 869	35 088	1 781	136	-	136
ARKANSAS	37 467	37 467	33 973	3 494	2 046	21	2 025
STATE	15 292	13 317	11 280	2 037	1 975	-	1 975
LOCAL: TOTAL	24 170	24 150	22 692	1 457	71	21	50
COUNTIES	6 617	6 617	6 334	283	-	-	-
MUNICIPALITIES	17 603	17 533	16 359	1 174	71	21	50
CALIFORNIA	1 385 401	1 385 401	1 319 950	65 451	48 151	968	47 183
STATE	357 685	322 782	315 264	7 518	34 903	-	34 903
LOCAL: TOTAL	1 063 587	1 062 619	1 004 686	57 933	13 248	968	12 280
COUNTIES	595 520	594 169	554 285	39 884	1 351	968	382
MUNICIPALITIES	480 347	468 450	450 401	18 049	11 897	-	11 897
COLORADO	85 910	85 910	83 177	2 734	2 633	8	2 625
STATE	40 435	37 860	37 011	849	2 575	-	2 575
LOCAL: TOTAL	48 059	48 050	46 166	1 885	58	8	50
COUNTIES	11 011	10 960	10 416	544	51	8	43
MUNICIPALITIES	37 098	37 091	35 750	1 340	7	-	7
CONNECTICUT	135 061	135 061	126 449	8 612	2 444	250	2 194
STATE	66 814	64 646	58 277	6 364	2 168	-	2 168
LOCAL: TOTAL	70 665	70 415	68 172	2 243	276	250	26
MUNICIPALITIES	70 692	70 415	68 172	2 243	276	250	26
DELAWARE	30 181	30 181	26 165	4 015	1 302	-	1 302
STATE	22 066	20 764	17 237	3 527	1 302	-	1 302
LOCAL: TOTAL	9 417	9 417	8 929	488	-	-	-
COUNTIES	2 721	2 721	2 721	-	-	-	-
MUNICIPALITIES	6 696	6 696	6 208	488	-	-	-
DISTRICT OF COLUMBIA	145 345	145 345	141 954	3 391	-	-	-
STATE	-	-	-	-	-	-	-
LOCAL: TOTAL	145 345	145 345	141 954	3 391	-	-	-
MUNICIPALITIES	145 345	145 345	141 954	3 391	-	-	-
FLORIDA	303 487	303 487	287 485	16 001	2 597	126	2 471
STATE	85 365	83 119	77 426	5 693	2 246	-	2 246
LOCAL: TOTAL	220 494	220 368	210 059	10 308	351	126	225
COUNTIES	110 457	110 294	104 018	6 276	163	19	144
MUNICIPALITIES	110 262	110 074	106 041	4 033	188	107	81
GEORGIA	142 588	142 588	135 047	7 542	5 038	41	4 998
STATE	51 217	47 372	43 627	3 745	3 845	-	3 845
LOCAL: TOTAL	95 257	95 216	91 419	3 797	1 193	41	1 153
COUNTIES	49 814	48 673	46 987	1 685	1 141	3	1 138
MUNICIPALITIES	46 595	46 543	44 432	2 111	52	38	14
HAWAII	42 759	42 759	40 595	2 164	640	-	640
STATE	14 747	14 107	13 235	872	640	-	640
LOCAL: TOTAL	28 652	28 652	27 361	1 292	-	-	-
COUNTIES	6 302	6 302	6 221	82	-	-	-
MUNICIPALITIES	22 350	22 350	21 140	1 210	-	-	-

See footnotes at end of table.

TABLE 72—TOTAL CRIMINAL JUSTICE SYSTEM EXPENDITURE, BY CHARACTER AND OBJECT, BY STATE AND TYPE OF GOVERNMENT: FISCAL YEAR 1970-71—Continued

(Thousands of dollars)

State and type of government	Total	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
IDAHO	22 719	22 719	19 640	3 079	1 151	9	1 142
STATE	12 422	11 292	8 725	2 567	1 130	-	1 130
LOCAL, TOTAL	11 436	11 427	10 915	512	21	9	12
COUNTIES	5 338	5 330	5 017	313	8	8	-
MUNICIPALITIES	6 110	6 097	5 898	199	13	1	12
ILLINOIS	543 051	543 051	518 608	24 442	5 547	10	5 536
STATE	148 078	142 892	130 837	12 055	5 186	-	5 186
LOCAL, TOTAL	400 169	400 159	387 771	12 387	361	10	350
COUNTIES	100 024	99 699	97 225	2 473	325	-	325
MUNICIPALITIES	300 495	300 460	290 546	9 914	35	10	25
INDIANA	138 039	138 039	129 958	8 081	2 621	1 642	979
STATE	48 621	47 681	42 622	5 059	940	-	940
LOCAL, TOTAL	92 001	90 358	87 337	3 022	1 681	1 642	39
COUNTIES	25 497	24 227	23 291	936	1 270	1 247	23
MUNICIPALITIES	66 542	66 131	64 046	2 085	411	396	16
IOWA	83 103	83 103	78 692	4 411	5 222	404	4 817
STATE	36 970	33 272	30 689	2 583	3 698	-	3 698
LOCAL, TOTAL	50 235	49 831	48 003	1 828	1 524	404	1 119
COUNTIES	20 416	18 996	18 579	417	1 420	400	1 020
MUNICIPALITIES	30 939	30 835	29 425	1 411	104	4	100
KANSAS	70 881	70 881	67 445	3 436	2 185	2	2 183
STATE	33 633	31 529	29 862	1 667	2 104	-	2 104
LOCAL, TOTAL	39 353	39 352	37 583	1 769	81	2	79
COUNTIES	14 673	14 636	14 122	515	37	-	37
MUNICIPALITIES	24 759	24 715	23 461	1 254	44	2	42
KENTUCKY	78 713	78 713	74 731	3 982	5 205	20	5 186
STATE	40 382	35 478	33 229	2 249	4 904	-	4 904
LOCAL, TOTAL	43 255	43 236	41 502	1 733	301	20	282
COUNTIES	17 028	16 966	16 425	542	62	20	42
MUNICIPALITIES	26 509	26 269	25 078	1 192	239	-	239
LOUISIANA	128 037	128 037	120 528	7 509	7 583	-	7 583
STATE	47 731	40 448	37 674	2 774	7 283	-	7 283
LOCAL, TOTAL	87 589	87 589	82 853	4 735	300	-	300
COUNTIES	33 242	33 210	30 598	2 612	32	-	32
MUNICIPALITIES	54 647	54 379	52 256	2 123	268	-	268
MAINE	28 701	28 701	27 082	1 619	780	-	779
STATE	16 259	15 480	14 198	1 282	779	-	779
LOCAL, TOTAL	13 221	13 220	12 884	337	1	-	-
COUNTIES	3 433	3 433	3 384	48	-	-	-
MUNICIPALITIES	9 788	9 788	9 500	288	-	-	-
MARYLAND	221 091	221 091	201 505	19 587	32 694	-	32 694
STATE	116 757	84 132	76 276	7 856	32 625	-	32 625
LOCAL, TOTAL	136 959	136 959	125 229	11 731	69	-	69
COUNTIES	57 315	57 263	55 455	1 808	53	-	53
MUNICIPALITIES	79 713	79 697	69 774	9 922	16	-	16
MASSACHUSETTS	278 386	278 386	258 739	19 647	4 568	1	4 568
STATE	76 101	71 643	64 244	7 399	4 458	-	4 458
LOCAL, TOTAL	206 744	206 743	194 495	12 248	110	1	110
COUNTIES	40 563	40 463	34 257	6 206	100	-	100
MUNICIPALITIES	166 290	166 280	160 238	6 042	10	1	10
MICHIGAN	410 121	410 121	391 764	18 357	13 846	4 537	9 309
STATE	103 413	97 562	91 046	6 516	5 851	-	5 851
LOCAL, TOTAL	317 096	312 559	300 718	11 841	7 995	4 537	3 458
COUNTIES	113 924	107 432	102 381	5 051	6 493	4 494	1 999
MUNICIPALITIES	206 629	205 127	198 337	6 790	1 502	43	1 459
MINNESOTA	125 335	125 335	119 789	5 546	6 150	75	6 074
STATE	40 322	36 612	33 508	3 104	3 710	-	3 710
LOCAL, TOTAL	88 799	88 723	86 282	2 442	2 440	75	2 364
COUNTIES	38 848	37 350	36 096	1 254	1 498	39	1 459
MUNICIPALITIES	52 315	51 373	50 186	1 188	942	36	905
MISSISSIPPI	48 797	48 797	45 870	2 928	891	11	880
STATE	21 150	20 303	18 296	2 007	847	-	847
LOCAL, TOTAL	28 506	28 494	27 574	921	44	11	33
COUNTIES	9 440	9 429	9 261	168	11	4	6
MUNICIPALITIES	19 099	19 065	18 313	752	34	7	26

See footnotes at end of table.

TABLE 72--TOTAL CRIMINAL JUSTICE SYSTEM EXPENDITURE, BY CHARACTER AND OBJECT, BY STATE AND TYPE OF GOVERNMENT: FISCAL YEAR 1970-71--Continued

(Thousands of dollars)

State and type of government	Total	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
MISSOURI	162 868	162 868	153 561	9 307	4 631	182	4 449
STATE	45 015	40 607	37 109	3 498	4 408	-	4 408
LOCAL, TOTAL	122 442	122 261	116 452	5 809	223	182	41
COUNTIES	30 874	30 799	29 013	1 785	76	75	1
MUNICIPALITIES	91 609	91 462	87 439	4 023	147	107	40
MONTANA	20 108	20 108	19 318	790	1 079	2	1 076
STATE	9 795	8 737	8 322	415	1 058	-	1 058
LOCAL, TOTAL	11 373	11 371	10 996	375	21	2	18
COUNTIES	5 963	5 963	5 819	144	-	5	-
MUNICIPALITIES	5 428	5 408	5 177	231	21	2	18
NEBRASKA	43 890	43 890	40 745	3 145	1 156	-	1 156
STATE	15 178	14 258	12 755	1 503	920	-	920
LOCAL, TOTAL	29 632	29 632	27 990	1 642	236	-	236
COUNTIES	10 205	10 156	10 078	78	50	-	50
MUNICIPALITIES	19 662	19 476	17 912	1 565	186	-	186
NEVADA	39 408	39 408	37 354	2 054	495	1	494
STATE	10 684	10 197	9 101	1 096	487	-	487
LOCAL, TOTAL	29 213	29 212	28 254	958	8	1	7
COUNTIES	14 852	14 851	14 202	649	1	1	-
MUNICIPALITIES	14 367	14 361	14 052	309	7	-	7
NEW HAMPSHIRE	21 878	21 878	20 994	884	1 001	10	991
STATE	8 694	7 705	7 481	224	989	-	989
LOCAL, TOTAL	14 183	14 173	13 513	660	12	10	2
COUNTIES	2 591	2 589	2 428	161	2	-	2
MUNICIPALITIES	11 595	11 584	11 085	499	10	10	-
NEW JERSEY	381 221	381 221	366 777	14 445	5 706	102	5 604
STATE	100 409	94 813	86 070	8 743	5 596	-	5 596
LOCAL, TOTAL	286 310	286 409	280 707	5 702	110	102	8
COUNTIES	79 634	79 569	78 680	889	65	65	-
MUNICIPALITIES	206 885	206 840	202 027	4 813	45	37	8
NEW MEXICO	38 839	38 839	34 970	3 869	1 767	699	1 068
STATE	20 656	19 641	18 434	1 207	1 015	-	1 015
LOCAL, TOTAL	19 896	19 197	16 535	2 662	752	699	53
COUNTIES	4 343	3 639	3 359	280	703	698	6
MUNICIPALITIES	15 606	15 558	13 176	2 382	48	1	47
NEW YORK	1 558 230	1 558 230	1 435 133	123 097	45 680	8 474	37 205
STATE	371 204	334 124	297 039	37 085	37 080	-	37 080
LOCAL, TOTAL	1 232 581	1 224 107	1 138 095	86 012	8 600	8 474	125
COUNTIES	221 289	215 828	208 714	7 113	5 461	5 441	20
MUNICIPALITIES	1 011 417	1 008 279	929 380	78 899	3 138	3 033	105
NORTH CAROLINA	161 632	161 632	148 145	13 487	2 988	15	2 974
STATE	94 355	91 457	82 670	8 787	2 898	-	2 898
LOCAL, TOTAL	70 189	70 175	65 475	4 700	90	15	76
COUNTIES	22 107	22 069	20 066	2 004	38	11	26
MUNICIPALITIES	48 158	48 105	45 409	2 697	53	3	49
NORTH DAKOTA	14 539	14 539	13 816	723	489	6	484
STATE	4 998	4 533	4 124	409	465	-	465
LOCAL, TOTAL	10 012	10 006	9 692	314	24	6	19
COUNTIES	3 807	3 800	3 779	21	7	5	2
MUNICIPALITIES	6 224	6 206	5 914	293	18	1	17
OHIO	391 634	391 634	365 826	25 808	11 610	343	11 267
STATE	120 176	113 298	101 235	12 063	6 878	-	6 878
LOCAL, TOTAL	278 679	278 336	264 591	13 745	4 732	343	4 389
COUNTIES	87 096	83 542	81 384	2 159	3 553	60	3 493
MUNICIPALITIES	195 973	194 794	183 208	11 586	1 179	283	896
OKLAHOMA	73 844	73 844	70 094	3 750	2 201	537	1 664
STATE	31 445	29 828	27 693	2 135	1 617	-	1 617
LOCAL, TOTAL	44 534	44 017	42 402	1 615	584	537	47
COUNTIES	16 151	15 588	15 247	341	563	518	45
MUNICIPALITIES	28 450	28 429	27 155	1 274	22	19	2
OREGON	91 370	91 370	89 392	1 977	2 535	21	2 514
STATE	36 645	34 854	33 875	979	1 791	-	1 791
LOCAL, TOTAL	56 536	56 516	55 517	998	744	21	723
COUNTIES	27 256	27 026	26 598	428	230	19	211
MUNICIPALITIES	30 003	29 490	28 919	571	514	1	512

See footnotes at end of table.

TABLE 72—TOTAL CRIMINAL JUSTICE SYSTEM EXPENDITURE, BY CHARACTER AND OBJECT, BY STATE AND TYPE OF GOVERNMENT: FISCAL YEAR 1970-71—Continued

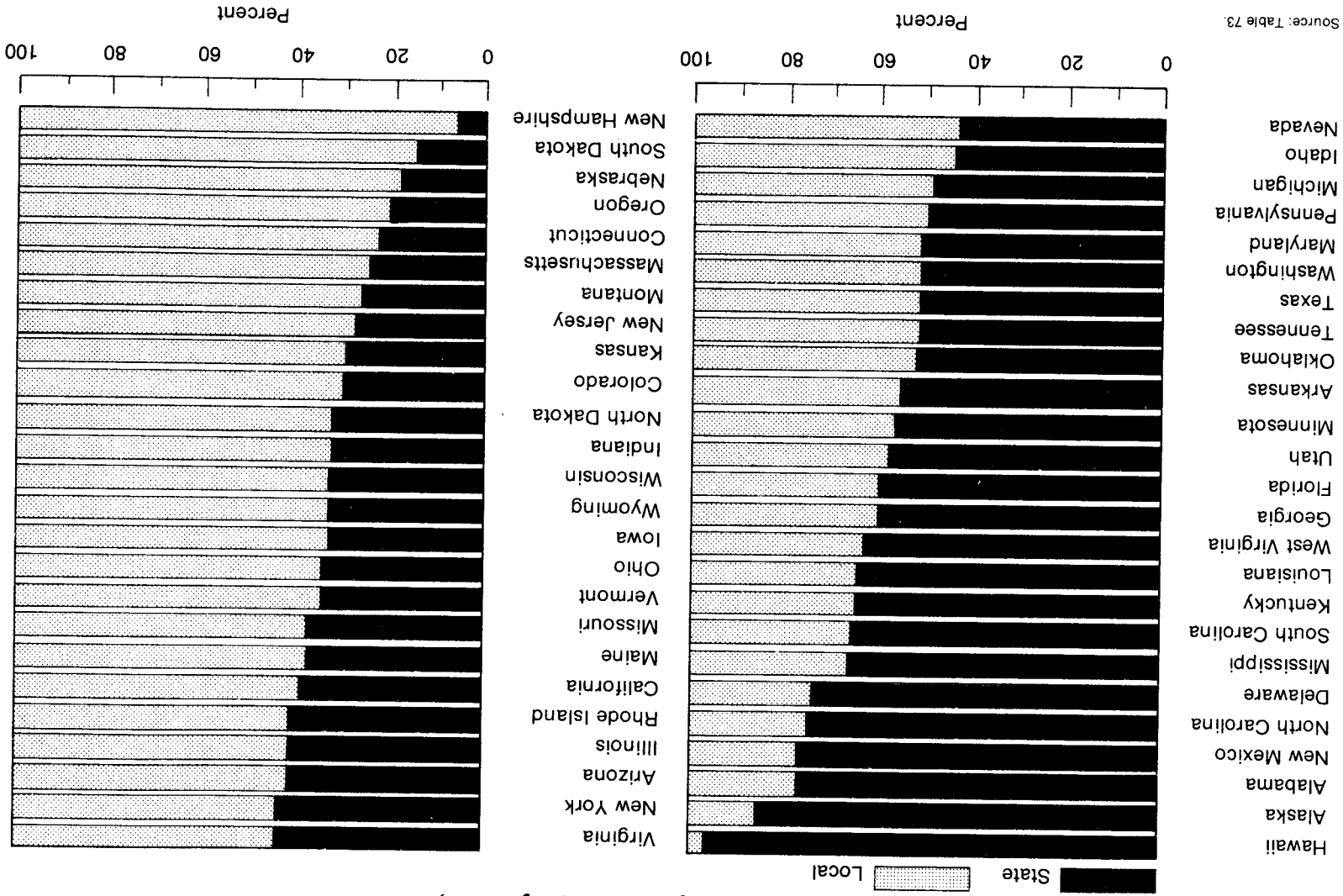
(Thousands of dollars)

State and type of government	Total	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
PENNSYLVANIA	464 871	464 871	449 359	15 513	33 399	21 471	11 928
STATE	130 544	118 983	115 170	3 813	11 561	-	11 561
LOCAL, TOTAL	367 359	345 888	334 189	11 700	21 838	21 471	367
COUNTIES	80 870	67 582	65 212	2 370	13 288	13 223	65
MUNICIPALITIES	286 856	278 306	268 976	9 330	8 550	8 248	302
RHODE ISLAND	35 832	35 832	35 123	710	1 272	2	1 270
STATE	17 547	16 277	16 213	64	1 270	-	1 270
LOCAL, TOTAL	19 557	19 555	18 910	646	2	2	-
MUNICIPALITIES	19 557	19 555	18 910	646	2	2	-
SOUTH CAROLINA	65 516	65 516	61 715	3 801	3 362	40	3 322
STATE	29 760	26 443	24 949	1 494	3 317	-	3 317
LOCAL, TOTAL	39 114	39 073	36 766	2 307	45	40	5
COUNTIES	21 535	21 516	20 245	1 271	18	18	-
MUNICIPALITIES	17 584	17 557	16 521	1 036	26	22	5
SOUTH DAKOTA	16 590	16 590	15 680	910	454	23	430
STATE	7 372	7 031	6 328	703	341	-	341
LOCAL, TOTAL	9 582	9 558	9 351	207	113	23	89
COUNTIES	4 157	4 080	4 059	21	77	13	64
MUNICIPALITIES	5 514	5 478	5 292	186	36	10	25
TENNESSEE	106 466	106 466	97 243	9 224	3 520	52	3 468
STATE	38 795	36 516	30 697	5 819	2 279	-	2 279
LOCAL, TOTAL	70 003	69 951	66 546	3 405	1 241	52	1 189
COUNTIES	24 006	23 911	22 679	1 232	95	34	61
MUNICIPALITIES	47 186	46 040	43 867	2 172	1 146	18	1 128
TEXAS	329 435	329 435	304 724	24 712	8 409	102	8 307
STATE	93 090	85 284	73 684	11 600	7 806	-	7 806
LOCAL, TOTAL	244 254	244 152	231 040	13 112	603	102	501
COUNTIES	89 541	89 479	84 798	4 682	62	6	56
MUNICIPALITIES	155 213	154 672	146 242	8 430	541	96	445
UTAH	28 308	28 308	26 765	1 543	1 100	-	1 100
STATE	14 093	13 022	11 966	1 056	1 071	-	1 071
LOCAL, TOTAL	15 286	15 286	14 799	487	29	-	29
COUNTIES	6 020	6 012	5 801	211	9	-	9
MUNICIPALITIES	9 294	9 274	8 998	276	20	-	20
VERMONT	18 114	18 114	16 312	1 802	917	11	906
STATE	15 198	14 299	12 656	1 643	899	-	899
LOCAL, TOTAL	3 826	3 815	3 656	159	18	11	7
COUNTIES	43	35	32	4	8	8	-
MUNICIPALITIES	3 789	3 779	3 624	155	10	3	7
VIRGINIA	160 084	160 084	149 953	10 131	10 124	233	9 891
STATE	78 645	69 450	65 883	3 567	9 195	-	9 195
LOCAL, TOTAL	90 867	90 634	84 070	6 564	929	233	696
COUNTIES	29 289	29 060	27 211	1 849	229	172	56
MUNICIPALITIES	62 273	61 573	56 859	4 715	700	61	639
WASHINGTON	150 274	150 274	137 392	12 882	3 981	14	3 968
STATE	56 877	54 364	49 050	5 314	2 513	-	2 513
LOCAL, TOTAL	95 924	95 910	88 342	7 568	1 468	14	1 455
COUNTIES	41 559	41 545	36 078	5 467	14	-	14
MUNICIPALITIES	55 819	54 365	52 264	2 101	1 454	14	1 441
WEST VIRGINIA	32 308	32 308	31 107	1 201	1 180	11	1 169
STATE	15 307	14 196	13 382	814	1 111	-	1 111
LOCAL, TOTAL	18 123	18 112	17 725	387	69	11	58
COUNTIES	8 282	8 264	8 126	138	18	11	6
MUNICIPALITIES	9 900	9 848	9 600	248	52	-	52
WISCONSIN	196 314	196 314	178 036	18 277	5 313	1 288	4 025
STATE	67 744	64 182	53 526	10 656	3 562	-	3 562
LOCAL, TOTAL	133 419	132 131	124 510	7 621	1 751	1 288	463
COUNTIES	49 351	48 068	46 562	1 506	1 283	1 281	1
MUNICIPALITIES	84 532	84 063	77 948	6 115	468	7	462
WYOMING	10 886	10 886	10 712	173	609	10	599
STATE	5 369	4 775	4 770	5	594	-	594
LOCAL, TOTAL	6 121	6 111	5 942	168	15	10	5
COUNTIES	2 558	2 552	2 491	61	6	6	-
MUNICIPALITIES	3 568	3 559	3 452	107	9	4	5

- Represents zero or rounds to zero.

Source: U.S. Law Enforcement Assistance Administration and U.S. Bureau of the Census, *Expenditures and Employment Data for the Criminal Justice System: 1970-71*, U.S. Government Printing Office, Washington, D.C. 1973.

Figure 9
Percentage Distribution of State — Local Revenue Receipts for
Elementary and Secondary Schools, By State, 1972-73



Source: Table 73

TABLE 73 -- ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS, BY GOVERNMENTAL SOURCE, BY STATE, 1972-73

STATE	Revenue receipts by source (in millions)				Percent of revenue receipts by source				
	Total	Federal ¹	State	Local and other ²	Total			Excluding Federal	
					Federal	State	Local and other	State	Local & other
UNITED STATES	51,856	4,011	21,277	26,568	7.7	41.0	51.2	44.5	55.5
ALABAMA	503	88	320	95	17.6	63.6	18.9	77.1	22.9
ALASKA	145	23	105	17	15.9	72.4	11.7	86.1	13.9
ARIZONA	523	38	200	284	7.4	38.4	54.3	41.3	58.7
ARKANSAS	308	47	148	113	15.3	48.0	36.7	56.7	43.3
CALIFORNIA	5,823	396	2,139	3,288	6.8	36.7	56.5	39.4	60.6
COLORADO	627	48	176	403	7.7	28.0	64.3	30.4	69.6
CONNECTICUT	935	29	216	690	3.1	23.1	73.8	23.8	76.2
DELAWARE	178	13	123	43	7.3	68.8	23.9	74.1	25.9
DIST. OF COLUMBIA	211	27	—	184	12.8	—	87.2	—	100.0
FLORIDA	1,414	152	763	499	10.8	53.9	35.3	60.5	39.5
GEORGIA	820	101	437	283	12.3	53.3	34.5	60.7	39.3
HAWAII	233*	19*	207*	7*	8.0	89.0	3.0	96.7	3.3
IDAHO	155	20	61	75	12.7	39.3	48.0	44.9	55.1
ILLINOIS	3,010	187	1,162	1,661	6.2	38.6	55.2	41.2	58.8
INDIANA	1,253	63*	390	800	5.0	31.3	63.8	32.8	67.2
IOWA	753	28	246	479	3.7	32.7	63.6	33.9	66.1
KANSAS	508	41	139	329	8.0	27.4	64.6	29.7	70.3
KENTUCKY	571	90	315	166	15.8	55.1	29.1	65.5	34.5
LOUISIANA	784	115	435	233	14.7	55.6	29.7	65.1	34.9
MAINE	217	20	75	122	9.3	34.5	56.2	38.1	61.9
MARYLAND	1,346	93	644	610	6.9	47.8	45.3	51.4	48.6
MASSACHUSETTS	1,387	72	335	980	5.2	24.2	70.7	25.5	74.5
MICHIGAN	2,430*	92*	1,156*	1,182*	3.8	47.6	48.6	49.4	50.6
MINNESOTA	1,313	59	722	532	4.5	55.0	40.5	57.6	42.4
MISSISSIPPI	399	107	195	97	26.9	48.9	24.2	66.8	33.2
MISSOURI	1,028	85	359	584	8.3	34.9	56.8	38.1	61.9
MONTANA	163*	14*	41*	108*	8.5	25.2	66.3	27.5	72.5
NEBRASKA	253	17	44	192	6.7	17.4	75.8	18.6	81.4
NEVADA	146	9	61	76	5.9	42.0	52.1	44.5	55.5
NEW HAMPSHIRE	164	7	10	147	4.1	6.1	89.8	6.4	93.6
NEW JERSEY ³	2,125	100	565	1,460	4.7	26.6	68.7	27.9	72.1
NEW MEXICO	257	47	162	48	18.2	63.0	18.9	77.1	22.9
NEW YORK	5,972	360	2,470	3,142	6.0	41.4	52.6	44.0	56.0
NORTH CAROLINA	1,060	165	675	220	15.6	63.7	20.8	75.4	24.6
NORTH DAKOTA	135	16	39	80	11.7	29.2	59.1	32.8	67.2
OHIO	2,408	138	796	1,474	5.7	33.1	61.2	35.1	64.9
OKLAHOMA	474	49	225	200	10.4	47.4	42.2	52.9	47.1
OREGON	520	23	104	393	4.5	19.9	75.6	20.9	79.1
PENNSYLVANIA	3,070	194	1,458	1,419	6.3	47.5	46.2	50.7	49.3
RHODE ISLAND	203	18	76	109	8.9	37.4	53.8	41.1	58.9
SOUTH CAROLINA	520	90	285	145	17.3	54.8	27.9	66.3	33.7
SOUTH DAKOTA	146	19	22	106	12.7	15.1	72.3	17.2	82.8
TENNESSEE	705	92	318	295	13.1	45.1	41.9	51.9	48.1
TEXAS	2,519 ⁴	270	1,166	1,083	10.7	46.3	43.0	51.8	48.2
UTAH	263	24	139	100	9.1	53.0	37.9	58.2	41.8
VERMONT	136*	8*	45*	83*	6.1	33.0	60.9	35.2	64.8
VIRGINIA	1,171	121	464	585	10.4	39.7	50.0	44.2	55.8
WASHINGTON	955	83	451	421	8.7	47.2	44.0	51.7	48.3
WEST VIRGINIA	341	42	190	108	12.4	55.9	31.7	63.8	36.2
WISCONSIN	1,194	45	378	770	3.8	31.7	64.5	32.9	67.1
WYOMING	82*	7*	25*	50*	7.9	30.7	61.3	33.3	66.7

*Estimated by NEA Research Division.

¹Includes Federal grant programs to State and local school systems, including the Elementary and Secondary Education Act, Economic Opportunity Act, National Defense Education Act, Manpower Development and Training Act, Educational Professional Development Act, aid to federally impacted areas, vocational education etc. Funds received from the School Lunch and Milk Program are included, but reporting on the money value of commodity received is incomplete. Funds from the States' share of federal general revenue sharing are included.

²Includes funds from local and intermediate sources, gifts, and tuition and fees from patrons.

³Data were supplied by the New Jersey Education Association.

⁴Includes \$2,700,000 in county revenue receipts.

SOURCE: National Education Association, *Estimates of School Statistics, 1972-73*, Research Report 1972-R12. (Copyright 1973 by the National Education Association; all rights reserved).

TABLE 74 – MEASURES OF STATE EDUCATIONAL FINANCE EFFORT, BY STATE, 1970-71
(Dollar amounts in millions)

State and region	State government revenue receipts for elementary & secondary schools, 1970-71 (from own sources)	State personal income 1970	State elementary and secondary school receipts as % of personal 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	\$17,526.4	\$798,949	2.2	43.5 ¹	40.3 ²
NEW ENGLAND & MIDEAST					
Maine	61.0	3,235	1.9	34.7	31.9
New Hampshire	12.8	2,660	0.5	10.4	9.9
Vermont	40.0	1,545	2.6	35.2	32.8
Massachusetts	300.0	24,851	1.2	26.4	25.0
Rhode Island	58.6	3,711	1.6	37.1	34.4
Connecticut	202.7	14,786	1.4	23.9	23.3
New York	2,391.0	87,111	2.7	50.1	47.9
New Jersey	462.0	33,085	1.4	27.5	26.1
Pennsylvania	1,100.5	46,329	2.4	46.2	43.7
Delaware	109.5	2,383	4.6	76.3	70.8
Maryland	338.7	16,789	2.0	37.4	35.3
Dist. of Columbia	154.8	4,067	3.8	100.0	84.6
MIDWEST					
Michigan	908.8	36,124	2.5	43.0	41.3
Ohio	553.7	42,382	1.3	29.8	27.9
Indiana	371.9	19,679	1.9	33.2	31.5
Illinois	966.6	50,131	1.9	36.6	34.8
Wisconsin	301.0	16,351	1.8	31.7	30.6
Minnesota	442.0	14,580	3.0	48.1	46.0
Iowa	183.8	10,418	1.8	28.9	27.9
Missouri	251.9	17,350	1.5	33.8	31.2
North Dakota	33.7	1,848	1.8	31.4	28.2
South Dakota	18.1	2,108	0.9	16.0	14.3
Nebraska	44.4	5,570	0.8	20.1	18.9
Kansas	139.7	8,598	1.6	32.1	29.9
SOUTH					
Virginia	316.8	16,827	1.9	37.7	33.8
West Virginia	139.1	5,259	2.6	56.7	49.4
Kentucky	265.0	9,901	2.7	64.4	53.7
Tennessee	270.2	12,128	2.2	52.1	44.5
North Carolina	566.3	16,311	3.5	77.9	66.2
South Carolina	256.1	7,616	3.4	68.4	56.3
Georgia	367.4	15,345	2.4	61.4	54.7
Florida	694.0	24,938	2.8	61.7	55.0
Alabama	279.6	9,832	2.8	74.6	60.5
Mississippi	169.8	5,706	3.0	66.3	47.6
Louisiana	400.4	11,130	3.6	65.5	56.2
Arkansas	115.0	5,376	2.1	54.2	44.2
Oklahoma	172.1	8,488	2.0	46.0	41.1
Texas	1,077.0	39,671	2.7	52.7	47.9
New Mexico	137.0	3,185	4.3	74.5	61.5
Arizona	176.4	6,418	2.7	47.5	43.4
WEST					
Montana	36.0	2,349	1.5	26.1	24.0
Idaho	53.7	2,310	2.3	44.6	39.3
Wyoming	27.1	1,181	2.3	36.6	32.9
Colorado	151.8	8,468	1.8	31.9	29.4
Utah	119.6	3,416	3.5	57.3	52.5
Washington	401.5	13,671	2.9	54.8	50.7
Oregon	96.0	7,777	1.2	20.8	19.6
Nevada	41.7	2,267	1.8	40.2	37.5
California	1,472.0	88,825	1.7	37.5	35.2
Alaska	93.6	1,400	6.7	86.8	71.5
Hawaii	184.0	3,445	5.3	96.8	89.4

¹Excluding the District of Columbia, 43.1.

²Excluding the District of Columbia, 40.0.

Source: National Education Association, *Estimates of School Statistics, 1971-72*, Research Report 1971R-13 (copyright 1971 by the National Education Association; all rights reserved); and Department of Commerce, *Survey of Current Business*, April 1972.

TABLE 75 – STATE AND LOCAL EXPENDITURE FOR HIGHWAYS,
BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1970-71

State	Total (millions)	Per capita	Percent financed from --		
			Federal aid	State funds	Local funds
UNITED STATES	\$18,095.3	\$ 87.73	26.8	54.4	18.8
ALABAMA	297.7	85.57	37.7	51.1	11.3
ALASKA	102.2	326.38	59.9	29.2	11.0
ARIZONA	174.4	94.34	36.0	54.9	9.1
ARKANSAS	145.0	74.58	25.7	69.2	5.0
CALIFORNIA	1,610.5	79.63	30.0	51.8	18.2
COLORADO	213.3	93.44	38.3	46.6	15.1
CONNECTICUT	278.6	90.43	21.0	59.2	19.7
DELAWARE	64.1	114.81	13.6	68.0	18.4
DIST. OF COLUMBIA	70.6	95.29	57.1	—	42.9
FLORIDA	541.3	76.87	17.2	65.8	17.0
GEORGIA	317.6	68.08	25.6	51.2	23.2
HAWAII	86.6	109.75	34.9	35.0	30.1
IDAHO	90.9	124.20	37.7	50.1	12.2
ILLINOIS	948.8	84.74	22.1	66.9	11.0
INDIANA	365.0	69.21	28.0	67.2	4.7
IOWA	359.9	126.20	19.3	59.2	21.5
KANSAS	245.1	108.53	21.3	45.9	32.8
KENTUCKY	361.4	110.10	22.6	71.5	5.9
LOUISIANA	368.8	100.19	26.7	53.4	19.9
MAINE	118.5	118.17	28.8	46.4	24.8
MARYLAND	345.7	86.43	21.7	73.7	4.6
MASSACHUSETTS	403.9	70.15	20.8	49.1	30.1
MICHIGAN	577.3	64.16	29.6	56.8	13.7
MINNESOTA	417.6	107.58	24.7	43.7	31.6
MISSISSIPPI	238.5	107.12	29.3	53.2	17.5
MISSOURI	401.6	84.55	26.0	55.5	18.5
MONTANA	130.2	183.95	57.3	26.8	15.9
NEBRASKA	180.3	119.21	24.3	43.6	32.1
NEVADA	70.1	138.26	41.7	47.5	10.8
NEW HAMPSHIRE	91.4	119.91	26.7	46.0	27.4
NEW JERSEY	631.4	86.49	23.0	51.2	25.8
NEW MEXICO	108.2	105.03	45.4	49.8	4.8
NEW YORK	1,421.9	77.31	17.9	47.7	34.4
NORTH CAROLINA	369.3	71.76	31.1	59.8	9.2
NORTH DAKOTA	103.7	165.93	37.8	38.0	24.2
OHIO	827.9	76.81	23.7	60.8	15.5
OKLAHOMA	218.9	83.86	20.4	71.5	8.2
OREGON	248.5	115.13	41.5	49.7	8.9
PENNSYLVANIA	1,105.8	93.08	21.0	66.6	12.4
RHODE ISLAND	46.9	48.88	32.0	38.4	29.6
SOUTH CAROLINA	167.0	63.58	26.8	68.4	4.8
SOUTH DAKOTA	107.7	160.70	33.0	39.8	27.2
TENNESSEE	326.4	81.80	35.0	53.3	11.7
TEXAS	952.0	83.07	29.1	40.3	30.6
UTAH	112.8	102.60	55.1	34.1	10.7
VERMONT	85.5	186.64	40.7	45.1	14.2
VIRGINIA	426.6	90.48	34.2	54.3	11.5
WASHINGTON	397.3	115.20	24.2	61.6	14.3
WEST VIRGINIA	312.4	178.32	48.8	48.6	2.6
WISCONSIN	433.0	96.73	11.4	45.4	43.3
WYOMING	75.3	221.42	47.5	49.3	3.2

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

TABLE 76 — STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE,
BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1970-71

State	Total (millions)	Per capita	Percent financed from —			Average monthly benefit payments, July 1971	
			Federal aid	State funds	Local funds	A.F.D.C. ¹	O.A.A. ²
UNITED STATES, TOTAL	\$18,225.7	\$88.36	52.0	36.3	11.7	\$50.52	\$76.17
ALABAMA	254.5	73.16	77.1	22.7	0.2	15.64	67.88
ALASKA	29.1	92.93	33.8	66.2	—	69.96	129.63*
ARIZONA	67.3	36.39	69.5	29.2	1.3	32.04	71.61
ARKANSAS	119.3	61.38	77.5	14.0	8.5	26.64	66.11*
CALIFORNIA	3,480.9	172.12	49.8	34.6	15.6	57.65	106.42
COLORADO	176.7	77.39	54.7	35.0	10.3	51.33	74.10
CONNECTICUT	250.4	81.26	45.5	52.8	1.7	66.65	93.00
DELAWARE	39.2	70.25	52.8	47.2	—	36.59	74.81
DIST. OF COLUMBIA	99.9	134.81	49.3	—	50.7	55.40	92.86
FLORIDA	299.9	42.58	69.1	29.9	1.0	24.70	57.12*
GEORGIA	340.0	72.90	73.2	23.9	2.9	29.38	54.38*
HAWAII	65.8	83.38	43.1	56.7	0.2	74.04	95.08*
IDAHO	32.8	44.77	59.6	29.9	10.5	50.70	67.49
ILLINOIS	905.5	80.87	42.3	54.4	3.3	56.73	57.60*
INDIANA	215.8	40.92	42.9	27.2	29.9	41.77	56.78
IOWA	154.8	54.28	54.5	33.9	11.6	53.22	126.08
KANSAS	111.9	49.56	53.1	25.2	21.7	57.08	61.55*
KENTUCKY	204.4	62.28	72.4	25.5	2.1	32.35	58.48*
LOUISIANA	287.0	77.96	70.8	29.2	—	20.32	73.84
MAINE	84.1	83.80	65.4	30.8	3.8	39.94	62.85*
MARYLAND	286.2	71.55	48.2	46.2	5.6	44.63	65.82*
MASSACHUSETTS	874.7	151.90	46.1	53.9	—	68.64	95.85
MICHIGAN	808.9	89.90	45.6	48.2	6.2	62.16	77.68
MINNESOTA	293.2	75.55	52.4	21.7	25.1	71.97	74.10
MISSISSIPPI	154.2	69.25	79.0	20.8	0.2	13.75	57.41
MISSOURI	306.9	64.61	62.2	37.7	0.2	31.14	75.73
MONTANA	40.6	57.32	56.8	18.2	25.0	40.47	56.45
NEBRASKA	74.8	49.49	59.4	29.8	10.8	45.52	58.07*
NEVADA	27.2	53.65	45.8	29.8	24.4	32.24	73.75
NEW HAMPSHIRE	45.7	60.02	57.6	28.8	13.6	59.50	164.71
NEW JERSEY	576.7	78.99	48.0	38.1	13.9	70.38	75.35
NEW MEXICO	72.0	69.88	72.0	27.5	0.5	31.91	54.40*
NEW YORK	2,858.7	155.43	44.0	30.3	25.7	75.83	103.06*
NORTH CAROLINA	252.6	49.09	72.1	14.3	13.6	31.72	68.55*
NORTH DAKOTA	35.3	56.52	68.4	24.3	7.3	59.69	91.72*
OHIO	586.4	54.41	45.8	49.2	5.0	44.77	61.28
OKLAHOMA	271.2	103.92	68.5	31.5	—	38.35	69.27*
OREGON	144.0	66.74	57.4	42.2	0.4	51.08	61.85
PENNSYLVANIA	1,047.9	88.21	45.4	52.4	2.2	62.63	101.15
RHODE ISLAND	113.9	118.69	48.4	51.6	—	58.78	56.53*
SOUTH CAROLINA	83.5	31.77	70.4	27.0	2.6	19.70	48.73
SOUTH DAKOTA	38.7	57.82	64.7	30.8	4.5	46.10	61.27
TENNESSEE	225.8	56.58	73.9	22.0	4.1	29.66	49.79
TEXAS	681.4	59.45	70.2	29.0	0.8	30.09	63.19
UTAH	64.3	58.47	65.9	33.2	0.9	49.65	60.45
VERMONT	44.7	97.65	59.9	39.9	0.2	62.82	73.05*
VIRGINIA	215.3	45.66	61.2	30.3	8.5	47.69	67.59
WASHINGTON	325.0	94.21	50.1	49.9	—	56.12	63.07
WEST VIRGINIA	97.9	55.87	70.3	27.4	2.3	27.98	74.40
WISCONSIN	341.5	76.29	51.2	23.3	25.5	65.91	119.74
WYOMING	17.0	50.12	55.4	29.5	15.1	43.41	56.51

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). In States marked with an asterisk, aid to aged, blind, and disabled is combined and the average reflects all three programs.

SOURCE: Compiled by ACIR from *Governmental Finances in 1970-71*; unpublished data from Office of Finance Management, Social and Rehabilitation Service, Department of Health, Education, and the Welfare; *Social Security Bulletin*, December 1971.

TABLE 77 – SOURCE OF FUNDS, EXPENDED FOR SPECIAL ASSISTANCE
AND GENERAL ASSISTANCE PROGRAMS, BY STATE,
FISCAL YEARS ENDING JUNE 30, 1970-72

	1970				1971				1972			
	Amount (000's)	Percent of total			Amount (000's)	Percent of total			Amount (000's)	(Estimated) Percent of total		
		Federal	State	Local		Federal	State	Local		Federal	State	Local
UNITED STATES	14,302,150	52.2	36.0	11.8	18,490,072	52.0	36.4	11.6	22,670,603	52.2	36.3	11.5
ALABAMA	184,362	76.2	23.6	0.2	249,502	77.1	22.7	0.2	281,654	76.9	22.9	0.2
ALASKA	12,710	43.6	56.4	0.0	20,143	33.9	66.1	*	34,181	36.9	63.1	*
ARIZONA	44,934	71.5	28.1	0.4	54,804	69.6	29.2	1.2	66,963	69.0	30.5	0.5
ARKANSAS	95,612	76.7	23.3	0.0	116,797	77.5	22.5	0.0	139,284	77.3	22.5	0.2
CALIFORNIA	2,810,270	50.2	34.2	15.6	3,405,246	49.8	34.6	15.6	4,038,795	50.0	32.3	17.7
COLORADO	140,091	58.8	31.7	9.5	192,432	54.7	34.9	10.4	220,139	55.9	37.1	7.0
CONNECTICUT	192,519	45.0	53.5	1.5	233,410	45.5	52.8	1.7	290,411	46.8	51.7	1.5
DELAWARE	20,338	52.9	47.1	0.0	31,636	52.8	47.2	0.0	42,312	51.8	48.2	0.0
DIST. OF COLUMBIA	74,252	50.3	—	49.7	117,538	49.2	—	50.8	160,473	49.5	—	50.5
FLORIDA	184,096	71.7	26.7	1.6	262,340	69.1	29.8	1.1	408,995	68.0	30.2	1.8
GEORGIA	245,812	73.8	22.9	3.3	338,455	73.2	23.9	2.9	374,025	72.4	24.7	2.9
HAWAII	45,300	43.8	56.2	0.0	63,068	43.2	56.8	0.0	84,302	43.5	56.5	0.0
IDAHO	28,618	61.1	28.3	10.6	34,360	59.6	29.9	10.5	42,179	61.8	27.5	10.7
ILLINOIS	706,094	42.9	54.1	3.0	993,136	42.3	54.4	3.3	1,432,013	47.1	50.1	2.8
INDIANA	144,524	41.3	25.9	32.8	228,660	42.9	27.3	29.8	305,541	41.0	28.8	30.2
IOWA	116,845	54.6	34.2	11.2	133,574	54.5	33.9	11.6	147,918	57.4	30.9	11.7
KANSAS	121,462	54.8	24.1	21.1	140,552	53.1	23.6	23.3	176,043	51.8	26.4	21.8
KENTUCKY	173,853	72.5	25.3	2.2	205,636	72.3	25.5	2.2	241,296	71.7	26.1	2.2
LOUISIANA	241,358	72.6	27.4	0.0	282,729	70.8	29.2	0.0	303,546	72.0	27.8	0.2
MAINE	56,861	66.5	27.3	6.2	78,898	65.3	30.8	3.9	95,755	66.4	30.9	2.7
MARYLAND	218,681	49.5	45.4	5.1	279,147	48.2	46.2	5.6	355,323	51.3	41.6	7.1
MASSACHUSETTS	613,725	45.7	54.2	0.1	811,023	46.1	53.9	*	947,905	44.3	55.7	*
MICHIGAN	565,046	45.6	48.7	5.7	791,303	45.6	48.2	6.2	1,049,539	47.0	47.8	5.2
MINNESOTA	238,510	53.5	19.4	27.1	326,067	52.4	21.7	25.9	388,570	55.9	20.9	23.2
MISSISSIPPI	92,322	78.6	20.7	0.7	135,891	79.0	20.8	0.2	174,275	79.0	20.5	0.5
MISSOURI	252,360	62.3	37.6	0.1	277,674	62.2	37.7	0.1	307,384	62.4	37.5	0.1
MONTANA	29,969	55.9	18.0	26.1	36,763	56.9	18.3	24.8	42,603	52.9	22.7	24.4
NEBRASKA	60,835	60.2	28.4	11.4	80,576	59.4	29.8	10.8	94,265	62.1	26.8	11.1
NEVADA	21,556	49.4	25.1	25.5	27,497	46.0	29.7	24.3	29,379	46.0	31.1	22.9
NEW HAMPSHIRE	22,363	56.7	27.6	15.7	32,973	57.5	28.7	13.8	43,513	60.4	27.7	11.9
NEW JERSEY	379,465	42.1	42.2	15.7	570,608	48.0	38.1	13.9	716,854	46.7	39.1	14.2
NEW MEXICO	57,428	72.7	26.9	0.4	67,567	72.1	27.5	0.4	79,242	72.5	27.1	0.4
NEW YORK	2,745,571	43.1	30.7	26.2	3,471,137	44.0	30.3	25.7	4,373,356	44.3	32.7	23.0
NORTH CAROLINA	162,189	70.6	15.1	14.3	242,803	72.1	14.3	13.6	278,787	71.6	14.8	13.6
NORTH DAKOTA	28,307	68.8	23.7	7.5	34,543	68.5	24.2	7.3	39,628	66.7	24.1	9.2
OHIO	405,684	49.7	45.4	4.9	532,910	45.8	49.2	5.0	644,508	46.8	48.4	4.8
OKLAHOMA	238,916	69.4	30.6	0.0	257,004	68.5	31.5	0.0	289,248	70.6	29.4	0.0
OREGON	102,251	55.8	44.2	0.0	136,021	57.5	42.3	0.2	151,661	57.5	42.0	0.5
PENNSYLVANIA	804,457	44.8	53.0	2.2	1,093,007	45.4	52.4	2.2	1,255,363	43.9	53.2	2.9
RHODE ISLAND	77,958	47.2	52.8	0.0	105,141	48.4	51.6	0.0	118,219	51.1	48.9	0.0
SOUTH CAROLINA	73,227	72.0	26.3	1.7	88,220	70.4	27.0	2.6	108,580	65.0	32.2	2.8
SOUTH DAKOTA	27,878	64.5	31.1	4.4	36,790	64.6	30.9	4.5	39,240	63.2	32.2	4.6
TENNESSEE	147,299	73.8	21.3	4.9	191,056	73.9	22.0	4.1	242,977	73.5	22.3	4.2
TEXAS	511,319	70.1	29.2	0.7	631,791	70.2	29.0	0.8	798,141	69.2	29.8	1.0
UTAH	48,802	65.9	34.1	*	59,027	66.0	33.2	0.8	70,651	67.3	31.4	1.3
VERMONT	33,174	62.5	37.5	0.0	42,401	60.0	39.9	0.1	52,819	60.5	39.4	0.1
VIRGINIA	112,045	60.6	25.8	13.6	187,831	61.2	30.3	8.5	232,819	60.4	29.8	9.8
WASHINGTON	236,341	49.7	50.3	0.0	323,908	50.1	49.8	0.1	377,078	51.0	49.0	*
WEST VIRGINIA	81,313	70.9	26.7	2.4	96,475	70.3	27.3	2.4	128,976	71.8	26.1	2.1
WISCONSIN	263,640	53.7	23.0	23.3	328,818	51.2	23.3	25.5	342,020	51.5	22.4	26.1
WYOMING	9,609	57.3	24.1	18.6	11,184	55.9	29.9	14.2	11,855	55.8	26.5	17.7

*Less than .05 percent.

SOURCE: ACIR staff computations based on unpublished data from Department of Health, Education and Welfare, Social and Rehabilitation Service, Office of Finance Management.

**TABLE 78 — AID TO FAMILIES WITH DEPENDENT CHILDREN: EXPENDITURES
FOR ASSISTANCE TO RECIPIENTS, BY SOURCE OF FUNDS,
FISCAL YEARS 1970 AND 1971
(Dollar amounts in thousands)**

State	Total maintenance assistance payments		From State and local funds									
	Increase		1970				1971				Increase or decrease (-)	
	1971 ¹	1970 ²	Amount	%	Amount	% of Fed. State local total	% distribution	Amount	% of Fed. State local total	% distribution	Amount	%
UNITED STATES, Total . . .	\$5,653,184	\$4,081,850	\$1,571,334	38.5	\$1,894,849	46.4	100.00	\$2,645,004	46.8	100.00	\$750,155	39.6
Alabama	29,335	22,793	6,542	28.7	4,388	19.3	0.23	6,295	21.5	0.24	1,907	43.3
Alaska	8,029	4,264	3,765	88.3	2,129	49.9	0.11	5,403	67.3	0.20	3,274	153.7
Arizona	24,086	19,461	4,625	23.8	4,548	23.4	0.24	5,916	24.6	0.22	1,368	30.1
Arkansas	18,438	12,544	5,894	47.0	2,634	21.0	0.14	3,975	21.6	0.15	1,341	50.9
California	983,027	691,059	291,968	42.2	362,694	52.5	19.14	524,822	53.4	19.84	162,128	44.7
Colorado	56,925	32,398	24,527	75.7	14,898	46.0	0.79	24,964	43.9	0.94	10,066	67.6
Connecticut	80,672	68,014	12,658	18.6	38,480	56.6	2.03	43,529	54.0	1.65	5,049	13.1
Delaware	11,271	8,168	3,103	38.0	2,873	35.2	0.15	4,319	38.3	0.16	1,446	50.3
Dist. of Columbia	41,197	23,662	17,535	74.1	11,530	48.7	0.61	20,852	50.6	0.79	9,322	80.8
Florida	76,997	59,398	17,599	29.6	13,395	22.6	0.71	18,125	23.5	0.69	4,730	35.3
Georgia	89,903	66,807	23,096	34.5	15,594	23.3	0.82	21,123	23.5	0.80	5,529	35.5
Hawaii	24,536	16,545	7,991	48.3	8,469	51.2	0.45	12,253	49.9	0.46	3,784	44.7
Idaho	11,850	9,379	2,471	26.3	2,919	31.1	0.15	4,155	35.1	0.16	1,236	42.3
Illinois	332,726	228,160	104,566	45.8	129,589	56.8	6.84	184,932	55.6	6.99	55,345	42.7
Indiana	53,661	34,158	19,503	57.1	14,257	41.7	0.75	22,884	42.6	0.87	8,627	60.5
Iowa	47,232	39,205	8,027	20.5	17,536	44.7	0.93	21,571	45.7	0.82	4,035	23.0
Kansas	46,763	32,043	14,720	45.4	13,745	42.9	0.73	19,986	42.7	0.76	6,241	45.4
Kentucky	51,416	46,571	4,845	10.4	11,160	24.0	0.59	12,531	24.4	0.47	1,371	12.3
Louisiana	57,817	49,462	8,355	16.9	9,395	19.0	0.50	11,651	20.2	0.44	2,256	24.0
Maine	27,500	18,354	9,146	49.8	5,463	29.8	0.29	8,789	32.0	0.33	3,326	60.9
Maryland	83,485	65,025	18,460	28.4	29,584	45.5	1.56	39,802	47.7	1.50	10,218	34.5
Massachusetts	253,747	172,720	81,027	46.9	94,206	54.5	4.97	128,682	50.7	4.87	34,476	36.6
Michigan	269,289	160,308	108,981	68.0	80,220	50.0	4.23	135,203	50.2	5.11	54,983	68.5
Minnesota	93,816	61,213	32,603	53.3	26,356	43.1	1.39	44,618	47.5	1.68	18,262	68.9
Mississippi	21,005	16,178	4,827	29.8	2,728	16.9	0.14	3,920	18.7	0.15	1,192	43.7
Missouri	64,607	48,824	15,783	32.3	13,466	27.6	0.71	18,346	28.4	0.69	4,880	36.2
Montana	9,157	6,509	2,648	40.7	2,330	35.8	0.12	3,241	35.4	0.12	911	39.1
Nebraska	17,931	13,338	4,593	34.4	5,318	39.9	0.28	7,679	42.8	0.29	2,361	44.4
Nevada	6,788	4,703	2,085	44.3	1,486	31.6	0.08	2,413	35.5	0.09	927	62.4
New Hampshire	9,872	5,026	4,846	96.4	2,058	40.9	0.11	4,029	40.8	0.15	1,971	95.8

See footnotes at end of table.

**TABLE 78 — AID TO FAMILIES WITH DEPENDENT CHILDREN: EXPENDITURES
FOR ASSISTANCE TO RECIPIENTS, BY SOURCE OF FUNDS,
FISCAL YEARS 1970 AND 1971 (Cont'd)
(Dollar amounts in thousands)**

State	From State and local funds											
	Total maintenance assistance payments				1970		1971			Increase or decrease (-)		
	1971 ¹	1970 ²	Increase		Amount	% of Fed. State local total	% distribution	Amount	% of Fed. State local total	% distribution	Amount	%
			Amount	%								
New Jersey	\$ 270,659	\$ 216,131	\$ 54,528	25.2	\$ 131,657	60.9	6.95	\$ 137,203	50.6	5.18	\$ 5,546	4.2
New Mexico	22,164	19,554	2,610	13.3	4,651	23.8	0.25	5,329	24.0	0.20	678	14.6
New York	1,095,711	856,461	239,250	27.9	436,441	51.0	23.03	572,257	52.2	21.64	135,816	31.1
North Carolina	56,010	48,378	7,632	15.8	13,061	27.0	0.69	13,689	24.4	0.52	628	4.8
North Dakota	9,077	6,234	2,843	45.6	1,846	29.6	0.10	2,956	32.6	0.11	1,110	60.1
Ohio	182,434	123,245	59,189	48.0	53,848	43.7	2.84	92,766	50.8	3.51	38,918	72.3
Oklahoma	48,352	41,443	6,909	16.7	13,505	32.6	0.71	16,973	35.1	0.63	3,468	15.7
Oregon	51,494	39,817	11,677	29.3	17,334	43.5	0.91	23,164	45.0	0.88	5,830	33.6
Pennsylvania	415,220	287,528	127,692	44.4	130,278	45.3	6.88	188,639	45.4	7.13	58,361	44.8
Rhode Island	33,103	23,418	9,685	41.4	12,021	51.3	0.63	15,989	48.3	0.60	3,968	33.0
South Carolina	16,983	11,917	5,066	42.5	2,138	17.9	0.11	3,169	18.7	0.12	1,031	48.2
South Dakota	12,046	8,775	3,271	37.3	3,096	35.3	0.16	3,964	32.9	0.15	868	28.0
Tennessee	60,950	45,889	15,061	32.8	10,914	23.8	0.58	14,635	24.0	0.55	3,721	34.1
Texas	116,897	68,080	48,817	71.7	15,845	23.3	0.84	28,633	24.5	1.08	12,788	80.7
Utah	20,768	16,349	4,419	27.0	5,136	31.4	0.27	6,486	31.2	0.25	1,350	26.3
Vermont	11,815	7,664	4,151	54.2	2,686	35.0	0.14	4,469	37.8	0.17	1,783	66.4
Virginia	67,856	44,874	22,982	51.2	15,953	35.6	0.84	24,816	36.6	0.94	8,863	55.6
Washington	111,010	75,160	35,850	67.7	38,063	50.6	2.01	57,726	52.0	2.18	19,663	51.7
West Virginia	34,936	30,287	4,649	86.7	6,949	22.9	0.37	8,479	24.3	0.32	1,530	22.0
Wisconsin	75,827	45,304	30,523	67.4	20,904	46.1	1.10	39,395	24.3	1.49	18,491	88.5
Wyoming	3,233	2,452	781	75.8	1,083	44.2	0.06	1,469	45.4	0.06	386	35.6
Territories	33,561	26,602	6,959	26.2	13,992	52.6	0.74	16,790	50.0	0.64	2,798	20.0

¹Consists of money payments, foster care, home repairs, and includes State and local funds not computed for federal reimbursement.

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

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

TABLE 79 — STATE AND LOCAL EXPENDITURE FOR HEALTH AND HOSPITALS,
BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1970-71

State	Total (millions)	Per capita	Percent financed from —		
			Federal aid	State funds	Local funds
UNITED STATES	\$11,205.5	\$54.32	4.8	48.5	46.7
ALABAMA	172.6	49.60	5.9	36.2	57.9
ALASKA	19.7	63.05	23.9	61.4	14.7
ARIZONA	70.6	38.20	7.8	35.4	56.8
ARKANSAS	66.9	34.39	19.3	35.6	45.1
CALIFORNIA	1,215.7	60.11	2.2	35.3	62.5
COLORADO	116.5	51.04	7.6	50.1	42.2
CONNECTICUT	146.6	47.58	4.0	85.9	10.1
DELAWARE	22.1	39.66	11.3	87.8	0.9
DIST. OF COLUMBIA	123.8	167.03	4.8	—	95.2
FLORIDA	383.7	54.49	5.9	31.3	62.8
GEORGIA	359.3	77.04	4.3	32.1	63.6
HAWAII	58.5	74.12	7.7	89.2	3.1
IDAHO	34.0	46.40	13.6	28.6	57.8
ILLINOIS	493.9	44.11	4.0	59.6	36.4
INDIANA	241.2	45.73	16.1	49.7	34.2
IOWA	113.7	39.86	4.2	26.3	69.5
KANSAS	119.6	52.95	4.8	53.5	41.6
KENTUCKY	112.1	34.14	11.2	50.7	38.0
LOUISIANA	190.9	51.86	4.6	69.1	26.2
MAINE	29.6	29.47	7.4	78.0	14.5
MARYLAND	229.0	57.25	2.4	73.5	24.1
MASSACHUSETTS	346.6	60.19	4.2	62.9	32.9
MICHIGAN	527.6	58.63	5.2	52.1	42.7
MINNESOTA	195.8	50.45	4.1	42.2	53.7
MISSISSIPPI	140.9	63.29	5.9	28.6	65.5
MISSOURI	211.1	44.45	5.5	51.4	43.1
MONTANA	23.2	32.73	12.5	55.2	32.3
NEBRASKA	72.8	48.17	10.4	36.7	53.0
NEVADA	47.8	94.26	5.2	14.9	79.9
NEW HAMPSHIRE	23.3	30.57	3.9	79.0	17.2
NEW JERSEY	308.8	42.29	3.7	41.1	55.1
NEW MEXICO	43.5	42.20	7.8	34.5	57.7
NEW YORK	2,160.5	117.47	1.8	46.5	51.7
NORTH CAROLINA	188.3	36.59	8.0	64.3	27.7
NORTH DAKOTA	15.7	25.17	10.2	82.2	7.6
OHIO	428.6	39.76	4.2	42.2	53.7
OKLAHOMA	106.4	40.76	7.1	51.9	41.0
OREGON	79.1	36.67	7.6	54.5	37.9
PENNSYLVANIA	446.4	37.58	3.5	84.7	11.7
RHODE ISLAND	44.3	46.16	12.4	86.0	1.6
SOUTH CAROLINA	121.2	46.13	12.0	43.9	44.1
SOUTH DAKOTA	16.9	25.24	10.6	52.9	36.5
TENNESSEE	213.4	53.48	7.0	30.4	62.6
TEXAS	427.9	37.33	7.6	40.6	51.8
UTAH	34.5	31.39	8.4	57.7	33.9
VERMONT	15.5	33.82	14.8	82.6	2.6
VIRGINIA	180.1	38.19	5.6	84.4	10.0
WASHINGTON	150.3	43.58	4.9	52.1	43.0
WEST VIRGINIA	71.0	40.52	7.9	49.7	42.4
WISCONSIN	219.7	49.09	3.8	56.2	40.0
WYOMING	24.2	71.22	7.0	26.9	66.1

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

TABLE 80 – CRIMINAL JUSTICE SYSTEM EXPENDITURE, BY LEVEL OF GOVERNMENT, 1970-71
(Expenditure amounts in thousands)

Activity	Amount				Percent distribution		
	All governments	Federal Government	State governments	Local governments	Federal Government	State governments	Local governments
TOTAL CRIMINAL JUSTICE SYSTEM ¹	10 513 358	1 448 233	2 920 751	6 662 697	(x)	(x)	(x)
DIRECT EXPENDITURE	10 513 358	1 211 132	2 681 419	6 620 807	11.5	25.5	63.0
INTERGOVERNMENTAL EXPENDITURE	(¹)	237 101	239 332	75 545	(x)	(x)	(x)
POLICE PROTECTION ¹	6 164 918	804 514	932 234	4 489 045	(x)	(x)	(x)
DIRECT EXPENDITURE	6 164 918	803 600	873 493	4 487 825	13.0	14.2	72.8
INTERGOVERNMENTAL EXPENDITURE	(¹)	914	58 741	21 327	(x)	(x)	(x)
JUDICIAL ¹	1 358 282	134 020	326 850	912 310	(x)	(x)	(x)
DIRECT EXPENDITURE	1 358 282	134 020	313 717	910 545	9.9	23.1	67.0
INTERGOVERNMENTAL EXPENDITURE	(¹)	-	13 133	5 561	(x)	(x)	(x)
LEGAL SERVICES AND PROSECUTION ¹	491 326	88 748	109 494	295 415	(x)	(x)	(x)
DIRECT EXPENDITURE	491 326	88 748	107 799	294 779	18.1	21.9	60.0
INTERGOVERNMENTAL EXPENDITURE	(¹)	-	1 695	787	(x)	(x)	(x)
INDIGENT DEFENSE ¹	128 547	61 095	17 266	50 969	(x)	(x)	(x)
DIRECT EXPENDITURE	128 547	61 095	16 491	50 961	47.6	12.8	39.6
INTERGOVERNMENTAL EXPENDITURE	(¹)	-	775	123	(x)	(x)	(x)
CORRECTION ¹	2 291 073	121 258	1 387 331	895 420	(x)	(x)	(x)
DIRECT EXPENDITURE	2 291 073	110 801	1 323 104	857 168	4.8	57.8	37.4
INTERGOVERNMENTAL EXPENDITURE	(¹)	10 457	64 227	47 425	(x)	(x)	(x)
OTHER CRIMINAL JUSTICE ¹	79 212	238 598	147 576	19 538	(x)	(x)	(x)
DIRECT EXPENDITURE	79 212	12 868	46 815	19 529	16.2	59.1	24.7
INTERGOVERNMENTAL EXPENDITURE	(¹)	225 730	100 761	321	(x)	(x)	(x)

- Represents zero or rounds to zero.

X Not applicable.

¹The total line for each sector, and for the total criminal justice system excludes duplicative intergovernmental expenditure amounts. This was done to avoid the artificial inflation which would result if an intergovernmental expenditure amount for one government is tabulated and then counted again when the recipient government(s) ultimately expend(s) that amount. The intergovernmental expenditure lines are not totaled for the same reason.

Source: U.S. Law Enforcement Assistance Administration and U.S. Bureau of the Census, *Expenditures and Employment Data for the Criminal Justice System: 1970-71*, U.S. Government Printing Office, Washington, D.C. 1973.

TABLE 81 – CRIMINAL JUSTICE SYSTEM EMPLOYMENT AND PAYROLLS, BY LEVEL OF GOVERNMENT, OCTOBER 1971
(Payroll amounts in thousands)

Activity	All governments	Federal Government	State governments	Local governments	Percent distribution		
					Federal Government	State governments	Local governments
TOTAL CRIMINAL JUSTICE SYSTEM:							
TOTAL EMPLOYEES	929 473	78 133	211 785	639 555	8.4	22.8	68.8
FULL-TIME EMPLOYEES	836 007	77 118	202 508	556 381	9.2	24.2	66.6
FULL-TIME EQUIVALENT EMPLOYEES	861 776	77 523	205 859	578 394	9.0	23.9	67.1
OCTOBER PAYROLL	714 873	83 457	164 719	466 697	11.7	23.0	65.3
POLICE PROTECTION:							
TOTAL EMPLOYEES	575 514	56 972	72 609	445 933	9.9	12.6	77.5
FULL-TIME EMPLOYEES	515 691	56 199	67 986	391 506	10.9	13.2	75.9
FULL-TIME EQUIVALENT EMPLOYEES	528 594	56 528	69 375	402 691	10.7	13.1	76.2
OCTOBER PAYROLL	445 289	59 231	52 800	333 258	13.3	11.9	74.8
JUDICIAL:							
TOTAL EMPLOYEES	117 554	7 487	20 562	89 505	6.4	17.5	76.1
FULL-TIME EMPLOYEES	100 491	7 389	19 466	73 636	7.4	19.4	73.3
FULL-TIME EQUIVALENT EMPLOYEES	107 129	7 421	19 856	79 852	6.9	18.5	74.6
OCTOBER PAYROLL	88 698	8 748	23 175	56 775	9.9	26.1	64.0
LEGAL SERVICES AND PROSECUTION:							
TOTAL EMPLOYEES	44 620	5 644	8 765	30 211	12.6	19.6	67.7
FULL-TIME EMPLOYEES	36 888	5 635	7 766	23 487	15.3	21.1	63.7
FULL-TIME EQUIVALENT EMPLOYEES	39 725	5 638	8 133	25 954	14.2	20.5	65.3
OCTOBER PAYROLL	37 922	6 842	8 037	23 043	18.0	21.2	60.8
INDIGENT DEFENSE:							
TOTAL EMPLOYEES	4 018	52	1 030	2 936	1.3	25.6	73.1
FULL-TIME EMPLOYEES	3 154	52	961	2 141	1.6	30.5	67.9
FULL-TIME EQUIVALENT EMPLOYEES	3 510	52	985	2 473	1.5	28.1	70.5
OCTOBER PAYROLL	3 439	87	878	2 474	2.5	25.5	71.9
CORRECTION:							
TOTAL EMPLOYEES	184 819	7 223	107 317	70 279	3.9	58.1	38.0
FULL-TIME EMPLOYEES	176 958	7 103	104 882	64 973	4.0	59.3	36.7
FULL-TIME EQUIVALENT EMPLOYEES	179 961	7 140	106 045	66 776	4.0	58.9	37.1
OCTOBER PAYROLL	136 810	7 692	78 648	50 470	5.6	57.5	36.9
OTHER CRIMINAL JUSTICE:							
TOTAL EMPLOYEES	2 948	755	1 502	691	25.6	50.9	23.4
FULL-TIME EMPLOYEES	2 825	740	1 447	638	26.2	51.2	22.6
FULL-TIME EQUIVALENT EMPLOYEES	2 857	744	1 465	648	26.0	51.3	22.7
OCTOBER PAYROLL	2 715	857	1 181	677	31.6	43.5	24.9

Source: U.S. Law Enforcement Assistance Administration and U.S. Bureau of the Census, *Expenditures and Employment Data for the Criminal Justice System: 1970-71*, U.S. Government Printing Office, Washington, D.C. 1973.

**TABLE 82 — STATE AND LOCAL EXPENDITURE FOR THE TOTAL CRIMINAL JUSTICE SYSTEM,
FROM OWN SOURCES, BY STATE, 1970-71
(Expenditures in thousands)**

Item	Expenditures from own sources			Percent distribution	
	Total State-local	State	Local	State	Local
UNITED STATES, TOTAL . . .	9 009 659	2 607 238	6 402 421	28.9	71.1
ALABAMA	76 910	25 168	51 742	32.7	67.3
ALASKA	32 151	26 488	5 663	82.4	17.6
ARIZONA	84 319	25 409	58 910	30.1	69.9
ARKANSAS	33 476	11 307	22 169	33.8	66.2
CALIFORNIA	1 362 365	336 100	1 026 265	24.7	75.3
COLORADO	80 689	35 247	45 442	43.7	56.3
CONNECTICUT	131 757	63 283	68 474	48.0	52.0
DELAWARE	28 257	20 151	8 106	71.3	28.7
DISTRICT OF COLUMBIA	141 233	-	141 233	-	100.0
FLORIDA	291 542	74 235	217 307	25.5	74.5
GEORGIA	132 370	41 008	91 362	31.0	69.0
HAWAII	41 540	13 761	27 779	33.1	66.9
IDAHO	19 488	9 197	10 291	47.2	52.8
ILLINOIS	530 582	136 850	393 732	25.8	74.2
INDIANA	134 379	43 648	90 731	32.5	67.5
IOWA	76 804	30 430	46 374	39.6	60.4
KANSAS	66 502	29 312	37 190	44.1	55.9
KENTUCKY	73 574	35 240	38 334	47.9	52.1
LOUISIANA	124 716	44 657	80 059	35.8	64.2
MAINE	26 721	14 307	12 414	53.5	46.5
MARYLAND	215 634	111 791	103 843	51.8	48.2
MASSACHUSETTS	272 776	70 518	202 258	25.9	74.1
MICHIGAN	396 550	86 611	309 939	21.8	78.2
MINNESOTA	118 966	33 947	85 019	28.5	71.5
MISSISSIPPI	45 883	18 411	27 472	40.1	59.9
MISSOURI	154 174	36 894	117 280	23.9	76.1
MONTANA	17 663	7 414	10 249	42.0	58.0
NEBRASKA	42 321	13 651	28 670	32.3	67.7
NEVADA	38 093	9 436	28 657	24.8	75.2
NEW HAMPSHIRE	20 645	7 486	13 159	36.3	63.7
NEW JERSEY	373 032	92 270	280 762	24.7	75.3
NEW MEXICO	35 794	16 949	18 845	47.4	52.6
NEW YORK	1 532 369	338 752	1 193 617	22.1	77.9
NORTH CAROLINA	154 167	87 820	66 347	57.0	43.0
NORTH DAKOTA	13 555	4 009	9 546	29.6	70.4
OHIO	376 829	105 753	271 076	28.1	71.9
OKLAHOMA	70 931	28 000	42 931	39.5	60.5
OREGON	86 798	32 323	54 475	37.2	62.8
PENNSYLVANIA	450 042	94 785	355 257	21.1	78.9
RHODE ISLAND	34 202	15 915	18 287	46.5	53.5
SOUTH CAROLINA	59 674	24 042	35 632	40.3	59.7
SOUTH DAKOTA	15 816	6 579	9 237	41.6	58.4
TENNESSEE	103 843	36 336	67 507	35.0	65.0
TEXAS	315 112	80 193	234 919	25.4	74.6
UTAH	26 046	11 853	14 193	45.5	54.5
VERMONT	16 496	13 569	2 927	82.3	17.7
VIRGINIA	154 078	72 657	81 421	47.2	52.8
WASHINGTON	145 405	52 160	93 245	35.9	64.1
WEST VIRGINIA	30 436	13 425	17 011	44.1	55.9
WISCONSIN	192 989	63 390	129 599	32.8	67.2
WYOMING	9 965	4 501	5 464	45.2	54.8

- Represents zero or rounds to zero.

Source: U.S. Law Enforcement Assistance Administration and U.S. Bureau of the Census, *Expenditures and Employment Data for the Criminal Justice System: 1970-71*, U.S. Government Printing Office, Washington, D.C. 1973.

**TABLE 83 – STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71
(Expenditures in thousands)**

State and type of government	Total general expenditure ¹	Total criminal justice system		Police protection		Judicial	
		Amount ²	Percent of total general expenditure	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
UNITED STATES: TOTAL	111 031 546	9 302 226	8.4	5 361 318	57.6	1 224 262	13.2
STATES	89 118 419	2 920 751	3.3	932 234	31.9	326 850	11.2
LOCAL: TOTAL	55 128 285	6 662 697	12.1	4 489 045	67.4	912 310	13.7
COUNTIES	21 009 502	2 192 756	10.4	733 832	33.5	648 143	29.6
MUNICIPALITIES	35 278 629	4 503 596	12.8	3 775 320	83.8	267 963	5.9
ALABAMA	1 413 631	80 544	5.7	48 637	60.4	13 537	16.8
STATE	1 405 080	28 655	2.0	10 719	37.4	3 441	12.0
LOCAL: TOTAL	434 032	54 744	12.6	37 935	69.3	10 096	18.4
COUNTIES	154 561	21 249	13.7	7 162	33.7	9 292	43.7
MUNICIPALITIES	303 652	33 898	11.2	30 774	90.8	1 106	3.3
ALASKA	571 370	33 003	5.8	13 297	40.3	7 112	21.5
STATE	475 714	27 445	5.8	9 148	33.3	6 857	25.0
LOCAL: TOTAL	177 500	5 664	3.2	4 179	73.8	269	4.8
COUNTIES	110 743	762	0.7	499	65.4	-	-
MUNICIPALITIES	67 466	5 403	8.0	4 182	77.4	269	5.0
ARIZONA	853 668	89 045	10.4	55 494	62.3	11 959	13.4
STATE	831 263	29 596	3.6	13 903	47.0	1 594	5.4
LOCAL: TOTAL	350 013	62 043	17.7	41 591	67.0	10 365	16.7
COUNTIES	163 848	25 185	15.4	8 637	34.3	8 835	35.1
MUNICIPALITIES	202 344	37 006	18.3	32 968	89.1	1 530	4.1
ARKANSAS	725 758	37 467	5.2	24 650	65.8	4 191	11.2
STATE	651 864	15 292	2.3	6 358	41.6	1 594	10.4
LOCAL: TOTAL	271 265	24 170	8.9	18 907	78.2	2 652	11.0
COUNTIES	71 825	6 617	9.2	3 069	46.4	1 882	28.4
MUNICIPALITIES	200 746	17 603	8.8	15 865	90.1	780	4.4
CALIFORNIA	13 078 178	1 385 401	10.6	722 170	52.1	170 051	12.3
STATE	10 637 439	357 685	3.4	134 091	37.5	18 526	5.2
LOCAL: TOTAL	7 560 381	1 063 587	14.1	593 254	55.8	151 527	14.2
COUNTIES	4 858 689	595 520	12.3	162 761	27.3	144 241	24.2
MUNICIPALITIES	2 797 409	480 347	17.2	442 277	92.1	7 295	1.5
COLORADO	1 118 710	85 910	7.7	43 777	51.0	14 833	17.3
STATE	1 003 385	40 435	4.0	8 772	21.7	10 305	25.5
LOCAL: TOTAL	448 490	48 059	10.7	35 006	72.8	4 528	9.4
COUNTIES	184 964	11 011	6.0	5 933	53.9	1 394	12.7
MUNICIPALITIES	274 173	37 098	13.5	29 077	78.4	3 134	8.4
CONNECTICUT	2 368 767	135 061	5.7	83 221	61.6	21 175	15.7
STATE	1 463 181	66 814	4.6	14 773	22.1	21 164	31.7
LOCAL: TOTAL	1 257 509	70 665	5.6	68 704	97.2	211	0.3
MUNICIPALITIES	1 269 011	70 692	5.6	68 713	97.2	212	0.3
DELAWARE	349 033	30 181	8.6	14 811	49.1	5 855	19.4
STATE	370 152	22 066	6.0	6 794	30.8	4 751	21.5
LOCAL: TOTAL	74 680	9 417	12.6	8 017	85.1	1 104	11.7
COUNTIES	14 000	2 721	19.4	1 837	67.5	791	29.1
MUNICIPALITIES	60 680	6 696	11.0	6 180	92.3	313	4.7
DISTRICT OF COLUMBIA	886 863	145 345	16.4	85 146	58.6	17 888	12.3
STATE	-	-	-	-	-	-	-
LOCAL: TOTAL	886 877	145 345	16.4	85 146	58.6	17 888	12.3
MUNICIPALITIES	888 170	145 345	16.4	85 146	58.6	17 888	12.3
FLORIDA	2 651 998	303 487	11.4	169 787	55.9	50 482	16.6
STATE	2 410 817	85 365	3.5	29 278	34.3	8 428	9.9
LOCAL: TOTAL	1 168 169	220 494	18.9	140 635	63.8	42 054	19.1
COUNTIES	565 373	110 457	19.5	49 249	44.6	33 659	30.5
MUNICIPALITIES	613 529	110 262	18.0	91 565	83.0	8 395	7.6
GEORGIA	1 819 038	142 588	7.8	71 424	50.1	22 082	15.5
STATE	1 786 007	51 217	2.9	13 328	26.0	3 373	6.6
LOCAL: TOTAL	576 803	95 257	16.5	58 134	61.0	18 712	19.6
COUNTIES	308 508	49 814	16.1	16 874	33.9	17 005	34.1
MUNICIPALITIES	338 154	46 595	13.8	42 373	90.9	1 708	3.7
HAWAII	888 581	42 759	4.8	26 154	61.2	7 213	16.9
STATE	720 094	14 747	2.0	271	1.8	7 213	48.9
LOCAL: TOTAL	189 486	28 652	15.1	25 883	90.3	-	-
COUNTIES	40 409	6 302	15.6	5 653	89.7	-	-
MUNICIPALITIES	149 077	22 350	15.0	20 230	90.5	-	-
IDAHO	329 619	22 719	6.9	12 089	53.2	3 266	14.4
STATE	322 395	12 422	3.9	3 956	31.8	1 617	13.0
LOCAL: TOTAL	90 886	11 436	12.6	8 134	71.1	1 649	14.4
COUNTIES	61 258	5 338	8.7	2 555	47.9	1 413	26.5
MUNICIPALITIES	39 097	6 110	15.6	5 579	91.3	235	3.9

See footnotes at end of table.

**TABLE 83 — STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
UNITED STATES, TOTAL	402 578	4.3	67 452	0.7	2 180 272	23.4	66 344	0.7
STATES	109 494	3.7	17 266	0.6	1 387 331	47.5	147 576	5.1
LOCAL, TOTAL	295 415	4.4	50 969	0.8	895 420	13.4	19 538	0.3
COUNTIES	171 814	7.8	41 141	1.9	596 039	27.2	1 787	0.1
MUNICIPALITIES	123 753	2.7	9 943	0.2	308 554	6.9	18 063	0.4
ALABAMA	2 996	3.7	34	(2)	14 467	18.0	873	1.1
STATE	1 467	5.1	-	-	10 498	36.6	2 530	8.8
LOCAL, TOTAL	1 529	2.8	34	0.1	5 075	9.3	75	0.1
COUNTIES	928	4.4	34	0.2	3 802	17.9	31	0.1
MUNICIPALITIES	601	1.8	-	-	1 372	4.0	44	0.1
ALASKA	2 919	8.8	557	1.7	8 782	26.6	337	1.0
STATE	2 377	8.7	556	2.0	8 170	29.8	337	1.2
LOCAL, TOTAL	588	10.4	1	(2)	627	11.1	-	-
COUNTIES	264	34.6	-	-	-	-	-	-
MUNICIPALITIES	324	6.0	1	(2)	627	11.6	-	-
ARIZONA	4 314	4.8	730	0.8	16 094	18.1	453	0.5
STATE	601	2.0	-	-	10 661	36.0	2 837	9.6
LOCAL, TOTAL	3 713	6.0	730	1.2	5 433	8.8	211	0.3
COUNTIES	2 248	8.9	730	2.9	4 733	18.8	-	-
MUNICIPALITIES	1 464	4.0	-	-	833	2.3	211	0.6
ARKANSAS	1 476	3.9	38	0.1	6 885	18.4	227	0.6
STATE	600	3.9	-	-	5 404	35.3	1 336	8.7
LOCAL, TOTAL	893	3.7	38	0.2	1 680	7.0	-	-
COUNTIES	443	6.7	38	0.6	1 185	17.9	-	-
MUNICIPALITIES	451	2.6	-	-	507	2.9	-	-
CALIFORNIA	79 059	5.7	19 817	1.4	390 149	28.2	4 155	0.3
STATE	12 221	3.4	775	0.2	180 153	50.4	11 919	3.3
LOCAL, TOTAL	66 838	6.3	19 817	1.9	230 573	21.7	1 578	0.1
COUNTIES	50 101	8.4	19 183	3.2	218 586	36.7	648	0.1
MUNICIPALITIES	16 773	3.5	635	0.1	12 426	2.6	942	0.2
COLORADO	4 717	5.5	1 443	1.7	20 523	23.9	618	0.7
STATE	383	0.9	1 294	3.2	16 638	41.1	3 043	7.5
LOCAL, TOTAL	4 334	9.0	149	0.3	3 893	8.1	149	0.3
COUNTIES	2 428	22.1	42	0.4	1 214	11.0	-	-
MUNICIPALITIES	1 915	5.2	107	0.3	2 716	7.3	149	0.4
CONNECTICUT	5 677	4.2	1 141	0.8	23 182	17.2	666	0.5
STATE	4 112	6.2	1 141	1.7	23 157	34.7	2 467	3.7
LOCAL, TOTAL	1 565	2.2	-	-	25	(2)	161	0.2
COUNTIES	1 565	2.2	-	-	25	(2)	177	0.3
MUNICIPALITIES	-	-	-	-	-	-	-	-
DELAWARE	899	3.0	195	0.6	7 606	25.2	814	2.7
STATE	607	2.8	195	0.9	7 603	34.5	2 116	9.6
LOCAL, TOTAL	292	3.1	-	-	3	(2)	-	-
COUNTIES	91	3.3	-	-	2	0.1	-	-
MUNICIPALITIES	201	3.0	-	-	1	(2)	-	-
DISTRICT OF COLUMBIA	2 236	1.5	1 256	0.9	36 551	25.1	2 268	1.6
STATE	-	-	-	-	-	-	-	-
LOCAL, TOTAL	2 236	1.5	1 256	0.9	36 551	25.1	2 268	1.6
COUNTIES	2 236	1.5	1 256	0.9	36 551	25.1	2 268	1.6
MUNICIPALITIES	-	-	-	-	-	-	-	-
FLORIDA	15 193	5.0	3 641	1.2	61 720	20.3	2 664	0.9
STATE	5 366	6.3	2 031	2.4	36 171	42.4	4 091	4.8
LOCAL, TOTAL	9 827	4.5	1 610	0.7	25 549	11.6	819	0.4
COUNTIES	6 207	5.6	1 266	1.1	19 910	18.0	166	0.2
MUNICIPALITIES	3 620	3.3	367	0.3	5 661	5.1	653	0.6
GEORGIA	6 273	4.4	481	0.3	41 637	29.2	691	0.5
STATE	2 301	4.5	-	-	28 348	55.3	3 867	7.6
LOCAL, TOTAL	3 972	4.2	481	0.5	13 949	14.6	9	(2)
COUNTIES	3 130	6.3	490	1.0	12 314	24.7	-	-
MUNICIPALITIES	842	1.8	-	(2)	1 664	3.6	9	(2)
HAWAII	2 999	7.0	352	0.8	5 695	13.3	346	0.8
STATE	1 090	7.4	352	2.4	4 835	32.8	986	6.7
LOCAL, TOTAL	1 909	6.7	-	-	860	3.0	-	-
COUNTIES	481	7.6	-	-	168	2.7	-	-
MUNICIPALITIES	1 428	6.4	-	-	692	3.1	-	-
IDAHO	1 209	5.3	212	0.9	5 716	25.2	227	1.0
STATE	293	2.4	-	-	5 216	42.0	1 340	10.8
LOCAL, TOTAL	916	8.0	212	1.9	507	4.4	17	0.1
COUNTIES	696	13.0	210	3.9	461	8.6	2	(2)
MUNICIPALITIES	220	3.6	3	(2)	58	0.9	15	0.2

See footnotes at end of table.

**TABLE 83 – STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Total general expenditure ¹	Total criminal justice system		Police protection		Judicial	
		Amount ²	Percent of total general expenditure	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
ILLINOIS	4 955 771	543 051	11.0	357 291	65.8	65 648	12.1
STATE	4 518 824	148 078	3.3	43 763	29.6	21 615	14.6
LOCAL, TOTAL	1 968 132	400 169	20.3	315 489	78.8	44 033	11.0
COUNTIES	590 877	100 024	16.9	22 420	22.4	43 759	43.7
MUNICIPALITIES	1 397 038	300 495	21.5	293 094	97.5	286	0.1
INDIANA	1 900 108	138 039	7.3	86 598	62.7	16 609	12.0
STATE	1 748 782	48 621	2.8	21 242	43.7	3 555	7.3
LOCAL, TOTAL	806 146	92 001	11.4	65 927	71.7	13 388	14.6
COUNTIES	377 197	25 497	6.8	8 532	33.5	8 670	34.0
MUNICIPALITIES	442 195	66 542	15.0	57 400	86.3	4 737	7.1
IOWA	1 266 076	83 103	6.6	48 207	58.0	10 796	13.0
STATE	1 144 386	36 970	3.2	15 608	42.2	2 470	6.7
LOCAL, TOTAL	556 178	50 235	9.0	32 603	64.9	8 326	16.6
COUNTIES	283 356	20 416	7.2	5 224	25.6	6 886	33.7
MUNICIPALITIES	274 486	30 939	11.3	27 478	88.8	2 372	7.7
KANSAS	968 118	70 881	7.3	36 689	51.8	8 939	12.6
STATE	825 384	33 633	4.1	8 709	25.9	2 792	8.3
LOCAL, TOTAL	474 810	39 353	8.3	27 982	71.1	6 147	15.6
COUNTIES	295 518	14 673	5.0	5 272	35.9	5 444	37.1
MUNICIPALITIES	232 298	24 759	10.7	22 779	92.0	705	2.8
KENTUCKY	1 382 174	78 713	5.7	47 036	59.8	12 974	16.5
STATE	1 423 866	40 382	2.8	16 246	40.2	6 904	17.1
LOCAL, TOTAL	288 471	43 255	15.0	32 362	74.8	6 129	14.2
COUNTIES	98 223	17 028	17.3	8 150	47.9	5 344	31.4
MUNICIPALITIES	196 684	26 509	13.5	24 236	91.4	786	3.0
LOUISIANA	1 796 771	128 037	7.1	75 826	59.2	21 072	16.5
STATE	1 770 162	47 731	2.7	22 284	46.7	5 946	12.5
LOCAL, TOTAL	614 293	87 589	14.3	60 467	69.0	15 126	17.3
COUNTIES	338 198	33 242	9.8	21 027	63.3	6 498	19.5
MUNICIPALITIES	286 637	54 647	19.1	39 458	72.2	8 642	15.8
MAINE	588 333	28 701	4.9	16 139	56.2	3 483	12.1
STATE	443 378	16 259	3.7	5 498	33.8	2 131	13.1
LOCAL, TOTAL	224 647	13 221	5.9	10 642	80.5	1 352	10.2
COUNTIES	8 209	3 433	41.8	1 016	29.6	1 346	39.2
MUNICIPALITIES	244 566	9 788	4.0	9 626	98.3	6	0.1
MARYLAND	3 036 960	221 091	7.3	127 783	57.8	21 778	9.9
STATE	1 842 040	116 757	6.3	46 523	39.8	10 494	9.0
LOCAL, TOTAL	1 980 207	136 959	6.9	107 656	78.6	13 396	9.8
COUNTIES	1 303 531	57 315	4.4	42 562	74.3	8 139	14.2
MUNICIPALITIES	717 332	79 713	11.1	65 162	81.7	5 257	6.6
MASSACHUSETTS	4 373 115	278 386	6.4	168 376	60.5	39 583	14.2
STATE	2 595 392	76 101	2.9	18 859	24.8	6 916	9.1
LOCAL, TOTAL	2 379 087	206 744	8.7	149 518	72.3	33 058	16.0
COUNTIES	91 543	40 563	44.3	876	2.2	24 793	61.1
MUNICIPALITIES	2 347 805	166 290	7.1	148 647	89.4	8 266	5.0
MICHIGAN	4 480 357	410 121	9.2	245 820	59.9	64 272	15.7
STATE	3 968 650	103 413	2.6	39 366	38.1	10 233	9.9
LOCAL, TOTAL	2 026 887	317 096	15.6	208 297	65.7	54 944	17.3
COUNTIES	823 207	113 924	13.8	24 234	21.3	44 462	39.0
MUNICIPALITIES	1 266 725	206 629	16.3	185 048	89.6	11 135	5.4
MINNESOTA	1 948 175	125 335	6.4	65 718	52.4	15 514	12.4
STATE	1 925 296	40 322	2.1	9 917	24.6	2 711	6.7
LOCAL, TOTAL	1 010 832	88 799	8.8	56 759	63.9	12 845	14.5
COUNTIES	536 628	38 848	7.2	11 650	30.0	11 756	30.3
MUNICIPALITIES	509 757	52 315	10.3	45 920	87.8	1 581	3.0
MISSISSIPPI	977 191	48 797	5.0	33 345	68.3	5 481	11.2
STATE	964 613	21 150	2.2	10 808	51.1	1 749	8.3
LOCAL, TOTAL	341 764	28 506	8.3	22 548	79.1	3 732	13.1
COUNTIES	218 735	9 440	4.3	4 694	49.7	3 163	33.5
MUNICIPALITIES	123 638	19 099	15.4	17 866	93.5	569	3.0
MISSOURI	1 885 002	162 868	8.6	106 813	65.6	22 763	14.0
STATE	1 507 610	45 015	3.0	17 082	37.9	7 443	16.5
LOCAL, TOTAL	751 158	122 442	16.3	89 780	73.3	15 320	12.5
COUNTIES	172 081	30 874	17.9	12 400	40.2	10 158	32.9
MUNICIPALITIES	583 571	91 609	15.7	77 413	84.5	5 164	5.6
MONTANA	383 908	20 108	5.2	10 583	52.6	2 727	13.6
STATE	347 011	9 795	2.8	3 481	35.5	817	8.3
LOCAL, TOTAL	98 256	11 373	11.6	7 550	66.4	1 910	16.8
COUNTIES	102 668	5 963	5.8	2 743	46.0	1 670	28.0
MUNICIPALITIES	38 954	5 428	13.9	4 817	88.7	240	4.4

See footnotes at end of table.

**TABLE 83 — STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
ILLINOIS	22 257	4.1	2 559	0.5	84 602	15.6	10 695	2.0
STATE	7 837	5.3	-	-	62 311	42.1	12 552	8.5
LOCAL, TOTAL	15 316	3.8	2 559	0.6	22 291	5.6	482	0.1
COUNTIES	10 387	10.4	2 559	2.6	20 824	20.8	75	0.1
MUNICIPALITIES	4 933	1.6	-	-	1 775	0.6	407	0.1
INDIANA	6 100	4.4	635	0.5	27 188	19.7	909	0.7
STATE	2 238	4.6	78	0.2	20 518	42.2	990	2.0
LOCAL, TOTAL	3 906	4.2	557	0.6	8 167	8.9	56	0.1
COUNTIES	2 152	8.4	473	1.9	5 659	22.2	10	(2)
MUNICIPALITIES	1 757	2.6	84	0.1	2 520	3.8	45	0.1
IOWA	3 643	4.4	587	0.7	19 098	23.0	773	0.9
STATE	742	2.0	-	-	14 568	39.4	3 582	9.7
LOCAL, TOTAL	2 901	5.8	587	1.2	5 479	10.9	340	0.7
COUNTIES	2 140	10.5	583	2.9	5 476	26.8	107	0.5
MUNICIPALITIES	761	2.5	4	(2)	91	0.3	233	0.8
KANSAS	3 266	4.6	701	1.0	20 786	29.3	500	0.7
STATE	553	1.6	608	1.8	18 426	54.8	2 545	7.6
LOCAL, TOTAL	2 713	6.9	93	0.2	2 360	6.0	59	0.2
COUNTIES	1 884	12.8	92	0.6	1 970	13.4	13	0.1
MUNICIPALITIES	829	3.3	1	(2)	399	1.6	47	0.2
KENTUCKY	2 977	3.8	37	(2)	15 112	19.2	577	0.7
STATE	967	2.4	-	-	12 439	30.8	3 826	9.5
LOCAL, TOTAL	2 010	4.6	37	0.1	2 673	6.2	44	0.1
COUNTIES	1 081	6.3	20	0.1	2 397	14.1	36	0.2
MUNICIPALITIES	929	3.5	17	0.1	533	2.0	8	(2)
LOUISIANA	5 454	4.3	497	0.4	24 961	19.5	227	0.2
STATE	2 585	5.4	-	-	16 454	34.5	462	1.0
LOCAL, TOTAL	2 869	3.3	497	0.6	8 507	9.7	123	0.1
COUNTIES	1 422	4.3	284	0.9	4 007	12.1	5	(2)
MUNICIPALITIES	1 462	2.7	213	0.4	4 522	8.3	350	0.6
MAINE	934	3.3	149	0.5	7 219	25.2	775	2.7
STATE	689	4.2	-	-	6 387	39.3	1 554	9.6
LOCAL, TOTAL	245	1.9	149	1.1	832	6.3	-	-
COUNTIES	89	2.6	149	4.4	832	24.2	-	-
MUNICIPALITIES	156	1.6	-	-	-	(2)	-	-
MARYLAND	6 464	2.9	790	0.4	63 078	28.5	1 198	0.5
STATE	1 030	0.9	300	0.3	55 421	47.5	2 989	2.6
LOCAL, TOTAL	5 434	4.0	490	0.4	9 667	7.1	316	0.2
COUNTIES	2 630	4.6	490	0.9	3 485	6.1	10	(2)
MUNICIPALITIES	2 805	3.5	-	-	6 182	7.8	306	0.4
MASSACHUSETTS	7 497	2.7	1 116	0.4	60 692	21.8	1 122	0.4
STATE	3 128	4.1	1 095	1.4	40 978	53.8	5 125	6.7
LOCAL, TOTAL	4 369	2.1	21	(2)	19 714	9.5	64	(2)
COUNTIES	637	1.6	13	(2)	14 244	35.1	-	-
MUNICIPALITIES	3 732	2.2	8	(2)	5 574	3.4	64	(2)
MICHIGAN	16 065	3.9	2 631	0.6	79 171	19.3	2 162	0.5
STATE	3 639	3.5	-	-	46 250	44.7	3 925	3.8
LOCAL, TOTAL	12 426	3.9	2 631	0.8	38 083	12.0	715	0.2
COUNTIES	8 199	7.2	1 374	1.2	35 504	31.2	150	0.1
MUNICIPALITIES	4 227	2.0	1 256	0.6	4 398	2.1	564	0.3
MINNESOTA	6 165	4.9	825	0.7	35 535	28.4	1 578	1.3
STATE	1 330	3.3	184	0.5	22 411	55.6	3 769	9.3
LOCAL, TOTAL	4 839	5.4	641	0.7	13 663	15.4	52	0.1
COUNTIES	2 828	7.3	631	1.6	11 955	30.8	28	0.1
MUNICIPALITIES	2 012	3.8	51	0.1	2 726	5.2	25	(2)
MISSISSIPPI	1 613	3.3	41	0.1	7 499	15.4	818	1.7
STATE	882	4.2	-	-	6 095	28.8	1 616	7.6
LOCAL, TOTAL	731	2.6	41	0.1	1 404	4.9	49	0.2
COUNTIES	446	4.7	40	0.4	1 096	11.6	-	-
MUNICIPALITIES	285	1.5	1	(2)	329	1.7	49	0.3
MISSOURI	6 377	3.9	236	0.1	26 015	16.0	664	0.4
STATE	892	2.0	-	-	14 743	32.8	4 855	10.8
LOCAL, TOTAL	5 485	4.5	236	0.2	11 448	9.3	173	0.1
COUNTIES	2 651	8.6	89	0.3	5 524	17.9	52	0.2
MUNICIPALITIES	2 834	3.1	147	0.2	5 931	6.5	121	0.1
MONTANA	1 570	7.8	89	0.4	4 729	23.5	410	2.0
STATE	616	6.3	-	-	3 937	40.2	944	9.6
LOCAL, TOTAL	954	8.4	89	0.8	792	7.0	79	0.7
COUNTIES	731	12.3	89	1.5	714	12.0	15	0.2
MUNICIPALITIES	222	4.1	-	-	85	1.6	64	1.2

See footnotes at end of table.

**TABLE 83 – STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Total general expenditure ¹	Total criminal justice system		Police protection		Judicial	
		Amount ²	Percent of total general expenditure	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
NEBRASKA	655 832	43 890	6.7	26 807	61.1	6 291	14.3
STATE	519 028	15 178	2.9	6 229	41.0	1 778	11.7
LOCAL, TOTAL	323 101	29 632	9.2	20 578	69.4	4 513	15.2
COUNTIES	195 172	10 205	5.2	3 143	30.8	3 679	36.0
MUNICIPALITIES	138 929	19 662	14.1	17 493	89.0	851	4.3
NEVADA	349 731	39 408	11.3	23 245	59.0	3 425	8.7
STATE	255 971	10 684	4.2	3 127	29.3	868	8.1
LOCAL, TOTAL	180 671	29 213	16.2	20 119	68.9	2 592	8.9
COUNTIES	121 196	14 852	12.3	7 392	49.8	2 104	12.3
MUNICIPALITIES	60 773	14 367	23.6	12 727	88.6	489	3.4
NEW HAMPSHIRE	371 268	21 878	5.9	14 319	65.4	2 528	11.6
STATE	276 519	8 694	3.1	3 774	43.4	1 021	11.7
LOCAL, TOTAL	146 157	14 183	9.7	11 392	80.3	1 511	10.7
COUNTIES	17 418	2 591	14.9	639	24.7	937	36.2
MUNICIPALITIES	128 862	11 595	9.0	10 752	92.7	574	4.9
NEW JERSEY	3 902 068	381 221	9.8	241 052	63.2	44 399	11.6
STATE	2 639 982	100 409	3.8	34 273	34.1	10 983	10.9
LOCAL, TOTAL	2 289 974	286 510	12.5	206 788	72.2	34 726	12.1
COUNTIES	873 954	79 634	9.1	11 662	14.6	27 071	34.0
MUNICIPALITIES	1 453 078	206 885	14.2	195 129	94.3	7 655	3.7
NEW MEXICO	501 858	38 839	7.7	23 930	61.6	4 623	11.9
STATE	581 229	20 656	3.6	7 478	36.2	3 888	18.8
LOCAL, TOTAL	133 618	19 896	14.9	16 601	83.4	1 432	7.2
COUNTIES	39 209	4 343	11.1	2 584	59.5	933	21.5
MUNICIPALITIES	94 533	15 606	16.5	14 037	89.9	499	3.2
NEW YORK	16 184 583	1 558 230	9.6	902 148	57.9	170 894	11.0
STATE	10 492 790	371 204	3.5	74 409	20.0	36 157	9.7
LOCAL, TOTAL	11 703 246	1 232 581	10.5	828 598	67.2	136 423	11.1
COUNTIES	2 167 872	221 289	10.2	111 398	50.3	39 314	17.8
MUNICIPALITIES	9 643 280	1 011 417	10.5	717 324	70.9	97 109	9.6
NORTH CAROLINA	2 654 643	161 632	6.1	84 564	52.3	20 297	12.6
STATE	2 028 276	94 355	4.7	23 775	25.2	17 961	19.0
LOCAL, TOTAL	1 489 206	70 189	4.7	60 793	86.6	2 336	3.3
COUNTIES	1 190 983	22 107	1.9	13 791	62.4	2 220	10.0
MUNICIPALITIES	307 988	48 158	15.6	47 031	97.7	118	0.2
NORTH DAKOTA	329 257	14 539	4.4	8 918	61.3	2 148	14.8
STATE	318 744	4 998	1.6	1 728	34.6	585	11.7
LOCAL, TOTAL	93 905	10 012	10.7	7 195	71.9	1 563	15.6
COUNTIES	58 974	3 807	6.5	1 402	36.8	1 351	35.5
MUNICIPALITIES	51 196	6 224	12.2	5 804	93.3	212	3.4
OHIO	4 225 146	391 634	9.3	217 961	55.7	57 286	14.6
STATE	3 079 721	120 176	3.9	29 768	24.8	7 370	6.1
LOCAL, TOTAL	2 134 993	278 679	13.1	188 427	67.6	51 512	18.5
COUNTIES	795 966	87 096	10.9	23 196	26.6	36 978	42.5
MUNICIPALITIES	1 356 093	195 973	14.5	167 161	85.3	14 997	7.7
OKLAHOMA	1 220 272	73 844	6.1	40 249	54.5	11 889	16.1
STATE	1 149 352	31 445	2.7	10 434	33.2	4 587	14.6
LOCAL, TOTAL	358 540	44 554	12.4	29 837	67.0	7 314	16.4
COUNTIES	135 962	16 151	11.9	4 309	26.7	6 275	38.9
MUNICIPALITIES	238 420	28 450	11.9	25 531	89.7	1 057	3.7
OREGON	1 073 809	91 370	8.5	47 226	51.7	12 538	13.7
STATE	981 815	36 645	3.7	12 101	33.0	3 380	9.2
LOCAL, TOTAL	334 720	56 536	16.9	35 125	62.1	9 436	16.7
COUNTIES	180 590	27 256	15.1	9 275	34.0	8 098	29.7
MUNICIPALITIES	172 038	30 003	17.4	26 270	87.6	1 341	4.5
PENNSYLVANIA	5 345 582	464 871	8.7	281 149	60.5	76 903	16.5
STATE	5 081 025	130 544	2.6	61 997	47.5	17 050	13.1
LOCAL, TOTAL	1 698 195	367 359	21.6	227 196	61.8	59 890	16.3
COUNTIES	434 796	80 870	18.6	5 689	7.0	32 846	40.6
MUNICIPALITIES	1 332 443	286 856	21.5	221 704	77.3	27 099	9.4
RHODE ISLAND	642 222	35 832	5.6	22 088	61.6	5 730	16.0
STATE	457 316	17 547	3.8	3 513	20.0	5 521	31.5
LOCAL, TOTAL	283 099	19 557	6.9	18 891	96.6	209	1.1
MUNICIPALITIES	284 617	19 557	6.9	18 891	96.6	209	1.1
SOUTH CAROLINA	871 339	65 516	7.5	36 825	56.2	7 651	11.7
STATE	943 290	29 760	3.2	11 574	38.9	1 137	3.8
LOCAL, TOTAL	241 256	39 114	16.2	25 276	64.6	6 529	16.7
COUNTIES	138 346	21 535	15.6	8 576	39.8	6 172	28.7
MUNICIPALITIES	104 438	17 584	16.8	16 702	95.0	357	2.0

See footnotes at end of table.

**TABLE 83 — STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
NEBRASKA	2 720	6.2	384	0.9	7 330	16.7	359	0.8
STATE	312	2.1	-	-	5 662	37.3	1 197	7.9
LOCAL, TOTAL	2 408	8.1	384	1.3	1 668	5.6	82	0.3
COUNTIES	1 526	15.0	384	3.8	1 454	14.3	19	0.2
MUNICIPALITIES	881	4.5	-	-	375	1.9	63	0.3
NEVADA	2 637	6.7	477	1.2	9 495	24.1	128	0.3
STATE	436	4.1	6	0.1	5 766	54.0	481	4.5
LOCAL, TOTAL	2 201	7.5	471	1.6	3 828	13.1	-	-
COUNTIES	1 761	11.9	471	3.2	3 124	21.0	-	-
MUNICIPALITIES	441	3.1	-	-	711	4.9	-	-
NEW HAMPSHIRE	629	2.9	163	0.7	4 016	18.4	223	1.0
STATE	386	4.4	150	1.7	2 991	34.4	372	4.3
LOCAL, TOTAL	243	1.7	13	0.1	1 025	7.2	-	-
COUNTIES	84	3.3	13	0.5	917	35.4	-	-
MUNICIPALITIES	159	1.4	-	-	110	0.9	-	-
NEW JERSEY	17 784	4.7	5 102	1.3	72 178	18.9	706	0.2
STATE	3 270	3.3	5 059	5.0	42 112	41.9	4 712	4.7
LOCAL, TOTAL	14 514	5.1	43	(2)	30 131	10.5	308	0.1
COUNTIES	10 863	13.6	18	(2)	29 991	37.7	29	(2)
MUNICIPALITIES	3 651	1.8	25	(2)	141	0.1	284	0.1
NEW MEXICO	1 976	5.1	160	0.4	7 665	19.7	485	1.2
STATE	1 515	7.3	137	0.7	6 296	30.5	1 342	6.5
LOCAL, TOTAL	461	2.3	23	0.1	1 369	6.9	10	(2)
COUNTIES	90	2.1	8	0.2	718	16.5	10	0.2
MUNICIPALITIES	371	2.4	15	0.1	685	4.4	-	-
NEW YORK	57 210	3.7	8 834	0.6	407 667	26.2	11 478	0.7
STATE	15 210	4.1	500	0.1	236 233	63.6	8 695	2.3
LOCAL, TOTAL	42 016	3.4	8 334	0.7	208 104	16.9	9 106	0.7
COUNTIES	13 292	6.0	4 124	1.9	53 039	24.0	122	0.1
MUNICIPALITIES	28 724	2.8	4 210	0.4	155 066	15.3	8 984	0.9
NORTH CAROLINA	3 356	2.1	1 619	1.0	51 185	31.7	610	0.4
STATE	2 373	2.5	1 615	1.7	45 375	48.1	3 256	3.5
LOCAL, TOTAL	983	1.4	4	(2)	5 821	8.3	252	0.4
COUNTIES	276	1.2	2	(2)	5 803	26.2	16	0.1
MUNICIPALITIES	707	1.5	2	(2)	63	0.1	237	0.5
NORTH DAKOTA	1 027	7.1	70	0.5	2 176	15.0	201	1.4
STATE	194	3.9	-	-	1 827	36.6	664	13.3
LOCAL, TOTAL	833	8.3	70	0.7	350	3.5	2	(2)
COUNTIES	677	17.8	69	1.8	306	8.1	-	(2)
MUNICIPALITIES	155	2.5	1	(2)	51	0.8	1	(2)
OHIO	14 886	3.8	1 293	0.3	97 868	25.0	2 339	0.6
STATE	2 850	2.4	-	-	73 258	61.0	6 930	5.8
LOCAL, TOTAL	12 036	4.3	1 293	0.5	25 172	9.0	239	0.1
COUNTIES	5 891	6.8	1 239	1.4	19 787	22.7	5	(2)
MUNICIPALITIES	6 146	3.1	54	(2)	7 380	3.8	234	0.1
OKLAHOMA	6 422	8.7	538	0.7	14 570	19.7	176	0.2
STATE	3 773	12.0	-	-	10 861	34.5	1 790	5.7
LOCAL, TOTAL	3 155	7.1	538	1.2	3 709	8.3	-	-
COUNTIES	2 255	14.0	538	3.3	2 775	17.2	-	-
MUNICIPALITIES	926	3.3	-	-	936	3.3	-	-
OREGON	6 765	7.4	702	0.8	22 813	25.0	1 326	1.5
STATE	3 247	8.9	106	0.3	15 337	41.9	2 474	6.8
LOCAL, TOTAL	3 523	6.2	597	1.1	7 476	13.2	379	0.7
COUNTIES	2 510	9.2	558	2.0	6 695	24.6	121	0.4
MUNICIPALITIES	1 014	3.4	39	0.1	1 036	3.5	303	1.0
PENNSYLVANIA	16 339	3.5	3 015	0.6	85 533	18.4	1 933	0.4
STATE	2 241	1.7	-	-	47 515	36.4	1 741	1.3
LOCAL, TOTAL	14 098	3.8	3 015	0.8	62 898	17.1	263	0.1
COUNTIES	6 270	7.8	1 712	2.1	34 345	42.5	8	(2)
MUNICIPALITIES	7 839	2.7	1 304	0.5	28 656	10.0	254	0.1
RHODE ISLAND	818	2.3	221	0.6	6 836	19.1	139	0.4
STATE	446	2.5	221	1.3	6 836	39.0	1 010	5.8
LOCAL, TOTAL	372	1.9	-	-	-	(2)	85	0.4
MUNICIPALITIES	372	1.9	-	-	-	(2)	85	0.4
SOUTH CAROLINA	1 415	2.2	430	0.7	17 661	27.0	1 536	2.3
STATE	789	2.7	338	1.1	11 084	37.2	4 838	16.3
LOCAL, TOTAL	626	1.6	92	0.2	6 577	16.8	15	(2)
COUNTIES	428	2.0	92	0.4	6 267	29.1	-	-
MUNICIPALITIES	197	1.1	-	(2)	311	1.8	15	0.1

See footnotes at end of table.

**TABLE 83 – STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Total general expenditure ¹	Total criminal justice system		Police protection		Judicial	
		Amount ²	Percent of total general expenditure	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
SOUTH DAKOTA	331 496	16 590	5.0	9 543	57.5	2 110	12.7
STATE	285 272	7 372	2.6	3 034	41.2	624	8.5
LOCAL, TOTAL	91 165	9 582	10.5	6 522	68.1	1 495	15.6
COUNTIES	54 798	4 157	7.6	1 389	33.4	1 382	33.2
MUNICIPALITIES	47 242	5 514	11.7	5 135	93.1	191	3.5
TENNESSEE	2 159 094	106 466	4.9	59 763	56.1	16 361	15.4
STATE	1 374 629	38 795	2.8	10 833	27.9	3 499	9.0
LOCAL, TOTAL	1 202 551	70 003	5.8	48 948	69.9	12 892	18.4
COUNTIES	616 546	24 006	3.9	8 838	36.8	9 556	39.8
MUNICIPALITIES	674 017	47 186	7.0	40 125	85.0	3 367	7.1
TEXAS	4 000 919	329 435	8.2	195 701	59.4	46 389	14.1
STATE	3 727 787	93 090	2.5	29 702	31.9	8 518	9.2
LOCAL, TOTAL	1 401 517	244 254	17.4	166 097	68.0	38 786	15.9
COUNTIES	410 081	89 541	21.8	24 655	27.5	33 431	37.3
MUNICIPALITIES	1 001 910	155 213	15.5	141 584	91.2	5 357	3.5
UTAH	516 473	28 308	5.5	16 519	58.4	3 118	11.0
STATE	545 100	14 093	2.6	4 542	32.2	1 564	11.1
LOCAL, TOTAL	108 721	15 286	14.1	11 977	78.4	1 656	10.8
COUNTIES	49 445	6 020	12.2	3 918	65.1	780	13.0
MUNICIPALITIES	60 954	9 294	15.2	8 061	86.7	895	9.6
VERMONT	301 053	18 114	6.0	7 902	43.6	2 727	15.1
STATE	304 511	15 198	5.0	4 198	27.6	2 688	17.7
LOCAL, TOTAL	47 330	3 826	8.1	3 714	97.1	39	1.0
COUNTIES	237	43	18.4	8	18.4	27	62.7
MUNICIPALITIES	47 287	3 789	8.0	3 714	98.0	12	0.3
VIRGINIA	2 764 307	160 084	5.8	91 014	56.9	21 930	13.7
STATE	1 737 029	78 645	4.5	27 880	35.5	10 633	13.5
LOCAL, TOTAL	1 609 897	90 867	5.6	64 219	70.7	13 289	14.6
COUNTIES	775 801	29 289	3.8	21 058	71.9	3 787	12.9
MUNICIPALITIES	868 573	62 273	7.2	43 169	69.3	9 816	15.8
WASHINGTON	1 971 935	150 274	7.6	78 414	52.2	16 103	10.7
STATE	2 028 777	56 877	2.8	16 621	29.2	2 844	5.0
LOCAL, TOTAL	551 751	95 924	17.4	61 822	64.4	13 259	13.8
COUNTIES	256 490	41 559	16.2	13 452	32.4	11 113	26.7
MUNICIPALITIES	336 488	55 819	16.6	49 682	89.0	2 227	4.0
WEST VIRGINIA	823 193	32 308	3.9	18 991	58.8	4 664	14.4
STATE	871 391	15 307	1.8	6 915	45.2	1 537	10.0
LOCAL, TOTAL	140 149	18 123	12.9	12 164	67.1	3 129	17.3
COUNTIES	51 053	8 282	16.2	2 721	32.9	3 026	36.5
MUNICIPALITIES	90 303	9 900	11.0	9 463	95.6	102	1.0
WISCONSIN	2 617 562	196 314	7.5	110 085	56.1	21 782	11.1
STATE	2 128 719	67 744	3.2	11 917	17.6	7 457	11.0
LOCAL, TOTAL	1 495 430	133 419	8.9	99 267	74.4	16 384	12.3
COUNTIES	630 045	49 351	7.8	18 588	37.7	15 925	32.3
MUNICIPALITIES	896 055	84 532	9.4	80 682	95.4	724	0.9
WYOMING	220 632	10 886	4.9	6 024	55.3	1 192	11.0
STATE	207 361	5 369	2.6	1 635	30.5	561	10.4
LOCAL, TOTAL	62 134	6 121	9.9	4 395	71.8	631	10.3
COUNTIES	40 419	2 558	6.3	1 121	43.8	536	20.9
MUNICIPALITIES	23 855	3 568	15.0	3 274	91.8	95	2.7

¹ - Represents zero or rounds to zero.

² Less than half the unit of measurement shown.

³ The relation of criminal justice total expenditure to total general expenditure is based on data for general purpose governments only and does not include data for independent school districts or special districts.

⁴ For each State, and the United States summary, the expenditure figures shown on the "Local, total" line and the combined State-local total line (the data shown opposite the names of the individual States) exclude duplicative intergovernmental expenditure amounts. This was done to avoid the artificial inflation which would result if an intergovernmental expenditure amount for one government is tabulated and then counted again when the recipient government(s) ultimately expend(s) that amount.

Source: U.S. Law Enforcement Assistance Administration and U.S. Bureau of the Census, *Expenditures and Employment Data for the Criminal Justice System: 1970-71*, U.S. Government Printing Office, Washington, D.C. 1973.

**TABLE 83 – STATE AND LOCAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL)
FOR THE CRIMINAL JUSTICE SYSTEM,
BY STATE AND TYPE OF GOVERNMENT, 1970-71 (Cont'd)
(Expenditures in thousands)**

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
SOUTH DAKOTA	948	5.7	150	0.9	3 386	20.4	453	2.7
STATE	161	2.2	-	-	2 760	37.4	793	10.8
LOCAL, TOTAL	788	8.2	150	1.6	626	6.5	1	(2)
COUNTIES	636	15.3	150	3.6	600	14.4	1	(2)
MUNICIPALITIES	152	2.8	-	-	36	0.6	-	-
TENNESSEE	4 208	4.0	514	0.5	25 239	23.7	381	0.4
STATE	2 338	6.0	235	0.6	20 206	52.1	1 684	4.3
LOCAL, TOTAL	1 870	2.7	279	0.4	5 961	8.5	51	0.1
COUNTIES	717	3.0	211	0.9	4 684	19.5	1	(2)
MUNICIPALITIES	1 154	2.4	68	0.1	2 422	5.1	50	0.1
TEXAS	18 236	5.5	1 381	0.4	63 329	19.2	4 398	1.3
STATE	3 922	4.2	-	-	40 384	43.4	10 564	11.3
LOCAL, TOTAL	14 314	5.9	1 381	0.6	22 947	9.4	729	0.3
COUNTIES	9 879	11.0	1 380	1.5	20 131	22.5	65	0.1
MUNICIPALITIES	4 437	2.9	1	(2)	3 171	2.0	663	0.4
UTAH	1 431	5.1	45	0.2	6 674	23.6	522	1.8
STATE	636	4.5	-	-	6 154	43.7	1 197	8.5
LOCAL, TOTAL	795	5.2	45	0.3	768	5.0	46	0.3
COUNTIES	515	8.6	45	0.7	762	12.7	-	-
MUNICIPALITIES	279	3.0	-	-	13	0.1	46	0.5
VERMONT	973	5.4	-	-	6 508	35.9	5	(2)
STATE	907	6.0	-	-	6 501	42.8	904	6.0
LOCAL, TOTAL	66	1.7	-	-	7	0.2	-	-
COUNTIES	1	3.2	-	-	7	15.8	-	-
MUNICIPALITIES	64	1.7	-	-	-	-	-	-
VIRGINIA	5 436	3.4	123	0.1	40 945	25.6	636	0.4
STATE	1 698	2.2	92	0.1	35 532	45.2	2 810	3.6
LOCAL, TOTAL	3 768	4.1	31	(2)	9 559	10.5	1	(2)
COUNTIES	1 267	4.3	3	(2)	3 174	10.8	-	-
MUNICIPALITIES	2 543	4.1	28	(2)	6 716	10.8	1	(2)
WASHINGTON	6 143	4.1	574	0.4	48 518	32.3	521	0.3
STATE	1 029	1.8	143	0.3	34 562	60.8	1 678	3.0
LOCAL, TOTAL	5 359	5.6	431	0.4	15 047	15.7	5	(2)
COUNTIES	3 543	8.5	431	1.0	13 020	31.3	-	-
MUNICIPALITIES	1 817	3.3	27	(2)	2 061	3.7	5	(2)
WEST VIRGINIA	1 776	5.5	4	(2)	6 511	20.2	361	1.1
STATE	593	3.9	-	-	4 878	31.9	1 384	9.0
LOCAL, TOTAL	1 183	6.5	4	(2)	1 643	9.1	-	(2)
COUNTIES	974	11.8	4	0.1	1 556	18.8	-	(2)
MUNICIPALITIES	209	2.1	-	-	125	1.3	-	-
WISCONSIN	8 430	4.3	831	0.4	54 629	27.8	557	0.3
STATE	2 508	3.7	55	0.1	45 059	66.5	748	1.1
LOCAL, TOTAL	6 442	4.8	783	0.6	10 426	7.8	117	0.1
COUNTIES	3 629	7.4	776	1.6	10 391	21.1	41	0.1
MUNICIPALITIES	2 820	3.3	18	(2)	211	0.3	76	0.1
WYOMING	665	6.1	32	0.3	2 848	26.2	125	1.1
STATE	114	2.1	-	-	2 350	43.8	709	13.2
LOCAL, TOTAL	551	9.0	32	0.5	502	8.2	10	0.2
COUNTIES	439	17.2	32	1.2	431	16.8	-	-
MUNICIPALITIES	112	3.2	-	-	76	2.1	10	0.3

**TABLE 84 — PERCENTAGE OF STATE AND LOCAL GENERAL EXPENDITURE,
FROM OWN REVENUE SOURCES, FINANCED BY STATE GOVERNMENTS,
BY STATE, 1970-71
[TOTAL AND FOR SELECTED FUNCTIONS]**

State	Total general expenditure	Local schools	Highways	Public welfare	Health and hospitals
UNITED STATES	52.7	43.3	74.5	76.1	51.5
ALABAMA	64.0	74.6	81.9	99.1	38.5
ALASKA	78.9	86.8	72.7	100.0	80.7
ARIZONA	59.2	47.5	85.8	95.7	38.4
ARKANSAS	57.0	54.2	93.2	62.2	44.1
CALIFORNIA	47.6	37.1	74.0	68.9	36.1
COLORADO	52.9	31.9	75.5	77.3	54.3
CONNECTICUT	56.4	23.9	75.0	96.9	89.5
DELAWARE	69.9	76.3	78.7	100.0	99.0
FLORIDA	50.9	61.7	79.5	96.7	33.3
GEORGIA	54.3	61.4	68.8	89.2	33.5
HAWAII	77.7	96.8	53.7	99.6	96.7
IDAHO	61.9	44.6	80.4	74.0	33.1
ILLINOIS	51.1	36.6	85.9	94.3	62.0
INDIANA	51.5	33.2	93.4	47.6	59.2
IOWA	50.5	28.9	73.4	74.5	27.5
KANSAS	49.6	32.1	58.3	53.7	56.3
KENTUCKY	67.7	64.4	92.4	92.4	57.1
LOUISIANA	65.0	65.5	72.8	100.0	72.5
MAINE	60.7	34.7	65.2	89.0	84.3
MARYLAND	54.3	37.4	94.1	89.2	75.3
MASSACHUSETTS	50.0	26.4	62.0	100.0	65.7
MICHIGAN	52.8	43.0	80.6	88.6	55.0
MINNESOTA	54.9	48.1	58.1	46.4	44.0
MISSISSIPPI	65.4	66.3	75.2	99.0	30.4
MISSOURI	44.7	33.8	75.0	99.5	54.4
MONTANA	52.2	26.1	62.8	42.1	63.1
NEBRASKA	44.2	20.1	57.6	73.4	40.9
NEVADA	45.0	40.2	81.4	55.0	15.7
NEW HAMPSHIRE	51.0	10.4	62.7	67.9	82.1
NEW JERSEY	43.1	27.5	66.5	73.3	42.7
NEW MEXICO	74.9	74.5	91.2	98.2	37.4
NEW YORK	47.0	50.1	58.1	54.1	47.4
NORTH CAROLINA	70.2	77.9	86.7	51.3	69.9
NORTH DAKOTA	60.6	31.3	61.1	76.9	91.5
OHIO	42.9	29.8	79.7	90.8	44.0
OKLAHOMA	63.6	46.0	89.7	100.0	55.9
OREGON	51.3	20.8	84.9	99.1	59.0
PENNSYLVANIA	59.2	46.2	84.3	96.0	87.9
RHODE ISLAND	64.7	37.1	56.4	100.0	98.2
SOUTH CAROLINA	65.8	68.4	93.5	91.2	49.9
SOUTH DAKOTA	48.8	16.0	59.4	87.3	59.2
TENNESSEE	52.8	52.1	82.0	84.3	32.7
TEXAS	50.0	52.7	56.9	97.3	44.0
UTAH	65.3	57.3	76.1	97.4	63.0
VERMONT	72.8	35.2	76.1	99.5	97.0
VIRGINIA	56.6	37.7	82.5	78.1	89.4
WASHINGTON	62.6	54.7	81.2	100.0	54.8
WEST VIRGINIA	71.3	56.7	94.7	92.3	54.0
WISCONSIN	57.2	31.7	51.2	47.7	58.4
WYOMING	51.5	36.6	93.9	66.1	28.9

NOTE: Percentages for total general expenditure, highways, and health and hospitals 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. The local school percentages were derived from estimated receipts available for expenditure for current expenses, capital outlay, and debt service for public elementary and secondary schools as reported by the National Education Association. The public welfare percentages were derived from unpublished data from the Office of Finance Management, Dept. of H.E.W. For additional detail on Education, Highways, Public Welfare, and Health and Hospitals, see tables 73 through 79.

SOURCE: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census; unpublished data from Office of Finance Management, Social and Rehabilitation Service, Department of Health, Education and Welfare; and National Education Association, *Estimates of School Statistics, 1971-72*, Research Report 1971-R13. (Copyright 1971 by the National Education Association, all rights reserved).

Figure 10
Federal and State-Local Debt, 1952 To 1972
Logarithmic Scale

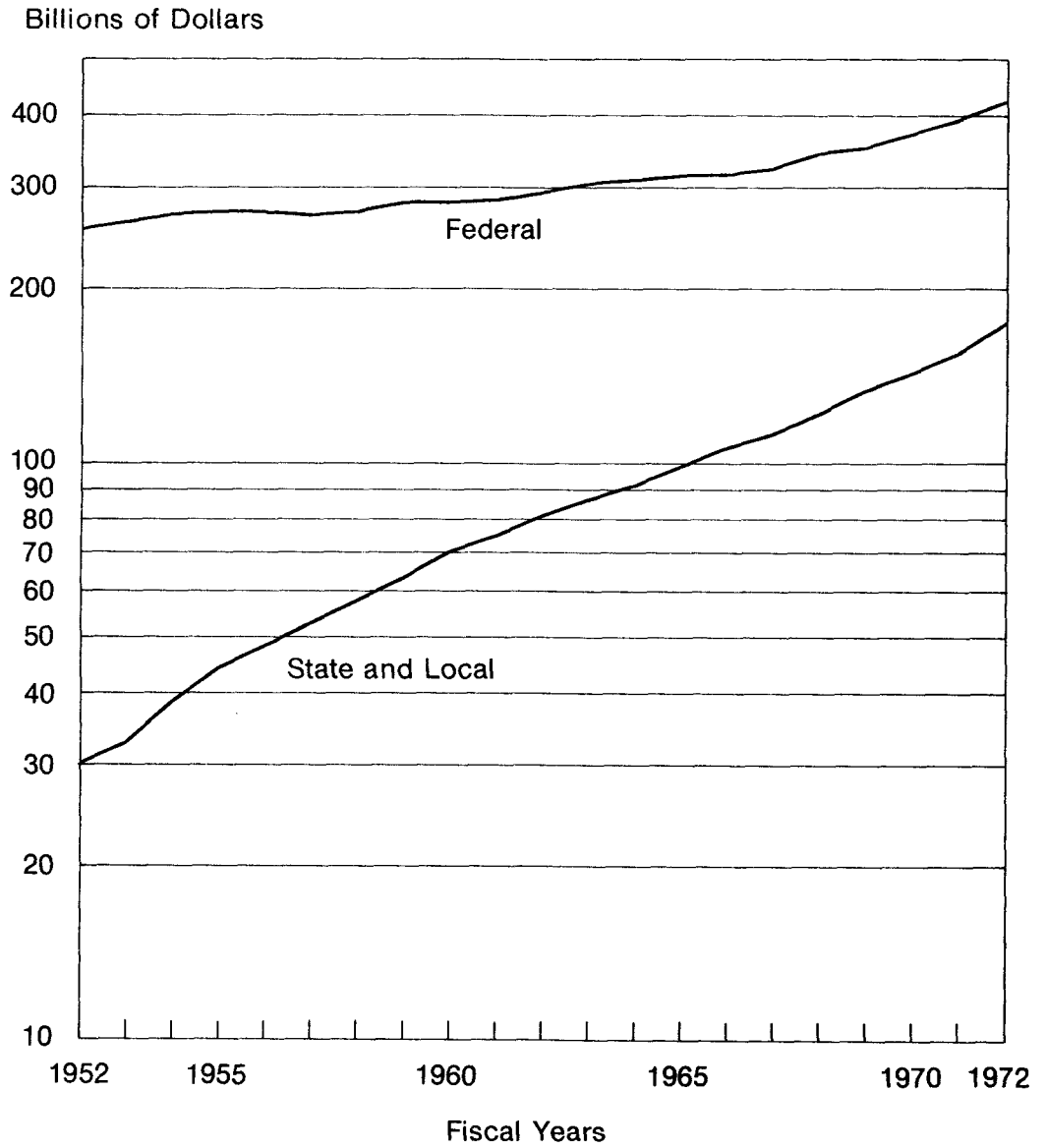


TABLE 85 - INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: BY STATE 1971-72

(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	174 502.3	15 721.7	138 780.6	136 482.9	21 889.3	8 187.9	80 657.6	77 493.5
STATE GOVERNMENTS	54 453.4	3 911.7	50 541.7	50 541.7	8 495.0	2 225.1	62 990.6	36 622.8
LOCAL GOVERNMENTS	120 048.9	11 809.9	108 238.9	85 941.2	13 394.3	9 962.8	17 667.0	40 870.7
ALABAMA	2 700.4	125.9	2 574.4	2 272.2	282.3	109.2	670.7	878.8
STATE GOVERNMENT	838.5	-	838.5	838.5	105.1	36.3	609.3	392.1
LOCAL GOVERNMENTS	1 861.9	125.9	1 736.0	1 433.7	177.2	72.9	61.4	486.7
ALASKA	738.5	23.0	715.5	552.5	155.6	26.7	156.3	1 064.6
STATE GOVERNMENT	373.9	19.5	355.3	355.3	66.7	12.4	151.3	936.0
LOCAL GOVERNMENTS	364.6	4.4	360.2	297.2	88.9	14.3	5.1	128.6
ARIZONA	1 203.7	6.1	1 197.6	751.5	211.7	58.1	827.5	704.5
STATE GOVERNMENT	89.2	-	89.2	89.2	3.1	2.8	770.8	274.0
LOCAL GOVERNMENTS	1 114.5	6.1	1 108.4	662.2	208.6	55.3	56.6	430.5
ARKANSAS	1 033.4	46.0	987.4	897.8	58.9	55.3	301.5	372.7
STATE GOVERNMENT	111.2	0.4	110.7	110.7	9.3	9.8	291.0	199.0
LOCAL GOVERNMENTS	922.3	45.6	876.7	787.1	49.6	45.5	10.5	173.7
CALIFORNIA	18 087.7	396.7	17 691.0	13 427.1	1 658.9	759.5	12 376.3	9 239.7
STATE GOVERNMENT	6 132.2	0.1	6 132.1	6 132.1	637.2	233.1	8 940.4	3 703.4
LOCAL GOVERNMENTS	11 955.5	396.7	11 558.9	7 295.0	1 021.7	526.4	3 435.9	5 536.3
COLORADO	1 408.1	43.3	1 364.8	952.8	198.9	80.7	898.2	988.2
STATE GOVERNMENT	121.1	1.0	120.2	120.2	6.1	9.1	748.4	318.9
LOCAL GOVERNMENTS	1 287.0	42.4	1 244.7	832.7	192.8	75.6	149.8	669.3
CONNECTICUT	4 097.1	791.5	3 305.6	3 226.4	603.2	221.8	794.9	1 064.4
STATE GOVERNMENT	2 352.0	335.7	2 016.3	2 016.3	348.4	121.7	649.3	646.4
LOCAL GOVERNMENTS	1 745.1	455.8	1 289.3	1 210.2	254.8	100.1	145.6	418.0
DELAWARE	840.8	37.2	803.6	774.3	101.1	41.3	25.1	282.9
STATE GOVERNMENT	488.6	17.1	471.6	471.6	70.0	29.8	23.5	184.3
LOCAL GOVERNMENTS	352.1	20.1	332.0	302.7	31.1	11.5	1.6	98.6
DISTRICT OF COLUMBIA	820.0	178.4	641.6	615.0	147.4	7.2	126.1	284.6
FLORIDA	4 544.5	111.7	4 432.8	3 375.5	691.0	179.1	1 793.3	2 551.2
STATE GOVERNMENT	1 121.8	-	1 121.8	1 121.8	243.0	42.4	1 524.6	1 045.7
LOCAL GOVERNMENTS	3 422.8	111.7	3 311.0	2 253.7	448.0	136.7	268.7	1 505.4
GEORGIA	2 938.9	141.9	2 797.0	2 346.4	334.1	101.5	1 345.6	1 430.1
STATE GOVERNMENT	984.4	-	984.4	984.4	95.9	42.6	1 260.3	712.6
LOCAL GOVERNMENTS	1 954.6	141.9	1 812.6	1 362.0	238.2	58.8	85.3	717.5
HAWAII	1 092.8	52.7	1 040.1	994.8	179.6	46.2	498.1	368.7
STATE GOVERNMENT	789.6	9.0	780.6	780.6	130.0	23.0	498.1	225.8
LOCAL GOVERNMENTS	303.1	43.7	259.4	214.2	49.6	23.2	-	142.8
IDAHO	188.3	7.9	180.4	167.3	5.6	10.5	147.2	240.6
STATE GOVERNMENT	37.9	-	37.9	37.9	1.4	1.2	146.4	169.3
LOCAL GOVERNMENTS	150.4	7.9	142.5	129.4	4.2	9.3	0.9	71.3
ILLINOIS	8 418.0	1 128.7	7 289.3	6 502.6	609.9	397.3	3 420.7	3 905.9
STATE GOVERNMENT	1 769.9	32.3	1 737.6	1 737.6	207.8	69.5	2 074.5	1 522.8
LOCAL GOVERNMENTS	6 648.2	1 096.5	5 551.7	4 765.0	702.1	327.9	1 346.2	2 383.2
INDIANA	2 465.7	138.6	2 327.0	2 156.3	248.5	100.1	839.9	1 493.2
STATE GOVERNMENT	605.7	39.4	566.2	566.2	62.7	21.1	793.5	616.8
LOCAL GOVERNMENTS	1 860.0	99.2	1 760.8	1 590.0	185.8	79.0	46.4	876.4
IOWA	1 107.4	31.7	1 075.7	970.5	74.2	78.9	645.3	720.3
STATE GOVERNMENT	117.8	-	117.8	117.8	12.7	2.8	555.0	328.2
LOCAL GOVERNMENTS	989.6	31.7	958.0	852.8	61.6	76.2	90.3	392.1
KANSAS	1 264.9	82.0	1 182.9	969.1	162.6	84.8	337.1	716.1
STATE GOVERNMENT	214.6	0.1	214.6	214.6	6.2	10.4	304.1	273.9
LOCAL GOVERNMENTS	1 050.2	81.9	968.3	754.5	156.4	74.4	32.9	442.1

See footnotes at end of table.

TABLE 85 — INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: BY STATE 1971-72 (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	3 367.7	71.7	3 296.0	2 912.9	484.7	86.0	734.9	1 306.8
STATE GOVERNMENT	1 810.2	-	1 810.2	1 810.2	358.7	38.3	694.8	856.0
LOCAL GOVERNMENTS	1 557.4	71.7	1 485.7	1 102.7	126.0	47.7	40.1	450.9
LOUISIANA	3 704.0	26.8	3 677.3	3 349.5	430.4	152.6	1 348.2	1 289.6
STATE GOVERNMENT	1 128.3	1.7	1 126.6	1 126.6	206.1	41.6	1 292.4	563.1
LOCAL GOVERNMENTS	2 575.8	25.1	2 550.6	2 222.9	224.3	111.0	55.8	706.6
MAINE	517.2	34.4	482.8	442.2	63.7	36.0	200.7	197.4
STATE GOVERNMENT	273.4	-	273.4	273.4	39.0	17.3	200.6	139.3
LOCAL GOVERNMENTS	243.8	34.4	209.4	168.8	24.7	18.6	0.1	58.1
MARYLAND	3 871.6	85.3	3 786.2	3 525.3	487.8	185.9	1 524.7	1 081.9
STATE GOVERNMENT	1 425.1	-	1 425.1	1 425.1	232.4	73.0	1 192.6	589.5
LOCAL GOVERNMENTS	2 446.5	85.3	2 361.1	2 100.2	255.4	112.9	332.1	492.4
MASSACHUSETTS	5 532.7	615.9	4 916.7	4 479.1	835.1	311.6	1 328.9	1 306.3
STATE GOVERNMENT	2 323.6	138.1	2 185.5	2 185.5	423.9	106.2	691.9	455.7
LOCAL GOVERNMENTS	3 209.0	477.8	2 731.2	2 293.6	411.2	205.4	637.0	850.6
MICHIGAN	6 388.8	408.3	5 980.5	5 451.2	757.1	282.8	3 396.2	3 227.0
STATE GOVERNMENT	1 351.2	157.7	1 193.5	1 193.5	240.8	75.5	2 129.0	1 260.8
LOCAL GOVERNMENTS	5 037.6	250.6	4 787.1	4 257.7	516.3	207.3	1 267.2	1 966.2
MINNESOTA	3 518.4	161.3	3 357.1	3 247.9	325.0	178.4	1 137.8	1 943.0
STATE GOVERNMENT	633.8	-	633.8	633.8	70.1	23.5	913.0	979.3
LOCAL GOVERNMENTS	2 884.6	161.3	2 723.3	2 614.1	254.9	152.9	224.8	963.7
MISSISSIPPI	1 372.0	38.3	1 333.7	1 178.0	141.1	68.6	337.4	515.8
STATE GOVERNMENT	534.4	3.2	531.1	531.1	57.8	20.1	334.3	264.5
LOCAL GOVERNMENTS	837.6	35.1	802.6	646.9	83.3	48.5	3.1	251.3
MISSOURI	2 532.2	70.2	2 462.0	2 181.8	172.3	112.8	1 131.8	1 292.4
STATE GOVERNMENT	139.2	0.2	139.0	139.0	2.7	7.4	850.1	317.7
LOCAL GOVERNMENTS	2 393.0	70.0	2 323.0	2 042.8	169.6	105.3	281.6	974.7
MONTANA	272.4	3.0	269.4	261.0	12.1	18.4	201.5	225.6
STATE GOVERNMENT	95.0	-	95.0	95.0	0.1	4.0	196.7	123.4
LOCAL GOVERNMENTS	177.5	3.0	174.4	166.0	12.0	14.4	4.8	102.2
NEBRASKA	1 541.4	30.8	1 510.6	610.0	72.8	80.8	181.5	731.3
STATE GOVERNMENT	83.2	-	83.2	83.2	14.7	2.5	106.1	209.1
LOCAL GOVERNMENTS	1 458.2	30.8	1 427.5	526.9	58.1	78.3	75.4	522.2
NEVADA	492.3	2.0	490.3	451.8	87.2	24.2	244.8	270.8
STATE GOVERNMENT	55.1	-	55.1	55.1	14.4	1.8	244.8	93.7
LOCAL GOVERNMENTS	437.2	2.0	435.2	396.7	72.8	22.4	-	177.1
NEW HAMPSHIRE	441.2	46.0	395.2	383.6	38.5	39.2	185.1	132.5
STATE GOVERNMENT	182.7	21.5	161.2	161.2	0.3	14.2	184.7	35.3
LOCAL GOVERNMENTS	258.5	24.4	234.0	222.4	38.2	24.9	0.4	97.2
NEW JERSEY	6 489.9	805.3	5 684.6	5 489.8	1 059.4	238.2	2 730.9	3 073.1
STATE GOVERNMENT	2 567.6	200.4	2 367.1	2 367.1	515.7	73.8	2 722.7	1 658.4
LOCAL GOVERNMENTS	3 922.4	604.9	3 317.5	3 122.7	543.7	164.3	8.2	1 414.7
NEW MEXICO	444.1	0.3	443.8	355.9	50.0	53.9	283.5	800.3
STATE GOVERNMENT	140.1	-	140.1	140.1	20.3	15.7	282.8	650.4
LOCAL GOVERNMENTS	304.0	0.3	303.7	215.8	29.7	38.2	0.8	149.8
NEW YORK	31 245.7	7 422.1	23 823.5	20 466.6	4 312.9	1 421.3	16 604.1	9 916.6
STATE GOVERNMENT	10 718.0	2 774.1	7 943.9	7 943.9	1 602.5	262.8	9 565.8	4 588.0
LOCAL GOVERNMENTS	20 527.7	4 648.1	15 879.6	12 522.7	2 710.4	1 158.5	7 038.3	5 328.6
NORTH CAROLINA	1 962.2	161.0	1 801.2	1 580.3	160.9	103.0	1 824.8	1 452.2
STATE GOVERNMENT	538.3	0.2	538.1	538.1	57.9	37.5	1 808.3	949.5
LOCAL GOVERNMENTS	1 423.9	160.8	1 263.1	1 042.2	103.0	65.5	16.4	502.6

See footnotes at end of table.

TABLE 85 - INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: BY STATE 1971-72 (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	251.3	6.8	244.5	228.8	35.7	21.8	87.4	324.7
STATE GOVERNMENT	56.0	-	56.0	56.0	17.6	1.0	81.6	195.1
LOCAL GOVERNMENTS	195.3	6.8	188.5	172.8	18.1	20.7	5.8	129.6
OHIO	6 864.9	847.9	6 017.0	5 621.7	1 303.0	407.5	6 333.4	2 851.6
STATE GOVERNMENT	2 127.9	37.5	2 090.4	2 090.4	757.5	129.2	6 208.7	1 209.7
LOCAL GOVERNMENTS	4 737.0	810.4	3 926.6	3 531.3	545.5	278.3	124.7	1 642.0
OKLAHOMA	1 759.9	21.2	1 738.7	1 573.1	222.2	164.6	353.4	1 162.3
STATE GOVERNMENT	753.9	0.3	753.6	753.6	95.3	100.1	294.3	655.3
LOCAL GOVERNMENTS	1 006.0	20.9	985.1	819.4	127.0	64.5	59.1	507.0
OREGON	1 769.2	49.9	1 719.4	1 520.1	314.7	83.0	816.7	1 440.6
STATE GOVERNMENT	923.5	-	923.5	923.5	128.5	37.2	787.9	981.6
LOCAL GOVERNMENTS	845.7	49.9	795.9	596.6	186.2	45.8	28.7	459.0
PENNSYLVANIA	11 033.0	542.8	10 490.2	9 752.4	1 272.0	441.2	4 309.8	3 397.6
STATE GOVERNMENT	4 264.7	23.0	4 241.7	4 241.7	591.8	136.1	3 927.2	1 568.6
LOCAL GOVERNMENTS	6 768.3	519.8	6 248.5	5 510.7	680.2	305.2	382.7	1 829.0
RHODE ISLAND	835.8	132.9	702.9	660.6	76.1	42.5	237.2	205.9
STATE GOVERNMENT	390.2	46.1	344.1	344.1	35.2	19.7	231.5	110.2
LOCAL GOVERNMENTS	445.6	86.7	358.9	316.5	40.9	22.8	5.7	95.7
SOUTH CAROLINA	1 290.9	48.0	1 242.9	1 080.9	287.0	81.8	808.6	580.0
STATE GOVERNMENT	831.8	-	831.8	531.8	191.5	49.6	802.9	369.4
LOCAL GOVERNMENTS	759.2	48.0	711.1	549.1	95.5	32.2	5.7	210.5
SOUTH DAKOTA	148.4	6.7	141.8	130.8	9.8	8.6	54.5	269.9
STATE GOVERNMENT	39.6	-	39.6	39.6	4.7	0.6	49.6	131.1
LOCAL GOVERNMENTS	108.8	6.7	102.1	91.2	5.2	7.9	4.9	138.8
TENNESSEE	3 061.4	214.5	2 847.0	2 258.4	371.9	142.5	900.6	1 124.4
STATE GOVERNMENT	892.4	45.0	847.4	547.4	103.6	23.9	716.8	450.3
LOCAL GOVERNMENTS	2 469.0	169.5	2 299.6	1 711.1	268.4	118.5	183.8	674.1
TEXAS	8 383.6	183.8	8 199.8	6 642.7	1 067.0	413.0	2 652.7	5 406.4
STATE GOVERNMENT	1 341.3	-	1 341.3	1 341.3	238.2	97.5	2 345.9	3 157.9
LOCAL GOVERNMENTS	7 042.4	183.8	6 858.6	5 301.4	828.8	315.4	306.8	2 248.5
UTAH	463.7	3.5	460.3	401.3	36.4	33.0	255.5	285.4
STATE GOVERNMENT	97.0	0.4	96.6	96.6	2.9	6.6	255.1	160.7
LOCAL GOVERNMENTS	366.7	3.0	363.7	304.6	33.5	26.3	0.4	124.7
VERMONT	442.8	29.8	412.9	401.1	61.3	22.1	114.6	211.4
STATE GOVERNMENT	331.5	7.9	323.6	323.6	48.0	14.2	110.9	178.7
LOCAL GOVERNMENTS	111.3	22.0	89.3	77.5	13.3	7.9	3.7	32.8
VIRGINIA	2 781.3	158.7	2 622.7	2 363.1	363.0	150.6	1 001.9	1 474.7
STATE GOVERNMENT	350.1	0.7	349.4	349.4	36.5	32.3	841.4	743.1
LOCAL GOVERNMENTS	2 431.3	157.9	2 273.3	2 013.7	326.5	118.2	160.5	731.5
WASHINGTON	4 729.6	59.9	4 669.6	2 693.8	449.6	165.1	1 527.1	1 688.5
STATE GOVERNMENT	981.6	-	981.6	981.6	160.3	45.4	1 353.3	626.6
LOCAL GOVERNMENTS	3 748.0	59.9	3 688.1	1 712.2	289.2	119.7	173.8	1 061.9
WEST VIRGINIA	1 003.5	40.4	963.1	925.2	98.5	36.1	554.7	383.4
STATE GOVERNMENT	685.8	-	685.8	685.8	80.0	22.3	548.0	253.1
LOCAL GOVERNMENTS	317.7	40.4	277.4	239.4	18.5	13.9	6.7	130.3
WISCONSIN	2 804.5	49.0	2 755.5	2 606.1	376.3	190.7	2 179.4	1 322.6
STATE GOVERNMENT	800.7	-	800.7	800.7	136.5	15.2	1 786.2	495.5
LOCAL GOVERNMENTS	2 003.8	49.0	1 954.8	1 805.4	239.7	175.5	393.3	827.0
WYOMING	234.6	0.1	234.6	201.8	30.7	32.1	107.7	280.3
STATE GOVERNMENT	38.2	-	38.2	38.2	4.3	12.6	107.3	218.1
LOCAL GOVERNMENTS	196.4	0.1	196.4	163.6	26.4	19.5	0.4	62.2

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.

¹ Including debt for local utilities, not shown separately.

Source: U.S. Bureau of the Census, *Governmental Finances in 1971-72*.

**TABLE 86 – STATE AND LOCAL GOVERNMENT SECURITIES OUTSTANDING
AS OF JUNE 30, 1948-1972
(In millions of dollars)**

Year	Amount	Year	Amount
1972	\$ 170,300	1959	\$ 61,675
1971	154,000	1958	56,500
1970	139,000	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		

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 11, May 1973.

TABLE 87 – STATE-LOCAL AND CORPORATE BOND YIELD INDICES, BY MONTH, 1968-1973

	Municipal Bond Yields (Bond Buyer "20 Bonds" Index)	Corporates (Moody's Aa Series)	Ratio		Municipal Bond Yields (Bond Buyer "20 Bonds" Index)	Corporates (Moody's Aa Series)	Ratio
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	7.56	66.0
D	4.76	6.66	71.5	D	5.44	7.57	71.9
1969 J	4.85	6.73	72.1	1972 J	5.03	7.52	66.9
F	4.96	6.77	73.3	F	5.35	7.52	71.1
M	5.19	6.95	74.7	M	5.29	7.53	70.3
A	5.25	7.02	74.8	A	5.49	7.57	72.5
M	5.10	6.96	73.3	M	5.35	7.56	70.8
J	5.73	7.12	80.5	J	5.15	7.51	68.6
J	5.68	7.24	78.5	J	5.43	7.50	72.4
A	5.80	7.23	80.2	A	5.32	7.43	71.6
S	6.37	7.36	86.5	S	5.39	7.41	72.7
O	6.19	7.53	82.2	O	5.22	7.45	70.1
N	6.11	7.58	80.6	N	5.04	7.39	68.2
D	6.72	7.93	84.7	D	4.96	7.36	67.4
1970 J	6.61	8.15	81.1	1973 J	5.08	7.37	68.9
F	6.54	8.13	80.4	F	5.16	7.47	69.1
M	6.00	8.06	74.4	M	5.22	7.49	69.7
A	6.11	8.03	76.1	A	5.22	7.49	69.7
M	6.89	8.24	83.6	M	5.10	7.49	68.1
J	6.92	8.58	80.7	J	5.13	7.55	67.9
J	6.79	8.64	78.6	J	5.34	7.64	69.9
A	6.25	8.49	73.6	A	5.59	7.84	71.3
S	6.16	8.47	72.7				
O	6.39	8.44	75.7				
N	6.28	8.42	74.6				
D	5.41	8.13	66.5				

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

TABLE 88 -- HOLDERS OF STATE AND LOCAL GOVERNMENT DEBT, JUNE 30, 1961-1972

	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961
Total State and Local Government Debt Outstanding:	\$170.3	\$154.0	\$139.0	\$129.3	\$118.8	\$110.2	\$104.1	\$96.9	\$89.9	\$85.0	\$79.2	\$73.2
Long-Term	153.5	138.8	126.8	119.3	110.4	103.2	98.1	91.5	85.3	80.8	75.5	69.8
Short-Term	16.8	15.2	12.2	10.1	8.4	7.0	6.1	5.3	4.7	4.3	3.7	3.4
Held By --												
Households	50.7	46.1	47.3	41.6	38.9	37.8	37.3	33.9	33.1	31.9	31.4	31.6
Corporate Business	3.7	2.7	3.1	3.3	3.7	3.3	5.3	5.3	4.3	3.8	3.0	2.7
State & Local Government, General Fund	1.9	2.1	2.3	2.3	2.1	2.1	2.1	2.2	2.2	2.4	2.7	2.8
Commercial Banks	87.1	78.4	63.3	60.4	53.0	47.1	40.8	36.7	31.5	28.0	23.4	18.2
Mutual Savings Banks	0.6	0.3	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.6	0.7
Life Insurance Companies	3.4	3.4	3.2	3.2	3.2	3.0	3.2	3.7	3.8	4.0	4.0	3.7
Other Insurance Companies	20.3	18.5	17.0	15.7	14.6	13.4	12.0	11.1	10.8	10.3	9.5	8.5
State & Local Government, Retirement Funds..	1.8	2.0	2.2	2.4	2.4	2.4	2.5	2.7	3.1	3.6	4.1	4.4
Brokers and Dealers	0.8	0.5	0.4	0.3	0.7	0.6	0.6	0.8	0.6	0.6	0.5	0.5
(Information furnished by the Federal Reserve Board.)												
Because of rounding, detail may not add to totals.												

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 11, May 1973.

TABLE 89 - 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 ¹	V	U	V	U	V	V	V	V	8	8
ALASKA	7	8	V	7	0	0	0	0	0	7
ARIZONA ²	0	0	0	0	0	0	0	0	0	0
ARKANSAS ³	U	U	V	V	6	V	V	V	8	8
CALIFORNIA ⁴	7	V	7	7	7	V	7	0	7	7
COLORADO ⁵	0	0	0	0	0	0	0	V	0	0
CONNECTICUT	0	0	0	0	0	0	0	U	0	0
DELAWARE	0	0	6	0	V	V	V	V	6	6
FLORIDA ⁶	7½	7½	7½	7½	7½	7½	7½	7½	7½	7½
GEORGIA	0	0	0	0	0	9	9	0	8	8
HAWAII ⁷	8	0	N	8	7	7	N	7	6	8
IDAHO	7	U	U	U	0	0	U	U	0	0
ILLINOIS ⁸	0	0	V	N	V	V	V	V	7	6
INDIANA ⁹	N	N	0	N	0	0	0	0	0	0
IOWA	7	7	U	U	7	7	7	7	7	7
KANSAS ¹⁰	N	5½	8	U	7	8	8	U	8	8
KENTUCKY	0	0	0	0	0	0	0	N	0	0
LOUISIANA ¹¹	0	0	8	0	6	6	6	0	8	8
MAINE	0	0	V	0	0	0	V	0	6	8
MARYLAND	0	V	0	0	V	V	V	V	0	0
MASSACHUSETTS	0	0	0	0	0	0	0	0	0	0
MICHIGAN ¹²	6	8	8	0	8	8	8	8	8	8
MINNESOTA ¹³	0	U	U	U	7	0	0	0	7	7
MISSISSIPPI ¹⁴	6	6	6	0	6	6	6	U	6	6
MISSOURI ¹⁵	8	8	8	U	8	8	8	U	8	8
MONTANA	0	0	6	U	7	9	7	U	7	6
NEBRASKA ¹⁶	0	0	0	0	0	0	0	0	0	0
NEVADA	8	8	N	8	8	8	0	8	8	8
NEW HAMPSHIRE	0	0	0	0	0	0	0	0	6	6
NEW JERSEY ¹⁷	6	6	0	N	0	0	U	0	6	6
NEW MEXICO	8	8	8	U	8	8	8	U	8	8
NEW YORK ¹⁸	0	N	8	0	0	N	8	0	0	0
NORTH CAROLINA	0	0	8	0	0	0	0	0	0	0
NORTH DAKOTA ¹⁹	0	0	0	0	0	0	0	0	0	0
OHIO	0	0	0	0	8	U	8	8	8	8
OKLAHOMA ²⁰	6	7½	V	6	7½	7½	N	U	0	7½
OREGON	8	U	U	N	8	U	U	N	8	8
PENNSYLVANIA ²¹	0	0	6	5	6	0	6	6	6	6
RHODE ISLAND	0	0	0	0	0	U	0	0	0	0
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 ²²	10	10	10	10	10	10	V	10	8	8
TEXAS ²³	10	10	10	U	10	10	10	U	0	0
UTAH	7	7	7	7	8	8	8	8	6	6
VERMONT	0	U	0	0	0	0	U	0	0	0
VIRGINIA ²⁴	0	0	0	0	0	0	0	0	6	6
WASHINGTON	0	0	0	U	0	0	0	U	0	0
WEST VIRGINIA	0	7	7	0	8	7	7	0	6	6
WISCONSIN ²⁵	0	U	0	0	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.

¹ Alabama: Sect. 60 of Title 9 of Alabama code sets 8% statutory ceiling, but respective statutes authorizing particular bonds set various limits, i.e., 2% on sinking fund bonds and rates up to 15% on loans of \$100,000 or more by non-profit corporations, the State Board of Education and trustees of State educational institutions. While bonds of local agencies are subject to 8% statutory usury limitation, bonds of local industrial development boards and medical clinic boards are exempt and may bear unlimited rates.

² Arizona: Maximum interest rate must be specified on ballot. If political subdivision has authority to issue bonds without an election, there is 8% ceiling. There is \$300,000 ceiling on amount of bonded indebtedness State may incur.

³ Arkansas: School district bonds have 7% ceiling. About 20 types of bonds for street and parking facilities, public building corporations formed to construct municipal facilities, municipally sponsored bonds for waterworks, sewer, 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 and rest homes may be issued for 8%. County and municipal industrial development revenue bonds, airport revenue bonds for cities, metropolitan (multi-jurisdictional) port revenue bonds may be issued at 10%. Municipal Improvement Districts may issue bonds for, among other purposes, drainage with a ceiling of 8%.

⁴ California: Any rate permitted on specific issue approved by two-thirds vote of each house of Legislature and by Governor.

⁵ Colorado: Maximum interest rate must be part of proposal submitted to voters along with amount of authorization.

⁶ Florida: Some local, county, municipal authority bond authorizations have an interest rate above 7½% or no interest ceiling.

⁷ Hawaii: 8% limitation for State bonds effective until April, 1973; 8% limitation for counties expired on July 10, 1971, and reverted to 7%.

⁸ Illinois: Ceiling is 5% or 6% depending upon issuer and 7% for revenue bonds issued by a joint municipal public water commission, by a township in connection with a waterworks and/or sewage system, and by a county in connection with a water works and/or sewage system.

⁹ Indiana: Certain town bonds, Barrett Law assessment bonds and grade separation taxing district bonds have 6% ceiling; airport au-

thorities except Indianapolis have 7% ceiling; school bus notes and security agreements have 5% ceiling.

¹⁰ Kansas: Interest on universities and colleges limited to best competitive bid rate in lieu of statutory rate.

¹¹ Louisiana: Most local bond issues have constitutional ceilings of 6%, although statutory ceiling is 8%.

¹² Michigan: 8% ceiling is effective until June 30, 1973, when it reverts to 6%.

¹³ Minnesota: Highway bonds have constitutionally fixed ceiling of 5%.

¹⁴ Mississippi: Local GOs issued for industrial purposes have 7% ceiling until March 31, 1973, when it reverts to 6%. Local industrial revenue bonds have 8% limit.

¹⁵ Missouri: Bonds cannot be sold less than 95% of par. Negotiated sales cannot exceed 6%, except industrial aid bonds which have 8% ceiling.

¹⁶ Nebraska: No State public debt.

¹⁷ New Jersey: 6% ceiling suspended through June 30, 1973 for counties, municipalities, school districts, State agencies and other public authorities and agencies.

¹⁸ New York: 5% ceilings suspended for state and local bonds and notes until July 1, 1973. Public authority obligation ceiling is 8% to July 1, 1973, except housing authority obligations on which there is no interest limitation until June 30, 1973.

¹⁹ North Dakota: Obligations sold privately are subject to 8% ceiling.

²⁰ Oklahoma: Some State agencies such as boards of regents for colleges have no interest ceiling. Ceiling on turnpike bonds is 7½% until March 1, 1972 when it will revert to 6%. Industrial development bonds have 6% ceiling.

²¹ Pennsylvania: 6% ceiling on obligations of state and local governments, or their authorities, suspended until June 30, 1974. Philadelphia does not come under Municipal Borrowing Act and thus has no ceiling on interest costs, except for 6% limitation on port, transit and street bonds.

²² Tennessee: Local utility districts are limited to 8%. All others have 10% ceiling.

²³ Texas: Bonds sold by Water Development Board have 6% ceiling. Veterans Land Development, Park Development and Wildlife bonds have 4½% ceiling on NIC.

²⁴ Virginia: Ceiling reverts to 6% after June 30, 1974.

²⁵ Wisconsin: Local notes can run for 10 years.

TABLE 90 — VOLUME OF STATE AND MUNICIPAL BORROWING 1896-1972

The following table, compiled by "The Daily Bond Buyer" of New York, presents a 77-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 \$	All Issues \$	
1972	22,940,843,384	25,221,768,335	48,162,611,719	8,420
1971	24,369,536,105	26,281,467,539	50,651,003,644	8,811
1970	17,761,645,832	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	3,273,598,182	10,231,660,327	8,242
1956	5,446,419,571	2,706,324,575	8,152,744,146	7,689
1955	5,976,503,820	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	818,781,728	665,118,894	1,483,900,622	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	1,127,576,381	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	1,382,870,539	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	2,425,719,745	7,736
1923	1,135,167,134	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	6,560
1915	492,590,441	154,728,247	647,318,688	5,231
1914	445,968,510	286,054,624	732,023,134	4,605
1913	408,477,702	483,217,696	891,695,398	4,191
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	3,775
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. 11, May 1973.

TABLE 91 — STATE AND MUNICIPAL BONDS SOLD BY PURPOSES, 1959-1972

(In thousands)

	School	Water & Sewer	Highway, Bridge & Tunnel	Veterans Aid	Public Housing Authority	Industrial Aid	Other	Total
1972.....	\$5,348,943	\$2,841,441	\$2,082,267	\$ 259,700	\$ 958,960	\$ 470,695	\$10,978,836	\$22,940,843
1971.....	5,723,009	3,617,497	2,717,903	307,300	1,000,435	219,510	10,783,880	24,369,536
1970.....	4,983,101	2,329,706	1,497,392	213,000	130,790	47,593	8,560,061	17,761,645
1969.....	3,174,829	1,357,049	1,571,846	147,000	397,885	24,020	4,787,622	11,460,251
1968.....	4,717,957	1,887,228	1,564,259	155,000	524,810	1,585,269	5,939,808	16,374,332
1967.....	4,454,022	1,947,162	1,140,352	165,000	477,510	1,325,147	4,778,754	14,287,949
1966.....	3,719,296	1,637,418	1,493,202	90,000	439,705	504,460	3,204,857	11,088,938
1965.....	3,616,745	1,904,759	966,254	50,000	464,045	211,631	3,870,754	11,084,188
1964.....	3,377,700	1,702,849	854,293	120,000	635,745	191,351	3,662,188	10,544,127
1963.....	3,100,241	1,793,406	1,000,348	25,000	254,015	119,120	3,814,534	10,106,663
1962.....	3,001,785	1,319,628	1,146,000	125,000	381,800	84,317	2,499,669	8,558,200
1961.....	2,713,707	1,354,650	1,204,062	477,676	188,810	71,711	2,348,895	8,359,512
1960.....	2,432,748	1,007,869	1,072,944	200,000	382,755	46,867	2,086,317	7,229,500
1959.....	2,313,634	1,154,691	872,587	323,250	310,400	22,946	2,683,544	7,681,053

(Statistics compiled by "The Bond Buyer." Yearly totals of Industrial Aid financing furnished by the Securities Industry Association for the years 1959-66).

Source: The Bond Buyer's "Municipal Finance Statistics," Vol. 11, May 1973.

**TABLE 92 – STATE AND MUNICIPAL BOND ELECTION
RESULTS, 1926-1972¹**

	Approved Amount		Defeated Amount	
	\$	%	\$	%
1972	7,875,500,983	64	4,445,857,080	36
1971	3,142,846,335	35	5,862,362,912	65
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	2,139,602,957	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	1,870,028,900	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	128,503,326	31
1934	268,962,755	60	176,692,931	40
1933	507,121,176	83	105,600,483	17
1932	137,206,642	67	68,679,459	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	733,412,085	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 DAILY 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 below 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. 11, May 1973.

TABLE 93 -- 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 Percent	Applied Against ²	Provisions for exceeding limit ³	Remarks
Alabama:					
Counties	C-S	3.5 to 5	LAV	None	a Many exceptions are provided by constitutional amendments and statutes applicable to individual local governments.
Municipalities	C-S	20 ^a	LAV	do	
Alaska		No limitations	No limitations		
Arizona:					
Counties	C	4	EAV	M a	a But in no case to exceed 10 percent of equalized assessed valuation. b Up to 15 percent additional for water supply, sewers, and lighting.
Municipalities	C	4	EAV	M b	
School districts	C	4	EAV	M a	
Arkansas:					
Counties		No limitations	No limitations		a Limited only as to the maximum allowable property tax rate for debt service. b By permission of State Board of education limit may be raised to not exceed 13 percent of total assessed valuation.
Municipalities		No limitations	No limitations		
School districts	S	15	LAV	(b)	
California:					
Counties	S	5 ^a	LAV	None	a May go to 15 percent for water and road purposes. b Chartered 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.
Municipalities ^b	S	15	LAV	do	
School districts	S	5 to 15 ^c	LAV	do	

**TABLE 93 – 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 93 – 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 93 - 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 3i-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 limita- tions	No limita- tions		
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 limita- tions	No limita- tions		
Municipalities		do	do		
Massachusetts:					
Counties		No rate lim- itations ^a	No rate lim- itations ^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 93 - 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	aLimitation does not apply to 1st-class cities (St. Paul, Minneapolis, Duluth).
Municipalities ^a	S	20	EAV	do	bWhere at least 20 percent of the local tax base consists of railroad property (which is exempt from local taxation) special provisions apply.
Townships	S	20	EAV	do	
School districts	S	10	MV ^b	M	
Mississippi:					
Counties	S	10 ^a	LAV	None	a15 percent for debt incurred to repair flood damage to roads and bridges.
Municipalities	S	10 ^b	LAV	do	b15 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	aAdditional 5 percent.
Municipalities	C-S	5	EAV	2/3 ^b	bCities 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	aAdditional 5 percent for water and sewer debt only (statutory provision).
Municipalities	C-S	5	EAV	MA	
School districts	C	5	EAV	None	
Nebraska		No limitations	No limitations		

TABLE 93 - 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		
Nevada:					
Counties.....	S	10.....	LAV.....	None.....	^a Some variation authorized.
Municipalities.....	S	10 ^a	LAV.....	do.....	
School districts.....	S	15.....	LAV.....	do.....	
New Hampshire:					
Counties.....	S	2.....	LAV.....	None.....	^a 10 percent for cooperative school districts.
Municipalities.....	S	1.75.....	EAV.....	do.....	
School districts.....	S	7 ^a	EAV.....	do.....	
New Jersey:					
Counties.....	S	2.....	EAV.....	(a).....	^a Approval of State local finance board. ^b 8 percent in cities of first class with population over 350,000.
Municipalities.....	S	3.5.....	EAV.....	(a).....	
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 ^e ^b Except Nassau County where the limit is 10 percent. ^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.
Municipalities.....	C	7 ^c	MV.....	do.....	
School districts.....	C-S	5 to 10 ^d	MV.....	3/5 ^e	

**TABLE 93 – 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		Provisions for exceeding limit ³	Remarks
		Percent	Applied ² against		
North Carolina:					
Counties-----	C-S	5 to 10 ^a	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.
Cities-----	C	5 ^a -----	EAV-----	2/3 ^b -----	^b Additional 3 percent
School districts-----	C	5-----	EAV-----	MC-----	^c Additional 5 percent
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 93 - 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	15 ^a	LAV	(a)	Up 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	15 ^{a b}	LAV	(a)	For Philadelphia, the upper limit is 13.5 percent with up to 3 percent without referendum (constitutional provision).
School districts	S	15 ^a	LAV	(a)	
Rhode Island:					
Municipalities	S	3	LAV	None	
South Carolina:					
Counties	C	8	LAV	None	where 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	Ma ^a	Up to an additional 10 percent (18 percent for cities over 8,000 population) for specified purposes.
Municipalities	C	5	EAV	Ma ^a	
School districts	C	10	EAV	Ma ^a	
Tennessee					
Counties		No limitations ^a	No limitations ^a		Except 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		inclusion of debt service in property tax limits has the effect of limiting debt incurrence as well.
Municipalities		do	do		
School districts	S	10 ^b	LAV	None	0.2 percent for junior college districts.

TABLE 93 -- 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	Remarks
Utah:					
Counties	C	2 ^a	MV ^b	None	aDebt 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). bBy judicial interpretation. c1st 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	4 ^a	MV ^b	(c)	
School districts	C	4 ^a	MV ^b	None	
Vermont:					
Municipalities	S	10 ^a	LAV	do	aThe 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		aIncluding counties that elect to be treated as cities.
Municipalities ^a	C-S	18	LAV	None	
Washington:					
Counties	C	5 ^a	LAV	(a)	aDebt 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. bDebt 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 93 — 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-----	^a No more than 4 percent for county buildings or 1 percent (by sole action of the county board) for highways. ^b Municipalities operating schools, except Milwaukee, may incur additional 10 percent for school purposes. ^c 10 percent for school districts offering no less than grades 1-12 and which are eligible for highest level of State aid ("integrated" districts).
Municipalities.....	C-S	5 ^b -----	EAV-----	(b)-----	
School districts.....	C-S	5 ^c -----	EAV-----	(c)-----	
Wyoming:					
Counties.....	C-S	2-----	EAV-----	None-----	^a Additional 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 94 – 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
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.
Maryland ^a -----	C	X-----	M	Do.
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 94 — 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
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 95 - 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	x ^{2/}	216
Alaska			<u>3/</u>	x		x		736
Arizona		350,000				x		51
Arkansas				x				52
California			\$300,000		x ^{4/}		x	267
Colorado		100,000	50,000		x ^{5/}		x	56
Connecticut			<u>7/</u>					633
Delaware	x ^{8/}					x	x	768
Florida			<u>9/</u>	x ^{4/}		x	x	131
Georgia		500,000	3,500,000 ^{10/}					190
Hawaii			<u>11/</u>			x	x	686
Idaho			2,000,000		x ^{4/}		x	46
Illinois	x ^{12/}	<u>13/</u>		x ^{14/}				118
Indiana		<u>15/</u>					x	112
Iowa		250,000			x ^{4/}		x	35
Kansas			1,000,000		x ^{4/}		x	99
Kentucky		500,000			x ^{4/}	x	x	380
Louisiana	x ^{2/}						x	237
Maine		<u>16/</u>	2,000,000		x		x	234
Maryland	x ^{3,4/}						x	292
Massachusetts	x ^{2/}						x	327
Michigan		<u>19/</u>		x				108
Minnesota	x ^{12/}							122
Mississippi			<u>20/</u>					205
Missouri		1,000,000			x ^{4/}	x		30

See footnotes at end of table.

TABLE 95 - 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/}			\$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	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 95 - 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 95 – 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 96 – 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. Broad-based tax, 40. Grand total, 44.

*States without an individual income tax: Florida; Nevada; South Dakota; Texas; Washington; Wyoming, States with limited tax: Conn. (capital gains); N.H. (interest + dividends, and commuter tax); N.J. (commuter tax); Tenn. (interest and dividends).

CORPORATION INCOME ⁵ *					
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; Nevada, 1967; West Virginia, 1967; Illinois, 1969; Maine, 1969; New Hampshire, 1970; Florida, 1971; Ohio, 1971; total, 9. Grand total, 45.

*States without a corporation income tax: Nevada; South Dakota; Texas; Washington; Wyoming.

See footnotes at the end of table.

TABLE 96 – 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 .	
*States without a general sales tax: Alaska; Delaware; Montana; New Hampshire; Oregon.				
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 SPIRITS ⁸				
1933-40				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 96 – DATES OF ADOPTION OF MAJOR STATE TAXES¹ (Cont'd)

Before 1900	DEATH*			
	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.

*State without a death tax: Nevada.

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; Vermont, 1970; Delaware, 1971; New York, 1971; total, 7. Grand total, 16.

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; Tennes- see, 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 July 1, 1973. 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 regulation, 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. N.J.—Penn. commuter tax adopted in 1971.

⁴ Capital gains only.

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 97 – 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						
1954									
1955			1		1				

See footnotes on following page.

TABLE 97 — 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
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						1	
1971	3	2						2	
1972									
1973 ²									
Total	40 ³	45 ⁴	45	50	50	33 ⁵	49	16	49

¹ Includes only States that used the tax as of July 1, 1973.

² Legislation enacted through June 30, 1973.

³ 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.

⁴ Exclusive of South Dakota's tax applicable to financial institutions.

⁵ 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.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 98 — STATE INCREASING TAX RATES AND ENACTING NEW TAXES, SELECTED TAXES,
JANUARY 1, 1972 THROUGH JUNE 30, 1973**

State	Total number (selected taxes)	General sales	Personal income	Corporation income	Motor fuel	Cigarettes	Alcoholic beverages
Arkansas	1				x		
California	1	x					
Colorado	1					x	
Connecticut	1	x					
Dist. of Columbia	2	x				x	
Florida	1						x
Idaho	3			x	x	x	
Indiana	3	x		x			x
Kentucky	1				x		
Maryland	2				x		x
Michigan	1				x		
Mississippi	2				x	x	
Missouri	1				x		
Nebraska	1						x
New Jersey	5		x	x	x	x	x
New York	4		x		x	x	x
North Dakota	1		x				
Oregon	1					x	
South Carolina	2				x		x
South Dakota	1						x
Utah	1		x				
Virginia	3		x	x	x		
Washington	1						x
Rate increases	40	4	5	4	11	7	9
New tax enactments	—	—	—	—	—	—	—
Total	40	4	5	4	11	7	9

Note: Each x indicates a tax rate increase enactment.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 99 — STATES INCREASING TAX RATES AND ENACTING NEW TAXES, SELECTED TAXES, JANUARY 1, 1959 THROUGH JUNE 30, 1973

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	8	8	—	....	x	x	xx	xxx	x
California	14	13	1	xx	xxx	xxx	xx	Nx ²	xx
Colorado	9	8	1	x	x	x	xx	Nxx	x
Connecticut	18	17	1	xxxx	N ³	xxx	xxx	xxxxx	xx
Delaware	14	14	—	....	xx	xx	xxx	xxxx	xxx
Florida	11	10	1	x	....	N	x	xxx	xxxxx
Georgia	7	7	—	....	....	xx	x	xx	xx
Hawaii	5	5	—	x	x	x	....	x	x
Idaho	15	14	1	N	xx	xxx	xx	xxxx	xxx
Illinois	13	11	2	xxx	N	N	xx	xxxx	xx
Indiana	9	6	3	N ⁴ x	N ⁴	N ⁴ x	x	xx	x
Iowa	17	17	—	x	xxx	xxx ¹ x	x	xxxxx	xxx
Kansas	11	11	—	x	x	xx	x	xxx	xxx
Kentucky	5	4	1	Nx	....	....	x	x	x
Louisiana	6	6	—	x	x ⁵	x ⁵	x	x	x
Maine	15	13	2	xxx	N	N	xx	xxxxxx	xx
Maryland	8	8	—	x	x	xx	xx	x	x
Massachusetts	14	13	1	N	xxx ⁵	xx	xx	xxx	xxx
Michigan	10	8	2	x	Nx	Nx	xx	xx	x
Minnesota	20	19	1	Nx	xxxx	xxxx	xx	xxxxx	xxx
Mississippi	11	10	1	xx	x	x	x ⁶ xx	xxx	N
Missouri	11	11	—	x	xx	xx	xx	xx	xx
Montana	14	14	—	....	xxxxx	xxxx	xx	x	xx
Nebraska	15	12	3	Nx	Nxx	Nxx	xx	xxx	xx
Nevada	5	5	—	x	....	....	....	xx	xx
New Hampshire	9	7	2	....	N ⁷	Nx	xx	xxxx	....
New Jersey	21	19	2	Nx	N ⁷ xx	xxx ¹ x	xxx	xxxxxx	xxx
N. Mexico	12	12	—	xx	xx	xx	xx	xx	xx
New York	18	17	1	Nxx	xxx	xx	xxx	xxxx	xxx
North Carolina	4	3	1	....	....	....	x	N	xx
North Dakota	12	12	—	xxx	xxx	xx	x	xx	x
Ohio	10	8	2	x	N	N	x	xxxx	xx
Oklahoma	7	6	1	....	x ⁵	x ⁵	....	xxx	Nx
Oregon	4	3	1	....	x	....	x	Nx	....
Pennsylvania	15	14	1	xxxx	N	xx	xx	xxxx	xx
Rhode Island	13	12	1	xxx	N ⁸	xxx	xx	xxx	x
South Carolina	10	10	—	x	x	x	x	xx	xxxx
South Dakota	10	10	—	xx	....	....	x	xxxx	xxx
Tennessee	11	11	—	x	....	xxx	x ⁶	xxx	xxx
Texas	10	9	1	Nxxx	....	....	....	xxxx	xx
Utah	8	8	—	xxx	xx	x	x	x	....
Vermont	10	9	1	N	x	x	xx	xxxx	x
Virginia	9	7	2	N	x	x	xx	N	xxx
Washington	12	12	—	xxx	....	....	xxx	xxxx	xx
West Virginia	10	8	2	x	Nxx	N	xx	xxx	....
Wisconsin	17	16	1	Nx	xxxxx	x	x	xxxxx	xxx
Wyoming	6	6	—	xx	....	....	xx	xx	x ⁹
Dist. of Columbia	17	17	—	xxxx	xxx	xx	xx	xxx	xxx
Rate increases	525	525	—	68	64	73	82	144	94
New tax enactments	40	—	40	12	12	9	—	5	2
Total	565	525	40	80	76	82	82	149	96

Note: Each x indicates a tax rate increase enactment, and each N indicates a new tax.

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 100 — SUMMARY PROPERTY TAX DATA, BY STATE

State	State-local property taxes, 1971				Relative State-local tax effort, 1966-67 ¹				
	Property taxes as a percent of general revenue from own sources, 1971		Per capita	Per \$1,000 of State personal income	All State-local property taxes	Property taxes			All State-local taxes
	State-local	Local				Nonfarm residential	Commercial and industrial	Farm	
United States	31.8%	63.9%	\$184	\$47	100	100	100	100	100
Alabama	10.1	22.0	41	14	37	28	35	23	89
Alaska	10.0	39.5	106	24	63	93	46	20	104
Arizona	30.4	58.3	178	51	114	107	120	37	109
Arkansas	19.0	50.5	69	25	48	39	58	55	83
California	40.1	68.2	296	67	122	106	151	137	108
Colorado	32.1	64.5	187	51	122	126	134	95	106
Connecticut	44.2	87.2	273	57	110	119	100	144	93
Delaware	12.9	50.1	88	21	42	62	24	41	90
Dist. of Columbia	—	26.3	182	33	74	72	78	—	90
Florida	25.6	50.7	127	36	79	72	89	92	84
Georgia	23.5	50.9	107	33	68	60	81	55	92
Hawaii	14.5	63.3	111	26	60	62	54	63	135
Idaho	27.5	66.5	140	44	99	44	154	89	105
Illinois	33.1	68.9	200	45	94	101	82	131	84
Indiana	39.5	77.3	204	55	107	104	109	119	95
Iowa	38.9	74.3	225	61	116	105	125	125	104
Kansas	39.0	73.6	210	55	104	77	130	109	96
Kentucky	16.6	44.1	70	23	50	51	44	50	85
Louisiana	13.9	38.3	72	24	48	17	68	23	90
Maine	38.4	88.2	186	58	129	112	141	214	105
Maryland	26.7	55.9	167	40	105	101	104	80	103
Massachusetts	45.7	85.5	286	66	141	166	114	230	121
Michigan	32.5	67.2	202	50	103	97	104	145	100
Minnesota	32.6	70.6	211	56	155	169	132	141	119
Mississippi	17.6	46.2	77	30	59	27	114	33	98
Missouri	32.5	60.3	147	40	82	85	79	85	86
Montana	44.0	78.4	235	71	113	87	165	79	93
Nebraska	38.5	67.7	221	60	118	94	88	112	78
Nevada	24.3	45.5	190	42	74	60	98	61	71
New Hampshire	47.9	86.0	222	64	122	139	131	179	81
New Jersey	46.2	77.7	273	60	137	176	91	176	97
New Mexico	15.8	52.8	88	28	54	35	60	23	92
New York	31.5	59.5	259	55	125	127	125	160	138
North Carolina	20.0	62.4	85	26	55	52	60	59	94
North Dakota	32.0	73.9	188	64	123	132	138	110	97
Ohio	36.1	61.6	172	44	94	85	107	106	82
Oklahoma	21.4	56.2	98	30	63	52	77	62	80
Oregon	37.0	72.5	204	56	113	99	121	158	101
Pennsylvania	24.9	54.9	131	34	82	121	47	109	99
Rhode Island	33.3	87.6	180	47	116	130	102	154	105
South Carolina	17.1	57.9	66	23	57	30	79	52	97
South Dakota	42.2	79.4	240	76	138	181	157	111	107
Tennessee	21.2	46.4	85	28	67	75	65	50	87
Texas	30.2	60.7	137	40	89	89	94	55	75
Utah	27.7	67.9	140	45	104	75	124	72	111
Vermont	31.0	88.8	185	55	140	142	130	177	119
Virginia	23.4	55.0	109	31	59	57	59	72	90
Washington	26.0	52.7	169	43	66	52	67	95	106
West Virginia	17.8	57.8	74	25	55	53	58	57	96
Wisconsin	35.5	76.3	231	63	128	121	109	175	124
Wyoming	32.3	62.3	228	66	104	42	147	56	79

See footnotes at end of table.

TABLE 100 – SUMMARY PROPERTY TAX DATA, BY STATE (Cont'd)

State	State government percentage of total State-local tax revenue, 1971	Percent of assessed value subject to tax, 1971			Number of local governments, 1972	
		Locally assessed		State assessed	Total	With property tax authority
		Real	Personal			
United States	54	80	13	8	78,218	65,914
Alabama	74	59	25	16	875	589
Alaska	70	81	19	—	120	120
Arizona	61	55	8	38	406	377
Arkansas	73	60	24	16	1,283	917
California	47	82	10	8	3,819	3,498
Colorado	50	77	13	10	1,319	1,168
Connecticut	48	78	22	—	428	340
Delaware	80	100	—	—	158	82
District of Columbia	—	87	13	—	3	1
Florida	60	84	15	1	865	674
Georgia	64	63	26	11	1,243	884
Hawaii	76	100	—	—	19	4
Idaho	64	65	11	24	901	730
Illinois	55	82	16	2	6,385	5,337
Indiana	50	69	21	10	2,792	2,206
Iowa	50	80	10	10	1,818	1,605
Kansas	49	60	23	17	3,715	3,355
Kentucky	73	71	15	14	1,135	806
Louisiana	71	34	40	26	834	710
Maine	56	80	17	3	714	601
Maryland	57	79	1	20	403	196
Massachusetts	47	93	6	1	682	482
Michigan	58	76	24	—	2,649	2,523
Minnesota	57	92	7	1	3,395	3,262
Mississippi	74	38	33	29	796	605
Missouri	50	66	22	12	2,807	2,145
Montana	45	50	30	20	992	858
Nebraska	45	74	25	2	3,561	3,265
Nevada	59	70	12	18	184	102
New Hampshire	41	99	1	—	499	461
New Jersey	41	98	2	—	1,456	1,238
New Mexico	79	60	10	30	309	243
New York	49	96	—	4	3,306	3,297
North Carolina	75	66	30	4	802	590
North Dakota	54	89	—	11	2,726	2,617
Ohio	45	61	2	37	3,259	3,098
Oklahoma	64	57	19	24	1,683	1,287
Oregon	49	78	12	10	1,446	1,136
Pennsylvania	59	100	—	—	4,935	3,159
Rhode Island	61	78	22	—	115	90
South Carolina	77	39	13	48	583	477
South Dakota	42	74	22	4	1,770	1,667
Tennessee	61	81	9	9	881	432
Texas	56	75	24	1	3,624	3,005
Utah	63	50	16	34	459	389
Vermont	62	90	10	—	658	632
Virginia	59	77	14	9	385	328
Washington	67	78	17	6	1,682	1,390
West Virginia	75	50	33	17	508	337
Wisconsin	59	84	16	—	2,448	2,331
Wyoming	57	29	17	54	383	268

See footnotes at end of table.

TABLE 100 — SUMMARY PROPERTY TAX DATA, BY STATE (Cont'd)

Locally assessed taxable real properties, 1966									
Percent distribution of number of properties and of gross assessed value, by type of property									
State	Number (000)	Residential (nonfarm)		Acreage and farms		Vacant lots		Commercial and industrial	
		Number	Value	Number	Value	Number	Value	Number	Value
United States	74,832	57	60	19	11	19	2.6	3.3	25
Alabama	1,199	54	57	30	17	11	1.7	3.8	24
Alaska	77	42	59	11	6	44	6.0	3.7	29
Arizona	643	53	68	10	7	36	3.6	1.1	21
Arkansas	1,441	23	43	40	35	30	3.2	2.1	17
California	5,965	69	61	8	10	17	3.7	4.2	23
Colorado	779	60	59	13	13	18	1.6	3.4	25
Connecticut	838	77	73	4	3	15	1.8	4.1	22
Delaware	175	68	66	10	8	17	2.0	3.7	24
Dist. of Columbia	146	82	60	—	—	14	5.3	3.8	31
Florida	2,913	52	62	10	13	35	6.3	2.6	18
Georgia	1,318	62	61	20	16	14	2.2	4.0	21
Hawaii	218	47	60	3	4	47	9.5	3.6	27
Idaho	295	45	29	37	35	13	1.4	4.3	33
Illinois	3,806	57	56	19	18	19	2.1	2.9	24
Indiana	2,287	53	57	21	20	24	2.1	2.4	20
Iowa	1,727	37	39	49	47	11	0.8	3.0	14
Kansas	1,389	43	41	37	45	17	1.0	1.9	12
Kentucky	1,030	65	55	22	27	10	1.2	3.6	17
Louisiana	1,073	63	64	14	9	19	2.8	3.3	25
Maine	453	61	64	17	2	17	1.6	4.3	31
Maryland	1,066	72	71	7	7	17	1.6	4.1	20
Massachusetts	1,900	70	70	4	1	21	2.3	4.9	27
Michigan	3,386	62	61	16	7	18	3.3	3.8	27
Minnesota	1,354	52	44	31	27	13	1.2	4.8	28
Mississippi	812	43	46	40	36	14	2.3	2.1	16
Missouri	1,826	54	58	28	17	15	1.6	2.6	24
Montana	351	41	42	43	34	11	1.2	4.0	23
Nebraska	707	46	38	38	50	13	1.0	2.3	11
Nevada	180	50	55	17	9	28	4.9	3.7	31
New Hampshire	432	60	70	19	3	16	1.6	3.3	25
New Jersey	1,999	72	71	3	3	20	2.5	6.0	24
New Mexico	376	54	61	12	17	31	6.1	2.2	15
New York	4,076	70	58	8	2	15	1.9	5.9	38
North Carolina	1,899	58	52	19	19	19	2.6	3.9	27
North Dakota	459	21	25	58	63	18	1.2	2.7	11
Ohio	3,940	60	65	12	10	25	2.5	2.4	22
Oklahoma	1,565	45	58	22	26	32	1.7	1.2	15
Oregon	835	58	53	22	22	17	1.7	3.1	23
Pennsylvania	3,822	73	66	7	4	14	1.5	4.4	28
Rhode Island	307	65	70	3	1	26	2.6	4.6	25
South Carolina	774	62	43	18	16	18	1.7	2.0	39
South Dakota	525	27	27	59	61	11	1.1	2.7	10
Tennessee	1,313	57	60	26	12	15	2.3	2.1	25
Texas	5,987	42	39	21	13	17	1.9	1.9	21
Utah	384	58	63	21	10	17	2.3	2.8	19
Vermont	188	56	53	16	9	22	3.0	6.0	34
Virginia	1,682	51	65	20	9	26	2.6	2.2	22
Washington	1,760	50	57	21	17	28	3.6	1.7	22
West Virginia	902	46	57	26	15	15	2.0	2.2	24
Wisconsin	2,146	43	61	38	11	15	1.7	4.1	26
Wyoming	108	71	55	17	26	9	1.4	3.2	18

See footnotes at end of table.

TABLE 100 – SUMMARY PROPERTY TAX DATA, BY STATE (Cont'd)

State	State supervisory agency budget related to State-local property taxes			Coefficient of dispersion from median assessment ratio, 1971		Statewide as- sessment ratio, 1971 (aggregate assessment sales price ratio)
	Annual budget 1971-72 ²	State-local property tax receipts, 1970-71 (millions)	Annual budget as a percent of State-local property taxes	Interarea		
				Intra-area		
United States	n.a.	\$37,852	n.a.	n.a.	20	34
Alabama	\$ 690,000	142	0.49	26	29	20
Alaska	74,000	33	0.22	13	24	77
Arizona	1,700,000	330	0.52	9	36	11
Arkansas	422,500	134	0.32	18	33	12
California	4,177,863	5,991	0.07	8	16	20
Colorado	490,312	427	0.11	10	23	21
Connecticut	n.a.	842	n.a.	16	14	48
Delaware	n.a.	49	n.a.	14	29	37
Dist. of Columbia	—	135	—	n.a.	n.a.	48
Florida	343,680	893	0.04	11	18	63
Georgia	(842,000)	499	0.17	29	20	35
Hawaii	1,092,800	88	1.24	11	19	54
Idaho	306,000	103	0.30	12	27	11
Illinois	837,000	2,234	0.04	10	21	38
Indiana	(960,400)	1,075	0.09	9	23	24
Iowa	(311,750)	641	0.05	5	28	23
Kansas	(600,737)	474	0.13	13	27	21
Kentucky	900,000	231	0.39	9	16	84
Louisiana	519,807	265	0.20	42	27	14
Maine	311,000	186	0.17	24	21	55
Maryland	2,382,934	666	0.36	5	17	48
Massachusetts	159,000	1,647	0.01	40	15	48
Michigan	2,081,000	1,820	0.11	11	18	42
Minnesota	416,900	818	0.05	14	28	9
Mississippi	(109,370)	171	0.06	33	24	15
Missouri	345,049	697	0.05	17	23	24
Montana	205,000	166	0.12	6	24	8
Nebraska	(319,500)	334	0.10	8	23	28
Nevada	n.a.	96	n.a.	5	14	28
New Hampshire	(356,000)	169	0.21	17	17	66
New Jersey	1,000,222	1,990	0.05	21	15	60
New Mexico	(650,000)	90	0.72	11	26	27
New York	5,292,000	4,759	0.11	32	21	29
North Carolina	168,451	436	0.04	22	21	45
North Dakota	63,846	118	0.05	23	41	15
Ohio	2,367,480	1,853	0.13	8	19	37
Oklahoma	(105,000)	255	0.04	14	24	18
Oregon	2,457,000	439	0.56	5	14	86
Pennsylvania	560,000	1,557	0.04	26	25	27
Rhode Island	n.a.	173	n.a.	18	18	51
South Carolina	397,802	173	0.23	25	26	4
South Dakota	145,150	161	0.09	10	26	37
Tennessee	956,200	340	0.28	15	20	33
Texas	n.a.	1,572	n.a.	19	26	18
Utah	1,133,200	154	0.74	4	33	15
Vermont	479,679	85	0.56	21	18	33
Virginia	353,000	515	0.07	35	20	36
Washington	853,501	582	0.15	21	25	36
West Virginia	1,164,000	130	0.90	13	28	36
Wisconsin	1,068,000	1,036	0.10	24	14	46
Wyoming	202,000	78	0.26	15	27	17

n.a. — Data not available.

¹ Percent relation of actual revenue to revenue capacity estimated at national average rates.

² Data in parenthesis are from "Status of Property Tax Administration in the States."

Source: ACIR staff compilation based on U.S. Bureau of the Census, Governments Division: 1972 Census of Governments, Vol. 1, *Governmental Organization*, and Vol. 2, *Taxable Property Values and Assessment-Sales Price Ratios; Governmental Finances in 1970-71*; 1967 Census of Governments, Vol. 2, *Taxable Property Values*; U.S. Senate, Subcommittee on Intergovernmental Relations, *Status of Property Tax Administration in the States*; 93 Cong. 1st Sess. (1973); Federation of Tax Administrators—ACIR questionnaire; and ACIR Information Report M-58, *Measuring the Fiscal Capacity and Effort of State and Local Areas*.

TABLE 101 - KEY FEATURES OF THE STATES' PROPERTY TAX ADMINISTRATION SYSTEMS AS OF NOVEMBER 1972

State	How Local Assessors are Chosen ^{1/}	Certification or training required ^{2/}	Localities hiring assessors	Use of tax maps required	Use of uniform appraisal manuals ^{3/}	Assessment sales ratio studies conducted
Alabama	E		County	X	PR	-
Alaska	A		City, Borough		P	X
Arizona	E		County, One Special District		PR	X
Arkansas	E		County		PR	X
California	E	<u>5/</u>	City, County		P	X
Colorado	E		County		PR	X
Connecticut	AE		City, Town	X		-
Delaware	A	T	City, Town, County	X		-
Florida	E	T	County	X	PR	X
Georgia	A	CT	City, Town, County			X
Hawaii	A ^{4/}	T	Four State Districts	X	PR	X
Idaho	E		County	X	PR	X
Illinois	AE	T	Township, County	X	PR	X
Indiana	E		Township, County		PR	X
Iowa	A	C	City, County	X	PR	X
Kansas	AE	CT	County		PR	X
Kentucky	E	CT	City, Town, County	X	P	X
Louisiana	E		Parish			X
Maine	AE		City, Town		P	X
Maryland	A	T	County	X	PR	X
Massachusetts	E		City, Town		P	X
Michigan	AE	C	City, Village, Township		PR	X
Minnesota	E	CT	City, Village, Township, County	X	PR	X
Mississippi	E		City, County	X	P	X

TABLE 101 - KEY FEATURES OF THE STATES' PROPERTY TAX ADMINISTRATION SYSTEMS AS OF NOVEMBER 1972 (Cont'd)

State	How Local Assesors are Chosen ^{1/}	Certification or training required ^{2/}	Localities hiring assessors	Use of tax maps required	Use of uniform appraisal manuals ^{3/}	Assessment sales ratio studies conducted
Missouri	AE	T	Township, City, County	X		X
Montana	E	T	County	X	PR	X
Nebraska	E	CT	County	X	PR	X
Nevada	E	T	County	X	PR	X
New Hampshire	AE		City, Town			X
New Jersey	AE	CT	City, Town, Village, County	X	PR	X
New Mexico	E		County	X	PR	-
New York	AE	T	City, Town, Village, County	X	P	X
North Carolina	A	CT	County			-
North Dakota	AE		City, Township	X		X
Ohio	E		County	X	PR	X
Oklahoma	E	T	County		P	-
Oregon	E	<u>5/</u>	County	X		X
Pennsylvania	A		City, Town, Township, County	X		X
Rhode Island	AE		City, Town, Fire Districts			X
South Carolina	A		City, County	X		-
South Dakota	A		City, County	X	P	X
Tennessee	E		County, Some Towns, City	X	PR	X
Texas	AE		City, Town, School District, County	X	PR	X
Utah	E	T	County	X	PR	X

TABLE 101 - KEY FEATURES OF THE STATES' PROPERTY TAX ADMINISTRATION SYSTEMS AS OF NOVEMBER 1972 (Cont'd)

State	How Local Assessors are Chosen ^{1/}	Certification or training required ^{2/}	Localities hiring assessors	Use of tax maps required	Use of uniform appraisal manuals ^{3/}	Assessment sales ratio studies conducted
Vermont	E		City, Town		PR	X
Virginia	A		City, County			X
Washington	E		County	X	PR	X
West Virginia	E	T	County	X	P	X
Wisconsin	AE	T	City, Village, Town, County		PR	X
Wyoming	E		County		PR	-

1/ A = appointed, E = elected
 2/ C = certification, T = training
 3/ P = published, R = use required

4/ In Hawaii, the primary assessment function is performed by State employed assessors. Montana and Maryland are in the process of adopting a similar system.

5/ Oregon and California certify appraisers. California requires training of appraisers.

SOURCE: Education Commission of the States, Property Assessment and Exemptions: They Need Reform, Denver, 1973.

**TABLE 102 — WHO PAYS THE LOCAL PROPERTY TAX?
Estimated Local Property Tax Collections
By Source, 1972¹**

Source	Amount (millions)	Percentage distribution
<i>Nonbusiness</i>		
Nonfarm residential realty ²	\$19,023	47.3
Farm realty ³	817	2.0
Vacant lots	320	0.8
Total nonbusiness realty	\$20,160	50.1
Nonfarm personalty ⁴	657	1.6
Farm personalty	113	0.3
Total nonbusiness personalty	770	1.9
Total nonbusiness	\$20,930	52.
<i>Business</i>		
Farm realty ⁵	1,860	4.6
Vacant lots	480	1.2
Other realty ⁶	9,170	22.8
Total business realty	\$11,510	28.6
Farm personalty ⁷	454	1.1
Other personalty ⁸	4,287	10.7
Total business personalty	4,741	11.8
Public utilities	3,019	7.5
Total business	<u>19,270</u>	<u>47.9</u>
<i>Total</i>	<u>\$40,200⁹</u>	<u>100.0</u>

- ¹ ACIR staff estimates based on estimated 1972 collections distributed on basis of 1967 Census data, latest available statistics.
- ² Includes both single-family dwelling units and apartments. An estimated \$14 billion or 36 percent of all local property taxes were derived from single-family homes; about \$5 billion or 12 percent of property tax revenue came from multi-family units.
- ³ Estimated collections from the taxation of the "residential" element of the farm.
- ⁴ The collections produced through the taxation of furniture and other household effects.
- ⁵ Estimated collections from the taxation of land and improvements actually used in the production of agricultural products—this is exclusive of the land and buildings used in a residential capacity by the farmer.
- ⁶ Commercial and industrial real estate other than public utilities.
- ⁷ The estimated collections from the taxation of livestock, tractors, etc.
- ⁸ Estimated collections from the taxation of merchants' and manufacturers' inventory, tools and machinery, etc.
- ⁹ This is the estimated grand total for local property tax receipts. In addition, there is an estimated \$1.3 billion in State property taxes. The data needed for a similar distribution of State receipts is not available. However, it is estimated that approximately \$450 million of the State receipts are derived from general property taxes and could probably be distributed among the various sources of revenue in the same proportion as local receipts. The remaining \$850 million in State receipts consists mainly of State special property taxes on business personal property, but includes a substantial amount from special property taxes on motor vehicles, most of which is collected by the State of California.

Source: ACIR compilation.

**TABLE 103 — AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE-FAMILY HOMES WITH
FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1971¹**

State and Region	1971	1966	1962	1958	State and Region	1971	1966	1962	1958
United States	1.98	1.70	1.53	1.34	Southeast				
New England					Virginia	1.32	1.13	1.03	
Maine	2.43	2.17	1.81	1.58	West Virginia	.69	.71	.79	
New Hampshire	3.14	2.38	2.03	1.81	Kentucky	1.27	1.03	.94	
Vermont	2.53	2.27	2.10	1.63	Tennessee	1.53	1.37	1.18	
Massachusetts	3.13	2.76	2.47	2.21	North Carolina	1.58	1.31	1.17	
Rhode Island	2.21	1.96	1.93	1.67	South Carolina	.94	.60	.53	
Connecticut	2.38	2.01	1.75	1.44	Georgia	1.44	1.30	.94	
Mideast					Florida	1.41	1.09	.66	
New York	2.72	2.40	2.23	2.09	Alabama	.85	.66	.52	
New Jersey	3.01	2.57	2.22	1.77	Mississippi	.96	.93	.76	
Pennsylvania	2.16	1.88	1.75	1.50	Louisiana	.56	.43	.49	
Delaware	1.26	1.14	.91	.71	Arkansas	1.14	1.09	1.09	
Maryland	2.24	2.05	1.74	1.47	Southwest				
Dist. of Columbia	1.80	1.37	1.18	1.08	Oklahoma	1.35	1.11	.86	
Great Lakes					Texas	1.91	1.62	1.44	
Michigan	2.02	1.81	1.76	1.45	New Mexico	1.70	1.30	.98	
Ohio	1.47	1.44	1.24	1.07	Arizona	1.65	2.41	2.27	
Indiana	1.96	1.64	.96	.84	Rocky Mountain				
Illinois	2.15	1.96	1.79	1.35	Montana	2.19	1.70	1.58	
Wisconsin	3.01	2.31	2.24	1.82	Idaho	1.72	1.23	1.13	
Plains					Wyoming	1.38	1.34	1.27	
Minnesota	2.05	2.14	1.79	1.57	Colorado	2.45	2.20	1.85	
Iowa	2.63	2.12	1.66	1.34	Utah	1.49	1.52	1.31	
Missouri	1.79	1.64	1.36	1.12	Far West				
North Dakota	2.08	1.81	1.70	1.54	Washington	1.62	1.14	1.12	
South Dakota	2.71	2.64	2.31	2.01	Oregon	2.33	1.98	1.83	
Nebraska	3.15	2.67	1.84	1.90	Nevada	1.48	1.47	1.31	
Kansas	2.17	1.96	1.92	1.65	California	2.48	2.03	1.71	
—continued next column—					Alaska	1.61	1.42	1.24	
					Hawaii	.92	.81	.77	

¹ Effective tax rate is the percentage that tax liability is of the market or true value of the house.

Source: Computed by ACIR staff from data contained in U.S. Department of Housing and Urban Development, Federal Administration, Statistics Section, *Data for States and Selected Areas on Characteristics of FHA Operations Under 203*; 1971 data from unpublished FHA tabulations.

TABLE 104 — AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE-FAMILY HOMES WITH FHA INSURED MORTGAGES, 50 LARGEST SMSA'S, BY REGION, SELECTED YEARS, 1958-1971¹

Standard metropolitan statistical area & region	1971	1966	1962	1958	Standard metropolitan statistical area & region	1971	1966	1962	1958
Median of 50 SMSA's	2.13	1.95	1.71	1.42	Plains—continued				
New England					St. Louis	2.09	1.82	1.51	1.14
Boston	3.21	2.70	2.46	2.24	Southeast				
Hartford	2.88	2.22	1.96	1.55	Atlanta	1.52	1.50	1.04	0.97
Providence	2.34	2.04	2.01	1.72	Birmingham	0.98	0.84	0.68	0.66
Midwest					Louisville	1.29	1.09	1.03	1.01
Albany	2.45	2.44	2.55	2.13	Memphis	1.98	1.80	1.61	1.05
Baltimore	2.25	2.37	1.96	1.59	Miami	1.40	1.25	0.62	0.73
Buffalo	2.24	2.70	2.31	1.82	New Orleans	0.48	0.38	0.55	0.53
New York	2.68	2.49	2.26	2.10*	Norfolk	1.13	0.95	0.99	0.96
Newark	2.93	2.63	2.21	**	Tampa	1.50	1.04	0.82	0.98
Paterson	2.53	2.30	2.02	**	Southwest				
Philadelphia	3.08	2.47	2.20	1.70	Dallas	1.83	1.43	1.26	1.27
Pittsburgh	2.46	1.83	1.57	1.42	Ft. Worth	2.21	1.97	1.73	1.70
Rochester	2.72	2.13	1.95	1.66	Houston	1.85	1.67	1.36	1.24
Washington, D.C.	1.93	1.63	1.34	1.24	Oklahoma City	1.31	1.11	0.82	0.85
Great Lakes					Phoenix	1.62	2.58	2.36	2.18
Akron	1.62	1.58	1.32	1.20	San Antonio	2.21	1.84	1.86	1.65
Chicago	2.16	2.02	1.95	1.39	Rocky Mountain				
Cincinnati	1.52	1.60	1.35	1.11	Denver	2.45	2.17	1.86	1.69
Cleveland	1.88	1.62	1.39	1.23	Far West				
Columbus	1.53	1.33	1.11	0.86	Anaheim	2.19	1.94	NA	NA
Dayton	1.38	1.51	1.32	1.09	Los Angeles	2.85	2.17	1.71	1.44
Detroit	2.03	1.86	1.87	1.56	Portland, Oregon	2.28	2.01	1.77	1.58
Indianapolis	2.29	2.10	1.06	0.84	Sacramento	2.44	2.19	1.84	1.65
Milwaukee	3.52	2.71	2.62	1.93	San Bernardino	2.34	2.00	1.75	1.58
Toledo	1.30	1.37	1.19	0.95	San Diego	1.98	1.98	1.74	1.68
Plains					San Francisco	2.76	1.96	1.64	1.53
Kansas City	1.76	1.58	1.35	1.16	San Jose	2.61	2.12	1.85	1.62
Minneapolis	2.08	2.16	1.82	1.67	Seattle	1.82	1.17	1.14	0.91
--continued next column--									

NA — Data not available

* New York--Northeastern New Jersey

** Included in New York--Northeastern New Jersey

¹ Effective tax rate is the percentage that tax liability is of market or true value of the house.

Source: Computed by ACIR staff from U.S. Department of Housing and Urban Development, Federal Housing Administration Statistics Section, *Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203*; 1971 data from unpublished FHA tabulations.

TABLE 105 — OFFICE BUILDING PROPERTY TAXES FOR REGIONS AND SELECTED CITIES, 1970

Region and City	Cents Per Square Foot	Percent of Total Income
United States	88.9	18
Middle Atlantic	96.0	18
North Central	103.1	19
Midwest Northern	91.8	20
Pacific Northwest	47.9	13
Pacific Southwest	102.6	20
Southern	51.8	14
Southwest	64.7	14
Akron	32.3	8
Atlanta	57.6	17
Baltimore	70.2	16
Birmingham	15.8	6
Boston	146.8	27
Chicago	135.5	22
Cincinnati	31.6	8
Cleveland	49.8	13
Dallas	85.1	16
Denver	54.1	13
Des Moines	87.7	27
Detroit	60.6	12
Duluth	74.9	21
Houston	67.5	13
Indianapolis	63.5	14
Kansas City	49.6	12
Los Angeles	68.7	16
Louisville	31.3	8
Miami	54.4	12
Milwaukee	108.0	21
Minneapolis	123.0	23
New York	159.4	25
Oklahoma City	34.2	8
Omaha	58.4	13
Peoria	66.9	18
Philadelphia	59.3	12
Phoenix	53.9	12
Pittsburgh	99.9	17
Portland	57.8	14
San Francisco	121.7	21
Seattle	44.8	12
Spokane	43.1	12
Washington	44.2	11
Wilmington	49.3	7

Source: Building Owners and Managers Association International, *Experience Exchange Report, Office Building Operations, Calendar Year 1970* (Chicago: 1971).

TABLE 106 – STATE ACTION ON PROPERTY TAX RELIEF PLANS FOR THE ELDERLY

Kind of Relief	Number of States by Type of Plan As of—		
	Jan. 1, 1970	Jan. 1, 1973	July 1, 1973
State-Financed Circuit-Breaker	4	13	21
State-Financed Other Plans	8	11	10
State-Mandated Locally-Financed	12	15	13
State-Authorized Locally-Financed	4	6	6
TOTAL	28	45	50

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

Figure 11
Principal State Property Tax Relief Policies For
Homeowners and Renters
Growing State Concern

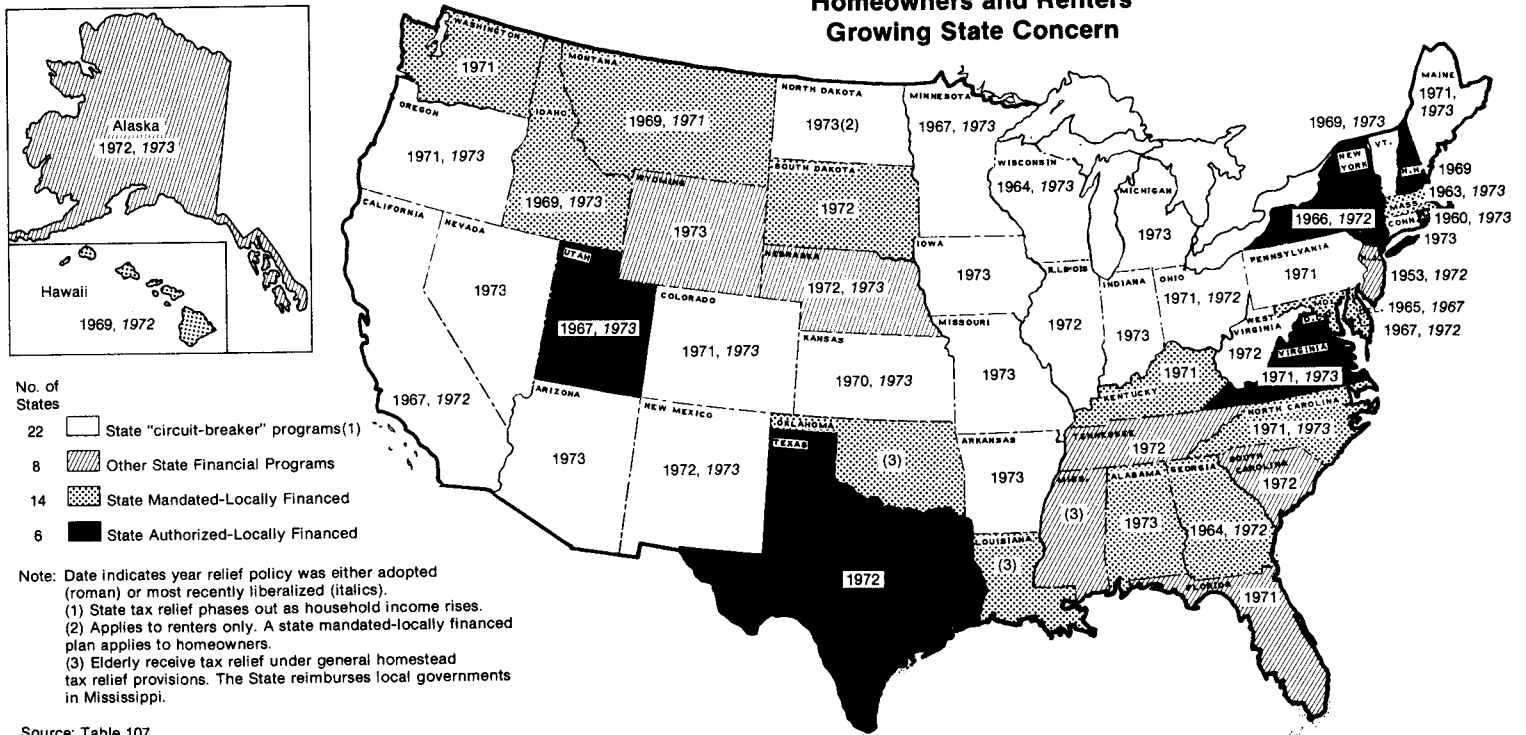


TABLE 107 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS AND RENTERS—DETAILED PROGRAM FEATURES
(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
Alabama	Localities (mandated)	1973	Homeowners 65 and over	\$5,000	Total exemption.	No tax liability (N.A.)
	State (exemption applies to state taxes only)	1971	Homeowners 65 and over (N.A.)	None	The \$2,000 general exemption of assessed value for State ad valorem taxes only is increased to \$5,000 for homeowners, 65 and over.	Reduced in tax bill (N.A.)
Alaska	State	1972 1973 rev.	Homeowners 65 and over (1,000)	None	Total exemption.	No tax liability (\$1.54)
Arizona	State (circuit-breaker)	1973	Homeowners and renters 65 and over	\$3,500 single \$5,000 married (value of property not to exceed \$5,000)	A percentage of tax is returned as a credit, percentage declines as income rises. Only taxes on first \$2,000 of assessed value are considered. (25% of rent = tax equivalent, not to exceed \$225)	State income tax credit or rebate
Arkansas	State (circuit-breaker)	1973	Homeowners 65 and over (90,000)	\$5,000	Taxes exceeding various percentages of income are remitted; percentages range from 1% on incomes below \$1,500 to 5% on incomes above \$4,500.	State income tax credit or rebate (\$1.39)
California	State (circuit-breaker)	1967 1972 rev.	Homeowners 62 and over (292,999)	\$10,000 net \$20,000 gross	Relief ranges from 96% of tax payment on first \$7,500 of value if net household income is less than \$1,400 to 4% of tax payment if net household income is \$10,000 (in addition to a state financed homestead exemption of \$1,750 for all homeowners).	State rebate (\$2.93)
	State	1972	All renters (N.A.)	None	Relief ranges from \$25 if adjusted gross income is less than \$5,000 to \$45 on income of \$8,000 and over.	State income tax credit or rebate (N.A.)
Colorado	State (circuit-breaker)	1971 1973 rev.	Homeowners and renters 65 and over (11,000)	\$5,400 single \$6,300 married (Net worth less than \$20,000)	Relief limited to 50% of the tax payment and cannot exceed \$270. The credit or refund is reduced by 10% of income over \$2,700 for individuals and 10% of income over \$3,600 for husband and wife. (10% of rent = tax equivalent).	State income tax credit or rebate (\$.32)
Connecticut	State (circuit-breaker)[replaces 1965 state-financed program.]	1973	Homeowners and renters 65 and over	\$7,500	Taxes exceeding 5% of income. Maximum refund ranges up to \$500 for incomes below \$3,000 (20% of rent = tax equivalent).	Reduction in tax bill

TABLE 107 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)

(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
Delaware	Localities (mandated)	1965 1967 rev.	Homeowners 65 and over (N.A.)	\$3,000	Exemption of \$5,000 assessed value from State or County property taxes. (Same Provisions As Above, For Municipal Taxes)	Reduction in tax bill (N.A.)
	Localities (optional)	1969 1970 rev.				
Florida	State	1971	Homeowners 65 and over (362,000)	None	The locally financed general homestead exemption of \$5,000 for all homeowners is increased to \$10,000 for homeowners 65 and over for taxes levied by district school boards for current operating purposes (state financed).	Reduction in tax bill (\$1.47)
Georgia	Localities (mandated)	1964 1972 rev.	Homeowners 65 and over (100,000)	\$4,000	The general homestead exemption of \$2,000 for all homeowners is increased to \$4,000 for homeowners 65 and over (additional state financed homestead relief is provided to all homeowners equivalent to a \$1,000 exemption).	Reduction in tax bill (\$1.48)
	Localities (mandated)	1972		\$6,000			Exemption of ad valorem taxes for educational purposes levied on behalf of school districts.
Hawaii	Localities (mandated)	1969 1972 rev.	Homeowners 60 and over (180,000)	None	The general homestead exemption of \$8,000 for all homeowners is increased to \$16,000 for homeowners of age 60 to 69. Exemption of \$20,000 of assessed value for homeowners age 70 or more.	Reduction in tax bill (\$4.40)
Idaho	Localities (mandated)	1969 1973 rev.	Homeowners 65 and over (N.A.)	\$4,800 (value of property not to exceed \$15,000)	Elderly homeowners are exempt from property tax up to \$75.	Reduction in tax bill (\$.72)
Illinois	State (circuit-breaker)	1972	Homeowners and renters age 65 and older or disabled (290,000)	\$10,000 Implicit	Relief based on amount by which property tax (or rent constituting property tax) exceeds 6 percent of household income for that year on the amount of such income between zero and \$3,000 plus 7% on that amount in excess of \$3,000. Relief limit is \$500 less 5% of household income. (25% of rent = tax equivalent).	State rebate (\$2.58)

**TABLE 107 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)**
(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
Illinois (Continued)	Localities (mandated)	1971	Homeowners 65 and over (N.A.)	None	Maximum reduction of \$1,500 from assessed value.	Reduction in tax bill (N.A.)
Indiana	Localities (mandated)	1957 1971 rev.	Homeowners 65 and over (80,000)	\$6,000 (realty value not in excess of \$6,500)	Exemption of \$1,000 assessed value.	Reduction in tax bill (\$1.59)
	State (circuit-breaker)	1973	Homeowners and renters, 65 and over	\$5,000	Relief ranges from 75% of property tax for incomes below \$500 to 10% for incomes above \$4,000. Limitation on amount of property tax liability considered for relief is \$500. (20% of rent = tax equivalent, [15% if furnished or utilities provided]). [In addition, all homeowners, regardless of age or income, receive a general credit financed by the State.]	
Iowa	State (circuit-breaker) [replaces 1967 state financed program]	1973	Homeowners and renters 65 and over or totally disabled (N.A.)	\$6,000	Relief ranges from 95% of property tax for incomes below \$1,000 to 25% for incomes above \$5,000. Not more than \$600 considered for relief. (20% of rent = tax equivalent). [In addition, all homeowners, regardless of age or income, receive a general credit financed by the State.]	State rebate
Kansas	State (circuit-breaker)	1970 1973 rev.	Homeowners 60 and over (N.A.)	\$8,192	Taxes in excess of various percentages of income, ranging from zero percent for incomes below \$3,000 to 13% for incomes above \$8,000. Limitation on amount of property tax liability considered for relief is \$400.	State rebate (\$2.88)
Kentucky	Localities (mandated)	1971	Homeowners 65 and over (125,000)	None	Exemption of \$6,500 assessed value, except for assessment of special benefits.	Reduction in tax bill (\$3.12)
Louisiana	Homestead exemption of \$2,000 of assessed value for all homeowners is mandated by State. No reimbursement to local government.					

TABLE 107 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)

(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
Maine	State (circuit-breaker)	1971 1973 rev.	Homeowners and renters 62 and older (16,000)	\$4,500 single \$5,000 married (in addition net assets must not exceed \$20,000)	Taxes in excess of various percentages of income, ranging from 2% for income below \$1,000 to 16% for incomes above \$4,000. (20% of rent = tax equivalent) (at least 35% of household income must be attributable to claimant).	State rebate only (\$1.60)
Maryland	Localities (mandated)	1967 1969 rev.	Homeowners 65 and over (61,000)	\$5,000	Credit of 50% of assessed value or \$4,000, whichever is less, multiplied by the local property tax rate.	Reduction in tax bill (\$1.81)
	Localities (mandated)	1968 1972 rev.	Homeowners 65 and over (Females 62 and over in Cecil Co.)	Varies by County	Relief varies from an increase in the credit provided by the State mandated law to a lessening or modification of conditions of eligibility for such credit.	Reduction in tax bill (\$5.18)
Massachusetts	Localities (mandated)	1963 1971 rev.	Homeowners 70 and over (74,000)	\$6,000 single \$7,000 married (Maximum estate: \$40,000 single \$45,000 married)	Exemption of \$4,000 assessed value or the sum of \$350 whichever would result in an abatement of the greater amount of taxes due.	Reduction in tax bill (\$5.18)
Michigan	State (circuit-breaker) [replaces 1965 state-financed program]	1973	All homeowners and renters	None	Excess taxes are taxes above 3.5% of income [various lower percentages for elderly with incomes below \$6,000]. Credit = 60% of excess taxes [100% for all elderly]. Maximum relief is \$500. [17% of rent = property tax equivalent].	State income tax credit or rebate (\$27.53)
Minnesota	State (circuit-breaker)	1967 1973 rev.	Homeowners and renters 65 and over (95,000)	\$6,000	A percentage of tax is given back as a credit, percentage declines as income increases. Not more than \$800 tax considered. (20% of rent = tax equivalent.) [In addition, all homeowners, regardless of age or income, receive a general credit financed by the State.]	State income tax credit or rebate (\$2.38)

**TABLE 107— PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)**
(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
Mississippi	State finances a partial homestead exemption of \$5,000 for all homeowners with a reimbursement to local governments.					
Missouri	State (circuit-breaker)	1973	Homeowners and renters 65 and over	\$7,500	Taxes exceeding various percentages of income is remitted; percentages range from 3% for incomes below \$3,000 to 4% for incomes above \$4,500. Not more than \$400 tax considered for relief. (18% of rent = tax equivalent).	State income tax credit or rebate
Montana	Localities (mandated)	1969 1971 rev.	Retired homeowners (N.A.)	\$4,000 single \$5,200 married	50% reduction.	Reduction of tax bill (\$1.39)
Nebraska	State	1972 1973 rev.	Homeowners 65 and over (60,000)	\$2,800 single \$3,550 married \$4,300 married and spouse over 65	Exemption of 90% of first \$7,500 of assessed value for 1973 (\$15,000 for 1974 and thereafter.) Maximum \$125 in 1973 (\$250 in 1974). (In addition to the state financed general homestead exemption for all homeowners—amount of exemption depends on value of homestead.)	Reduction of tax bill (N.A.)
Nevada	State (circuit-breaker)	1973	Homeowners and renters, 62 and over (13,000)	\$5,000	Property tax in excess of 7% is refunded. (15% of rent = property tax equivalent). Maximum relief is \$350.	State rebate (\$1.42)
New Hampshire	Localities (optional)	1969	Homeowners 70 and over (9,300)	\$4,000 single \$5,000 married	Equalized valuation reduced by \$5,000 times the local assessment ratio.	Reduction of tax bill (\$1.99)
New Jersey	State 50% Localities 50% (mandated)	1953 1972 rev.	Homeowners 65 and over (163,000)	\$5,000 (excluding social security)	Reduction of tax bill by \$160, but not more than amount of tax.	Reduction of tax bill (One-half reimbursed by State) (\$3.50)
New Mexico	State (circuit-breaker)	1972 1973 rev.	All persons (70,000)	\$6,000	Person receives credit based on all State-local taxes which he is presumed to have paid. Credit varies depending on income and number of personal exemptions, ranges up to \$133.	State income tax credit or rebate (\$1.88)
New York	Localities (optional)	1972	Renters in rent controlled housing, 62 and over (N.A.)	\$3,000 (can be raised to \$5,000 by locality)	Not to exceed amount by which maximum rent exceeds one-third of combined household income.	Reduction of maximum rent (N.A.)
	Localities (optional)	1966 1972 rev.	Homeowners 65 and over (82,000)	\$3,000 (can be raised to \$6,000 by locality)	Assessed valuation reduced by 50%.	Reduction of tax bill (\$1.14)

**TABLE 107 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)**

(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
North Carolina	Localities (mandated)	1971 1973 rev.	Homeowners 65 and over (retired) (19,000)	\$5,000	Assessed valuation reduced by \$5,000.	Reduction of tax bill (\$.16)
North Dakota	Localities (mandated)	1969 1973	Homeowners 65 and over (\$5,000)	\$3,500	Assessed valuation reduced by \$1,000.	Reduction in tax bill (\$.47)
	State (circuit-breaker)	1973	Renters 65 and over	\$3,500	Property tax in excess of 5% of income is refunded. (20% of rent = tax equivalent). Maximum relief is \$350.	State rebate
Ohio	State (circuit-breaker)	1971 1973 rev.	Homeowners 65 and over (N.A.)	\$10,000	Benefits range from reduction of 70% or \$5,000 assessed value (whichever is less) for incomes below \$2,000 to 40% or \$2,000 for incomes above \$6,000.	Reduction of tax bill (\$2.78)
Oklahoma	Homestead exemption of \$1,000 of assessed value for all homeowners is mandated by State. No reimbursement to local government.					
Oregon	State (circuit-breaker)	1971 1973 rev.	All homeowners and renters (100,000)	\$15,000	Refund of all property taxes, up to various maximums that depend on income (\$490 for incomes below \$500) (17% of rent = tax equivalent).	State rebate
Pennsylvania	State (circuit-breaker)	1971 1973 rev.	Homeowners and renters 65 and over, and totally disabled	\$7,500	100% of tax for income less than \$3,000 (max. rebate \$200). 10% of tax for income greater than \$7,000. (20% of rent = tax equivalent).	State rebate
Rhode Island	Localities (optional)	1960 1973 rev.	Homeowners 65 and over (19,000)	\$4,000 (\$5,000 in one locality)	Various formulas; most reduce assessed valuation by \$1,000. [Also a tax freeze.]	Reduction in tax bill (\$1.02)
South Carolina	State	1971 1973 rev.	Homeowners 65 and over (78,000)	None	Not related to income. Assessed valuation reduced by \$10,000.	Reduction in tax bill (\$1.31)
South Dakota	Localities (mandated)	1972	Homeowners 65 and over (N.A.)	\$4,000 married \$2,400 single	Assessed valuation reduced by \$1,000.	Reduction in tax bill (\$5.15)
Tennessee	State	1972	Homeowners 65 and over (81,000)	\$4,800	Equivalent to reduction of assessment by \$5,000.	State rebate to taxpayer (\$.74)

TABLE 107 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)

(As of January 1, 1974)

State	Financed by	Date of Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)												
Texas	Localities (optional)	1972	Homeowners 65 and over (N.A.)	None	Assessment reduced by \$3,000.	Reduction in tax bill (\$4.29)												
Utah	Localities (optional)	1967 1973 rev.	Indigent homeowners (Presumed to be 65 and over) (N.A.)	\$2,500 single \$3,000 married	Taxes may be reduced by \$100 or 50%, whichever is less.	Reduction in tax bill (\$.16)												
Vermont	State (circuit-breaker)	1969 1973 rev.	All homeowners and renters (60,000)	None	Refund of Taxes Exceeding Following Percent of Income <table style="margin-left: 20px;"> <tr> <td>Income</td> <td>Percentage</td> </tr> <tr> <td>0—\$3,999</td> <td>4%</td> </tr> <tr> <td>\$4,000—\$7,999</td> <td>4.5%</td> </tr> <tr> <td>\$8,000—11,999</td> <td>5.0%</td> </tr> <tr> <td>\$12,000—15,999</td> <td>5.5%</td> </tr> <tr> <td>\$16,000—</td> <td>6.0%</td> </tr> </table> Maximum relief is \$500. (20% of rent = tax equivalent)	Income	Percentage	0—\$3,999	4%	\$4,000—\$7,999	4.5%	\$8,000—11,999	5.0%	\$12,000—15,999	5.5%	\$16,000—	6.0%	State rebate (or income tax credit for elderly) (\$23.38)
Income	Percentage																	
0—\$3,999	4%																	
\$4,000—\$7,999	4.5%																	
\$8,000—11,999	5.0%																	
\$12,000—15,999	5.5%																	
\$16,000—	6.0%																	
Virginia	Localities (optional)	1971 1973 rev.	Homeowners 65 and over	\$7,500 (\$20,000 asset test)	At discretion of locality.	Reduction in tax bill												
Washington	Localities (mandated)	1971	Homeowners 62 and over or disabled (72,000)	\$6,000	Income Percentage of excess levies abated <table style="margin-left: 20px;"> <tr> <td>0—\$4,000</td> <td>100%</td> </tr> <tr> <td>\$4,000—\$6,000</td> <td>50%</td> </tr> </table> (minimum relief of \$50 for income below \$4,000)	0—\$4,000	100%	\$4,000—\$6,000	50%	Reduction in tax bill (\$1.81)								
0—\$4,000	100%																	
\$4,000—\$6,000	50%																	
West Virginia	State (circuit-breaker)	1972	Homeowners and renters 65 and over (N.A.)	\$5,000	Taxes exceeding a given percent of income is remitted. These percents range from .5% to 4.5%. Not more than \$125 tax considered for relief. (12% of rent = tax equivalent.)	State rebate (\$.84)												
	Localities (mandated)	1973	Homeowners, 65 and over	None	Exemption of \$5,000 assessed value.	Reduction of tax bill												
Wisconsin	State (circuit-breaker)	1964 1973 rev.	All homeowners and renters (79,000)	\$7,000	Excess taxes are taxes above 14.3% of income exceeding \$3,500. Credit = 80% of excess taxes. Not more than \$500 tax considered for relief. (25% of rent = tax equivalent.) [In addition, all homeowners, regardless of age or income, receive a general credit financed by the State.]	State income tax credit or rebate												

**TABLE 107 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)
(As of January 1, 1974)**

State	Financed by	Date Adoption	Description of Beneficiaries (estimated number of claimants)	Income Ceiling	Tax Relief Formula (or general remarks)	Form of Relief (estimated per capita cost)
Wyoming	State	1973	Homeowners 65 and over (8,000)	\$2,000 single \$2,500 married	Exemption of \$1,000 assessed value.	Reduction in tax bill (\$1.16)

N.A. – Data not available

Circuit-breaker – A State financed program of property tax relief in which the amount of tax relief phases out as household income rises. "Rev." indicates the year of the most recent liberalization of the above property tax relief program.

Source: ACIR Staff compilation based on Commerce Clearing House, *State Tax Reporter*; State of Washington, Department of Revenue, *Property Tax Relief in Washington*, October, 1972; and telephone and letter survey of the various States.

**TABLE 108 – PRINCIPAL FEATURES OF STATE "CIRCUIT-BREAKER" PROGRAMS,¹
BY STATE, 1974 (January 1)**

State	Age ²	Income Ceiling ³	Rent Equiv. ⁴	Type of Relief Formula ⁵	Benefit Limitation ⁶
Arizona	65	\$3,500 S 5,000 M	25	Minnesota	⁷
Arkansas	65	5,500	–	Vermont (0-5%)	Credit Limit of \$400
California	62	10,000 net 20,000 gross	–	Minnesota	⁷
Colorado	65	5,400 S 6,300 M	10	Other	Credit Limit of \$270
Connecticut	65	7,500	20	Vermont (5%)	Credit Limit of \$500
Illinois	65	10,000	25	Vermont (6-7%)	Credit Limit of \$500
Indiana	65	5,000	20 ⁸	Minnesota	First \$500 of Tax
Iowa	65	6,000	20	Minnesota	First \$600 of Tax
Kansas	60	8,192	–	Vermont (0-13%)	First \$400 of Tax
Maine	62	4,500 S 5,000 M	25	Vermont (2-16%)	Credit Limit of \$400
Michigan	all	none	17	Vermont (3.5%) ^{9,10}	Credit Limit of \$500
Minnesota	65	6,000	20	Minnesota	First \$800 of Tax
Missouri	65	7,500	18	Vermont (3-4%)	First \$400 of Tax
Nevada	62	5,000	15	Vermont (7%)	Credit Limit of \$350
New Mexico	all	6,000	implicit	Other	Credit Limit of \$133
North Dakota ¹¹	65	3,500	20	Vermont (5%)	Credit Limit of \$350
Ohio	65	10,000	–	Minnesota	⁷
Oregon	all	15,000	17	Other	Credit Limit of \$490
Pennsylvania	65	7,500	20	Minnesota	Credit Limit of \$200
Vermont	all	none	21	Vermont (4-6%)	Credit Limit of \$500
West Virginia	65	5,000	12	Vermont (.5-4.5%) ¹⁰	First \$125 of Taxes
Wisconsin	all	7,000	25	Other ¹⁰	First \$500 of Taxes

¹ A circuit-breaker is a State-financed property tax relief program in which the State rebates that part of the tax deemed excessive in relation to household income.

² Minimum age applicable to most beneficiaries; many States extend the program to persons at lower ages that are disabled, blind, or widowed.

³ "S" indicates income ceiling for single persons, and "M" indicates income ceiling for married persons.

⁴ Renters in these States receive property tax relief using the given percentage of rent as the property tax equivalent.

⁵ The "Vermont" formula defines taxes in excess of a given percentage or percentages of household income as excessive and such taxes form the basis for relief. Connecticut and Michigan are two examples of States using a single percentage to define excess burden. In Connecticut, property taxes in excess of 5 percent of income are deemed excessive and are rebated to the taxpayer. In Michigan, property taxes in excess of 3.5 percent of income are deemed excessive and 60 percent of such taxes are refunded. Vermont formerly used a single percentage but now uses different percentages of income for different income ranges. The following is the Vermont statute:

If Household Income (rounded to the nearest dollar) is:	Then the Taxpayer is Entitled to Credit for Property Tax Paid in Excess of This Percent of That Income.
\$ 0 – \$ 3,999.00	4.0%
4,000.00– 7,999.00	4.5
8,000.00– 11,999.00	5.0
12,000.00– 15,999.00	5.5
16,000.00– and up	6.0

The "Minnesota" formula refunds a given percentage of a person's property tax, whether large or small, with the percentage depending upon the person's income. The following is the Iowa statute, which uses the Minnesota formula.

If Household Income is:	Percent of Property Taxes Allowed as a Reimbursement.
\$ 0 – \$ 999.99	95.0%
1,000.00– 1,999.99	80.0
2,000.00– 2,999.99	65.0
3,000.00– 3,999.99	50.0
4,000.00– 4,999.99	35.0
5,000.00– 5,999.99	25.0

**TABLE 108 – PRINCIPAL FEATURES OF STATE “CIRCUIT-BREAKER” PROGRAMS,¹
BY STATE, 1974 (January 1) (Cont'd)**

The “other” formulas are as follows:

Colorado: Relief is 50 percent of tax and cannot exceed \$270. Relief is reduced by 10 percent of income over \$2,700 for single persons and by 10 percent of income over \$3,600 for married persons.

Wisconsin: Excess taxes are taxes in excess of 14.3 percent of income in excess of \$3,500. Credit is 80 percent of excess taxes.

Oregon: Property taxes are refunded in full up to a given maximum. The maximum depends upon income and declines as income rises.

New Mexico: Person receives a credit based on all State and local taxes which he is presumed to have paid. Credit depends upon income and number of personal exemptions; individual's own property tax or rent is not used in determining amount of relief.

⁶Benefits under these programs are generally limited in one of two ways:

1. If the computed credit exceeds a given dollar amount, then the actual credit will be that dollar amount. This is shown in the table as “credit limited to \$
2. If the property tax liability exceeds a given dollar amount, then the property tax liability will be deemed to be that dollar amount for purposes of computing the credit. This is shown in table as “first \$ of tax.”

Some State provide that the benefit limitation becomes lower as income rises.

⁷Arizona, California, and Ohio have a limitation expressed in terms of the amount of assessed value that can be used in computing the credit. California and Ohio exclude renters while Arizona limits them to \$225.

⁸Indiana uses 15% for renters if the dwelling is furnished or utilities are provided.

⁹Persons over 65 receive benefits under another schedule of the Vermont type, with the threshold ranging from zero percent of income to 3.5 percent of income. The credit is equal to 100 percent of the excess tax.

¹⁰In Michigan, relief is given for 60 percent of the excess taxes (except that persons over 65 receive 100 percent). In Wisconsin, relief is given for 80 percent of excess taxes. In West Virginia, relief is given for 75, 60, 45, or 30 percent of excess taxes, depending upon the person's income.

¹¹Circuit-breaker in North Dakota is for renters only. Homeowners in North Dakota (over 65, with incomes below \$3,500) receive a small homestead exemption.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 109 — FEATURES OF STATE FINANCED "CIRCUIT-BREAKER" PROGRAMS:
PROPERTY TAX RELIEF FOR LOW-INCOME FAMILIES**

State	Description of beneficiaries	Income ceiling	Percent of annual rent	Tax relief formula	Form of abatement	Date of adoption	Statutory citation
Wisconsin	Homeowners & renters 62 and older ¹	\$5,000	25%	See footnote 1. Limitation on amount of property tax liability considered for relief is \$500.	State income tax credit or rebate	1964 rev. 1971	Chap. 71, Sec. 71.09(7)
Minnesota	Homeowners & renters 65 and older	\$5,000	20%	Percent of tax relieved declines as household income increases. Limitation on amount of property tax liability considered for relief is \$800.	State income tax credit or rebate (This aid is in addition to a general State-financed property tax relief that approximates 35% of the homeowner's tax bill)	1967 rev. 1971	Chap. 290, Sec. 290.0601 <i>et seq.</i>
California	Homeowners age 62 & older (Separate program for renters)	\$10,000 (net) \$20,000 (gross)	—	Relief ranges from 96% of tax payment on first \$7,500 of value if household income is less than \$1,400 to 4% of tax payment if net household income is \$10,000.	State rebate only	1967 rev. 1971	Revenue & Taxation Code, Sec. 19501 <i>et seq.</i>
Vermont	Homeowners & renters age 65 & older	Not explicit Implicit unit is \$4,286	30%	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 . Limitation on amount of property tax liability considered for relief is \$300.	State income tax credit or rebate	1969 rev. 1971	Title 32, Sec. 5961 <i>et seq.</i>
Kansas	Homeowners age 65 & older; no relief for renters	\$6,000	—	Similar to Wisconsin but with different percentages. Limitation on amount of property tax liability considered for relief is \$330.	State income tax credit or rebate	1970 rev. 1972	Sec. 79-4501 <i>et seq.</i>
Oregon	Homeowners only — no age restraint	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 income in excess of \$8,000 (max. relief \$100) ³	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, or alternatively taxpayers may claim state income tax credit.	1971	Ch. 747 (H.B. 1639)

**TABLE 109 — FEATURES OF STATE FINANCED "CIRCUIT-BREAKER" PROGRAMS:
PROPERTY TAX RELIEF FOR LOW-INCOME FAMILIES (Cont'd)**

State	Description of beneficiaries	Income ceiling	Percent of annual rent	Tax relief formula	Form of abatement and estimated per capita cost	Date of adoption	Statutory citation
Colorado	Homeowners & renters age 65 & older	\$2,400 single \$3,700 married (In addition, net worth during year must be less than \$20,000).	10%	Relief limited to 50% of the tax payment and cannot exceed \$250. The credit or refund is reduced by 10% of income over \$500 for individuals & 10% of income over \$1,800 for husband and wife.	State income tax credit or rebate	1971 rev. 1972	Chap. 138 Secs. 138 1-20 & 21
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)	20%	Relief equal to 7% of the difference between household income and \$4,000. Limited to the total property tax levied.	State rebate only	1971	Title 36, Chap. 901, Secs. 6101-6120
Pennsylvania	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. Maximum cost to state cannot exceed \$60 million. Excess will be prorated.	1971	Act No. 3 H.B. 192
Ohio	Homeowners, age 65 & older	\$8,000	—	Reduction of taxable value by \$5,000 or 70% (whichever is less) for incomes below \$2,000 to 40% or \$2,000 for incomes above \$6,000.	Reduction of tax bill. Cost of exemption paid by State to each taxing district.	1971 rev. 1972	Sec. 323.151 <i>et seq.</i>
West Virginia	Homeowners & renters age 65 & older	\$5,000	12%	Relief based on ratio of property tax to household income. Property taxes exceeding a given percent of household income is remitted. These percents range from 0.5% to 4.5%. Limitation on amount of property tax liability considered for relief is \$125.	Direct state payment	1972	Art. 25 Sec. 2,3
Arkansas	Homeowners age 65 & older; no relief for renters	\$5,500	—	Relief based on amount by which property tax exceeds varying percents of income, ranging from 1% on incomes below \$1,500 to 5% on incomes above \$4,500.	State income tax credit or rebate	1973	H.B. 10 (1973)

**TABLE 109 — FEATURES OF STATE FINANCED "CIRCUIT-BREAKER" PROGRAMS:
PROPERTY TAX RELIEF FOR LOW-INCOME FAMILIES (Cont'd)**

State	Description of beneficiaries	Income ceiling	Percent of annual rent	Tax relief formula	Form of abatement and estimated per capita cost	Date of adoption	Statutory citation	
Illinois	Homeowners and Renters, age 65 & older or disabled	\$10,000 Implicit	25%	Relief based on amount by which property tax (or rent constituting property tax) exceeds 6 percent of household income for that year on the amount of such income between zero and \$3,000 plus 7% on that amount in excess of \$3,000. Relief limit is \$500 less 5% of household income.	Direct rebate (effective 1973)	1972 ⁴	<i>Laws of 1972, P.A. 77-2059</i>	
New Mexico	Applicable to tax years beginning on or after January 1, 1972, a resident individual filing a return and not claimed as a dependent is entitled to a credit for state and local taxes to which he has been subject during the tax year for which the return is filed. Taxpayers filing separately for a tax year in which they could have filed jointly may each claim only one-half of the credit allowable on the joint return. The credit may not be claimed by residents who were inmates of a public institution for more than six months of the tax year or by persons not physically present in the state for at least six months during the tax year. If the credit exceeds the taxpayer's income tax liability the excess will be refunded. The amount of the credit is as follows and is deductible from the taxpayer's income tax liability, if any (Ch. 20, Laws 1972; Sec. 72-15A-11.1. Modified Gross Income means all income, undiminished by losses, and from whatever source derived).							
	Modified gross income		Total Exemptions for Federal Purposes					
	Over	Not over	1	2	3	4	5	6 or More
	.....	\$ 500	\$20	\$21	\$22	\$26	\$27	\$ 41
	\$ 500	999	25	26	28	34	36	56
	1,000	1,499	26	32	37	48	52	85
	1,500	1,999	13	28	38	55	63	107
	2,000	2,499	.....	15	32	56	68	123
	2,500	2,999	.....	.....	19	49	67	131
	3,000	3,499	.....	.....	.....	37	60	133
	3,500	3,999	.....	.....	.....	18	48	128
	4,000	4,499	.....	.....	.....	.....	30	115
	4,500	4,999	.....	.....	.....	.....	6	96
	5,000	5,499	.....	.....	.....	.....	.....	71
	5,500	5,999	.....	.....	.....	.....	.....	39

**TABLE 109 — FEATURES OF STATE FINANCED "CIRCUIT-BREAKER" PROGRAMS:
PROPERTY TAX RELIEF FOR LOW-INCOME FAMILIES (Cont'd)**

State	Description of beneficiaries	Income ceiling	Percent of annual rent	Tax relief formula	Form of abatement and estimated per capita cost	Date of adoption	Statutory citation
Exhibit: Other State Financed Property Tax Relief Programs with Income Criteria							
Alaska	Homeowners, age 65 & older	\$10,000	—	Total exemption	No tax liability. Cost of exemption paid by State to each taxing district.	1972	Sec. 29.53.020e
Michigan	Homeowners, age 65 & older	\$6,000	—	Exemption of \$2,500 State equalized value	Reduction of tax bill. Cost of exemption paid by State to each taxing district.	1965 rev. 1970	Sec. 211.7c
Nebraska	Homeowners, age 65 & older	Single \$2,800 Married \$3,550 Married and spouse over 65 \$4,300	—	Reduction of tax by 25% (Max. \$125) in 1973 and by 50% (max. \$250) in 1974	Reduction of tax bill. Cost of reduction paid by State to each taxing district.	1972	Sec. 77-202.13
Tennessee	Homeowners, age 65 & older	\$4,800	—	Equivalent to reduction of assessment by \$5,000	State rebate to taxpayer.	1972	H.B. 1714 (Laws 1972)
New Jersey	Homeowners age 65 & older	\$5,000 (exclusive of social security benefits)	—	Deduction from tax bill of \$160 or amount of tax liability whichever is less.	Reduction of tax bill. One half of cost of deduction reimbursed to municipality by the State	1953 (local) 1971 (State-local)	Ch. 172 (Laws 1968 Sec. 54.4-8.40 - 54.4-8.51 Ch. 20 (Laws 1971)
Iowa	Homeowners: 65 & older or totally disabled	\$4,000	—	Deduction from tax bill of \$125 or amount of tax liability whichever is less.	Reduction of tax bill. Cost of deduction paid by State to each taxing district.	1967 rev. 1971	Ch. 356 (Laws 1967) Ch. 1208 (Laws 1970) H.F. 654 (Laws 1971)
Connecticut	Homeowners age 65 & older	\$3,000 single \$5,000 married	—	Exemption of \$1,000 assessed value. (Also a tax freeze as of the year of qualification)	Reduction of tax bill. Cost of exemption paid by State to each taxing district.	1965	Sec. 12-129b
Wyoming	Homeowners age 65 & older	\$2,000 single \$2,500 married	—	Exemption of \$1,000 assessed value.	Reduction of tax bill. Cost of exemption paid by State to each taxing district.	1973	H.B. Act. 109 (1973)

Note: The key features of a circuit-breaker are that the property tax relief program is state-financed and that the amount of benefit depends on the recipient's income and is phased out gradually as income increases.

<u>Household income</u>	<u>Tax burden excessive when exceeding following percents of household income</u>	<u>Percent of excessive burden relieved</u>
\$ 0 – \$1,000	0%	75%
1,000 – 1,500	5%	60%
1,500 – 2,000	10%	60%
2,000 – 5,000	14%	60%

The income constraint column indicates that the real estate taxes become an excessive burden in terms of household income when taxes or 25% of rent in lieu of taxes is in excess of the stated percents. Sixty percent of the amount in excess of these stated percentages is relieved if household income exceeds \$1,000. Program coverage is extended at age 60 or older to those totally and permanently disabled.

²The 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, 1.0; second quintile, 1.1; third quintile, 1.2; fourth quintile, 1.3; fifth quintile, 1.4. The amount of property taxes or rent constituting property taxes used in computing the credit is limited to \$300 per taxable year.

³Persons born before March, 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:

<u>On any amount of household income exceeding</u>	<u>But not exceeding</u>	<u>Fixed percentage</u>	<u>Maximum relief</u>
\$ 0	\$1,500	3%	\$400
1,500	3,000	4	400
3,000	4,500	5	300
4,500	6,000	6	300
6,000	8,000	7	200
8,000 and over	—	7	100

⁴Effective January 1, 1973.

Source: ACIR staff compilation from Commerce Clearing House data.

TABLE 110 — ESTIMATED COST OF STATE "CIRCUIT-BREAKER" SYSTEMS TO REBATE TO RENTERS AND HOMEOWNERS THEIR RESIDENTIAL PROPERTY TAXES IN EXCESS OF VARIOUS PERCENTAGES OF HOUSEHOLD INCOME, 1970¹

Item	Total No. of homeowners and renters (000)	Number of homeowners and renters and estimated cost of a "circuit-breaker" system for households with property taxes in excess of the following percentages of household income—											
		Over 4 percent			Over 5 percent			Over 6 percent			Over 7 percent		
		Homeowners & renters		Est. cost of "circuit-breaker"	Homeowners & renters		Est. cost of "circuit-breaker"	Homeowners & renters		Est. cost of "circuit-breaker"	Homeowners & renters		Est. cost of "circuit-breaker"
		Number (000)	% of total		Number (000)	% of total		Number (000)	% of total		Number (000)	% of total	
<i>All age groups</i>													
Homeowners ²	31,142	12,976	41.7	\$3,793.3	9,592	30.8	\$2,711.9	7,571	24.3	\$1,997.0	5,598	18.0	\$1,460.7
Renters ³	22,334	15,232	68.2	2,313.9	12,027	53.9	1,636.9	9,754	43.7	892.5	7,922	35.5	551.3
Total	53,476	28,208	52.7	6,107.2	21,619	40.4	4,348.8	17,325	32.4	2,889.5	13,520	25.3	2,012.0
<i>Age 65 or over</i>													
Homeowners ²	6,294	3,801	60.4	973.6	3,244	51.5	809.5	2,772	44.0	681.6	2,358	37.5	578.4
Renters ³	3,848	3,287	85.4	414.4	3,010	78.2	313.3	2,728	70.9	232.6	2,396	62.3	159.9
Total	10,142	7,088	69.9	1,388.0	6,254	61.7	1,122.8	5,500	54.2	914.2	4,754	46.9	738.3
<i>Under age 65</i>													
Homeowners ²	24,848	9,175	36.9	2,819.7	6,348	25.5	1,902.4	4,799	19.3	1,315.4	3,240	13.0	882.3
Renters ³	18,486	11,945	64.6	1,899.5	9,017	48.8	1,323.6	7,026	38.0	659.9	5,526	29.9	391.4
Total	43,334	21,120	48.7	4,719.2	15,365	35.5	3,226.0	11,825	27.3	1,975.3	8,766	20.2	1,273.7

¹ Assumes that all fifty states and the District of Columbia adopted such a plan.

² Limited to one-unit owner-occupied non-farm home properties.

³ Excludes one-family homes on 10 acres or more. The property tax equivalent amount is assumed to be 25 percent of gross rent.

Source: ACIR staff estimates based on special tabulations provided by the U.S. Bureau of the Census. These 1970 estimates are for one-family owner-occupied homes (31.1 million) and renter-occupied units (22.3 million) due to the limitation of data. The total number of families and unrelated individuals in 1970 was 66.1 million, and is estimated to be approximately 68.5 million in 1972. The 1970 est. total "circuit-breaker" costs (in billions) of: \$6.1 @ 4%; \$4.3 @ 5%; \$2.9 @ 6%, and \$2.0 @ 7% would rise to approximately \$7.8; \$5.5; \$3.7; and \$2.6 respectively for 1972 when the universe is expanded from 53.5 million household units to 68.5 million in order to include all families and unrelated individuals.

**TABLE 111 — PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,
BY STATE, AND REGION, SELECTED YEARS, 1942-1971**

State and Region	1971	1970	1967	1962	1957	1942
United States	39.9	39.2	42.7	45.9	44.6 ¹	53.2 ¹
New England	(47.3)	(47.2)	(50.2)	(53.9)	(52.7)	(60.2)
Maine	45.2	45.7	48.5	52.8	50.0	62.7
New Hampshire	59.1	62.3	63.4	63.6	62.8	60.5
Vermont	37.3	34.9	40.1	45.2	45.0	50.4
Massachusetts	52.2	50.3	51.8	60.6	58.0	67.2
Rhode Island	38.7	40.5	45.6	47.8	50.4	62.6
Connecticut	51.2	49.2	52.0	53.6	50.0	57.5
Mideast	(33.9)	(34.0)	(37.5)	(40.5)	(41.4)	(54.6)
New York	37.6	36.4	39.4	44.4	47.7	58.4
New Jersey	54.7	54.1	56.9	64.7	64.0	75.3
Pennsylvania	29.5	29.5	33.6	34.7	33.4	51.1
Delaware	17.6	18.6	19.9	20.5	23.9	28.6
Maryland	32.8	32.4	41.2	41.7	42.5	57.7
District of Columbia	31.0	32.7	33.8	37.0	36.8	56.2
Great Lakes	(44.3)	(43.8)	(46.9)	(53.2)	(50.5)	(53.4)
Michigan	41.2	40.3	43.8	49.3	46.1	52.8
Ohio	47.2	47.2	51.7	51.7	48.0	47.8
Indiana	50.8	47.0	48.4	56.2	54.9	55.1
Illinois	38.9	41.2	48.9	53.4	51.7	55.5
Wisconsin	43.3	43.4	41.7	55.6	51.8	55.9
Plains	(47.8)	(47.6)	(52.9)	(56.0)	(54.8)	(60.0)
Minnesota	42.3	38.7	49.6	54.9	51.8	56.4
Iowa	49.8	48.9	50.4	56.5	48.8	55.3
Missouri	40.7	40.1	40.9	42.6	44.4	49.7
North Dakota	44.9	46.6	51.0	52.8	52.8	67.0
South Dakota	55.2	55.0	56.1	58.4	58.2	61.5
Nebraska	51.2	52.6	72.3	70.5	69.9	69.1
Kansas	50.4	51.2	50.3	56.1	58.0	60.9
Southeast	(24.9)	(24.9)	(27.0)	(29.4)	(27.7)	(38.0)
Virginia	29.4	28.3	30.0	35.9	31.1	39.6
West Virginia	22.2	23.3	26.7	27.2	25.4	32.7
Kentucky	22.2	22.9	27.0	30.3	36.3	47.0
Tennessee	28.2	27.5	29.3	33.3	28.9	44.1
North Carolina	25.2	25.3	26.4	27.9	26.8	31.3
South Carolina	22.2	22.4	21.2	24.3	23.0	37.0
Georgia	32.2	30.5	31.4	31.8	29.0	41.2
Florida	33.9	34.0	40.3	41.2	35.4	44.7
Alabama	14.8	15.2	17.7	20.3	20.2	32.5
Mississippi	24.3	24.1	27.7	29.9	27.5	41.0
Louisiana	19.0	19.8	20.5	22.6	21.8	33.7
Arkansas	25.6	25.8	26.1	28.3	26.5	30.7
Southwest	(32.8)	(33.1)	(36.6)	(37.4)	(36.6)	(43.4)
Oklahoma	30.2	30.5	32.9	31.2	30.4	35.7
Texas	40.0	40.5	45.4	45.3	46.2	55.5
New Mexico	22.4	22.6	22.5	25.2	23.4	34.2
Arizona	38.6	38.9	45.5	47.7	46.4	48.3
Rocky Mountain	(43.2)	(43.4)	(46.9)	(50.1)	(50.9)	(73.7)
Montana	55.6	54.3	56.0	56.8	58.3	68.4
Idaho	35.2	36.4	36.8	48.6	50.2	62.0
Wyoming	47.3	47.5	54.7	53.4	51.4	54.6
Colorado	41.9	42.7	45.8	47.7	50.8	56.6
Utah	36.1	36.0	41.4	44.1	43.8	53.3
Far West	(41.4)	(40.9)	(42.4)	(40.3)	(38.8)	(49.2)
Washington	34.7	35.1	30.8	30.9	29.6	33.7
Oregon	48.9	47.2	47.5	47.4	42.4	51.7
Nevada	32.8	34.4	40.0	32.7	36.1	61.4
California	49.1	46.9	51.4	50.2	47.2	49.9
Alaska	22.7	24.4	24.6	22.9	(22.0)	n.a.
Hawaii	18.2	17.2	20.3	16.0	(15.8)	n.a.

Note: Regional amounts are unweighted averages.
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 112 - STATE-LOCAL PROPERTY TAXES PER \$1,000 OF STATE PERSONAL INCOME,
BY STATE, SELECTED YEARS, 1942-1971

State and Region	1971		1967		1962		1957		1942	
	Amount	As % of	Amount	As % of	Amount	As % of	Amount	As % of	Amount	As % of
		U. S.		U. S.		U. S.		U. S.		U. S.
United States	\$47	100	\$45	100	\$43	100	\$37 ¹	100	\$37 ¹	100
New England	(58)	(123)	(52)	(116)	(52)	(121)	(45)	(122)	(43)	(116)
Maine	58	123	51	113	54	126	44	119	45	122
New Hampshire	64	136	59	131	57	133	51	138	50	135
Vermont	55	117	50	111	53	123	46	124	43	116
Massachusetts	66	140	59	131	60	140	52	141	51	138
Rhode Island	47	100	45	100	44	102	39	105	35	95
Connecticut	57	121	48	107	46	107	36	97	32	86
Midwest	(41)	(87)	(38)	(84)	(35)	(81)	(30)	(81)	(34)	(92)
New York	55	117	52	116	47	109	43	116	53	143
New Jersey	60	128	54	120	54	126	45	122	52	141
Pennsylvania	34	72	32	71	30	70	25	68	36	97
Delaware	21	45	19	42	16	37	12	32	12	32
Maryland	40	85	42	93	35	81	31	84	27	73
District of Columbia	33	70	29	64	27	63	25	68	22	59
Great Lakes	(51)	(109)	(45)	(100)	(48)	(112)	(39)	(105)	(37)	(100)
Michigan	50	106	43	96	48	112	38	103	34	92
Ohio	44	94	43	96	42	98	32	86	29	78
Indiana	55	117	47	104	48	112	38	103	35	95
Illinois	45	96	42	93	46	107	37	100	39	105
Wisconsin	63	134	51	113	58	135	49	132	48	130
Plains	(59)	(126)	(58)	(129)	(54)	(126)	(51)	(138)	(49)	(132)
Minnesota	56	119	60	133	61	142	50	135	52	141
Iowa	61	130	56	124	59	137	47	127	42	114
Missouri	40	85	38	84	34	79	30	81	30	81
North Dakota	64	136	59	131	49	114	61	165	78	211
South Dakota	76	162	70	156	60	140	60	162	55	149
Nebraska	60	128	67	149	57	133	53	143	44	119
Kansas	55	117	55	122	60	140	56	151	43	116
Southeast	(27)	(57)	(27)	(60)	(27)	(63)	(24)	(65)	(24)	(65)
Virginia	31	66	28	62	27	63	24	65	17	46
West Virginia	25	53	27	60	26	60	18	49	25	68
Kentucky	23	49	26	58	27	63	28	76	30	81
Tennessee	28	60	28	62	28	65	24	65	28	76
North Carolina	27	57	26	58	25	58	23	62	22	59
South Carolina	23	49	20	44	21	49	20	54	24	65
Georgia	33	70	30	67	28	65	25	68	22	59
Florida	36	77	42	93	39	91	30	81	31	84
Alabama	14	30	17	38	17	40	15	41	17	46
Mississippi	30	64	31	69	33	77	30	81	31	84
Louisiana	24	51	24	53	26	60	22	59	27	73
Arkansas	25	53	26	58	26	60	23	62	18	49
Southwest	(37)	(79)	(40)	(89)	(36)	84	(32)	(86)	(31)	(84)
Oklahoma	30	64	34	76	31	72	28	76	30	81
Texas	40	85	41	91	41	95	35	95	31	84
New Mexico	28	60	26	58	25	58	21	57	27	73
Arizona	51	109	58	129	49	114	42	114	35	95
Rocky Mountain	(55)	(117)	(56)	(124)	(52)	(120)	(48)	(130)	(44)	(119)
Montana	71	151	65	144	59	137	57	154	57	154
Idaho	44	94	44	98	49	114	47	127	42	114
Wyoming	66	140	69	153	55	128	48	130	38	103
Colorado	51	109	54	120	50	116	47	127	46	124
Utah	45	96	50	111	45	105	41	111	38	103
Far West ¹	(52)	(111)	(48)	(107)	(39)	(91)	(37)	(100)	(29)	(78)
Washington	43	92	35	78	31	72	26	70	20	54
Oregon	56	119	52	116	46	107	44	119	31	84
Nevada	42	89	44	98	28	65	34	92	32	86
California	67	143	62	138	52	121	44	119	33	89
Alaska	24	51	23	51	18	42	(12)	(32)	n.a.	n.a.
Hawaii	26	55	27	60	17	40	(15)	(41)	n.a.	n.a.

Note: Regional dollar amounts are unweighted averages.
n.a. - Not available.

¹Excluding Alaska and Hawaii.

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

TABLE 113 — PER CAPITA STATE-LOCAL PROPERTY TAX COLLECTIONS—AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE, SELECTED YEARS, 1942-1971

State and Region	Per Capita Collections					Average Annual Rate of Increase			
	1971	1967	1962	1957	1942	1967-71	1962-67	1957-62	1942-57
United States Average	\$184	\$132	\$103	\$76 ¹	\$34 ¹	8.7%	5.1%	6.3%	5.5%
New England	(222)	(153)	(125)	(91)	(43)	(9.8)	(4.1)	(6.6)	(5.1)
Maine	186	126	107	75	38	10.2	3.3	7.4	4.6
New Hampshire	222	163	128	96	43	8.0	5.0	5.9	5.5
Vermont	185	129	108	78	33	9.4	3.6	6.7	5.9
Massachusetts	286	192	166	120	55	10.4	3.0	6.7	5.3
Rhode Island	180	135	103	77	41	7.5	5.6	6.0	4.3
Connecticut	273	175	140	98	46	11.8	4.6	7.4	5.2
Mideast	(183)	(128)	(98)	(74)	(39)	(9.3)	(5.5)	(5.8)	(4.4)
New York	259	181	138	108	62	9.4	5.6	5.0	3.8
New Jersey	273	182	153	111	61	10.7	3.5	6.6	4.1
Pennsylvania	131	94	71	54	34	8.7	5.8	5.6	3.1
Delaware	88	67	49	33	16	7.1	6.5	8.2	4.9
Maryland	167	131	92	68	31	6.3	7.3	6.2	5.4
District of Columbia	182	115	86	69	30	12.2	6.0	4.5	5.7
Great Lakes	(202)	(141)	(120)	(85)	(36)	(9.4)	(3.3)	(7.1)	(5.9)
Michigan	202	139	116	85	35	9.8	3.7	6.4	6.1
Ohio	172	129	102	72	30	7.5	4.8	7.2	6.0
Indiana	204	142	115	77	32	9.5	4.3	8.4	6.0
Illinois	200	146	130	93	41	8.2	2.3	6.9	5.6
Wisconsin	231	151	135	97	42	11.2	2.3	6.8	5.7
Plains	(206)	(159)	(121)	(91)	(38)	(6.7)	(5.6)	(5.9)	(6.0)
Minnesota	211	174	138	95	41	4.9	4.7	7.8	5.8
Iowa	225	168	130	88	35	7.6	5.3	8.1	6.3
Missouri	147	106	81	59	24	8.5	5.5	6.5	6.2
North Dakota	188	142	113	93	51	7.3	4.7	4.0	4.1
South Dakota	240	170	123	98	42	9.0	6.7	4.6	5.8
Nebraska	221	196	132	101	36	3.0	8.2	5.5	7.1
Kansas	210	158	131	100	37	7.3	3.8	5.5	6.9
Southeast	(82)	(60)	(46)	(34)	(14)	(8.1)	(5.5)	(6.2)	(6.1)
Virginia	109	71	53	40	15	11.3	6.0	5.8	6.8
West Virginia	74	59	46	30	16	5.8	5.1	8.9	4.3
Kentucky	70	57	46	40	16	5.3	4.4	2.8	6.3
Tennessee	85	62	48	34	16	8.2	5.3	7.1	5.2
North Carolina	85	59	44	31	13	9.6	6.0	7.3	6.0
South Carolina	66	42	33	25	13	12.0	4.9	5.7	4.5
Georgia	107	71	49	36	13	10.8	7.7	6.4	7.0
Florida	127	109	80	54	24	3.9	6.4	8.2	5.6
Alabama	41	34	27	21	9	4.8	4.7	5.2	5.8
Mississippi	77	54	42	31	13	9.3	5.2	6.3	6.0
Louisiana	72	54	44	35	16	7.5	4.2	4.7	5.4
Arkansas	69	52	39	27	9	7.3	5.9	7.6	7.6
Southwest	(125)	(98)	(73)	(55)	(22)	(6.3)	(6.1)	(5.8)	(6.3)
Oklahoma	98	83	58	46	19	4.2	7.4	4.7	6.1
Texas	137	108	83	64	22	6.1	4.4	5.3	7.4
New Mexico	88	61	47	35	17	9.6	5.4	6.1	4.9
Arizona	178	146	105	75	32	5.1	6.8	7.0	5.8
Rocky Mountain	(186)	(150)	(115)	(91)	(40)	(5.5)	(5.5)	(4.8)	(5.6)
Montana	235	170	132	110	51	8.4	5.2	3.7	5.3
Idaho	140	108	95	78	38	6.7	2.6	4.0	4.9
Wyoming	228	192	132	99	36	4.4	7.8	5.9	7.0
Colorado	187	157	120	96	42	4.5	5.5	4.6	5.7
Utah	140	121	95	73	35	3.7	5.0	5.4	5.0
Far West ¹	(215)	(155)	(107)	(84)	(38)	(8.5)	(7.7)	(5.0)	(5.4)
Washington	169	111	78	56	24	11.1	7.3	6.9	5.8
Oregon	204	150	110	87	36	8.0	6.4	4.8	6.1
Nevada	190	150	89	84	50	6.1	11.0	1.2	3.5
California	296	209	151	110	43	9.1	6.7	6.5	6.5
Alaska	106	71	50	(28)	N.A.	10.5	7.3	12.3	N.A.
Hawaii	111	82	40	(27)	N.A.	7.9	15.4	8.2	N.A.

Note: Regional collections are unweighted averages.

N.A. — Data not available.

¹Excluding Alaska and Hawaii.

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

**TABLE 114 – THE REAL PROPERTY TAX AS A PERCENT OF STATE-LOCAL
GENERAL REVENUE, 1971**

State	1971 State-Local Real Property Tax Revenue	
	Share of State-Local Revenue (percent)	Amount (\$ millions)
(Greatest Dependence on the Property Tax)		
New Hampshire	39.4	169.1
New Jersey	39.3	1,990.3
Massachusetts	38.0	1,647.3
Connecticut	37.8	841.6
Indiana	34.2	1,075.3
Iowa	33.3	640.6
South Dakota	33.3	160.9
Nebraska	32.5	334.4
Kansas	32.4	473.5
California	32.3	5,991.5
Montana	31.6	166.4
Wisconsin	31.2	1,035.9
Ohio	30.9	1,853.0
Maine	30.1	186.3
(Moderate Dependence on The Property Tax)		
Oregon	27.9	439.3
Illinois	27.7	2,234.1
Michigan	27.5	1,820.4
Minnesota	27.3	817.6
New York	27.1	4,758.5
Rhode Island	26.8	173.2
Missouri	26.2	696.9
Colorado	25.6	427.9
Arizona	25.0	329.9
Texas	24.4	1,571.9
North Dakota	24.3	117.6
Wyoming	23.8	77.6
Vermont	23.1	84.5
Maryland	22.5	666.3
Florida	21.9	893.0
Idaho	21.6	102.8
Washington	21.5	582.4
Pennsylvania	20.6	1,556.8
Utah	20.4	153.6
Nevada	20.3	96.2
(Least Dependence on the Property Tax)		
Virginia	18.9	515.2
Georgia	18.4	499.1
Oklahoma	16.2	254.6
Tennessee	15.9	339.8
North Carolina	15.8	435.8
District of Columbia	15.4	134.8
Arkansas	14.1	133.7
South Carolina	13.5	173.4
Mississippi	12.9	170.8
West Virginia	12.1	129.9
Kentucky	12.0	230.9
Hawaii	11.5	87.9
New Mexico	11.4	90.4
Delaware	11.1	49.0
Louisiana	11.0	264.9
Alabama	7.3	142.2
Alaska	6.8	33.1

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in 1970-71*.

**TABLE 115 – PER CAPITA LOCAL SCHOOL PROPERTY TAXES IN RELATION TO
TOTAL PROPERTY TAXES, 1969-70**

State and Region	Per capita collections, State-local property taxes	Per capita collections, local property taxes		Local school property taxes as percent of--	
		Total	School	State-local property taxes	Local property taxes
United States	\$167.70	\$162.33	\$ 93.21	55.6%	57.4%
New England	(228.02)	(222.80)	(117.30)	(51.4)	(52.7)
Maine	173.72	169.93	90.95	52.4	53.5
New Hampshire	207.33	202.60	123.31	59.5	60.9
Vermont	164.10	163.60	126.41	77.0	77.3
Massachusetts	250.08	250.02	127.51	51.0	51.0
Rhode Island	165.27	165.27	79.79	48.3	48.3
Connecticut	238.46	238.46	115.72	48.5	48.5
Mideast	(194.38)	(192.63)	(98.51)	(50.7)	(51.1)
New York	237.26	236.38	109.02	46.0	46.1
New Jersey	241.90	234.95	132.62	54.8	56.5
Pennsylvania	118.62	115.90	71.40	60.2	61.6
Delaware	83.58	83.03	47.03	56.2	56.6
Maryland	156.35	147.65	88.35	56.5	59.8
District of Columbia	168.95	168.95	34.31	34.3	34.3
Great Lakes	(184.63)	(178.64)	(118.26)	(64.1)	(66.2)
Michigan	183.69	174.33	132.11	71.9	75.8
Ohio	162.10	156.60	110.17	68.0	70.4
Indiana	167.75	163.36	94.88	56.6	58.1
Illinois	200.58	200.36	127.17	63.4	63.5
Wisconsin	220.51	204.15	115.04	52.2	56.4
Plains	(178.43)	(176.81)	(111.52)	(62.5)	(63.1)
Minnesota	170.88	169.35	103.59	60.6	61.2
Iowa	213.15	211.71	127.79	60.0	60.4
Missouri	137.42	136.82	97.49	70.9	71.3
North Dakota	174.93	172.66	97.53	55.9	56.7
South Dakota	218.77	218.77	129.20	59.1	59.1
Nebraska	208.67	207.32	134.16	64.3	64.7
Kansas	201.93	197.32	117.31	58.1	59.5
Southeast	(80.91)	(77.35)	(41.98)	(51.9)	(54.3)
Virginia	96.11	94.04	66.00	68.7	70.2
West Virginia	70.26	70.11	48.17	68.6	68.7
Kentucky	68.62	60.37	43.94	64.0	72.8
Tennessee	76.89	76.89	29.62	38.5	38.5
North Carolina	78.64	73.98	31.34	39.9	42.4
South Carolina	61.38	60.75	36.31	59.2	59.8
Georgia	95.21	94.53	47.07	49.4	49.8
Florida	117.99	113.04	54.78	46.4	48.5
Alabama	39.35	32.71	17.16	43.6	52.5
Mississippi	71.16	69.31	44.11	62.0	63.6
Louisiana	65.43	58.43	28.25	43.2	43.4
Arkansas	64.84	64.39	46.79	72.2	72.7
Southwest	(123.88)	(115.03)	(67.07)	(54.1)	(58.3)
Oklahoma	93.17	93.17	72.36	77.7	77.7
Texas	128.17	122.45	65.27	50.9	53.3
New Mexico	81.19	66.95	37.07	45.7	55.4
Arizona	165.55	127.28	88.02	53.2	69.2
West	(224.69)	(212.60)	(120.02)	(53.4)	(56.5)
Rocky Mountain	168.97	162.27	109.05	64.5	67.2
Montana	215.91	204.26	123.84	57.4	60.6
Idaho	126.56	125.51	80.49	63.6	64.1
Wyoming	205.81	175.56	116.82	56.8	67.3
Colorado	178.68	178.18	128.91	72.2	72.4
Utah	134.92	122.80	74.78	55.4	60.9
Far West	(235.02)	(221.93)	(122.05)	(51.9)	(55.0)
Washington	155.44	122.27	73.16	47.1	59.8
Oregon	188.82	187.44	139.19	73.7	74.3
Nevada	177.53	168.66	82.87	46.7	49.1
California	262.16	249.46	135.54	51.7	54.3
Alaska	101.66	101.66	38.14	37.5	37.5
Hawaii	98.38	98.38	--	--	--

Note: Regional amounts are weighted averages.

Source: Compiled by ACIR staff from, U.S. Bureau of the Census, *Governmental Finances in 1969-70*, supplemented by unpublished data supplied by the Governments Division, Bureau of the Census and some State published and unpublished data.

TABLE 116 — REAL ESTATE TAXES AS A PERCENTAGE OF FAMILY INCOME, OWNER-OCCUPIED SINGLE-FAMILY HOMES, BY INCOME CLASS AND BY REGION, 1970

Family income ¹	United States Total	North-east Region	North-central Region	South Region	West Region	Exhibit: No. and distribution of homeowners	
						No. (000)	% dist. ²
Less than \$2,000	16.6	30.8	18.0	8.2	22.9	1,718.8	5.5
\$2,000 - 2,999	9.7	15.7	9.8	5.2	12.5	1,288.7	9.7
3,000 - 3,999	7.7	13.1	7.7	4.3	8.7	1,397.8	14.1
4,000 - 4,999	6.4	9.8	6.7	3.4	8.0	1,342.8	18.5
5,000 - 5,999	5.5	9.3	5.7	2.9	6.5	1,365.1	22.8
6,000 - 6,999	4.7	7.1	4.9	2.5	5.9	1,530.1	27.8
7,000 - 9,999	4.2	6.2	4.2	2.2	5.0	5,377.4	45.0
10,000 - 14,999	3.7	5.3	3.6	2.0	4.0	8,910.3	73.6
15,000 - 24,999	3.3	4.6	3.1	2.0	3.4	6,365.6	94.0
25,000 or more	2.9	3.9	2.7	1.7	2.9	1,876.9	100.00
All incomes						31,144.7	
Arithmetic mean	4.9	6.9	5.1	2.9	5.4		
Median	3.4	5.0	3.5	2.0	3.9		

¹ Census definition of income (income from all sources). Income reported received in 1970.

² Cumulated from lowest income class.

Source: U.S. Bureau of the Census, *Residential Finance Survey, 1970* (conducted in 1971), special tabulations prepared for the Advisory Commission on Intergovernmental Relations. Real estate tax data were compiled for properties acquired prior to 1970 and represent taxes paid during 1970. Medians were computed by ACIR staff.

**TABLE 117 — REAL ESTATE TAXES AS A PERCENTAGE OF FAMILY INCOME FOR
ELDERLY AND NON-ELDERLY SINGLE-FAMILY HOMEOWNERS,
BY INCOME CLASS, 1970**

Family income ¹	Real estate tax as a % of family income		Exhibit: Number of homeowners (000)				
	Elderly (age 65 and over)	Non-elderly (under 65)	Total	Elderly		Non-elderly	
				Number	% of total	Number	% of total
Less than \$2,000	15.8	18.9	1,719	1,281	74.5	438	25.5
\$2,000 - 2,999	9.5	10.1	1,289	906	70.3	383	29.7
3,000 - 3,999	8.0	7.2	1,398	826	59.1	572	40.9
4,000 - 4,999	7.3	5.5	1,343	652	48.6	691	51.4
5,000 - 5,999	6.2	5.1	1,365	437	32.0	928	68.0
6,000 - 6,999	5.8	4.3	1,530	389	25.4	1,141	74.6
7,000 - 9,999	4.8	4.1	5,377	715	13.3	4,663	86.7
10,000 - 14,999	3.9	3.7	8,910	566	6.4	8,345	93.6
15,000 - 24,999	3.3	3.3	6,337	340	5.4	5,997	94.6
25,000 or more	2.7	2.9	1,877	183	9.8	1,694	90.2
All incomes	8.1 ²	4.1 ²	31,145	6,294	20.2	24,851	79.8

¹ Census definition of income (income from all sources). Income reported received in 1970.

² Arithmetic mean.

Source: U.S. Bureau of the Census, *Residential Finance Survey, 1970* (conducted in 1971), special tabulations prepared for Advisory Commission on Intergovernmental Relations. Real estate tax data were compiled for properties acquired prior 1970 and represent taxes paid during 1970.

TABLE 118 — TAXES LEVIED ON FARM REAL ESTATE AS A PERCENTAGE OF TOTAL PERSONAL INCOME OF FARM POPULATION, UNITED STATES, 1935-1971¹

Year	Taxes as Percentage of Income	Year	Taxes as Percentage of Income
1935	4.6	1955	4.7
1936	5.0	1956	4.8
1937	4.1	1957	5.1
1938	5.0	1958	4.8
1939	5.0	1959	5.5
1940	4.8	1960	5.7
1941	3.7	1961	5.7
1942	2.6	1962	5.8
1943	2.2	1963	6.0
1944	2.3	1964	6.2
1945	2.5	1965	6.0
1946	2.4	1966	5.9
1947	2.6	1967	6.6
1948	2.5	1968 ²	7.0
1949	3.3	1969 ²	7.1
1950	3.3	1970 ²	7.5
1951	3.1	1971 ²	7.6
1952	3.3		
1953	3.8		
1954	4.2		

¹Total personal income before deduction of farm real estate taxes includes net rent paid to nonfarm landlord.

²Revised.

Source: U.S. Department of Agriculture, Economic Research Service, *Farm Real Estate Taxes* (Washington, February 1973, RET-12), Table 7.

**TABLE 119 — STATES WITH DIFFERENTIAL FARMLAND ASSESSMENT PROVISIONS,
JANUARY 1, 1973**

State	Contracts and Agreements ¹		
	Preferential Assessment ¹	Deferred Taxation ¹	
Alaska		X	
Arkansas	X		
California			X
Colorado	X		
Connecticut		X ²	
Delaware	X		
Florida	X		
Hawaii			X
Illinois		X ³	
Indiana	X		
Iowa	X		
Kentucky		X	
Maine		X	
Maryland		X	
Massachusetts ⁴			
Minnesota		X	
Nebraska ⁴			
New Hampshire ⁵		X	
New Jersey		X	
New Mexico	X		
New York		X ⁶	
Oregon		X ⁷	
Pennsylvania			X
Rhode Island		X	
South Dakota	X ⁸		
Texas		X	
Utah		X	
Vermont			X ⁹
Virginia		X ¹⁰	
Washington			X
Total	8	15	5
Exhibit: No. of States in 1960 and 1970			
1970	9	5	3
1960	3	—	—

¹*Preferential assessment:* Land to be assessed at value in agricultural use, with no penalty if it is later converted to another use. *Deferred taxation:* Additional taxes collected if use of land changes. *Contracts and agreements:* Local government and landowner agree on restrictions on land use in return for lower property taxes. Typically there are penalties for not complying with the agreement.

²Connecticut does not collect a deferred tax upon a change in land use but imposes a special real estate transfer tax on the total sales price at rates ranging from 1 to 10 percent, depending on the length of time the land was held subsequent to its classification as farm land (up to 10 years). The tax applies also if the use is changed by the original owner during the 10 year period.

³Applies only to counties with more than 200,000 population. ⁴A constitutional amendment was approved recently. The actual method of differential assessment has not yet been formulated by the legislature.

⁵New Hampshire's law is temporary, pending the report of the Open Space Land Study Commission.

⁶New York's deferred tax law is based chiefly on the establishment of agricultural districts, though land not in agricultural districts may be eligible for agricultural use assessment if the landowner enters into an agreement with the local government.

⁷Oregon collects deferred taxes on farmland which is not zoned for farm use. Land which is zoned for farm use gets preferential assessment.

⁸South Dakota limits preferential assessment for agricultural property to independent school districts.

⁹Vermont has provided for contracts between farmers and local government to fix the tax rate for land. Vermont also enables local governments to purchase rights and interests in farmland, with the farmer being taxed according to the value of the rights and interests left him.

¹⁰Virginia's law enables local governments to enact a deferred tax ordinance.

Source: U.S. Department of Agriculture, Rural Development Service. For further details, see Thomas F. Hady, "Differential Assessment of Farmland on the Rural-Urban Fringe," *American Journal of Agricultural Economics* (Vol. 52, No. 1, February 1970), p. 25. See also, John Kolesar and Jaye Scholl, *Misplaced Hopes, Misspent Millions, A Report on Farmland Assessments in New Jersey* (Princeton: The Center for Analysis of Public Services, 1972).

TABLE 120 - VALUE REPORTED FOR EXCLUDED (TOTALLY EXEMPT) PROPERTY,
BY TYPE OF EXEMPTION, FOR SELECTED STATES, 1971
(Millions of dollars)

State	Total, all types		Religious ¹		Educational ¹		Charitable ¹		Governmental ¹		Other or unallocable ¹	
	All value	Locally valued realty	All value	Locally valued realty	All value	Locally valued realty	All value	Locally valued realty	All value	Locally valued realty	All value	Locally valued realty
Total, 17 States (including D.C.)	287,648	80,460	9,089	8,022	10,618	10,184	2,698	2,594	51,296	48,699	13,944	10,959
Arizona.....	715	397	-	-	386	386	-	-	176	176	4,453	4,135
California.....	1,480	1,480	461	461	368	368	651	651	-	-	-	-
District of Columbia	4,480	4,480	186	186	156	156	28	28	3,828	3,828	282	282
Florida.....	10,198	8,950	52,710	52,608	-	-	-	-	7,327	6,181	160	160
Hawaii.....	2,551	2,551	5,358	5,358	-	-	-	-	2,128	2,128	664	664
Indiana.....	4,295	2,933	-	-	-	-	-	-	-	-	4,295	2,933
Kansas.....	402	402	-	-	-	-	-	-	-	-	402	402
Louisiana.....	5,653	2,750	7851	(7)	-	-	-	-	-	-	84,802	82,750
Massachusetts.....	6,196	5,639	404	396	1,116	979	585	495	4,055	3,735	35	34
Minnesota.....	965	745	114	114	302	302	21	21	308	308	220	-
Nevada.....	833	430	15	15	51	51	-	-	762	361	5	3
New Jersey.....	8,377	8,377	1,213	1,213	-	-	490	490	5,838	5,838	836	836
New York.....	25,017	25,017	1,509	1,509	95,907	95,907	159	159	915,801	15,801	1,642	1,642
Ohio.....	4,708	4,708	732	732	1,523	1,523	456	456	1,849	1,849	146	146
Oregon.....	9,315	9,315	289	289	748	748	203	203	7,692	7,692	384	384
Rhode Island.....	1,344	1,167	106	-	297	-	14	-	730	-	197	101,167
South Dakota.....	1,119	1,119	141	141	64	64	91	91	802	802	21	21

Note: Detail may not add to totals, because of rounding.

- Represents zero or rounds to zero.

¹In some instances data are not shown because there were no totally exempt values, or because the aggregates involved were not identified in reported data.

²Total includes \$7,188 million in personalty, not classified by type.

³Includes "religious."

⁴Includes inventories.

⁵Religious, educational, and charitable included with figures shown.

⁶Public utilities.

⁷Religious, educational, charitable, and governmental included with figures shown.

⁸Figure shown includes realty and personalty of new industries.

⁹Value for educational includes \$3,957 million for public schools; not included with governmental.

¹⁰Includes indeterminate portions of the \$1,167 million shown as the total of locally valued realty, all types.

TABLE 121 — SELECTED INDICATORS OF PROPERTY TAX ASSESSMENT QUALITY, 1971

Assessment levels							
Percentage of assessed value to sales price of sold properties (aggregate assessment-sales price ratio)				Assessment uniformity—single-family nonfarm houses			
All types of property		Single-family nonfarm houses		Composite coefficient of intra-area dispersion (percent)		Coefficient of interarea dispersion (percent)	
State	Ratio	State	Ratio	State	Percent	State	Percent
Ave.—Median	30.5	Ave.—Median	32.6	Ave.—Median	22.5	Ave.—Median	14
—Mean	32.7	—Mean	34.0	—Mean	not computed	—Mean	not computed
Kentucky	83.9	Oregon	87.1	Kentucky	12.5	Utah	4
Oregon	82.8	Kentucky	83.8	Nevada	13.4	Iowa	5
Alaska	73.2	Alaska	75.1	Michigan	14.6	Maryland	5
New Hampshire	61.9	New Hampshire	65.1	New Hampshire	15.0	Nevada	5
New Jersey	58.0	Florida	63.2	California	15.7	Oregon	5
Florida	57.7	New Jersey	58.3	North Dakota	15.7	Montana	6
Hawaii	51.5	Hawaii	54.0	Connecticut	16.0	California	8
Rhode Island	50.6	Maine	52.9	Oregon	16.5	Nebraska	8
Dist. of Columbia	48.3	Rhode Island	50.5	Colorado	16.9	Ohio	8
Maine	48.1	Massachusetts	49.3	New Jersey	16.9	Arizona	9
Massachusetts	47.0	Connecticut	47.8	Virginia	17.0	Indiana	9
Maryland	46.9	Maryland	47.8	Hawaii	17.2	Kentucky	9
Connecticut	46.4	Dist. of Columbia	47.5	Florida	18.1	Colorado	10
Wisconsin	45.2	Wisconsin	46.7	Massachusetts	18.2	Illinois	10
North Carolina	42.6	North Carolina	44.6	Maine	18.5	South Dakota	10
Michigan	41.7	Michigan	41.5	Nebraska	18.9	Florida	11
Illinois	37.6	Illinois	37.8	Ohio	19.5	Hawaii	11
South Dakota	36.3	Ohio	36.9	Maryland	19.6	Michigan	11
Ohio	35.6	Delaware	36.5	Vermont	21.2	New Mexico	11
Washington	35.2	South Dakota	36.5	Tennessee	21.4	Idaho	12
West Virginia	34.9	West Virginia	36.2	Alaska	21.5	Alaska	13
Delaware	34.8	Washington	36.1	Minnesota	22.2	Kansas	13
Georgia	34.2	Georgia	35.7	South Dakota	22.3	West Virginia	13
Virginia	33.8	Virginia	34.8	Kansas	22.5	Delaware	14
New York	30.8	Vermont	33.3	North Carolina	22.5	Minnesota	14
Tennessee	30.5	Tennessee	32.6	New Mexico	22.8	Oklahoma	14
Vermont	29.4	Nebraska	27.5	Iowa	22.9	Tennessee	15
Nebraska	27.1	New Mexico	27.5	Illinois	23.0	Wyoming	15
Pennsylvania	27.0	Nevada	27.1	Indiana	23.1	Connecticut	16
Nevada	26.7	Pennsylvania	26.6	Montana	23.3	Missouri	17
New Mexico	25.1	New York	25.8	Georgia	23.6	New Hampshire	17
Indiana	22.7	Indiana	23.5	Washington	23.9	Arkansas	18
Iowa	22.5	Iowa	23.3	Rhode Island	24.1	Rhode Island	18
Missouri	21.5	Missouri	23.1	Utah	24.1	Texas	19
Kansas	20.0	Kansas	21.3	Arizona	24.7	New Jersey	21
California	19.7	Colorado	20.7	Louisiana	25.1	Vermont	21
Alabama	18.3	California	20.0	Mississippi	25.6	Washington	21
Colorado	17.6	Alabama	19.7	Texas	25.7	North Carolina	22
Texas	17.1	Oklahoma	18.2	West Virginia	25.7	North Dakota	23
Wyoming	16.4	Texas	18.0	Wyoming	25.8	Maine	24
Oklahoma	15.2	Wyoming	16.6	Oklahoma	26.1	Wisconsin	24
North Dakota	14.6	North Dakota	15.1	Missouri	26.5	South Carolina	25
Utah	14.0	Utah	14.9	New York	26.8	Alabama	26
Mississippi	12.7	Mississippi	14.7	South Carolina	27.9	Pennsylvania	26
Louisiana	12.4	Louisiana	13.1	Alabama	28.1	Georgia	29
Arizona	10.2	Arkansas	12.5	Delaware	30.0	New York	32
Arkansas	9.8	Arizona	10.7	Pennsylvania	30.0	Mississippi	33
Idaho	9.8	Idaho	10.6	Arkansas	30.2	Virginia	35
Minnesota	8.2	Minnesota	8.5	Idaho	31.6	Massachusetts	40
Montana	8.2	Montana	7.7	Wisconsin	¹	Louisiana	42
South Carolina	3.8	South Carolina	4.0	Dist. of Columbia	not applicable	Dist. of Columbia	not applicable

¹Not computed. Median coefficient of intra-area dispersion is 14.5.

Source: ACIR staff compilation based on U.S. Bureau of the Census, 1972 Census of Governments, Vol. 2, *Taxable Property Values and Assessment-Sales Price Ratios*.

TABLE 122 — SELECTED INDICATORS OF PROPERTY TAX ASSESSMENT CHANGE, 1961 TO 1971

Percent increase or decrease (—) in per capita locally assessed taxable real property values, 1961-1971		Percentage increase or decrease (—) in sales-based assessment-sales ratio for all real properties —				Percentage increase or decrease (—) in median intra-area coefficient of dispersion, 1961-1971 (single-family nonfarm houses)		Percentage increase or decrease (—) in inter-area coefficient of dispersion, 1961-1971 (single-family nonfarm houses)	
		1961 to 1971		1966 to 1971					
State	% change	State	% change	State	% change	State	% change	State	% change
Ave.—Median	61.3	Ave.—Median	2.7	Ave.—Median	(7.3)	Ave.—Median	(17.2)	Ave.—Median	(22.6)
—Mean	80.9	—Mean	10.8	—Mean	(0.3)	—Mean	not computed	—Mean	not computed
Oregon	481.9	Oregon	246.4	Oregon	309.9	New Jersey	(62.2)	Nevada	(76.2)
Kentucky	428.3	Kentucky	210.7	Washington	130.1	Kentucky	(42.5)	Utah	(73.3)
New Jersey	291.6	Washington	142.8	Michigan	48.9	Oregon	(42.1)	Maine	(64.7)
Georgia	281.0	New Jersey	109.4	New Mexico	30.7	New York	(38.3)	Montana	(64.7)
Washington	279.4	Georgia	60.6	North Dakota	25.9	Georgia	(35.7)	Tennessee	(62.5)
Mississippi	257.3	New Mexico	59.9	Tennessee	16.4	Oklahoma	(33.3)	Florida	(56.0)
New Hampshire	209.1	New Hampshire	50.2	New Hampshire	15.1	Indiana	(31.2)	Maryland	(54.5)
Florida	201.2	Florida	43.2	Virginia	13.0	Hawaii	(30.5)	Oregon	(54.5)
Vermont	198.5	North Carolina	41.1	District of Columbia	12.9	Mississippi	(29.9)	North Dakota	(51.1)
Alaska	193.5	Michigan	29.1	Maryland	7.6	Vermont	(29.9)	Arizona	(50.0)
Maine	168.1	Massachusetts	25.0	Kansas	6.4	Wyoming	(29.2)	Iowa	(50.0)
New Mexico	136.6	Virginia	17.0	Nevada	5.5	Illinois	(28.4)	Michigan	(47.6)
Hawaii	122.4	Nevada	15.1	California	4.2	Michigan	(27.8)	Kentucky	(47.1)
Tennessee	122.2	Vermont	13.5	Massachusetts	1.5	California	(27.6)	New Jersey	(46.2)
North Carolina	114.5	California	11.9	Ohio	0.9	Tennessee	(27.1)	New Hampshire	(41.4)
Virginia	111.9	Hawaii	11.5	Kentucky	(0.1)	Louisiana	(26.4)	West Virginia	(38.1)
Massachusetts	105.2	Montana	10.8	Georgia	(2.0)	Missouri	(25.2)	New Mexico	(35.3)
Michigan	99.8	Maine	8.6	South Dakota	(2.7)	Massachusetts	(24.5)	California	(33.3)
West Virginia	81.6	Tennessee	7.4	Nebraska	(4.9)	Nevada	(23.2)	Nebraska	(33.3)
Indiana	73.0	Kansas	6.4	Maine	(5.3)	Kansas	(22.8)	Ohio	(33.3)
Wisconsin	72.2	West Virginia	6.4	Mississippi	(5.9)	Maryland	(22.5)	South Dakota	(33.3)
District of Columbia	71.1	Ohio	5.0	New Jersey	(6.5)	Minnesota	(18.9)	Texas	(32.1)
Nevada	69.8	Maryland	4.9	Iowa	(6.6)	Florida	(18.8)	North Carolina	(24.1)
Nebraska	64.8	Nebraska	4.6	Alabama	(7.1)	South Carolina	(18.5)	Colorado	(23.1)
Maryland	63.9	District of Columbia	3.1	Indiana	(7.3)	New Hampshire	(17.3)	Wisconsin	(22.6)
Connecticut	61.3	Indiana	1.8	Vermont	(7.3)	Ohio	(17.0)	Minnesota	(22.2)
Alabama	57.3	Utah	(0.7)	Rhode Island	(7.7)	North Carolina	(16.5)	Arkansas	(21.7)
California	56.8	Texas	(2.3)	West Virginia	(8.2)	Nebraska	(16.4)	Kansas	(18.8)
Texas	54.9	Iowa	(3.8)	Illinois	(8.7)	Pennsylvania	(14.3)	Indiana	(18.2)
Idaho	54.7	Alabama	(5.7)	Utah	(9.1)	Virginia	(12.9)	Vermont	(16.0)

See footnotes at end of table.

TABLE 122 - SELECTED INDICATORS OF PROPERTY TAX ASSESSMENT CHANGE, 1961 TO 1971 (Cont'd)

Percent increase or decrease(-) in per capita locally assessed taxable real property values, 1961-1971		Percentage increase or decrease (-) in sales-based assessment-sales ratio for all real properties -				Percentage increase or decrease (-) in median intra-area coefficient of dispersion, 1961-1971 (single-family nonfarm houses)		Percentage increase or decrease (-) in inter-area coefficient of dispersion, 1961-1971 (single-family nonfarm houses)	
State	% change	1961 to 1971		1966 to 1971		State	% change	State	% change
Arkansas	54.4	Wisconsin	(6.0)	Connecticut	(9.4)	Texas	(10.1)	Georgia	(12.1)
Iowa	52.8	Idaho	(9.3)	Alaska	(9.6)	Idaho	(9.3)	South Carolina	(10.7)
Kansas	52.1	Mississippi	(9.3)	Hawaii	(10.1)	Wisconsin	(8.8)	Illinois	(9.1)
South Carolina	50.7	North Dakota	(11.5)	Texas	(10.5)	Connecticut	(8.1)	Idaho	(7.7)
South Dakota	48.8	Connecticut	(12.7)	Idaho	(10.9)	Arkansas	(7.9)	New York	(5.9)
Minnesota	46.9	South Dakota	(12.7)	North Carolina	(11.3)	Montana	(5.2)	Rhode Island	(5.3)
Montana	46.4	Illinois	(13.6)	New York	(12.3)	Colorado	(3.0)	Pennsylvania	(3.7)
Oklahoma	37.1	Minnesota	(14.6)	Wyoming	(13.7)	New Mexico	(1.5)	Mississippi	(2.9)
Illinois	36.6	Wyoming	(15.0)	Pennsylvania	(14.0)	Alabama	0	Wyoming	0
Utah	33.2	Missouri	(16.7)	Oklahoma	(14.6)	Arizona	0.9	Virginia	2.9
Wyoming	32.5	Pennsylvania	(16.7)	Wisconsin	(14.6)	Washington	1.6	Connecticut	6.7
Pennsylvania	32.2	Oklahoma	(21.2)	Missouri	(15.4)	West Virginia	3.0	Oklahoma	16.7
Missouri	30.6	Rhode Island	(22.7)	Florida	(16.3)	Maine	4.5	Missouri	30.8
Arizona	30.2	Arkansas	(26.9)	Arizona	(19.7)	Rhode Island	6.0	Alabama	36.8
New York	29.1	Arizona	(28.2)	South Carolina	(24.0)	South Dakota	12.5	Louisiana	50.0
North Dakota	28.8	Colorado	(28.5)	Minnesota	(26.8)	Iowa	13.5	Washington	61.5
Colorado	24.8	New York	(30.0)	Louisiana	(27.5)	District of Columbia	17.2	Massachusetts	81.8
Ohio	21.7	South Carolina	(32.1)	Delaware	(28.1)	North Dakota	19.5	Hawaii	83.3
Delaware	19.9	Louisiana	(34.4)	Montana	(29.9)	Utah	49.8	Delaware	133.3
Rhode Island	12.9	Delaware	(35.7)	Colorado	(30.4)	Delaware	90.8	Alaska	not computed
Louisiana	(1.1)	Alaska	not computed	Arizona	(36.6)	Alaska	not computed	District of Columbia	not computed

Source: ACIR staff compilation based on U.S. Bureau of the Census, 1972 Census of Governments, Vol. 2, *Taxable Property Values and Assessment-Sales Price Ratios*.

**TABLE 123 – STATE ABANDONMENT OF THE FULL VALUE
ASSESSMENT STANDARD, 1961 TO 1973**

State	Legal Assessment Standard 1961	Revised Legal Assessment Standard	
		Ratios	Date
Arizona	100	18-60 ¹	1968
California	100	25 ²	1968
Colorado	100	30	1964
Georgia	100	40	1968
Idaho	100	20	1966
Illinois	100	50	1971
Indiana	100	33 1/3	1962
Kansas	100	30	1964
Michigan	100	50	1965
Nevada	100	35	1963
New Jersey	100	20-100 ³	1964
Ohio	100	50	1965
Rhode Island	100	⁴	1965
Tennessee	100	25-55 ¹	1973

¹ Depending on class of property.

² Between 20 and 25 percent of full cash value from 1968 through 1970; thereafter, 25 percent.

³ In 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.

⁴ Uniform percentage, determined locally.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 124 – LOCAL RESIDENTIAL PROPERTY ASSESSMENT LEVELS AND
STATE LEGAL STANDARDS, 1971**

State	Ratio of assessed value to sales price ² (%)	Level (%)	Legal Assessment Standard ¹	Ratio of actual level to legal standard (%)
			Valuation Concept	
(Full-Value Standard States)				
Oregon	87.1	100	True cash value	87.1
Kentucky	83.8	100	Fair cash value	83.8
Alaska	75.1	100	Full and true value in money	75.1
New Hampshire	65.1	100	Full and true value in money	65.1
Florida	63.2	100	Full cash value	63.2
Maine	52.9	100	At just value in compliance with the laws of the state	52.9
Massachusetts	49.3	100	Fair cash valuation	49.3
Maryland	47.8	100	Full cash value less an allowance for inflation	47.8
District of Columbia	47.5	100	Full and true value in lawful money	47.5
Wisconsin	46.7	100	Full value at private sale	46.7
Delaware	36.5	100	True value in money	36.5
West Virginia	36.2	100	True and actual value	36.2
Virginia	34.8	100	Fair market value	34.8
New Mexico	27.5	100	Assessed in proportion to its value	27.5
Pennsylvania	26.6	100 ³	Actual value (the price for which the property would sell)	26.6
New York	25.8	100	Full value	25.8
Missouri	23.1	100	True value in money	23.1
Texas	18.0	100	Full and true value in money	18.0
Mississippi	14.7	100	Assessed in proportion to its value	14.7
South Carolina	4.0	100	True value in money	4.0
(Fractional Value Standard States)				
Tennessee	32.6	35	Actual cash value	93.1
Georgia	35.7	40	Fair market value	89.2
Iowa	23.3	27	Actual value	86.3
Michigan	41.5	50	Full cash value	83.0
California	20.0	25	Full cash value	80.0
Nebraska	27.5	35	Required to be valued at its actual value and assessed at 35%	78.6
Nevada	27.1	35	Full cash value	80.0
Hawaii	54.0	70	Fair market value or a percentage thereof	77.1
Illinois	37.8	50 ⁴	Fair cash value	75.6
Ohio	36.9	up to 50 ⁵	True value	73.8
Washington	36.1	50	True and fair value	72.2
Kansas	21.3	30	Fair market value	71.0
Indiana	23.5	33-1/3	True cash value	70.6
Colorado	20.7	30	Actual value	69.0
Alabama	19.7	30	Fair and reasonable market value	65.7
Arkansas	12.5	20	True market value in money	62.5
South Dakota	36.5	60	True and full value in money	60.8
Arizona	10.7	18 ⁶	Full cash value	59.4
Idaho	10.6	20	Market value	53.0
Oklahoma	18.2	35	Fair cash value	52.0
Utah	14.9	30	Reasonable fair cash value	49.7
North Dakota	15.1	50	Full and true value in money	30.1
Minnesota	8.5	30 ⁷	Market value	28.3
Montana	7.7	30 ⁸	True and full value	25.7

See footnotes on following page.

TABLE 124 – LOCAL RESIDENTIAL PROPERTY ASSESSMENT LEVELS AND STATE LEGAL STANDARDS, 1971 (Cont'd)

State	Ratio of assessed value to sales price ² (%)	Level (%)	Legal Assessment Standard ¹	Ratio of actual level to legal standard (%)
			Valuation Concept	
(Varying valuation – Determined Locally)				
Connecticut	47.8	Up to 100	Uniform % of market value within local district	n.c.
Louisiana	13.1	Not below 25	Actual cash value (land at not less than \$1 per acre)	n.c.
New Jersey	58.3	20-100 ⁹	Uniform percentage at true value	n.c.
North Carolina	44.6	¹⁰	True value in money	n.c.
Rhode Island	50.5	¹⁰	Full and fair cash value	n.c.
Vermont	33.3	Up to 100 ¹⁰	Fair market value	n.c.
(Value Determined By State Tax Commission)				
Wyoming	16.6	¹¹	Fair value	n.c.

n.c.—Not computed

¹The "Legal Standard" rates shown are applicable generally. There are numerous exceptions in several states.

²Aggregate assessment — sales price ratio. Residential single-family property.

³In 4th to 8th class counties, real property must be assessed at a predetermined ratio not to exceed 75 percent.

⁴"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.

⁵State Board of Tax Appeals authorized to set a fraction for statewide application. In 1972, this fraction was set at 35 percent.

⁶Legal standard varies from 18 to 60 percent depending on class of property.

⁷Estimated. Legal standard varies by class of property. Residential homesteads are assessed at 25% on 1st. \$12,000 of market value, 40% on excess.

⁸Legal standard varies from 1-100% depending on class of property.

⁹In a multiple of 10 established by each county board of taxation. If a county fails to establish a uniform %, 50% level is employed until action is taken.

¹⁰Uniform percentage, determined locally.

¹¹At a fair value in conformity with values and procedures prescribed by the State Tax Commission.

Source: ACIR staff compilation based on data from Commerce Clearing House, *State Tax Reporter*; and U.S. Bureau of the Census, Governments Division.

**TABLE 125 — THE EXTENT OF RESIDENTIAL ASSESSMENT VARIATION
FOR PROPERTY IN A SINGLE AREA, 1971¹**

State	Ratio of assessed value to sales price (%)	Uniformity of assessments within areas (Intra-area coefficient of dispersion-%) ²	Exhibit: Uniformity of assessments between areas (Interarea coefficient of dispersion-%)
(Greatest Assessment Uniformity) ³			
Kentucky	83.8	12.5	9
Nevada	27.1	13.4	5
Michigan	41.5	14.6	11
New Hampshire	65.1	15.0	17
California	20.0	15.7	8
North Dakota	15.1	15.7	23
Connecticut	47.8	16.0	16
Oregon	87.1	16.5	5
Colorado	20.7	16.9	10
New Jersey	58.3	16.9	21
Virginia	34.8	17.0	35
Hawaii	54.0	17.2	11
Florida	63.2	18.1	11
Massachusetts	49.3	18.2	40
Maine	52.9	18.5	24
Nebraska	27.5	18.9	8
Ohio	36.9	19.5	8
Maryland	47.8	19.6	5
Wisconsin	46.7	4	24
(Moderate Assessment Uniformity) ³			
Vermont	33.3	21.2	21
Tennessee	32.6	21.4	15
Alaska	75.1	21.5	13
Minnesota	8.5	22.2	14
South Dakota	36.5	22.3	10
Kansas	21.3	22.5	13
North Carolina	44.6	22.5	22
New Mexico	27.5	22.8	11
Iowa	23.3	22.9	5
Illinois	37.8	23.0	10
Indiana	23.5	23.1	9
Montana	7.7	23.3	6
Georgia	35.7	23.6	29
Washington	36.1	23.9	21
Rhode Island	50.5	24.1	18
Utah	14.9	24.1	4
Arizona	10.7	24.7	9
(Least Assessment Uniformity) ³			
Louisiana	13.1	25.1	42
Mississippi	14.7	25.6	33
Texas	18.0	25.7	19
West Virginia	36.2	25.7	13
Wyoming	16.6	25.8	15
Oklahoma	18.2	26.1	14
Missouri	23.1	26.5	17
New York	25.8	26.8	32
South Carolina	4.0	27.9	25
Alabama	19.7	28.1	26
Delaware	36.5	30.0	14
Pennsylvania	26.6	30.0	26
Arkansas	12.5	30.2	18
Idaho	10.6	31.6	12

¹ Single-family nonfarm houses.

² Composite coefficient — population weighted.

³ Ranked by the middle column.

⁴ Not available. The intra-area coefficient of the median area is 14.5; for this reason, it is probable that Wisconsin falls among States with greatest assessment uniformity, and perhaps within the top few States.

Source: ACIR staff compilation based on U.S. Bureau of the Census, 1972 Census of Governments, Vol. 2, *Taxable Property Values and Assessment — Sales Price Ratios*.

TABLE 126 — THE EXTENT OF RESIDENTIAL ASSESSMENT VARIATIONS, 1961, 1966, AND 1971

State	Degree to which houses in the same area were assessed uniformly (intra-area coefficient of dispersion—%) ¹			Percentage-Point Change ²	
	1971	1966	1961	1966-1971	1961-1971
(States where uniformity increased, 1966-71)					
New York	20.5	34.3	33.2	-13.8	-12.7
South Carolina	25.6	33.7	31.4	- 8.1	- 5.8
Hawaii	19.1	25.7	27.5	- 6.6	- 8.4
Nevada	14.2	19.4	18.5	- 5.2	- 4.3
Oregon	14.3	18.9	24.7	- 4.6	-10.4
Mississippi	23.7	27.8	33.8	- 4.1	-10.1
Texas	25.8	29.0	28.7	- 3.2	- 2.9
New Jersey	15.2	18.1	31.8	- 2.9	-16.6
Missouri	22.5	25.3	30.1	- 2.8	- 7.6
Michigan	18.4	20.7	25.5	- 2.3	- 7.1
Kansas	26.7	28.5	34.6	- 1.8	- 7.9
Wisconsin	14.5	16.2	15.9	- 1.7	- 1.4
Vermont	17.8	18.8	25.4	- 1.0	- 7.6
Pennsylvania	24.6	25.5	28.7	- 0.9	- 4.1
Nebraska	23.0	23.7	27.5	- 0.7	- 4.5
Maryland	16.5	16.9	21.3	- 0.4	- 4.8
Kentucky	15.7	15.8	27.3	- 0.1	-11.6
Massachusetts	14.5	14.6	19.2	- 0.1	- 4.7
(States where uniformity decreased, 1966-71)					
North Dakota	40.5	26.8	33.9	+13.7	+ 6.6
Arkansas	32.8	19.8	35.6	+13.0	- 2.8
Utah	32.5	21.0	21.7	+11.5	+10.8
Arizona	35.7	26.0	35.4	+ 9.7	+ 0.3
Delaware	29.2	19.8	15.3	+ 9.4	+13.9
Iowa	27.7	18.9	24.4	+ 8.8	+ 3.3
Alaska	24.4	17.3	n.a.	+ 7.1	n.a.
District of Columbia	22.5	16.9	19.2	+ 5.6	+ 3.3
Maine	20.8	15.6	19.9	+ 5.2	+ 0.9
Minnesota	27.9	22.8	34.4	+ 5.1	- 6.5
West Virginia	27.9	22.9	27.1	+ 5.0	+ 0.8
Louisiana	27.1	22.5	36.8	+ 4.6	- 9.7
Wyoming	27.2	23.0	29.2	+ 4.2	- 2.0
South Dakota	26.1	22.0	23.2	+ 4.1	+ 2.9
Florida	18.1	14.2	22.3	+ 3.9	- 4.2
Virginia	19.6	15.8	22.5	+ 3.8	- 2.9
Washington	25.4	21.7	25.0	+ 3.7	+ 0.4
Colorado	22.6	19.0	23.3	+ 3.6	- 0.7
New Mexico	26.1	22.7	26.5	+ 3.4	- 0.4
Rhode Island	17.6	14.2	16.6	+ 3.4	+ 1.0
Ohio	19.5	16.2	23.5	+ 3.3	- 4.0
Georgia	19.6	16.9	30.5	+ 2.7	-10.9
North Carolina	20.8	18.2	24.9	+ 2.6	- 4.1
New Hampshire	17.2	14.8	20.8	+ 2.4	- 3.6
Idaho	27.3	25.7	30.1	+ 1.6	- 2.8
Alabama	28.9	27.4	28.9	+ 1.5	0
Connecticut	13.7	12.3	14.9	+ 1.4	- 1.2
Montana	23.9	22.5	25.2	+ 1.4	- 1.3
California	16.3	15.1	22.5	+ 1.2	- 6.2
Illinois	21.4	20.3	29.9	+ 1.1	- 8.5
Tennessee	20.4	19.5	28.0	+ 0.9	- 7.6
Oklahoma	24.0	23.2	36.0	+ 0.8	-12.0
Indiana	23.4	22.7	34.0	+ 0.7	-10.6

n.a.—Not available.

¹Median coefficient for single family (nonfarm) houses.

²A negative percentage-point change indicates a gain in uniformity.

Source: ACIR staff compilation based on U.S. Bureau of the Census, 1972 Census of Governments, Vol. 2, *Taxable Property Values and Assessment — Sales Price Ratios*.

TABLE 127 — RESIDENTIAL ASSESSMENT LEVELS, 1961, 1966, and 1971

State	Ratio of assessed value to sales price (%) ¹			Percentage-point change	
	1971	1966	1961	1966-1971	1961-1971
(States with Increased Level, 1966-1971)					
Oregon	87.1	21.8	25.9	+65.3	+61.2
Washington	36.1	16.6	15.7	+19.5	+20.4
Michigan	41.5	28.2	32.6	+13.3	+ 8.9
New Hampshire	65.1	54.6	41.7	+10.5	+23.4
District of Columbia	47.5	43.2	47.2	+ 4.3	+ 0.3
New Mexico	27.5	23.2	17.8	+ 4.3	+ 9.7
Tennessee	32.6	28.9	32.0	+ 3.7	+ 0.6
North Dakota	15.1	11.5	16.1	+ 3.6	- 1.0
Kansas	21.3	19.4	19.1	+ 1.9	+ 2.2
Virginia	34.8	33.4	31.2	+ 1.4	+ 3.6
Vermont	33.3	32.8	25.1	+ 0.5	+ 8.2
California	20.0	16.0	20.2	+ 0.3	- 0.2
Massachusetts	49.3	49.1	37.2	+ 0.2	+12.1
(States with Decreased Level, 1966-1971)					
Ohio	36.9	37.0	37.4	- 0.1	- 0.5
Idaho	10.6	11.4	10.3	- 0.8	+ 0.3
Iowa	23.3	24.6	23.1	- 1.3	+ 0.2
Utah	14.9	16.2	14.7	- 1.3	+ 0.2
South Carolina	4.0	5.4	5.8	- 1.4	- 1.8
South Dakota	36.5	37.9	41.2	- 1.4	- 4.7
Mississippi	14.7	16.5	15.9	- 1.8	- 1.2
North Carolina	44.6	46.6	35.7	- 2.0	+ 8.9
Indiana	23.5	25.6	23.5	- 2.1	0
Maryland	47.8	50.1	51.4	- 2.3	- 3.6
Minnesota	8.5	10.8	8.7	- 2.3	- 0.2
Nevada	27.1	29.4	24.5	- 2.3	+ 2.6
Alabama	19.7	22.3	20.1	- 2.6	- 0.4
Oklahoma	18.2	20.8	20.6	- 2.6	- 2.4
West Virginia	36.2	39.1	32.0	- 2.9	+ 4.2
Arkansas	12.5	16.0	15.6	- 3.5	- 3.1
Wyoming	16.6	20.2	19.6	- 3.6	- 3.0
Texas	18.0	21.7	19.5	- 3.7	- 1.5
Illinois	37.8	41.7	42.4	- 3.9	- 4.6
Georgia	35.7	39.7	25.2	- 4.0	+10.5
Nebraska	27.5	31.8	27.2	- 4.3	+ 0.3
Missouri	23.1	27.6	27.6	- 4.5	- 4.5
Louisiana	13.1	17.8	21.1	- 4.7	- 8.0
Montana	7.7	13.3	8.4	- 5.6	- 0.7
Maine	52.9	58.6	46.0	- 5.7	+ 6.9
Rhode Island	50.5	56.2	65.0	- 5.7	-14.5
New York	25.8	31.9	35.3	- 6.1	- 9.5
Pennsylvania	26.6	32.8	33.0	- 6.2	- 6.4
Colorado	20.7	27.2	27.0	- 6.5	- 6.3
Connecticut	47.8	54.6	54.9	- 6.8	- 7.1
Kentucky	83.8	91.4	29.0	- 7.6	+54.8
New Jersey	58.3	66.1	27.0	- 7.8	+31.3
Arizona	10.7	18.9	18.6	- 8.2	- 7.9
Wisconsin	46.7	55.0	49.6	- 8.3	- 2.9
Hawaii	54.0	62.4	51.3	- 8.4	+ 2.7
Alaska	75.1	86.0	n.a.	-10.9	n.a.
Florida	63.2	78.3	47.4	-15.1	+15.8
Delaware	36.5	53.4	56.9	-16.9	-20.4

n.a.—Not available.

¹Residential single-family property.

Source: ACIR staff compilation based on U.S. Bureau of the Census, 1972 Census of Governments, Vol. 2, *Taxable Property Values and Assessment—Sales Price Ratios*.

**TABLE 128 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JULY 1, 1973**

State	Type of Legislation	Legal Citation
Alabama	<ol style="list-style-type: none"> 1. Exempts manufactured articles, including pig iron, in the hands of the producer or manufacturer for 12 months after their production or manufacture. 2. Exempts raw materials used in textile manufacturing. 3. Exempts nuclear fuel assemblies used in the production of electricity. 	<p>Alabama code of 1940, Title 51, Sec. 2 (m).</p> <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	Exempts 45% of the assessed value of business inventories for the fiscal year 1973-74 and 50% thereafter.	S.C.A. 1, 1st. Spec. Sess., Laws of 1968 (Chap. 1526, Laws of 1969); Chap. 1406, Laws of 1972.
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).</p> <p>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. 4. Exempts business equipment and machinery newly acquired after the 1973 municipal assessment date; and business equipment and machinery having an aggregate value of less than \$500 owned by any one person. 	<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.</p> <p>Chap. 603, Laws of 1965 (<i>General Statutes of Connecticut</i>, Sec. 12-19.1-12-91.3). Act 351, Laws of 1973 (Sec. 12-72a).</p>
Delaware	All tangible and intangible personal property is exempt. ¹	<i>Delaware Code of 1953</i> , Sec. 8102, Title 9 and Sec. 102 (a), Title 30.
Dist. of Col.	<ol style="list-style-type: none"> 1. Freeport Law. 2. For the 1973-74 fiscal year business inventories are taxed at 1/3 of the general personal property tax rate for the 1972-73 fiscal year. Effective July 1, 1974, the tax on business inventories is repealed. 	<p><i>District of Columbia Code of 1951</i>, Sec. 47-1204. <i>District of Columbia Code of 1951</i>, Sec. 47-1207 (P.L. 92-196, Laws of 1971).</p>
Florida	Inventories are assessed at 25% of just valuation.	Chap. 367, Laws of 1967 (<i>Florida Statutes</i> , Sec. 192.05).
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).</p> <p>Act 693, Laws of 1969 (<i>Georgia Code of 1933</i>, Secs. 92-107.1 and 92-107.2).</p>

See footnote at the end of table.

**TABLE 128 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JULY 1, 1973 (Cont'd)**

State	Type of Legislation	Legal Citation
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). 	Act 120, Laws of 1967 (<i>Revised Laws of Hawaii, 1955</i> , Sec. 128-21.6).
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). 	Chap. 173, Laws of 1963 (<i>Idaho Code, 1947</i> , Sec. 63-105V). H.B. 243, <i>Laws of 1967</i> .
Illinois	<ol style="list-style-type: none"> 1. Freeport Law. 2. Every taxpayer, individual or corporate, shall be allowed a standard deduction not to exceed \$5,000 from the assessed valuation of his, her, or its personal property. 	H.B. 1319, Laws of 1963 (<i>Illinois Statutes, Revenue Act of 1939</i> , Sec. 19.21). H.B. 4218, Laws of 1972 (<i>Illinois Statutes, Revenue Act of 1939</i> , Secs. 51.1-51.4).
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, Property Assessment Act of 1961</i> , 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. 	Chap. 356, Laws of 1967; H.F. 400 Laws of 1969. <i>Code of Iowa</i> , Sec. 427.1 (29). Chap. 269, Laws of 1963 (<i>Code of Iowa</i> , Sec. 427.1 (30)).
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 of 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. 	<i>Maine Revised Statutes Annotated, 1964</i> , Title 36, Chap. 105, Sec. 655. Chap. 524, Laws of 1971.
Maryland	General authorization for counties to eliminate or phase-out tax on business personal property. (Business personalty exempt from county tax in at least 10 counties.)	H.B. 378, <i>Laws of 1967</i> ; Chap. 350 (H.B. 37) Laws of 1972.

See footnote at the end of table.

**TABLE 128 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING
THE BUSINESS PERSONAL PROPERTY TAX, JULY 1, 1973 (Cont'd)**

State	Type of Legislation	Legal Citation
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. <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). <i>Compiled Laws, State of Michigan, 1948</i>, Sec. 211.9(8) and (11). <i>Compiled Laws, State of Michigan, 1948</i>, Sec. 211.9(12).</p>
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>Chap. 32, Art. IV, Laws of 1967, 1st Sp. Sess. (<i>M.S.A.</i>, Sec. 272.01 (11)). <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). <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. <i>Missouri Revised Statutes of 1949</i>, Sec. 150.040.</p>
Montana	<ol style="list-style-type: none"> 1. Freeport Law. 2. Stocks of merchandise of all sorts together with furniture and fixtures used there-with, except mobile homes, and all office or hotel furniture and fixtures are assessed at 33 1/3%. 	<p>H.B. 321, Laws of 1973. <i>Revised Codes of Montana, 1947</i>, Secs. 84-301 and 84-302.</p>
Nebraska	<ol style="list-style-type: none"> 1. Freeport Law. 2. Exempts 12½% of the actual value of business inventory effective January 1, 1973 and an additional 12½% each January 1st (thru) 1977 when 62½% will become exempt. 	<p><i>Revised Statutes of Nebraska, 1943</i>, Sec. 77-1226.01. <i>Revised Statutes of Nebraska, 1943</i>, Secs. 77.202.25-77.202.29.</p>
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. <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). Chap. 5, Laws of 1970, 1st Sp. Sess.</p>

See footnote at the end of table.

TABLE 128 — STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING THE BUSINESS PERSONAL PROPERTY TAX, JULY 1, 1973 (Cont'd)

State	Type of Legislation	Legal Citation
New Jersey	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.	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).
	2. Exempts personal property stored in a public warehouse.	<i>Revised Statutes of New Jersey, 1937</i> , Sec. 54:4-3.20.
New York	All tangible and intangible personal property is exempt. ¹	<i>New York Consolidated Laws</i> , Chap. 50-a, Sec. 300.
New Mexico	1. Freeport Law.	Chap. 60, Laws of 1963 (<i>New Mexico Statutes, 1953</i> , Sec. 72-2-1.1).
	2. Personal property held by a person as part of his inventory except (a) livestock and (b) inventories held by a person whose property used in connection with the maintenance of personal property inventories is subject to assessment.	Chap. 374, Laws of 1973; Sec. 72-1-22.
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	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.	H.B. 1185, Laws of 1971, and S.B. 137, Laws of 1969 (<i>North Dakota Century Code</i> , Sec. 57-02-08).
	2. Freeport Law broadened to include goods acquired or manufactured in North Dakota and destined for out-of-State shipment.	S.B. 302, Laws of 1967 (<i>North Dakota Century Code</i> , Sec. 57-02-42).
Ohio	1. All inventories to be assessed at 49% in 1972, 47% in 1973, and 45% in 1974 and thereafter; business furniture and fixtures at 66% in 1972, 62% in 1973, 58% in 1974, 54% in 1975, and 50% in 1976 and thereafter; machinery and equipment at 50%.	H.B. 480, Laws of 1967 and H.B. 475, Laws of 1971 (<i>Ohio Revised Code</i> , Sec. 5711.22).
	2. Freeport Law.	<i>Ohio Revised Code</i> , Sec. 5701.08.
Oklahoma	Freeport Law.	Chap. 501, Laws of 1965 (<i>Oklahoma Statutes Annotated</i> , Title 68, Sec. 2425).
Oregon	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.	Chap. 604, Laws of 1965 (<i>Oregon Revised Statutes</i> , Sec. 310.608; Chap. 612 Laws of 1969).
	2. Freeport Law.	<i>Oregon Revised Statutes</i> , Sec. 307.810.
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)).

See footnote at the end of table.

TABLE 128 – STATE LEGISLATION EXEMPTING BUSINESS PERSONALTY FROM TAXATION OR REDUCING THE BUSINESS PERSONAL PROPERTY TAX, JULY 1, 1973 (Cont'd)

State	Type of Legislation	Legal Citation
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, Sec. 65-1647.4.</i> <i>Code of South Carolina, 1962, Sec. 65-1663.</i></p> <p><i>Code of South Carolina, 1962, Sec. 65-1655.</i> H.B. 2303, Laws of 1970.</p>
South Dakota	Freeport Law.	S.B. 26, Laws of 1966 (<i>South Dakota Code of 1939, Sec. 57.0311</i>).
Tennessee	<ol style="list-style-type: none"> 1. Exempts articles manufactured from the produce of this State in the hands of the manufacturer. 2. Freeport Law. 	<p><i>Tennessee Code Annotated, Sec. 67-502.</i></p> <p><i>Tennessee Code Annotated, Sec. 67-502.</i></p>
Texas	Freeport Law.	Chap. 208, Laws of 1963 (<i>Revised Civil Statutes, 1925, Art. 7150.9</i>).
Utah	<ol style="list-style-type: none"> 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. 	<p>S.J.R.5, Laws of 1963, Amends <i>Constitution, Art. XIII, Sec. 2</i>; Chap. 120, Laws of 1965 (<i>Utah Code Annotated, 1953, Sec. 59.2-18</i>).</p> <p>S.B. 8, Laws of 1969 (<i>Utah Code Annotated, 1953, Sec. 59.2-24</i>).</p>
Vermont	<ol style="list-style-type: none"> 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. 	<p><i>Vermont Statutes Annotated, 1959, Title 32, Sec. 3802.</i></p> <p>Chap. 220, Laws of 1970.</p>
Washington	Freeport exemption repealed and replaced with a partial exemption for each separately assessed stock of merchandise.	Chap. 124, Laws of 1969.
Wisconsin ²	<ol style="list-style-type: none"> 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. 	<p>Chap. 163, Laws of 1965 (<i>Wisconsin Statutes, Sec. 77.64</i>).</p> <p><i>Wisconsin Statutes, Sec. 70.111 (9)</i>.</p> <p><i>Wisconsin Statutes, Sec. 70.111(10(a) and 10(b))</i>.</p>
Wyoming	<ol style="list-style-type: none"> 1. Exempts certain manufacturers' and merchants' inventories after 1/1/72. 2. Freeport Law. 	<p>Chap. 199, Laws of 1967.</p> <p><i>Wyoming Statutes of 1957, Sec. 39-106.</i></p>

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.

² Exempts machinery and specific processing equipment used exclusively and directly in manufacturing tangible personal property effective with the May 1, 1974 assessment. The credit against personal property taxes paid on inventories is increased by steps until the property tax on inventories is eliminated as of May 1, 1977.

**TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER
TO RAISE PROPERTY TAX REVENUE, 1973**

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 . .	Voted ^b . .	^a Up to 2.5 mills for debt service, plus another 2.5 mills for debt incurred prior to 1875. ^b But, the amount of tax that may be imposed on any property in a taxable year is limited to 15 mills. ^c But, numerous municipalities have been authorized higher limits by constitutional amendments. ^d Excluding schools. ^e An additional 10 mills for servicing debt incurred prior to 1875. ^f Subject to voter approval.
Municipalities	C	. . do . .	. . do . .	5 ^c	All ^d . . . . .	. . do ^e . .	. . do . .	. . do . .	
School districts	C	. . do . .	. . do . .	8-9 ^f	All	None . . . . .	. . do . .	. . do . .	
Alaska: Municipalities^a									
	S	Overall .	. . do . .	30 ^b	All	All . . . . .	. . do . .	None	^a Includes cities and boroughs as well as schools. ^b Second class cities, 5 mills.
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	
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)	

See footnotes at the end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	
California:^a									
Counties	S	.. do ..	.. do ..	(b)	(b)	(b)	(b)	(b)	^a Local property tax rates frozen—counties limited to either the 1971-72 or 1972-73 fiscal year rate. Cities and special districts limited to fiscal year 1972-73 rates. Annual increases are permitted under prescribed conditions, such as an increase or decrease in the consumer price index or in population. Voters may approve increases for the payment of bonded indebtedness and interest thereon. In an emergency situation, a county may increase the maximum tax rate by 1% for one year with a four-fifths vote of the board of supervisors. ^b 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. ^c For any 1 school district, the rate limitation is the sum of the individual rates applicable to the specific grades taught. ^d 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 ^c .	.. do ..	All	Few . . . .	.. do . .	
Special districts	S	.. do ..	.. do ..	(d)	(d)	(d)	(d)	(d)	
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.									

See footnotes at the end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	
Delaware:									
Counties (Kent and Sussex) ^a	S	Specific	Rate . . .	5	All	All	None . .	Voted . .	^a New Castle has no specific rate limit. Effective 6/15/72 no county property tax for a fiscal year immediately following total reassessment may be imposed at a rate which will yield revenues (excluding initial assessments) over 15% above the previous fiscal year. ^b After a general county reassessment school district rate must be recalculated so that revenue will not be over 10% greater than previous fiscal year (effective 6/15/72).
Municipalities, no limitations . . . . .	. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
School districts, no limitations ^b . . . . .	. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
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 . .
Hawaii (no limitations)									
Idaho:									
Counties	S	Specific	Rate . . .	13	General .	All	Numerous	None . .	
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. ^b For "corporate" purposes. ^c Excluding charter cities (10 mills) and Chicago. ^d No limitation on the corporate levy, but specific limitations for specific purposes. ^e For "education," based upon the grade level; except the limit is 21.1 mills for the Chicago school district. ^f Limits vary with the type of district.
Municipalities	S	. . do . .	. . do . .	2.50 ^c . . .	. . do ^b .	All . . . . .	. . do . .	. . do . .
Townships	S	. . do . .	. . do . .	(d)	(d)	All . . . . .	. . do . .	. . do . .
School districts	S	. . do . .	. . do . .	9-16 ^d . . .	General ^b	All . . . . .	. . do . .	. . do . .
Special districts	S	. . do . .	. . do . .	(f)	All	All	None . .	. . do . .

See footnotes at the end of table.

TABLE 129 — STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	
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)	^a Property situated outside of cities and towns—12.5 mills; property within cities and towns—20 mills.
School districts	S	do . .	do . .	49.5(d)	All	All	None . .	None . .	^b By application to State Board of Tax Commissioners. ^c Within the overall limits. ^d Outside the overall limits.
Iowa:									
Counties	S	Specific . .	Rate . .	3-4.5 ^a	General . .	All	Numerous	None . .	^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 May 31, 1973, 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). ^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
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 . .	0.5g . .	General . .	All	do . .	(c)	

See footnotes at the end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	
Kansas (Continued)									
									<p>all purposes (with certain exceptions) shall be 5.3-8.75 mills, based on assessed valuation with modifications for population size.</p> <p>^cVoted at election or authorized by State board of tax appeals and limited to 25 percent above the statutory limits, but see NOTE on previous page.</p> <p>^dBased on class of city (with modifications for population size in the case of 1st-class cities). For all purposes (except debt service and certain other purposes) the limits range from 11 to 33.5 mills.</p> <p>^eThe 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.</p> <p>^fVoted at election or authorized by school budget review board, not limited to a specified amount, but see NOTE on previous page.</p> <p>^gAggregate limitation of 2.5 mills for all levies, with certain exceptions.</p>
Kentucky:									
Counties	C	Specific	Rate . . .	5	General	Partial ^a . .	Few . . .	None . . .	<p>^aAdditional levies are permitted to service debt outstanding prior to adoption of the tax limitation, and debt approved by 2/3 of the voters.</p> <p>^bThe greater the population, the higher the rate. Limited to amount of revenue produced in 1971 (excluding net assessment growth).</p> <p>^cTax levies are limited to an increase of 10 percent over the previous year's revenue.</p> <p>^dUp to 5 mills for school construction, or for lease payments on buildings financed through the issue of revenue bonds.</p>
Municipalities	C	.. do . . .	.. do . . .	7.5-15 ^b	.. do . . .	.. do ^a . . .	Few . . .	.. do . . .	
School districts	S	.. do . . .	.. do . . .	15 ^c . . .	All	All	None . . .	Voted ^d . . .	
Special districts	C	.. do . . .	Rate . . .	5	General	Partial ^a . .	Few . . .	Voted . . .	
Louisiana:									
Parishes (counties)	C	Specific	Rate . . .	4	General	All	Several . .	Voted ^a . .	<p>^aUp to 5 mills, each, for specific purposes, not to exceed 25 mills for all special purposes.</p> <p>^b7 mills, except 10 mills for charter cities and certain other cities.</p>
Municipalities	C	.. do . . .	.. do . . .	7-10 ^b . .	.. do . . .	All	Several . .	.. do ^a . .	
School districts	C	.. do . . .	.. do . . .	5	All	All	None . . .	.. do ^c . .	

See footnotes at the end of table.

TABLE 129 — STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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 (Continued)									^c Up to 5 mills for school support, and another 5 mills for school maintenance and repair, for a maximum period of 10 years.
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.
Cities, villages, charter counties, etc. (see ^a)	S	Specific	do	20 ^d	All	None	(d)	do	^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.
Minnesota:									
Counties	S	Specific	Rate or amount	Various	General	All	Several	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.
Cities	S	do	Rate & dollars per capita	40 ^b	do	None ^b	Few	do	^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.
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	^c Applicable to villages with assessed valuation of less

See footnotes at the end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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)									<p>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.</p> <p>^d5 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.</p> <p>^eGreater 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 hearing on the proposed increase.</p> <p>^fLimitations, when specified, are expressed in mills, dollars amounts, or per capita dollar amounts.</p>
Mississippi:									
Counties	S	Specific	Rate . . .	6-12 ^a	General	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 1st-class 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
Townships	S	do . . .	do . . .	2	do . . .	All	do . . .	None . . .	

See footnotes at the end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	
Missouri (Continued) . .									county limitations. ^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.
Montana:									
Counties	S	Specific	Rate	22-24 ^a	General	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 ^e	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 ^e	do	Voted ^e	^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	

See footnotes at the end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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)									^e If maximum levy permitted is inadequate (due to reduced valuation) to produce necessary revenue, such levy may be exceeded for up to 5 years with voter approval. 1st and 2nd class school districts may levy additional taxes subject to voter approval (55 percent); a 60 percent voter approval is required to levy a 1/4-mill recreation fund tax. ^f Limit applies to 1st- and 2d-class districts only.
Nevada:									
All taxing units	C-S	Overall .	Rate . . .	50 . . .	All	None . .	None . .	None . .	^a Within the overall 50-mill rate.
Municipalities	S	Specific .	.. do ..	30 ^{a,b} . .	All . . . .	.. do ..	.. do ..	.. do ..	^b Special tax rates are established by the legislature for selected cities.
School districts	S	.. do ..	.. do ..	15 ^a . .	All	All . . . .	.. do ..	.. do ..	^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.
Unincorporated towns	S	.. do ..	.. do ..	15 ^{a,c} . .	All	All . . . .	.. do ..	.. do ..	
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)	General .	.. do ..	.. do ..	(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.
New York:									
Counties	C	Specific .	Rate . . .	15-20 ^a .	All ^b . . .	All	None . .	(a)	NOTE: Rate limitations in New York apply against the average full value of real estate for the preceding 5 years.
Municipalities	C	.. do ..	.. do ..	20 ^c . . .	All ^d . . .	All . . . .	.. do ..	None . .	

See footnotes at end of table.

**TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER
TO RAISE PROPERTY TAX REVENUE, 1973 (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 (Continued)									
Certain school districts ^a	C	.. do ..	.. do ..	12.5-20 ^f	All ^b	All . . . . .	.. do ..	Voted ^g . .	^a The 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.
Villages	C	.. do ..	.. do ..	20	All	All . . . . .	.. do ..	None	^b Excluding capital construction. ^c The 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. ^d Excluding capital construction (but for New York City the amount of the capital improvement must be charged against the debt limit). ^e School districts that are coterminous with or partly within cities having less than 125,000 population. ^f The 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. ^g Voters may authorize additional levies, at 2.5 mills per election, up to 20 mills (exclusive of capital improvements).
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
Municipalities	S	.. do ..	.. do ..	15 ^b	All	All	(b)	None	
Counties and municipalities ^c	S	(c)	(c)	(c)	(c)	(c)	(c)	(c)	

See footnotes at end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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 (Continued)									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.
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 . . .	Few . . . .	. . 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.

See footnotes at end of table.

TABLE 129 — STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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 approval 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).
Pennsylvania:									
Counties	S	Specific	Rate . . .	15-25 ^a .	General ^a .	All	Few . .	None . .	^a Depending on class of county. An additional 10 mills is authorized for rental payments to municipal authorities.
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 ^a . .	^b Applicable to cities of the 3d class. Cities of the 1st class (Philadelphia), 2d class (Pittsburgh), and 2d
Townships	S	. . do . .	. . do . .	14-30 ^f .	. . do . .	All	Few . .	. . do ^{c,g} . .	

See footnotes at end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	Specific purpose levies ⁷	Approved increases ⁸	
Pennsylvania (Continued)									
									<p>class A (Scranton) may levy property taxes at the necessary rate.</p> <p>^cCities of the 3d class and townships may petition to the court of quarter sessions for an additional general levy up to 5 mills.</p> <p>^dThe 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 4.25 mills.</p> <p>^eRestricted as to purpose and rate.</p> <p>^f30 mills for 1st class, 14 mills for 2d class townships.</p>
Rhode Island:									
Cities and towns ^a	S			(b)					<p>^aThere 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.</p> <p>^bTowns may raise by a tax on personal or real estate, or on both, such sums of money as shall be necessary to pay town debts, or to defray the charges and expenses of the town, subject to voter approval.</p>
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	
Special district	S	do	(d)	(d)					
									<p>^aTowns under 1,000 population, 40 mills; towns between 1,000 and 5,000 population, 50 mills (town of Whitmire, 60 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>

See footnotes at end of table.

TABLE 129 — STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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 (Continued)									<p>^bFor towns and cities with 1,000 or more population.</p> <p>^cSubject to voter approval.</p> <p>^dH.B. 1398 (Laws 1973) provides for the issuance of general obligation bonds not to exceed 2.75 million for the Richland-Lexington Riverbanks Park District, and the levying of an annual tax on the taxable property in the District sufficient to pay the principal and interest on these bonds as they mature, and also, to create a sinking fund as it may become necessary.</p>
South Dakota:									
Counties	S	.. do ..	.. do ..	5-10 ^a	All ^b . . .	All . . .	Few . . .	.. do ^c .	^a 5 mills for unorganized counties and 5 to 10 mills, varying inversely with the amount of assessed valuations, for organized counties.
Municipalities	S	.. do ..	.. do ..	15 . . .	All ^b . . .	All . . .	None . . .	.. do ^c .	^b All purposes except the poor relief fund.
School districts	S	.. do ..	.. do ..	20-40 ^d	All . . .	All . . .	.. do . . .	.. do ^c .	^c Up to another 10 mills if 3/4 of voters approve.
Townships	S	.. do ..	.. do ..	5	All ^b . . .	All . . .	.. do . . .	.. do ^c .	^d 20 mills each for elementary and high school systems, 40 mills for combined systems.
Tennessee:									
Counties, no limitations ^a . . . . .	...	.....	.....	.....	.....	.....	.....	.....	Note: Schools are primarily operated by cities and counties in Tennessee.
Municipalities, no limitations . . . . .	...	.....	.....	.....	.....	.....	.....	.....	^a The 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.
Towns	S	Specific	Rate . . .	15 . . .	All	None . .	None . .	None . .	
Texas:									
Counties	C	Specific	Rate . . .	8	All ^a . . .	Partial ^b .	(a)	None ^c . .	^a All purposes, except an additional 3 mills may be levied for farm-to-market roads.
Municipalities: Non-charter (general law)	C	.. do ..	.. do ..	8	All . . . .	.. do ^b .	None . .	None . .	^b For debt service of bonds for specified purposes including construction and improvement of roads, reservoirs, dams, etc.
Charter (home rule)	C-S	.. do ..	.. do ..	15-25 ^d	All	None . .	.. do . . .	.. do . . .	^c Except, if authorized by the legislature, voters may approve a 1.5-mill tax for roads.
School districts	C-S	.. do ..	.. do ..	15 ^e . . .	All . . . .	.. do . . .	.. do . . .	.. do . . .	^d Cities over 5,000 population may levy 25 mills, unless their charters specify otherwise.
Villages	S	.. do ..	.. do ..	2.5 . . .	All . . . .	.. do . . .	.. do . . .	.. do . . .	

See footnotes at end of table.

TABLE 129 — STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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 (Continued)								
Utah:								
Counties	S	do	do	16-18 ^b	All	All	Several	do
Municipalities (cities)	S	do	do	35	General	All	do	do
School districts	S	do	(c)	(c)	(c)	All	Few ^c	Voted ^d
Towns	S	do	Rate	16	General	All	Several	do ^e
<p>^a Junior college districts are also permitted to levy a 10-mill tax. All school taxes, however, are subject to majority voter approval.</p> <p>^b After a property tax revaluation, tax yield for any taxing district is limited to 106% of previous years' revenue except that in an emergency condition requiring additional revenue such limitation may be increased, subject to majority voter approval.</p> <p>^c Counties with more than \$20,000,000 assessed valuation are permitted only 16 mills.</p> <p>^d 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.</p> <p>^e An additional 10 mills is permitted for capital improvements, plus an additional 10 mills for maintenance and operation, both subject to voter approval.</p> <p>^f A 4-mill additional tax is permitted, subject to 2/3 voter approval.</p>								
Vermont (no limitations)								
Virginia (no limitations)								
Washington:								
All taxing units ^a	C	Overall	Rate	20 ^b	All	All	None	Voted
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)
<p>^a Except port and public utility districts.</p> <p>^b 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).</p> <p>^c Within the overall limit.</p> <p>^d Numerous special districts may levy taxes within the overall limits. Note, however, the exception of port and public utility districts.</p>								

See footnotes at end of table.

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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 (Continued)									^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.
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 situated outside municipalities; and IV—all other property situated inside municipalities.
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 (county-wide)	S	.. do do . .		2,295 ^a 918 ^a . .	All	All . . . .	.. do . .	.. do ^c . .	
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 . . .	
School districts (no limitations) ^c . .									^b Except a limit of only 11 mills for Milwaukee; municipalities including Milwaukee, which operate schools are allowed additional rates for school purposes.
Towns	S	.. do do . .		10 ^a . .	General . .	All	Few . . .	.. do . . .	
Villages	S	.. do do . .		10 . . .	.. do . .	All	Few . . .	Voted ^d . .	^c School district limits repealed by 1967 legislation.
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.

See footnotes at end of table

TABLE 129 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1973 (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	
Wyoming (Continued)									
Municipalities	C	.. do do . .	.. do do . .	8	All	All	None . .	None . .	^c For a year's duration, an additional 2-mill tax for current expenses is permitted. ^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.
School districts	S	.. do do . .	.. do do . .	18 ^d . .	All	All . . . .	.. do . .	Voted . .	

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-1973. 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 130 – STATE AND LOCAL REAL ESTATE TRANSFER TAXES, JULY 1, 1973

State and government imposing	Year enacted	Base f.v. - full value; x. m. - exclusive of assumed mortgages	Rate 7/1/73	Distribution of receipts	State collections 1972 ¹ (\$000)	Administrative features		
						Use of stamps ²	Provision for recording full sales price ²	Provision for automatically transmitting sales price information ³
Alabama (State)	1935	x.m.	50¢/\$500	State 2/3	3,432 ⁴	---	---	---
Arizona (State)	1968	---	\$2/document	local	n.a.	---	X	S, L
Arkansas (State)	1969/1971	f.v.	\$1.10/\$1,000 ⁵	State	1,138 ⁴	X	---	---
California (local) ⁶	1967	x.m.	55¢/\$500 ⁵	local	---	X	---	---
Colorado (State)	1967	f.v.	1¢/\$100 ⁷	local	n.a.	X	X	L
Connecticut (State)	1967	f.v.	55¢/\$500 ⁵	local	n.a.	X	---	---
Delaware (State and local) ⁸	1965	f.v.	2%	State ⁸	4,680	X	X	S
District of Columbia (local)	1962	f.v.	0.5%	local	1,630	---	X	L
Florida (State)	1931	x.m.	30¢/\$100	State	88,572 ⁴	X	---	---
Surtax on transfer of real estate	1967	x.m.	55¢/\$500	State	---	X	---	---
Georgia (State)	1967	x.m.	\$1/\$1,000 ⁹	¹⁰	n.a.	---	---	---
Hawaii (State)	1966	f.v.	5¢/\$100 ⁵	State	611	X	X	S
Illinois (State)	1967	f.v.	50¢/\$500 ⁵	State 1/2	3,206	X	X	S, L
Indiana (State) ¹¹	1961	x.m.	1.9%	State	n.a.	X	---	---
Iowa (State)	1965	f.v.	55¢/\$500 ⁷	State	1,218	X	---	---
Kentucky (State)	1968	f.v.	50¢/\$500	local	1,114 ⁴	---	X	L
Maine (State)	1967	x.m.	55¢/\$500	State 9/10	n.a.	X	---	---
Maryland (State and local) ¹²	1937	f.v.	55¢/\$500	local ¹³	11,692	X	---	---
Additional State tax	1969	f.v.	0.5%	State	---	---	---	---
Massachusetts (State)	1951	x.m.	\$1/\$500 ^{5,14}	State	6,731	X	---	---
Michigan (State)	1966	f.v.	55¢/\$500	local	n.a.	X	X	S, L
Minnesota (State)	1961	x.m.	\$1.10/\$500 ¹⁵	State	4,338 ⁴	X	---	---
Nebraska (State)	1965	f.v.	55¢/\$500	State	684	X	---	---
Nevada (State)	1967	x.m.	55¢/\$500 ⁵	State 95%	488	X	---	---
New Hampshire (State)	1967	f.v.	15¢/\$100 ⁵	State	546	---	---	---
New Jersey (State)	1968	f.v.	50¢/\$500 ⁵	local	n.a.	---	X	L
New York (State and local):								
State	1968	x.m.	55¢/\$500 ⁵	State	6,761	X	---	---
Local	1959	x.m.	¹⁶	local	---	---	X	---
North Carolina (State)	1967	x.m.	50¢/\$500	local	n.a.	X	---	---
Ohio (local)	1967	f.v.	10¢/\$100 ¹⁷	local	---	---	---	---

See footnotes at end of table.

TABLE 130 - STATE AND LOCAL REAL ESTATE TRANSFER TAXES, JULY 1, 1973 (Cont'd)

Administrative features		Base		State		Rate		Distribution of receipts		Use of stamps ²		Provision for transmitting sales price automatically		Provision for transmitting sales price ³	
Provision for	Provision for	full value; x, f.v. - full	assumed m. - exclusive	of assumed mortgages	Year enacted	Rate	7/1/73	of receipts	collections 1972 ¹	of stamps ²	Provision for	transmitting sales price ³	Provision for	transmitting sales price ³	
---	---	---	---	---	1967	55¢/\$500 ⁵	1.516	State 95%	1,516	X	---	---	---	---	
---	---	---	---	---	1951	1%	40,507	State ¹⁸	40,507	X	X	---	---	---	
---	---	---	---	---	1967 ¹⁹	55¢/\$500	400	State	400	X	X	---	---	---	
---	---	---	---	---	1923	\$1/\$500 ⁵	4,471 ⁴	State	4,471 ⁴	X	X	---	---	---	
---	---	---	---	---	1967	55¢/\$500 ⁵	---	local	---	X	---	---	---	---	
---	---	---	---	---	1968	50¢/\$500	n.a.	local	n.a.	X	---	---	---	---	
---	---	---	---	---	1937	26¢/\$100	8,386 ⁴	State	8,386 ⁴	---	---	---	---	---	
---	---	---	---	---	1967	1/2 of 1%	1,662	State	1,662	---	X	---	---	---	
---	---	---	---	---	1922	15¢/\$100	14,104 ⁴	State ²⁰	14,104 ⁴	---	---	---	---	---	
---	---	---	---	---	1968	50¢/\$500 ⁵	---	State 1/2	---	---	---	---	---	---	
---	---	---	---	---	1935	50¢/\$500	---	State ²¹	1,936	X	X	---	---	---	
---	---	---	---	---	1959	\$1.10/\$500	1,116	State	1,116	X	X	---	---	---	
---	---	---	---	---	1967	55¢/\$500	---	local	---	---	X	---	---	---	
---	---	---	---	---	1969	10¢/\$100 ⁵	n.a.	State 1/2	n.a.	---	X	---	---	---	

n.a.—Data not available.

¹ X denotes "Yes"; --- denotes "No."

² Includes amounts collected and retained by local governments (other than the Dist. of Columbia).

³ S — "State agency"; L — "local assessor or similar local official";

⁴ Includes documentary taxes other than real estate transfer taxes.

⁵ Transfers under \$100 are exempt.

⁶ Counties, 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 ½ the rate with a credit being given against the county tax for the city tax.

⁷ Transfers of \$500 or less are exempt.

⁸ The city of Wilmington also levies a 1% realty transfer tax.

⁹ Rate is \$1 for the first \$1,000 or fraction, and 10¢ for each additional \$100 or fraction. Transfers of \$100 or less are exempt.

¹⁰ Distributed 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.

¹¹ The tax is applicable only to corporations subject to gross income tax.

¹² The city of Baltimore and specified counties are authorized to supplement the State tax, at rates ranging from \$1.10/\$500 to 1 ½ percent of the actual consideration paid.

¹³ Except that tax on recordation of instruments granting encumbrances on property situated in two or more counties as security for corporate bonds or public utilities, are paid to the State.

¹⁴ Plus an additional 14% surtax.

¹⁵ Rate is \$2.20 on first \$1,000.

¹⁶ New York City imposes a tax of 1% on transfers of real property where the consideration exceeds \$25,000.

¹⁷ The rate shown is the statewide county rate. The minimum tax is \$1, with transfers under \$100 exempt. An additional tax, not to exceed 30¢ of value or real property, may also be levied by any county.

¹⁸ Local 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.

¹⁹ Repealed and reenacted in 1968.

²⁰ Counties and cities levy a tax of 1/3 the State recordation tax (5¢/\$100).

²¹ Counties are authorized to levy a 1% real estate sales tax; all 39 counties have done so.

Source: ACFR staff compilation based on Commerce Clearing House, State Tax Reporter, and U.S. Bureau of the Census, Governments Division.

TABLE 131 — STATE AND LOCAL SALES TAXES, JULY 1, 1973 — 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	3a			Nebraska	2½	1		
Alaska		5bc			Nevada	2	1½*f	X	
Arizona	3	2c			New Jersey	5			
Arkansas	3	1			New Mexico	4	½*	X	
California	4½	1½*d	X		New York	4	3*	X	
Colorado	3	3a		X	North Carolina	3	1*	Xj	
Connecticut	6.5		X		North Dakota	4	0.5*	X	
Florida	4		X		Ohio	4	2*		
Georgia	3	1		X	Oklahoma	2	e		
Hawaii	4			X	Oregon	6		X	
Idaho	3	1			Pennsylvania	5		X	
Illinois	4		X		Rhode Island	4	2*		
Indiana	3				South Carolina	4	1.75*		
Iowa	3	½	X		South Dakota	4	1*	X	
Kansas	5		(food-2%)		Tennessee	3.5	0.5*		
Kentucky	3	3c	X		Texas	4	1*	X	
Louisiana	5				Utah	4	0.5*		
Maine	3		X		Vermont	3	1*	X	
Maryland	5		X		Virginia	3	0.5*		
Massachusetts	4		X	X	Washington	4.5			
Michigan	3		X		West Virginia	3	0.5e	X	
Minnesota	4	1	X		Wisconsin	4	1e		
Mississippi	5				Wyoming	3			
Missouri	3	1*			District of Columbia	5		Xi	X

* Uniform State-collection of local sales taxes.
a — Locally-collected in some jurisdictions, State-collected in others.
b — The combined city-borough rate.
c — All local taxes self-administered.
d — A 1½% sales tax is levied by all counties in the state.
e — Local tax authorized, but none presently imposed.
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 (October 1968); updated by ACIR staff.

TABLE 132 - STATE GENERAL SALES TAX RATES, JULY 1, 1973
(Percent)

	2	2.5	3	3.5	4	4+	5	Over 5
Nevada ¹		Nebraska	Arizona	Tennessee	Alabama	California	Kentucky	Pennsylvania (6%)
Oklahoma			Arkansas		Florida	(4-¾)	Maine	Connecticut (6.5%)
			Colorado		Hawaii	Washington	Mississippi	
			Georgia		Illinois	(4-½)	New Jersey	
			Idaho		Indiana		Rhode Island	
			Iowa		Maryland		District of Columbia	
			Kansas		Michigan			
			Louisiana		Minnesota			
			Massachusetts		New Mexico			
			Missouri		New York			
			North Carolina		North Dakota			
			Vermont		Ohio			
			Virginia		South Carolina			
			West Virginia		South Dakota			
			Wyoming		Texas			
					Utah			
					Wisconsin			
Total	2	1	15	1	17	2	6	2

¹ Excludes the one percent mandatory county tax.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 133 — STATE GENERAL SALES TAX RATES AS OF JANUARY 1—1954 THROUGH 1973

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	1973	
Alabama	3	—	—	—	—	—	—	—	—	—	4	—	—	—	—	—	—	—	—	—	4
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	2	—	—	—	—	—	3	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Arkansas	2	—	—	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
California	3	—	—	—	—	—	—	—	—	—	—	—	—	—	4	—	—	—	—	—	3½
Colorado	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Connecticut	3	—	3½	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	7 ¹
Delaware	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dist. of Col.	2	—	—	—	—	—	—	—	—	3	—	—	—	—	—	—	—	—	—	—	5
Florida	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
Georgia	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Hawaii	2½	—	—	—	3½	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
Idaho	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Illinois	2	—	2½	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
Indiana ³	½	—	—	—	3/8	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2
Iowa	2	—	2½	—	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Kansas	2	—	—	—	—	2½	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Kentucky	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5
Louisiana	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Maine	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5
Maryland	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
Massachusetts	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Michigan	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
Minnesota	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
Mississippi	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5
Missouri	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
Montana	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nebraska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2½
Nevada	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
New Hampshire	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

See footnotes at the end of table.

TABLE 133 — STATE GENERAL SALES TAX RATES AS OF JANUARY 1—1954 THROUGH 1973 (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	1973
New Jersey . . .	—	—	—	—	—	—	—	—	—	—	—	—	—	3	....	....	....	5	....	5
New Mexico . . .	2	....	....	....	....	....	....	....	....	....	3	....	....	....	....	....	4	....	....	4
New York . . .	—	—	—	—	—	—	—	—	—	—	—	—	2	....	....	....	3	....	4	4
North Carolina	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3
North Dakota .	2	....	....	....	....	....	....	....	....	....	2½	....	....	....	3	....	4	....	....	4
Ohio	3	....	....	....	....	....	....	....	....	....	....	....	....	....	4	....	....	....	....	4
Oklahoma . . .	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2
Oregon	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pennsylvania . .	1	....	4	3	....	....	4	....	....	....	5	....	....	....	6	....	....	....	....	6
Rhode Island . .	2	....	....	....	3	....	....	....	....	....	3½	4	....	5	....	....	....	....	....	5
South Carolina	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	4	....	....	4
South Dakota . .	2	....	....	....	....	....	....	....	....	....	....	....	3	....	....	....	4	....	....	4
Tennessee . . .	2	....	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3½	3½
Texas	—	—	—	—	—	—	—	—	2	....	....	....	....	....	3	3½	....	4	....	4
Utah	2	....	....	....	....	....	....	....	2½	....	3	....	....	....	....	....	4	....	....	4
Vermont	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	....	....	3
Virginia	—	—	—	—	—	—	—	—	—	—	—	—	—	2	....	3	....	....	....	3
Washington . . .	3	....	3 1/3	....	....	....	4	....	....	....	....	....	4 1/5	....	4½	....	....	....	....	4½
W. Virginia . . .	2	....	....	....	....	....	....	....	3	....	....	....	....	....	....	....	....	....	....	3
Wisconsin	—	—	—	—	—	—	—	—	3 ⁵	....	....	....	....	....	....	....	4	....	....	4
Wyoming	2	....	....	....	....	....	....	....	....	....	....	....	2½	....	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	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¢ taxes at 3½%, 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.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 134 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973
(Percent)

Rates on selected services subject to tax										
State	Type of tax ¹	Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	Rates on other services and businesses subject to tax (including retail sales subject to special rates)
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 (except car washes), 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 134 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973 (Cont'd)
(Percent)

Rates on selected services subject to tax										
State	Type of tax ¹	Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	Rates on other services and businesses subject to tax (including retail sales subject to special rates)
Illinois (cont'd)										reconditioning of tangible personal property, 4%. Hotel operators are subject to a hotel occupancy tax of 5% of 95% of the gross receipts from the rental of rooms to transients.
Indiana	Retail sales	4	....	4	4	4 ⁶	4 ⁶	4 ⁶	....	Lease or rental of tangible personal property, sales at auction, cable television service, 4%.
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 134 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973 (Cont'd)
(Percent)

Rates on selected services subject to tax										
State	Type of tax ¹	Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	Rates on other services and businesses subject to tax (including retail sales subject to special rates)
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%; other farm equipment, brooders, feeders, waterers, self-propelled equipment used in logging, pulpwood operations or tree farming, 3%; 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 134 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973 (Cont'd)
(Percent)

Rates on selected services subject to tax										
State	Type of tax ¹	Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	Rates on other services and businesses subject to tax (including retail sales subject to special rates)
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, fabrication, 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 134 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973 (Cont'd)
(Percent)

Rates on selected services subject to tax										
State	Type of tax ¹	Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	Rates on other services and businesses subject to tax (including retail sales subject to special rates)
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 ⁶	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 professional 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 134 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973 (Cont'd)
(Percent)

Rates on selected services subject to tax										
State	Type of tax ¹	Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	Rates on other services and businesses subject to tax (including retail sales subject to special rates)
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 134 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1973 (Cont'd)
(Percent)

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 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. Rhode Island exempts gas and electricity furnished for domestic use by occupants of residential premises. 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 fighters 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 3% 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: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 135 – EXEMPTION OF FOOD AND MEDICINE IN
STATE GENERAL SALES TAXES, JULY 1, 1973

State	Tax rate (percent)	Food ¹	Medicine ²
Alabama	4	. . . .	x ³
Arizona	3	. . . .	x
California	4½	x	x
Colorado*	3	. . . .	x
Connecticut	6.5	x	x
Dist. of Columbia*	5	x ⁴	x
Florida	4	x	x
Idaho	3	. . . .	x
Indiana	4	x	x
Kentucky	5	x	x
Louisiana	3	x ⁵	x ⁵
Maine	5	x	x
Maryland	4	x	x
Massachusetts	3	x	x
Michigan	4	. . . .	x ⁶
Minnesota	4	x	x
Nebraska*	2.5	. . . .	x
Nevada	2	. . . .	x
New Jersey	5	x	x
New York	4	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	4	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 146.

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 specified items.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 136 — LOCAL SALES TAX RATES, JULY 1, 1973¹

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					
206 municipalities ³	....	7	....	158	35	1
25 counties	....	2	....	21	2	....
Alaska	....				
78 municipalities ⁴	....	....	....	10	33	21
5 boroughs ⁵	....	....	....	1	2	1
Arizona	3					
36 municipalities	....	....	....	3	3	....
Arkansas	3					
1 municipality	....	....	....	1	....	....
California	4%					
380 municipalities	....	....	....	380 ⁶	....	....
58 counties ⁷	....	....	....	....	....	....
SFO Bay Area Rapid Transit District ⁸	....	1	....	....	....	....
Colorado	3					
89 municipalities	....	....	....	42	41	6
12 counties	....	1	....	8	3	....
Georgia	3					
2 counties	....	....	....	2	....	....
Illinois	4					
1,245 municipalities (approx.)	....	25	75	1,145	....	....
100 counties	....	....	4	96	....	....
Kansas	3					
3 municipalities	....	3	....	....	....	....
Louisiana	3					
93 municipalities ⁹	....	4	....	84	4	....
13 parishes ⁹	....	....	....	10	1	....
49 school districts ⁹	....	4	1	44	....	....
Minnesota	4					
1 municipality	....	....	....	1	....	....
Missouri	3					
83 municipalities	....	2	....	81	....	....
Nebraska	2½					
2 municipalities	....	....	....	2	....	....
Nevada ¹⁰	3 ¹⁰					
10 counties	....	10	....	....	....	....
New Mexico	4					
3 counties ¹¹	....	1	....	....	....	....
New York	4					
21 municipalities ¹²	....	....	....	2	5	3
44 counties	....	....	....	2	11	31

See footnotes on the next page.

TABLE 136 — LOCAL SALES TAX RATES, JULY 1, 1973¹ (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					
88 counties	....	....	....	88	....	....
Ohio	4					
28 counties	....	28	....	....	....	....
Oklahoma	2					
300 municipalities	....	....	....	270	30	....
South Dakota	4					
13 municipalities ¹³	....	....	....	11	1	....
Tennessee	3½					
24 municipalities	....	15	....	9 ¹⁴	....	....
85 counties ¹⁵	....	....	....	43 ¹⁴	....	....
Texas	4					
757 municipalities	....	....	....	757	....	....
Utah	4					
150 municipalities (approx.)	....	150	....	....	....	....
26 counties	....	26	....	....	....	....
Virginia	3					
38 cities ¹⁶	....	....	....	38	....	....
96 counties ¹⁶	....	....	....	96	....	....
Washington	4½					
260 municipalities	....	260 ¹⁷	....	....	....	....
37 counties ¹⁸	....	36 ¹⁷	....	....	....	....

¹This tabulation includes only these local sales taxes about which authoritative information is available. The District of Columbia, not included in this tabulation, levies a 5 percent sales tax.

²The rates shown are applicable to sales of tangible personal property at retail.

³Includes 4 cities with a 1½ percent rate and one with a 2½ 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.

⁴Includes 4 cities with a 1½ percent rate, eight 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.

⁵Includes one borough with a 1½ percent rate.

⁶The 1% city tax is credited against the 1¼% county tax, so that in effect, cities usually receive 80% of the collections under the Bradley-Burns law.

⁷The tax rate for the 58 counties (including the city-county of San Francisco) under the Bradley-Burns law is 1¼%.

⁸The 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 6%. 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.

⁹Includes 1 city with a 1 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.

¹⁰The mandatory 1 percent "Local school support tax" is included in the State rate.

¹¹Includes two counties with a 1/4 percent rate.

¹²Includes eleven cities with a 1½ percent rate. The statutory maximum combined city and county local rate is 3 percent.

¹³Includes Rapid City, where the general rate is 1½ percent and a 2 percent rate applies to specified items including prepared food and transient lodging.

¹⁴The maximum tax on a single transaction is \$5.

¹⁵Includes 40 counties with a 1½ percent rate; 2 with a 1 percent rate; and a maximum of \$7.50 on a single transaction.

¹⁶Local sales tax levied by every city and county in the state.

¹⁷County 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.

¹⁸Includes one county (King) with an 8/10 of 1% rate, 3/10 of 1% to finance public transportation systems.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 137 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, JULY 1, 1973**

State and type of local government	Statutory authority	Number using	Scope	Rate limits	Voter approval	Administration
Alabama						
Municipalities	Business and occupational license	206	Sales & use	None	No	Local option ¹
Counties	Specific ²	25	Do	2%	Yes ²	State ¹
Alaska						
Municipalities	Specific	78	Do	3%	Yes	Local
Boroughs	Do	5	Do	3%	Do	Do
Arizona						
Municipalities	Business and occupational license	36	Sales	None	No	Do
Arkansas						
Municipalities	Specific	1	Do	1%	Yes	State
California						
Municipalities	Specific	380	Sales & use	1% ³	No	State
Counties	Do	58 ⁴	Do	1½% ³	Do	Do
Special districts	Do	1	Do	0.25% or 0.5%	Do	Do
Colorado						
Municipalities ⁵	Home rule ⁵	89	Both ⁵	None ⁵	Do ⁵	25 Local 64 State ^{5,6}
Counties	Specific	12	Sales	⁵	Yes	State
Georgia						
Special district ⁷	Do	2 ⁷	Sales & use	1% ⁷	No	Do
Illinois						
Municipalities	Do	1,245	Do	1%	Do	State
Counties	Do	100	Do	1%	Do	Do
Kansas						
Municipalities	Do	3	Sales & use	0.5%	Yes	Do
Counties	Do	. . . .	Do	0.5%	Do	Do
Louisiana						
Municipalities	Do	93	Do	1% ⁸	Yes	Local
Parishes	Do	13	Do	1% ⁹	Do	Do
School districts	Do	49	Do	1%	Do	Do
Minnesota						
Municipality	Do	1	Do	None	Yes	Do
Missouri						
Municipalities	Do	83	Sales	0.5% or 1%	Yes	State
Nebraska						
Municipalities	Do	2	Sales & use	0.5% or 1%	No	Do
Nevada						
Counties	Do	10	Do	0.5%	Do	Do

See footnotes at the end of table.

**TABLE 137 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, JULY 1, 1973 (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% ¹⁰	Yes ¹⁰	State
New York						
Municipalities	Do	21	Sales & use	3%	No	State
Counties	Do	44	Do	3%	Do	Do
North Carolina						
Counties	Do	88	Do	1%	No ¹¹	Local option
Ohio						
Counties	Do	28	Do	0.5%	¹¹	State
Oklahoma						
Municipalities	Do	300	Sales	¹²	Yes	Local ¹³
Oregon						
Municipalities ¹⁴	Do	. . . .	Do	None	No	Local
South Dakota						
Municipalities	Do	13	Sales & use	None	Do	State
Tennessee						
Municipalities	Do ¹⁵	24	Sales & use	1½% ¹⁶	Yes	State ¹⁷
Counties	Do ¹⁵	85	Do	1½% ¹⁶	Do	Do ¹⁷
Texas						
Municipalities	Do	757	Do	1%	Do	State
Utah						
Municipalities	Do	150 (approx.)	Sales	0.5%	No	State
Counties	Do	26	Do	0.5%	Do	Do
Virginia						
Cities	Specific	38 ¹⁸ (approx.)	Sales & use	1%	No	State
Counties	Do	96 ¹⁸	Do	1%	Do	Do
Washington						
Municipalities	Do	260	Sales & use	0.5% ¹⁹	Do	Do
Counties	Do	37	Do	0.5% ¹⁹	Do	Do
Wisconsin						
Counties	Do ²⁰	. . . .	Sales	0.5%	No	Do
Wyoming						
Counties	Do ²¹	. . . .	Do	0.5% or 1%	Yes	Do

¹ 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 Department of Revenue presently administers 172 of the 206 municipal sales taxes. The statutes applicable to individual counties usually (in 21 counties) require State administration.

² Specific statutory authority is given to individual counties. Voter approval is required in most cases.

³ A city tax may be at any rate up to 1% and must be credited against the countywide 1¼% tax so that in effect cities usually receive 80% of the collections.

⁴ Includes the city-county of San Francisco.

⁵ Home 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.

**TABLE 137 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, JULY 1, 1973 (CONT'D)**

- ⁶ Home 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).
- ⁷ 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. 4/1/72.
- ⁸ Baker, Baton Rouge, New Iberia, New Orleans, and Zachary, 2%.
- ⁹ East Baton Rouge 2%; Jefferson 1½ percent; and St. Bernard (police jury) 1½ percent.
- ¹⁰ The general limit is ¼%; certain specific counties are authorized to levy a ½% rate without voter approval.
- ¹¹ Not required unless a specified percentage of voters petition.
- ¹² 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. A 3% tax may be levied by municipalities having adopted a sales tax ordinance providing that the proceeds of a 1% sales tax levy are dedicated exclusively to the support of an educational or health institution.
- ¹³ 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.
- ¹⁴ Cities with population of 9,000 – 10,500 only, but none is presently using this authority.
- ¹⁵ 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.
- ¹⁶ The rate is limited to ¼ of the State sales tax rate until 6/30/74, and may not exceed 7/12 of the State rate thereafter, and the maximum tax on a single transaction is limited to \$7.50 if the local rate exceeds 1/3 of the State rate.
- ¹⁷ Optional.
- ¹⁸ The local sales tax is levied by every city and county in the State.
- ¹⁹ 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. 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 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.
- ²¹ Ch. 183 (H.B. 261) effective 7/1/73, authorized counties to impose a ½% or 1% sales tax on same items subject to State tax if voters approve.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 138 - TAXATION OF SELECTED SERVICES UNDER
LOCAL SALES TAXES, JANUARY 1, 1972*

	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Georgia	Illinois	Kansas	Louisiana	Minnesota	Missouri	Nebraska	Nevada	New Mexico	New York	North Carolina	Ohio	Oklahoma	South Dakota	Tennessee	Texas	Utah	Virginia	Washington
<u>Personal services</u>																									
Barber shops	E	T	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E	T	E	E	E	E	E
Hotel and motel rooms ^a	E ^b	T	T	T	E	T	T	E ^b	T	T	T ^c	T	T	E	T	T	T	T	T	T	T	E	T	T	T
Laundry and dry cleaning	E	T	E	E	E	E	E	E	T	T	E	E	E	E	T	E	T	E	E	T ^d	T	E	T	E	T
Restaurant meals	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T
Rooming houses ^e	E	E	T	E	E	E	E ^f	E	E	E	E	E	E	E	T	E ^f	E	E	E	E	E ^f	E	E	E ^f	E
Shoe repair (labor) ^g	E	T	E	T	E	E	E	E	T	T	E	E	E	E	T	E	E	E	E	T	T	E	T	E	T
Shoe shining	E	T	E	T	E	E	E	E	T	T	E	E	E	E	T	E	E	E	E	T	T	E	T	E	T
Tailoring (repair)	E	T	E	E	E	E	E	E	T	T	E	E	E	E	T	E	E	E	E	T	T	E	T	E	T
Trailer camps (space rental)	E	T	T	E	E	E ^h	E	E	E	E	E	T	E	E	T	E	E	E	E	E	E ^h	E	T	T	T
<u>Repair and improvement services</u>																									
Automobile repair (labor) ^g	E	T	E	T	E	E	E	E	T	T	E	E	E	E	T	T	E	E	E	T	T	E	T	E	T
Car washes	E	T	E	T	E	E	E	E	T	T	E	E	E	E	T	T	E	E	E	T	T	E	T	E	T
Exterminating, residential	E	T	T	E	E	E	E	E	E	E	E	E	E	E	T	T	E	E	E	T	E	E	E	E	T
<u>Communication, transportation, and other public services</u>																									
Air transportation, passenger ⁱ	E	E	T	E	E	E	T	E	E	E	E	T	E	E	T	E	E	E	T	E	E	E	T	E	E
Bus service, passenger ⁱ	E	E	T ^j	E	E	E	T ^k	E	E	E	E	T	E	E	T	E	E	E	T	E	E	E	T ^l	E	E
Electricity, residential	E ^b	T	T	T	E	T	E ^h	T	E	T	T	T	T	E	T	T	E	E	T	T	E ⁿ	T	T	E	E
Gas, residential (by pipes)	E ^b	T	T	T	E	T	E ^h	T	E	T	T	T	T	E	E	T	E	E	T	T	E ⁿ	T	T	E	E
Railroad express service ⁱ	E	E	T	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E	E	E	E	E	E	E
Taxi cab rides	E	T	T ^j	E	E	E	T	E	E	E	E	E	E	E	T	E	E	E	T	E	E	E	E	E	E
Telegraph ⁱ	E ^b	T	T	T	E	T	E ^h	T	E	T	T	T	T	E	T	T	E	E	T	T	T	E	T	E	E
Telephone ⁱ	E ^b	T	T	T	E	T	E ^h	T	E	T ^o	T	T	T	E	T	T	E	E	T	T	T	E	T	E	E
Trucking services, freight ⁱ	E	E	T ^j	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E	E	E	E	E	E	E

See footnotes on next page.

TABLE 138 - TAXATION OF SELECTED SERVICES UNDER
LOCAL SALES TAXES, JANUARY 1, 1972* (Cont'd)

	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Georgia	Illinois	Kansas	Louisiana	Minnesota	Missouri	Nebraska	Nevada	New Mexico	New York	North Carolina	Ohio	Oklahoma	South Dakota	Tennessee	Texas	Utah	Virginia	Washington
Warehousing and storage	E	T	T	E	E	E	E	E	E	E	E	E	E	E	T	T	E	E	E	E	E	E	E	E	E
Water, residential (by pipes)	E ^b	T	T	T	E	E	E	E ^b	T	E	T	T	T	E	T	E	E	E	E	T	T	E	E	E	E
<u>Amusement and recreation</u>																									
Athletic contests, professional	T	T	T	T	E	E	T	E	T	T	T	T	T	E	T	T	E	E	T	T	E	E ^p	T	E	E
Bowling alleys	T	T	T	T	E	E	T	E	T	T	T	E	T	E	T	E	E	E	T	T	E	E ^p	E	E	T
Juke boxes	T	T	T	T	E	E	T	E	T	T	T	E	E	E	T	E	E	E	T	T	E	E	E	E	E
Movie theatres	T	T	T	T	E	E	T	E	T	T	T	T	T	E	T	E	E	E	T	T	E	E ^p	T	E	E
Race tracks	T	T	T	T	E	E	T	E	T	T	T	T	T	E	T	E	E	E	T	T	E	E ^p	T	E	E
Ski lifts	T	T	T	T	E	E	T	E	T	T	T	E	T	E	T	E	E	E	T	T	E	E ^p	T	E	T
<u>Professional and technical services</u>																									
Morticians' services ^k	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	T ^q	T ^r	E	E	E	E	E	E	E ^s
Photography, custom	T	T	T	T	T	T	E	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T
Printing, custom	T	T	T	T	T	T	E	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T
<u>Business and miscellaneous services</u>																									
Advertising agency services	E	E	T	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E	E	E	E	E	E	E
Advertising space, newspaper	E	E	T	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E	E	E	E	E	E	E
Automobile rental	E ^b	T	T	T	T	T	E	T	T	T	T	T	T	T	T	E ^c	T	T	E	T	T	T	T	E	T
Linen services	E ^b	T	T	E	E	E	T	E	T	T	E	T	E	E	T	E	T	E	E	T	T	T	T	T	T
Parking and garage rental	E ^u	T	T	E	E	E	E	E	E	T	E	E	E	E	T	E	E	E	T	E	T	E	E	E	T ^v
Tool rental	E ^b	T	T	T	T	T	E	T	T	T	T	T	T	T	T	T	T	T	T	E	T	T	T	T	T

T = Taxable E = Exempt

* In States where not all local sales taxes conform to the State tax, the listing refers only to conforming local taxes. For the State of Alaska, the listing refers to the City of Fairbanks retail sales tax.

^a For continuous rental of less than thirty days.

^b Taxed under separate State tax, no local tax.

^c Exempt under Duluth city sales tax, Duluth has separate hotel-motel excise.

^d Coin-operated exempt.

^e Over one month continuous residence, except where noted.

^f Ninety days or more.

^g If charges or billed separately (such items of labor may or may not be taxable if not billed separately).

^h Long-term continuous rental only; overnight or short-term rental is taxable.

ⁱ Intrastate service only.

^j Where the bus, taxi cab, or trucking services are registered as common carriers and are paying the carrier tax to the Highway Department, an exemption is provided under the sales tax.

^k Private companies only; municipal bus lines exempt.

^l Interurban lines only; intraurban lines exempt.

^m Taxable under optional municipal utilities tax.

ⁿ Subject to State but not local tax.

^o Coin phones exempt.

^p Subject to State amusement tax.

^q First \$150 exempt.

^r Professional services must be included in complete funeral charge, of which fifty percent is taxable.

^s Fifty percent of a lump-sum funeral charge is considered to be for the casket and is subject to tax. Other property sold must be billed separately and is taxable.

^t Subject to State sales tax at reduced rate and exempt from county sales taxes.

^u Except at places of amusement, where parking is taxable.

^v Less than one-month only; long-term parking exempt.

Source: ACIR staff compilation based on Commerce Clearing House, State Tax Reporter, and State Revenue Departments.

**TABLE 139 — EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR
SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH
TWO DEPENDENTS, BY STATE, 1971¹**

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	2.7
Alaska	—	—	0.8	1.5	1.9	2.4	2.9	4.5
Arizona	—	0.1	0.5	1.0	1.4	2.0	2.7	3.5
Arkansas	—	—	0.4	1.1	1.6	2.4	3.3	4.7
California	—	—	—	*	0.5	1.5	2.4	4.6
Colorado ²	-1.1	-.8	0.1	0.9	1.5	2.4	3.3	3.9
Delaware	—	0.3	0.7	1.3	2.2	3.7	4.8	6.8
Dist. of Columbia ³	-6	-4	0.5	1.7	2.5	3.6	4.7	6.7
Georgia	—	—	—	0.4	0.9	2.1	3.1	4.2
Hawaii ²	-6.7	-3.7	-5	1.5	2.9	4.0	4.9	6.4
Idaho ³	0.4	0.3	0.2	1.2	1.9	3.1	4.0	5.0
Illinois	—	—	0.5	1.2	1.5	1.9	2.1	2.3
Indiana ²	-1.3	-.3	0.4	0.9	1.2	1.5	1.7	1.8
Iowa	—	0.4	1.3	2.4	3.0	3.2	3.7	4.3
Kansas	—	0.1	0.6	0.9	1.3	1.8	2.4	3.0
Kentucky	—	—	0.5	1.7	2.4	2.7	3.1	3.3
Louisiana	—	—	—	0.3	0.6	1.0	1.4	2.5
Maine	—	—	0.1	0.4	0.6	1.0	1.5	2.5
Maryland ⁴	—	—	0.6	1.7	2.5	3.0	3.4	3.9
Massachusetts ²	-1.0	-.7	-5	2.1	2.8	3.7	4.1	4.5
Michigan ⁵	—	—	—	0.4	0.9	1.5	1.7	2.2
Minnesota ⁶	—	1.0	2.4	3.8	4.7	5.5	6.4	7.0
Mississippi	—	—	—	0.4	1.1	1.7	2.3	2.9
Missouri	—	*	0.4	0.9	1.4	1.9	2.6	3.0
Montana	—	0.6	1.5	2.8	3.7	3.9	5.2	6.5
Nebraska ²	-1.1	-.8	-.2	0.3	0.6	1.1	1.4	2.3
New Mexico	—	—	0.3	0.7	1.1	1.8	2.6	4.3
New York	—	—	0.4	1.2	1.9	3.3	4.9	8.5
North Carolina	—	—	0.8	1.8	2.6	3.4	4.2	5.2
North Dakota	—	0.1	0.3	0.5	1.0	2.3	3.6	4.7
Oklahoma	—	—	0.1	0.3	0.5	1.3	2.3	3.6
Oregon	—	—	0.9	2.2	2.8	3.9	4.8	5.2
Pennsylvania	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Rhode Island	—	—	0.6	1.2	1.6	2.2	2.7	4.1
South Carolina	—	—	0.5	1.0	1.5	2.7	3.8	5.0
Utah	—	0.4	1.0	1.8	2.5	3.1	3.5	3.6
Vermont ⁴	-1.4	-.9	0.6	2.0	2.6	3.6	4.4	6.7
Virginia	—	0.4	0.9	1.4	2.2	2.7	3.3	3.9
West Virginia	—	0.5	0.9	1.2	1.4	1.7	2.1	3.2
Wisconsin ⁷	0.5	1.3	2.7	3.1	3.9	4.8	5.9	7.1
Median rate	—	—	0.5	1.2	1.6	2.4	3.2	4.2
Federal tax	—	—	3.6	7.0	9.1	12.5	15.3	23.5

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 18% of A.G.I. In computing the State tax at the \$17,500 income level, itemized deductions were assumed to be \$2,735, excluding the State personal income tax. For those States that allow deduction of the Federal income tax, the itemized deductions were assumed to be \$3,115 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 \$2,735 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 \$3,505 and \$4,300, respectively; and for the \$50,000 level, \$6,260 and \$8,200. 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." "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.

¹ Based upon tax liability on income earned during the calendar year 1971.

² Negative 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.

³ Includes the \$10 per return permanent building fund tax.

⁴ Does not reflect the credit for the State tax on personal property.

⁵ Includes credits for estimated city income and property tax payments.

⁶ Does not reflect credits for senior citizen homestead relief and tax relief for renters.

⁷ Does not reflect the credit for senior citizen homestead relief.

Source: ACIR staff computations.

TABLE 140 — EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR
SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH
TWO DEPENDENTS, BY STATE, 1953, 1963 AND 1971

State	Adjusted gross income class											
	\$5,000			\$7,500			\$10,000			\$25,000		
	1953	1963	1971	1953	1963	1971	1953	1963	1971	1953	1963	1971
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	0.8	1.2	0.8	1.1	1.7	1.5	1.3	2.1	1.9	2.0	3.1	2.9
Arizona* ¹	0.3	0.2	0.5	0.5	0.4	1.0	0.6	0.6	1.4	1.3	1.3	2.7
Arkansas	—	0.3	0.4	0.3	0.9	1.1	0.6	1.3	1.6	2.0	2.5	3.3
California	0.1	0.1	—	0.4	0.3	**	0.5	0.5	0.5	1.1	1.7	2.4
Colorado*	0.3	0.6	0.1	0.6	1.2	0.9	0.9	1.6	1.5	2.8	3.3	3.3
Delaware* ¹	0.3	0.6	0.7	0.6	1.3	1.3	1.1	2.2	2.2	3.1	5.0	4.8
District of Columbia	—	0.8	0.5	0.3	1.3	1.7	0.6	1.6	2.5	1.4	2.5	4.7
Georgia	0.2	0.1	—	0.8	0.5	0.4	1.3	1.0	0.9	3.5	3.3	3.1
Hawaii ³	n.a.	1.4	-0.5	n.a.	2.2	1.5	n.a.	2.8	2.9	n.a.	3.9	4.9
Idaho*	0.5	1.4	0.2	0.9	2.2	1.2	1.3	2.8	1.9	2.8	4.7	4.0
Illinois	²	²	0.5	²	²	1.2	²	²	1.5	²	²	2.1
Indiana	²	0.5	0.4	²	1.0	0.9	²	1.3	1.2	²	1.7	1.7
Iowa*	0.9	0.9	1.3	1.6	1.6	2.4	2.0	2.0	3.0	2.1	2.1	3.7
Kansas*	0.4	0.6	0.6	0.5	0.8	0.9	0.8	1.1	1.3	1.4	1.7	2.4
Kentucky*	0.7	0.3	0.5	1.7	1.5	1.7	2.3	2.1	2.4	3.1	3.0	3.1
Louisiana	—	—	—	.04	.04	0.3	0.4	0.4	0.6	0.9	0.9	1.4
Maine	²	²	0.1	²	²	0.4	²	²	0.6	²	²	1.5
Maryland	0.5	0.8	0.6	1.0	1.5	1.7	1.3	1.9	2.5	1.5	2.3	3.4
Massachusetts ^{1 3}	0.7	0.7	-0.5	1.3	1.3	2.1	1.6	1.6	2.8	1.7	1.6	4.1
Michigan	²	²	—	²	²	0.4	²	²	0.9	²	²	1.7
Minnesota*	1.4	1.5	2.4	2.4	2.8	3.8	3.0	3.5	4.7	4.6	5.4	6.4
Mississippi	—	—	—	0.3	—	0.4	0.7	0.5	1.1	2.1	1.8	2.3
Missouri*	0.3	0.3	0.4	0.6	0.6	0.9	1.0	1.0	1.4	1.7	1.7	2.6
Montana* ¹	0.3	0.5	1.5	0.6	1.1	2.8	0.9	1.6	3.7	1.9	3.1	5.2
Nebraska ³	²	²	-0.2	²	²	0.3	²	²	0.6	²	²	1.4
New Mexico ¹	0.2	0.5	0.3	0.4	0.7	0.7	0.5	0.8	1.1	0.6	0.9	2.6
New York	0.5	0.6	0.4	1.4	1.5	1.2	2.2	2.2	1.9	4.4	5.2	4.9
North Carolina	1.1	1.1	0.8	2.1	2.1	1.8	2.9	2.9	2.6	4.7	4.6	4.2
North Dakota* ¹	0.3	0.3	0.3	0.6	0.6	0.5	1.1	1.1	1.0	3.8	3.7	3.6
Oklahoma	0.2	0.2	0.1	0.4	0.4	0.3	0.6	0.6	0.5	1.6	1.5	2.3
Oregon*	1.0	1.4	0.9	1.7	2.4	2.2	2.2	3.1	2.8	3.4	4.3	4.8
Pennsylvania	²	²	2.3	²	²	2.3	²	²	2.3	²	²	2.3
Rhode Island	²	²	0.6	²	²	1.2	²	²	1.6	²	²	2.7
South Carolina*	0.5	0.4	0.5	1.1	1.0	1.0	1.7	1.5	1.5	3.4	3.9	3.8
Utah*	0.5	0.5	1.0	1.1	1.1	1.8	1.6	1.7	2.5	2.5	2.6	3.5
Vermont	1.2	1.6	0.6	2.1	2.7	2.0	2.8	3.7	2.6	3.9	5.0	4.4
Virginia	0.9	0.9	0.9	1.5	1.5	1.4	2.3	2.3	2.2	3.5	3.4	3.3
West Virginia	²	0.5	0.9	²	0.7	1.2	²	0.8	1.4	²	1.2	2.1
Wisconsin	1.0	1.9	2.7	1.9	2.7	3.1	2.9	3.5	3.9	4.8	5.7	5.9
Median rate	0.4	0.6	0.5	0.8	1.2	1.2	1.3	1.6	1.6	2.5	2.8	3.2
Federal tax	7.6	7.2	3.6	10.8	10.4	7.0	13.3	12.8	9.1	20.4	19.6	15.3

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 A.G.I. class — 1971 — minimum standard deduction, 1963 — 16%, 1953 — 14%; \$7,500 A.G.I. class — 1971 — 18%, 1963 — 16%, 1953 — 14%; \$10,000 A.G.I. class — 1971 — 18%, 1963 — 14% and, 1953 — 12%. In computing the State tax at the \$25,000 level, itemized deductions were assumed to be \$3,505 in 1971, \$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 \$4,300 in 1971, \$3,700 in 1963, and \$3,150 in 1953 in computing the Federal tax liability (addition of estimates 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 "computers' income tax." 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.

¹ As there was no standard deduction in 1953, the standard deduction authorized under present law was used in computing the 1953 tax liability.

² No personal income tax for year indicated.

³ Negative 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 141 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Alabama	First \$1,000	1.5	x	
	\$1,001-\$3,000	3		
	\$3,001-\$5,000	4.5		
	Over \$5,000	5		
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	2	x	
	\$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			
Arkansas	First \$2,999	1		A property tax refund or credit is provided for senior citizens. See table 146. Reduced rates provided for low income taxpayers.
	\$3,000-\$5,999	2.5		
	\$6,000-\$8,999	3.5		
	\$9,000-\$14,999	4.5		
	\$15,000-\$24,999	6		
\$25,000 or over	7			
California ¹	First \$2,000	1		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 \$15,000-\$16,500 10 Over \$16,500 11 A resident renter credit is provided. See table 146.
	\$2,001-\$3,500	2		
	\$3,501-\$5,000	3		
	\$5,001-\$6,500	4		
	\$6,501-\$8,000	5		
	\$8,001-\$9,500	6		
	\$9,501-\$11,000	7		
	\$11,001-\$12,500	8		
	\$12,501-\$14,000	9		
	\$14,000-\$15,500	10		
	Over \$15,500	11		
Colorado	First \$1,000	3	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 146.
	\$1,001-\$2,000	3.5		
	\$2,001-\$3,000	4		
	\$3,001-\$4,000	4.5		
	\$4,001-\$5,000	5		
	\$5,001-\$6,000	5.5		
	\$6,001-\$7,000	6		
	\$7,001-\$8,000	6.5		
	\$8,001-\$9,000	7		
\$9,001-\$10,000	7.5			
Over \$10,000	8			
Connecticut	Capital gains	6		
Delaware	First \$1,000	1.5	x ⁴	Excludes \$2,000 received by totally and permanently disabled persons, or by persons over 60 whose earned income for the tax year is less than \$2,500 and whose adjusted gross income (without reduction by this exclusion) is not over \$10,000 for the tax year (the above dollar amounts are doubled for qualified taxpayers filing jointly).
	\$1,001-\$2,000	2		
	\$2,001-\$3,000	3		
	\$3,001-\$4,000	4		
	\$4,001-\$5,000	5		
	\$5,001-\$6,000	6		
	\$6,001-\$8,000	7		
\$8,001-\$20,000	8			

See footnotes at the end of table.

TABLE 141 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Delaware (Continued)	\$20,001-\$25,000	8.5		
	\$25,001-\$30,000	9		
	\$30,001-\$40,000	11		
	\$40,001-\$50,000	12		
	\$50,001-\$75,000	14		
	\$75,001-\$100,000	15		
	Over \$100,000	18		
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 146.
	\$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		
	\$14,001-\$20,000	10.00		
	\$20,001-\$30,000	10.50		
Over \$30,000	11.00			
Idaho ¹	First \$1,000	2.0	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 146. For the 1973 tax year only, an additional credit of \$5 is allowed for each personal exemption the taxpayer is permitted on his federal return, if such deduction is taken on his Idaho return.
	\$1,001-\$2,000	4.0		
	\$2,001-\$3,000	4.5		
	\$3,001-\$4,000	5.5		
	\$4,001-\$5,000	6.5		
	Over \$5,000	7.5		
Illinois	Total net income	2.5	
Indiana	Adjusted gross income	2	An income tax credit or rebate is provided for property taxes or rent payments of taxpayers age 65 and over or disabled, with income below \$5,000. See table 146.

See footnotes at the end of table.

TABLE 141 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features		
Iowa	First \$1,000	0.75	x	Residents or nonresidents with net income of \$4,000 or less are nontaxable. If payment of the tax reduces net income to less than \$4,000 the tax is reduced to that amount that would result in allowing the taxpayer to retain a net income of \$4,000.		
	\$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. (Method of claiming relief revised eff. 1/1/74.) See table 146.		
	\$2,001-\$3,000	3.5				
	\$3,001-\$5,000	4				
	\$5,001-\$7,000	5				
	Over \$7,000	6.5				
Kentucky	First \$3,000	2	x 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				
	Over \$50,000	6				
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	No tax is imposed on, and the tax may not reduce, total income below \$5,000 for a husband and wife or \$3,000 for a single individual. A consumer tax credit is allowed: \$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 146.		
	Interest and dividends, capital gains on intangibles	9				
Michigan	All taxable income	3.9	The following credits are allowed:		
					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 \$200
						Maximum credit \$10,000
						The sum of this credit and the credit allowed for charitable contributions may not exceed tax liability.
						A credit is allowed for property taxes based on type and/or age of claimant and household income. If the allowable claim exceeds the income tax due, or if no income tax is due, the unused claim shall be paid to the claimant. See table 146.

See footnotes at the end of table.

TABLE 141 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Minnesota	First \$500	1.6	x	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 146.
	\$501-\$1,000	2.2		
	\$1,001-\$2,000	3.5		
	\$2,001-\$3,000	5.8		
	\$3,001-\$4,000	7.3		
	\$4,001-\$5,000	8.8		
	\$5,001-\$7,000	10.2		
	\$7,001-\$9,000	11.5		
	\$9,001-\$12,500	12.8		
	\$12,501-\$20,000	14.0		
Over \$20,000	15.0			
Mississippi	First \$5,000	3
	Over \$5,000	4		
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, 10% 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 1973 was 13%.			A \$10 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 146.
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. In addition there is a 6% tax on minimum taxable income. A surcharge of 2½% of the regular income tax and the minimum income tax, before the deduction of any allowable credits, is imposed effective 1/1/74. No tax is due from individuals with A.G.I. of \$2,500 or less; married, head of a household, or a surviving spouse of \$5,000 or less.
	\$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			

See footnotes at the end of table.

TABLE 141— STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
New Jersey (Continued)	\$23,001-\$25,000	14		
	Over \$25,000	15		
	All taxable income*	2.3		*Tax applies to commuters only, New Jersey-Pennsylvania area.
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. A credit is allowed for State-local taxes paid during the tax year by taxpayers with modified gross income of \$6,000 or less. The credit ranges from 0 to \$133 based on income and number of exemptions. If the credit exceeds tax liability, the excess will be refunded. See table 146.
	\$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			
New York	First \$1,000	2	No tax is due from individuals with a N.Y. A.G.I. of \$2,500 or less; married, head of a household or a surviving spouse of \$5,000 or less. 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 6% tax is imposed on the N.Y. minimum taxable income (tax preference items) of individuals, estates, or trusts. A surcharge of 2½% of the regular income tax and the minimum income tax, before the deduction of any allowable credits, is imposed effective 1/1/74.
	\$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		
	\$23,001-\$25,000	14		
	Over \$25,000	15		
	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 \$1,000	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 \$2.50 and a maximum of \$12.50.
	\$1,001-\$3,000	2		
	\$3,001-\$5,000	3		
	\$5,001-\$6,000	5		
	\$6,001-\$8,000	7.5		
	Over \$8,000	10		

See footnotes at the end of table.

TABLE 141 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Ohio	First \$5,000	½	The following tax credit is allowed taxpayers filing joint returns, provided the husband and wife each had adjusted gross income of \$500 or more excluding interest, dividends, royalties, rents and capital gains: Adj. gross income (less exemptions) Cdt. equal to following % of tax liability \$10,000 or less 20% \$10,001-\$20,000 12 Over \$20,000 5
	\$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	½	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 ⁷	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 1973 is 15%.			
South Carolina	First \$2,000	2	x ⁸	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		
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 \$1,500	2.5	x	Rates shown in table apply to married persons filing jointly. The following rates apply to single persons: First \$750 2% \$751-\$1,500 3 \$1,501-\$2,250 4 \$2,251-\$3,000 5 \$3,001-\$3,750 6 Over \$3,750 7.25
	\$1,501-\$3,000	3.5		
	\$3,001-\$4,500	4.5		
	\$4,501-\$6,000	5.5		
	\$6,001-\$7,500	6.5		
	Over \$7,500	7.25		
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			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

See footnotes at the end of table.

TABLE 141 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Vermont ² (Continued)	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, 1972, and before January 1, 1974 a 12% surcharge is imposed (9% for taxable years beginning after December 31, 1973). ⁹			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 00. Resident taxpayers are provided a credit for property taxes or rent constituting property taxes. For taxpayers 65 or older if income tax liability is less than the credit the difference between the liability and the credit will be refunded ¹⁰ . See table 146.
Virginia	First \$3,000	2	.....
	\$3,001-\$5,000	3		
	\$5,001-\$12,000	5		
	Over \$12,000	5.75		
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		
Wisconsin ²	First \$1,000	3.1	.....	A property tax credit is allowed for home-stead relief. Cash refund granted if property tax credit exceeds income tax due. See table 146.
	\$1,001-\$2,000	3.4		
	\$2,001-\$3,000	3.6		
	\$3,001-\$4,000	4.8		
	\$4,001-\$5,000	5.4		
	\$5,001-\$6,000	5.9		
	\$6,001-\$7,000	6.5		
	\$7,001-\$8,000	7.6		
	\$8,001-\$9,000	8.2		
	\$9,001-\$10,000	8.8		
	\$10,001-\$11,000	9.3		
	\$11,001-\$12,000	9.9		
	\$12,001-\$13,000	10.5		
	\$13,001-\$14,000	11.1		
	Over \$14,000	11.4		

See footnotes at the end of table.

TABLE 141 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1973 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Washington, D.C.	First \$1,000	2	Income from unincorporated business is taxed at 7 percent (8% eff. 1/1/74), 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 146.
	\$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 For tax years beginning on and after January 1, 1974, and before January 1, 1975, the deduction is limited to \$3,000.
- ⁸ Limited to \$500 per taxpayer.
- ⁹ 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 4% percent of the total income of the taxpayer for that taxable year.
- ¹⁰ Claimants under age 65 shall file for a credit on forms provided by the commissioner. Such claims shall be processed separately from the Vermont income tax returns and no amount of claim shall be allowed as a credit against income tax liability.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 142 — STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JULY 1, 1973

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	750	1,500	750	750 ⁸	5,000
Idaho ^{4,9}	750	1,500	750	750	750
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 ¹⁴	1,200	2,400	1,200	1,200	1,200
Minnesota ^{3,4}	21(1,057)	42(1,657)	21(553)	¹⁵	¹⁵
Mississippi	4,500	6,500	750	750	750
Missouri	1,200	2,400	400	....	....
Montana	600	1,200	600	600	600
Nebraska ⁴	₂	₂	₂	₂	₂
New Hampshire ¹⁶	600	600 ¹⁷	....	....	....
New Jersey	650	1,300	650	650	650
New Mexico	₂	₂	₂	₂	₂
New York	650	1,300	650	650	650
North Carolina	1,000	2,000 ¹⁸	600 ¹⁹	1,000	1,000
North Dakota	750	1,800	750	750	750
Ohio ²⁰	500	1,000	500	²⁰	....
Oklahoma	750	1,500	750	750	750
Oregon	675	1,350	675	675	675
Rhode Island	₂	₂	₂	-	₂
South Carolina	800	1,600	800 ²¹	800	800
Tennessee ¹⁶	....	....	....	....	....
Utah	₂	₂	₂	₂	₂
Vermont ⁴	₂	₂	₂	₂	₂
Virginia	600	1,200	600	1,000	600
West Virginia	600	1,200	600	600	600
Wisconsin ^{3,4}	15(484)	30(968)	15(443)	5	....
Dist. of Columbia	1,000	2,000	500	500	500

See footnotes at the end of table.

TABLE 142 – STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JULY 1, 1973 (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 146.
- 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 Personal exemptions are increased to \$1,500 effective 1/1/74.
- ¹⁵ 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.
- ¹⁶ The tax applies only to interest and dividends. New Hampshire also imposes a 4% commuter's income tax.
- ¹⁷ An additional exemption of \$600 is allowed a married woman with separate income; joint returns are not permitted.
- ¹⁸ An additional exemption of \$1,000 is allowed a married woman with separate income; joint returns are not permitted.
- ¹⁹ Plus an additional \$600 for each dependent who is a full-time student at an accredited university or college.
- ²⁰ Maximum personal exemption is \$3,000 per return. Taxpayers 65 and over allowed a \$25 tax credit, not to exceed tax otherwise due.
- ²¹ The exemption is extended to dependents over the age of 21 if they are students in an accredited school or college.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 143 — STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND OPTIONAL TAX TABLE, JULY 1, 1973

State	Percent ¹	Size of standard deduction			Optional tax table
		Maximum			
		Single	Separate return	Married Joint return	
Alabama	10	\$1,000	\$1,000	\$1,000	x
Alaska ²	³	³	³	³	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	500	1,000	....
Georgia	³	³	³	³	....
Hawaii	10	1,000	500	1,000	x
Idaho ²	³	³	³	³	x
Illinois	....	....	....	....	....
Indiana	....	....	....	....	....
Iowa	5	250	250	250	x
Kansas ²	³	³	³	³	x
Kentucky ⁵	....	500	500	500	x
Louisiana	10	1,000	500	1,000	....
Maine	10	1,000	500	1,000	x
Maryland	10	500	500	1,000	x
Massachusetts	....	....	....	....	....
Michigan	....	....	....	....	....
Minnesota	10	1,000	1,000	1,000	x
Mississippi	15	750	750	1,500	....
Missouri ²	³	³	³	³	x
Montana	10	500	500	1,000	....
Nebraska ²	³	³	³	³	x
New Jersey ^{2,6}	15	2,000	⁷	2,000	....
New Mexico ²	³	³	³	³	....
New York ²	15	2,000	⁷	2,000	x
North Carolina	10	500	500	⁸	....
North Dakota ²	³	³	³	³	....
Ohio	....	....	....	....	....
Oklahoma	15	2,000	1,000	2,000	x
Oregon ²	³	³	³	³	x
Pennsylvania	....	....	....	....	....
Rhode Island	³	³	³	³	....
South Carolina	10	500	500	1,000	x
Utah ²	³	³	³	³	x
Vermont ²	10	1,000	500	1,000	x
Virginia ²	³	³	³	³	....
West Virginia	10	1,000	⁷	1,000	x
Wisconsin ²	15	2,000	⁹	2,000	x
District of Columbia	10	1,000	500	1,000	x

See footnotes on following page.

**TABLE 143 – STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND
OPTIONAL TAX TABLE, JULY 1, 1973 (Cont'd)**

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 deduction shown is for the New Jersey-New York commuter's tax. No standard deduction is provided under the New Jersey-Pennsylvania commuter's tax.

⁷ The standard deduction allowed a married couple may be taken by either or divided between them in such proportion as they may elect.

⁸ An additional \$500 is allowed a married woman with separate income; joint returns are not permitted.

⁹ The combined total deduction for married persons who both have income may not exceed \$2,000 nor may either spouse claim more than 15% of their own total incomes.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 144 - STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, JULY 1, 1973

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	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	-	-
California	April 15	-	X	X	1971	Quarterly ²	X	X	X ¹
Colorado	April 15	X	X	X	1954	Quarterly ²	X	-	-
Delaware	April 30	X	X	X	1949	do ³	X	-	-
Dist. of Columbia	April 15	-	X	X	1956	do	X ⁴	-	-
Georgia	April 15	X	X	X	1960	Quarterly ⁵	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 ²	X	X	X ¹
Louisiana	May 15	-	X	X	1961	do ⁹	X	-	-
Maine	April 15	X	X	X	1969	do ²	X	-	-
Maryland	April 15	X	X	X	1955	do ⁹	X	X	X ¹
Massachusetts	April 15	X	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 ²	X	X	X ¹
Mississippi	April 15	-	X	X	1968	Quarterly	X	-	-
Missouri	April 15	X	X	X	1961	do ¹¹	X	-	-
Montana	April 15	X	X	X	1955	Quarterly ¹²	X	-	-
Nebraska	April 15	X	X	X	1967	Quarterly	X	-	-
New Hampshire	May 1	-	X	-	-	-	-	-	-
New Jersey	April 15	X ¹³	X	- ¹⁴	1961	Quarterly	X ¹⁵	- ^{15,16}	X ¹⁵
New Mexico	April 15	X	X	X	1961	Monthly	X	X	(a) -, (b)X
New York	April 15	X	X	X	1959	do ¹⁷	X	-	-
North Carolina	April 15	-	X	X	1959	Quarterly	X	-	-
North Dakota	April 15	X	X	- ¹⁴	-	do	X	-	-
Ohio	April 15	X	X	X	1971	Quarterly	X	X	-
Oklahoma	April 15	X	X	X	1961	do ⁹	X ¹⁸	-	-
Oregon	April 15	X	X	X	1948	do	X	-	-

See footnotes on the following page.

TABLE 144 — STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, JULY 1, 1973 (Cont'd)

State	Filing date (calendar year returns)	Use of Federal tax base	Agreements for Federal- State cooper- ative use of returns	Withholding			Credit allowed for income taxes paid other States		
				Required	Year adopted	Periodicity of employer returns	Resident (a)	Non- residents (b)	Reciprocity required
Pennsylvania	April 15	—	X	X	1971	do ¹⁹	X	—	—
Rhode Island	April 15	X	X	X	1971	Quarterly	X	—	—
South Carolina	April 15	—	X	X	1959	do ²⁰	X	—	—
Tennessee	April 15	—	X	—	—	—	—	—	—
Utah	April 15	X	X	X	1959	Quarterly	X	—	—
Vermont	April 15	X	X	X	1951	do ²¹	X	—	—
Virginia	May 1	X	X	X	1963	Quarterly	X	X	X ¹
West Virginia	April 15	X	X	X	1961	Monthly	X	X	(a)X ¹ , (b)X
Wisconsin	April 15	X	X	X	1962	Quarterly	X	—	—

n.a.—Not available.

X Denotes "yes"; — denotes "no" or "not applicable."

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

² Except that employers withholding income taxes amounting to \$100 or more per month are required to remit withheld income taxes monthly.

³ Except that employers withholding income taxes amounting to \$200 or more per month are required to remit withheld income taxes monthly.

⁴ For income and intangibles taxes required to be paid a State as a domiciliary.

⁵ Withheld taxes exceeding \$150 due monthly.

⁶ The Director of Taxation may permit employers withholding not more than \$200 annually to make returns and payments on a quarterly basis.

⁷ If the aggregate amount withheld is less than \$100, the Department may, by regulation, permit an employer to file only an annual return.

⁸ Withheld taxes exceeding \$50 due monthly.

⁹ Monthly for employers withholding \$300 or more.

¹⁰ Except that returns and payment of taxes withheld by any employer who can reasonably expect that taxes withheld will exceed \$600 for the calendar year are due monthly.

¹¹ Due by the 15th day of the succeeding month if the amount withheld during the first or second month of a calendar quarter exceeds \$100.

¹² For nonresidents, monthly returns are required if withheld tax can reasonably be expected to be \$50 or more per quarter.

¹³ For the New York-New Jersey commuter tax, but not the Pennsylvania-New Jersey tax.

¹⁴ Withholding applies to nonresidents only.

¹⁵ The New York-New Jersey commuter tax. For the Pennsylvania-New Jersey commuter tax, credit is allowed for residents with no reciprocity requirement.

¹⁶ N.Y. residents are allowed a credit against the tax by New York.

¹⁷ If 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.

¹⁸ Limited to taxes paid on compensation for personal services.

¹⁹ Monthly if withholding exceeds \$300 per quarter but less than \$1,000; semi-monthly if \$1,000 or more.

²⁰ Withheld taxes exceeding \$250 due monthly.

²¹ Except that where the amount withheld is expected to exceed \$300 per calendar quarter, employers are required to report monthly.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 145 — EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1973¹

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		
Ohio			X	
Oklahoma		X		
Oregon		X		
Pennsylvania				X
Rhode Island	X			
South Carolina				X
Utah		X		
Vermont	X			
Virginia			X	
West Virginia			X	
Wisconsin			X	
Total	4	7	20	9

¹ Includes only the 40 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, except 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 7 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 20 States in this class accept the exclusions from the 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.

Source: ACIR staff computation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 146 — 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
Arizona	For senior citizen property tax relief (homeowners and renters)	1973	Varies based on income. Income ceiling—single \$3,500; married \$5,000 (value of property may not exceed \$5,000)	Chap. 182 (H.B. 2311, Laws 1973)	The State Tax Commission shall make available suitable forms with instructions for claimants, including a form which may be included with or as a part of the individual income tax blank. If allowable claim exceeds income tax liability, a refund will be granted.
Arkansas	For senior citizen homestead relief	1973	Varies based on income. Up to \$400 if income was \$1,500 or less; up to \$175 if income was between \$4,500 and \$5,500	Act 63 (H.B. 10, Laws 1973)	The Department of Finance and Administration shall make available suitable forms with instructions for claimants. If allowable claim exceeds income tax liability, a refund will be granted.
California	Tax relief for renters	1972	Varies based on income. Credit ranges from \$25 for individuals with A.G.I. under \$5,000 to \$45 with A.G.I. of \$8,000 and over	Ch. 1406 (S.B. 90, Laws 1972)	Credit to be claimed on returns in such form as the Franchise Tax Board may prescribe. If credit exceeds tax liability, a refund will be allowed.
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.
Hawaii	For senior citizen property tax relief (homeowners and renters)	1971	Varies with income up to \$6,300; limited to 50 percent of property tax or \$270	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 & 121-1-12-2 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

See footnotes at the end of table.

TABLE 146 – 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
Hawaii (Continued)	For drug or medical expenses	1970	Varies based on income	Act 180, Laws 1970; sec. 235-56	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 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	Homestead relief for senior citizens and disabled persons	1973	Varies based on income and amount of property tax ³	H.B. 1144, Laws 1973	The Indiana Department of State Revenue shall make available suitable forms with instructions for claimants. If credit exceeds income tax due a refund will be granted.
Kansas	Homestead relief for senior citizens and disabled persons	1970 and 1972	Varies, based on income and amount of property tax	Chap. 403 (H.B. 1253, Laws 1970); Chap. 383 (S.B. 474, Laws 1972)	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)	Credit to be claimed on income tax returns. If credit exceeds income tax due a refund will be granted.
Michigan	Property tax relief for all homeowners and renters	1973	Credit equal to 60% of excess taxes (100% for elderly). Excess taxes = homestead taxes (or tax equivalent for renters) in excess of 3.5% of total household income (various lower percentages for elderly with income below \$6,000). Maximum relief \$500 ⁵	Act 20 (H.B. 4207, Laws 1973)	The revenue division of the department of treasury shall provide forms for claiming the credit, which forms shall be a component part of the State income tax returns. If credit exceeds tax liability a refund will be allowed.

See footnotes at the end of table.

**TABLE 146 — 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 ⁶	1967	Credit ranges from \$1 to \$720 based on household income up to \$5,999 and amount of property tax or equivalent rent up to \$800 (20% of rent = tax equivalent)	Chap. 290 (Secs. 290.0601 to 290.0617 added by Ch. 32, Art. VI, Laws 1967, Rev. 1973)	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	10% of the total amount paid by claimant as rent, not to exceed \$120	Chap. 290 (Secs. 290.981 to 290.992 added by Ch. 32, Art. XVII, Laws 1967, Rev. 1973)	Same as above.
Missouri	Homestead tax relief for senior citizens	1973	Credit is based on amount by which property taxes or rent equivalent exceed varying percentages of income, ranging from 3% if income is not over \$3,000 to 4% if income is between \$4,501 and \$7,500. Not more than \$400 tax considered for relief. (18% of rent = tax equivalent)	H.B. 149, 417, 425, 471 and 47, Laws 1973	Credit to be claimed on income tax returns. If allowable credit exceeds the income tax reduced by other credits, then the excess shall be considered an overpayment of the income tax.
Nebraska	For sales tax paid food	1967	\$10 per personal exemption (exclusive of age and blindness)	H.B. 377, Laws 1967 Rev. 1972	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.
New Mexico	For all State-local taxes	1972	Credit varies from 0 to \$133 based on modified gross income up to \$6,000 and total number of personal exemp-	Chap. 20, Laws 1972; Chap. 336, Laws 1973	Credit to be claimed on income tax returns. If the tax credit exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

See footnotes at the end of table.

**TABLE 146 -- 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
New Mexico (Continued)			tions taken for federal income tax purposes plus an additional exemption for each person 65 and over		
Vermont	For sales tax paid	1969	Varies, based on income and number of personal exemptions (other than age and blindness) ⁸	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 property tax relief	1973	Equal to the amount by which property taxes or rent constituting property taxes on their households exceeds varying percents of the individuals total household income. Maximum credit \$500. (20% of rent = tax equivalent)	H.B. 222, Laws 1969; Chap. 139, Sec. 5901; Chap. 81 (H.B. 155 Laws 1973)	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.
Wisconsin	For homestead tax relief	1963; 1973	Varies, based on income and amount of property tax or rental payment (25% of rent = tax equivalent)	Chap. 71 (Sec. 71.09 (7) added by Ch. 566 (A.B. 301). Ch. 580 (A.B. 907) repealed & recreated Sec. 71.09(7) Chap. 90, Laws 1973	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.

See footnotes at the end of table.

**TABLE 146 – STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET
THE REGRESSIVITY OF SALES AND PROPERTY TAXES¹ (Cont'd)**

Note: See table 135 for exemption of food and medicine in State general sales taxes.

- 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 75% of property tax or rent constituting property tax for income below \$500 to 10% for incomes between \$4,000 and \$4,999. Maximum amount of property tax considered for relief is \$500. Twenty percent of rent equals property tax equivalent.
- 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 Seventeen percent of gross rent is deemed to be property tax.
- ⁶ 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 \$250. Senior citizen homeowners also receive this credit. Local governments are reimbursed for their tax loss from the state property tax relief fund.
- ⁷ Elderly may choose this relief or senior citizen relief but not both.
- ⁸ 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.
- 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 147 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1970-72
(Population data in thousands, dollar amounts in millions)

State	Selected data from Federal Statistics of Income, 1970 Individual Income Tax Returns											
	Population (excluding armed forces overseas)		Total State personal income		State personal income tax collections in 1971 ¹ related to –		Number of returns (000)		Adjusted gross income			
	July 1, 1972 (provisional)	July 1, 1971	1972	1970	Federal adjusted gross income in 1970	Federal income tax in 1970 (after credits)	Total	With itemized deductions	Total		Excluding personal exemptions	
									Amount	% of 1970 personal income	Amount	% of 1970 personal income
United States ²	208,232	206,218	\$935,350	\$803,521	2.1 ³	16.3 ³	73,876	35,341	\$628,911	78.3	\$502,061	62.5
Alabama	3,510	3,487	12,004	10,053	1.2	10.8	1,030	519	7,462	74.2	5,601	55.7
Alaska	325	313	1,671	1,404	4.0	27.9	100	52	1,056	75.2	879	62.6
Arizona	1,945	1,862	8,292	6,507	1.4	11.0	645	346	5,362	82.4	4,200	64.5
Arkansas	1,978	1,951	6,656	5,527	1.1	9.5	596	220	4,001	72.4	2,917	52.8
California	20,468	20,286	102,099	89,312	1.8	14.4	7,588	4,351	69,155	77.4	56,126	62.8
Colorado	2,357	2,277	10,782	8,541	2.1	16.9	826	445	6,802	79.6	5,363	62.8
Connecticut	3,082	3,068	16,421	14,803	–	–	1,212	555	12,099	81.7	10,108	68.3
Delaware	565	559	2,931	2,466	4.0	26.6	207	85	1,989	80.7	1,613	65.4
District of Columbia	748	753	4,686	4,016	4.5	28.8	320	110	2,462	61.3	2,030	50.5
Florida	7,259	7,025	31,779	25,275	–	–	2,443	1,242	19,792	78.3	15,580	61.6
Georgia	4,720	4,664	18,451	15,269	1.6	12.4	1,542	657	11,802	77.3	9,207	60.3
Hawaii	809	790	4,020	3,476	4.1	30.7	302	158	2,802	80.6	2,311	66.5
Idaho	756	737	2,858	2,352	3.3	28.6	251	95	1,695	72.1	1,253	53.3
Illinois	11,251	11,182	57,829	50,023	1.9	13.4	4,309	2,019	40,247	80.5	32,967	65.9
Indiana	5,291	5,244	23,101	19,539	1.4	10.6	1,879	781	15,669	80.2	12,336	63.1
Iowa	2,883	2,860	12,396	10,609	1.5	11.9	1,029	454	7,880	74.3	5,999	56.5
Kansas	2,258	2,257	10,058	8,635	1.3	10.2	813	409	6,397	74.1	4,951	57.3
Kentucky	3,299	3,276	11,905	10,008	1.8	14.4	1,034	440	7,553	75.5	5,704	57.0
Louisiana	3,720	3,693	13,179	11,180	1.0	8.3	1,062	441	7,871	70.4	5,970	53.4
Maine	1,029	1,012	3,714	3,255	0.9	8.2	359	129	2,523	77.5	1,898	58.3
Maryland	4,056	4,007	19,803	16,856	2.9	21.1	1,474	760	14,204	84.3	11,717	69.5
Massachusetts	5,787	5,762	28,096	24,731	2.9	21.1	2,283	1,050	19,803	80.1	16,159	65.3
Michigan	9,082	8,996	44,325	36,993	1.6	11.9	3,155	1,743	29,268	79.1	23,744	64.2
Minnesota	3,896	3,860	16,746	14,709	3.3	26.8	1,389	705	11,172	76.0	8,739	59.4
Mississippi	2,263	2,250	7,099	5,753	1.2	10.3	590	278	3,966	68.9	2,900	50.4

See footnotes at end of table.

TABLE 147 — SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1970-72
(Population data in thousands, dollar amounts in millions) (Cont'd)

State	Population (excluding armed forces overseas)		Total State personal income		State personal income tax collections in 1971 ¹ related to —		Number of returns (000)		Selected data from Federal Statistics of Income, 1970 Individual Income Tax Returns					
	July 1, 1972 (provisional)	July 1, 1971	1972	1970	Federal adjusted gross income in 1970	Federal income tax in 1970 (after credits)	Total		Adjusted gross income		Amount	% of 1970 personal income	Excluding personal exemptions	
							Total	With itemized deductions	Amount	% of 1970 personal income			Amount	% of 1970 personal income
	Amount	% of 1970 personal income	Amount	% of 1970 personal income										
Missouri	4,753	4,717	\$20,403	\$17,682	1.2	9.4	1,681	809	\$13,643	77.2	\$10,686	60.4		
Montana	719	710	2,875	2,438	2.4	20.0	250	101	1,768	72.5	1,321	54.2		
Nebraska	1,525	1,508	6,642	5,653	1.3	10.6	552	203	4,031	71.3	3,093	54.7		
Nevada	527	510	2,676	2,195	—	—	208	104	1,932	88.0	1,575	71.8		
New Hampshire	771	758	3,270	2,779	—	—	299	105	2,362	85.0	1,845	66.4		
New Jersey	7,367	7,305	38,543	33,347	—	—	2,829	1,429	27,018	81.0	22,296	66.9		
New Mexico	1,065	1,045	3,796	3,173	1.5	12.1	342	154	2,437	76.8	1,845	58.1		
New York	18,366	18,349	96,280	86,070	3.8	27.2	7,054	3,808	66,804	77.6	55,132	64.1		
North Carolina	5,214	5,158	19,809	16,383	2.4	19.9	1,743	760	12,523	76.4	9,621	58.7		
North Dakota	632	628	2,363	1,928	1.3	11.3	215	67	1,340	69.5	950	49.3		
Ohio	10,783	10,739	48,888	42,665	—	—	3,910	1,687	34,186	80.1	27,498	64.5		
Oklahoma	2,634	2,600	9,995	8,617	1.0	8.0	861	404	6,463	75.0	4,924	57.1		
Oregon	2,182	2,139	9,354	7,765	3.6	28.6	771	367	6,215	80.0	4,915	63.3		
Pennsylvania	11,926	11,901	53,249	46,593	0.4 ⁴	2.6 ⁴	4,425	2,061	37,723	81.0	30,268	65.0		
Rhode Island	968	959	4,340	3,748	1.3 ⁵	10.1 ⁵	362	156	2,868	76.5	2,249	60.0		
South Carolina	2,665	2,633	9,268	7,691	1.9	16.9	840	381	5,732	74.5	4,284	55.7		
South Dakota	679	674	2,512	2,080	—	—	229	72	1,414	68.0	982	47.2		
Tennessee	4,031	3,994	14,796	12,118	—	—	1,316	574	9,819	81.0	7,548	62.3		
Texas	11,649	11,428	46,486	40,240	—	—	3,817	1,475	30,539	75.9	23,681	58.8		
Utah	1,126	1,095	4,197	3,451	2.3	20.2	358	196	2,694	78.1	2,058	59.6		
Vermont	462	454	1,703	1,480	3.5	28.8	160	73	1,240	83.8	963	65.1		
Virginia	4,764	4,720	20,478	17,000	2.2	16.8	1,659	695	14,024	82.5	11,210	65.9		
Washington	3,443	3,442	15,399	13,730	—	—	1,228	597	10,594	77.2	8,452	61.6		
West Virginia	1,781	1,768	6,402	5,320	1.4	11.0	556	151	4,208	79.1	3,191	60.0		
Wisconsin	4,520	4,473	19,232	16,818	3.8	30.9	1,648	814	13,341	79.3	10,477	62.3		
Wyoming	345	339	1,494	1,268	—	—	126	51	958	75.6	724	57.1		

See footnotes at end of table.

TABLE 147 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1970-72 (Cont'd)
 (Population data in thousands, dollar amounts in millions)

Selected data from Federal Statistics of Income, 1970, Individual Income Tax Returns									
State	Federal taxable income			Personal exemptions					
	Amount	% of 1970 personal income	Federal income tax liability (after credits)	Total		Other than age and blindness			
				Number (000)	No. as a % of 1971 population	Amount	Number (000)	No. as a % of 1971 population	Amount
United States ¹	\$399,413	49.7	\$83,464	203,036	98.5	\$126,850	194,026	94.1	\$121,266
Alabama	4,294	42.7	856	2,981	85.5	1,862	2,888	82.8	1,805
Alaska	714	50.9	150	283	90.4	177	280	89.5	175
Arizona	3,272	50.3	668	1,859	95.3	1,162	1,765	94.8	1,103
Arkansas	2,379	43.0	465	1,734	88.9	1,083	1,655	84.8	1,034
California	42,173	47.2	8,825	20,856	102.8	13,029	19,929	98.2	12,455
Colorado	4,215	49.4	850	2,304	101.2	1,439	2,200	96.6	1,375
Connecticut	8,271	55.9	1,842	3,186	103.8	1,991	3,013	98.2	1,883
Delaware	1,327	53.8	299	603	107.9	377	576	103.0	360
District of Columbia	1,635	40.7	385	692	91.9	432	639	84.9	399
Florida	12,380	49.0	2,673	6,742	96.0	4,212	6,326	90.0	3,954
Georgia	7,270	47.6	1,478	4,153	89.0	2,595	4,038	86.6	2,524
Hawaii	1,811	52.1	379	787	99.6	492	764	96.7	477
Idaho	1,001	42.6	197	708	96.1	442	679	92.1	424
Illinois	26,834	53.6	5,753	11,650	104.2	7,280	11,059	98.9	6,912
Indiana	10,141	51.9	2,059	5,333	101.7	3,332	5,098	97.2	3,186
Iowa	4,891	46.1	969	3,011	105.3	1,881	2,818	98.5	1,761
Kansas	3,972	46.0	802	2,315	102.6	1,446	2,173	96.3	1,358
Kentucky	4,584	45.8	920	2,961	90.4	1,849	2,834	86.5	1,771
Louisiana	4,771	42.7	986	3,042	82.4	1,900	2,954	80.0	1,846
Maine	1,518	46.6	292	1,000	98.8	625	934	92.3	584
Maryland	9,351	55.5	1,959	3,981	99.4	2,487	3,842	95.9	2,402
Massachusetts	12,796	51.7	2,696	5,834	101.2	3,645	5,533	96.0	3,458
Michigan	19,067	51.5	4,005	8,840	98.3	5,523	8,537	94.9	5,336
Minnesota	6,816	46.3	1,381	3,894	100.9	2,433	3,731	96.7	2,332
Mississippi	2,246	39.0	445	1,707	75.9	1,066	1,652	73.4	1,033

See footnotes at end of table.

TABLE 147 — SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1970-72 (Cont'd)
(Population data in thousands, dollar amounts in millions) (Cont'd)

Selected data from Federal Statistics of Income, 1970, Individual Income Tax Returns									
State	Federal taxable income			Personal exemptions					
	Amount	% of 1970 personal income	Federal income tax liability (after credits)	Total		Amount	Other than age and blindness		Amount
				Number (000)	No. as a % of 1971 population		Number (000)	No. as a % of 1971 population	
Missouri	\$8,645	48.9	\$1,797	4,732	100.3	\$2,957	4,534	96.1	\$2,834
Montana	1,091	44.7	212	715	100.7	447	684	96.3	428
Nebraska	2,533	44.8	509	1,501	99.5	938	1,406	93.2	879
Nevada	1,262	57.5	268	572	112.2	358	556	109.0	348
New Hampshire	1,512	54.4	303	827	109.1	517	790	104.2	494
New Jersey	17,891	53.7	3,860	7,558	103.5	4,721	7,167	98.1	4,479
New Mexico	1,472	46.4	296	947	90.6	592	911	87.2	570
New York	42,427	49.3	9,313	18,685	101.8	11,673	17,672	96.3	11,045
North Carolina	7,589	46.3	1,517	4,646	90.1	2,903	4,507	87.4	2,817
North Dakota	779	40.4	149	625	99.5	390	598	95.2	374
Ohio	22,740	53.3	4,706	10,704	99.7	6,688	10,293	95.8	6,433
Oklahoma	3,964	46.0	798	2,464	94.8	1,539	2,367	91.0	1,480
Oregon	3,945	50.8	790	2,080	97.2	1,300	1,986	92.8	1,241
Pennsylvania	24,718	53.1	5,125	11,931	100.3	7,455	11,422	96.0	7,139
Rhode Island	1,803	48.1	373	990	103.2	619	935	97.5	584
South Carolina	3,315	43.1	643	2,319	88.1	1,449	2,248	85.4	1,405
South Dakota	818	39.3	156	692	102.7	432	655	97.2	409
Tennessee	6,059	50.0	1,230	3,634	91.0	2,270	3,533	88.5	2,208
Texas	19,392	48.2	4,084	10,976	96.0	6,858	10,549	92.3	6,593
Utah	1,569	45.5	307	1,018	93.0	636	980	89.5	612
Vermont	758	51.2	149	444	97.8	277	423	93.2	265
Virginia	9,060	53.3	1,862	4,505	95.4	2,814	4,339	91.9	2,712
Washington	6,795	49.5	1,379	3,428	99.6	2,142	3,281	95.3	2,051
West Virginia	2,703	50.8	539	1,628	92.1	1,017	1,562	88.3	976
Wisconsin	8,242	49.0	1,643	4,583	102.5	2,863	4,350	97.3	2,719
Wyoming	602	47.5	124	376	110.9	235	361	106.5	226

See footnotes at end of table.

TABLE 147 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1970-72 (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"; and the Tennessee tax on interest and dividends.

²Excludes minor amounts of statistics of income data for "other areas."

³Weighted mean of the 39 States, and the District of Columbia imposing a broad-based personal income tax during fiscal year 1971. Ohio enacted a personal income tax in 1971, effective 1/1/72.

⁴New personal income tax effective June 1, 1971.

⁵New personal income tax effective January 1, 1971.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *State Government Finances in 1971*; U.S. Department of Commerce, Office of Business Economics, *Survey of Current Business, August 1973*; and Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns, 1970*

TABLE 148 — STATE CORPORATION INCOME TAX RATES, JULY 1, 1973

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	(9% for tax years ending after 6/30/73) 7.6	—	Minimum tax: \$200. The rate for banks and financial institutions is determined annually. (13% for tax years ending after 6/30/73).
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, 1/4 mill per dollar of capital employed in Connecticut. Minimum tax: \$50; maximum \$100,000. For income years beginning before 1/1/74, the net income tax rate for insurers is 2%. Banks and financial institutions, 8% of net income or 1/4 mill 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 and private stock holdings.
Delaware	7.2	—	
Florida	5	—	An exemption of \$5,000 is allowed each corporation. Banks and savings associations, 5%.
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%.
Idaho	6.5	—	A \$10 filing fee is imposed.
Illinois	4	—	A standard exemption of \$1,000 is allowed every taxpayer.
Indiana	A.G.I. 3 Plus a 2% supplemental tax on net income	—	

See footnotes at the end of table.

TABLE 148 – STATE CORPORATION INCOME TAX RATES, JULY 1, 1973 (Cont'd)

State	Rate (percent)	Federal tax deductible ¹	Related provisions
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.	—	Trust companies and building and loan associations 4½%; National banks, State banks, and development credit corporations, 5%; plus a 2¼% surtax on net income over \$25,000.
Kentucky	First \$25,000 . . . 4 Over \$25,000 . . . 5.8	—	
Louisiana . . . . .	. . . . . 4	—	
Maine	First \$25,000 . . . 4 Over \$25,000 . . . 6 Eff. 1/1/74 First \$25,000 . . . 5 Over \$25,000 . . . 7	—	
Maryland . . . . .	. . . . . 7	—	Domestic corporations are allowed credit for franchise taxes in excess of \$40.
Massachusetts . . . . .	. . . . . 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%. An alternative tax is provided for corporations whose only activities in Michigan consist of sales (not over \$100,000) and do not include owning or renting realty or tangible personal property.
Minnesota . . . . .	. . . . . 12	—	A credit of \$500, deductible from net income is allowed each corporation. Minimum tax: \$100. Banks, 13.64%. An employer's excise tax of 2 mills per dollar is imposed on taxable wages paid after June 30, 1973 in excess of \$100,000.
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 ½ of 1% of his annual gross receipts derived from sales in or into Montana in lieu of paying an income tax.

See footnotes at the end of table.

TABLE 148 – STATE CORPORATION INCOME TAX RATES, JULY 1, 1973 (Cont'd)

State	Rate (percent)	Federal tax deductible ¹	Related provisions
Nebraska ²	3.25	—	The tax rate is 25% of the rate applicable to individuals. The rate for individuals for 1973 was 13% 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	5.5	—	All corporations pay additional tax on net worth. A 7½% corporation income tax is imposed on entire net income of corporations deriving income from New Jersey other than those subject to or exempt from the general income tax. Savings institutions, 5%.
New Mexico ²	5	—	Banks and financial institutions, 6%. Alternative tax: corporations making sales in New Mexico of \$100,000 or less, ¾ 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 5¼% 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	Foreign and domestic corporations are subject to an additional 1% tax for the privilege of doing business in the State if (1) their personal property 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%. 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.	—	Minimum tax \$50.
Oklahoma ²	4	—	Banks 4%.

See footnotes at the end of table.

TABLE 148 — STATE CORPORATION INCOME TAX RATES, JULY 1, 1973 (Cont'd)

State	Rate (percent)	Federal tax deductible ¹	Related provisions
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	11	—	
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 on the authorized capital stock, if tax yield is greater, minimum tax \$50.
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	—	Minimum tax: \$25. Banks and financial institutions, 6%.
Virginia	6	—	
West Virginia	6	—	
Wisconsin ²	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	X ⁶	
District of Columbia	7 (8% for tax years beginning after 12/31/73)	—	Banks and trust companies, 4%; building and loan associations, 2%. Minimum tax \$25.

X Denotes "yes".
— Denotes "no".

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

² Allows deduction of State corporation income tax itself in computing State tax liability.

³ 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 the 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: A CIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 149 — STATE CORPORATION INCOME TAXES: ADMINISTRATIVE FEATURES, JULY 1, 1973

State	Return due dates		Federal income used as State tax base	Follows the uniform division of income for tax purposes act	Adoption of the Multi-State tax compact
	Calendar	Fiscal			
Alabama	3-15	15th, 3rd mo.	No	Yes	Yes ¹
Alaska	3-15	15th, 3rd mo.	Yes	Yes	Yes
Arizona	4-15	15th, 4th mo.	No	No	No
Arkansas	5-15	4½ mos.	No	Yes	Yes
California	3-15	15th, 3rd mo.	No	Yes	No
Colorado	4-15	5th, 4th mo.	Yes	No ²	Yes
Connecticut	4-1	90 days	Yes	No	No
Delaware	4-1	1st, 4th mo.	Yes	No	No
Dist. of Columbia	4-15	15th, 4th mo.	No	Yes	No
Florida	4-1	1st, 4th mo.	Yes	No	No
Georgia	4-15	15th, 4th mo.	Yes	No	No
Hawaii	4-20	20th, 4th mo.	Yes	Yes	Yes
Idaho	4-15	15th, 4th mo.	Yes	Yes	Yes
Illinois	4-15	15th, 4th mo.	Yes	Yes	Yes
Indiana	4-15	15th, 4th mo.	Yes	Yes	Yes
Iowa	4-30	Last day, 4th mo.	Yes	No	No
Kansas	4-15	15th, 4th mo.	Yes	Yes	Yes
Kentucky	4-15	15th, 4th mo.	Yes	Yes	No
Louisiana	5-15	15th, 5th mo.	No	No	No
Maine	3-15	15th, 3rd mo.	Yes	Yes	No
Maryland	4-15	15th, 4th mo.	Yes	No	No
Massachusetts	3-15	15th, 3rd mo.	Yes	No	No
Michigan	4-15	15th, 4th mo.	Yes	Yes	Yes
Minnesota	3-15	15th, 3rd mo.	No	No	No
Mississippi	3-15	15th, 3rd mo.	No	No	No
Missouri	4-15	15th, 4th mo.	Yes	No ²	Yes
Montana	5-15	15th, 5th mo.	Yes	Yes	Yes
Nebraska	3-15	15th, 3rd mo.	Yes	Yes	Yes
New Hampshire	5-1	1st, 5th mo.	Yes	No	No
New Jersey	4-15	15th, 4th mo.	Yes	No	No
New Mexico	3-15	15th, 3rd mo.	Yes	Yes	Yes
New York	3-15	2½ mos.	Yes	No	No
North Carolina	3-15	15th, 3rd mo.	Yes	Yes	No
North Dakota	4-15	15th, 4th mo.	Yes	Yes	Yes
Ohio	3-31	³	Yes	No	No
Oklahoma	4-15	15th, 4th mo.	Yes	Yes ⁴	No
Oregon	4-15	15th, 4th mo.	No	Yes	Yes
Pennsylvania	4-15	⁵	Yes	Yes	No
Rhode Island	3-15	15th, 3rd mo.	Yes	No	No
South Carolina	3-15	15th, 3rd mo.	No	Yes	No
Tennessee	4-1	1st, 4th mo.	No	No	No
Utah	4-15	15th, 4th mo.	No	Yes	Yes
Vermont	3-15	15th, 3rd mo.	Yes	No	No
Virginia	4-15	15th, 4th mo.	Yes	Yes	No
West Virginia	3-15	15th, 3rd mo.	Yes	Yes ⁶	No
Wisconsin	3-15	15th, 3rd mo.	No	No	No

¹Subject to Congressional consent.

²Colorado and Missouri adopt the Multistate Tax Compact which includes the Uniform Division of Income For Tax Purposes Act.

³All returns are due between January 1 and March 31.

⁴Applicable to unitary operations.

⁵Fiscal year returns are due 30 days after federal returns.

⁶For allocation of nonbusiness income.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 150 — LOCAL INCOME TAXES, RATES AND COLLECTIONS
(Dollar amounts in thousands)

State and local government	Rate July 1, 1973 (percent)	Total tax collections	Municipal tax collections, 1971-72 (Cities with over 50,000 population in 1970)	
			Income tax collections	
			Amount	As a percent of total collections
Alabama:				
Auburn	1.0	—	—	—
Birmingham	1.0	\$28,043	\$5,527	19.7
Gadsden	2.0	5,165	2,977	57.6
Opelika	1.0	—	—	—
Rainbow City	2.0	—	—	—
Delaware:				
Wilmington	1.25	20,752	7,614	36.7
Indiana (counties):¹				
Bartholomew	1.0	—	—	—
Benton	0.5	—	—	—
Blackford	0.5	—	—	—
Brown	0.5	—	—	—
Carroll	0.5	—	—	—
Cass	0.5	—	—	—
Clinton	1.0	—	—	—
Decatur	1.0	—	—	—
DeKalb	0.5	—	—	—
Elkhart	1.0	—	—	—
Fountain	0.5	—	—	—
Hancock	1.0	—	—	—
Hendricks (eff. 1/1/74)	0.5	—	—	—
Huntington	1.0	—	—	—
Jasper	0.5	—	—	—
Johnson	0.5	—	—	—
Kosciusko	0.5	—	—	—
Lawrence	1.0	—	—	—
Marshall	1.0	—	—	—
Morgan	0.5	—	—	—
Newton (eff. 1/1/74)	0.5	—	—	—
Noble	1.0	—	—	—
Ohio	0.5	—	—	—
Randolph	0.5	—	—	—
Rush	0.75	—	—	—
Starke	0.5	—	—	—
Steuben (eff. 1/1/74)	0.5	—	—	—
Tipton	0.5	—	—	—
Union	1.0	—	—	—
Wabash	1.0	—	—	—
Washington	0.5	—	—	—
Wayne	1.0	—	—	—
Wells	0.5	—	—	—
White	1.0	—	—	—
Kentucky:				
Ashland	1.5	—	—	—
Auburn	1.0	—	—	—
Benton	0.5	—	—	—
Berea	1.5	—	—	—
Bowling Green	1.5	—	—	—
Burkesville	0.5	—	—	—
Catlettsburg	1.0	—	—	—

See footnotes at end of table.

TABLE 150 -- LOCAL INCOME TAXES, RATES AND COLLECTIONS (Cont'd)
(Dollar amounts in thousands)

State and local government	Rate July 1, 1973 (percent)	Municipal tax collections, 1971-72 (Cities with over 50,000 population in 1970)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
Kentucky (Continued)				
Covington	2.5	\$4,754	\$2,682	56.4
Cynthiana	1.5	--	--	--
Danville	1.0	--	--	--
Dawson Springs	1.0	--	--	--
Elizabethtown	0.8	--	--	--
Flemingsburg	1.0	--	--	--
Frankfort	1.0	--	--	--
Fulton	1.0	--	--	--
Gamaliel	1.0	--	--	--
Glasgow	1.0	--	--	--
Hazard	1.0	--	--	--
Hickman	1.0	--	--	--
Hopkinsville	1.0	--	--	--
Leitchfield	1.0	--	--	--
Lexington	2.0	13,925	7,778	55.9
Louisville	1.25	38,333	21,312	55.6
Jefferson County ²	2.0	--	--	--
Ludlow	1.0	--	--	--
Marshall County	0.5	--	--	--
Mayfield	1.0	--	--	--
Maysville	1.5	--	--	--
Middlesboro	1.0	--	--	--
Morgantown	1.0	--	--	--
Newport	2.0	--	--	--
Owensboro	1.0	2,885	1,375	47.7
Paducah	1.25	--	--	--
Pikeville	1.5	--	--	--
Prestonsburg	1.0	--	--	--
Princeton	1.0	--	--	--
Richmond	1.0	--	--	--
Russellville	1.0	--	--	--
Springfield	1.0	--	--	--
Versailles	1.0	--	--	--
Wilder	0.25	--	--	--
Woodford County	0.5	--	--	--
Maryland:	% of State tax			
Baltimore City	50	\$229,285	\$32,550	14.2
20 Counties	50	--	--	--
Queen Anne's County	40	--	--	--
Talbot County	35	--	--	--
Worcester County	20	--	--	--
Michigan: ³				
Albion	1.0	--	--	--
Battle Creek	1.0	--	--	--
Big Rapids	1.0	--	--	--
Detroit	2.0 ⁴	268,924	94,473	35.1
Flint	1.0	18,884	10,778	57.1
Grand Rapids	1.0	16,484	7,727	46.9
Grayling	1.0	--	--	--
Hamtramck	1.0	--	--	--
Highland Park	1.0	--	--	--

See footnotes at end of table.

TABLE 150 – LOCAL INCOME TAXES, RATES AND COLLECTIONS (Cont'd)
(Dollar amounts in thousands)

State and local government	Rate July 1, 1973 (percent)	Municipal tax collections, 1971-72 (Cities with over 50,000 population in 1970)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
Michigan (Continued): ³				
Hudson	1.0	—	—	—
Jackson	1.0	—	—	—
Lansing	1.0	\$14,859	\$6,120	41.2
Lapeer	1.0	—	—	—
Pontiac	1.0	11,991	4,322	36.0
Port Huron	1.0	—	—	—
Saginaw	1.0	10,212	3,501	34.3
Missouri:				
Kansas City	1.0	78,610	29,106	37.0
St. Louis	1.0	125,035	36,784	29.4
New York:				
New York City	0.7-3.5 ⁵	3,830,557	805,578	21.0
Ohio:				
Akron	1.5	26,440	17,478	66.1
Canton	1.5	9,770	7,814	80.0
Cincinnati	2.0	75,528	43,606	57.7
Cleveland	1.0	81,181	38,807	47.8
Cleveland Heights	1.0	5,025	1,299	25.9
Columbus	1.5	45,024	35,195	78.2
Dayton	1.0	27,344	15,662	57.3
Elyria	1.0	3,413	1,808	53.0
Euclid	1.0	8,240	3,278	39.8
Hamilton	1.5	5,002	3,703	74.0
Kettering	1.0	4,437	2,304	51.9
Lakewood	1.0	5,295	1,518	28.7
Lima	1.0	2,872	2,106	73.3
Lorain	1.0	6,712	3,418	50.9
Mansfield	1.0	4,350	3,053	70.2
Parma	1.0	6,126	3,484	56.9
Springfield	1.5	5,886	4,736	80.5
Toledo	1.5	33,363	25,002	74.9
Warren	1.0	3,507	2,693	76.8
Youngstown	1.5	13,925	9,299	66.8
315 cities and villages (with less than 50,000 population)	0.25-1.7	—	—	—
Pennsylvania: ⁶				
Abington Township	1.0 ⁷	3,692	n.a.	n.a.
Allentown	1.0 ⁷	9,082	1,941	21.4
Altoona	1.0 ⁸	3,246	745	23.0
Bethlehem	1.0 ⁷	6,342	1,657	26.1
Chester	1.0 ⁹	4,523	2,116	46.8
Erie	1.0 ⁷	9,597	1,655	17.2
Harrisburg	1.0 ⁷	5,927	978	16.5
Lancaster	1.0 ⁷	4,578	694	15.2
Penn Hills Township	1.0 ⁷	2,943	925	31.4
Philadelphia	3.3125 ¹⁰	410,362	256,738	62.6
Pittsburgh	1.0 ¹¹	77,281	13,028	16.9
Reading	1.0 ⁷	6,312	1,530	24.2
Scranton	1.0 ^{7,12}	7,825	2,128	27.2

See footnotes at end of table.

TABLE 150 -- LOCAL INCOME TAXES, RATES AND COLLECTIONS (Cont'd)
(Dollar amounts in thousands)

State and local government	Rate July 1, 1973 (percent)	Municipal tax collections, 1971-72 (Cities with over 50,000 population in 1970)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
Pennsylvania: ⁶ (Continued)				
Wilkes-Barre	0.5 ⁷	\$4,291	\$630	14.7
York	1.0 ⁷	4,157	556	13.4
Approx. 3,750 other local jurisdictions (including over 1,000 school systems)	0.25-1.0	—	—	—

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 141). 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 1/4 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."

¹ The tax rate on nonresidents for all counties is 1/4 of 1%.

² A taxpayer subject to the 1.25 percent tax imposed by the City of Louisville may credit this tax against the 2.0 percent levied by Jefferson County.

³ Under the Michigan "Uniform City Income Tax Act," the prescribed rates are 1.0 percent for residents and 0.5 percent for nonresidents. A resident is allowed credit for taxes paid to another city as a nonresident.

⁴ The rate for residents in Detroit was increased from 1 percent to 2 percent effective October 1, 1968.

⁵ New 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. A 4% tax is imposed on unincorporated businesses carried on in the city.

⁶ Except 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 (1/2 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.

⁷ The school district rate is the same as the municipal rate.

⁸ The school district rate is 0.5 percent.

⁹ There is no school district income tax.

¹⁰ The Philadelphia school district imposes a 2% tax on investment income.

¹¹ School district rate. The Pittsburgh city income tax was repealed effective January 1, 1973.

¹² Combined 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 151 — LOCAL INCOME TAX BASES, 1967

City	Non-resident rate relative to resident rate	Resident income base includes —									
		Business taxed ^a		Wages salaries, similar income only	Income earned out of jurisdiction	Capital gains	Dividends	Reciprocal city tax credit allowed	Personal exemptions allowed	Personal deductions allowed	Tax withheld on wages and salaries
		Incorporated	Unincorporated								
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		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	Same	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 152 – TYPES OF STATE DEATH TAXES, JULY 1, 1973

Type of tax	State
"Pickup" tax only (6)	Alabama, Alaska, Arkansas, Florida, Georgia, New Mexico.
Estate tax only (2)	Mississippi, North Dakota.
Estate tax and "pickup" tax (7)	Arizona, New York, ¹ Ohio, Oklahoma, ¹ S. Carolina, ¹ Utah, Vermont ¹ .
Inheritance tax only (2)	South Dakota, West Virginia.
Inheritance tax and "pickup" tax (31)	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, 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 (16 States).

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 153 – STATE ESTATE TAX RATES AND EXEMPTIONS, JULY 1, 1973¹

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 Mexico	80 percent of 1926 Federal rates	10,000,000	100,000
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 ^{2,6}	1-10 percent	10,000,000	15,000
Oregon ²	2-10 percent	500,000	25,000
Rhode Island ²	1 percent	⁷	10,000
South Carolina ²	4-6 percent	100,000	60,000
Utah ²	5-10 percent	85,000	60,000 ⁸
Vermont ²	The tax rate is 30% of the Federal estate tax liability due to Vermont gross estate.		

¹Excludes States shown in table 154 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.

⁶The maximum rate is increased from 10% to 15% and the exemption from \$15,000 to \$60,000 applicable July 1, 1974.

⁷Entire estate above exemption.

⁸Transfers, not to exceed \$40,000, if made to the husband, wife and/or children of the decedent, are exempt from tax.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 154 – STATE INHERITANCE TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF HEIRS, JULY 1, 1973

State ¹	Widow	Exemptions				Rates (percent)				In case of spouse	
		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	30,000	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 Columbia 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	10,000	10,000	500	1	1	1	6 – 18	¹²	¹²
Nevada	.....	.....	.....	.....	No tax imposed	.....	.....	.....	.....	.....	.....
New Hampshire	²⁰	²⁰	²⁰	None ²⁰	None ²⁰	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 ²	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York ²	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina ²¹	10,000 ²²	5,000 ²²	2,000	None	None	1 – 12	1 – 12	4 – 16	8 – 17	10,000	3,000,000
North Dakota ²	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ohio ²	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oklahoma ²	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oregon ^{23,24}	None	None	None	1,000	500	2 – 10	2 – 10	2 – 15	4 – 20	25,000	500,000

See footnotes at the end of table.

TABLE 154 – STATE INHERITANCE TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF HEIRS, JULY 1, 1973 (Cont'd)

State ¹	Widow	Exemptions				Rates (percent)				In case of spouse	
		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
Pennsylvania	None ^{2,5}	None ^{2,5}	None ^{2,5}	None	None	6	6	15	15	¹²	¹²
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}	50,000	4,000	4,000	1,000	500	2½ – 12½	2½ – 12½	5 – 25	10 – 30	25,000	500,000
Wyoming	10,000	10,000	10,000	10,000	None	2	2	2	6	¹²	¹²

¹All States, except those designated by asterisk (*), impose also an estate tax to assure full absorption of the 80 percent Federal credit.

²Imposes only estate tax. See table 153.

³Exemptions are deductible from the first bracket.

⁴Community property passing to the surviving spouse is exempt, or only one-half is taxable.

⁵No 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.

⁶The exemption shown is the total exemption for all beneficiaries falling into the particular class and is shared by them proportionately.

⁷An additional 30 percent surtax is imposed.

⁸Only one \$10,000 exemption is allowed for beneficiaries in Class A, which includes minor and adult children.

⁹Rate shown is for spouse only. A minor child is taxed at the rates applying to an adult child.

¹⁰With 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.

¹¹Estates of less than \$1,000 after deduction of debts are not taxable.

¹²Entire share (in excess of allowable exemption).

¹³Applicable 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.

¹⁴In 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.

¹⁵There is no tax on the share of any beneficiary if the value of the share is less than \$100.

¹⁶Plus an additional \$5,000 for every minor child to whom no property is transferred.

¹⁷For 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.

¹⁸In 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.

¹⁹Or the value of the homestead allowance, whichever is greater.

²⁰No tax imposed on spouses, lineal ascendants and descendants, and eff. 3/23/72 persons who for 10 consecutive years prior to their 15th birthday were members of the decedent's household.

²¹Gift taxes paid on gifts included in the gross estate of the decedent are credited against the estate tax.

²²A 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.

²³Imposes also an estate tax. See table 00.

²⁴Oregon 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.

²⁵The \$1,500 family exemption is specifically allowed as a deduction.

²⁶Widows 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.

²⁷An additional \$5,000 exemption is allowed to the class as a whole.

²⁸These rates are subject to the limitation that the total tax may not exceed 20 percent of the clear market value of the property transferred to any distributee.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 155 — STATE GIFT TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF DONEES, JULY 1, 1973

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.
New York	None	None	None	None	None	1.5 – 15.75	1.5 – 15.75	1.5 – 15.75	1.5 – 15.75	\$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	4,000	4,000	None	None	2½ – 12½	2½ – 12½	5 – 25	10 – 30	\$3,000.

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

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

² Exemptions or exclusions are deductible from the first bracket.

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

⁴ Only one lifetime exemption for all classes of donees combined.

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

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

⁷ The total tax may not exceed 20 percent of the clear market value of the property transferred to any donee in a single calendar year.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

**TABLE 156 — DEDUCTIBILITY OF FEDERAL ESTATE TAX FOR PURPOSES OF STATE
INHERITANCE AND ESTATE TAXES, JULY 1, 1973**

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."

¹No tax imposed.

Source: Commerce Clearing House, *State Tax Reporter*.

TABLE 157 — STATE CIGARETTE TAX RATES, JULY 1, 1973
(Cents per standard pack of 20)

7¢ or less	8¢	9¢	10¢	11¢	12¢	13¢	14¢ or more
Dist. of Col. (6¢)	Alaska	Missouri	Arizona	Kansas	Alabama	Iowa	Arkansas (17½¢)
Indiana (6¢)	Hawaii ¹	Oregon	California	Louisiana	Georgia	Nebraska	Connecticut (21¢)
Kentucky (3¢)	Utah	Idaho (9 1/10¢)	Colorado	Michigan	Illinois	Oklahoma	Delaware (14¢)
Maryland (6¢)	Wyoming		Nevada	Mississippi	Montana	Rhode Island	Florida (17¢)
North Carolina (2¢)				New Hampshire ²	New Mexico	Tennessee	Maine (14¢)
South Carolina (6¢)				North Dakota	South Dakota		Massachusetts (16¢)
Virginia (2½¢)					Vermont		Minnesota (18¢)
					West Virginia		New Jersey (19¢)
							New York (15¢)
							Ohio (15¢)
							Pennsylvania (18¢)
							Texas (18½¢)
							Washington (16¢)
							Wisconsin (16¢)
Total 7	. . . . . 4	. . . . . 3	. . . . . 4	. . . . . 6	. . . . . 8	. . . . . 5	. . . . . 14

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 11¢.

Source: ACFR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 158 — STATE CIGARETTE TAX RATES AS OF JANUARY 1—1956 THROUGH 1973, AND JULY 1, 1973
(Cents per standard package of 20)

State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973		
																		1/1	7/1	
Alabama*	4				6		8				7		10		12					12
Alaska	5																			8
Arizona*	2										6½			10						10
Arkansas	6										8				12½	12%	17%			17%
California*	—				3								10							10
Colorado	—				—		—			3	5									10
Connecticut	3						5		6		8				16		21			21
Delaware	3						5				7				11		14			14
Dist. of Col.*	2											3			4				6	6
Florida*	5								8					15			17			17
Georgia*	5									8							12			12
Hawaii*											40%									40%
Idaho*	4				5		6		7											9 1/10
Illinois*	3				4	3	4				7		9		12					12
Indiana*	3								4		6									6
Iowa*	3				4				5		8		10				13			13
Kansas*	3		4							6	8					11				11
Kentucky*	3					2½										3				3
Louisiana*	8															11				11
Maine	5						6				8		10		12		14			14
Maryland*	—																			6
Massachusetts	5			3			6					10			12		16			16
Michigan*	3		5			6	5	7		8						11				11
Minnesota	4				5½		7		8						13		18			18
Mississippi*	5			6				8		9										11
Missouri*	2						4								9					9
Montana	4		8														12			12
Nebraska*	3		4						6		8						13			13
Nevada*	3						7								10					10
New Hampshire											21%		30%			34%	42%			42%
New Jersey	3	5					7		8			11		14						19
New Mexico*	5						8							12						12
New York*	3				5						10			12						15
North Carolina*	—														2					2
North Dakota*	6								7		8				11					11

See footnotes at the end of table.

TABLE 158 — STATE CIGARETTE TAX RATES AS OF JANUARY 1—1956 THROUGH 1973, AND JULY 1, 1973 (Cont'd)
(Cents per standard package of 20)

State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	
																		1/1	7/1
Ohio*	2	3	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	15	.....	15
Oklahoma	5	.....	.....	.....	.....	.....	7	.....	.....	.....	8	.....	.....	.....	13	.....	.....	.....	13
Oregon	—	—	—	—	—	—	—	—	—	—	—	4	.....	.....	.....	.....	.....	.....	9
Pennsylvania	5	.....	.....	.....	6	.....	.....	.....	8	.....	.....	.....	13	.....	.....	.....	18	.....	18
Rhode Island	3	.....	.....	5	.....	6	.....	.....	.....	8	.....	.....	.....	.....	13	.....	.....	.....	13
South Carolina*	3	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	6
South Dakota	3½	.....	.....	.....	5	.....	.....	.....	6	.....	8	.....	.....	.....	12	.....	.....	.....	12
Tennessee*	5	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	8	13	.....	.....	.....	13
Texas	5	.....	.....	.....	8	.....	.....	.....	.....	.....	11	.....	.....	.....	15½	.....	18½	.....	18½
Utah*	4	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
Vermont	4	.....	5	.....	7	.....	.....	.....	8	.....	10	.....	.....	.....	12	.....	.....	.....	12
Virginia*	—	—	—	—	—	3	.....	.....	.....	.....	.....	2½	.....	.....	.....	.....	.....	.....	2½
Washington*	1	.....	.....	.....	6	.....	7	.....	.....	.....	11	.....	.....	.....	.....	.....	16	.....	16
West Virginia*	4	5	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	7	.....	12	.....	.....	12
Wisconsin	4	.....	5	.....	.....	.....	6	.....	8	.....	10	.....	.....	.....	14	.....	16	.....	16
Wyoming	2	.....	3	.....	4	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	8
No. of States with tax ²	45	45	45	46	47	48	48	48	48	49	49	50	50	50	51	51	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.

¹The statutory rate was 2¼¢ for each 10¢ or fraction of the retail price.

²Includes 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 159 - STATE CIGARETTE TAX RATE AND BASE DATA, BY STATE, 1972
(Sales and collection data for fiscal year)

State	Rate		State tax—paid cigarette sales			Cigarette taxes as a % of retail price (as of November 1, 1972)
	Nov. 1, 1972 (cents per pack)	Nov. 1, 1972 collections (\$'000,000)	Total (millions of packs)	Per capita (no. of packs)	collections of actual rates on basis	
United States	12 ¹	2,904.4	25,716.4	131.6	11.3	29.8 ¹
Alabama	12	39.0	351.7	101.0	11.1	28.5
Alaska	8	3.2	40.7	130.0	7.9	19.0
Arizona	10	22.8	231.2	125.0	9.9	25.8
Arkansas	17%	34.4	202.0	103.9	17.0	39.5
California	10	247.7	2,498.5	123.5	9.9	25.1
Colorado	5	14.4	306.6	134.3	4.7	15.3
Connecticut	21	69.3	341.5	110.8	20.3	41.5
Delaware	14	11.7	87.2	156.3	13.4	31.8
Dist. of Columbia	4	6.1	163.5	220.6	3.7	11.6
Florida	17	149.0	887.5	126.0	16.8	35.9
Georgia	12	63.5	545.5	117.0	11.6	28.3
Hawaii	10	5.9	64.4	81.6	9.2	26.5
Idaho	9.1	6.1	92.3	126.1	6.6	25.1
Illinois	12	168.5	1,417.6	126.6	11.9	29.3
Indiana	6	45.3	787.0	149.2	5.8	18.2
Iowa	13	39.3	311.9	109.4	12.6	31.0
Kansas	11	26.6	250.6	111.0	10.6	28.0
Kentucky	3	16.7	588.7	179.4	2.8	9.8
Louisiana	11	46.2	461.2	125.3	10.0	27.6
Maine	14	18.7	136.9	136.5	13.7	34.1
Maryland	6	106.8	532.9	133.2	5.7	17.0
Massachusetts	16	106.8	678.9	117.9	15.7	34.8
Michigan	11	128.7	1,182.0	131.4	10.9	27.4
Minnesota	18	57.9	375.6	96.8	15.4	39.5
Mississippi	9	20.7	249.6	112.1	8.3	24.1
Missouri	9	54.5	617.5	130.0	8.8	23.9
Montana	12	10.1	86.5	122.2	11.7	29.3
Nebraska	13	19.6	158.6	104.9	12.4	31.6
Nevada	10	9.6	100.7	198.6	9.5	24.8
New Hampshire	11	23.3	225.7	296.2	10.3	29.8

See footnotes at the end of table.

TABLE 159 — STATE CIGARETTE TAX RATE AND BASE DATA, BY STATE, 1972 (Cont'd)
(Sales and collection data for fiscal year)

State	Rate Nov. 1, 1972 (cents per pack)	Net State cigarette tax collections (\$000,000)	State tax—paid cigarette sales		Effective rates on basis of actual collections (cents)	Cigarette taxes as a % of retail price (as of November 1, 1972)	
			Total (millions of packs)	Per capita (no. of packs)		Weighted average price per pack	State tax as a % of average retail price
New Jersey	19	135.3	937.2	128.4	14.4	48.9 ²	38.9
New Mexico	12	11.8	102.3	99.3	11.5	41.8 ²	28.7
New York	15	290.5	2,204.6	119.9	13.2	45.8 ²	32.8
North Carolina	2	18.8	1,102.0	214.1	1.7	28.9	6.9
North Dakota	11	6.9	64.9	103.8	10.6	39.4	27.9
Ohio	15	167.1	1,340.5	124.4	12.5	42.0	35.7
Oklahoma	13	39.6	317.7	121.7	12.5	40.4	32.2
Oregon	9	19.0	346.1	160.4	5.5	35.1	25.6
Pennsylvania	18	223.7	1,294.9	109.0	17.3	44.9	40.1
Rhode Island	13	16.4	129.0	134.4	12.7	40.6	32.0
South Carolina	6	17.9	311.8	118.7	5.7	33.5	17.9
South Dakota	12	8.0	69.0	103.0	11.6	39.6	30.3
Tennessee	13	55.9	444.9	111.5	12.6	40.8 ²	31.9
Texas	18½	220.6	1,244.0	108.6	17.7	46.4	39.9
Utah	8	6.0	78.4	71.3	7.7	36.5	21.9
Vermont	12	7.3	63.2	138.0	11.6	39.8	30.2
Virginia	2½	15.3	645.9	137.0	2.4	30.1 ²	8.3
Washington	16	48.3	305.2	88.5	15.8	45.9	34.9
West Virginia	12	23.7	205.8	117.5	11.5	39.9	30.1
Wisconsin	16	72.4	486.9	108.8	14.9	42.6	37.6
Wyoming	8	3.6	47.6	140.0	7.6	34.4	23.3

¹ Median average.

² Excluding cigarette taxes imposed by one or more municipalities.

Source: ACIR staff compilation based on Tobacco Tax Council, Inc., *The Tax Burden on Tobacco*, Volume Seven, 1972.

TABLE 160 — STATE COLLECTIONS BY SOURCE, FOR STATES WHICH TAX BOTH CIGARETTES AND OTHER TOBACCO PRODUCTS, 1972
(Dollar amounts in thousands)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes			Percentage of total tobacco taxes from —	
	Gross amount	Net collections	Gross amount	Net collections	Products taxed ¹	Collections		Cigarettes	Other tobacco products
						Gross	Net		
Alabama	\$44,023	\$40,721	\$42,198	\$39,034	CSChSn	\$1,824	\$1,687	95.9	4.1
Arizona	23,468	23,122	23,116	22,775	CSChSn	352	347	98.5	1.5
Arkansas	37,148	35,668	35,848	34,368	CSCh	1,300	1,300	96.5	3.5
Georgia	66,327	64,364	65,455	63,493	C	871	871	98.7	1.3
Hawaii	6,523	6,523	5,871	5,871	CSChSn	652	652	90.0	10.0
Iowa	41,300	40,084	40,548	39,332	CSChSn	753	753	98.2	1.8
Louisiana	52,342	47,639	50,730	46,171	CS	1,613	1,468	96.9	3.1
Minnesota	63,595	60,020	61,452	57,930	CSChSn	2,144	2,090	96.6	3.4
Mississippi	24,175	22,241	22,467	20,670	CSChSn	1,708	1,572	92.9	7.1
Montana	10,621	10,297	10,379	10,068	CSChSn	242	230	97.7	2.3
New Hampshire	25,488	24,464	24,229	23,256	CSChSn	1,259	1,208	95.1	4.9
North Dakota	7,308	7,092	7,140	6,924	CSChSn	168	168	97.7	2.3
Oklahoma	44,725	42,936	41,295	39,643	CSCh	3,429	3,292	92.3	7.7
Rhode Island	17,330	16,995	16,769	16,434	CSChSn	561	561	96.8	3.2
South Carolina	20,573	19,531	18,928	17,919	CSChSn	1,645	1,612	92.0	8.0
Tennessee	59,006	57,079	57,839	55,929	CSChSn	1,167	1,149	98.0	2.0
Texas	235,233	229,379	226,504	220,649	CSCh	8,730	8,730	96.3	3.7
Utah	6,496	6,243	6,272	6,020	CSChSn	223	223	96.6	3.4
Vermont	7,901	7,652	7,586	7,344	CSChSn	314	308	96.0	4.0
Washington	52,283	51,719	48,833	48,269	CSChSn	3,450	3,450	93.4	6.6
TOTAL	845,866	813,769	813,460	782,098		32,406	31,671	96.2	3.8

¹ C-Cigars; S-Smoking tobacco; Ch-Chewing tobacco; Sn-Snuff.

Source: Tobacco Tax Council, Inc., *The Tax Burden on Tobacco*, Volume Seven, 1972.

TABLE 161 — STATE CIGAR TAX RATES, JULY 1, 1973

State	Weighing not more than 3 pounds per 1,000 (tax per 1,000)	Weighing more than 3 pounds per 1,000		
		Intended retail price (cents)		Tax per 1,000
		Over	Not over	
Alabama	\$2.00	.....	3 1/3	\$ 1.50
		3 1/3	5	3.00
		5	8	4.50
		8	10	7.50
		10	20	15.00
		20	.....	20.25
Arizona	\$1.00	.....	5	3.33 1/3
		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		
Idaho	35 percent of wholesale price	35 percent of wholesale price		
Iowa	¹	10 percent of wholesale price		
Kansas	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	² .....	.....	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	.....	4	10.00
		4	.....	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 ³
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		

¹ Little cigars are subject to the cigarette tax.

² The rates are the same as those shown for large cigars.

³ Cigars 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 162 – STATE TAX RATES ON SMOKING AND CHEWING TOBACCO AND SNUFF, JULY 1, 1973

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 oz. or fraction above 6 oz.
Arizona	1¢ per oz. or major fraction	1/4¢ per oz. or major fraction	1¢ per oz. 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
Idaho	35 percent of wholesale price	35 percent of wholesale price	35 percent of wholesale price
Iowa	10 percent of wholesale price	10 percent of wholesale price	10 percent of wholesale price
Kansas	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 163 – GROSS COUNTY AND CITY TOBACCO TAXES,
BY LEVEL OF GOVERNMENT, 1972**

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	169	10	3,042	2,999	43
Counties	10	5	4,258	4,164	94
Arizona					
Cities	1	—	3,532	3,532	—
Colorado					
Cities	70	4	3,348	3,329	19
Illinois					
Cities	1	—	13,657 ¹	13,657 ¹	—
Missouri					
Cities	99	1	9,575	9,569	6
Counties	2	—	6,667	6,667	—
New Jersey					
Cities	1	1	307	299	8
New Mexico					
Cities	1	—	57	57	—
New York					
Cities	1	—	52,812	52,812	—
Tennessee					
Cities	1	—	752	752	—
Counties	1	—	47	47	—
Virginia					
Cities	19	1	8,848	8,844	4
Counties	2	—	3,126	3,126	—
Total					
Cities	363	17	95,931	95,850	80
Counties	15	5	14,098	14,004	94

¹ Figures cover collections for only eight months.

Source: Tobacco Tax Council, Inc., *The Tax Burden on Tobacco*, Volume Seven, 1972.

TABLE 164 – STATE GASOLINE TAX RATES, JULY 1, 1973¹
(Per gallon)

Under 7¢	7¢	7½¢	8¢	8½¢	9¢	10¢
Hawaii (5¢)*	Alabama ¹	Georgia	Alaska	Arkansas ¹	Kentucky	Connecticut
Nevada (6¢)	Arizona	Illinois	Delaware ²	Idaho	Maine	
Oklahoma (6.58¢) ¹	California	Massachusetts	Florida	Nebraska	Maryland	
Texas (5¢) ¹	Colorado		Indiana	West Virginia	Michigan ¹	
	Iowa ¹		Louisiana		Mississippi ¹	
	Kansas ¹		New Jersey		New Hampshire	
	Minnesota		New York ¹		North Carolina	
	Missouri		Pennsylvania		Vermont ¹	
	Montana ¹		Rhode Island		Virginia	
	New Mexico		South Carolina ³		Washington	
	North Dakota		Dist. of Columbia			
	Ohio					
	Oregon					
	South Dakota					
	Tennessee ¹					
	Utah					
	Wisconsin					
	Wyoming					
TOTAL . . . 4	18	3	11	4	10	1

*Excludes the following county rates, determined by the county in which the fuel is used: Honolulu, 3½¢; Hawaii, 3¢; Maui, 5¢; and Kauai, 4¢.

¹In 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, 9.5¢; Iowa, 8¢; Kansas, 8¢; Michigan, 7¢; Mississippi, 10¢; Montana, 9¢; New York, 10¢; 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.

²Increased from 8¢ to 9¢ effective from August 1, 1973 until June 30, 1974.

³The tax on gasoline sold, consigned, used, shipped, or distributed is 8¢ per gallon. The tax on gasoline imported or stored in South Carolina is 7.67¢ per gallon.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 165 — STATE GASOLINE TAX RATES AS OF JANUARY 1—1956 THROUGH 1973, AND JULY 1, 1973
(Cents)

State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973		
																		1/1	7/1	
Alabama	7																			7
Alaska	5					7	8													8
Arizona	5								6		7									7
Arkansas	6.5										7.5									8.5
California	6								7	1										7
Colorado	6										7	6								7
Connecticut	6												7							10
Delaware	5						6				7									8 ²
Dist. of Columbia	6											7								8
Florida	7																			8
Georgia	6.5																			7.5
Hawaii	5																			5
Idaho	6																			8.5
Illinois	5																			7.5
Indiana	4		6																	8
Iowa	6																			7
Kansas	5																			7
Kentucky	7																			9
Louisiana	7																			8
Maine	7																			9
Maryland	6																			9
Massachusetts	5		5.5																	7.5
Michigan	6										6.5									9
Minnesota	5																			7
Mississippi	7																			9
Missouri	3																			7
Montana	7			6																7
Nebraska	6		7								7.5									8.5
Nevada	6																			6
New Hampshire	5		6			7														9

See footnotes at end of table.

TABLE 165 — STATE GASOLINE TAX RATES AS OF JANUARY 1—1956 THROUGH 1973, AND JULY 1, 1973 (Cont'd)

(Cents)

State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973			
																		1/1	7/1		
New Jersey	4	.....	.....	5	.....	.....	6	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	8	8	
New Mexico	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	7
New York	4	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	8	8
North Carolina	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	.....	.....	.....	.....	.....	9
North Dakota	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	7
Ohio	5	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Oklahoma	6.58	³	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.58
Oregon	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	7
Pennsylvania	6	.....	5	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	8
Rhode Island	4	.....	.....	6	.....	7	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	8
South Carolina	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
South Dakota	5	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	7
Tennessee	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Texas	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Utah	5	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	7
Vermont	5.5	.....	6.5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	9
Virginia	6	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
Washington	6.5	.....	.....	.....	.....	.....	7.5	.....	.....	.....	.....	.....	9	.....	.....	.....	.....	.....	.....	.....	9
West Virginia	6	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8.5	.....	.....	.....	.....	8.5
Wisconsin	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	7
Wyoming	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	7

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

¹ Temporary 8¢ rate, April 1, 1965 — August 31, 1965 and June 1, 1969 — August 31, 1969.

² Increased to 9¢ effective August 1, 1973 until June 30, 1974.

³ Temporary 7.58¢ rate, June 1, 1957 — December 24, 1957 only.

Source: ACIR staff compilation based on Commerce Clearing House, State Tax Reporter.

TABLE 166 — MOTOR FUEL CONSUMPTION AND TAX COLLECTIONS, BY STATE, 1972

State	Gasoline tax rate on Dec. 31, 1972 (cents per gallon)	Net taxable consumption, calendar year 1972 (thousands of gallons)	State motor fuel tax receipts, calendar year 1972 (\$000)	Effective rate on basis of collections (cents)
United States	7.33	105,001,262	7,573,014	7.2 ¹
Alabama	7	1,925,794	137,149	7.1
Alaska	8	116,830	9,937	8.5
Arizona	7	1,203,197	83,508	6.9
Arkansas	7.5	1,221,494	90,521	7.4
California	7	10,545,584	720,771	6.8
Colorado	7	1,296,859	87,115	6.7
Connecticut	10	1,367,213	139,025	10.2
Delaware	8	296,110	23,689	8.0
District of Columbia	8 ²	239,864	18,241	7.6
Florida	8	4,073,310	325,165	8.0
Georgia	7.5	2,958,919	217,824	7.4
Hawaii	5	271,938	13,484	5.0
Idaho	8.5 ²	462,904	36,664	7.9
Illinois	7.5	4,954,970	364,254	7.4
Indiana	8	2,974,234	234,539	7.9
Iowa	7	1,616,392	111,490	6.9
Kansas	7	1,338,536	88,443	6.6
Kentucky	9 ²	1,728,418	136,654	7.9
Louisiana	8	1,786,179	142,379	8.0
Maine	9	545,041	49,089	9.0
Maryland	9 ²	1,857,910	147,995	8.0
Massachusetts	7.5	2,394,171	156,953	6.6
Michigan	7	4,506,197	308,233	6.8
Minnesota	7	2,036,098	139,082	6.8
Mississippi	8	1,286,944	104,357	8.1
Missouri	7 ²	2,739,296	147,213	5.4
Montana	7	470,370	33,334	7.1
Nebraska	8.5	918,636	75,775	8.2
Nevada	6	405,012	23,932	5.9
New Hampshire	9	398,156	35,543	8.9
New Jersey	8 ²	3,345,697	247,941	7.4
New Mexico	7	727,388	50,263	6.9
New York	8 ²	5,877,869	492,991	8.4
North Carolina	9	2,847,200	256,221	9.0
North Dakota	7	348,423	22,034	6.3
Ohio	7	5,253,137	357,053	6.8
Oklahoma	6.5	1,653,685	105,230	6.4
Oregon	7	1,288,508	79,507	6.2
Pennsylvania	8	5,406,366	405,363	7.5
Rhode Island	8	390,409	31,157	8.0
South Carolina	8 ²	1,512,304	110,049	7.3
South Dakota	7	413,913	28,863	7.0
Tennessee	7	2,289,776	160,525	7.0
Texas	5	7,323,885	366,051	5.0
Utah	7	642,613	43,824	6.8
Vermont	9	243,232	21,759	8.9
Virginia	9 ²	2,508,542	194,103	7.7
Washington	9	1,704,940	156,214	9.2
West Virginia	8.5	807,129	68,642	8.5
Wisconsin	7	2,182,808	150,955	6.9
Wyoming	7	296,862	21,911	7.4

¹Weighted average tax rate.

²Tax rate changes in 1972 were as follows: Idaho, 7 to 8.5 cents, April 1; Kentucky, Maryland, and Virginia, 7 to 9 cents, July 1; Missouri, 5 to 7 cents, August 13; New Jersey, 7 to 8 cents, July 1; New York, 7 to 8 cents, February 1; South Carolina, 7 to 8 cents, September 1; District of Columbia, 7 to 8 cents, February 1.

Source: ACIR staff compilation based on U.S. Department of Transportation, Bureau of Public Roads, *Highway Statistics, 1972*.

TABLE 167 — STATE TAX RATES ON DISTILLED SPIRITS, JULY 1, 1973¹
(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	New York	Florida	
Kentucky ⁵	Delaware	Louisiana	South Dakota	Georgia ⁶	
Maryland	Illinois	Mississippi		Minnesota	
Nevada	Indiana ⁷	New Jersey		Oklahoma	
New Mexico	Missouri	North Dakota		Tennessee ⁸	
	Nebraska	Rhode Island ⁹			
	Texas	South Carolina ¹⁰			
	Dist. of Columbia	Wisconsin			
Total 6	. . . . . 9	. . . . . 9	. . . . . 3	. . . . . 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.

⁸In addition, a tax of 15¢ per case is imposed upon sales at wholesale.

⁹Distilled spirits imported into the State are taxed on the basis of reciprocity. The current rate, as fixed by the Liquor Control Administration, is \$2.50 per gallon.

¹⁰Also, wholesalers of alcoholic beverages are taxed at the rate of \$4.48 per case.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 168 — TAX RATES ON DISTILLED SPIRITS FOR STATES WITH LICENSING SYSTEMS, AS OF JANUARY 1—1956
THROUGH 1973, AND JULY 1, 1973
(Dollars per gallon)

State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973		
																		1/1	7/1	
Alaska	n.a.	n.a.	n.a.	n.a.	3.50	4.00													4.00	
Arizona	1.20							1.44						2.00					2.00	
Arkansas	2.50																		2.50	
California	1.50												2.00						2.00	
Colorado	1.60				1.80														1.80	
Connecticut	1.20	1.00					2.00								2.50				2.50	
Delaware	1.15														1.65		2.25		2.25	
Dist. of Columbia	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								³	
Illinois	1.00		1.02		1.52										2.00				2.00	
Indiana	2.08																		2.08 ⁴	
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	1.50																		1.50	
Massachusetts	2.25											2.95			3.363				3.363	
Minnesota	2.75				2.875										3.625		4.53		4.53 ⁵	
Mississippi	—	—	—	—	—	—	—	—	—	—	—	2.50							2.50	
Missouri . . . . .	.80						1.20										2.00		2.00
Nebraska	1.20								1.60									2.00	2.00	
Nevada . . . . .	.80						1.40												1.90
New Jersey	1.50								1.80									2.80	2.80	
New Mexico	1.30								1.50										1.50	
New York	1.50														2.25			3.25	3.25	
North Dakota	2.50																		2.50	
Oklahoma	—	—	—	—	2.40													4.00	4.00	
Rhode Island	1.50			2.00											2.50				2.50	
South Carolina	2.72																		2.72	
South Dakota75								1.25									3.00	3.05	3.05
Tennessee	2.00								2.50					4.00					4.00	
Texas	1.408				1.68													2.00	2.00	
Wisconsin	2.00								2.25									2.60	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.

¹12% of wholesale price.

²16% of wholesale price.

³20% of wholesale price.

⁴Rate increased to \$2.28 effective Oct. 1, 1973.

⁵Rate reduced to \$4.39 effective August 1, 1973.

See table 167 footnotes for special situations in particular States.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 169 — STATE TAX RATES ON BEER, JULY 1, 1973¹
(per barrel)

	Less than \$1	\$1 to \$1.99	\$2 to \$2.99	\$3 to \$3.99	\$4 to \$5.99
Wyoming	California	Arizona	Montana	Idaho	
	Colorado	Connecticut	Nebraska	Iowa	
	Nevada	Delaware	New Hampshire	Kansas ³	
	Missouri	Illinois	Tennessee ²	Minnesota ⁴	
	New Jersey	Indiana ⁵	Utah	Texas	
	New York	Kentucky		West Virginia	
	Oregon	Maryland			
	Washington	Massachusetts ⁶			
	Wisconsin	New Mexico			
		North Dakota			
		Ohio			
		Pennsylvania			
		Rhode Island ⁷			
		District of Columbia			
Total	1	9	14	5	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 ⁸		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 Local brewers who produce and sell fermented malt beverages within Minnesota are entitled to a 50% tax credit on the first 40,000 barrels containing less than 3.2% alcohol and a 50% tax credit on the first 40,000 barrels containing 3.2% or more alcohol.
⁵ Includes, in addition to excise taxes of 8¢ per gallon, an enforcement tax of 3/4 of 1¢ per gallon. Rate increased to 9 1/4¢ per gallon effective 10/1/73.
⁶ 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.
⁷ Malt beverages 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 barrel.
⁸ 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 170 — STATE TAX RATES ON WINES, JULY 1, 1973¹
(per gallon)

LIGHT WINES						20 percent of wholesale price
1¢	10¢ to 29¢	30¢ to 49¢	50¢ to 79¢	80¢ and over		
California	Colorado	Arizona	Alaska	Florida ⁵	Hawaii	
	Connecticut ²	Delaware	Arkansas ⁴	Georgia ⁸		
	Illinois	Indiana ³	Kentucky	South Carolina ¹¹		
	Kansas ⁹	Maine ⁷	Nebraska	Tennessee ¹³		
	Louisiana	Maryland	North Carolina ¹⁶			
	Minnesota	Massachusetts ¹⁰	North Dakota			
	New York	Mississippi	Oklahoma ⁶			
	Ohio	Missouri	Washington			
	Oregon	Nevada				
	Texas	New Jersey				
	Wisconsin	New Mexico ¹²				
	District of Columbia	Rhode Island ¹⁴				
		South Dakota ¹⁵				
Total	1	12	13	8	4	1

FORTIFIED WINES						20 percent of wholesale price
2¢	10¢ to 29¢	30¢ to 49¢	50¢ to 79¢	80¢ and over		
California	Connecticut ²	Arizona	Alaska	Florida ⁵	Hawaii	
	Louisiana	Colorado	Arkansas ⁴	Georgia ⁸		
	Missouri	Delaware	Illinois	Oklahoma ⁶		
	New York	Indiana ³	Kansas ⁹	South Carolina ¹¹		
		Maryland	Kentucky	South Dakota ¹⁵		
		Massachusetts ¹⁰	Minnesota	Tennessee ¹³		
		Mississippi	Nebraska			
		New Jersey	Nevada			
		New Mexico ¹²	North Carolina ¹⁶			
		Rhode Island ¹⁴	North Dakota			
		Texas	Ohio			
		Wisconsin	Washington			
		District of Columbia				
Total	1	4	13	12	6	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 37¢ and 53¢ 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 40¢ per gallon.

¹⁵ Sparkling wine is taxed at \$1.40 per gallon.

¹⁶ Light and fortified wines manufactured in North Carolina from local products, 5¢ per gallon.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 171 – OUR FEDERAL SYSTEM—A SURVEY OF PUBLIC ATTITUDE, 1972-73

[From Which Level of Government do You Feel You Get the Most for Your Money – Federal, State, or Local]

	1. Federal 2. State 3. Local 4. Don't Know May 1973				1. Federal 2. State 3. Local 4. Don't Know March 1972			
	1.	2.	3.	4.	1.	2.	3.	4.
Total U.S. Public	35	18	25	22	39	18	26	17
Men	37	20	26	17	43	17	28	12
Women	33	17	24	26	37	18	24	21
18–29 Years of Age	38	21	23	18	40	23	24	13
30–39	33	20	26	21	41	19	23	17
40–49	35	20	26	19	39	15	30	16
50–59	31	17	31	21	35	16	32	17
60 Years or Over	37	14	19	30	41	14	22	23
Less Than High School Complete	37	16	19	28	38	17	23	22
High School Complete	35	20	27	18	41	19	27	13
Some College	34	21	30	15	38	19	30	13
Professional	30	22	37	11	43	19	25	13
Managerial	34	19	30	17	34	22	32	12
Clerical, Sales	34	17	28	21	41	18	26	15
Craftsman, Foreman	33	21	27	19	37	21	26	16
Other Manual, Service	37	18	22	23	41	15	25	19
Farmer, Farm Laborer	23	28	20	29	40	14	27	19
Non-Metro – Rural	35	20	21	24	33	20	26	21
Urban	35	19	28	18	37	20	27	16
Metro – 50,000 – 999,999	34	18	26	22	37	20	29	14
1,000,000 or Over	37	18	23	22	44	15	23	18
Northeast	34	16	28	22	43	12	24	21
North Central	37	16	26	21	38	21	29	12
South	37	19	21	23	36	19	27	18
West	30	25	26	19	42	21	21	16
Under \$5,000 Family Income	37	15	26	32	42	18	19	21
\$5,000 – \$6,999	38	20	18	24	48	17	19	16
\$7,000 – \$9,999	35	18	23	24	37	19	29	15
\$10,000 – \$14,999	35	22	29	14	36	16	31	17
\$15,000 or Over	33	18	33	16	39	20	29	12
White	35	19	27	19	38	19	26	17
Nonwhite	40	16	11	33	52	10	20	18
No Children in Household	35	18	23	24	39	17	25	19
With Children Under 18	35	19	26	20	40	19	26	15
With Teenagers 12–17	35	18	25	22	38	18	28	16
Own Home	34	17	28	21	38	18	28	16
Rent Home	36	22	19	23	43	19	20	18

Source: Advisory Commission on Intergovernmental Relations, *Revenue Sharing and Taxes: A Survey of Public Attitude*, August 1973.

TABLE 172 — POPULATION AND PERSONAL INCOME, BY STATE, 1970-72

State	Population (000) ¹			Personal income (calendar years)					
			Percent increase or decrease (—)	Total (\$000,000)			Per capita		
	July 1, 1972 (provisional)	July 1, 1971		1971	1970	Percent increase or decrease (—)	1971	1970	Percent increase or decrease (—)
UNITED STATES, TOTAL	208,232	206,218	1.0	857,085	801,493	6.9	\$4,156	\$3,933	5.7
ALABAMA	3,510	3,487	0.7	10,765	9,925	8.5	3,087	2,876	7.3
ALASKA	325	313	3.8	1,525	1,399	9.1	4,875	4,586	6.3
ARIZONA	1,945	1,862	4.5	7,287	6,487	12.3	3,913	3,620	8.1
ARKANSAS	1,978	1,951	1.4	6,005	5,517	8.9	3,078	2,864	7.5
CALIFORNIA	20,468	20,286	0.9	94,118	88,863	5.9	4,640	4,444	4.4
COLORADO	2,357	2,277	3.5	9,457	8,523	11.0	4,153	3,831	8.4
CONNECTICUT	3,082	3,068	0.5	15,322	14,638	4.7	4,995	4,817	3.7
DELAWARE	565	559	1.1	2,610	2,394	9.0	4,673	4,353	7.4
DIST. OF COLUMBIA	748	757	-1.2	4,418	4,116	7.3	5,870	5,466	7.4
FLORIDA	7,259	7,025	3.3	27,611	25,077	10.1	3,930	3,664	7.3
GEORGIA	4,720	4,664	1.2	16,786	15,434	8.8	3,599	3,354	7.3
HAWAII	809	790	2.4	3,694	3,472	6.4	4,738	4,557	4.0
IDAHO	756	737	2.6	2,511	2,340	7.3	3,409	3,264	4.4
ILLINOIS	11,251	11,182	0.6	53,400	49,961	6.9	4,775	4,486	6.4
INDIANA	5,291	5,244	0.9	21,120	19,721	7.1	4,027	3,787	6.3
IOWA	2,883	2,860	0.8	11,088	10,613	4.5	3,877	3,750	3.4
KANSAS	2,258	2,257	*	9,460	8,808	7.4	3,918	4,192	-6.5
KENTUCKY	3,299	3,276	0.7	10,830	9,990	8.4	3,306	3,099	6.7
LOUISIANA	3,720	3,693	0.7	12,010	11,128	7.9	3,252	3,054	6.5
MAINE	1,029	1,012	1.7	3,416	3,226	5.9	3,242	3,375	-4.0
MARYLAND	4,056	4,007	1.2	18,119	16,877	7.4	4,522	4,287	5.5
MASSACHUSETTS	5,787	5,762	0.4	26,285	24,750	6.2	4,562	4,343	5.0
MICHIGAN	9,082	8,996	1.0	39,850	36,785	8.3	4,430	4,133	7.2
MINNESOTA	3,896	3,860	0.9	15,564	14,732	5.6	4,032	3,855	4.6
MISSISSIPPI	2,263	2,250	0.6	6,273	5,755	9.0	2,788	2,597	7.4
MISSOURI	4,753	4,717	0.8	18,587	17,427	6.7	3,940	3,713	6.1
MONTANA	719	710	1.3	2,575	2,400	7.3	3,629	3,444	5.4
NEBRASKA	1,525	1,508	1.1	6,077	5,649	7.6	4,030	3,792	6.3
NEVADA	527	510	3.3	2,460	2,244	9.6	4,822	4,552	5.9
NEW HAMPSHIRE	771	758	1.7	2,877	2,686	7.1	3,796	3,620	4.9
NEW JERSEY	7,367	7,305	0.1	35,146	32,930	6.7	4,811	4,577	5.1
NEW MEXICO	1,065	1,045	0.8	3,448	3,183	8.3	3,298	3,127	5.5
NEW YORK	18,366	18,349	0.1	91,742	86,391	6.2	5,000	4,731	5.7
NORTH CAROLINA	5,214	5,158	1.1	17,661	16,383	7.8	3,424	3,218	6.4
NORTH DAKOTA	632	628	0.6	2,222	1,897	17.1	3,538	3,069	15.3
OHIO	10,783	10,739	0.4	44,833	42,501	5.5	4,175	3,977	5.0
OKLAHOMA	2,634	2,600	1.3	9,140	8,570	6.6	3,515	3,332	5.5
OREGON	2,182	2,139	2.0	8,470	7,816	8.4	3,959	3,718	6.5
PENNSYLVANIA	11,926	11,901	0.2	49,349	46,579	5.9	4,147	3,942	5.2
RHODE ISLAND	968	959	0.9	3,959	3,726	6.2	4,126	3,918	5.3
SOUTH CAROLINA	2,665	2,633	1.2	8,274	7,614	8.7	3,142	2,933	7.1
SOUTH DAKOTA	679	674	0.7	2,321	2,107	10.1	3,441	3,164	8.8
TENNESSEE	4,031	3,994	0.9	13,183	12,091	9.0	3,300	3,075	7.3
TEXAS	11,649	11,428	1.9	42,582	40,213	5.9	3,726	3,573	4.3
UTAH	1,126	1,095	2.8	3,768	3,443	9.4	3,442	3,221	6.9
VERMONT	462	454	1.8	1,650	1,541	7.1	3,638	3,448	5.5
VIRGINIA	4,764	4,720	0.9	18,400	16,986	8.3	3,899	3,650	6.8
WASHINGTON	3,443	3,442	*	14,221	13,602	4.6	3,984	4,132	-4.6
WEST VIRGINIA	1,781	1,768	0.7	5,789	5,297	9.3	3,275	3,034	7.9
WISCONSIN	4,520	4,473	1.1	17,496	16,457	6.3	3,912	3,712	5.4
WYOMING	345	339	1.8	1,331	1,227	8.5	3,929	3,674	6.9

* Less than 0.05 per cent.

¹Excluding armed forces overseas.Source: ACIR compilation based on U.S. Department of Commerce, Bureau of the Census, *Current Population Reports*, Series P-25 No. 488 and *Survey of Current Business*, August 1972.

TABLE 173 – RANGE OF ESTIMATED INCOME ELASTICITIES OF MAJOR STATE AND LOCAL TAXES

Investigator (Year)	Area	Elasticity	Investigator (Year)	Area	Elasticity
Personal income tax			General sales tax		
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
Corporate income tax			Motor fuels tax		
Peck (1969)	Indiana	1.44			
ACIR (1971)	Kentucky	1.19	ACIR (1971)	Maryland	0.80
Harris (1966)	United States	1.16	Peck (1969)	Indiana	0.77
ACIR (1971)	New York	1.13	ACIR (1971)	Kentucky	0.75
Netzer (1961)	United States	1.1	Planning Division (1971)	Arizona	0.74
ACIR (1971)	Hawaii	0.98	ACIR (1971)	New Jersey	0.74
Planning Division (1971)	Arizona	0.97	ACIR (1971)	Oregon	0.70
ACIR (1971)	Oregon	0.93	ACIR (1971)	New York	0.69
ACIR (1971)	New Jersey	0.72	Harris (1966)	United States	0.6
			ACIR (1971)	Hawaii	0.48
			Rafuse (1965)	United States	0.43
General property tax			Tobacco tax		
ACIR (1971)	New York City, N. Y.	1.41			
Mushkin (1965)	United States	1.3	ACIR (1971)	Kentucky	0.54
ACIR (1971)	Baltimore City, Md.	1.25	Harris (1966)	United States	0.4
Netzer (1961)	United States	1.0	ACIR (1971)	New Jersey	0.36
Bridges (1964)	United States	0.98	ACIR (1971)	Hawaii	0.30
ACIR (1971)	Honolulu Co., Hawaii	0.89	Planning Division (1971)	Arizona	0.21
ACIR (1971)	Multnomah Co., Ore.	0.84	ACIR (1971)	New York	0.12
McLoone (1961)	United States	0.8	ACIR (1971)	Maryland	0.00
Rafuse (1965)	United States	0.8	ACIR (1971)	Oregon	0.00
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 174 – 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	Use of "Uniform Division of Income for Tax Purposes Act" ¹				IRS starting point	Use of "Uniform Division of Income for Tax Purposes Act" ¹		
Ala.	x ²	x	x	x	Mont.	x	x	*	x
Alaska	x	x	*	x	Neb.	x	x	x	x
Ariz.			x	x	Nev.	*	*	x ⁴	x
Ark.		x	x ^{3,4}	x	N. H.	x		*	*
Calif.	x ²	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 ²	x	*	x
Ill.	x	x	x	x	Pa.	x	x	x	x
Ind.	x	x	x ³	x	R. I.	x		x	x
Iowa	x		x	x	S. C.	x ²	x	x ³	x
Ians.	x	x	x	x	S. D.	*	*	x ³	x
Ky.	x	x	x	x	Tenn.	x ²		x	x
La.	x ²		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 ⁵		x
Miss.	x ²		x ³	x	Wis.			x	x
Mo.	x	x ⁴	x	x	Wyo.	*	*	x	x
					D. C.		x	x	x

¹ Model apportionment formula approved by the National Conference of Commissioners on Uniform State Laws.

² By administrative practice.

³ Statutory credit limited.

⁴ Multistate Tax Compact State: compact includes provision but legal effect varies.

⁵ For allocation of nonbusiness income.

* No tax.

Source: Federation of Tax Administrators, *Tax Administrators News*, Vol. 32, No. 4, April 1968 (updated).

**TABLE 175 – STATE TAX PREFERENTIAL TREATMENT FOR POLLUTION CONTROL FACILITIES¹
SELECTED TAXES, JULY 1, 1973**

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	
Mississippi	X		
Missouri			X
Montana		X	
Nebraska			X
Nevada		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	
Utah			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 and Commerce Clearing House.

TABLE 176 – AGENCIES ADMINISTERING MAJOR STATE TAXES, JULY 1, 1973

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 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 Revenue	Dept. of Revenue	Dept. of Revenue	Sec. of State	Dept. of Revenue	Dept. of Revenue	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 176 – AGENCIES ADMINISTERING MAJOR STATE TAXES, JULY 1, 1973 (Cont'd)

State	Income	Sales	Gasoline	Motor Vehicle	Tobacco	Death	Alcoholic Beverage
Montana	Dept. of Revenue	. . . . .	Dept. of Revenue	Registrar of Motor Veh.	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
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	Tax Commissioner	. . . . .	Dept. of Safety	Dept. of Safety	Tax Commissioner	Tax Commissioner	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	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 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 . . . . .	. . . . .	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	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: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

TABLE 177 – WAGES AND SALARIES IN THE NATIONAL INCOME ACCOUNT – AVERAGE ANNUAL PERCENTAGE INCREASE IN EARNINGS BY MAJOR INDUSTRY, SELECTED PERIODS, 1940-1970

Industry	Average Annual Earnings Per Full-Time Employee							Average Annual Increase in Earnings During						
	1970	1965	1960	1955	1950	1945	1940	1940- 1970	1965- 1970	1960- 1965	1955- 1960	1950- 1955	1945- 1950	1940- 1945
All industries	\$7,564	\$5,710	\$4,743	\$3,851	\$2,992	\$2,190	\$1,299	6.0	5.8	3.8	4.3	5.2	6.4	11.0
Private Industries	7,462	5,708	4,759	3,882	2,988	2,255	1,291	6.0	5.5	3.7	4.2	5.4	5.8	11.8
Agriculture, forestry & fisheries	3,063	2,053	1,658	1,376	1,282	1,125	407	7.0	8.3	4.4	3.8	1.4	2.6	22.6
Mining	9,262	6,785	5,676	4,689	3,460	2,621	1,388	6.5	6.4	3.6	3.9	6.3	5.7	13.6
Contract construction	9,293	6,595	5,443	4,388	3,333	2,600	1,330	6.7	7.1	3.9	4.4	5.7	5.1	14.3
Manufacturing	8,150	6,389	5,352	4,356	3,302	2,517	1,432	6.0	5.0	3.6	4.2	5.7	5.6	11.9
Transportation	9,928	7,485	6,185	4,823	3,714	2,734	1,756	7.2	5.8	3.9	5.1	5.4	6.3	9.3
Communication	8,401	6,617	5,369	4,237	3,158	2,325	1,661	5.6	4.9	4.3	4.8	6.1	6.3	6.9
Electric, gas, & sanitation services	9,695	7,292	5,992	4,704	3,534	2,566	1,772	5.8	5.9	4.0	5.0	5.9	6.6	7.7
Wholesale and retail trade	6,886	5,436	4,597	3,755	3,045	2,114	1,382	5.5	4.8	3.4	4.1	4.3	7.6	8.9
Wholesale trade	9,452	7,238	6,047	4,844	3,839	2,751	1,754	5.8	5.5	3.7	4.5	4.8	6.9	9.4
Retail trade	5,902	4,721	4,015	3,329	2,734	1,879	1,236	5.3	4.6	3.3	3.8	4.0	7.8	8.7
Finance, insurance, and real estate	8,026	6,055	5,030	4,051	3,223	2,347	1,725	5.3	5.8	3.8	4.4	4.7	6.5	6.4
Services	5,946	4,295	3,513	2,831	2,183	1,688	953	6.3	6.7	4.1	4.4	5.3	5.3	12.1
Governmental & gov't. enterprises	7,965	5,717	4,676	3,708	3,014	2,052	1,344	6.1	6.9	4.1	4.7	4.2	8.0	8.8
Federal gen'l. civilian gov't.	10,597	7,614	5,895	4,589	3,494	2,646	1,894 ¹	5.9	6.8	5.3	5.1	5.6	5.7	6.9
State & local gen'l. gov't.	7,843	5,632	4,532	3,562	2,755	1,938	1,497	5.7	6.8	4.4	4.9	5.3	7.3	5.3
Public educat.	8,141	5,847	4,752	3,608	2,794	1,882	1,435	6.0	6.8	4.2	5.7	5.2	8.2	5.6
Nonschool	7,511	5,407	4,327	3,523	2,725	1,986	1,552 ¹	5.4	6.8	4.6	4.2	5.3	6.5	5.1
State and Local General Government as a % of all Industries														
Total State-local gen'l. gov't.	103.7	98.6	95.6	92.5	92.1	88.5	115.2							
Public educat.	107.6	102.4	100.2	93.7	93.4	85.9	110.5							
Nonschool	99.3	94.7	91.2	91.5	91.1	90.7	119.5							

¹Excludes work relief.

Source: ACIR staff based on *The Survey of Current Business*.

**TABLE 178 — THE ESTIMATED EFFECT DEDUCTIBILITY
OF STATE-LOCAL TAXES HAS ON
THE FEDERAL PERSONAL INCOME TAX, CALENDAR YEAR 1971**

Adjusted gross income class	Number of itemized returns	Reduction in treasury receipts resulting from deductibility of State-local taxes	Benefit to typical taxpayer who itemizes			Average rate of write-off %
			Property tax (\$)	Other State-local taxes (\$)	All taxes (\$)	
(\$000)	(000)	(\$000,000)				
0-3	593	4	—	7	7	14.2
3-5	2065	97	20	27	47	15.5
5-7	2751	172	31	32	63	17.2
7-10	6442	624	41	56	97	18.7
10-15	9747	1414	66	79	145	20.8
15-20	5150	1277	98	150	248	24.5
20-50	3688	2501	214	464	678	32.8
50-100	392	1146	612	2311	2923	50.9
100 or more	99	1065	1386	9386	10772	56.3
All	30,928	8,300	87	181	268	23.1

Source: ACIR staff compilation based on various Treasury publications.

SELECTED ACIR PUBLIC FINANCE REPORTS

- Intergovernmental Cooperation in Tax Administration*, A Commission Report A-7, (Washington, D.C.: June 1961), 20 pp.
- Local Nonproperty Taxes and the Coordinating Role of the State*, A Commission Report A-9, (Washington, D.C.: September 1961), 68 pp.
- The Role of the States in Strengthening the Property Tax*, A Commission Report A-17, (Washington, D.C.: Government Printing Office, June 1963), Vol. I (187 pp.) and Vol. II (182 pp.).
- Federal-State Coordination of Personal Income Taxes*, A Commission Report A-27, (Washington, D.C.: Government Printing Office, October 1965), 203 pp.
- State-Local Taxation and Industrial Location*, A Commission Report A-30, (Washington, D.C.: Government Printing Office, April 1967), 114 pp.
- Fiscal Balance in the American Federal System*, A Commission Report A-31, (Washington, D.C.: Government Printing Office, October 1967), Vol. I, 355 pp.
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- State Aid To Local Government*, A Commission Report A-34, (Springfield, Virginia: National Technical Information Service, April 1969), 105 pp.
- Urban America and the Federal System*, Commission Findings and Proposals M-47, (Springfield, Virginia: National Technical Information Service, October 1969), 140 pp.
- Federal Approaches To Aid State and Local Capital Financing*, A Commission Report A-37, (Washington, D.C.: Government Printing Office, September 1970), 71 pp.
- Revenue Sharing—An Idea Whose Time Has Come*, An Information Report M-54, (Washington, D.C.: Government Printing Office, December 1970), 29 pp.
- Measuring the Fiscal Capacity and Effort of State and Local Areas*, An Information Report M-58, (Washington, D.C.: Government Printing Office, March 1971), 209 pp.
- In Search of Balance—Canada's Intergovernmental Experience*, A Commission Report M-68, (Washington, D.C.: Government Printing Office, September 1971), 123 pp.
- Public Opinion and Taxes*, A Commission Survey S-1, (Washington, D.C.: May 1972), 19 pp.
- Financing Schools and Property Tax Relief—A State Responsibility*, A Commission Report, A-40, (Washington, D.C.: Government Printing Office, January 1973), 261 pp.
- City Financial Emergencies: The Intergovernmental Dimension*, A Commission Report A-42, (Washington, D.C.: Government Printing Office, July 1973), 186 pp.
- Revenue Sharing and Taxes—A Survey of Public Attitude*, A Commission Survey S-2, (Washington, D.C.: August 1973), 7 pp.
- The Value-Added Tax and Alternative Sources of Federal Revenue*, An Information Report, M-78, (Washington, D.C.: Government Printing Office, August 1973), 86 pp.

what is acir?

The Advisory Commission on Intergovernmental Relations (ACIR) was created by Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, State and local government and the public.

Of the 26 Commission members, nine represent the Federal government, 14 represent State and local governments and three represent the general public. Twenty members are appointed by the President. He names three private citizens and three Federal executive officials directly and selects four governors, three State legislators, four mayors and three elected county officials from slates nominated, respectively, by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The other six are Members of Congress—three Senators appointed by the President of the Senate and three Representatives appointed by the Speaker of the House. Commission members serve two-year terms and may be reappointed. The Commission names an Executive Director who heads the small professional staff.

After selecting specific intergovernmental issues for investigation, ACIR follows a multi-step procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts and interested groups. The Commission then debates each issue and formulates its policy positions. Commission findings and recommendations are published and draft bills and executive orders are developed to assist in implementing ACIR policies.

