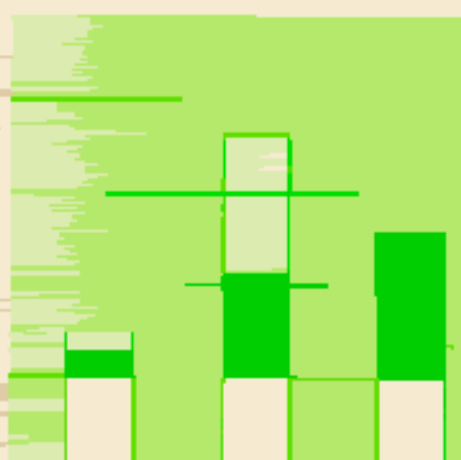
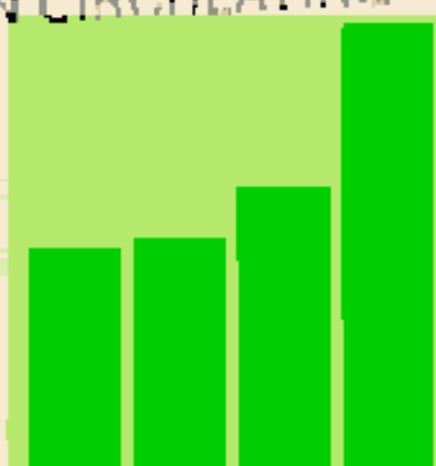
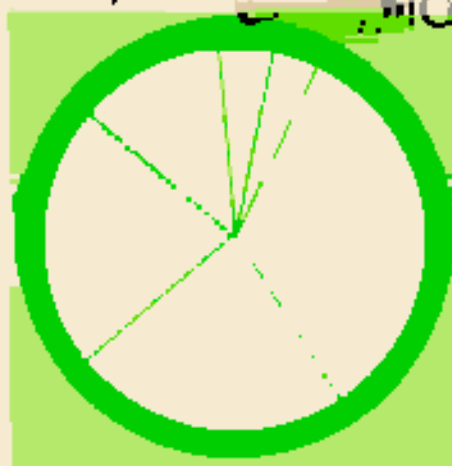


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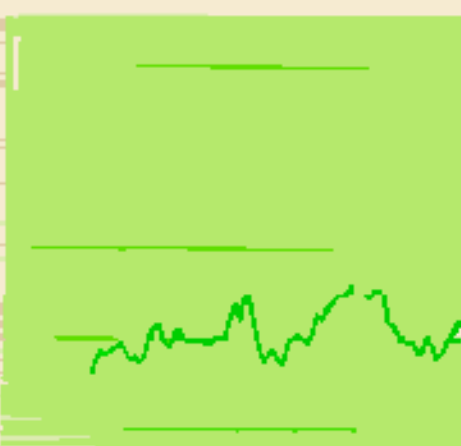
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# Significant Features of Fiscal Federalism 1976-77 Edition

Vol. II - Revenue and Debt



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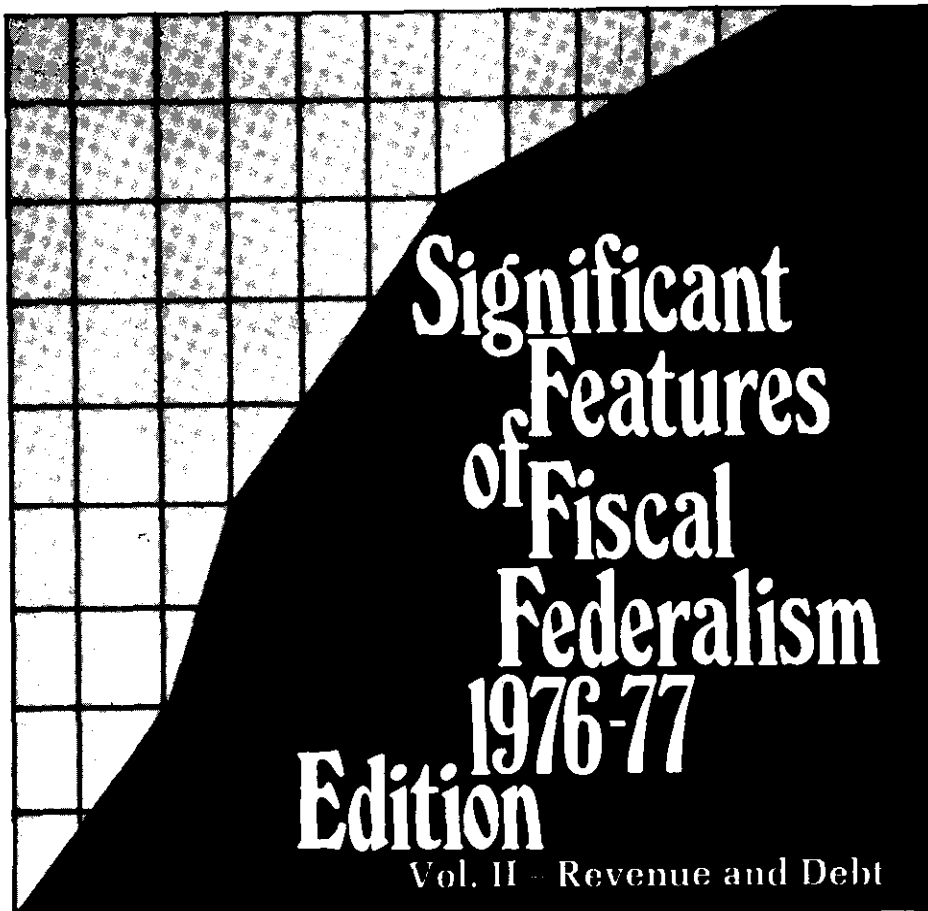
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## PREFACE

In order to provide more timely information in a more convenient form, we have decided to divide our biennial publication *Significant Features of Fiscal Federalism* into three parts. This volume (part II) provides detailed information on Federal-State-local revenue and debt structures.

This publication will be followed shortly by Part III that describes the Federal-State-local expenditure side of the intergovernmental fiscal equation.

**Robert E. Merriam**  
**Chairman**

## ACKNOWLEDGMENTS

Credit for this report is due Frank Tippet, the Commission's statistician, and Will S. Myers, senior analyst, with the assistance of Gordon M. Folkman and Richard J. Reeder. This project was supervised by John Shannon, assistant director.

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

**Wayne F. Anderson**  
**Executive Director**

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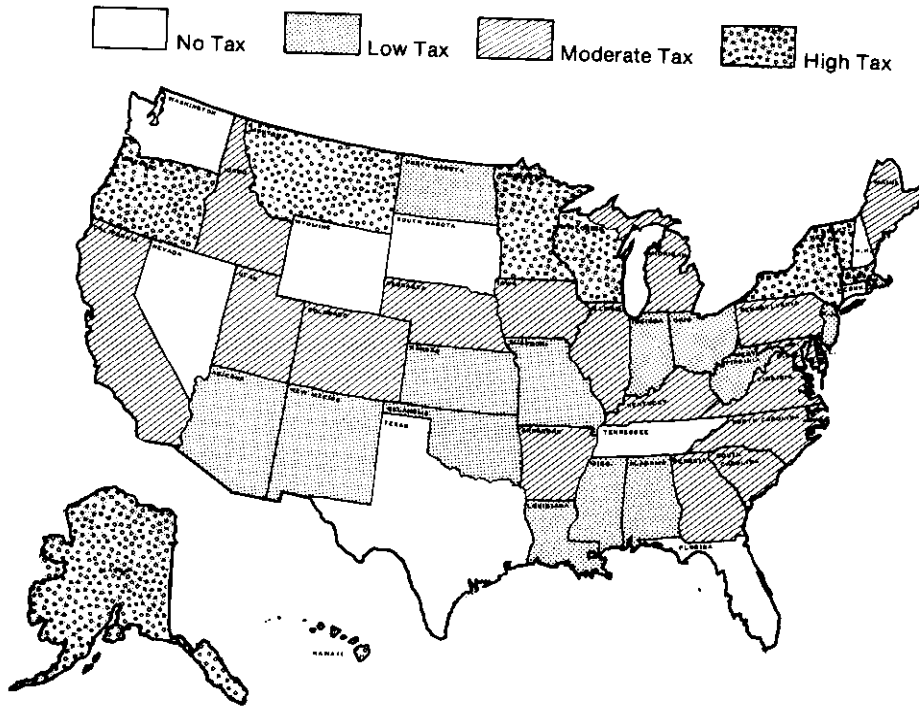
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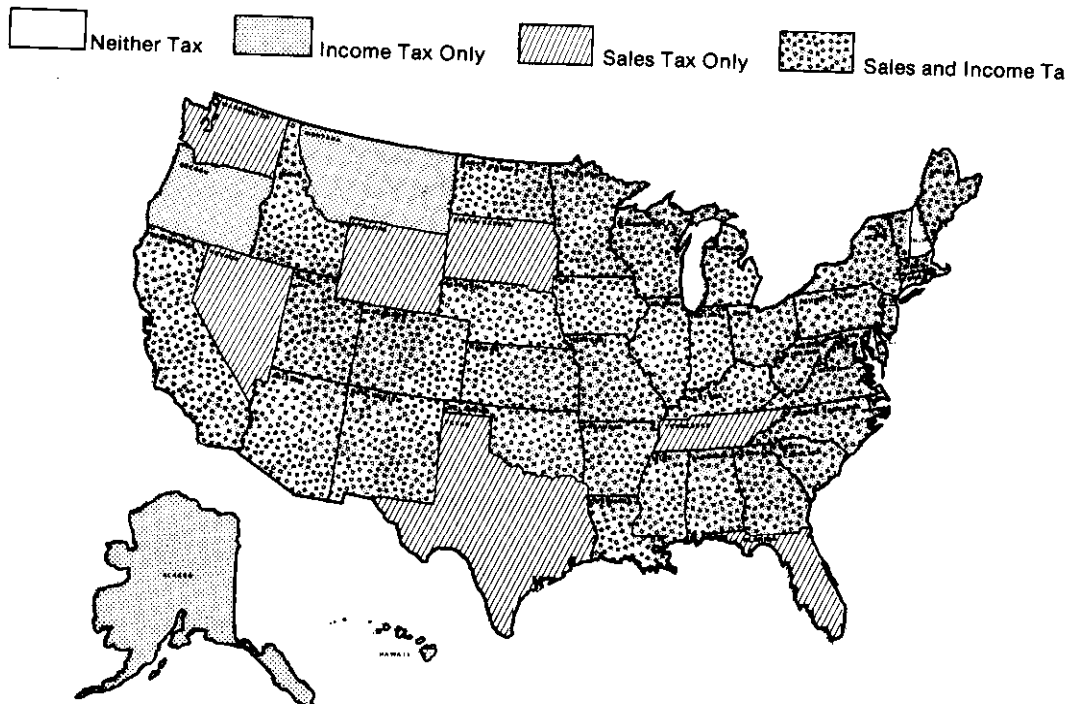
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**Figure 1**  
**States with Broad-Based Personal Income Taxes**  
**(January 1, 1977)**



**Use of Personal Income and General Sales Taxes by States**  
**(January 1, 1977)**





# REPORT HIGHLIGHTS

## Fiscal Federalism—General Trends

State and local governments appear to be overtaking the Federal government in terms of the growth of their respective general revenues. Due in no small part to constant activity on the tax increase front, State and local general revenues have risen from 4.9 percent of Gross National Product in 1945 to 12.4 percent by 1976. In contrast, Federal general revenues have fallen from 17.5 percent of Gross National Product in 1960 to 14.6 percent in 1976 as the result of periodic Federal tax cuts designed to spur the economy. (Table 1.)

It would be a mistake, however, to draw the conclusion that State and local governments will soon command more resources than the Federal government. First, the Census definition of "general revenue" excludes social security tax collections and borrowing—these two items produced \$167 billion for the Federal government in fiscal year 1976,

equivalent to 10.4 percent of Gross National Product.

There is also increasing evidence to suggest that the long and steady rise in State and local revenues as a percent of GNP may be nearing a turning point. Since 1970, the rate of growth in State-local general revenue as a percent of GNP has flattened at a mark just above 12 percent. State tax receipts continue to keep pace with growth in the economy. Local tax receipts reached a peak in relation to GNP in 1972 and have gradually fallen behind the growth in GNP since then. (Table 3.)

The massive growth in Federal aid stands out as the truest indicator of the fiscal power of the National government on the one hand and that of the States and their localities on the other. The growing dependency of State and local governments on Federal aid is underscored as follows:

## Federal Aid to States and Localities

	Amount (In billions)	Percent of S-L Expenditures
1950	\$ 2.3	10.4
1960	7.0	14.7
1970	24.0	19.4
1977 est.	70.4	26.7

For greater details, see Tables 38 and 39.

## Significant Features of State-Local Revenue Systems

A federal system bristles with comparisons as the tables in this publication demonstrate. Policymakers usually want benchmarks—national and regional norms—by which to judge the alternatives they confront in making decisions about spending, taxing, and borrowing. The tables in this publication are intended to serve this purpose.

Five of the questions most frequently asked about taxes concern:

- (1) the incidence or distribution of the tax burden among income classes;
- (2) State-Local tax effort (or taxpayer burden) as a percent of State personal income;
- (3) the diversification or mix of major State-local revenue sources;
- (4) the relative importance of the State and local government revenue sources; and
- (5) equity features such as a food exemption from the sales tax and property tax circuit-breakers.

From the numerous detailed tables in this publication, Table A summarizes the facts with respect to these five significant features of the State-local revenue systems.

*Incidence.* When tax burdens for major direct taxes are calculated for typical families at income levels ranging from \$10,000 to \$50,000, five State-local tax systems fall in the progressive category, 15 in the proportional classification, and

the remaining States (excluding Alaska and Hawaii) have systems that can be characterized as regressive. The States with a progressive rating—New York, Delaware, Idaho, Oregon, and California—all make above-average use of income taxes. (Tables A and 28.)

*Tax Effort-Tax Burden.* In 1975, State-local tax burdens ranged from a low of 9.7 percent of personal income in Ohio to a high of 16.7 percent in New York, with a national average of 12.3 percent. Tax burdens tend to be lowest among the States in the Southeast.

Per capita State-local tax payments ranged from a low of \$405 in Arkansas to \$1,025 in New York, an even greater spread than tax burdens measured against personal income. Every Southern State was well below the national average of \$664. (Tables A, 29, and 31.)

*Mix of Major Revenue Sources.* Regional variations are quite apparent in the contribution of each major revenue source to the State-local system. For example, every State in New England and the Great Lakes regions made greater relative use of the property tax than did the "average" State. In sharp contrast, all of the Southeastern States made below average use of this revenue source. Nine of the 12 States in the Southeast made above average use of the general sales tax and 11 of the 12 Southeastern States and all five Rocky Mountain States derived an above average share of their general revenue from Federal aid.

Regional variations are also apparent in the relative reliance on fees and charges. New England and the Mideastern States tend to put more emphasis on taxes and relatively less emphasis on user charges. In the rest of the country the opposite holds true—user charges constitute a higher percentage of State-local general revenue. (Tables A and 16.)

*The Revenue Raising Role of State Governments.* Most States have emerged as senior partners in State-local finance—the average State now raises 57 percent of total State-local tax revenue. Every State in the Southeast and Southwest exceeded the average. In all other regions there is at least one State government that fell below the 57 percent norm. State governments that raise less than half of total State-local tax revenue are New Hampshire, Massachusetts, Connecticut, New York, New Jersey, Nebraska, and South Dakota. (Tables A and 12.)

*Special Equity Features.* Regional variations are especially striking when comparing which States exempt food sales from the general sales tax. With the exception of Illinois, every State in the Northeast and North Central regions exempts food sales. In sharp contrast, only Kentucky, Florida, Louisiana, New Mexico, and Texas among the 16 States in the Southeast and Southwest either exempt food sales or provide a per capita income credit in lieu of the exemption of food sales. (Tables A, 100, and 111.)

Support for circuit-breaker property tax protection centers on the States in the Great Lakes and Plains regions—States where residential property tax burdens are above average. In contrast, circuit-breaker property tax relief is not too popular in the Southeast where property tax burdens are relatively low and the partial homestead exemption still survives. (Tables A and 74.)

TABLE A – SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS

State and Region	Incidence <sup>1</sup> (Family tax burdens)			Tax Effort <sup>2</sup>		Diversification <sup>3</sup> (source of state-local general revenue)						State govern- ment percentage of state- local tax revenue <sup>4</sup>	Equity features	
	Pro- gres- sive	Pro- por- tional	Regres- sive	state-local taxes as a % of state personal income	Per capita state-local tax revenue	Taxes				Charges and misc. general revenue	Federal aid		Food exempt from sales tax (E) or income tax credit provided (C) <sup>5</sup>	State financed circuit-breaker property tax relief programs <sup>6</sup>
						Property	General Sales	Income	All other					
United States			X	12.3%	\$664	22.6%	12.8%	12.3%	14.3%	17.4%	20.6%	56.7%	—	—
New England														
Maine			X	12.6%	571	24.4	13.7	6.4	15.8	12.7	27.0	61.0	E	E,H&R
New Hampshire			X	10.8	525	36.5	0	4.9	19.4	16.0	23.1	40.1	NST	—
Vermont		X		15.5	699	24.7	4.6	11.3	17.0	14.8	27.6	56.8	E	A,H&R
Massachusetts			X	14.2	814	36.8	3.7	18.3	10.7	11.5	19.0	46.8	E	—
Rhode Island			X	11.9	645	26.0	10.8	12.1	13.3	13.8	24.0	58.5	E	—
Connecticut			X	10.8	697	34.8	13.6	4.9	15.6	12.3	18.8	49.1	E	E,H&R
Mideast														
New York	X			16.7	1,025	24.0	12.5	19.6	10.5	15.5	17.9	48.1	E	—
New Jersey			X	11.6	725	38.1	9.7	3.2	16.1	15.3	17.7	39.6	E	—
Pennsylvania			X	11.7	636	16.8	11.0	17.6	19.9	14.1	20.6	62.9	E	E,H&R
Delaware	X <sup>7</sup>			11.7	727	10.6	0	22.3	27.7	20.7	18.8	79.9	NST	—
Maryland		X		12.3	728	18.6	8.4	23.0	13.5	17.4	19.1	58.0	E	E,H
Dist. of Columbia	—	N.A.	—	10.7	759	10.1	8.1	12.2	8.5	9.9	51.2	0	E	A,H&R
Great Lakes														
Michigan		X		11.7	682	25.8	11.4	11.8	11.4	19.1	20.5	55.8	E	A,H&R
Ohio			X	9.7	534	23.2	10.6	13.1	14.5	19.8	18.8	52.9	E	E,H
Indiana			X	11.1	580	25.4	17.6	10.3	10.5	21.0	15.2	60.2	E	E,H&R
Illinois			X	11.7	730	26.1	15.1	12.1	14.5	14.0	18.2	54.2	—	E,H&R
Wisconsin		X		13.8	719	24.6	10.1	20.2	10.4	16.5	18.1	64.6	E	A,H&R
Plains														
Minnesota		X		13.9	754	18.6	7.9	20.6	13.7	19.5	19.7	68.3	E	A,H&R
Iowa			X	12.1	637	25.7	9.7	14.3	12.5	18.2	19.6	58.0	E	E,H&R
Missouri			X	10.4	523	21.9	14.4	11.0	15.0	16.8	20.9	52.3	—	E,H&R
North Dakota		X		11.0	613	16.2	12.6	11.3	11.7	26.7	21.4	67.7	E	E,R, <sup>8</sup>
South Dakota			X	11.6	543	26.4	13.5	0.3	13.6	18.4	27.8	46.2	<sup>9</sup>	—
Nebraska			X	11.0	577	28.5	10.5	6.8	12.8	22.1	19.3	47.6	C	—
Kansas			X	10.9	598	26.1	12.2	11.6	11.7	19.0	19.4	56.7	—	E,H&R

TABLE A - SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS (Cont'd)

State and Region	Incidence <sup>1</sup> (Family tax burdens)			Tax Effort <sup>2</sup>		Diversification <sup>3</sup> (source of state-local general revenue)						Equity features		
	Pro- gres- sive	Pro- por- tional	Regres- sive	state-local taxes as a % of state personal income	Per capita state-local tax revenue	Taxes				Charges and misc. general revenue	Federal aid	State gov- ernment percentage of state- local tax revenue <sup>4</sup>	Food exempt from sales tax (E) or income tax credit provided (C) <sup>5</sup>	State financed circuit-breaker property tax relief programs <sup>6</sup>
						Property	General Sales	Income	All other					
United States			X	12.3%	\$664	22.6%	12.8%	12.3%	14.3%	17.4%	20.6%	56.7%	-	-
Southeast														
Virginia		X		10.7	563	16.9	10.5	14.4	18.8	17.8	21.6	59.5	-	-
West Virginia			X <sup>7</sup>	12.3	533	10.8	21.3	8.1	16.6	13.3	29.9	77.3	-	E.H.&R
Kentucky			X	11.3	497	10.6	12.2	14.7	18.1	18.8	25.6	76.1	E	-
Tennessee			X	10.0	451	14.3	18.8	4.2	18.1	20.1	24.6	61.0	-	-
North Carolina		X		10.6	485	13.9	11.7	15.6	16.3	16.0	26.4	71.8	-	-
South Carolina		X		10.5	446	12.2	14.5	12.7	14.7	21.8	24.1	76.2	-	-
Georgia		X		10.8	508	17.3	13.3	10.7	12.9	21.1	24.7	61.9	-	-
Florida			X	9.9	521	18.5	16.3	2.5	22.0	22.6	18.1	64.1	E	-
Alabama			X	9.9	415	6.4	15.5	8.8	19.5	22.8	27.0	74.1	-	-
Mississippi			X	11.8	446	11.4	19.3	6.3	15.1	19.3	28.7	76.2	-	-
Louisiana			X	13.0	566	8.6	16.3	5.0	27.1	20.4	22.6	71.2	E	-
Arkansas		X		9.9	405	11.8	13.2	11.3	17.1	17.6	29.0	76.1	-	E.H.
Southwest														
Oklahoma		X		10.5	482	12.9	10.2	8.3	21.8	21.4	25.5	67.6	-	E.H.
Texas			X	10.6	515	22.1	14.1	0	23.2	19.9	20.7	57.7	E	-
New Mexico		X		13.5	548	8.7	17.3	5.9	17.8	23.2	27.1	82.7	<sup>10</sup>	-
Arizona			X	13.3	658	22.8	20.8	9.1	11.6	17.2	18.5	64.1	-	E.H.&R
Rocky Mountain														
Montana		X		12.6	612	27.0	0	13.1	14.3	19.2	26.4	50.8	NST	-
Idaho	X			11.0	528	17.1	10.3	15.6	13.4	18.9	24.7	68.8	C	E.H.
Wyoming			X	13.4	697	20.4	14.8	0	15.0	22.4	27.4	59.2	<sup>11</sup>	-
Colorado			X	11.6	631	19.3	15.3	12.1	10.1	21.9	21.3	54.2	C	E.H.&R
Utah		X		11.6	506	16.0	17.0	10.8	9.5	19.8	26.9	65.4	-	-
Far West														
Washington			X	12.1	676	19.7	22.7	0	15.5	20.7	21.4	64.9	-	-
Oregon	X			12.1	635	23.3	0	19.0	11.1	20.1	26.6	54.6	NST	A.H.&R
Nevada			X	13.2	770	19.7	13.5	0	26.5	22.4	17.8	58.5	-	E.H.&R
California	X			14.6	869	28.4	14.8	13.3	9.5	15.4	18.6	52.0	E	E.H. <sup>12</sup>
Alaska	-	N.A.	-	12.5	842	9.4	2.7	12.9	11.8	31.2	32.1	68.4	NST	-
Hawaii	-	N.A.	-	14.4	852	10.5	23.1	16.1	9.7	17.1	23.5	78.1	<sup>13</sup>	-

<sup>1</sup> Based on table 28 which compares estimated major state-local tax burdens for hypothetical families of four residing in the largest city in each state. Includes the following taxes: state and local income and general sales, residential property, cigarette excise, and motor vehicle taxes. In determining incidence, the \$10,000, \$17,500, \$25,000, and \$50,000 adjusted gross income classes were included. A state's tax system was considered progressive if the tax burden (taxes as a percent of income) for the \$50,000 income class was 10 percent or more greater than the \$10,000 class, regressive if 10 percent or more lower than the \$10,000 class, and proportional if the percentage difference was less than 10 percent, plus or minus.

<sup>2</sup> Source: tables 29 and 31.

<sup>3</sup> Source: table 16.

<sup>4</sup> Source: table 12.

<sup>5</sup> Source: tables 100 and 111. NST = No state general sales tax.

<sup>6</sup> Source: table 74. A.H.&R = all homeowners and renters; E.H.&R = elderly homeowners and renters; E.H = elderly homeowners; and E.R = elderly renters.

<sup>7</sup> Except for the \$50,000 income class.

<sup>8</sup> North Dakota has a separate program which lowers the assessed value of low-income elderly homeowners by as much as \$3,000.

<sup>9</sup> A tax credit based on federal adjusted gross income is provided for the elderly and disabled persons.

<sup>10</sup> An income tax credit is provided for all state-local taxes paid.

<sup>11</sup> A sales and use tax refund is provided for low-income elderly and disabled persons.

<sup>12</sup> California also has a program to provide property tax relief to all renters, regardless of income or age.

<sup>13</sup> Effective January 1, 1974, a general excise tax credit replaced the consumer, educational, drug and medical, and rental tax credits.

**TABLE 1 – THE GROWTH OF STATE-LOCAL GENERAL REVENUE  
IN THE INTERGOVERNMENTAL REVENUE SYSTEM, 1940-1976 EST.**

Item	FISCAL YEAR							
	1976 est.	1970	1965	1960	1955	1950	1945	1940
Federal general revenue as % of GNP <sup>1</sup>	14.6	17.0	16.2	17.5	17.3	15.1	20.6	6.5
State-local general revenue as % of GNP <sup>1</sup>	12.4	11.3	9.6	8.7	7.4	7.0	4.9	9.1
Taxes	9.7	9.0	7.8	7.2	6.2	6.0	4.4	8.2
Charges & misc.	2.7	2.3	1.8	1.5	1.2	1.0	.5	.9
Total general revenue as % of GNP	27.0	28.4	25.8	26.2	24.7	22.1	26.1	15.6
Exhibit 1: State-local general revenue as % of Federal general revenue	85.1	66.6	59.0	50.0	42.6	46.0	26.7	139.9
Exhibit 2: Federal insurance trust revenue as % of GNP	5.3	4.4	2.9	2.5	2.0	1.3	1.3	.8
Exhibit 3: Gross national product (billions of dollars)	1,611.8	960.2	658.0	498.3	381.0	264.8	211.0	95.1

<sup>1</sup> Includes taxes and charges and miscellaneous general revenue; excludes utility, liquor stores and insurance trust revenue. State-local general revenue also excludes Federal aid.

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, Governments Division, various publications; *The United States Budget in Brief, Fiscal Year 1976*; and ACIR staff estimates.

**TABLE 2 -- DISTRIBUTION OF FEDERAL, STATE, AND LOCAL GOVERNMENT GENERAL REVENUE,  
FROM OWN SOURCES, SELECTED YEARS 1942-1975**

Fiscal year	Total Federal, State, and local	Federal government	State & local governments	State governments	Local governments					
					Total	General local government			School districts <sup>2</sup>	Townships and special districts
						Cities <sup>1</sup>	Counties <sup>1</sup>			
<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
1975	403,208	222,067	181,141	96,784	84,357	42,235	26,422	15,813	32,931	9,191
<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
1975	100.0	55.1	44.9	24.0	20.9	10.5	6.6	3.9	8.2	2.3
<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
1975	27.8	15.3	12.5	6.7	5.8	2.9	1.8	1.1	2.3	0.6

<sup>1</sup> Excludes estimated amounts allocable to dependent school systems.

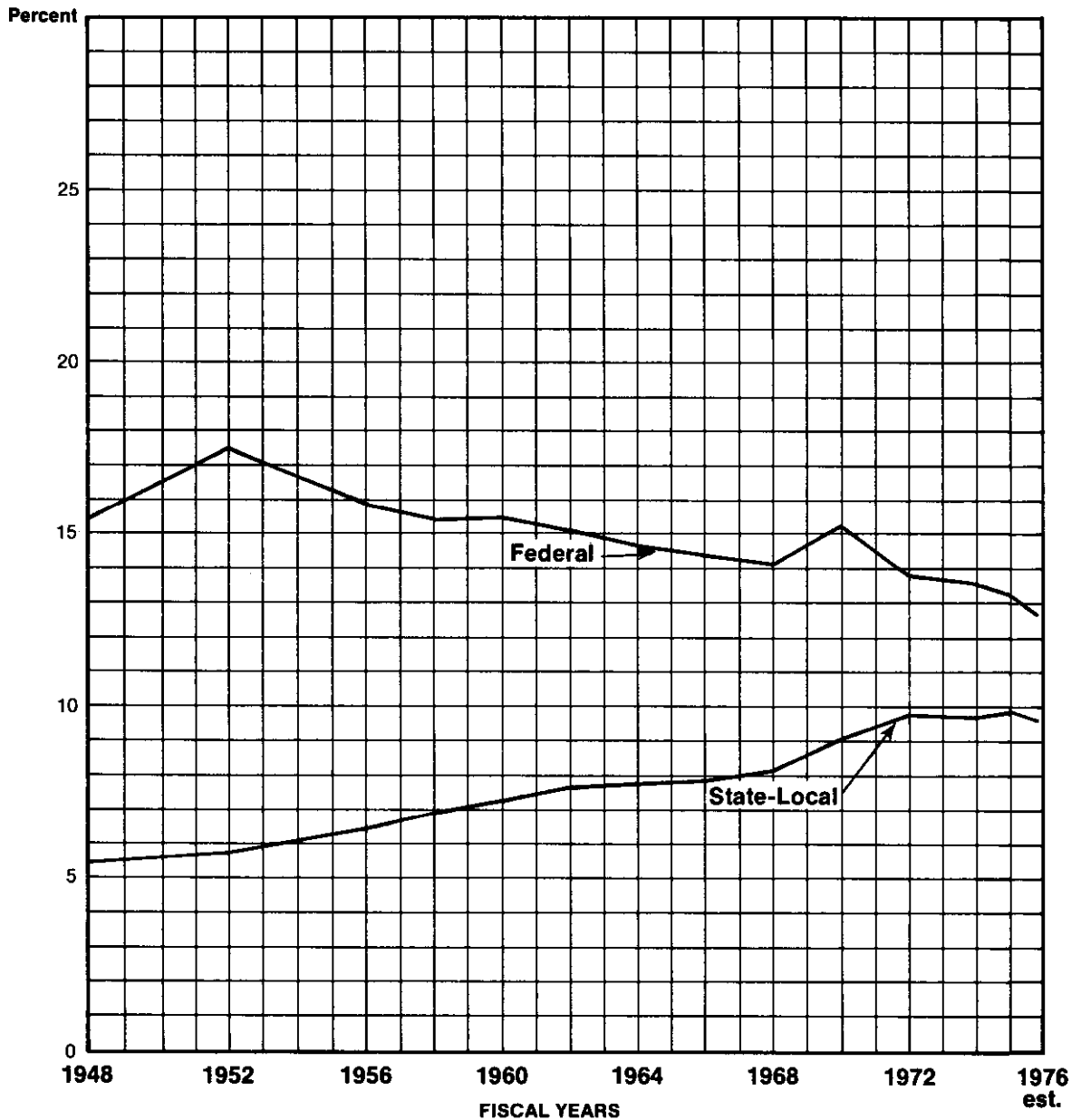
<sup>2</sup> Includes estimated amounts allocable to dependent city and county school systems.

SOURCE: ACIR staff computations based on various reports of U.S. Bureau of the Census, Governments Division, and U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business, January 1976, Part II*.

**Figure 2**

**The Relative Growth in Federal Taxes Lags the State-Local Sector,  
Selected Years 1948-1976**

**(Federal, State and Local Taxes as a Percent of GNP)**



Source: Table 3.

**Table 3 — The Relative Growth in Federal Taxes Lags the State-Local Sector, Selected Years 1948-1976**  
**(Federal, State, and Local Taxes<sup>1</sup> as a Percentage of Gross National Product)**

Item	1976 <sup>2</sup>	1974	1972	1970	1968	1966	1964	1962	1960	1958	1956	1952	1948
By Level of Government													
Federal, State, and Local	22.26	23.18	23.61	24.25	22.30	22.25	22.44	22.69	22.70	22.27	22.29	23.34	20.83
Federal	12.60	13.58	13.83	15.21	14.16	14.41	14.68	15.07	15.45	15.40	15.87	17.63	15.40
State and Local	9.66	9.60	9.79	9.04	8.15	7.84	7.75	7.61	7.25	6.88	6.42	5.70	5.43
State	5.53	5.45	5.38	5.00	4.38	4.07	3.93	3.77	3.62	3.38	3.26	2.91	2.74
Local	4.13	4.15	4.40	4.04	3.75	3.79	3.82	3.85	3.63	3.50	3.16	2.79	2.68
By Type of Tax, by Government:													
Federal													
Individual Income	8.16	8.74	8.52	9.42	8.28	7.68	7.90	8.35	8.17	7.86	7.83	8.24	7.85
Corporation Income	2.57	2.84	2.89	3.42	3.45	4.16	3.81	3.76	4.31	4.54	5.08	6.27	3.94
Sales, Gross Receipts, and Customs	1.34	1.51	1.81	1.91	1.96	2.03	2.40	2.46	2.53	2.55	2.55	2.75	3.11
Death and Gift	.32	.37	.49	.38	.37	.42	.39	.37	.32	.32	.28	.24	.36
All other	.20	.12	.12	.09	.10	.12	.19	.13	.12	.12	.13	.13	.14
State													
Individual Income	1.33	1.25	1.17	.96	.75	.59	.55	.50	.44	.35	.33	.27	.20
Corporation Income	.45	.44	.40	.39	.30	.28	.27	.24	.24	.23	.22	.25	.24
General Sales and Gross Receipts	1.71	1.66	1.58	1.48	1.26	1.09	.99	.94	.86	.79	.74	.66	.60
Selective Sales and Gross Receipts	1.24	1.32	1.41	1.36	1.27	1.27	1.28	1.27	1.25	1.19	1.16	1.03	1.04
Motor Vehicle and Operators Licenses	.27	.26	.30	.31	.30	.31	.31	.31	.32	.32	.32	.27	.24
Death and Gift	.09	.11	.12	.10	.11	.11	.11	.09	.08	.08	.08	.06	.07
All other	.43	.42	.41	.40	.40	.41	.42	.42	.43	.42	.41	.37	.34
Local													
Property	3.37	3.41	3.68	3.43	3.23	3.30	3.33	3.37	3.17	3.06	2.75	2.44	2.38
Sales and Gross Receipts	.44	.41	.38	.32	.23	.28	.29	.27	.27	.24	.22	.18	.16
Individual Income <sup>3</sup>	.19	.18	.20	.17	.13	.07	.06	.06	.05	.05	.04	.02	.02
All other	.14	.15	.14	.12	.16	.14	.14	.15	.14	.15	.16	.14	.12

<sup>1</sup>Excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue; and borrowing. In 1976 Federal insurance trust revenue was \$86 billion (including \$80 billion OASDHI receipts), and Federal borrowing i.e., the rise in gross Federal debt — was \$87 billion.

<sup>2</sup>Partially estimated.

<sup>3</sup>Includes 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 4 – AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (–)  
IN THE RECEIPTS FROM MAJOR FEDERAL, STATE, AND LOCAL TAXES,  
SELECTED PERIODS 1948 THROUGH 1976 EST.**

Item	1973-1976 est.	1968-1973	1963-1968	1958-1963	1953-1958	1948-1953
<i>By Level of Government:</i>						
Federal, State and Local	7.8	9.1	7.2	5.9	3.3	10.3
Federal	7.1	7.1	6.3	5.0	1.6	10.6
State and Local	8.7	12.4	9.0	7.7	7.8	9.4
State	9.4	13.3	10.5	8.2	7.2	9.4
Local	7.9	11.2	7.3	7.2	8.3	9.4
<i>By Type of Tax, by Government:</i>						
Federal						
Individual income	8.4	8.5	7.6	6.5	3.1	9.1
Corporation income	4.6	4.8	5.8	1.5	(–1.1)	17.0
Sales, gross receipts, and customs	3.1	3.9	2.7	4.7	1.7	6.2
Death and gift	2.0	10.0	7.1	9.2	9.6	0.3
All other	30.1	11.7	(–7.6)	18.1	1.3	7.6
State						
Individual income	11.3	20.1	16.3	13.9	9.8	14.2
Corporation income	10.4	16.6	10.8	8.1	4.7	6.7
General sales and gross receipts	11.6	13.6	13.5	9.6	7.6	10.6
Selective sales and gross receipts	4.9	10.5	7.6	6.9	6.8	8.1
Motor vehicle and operators licenses	8.3	6.4	6.9	4.7	8.3	9.9
Death and gift	1.6	10.4	7.9	11.1	9.6	4.3
All other	11.0	9.1	6.4	5.7	5.7	10.5
Local						
Property	7.3	10.4	7.0	7.2	8.4	9.0
Sales and gross receipts	13.0	20.6	4.2	7.8	8.5	12.4
Individual income <sup>1</sup>	7.6	17.4	28.2	7.7	17.6	17.1
All other	8.3	5.5	8.9	5.8	4.3	11.7

<sup>1</sup>Includes minor amounts of corporation income taxes.

Source: ACIR staff computations, based on table 5.

TABLE 5 — FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1976 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	262,534	153,733	94,737	32,166	20,101	5,436	1,293	108,801	59,870	12,996	4,416
1973	286,595	165,493	103,246	36,153	19,722	4,917	1,455	121,102	68,069	15,587	5,425
1974	315,547	184,825	118,952	38,620	20,534	5,035	1,684	130,722	74,207	17,078	6,015
1975	331,650	190,185	122,386	40,621	21,090	4,611	1,477	141,465	80,155	18,819	6,642
1976 <sup>2</sup>	358,728	203,028	131,603	41,409	21,600	5,216	3,200	155,700	89,100	21,500	7,300

TABLE 5 — FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1976 (Cont'd)

(millions of dollars)

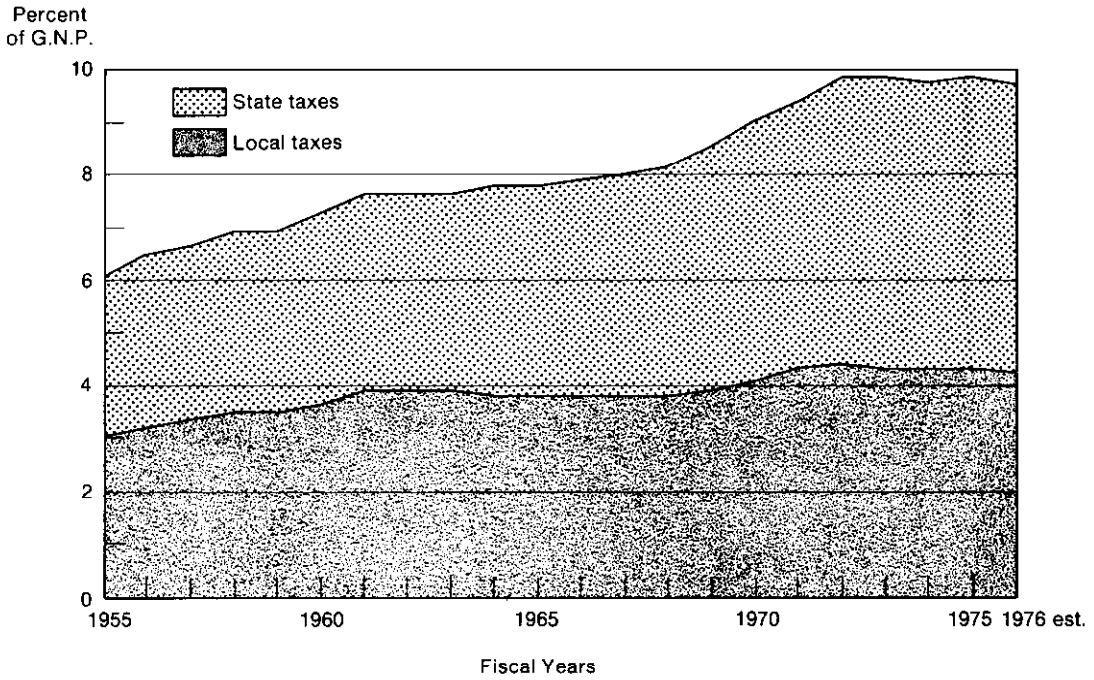
Fiscal year	State (cont'd)					Local					Exhibit: Gross national product (in billions)
	General sales and gross receipts	Selected sales and gross receipts	Motor vehicle and operators licenses	Death and gift	All other	Total	Property	Sales and gross receipts	Individual income <sup>1</sup>	All other	
1948	1,478	2,564	593	180	844	6,599	5,850	400	44	305	\$245.9
49	1,609	2,756	665	176	936	7,414	6,566	451	51	346	261.6
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394	264.8
51	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422	312.0
52	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473	338.8
53	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530	360.1
54	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576	363.5
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641	381.0
56	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657	410.9
57	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679	433.3
58	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653	441.7
59	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734	471.3
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692	498.3
61	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744	509.0
62	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815	545.8
63	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867	577.1
64	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841	616.4
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807	658.0
66	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012	722.4
67	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016	773.5
68	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327	830.3
69	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239	904.2
1970	14,177	13,077	2,955	996	3,836	38,833	32,963	3,068	1,630	1,173	960.2
1971	15,473	14,097	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298	1,019.8
1972	17,619	15,631	3,340	1,294	4,574	48,930	40,876	4,238	2,241	1,575	1,111.8
1973	19,793	17,330	3,386	1,431	5,117	53,032	43,970	4,924	2,406	1,732	1,238.4
1974	22,612	17,944	3,477	1,430	5,651	56,515	46,452	5,542	2,413	2,108	1,361.2
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166	1,452.3
1976 <sup>2</sup>	27,500	20,000	4,300	1,500	7,000	66,600	54,300	7,100	3,000	2,200	1,611.8

<sup>1</sup> Includes minor amounts of corporation income taxes.

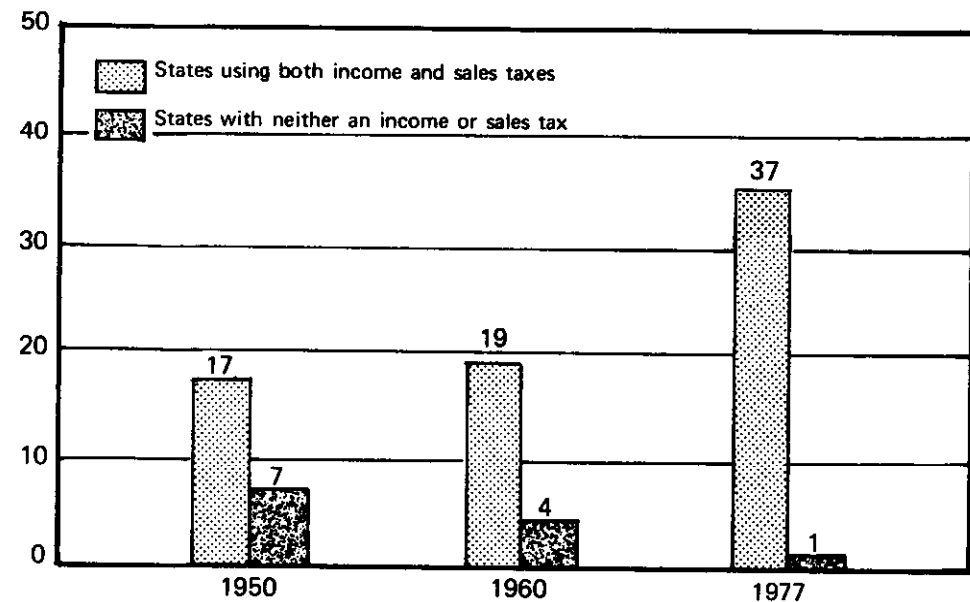
<sup>2</sup> Partially estimated.

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.

**Figure 3**  
**State and Local Taxes As A Percentage of Gross National Product**  
**1955 through 1976 est.**



**Number of States With General Sales and Broad-Based Personal Income Taxes,**  
**As of January 1, 1950, 1960 and 1977**



**TABLE 6 — GOVERNMENTAL REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT: 1974-75**

Source	Amount (millions of dollars)						Per capita	
	All govern-ments	Federal Govern-ment	State and local governments			Federal Govern-ment	State and local govern-ments	
			Total	State	Local			Total
TOTAL REVENUE	517 175 <sup>1</sup>	303 857	261 616 <sup>1</sup>	154 632	159 731 <sup>1</sup>	2 426.67 <sup>1</sup>	1 425.75	1 227.55 <sup>1</sup>
TOTAL GENERAL REVENUE	403 208 <sup>1</sup>	223 311	228 195 <sup>1</sup>	134 611	146 331 <sup>1</sup>	1 891.92 <sup>1</sup>	1 047.81	1 070.73 <sup>1</sup>
INTERGOVERNMENTAL REVENUE	—	1 244	47 054	37 827	61 975	( <sup>1</sup> )	5.84	220.79
FROM FEDERAL GOVERNMENT	—	—	47 054	36 148	10 906	( <sup>1</sup> )	—	220.79
FROM STATE GOVERNMENTS	—	1 244	( <sup>1</sup> )	—	51 068	( <sup>1</sup> )	5.84	( <sup>1</sup> )
FROM LOCAL GOVERNMENTS	—	—	( <sup>1</sup> )	1 680	( <sup>1</sup> )	( <sup>1</sup> )	—	( <sup>1</sup> )
REVENUE FROM OWN SOURCES	517 175	302 613	214 562	116 805	97 757	2 426.67	1 419.91	1 006.76
GENERAL REVENUE FROM OWN SOURCES	403 208	222 067	181 141	96 784	84 357	1 891.92	1 041.98	849.94
TAXES	331 650	190 185	141 465	80 155	61 310	1 556.16	892.38	663.78
PROPERTY	51 491	—	51 491	1 451	50 040	241.60	—	241.60
INDIVIDUAL INCOME	143 840	122 386	21 454	18 819	2 635	674.92	574.26	100.67
CORPORATION INCOME	47 263	40 621	6 642	6 642	( <sup>2</sup> )	221.77	190.60	31.17
SALES AND GROSS RECEIPTS	70 905	21 090	49 815	43 346	6 468	332.70	98.96	233.74
CUSTOMS DUTIES	4 289	4 289	—	—	—	20.12	20.12	—
GENERAL SALES AND GROSS RECEIPTS	29 102	—	29 102	24 780	4 322	136.55	—	136.55
SELECTIVE SALES AND GROSS RECEIPTS	37 514	16 801	20 713	18 566	2 147	176.02	78.83	97.19
MOTOR FUEL	12 799	4 475	8 324	8 255	68	60.06	21.00	39.06
ALCOHOLIC BEVERAGES	7 396	5 331	2 065	1 963	102	34.70	25.01	9.69
TOBACCO PRODUCTS	5 710	2 315	3 395	3 286	109	26.79	10.86	15.93
PUBLIC UTILITIES	5 935	2 875	3 060	1 740	1 319	27.85	13.49	14.36
OTHER	5 675	1 805	3 870	3 321	549	26.63	8.47	18.16
MOTOR VEHICLE AND OPERATORS LICENSES	4 243	—	4 243	3 941	302	19.91	—	19.91
DEATH AND GIFT TAX	6 029	4 611	1 418	1 418	( <sup>3</sup> )	28.29	21.64	6.65
ALL OTHER	7 879	1 477	6 402	4 538	1 864	36.97	6.93	30.04
CHARGES AND MISCELLANEOUS GENERAL REVENUE	71 558	31 882	39 676	16 629	23 047	335.76	149.60	186.17
CURRENT CHARGES	45 268	19 680	25 588	10 437	15 152	212.41	92.34	120.06
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	4 559	4 559	—	—	—	21.39	21.39	—
POSTAL SERVICE	9 552	9 552	—	—	—	44.82	44.82	—
EDUCATION	9 102	51	9 051	5 751	3 301	42.71	0.24	42.47
SCHOOL LUNCH SALES	1 672	—	1 672	—	1 672	7.85	—	7.85
INSTITUTIONS OF HIGHER EDUCATION	6 331	—	6 331	5 625	707	29.71	—	29.71
OTHER	1 099	51	1 048	126	922	5.16	0.24	4.92
HOSPITALS	6 037	39	5 998	1 750	4 248	28.33	0.18	28.14
SEWERAGE	1 964	—	1 964	—	1 964	9.22	—	9.22
SANITATION OTHER THAN SEWERAGE	578	—	578	—	578	2.71	—	2.71
LOCAL PARKS AND RECREATION	493	—	493	—	493	2.31	—	2.31
NATURAL RESOURCES	3 472	3 125	347	318	29	16.29	14.66	1.63
HOUSING AND URBAN RENEWAL	1 289	495	794	37	757	6.05	2.32	3.73
AIR TRANSPORTATION	1 037	18	1 019	98	920	4.87	0.08	4.78
WATER TRANSPORT AND TERMINALS	725	269	456	131	325	3.40	1.26	2.14
PARKING FACILITIES	251	—	251	—	251	1.18	—	1.18
OTHER	6 210	1 572	4 638	2 352	2 286	29.14	7.38	21.76
MISCELLANEOUS GENERAL REVENUE	26 290	12 202	14 088	6 193	7 895	123.36	57.25	66.10
SPECIAL ASSESSMENTS	825	—	825	30	796	3.87	—	3.87
SALE OF PROPERTY	1 133	793	340	68	273	5.32	3.72	1.60
INTEREST EARNINGS	10 368	2 525	7 843	3 731	4 112	48.65	11.85	36.80
OTHER	13 963	8 884	5 079	2 365	2 714	65.52	41.69	23.83
UTILITY REVENUE	10 867	—	10 867	—	10 867	50.99	—	50.99
LIQUOR STORES REVENUE	2 468	—	2 468	2 129	338	11.58	—	11.58
INSURANCE TRUST REVENUE	100 632	80 546	20 086	17 892	2 194	472.18	377.94	94.25

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.

<sup>1</sup> Duplicative transactions between levels of government are excluded.

<sup>2</sup> Minor amount included in individual income tax figures.

<sup>3</sup> Minor amount included in "All other" taxes.

Source: U.S. Bureau of the Census, *Governmental Finances in 1974-75*.

**TABLE 7 – SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES  
BY LEVEL OF GOVERNMENT, BY STATE, 1974-75**

(Dollar amounts in millions)

State	Tax revenue			Direct general expenditure			Expenditure for personal services			State government percentage of –		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments	Tax revenue	Direct general expenditure	Expenditure for personal services
UNITED STATES	141 465.0	80 154.9	61 310.1	229 474.0	86 325.7	143 148.3	105 365.1	29 824.4	75 540.7	56.7	37.6	28.3
ALABAMA	1 499.3	1 111.3	388.0	2 989.2	1 462.1	1 527.1	1 240.4	500.8	739.6	74.1	48.9	40.4
ALASKA	296.4	202.8	93.5	979.2	619.2	360.0	406.1	237.8	168.3	68.4	63.2	58.6
ARIZONA	1 463.5	938.4	525.1	2 288.7	815.3	1 473.4	1 139.1	356.7	782.4	64.1	35.6	31.3
ARKANSAS	857.5	652.6	204.9	1 539.5	789.6	749.9	621.0	253.9	367.1	76.1	51.3	40.9
CALIFORNIA	18 401.6	9 564.6	8 837.0	26 703.8	7 827.7	18 876.1	13 614.2	2 990.8	10 623.4	52.0	29.3	22.0
COLORADO	1 598.0	866.4	731.5	2 837.6	1 013.3	1 824.3	1 352.8	456.8	896.0	54.2	35.7	33.8
CONNECTICUT	2 156.8	1 058.8	1 097.9	3 277.3	1 476.7	1 800.6	1 433.7	471.7	962.1	49.1	45.1	32.9
DELAWARE	421.2	336.4	84.8	687.3	392.6	294.7	308.3	139.9	168.4	79.9	57.1	45.4
DISTRICT OF COLUMBIA	543.6	—	543.6	1 359.1	—	1 359.1	795.0	—	795.0	(X)	(X)	(X)
FLORIDA	4 357.2	2 791.2	1 566.0	7 885.2	2 682.5	5 202.7	3 601.5	973.7	2 627.9	64.1	34.0	27.0
GEORGIA	2 502.0	1 547.8	954.2	4 555.0	1 960.0	2 595.0	2 129.7	710.5	1 419.1	61.9	43.0	33.4
HAWAII	737.4	575.5	161.9	1 349.5	1 059.3	290.2	508.9	388.5	120.5	78.1	78.5	76.3
IDAHO	433.0	298.1	134.9	806.8	380.9	425.9	344.5	138.9	205.6	68.8	47.2	40.3
ILLINOIS	8 138.8	4 409.5	3 729.3	11 875.2	4 563.2	7 312.0	5 691.7	1 243.1	4 448.6	54.2	38.4	21.8
INDIANA	3 080.6	1 853.9	1 226.7	4 393.9	1 608.7	2 785.2	2 141.8	614.8	1 527.0	60.2	36.6	28.7
IOWA	1 829.5	1 062.0	767.5	2 863.7	1 126.8	1 736.9	1 249.0	451.6	797.4	58.0	39.3	36.2
KANSAS	1 355.5	769.0	586.4	2 153.5	875.8	1 277.7	993.0	349.7	643.3	56.7	40.7	35.2
KENTUCKY	1 688.0	1 283.7	404.3	2 844.5	1 584.7	1 259.8	1 118.8	518.2	600.6	76.1	55.7	46.3
LOUISIANA	2 146.9	1 528.7	618.2	3 586.1	1 760.3	1 825.8	1 537.8	535.7	1 002.0	71.2	49.1	34.8
MAINE	605.1	369.0	236.1	993.1	535.2	458.0	405.0	172.8	232.2	61.0	53.9	42.7
MARYLAND	2 982.6	1 730.7	1 251.9	5 097.2	1 813.6	3 283.6	2 213.8	648.3	1 565.4	58.0	35.6	29.3
MASSACHUSETTS	4 741.6	2 218.5	2 523.0	6 891.8	3 011.9	3 879.9	3 008.7	728.4	2 280.3	46.8	43.7	24.2
MICHIGAN	6 242.9	3 486.0	2 757.0	10 905.1	4 268.9	6 636.2	5 048.7	1 374.9	3 673.8	55.8	39.1	27.2
MINNESOTA	2 961.4	2 022.2	939.2	4 707.4	1 541.8	3 165.6	2 135.6	644.5	1 491.2	68.3	32.8	30.2
MISSISSIPPI	1 046.2	797.4	248.8	1 953.5	920.5	1 032.9	768.2	260.1	508.0	76.2	47.1	33.9
MISSOURI	2 490.5	1 303.0	1 187.5	3 947.3	1 574.3	2 373.0	1 849.2	546.6	1 302.6	52.3	39.9	29.6
MONTANA	457.9	232.7	225.2	807.0	361.4	445.6	377.9	145.8	232.0	50.8	44.8	38.6
NEBRASKA	892.3	424.8	467.5	1 594.9	595.2	999.7	729.4	222.4	507.0	47.6	37.3	30.5
NEVADA	456.0	266.8	189.2	767.3	290.8	476.4	351.6	114.0	237.6	58.5	37.9	32.4
NEW HAMPSHIRE	429.6	172.4	257.2	755.6	350.9	404.7	316.0	124.5	191.5	40.1	46.4	39.4
NEW JERSEY	5 307.6	2 100.9	3 206.7	8 097.2	2 669.1	5 428.1	3 549.6	815.1	2 734.5	39.6	33.0	23.0
NEW MEXICO	628.6	519.6	109.0	1 144.5	550.8	593.7	522.7	218.5	304.2	82.7	48.1	41.8
NEW YORK	18 574.7	8 939.2	9 635.5	29 193.8	7 122.2	22 071.6	13 299.5	2 581.1	10 718.4	48.1	24.4	19.4
NORTH CAROLINA	2 646.2	1 900.4	745.8	4 500.5	1 773.2	2 727.3	2 113.4	788.4	1 325.0	71.8	39.4	37.3
NORTH DAKOTA	389.5	263.6	125.9	662.9	342.1	320.8	262.0	113.2	148.8	67.7	51.6	43.2
OHIO	5 743.4	3 039.2	2 704.2	9 622.8	3 495.0	6 127.8	4 397.2	1 056.4	3 340.8	52.9	36.3	24.0
OKLAHOMA	1 306.7	883.7	423.0	2 367.6	1 121.0	1 246.5	1 027.2	374.1	653.1	67.6	47.3	36.4
OREGON	1 452.7	793.0	659.6	2 774.2	1 122.5	1 651.7	1 273.8	414.9	858.9	54.6	40.5	32.6
PENNSYLVANIA	7 527.1	4 733.4	2 793.6	11 919.0	5 348.8	6 570.2	5 065.3	1 608.8	3 456.5	62.9	44.9	31.8
RHODE ISLAND	597.7	349.8	248.0	967.7	521.6	446.1	439.2	193.0	246.2	58.5	53.9	43.9
SOUTH CAROLINA	1 255.9	956.6	299.3	2 459.2	1 364.2	1 095.1	1 017.5	412.8	604.6	76.2	55.5	40.6
SOUTH DAKOTA	370.8	171.1	199.6	684.1	344.9	339.2	283.2	117.9	165.3	46.2	50.4	41.6
TENNESSEE	1 887.3	1 152.1	735.2	3 595.7	1 547.8	2 047.9	1 639.5	536.0	1 103.5	61.0	43.0	32.7
TEXAS	6 304.3	3 637.2	2 667.1	10 255.1	4 060.0	6 195.2	4 951.4	1 447.6	3 503.8	57.7	39.6	29.2
UTAH	610.2	398.8	211.4	1 159.7	547.4	612.3	544.0	241.0	303.0	65.4	47.2	44.3
VERMONT	329.4	187.0	142.4	542.6	333.0	209.6	224.1	105.1	119.0	56.8	61.4	46.9
VIRGINIA	2 796.2	1 662.7	1 133.5	4 838.8	2 073.5	2 765.3	2 169.7	815.5	1 354.3	59.5	42.9	37.6
WASHINGTON	2 394.7	1 554.1	840.6	4 146.4	1 869.2	2 277.2	2 029.2	713.3	1 315.9	64.9	45.1	35.2
WEST VIRGINIA	960.5	742.9	217.6	1 607.4	937.6	669.8	589.3	262.3	327.1	77.3	58.3	44.5
WISCONSIN	3 313.2	2 140.8	1 172.3	5 027.0	1 698.2	3 328.8	2 318.7	614.6	1 704.1	64.6	33.8	26.5
WYOMING	260.6	154.3	106.3	512.8	220.5	292.3	217.2	79.4	137.8	59.2	43.0	36.6

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

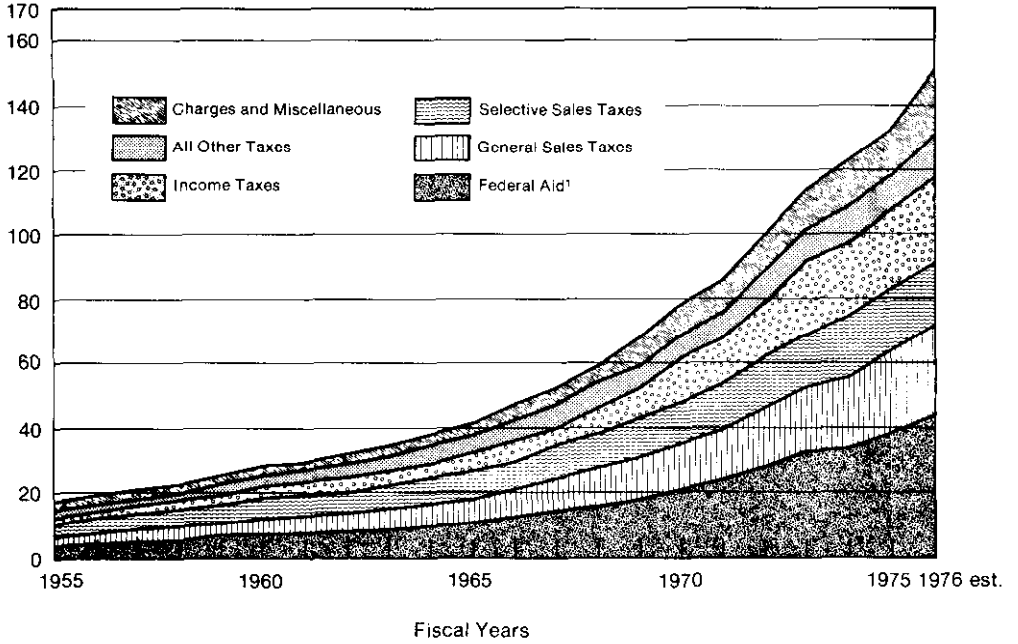
— Represents zero or rounds to zero.

X Not applicable.

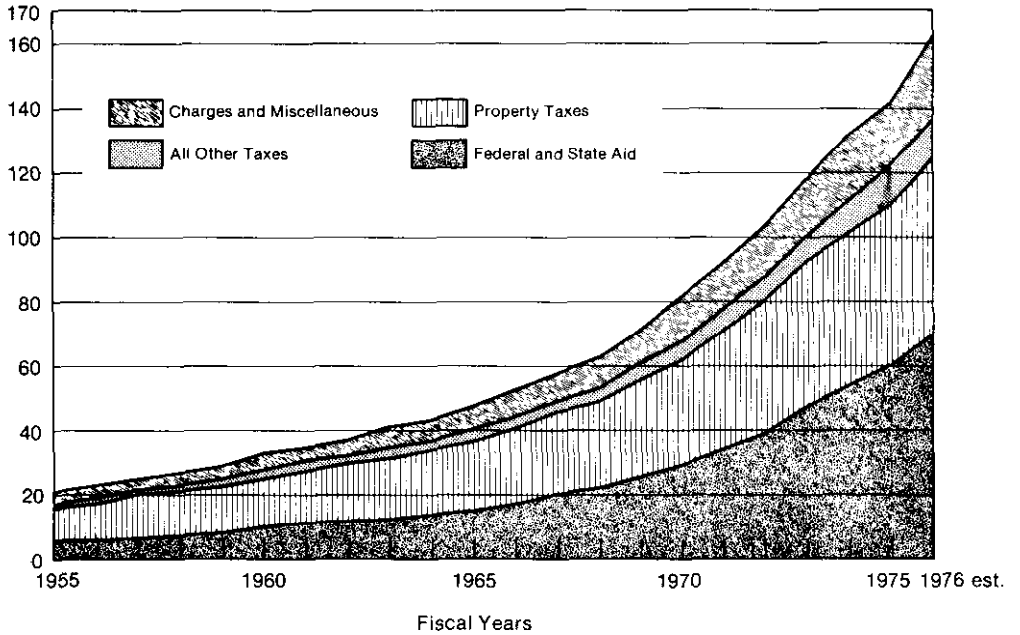
Source: U.S. Bureau of the Census, *Governmental Finances in 1974-75*.

**Figure 4**  
**Major Sources of State and Local General Revenue,**  
**1955 to 1976 est.**

**STATE GOVERNMENTS**  
 Billions of Dollars



**LOCAL GOVERNMENTS**  
 Billions of Dollars



<sup>1</sup>Includes minor amounts of local transfers.

**TABLE 8 – GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE, BY LEVEL OF GOVERNMENT, 1974-75**

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue			All general revenue from own sources	Total <sup>1</sup>	Taxes			Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)				Property	General sales	Income	
UNITED STATES, TOTAL	228 194.9	47 053.8	( <sup>2</sup> )	181 141.1	141 465.0	51 490.9	29 101.6	28 096.3	39 676.1	
STATE GOVERNMENTS	134 611.4	36 147.6	1 679.7	96 784.2	80 154.9	1 451.2	24 780.1	25 460.9	16 629.3	
LOCAL GOVERNMENTS	146 331.1	10 906.2	51 068.0	84 356.9	61 310.1	50 039.8	4 321.6	2 635.4	23,046.8	
ALABAMA	2 989.1	808.0	( <sup>2</sup> )	2 181.1	1 499.3	191.3	464.1	265.3	681.8	
STATE GOVERNMENT	2 089.6	666.9	20.4	1 402.3	1 111.3	28.6	354.8	248.1	290.9	
LOCAL GOVERNMENTS	1 472.3	141.1	552.3	778.9	388.0	162.8	109.4	17.2	390.9	
ALASKA	806.5	258.6	( <sup>2</sup> )	547.9	296.4	75.8	22.1	104.3	251.5	
STATE GOVERNMENT	622.3	234.6	11.6	376.1	202.8	6.6	—	104.3	173.3	
LOCAL GOVERNMENTS	350.4	24.1	154.6	171.7	93.5	69.3	22.1	—	78.2	
ARIZONA	2 276.3	421.1	( <sup>2</sup> )	1 855.1	1 463.5	518.9	474.4	207.1	391.6	
STATE GOVERNMENT	1 419.0	302.9	6.5	1 109.6	938.4	97.2	397.4	207.1	171.2	
LOCAL GOVERNMENTS	1 465.2	118.2	601.4	745.5	525.1	421.7	77.1	—	220.4	
ARKANSAS	1 607.3	466.6	( <sup>2</sup> )	1 140.7	857.5	189.6	211.8	180.7	283.2	
STATE GOVERNMENT	1 138.9	379.7	3.8	755.4	652.6	1.6	211.3	180.7	102.7	
LOCAL GOVERNMENTS	773.3	86.9	301.1	385.3	204.9	188.0	0.5	( <sup>2</sup> )	180.4	
CALIFORNIA	27 869.6	5 182.5	( <sup>2</sup> )	22 687.0	18 401.6	7 908.9	4 117.6	3 709.2	4 285.4	
STATE GOVERNMENT	15 562.9	4 068.5	495.6	10 998.8	9 564.6	327.7	3 380.7	3 709.2	1 434.2	
LOCAL GOVERNMENTS	20 143.7	1 114.1	7 341.4	11 688.2	8 837.0	7 581.2	736.9	—	2 851.3	
COLORADO	2 813.8	598.4	( <sup>2</sup> )	2 215.4	1 598.0	542.2	430.0	338.6	617.4	
STATE GOVERNMENT	1 650.6	473.6	2.8	1 174.2	866.4	1.7	275.0	338.6	307.8	
LOCAL GOVERNMENTS	1 722.4	124.8	556.4	1 041.2	731.5	540.5	155.0	—	309.7	
CONNECTICUT	3 130.1	589.1	( <sup>2</sup> )	2 541.1	2 156.8	1 088.3	425.9	153.9	384.3	
STATE GOVERNMENT	1 747.3	464.0	1.4	1 281.9	1 058.8	—	425.9	153.9	223.0	
LOCAL GOVERNMENTS	1 752.2	125.0	367.9	1 259.2	1 097.9	1 088.3	—	—	161.3	
DELAWARE	695.2	130.4	( <sup>2</sup> )	564.9	421.2	74.0	—	163.6	143.6	
STATE GOVERNMENT	522.4	91.3	1.2	429.9	336.4	1.4	—	155.1	93.5	
LOCAL GOVERNMENTS	314.8	39.1	140.7	135.0	84.8	72.6	—	8.5	50.2	
DISTRICT OF COLUMBIA	1 397.9	716.4	( <sup>2</sup> )	681.5	543.6	140.9	113.5	171.2	137.9	
FLORIDA	7 347.9	1 331.5	( <sup>2</sup> )	6 016.4	4 357.2	1 358.8	1 200.1	180.3	1 659.2	
STATE GOVERNMENT	4 253.5	991.2	32.6	3 229.7	2 791.2	53.5	1 200.1	180.3	438.5	
LOCAL GOVERNMENTS	4 992.5	340.2	1 865.6	2 786.7	1 566.0	1 305.3	—	—	1 220.7	
GEORGIA	4 616.8	1 141.6	( <sup>2</sup> )	3 475.1	2 502.0	799.8	614.9	493.3	973.1	
STATE GOVERNMENT	2 706.4	888.6	10.2	1 807.6	1 547.8	6.1	563.7	493.3	259.8	
LOCAL GOVERNMENTS	2 591.4	253.1	670.8	1 667.5	954.2	793.6	51.2	—	713.3	
HAWAII	1 241.5	291.5	( <sup>2</sup> )	950.1	737.4	130.1	287.2	200.2	212.6	
STATE GOVERNMENT	982.3	242.8	6.5	733.0	575.5	—	287.2	200.2	157.4	
LOCAL GOVERNMENTS	291.7	48.6	26.0	217.1	161.9	130.1	—	—	55.2	
IDAHO	767.9	189.5	( <sup>2</sup> )	578.4	433.0	131.4	79.1	119.4	145.3	
STATE GOVERNMENT	527.6	159.9	3.6	364.1	298.1	0.3	79.1	119.4	66.0	
LOCAL GOVERNMENTS	398.8	29.6	154.9	214.2	134.9	131.0	—	—	79.3	
ILLINOIS	12 001.8	2 180.7	( <sup>2</sup> )	9 821.1	8 138.8	3 131.4	1 816.5	1 443.8	1 682.3	
STATE GOVERNMENT	6 788.9	1 680.1	36.6	5 072.2	4 409.5	4.2	1 497.1	1 443.7	662.6	
LOCAL GOVERNMENTS	7 510.3	500.6	2 260.8	4 748.9	3 729.3	3 127.2	319.4	( <sup>2</sup> )	1 019.7	
INDIANA	4 831.3	736.6	( <sup>2</sup> )	4 094.7	3 080.6	1 229.4	849.1	499.1	1 014.0	
STATE GOVERNMENT	2 901.8	570.5	8.8	2 322.4	1 853.9	32.1	849.1	478.2	468.5	
LOCAL GOVERNMENTS	2 979.5	166.1	1 041.2	1 772.2	1 226.7	1 197.3	—	20.9	545.5	
IOWA	2 940.6	577.4	( <sup>2</sup> )	2 363.2	1 829.5	754.4	283.8	422.5	533.8	
STATE GOVERNMENT	1 765.9	434.7	34.7	1 296.5	1 062.0	0.1	283.8	422.5	234.5	
LOCAL GOVERNMENTS	1 845.2	142.7	635.8	1 066.8	767.5	754.3	—	—	299.2	
KANSAS	2 200.7	426.1	( <sup>2</sup> )	1 774.6	1 355.5	573.6	267.7	255.9	419.1	
STATE GOVERNMENT	1 278.7	331.1	3.9	943.7	769.0	13.3	263.7	255.9	174.6	
LOCAL GOVERNMENTS	1 279.1	95.0	353.2	830.9	586.4	560.3	3.9	—	244.5	
KENTUCKY	3 036.3	778.6	( <sup>2</sup> )	2 257.7	1 688.0	322.2	371.8	446.5	569.7	
STATE GOVERNMENT	2 184.7	621.3	8.9	1 554.4	1 283.7	35.4	371.8	366.1	270.7	
LOCAL GOVERNMENTS	1 313.7	157.2	453.2	703.3	404.3	286.9	—	80.4	299.0	
LOUISIANA	3 764.6	849.9	( <sup>2</sup> )	2 914.8	2 146.9	322.8	614.9	187.6	767.9	
STATE GOVERNMENT	2 609.5	673.2	15.7	1 920.6	1 528.7	( <sup>2</sup> )	365.0	187.6	391.9	
LOCAL GOVERNMENTS	1 954.5	176.7	783.6	994.2	618.2	322.8	249.9	—	376.0	

See footnotes at end of table.



**TABLE 8 – GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE, BY LEVEL OF GOVERNMENT, 1974-75 (Cont'd)**

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue			All general revenue from own sources	Total <sup>1</sup>	Taxes			Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)				Property	General sales	Income	
MAINE	1 004.2	271.3	( <sup>2</sup> )	732.9	605.1	244.6	137.4	64.8	127.9	
STATE GOVERNMENT	701.6	233.6	7.1	461.0	369.0	10.3	137.4	64.8	92.0	
LOCAL GOVERNMENTS	455.1	37.7	145.4	272.0	236.1	234.3	—	—	35.9	
MARYLAND	4 693.7	896.7	( <sup>2</sup> )	3 797.0	2 982.6	871.4	396.0	1 078.3	814.4	
STATE GOVERNMENT	2 778.2	629.8	26.3	2 122.0	1 730.7	52.4	396.0	758.0	391.3	
LOCAL GOVERNMENTS	3 237.3	266.9	1 295.5	1 675.0	1 251.9	819.0	—	320.3	423.1	
MASSACHUSETTS	6 825.9	1 297.5	( <sup>2</sup> )	5 528.4	4 741.6	2 508.9	252.9	1 254.1	786.8	
STATE GOVERNMENT	3 724.0	981.3	136.4	2 606.4	2 218.5	0.6	252.9	1 254.1	387.8	
LOCAL GOVERNMENTS	4 320.1	316.2	1 081.8	2 922.0	2 523.0	2 508.3	—	—	399.0	
MICHIGAN	10 339.3	2 124.4	( <sup>2</sup> )	8 214.9	6 242.9	2 670.9	1 177.4	1 215.9	1 972.0	
STATE GOVERNMENT	5 973.8	1 632.1	73.8	4 267.9	3 486.0	114.1	1 177.4	1 069.1	781.9	
LOCAL GOVERNMENTS	6 566.2	492.3	2 126.9	3 947.0	2 757.0	2 556.9	—	146.9	1 190.1	
MINNESOTA	4 870.4	961.7	( <sup>2</sup> )	3 908.7	2 961.4	907.6	386.7	1 003.0	947.3	
STATE GOVERNMENT	3 214.4	751.7	53.0	2 409.7	2 022.2	3.0	384.4	1 003.0	387.4	
LOCAL GOVERNMENTS	3 119.3	210.0	1 410.3	1 499.0	939.2	904.6	2.3	—	569.8	
MISSISSIPPI	2 009.4	575.8	( <sup>2</sup> )	1 433.6	1 046.2	228.1	387.4	126.4	387.4	
STATE GOVERNMENT	1 435.7	468.8	8.6	958.3	797.4	3.1	387.4	126.4	160.9	
LOCAL GOVERNMENTS	1 048.7	107.0	466.5	475.3	248.8	225.0	—	—	226.4	
MISSOURI	3 996.2	835.4	( <sup>2</sup> )	3 160.8	2 490.5	875.8	575.2	442.0	670.3	
STATE GOVERNMENT	2 158.6	640.3	4.7	1 513.6	1 303.0	4.0	481.8	367.7	210.6	
LOCAL GOVERNMENTS	2 452.9	195.1	610.5	1 647.2	1 187.5	871.8	93.4	74.3	459.7	
MONTANA	842.4	222.5	( <sup>2</sup> )	620.0	457.9	227.2	—	110.7	162.0	
STATE GOVERNMENT	505.7	183.1	5.8	316.8	232.7	10.6	—	110.7	84.1	
LOCAL GOVERNMENTS	460.0	39.3	117.5	303.1	225.2	216.6	—	—	77.9	
NEBRASKA	1 522.4	293.7	( <sup>2</sup> )	1 228.8	892.3	434.1	160.4	104.3	336.5	
STATE GOVERNMENT	790.6	228.1	17.8	544.7	424.8	0.1	142.0	104.3	119.9	
LOCAL GOVERNMENTS	961.8	65.5	212.1	684.1	467.5	433.9	18.3	—	216.6	
NEVADA	763.3	136.0	( <sup>2</sup> )	627.3	456.0	150.0	103.2	—	171.3	
STATE GOVERNMENT	434.3	105.2	4.6	324.4	266.8	17.6	89.7	—	57.6	
LOCAL GOVERNMENTS	461.8	30.8	128.1	302.9	189.2	132.4	13.5	—	113.7	
NEW HAMPSHIRE	706.0	163.3	( <sup>2</sup> )	542.7	429.6	257.7	—	34.9	113.1	
STATE GOVERNMENT	368.9	120.0	11.8	237.2	172.4	5.7	—	34.9	64.7	
LOCAL GOVERNMENTS	406.7	43.4	57.8	305.6	257.2	252.0	—	—	48.3	
NEW JERSEY	7 914.1	1 399.4	( <sup>2</sup> )	6 514.8	5 307.6	3 018.5	770.4	248.7	1 207.2	
STATE GOVERNMENT	3 854.8	1 135.0	61.7	2 658.2	2 100.9	82.3	770.4	248.7	557.3	
LOCAL GOVERNMENTS	5 565.3	264.4	1 444.3	3 856.6	3 206.7	2 936.3	—	—	649.9	
NEW MEXICO	1 264.3	342.5	( <sup>2</sup> )	921.8	628.6	109.5	219.2	74.9	293.2	
STATE GOVERNMENT	1 004.9	265.0	11.1	728.8	519.6	14.0	218.3	74.9	209.3	
LOCAL GOVERNMENTS	583.6	77.5	313.2	193.0	109.0	95.5	1.0	—	83.9	
NEW YORK	27 891.8	5 006.0	( <sup>2</sup> )	22 885.7	18 574.7	6 681.2	3 474.5	5 447.0	4 311.0	
STATE GOVERNMENT	14 857.5	3 943.4	218.3	10 695.9	8 939.2	25.4	2 000.9	4 556.0	1 756.7	
LOCAL GOVERNMENTS	23 333.9	1 062.7	10 081.4	12 189.8	9 635.5	6 655.8	1 473.6	891.1	2 554.4	
NORTH CAROLINA	4 599.9	1 216.1	( <sup>2</sup> )	3 383.8	2 646.2	641.6	540.2	716.4	737.6	
STATE GOVERNMENT	3 247.9	981.6	15.3	2 251.0	1 900.4	29.2	424.0	716.4	350.5	
LOCAL GOVERNMENTS	2 711.5	234.5	1 344.2	1 132.8	745.8	612.4	116.2	—	387.1	
NORTH DAKOTA	751.3	161.1	( <sup>2</sup> )	590.2	389.5	121.7	94.5	84.5	200.7	
STATE GOVERNMENT	551.3	136.2	6.9	408.2	263.6	1.5	94.5	84.5	144.6	
LOCAL GOVERNMENTS	324.0	24.9	117.0	182.0	125.9	120.3	—	—	56.1	
OHIO	9 361.2	1 763.8	( <sup>2</sup> )	7 597.5	5 743.4	2 175.6	989.4	1 221.7	1 854.1	
STATE GOVERNMENT	5 111.1	1 336.9	40.0	3 734.2	3 039.2	91.3	929.7	749.1	695.1	
LOCAL GOVERNMENTS	6 116.8	426.9	1 826.7	3 863.2	2 704.2	2 084.2	59.7	472.6	1 159.0	
OKLAHOMA	2 456.8	625.6	( <sup>2</sup> )	1 831.3	1 306.7	317.3	249.6	205.3	524.6	
STATE GOVERNMENT	1 657.7	499.8	14.4	1 143.5	883.7	—	163.5	205.3	259.7	
LOCAL GOVERNMENTS	1 223.0	125.8	409.5	687.8	423.0	317.3	86.2	—	264.9	
OREGON	2 721.6	722.8	( <sup>2</sup> )	1 998.8	1 452.7	633.8	(Z)	517.7	546.2	
STATE GOVERNMENT	1 534.9	476.7	6.4	1 051.8	793.0	0.1	—	517.7	258.8	
LOCAL GOVERNMENTS	1 569.6	246.0	376.5	947.1	659.6	633.8	(Z)	—	287.4	
PENNSYLVANIA	11 528.4	2 376.2	( <sup>2</sup> )	9 152.2	7 527.1	1 931.1	1 271.0	2 028.4	1 625.1	
STATE GOVERNMENT	7 236.9	1 785.1	80.5	5 371.3	4 733.4	47.9	1 271.0	1 596.4	637.9	
LOCAL GOVERNMENTS	6 823.0	591.1	2 451.1	3 780.8	2 793.6	1 883.2	—	432.0	987.2	

See footnotes at end of table.

**TABLE 8 – GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE, BY LEVEL OF GOVERNMENT, 1974-75 (Cont'd)**

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Total <sup>1</sup>	Taxes			Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)			Property	General sales	Income	
RHODE ISLAND	961.4	230.9	( <sup>2</sup> )	730.5	597.7	250.3	103.4	116.3	132.8
STATE GOVERNMENT	644.4	190.0	2.1	452.3	349.8	4.6	103.4	116.3	102.5
LOCAL GOVERNMENTS	430.3	40.8	111.3	278.2	248.0	245.6	—	—	30.3
SOUTH CAROLINA	2 321.2	558.3	( <sup>2</sup> )	1 762.9	1 255.9	283.5	337.7	293.6	507.0
STATE GOVERNMENT	1 704.8	452.8	18.6	1 233.4	956.6	3.4	337.7	293.6	276.8
LOCAL GOVERNMENTS	1 080.4	105.5	445.4	529.6	299.3	280.2	—	—	230.2
SOUTH DAKOTA	688.9	191.2	( <sup>2</sup> )	497.6	370.8	182.1	93.3	1.9	126.8
STATE GOVERNMENT	398.4	147.8	2.1	248.6	171.1	—	84.9	1.9	77.4
LOCAL GOVERNMENTS	350.7	43.5	58.2	249.0	199.6	182.1	8.4	—	49.4
TENNESSEE	3 408.7	837.4	( <sup>2</sup> )	2 571.3	1 887.3	489.1	641.9	145.2	684.0
STATE GOVERNMENT	2 037.3	635.5	17.4	1 384.5	1 152.1	—	477.0	145.2	232.4
LOCAL GOVERNMENTS	2 012.9	201.9	624.1	1 186.8	735.2	489.1	164.9	—	451.6
TEXAS	10 609.9	2 196.5	( <sup>2</sup> )	8 413.4	6 304.3	2 343.1	1 500.6	—	2 109.1
STATE GOVERNMENT	6 250.2	1 701.8	11.6	4 536.8	3 637.2	44.9	1 272.4	—	899.7
LOCAL GOVERNMENTS	6 045.8	494.7	1 674.5	3 876.5	2 667.1	2 298.2	228.2	—	1 209.4
UTAH	1 144.8	307.4	( <sup>2</sup> )	837.3	610.2	183.1	194.8	122.9	227.1
STATE GOVERNMENT	786.7	260.2	5.6	520.9	398.8	0.3	174.4	122.9	122.1
LOCAL GOVERNMENTS	594.2	47.2	230.6	316.5	211.4	182.8	20.4	—	105.1
VERMONT	571.9	158.1	( <sup>2</sup> )	413.8	329.4	141.0	26.5	65.1	84.4
STATE GOVERNMENT	397.9	141.5	1.9	254.6	187.0	0.3	26.5	65.1	67.6
LOCAL GOVERNMENTS	239.3	16.6	63.5	159.2	142.4	140.7	—	—	16.8
VIRGINIA	4 615.2	995.2	( <sup>2</sup> )	3 620.0	2 796.2	782.1	485.0	664.2	823.8
STATE GOVERNMENT	2 917.5	743.1	36.5	2 137.9	1 662.7	19.4	361.1	664.2	475.2
LOCAL GOVERNMENTS	2 606.5	252.1	872.4	1 482.1	1 133.5	762.7	123.8	—	348.5
WASHINGTON	4 138.5	886.4	( <sup>2</sup> )	3 252.0	2 394.7	814.7	940.3	—	857.3
STATE GOVERNMENT	2 631.7	735.6	35.1	1 861.0	1 554.1	156.6	871.4	—	307.0
LOCAL GOVERNMENTS	2 352.9	150.9	811.0	1 391.0	840.6	658.1	68.9	—	550.4
WEST VIRGINIA	1 691.1	505.3	( <sup>2</sup> )	1 185.8	960.5	181.8	360.8	138.4	225.3
STATE GOVERNMENT	1 300.6	446.8	1.2	852.7	742.9	0.9	360.8	138.4	109.8
LOCAL GOVERNMENTS	662.8	58.6	271.2	333.1	217.6	180.9	—	—	115.5
WISCONSIN	5 071.5	919.1	( <sup>2</sup> )	4 152.4	3 313.2	1 248.9	510.4	1 027.1	839.2
STATE GOVERNMENT	3 310.2	759.3	32.7	2 518.2	2 140.8	92.1	510.4	1 027.1	377.4
LOCAL GOVERNMENTS	3 347.8	159.8	1 553.9	1 634.2	1 172.3	1 156.8	(Z)	—	461.9
WYOMING	519.3	142.1	( <sup>2</sup> )	377.1	260.6	105.9	76.9	—	116.5
STATE GOVERNMENT	336.7	124.7	5.7	206.3	154.3	5.8	73.2	—	52.1
LOCAL GOVERNMENTS	263.1	17.4	74.9	170.8	106.3	100.1	3.7	—	64.5

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.

Z Represents less than half the unit of measurement shown.

<sup>1</sup> Including amounts for categories not shown separately.

<sup>2</sup> Duplicative transactions between levels of government are excluded.

**TABLE 9 – NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:  
SECOND QUARTER OF 1976 AND PRIOR PERIODS**

(Millions of dollars)

Period	Level of tax-imposing government				Type of tax					
	Total	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>										
<b>1976:</b>										
2d quarter	41,587	26,498	15,089	12,672	8,547	2,265	7,309	2,769	1,246	6,779
1st quarter	38,671	22,968	15,703	12,887	8,517	2,052	5,962	2,057	1,722	5,474
<b>1975:</b>										
4th quarter	42,088	20,146	21,942	19,435	7,808	2,167	5,915	1,293	754	4,716
3d quarter	33,131	19,288	13,843	11,338	7,272	2,226	5,529	1,173	874	4,719
2d quarter	37,050	23,096	13,954	11,504	7,529	2,101	6,187	2,508	1,062	6,159
1st quarter	34,726	20,334	14,392	12,013	7,424	1,950	5,144	1,774	1,579	4,842
<b>1974:</b>										
4th quarter	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
<b>1973:</b>										
4th quarter	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
<b>1972:</b>										
4th quarter	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
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
<b>1971:</b>										
4th quarter	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3rd quarter	22,985	12,016	10,969	9,579	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
<b>12 MONTHS ENDING</b>										
June 1976	155,477	88,900	66,577	56,332	32,144	8,710	24,715	7,293	4,596	21,688
March 1976	150,940	85,498	65,442	55,164	31,126	8,546	23,593	7,031	4,412	21,068
December 1975	146,995	82,864	64,131	54,290	30,033	8,444	22,775	6,748	4,269	20,436
September 1975	143,415	81,265	62,150	52,440	29,431	8,395	22,188	6,723	4,224	20,014
June 1975	141,375	80,045	61,330	51,792	29,075	8,317	21,703	6,759	4,167	19,562
March 1975	138,611	78,413	60,198	50,860	28,673	8,277	20,891	6,418	4,155	19,337
December 1974	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
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

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1974-75. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation.

Source: U.S. Bureau of the Census, *Quarterly Summary of State and Local Tax Revenue, April-June 1976*.

**TABLE 10 – PERCENTAGE OF STATE TAX REVENUE FROM GENERAL SALES,  
INDIVIDUAL INCOME, AND CORPORATION INCOME TAXES, BY STATE  
1969 and 1975**

STATE	Total – general sales, individual income, and corporation income taxes		General sales taxes <sup>1,2</sup>		Individual income taxes		Corporation income taxes	
	1975	1969	1975	1969	1975	1969	1975	1969
United States	61.7%	54.3%	29.9%	28.8%	23.5%	18.0%	8.3%	7.6%
Alabama	54.2	52.4	31.9	34.3	17.1	13.0	5.2	5.0
Alaska	51.4	41.1	—	—	42.8	35.1	8.6	6.0
Arizona	64.4	53.2	42.3	35.9	16.8	12.8	5.3	4.4
Arkansas	60.1	51.6	32.4	32.6	19.3	11.9	8.3	7.0
California	74.1	64.1	35.3	32.1	25.7	20.7	13.1	11.3
Colorado	70.8	63.3	31.7	30.1	32.4	25.4	6.7	7.8
Connecticut	54.8	48.1	40.2	32.2	1.3	—	13.3	15.9
Delaware	46.1	48.7	—	—	40.9	39.1	5.2	9.6
Florida	49.5	45.2	43.0	45.2	—	—	6.5	—
Georgia	68.3	62.8	36.4	37.2	24.2	16.8	7.7	8.8
Hawaii <sup>1</sup>	63.6	71.4	28.8	36.7	29.3	29.9	5.5	4.8
Idaho	66.6	57.8	26.5	25.5	30.6	25.6	9.4	6.7
Illinois	66.7	51.3	34.0	51.3	25.8	—	7.0	—
Indiana <sup>2</sup>	58.4	44.2	32.6	22.6	21.6	20.6	4.2	1.0
Iowa	66.5	57.5	26.7	35.3	33.8	18.2	6.0	4.1
Kansas	67.6	59.7	34.3	35.7	22.1	18.8	11.2	5.2
Kentucky	57.5	60.3	29.0	37.8	19.4	16.4	9.1	6.0
Louisiana	36.1	30.8	23.9	20.6	7.1	5.7	5.1	4.5
Maine	54.8	44.5	37.2	44.5	12.1	—	5.5	—
Maryland	66.7	61.5	22.9	18.8	38.5	36.3	5.3	6.3
Massachusetts	67.9	64.5	11.4	12.8	44.4	36.7	12.1	15.0 <sup>3</sup>
Michigan	64.4	62.3	33.8	35.3	24.3	17.4	6.4	9.6
Minnesota	68.6	61.3	19.0	19.0	39.9	33.3	9.7	9.0
Mississippi	64.4	56.7	48.6	43.3	11.6	5.1	4.2	8.3
Missouri	65.2	60.8	37.0	41.6	23.9	16.6	4.3	2.6
Montana	47.6	35.1	—	—	38.1	27.9	9.5	7.2
Nebraska	58.0	52.4	33.4	32.4	18.5	16.9	6.1	3.2
Nevada	33.6	35.2	33.6	35.2	—	—	—	—
New Hampshire	20.2	3.5	—	—	5.0	3.5	15.3	—
New Jersey	48.6	36.9	36.7	22.4	2.2	1.2	9.7	13.3
New Mexico	56.4	45.3	42.0	34.9	10.9	8.3	3.5	2.2
New York	73.3	64.9	22.4	13.1	40.1	40.4	10.8	11.5
North Carolina	60.0	58.6	22.3	23.7	28.9	23.7	8.8	11.1
North Dakota	67.9	49.1	35.8	33.8	24.5	13.2	7.6	2.1
Ohio	55.2	40.3	30.6	40.3	15.9	—	8.8	—
Oklahoma	41.7	33.2	18.5	18.4	18.4	10.1	4.8	4.7
Oregon	65.3	59.6	—	—	53.8	50.3	11.4	9.3
Pennsylvania	60.6	51.9	26.9	39.3	21.0	—	12.7	12.5
Rhode Island	62.8	50.3	29.6	36.2	22.8	—	10.5	14.1
South Carolina	66.0	56.5	35.3	29.6	22.0	18.1	8.6	8.7
South Dakota	50.7	38.4	49.6	37.8	—	—	1.1	0.7
Tennessee	54.0	46.8	41.4	35.4	1.6	1.8	11.0	9.5
Texas	35.0	25.8	35.0	25.8	—	—	—	—
Utah	74.6	62.4	43.7	32.1	26.3	25.0	4.5	5.3
Vermont	49.0	39.2	14.2	—	29.5	33.7	5.3	5.5
Virginia	61.7	56.9	21.7	20.0	32.9	29.6	7.0	7.3
Washington <sup>1</sup>	43.0	54.3	43.0	43.4	—	—	—	—
West Virginia <sup>1</sup>	33.9	55.5	15.3	19.5	16.1	8.9	2.6	1.2
Wisconsin	71.8	62.3	23.8	10.7	40.8	42.3	7.2	9.3
Wyoming	47.5	37.9	47.5	37.9	—	—	—	—

<sup>1</sup> Excludes Hawaii, Washington, and West Virginia business gross receipts taxes.

<sup>2</sup> Excludes receipts from the Indiana gross income tax.

<sup>3</sup> Includes a portion of the corporation excise taxes and surtaxes measured by corporate excess.

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, *State Government Finances in 1969 and 1975*.

**TABLE 11 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1974**  
**1. Millions of dollars**

STATE	Total	General sales			Selected sales and gross receipts				
		or gross receipts	Individual income	Corporation net income	Total	Motor fuels	Alcoholic beverages	Tobacco products	Other
UNITED STATES	74,135	22,595	17,015	6,015	17,951	8,207	1,909	3,250	4,585
ALABAMA	1,017	321	170	47	357	147	57	45	108
ALASKA	124	—	49	8	27	14	6	3	4
ARIZONA	743	308	138	39	159	87	14	27	31
ARKANSAS	605	192	117	46	186	108	16	40	23
CALIFORNIA	7,972	2,671	1,803	1,046	1,443	745	119	264	315
COLORADO	798	243	251	53	164	91	16	31	26
CONNECTICUT	1,092	451	19	140	356	138	25	72	122
DELAWARE	308	—	108	23	70	27	8	12	23
FLORIDA	2,794	1,197	—	189	897	358	169	174	196
GEORGIA	1,520	537	340	133	419	231	81	70	37
HAWAII	495	244 <sup>1</sup>	152	18	70	20	11	8	31
IDAHO	256	70	72	23	55	35	5	7	8
ILLINOIS	4,083	1,383	1,047	267	953	380	74	172	328
INDIANA	1,669	832 <sup>3</sup>	323	15	349	244	22	49	34
IOWA	987	269	318	60	198	120	13	43	22
KANSAS	703	235	147	77	158	96	15	29	18
KENTUCKY	1,106	334	212	83	309	166	15	20	108
LOUISIANA	1,320	337	100	68	318	149	43	52	75
MAINE	336	133	39	13	105	50	19	20	16
MARYLAND	1,577	365	573	90	378	172	26	34	147
MASSACHUSETTS	2,205	258	971	284	526	181	65	114	166
MICHIGAN	3,681	1,187	966	309	703	401	76	137	90
MINNESOTA	1,843	348	701	190	406	144	49	78	135
MISSISSIPPI	736	361	72	30	196	126	17	24	30
MISSOURI	1,266	451	285	55	316	201	23	58	34
MONTANA	220	—	79	16	66	35	8	10	12
NEBRASKA	406	128	79	22	129	83	10	21	16
NEVADA	251	83	—	—	112	25	9	13	66
NEW HAMPSHIRE	165	—	8	24	94	37	3	23	30
NEW JERSEY	2,044	735	32	198	611	267	57	168	119
NEW MEXICO	438	182	58	16	93	54	6	13	20
NEW YORK	8,516	1,863	3,432	874	1,575	510	156	329	581
NORTH CAROLINA	1,806	410	504	153	522	269	78	21	155
NORTH DAKOTA	219	81	45	15	45	26	6	8	5
OHIO	2,789	878	419	191	859	376	68	190	225
OKLAHOMA	778	144	121	40	243	111	30	47	55
OREGON	702	—	352	86	135	82	3	30	20
PENNSYLVANIA	4,609	1,191	1,116	540	1,045	426	100	238	281
RHODE ISLAND	334	100	74	35	91	32	7	18	34
SOUTH CAROLINA	902	315	193	78	258	127	62	22	47
SOUTH DAKOTA	166	76	—	1	68	36	7	9	16
TENNESSEE	1,092	451	16	113	309	174	31	62	42
TEXAS	3,288	1,131	—	—	1,118	390	112	248	368
UTAH	363	149	90	20	67	48	4	7	8
VERMONT	180	27	53	8	67	22	11	8	26
VIRGINIA	1,508	337	469	106	443	240	49	17	137
WASHINGTON	1,360	784 <sup>3</sup>	—	—	344	158	58	56	72
WEST VIRGINIA	610	271 <sup>4</sup>	100	13	176	73	17	25	62
WISCONSIN	2,032	478	803	160	334	156	37	80	62
WYOMING	124	55	—	—	29	21	1	4	3

See footnotes at end of table.

TABLE 11 — STATE TAX REVENUE, BY SOURCE, BY STATE, 1974 (Cont'd)

1. Millions of dollars

State	License taxes							All other taxes
	Total	Motor vehicle and operators	Alcoholic beverages	Other	Property	Death and gift	Document and stock transfers	
UNITED STATES	6,059	3,759	142	2,158	1,301	1,425	494	1,279
ALABAMA	77	35	2	40	26	6	4	9
ALASKA	20	7	1	12	—	*	—	19
ARIZONA	47	34	1	12	48	5	—	—
ARKANSAS	52	39	1	12	1	1	2	9
CALIFORNIA	451	339	21	91	323	233	—	3
COLORADO	57	35	1	22	3	23	—	3
CONNECTICUT	72	52	5	15	—	54	—	—
DELAWARE	93	17	*	75	*	5	8	—
FLORIDA	263	200	11	51	63	41	130	16
GEORGIA	70	51	1	19	5	10	4	1
HAWAII	7	*	—	7	—	3	1	—
IDAHO	32	18	1	13	*	4	—	*
ILLINOIS	346	292	1	53	4	80	4	—
INDIANA	102	84	3	14	25	23	—	*
IOWA	115	100	4	11	*	25	1	—
KANSAS	60	45	*	15	13	12	—	1
KENTUCKY	61	40	1	21	34	16	2	54
LOUISIANA	93	36	2	56	*	13	—	390
MAINE	33	21	1	11	6	7	—	—
MARYLAND	91	73	*	18	50	13	15	3
MASSACHUSETTS	94	55	*	38	*	64	8	—
MICHIGAN	371	175	6	190	104	38	—	2
MINNESOTA	118	93	*	25	3	34	6	37
MISSISSIPPI	52	25	1	26	3	3	—	18
MISSOURI	141	100	2	39	4	15	—	—
MONTANA	21	10	1	10	23	6	—	10
NEBRASKA	45	34	*	10	*	1	1	1
NEVADA	39	15	*	24	17	—	1	*
NEW HAMPSHIRE	26	19	*	7	5	6	1	*
NEW JERSEY	305	166	2	136	75	88	—	—
NEW MEXICO	28	19	*	9	14	2	—	44
NEW YORK	397	289	33	76	18	145	212	—
NORTH CAROLINA	155	88	*	67	31	31	—	*
NORTH DAKOTA	26	20	*	6	1	1	—	4
OHIO	326	132	11	183	84	27	—	4
OKLAHOMA	107	84	1	22	—	22	2	98
OREGON	105	77	1	27	*	20	*	3
PENNSYLVANIA	493	186	9	298	46	128	51	—
RHODE ISLAND	19	16	*	3	4	10	1	—
SOUTH CAROLINA	44	24	3	17	3	6	6	—
SOUTH DAKOTA	17	11	1	6	—	4	—	—
TENNESSEE	157	82	*	75	—	30	12	3
TEXAS	413	221	6	186	51	50	—	526
UTAH	24	16	*	8	3	4	—	5
VERMONT	20	16	*	3	1	3	2	1
VIRGINIA	97	74	1	21	17	20	18	1
WASHINGTON	97	60	3	34	92	34	2	7
WEST VIRGINIA	41	31	1	9	1	8	2	*
WISCONSIN	115	86	*	29	91	48	1	2
WYOMING	25	17	*	8	10	1	—	4

See footnotes at end of table.

TABLE 11 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1974 (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	30.5	23.0	8.1	24.2	11.1	2.6	4.4	6.2
ALABAMA	100.0	31.6	16.7	4.6	35.1	14.5	5.6	4.4	10.6
ALASKA	100.0	—	39.5	6.5	21.8	11.3	4.8	2.4	3.2
ARIZONA	100.0	41.5	18.6	5.2	21.4	11.7	1.9	3.6	4.2
ARKANSAS	100.0	31.7	19.3	7.6	30.7	17.9	2.6	6.6	3.8
CALIFORNIA	100.0	33.5	22.6	13.1	18.1	9.3	1.5	3.3	4.0
COLORADO	100.0	30.5	31.5	6.6	20.6	11.4	2.0	3.9	3.3
CONNECTICUT	100.0	41.3	1.7	12.8	32.6	12.6	2.3	6.6	11.2
DELAWARE	100.0	—	35.1	7.5	22.7	8.8	2.6	3.9	7.5
FLORIDA	100.0	42.8	—	6.8	32.1	12.8	6.0	6.2	7.0
GEORGIA	100.0	35.3	22.4	8.8	27.6	15.2	5.3	4.6	2.4
HAWAII	100.0	49.3 <sup>1</sup>	30.7	3.6	14.1	4.0	2.2	1.6	6.3
IDAHO	100.0	27.3	28.1	9.0	21.5	13.7	2.0	2.7	3.1
ILLINOIS	100.0	33.9	25.6	6.5	23.3	9.3	1.8	4.2	8.0
INDIANA	100.0	49.9 <sup>2</sup>	19.4	0.9	20.9	14.6	1.3	2.9	2.0
IOWA	100.0	27.3	32.2	6.1	20.1	12.2	1.3	4.4	2.2
KANSAS	100.0	33.4	20.9	11.0	22.5	13.7	2.1	4.1	2.6
KENTUCKY	100.0	30.2	19.2	7.5	27.9	15.0	1.4	1.8	9.8
LOUISIANA	100.0	25.5	7.6	5.2	24.1	11.3	3.3	3.9	5.7
MAINE	100.0	39.6	11.6	3.9	31.3	14.9	5.7	6.0	4.8
MARYLAND	100.0	23.1	36.3	5.7	24.0	10.9	1.6	2.2	9.3
MASSACHUSETTS	100.0	11.7	44.0	12.9	23.9	8.2	2.9	5.2	7.5
MICHIGAN	100.0	32.2	26.2	8.4	19.1	10.9	2.1	3.7	2.4
MINNESOTA	100.0	18.9	38.0	10.3	22.0	7.8	2.7	4.2	7.3
MISSISSIPPI	100.0	49.0	9.8	4.1	26.6	17.1	2.3	3.3	4.1
MISSOURI	100.0	35.6	22.5	4.3	25.0	15.9	1.8	4.6	2.7
MONTANA	100.0	—	35.9	7.3	30.0	15.9	3.6	4.5	5.5
NEBRASKA	100.0	31.5	19.5	5.4	31.8	20.4	2.5	5.2	3.9
NEVADA	100.0	33.1	—	—	44.6	10.0	3.6	5.2	26.3
NEW HAMPSHIRE	100.0	—	4.8	14.5	57.0	22.4	1.8	13.9	18.2
NEW JERSEY	100.0	36.0	1.6	9.7	29.9	13.1	2.8	8.2	5.8
NEW MEXICO	100.0	41.6	13.2	3.7	21.2	12.3	1.4	3.0	4.6
NEW YORK	100.0	21.9	40.3	10.3	18.5	6.0	1.8	3.9	6.8
NORTH CAROLINA	100.0	22.7	27.9	8.5	28.9	14.9	4.3	1.2	8.6
NORTH DAKOTA	100.0	37.0	20.5	6.8	20.5	11.9	2.7	3.7	2.3
OHIO	100.0	31.5	15.0	6.8	30.8	13.5	2.4	6.8	8.1
OKLAHOMA	100.0	18.5	15.6	5.1	31.2	14.3	3.9	6.0	7.1
OREGON	100.0	—	50.1	12.3	19.2	11.7	0.4	4.3	2.8
PENNSYLVANIA	100.0	25.8	24.2	11.7	22.7	9.2	2.2	5.2	6.1
RHODE ISLAND	100.0	29.9	22.2	10.5	27.2	9.6	2.1	5.4	10.2
SOUTH CAROLINA	100.0	34.9	21.4	8.6	28.6	14.1	6.9	2.4	5.2
SOUTH DAKOTA	100.0	45.8	—	0.6	41.0	21.7	4.2	5.4	9.6
TENNESSEE	100.0	41.3	1.5	10.3	28.3	15.9	2.8	5.7	3.8
TEXAS	100.0	34.4	—	—	34.0	11.9	3.4	7.5	11.2
UTAH	100.0	41.0	24.8	5.5	18.5	13.2	1.1	1.9	2.2
VERMONT	100.0	15.0	29.4	4.4	37.2	12.2	6.1	4.4	14.4
VIRGINIA	100.0	22.3	31.1	7.0	29.4	15.9	3.2	1.1	9.1
WASHINGTON	100.0	57.6 <sup>3</sup>	—	—	25.3	11.6	4.3	4.1	5.2
WEST VIRGINIA	100.0	44.4 <sup>4</sup>	16.4	2.1	28.9	12.0	2.8	4.1	10.2
WISCONSIN	100.0	23.5	39.5	7.9	16.4	7.7	1.8	3.9	3.1
WYOMING	100.0	44.4	—	—	23.4	16.9	0.8	3.2	2.4

See footnotes at end of table.

TABLE 11 – STATE TAX REVENUE, BY SOURCE, BY STATE, 1974 (Cont'd)

2. Percentage distribution

State	License taxes							All other taxes
	Total	Motor vehicle and operators	Alcoholic beverages	Other	Property	Death and gift	Document and stock transfers	
UNITED STATES	8.2	5.1	0.2	2.9	1.8	1.9	0.7	1.7
ALABAMA	7.6	3.4	0.2	3.9	2.6	0.6	0.4	0.9
ALASKA	16.1	5.6	0.8	9.7	—	0.1	—	15.3
ARIZONA	6.3	4.6	0.1	1.6	6.5	0.7	—	—
ARKANSAS	8.6	6.4	0.2	2.0	0.2	0.2	0.3	1.5
CALIFORNIA	5.7	4.3	0.3	1.1	4.1	2.9	—	**
COLORADO	7.1	4.4	0.1	2.8	0.4	2.9	—	0.4
CONNECTICUT	6.6	4.8	0.5	1.4	—	4.9	—	—
DELAWARE	30.2	5.5	0.1	24.4	0.1	1.6	2.6	—
FLORIDA	9.4	7.2	0.4	1.8	2.3	1.5	4.7	0.6
GEORGIA	4.6	3.4	0.1	1.2	0.3	0.7	0.3	0.1
HAWAII	1.4	**	—	1.4	—	0.6	0.2	—
IDAHO	12.5	7.0	0.4	5.1	0.1	1.6	—	0.1
ILLINOIS	8.5	7.2	**	1.3	0.1	2.0	0.1	—
INDIANA	6.1	5.0	0.2	0.8	1.5	1.4	—	**
IOWA	11.7	10.1	0.4	1.1	**	2.5	0.1	—
KANSAS	8.5	6.4	0.1	2.1	1.8	1.7	—	0.1
KENTUCKY	5.5	3.6	0.1	1.9	3.1	1.4	0.2	4.9
LOUISIANA	7.0	2.7	0.2	4.2	**	1.0	—	29.5
MAINE	9.8	6.3	0.3	3.3	1.8	2.1	—	—
MARYLAND	5.8	4.6	**	1.1	3.2	0.8	1.0	0.2
MASSACHUSETTS	4.3	2.5	**	1.7	**	2.9	0.4	—
MICHIGAN	10.1	4.8	0.2	5.2	2.8	1.0	—	0.1
MINNESOTA	6.4	5.0	**	1.4	0.2	1.8	0.3	2.0
MISSISSIPPI	7.1	3.4	0.1	3.5	0.4	0.4	—	2.4
MISSOURI	11.1	7.9	0.2	3.1	0.3	1.2	—	—
MONTANA	9.5	4.5	0.5	4.5	10.5	2.7	—	4.5
NEBRASKA	11.1	8.4	**	2.5	0.1	0.2	0.2	0.3
NEVADA	15.5	6.0	**	9.6	6.8	—	0.4	0.1
NEW HAMPSHIRE	15.8	11.5	0.3	4.2	3.0	3.6	0.6	0.1
NEW JERSEY	14.9	8.1	0.1	6.7	3.7	4.3	—	—
NEW MEXICO	6.4	4.3	0.1	2.1	3.2	0.5	—	10.0
NEW YORK	4.7	3.4	0.4	0.9	0.2	1.7	2.5	—
NORTH CAROLINA	8.6	4.9	**	3.7	1.7	1.7	—	**
NORTH DAKOTA	11.9	9.1	0.1	2.7	0.5	0.5	—	1.8
OHIO	11.7	4.7	0.4	6.6	3.0	1.0	—	0.1
OKLAHOMA	13.8	10.8	0.1	2.8	—	2.8	0.3	12.6
OREGON	15.0	11.0	0.1	3.8	**	2.8	**	0.4
PENNSYLVANIA	10.7	4.0	0.2	6.5	1.0	2.8	1.1	—
RHODE ISLAND	5.6	4.8	**	0.9	1.2	3.0	0.3	—
SOUTH CAROLINA	4.9	2.7	0.3	1.9	0.3	0.7	0.7	—
SOUTH DAKOTA	10.2	6.6	0.6	3.6	—	2.4	—	—
TENNESSEE	14.4	7.5	**	6.9	—	2.7	1.1	0.3
TEXAS	12.6	6.7	0.2	5.7	1.6	0.5	—	16.0
UTAH	6.6	4.4	**	2.2	0.8	1.1	—	1.4
VERMONT	11.1	8.9	0.2	1.7	0.6	1.7	1.1	0.6
VIRGINIA	6.4	4.9	0.1	1.4	1.1	1.3	1.2	0.1
WASHINGTON	7.1	4.4	0.2	2.5	6.8	2.5	0.1	0.5
WEST VIRGINIA	6.7	5.1	0.2	1.5	0.2	1.3	0.3	**
WISCONSIN	5.7	4.2	**	1.4	4.5	2.4	**	0.1
WYOMING	20.2	13.7	**	6.5	8.1	0.8	—	3.2

\* Less than \$50,000. \*\* Less than 0.05 percent.

<sup>1</sup> Includes business gross receipts of \$63 million, 12.8 percent of total tax revenue.

<sup>2</sup> Includes \$286 million (17.1 percent of total tax revenue) in receipts from the gross income tax.

<sup>3</sup> Includes \$186 million in business and occupation gross receipts, 13.7 percent of total tax revenue.

<sup>4</sup> Includes \$167 million business and occupation gross sales, 27.4 percent of total tax revenue.

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, *State Tax Collections in 1974*.



TABLE 12 — STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE, SELECTED YEARS, 1959-1975

State	1975	1971	1967	1963	1959	Percentage point increase or decrease (-) <sup>1</sup>	
						1971 to 1975	1959 to 1975
UNITED STATES	56.7	54.2	52.1	49.9	48.9	2.5	7.8
ALABAMA	74.1	74.0	71.0	69.2	69.4	0.1	4.7
ALASKA	68.4	69.9	68.5	69.8	71.0	-1.5	-2.6
ARIZONA	64.1	61.1	57.3	55.7	56.3	3.0	7.8
ARKANSAS	76.1	72.6	72.5	68.8	70.2	3.5	5.9
CALIFORNIA	52.0	46.5	43.8	45.7	46.8	5.5	5.2
COLORADO	54.2	50.2	49.0	46.6	49.0	4.0	5.2
CONNECTICUT	49.1	48.4	48.1	47.0	44.9	0.7	4.2
DELAWARE	79.9	79.7	78.8	79.8	80.1	0.2	-0.2
DIST. OF COLUMBIA	—	—	—	—	—	—	—
FLORIDA	64.1	60.1	53.2	52.8	56.3	4.0	7.8
GEORGIA	61.9	63.9	65.8	64.8	65.9	-2.0	-4.0
HAWAII	78.1	76.4	73.2	74.8	81.7 <sup>2</sup>	1.7	-3.6
IDAHO	68.8	64.0	62.5	53.1	50.3	4.8	18.5
ILLINOIS	54.2	54.6	44.6	42.2	41.3	-0.4	12.9
INDIANA	60.2	49.7	50.0	44.0	48.6	10.5	11.6
IOWA	58.0	49.8	50.1	43.1	47.4	8.2	10.6
KANSAS	56.7	49.2	49.6	43.2	44.0	7.5	12.7
KENTUCKY	76.1	73.2	68.5	68.4	61.8	2.9	14.3
LOUISIANA	71.2	70.7	72.3	73.8	74.4	0.5	-3.2
MAINE	61.0	55.5	51.4	48.5	50.0	5.5	11.0
MARYLAND	58.0	56.8	53.6	56.0	55.7	1.2	2.3
MASSACHUSETTS	46.8	47.4	47.7	40.6	41.6	-0.6	5.2
MICHIGAN	55.8	57.5	55.2	54.4	51.5	-1.7	4.3
MINNESOTA	68.3	56.8	51.6	47.2	45.7	11.5	22.6
MISSISSIPPI	76.2	73.7	66.6	65.6	68.5	2.5	7.7
MISSOURI	52.3	49.9	51.3	48.7	47.4	2.4	4.9
MONTANA	50.8	45.3	44.1	43.7	42.1	5.5	8.7
NEBRASKA	47.6	45.1	34.9	34.0	37.2	2.5	10.4
NEVADA	58.5	58.7	51.5	59.1	56.5	-0.2	2.0
NEW HAMPSHIRE	40.1	41.4	37.5	36.5	38.1	-1.3	2.0
NEW JERSEY	39.6	41.2	37.7	29.5	28.4	-1.6	11.2
NEW MEXICO	82.7	78.9	74.5	72.9	74.2	3.8	8.5
NEW YORK	48.1	49.3	48.3	43.3	38.0	-1.2	10.1
NORTH CAROLINA	71.8	74.9	74.6	74.1	72.0	-3.1	-0.2
NORTH DAKOTA	67.7	54.2	50.8	49.2	50.3	13.5	17.4
OHIO	52.9	45.1	44.4	44.7	46.2	7.8	6.7
OKLAHOMA	67.6	64.1	62.2	67.1	66.8	3.5	0.8
OREGON	54.6	49.4	51.4	50.2	48.9	5.2	5.7
PENNSYLVANIA	62.9	58.6	54.3	53.2	50.3	4.3	12.6
RHODE ISLAND	58.5	60.8	53.7	51.4	50.7	-2.3	7.8
SOUTH CAROLINA	76.2	76.6	77.2	75.0	73.8	-0.4	2.4
SOUTH DAKOTA	46.2	41.7	43.1	40.9	40.2	4.5	6.0
TENNESSEE	61.0	61.0	62.4	62.3	64.2	—	-3.2
TEXAS	57.7	55.9	53.6	53.9	50.2	1.8	7.5
UTAH	65.4	63.1	59.5	56.7	54.6	2.3	10.8
VERMONT	56.8	62.2	61.3	55.0	49.6	-5.4	7.2
VIRGINIA	59.5	59.2	58.5	58.8	54.9	0.3	4.6
WASHINGTON	64.9	67.0	70.6	68.4	69.1	-2.1	-4.2
WEST VIRGINIA	77.3	74.5	70.0	69.9	67.6	2.8	9.7
WISCONSIN	64.6	59.4	62.0	51.3	48.5	5.2	16.1
WYOMING	59.2	56.7	47.9	52.3	52.7	2.5	6.5

<sup>1</sup> The state percentage increased in 35 states by an average of 4.2 percentage points between 1971 and 1975; and in 42 states by an average of 8.4 percentage points between 1959 and 1975.

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

SOURCE: U.S. Bureau of the Census, *Governmental Finances*, various years.

**TABLE 13 — DISTRIBUTION OF LOCAL GOVERNMENT GENERAL REVENUE, BY SOURCE, AND BY TYPE OF GOVERNMENT, SELECTED YEARS 1942-1975**

Fiscal Year	All local governments		Percent distribution by type of government			
	Amount <sup>1</sup> (millions)	Percent distribution by source <sup>1</sup>	Cities <sup>2</sup>	School districts <sup>3</sup>	Counties <sup>2</sup>	Townships & special districts
Total General Revenue (Local Revenue & Federal-State Aid)						
1942 . . . . .	\$7,122	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 . . . . .	59,942	100.0	26.8	47.0	17.8	8.5
1971 . . . . .	93,866	100.0	27.1	46.4	18.4	8.2
1975 . . . . .	149,560	100.0	28.6	43.5	18.6	9.3
Intergovernmental Revenue (Federal and State Aid) <sup>4</sup>						
1942 . . . . .	1,836	25.8	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	36.5	17.7	58.2	18.5	5.5
1971 . . . . .	36,375	38.8	21.1	55.1	18.6	5.2
1975 . . . . .	65,203 <sup>5</sup>	43.6	25.1	49.3	18.4	7.3
General Revenue From Local Sources (Taxes and Charges)						
1942 . . . . .	5,286	74.2	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 . . . . .	38,045	63.5	32.0	40.5	17.4	10.1
1971 . . . . .	57,491	61.2	30.9	40.8	18.2	10.1
1975 . . . . .	84,357	56.4	31.3	39.0	18.7	10.9
Local Property Taxes						
1942 . . . . .	4,273	60.0	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 . . . . .	25,186	42.0	24.8	48.9	18.5	7.8
1971 . . . . .	36,726	39.1	23.3	50.3	18.3	8.0
1975 . . . . .	50,040	33.5	22.8	50.5	18.0	8.7
Local Nonproperty Taxes						
1942 . . . . .	352	4.9	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 . . . . .	3,888	6.5	70.9	15.9	10.4	2.8
1971 . . . . .	6,708	7.1	64.1	17.9	14.7	3.4
1975 . . . . .	11,270	7.5	62.8	16.2	18.1	2.9
Local Charges and Miscellaneous General Revenue						
1942 . . . . .	661	9.3	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 . . . . .	8,971	15.0	35.5	27.5	17.2	19.9
1971 . . . . .	14,058	15.0	35.1	26.8	19.5	18.6
1975 . . . . .	23,047	15.4	34.4	25.3	20.7	19.6

<sup>1</sup> Includes the following approximate amounts of duplicative interlocal transactions: 1975-\$3.2 bil.; 1971-\$1.9 bil.; 1967-\$1.5 bil.; 1957-\$500 mil.; 1952-\$100 mil.; 1942-\$50 mil.

<sup>2</sup> Excludes est. amounts allocable to dependent school systems.

<sup>3</sup> Includes est. amounts allocable to dependent city and county school systems.

<sup>4</sup> Includes direct Federal-local aid as well as Federal aid channeled through the States.

<sup>5</sup> Includes \$4.2 bil. federal general revenue sharing receipts.

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

**TABLE 14 — THE FISCAL ROLE OF LOCAL INCOME AND GENERAL SALES TAXES,  
SELECTED YEARS, 1957-1975  
(Tax amounts in millions of dollars)**

Level of Government and type of tax	1975	1971	1967	1962	1957
<b>All Local Governments<sup>1</sup></b>					
Total tax collections	\$61,310	\$43,434	\$29,074	\$20,993	\$14,286
Income taxes:	(4,050)	(3,675)	(2,130)	(1,185)	(785)
Amount	2,635	1,747	916	309	191
% of total taxes	4.3	4.0	3.2	1.5	1.3
General sales taxes:	(4,705)	(3,820)	(2,596)	(1,875)	(1,550)
Amount	4,322	2,339	1,201	958	656
% of total taxes	7.0	5.4	4.1	4.6	4.6
Income and sales — %	11.3	9.4	7.3	6.1	5.9
<b>All Local Governments<sup>2</sup></b>					
Total tax collections	60,767	43,000	28,799	20,810	14,143
Income taxes:					
Amount	2,464	1,617	852	271	165
% of total taxes	4.1	3.8	3.0	1.3	1.2
General sales taxes:					
Amount	4,208	2,262	1,158	932	636
% of total taxes	6.9	5.3	4.0	4.5	4.5
Income and sales — %	11.0	9.1	7.0	5.8	5.7
<b>Municipalities<sup>1</sup></b>					
Total tax collections	21,135	15,097	10,507	7,934	5,908
Income taxes:	(1,150)	(1,085)	(625)	(350)	(255)
Amount	2,272	1,416	818	259	181
% of total taxes	10.7	9.4	7.8	3.3	3.1
General sales taxes:	(3,990)	(3,270)	(2,245)	(1,725)	(1,485)
Amount	2,817	1,658	977	866	602
% of total taxes	13.3	11.0	9.3	10.9	10.2
Income and sales — %	24.1	20.4	17.1	14.2	13.3
<b>Municipalities<sup>2</sup></b>					
Total tax collections	20,597	14,663	10,232	7,751	5,765
Income taxes:					
Amount	2,101	1,286	754	221	155
% of total taxes	10.2	8.8	7.4	2.9	2.7
General sales taxes:					
Amount	2,703	1,580	934	840	582
% of total taxes	13.1	10.8	9.1	10.8	10.1
Income and sales — %	23.3	19.6	16.5	13.7	12.8
<b>Counties</b>					
Total tax collections	12,661	8,702	5,702	4,149	2,790
Income taxes:	(65)	(24)	(4)	(1)	(0)
Amount	310	167	16	6	—
% of total taxes	2.4	1.9	0.3	0.1	0
General sales taxes:	(659)	(505)	(330)	(145)	(65)
Amount	1,314	590	202	91	53
% of total taxes	10.4	6.8	3.5	2.2	1.9
Income and sales — %	12.8	8.7	3.8	2.3	1.9

<sup>1</sup>Including the District of Columbia.

<sup>2</sup>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 years 1957 and 1975 which are as of September 1, 1958 and July 1, 1975 respectively).

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 15 — STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-1976 EST.

(Dollar amounts in millions)

Year	Total excluding employment taxes	Individual income taxes	Corporation income taxes	Death and gift taxes	General sales taxes <sup>1</sup>	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			
						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
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
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
1954	11,089	1,004	772	247	2,540	2,218	463	464	189	263	—	391	1,098	1,440
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	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	1,126	1,126	3,174	4,672
1972	59,870	12,996	4,416	1,294	17,619	7,216	1,684	2,831	646	1,215	1,257	1,257	3,340	5,356
1973	68,069	15,587	5,425	1,431	19,793	8,058	1,817	3,112	663	1,347	1,312	1,312	3,637	5,887
1974	74,207	17,078	6,015	1,425	22,612	8,207	1,909	3,250	717	1,445	1,301	1,301	3,755	6,493
1975	80,155	18,819	6,642	1,418	24,780	8,255	1,963	3,286	775	1,740	1,451	1,451	3,941	7,084
1976 est.	89,100	21,500	7,300	1,500	27,500	8,634	2,115	3,540	835	2,090	1,475	1,475	4,345	8,266

See footnotes at the end of table.

TABLE 15 -- STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-1976 EST. (Continued)

Year	Total excluding employment taxes	Individual income taxes	Corporation income taxes	Death and gift taxes	General sales taxes <sup>1</sup>	Selective sales and gross receipts						Property taxes	Motor vehicle and operators' licenses	All other
						Motor fuel taxes	Alcoholic beverage taxes	Tobacco taxes	Amusement taxes	Public utility 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
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
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
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
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
1972	100.0	21.7	7.4	2.2	29.4	12.1	2.8	4.7	1.1	2.0	—	2.1	5.6	8.9
1973	100.0	22.9	8.0	2.1	29.1	11.8	2.7	4.6	1.0	2.0	—	1.9	5.3	8.6
1974	100.0	23.0	8.1	1.9	30.5	11.1	2.6	4.4	1.0	1.9	—	1.8	5.1	8.7
1975	100.0	23.5	8.3	1.8	30.9	10.3	2.4	4.1	1.0	2.2	—	1.8	4.9	8.8
1976 est.	100.0	24.1	8.2	1.7	30.9	9.7	2.4	4.0	0.9	2.3	—	1.7	4.9	9.3

<sup>1</sup> Includes the collections from the business and occupation taxes levied by Hawaii, Washington and West Virginia. The amount for these taxes in fiscal 1975 were \$166 million \$204 million, and \$247 million respectively.

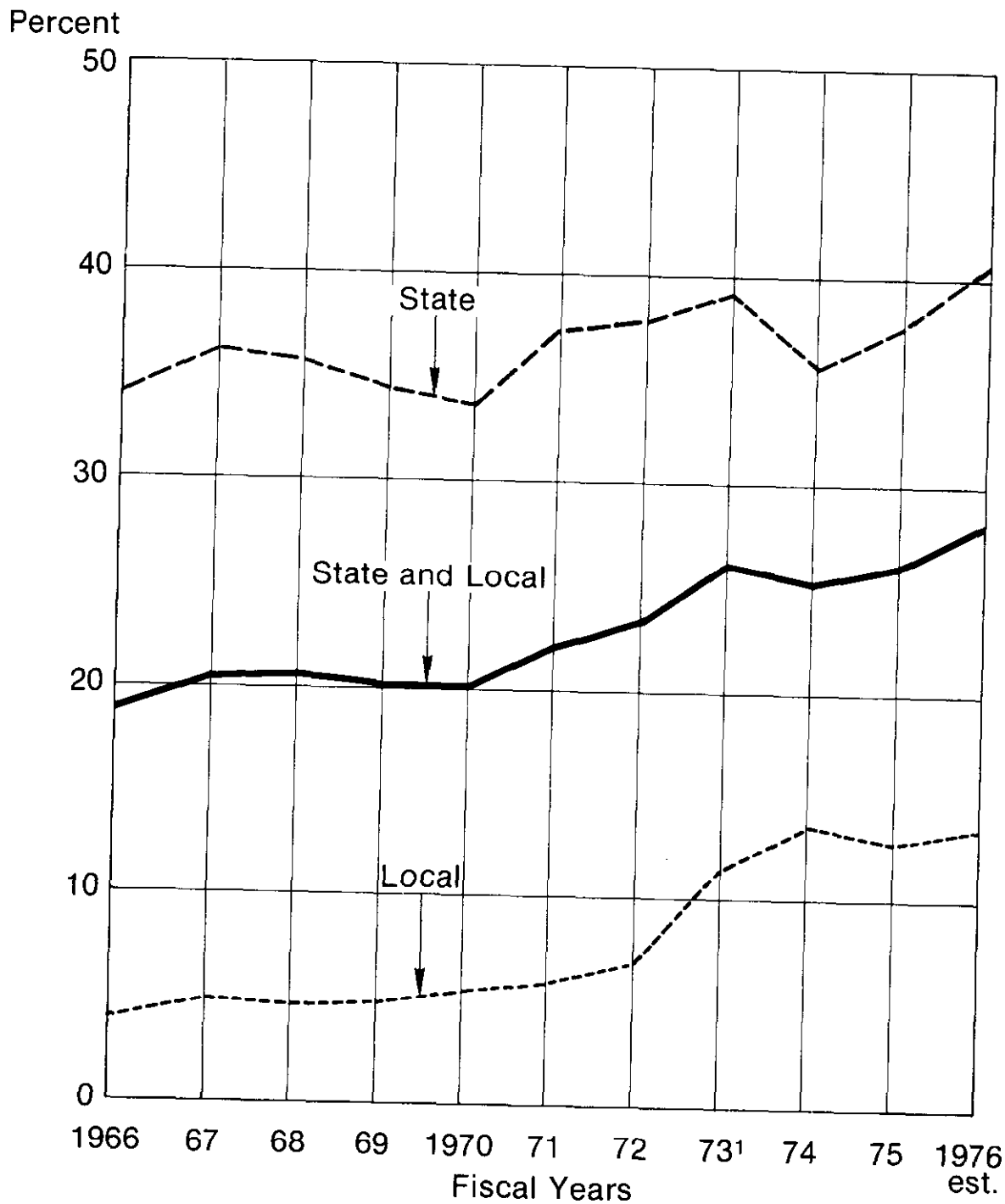
SOURCE: U.S. Bureau of the Census, *Historical Summary of Governmental Finances in the United States, 1957 Census of Governments, Vol. IV, No. 3; Compendium of State Government Finances (Annually 1958-1974), and State Tax Collections in 1975.*

TABLE 16 — STATE AND LOCAL TOTAL GENERAL REVENUE, BY STATE, 1975  
 [Total Amount and Percentage Distribution By Major Source]

State	Total general revenue (In millions)	Percentage distribution								
		Federal aid	Tax revenue						Charges & miscellaneous gen. revenue	
			Total	Property	Individual income	Corporation income	General sales	Selective sales		Other
UNITED STATES	\$ 228,194.9	20.6	62.0	22.6	9.4	2.9	12.8	9.1	5.3	17.4
ALABAMA	2,989.1	27.0	50.2	6.4	6.9	1.9	15.5	14.5	5.0	22.8
ALASKA	806.5	32.1	36.8	9.4	10.8	2.1	2.7	4.4	7.4	31.2
ARIZONA	2,276.3	18.5	64.3	22.8	6.9	2.2	20.8	8.6	3.0	17.2
ARKANSAS	1,607.3	29.0	53.4	11.8	7.9	3.4	13.2	12.6	4.5	17.6
CALIFORNIA	27,869.6	18.6	66.0	28.4	8.8	4.5	14.8	6.1	3.4	15.4
COLORADO	2,813.8	21.3	56.8	19.3	10.0	2.1	15.3	6.4	3.7	21.9
CONNECTICUT	3,130.1	18.8	68.9	34.8	0.4	4.5	13.6	11.5	4.1	12.3
DELAWARE	695.2	18.8	60.6	10.6	19.8	2.5	—	10.3	17.4	20.7
DIST. OF COLUMBIA	1,397.9	51.2	38.9	10.1	10.2	2.0	8.1	6.1	2.4	9.9
FLORIDA	7,347.9	18.1	59.3	18.5	—	2.5	16.3	15.0	7.0	22.6
GEORGIA	4,616.8	24.7	54.2	17.3	8.1	2.6	13.3	10.5	2.4	21.1
HAWAII	1,241.5	23.5	59.4	10.5	13.6	2.5	23.1	7.4	2.3	17.1
IDAHO	767.9	24.7	56.4	17.1	11.9	3.7	10.3	7.8	5.6	18.9
ILLINOIS	12,001.8	18.2	67.8	26.1	9.5	2.6	15.1	9.9	4.6	14.0
INDIANA	4,831.3	15.2	63.8	25.4	8.7	1.6	17.6	7.3	3.2	21.0
IOWA	2,940.6	19.6	62.2	25.7	12.2	2.1	9.7	6.9	5.6	18.2
KANSAS	2,200.7	19.4	61.6	26.1	7.7	3.9	12.2	7.8	3.9	19.0
KENTUCKY	3,036.3	25.6	55.6	10.6	10.9	3.8	12.2	11.0	7.1	18.8
LOUISIANA	3,764.6	22.6	57.0	8.6	2.9	2.1	16.3	9.0	18.1	20.4
MAINE	1,004.2	27.0	60.3	24.4	4.4	2.0	13.7	11.4	4.4	12.7
MARYLAND	4,693.7	19.1	63.5	18.6	21.0	—	8.4	9.7	3.8	17.4
MASSACHUSETTS	6,825.9	19.0	69.5	36.8	14.4	3.9	3.7	8.0	2.7	11.5
MICHIGAN	10,339.3	20.5	60.4	25.8	9.6	2.2	11.4	7.0	4.4	19.1
MINNESOTA	4,870.4	19.7	60.8	18.6	16.6	4.0	7.9	8.8	4.9	19.5
MISSISSIPPI	2,009.4	28.7	52.1	11.4	4.6	1.7	19.3	10.5	4.6	19.3
MISSOURI	3,996.2	20.9	62.3	21.9	9.6	1.4	14.4	10.0	5.0	16.8
MONTANA	842.4	26.4	54.4	27.0	10.5	2.6	—	8.3	6.0	19.2
NEBRASKA	1,522.4	19.3	58.6	28.5	5.1	1.7	10.5	8.8	4.0	22.1
NEVADA	763.3	17.8	59.7	19.7	—	—	13.5	18.0	8.5	22.4
NEW HAMPSHIRE	706.0	23.1	60.8	36.5	1.2	3.7	—	13.9	5.5	16.0
NEW JERSEY	7,914.1	17.7	67.1	38.1	0.6	2.6	9.7	11.0	5.1	15.3
NEW MEXICO	1,264.3	27.1	49.7	8.7	4.5	1.4	17.3	8.2	9.6	23.2
NEW YORK	27,891.8	17.9	66.6	24.0	16.1	3.5	12.5	7.3	3.2	15.5
NORTH CAROLINA	4,599.9	26.4	57.5	13.9	12.0	3.6	11.7	11.8	4.5	16.0
NORTH DAKOTA	751.3	21.4	51.8	16.2	8.6	2.7	12.6	6.3	5.4	26.7
OHIO	9,361.2	18.8	61.4	23.2	10.2	2.9	10.6	9.4	5.1	19.8
OKLAHOMA	2,456.8	25.5	53.2	12.9	6.6	1.7	10.2	10.5	11.3	21.4
OREGON	2,721.6	26.6	53.4	23.3	15.7	3.3	—	5.8	5.3	20.1
PENNSYLVANIA	11,528.4	20.6	65.3	16.8	12.4	5.2	11.0	10.0	9.9	14.1
RHODE ISLAND	961.4	24.0	62.2	26.0	8.3	3.8	10.8	10.1	3.2	13.8
SOUTH CAROLINA	2,321.2	24.1	54.1	12.2	9.1	3.6	14.5	11.4	3.3	21.8
SOUTH DAKOTA	688.9	27.8	53.8	26.4	—	0.3	13.5	8.9	4.7	18.4
TENNESSEE	3,408.7	24.6	55.4	14.3	0.5	3.7	18.8	10.6	7.5	20.1
TEXAS	10,609.9	20.7	59.4	22.1	—	—	14.1	11.8	11.4	19.9
UTAH	1,144.8	26.9	53.3	16.0	9.2	1.6	17.0	6.4	3.1	19.8
VERMONT	571.9	27.6	57.6	24.7	9.6	1.7	4.6	12.2	4.8	14.8
VIRGINIA	4,615.2	21.6	60.6	16.9	11.9	2.5	10.5	12.9	5.9	17.8
WASHINGTON	4,138.5	21.4	57.9	19.7	—	—	22.7	10.5	5.0	20.7
WEST VIRGINIA	1,691.1	29.9	56.8	10.8	7.0	1.1	21.3	11.3	5.3	13.3
WISCONSIN	5,071.5	18.1	65.3	24.6	17.2	3.0	10.1	6.7	3.7	16.5
WYOMING	519.3	27.4	50.2	20.4	—	—	14.8	5.7	9.3	22.4

Source: Tables 17 through 25.

**Figure 5**  
**Federal Aid in Relation to State and Local General Revenue From Own Sources, 1966 through 1976**



<sup>1</sup>Beginning in 1973, includes federal general revenue sharing.

**TABLE 17 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM FEDERAL AID,  
BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975	1971	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	20.6	18.0	16.9	13.5	10.1 <sup>1</sup>	10.5 <sup>1</sup>	8.2 <sup>1</sup>
Alabama . . . . .	27.0	27.6	24.6	24.0	19.9	17.8	11.5
Alaska . . . . .	32.1	32.5	51.8	33.8	(24.4)	n.a.	n.a.
Arizona . . . . .	18.5	17.7	21.6	16.6	12.8	14.4	15.2
Arkansas . . . . .	29.0	25.8	27.8	24.1	18.8	22.2	11.4
California . . . . .	18.6	19.3	19.0	14.0	10.7	11.4	8.2
Colorado . . . . .	21.3	19.9	18.7	16.2	14.7	15.1	14.4
Connecticut . . . . .	18.8	14.5	13.5	10.7	5.4	6.6	6.2
Delaware . . . . .	18.8	13.4	13.4	9.8	9.1	9.8	10.6
Dist. of Columbia . . . . .	51.2	41.3	31.8	26.8	18.0	12.6	15.4
Florida . . . . .	18.1	14.1	14.9	11.0	10.0	9.8	8.2
Georgia . . . . .	24.7	21.7	21.0	19.6	14.3	17.6	10.1
Hawaii . . . . .	23.5	20.4	23.2	19.4	(14.6)	n.a.	n.a.
Idaho . . . . .	24.7	21.2	18.8	21.4	15.9	15.5	14.8
Illinois . . . . .	18.2	16.4	13.5	11.2	6.9	8.5	6.9
Indiana . . . . .	15.2	13.2	12.3	10.8	6.8	7.5	9.1
Iowa . . . . .	19.6	14.2	15.0	12.4	9.8	9.6	7.7
Kansas . . . . .	19.4	17.1	14.9	13.0	11.7	12.7	10.7
Kentucky . . . . .	25.6	27.6	27.0	20.3	14.5	17.2	11.0
Louisiana . . . . .	22.6	20.4	21.2	19.7	14.8	17.1	9.3
Maine . . . . .	27.0	21.7	19.2	15.7	12.1	10.9	9.6
Maryland . . . . .	19.1	15.4	12.8	12.2	8.4	7.9	6.7
Massachusetts . . . . .	19.0	16.8	14.0	11.0	7.2	7.9	7.0
Michigan . . . . .	20.5	15.4	14.6	11.2	7.9	8.3	7.1
Minnesota . . . . .	19.7	16.2	16.4	12.2	9.8	9.6	9.1
Mississippi . . . . .	28.7	26.5	25.4	20.7	17.0	18.5	12.9
Missouri . . . . .	20.9	19.4	18.5	17.9	16.5	18.1	12.0
Montana . . . . .	26.4	28.1	24.7	20.9	17.7	17.6	12.5
Nebraska . . . . .	19.3	15.4	18.4	15.0	12.1	11.2	11.8
Nevada . . . . .	17.8	16.4	24.0	18.2	17.4	19.6	25.8
New Hampshire . . . . .	23.1	17.8	16.9	17.9	9.3	9.6	9.3
New Jersey . . . . .	17.7	15.0	11.2	8.7	4.6	5.0	4.2
New Mexico . . . . .	27.1	27.7	30.1	22.3	22.5	18.0	13.3
New York . . . . .	17.9	13.9	11.1	7.1	5.5	5.4	3.8
North Carolina . . . . .	26.4	20.6	18.2	15.1	16.3	11.6	8.1
North Dakota . . . . .	21.4	24.0	19.8	16.5	12.3	13.0	8.9
Ohio . . . . .	18.8	14.4	14.4	12.7	8.0	7.9	8.2
Oklahoma . . . . .	25.5	24.4	24.9	21.5	17.5	19.0	14.4
Oregon . . . . .	26.6	24.6	19.3	18.8	13.9	12.7	11.8
Pennsylvania . . . . .	20.6	17.2	14.6	11.0	6.4	7.4	8.3
Rhode Island . . . . .	24.0	19.6	19.7	13.6	12.2	10.6	6.5
South Carolina . . . . .	24.1	21.2	19.2	17.6	13.3	14.4	15.1
South Dakota . . . . .	27.8	21.3	21.7	23.7	16.6	16.2	11.4
Tennessee . . . . .	24.6	24.8	23.8	20.3	14.3	17.3	10.5
Texas . . . . .	20.7	19.2	18.0	13.8	12.8	12.6	9.7
Utah . . . . .	26.9	26.4	25.9	19.9	14.6	17.6	17.3
Vermont . . . . .	27.6	25.5	25.0	28.8	13.1	12.9	10.8
Virginia . . . . .	21.6	19.1	18.5	16.1	9.3	10.7	8.7
Washington . . . . .	21.4	17.4	16.9	14.2	11.2	12.3	14.5
West Virginia . . . . .	29.9	31.8	27.0	19.2	12.7	16.1	11.4
Wisconsin . . . . .	18.1	11.9	12.3	11.2	7.1	7.7	6.9
Wyoming . . . . .	27.4	26.3	31.4	30.7	24.9	20.5	16.8

n.a. — Not available.

<sup>1</sup> Excluding Alaska and Hawaii.

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



**TABLE 18 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM TAXES,  
BY STATE, SELECTED YEARS, 1974 THROUGH 1975**

State	1975	1971	1967	1962	1957	1953	1942
UNITED STATES, Total . . . . .	62.0	65.5	66.9	71.3	75.5 <sup>1</sup>	76.6 <sup>1</sup>	81.9 <sup>1</sup>
Alabama . . . . .	50.2	49.4	54.5	57.4	62.6	65.5	76.4
Alaska . . . . .	36.8	29.9	29.6	38.6	(61.9)	n.a.	n.a.
Arizona . . . . .	64.3	64.9	61.8	66.8	69.6	69.7	72.1
Arkansas . . . . .	53.4	55.2	56.8	60.7	66.5	65.5	75.3
California . . . . .	66.0	65.8	66.3	72.2	75.7	74.5	80.3
Colorado . . . . .	56.8	61.2	63.4	67.4	69.6	71.3	74.6
Connecticut . . . . .	68.9	73.7	73.8	76.9	83.0	82.2	87.9
Delaware . . . . .	60.6	63.3	62.6	71.9	65.5	62.0	80.6
Dist. of Columbia . . . . .	38.9	49.7	59.7	62.8	73.6	79.4	77.0
Florida . . . . .	59.3	64.8	64.8	69.6	72.2	77.1	77.9
Georgia . . . . .	54.2	57.0	60.0	62.4	69.1	68.8	77.7
Hawaii . . . . .	59.4	63.6	63.2	64.1	(70.1)	n.a.	n.a.
Idaho . . . . .	56.4	61.5	63.0	62.8	68.2	70.2	69.7
Illinois . . . . .	67.8	71.2	72.7	77.0	82.3	83.3	87.3
Indiana . . . . .	63.8	67.5	69.5	72.0	77.2	80.9	82.7
Iowa . . . . .	62.2	66.9	68.0	72.8	77.2	77.9	80.8
Kansas . . . . .	61.6	64.3	67.4	71.8	74.6	77.6	81.7
Kentucky . . . . .	55.6	54.1	55.1	64.2	70.8	71.3	79.1
Louisiana . . . . .	57.0	58.2	58.2	60.9	62.7	68.1	76.5
Maine . . . . .	60.3	66.5	67.8	73.8	77.1	80.8	84.3
Maryland . . . . .	63.5	68.8	72.3	72.9	76.6	78.3	82.6
Massachusetts . . . . .	69.5	72.8	74.9	78.9	83.5	83.4	86.4
Michigan . . . . .	60.4	66.9	67.0	73.3	77.2	77.4	80.6
Minnesota . . . . .	60.8	64.5	65.7	71.0	74.0	74.9	76.3
Mississippi . . . . .	52.1	53.1	55.6	61.9	67.7	70.4	77.3
Missouri . . . . .	62.3	64.4	66.1	69.7	72.0	73.1	80.1
Montana . . . . .	54.4	56.9	58.9	64.0	68.1	65.9	72.5
Nebraska . . . . .	58.6	63.5	61.3	66.0	71.9	73.2	75.4
Nevada . . . . .	59.7	61.9	56.5	62.1	64.1	61.6	63.4
New Hampshire . . . . .	60.8	66.5	68.0	69.5	77.5	78.2	81.1
New Jersey . . . . .	67.1	71.8	74.9	77.7	81.7	83.1	87.7
New Mexico . . . . .	49.7	50.9	48.2	54.4	53.2	59.0	67.5
New York . . . . .	66.6	72.2	74.7	79.0	81.4	82.9	88.5
North Carolina . . . . .	57.5	62.9	65.8	69.0	69.5	77.0	81.9
North Dakota . . . . .	51.8	54.2	50.6	59.5	64.5	62.8	69.9
Ohio . . . . .	61.4	65.3	66.7	70.7	76.0	76.4	81.1
Oklahoma . . . . .	53.2	53.6	55.1	60.9	65.9	68.3	77.5
Oregon . . . . .	53.4	57.1	61.0	63.2	72.3	73.2	75.5
Pennsylvania . . . . .	65.3	70.0	71.6	75.4	81.8	81.2	83.0
Rhode Island . . . . .	62.2	69.2	68.9	77.4	79.0	80.8	88.0
South Carolina . . . . .	54.1	60.6	63.0	65.0	69.7	73.1	75.3
South Dakota . . . . .	53.8	60.3	60.9	61.1	67.7	70.8	71.2
Tennessee . . . . .	55.4	56.5	59.5	64.9	71.6	71.8	80.9
Texas . . . . .	59.4	61.0	61.9	67.8	68.7	69.4	76.9
Utah . . . . .	53.3	56.6	58.4	66.3	71.2	69.9	74.6
Vermont . . . . .	57.6	61.9	63.4	62.9	77.5	82.0	83.5
Virginia . . . . .	60.6	64.4	65.8	66.0	74.0	73.7	77.3
Washington . . . . .	57.9	62.0	63.8	66.3	71.0	70.4	74.3
West Virginia . . . . .	56.8	54.5	58.2	67.8	74.4	74.5	81.6
Wisconsin . . . . .	65.3	72.1	72.9	75.1	80.5	79.7	79.6
Wyoming . . . . .	50.2	50.3	48.1	50.5	56.1	62.5	65.8

n.a. — Not available.

<sup>1</sup>Excluding Alaska and Hawaii.

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

**TABLE 19 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM PROPERTY TAXES,  
BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975	1971	1967	1962	1957	1953	1942
UNITED STATES, Total . . . . .	22.6	26.1	28.6	32.7	33.7 <sup>1</sup>	34.3 <sup>1</sup>	43.5 <sup>1</sup>
Alabama . . . . .	6.4	7.3	9.7	11.6	12.6	15.7	24.8
Alaska . . . . .	9.4	6.8	7.3	8.8	(13.6)	n.a.	n.a.
Arizona . . . . .	22.8	25.0	28.1	31.9	32.3	30.8	34.8
Arkansas . . . . .	11.8	14.1	14.8	17.2	17.6	16.3	23.1
California . . . . .	28.4	32.3	34.1	36.2	35.8	34.5	40.1
Colorado . . . . .	19.3	25.6	29.1	32.1	35.4	34.4	42.2
Connecticut . . . . .	34.8	37.8	38.4	41.2	41.5	43.7	50.5
Delaware . . . . .	10.6	11.1	12.4	14.7	15.7	18.3	23.0
Dist. of Columbia . . . . .	10.1	15.4	20.2	23.2	27.1	35.9	43.3
Florida . . . . .	18.5	21.9	26.1	28.7	25.6	26.7	34.8
Georgia . . . . .	17.3	18.4	18.8	19.9	20.0	20.8	32.0
Hawaii . . . . .	10.5	11.5	12.8	10.3	(11.1)	n.a.	n.a.
Idaho . . . . .	17.1	21.6	23.2	30.5	34.3	35.3	43.3
Illinois . . . . .	26.1	27.7	35.5	41.2	42.5	43.3	48.4
Indiana . . . . .	25.4	34.2	33.6	40.5	42.4	39.7	45.6
Iowa . . . . .	25.7	33.3	34.3	41.2	37.7	42.8	44.7
Kansas . . . . .	26.1	32.4	33.9	40.2	43.3	41.0	49.8
Kentucky . . . . .	10.6	12.0	14.9	19.4	25.7	28.4	37.2
Louisiana . . . . .	8.6	11.0	11.9	13.8	13.7	15.2	25.7
Maine . . . . .	24.4	30.1	32.9	39.0	38.5	41.3	52.8
Maryland . . . . .	18.6	22.5	29.8	30.4	32.6	33.2	47.7
Massachusetts . . . . .	36.8	38.0	38.8	47.8	48.4	48.4	58.1
Michigan . . . . .	25.8	27.5	29.4	36.1	35.6	34.1	42.6
Minnesota . . . . .	18.6	27.3	32.6	39.0	38.3	38.4	43.0
Mississippi . . . . .	11.4	12.9	15.4	18.5	18.6	22.0	31.7
Missouri . . . . .	21.9	26.2	27.0	29.7	32.0	31.0	39.8
Montana . . . . .	27.0	31.6	33.0	36.3	39.7	36.0	49.6
Nebraska . . . . .	28.5	32.5	44.3	46.6	50.3	52.5	52.1
Nevada . . . . .	19.7	20.3	22.6	20.3	23.1	30.0	38.9
New Hampshire . . . . .	36.5	39.4	43.1	44.2	48.7	46.5	49.1
New Jersey . . . . .	38.1	39.3	42.7	50.3	52.3	55.8	66.0
New Mexico . . . . .	8.7	11.4	10.8	13.7	12.4	12.5	23.1
New York . . . . .	24.0	27.1	29.4	35.1	38.8	37.7	51.6
North Carolina . . . . .	13.9	15.8	17.4	19.2	18.6	21.3	25.6
North Dakota . . . . .	16.2	24.3	25.8	31.4	34.1	31.6	46.9
Ohio . . . . .	23.2	30.9	34.5	36.6	36.5	36.1	38.8
Oklahoma . . . . .	12.9	16.2	18.1	19.0	20.0	19.9	27.7
Oregon . . . . .	23.3	27.9	28.9	30.0	30.7	31.8	39.1
Pennsylvania . . . . .	16.8	20.6	24.1	26.2	27.3	31.8	42.4
Rhode Island . . . . .	26.0	26.8	31.4	37.0	39.8	36.6	55.1
South Carolina . . . . .	12.2	13.5	13.4	15.8	16.0	17.8	27.8
South Dakota . . . . .	26.4	33.3	34.1	35.7	39.4	40.1	43.8
Tennessee . . . . .	14.3	15.9	17.4	21.6	20.7	21.9	35.7
Texas . . . . .	22.1	24.4	28.1	30.7	31.7	32.1	42.6
Utah . . . . .	16.0	20.4	24.1	29.3	31.2	31.7	39.7
Vermont . . . . .	24.7	23.1	25.4	28.4	34.8	36.7	42.1
Virginia . . . . .	16.9	18.9	19.8	23.7	23.0	25.7	30.6
Washington . . . . .	19.7	21.5	19.6	20.5	21.0	21.2	25.0
West Virginia . . . . .	10.8	12.1	15.5	18.4	18.9	18.0	26.7
Wisconsin . . . . .	24.6	31.2	30.4	41.8	41.7	44.2	44.5
Wyoming . . . . .	20.4	23.8	26.3	27.0	28.8	30.8	35.9

n.a. — Not available.

<sup>1</sup> Excluding Alaska and Hawaii.

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

**TABLE 20 – PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM INDIVIDUAL INCOME TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975	1971 <sup>1</sup>	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	9.4	8.2	6.4	5.2	4.6 <sup>2,3</sup>	3.9 <sup>2,4</sup>	2.6 <sup>2,5</sup>
Alabama . . . . .	6.9	4.9	4.9	4.0	6.2 <sup>6</sup>	5.1 <sup>6</sup>	1.9
Alaska . . . . .	10.8	8.6	7.8	9.0	(14.7)	n.a.	n.a.
Arizona . . . . .	6.9	5.6	3.1	3.0	5.7 <sup>6</sup>	3.3	1.7
Arkansas . . . . .	7.9	4.7	4.5	2.9	2.0	1.8	1.5
California . . . . .	8.8	6.9	4.3	4.2	3.3	3.2	3.5
Colorado . . . . .	10.0	8.6	7.3	8.1	5.1	4.4	2.8
Connecticut . . . . .	0.4	0.5	—	—	—	—	—
Delaware . . . . .	19.8	19.1	19.1	22.2	16.1	5.4	7.9
Dist. of Columbia . . . . .	10.2	12.7	10.7	9.6	13.4 <sup>6</sup>	9.5 <sup>6</sup>	9.3 <sup>6</sup>
Florida . . . . .	—	—	—	—	—	—	—
Georgia . . . . .	8.1	6.8	5.9	4.3	3.8	2.8	3.5
Hawaii . . . . .	13.6	15.3	13.4	11.2	(10.6)	n.a.	n.a.
Idaho . . . . .	11.9	11.9	9.6	9.9	6.9	5.8	2.1
Illinois . . . . .	9.5	9.6	—	—	—	—	—
Indiana . . . . .	8.7	7.0	7.5	—	—	—	—
Iowa . . . . .	12.2	6.0	7.9	4.8	4.5	3.7	3.6
Kansas . . . . .	7.7	5.6	6.7	3.8	2.7	3.2	2.0
Kentucky . . . . .	10.9	9.9	9.8	8.2	12.3	9.0	3.2
Louisiana . . . . .	2.9	3.4	2.2	1.8	3.7 <sup>6</sup>	3.3 <sup>6</sup>	2.3
Maine . . . . .	4.4	3.9	—	—	—	—	—
Maryland . . . . .	21.0	20.4	13.3	10.1	8.5	6.3	4.1
Massachusetts . . . . .	14.4	13.1	10.0	9.9	9.1	7.8	5.1
Michigan . . . . .	9.6	9.1	1.5	—	—	—	—
Minnesota . . . . .	16.6	12.4	13.0	10.0	7.9	7.6	3.9
Mississippi . . . . .	4.6	3.5	1.3	1.6	1.7	2.2	2.5
Missouri . . . . .	9.6	8.4	7.4	7.9	6.2 <sup>6</sup>	5.0 <sup>6</sup>	3.2 <sup>6</sup>
Montana . . . . .	10.5	8.1	6.7	5.6	4.1	3.9	1.6
Nebraska . . . . .	5.1	5.3	—	—	—	—	—
Nevada . . . . .	—	—	—	—	—	—	—
New Hampshire . . . . .	1.2	—	1.0	0.9	1.4	1.4	1.6
New Jersey . . . . .	0.6	0.4	0.4	0.3	—	—	—
New Mexico . . . . .	4.5	4.5	2.1	2.6	2.2 <sup>6</sup>	1.4	2.2 <sup>6</sup>
New York . . . . .	16.1	17.0	16.5	14.3	10.4	9.8	6.2
North Carolina . . . . .	12.0	11.0	11.0	8.9	7.3	7.2	3.5
North Dakota . . . . .	8.6	3.5	3.1	2.9	2.1	2.6	1.5 <sup>6</sup>
Ohio . . . . .	10.2	4.8	3.0	2.6	2.9	1.3	—
Oklahoma . . . . .	6.6	4.1	2.8	3.9	2.4	2.2	2.4
Oregon . . . . .	15.7	14.4	14.8	13.7	19.1	13.2	6.9
Pennsylvania . . . . .	12.4	7.6	5.0	4.9	4.2	3.7	2.7
Rhode Island . . . . .	8.3	5.8	—	—	—	—	—
South Carolina . . . . .	9.1	8.4	7.7	5.8	4.6	4.3	2.5
South Dakota . . . . .	—	—	—	—	—	—	0.7
Tennessee . . . . .	0.5	0.6	0.7	0.8	0.8	0.9	1.4
Texas . . . . .	—	—	—	—	—	—	—
Utah . . . . .	9.2	8.2	7.8	5.5	5.2	3.9	2.6
Vermont . . . . .	9.6	11.7	11.9	8.7	10.9	9.7	3.1
Virginia . . . . .	11.9	11.5	11.8	9.7	16.0	7.9	2.2
Washington . . . . .	—	—	—	—	—	—	—
West Virginia . . . . .	7.0	5.5	3.9	4.6	—	—	2.4
Wisconsin . . . . .	17.2	15.3	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.

<sup>1</sup>Distribution of local government receipts by State partially estimated.

<sup>2</sup>Excluding Alaska and Hawaii.

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

<sup>4</sup>Includes corporation income taxes for Alabama, District of Columbia, Louisiana, and Missouri.

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

<sup>6</sup>Includes corporation income taxes.

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 CORPORATION INCOME TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975	1971	1967	1962	1957	1953	1942
UNITED STATES, Total . . .	2.9	2.4	2.5	2.3	2.6 <sup>1,2</sup>	3.0 <sup>1,3</sup>	2.6 <sup>1,4</sup>
Alabama . . . . .	1.9	1.7	2.4	1.3	<sup>s</sup>	<sup>s</sup>	1.8
Alaska . . . . .	2.1	1.2	1.2	1.3	(2.2)	n.a.	n.a.
Arizona . . . . .	2.2	2.1	1.7	1.1	<sup>s</sup>	2.0	2.5
Arkansas . . . . .	3.4	2.8	3.6	2.5	3.6	3.9	1.7
California . . . . .	4.5	2.9	3.9	4.1	3.8	4.1	4.1
Colorado . . . . .	2.1	1.7	2.4	2.9	1.0	1.8	1.1
Connecticut . . . . .	4.5	5.7	6.0	4.3	5.4	5.5	6.3
Delaware . . . . .	2.5	2.8	4.5	4.7	—	—	—
Dist. of Columbia . . . . .	2.0	2.3	3.2	3.5	<sup>s</sup>	<sup>s</sup>	<sup>s</sup>
Florida . . . . .	2.5	—	—	—	—	—	—
Georgia . . . . .	2.6	3.0	3.8	2.5	3.2	2.9	5.3
Hawaii . . . . .	2.5	1.7	2.2	2.7	(2.9)	n.a.	n.a.
Idaho . . . . .	3.7	2.7	2.9	2.4	2.8	3.0	3.5
Illinois . . . . .	2.6	1.9	—	—	—	—	—
Indiana . . . . .	1.6	0.3	0.7	—	—	—	—
Iowa . . . . .	2.1	1.5	0.9	0.5	0.6	0.5	0.6
Kansas . . . . .	3.9	1.7	2.2	1.2	0.9	0.9	1.0
Kentucky . . . . .	3.8	2.1	3.3	2.9	3.8	3.0	2.8
Louisiana . . . . .	2.1	2.1	2.1	2.2	<sup>s</sup>	<sup>s</sup>	2.5
Maine . . . . .	2.0	1.4	—	—	—	—	—
Maryland . . . . .	2.0	2.4	2.2	2.0	3.2	4.1	1.3
Massachusetts . . . . .	3.9	4.7 <sup>6</sup>	2.1	1.8	2.5	2.6	0.2
Michigan . . . . .	2.2	2.5	—	—	—	—	—
Minnesota . . . . .	4.0	2.7	3.6	2.9	2.7	2.6	2.9
Mississippi . . . . .	1.7	1.5	2.0	2.6	4.0	3.6	2.9
Missouri . . . . .	1.4	1.0	0.8	1.0	<sup>s</sup>	<sup>s</sup>	<sup>s</sup>
Montana . . . . .	2.6	1.8	2.1	1.8	1.3	1.3	2.9
Nebraska . . . . .	1.7	0.9	—	—	—	—	—
Nevada . . . . .	—	—	—	—	—	—	—
New Hampshire . . . . .	3.7	—	—	—	—	—	—
New Jersey . . . . .	2.6	2.2	1.6	1.3	—	—	—
New Mexico . . . . .	1.4	1.3	1.1	1.1	<sup>s</sup>	0.7	<sup>s</sup>
New York . . . . .	3.5	3.3	3.9	4.3	5.5	6.6	5.1
North Carolina . . . . .	3.6	4.2	5.7	5.3	6.3	7.4	9.2
North Dakota . . . . .	2.7	1.6	0.9	0.8	0.7	0.7	<sup>s</sup>
Ohio . . . . .	2.9	—	—	—	—	—	—
Oklahoma . . . . .	1.7	1.6	1.9	1.9	2.0	2.1	3.0
Oregon . . . . .	3.3	1.6	3.1	3.2	4.3	5.7	4.6
Pennsylvania . . . . .	5.2	5.7	5.4	4.8	7.6	9.6	5.5
Rhode Island . . . . .	3.8	4.3	4.5	3.9	4.8	5.9	—
South Carolina . . . . .	3.6	3.4	5.3	3.5	4.9	5.0	6.5
South Dakota . . . . .	0.3	0.2	0.2	0.2	0.1	0.1	0.6
Tennessee . . . . .	3.7	2.8	3.1	2.6	3.5	4.1	2.3
Texas . . . . .	—	—	—	—	—	—	—
Utah . . . . .	1.6	1.5	2.1	2.3	4.3	2.2	2.3
Vermont . . . . .	1.7	1.6	2.3	1.7	2.7	3.7	2.1
Virginia . . . . .	2.5	2.4	3.0	3.2	4.1	4.8	4.3
Washington . . . . .	—	—	—	—	—	—	—
West Virginia . . . . .	1.1	0.5	—	—	—	—	—
Wisconsin . . . . .	3.0	2.7	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.

<sup>1</sup> Excluding Alaska and Hawaii.

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

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

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

<sup>5</sup> Combined corporation and individual income taxes are tabulated with individual income taxes.

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

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

**TABLE 22 — PERCENTAGE OF STATE-LOCAL GENERAL REVENUE FROM GENERAL SALES AND GROSS RECEIPTS TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975	1971 <sup>1</sup>	1967	1962	1957	1953	1942 <sup>2</sup>
UNITED STATES, Total . . .	12.8	12.3	11.1	10.4	10.6 <sup>3</sup>	10.5 <sup>3</sup>	6.1 <sup>3</sup>
Alabama . . . . .	15.5	14.9	16.5	14.6	15.1	16.0	8.8
Alaska . . . . .	2.7	1.9	1.7	2.6	(4.1)	n.a.	n.a.
Arizona . . . . .	20.8	18.2	15.0	17.2	14.6	14.1	11.2
Arkansas . . . . .	13.2	12.7	12.8	14.5	13.3	13.1	10.9
California . . . . .	14.8	12.2	11.9	13.9	17.3	17.5	16.1
Colorado . . . . .	15.3	12.8	11.2	9.4	10.6	12.2	9.3
Connecticut . . . . .	13.6	11.9	10.9	11.0	14.2	10.2	—
Delaware . . . . .	—	—	—	—	—	—	—
Dist. of Columbia . . . . .	8.1	8.9	9.4	8.8	10.5	11.0	—
Florida . . . . .	16.3	17.6	12.0	11.9	10.9	10.9	—
Georgia . . . . .	13.3	13.3	14.2	15.6	18.3	19.9	—
Hawaii . . . . .	23.1	23.4	21.9	24.3	(26.5)	n.a.	n.a.
Idaho . . . . .	10.3	9.6	10.1	—	—	—	—
Illinois . . . . .	15.1	15.2	17.7	16.3	16.3	14.1	12.7
Indiana . . . . .	17.6	12.9	14.2	15.5	15.0	21.3	13.8
Iowa . . . . .	9.7	11.1	8.4	9.5	13.7	12.2	11.1
Kansas . . . . .	12.2	10.8	11.1	11.0	10.4	12.6	10.1
Kentucky . . . . .	12.2	15.1	11.1	13.3	—	—	—
Louisiana . . . . .	16.3	15.4	12.4	10.1	12.0	12.1	0.1
Maine . . . . .	13.7	14.9	14.6	11.0	9.4	9.7	—
Maryland . . . . .	8.4	8.9	8.4	9.3	7.6	8.0	—
Massachusetts . . . . .	3.7	4.4	4.8	—	—	—	—
Michigan . . . . .	11.4	13.3	16.8	17.8	18.2	21.0	18.0
Minnesota . . . . .	7.9	7.2	—	—	—	—	—
Mississippi . . . . .	19.3	18.7	17.2	16.8	17.1	13.8	10.5
Missouri . . . . .	14.4	12.7	14.1	10.9	13.1	15.4	12.7
Montana . . . . .	—	—	—	—	—	—	—
Nebraska . . . . .	10.5	9.3	—	—	—	—	—
Nevada . . . . .	13.5	15.0	8.0	9.9	10.5	—	—
New Hampshire . . . . .	—	—	—	—	—	—	—
New Jersey . . . . .	9.7	10.3	7.0	—	—	—	—
New Mexico . . . . .	17.3	15.3	13.9	12.7	15.6	17.3	14.0
New York . . . . .	12.5	11.7	9.6	8.2	8.8	10.0	—
North Carolina . . . . .	11.7	10.9	11.7	12.3	10.2	10.7	8.8
North Dakota . . . . .	12.6	11.2	6.7	6.5	8.5	9.3	6.9
Ohio . . . . .	10.6	11.5	9.4	9.4	12.7	14.8	12.0
Oklahoma . . . . .	10.2	8.7	7.7	8.0	9.5	10.5	9.2
Oregon . . . . .	—	—	—	—	—	—	—
Pennsylvania . . . . .	11.0	13.4	14.1	13.2	8.7	0.2	0.5
Rhode Island . . . . .	10.8	12.9	12.6	10.9	9.2	10.2	—
South Carolina . . . . .	14.5	16.6	14.0	14.5	15.2	15.6	—
South Dakota . . . . .	13.5	11.4	9.2	6.9	7.8	9.6	6.5
Tennessee . . . . .	18.8	16.2	16.2	13.8	16.4	12.8	—
Texas . . . . .	14.1	11.9	6.5	5.4	—	—	—
Utah . . . . .	17.0	14.9	12.4	13.5	12.2	12.7	10.6
Vermont . . . . .	4.6	5.3	—	—	—	—	—
Virginia . . . . .	10.5	11.2	8.1	0.1	0.1	0.2	—
Washington . . . . .	22.7	23.3	24.5	25.1	27.3	25.3	22.0
West Virginia . . . . .	21.3	17.9	18.5	21.6	26.8	27.8	29.0
Wisconsin . . . . .	10.1	10.2	4.7	1.1	—	—	—
Wyoming . . . . .	14.8	10.5	8.5	7.6	8.9	10.8	8.4

n.a. — Not available.

<sup>1</sup> Distribution of local government receipts by State partially estimated.

<sup>2</sup> 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.

<sup>3</sup> 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 SELECTIVE SALES AND GROSS RECEIPTS TAXES, BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975 <sup>1</sup>	1970 <sup>1</sup>	1967	1962	1957	1953	1942 <sup>2</sup>
UNITED STATES, Total	9.1	10.6	11.4	12.7	14.3 <sup>3</sup>	14.9 <sup>3</sup>	15.2 <sup>3</sup>
Alabama	14.5	15.5	15.5	18.9	20.6	18.4	22.7
Alaska	4.4	4.7	5.6	8.1	(13.7)	n.a.	n.a.
Arizona	8.6	10.2	10.0	9.6	12.0	14.4	16.4
Arkansas	12.6	14.8	14.3	15.8	19.7	20.2	27.1
California	6.1	7.6	8.0	8.9	10.1	9.8	10.2
Colorado	6.4	8.1	8.6	8.7	10.3	12.1	10.7
Connecticut	11.5	12.9	12.4	14.6	14.5	14.9	18.0
Delaware	10.3	10.4	11.7	13.9	15.7	17.6	21.1
Dist. of Columbia	6.1	7.5	11.5	12.4	15.7	17.3	16.5
Florida	15.0	16.9	17.3	19.3	24.4	27.5	26.5
Georgia	10.5	12.2	13.7	15.5	18.6	17.9	28.1
Hawaii	7.4	8.5	9.5	11.9	(14.1)	n.a.	n.a.
Idaho	7.8	9.3	9.8	11.1	14.3	15.0	15.8
Illinois	9.9	11.2	12.6	12.2	14.2	15.9	15.1
Indiana	7.3	9.6	9.6	11.1	12.7	12.5	15.0
Iowa	6.9	8.8	9.7	9.6	11.5	9.2	10.9
Kansas	7.8	9.5	8.6	9.5	11.1	12.6	11.1
Kentucky	11.0	11.1	12.1	15.0	21.7	23.3	26.1
Louisiana	9.0	11.3	11.5	13.7	17.5	20.0	25.0
Maine	11.4	11.3	13.7	15.9	19.5	19.3	18.6
Maryland	9.7	10.1	13.2	14.8	17.3	17.8	18.1
Massachusetts	8.0	9.0	10.8	10.5	11.8	12.5	10.5
Michigan	7.0	8.6	9.4	9.6	10.8	10.4	9.7
Minnesota	8.8	10.1	10.4	11.5	13.7	15.0	15.1
Mississippi	10.5	11.6	13.5	14.7	17.1	19.8	21.4
Missouri	10.0	10.2	10.0	11.9	11.8	12.1	10.0
Montana	8.3	9.6	10.4	12.6	13.7	15.1	12.5
Nebraska	8.8	10.1	12.3	13.0	14.8	15.2	17.4
Nevada	18.0	19.4	16.3	18.4	18.0	17.8	11.7
New Hampshire	13.9	16.0	15.7	15.7	15.8	16.7	17.1
New Jersey	11.0	13.3	15.2	17.0	18.6	16.8	10.7
New Mexico	8.2	10.0	9.7	11.9	12.8	16.1	16.0
New York	7.3	8.6	9.6	10.8	10.7	11.5	11.9
North Carolina	11.8	15.5	13.8	16.0	18.6	20.6	21.5
North Dakota	6.3	7.8	7.7	9.3	10.8	11.3	9.5
Ohio	9.4	11.8	12.9	14.5	15.4	15.2	20.2
Oklahoma	10.5	13.0	13.3	15.2	16.7	18.3	19.7
Oregon	5.8	6.9	7.9	7.7	8.9	11.6	14.9
Pennsylvania	10.0	11.9	12.4	14.0	14.8	17.6	15.2
Rhode Island	10.1	13.8	14.2	18.5	17.9	19.8	17.2
South Carolina	11.4	14.8	17.7	20.0	22.4	23.8	31.2
South Dakota	8.9	10.2	11.0	11.2	11.4	13.7	12.7
Tennessee	10.6	12.8	14.0	16.3	19.8	21.9	27.5
Texas	11.8	13.4	14.7	16.3	17.4	17.3	21.1
Utah	6.4	7.8	7.8	9.6	11.2	12.2	10.9
Vermont	12.2	14.2	15.6	15.2	16.3	18.7	19.7
Virginia	12.9	13.8	14.8	19.3	19.4	21.5	24.7
Washington	10.5	12.3	13.9	14.8	15.7	17.9	18.2
West Virginia	11.3	13.2	13.5	15.7	19.2	20.0	12.9
Wisconsin	6.7	8.4	9.9	10.8	12.4	10.7	12.8
Wyoming	5.7	8.5	7.0	7.7	10.0	12.5	13.5

n.a. — Not available.

<sup>1</sup>Distribution of local government receipts by State partially estimated.

<sup>2</sup>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.

<sup>3</sup>Excluding Alaska and Hawaii.

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 MISCELLANEOUS TAXES (OTHER THAN INCOME, SALES AND PROPERTY), BY STATE, SELECTED YEARS, 1942 THROUGH 1975**

State	1975	1971	1967	1962	1957	1953	1942 <sup>1</sup>
UNITED STATES, Total . . .	5.3	5.9	7.0	8.0	9.8 <sup>2</sup>	10.0 <sup>2</sup>	11.9 <sup>2</sup>
Alabama . . . . .	5.0	5.2	5.7	7.0	8.1	10.2	16.4
Alaska . . . . .	7.4	6.7	5.9	8.8	(13.7)	n.a.	n.a.
Arizona . . . . .	3.0	3.7	3.8	4.0	5.1	5.1	5.5
Arkansas . . . . .	4.5	6.2	6.7	7.9	10.3	10.2	11.0
California . . . . .	3.4	3.9	4.2	4.9	5.4	5.4	6.3
Colorado . . . . .	3.7	4.3	4.8	6.1	7.3	6.5	8.5
Connecticut . . . . .	4.1	5.0	6.0	5.8	7.4	8.0	13.1
Delaware . . . . .	17.4	20.0	14.8	16.4	17.8	20.8	28.6
Dist. of Columbia . . . . .	2.4	3.0	4.6	5.3	6.8	5.7	7.9
Florida . . . . .	7.0	8.4	9.3	9.7	11.4	11.9	16.6
Georgia . . . . .	2.4	3.4	3.7	4.5	5.1	4.4	8.8
Hawaii . . . . .	2.3	3.2	3.4	3.7	(4.9)	n.a.	n.a.
Idaho . . . . .	5.6	6.5	7.5	8.9	10.1	11.0	5.0
Illinois . . . . .	4.6	5.6	6.9	7.4	9.2	10.2	11.1
Indiana . . . . .	3.2	3.5	3.8	4.9	7.2	7.4	8.3
Iowa . . . . .	5.6	6.3	6.9	7.3	9.3	9.6	9.9
Kansas . . . . .	3.9	4.2	4.9	6.0	6.2	7.3	7.7
Kentucky . . . . .	7.1	3.9	4.0	5.3	7.4	7.6	9.8
Louisiana . . . . .	18.1	14.9	18.1	19.4	15.8	17.5	20.9
Maine . . . . .	4.4	5.1	6.6	7.9	9.7	10.5	12.9
Maryland . . . . .	3.8	4.5	5.4	6.2	7.4	8.9	11.4
Massachusetts . . . . .	2.7	3.6	8.3	8.9	11.7	12.1	12.5
Michigan . . . . .	4.4	5.9	10.0	9.8	12.6	11.9	10.3
Minnesota . . . . .	4.9	4.9	6.1	7.6	11.4	11.1	11.4
Mississippi . . . . .	4.6	4.9	6.2	7.8	9.1	9.0	8.3
Missouri . . . . .	5.0	5.8	6.7	8.2	9.0	9.6	14.4
Montana . . . . .	6.0	5.8	6.7	7.7	9.4	9.5	5.9
Nebraska . . . . .	4.0	5.5	4.7	6.5	6.7	5.5	5.9
Nevada . . . . .	8.5	7.3	9.7	13.5	12.4	13.8	12.8
New Hampshire . . . . .	5.5	11.2	8.1	8.7	11.6	13.5	13.3
New Jersey . . . . .	5.1	6.3	8.1	8.8	10.8	10.4	11.0
New Mexico . . . . .	9.6	8.4	10.6	12.3	10.2	10.9	12.2
New York . . . . .	3.2	4.5	5.7	6.3	7.1	7.3	13.7
North Carolina . . . . .	4.5	5.6	6.1	7.3	8.5	9.8	13.3
North Dakota . . . . .	5.4	5.7	6.2	8.6	8.4	7.4	5.1
Ohio . . . . .	5.1	6.3	6.9	7.6	8.5	9.0	10.1
Oklahoma . . . . .	11.3	10.1	11.2	12.9	15.4	15.3	15.5
Oregon . . . . .	5.3	6.3	6.3	8.6	9.4	10.9	10.0
Pennsylvania . . . . .	9.9	10.7	10.6	12.3	19.3	18.3	16.7
Rhode Island . . . . .	3.2	5.6	6.1	7.1	7.4	8.3	15.7
South Carolina . . . . .	3.3	4.1	4.8	5.4	6.6	6.7	7.3
South Dakota . . . . .	4.7	5.3	6.4	7.1	9.0	7.3	6.9
Tennessee . . . . .	7.5	8.2	8.1	9.7	10.4	10.3	14.0
Texas . . . . .	11.4	11.3	12.6	15.4	19.6	20.0	13.2
Utah . . . . .	3.1	3.8	4.2	6.1	7.1	7.2	8.5
Vermont . . . . .	4.8	5.9	8.2	8.9	12.7	13.2	16.5
Virginia . . . . .	5.9	6.6	8.2	10.0	11.5	13.6	15.5
Washington . . . . .	5.0	4.9	5.7	5.9	6.9	6.0	9.1
West Virginia . . . . .	5.3	5.4	6.7	7.4	9.5	8.7	10.6
Wisconsin . . . . .	3.7	4.3	5.3	6.2	7.5	8.0	9.5
Wyoming . . . . .	9.3	7.6	6.3	8.2	8.3	8.4	8.0

n.a. - Not available.

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

<sup>2</sup>Excluding Alaska and Hawaii.

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 CHARGES AND MISCELLANEOUS GENERAL REVENUE, BY STATE, SELECTED YEARS, 1942 THROUGH 1971**

State	1975	1971	1967	1962	1957	1953	1942
UNITED STATES, Total	17.4	16.4	16.3	15.2	14.4 <sup>1</sup>	12.9 <sup>1</sup>	9.9 <sup>1</sup>
Alabama	22.8	23.0	20.9	18.6	17.5	16.7	12.1
Alaska	31.2	37.5	18.6	27.6	(13.7)	n.a.	n.a.
Arizona	17.2	17.4	16.6	16.6	17.6	15.9	12.7
Arkansas	17.6	19.0	15.4	15.2	14.7	12.4	13.3
California	15.4	14.9	14.7	13.8	13.6	14.1	11.5
Colorado	21.9	18.9	17.9	16.4	15.6	13.6	11.0
Connecticut	12.3	11.7	12.7	12.5	11.5	11.2	5.9
Delaware	20.7	23.2	24.0	18.3	25.4	18.3	8.7
Dist. of Columbia	9.9	9.0	8.6	10.4	8.4	8.1	7.6
Florida	22.6	21.0	20.3	19.4	17.8	13.0	13.8
Georgia	21.1	21.2	18.9	18.0	16.7	13.6	12.2
Hawaii	17.1	15.9	13.6	16.6	(15.4)	n.a.	n.a.
Idaho	18.9	17.3	18.2	15.9	15.9	14.4	15.4
Illinois	14.0	12.4	13.8	11.7	10.8	8.1	5.8
Indiana	21.0	19.3	18.2	17.2	16.0	11.7	8.2
Iowa	18.2	18.9	17.0	14.8	13.0	12.5	11.5
Kansas	19.0	18.6	17.7	15.3	13.7	9.7	7.5
Kentucky	18.8	18.2	17.9	15.6	14.6	11.5	9.9
Louisiana	20.4	21.4	20.6	19.4	22.6	14.8	14.2
Maine	12.7	11.7	13.0	10.5	10.8	8.2	6.1
Maryland	17.4	15.8	15.0	14.9	14.9	13.8	10.7
Massachusetts	11.5	10.3	11.1	10.1	9.3	8.7	6.6
Michigan	19.1	17.7	18.4	15.5	14.9	14.3	12.3
Minnesota	19.5	19.2	17.9	16.7	16.3	15.5	14.6
Mississippi	19.3	20.4	19.0	17.4	15.3	11.1	9.8
Missouri	16.8	16.2	15.4	12.4	11.5	8.8	8.0
Montana	19.2	15.0	16.4	15.1	14.2	16.6	15.0
Nebraska	22.1	21.0	20.3	19.0	16.1	15.6	12.8
Nevada	22.4	21.6	19.4	19.6	18.5	18.7	10.7
New Hampshire	16.0	15.6	15.1	12.6	13.2	12.2	9.5
New Jersey	15.3	13.2	13.9	13.6	13.7	11.9	8.1
New Mexico	23.2	21.3	21.7	23.3	24.3	23.0	19.2
New York	15.5	13.8	14.2	13.9	13.1	11.7	7.7
North Carolina	16.0	16.4	16.1	15.9	14.3	11.4	10.0
North Dakota	26.7	21.8	29.6	24.1	23.2	24.2	21.2
Ohio	19.8	20.3	18.9	16.6	16.1	15.7	10.7
Oklahoma	21.4	21.9	20.0	17.6	16.6	12.7	8.2
Oregon	20.1	18.3	19.7	17.9	13.8	14.1	12.7
Pennsylvania	14.1	12.8	13.8	13.5	11.7	11.3	8.7
Rhode Island	13.8	11.2	11.5	9.0	8.8	8.6	5.5
South Carolina	21.8	18.1	17.8	17.4	17.1	12.6	9.7
South Dakota	18.4	18.4	17.4	15.3	15.8	13.0	17.5
Tennessee	20.1	18.6	16.6	14.8	14.0	10.9	8.5
Texas	19.9	19.8	20.1	18.4	18.5	17.9	13.5
Utah	19.8	17.0	15.8	13.8	14.3	12.5	8.1
Vermont	14.8	12.5	11.6	8.3	9.4	5.2	5.6
Virginia	17.8	16.5	15.7	17.9	16.6	15.6	14.0
Washington	20.7	20.6	19.3	19.5	17.8	17.3	11.2
West Virginia	13.3	13.6	14.8	13.0	12.9	9.5	6.9
Wisconsin	16.5	15.9	14.7	13.7	12.4	12.6	13.4
Wyoming	22.4	23.4	20.5	18.8	19.1	16.9	17.4

n.a. — Not available.

<sup>1</sup>Excluding Alaska and Hawaii.

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



TABLE 26 — STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1975  
 [Total Amount and Percentage Distribution By Major Source]

State	Percentage distribution														
	State governments											Local governments			
	Taxes											Charges and misc. general revenue			
	Amount (millions)	Total	Total	General sales and gross receipts	Selective sales and gross receipts	Income taxes		License taxes	All other taxes	Charges and misc. general revenue		Total	Property taxes	Other taxes	Charges and misc. general revenue
UNITED STATES, TOTAL	\$181,141.1	53.4	44.2	13.7	10.2	10.4	3.7	3.5	2.8	9.2	46.6	27.6	6.2	12.7	
ALABAMA	2,181.1	64.3	51.0	16.3	17.4	8.7	2.7	3.7	2.2	13.3	35.7	7.5	10.3	17.9	
ALASKA	547.9	68.6	37.0	—	6.2	15.9	3.2	4.9	6.8	31.6	31.3	12.6	4.4	14.3	
ARIZONA	1,855.1	59.8	50.6	21.4	9.8	8.5	2.7	2.7	5.5	9.2	40.2	22.7	5.6	11.9	
ARKANSAS	1,140.7	66.2	57.2	18.5	16.9	11.1	4.8	4.7	1.2	9.0	33.8	16.5	1.5	15.8	
CALIFORNIA	22,687.0	48.5	42.2	14.9	6.4	10.8	5.5	2.0	2.6	6.3	51.5	33.4	5.5	12.6	
COLORADO	2,215.4	53.0	39.1	12.4	7.5	12.7	2.6	2.8	1.1	13.9	47.0	24.4	8.6	14.0	
CONNECTICUT	2,541.1	50.4	41.7	16.8	14.2	0.5	5.5	2.9	1.8	8.8	49.6	42.8	0.4	6.3	
DELAWARE	564.9	76.1	59.6	—	12.7	24.4	3.1	16.5	2.9	16.6	23.9	12.9	2.2	8.9	
DIST. OF COLUMBIA	681.5	100.0	79.8	16.7	12.5	21.0	4.2	2.9	22.5	20.2	—	—	—	—	
FLORIDA	6,016.4	53.7	46.4	19.9	15.2	—	3.0	4.6	3.7	7.3	46.3	21.7	4.3	20.3	
GEORGIA	3,475.1	52.0	44.5	16.2	11.9	10.8	3.4	1.8	0.4	7.5	48.0	22.8	4.6	20.5	
HAWAII	950.1	77.1	60.6	30.2	8.1	17.8	3.3	0.7	0.4	16.6	22.9	13.7	3.3	5.8	
IDAHO	578.4	62.9	51.5	13.7	10.2	15.8	4.9	6.3	0.6	11.4	37.1	22.6	0.7	13.7	
ILLINOIS	9,821.1	51.6	44.9	15.2	10.3	11.6	3.1	3.9	0.8	6.7	48.4	31.8	6.1	10.4	
INDIANA	4,094.7	56.7	45.3	20.7	8.6	9.8	1.9	2.6	1.7	11.4	43.3	29.2	0.7	13.3	
IOWA	2,363.2	54.9	44.9	12.0	8.5	15.2	2.7	5.3	1.3	9.9	45.1	31.9	0.6	12.7	
KANSAS	1,774.6	53.2	43.3	14.9	9.1	9.6	4.8	3.6	1.4	9.8	46.8	31.6	1.5	13.8	
KENTUCKY	2,257.7	68.8	56.9	16.5	14.4	11.0	5.2	3.0	6.8	12.0	31.2	12.7	5.2	13.2	
LOUISIANA	2,914.8	65.9	52.4	12.5	10.9	3.7	2.7	3.3	19.2	13.4	34.1	11.1	10.1	12.9	
MAINE	732.9	62.9	50.3	18.7	15.6	6.1	2.8	4.5	2.6	12.6	37.1	32.0	0.2	4.9	
MARYLAND	3,797.0	55.9	45.6	10.4	10.5	17.5	2.4	2.5	2.2	10.3	44.1	21.6	11.4	11.1	
MASSACHUSETTS	5,528.4	47.1	40.1	4.6	9.9	17.8	4.9	1.8	1.2	7.0	52.9	45.4	0.3	7.2	
MICHIGAN	8,214.9	52.0	42.4	14.3	8.6	10.3	2.7	4.6	1.9	9.5	48.0	31.1	2.4	14.5	
MINNESOTA	3,908.7	61.6	51.7	9.8	10.6	20.6	5.0	3.0	2.7	9.9	38.4	23.1	0.9	14.3	
MISSISSIPPI	1,433.6	66.8	55.6	27.0	14.1	6.5	2.4	3.6	2.1	11.2	33.2	15.7	1.7	15.8	

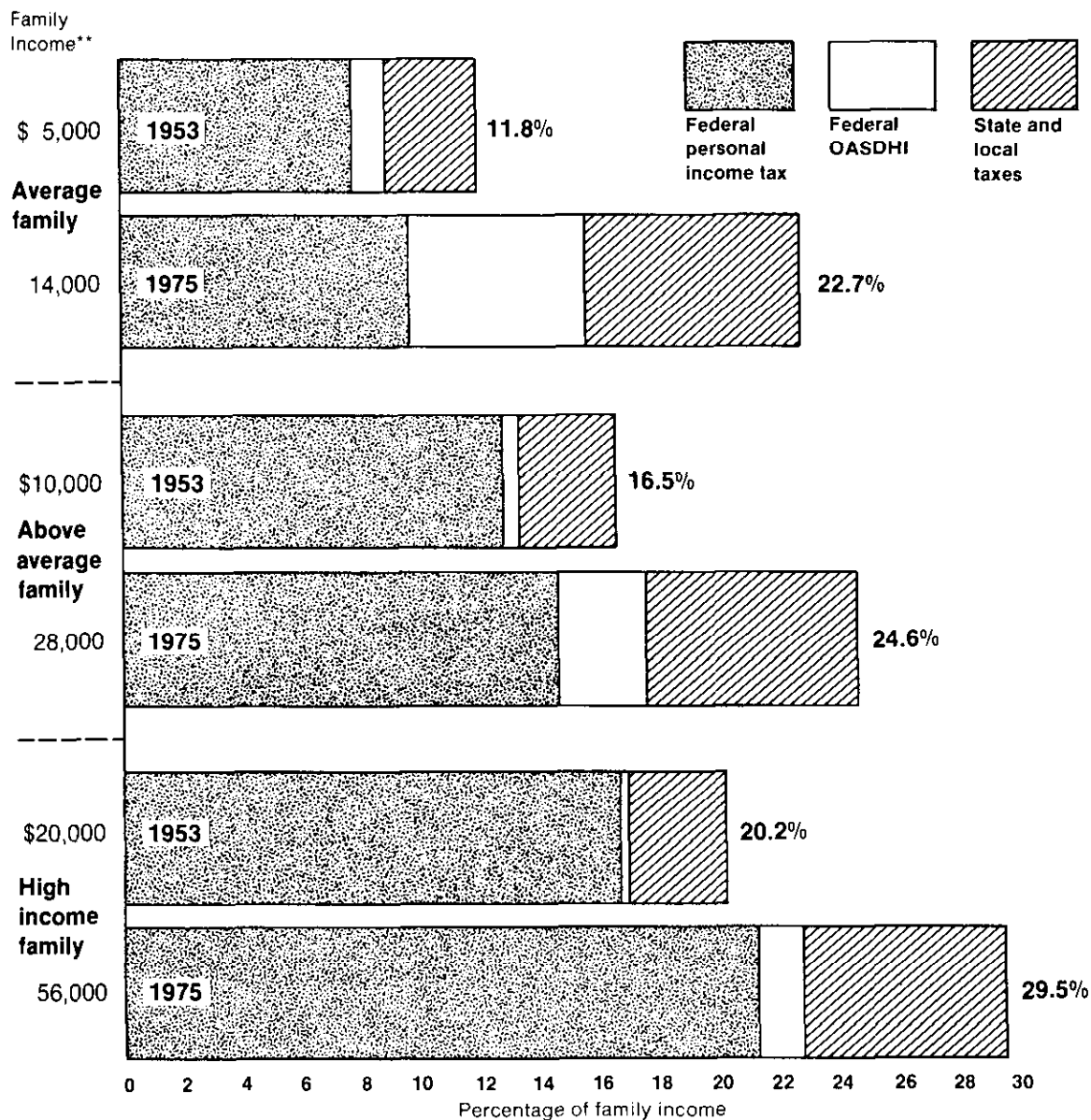
TABLE 26 – STATE AND LOCAL GENERAL REVENUE FROM OWN SOURCES, BY STATE, 1975 (Continued)  
 [Total Amount and Percentage Distribution By Major Source]

State	Percentage distribution													
	State governments										Local governments			
	Taxes										Charges and misc.			
	Amount (millions)	Total	Total	General sales and gross receipts	Selective sales and gross receipts	Income taxes		License taxes	All other taxes	Charges and misc. general revenue	Total	Property taxes	Other taxes	Charges and misc. general revenue
MISSOURI	\$ 3,160.8	47.9	41.2	15.2	9.3	9.8	1.8	4.3	0.7	6.7	52.1	27.6	10.0	14.5
MONTANA	620.0	51.1	37.5	—	11.2	14.3	3.6	3.4	5.0	13.6	48.9	34.9	1.4	12.6
NEBRASKA	1,228.8	44.3	34.6	11.6	10.6	6.4	2.1	3.6	0.3	9.8	55.7	35.3	2.7	17.6
NEVADA	627.3	51.7	42.5	14.3	18.7	—	—	6.6	2.9	9.2	48.3	21.1	9.1	18.1
NEW HAMPSHIRE	542.7	43.7	31.8	—	18.1	1.6	4.8	4.9	2.3	11.9	56.3	46.4	1.0	8.9
NEW JERSEY	6,514.8	40.8	32.2	11.8	9.8	0.7	3.1	4.3	2.5	8.6	59.2	45.1	4.2	10.0
NEW MEXICO	921.8	79.1	56.4	23.7	10.8	6.1	2.0	4.3	9.5	22.7	20.9	10.4	1.5	9.1
NEW YORK	22,885.7	46.7	39.1	8.7	7.2	15.7	4.2	1.7	1.5	7.7	53.3	29.1	13.0	11.2
NORTH CAROLINA	3,383.8	66.5	56.2	12.5	16.1	16.3	4.9	4.7	1.7	10.4	33.5	18.1	3.9	11.4
NORTH DAKOTA	590.2	69.2	44.7	16.0	7.9	10.9	3.4	4.7	1.7	24.5	30.8	20.4	0.9	9.5
OHIO	7,597.5	49.2	40.2	12.2	11.6	6.3	3.5	4.8	1.7	9.1	50.8	27.4	8.2	15.3
OKLAHOMA	1,831.3	62.4	48.3	8.9	13.4	8.9	2.3	6.2	8.5	14.2	37.6	17.3	5.8	14.5
OREGON	1,998.8	52.6	39.7	—	7.3	21.4	4.5	5.2	1.3	12.9	47.4	31.7	1.3	14.4
PENNSYLVANIA	9,152.2	58.7	51.7	13.9	12.5	10.9	6.6	5.5	2.4	7.0	41.3	20.6	9.9	10.8
RHODE ISLAND	730.5	61.9	47.9	14.2	13.3	10.9	5.0	2.7	1.8	14.0	38.1	33.6	0.3	4.1
SOUTH CAROLINA	1,762.9	70.0	54.3	19.2	15.0	12.0	4.7	2.6	0.8	15.7	30.0	15.9	1.1	13.1
SOUTH DAKOTA	497.6	50.0	34.4	17.1	12.3	—	0.4	3.8	0.9	15.6	50.0	36.6	3.5	9.9
TENNESSEE	2,571.3	53.8	44.8	18.6	12.5	0.7	4.9	6.5	1.7	9.0	46.2	19.0	9.6	17.6
TEXAS	8,413.4	53.9	43.2	15.1	13.9	—	—	5.1	9.0	10.7	46.1	27.3	4.4	14.4
UTAH	837.3	62.2	47.6	20.8	8.2	12.5	2.1	2.7	1.2	14.6	37.8	21.8	3.4	12.6
VERMONT	413.8	61.5	45.2	6.4	16.9	13.3	2.4	4.8	1.4	16.3	38.5	34.0	0.4	4.1
VIRGINIA	3,620.0	59.1	45.9	10.0	12.9	15.1	3.2	3.2	1.5	13.1	40.9	21.1	10.2	9.6
WASHINGTON	3,252.0	57.2	47.8	26.8	11.1	—	—	3.2	6.7	9.4	42.8	20.2	5.6	16.9
WEST VIRGINIA	1,185.8	71.9	62.6	30.4	15.6	10.1	1.6	4.2	0.8	9.3	28.1	15.3	3.1	9.7
WISCONSIN	4,152.4	60.6	51.6	12.3	8.2	21.0	3.7	2.9	3.4	9.1	39.4	27.9	0.4	11.1
WYOMING	377.1	54.7	40.9	19.4	7.7	—	—	7.0	6.8	13.8	45.3	26.5	1.6	17.1

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

**Figure 6**

**The Narrowing of the Gap in Direct Tax Burdens Borne by Average and Upper Income Families, 1953 and 1975\***



\*These estimates assume a family of four and include only: Federal personal income, Federal OASDHI, state and local personal income and general sales taxes, and local residential property taxes.

\*\*Average family income in 1953 was \$5,000; in 1975, \$14,000.

Source: Table 27.

**Table 27 – The Narrowing of the Gap in Direct Tax Burdens Borne by Average and Upper Income Families, 1953 and 1975**

Type of Tax	Average Family <sup>1</sup>			Twice the Average Family <sup>2</sup>			Four Times the Average Family <sup>3</sup>		
	Tax as Percent of Family Income		Percent Increase 1953-1975	Tax as Percent of Family Income		Percent Increase 1953-1975	Tax as Percent of Family Income		Percent Increase 1953-1975
	1953	1975		1953	1975		1953	1975	
<b>Total</b>	<b>11.8</b>	<b>22.7</b>	<b>92.4</b>	<b>16.5</b>	<b>24.6</b>	<b>49.1</b>	<b>20.2</b>	<b>29.5</b>	<b>46.0</b>
Federal personal income tax	7.6	9.6	26.3	12.8	14.7	14.8	16.6	21.1	27.1
Social security tax (OASDHI)	1.1	5.9	436.4	0.5	2.9	480.0	0.3	1.5	400.0
Local residential property	2.2	4.0	81.8	1.8	3.2	77.8	1.7	2.5	47.1
State-local personal income	0.3	1.9	533.3	0.9	2.9	222.2	1.2	3.7	208.3
State-local general sales	0.6	1.3	116.7	0.5	0.9	80.0	0.4	0.7	75.0

<sup>1</sup>Estimates for average family earning \$5,000 in 1953 and \$14,000 in 1975 assuming all income from wages and salaries, and earned by one spouse.

<sup>2</sup>Estimates for twice the average family. Family earning \$10,000 in 1953 and \$28,000 in 1975 and assumes that earnings include \$105 (interest on state and local debt, and excludable dividends) in 1975 and \$25 in 1953; also assumes the inclusion of net long-term capital gains of \$1,040 in 1975 and \$350 in 1953.

<sup>3</sup>Estimates for four times the average family. Family earning \$20,000 in 1953 and \$56,000 in 1975 and assumes that earnings include \$965 (interest on state and local debt, and excludable dividends) in 1975 and \$265 in 1953; also assumes the inclusion of net long-term capital gains of \$6,400 in 1975 and \$1,730 in 1953.

**NOTE:** In computing Federal personal income tax liabilities, deductions were estimated to be 14 percent of family income for the \$5,000 family and 12 percent of income for the \$10,000 family. Estimated itemized deductions were assumed for the \$14,000, \$20,000, \$28,000 and \$56,000 families. Interest on state and local debt, dividends, and one-half of capital gains (estimated, based on I.R.S., Statistics of Income) were excluded from family income for these computations.

Residential property tax estimates assume average housing values of approximately 1.8 times family income for the average family in both 1953 (\$5,000) and 1975 (\$14,000), 1.5 for \$10,000 income (1953), 1.4 for \$28,000 income (1975), 1.4 for \$20,000 income (1953), and 1.1 for \$56,000 income (1975), with average effective property tax rates of 2.15 percent in 1975 and 1.20 percent in 1953. Based on U.S. Bureau of the Census, *U.S. Census of Housing*; Commerce Clearing House, *State-Tax Reporter*; Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*; and ACIR staff estimates.

In computing state personal income tax liabilities, the optional standard deduction was used for the \$5,000 and \$10,000 families, the average of standard and estimated itemized deductions for the \$14,000 family and estimated itemized deductions for the \$20,000, \$28,000 and \$56,000 families.

Estimated state-local general sales tax liabilities are based on the amounts allowed by the Internal Revenue Service as deductions in computing Federal personal income taxes.

The percentages shown for state-local personal income and general sales taxes are weighted averages (population) for all states including those without a sales or income tax.

Source: ACIR staff computations.

TABLE 28 — DISTRIBUTION OF MAJOR STATE-LOCAL TAX BURDENS RELATIVE TO FAMILY INCOME SIZE, BY STATE, 1974<sup>1</sup>

(Tax Burdens as Percentages of Income)

State	Adjusted Gross Income, Family of Four, 1974					
	\$5,000	\$7,500	\$10,000	\$17,500	\$25,000	\$50,000
ALL STATES <sup>2</sup>	11.3	10.0	8.9	8.5	8.1	7.8
ALABAMA	9.8	8.7	8.2	7.6	7.2	6.4
ARIZONA	9.9	8.7	7.7	7.3	7.1	6.9
ARKANSAS	8.5	7.8	7.0	6.8	6.8	7.4
CALIFORNIA	11.8	9.9	8.8	9.2	9.1	10.8
COLORADO	11.8	10.6	9.5	9.2	8.9	8.4
CONNECTICUT	18.4	15.1	12.3	11.9	9.8	7.6
DELAWARE	9.8	8.9	8.3	9.0	9.5	8.6
FLORIDA	7.5	6.0	4.9	4.2	3.5	2.6
GEORGIA	10.6	8.9	7.8	8.1	8.1	8.0
IDAHO	9.7	8.3	7.8	8.3	8.6	9.0
ILLINOIS	14.3	12.5	10.7	10.1	8.9	7.6
INDIANA	13.0	11.3	9.6	9.3	8.1	6.8
IOWA	14.5	13.4	12.1	11.3	10.6	9.5
KANSAS	14.3	12.2	10.5	10.3	9.3	8.5
KENTUCKY	9.5	9.6	9.0	8.6	8.4	7.7
LOUISIANA	6.1	5.0	4.6	4.1	3.7	3.6
MAINE	13.6	11.5	9.7	9.2	8.3	7.8
MARYLAND	13.9	13.6	12.8	12.4	11.9	11.7
MASSACHUSETTS	16.0	15.8	13.9	14.3	13.0	11.6
MICHIGAN	10.9	9.8	8.8	9.3	8.6	8.7
MINNESOTA	12.7	12.7	12.1	11.9	12.0	11.8
MISSISSIPPI	6.8	5.2	6.6	4.9	4.7	4.5
MISSOURI	12.0	10.5	9.3	8.8	8.5	7.9
MONTANA	11.2	10.0	9.2	9.1	8.8	8.8
NEBRASKA	12.2	10.5	9.0	8.8	7.8	7.4
NEVADA	8.4	6.8	5.5	4.9	4.0	3.1
NEW HAMPSHIRE	12.3	10.2	8.2	7.5	6.4	5.1
NEW JERSEY	20.5	16.6	14.4	13.5	11.6	9.6
NEW MEXICO	9.9	8.5	7.4	7.0	6.8	7.6
NEW YORK	11.6	11.2	10.6	10.7	11.5	15.0
NORTH CAROLINA	10.3	9.6	9.0	8.9	8.8	8.8
NORTH DAKOTA	10.1	9.0	7.8	8.1	8.5	8.5
OHIO	10.5	9.0	7.9	7.7	7.3	7.1
OKLAHOMA	9.0	7.5	6.4	6.4	6.4	6.8
OREGON	6.6	8.3	8.4	9.0	9.4	10.6
PENNSYLVANIA	12.5	12.9	11.5	10.8	9.9	8.9
RHODE ISLAND	14.3	12.2	10.5	10.4	9.3	8.8
SOUTH CAROLINA	9.1	7.9	7.3	7.6	7.7	8.0
SOUTH DAKOTA	12.7	10.6	8.8	7.8	6.6	5.2
TENNESSEE	10.5	8.7	7.2	6.2	5.2	4.0
TEXAS	9.3	7.5	6.1	5.6	4.6	3.5
UTAH	10.3	9.2	8.2	8.4	8.1	7.4
VERMONT	11.9	11.5	10.4	10.3	10.0	11.0
VIRGINIA	10.0	8.6	7.9	8.2	7.8	7.5
WASHINGTON	10.4	8.3	6.8	5.8	4.7	3.5
WEST VIRGINIA	7.7	6.4	5.6	5.2	4.9	5.1
WISCONSIN	16.3	16.1	14.8	14.7	14.7	14.6
WYOMING	8.8	7.1	5.8	5.2	4.3	3.3

<sup>1</sup>All income is assumed to come from wages and salaries and earned by one spouse in the city of residence. Families are assumed to reside in the largest city in each state. Includes the following state and local taxes: state individual income, state general sales, local individual income, local sales, property tax on residence, cigarette excise, motor vehicle and gasoline excise.

<sup>2</sup>Excluding Alaska and Hawaii.

SOURCE: *Family Tax Burdens compared among States and among Cities located within Kentucky and Neighboring States*. A study prepared for the Kentucky Department of Revenue by Stephen E. Lile, Associate Professor, Western Kentucky University, December 15, 1975.

**TABLE 29 — MEASURES OF STATE-LOCAL REVENUE EFFORT, BY STATE, 1965 AND 1975**  
**[State and Local Taxes and charges related to total State Personal Income]**

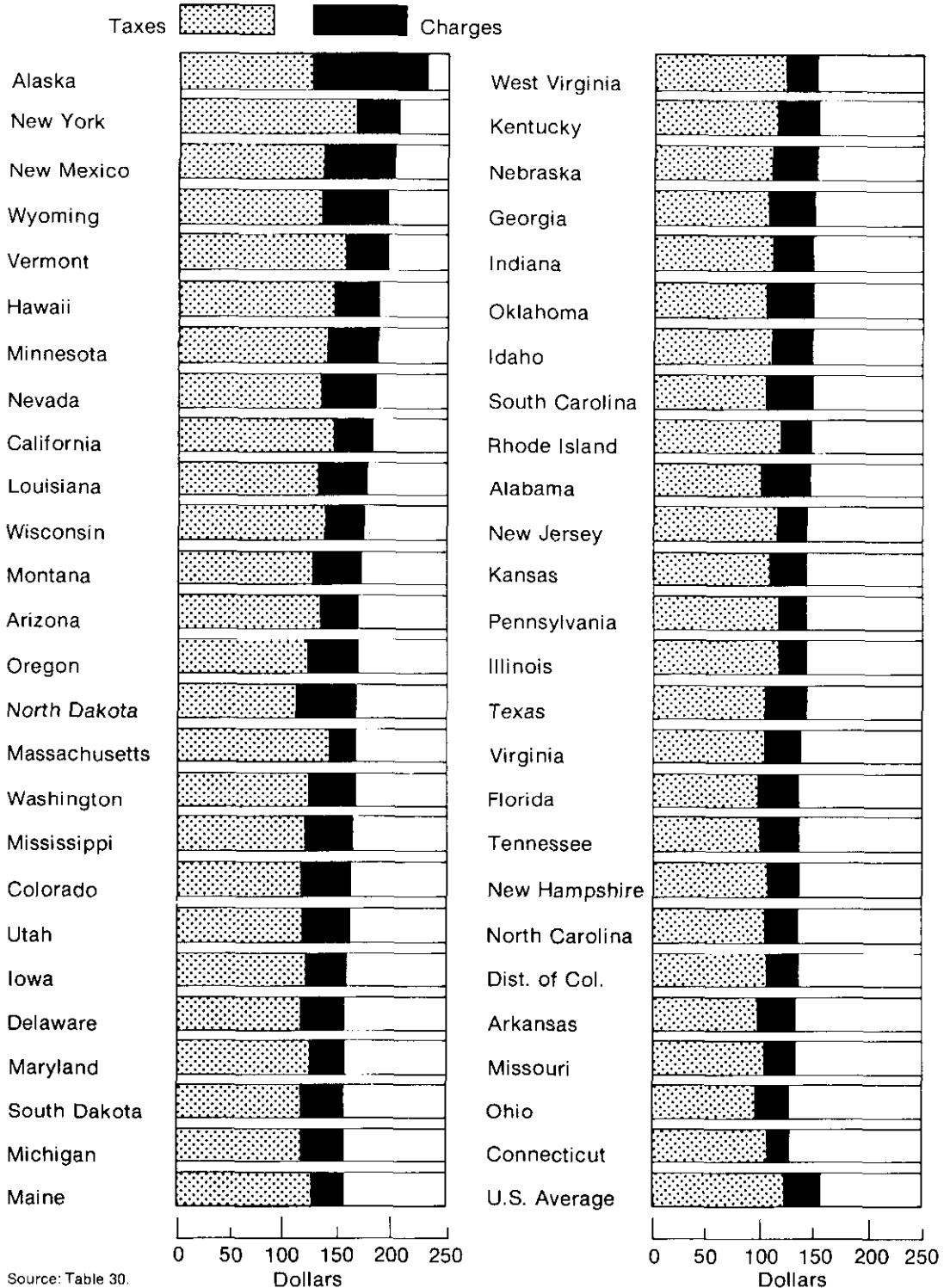
State	Taxes and charges as a percent of State personal income <sup>1</sup>				Taxes as a percent of State personal income			
	Percent of income		State percent related to U.S. average		Percent of income		State percent related to U.S. average	
	1975	1965	1975	1965	1975	1965	1975	1965
UNITED STATES . . . . .	15.7	12.8	100	100	12.3	10.4	100	100
Alabama . . . . .	14.5	12.9	92	101	9.9	9.7	80	93
Alaska . . . . .	23.0	13.0	146	102	12.5	8.1	102	78
Arizona . . . . .	16.8	15.3	107	120	13.3	12.1	108	116
Arkansas . . . . .	13.2	12.3	84	96	9.9	9.8	80	94
California . . . . .	18.0	14.4	115	113	14.6	12.0	119	115
Colorado . . . . .	16.1	14.4	103	113	11.6	11.4	94	110
Connecticut . . . . .	12.7	10.7	81	84	10.8	9.1	88	88
Delaware . . . . .	15.6	11.9	99	93	11.7	9.0	95	87
Dist. of Columbia . . . . .	13.4	9.4	85	73	10.7	8.1	87	78
Florida . . . . .	13.7	13.8	87	108	9.9	10.5	80	101
Georgia . . . . .	15.0	13.0	96	102	10.8	10.0	88	96
Hawaii . . . . .	18.6	14.8	118	116	14.4	11.7	117	113
Idaho . . . . .	14.7	15.3	94	120	11.0	12.1	89	116
Illinois . . . . .	14.2	10.5	90	82	11.7	8.9	95	86
Indiana . . . . .	14.8	12.7	94	99	11.1	10.2	90	98
Iowa . . . . .	15.7	14.2	100	111	12.1	11.6	98	112
Kansas . . . . .	14.2	14.4	90	113	10.9	11.7	89	113
Kentucky . . . . .	15.1	12.2	96	95	11.3	9.6	92	92
Louisiana . . . . .	17.6	16.2	112	127	13.0	12.1	106	116
Maine . . . . .	15.3	12.8	97	100	12.6	11.0	102	106
Maryland . . . . .	15.6	11.3	99	88	12.3	9.3	100	89
Massachusetts . . . . .	16.6	11.7	106	91	14.2	10.2	115	98
Michigan . . . . .	15.3	13.2	97	103	11.7	10.7	95	103
Minnesota . . . . .	18.4	15.9	117	124	13.9	12.7	113	122
Mississippi . . . . .	16.2	15.5	103	121	11.8	11.9	96	114
Missouri . . . . .	13.1	10.7	83	84	10.4	8.7	85	84
Montana . . . . .	17.0	15.0	108	117	12.6	11.8	102	113
Nebraska . . . . .	15.1	12.0	96	94	11.0	9.3	89	89
Nevada . . . . .	18.2	13.8	116	108	13.2	10.7	107	103
New Hampshire . . . . .	13.6	11.7	87	91	10.8	9.5	88	91
New Jersey . . . . .	14.2	10.8	90	84	11.6	9.1	94	88
New Mexico . . . . .	19.9	17.5	127	137	13.5	12.2	110	117
New York . . . . .	20.5	14.0	131	109	16.7	11.9	136	114
North Carolina . . . . .	13.5	12.3	86	96	10.6	10.0	86	96
North Dakota . . . . .	16.6	17.6	106	138	11.0	11.8	89	113
Ohio . . . . .	12.8	10.8	82	84	9.7	8.6	79	83
Oklahoma . . . . .	14.8	13.8	94	108	10.5	10.4	85	100
Oregon . . . . .	16.7	14.1	106	110	12.1	10.9	98	105
Pennsylvania . . . . .	14.2	11.3	90	88	11.7	9.5	95	91
Rhode Island . . . . .	14.6	11.5	93	90	11.9	10.2	97	98
South Carolina . . . . .	14.7	12.3	94	96	10.5	9.7	85	93
South Dakota . . . . .	15.6	16.0	99	125	11.6	12.6	94	121
Tennessee . . . . .	13.7	12.1	87	95	10.0	9.7	81	93
Texas . . . . .	14.1	12.7	90	99	10.6	9.6	86	92
Utah . . . . .	16.0	14.4	102	113	11.6	11.8	94	113
Vermont . . . . .	19.4	14.8	124	116	15.5	12.7	126	122
Virginia . . . . .	13.8	10.8	88	84	10.7	8.6	87	83
Washington . . . . .	16.4	14.7	104	115	12.1	11.2	98	108
West Virginia . . . . .	15.1	12.1	96	95	12.3	9.9	100	95
Wisconsin . . . . .	17.3	14.8	110	116	13.8	12.5	112	120
Wyoming . . . . .	19.4	15.6	124	122	13.4	11.3	109	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.

<sup>1</sup>Total 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 1974-75*.

**Figure 7**  
**State and Local Taxes and Charges Per \$1,000**  
**of Personal Income, By State, 1975**  
 (Ranked from high to low — taxes and charges)



Source: Table 30.

**TABLE 30 — RELATION OF TAXES AND OTHER SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT FINANCES TO PERSONAL INCOME: 1974-75**

State	Total	General revenue per \$1,000 of personal income					Direct general expenditure per \$1,000 of personal income					
		From Federal Government	All State and local general revenue sources	Taxes Total	Property only	Charges and miscellaneous revenue	All general expenditure	Education Total	Local schools only	Highways	Public welfare	Health and hospitals
NATIONAL AVERAGE	198.15	40.86	157.29	122.84	44.71	34.45	199.26	76.29	53.39	19.56	23.61	16.36
MEDIAN STATE	199.03	44.88	152.50	116.55	39.26	36.99	204.88	76.68	53.44	23.68	19.27	14.81
ALABAMA	198.27	53.60	144.68	99.45	12.69	45.23	198.27	78.50	44.29	23.32	19.86	21.55
ALASKA	338.87	108.67	230.20	124.53	31.86	105.67	411.42	126.44	92.43	61.45	18.92	12.15
ARIZONA	206.20	38.15	168.05	132.58	47.01	35.48	207.33	90.07	57.38	22.25	8.43	13.80
ARKANSAS	185.61	53.88	131.72	99.02	21.89	32.70	177.77	70.62	45.69	28.46	19.30	15.49
CALIFORNIA	220.98	41.09	179.89	145.91	62.71	33.98	211.74	76.68	54.04	13.42	31.70	16.56
COLORADO	204.42	43.47	160.94	116.09	39.39	44.85	206.15	94.95	62.50	20.42	19.72	13.66
CONNECTICUT	157.03	29.55	127.47	108.19	54.59	19.28	164.41	59.52	45.16	15.42	18.02	10.09
DELAWARE	192.37	36.07	156.30	116.55	20.47	39.75	190.17	88.02	54.21	16.62	16.43	10.84
DISTRICT OF COLUMBIA	274.47	140.66	133.81	106.73	27.67	27.08	266.85	65.29	55.53	10.56	46.40	25.34
FLORIDA	167.70	30.39	137.31	99.44	31.01	37.87	179.96	69.73	51.23	18.85	10.54	18.01
GEORGIA	199.03	49.22	149.82	107.86	34.48	41.95	196.37	70.60	49.90	22.20	21.67	28.90
HAWAII	243.20	57.10	186.10	144.45	25.49	41.65	264.35	74.98	45.12	23.58	25.52	18.63
IDAHO	195.43	48.23	147.20	110.21	33.43	36.99	205.33	83.63	55.75	33.08	15.88	15.78
ILLINOIS	172.95	31.42	141.52	117.28	45.12	24.24	171.12	70.71	50.05	17.25	23.01	10.76
INDIANA	174.85	26.66	148.19	111.49	44.49	36.70	159.02	75.30	49.92	17.52	13.11	14.31
IOWA	195.10	38.31	156.80	121.38	50.05	35.41	190.00	82.60	54.72	31.37	16.96	13.80
KANSAS	176.27	34.13	142.14	108.57	45.94	33.57	172.49	70.88	47.56	25.79	15.77	12.70
KENTUCKY	203.61	52.21	151.40	113.19	21.61	38.21	190.75	75.99	46.33	27.53	22.24	11.74
LOUISIANA	227.77	51.42	176.35	129.89	19.53	46.46	216.97	77.50	56.47	35.74	19.59	20.93
MAINE	208.96	56.45	152.50	125.90	50.89	26.60	206.64	74.84	53.07	27.58	30.77	9.41
MARYLAND	192.93	36.86	156.07	122.60	35.82	33.47	209.51	82.52	58.75	18.85	18.71	14.03
MASSACHUSETTS	204.42	38.86	165.57	142.00	75.14	23.56	206.40	70.75	55.43	13.52	37.24	15.38
MICHIGAN	193.19	39.69	153.49	116.65	49.91	36.85	203.76	82.90	57.26	15.66	30.64	15.34
MINNESOTA	229.33	45.28	184.04	139.44	42.73	44.60	221.65	91.35	64.21	25.26	28.74	15.22
MISSISSIPPI	227.33	65.14	162.19	118.37	25.80	43.82	221.00	82.22	49.85	35.99	20.51	22.98
MISSOURI	166.12	34.73	131.39	103.53	36.41	27.86	164.09	66.79	49.25	22.62	15.23	15.35
MONTANA	231.24	61.06	170.18	125.70	62.37	44.48	221.52	97.12	69.13	33.35	16.70	10.79
NEBRASKA	186.94	36.06	150.88	109.57	53.30	41.32	195.83	77.04	53.45	29.00	16.85	16.08
NEVADA	221.44	39.46	181.99	132.29	43.50	49.70	222.59	67.93	49.39	26.42	13.11	21.43
NEW HAMPSHIRE	176.73	40.88	135.85	107.54	64.51	28.31	189.13	73.50	50.68	31.78	21.95	8.61
NEW JERSEY	172.84	30.56	142.28	115.91	65.92	26.36	176.83	69.07	52.70	13.90	22.17	9.68
NEW MEXICO	272.36	73.78	198.57	135.41	23.59	63.17	246.55	111.95	76.18	32.50	19.28	16.76
NEW YORK	250.06	44.88	205.18	166.53	59.90	38.65	261.73	80.35	59.55	13.79	37.63	31.10
NORTH CAROLINA	183.87	48.61	135.26	105.78	25.65	29.48	179.90	82.84	55.05	19.03	15.10	14.82
NORTH DAKOTA	211.29	45.30	165.98	109.54	34.23	56.44	186.43	76.14	48.61	30.79	13.73	6.90
OHIO	158.01	29.77	128.24	96.94	36.72	31.29	162.42	63.76	45.44	15.55	17.85	12.46
OKLAHOMA	197.99	50.41	147.58	105.30	25.57	42.27	190.79	72.51	48.46	23.72	24.09	16.93
OREGON	227.31	60.37	166.94	121.33	52.94	45.62	231.70	90.79	61.05	24.52	20.37	11.62
PENNSYLVANIA	178.81	36.86	141.96	116.75	29.95	25.21	184.87	69.63	51.74	19.87	26.48	12.28
RHODE ISLAND	192.04	46.12	145.93	119.40	49.99	26.53	193.30	73.55	47.58	10.80	33.58	15.04
SOUTH CAROLINA	193.39	46.51	146.87	104.63	23.62	42.24	204.88	85.12	52.89	19.11	14.26	23.72
SOUTH DAKOTA	215.60	59.86	155.75	116.05	57.01	39.70	214.12	83.94	56.70	40.59	18.47	11.07
TENNESSEE	181.42	44.57	136.85	100.45	26.03	36.40	191.37	72.47	45.72	24.83	16.19	20.52
TEXAS	177.81	36.81	141.00	105.65	39.27	35.35	171.87	74.42	51.11	20.50	14.89	14.08
UTAH	218.17	58.59	159.58	116.29	34.89	43.29	221.02	112.72	69.82	23.42	16.23	15.21
VERMONT	268.37	74.20	194.17	154.58	66.15	39.59	254.62	99.92	60.51	37.27	32.88	13.94
VIRGINIA	176.12	37.98	138.14	106.70	29.85	31.44	184.65	73.62	50.39	26.09	16.94	11.89
WASHINGTON	208.50	44.66	163.84	120.65	41.04	43.19	208.90	86.10	54.50	23.68	19.96	11.27
WEST VIRGINIA	216.00	64.54	151.46	122.68	23.22	28.78	205.31	74.25	53.97	50.10	15.97	15.05
WISCONSIN	211.69	38.36	173.33	138.30	52.13	35.03	209.83	88.58	56.70	23.88	29.11	13.59
WYOMING	267.66	73.25	194.41	134.34	54.57	60.07	264.34	113.60	81.17	48.72	9.78	22.94

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 1974-75*.



**TABLE 31 — PER CAPITA AMOUNTS OF THE MAJOR SOURCES OF STATE AND LOCAL GENERAL REVENUE AND EXPENDITURE, BY STATE, 1975**

State	General revenue				General expenditure					
	Total	From federal government	Taxes	Charges and miscellaneous	Total <sup>1</sup>	Education				Health and hospitals
						Total	Local schools	Highways	Public welfare	
UNITED STATES average	\$1,071	\$221	\$664	\$186	\$1,077	\$412	\$289	\$106	\$128	\$ 88
ALABAMA	827	224	415	189	827	327	185	97	83	90
ALASKA	2,291	735	842	714	2,782	855	625	415	128	82
ARIZONA	1,024	189	658	176	1,029	447	285	110	42	69
ARKANSAS	760	221	405	134	728	289	187	116	79	63
CALIFORNIA	1,316	245	869	202	1,261	456	322	80	189	99
COLORADO	1,110	236	631	244	1,120	516	340	111	107	74
CONNECTICUT	1,011	190	697	124	1,059	383	291	99	116	65
DELAWARE	1,201	225	727	248	1,187	549	338	104	103	68
DIST. OF COLUMBIA	1,952	1,001	759	193	1,898	464	395	75	330	180
FLORIDA	879	159	521	199	944	366	269	99	55	94
GEORGIA	937	232	508	198	925	332	235	105	102	136
HAWAII	1,435	337	852	246	1,560	443	266	139	151	110
IDAHO	936	231	528	177	984	401	267	159	76	76
ILLINOIS	1,077	196	730	151	1,066	440	312	107	143	67
INDIANA	910	139	580	191	827	392	260	91	68	74
IOWA	1,025	201	637	186	998	434	287	165	89	73
KANSAS	971	188	598	185	950	390	262	142	87	70
KENTUCKY	894	229	497	168	838	334	203	121	98	52
LOUISIANA	993	224	566	203	946	338	246	156	85	91
MAINE	948	256	571	121	938	340	241	125	140	43
MARYLAND	1,145	219	728	199	1,244	490	349	112	111	83
MASSACHUSETTS	1,171	223	814	135	1,183	405	318	77	213	88
MICHIGAN	1,129	232	682	215	1,191	485	335	92	179	90
MINNESOTA	1,241	245	754	241	1,199	494	347	137	155	82
MISSISSIPPI	857	245	446	165	833	310	188	136	77	87
MISSOURI	839	175	523	141	829	337	249	114	77	78
MONTANA	1,126	297	612	217	1,079	473	337	162	81	53
NEBRASKA	985	190	577	218	1,032	406	282	153	89	85
NEVADA	1,289	230	770	289	1,296	396	288	154	76	125
NEW HAMPSHIRE	863	200	525	138	924	359	248	155	107	42
NEW JERSEY	1,082	191	725	165	1,107	432	330	87	139	61
NEW MEXICO	1,102	299	548	256	998	453	308	132	78	68
NEW YORK	1,539	276	1,025	238	1,611	495	367	85	232	191
NORTH CAROLINA	844	223	485	135	826	380	253	87	69	68
NORTH DAKOTA	1,183	254	613	316	1,044	426	272	172	//	39
OHIO	870	164	534	172	894	351	250	86	98	69
OKLAHOMA	906	231	482	193	873	332	222	109	110	77
OREGON	1,190	316	635	239	1,212	475	319	128	107	61
PENNSYLVANIA	975	201	636	137	1,008	380	282	108	144	67
RHODE ISLAND	1,037	249	645	143	1,044	397	257	58	181	81
SOUTH CAROLINA	824	198	446	180	873	363	225	81	61	101
SOUTH DAKOTA	1,009	280	543	186	1,002	393	265	190	86	52
TENNESSEE	814	200	451	163	859	325	205	111	73	92
TEXAS	867	180	515	172	838	363	249	100	73	69
UTAH	949	255	506	188	962	490	304	102	71	66
VERMONT	1,214	336	699	179	1,152	452	274	169	149	63
VIRGINIA	929	200	563	166	974	388	266	138	89	63
WASHINGTON	1,168	250	676	242	1,170	482	305	133	112	63
WEST VIRGINIA	938	280	533	125	892	322	324	218	69	65
WISCONSIN	1,101	200	719	182	1,091	461	295	124	151	71
WYOMING	1,388	380	697	312	1,371	589	421	253	51	119

<sup>1</sup>Includes amounts for categories not shown separately.

**TABLE 32 – RESPONSES OF STATE TAX STRUCTURES TO A 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 <sup>2</sup>	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 <sup>3</sup>	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 <sup>2</sup>	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 <sup>2</sup>	65.3	Alaska . . . . .	1.47 <sup>2,3</sup>	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 <sup>3</sup>	80.8	Michigan . . . . .	1.08 <sup>3</sup>	73.8			
Washington . . . . .	0.93	79.2	North Carolina . . . . .	1.09	77.2			
Kansas . . . . .	0.95	80.6	Illinois . . . . .	1.10 <sup>2,3</sup>	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			

<sup>1</sup> Includes broad-based individual income, general sales and selective sales taxes.

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

<sup>3</sup> Individual income tax elasticity assumed to be 1.7.

**TABLE 33 – STATE GOVERNMENT REVENUE GROWTH, TOTAL AND PERCENTAGE DUE TO LEGISLATIVE ACTIONS, SELECTED TAXES, 1966 TO 1976<sup>1</sup>**  
(Dollar amounts in billions)

Fiscal year	Total increase	Amount due to –		Proportion due to –	
		Economic factors <sup>2</sup>	Political action <sup>3</sup>	Economic factors <sup>2</sup>	Political action
1966	\$ 2.7	\$ 1.8	\$ 0.9	67%	33%
1967	2.3	1.5	0.8	65	35
1968	4.1	1.7	2.4	41	59
1969	4.4	2.6	1.8	59	41
1970	4.9	2.2	2.7	45	55
1971	2.9	2.3	0.6	79	21
1972	5.7	3.4	2.3	60	40
1973	7.0	5.1	1.9	73	27
1974	5.0	5.2	-0.2	104	-4
1975	5.1	4.6	0.5	90	10
1976	6.8	5.2	1.6	76	24
Total	50.9	35.6	15.3	70	30

<sup>1</sup> Taxes included are: general sales tax, individual income tax, corporate income tax, and selective sales taxes. In 1976 these four taxes accounted 85 percent of total state tax revenue.

<sup>2</sup> Economic factors – Both real and nominal (inflationary) economic growth.

<sup>3</sup> Political action – Discretionary in character such as the adoption or repeal of a tax, the raising or the lowering of a tax rate, the legislative expansion or contraction of a tax base, and changes in taxpayer enforcement practices.

Source: ACIR staff compilation based on ACIR Survey of Annual State Revenue Growth in co-operation with state revenue departments.

**TABLE 34 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE INDIVIDUAL INCOME TAXES, BY STATE 1975 TO 1976**  
(millions of Dollars)

State	Total increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative action
United States	2,460.0	1,867.5	512.9	51.4	51.6	-19.4	-41.7	37.7
Alabama	41.4	41.4	—	—	—	—	—	—
Alaska	58.8	58.8	—	—	—	—	—	—
Arizona	6.5 <sup>1</sup>	6.5 <sup>1</sup>	—	—	—	—	—	—
Arkansas	21.3	21.3	—	—	—	—	—	—
California	508.0	488.0	—	—	—	—	—	20.0
Colorado				Not available				
Connecticut	36.9	—	—	36.9	—	—	—	—
Delaware	7.3	7.3	—	—	—	—	—	—
Dist. of Columbia	11.8	10.8	—	2.0	—	-0.5	-0.5	—
Florida				Not applicable				
Georgia	39.6	39.6	—	—	—	—	—	—
Hawaii	16.2	16.2	—	—	—	—	—	—
Idaho	13.2	13.2	—	—	—	—	—	—
Illinois	81.0	81.0	—	—	—	—	—	—
Indiana	4.4	4.4	—	—	—	—	—	—
Iowa	29.3	29.3	—	—	—	—	—	—
Kansas	14.5	14.5	—	—	—	—	—	—
Kentucky	43.1	43.1	—	—	—	—	—	—
Louisiana	8.8	8.8	—	—	—	—	—	—
Maine	8.1	8.1	—	—	—	—	—	—
Maryland	124.4	71.4	—	—	—	—	—	53.0
Massachusetts	230.1	70.2	132.2 <sup>2</sup>	12.0	—	—	—	15.7
Michigan	301.9	30.2	271.7	—	—	—	—	—
Minnesota	42.4	53.1	—	—	—	—	33.2	22.6
Mississippi	8.2	8.2	—	—	—	—	—	—
Missouri	48.6	48.6 <sup>3</sup>	—	—	—	—	—	—
Montana	8.9	10.7	—	—	—	—	—	-1.8
Nebraska	33.2	4.1	29.0	—	—	—	—	—
Nevada				Not applicable				
New Hampshire				Not available				
New Jersey	51.6	—	—	—	51.6	—	—	—
New Mexico				Not available				
New York	259.0	250.0	80.0	—	—	—	—	-71.0
North Carolina	54.9	53.4	—	—	—	—	—	1.4
North Dakota	-14.2	—	—	—	—	—	-8.0	-6.2
Ohio	29.9	46.4	—	—	—	-16.5	—	—
Oklahoma				Not available				
Oregon				Not available				
Pennsylvania	66.8	66.8	—	—	—	—	—	—
Rhode Island	13.5	13.5	—	—	—	—	—	—
South Carolina	33.6	33.6	—	—	—	—	—	—
South Dakota				Not applicable				
Tennessee	3.7	3.7	—	—	—	—	—	—
Texas				Not applicable				
Utah	35.6	35.6	—	—	—	—	—	—
Vermont	3.8	5.7	—	0.5	—	-2.4	—	—
Virginia	67.4	67.4	—	—	—	—	—	—
Washington				Not applicable				
West Virginia	20.4	20.4	—	—	—	—	—	—
Wisconsin	86.2	82.2	—	—	—	—	—	4.0
Wyoming				Not applicable				

<sup>1</sup> Includes corporate tax.

<sup>2</sup> Includes acceleration of withholding payments.

<sup>3</sup> Part of increase redetermined due to improved audit procedures.

Source: ACIR staff compilation based ACIR Survey of Annual State Revenue Growth in co-operation with state revenue departments.

**TABLE 35 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE CORPORATE INCOME TAXES, BY STATE, 1975 TO 1976**  
(millions of dollars)

State	Total increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative action
United States	508.2	192.4	224.2	26.3	—	—	-1.8	67.1
Alabama	2.7	2.7	—	—	—	—	—	—
Alaska	13.8	13.8	—	—	—	—	—	—
Arizona	— <sup>1</sup>	—	—	—	—	—	—	—
Arkansas	8.6	8.6	—	—	—	—	—	—
California	33.0	—	—	—	—	—	—	33.0
Colorado				Not available				
Connecticut	3.3	—	3.3	—	—	—	—	—
Delaware	4.3	4.3	—	—	—	—	—	—
Dist. of Columbia	15.6	3.2	12.4	—	—	—	—	—
Florida	0.5	0.5	—	—	—	—	—	—
Georgia	13.1	13.1	—	—	—	—	—	—
Hawaii	1.4	1.4	—	—	—	—	—	—
Idaho	3.6	3.6	—	—	—	—	—	—
Illinois	26.0	26.0	—	—	—	—	—	—
Indiana	-1.7	-1.7	—	—	—	—	—	—
Iowa	17.6	17.6	—	—	—	—	—	—
Kansas	10.2	10.2	—	—	—	—	—	—
Kentucky	18.2	18.2	—	—	—	—	—	—
Louisiana	9.1	9.1	—	—	—	—	—	—
Maine	11.8	1.4	—	—	—	—	—	10.4
Maryland	14.4	7.9	—	2.3	—	—	—	4.2
Massachusetts	40.9	-2.0	42.0 <sup>2</sup>	—	—	—	—	0.9
Michigan	-50.6	-50.6	—	—	—	—	—	—
Minnesota	-4.3	-4.3	—	—	—	—	—	—
Mississippi	14.3	1.3	—	—	—	—	—	13.0
Missouri	13.7	11.8 <sup>3</sup>	—	—	—	—	—	1.9 <sup>3</sup>
Montana	0.9	0.9	—	—	—	—	—	—
Nebraska	4.8	2.2	2.6	—	—	—	—	—
Nevada				Not applicable				
New Hampshire	44.8	44.8	—	—	—	—	—	—
New Jersey	52.0	2.1	49.9	—	—	—	—	—
New Mexico				Not available				
New York	114.0	—	114.0	—	—	—	—	—
North Carolina	-9.8	-9.8	—	—	—	—	—	—
North Dakota	1.8	1.8	—	—	—	—	—	—
Ohio	3.2	3.2	—	—	—	—	—	—
Oklahoma				Not available				
Oregon				Not available				
Pennsylvania	15.9	15.9	—	—	—	—	—	—
Rhode Island	-1.8	—	—	—	—	—	-1.8	—
South Carolina	-1.8	-1.8	—	—	—	—	—	—
South Dakota				Not applicable				
Tennessee	1.9	1.9	—	—	—	—	—	—
Texas				Not applicable				
Utah	6.5	6.5	—	—	—	—	—	—
Vermont	3.4	0.1	—	—	—	—	—	3.3
Virginia	13.4	13.4	—	—	—	—	—	—
Washington				Not applicable				
West Virginia	2.5	2.5	—	—	—	—	—	—
Wisconsin	37.0	12.6	—	24.0	—	—	—	0.4
Wyoming				Not applicable				

<sup>1</sup> Included with individual income tax.

<sup>2</sup> Includes acceleration of estimated payments.

<sup>3</sup> Increased audit efforts accounted for at least \$1.9 millions increase.

Source: ACIR staff compilation based on ACIR Survey of Annual State Revenue Growth in co-operation with state revenue departments.

**TABLE 36 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE GENERAL SALES TAXES, BY STATE 1975 TO 1976**  
(Millions of dollars)

State	Total Increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative action
United States	2,556.2	2,199.1	183.8	44.2	—	-16.4	-9.4	155.1
Alabama	38.8	38.8	—	—	—	—	—	—
Alaska				Not applicable				
Arizona	38.2	38.2	—	—	—	—	—	—
Arkansas	19.3	18.3	—	—	—	—	—	1.0
California	367.0	367.0	—	—	—	—	—	—
Colorado				Not available				
Connecticut	117.0	11.0	73.0	33.0	—	—	—	—
Delaware				Not applicable				
Dist. of Columbia	3.8	5.8	—	1.7	—	-3.7	—	—
Florida	54.7	54.7	—	—	—	—	—	—
Georgia	55.1	55.1	—	—	—	—	—	—
Hawaii	22.4	22.4	—	—	—	—	—	—
Idaho	9.8	9.8	—	—	—	—	—	—
Illinois	192.0	193.0	—	—	—	—	—	-1.0
Indiana	63.1	63.1	—	—	—	—	—	—
Iowa	26.6	26.6	—	—	—	—	—	—
Kansas	34.7	34.7	—	—	—	—	—	—
Kentucky	37.4	37.4	—	—	—	—	—	—
Louisiana	56.0	56.0	—	—	—	—	—	—
Maine	14.3	14.3	—	—	—	—	—	—
Maryland	23.4	23.4	—	—	—	—	—	—
Massachusetts	94.5	6.1	87.1	—	—	—	—	1.3
Michigan	-11.7	—	—	—	—	-11.7	—	—
Minnesota	54.1	42.4	—	—	—	—	—	11.7
Mississippi	32.1	32.1	—	—	—	—	—	—
Missouri	50.5	50.5 <sup>1</sup>	—	—	—	—	—	—
Montana				Not applicable				
Nebraska	19.6	19.6	—	—	—	—	—	—
Nevada				Not available				
New Hampshire				Not applicable				
New Jersey	59.1	59.1	—	—	—	—	—	—
New Mexico				Not available				
New York	148.0	59.2	—	—	—	—	—	88.8
North Carolina	41.7	41.7	—	—	—	—	—	—
North Dakota	15.7	15.7	—	—	—	—	—	—
Ohio	98.5	98.5	—	—	—	—	—	—
Oklahoma	19.2	19.2	—	—	—	—	—	—
Oregon				Not applicable				
Pennsylvania	124.5	124.5	—	—	—	—	—	—
Rhode Island	7.9	7.9	—	—	—	—	—	—
South Carolina	34.9	34.9	—	—	—	—	—	—
South Dakota	8.0	8.0	—	—	—	—	—	—
Tennessee	79.4	59.4	21.1	—	—	-1.0	—	—
Texas	211.7	158.8	—	—	—	—	—	52.9
Utah	21.1	21.1	—	—	—	—	—	—
Vermont	1.6	1.3	—	0.3	—	—	—	—
Virginia	24.5	24.5	—	—	—	—	—	—
Washington	151.6	158.5	2.6	—	—	—	-9.4	—
West Virginia	14.3	14.3	—	—	—	—	—	—
Wisconsin	74.5	64.9	—	9.2	—	—	—	0.4
Wyoming	7.3	7.3	—	—	—	—	—	—

<sup>1</sup> Part of increase, undetermined, due to impaired audit procedures.

SOURCE: ACIR staff compilation based on ACIR Survey of Annual State Revenue Growth in co-operation with state revenue departments.

**TABLE 37 – ECONOMIC GROWTH AND LEGISLATIVE ACTIONS AFFECTING THE REVENUE INCREASE IN STATE SELECTIVE SALES TAXES, BY STATE, 1975 TO 1976**  
(Millions of dollars)

State	Total Increase	Economic growth	Rate change	Base extension	New adoption	Base exemption	Tax credit	Administrative action
United States	1,293.3	902.5	222.3	25.8	6.2	-6.2	-0.4	142.8
Alabama	19.7	19.7	--	--	--	--	--	--
Alaska	8.2	8.2	--	--	--	--	--	--
Arizona	9.2	9.2	--	--	--	--	--	--
Arkansas	6.4	6.4	--	--	--	--	--	--
California	110.2	110.2	--	--	--	--	--	--
Colorado				Not available				
Connecticut	35.5	11.7	14.2	--	--	--	--	9.5
Delaware	-5.6	-5.6	--	--	--	--	--	--
Dist. of Columbia	7.6	1.6	6.0	--	--	--	--	--
Florida	14.8	14.8	--	--	--	--	--	--
Georgia	11.7	11.7	--	--	--	--	--	--
Hawaii	23.1	7.0	9.9	--	6.2	--	--	--
Idaho	1.8	1.8	--	--	--	--	--	--
Illinois	91.0	80.0	--	--	--	--	--	11.0
Indiana	8.3	8.3	--	--	--	--	--	--
Iowa	22.4	22.4	--	--	--	--	--	--
Kansas	7.0	7.0	--	--	--	--	--	--
Kentucky	25.6	25.6	--	--	--	--	--	--
Louisiana				Not available				
Maine	3.2	4.0	--	--	--	--	--	-0.8
Maryland	33.2	14.6	18.6	--	--	--	--	--
Massachusetts	154.2	12.3	115.1	19.9	--	--	--	6.9
Michigan	17.5	17.5	--	--	--	--	--	--
Minnesota	57.2	16.5	40.7	-0.1	--	--	--	--
Mississippi	13.8	13.8	--	--	--	--	--	--
Missouri	12.5	12.5	--	--	--	--	--	--
Montana	7.3	7.3	--	--	--	--	--	--
Nebraska	5.9	5.9	--	--	--	--	--	--
Nevada				Not available				
New Hampshire	68.4	2.6	--	--	--	--	--	65.8
New Jersey	22.0	22.0	--	--	--	--	--	--
New Mexico				Not available				
New York	65.0	42.4	--	--	--	--	--	22.7
North Carolina	44.2	39.4	--	--	--	--	--	4.8
North Dakota	3.5	3.5	--	--	--	--	--	--
Ohio	66.5	62.6	-1.8	6.0	--	--	-0.4	--
Oklahoma	5.3	5.3	--	--	--	--	--	--
Oregon				Not available				
Pennsylvania	64.6	63.8	--	--	--	--	--	0.8
Rhode Island	14.0	8.0	6.0	--	--	--	--	--
South Carolina	13.0	13.0	--	--	--	--	--	--
South Dakota	7.8	2.7	5.1	--	--	--	--	--
Tennessee	23.5	23.5	--	--	--	--	--	--
Texas	71.1	74.7	2.6	--	--	-6.2	--	--
Utah	11.2	11.2	--	--	--	--	--	--
Vermont	5.2	3.6	--	--	--	--	--	1.6
Virginia	21.3	21.3	--	--	--	--	--	--
Washington	26.9	26.9	--	--	--	--	--	--
West Virginia	11.7	11.7	--	--	--	--	--	--
Wisconsin	43.3	17.8	5.0	--	--	--	--	20.5
Wyoming	3.1	2.2	0.9	--	--	--	--	--

Source: ACIR staff compilation based on ACIR Survey of Annual State Revenue Growth in co-operation with state revenue departments.

**TABLE 38 – FEDERAL AID OUTLAYS IN RELATION TO TOTAL FEDERAL OUTLAYS AND TO STATE-LOCAL EXPENDITURES, SELECTED YEARS 1950-1977**

Fiscal year	Amount (millions)	Federal aid		
		Total Federal outlays	As a percent of –	
			Domestic Federal outlays <sup>1</sup>	State-local expenditures <sup>2</sup>
1950 . . . . .	\$ 2,253	5.3	8.8	10.4
1955 . . . . .	3,207	4.7	12.1	10.1
1960 . . . . .	7,020	7.6	15.9	14.7
1965 . . . . .	10,904	9.2	16.6	15.3
1969 . . . . .	20,255	11.0	20.1	18.0
1970 . . . . .	24,018	12.2	21.1	19.4
1971 . . . . .	28,109	13.3	21.4	19.9
1972 . . . . .	34,372	14.8	22.8	22.0
1973 . . . . .	41,832	17.0	24.8	24.3
1974 . . . . .	43,308	16.1	23.3	22.7
1975 . . . . .	49,723	15.3	21.3	23.2
1976 . . . . .	59,037	16.1	21.7	24.7
TQ . . . . .	15,909	16.8	22.6	25.5
1977 estimate . . . . .	70,424	17.1	23.1	26.7

<sup>1</sup> Excluding outlays for national defense and international programs.

<sup>2</sup> As defined in the National Income Accounts.

Source: Budget of the United States, Fiscal Years 1977 and 1978, Special Analyses O-5.

**TABLE 39 – FEDERAL AID TO STATE AND LOCAL GOVERNMENTS, BY FUNCTION, 1975-1977  
(Millions of dollars)**

Function	1975	1976	TQ	1977 est.
National defense . . . . .	74	89	15	59
Agriculture . . . . .	404	425	123	349
Natural resources, environment, and energy. . . . .	2,479	3,082	1,090	5,222
Commerce and transportation . . . . .	5,872	7,991	2,011	8,362
Community and regional development . . . . .	3,335	3,825	1,140	5,846
Education training, unemployment, and social services . . . . .	11,638	13,761	3,805	15,485
Health . . . . .	8,810	10,914	2,721	12,402
Income security . . . . .	9,279	10,875	2,785	12,804
Veterans benefits and services. . . . .	32	52	13	75
Law enforcement and justice . . . . .	725	795	169	716
General government . . . . .	102	127	35	167
Revenue sharing and general purpose fiscal assistance . . . . .	6,971	7,102	2,002	8,938
Total . . . . .	49,723	59,037	15,909	70,424

Source: Budget of the United States, Fiscal years 1977 and 1978, Special Analyses O-1.

**TABLE 40 – SUMMARY OF FEDERAL INTERGOVERNMENTAL EXPENDITURE  
BY MAJOR FUNCTION, 1960-1975**  
(Millions of dollars)

Fiscal Year	Total	General revenue sharing	Education	Highways	Public Welfare	Health and hospitals	Housing and urban renewal	Other unallocable
1960 . . . . .	6,994	—	950	2,905	2,070	135	226	709
1961 . . . . .	7,011	—	1,030	2,586	2,178	154	278	785
1962 . . . . .	7,735	—	1,169	2,748	2,448	168	315	887
1963 . . . . .	8,507	—	1,115	2,981	2,752	184	371	1,104
1964 . . . . .	10,097	—	1,371	3,628	2,973	278	564	1,283
1965 . . . . .	11,062	—	1,677	3,997	3,098	292	676	1,322
1966 . . . . .	13,115	—	3,014	3,953	3,579	323	607	1,639
1967 . . . . .	15,027	—	3,920	4,059	4,234	409	670	1,735
1968 . . . . .	18,053	—	4,727	4,291	5,407	718	787	2,123
1969 . . . . .	19,421	—	4,775	4,352	6,358	654	921	2,361
1970 . . . . .	23,257	—	5,844	4,608	7,574	931	1,609	2,691
1971 . . . . .	27,500	—	6,802	4,987	9,766	792	1,611	3,542
1972 . . . . .	33,584	—	7,941	5,108	13,251	1,312	1,981	3,991
1973 . . . . .	41,666	6,636	8,666	5,276	12,097	1,766	2,121	5,104
1974 . . . . .	42,854	6,106	7,496	4,555	12,837	1,138	2,391	8,331
1975 . . . . .	49,628	6,130	8,959	4,754	14,352	2,052	2,734	10,647

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, annually.*



TABLE 41 – GENERAL REVENUE SHARING RECEIPTS, BY STATE, AND LEVEL OF GOVERNMENT, 1974-75<sup>1</sup>

[Amount, As A Percent of Total Tax Revenue, and As A Percent of Increased Tax Revenue]

State	General revenue sharing receipts (\$000)		Revenue sharing receipts as a percent of –			
			Total tax revenue		Increase in tax revenue, 1974-1975	
	State	Local	State	Local	State	Local
UNITED STATES	2,065,521	4,179,638	2.6	6.8	34.7	87.2
ALABAMA	34,258	66,203	3.1	17.1	36.5	189.1
ALASKA	2,734	5,142	1.3	5.5	3.4	43.2
ARIZONA	20,914	40,364	2.2	7.7	10.7	274.8
KANSAS	21,906	41,449	3.4	20.2	46.4	219.0
CALIFORNIA	217,012	451,835	2.3	5.1	13.6	51.8
COLORADO	21,731	43,177	2.5	5.9	31.5	67.2
CONNECTICUT	26,306	58,576	2.5	5.3	( <sup>2</sup> )	90.7
DELAWARE	6,574	11,869	2.0	14.0	23.3	290.2
DIST. OF COLUMBIA	—	26,924	—	4.9	—	139.4
FLORIDA	62,637	118,742	2.2	7.6	1,360.9	81.4
GEORGIA	43,392	85,114	2.8	8.9	131.9	59.8
HAWAII	8,933	17,866	1.5	11.1	11.0	210.6
IDAHO	8,042	16,193	2.7	12.0	19.1	186.2
ILLINOIS	103,925	206,790	2.4	5.5	31.8	660.7
INDIANA	42,781	84,758	2.3	6.9	23.8	( <sup>2</sup> )
IOWA	28,704	57,656	2.7	7.5	50.4	64.5
KANSAS	19,114	39,030	2.5	6.7	28.8	( <sup>2</sup> )
KENTUCKY	35,570	64,441	2.8	15.9	20.0	215.4
LOUISIANA	46,913	92,986	3.1	15.0	22.4	128.3
MAINE	12,695	25,094	3.4	10.6	38.8	( <sup>2</sup> )
MARYLAND	40,103	80,834	2.3	6.5	26.3	117.4
MASSACHUSETTS	64,953	129,594	2.9	5.1	471.0	46.1
MICHIGAN	87,151	170,983	2.5	6.2	( <sup>2</sup> )	66.0
MINNESOTA	40,698	79,932	2.0	8.5	22.7	140.9
MISSISSIPPI	42,673	64,667	5.4	26.0	83.9	980.3
MISSOURI	38,912	77,151	3.0	6.5	1,496.2	82.9
MONTANA	8,308	16,288	3.6	7.2	128.3	115.6
NEBRASKA	14,129	28,277	3.3	6.1	73.4	79.9
NEVADA	4,493	9,380	1.7	5.0	29.2	53.4
NEW HAMPSHIRE	6,646	14,105	3.8	5.5	90.4	43.7
NEW JERSEY	64,383	132,272	3.1	4.1	144.4	51.8
NEW MEXICO	13,177	23,790	2.5	21.8	16.1	661.1
NEW YORK	229,032	522,439	2.6	5.4	54.2	57.7
NORTH CAROLINA	53,050	106,015	2.8	14.2	56.5	135.9
NORTH DAKOTA	7,374	14,797	2.8	11.8	16.5	95.5
OHIO	81,801	162,655	2.7	6.0	32.7	101.7
OKLAHOMA	23,131	45,766	2.6	10.8	21.8	114.5
OREGON	20,786	40,633	2.6	6.2	22.8	59.0
PENNSYLVANIA	108,334	217,050	2.3	7.8	87.1	174.0
RHODE ISLAND	9,071	18,821	2.6	7.6	56.5	138.2
SOUTH CAROLINA	28,433	56,359	3.0	18.8	51.5	205.8
SOUTH DAKOTA	8,716	17,368	5.1	8.7	158.2	154.0
TENNESSEE	39,508	79,868	3.4	10.9	66.2	102.0
TEXAS	97,973	194,044	2.7	7.3	28.1	60.0
UTAH	12,109	24,421	3.0	11.5	33.9	114.6
VERMONT	5,787	11,202	3.1	7.9	78.4	99.1
VIRGINIA	40,536	81,518	2.4	7.2	26.2	58.8
WASHINGTON	29,084	60,538	1.8	7.2	15.0	161.8
WEST VIRGINIA	25,663	34,532	3.5	15.9	19.4	163.5
WISCONSIN	51,727	103,012	2.4	8.8	47.6	393.1
WYOMING	3,639	7,118	2.3	6.7	12.0	38.2

<sup>1</sup>Represents Federal funds distributed to State and Local governments under the State and Local Fiscal Assistance Act of 1972.

<sup>2</sup>Not computed. Decrease in tax revenue.

SOURCE: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in 1973-74, and 1974-75*.

TABLE 42 -- STATE AID TO LOCAL GOVERNMENTS, BY MAJOR PURPOSE,  
BY STATE, 1975

(Dollar amounts in millions)

State	Total state aid		General local government support	Education	Public welfare	Highways	All other
	Amount	As a % of local general revenue from own sources					
UNITED STATES	\$51,978.3	62.1	\$5,129.3	\$31,110.2	\$8,101.5	\$3,224.9	\$4,412.4
ALABAMA	587.7	75.5	16.7	467.1	0	70.0	33.9
ALASKA	178.6	104.0	20.2	124.5	0.3	0	33.5
ARIZONA	644.4	86.4	124.2	451.1	0	44.3	24.9
ARKANSAS	346.0	89.8	20.0	246.3	3.3	47.9	28.5
CALIFORNIA	7,444.0	63.7	888.8	3,882.3	1,870.0	387.5	415.3 <sup>1</sup>
COLORADO	607.9	57.9	0	383.2	128.5	39.3	52.0
CONNECTICUT	453.6	36.0	35.3	312.2	19.0	16.9	70.1
DELAWARE	122.4	90.7	0	111.4	1.4	2.0	7.6
FLORIDA	1,845.9	66.2	215.4	1,415.2	0	111.6	103.6
GEORGIA	804.5	48.2	16.1	650.3	4.2	59.7	74.2
HAWAII	23.2	10.7	19.4	0	3.5	0	0.2
IDAHO	155.5	72.6	21.6	100.2	0	28.9	4.9
ILLINOIS	2,556.0	53.8	114.0	1,698.7	272.7	219.8	250.8 <sup>2</sup>
INDIANA	1,098.3	62.0	281.7	517.6	94.2	139.7	65.1
IOWA	643.8	60.3	66.4	419.1	16.9	113.4	28.0
KANSAS	352.6	42.4	21.8	273.2	1.0	34.7	22.0
KENTUCKY	447.8	63.7	0.6	390.3	0.1	12.6	44.2
LOUISIANA	824.8	83.0	148.7	606.9	5.0	26.8	37.4
MAINE	201.5	74.1	13.0	150.4	10.9	4.5	22.7
MARYLAND	1,322.9	79.0	63.5	699.0	212.0	187.2	161.2
MASSACHUSETTS	1,348.9	46.2	28.0	792.3	131.5	57.7	339.3 <sup>3</sup>
MICHIGAN	2,230.7	56.5	296.2	1,313.5	159.1	316.6	145.3
MINNESOTA	1,380.3	92.1	221.2	768.9	242.5	81.0	66.8
MISSISSIPPI	513.1	108.0	63.1	359.1	1.6	61.1	28.2
MISSOURI	645.5	39.2	11.7	533.3	0.4	35.6	64.5
MONTANA	115.1	38.0	0	93.7	1.3	3.0	17.2
NEBRASKA	223.6	32.7	45.4	117.4	12.0	27.6	21.2
NEVADA	120.8	39.9	14.6	92.9	1.4	5.4	6.5
NEW HAMPSHIRE	83.1	27.2	26.0	33.4	0.1	5.1	18.5
NEW JERSEY	1,656.7	43.0	193.6	801.1	472.4	18.5	171.2
NEW MEXICO	306.8	159.0	57.1	231.4	0	9.8	8.5
NEW YORK	8,582.5	70.4	771.2	3,370.1	3,478.9	111.6	850.8 <sup>4</sup>
NORTH CAROLINA	1,453.3	128.3	61.9	1,106.5	158.8	29.6	96.4
NORTH DAKOTA	122.2	67.1	12.0	84.2	0.1	18.2	7.7
OHIO	1,954.4	50.6	343.6	1,147.7	115.9	257.7	89.4
OKLAHOMA	415.6	60.4	5.4	311.6	1.2	71.5	25.9
OREGON	377.0	39.8	25.9	252.6	2.2	80.5	15.7
PENNSYLVANIA	2,585.0	68.4	27.1	1,819.9	184.2	115.0	438.8 <sup>5</sup>
RHODE ISLAND	134.4	48.3	10.7	94.5	22.9	0.5	6.0
SOUTH CAROLINA	490.8	92.7	54.4	360.0	0.2	35.9	40.3
SOUTH DAKOTA	61.9	24.9	4.2	42.3	0.6	3.9	10.9
TENNESSEE	640.0	53.9	50.8	442.1	3.3	104.0	39.7
TEXAS	1,694.6	43.7	9.4	1,632.9	0	7.3	44.9
UTAH	262.0	82.8	1.0	223.1	0.3	5.6	32.1
VERMONT	78.1	49.1	0.1	54.4	4.2	6.5	12.9
VIRGINIA	967.5	65.3	18.8	629.6	197.5	43.3	78.3
WASHINGTON	796.6	57.3	33.3	554.6	24.5	76.1	108.1
WEST VIRGINIA	293.1	88.0	0	278.8	0	0	14.4
WISCONSIN	1,708.5	104.5	639.7	619.0	241.4	82.1	126.3
WYOMING	80.1	46.9	15.4	50.5	*	7.6	6.5

\*Less than \$50,000.

<sup>1</sup>Includes \$266,128,000 health and water pollution grants to local governments.

<sup>2</sup>Includes \$59,395,000 health aid and \$122,964,000 transportation aid to local governments.

<sup>3</sup>Includes \$132,267,000 payment to the Massachusetts Bay Transportation Authority, \$54,379,000 distribution by Lottery Commission to cities and towns, and \$45,471,000 public housing grants to local governments.

<sup>4</sup>Includes the following payments: \$297,038,000 health grants and \$101,337,000 water pollution and sewerage grants to local governments; \$110,144,000 housing subsidies to cities; \$81,780,000 assistance to the Metropolitan Transit Authority (New York City); and \$64,101,000 lease payment to Albany County.

<sup>5</sup>Includes \$92,142,000 health aid, \$85,750,000 mass transportation grants, and \$28,975,000 environmental pollution aid to local governments.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *State Government Finances in 1975*, and *Governmental Finances in 1974-75*.

TABLE 43 — PER CAPITA STATE AID TO LOCAL GOVERNMENTS BY MAJOR PURPOSE, BY STATE, 1975

State	Total	General local government support	Education	Public welfare	Highways	All other
UNITED STATES	\$244.71	\$24.07	\$146.47	\$38.14	\$15.18	\$20.85
ALABAMA	162.62	4.62	129.24	0	19.38	9.39
ALASKA	507.28	57.47	353.81	.85	0	95.15
ARIZONA	289.76	55.83	202.84	0	19.90	11.19
ARKANSAS	163.49	9.43	116.40	1.57	22.62	13.48
CALIFORNIA	351.38	41.95	183.26	88.27	18.29	19.60
COLORADO	237.93	0	151.23	50.70	15.50	20.51
CONNECTICUT	146.55	11.42	100.89	6.12	5.47	22.66
DELAWARE	211.41	0	192.39	2.42	3.45	13.15
FLORIDA	220.88	25.78	169.34	0	13.36	12.40
GEORGIA	163.32	3.27	132.02	.84	12.12	15.06
HAWAII	26.77	22.48	0	4.07	0	.21
IDAHO	189.64	26.29	122.20	0	35.21	5.93
ILLINOIS	229.34	10.23	152.42	24.47	19.73	22.50
INDIANA	206.79	53.04	97.45	17.74	26.31	12.26
IOWA	224.31	23.12	146.02	5.88	39.52	9.76
KANSAS	155.55	9.61	120.50	.45	15.29	9.70
KENTUCKY	131.85	.19	114.93	.01	3.71	13.02
LOUISIANA	217.57	39.23	160.09	1.32	7.07	9.86
MAINE	190.28	12.32	142.03	10.31	4.21	21.42
MARYLAND	322.82	15.49	170.58	51.74	45.68	39.33
MASSACHUSETTS	231.45	4.81	135.95	22.57	9.90	58.21
MICHIGAN	243.61	32.35	143.44	17.37	34.58	15.87
MINNESOTA	351.59	56.35	195.84	61.77	20.62	17.01
MISSISSIPPI	218.72	26.91	153.06	.67	26.05	12.03
MISSOURI	135.53	2.45	111.98	.08	7.47	13.55
MONTANA	153.92	0	125.24	1.71	4.01	22.97
NEBRASKA	144.63	29.39	75.94	7.75	17.85	13.70
NEVADA	203.99	24.70	156.91	2.29	9.16	10.93
NEW HAMPSHIRE	101.59	31.83	40.78	.17	6.23	22.58
NEW JERSEY	226.45	26.46	109.50	64.57	2.52	23.40
NEW MEXICO	267.48	49.79	201.72	0	8.54	7.43
NEW YORK	473.65	42.56	185.99	191.99	6.16	46.95
NORTH CAROLINA	266.61	11.36	203.00	29.13	5.43	17.69
NORTH DAKOTA	192.52	18.85	132.63	.18	28.68	12.17
OHIO	181.65	31.94	106.67	10.78	23.95	8.31
OKLAHOMA	153.23	1.99	114.89	.44	26.37	9.55
OREGON	164.78	11.33	110.41	.96	35.20	6.88
PENNSYLVANIA	218.56	2.29	153.88	15.58	9.72	37.10
RHODE ISLAND	145.03	11.49	101.92	24.68	.49	6.45
SOUTH CAROLINA	174.16	19.31	127.75	.08	12.73	14.29
SOUTH DAKOTA	90.65	6.18	61.94	.88	5.67	15.99
TENNESSEE	152.81	12.14	105.55	.80	24.84	9.48
TEXAS	138.48	.77	133.44	0	.60	3.67
UTAH	217.23	.83	184.96	.21	4.62	26.61
VERMONT	165.80	.30	115.41	8.91	13.80	27.38
VIRGINIA	194.78	3.79	126.76	39.75	8.71	15.77
WASHINGTON	224.77	9.41	156.48	6.91	21.48	30.50
WEST VIRGINIA	162.58	0	154.61	0	0	7.98
WISCONSIN	370.84	138.84	134.37	52.41	17.81	27.41
WYOMING	214.18	41.24	135.13	.08	20.23	17.50

SOURCE: U.S. Bureau of the Census, *State Government Finances in 1975*, and ACIR staff computations.

**TABLE 44 – STATE PROGRAMS FOR GENERAL LOCAL GOVERNMENT SUPPORT  
(REVENUE SHARING-TYPE GRANTS), 1972-75  
(In millions of dollars)**

STATE	1975	1974	1973	1972
TOTAL	5,129.3	4,803.9	4,279.6	3,752.3
ALABAMA	16.7	14.1	12.0	11.5
ALASKA	20.2	12.2	11.5	12.3
ARIZONA	124.2	157.0	87.6	73.9
ARKANSAS	20.0	19.2	12.0	11.8
CALIFORNIA	888.8	846.2	735.4	705.4
COLORADO	0	0	0	0
CONNECTICUT	35.3	24.5	18.2	14.4
DELAWARE	0	0	0	0
FLORIDA	215.4	206.8	161.0	37.6
GEORGIA	16.1	65.9	16.1	16.1
HAWAII	19.4	19.4	15.8	19.4
IDAHO	21.6	18.0	16.4	8.6
ILLINOIS	114.0	103.0	94.5	84.3
INDIANA	281.7	32.2	30.7	37.0
IOWA	66.4	115.1	107.3	85.0
KANSAS	21.8	27.2	23.4	16.5
KENTUCKY	0.6	0.6	2.4	2.2
LOUISIANA	148.7	135.9	135.9	106.3
MAINE	13.0	11.3	3.0	3.6
MARYLAND	63.5	60.6	55.3	47.0
MASSACHUSETTS	28.0	22.9	52.2	65.8
MICHIGAN	296.2	309.0	276.9	222.3
MINNESOTA	221.2	281.0	286.4	274.6
MISSISSIPPI	63.1	56.0	50.0	53.7
MISSOURI	11.7	7.4	6.4	6.4
MONTANA	0	0	0	0
NEBRASKA	45.4	30.7	21.1	20.8
NEVADA	14.6	13.8	12.9	12.0
NEW HAMPSHIRE	26.0	23.6	30.3	28.9
NEW JERSEY	193.6	179.2	166.2	157.7
NEW MEXICO	57.1	46.1	44.9	34.0
NEW YORK	771.2	760.9	739.8	754.5
NORTH CAROLINA	61.9	56.3	55.9	49.2
NORTH DAKOTA	12.0	11.0	23.9	23.7
OHIO	343.6	317.0	242.7	113.9
OKLAHOMA	5.4	5.7	5.6	5.8
OREGON	25.9	26.0	23.9	36.7
PENNSYLVANIA	27.1	25.7	28.0	26.8
RHODE ISLAND	10.6	9.7	10.7	10.5
SOUTH CAROLINA	54.4	49.5	42.8	33.6
SOUTH DAKOTA	4.2	3.7	3.5	2.8
TENNESSEE	50.8	47.2	41.5	36.4
TEXAS	9.4	7.9	5.8	4.2
UTAH	1.0	1.0	1.0	1.0
VERMONT	0.1	0.1	0.1	*
VIRGINIA	18.8	19.4	18.4	17.5
WASHINGTON	33.3	29.7	27.5	26.1
WEST VIRGINIA	0	0	0	0
WISCONSIN	639.7	583.2	514.0	432.6
WYOMING	15.4	10.8	8.7	7.8

\*Less than \$50 thousand.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *State Government Finances*, annually.

TABLE 45 -- LOCAL "PIGGYBACK" TAXES, JULY 1, 1976

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1976	Local share of receipts, 1975		Distribution of receipts	Remarks
				Amount (in millions)	As % of total local tax collections in State		
Alabama . . .	General sales	½% to 3%	265	\$109.4	28.2	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 230 of the 265 local sales taxes.
Arkansas . . .	General sales	1%	1	0.5	0.2	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% (One special district at 0.25% or 0.5%)	453	736.9	8.3	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% ½% to 4%	96	155.0 <sup>1</sup>	21.2	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).
Florida . . . .	General sales	1%					County sales tax authorized for rapid transit systems, subject to voter approval, administered and collected by the state. Effective October 1, 1976.
Georgia . . . .	General sales	1%	16	51.2	5.4	To county levying based on point of sale.	

See footnotes at end of table.

TABLE 45 – LOCAL "PIGGYBACK" TAXES, JULY 1, 1976 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1976	Local share of receipts, 1975		Distribution of receipts	Remarks
				Amount (in millions)	As % of total local tax collections in State		
Hawaii . . . . .	Gasoline	3¢ to 5¢	4	\$ 11.0	6.8	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%	1,362 (approx.)	319.4	8.6	Collections (less 4% for administration) distributed monthly to various taxing entities.	
Indiana . . . . .	Personal income	½% to 1% <sup>2</sup>	38	20.9	1.7		Counties authorized to levy an adjusted gross income tax of ½%, ¾%, or 1% effective 7/1/73.
Kansas . . . . .	General sales	½%	7	3.9	0.7	Collections remitted at least quarterly to city or county levying tax.	
Kentucky . . . . .	General sales	Up to ½%					Mass transit authorities may levy, subject to voter approval, a sales tax at up to ½ of 1%. The taxes are to be collected and administered by the Kentucky Department of Revenue. Effective June 19, 1976.
Louisiana . . . . .	General sales tax on motor vehicles	½% to 3%	173	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	320.3	25.6	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 transit lodging	3%	1	n.a.	n.a.	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	2.0 <sup>3</sup>	1.1 <sup>3</sup>	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 45 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1976 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1976	Local share of receipts, 1975		Distribution of receipts	Remarks
				Amount (in millions)	As % of total local tax collections in State		
Missouri . . .	General sales	½% or 1%	152	\$ 93.4	7.9	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	4¢, 5¢ or 6¢	6	15.4 <sup>3</sup>	1.6 <sup>3</sup>	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%	3	18.3	3.9	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%	12	13.5	7.1	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	5.4 <sup>3</sup>	3.9 <sup>3</sup>	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.

See footnotes at end of table.

TABLE 45 – LOCAL "PIGGYBACK" TAXES, JULY 1, 1976 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1976	Local share of receipts, 1975		Distribution of receipts	Remarks
				Amount (in millions)	As % of total local tax collections in State		
New Mexico . . .	General sales	¼% or ½%	32	\$ 1.0	0.9	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% (New York City 4%)	68	1,473.6	15.3	Distributed to local government levying tax after deducting cost of administration	
North Carolina . . . . .	General sales	1%	96	116.2	15.6	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% (Counties) ½%, 1% or 1½% (Transit authorities)	33	59.7	2.2	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%	356	86.2	20.4	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 45 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1976 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1976	Local share of receipts, 1975		Distribution of receipts	Remarks
				Amount (in millions)	As % of total local tax collections in State		
South Dakota .	General sales	1% to 2%	18	\$ 8.4	4.2	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 1¼%	115	164.9	22.4	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, 1977, and may not exceed ¼ 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%	854	228.2	8.6	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% or ¾%	204	20.4	9.6	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 45 — LOCAL "PIGGYBACK" TAXES, JULY 1, 1976 (Cont'd)

State	Type of "piggyback"	Rate	Number of local governments using tax July 1, 1976	Local share of receipts, 1975		Distribution of receipts	Remarks
				Amount (in millions)	As % of total local tax collections in State		
Virginia . . . .	General sales	1%	134	\$123.8	10.9	Distributed monthly to the city or county on the basis of the location of business of the dealer who paid the tax.	The local sales tax is levied by every county and "independent city" in the state.
Washington . .	General sales	½% or 8/10%	300	68.9	8.2	Receipts distributed bimonthly to local government imposing tax, less collection and administration costs (up to 2%).	
Wyoming . . .	General sales	1%	6	3.7	3.5	Distributed monthly to counties and cities in counties imposing tax on basis of population, less collection and administrative costs.	Wyoming counties are authorized to impose a ½ of 1% or 1% sales tax on the same items subject to the state tax if the voters of the county approve. The tax is collected by the Department of Revenue.

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

n.a.—Data not available.

<sup>1</sup> Includes collections from 25 home rule municipalities with local administration.

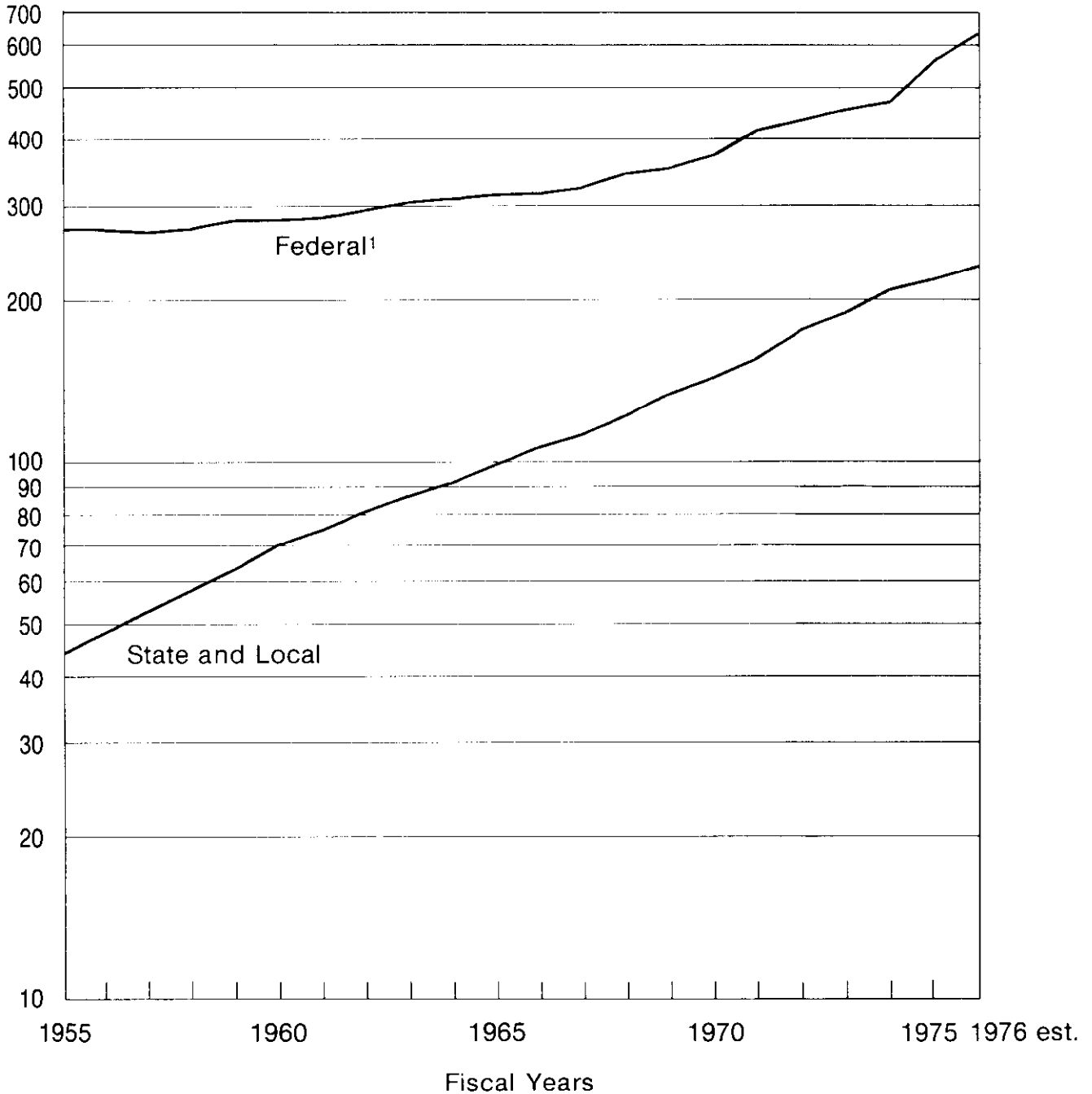
<sup>2</sup> The rate on nonresidents is limited to ¼ of 1%.

<sup>3</sup> 1972 data.

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

**Figure 8**  
**Federal and State-Local Debt, 1955 To 1976**  
**Logarithmic Scale**

Billions of Dollars



<sup>1</sup>Beginning in 1971 includes debt outstanding of certain dependent federal agencies not subject to Federal statutory limitations (\$10.9 billion in 1976)

**TABLE 46 — INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: BY STATE 1974-75**

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year						Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term		Long-term debt issued	Long-term debt retired	Insurance trust systems	Other than insurance trust systems
			Total <sup>1</sup>	General only				
UNITED STATES, TOTAL	221 223.8	19 785.9	201 437.9	171 462.7	21 116.7	10 903.8	109 072.6	113 883.4
STATE GOVERNMENTS	72 127.4	4 579.5	67 547.9	67 547.9	8 391.9	2 920.3	85 691.6	55 061.3
LOCAL GOVERNMENTS	149 096.4	15 206.4	133 890.0	103 934.8	12 724.9	7 983.5	23 381.0	58 822.1
ALABAMA	2 844.1	87.7	2 756.4	2 409.4	199.8	137.0	838.9	1 282.0
STATE GOVERNMENT	895.8	—	895.8	895.8	79.5	60.3	742.1	632.4
LOCAL GOVERNMENTS	1 948.2	87.7	1 860.6	1 513.6	120.3	76.7	96.8	649.7
ALASKA	1 229.6	21.2	1 208.4	1 113.6	290.5	98.9	276.2	865.7
STATE GOVERNMENT	709.8	12.0	697.8	697.8	170.3	18.9	268.3	724.7
LOCAL GOVERNMENTS	519.8	9.2	510.6	415.8	120.2	80.0	7.9	141.1
ARIZONA	2 053.6	20.3	2 033.3	1 073.9	460.7	108.6	1 143.9	1 207.9
STATE GOVERNMENT	87.4	—	87.4	87.4	5.3	2.0	1 064.0	365.0
LOCAL GOVERNMENTS	1 966.2	20.3	1 946.0	986.6	455.4	106.5	79.9	842.9
ARKANSAS	1 088.6	61.3	1 027.3	918.4	41.6	51.1	429.4	629.9
STATE GOVERNMENT	122.9	0.6	122.4	122.4	6.6	4.5	416.3	384.9
LOCAL GOVERNMENTS	965.7	60.8	904.9	796.0	35.0	46.6	13.2	245.0
CALIFORNIA	20 079.2	385.5	19 693.7	14 507.4	1 655.3	971.7	18 074.9	13 034.9
STATE GOVERNMENT	6 470.4	—	6 470.4	6 470.4	543.8	320.4	13 137.9	5 069.9
LOCAL GOVERNMENTS	13 608.9	385.5	13 223.4	8 037.1	1 111.5	651.3	4 937.0	7 965.0
COLORADO	1 943.0	58.0	1 885.1	1 304.2	322.3	117.2	1 383.2	1 479.9
STATE GOVERNMENT	122.9	(Z)	122.8	122.8	0.8	4.6	1 134.5	491.1
LOCAL GOVERNMENTS	1 820.2	57.9	1 762.2	1 181.4	321.5	112.5	248.7	988.7
CONNECTICUT	4 847.5	761.9	4 085.5	4 000.3	387.6	284.5	1 140.3	1 344.4
STATE GOVERNMENT	2 922.2	227.0	2 695.2	2 695.2	318.9	170.0	920.4	905.4
LOCAL GOVERNMENTS	1 925.2	534.9	1 390.3	1 305.1	68.8	114.5	219.9	439.0
DELAWARE	972.9	38.2	934.6	876.6	72.2	54.7	92.6	319.5
STATE GOVERNMENT	592.9	25.2	567.8	567.8	60.3	37.0	88.7	211.5
LOCAL GOVERNMENTS	379.9	13.1	366.9	308.8	11.9	17.7	3.9	108.0
DISTRICT OF COLUMBIA	2 315.5	212.5	2 103.0	1 071.8	369.1	10.8	79.7	882.6
FLORIDA	6 552.7	129.9	6 422.8	4 879.7	697.2	261.0	2 327.6	4 278.3
STATE GOVERNMENT	1 597.6	17.7	1 579.9	1 579.9	148.6	55.8	1 985.6	1 535.6
LOCAL GOVERNMENTS	4 955.1	112.2	4 842.9	3 299.9	548.6	205.2	342.0	2 742.7
GEORGIA	3 762.0	148.0	3 614.0	2 940.4	269.6	152.3	1 758.6	1 806.6
STATE GOVERNMENT	1 148.8	—	1 148.8	1 148.8	134.8	59.8	1 608.2	797.0
LOCAL GOVERNMENTS	2 613.2	148.0	2 465.2	1 791.6	134.9	92.5	150.4	1 009.6
HAWAII	1 451.7	65.7	1 386.0	1 386.0	102.5	61.5	685.1	577.2
STATE GOVERNMENT	1 164.9	59.0	1 105.9	1 105.9	95.0	44.1	685.1	445.9
LOCAL GOVERNMENTS	286.8	6.7	280.1	233.0	7.5	17.5	—	131.3
IDAHO	251.6	16.9	234.8	219.1	39.2	12.7	214.4	410.3
STATE GOVERNMENT	39.6	—	39.6	39.6	4.4	2.2	213.5	271.8
LOCAL GOVERNMENTS	212.1	16.9	195.2	179.5	34.8	10.5	0.9	138.5
ILLINOIS	9 618.1	1 212.1	8 406.0	7 513.3	1 101.7	521.7	4 849.1	5 373.1
STATE GOVERNMENT	2 798.2	245.4	2 552.7	2 552.7	471.1	86.6	3 059.6	1 981.3
LOCAL GOVERNMENTS	6 819.9	966.7	5 853.3	4 960.6	630.6	435.2	1 789.5	3 391.7
INDIANA	2 662.8	131.4	2 531.4	2 344.3	101.2	126.0	935.5	2 199.8
STATE GOVERNMENT	615.2	28.1	587.1	587.1	15.8	21.0	928.7	1 142.0
LOCAL GOVERNMENTS	2 047.6	103.2	1 944.3	1 757.3	85.4	105.0	6.8	1 057.8
IOWA	1 306.4	46.1	1 260.3	1 119.3	176.3	91.7	840.2	1 341.0
STATE GOVERNMENT	127.2	—	127.2	127.2	2.5	4.5	731.9	649.2
LOCAL GOVERNMENTS	1 179.2	46.1	1 133.1	992.0	173.8	87.2	108.3	691.8
KANSAS	1 828.1	116.0	1 712.1	1 407.1	176.7	97.0	550.9	1 242.6
STATE GOVERNMENT	306.3	—	306.3	306.3	6.0	12.0	503.5	617.2
LOCAL GOVERNMENTS	1 521.8	116.0	1 405.8	1 100.8	170.7	85.0	47.5	625.4
KENTUCKY	3 854.5	94.3	3 760.2	3 277.7	234.6	109.0	991.9	1 938.2
STATE GOVERNMENT	1 965.4	0.4	1 965.0	1 965.0	104.8	50.2	939.3	1 396.9
LOCAL GOVERNMENTS	1 889.1	93.9	1 795.2	1 312.7	129.8	58.7	52.6	541.3
LOUISIANA	3 994.5	38.9	3 955.6	3 519.2	282.3	190.4	1 771.5	1 722.4
STATE GOVERNMENT	1 224.7	5.6	1 219.1	1 219.1	51.2	46.7	1 678.0	791.8
LOCAL GOVERNMENTS	2 769.8	33.4	2 736.4	2 300.0	231.1	143.7	93.5	930.5

See footnotes at end of table.

**TABLE 46 — INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: BY STATE 1974-75 (Cont'd)**

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year						Cash and security holdings at end of fiscal year		
	Total	Short-term	Long-term		Long-term debt issued	Long-term debt retired	Insurance trust systems	Other than insurance trust systems	
			Total <sup>1</sup>	General only					
<b>MAINE</b>	785.9	47.6	738.2	690.3	136.8	45.9	203.2	362.5	
STATE GOVERNMENT	460.0	(2)	460.0	460.0	105.6	23.3	203.2	268.7	
LOCAL GOVERNMENTS	325.8	47.6	278.2	230.3	31.2	22.6	0.1	93.8	
<b>MARYLAND</b>	5 075.8	174.0	4 901.7	4 487.4	629.2	252.9	2 054.5	1 299.4	
STATE GOVERNMENT	2 095.0	—	2 095.0	2 095.0	442.8	107.0	1 535.8	468.3	
LOCAL GOVERNMENTS	2 980.8	174.0	2 806.7	2 392.3	186.5	145.8	518.7	831.2	
<b>MASSACHUSETTS</b>	7 700.2	1 514.4	6 185.7	5 508.2	955.3	417.1	1 593.3	2 413.8	
STATE GOVERNMENT	3 941.0	857.7	3 083.2	3 083.2	584.2	157.4	776.9	1 134.8	
LOCAL GOVERNMENTS	3 759.2	656.7	3 102.5	2 424.9	371.1	259.6	816.4	1 279.1	
<b>MICHIGAN</b>	8 479.6	425.0	8 054.6	7 418.1	821.1	372.0	4 543.0	4 155.1	
STATE GOVERNMENT	1 664.0	178.9	1 485.1	1 485.1	306.1	80.8	2 769.6	1 554.4	
LOCAL GOVERNMENTS	6 815.6	246.1	6 569.5	5 932.9	515.0	291.1	1 773.4	2 600.8	
<b>MINNESOTA</b>	4 181.7	211.3	3 970.4	3 788.5	502.3	255.5	1 677.5	3 144.0	
STATE GOVERNMENT	875.6	45.0	830.6	830.6	99.8	48.7	1 336.1	1 699.8	
LOCAL GOVERNMENTS	3 306.1	166.3	3 139.8	2 957.9	402.5	206.9	341.4	1 444.2	
<b>MISSISSIPPI</b>	1 516.7	47.2	1 469.5	1 336.1	84.2	82.4	522.5	629.3	
STATE GOVERNMENT	613.3	2.8	610.5	610.5	15.1	26.6	518.5	280.9	
LOCAL GOVERNMENTS	903.3	44.3	859.0	725.5	69.2	55.8	4.0	348.4	
<b>MISSOURI</b>	2 818.0	97.4	2 720.6	2 343.8	239.2	160.2	1 525.1	1 757.9	
STATE GOVERNMENT	277.5	—	277.5	277.5	91.9	27.3	1 130.5	613.1	
LOCAL GOVERNMENTS	2 540.5	97.4	2 443.1	2 066.3	147.3	132.9	394.6	1 144.9	
<b>MONTANA</b>	394.3	4.0	390.2	366.2	14.7	26.2	280.5	635.6	
STATE GOVERNMENT	81.4	0.3	81.1	81.1	—	5.2	275.1	419.0	
LOCAL GOVERNMENTS	312.9	3.8	309.1	285.0	14.7	21.0	5.4	216.6	
<b>NEBRASKA</b>	2 322.4	66.3	2 256.2	799.4	208.0	78.2	240.3	1 148.8	
STATE GOVERNMENT	68.7	—	68.7	68.7	—	4.6	127.1	234.9	
LOCAL GOVERNMENTS	2 253.8	66.3	2 187.5	730.7	208.0	73.6	113.2	913.9	
<b>NEVADA</b>	596.3	5.2	591.1	512.6	64.9	47.4	392.0	381.5	
STATE GOVERNMENT	51.8	—	51.8	51.8	—	3.4	392.0	169.2	
LOCAL GOVERNMENTS	544.5	5.2	539.3	460.8	64.9	44.0	—	212.3	
<b>NEW HAMPSHIRE</b>	607.5	83.1	524.4	505.3	88.8	56.6	246.0	189.3	
STATE GOVERNMENT	248.8	40.7	208.1	208.1	34.5	12.5	245.5	47.5	
LOCAL GOVERNMENTS	358.7	42.4	316.4	297.2	54.3	44.1	0.6	141.9	
<b>NEW JERSEY</b>	8 839.7	948.9	7 890.8	7 620.8	675.1	503.8	3 701.0	3 909.7	
STATE GOVERNMENT	3 886.3	310.7	3 575.6	3 575.6	400.1	218.9	3 683.3	2 098.2	
LOCAL GOVERNMENTS	4 953.3	638.2	4 315.2	4 045.2	275.1	284.9	17.7	1 811.5	
<b>NEW MEXICO</b>	648.9	6.8	642.1	547.1	188.1	109.3	412.3	1 295.5	
STATE GOVERNMENT	152.7	—	152.7	152.7	23.7	29.4	411.5	966.6	
LOCAL GOVERNMENTS	496.2	6.8	489.4	394.3	164.4	79.9	0.8	328.9	
<b>NEW YORK</b>	39 751.7	9 000.9	30 750.9	27 156.1	3 062.3	1 803.0	21 103.6	14 238.1	
STATE GOVERNMENT	14 635.0	2 044.9	12 590.1	12 590.1	1 681.3	359.5	12 639.9	7 987.1	
LOCAL GOVERNMENTS	25 116.7	6 955.9	18 160.8	14 566.0	1 381.0	1 443.5	8 463.7	6 251.1	
<b>NORTH CAROLINA</b>	2 327.2	218.6	2 108.6	1 755.9	249.1	119.9	2 555.2	2 127.2	
STATE GOVERNMENT	616.5	74.7	541.8	541.8	80.3	38.2	2 531.8	1 207.0	
LOCAL GOVERNMENTS	1 710.6	143.8	1 566.8	1 214.1	168.7	81.7	23.4	920.2	
<b>NORTH DAKOTA</b>	282.6	7.6	274.9	245.1	33.6	24.4	124.8	541.9	
STATE GOVERNMENT	63.3	—	63.3	63.3	—	2.2	118.2	369.5	
LOCAL GOVERNMENTS	219.3	7.6	211.6	181.8	33.6	22.2	6.6	172.3	
<b>OHIO</b>	8 119.2	1 165.2	6 953.9	6 523.4	615.8	453.8	8 510.1	4 103.6	
STATE GOVERNMENT	2 661.6	78.7	2 582.9	2 582.9	322.8	146.5	8 345.3	1 583.6	
LOCAL GOVERNMENTS	5 457.5	1 086.5	4 371.0	3 940.5	293.1	307.3	164.8	2 520.1	
<b>OKLAHOMA</b>	2 282.1	60.1	2 222.1	2 019.8	205.8	133.6	480.4	1 695.6	
STATE GOVERNMENT	945.8	0.2	945.6	945.6	65.2	52.8	404.9	919.9	
LOCAL GOVERNMENTS	1 336.3	59.9	1 276.5	1 074.2	140.6	80.8	75.5	775.6	
<b>OREGON</b>	2 898.8	90.9	2 807.9	2 539.2	661.0	101.9	1 104.2	2 671.6	
STATE GOVERNMENT	1 676.6	—	1 676.6	1 676.6	454.6	46.1	1 068.2	2 017.4	
LOCAL GOVERNMENTS	1 222.3	90.9	1 131.3	862.6	206.4	55.8	35.9	654.1	

See footnotes at end of table.

**TABLE 46 — INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS, BY LEVEL OF GOVERNMENT: BY STATE 1974-75 (Cont'd)**

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year						Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term		Long-term debt issued	Long-term debt retired	Insurance trust systems	Other than insurance trust systems
			Total <sup>1</sup>	General only				
PENNSYLVANIA	14 643.7	741.1	13 902.6	13 206.7	987.3	645.9	5 363.1	4 660.8
STATE GOVERNMENT	5 359.6	25.6	5 334.0	5 334.0	428.5	169.9	4 763.4	2 043.4
LOCAL GOVERNMENTS	9 284.1	715.5	8 568.6	7 872.7	558.8	476.0	599.7	2 617.4
RHODE ISLAND	921.1	121.8	799.3	756.4	113.1	48.9	344.7	310.6
STATE GOVERNMENT	459.5	18.5	441.0	441.0	72.8	21.5	277.7	213.4
LOCAL GOVERNMENTS	461.5	103.3	358.2	315.3	40.3	27.4	67.0	97.2
SOUTH CAROLINA	1 888.6	39.1	1 849.6	1 642.2	164.1	81.8	1 126.9	901.3
STATE GOVERNMENT	931.8	5.0	926.8	926.8	102.5	35.5	1 118.5	577.4
LOCAL GOVERNMENTS	956.8	34.1	922.7	715.3	61.6	46.3	8.4	324.0
SOUTH DAKOTA	195.0	4.1	190.9	172.5	53.4	12.2	106.8	394.3
STATE GOVERNMENT	67.6	—	67.6	67.6	12.0	1.7	102.0	195.3
LOCAL GOVERNMENTS	127.3	4.1	123.3	104.9	41.4	10.4	4.9	199.0
TENNESSEE	3 779.6	217.9	3 561.8	2 689.4	330.8	166.2	1 230.9	1 623.0
STATE GOVERNMENT	775.2	98.4	676.8	676.8	100.0	30.1	973.1	651.1
LOCAL GOVERNMENTS	3 004.5	119.5	2 884.9	2 012.6	230.8	136.1	257.8	971.9
TEXAS	11 213.2	187.6	11 025.6	8 922.7	1 119.8	585.4	3 659.5	8 456.5
STATE GOVERNMENT	1 943.2	1.3	1 942.0	1 942.0	187.2	63.6	3 202.2	4 966.9
LOCAL GOVERNMENTS	9 270.0	186.3	9 083.7	6 980.7	932.6	521.9	457.3	3 489.6
UTAH	549.2	1.0	548.2	482.1	56.2	35.4	360.0	447.2
STATE GOVERNMENT	88.9	(Z)	88.9	88.9	6.9	6.7	359.6	233.6
LOCAL GOVERNMENTS	460.3	1.0	459.3	393.2	49.3	28.7	0.4	213.6
VERMONT	628.3	29.3	599.1	584.0	78.1	36.4	140.5	330.7
STATE GOVERNMENT	461.6	1.7	459.9	459.9	71.5	25.6	134.8	283.1
LOCAL GOVERNMENTS	166.7	27.5	139.2	124.1	6.7	10.8	5.7	47.7
VIRGINIA	3 658.6	337.7	3 320.9	3 034.6	327.8	182.3	1 382.6	2 082.5
STATE GOVERNMENT	691.4	107.0	584.4	584.4	75.9	37.2	1 170.9	1 005.6
LOCAL GOVERNMENTS	2 967.2	230.6	2 736.6	2 450.2	251.9	145.2	211.7	1 076.9
WASHINGTON	6 355.0	97.2	6 257.8	3 318.0	936.4	266.3	1 992.5	2 925.5
STATE GOVERNMENT	1 272.0	—	1 272.0	1 272.0	159.9	48.2	1 782.3	806.1
LOCAL GOVERNMENTS	5 083.0	97.2	4 985.8	2 046.0	776.5	218.2	210.2	2 119.4
WEST VIRGINIA	1 572.1	79.8	1 492.3	1 451.2	202.2	55.5	693.0	956.2
STATE GOVERNMENT	1 062.6	28.3	1 034.4	1 034.4	168.9	39.1	685.8	723.2
LOCAL GOVERNMENTS	509.4	51.5	457.9	416.8	33.3	16.4	7.2	233.0
WISCONSIN	3 151.5	109.3	3 042.2	2 883.8	262.8	256.4	2 886.1	1 735.4
STATE GOVERNMENT	1 009.6	38.0	971.6	971.6	75.0	49.2	2 370.6	568.0
LOCAL GOVERNMENTS	2 141.9	71.3	2 070.6	1 912.2	187.8	207.2	515.5	1 167.4
WYOMING	382.3	—	382.3	341.6	68.6	29.5	132.4	422.6
STATE GOVERNMENT	77.3	—	77.3	77.3	3.2	1.3	132.0	340.9
LOCAL GOVERNMENTS	305.0	—	305.0	264.3	65.4	28.2	0.4	81.7

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.

Z Less than half the unit of measurement shown.

<sup>1</sup> Including debt for local utilities not shown separately.

Source: U.S. Bureau of the Census, *Governmental Finances in 1974-75*.

**TABLE 47 – STATE AND LOCAL DEBT OUTSTANDING BY CHARACTER,  
SELECTED YEARS, 1952-1975**

Year	Total		Long-Term				Short-Term	
	Billions of Dollars	Percent of Total	General Obligations		Limited Liability Obligations		Billions of Dollars	Percent of Total
			Billions of Dollars	Percent of Total	Billions of Dollars	Percent of Total		
1952	\$ 30.1	100%	\$ 23.4	78%	\$ 5.3	18%	\$ 1.4	4%
1957	52.7	100	32.7	62	17.8	34	2.2	4
1962	81.3	100	48.3	59	29.2	36	3.8	5
1967	114.6	100	62.8	55	44.8	39	7.0	6
1968	121.2	100	65.1	54	47.6	39	8.5	7
1969	133.5	100	70.9	53	52.6	39	10.1	8
1970	143.6	100	75.3	52	56.0	39	12.3	9
1971	158.8	100	84.0	53	59.6	38	15.2	9
1972	174.6	100	95.9	55	63.0	36	15.7	9
1973	188.5	100	102.9	55	69.7	37	15.9	8
1974	206.6	100	111.0	54	79.0	38	16.7	8
1975	221.2	100	115.6	53	85.9	39	19.8	9

**STATE DEBT OUTSTANDING BY CHARACTER**

1952	\$ 6.9	100%	\$ 4.9	71%	\$ 1.7	25%	\$ .3	4%
1957	13.7	100	6.5	47	7.0	51	.2	2
1962	22.0	100	10.3	47	11.3	51	.4	2
1967	32.5	100	13.6	42	17.6	54	1.3	4
1968	35.7	100	14.7	41	18.9	53	2.1	6
1969	39.6	100	16.2	41	20.7	52	2.7	7
1970	42.0	100	17.7	42	21.1	50	3.2	8
1971	47.8	100	21.5	45	22.8	48	3.5	7
1972	54.5	100	25.3	46	25.3	46	3.9	8
1973	59.4	100	28.4	48	27.3	46	3.7	6
1974	65.3	100	30.9	47	30.8	47	3.6	6
1975	72.1	100	33.7	47	33.8	47	4.6	6

**LOCAL DEBT OUTSTANDING BY CHARACTER**

1952	\$ 23.2	100%	\$18.5	79%	\$ 3.6	16%	\$ 1.1	5%
1957	39.0	100	26.2	67	10.8	28	2.0	5
1962	59.3	100	38.0	64	17.9	30	3.4	6
1967	82.1	100	49.2	60	27.2	33	5.7	7
1968	85.5	100	50.4	59	28.7	34	6.4	7
1969	94.0	100	54.7	58	31.9	34	7.4	8
1970	101.6	100	57.6	57	34.9	34	9.1	9
1971	111.0	100	62.5	56	36.8	33	11.7	11
1972	120.1	100	70.6	59	37.7	31	11.8	10
1973	129.1	100	74.5	58	42.4	33	12.2	9
1974	141.3	100	80.1	57	48.2	34	13.1	9
1975	149.1	100	81.8	55	52.1	35	15.2	10

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976 (updated).

**TABLE 48 – TOTAL STATE AND LOCAL DEBT OUTSTANDING,  
SELECTED YEARS, 1952-1975**

Year	Total		State		Local	
	Billions of Dollars	Percent of Total	Billions of Dollars	Percent of Total	Billions of Dollars	Percent of Total
1952	\$ 30.1	100%	\$ 6.9	23%	\$ 23.2	77%
1957	52.7	100	13.7	26	39.0	74
1962	81.3	100	22.0	27	59.3	73
1967	114.6	100	32.5	28	82.1	72
1968	121.2	100	35.7	29	85.5	71
1969	133.5	100	39.6	30	93.9	70
1970	143.6	100	42.0	29	101.6	71
1971	158.8	100	47.8	30	111.0	70
1972	174.6	100	54.5	31	120.1	69
1973	188.5	100	59.4	32	129.0	68
1974	206.6	100	65.3	32	141.3	68
1975	221.2	100	72.1	33	149.1	67

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976. (updated)

**TABLE 49 – STATE AND LOCAL LONG-TERM DEBT CLASSIFIED BY PURPOSE,  
SELECTED YEARS, 1959-1974**

(percent)

Year	Schools	Utilities	Trans- portation	Public Housing	Industrial Aid	Pollution Control	Other	Total
1959	30%	15%	12%	4%	—%	—%	39%	100%
1962	35	15	14	4	1	—	31	100
1967	31	14	8	3	9	—	35	100
1968	29	12	10	3	10	—	36	100
1969	28	12	14	3	0 <sup>a</sup>	—	44	100
1970	28	13	8	1	0 <sup>a</sup>	—	50	100
1971	24	15	11	4	1	—	45	100
1972	23	13	9	4	2	—	49	100
1973	21	15	6	5	1	9	43	100
1974	22	14	4	2	2	10	46	100

<sup>a</sup> Less than .5 percent.

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976. (updated)



**TABLE 50 – STATE AND LOCAL DEBT AS A PERCENTAGE OF NET  
TOTAL DEBT AND NET PUBLIC DEBT, 1950-1974**

(in billions of \$)

Year	Total Private and Public	Total Public	Total State and Local	Total Private	State and Local Percent Total	State and Local Percent Total Public
1950	\$ 490.3	\$239.4	\$ 20.7	\$ 250.9	4.2%	8.6%
1951	524.0	241.8	23.3	282.2	4.4	9.6
1952	555.2	248.7	25.8	306.5	4.6	10.4
1953	586.4	256.7	28.6	329.7	4.9	11.1
1954	612.0	263.6	33.4	348.4	5.5	12.7
1955	665.8	273.6	41.1	392.2	6.2	15.0
1956	698.4	271.2	44.5	427.2	6.4	16.4
1957	728.3	274.0	48.6	454.3	6.7	17.7
1958	769.6	287.2	53.7	482.4	7.0	18.7
1959	833.0	304.7	59.6	528.3	7.2	19.6
1960	874.2	308.1	64.9	566.1	7.4	21.1
1961	930.3	321.2	70.5	609.1	7.6	21.9
1962	966.0	335.9	77.0	660.1	7.7	22.9
1963	1,070.9	348.6	83.9	722.3	7.8	24.1
1964	1,151.6	361.9	90.4	789.7	7.9	24.9
1965	1,244.1	373.7	98.3	870.4	7.9	26.3
1966	1,341.4	387.9	104.8	953.5	7.8	27.0
1967	1,435.5	408.3	112.8	1,027.2	7.9	27.6
1968	1,582.5	437.1	123.9	1,145.4	7.8	28.3
1969	1,736.0	453.2	133.3	1,282.9	7.7	29.4
1970	1,868.9	484.9	145.0	1,384.0	7.8	29.9
1971	2,045.8	528.2	162.4	1,517.6	7.9	30.7
1972	2,270.2	557.6	175.0	1,712.7	7.7	31.4
1973	2,525.8	593.4	184.5	1,932.4	7.3	31.1
1974	2,777.3	642.9	205.6	2,134.4	7.4	32.0

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 51 – RESULTS OF STATE AND LOCAL BOND ISSUE ELECTIONS,  
1950 THROUGH 1975**

<b>Year</b>	<b>Approved Amount</b>	<b>Percent</b>	<b>Defeated Amount</b>	<b>Percent</b>
1950	\$1,537,517,326	76%	\$ 497,983,399	24%
1951	2,249,602,957	88	301,174,640	12
1952	2,383,970,390	84	458,278,500	16
1953	1,851,594,537	83	388,769,450	17
1954	2,781,901,503	84	544,154,550	16
1955	2,885,666,121	65	1,524,453,871	35
1956	4,642,488,809	87	665,689,492	13
1957	2,733,435,486	77	806,795,602	23
1958	3,728,455,966	75	1,263,754,101	25
1959	2,752,942,464	72	1,087,633,605	28
1960	5,916,951,404	85	1,007,889,410	15
1961	2,544,327,858	67	1,263,606,943	33
1962	4,263,609,903	70	1,850,443,358	30
1963	3,626,886,529	63	2,156,807,833	37
1964	5,715,400,806	78	1,582,926,248	22
1965	5,611,653,628	73	2,095,491,659	27
1966	6,515,833,687	77	1,944,831,423	23
1967	7,365,194,080	74	2,549,704,766	26
1968	8,686,075,169	54	7,459,875,274	46
1969	4,286,542,050	40	6,534,047,453	60
1970	5,366,441,359	63	3,194,042,145	37
1971	3,142,846,335	35	5,862,362,912	65
1972	7,875,500,983	64	4,445,857,080	36
1973	6,306,039,592	52	5,800,848,114	48
1974	8,021,389,589	62	4,865,370,237	38
1975	3,392,270,729	29	8,184,238,481	71

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 52 – ANNUAL VOLUME OF NEW STATE AND LOCAL BORROWING,  
1950 THROUGH 1975**

<b>Year</b>	<b>Amount (in millions)</b>	<b>Number of Issues</b>
<b>1950</b>	\$ 5,304.7	6,533
<b>1951</b>	4,914.9	5,885
<b>1952</b>	6,450.5	6,410
<b>1953</b>	8,314.5	7,263
<b>1954</b>	10,318.9	7,747
<b>1955</b>	8,569.4	7,732
<b>1956</b>	8,152.7	7,689
<b>1957</b>	10,231.7	8,242
<b>1958</b>	11,359.3	8,523
<b>1959</b>	11,859.7	8,568
<b>1960</b>	11,235.7	8,397
<b>1961</b>	12,873.7	8,490
<b>1962</b>	13,321.7	8,689
<b>1963</b>	15,587.5	8,574
<b>1964</b>	15,967.4	8,138
<b>1965</b>	17,621.6	7,977
<b>1966</b>	17,612.5	7,430
<b>1967</b>	22,313.3	7,964
<b>1968</b>	25,032.9	7,887
<b>1969</b>	23,243.4	6,395
<b>1970</b>	35,641.6	7,604
<b>1971</b>	50,651.0	8,811
<b>1972</b>	48,162.6	8,420
<b>1973</b>	47,620.0	8,147
<b>1974</b>	51,864.6	7,701
<b>1975</b>	58,197.1	8,080

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 53 – ANNUAL DOLLAR VOLUME OF STATE AND LOCAL BORROWING,  
1950 THROUGH 1975**

(in millions)

<b>Year</b>	<b>Long-Term Amount</b>	<b>Short-Term Amount</b>
1950	\$ 3,693.6	\$ 1,611.1
1951	3,278.1	1,636.8
1952	4,401.3	2,049.2
1953	5,557.9	2,756.6
1954	6,968.6	3,350.2
1955	5,976.5	2,592.9
1956	5,446.4	2,706.3
1957	6,958.2	3,273.5
1958	7,448.8	3,910.5
1959	7,681.0	4,178.6
1960	7,229.5	4,006.2
1961	8,359.5	4,514.2
1962	8,558.2	4,763.5
1963	10,106.7	5,480.8
1964	10,544.1	5,423.3
1965	11,084.2	6,537.4
1966	11,088.9	6,523.5
1967	14,287.9	8,025.3
1968	16,374.3	8,658.6
1969	11,460.2	11,783.1
1970	17,761.6	17,879.9
1971	24,369.5	26,281.5
1972	22,940.8	25,221.8
1973	22,952.6	24,667.4
1974	22,824.0	29,040.7
1975	29,224.3	28,972.8

Source: Advisory Commission Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 54 – NET PURCHASES OF STATE AND LOCAL DEBT,  
1963-1975**  
(billions)

Year	Households	Commercial Banks	Fire and Casualty Insurance Companies	Other*
1963	.8	5.2	.8	(.7)
1964	2.3	3.6	.4	(.5)
1965	2.1	5.1	.4	(.2)
1966	2.7	1.9	.7	.4
1967	(1.6)	8.9	1.5	.2
1968	1.0	8.5	.9	(.1)
1969	4.3	.2	1.1	1.5
1970	3.7	10.5	1.5	(1.0)
1971	4.3	12.8	3.4	1.2
1972	0.0	7.1	4.4	1.3
1973	7.1	3.9	3.6	(.5)
1974	6.4	5.7	2.2	.2
1975 <sup>e</sup>	3.2	5.1	2.4	2.7

\*Corporations, life insurance companies, mutual savings banks, and state and local retirement funds.

( ) = decrease.

e = estimated.

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 55 – HOLDERS OF OUTSTANDING STATE AND LOCAL DEBT,  
SELECTED YEARS, 1950-1975**

Year	Households	Commercial Banks	Fire and Casualty Insurance Companies	Other*	Total
1950	40%	33%	4%	23%	100%
1960	44	25	11	20	100
1965	36	39	11	14	100
1966	38	39	12	11	100
1967	33	44	12	11	100
1968	30	48	12	10	100
1969	35	45	12	8	100
1970	31	49	12	8	100
1971	28	51	13	8	100
1972	26	53	14	7	100
1973	27	51	15	7	100
1974	31	48	15	6	100
1975	34	45	15	6	100

\*Mainly corporations and life insurance companies.

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 56—PERCENTAGE DISTRIBUTION OF RATED LONG-TERM STATE AND LOCAL BONDS ISSUED, BY DOLLAR VALUE IN YEAR OF ISSUE, 1945-75**

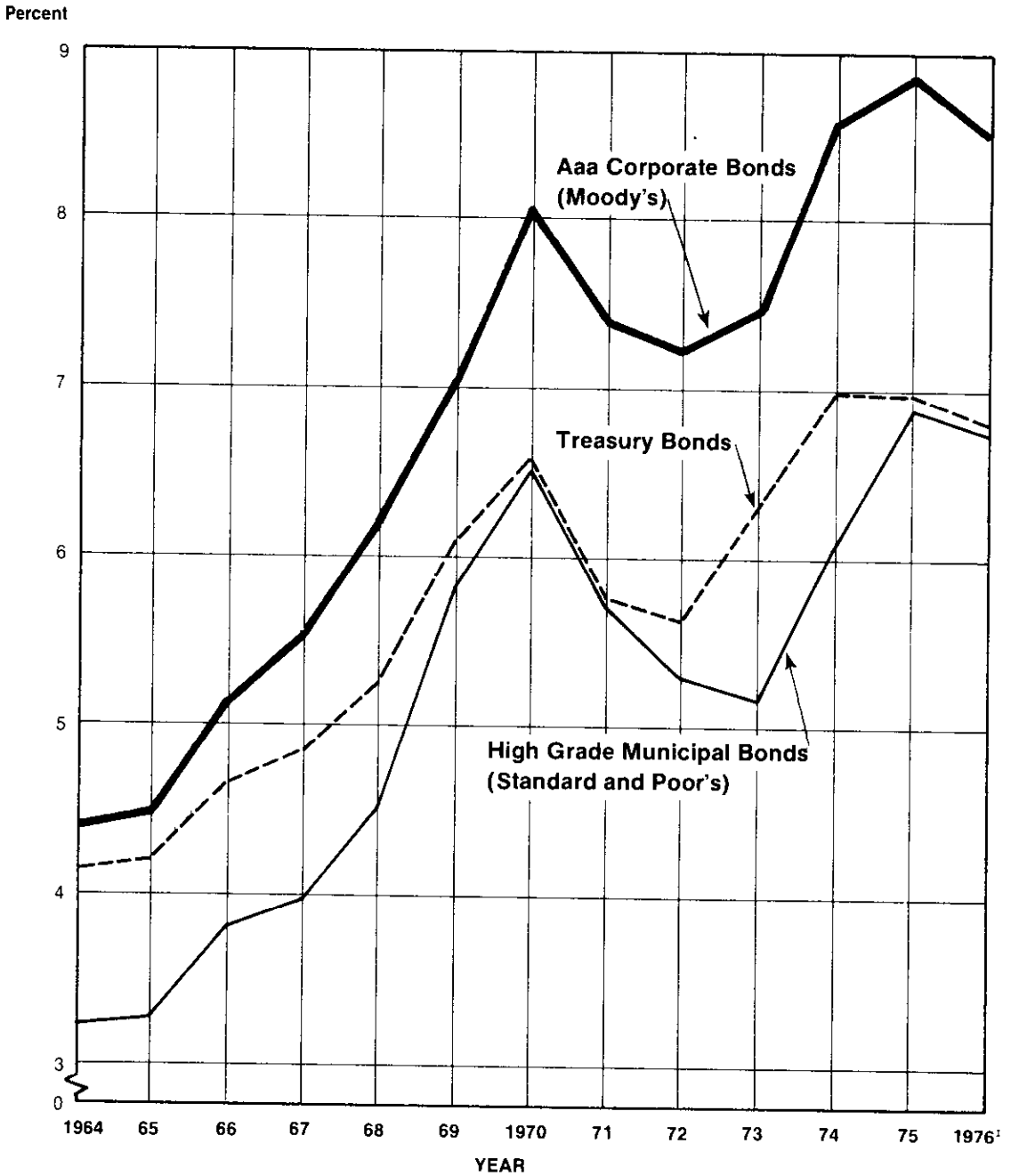
(percent in rating category)

Year	Aaa	AA	A	Baa	Ba and Below
1945	4.2%	16.2%	46.1%	27.0%	6.4%
1946	7.6	22.7	47.6	19.2	2.8
1947	16.4	50.2	20.2	11.6	1.4
1948	33.9	23.2	31.2	10.5	1.1
1949	9.4	30.2	38.3	20.1	2.0
1950	12.6	41.2	32.6	12.0	1.5
1951	27.0	31.4	28.6	11.6	1.5
1952	23.5	21.2	42.5	10.6	2.1
1953	24.4	31.9	32.1	11.0	.6
1954	22.4	27.0	38.1	11.0	1.5
1955	22.2	29.6	35.0	12.2	1.0
1956	11.7	32.5	42.0	12.3	1.5
1957	11.3	38.2	38.9	11.0	.5
1958	16.4	36.1	35.0	10.8	1.7
1959	15.3	29.9	41.0	13.0	.9
1960	14.6	30.0	39.6	14.4	1.3
1961	12.5	36.4	37.4	12.8	.9
1962	17.3	22.6	45.6	13.2	1.3
1963	17.5	21.2	42.5	16.7	2.1
1964	13.2	28.2	41.6	15.5	1.5
1965	12.3	29.7	37.9	18.8	1.3
1966	10.0	32.5	32.2	24.1	1.3
1967	12.5	32.7	30.3	22.8	1.6
1968	8.7	27.9	40.3	22.1	.9
1969	13.3	31.1	37.0	18.0	.6
1970	9.5	29.2	41.1	19.8	.4
1971	12.5	29.9	38.1	18.9	.6
1972	14.4	26.8	40.9	17.7	.2
1973	13.3	22.3	51.8	12.5	.1
1974	15.7	23.2	51.6	9.4	.1
1975	16.2	23.7	54.5	5.6	.0

Due to rounding, may not add to 100%.

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**Figure 9**  
**Average Yields of Long-Term Treasury, Corporate, and**  
**Municipal Bonds, 1964-1976**



Source: Table 57.

<sup>1</sup>For the week ending March 26.

**TABLE 57 – AVERAGE YIELDS OF LONG-TERM TREASURY, CORPORATE,  
AND MUNICIPAL BONDS, SELECTED YEARS, 1929-1976**

Year	Treasury Bonds <sup>1</sup>	Aaa Corporate Bonds (Moody's)	High Grade Municipal Bonds (Standard & Poor's)	The Bond Buyer's 20 Bond Index <sup>2</sup>
	(Percent Per Annum)			
1929	—	4.73	4.27	4.17
1939	—	3.01	2.76	2.78
1949	2.31	2.66	2.21	2.19
1954	2.55	2.90	2.37	2.54
1959	4.07	4.38	3.95	3.40
1964	4.15	4.40	3.22	3.26
1965	4.21	4.49	3.27	3.07
1966	4.66	5.13	3.82	3.53
1967	4.85	5.51	3.98	3.76
1968	5.25	6.18	4.51	4.38
1969	6.10	7.03	5.81	4.85
1970	6.59	8.04	6.51	6.61
1971	5.74	7.39	5.70	5.74
1972	5.63	7.21	5.27	5.03
1973	6.30	7.44	5.18	5.08
1974	6.99	8.57	6.09	5.18
1975	6.98	8.83	6.89	7.08
1976:				
Jan.	6.94	8.60	6.80	7.13
Feb.	6.92	8.55	6.91	6.86
Mar.	6.87	8.52	6.86	7.04
Apr.	6.73	8.40	6.62	6.69
May	6.99	8.58	6.87	6.71
June	6.92	8.62	6.85	6.89
July	6.85	8.56	6.64	6.87
Aug.	6.79	8.45	6.28	6.65
Sept.	6.70	8.38	6.20	6.52
Oct.	6.65 <sup>3</sup>	8.31 <sup>3</sup>	6.06 <sup>3</sup>	6.33

<sup>1</sup>First issued in 1941. Series includes bonds which are neither due or callable before a given number of years as follows: April 1953 to date, ten years; April 1952-March 1953, 12 years; October 1941-March 1952, 15 years.

<sup>2</sup>Annual Yield is as of the first Thursday in January from 1946 to date. For prior years, the yield is as of the first trading day in January monthly yield is as of the first Thursday of the month.

<sup>3</sup>For the week ending October 22.

Source: ACIR staff compilation based on *Economic Report of the President, February 1976*; Council of Economic Advisers, *Economic Indicators, October 1976*; and *The Weekly Bond Buyer*.



**TABLE 58 – NUMBER OF STATE AND LOCAL GOVERNMENT UNITS BY TYPE, SELECTED YEARS, 1952-1972**

Type of Unit	1952*	1957*	1962	1967	1972
State	50	50	50	50	50
County	3,052	3,050	3,043	3,049	3,044
Municipality	16,807	17,215	18,000	18,048	18,517
Township	17,202	17,198	17,142	17,105	16,991
School District	67,355	50,454	34,678	21,782	15,781
Special District	12,340	14,424	18,323	21,264	23,885
<b>Total</b>	<b>116,806</b>	<b>102,391</b>	<b>91,236</b>	<b>81,298</b>	<b>78,268</b>

\*Adjusted to include Alaska and Hawaii.

Source: Advisory Commission On Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976.

**TABLE 59 – STATE AND LOCAL DEBT OUTSTANDING BY TYPE OF GOVERNMENTAL UNIT, SELECTED YEARS, 1955-1975**

(expressed as percent of state and local debt outstanding)

Year	State	County	Municipality	Township	School District	Special District	Total
1955	25%	7%	36%	2%	17%	13%	100%
1962	27	7	33	2	17	14	100
1967	28	7	32	2	16	15	100
1968	29	7	31	2	16	15	100
1969	30	7	30	2	16	15	100
1970	29	8	30	2	16	15	100
1971	30	8	30	2	15	15	100
1972	31	8	30	2	14	15	100
1973	32	8	30	2	13	15	100
1974	32	8	29	2	13	16	100
1975	33	9	29	2	12	15	100

Source: Advisory Commission on Intergovernmental Relations, *Understanding the Market for State and Local Debt*, M-104, May 1976. (Updated)

TABLE 60 - 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 <sup>1</sup>	7	U	V	U	V	V	V	V	7	0
ALASKA <sup>2</sup>	7	8	V	V	V	V	V	V	7	7
ARIZONA <sup>3</sup>	0	0	0	0	0	0	0	0	0	0
ARKANSAS <sup>4</sup>	U	U	V	V	6	V	V	V	8	8
CALIFORNIA <sup>5</sup>	7	V	V	7	8	V	8	0	8	7
COLORADO <sup>6</sup>	0	0	0	0	0	0	V	0	0	0
CONNECTICUT	0	0	0	0	0	0	U	0	0	0
DELAWARE	0	0	0	0	0	V	V	V	6	V
FLORIDA <sup>7</sup>	7½	7½	7½	7½	7½	7½	7½	7½	7½	7½
GEORGIA	0	0	0	0	0	9	0	0	8	8
HAWAII <sup>8</sup>	8	0	N	8	7	U	N	7	6	8
IDAHO	7	U	0	6	0	7	7	6	0	0
ILLINOIS <sup>9</sup>	0	0	V	N	V	V	V	0	7	7
INDIANA <sup>10</sup>	N	N	0	N	0	0	0	0	7	7
IOWA	7	7	U	U	7	7	7	7	7	7
KANSAS <sup>11</sup>	N	0	0	0	8	9	N	U	N	0
KENTUCKY	0	0	0	0	0	0	0	N	0	0
LOUISIANA <sup>12</sup>	0	0	V	0	8	9	8	0	8	8
MAINE	0	0	V	0	0	0	V	0	6	8
MARYLAND	0	V	0	0	V	V	V	V	V	8
MASSACHUSETTS	0	0	0	0	0	0	0	0	0	0
MICHIGAN <sup>13</sup>	0	10	10	0	10	10	10	10	10	10
MINNESOTA <sup>14</sup>	0	U	0	N	7	7	7	U	7	8
MISSISSIPPI <sup>15</sup>	7	7	7	7	7	8	7	7	8	8
MISSOURI <sup>16</sup>	8	8	8	U	8	8	8	U	8	8
MONTANA	0	0	0	U	7	9	7	U	0	0
NEBRASKA <sup>17</sup>	0	0	0	0	0	0	0	0	0	0
NEVADA	9	9	N	9	9	9	0	9	9	9
NEW HAMPSHIRE	0	0	0	0	0	0	0	0	8	8
NEW JERSEY <sup>18</sup>	0	0	0	N	0	0	U	0	0	0
NEW MEXICO	8	8	8	U	8	8	8	U	8	8
NEW YORK <sup>19</sup>	0	N	8	0	0	8	8	0	0	0
NORTH CAROLINA	0	0	0	0	0	0	0	0	0	0
NORTH DAKOTA <sup>20</sup>	0	0	0	0	0	0	0	0	0	0
OHIO <sup>21</sup>	0	0	0	0	8	0	8	8	8	8
OKLAHOMA <sup>22</sup>	6	8	V	U	7½	N	0	N	0	7½
OREGON	10	U	U	N	10	U	U	N	0	0
PENNSYLVANIA <sup>23</sup>	0	0	6	5	0	0	6	0	0	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	8	U	8	8	8	U	8	8
TENNESSEE <sup>24</sup>	10	10	10	10	10	10	V	10	8	8
TEXAS <sup>25</sup>	10	10	10	U	10	10	10	U	0	0
UTAH	0	0	9	8	0	0	0	0	0	0
VERMONT	0	U	0	0	0	0	U	0	0	0
VIRGINIA <sup>26</sup>	0	0	0	0	0	0	0	0	0	0
WASHINGTON	0	0	0	U	0	0	0	U	0	0
WEST VIRGINIA	0	7	7	0	8	7	7	0	0	0
WISCONSIN <sup>27</sup>	0	U	0	0	0	0	0	V	0	0
WYOMING	0	0	0	0	0	0	0	0	10	0

0 = none; U = none issued; N = none authorized; V = various.

<sup>1</sup> Alabama: Sect. 68 of Title 9 of Alabama code sets 8% statutory ceiling, but respective statutes authorizing particular bonds set various limits, i.e., 2% on sinking bonds and rates up to 12% 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.

<sup>2</sup> Alaska: Ceiling on state bond anticipation notes is 7%; there is no limit on state revenue anticipation notes. No municipal bond or note may bear interest exceeding the legal usury rate which is fixed at four percentage points above the discount rate of the 12th Federal Reserve District. A contract or loan commitment in which the principal amount exceeds \$100,000 is exempt from this limitation.

<sup>3</sup> Arizona: Maximum interest rate must be specified on ballot. If political subdivision has authority to issue bonds without an election there is 5% ceiling. There is \$300,000 ceiling on amount of bonded indebtedness State may incur. On urban renewal notes, the interest is set by each local authority. All authorities have set a limit of 8% or the loan and grant contract rate whichever is higher.

<sup>4</sup> 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, parks, recreation agencies, convention centers, 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 10%. 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 10%.

<sup>5</sup> California: Any rate permitted on specific issue approved by two-thirds vote of Legislature and by Governor. Municipalities' GOs have 8% limit in some instances.

<sup>6</sup> Colorado: Maximum interest rate must be part of proposal submitted to voters along with amount of authorization.

<sup>7</sup> Florida: Some local, county, municipal authority bond authorizations have an interest rate above 7½% or no interest ceiling. Upon request of issuing unit, State Board of Administration may authorize a rate of interest in excess of maximum rate set by law.

<sup>8</sup> Hawaii: 8% limitation for State bonds effective until April 1, 1976 at which time it will revert to 6%. Counties with population in excess of 100,000 have 7% limit; counties under 100,000 have 8% limit. On urban renewal notes, State Attorney General says interest ceiling does not apply to borrowing from Federal Government for direct loans. Limit on housing notes reverts to 6% on May 16, 1976.

<sup>9</sup> Illinois: Municipal, school and district bonds, except for isolated instances, have 8% limit. When bonds are voted, ballot is permitted to set maximum rate within the 7% rate. Home rate units may establish own maximum, but may not exceed 8% usury rate - not to be confused with 9½% home mortgage ceiling.

<sup>10</sup> Indiana: Certain town bonds, Barret Law assessment bonds and grade separation taxing district bonds have 8% ceiling; airport authorities except Indianapolis have 7% ceiling; school bus notes and security agreements have 5% ceiling.

<sup>11</sup> Kansas: Interest on universities and colleges limited to best competitive bid rate in lieu of statutory rate.

<sup>12</sup> Louisiana: Certain state agencies have no interest rate limit, while others have a ceiling of 6%.

<sup>13</sup> Michigan: 10% maximum on municipal bonds. On state bonds the

ceiling is set at the time voters approve the individual authorizations. Currently there is no ceiling on state GO bonds or operating notes with the exception of authorized and unissued water resources and recreation bonds voted with a 6% ceiling. State Housing Finance Agency and state college and university bonds have no rate ceiling.

<sup>14</sup> Minnesota: 7% under a statute superseding all lower limits in any law or charter, but not affecting laws or charters authorizing the issuer to fix higher rates. Laws authorizing the issuer to fix rates apply to state bonds (except highway bonds constitutionally limited to 3%); to virtually all bonds now authorized to be issued by state agencies (Housing Finance Agency, Higher Education Facilities Authority and Higher Education Coordinating Commission, but not the Armory Building Commission); and to municipal industrial revenue bonds.

<sup>15</sup> Mississippi: Interest rates on state and local bonds revert to 8% on March 31, 1976, except for local hospital revenue bonds which will remain at 7%. State park improvement and water pollution abatement GO bonds have 8% ceiling. Local industrial revenue bonds have 8% limit. Under 1973 statute, public building bonds have 7% ceiling.

<sup>16</sup> Missouri: Bonds cannot be sold less than 95% of par. Negotiated sales cannot exceed 8%, except industrial aid bonds which have 8% ceiling.

<sup>17</sup> Nebraska: No state general obligation public debt. As of Aug. 25, 1975, the usury limitation changed from 8% to 11%. This limitation does not apply to obligations of all issuers. A few types of local bonds are governed by specific rate limitations.

<sup>18</sup> New Jersey: 6% ceiling suspended through June 30, 1978 for counties, municipalities, school districts, State agencies and other public authorities and agencies. State GOs have 6% limit except those sold under Recreation and Conservation Development Act of 1974 which have 8% limit.

<sup>19</sup> New York: 5% ceilings suspended for state and local bonds and notes until July 1, 1976. Public authority obligation ceiling is 8% until July 1, 1976, except housing authority obligations on which there is no ceiling until July 1, 1976.

<sup>20</sup> North Dakota: Obligations sold privately are restricted to net interest cost rate of 8%; sales at up to 2% discount reduce coupon rates accordingly.

<sup>21</sup> Ohio: Some state agencies, such as the Ohio Turnpike Commission and State Underground Parking Commission have 8% limit. Urban Renewal project notes, if GO, have 8% limit. Low rent Housing notes have 8% limit.

<sup>22</sup> Oklahoma: Some state agencies such as public trusts have no interest ceiling. Ceiling on turnpike bonds is 8%. Local industrial development bonds have 6% ceiling and state industrial development bonds have 6½% ceiling.

<sup>23</sup> Pennsylvania: 4% ceiling on obligations of state and local authorities suspended until June 30, 1976. Philadelphia is excluded from provisions of Local Government Unit Debt Act of 1972 and thus has no ceiling on interest costs, except for 6% limitation on port, transit and street bonds. Urban renewal note ceiling reverts to 6% on June 30, 1976.

<sup>24</sup> Tennessee: Local utility districts are limited to 8%. All others have 10% ceiling.

<sup>25</sup> Texas: Bonds sold by Water Development Board, Veterans Land Development, Park Development and Wildlife Board have a weighted average annual interest rate ceiling of 6%.

<sup>26</sup> Virginia: Ceiling reverts to 6% after June 30, 1976.

<sup>27</sup> Wisconsin: Local notes can run for 10 years. Local promissory notes for vocational, technical and adult education school districts have 7% limit.

**TABLE 61 - STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976**

State and types of local government	Citation <sup>1</sup>	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
		Percent	Applied against <sup>2</sup>		
<b>Alabama:</b>					
Counties . . . . .	C-S	5	LAV	None	<sup>a</sup> Many exceptions are provided by constitutional amendments and statutes applicable to individual local governments.
Municipalities . . . . .	C-S	20 <sup>a</sup>	LAV	. . . do . . .	
Alaska . . . . .	. . . . .	No limitations	No limitations	. . . . .	
<b>Arizona:</b>					
Counties . . . . .	C	4	EAV	M <sup>a</sup>	<sup>a</sup> But in no case to exceed 10 percent of equalized assessed valuation.
Municipalities . . . . .	C	4	EAV	M <sup>b</sup>	<sup>b</sup> Up to 15 percent additional for water supply, sewers, and lighting, and for the acquisition and development of land or interest therein for open space preserves, parks, playgrounds and recreational facilities.
School districts . . . . .	C	4	EAV	M <sup>a,c</sup>	<sup>c</sup> Unified school districts may become indebted to an amount not exceeding 20 percent of the taxable value within the district.
<b>Arkansas:</b>					
Counties . . . . .	. . . . .	No limitations <sup>a</sup>	No limitations <sup>a</sup>	. . . . .	<sup>a</sup> Limited only as to the maximum allowable property tax rate for debt service.
Municipalities . . . . .	. . . . .	. . . do <sup>a</sup> . . .	. . . do <sup>a</sup> . . .	. . . . .	<sup>b</sup> By permission of State Board of education limit may be raised to not exceed 13 percent of total assessed valuation.
School districts . . . . .	S	15	LAV	(b)	
<b>California:</b>					
Counties . . . . .	S	5 <sup>a</sup>	LAV	None	<sup>a</sup> May go to 15 percent for water and road purposes.
Municipalities <sup>b</sup> . . . . .	S	15	LAV	. . . do . . .	<sup>b</sup> Chartered municipalities may establish their own limits.
School districts . . . . .	S	5 to 15 <sup>c</sup>	LAV	. . . do . . .	<sup>c</sup> 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.
<b>Colorado:</b>					
Counties and school districts . . . . .	. . . . .	No limitations	No limitations	. . . . .	<sup>a</sup> Chartered and home rule municipalities may establish their own limits.
Municipalities . . . . .	5 <sup>a</sup>	. . . . .	. . . . .	. . . . .	
<b>Connecticut . . . . .</b>					
. . . . .	. . . . .	No rate limitations <sup>a</sup>	No rate limitations <sup>a</sup>	. . . . .	<sup>a</sup> Debt restricted to 2¼ 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.

**TABLE 61 — STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

State and types of local government	Citation <sup>1</sup>	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
		Percent	Applied against <sup>2</sup>		
<b>Delaware:</b>					
New Castle County <sup>a</sup> . . . . .	S	3	LAV	None	<sup>a</sup> Requires 75% approval of County Council
Sussex County <sup>b</sup> . . . . .	S	12	LAV	None	<sup>b</sup> Requires 80% approval of County Council.
Kent County . . . . .		No limitations			
Florida . . . . .		No limitations	No limitations		
<b>Georgia:</b>					
Counties . . . . .	C	7	LAV	M <sup>a</sup>	<sup>a</sup> 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 <sup>a</sup>	
School districts . . . . .	C	7	LAV	M	
<b>Hawaii:</b>					
Counties . . . . .	C	15	MV	None	
<b>Idaho:</b>					
Counties . . . . .		No limitations <sup>a</sup>	No limitations <sup>a</sup>		<sup>a</sup> 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 . . . . .	C	15 <sup>a</sup>	MV	None	
School districts . . . . .		No limitations <sup>a</sup>	No limitations <sup>a</sup>		
<b>Illinois:</b>					
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 . . .	
<b>Indiana:</b>					
Counties . . . . .	C	2	LAV	None	
Municipalities . . . . .	C	2	LAV	. . . do . . .	
School districts . . . . .	C	2	LAV	. . . do . . .	
Townships . . . . .	C	2	LAV	. . . do . . .	
<b>Iowa:</b>					
Counties . . . . .	C	5	MV <sup>a</sup>	None	<sup>a</sup> By judicial interpretation.
Municipalities . . . . .	C	5	MV <sup>a</sup>	. . . do . . .	
School districts . . . . .	C	5	MV <sup>a</sup>	. . . do . . .	

**TABLE 61 — STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

State and types of local government	Citation <sup>1</sup>	Percent	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
				Applied against <sup>2</sup>		
<b>Kansas:</b>						
Counties . . . . .	S	1 <sup>a</sup>	EAV	None	<sup>a</sup> Debt incurred for hospitals, and for other specified purposes is excluded from limit. <sup>b</sup> 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. <sup>c</sup> 10 percent for common school districts in counties with population of 125,000 to 200,000. <sup>d</sup> With approval of State Board of Education (subject to subsequent election to vote on the question of issuing the increased amount of bonds).	
Municipalities . . . . .	S	8 to 20 <sup>b</sup>	EAV	. . . do . . .		
School districts . . . . .	S	7 <sup>c</sup>	EAV	(d)		
<b>Kentucky:</b>						
Counties . . . . .	C	2 <sup>a</sup>	MV	None <sup>b</sup>	<sup>a</sup> Plus 5 percent for roads. <sup>b</sup> Unless emergency public Health or safety should require. <sup>c</sup> 1st- and 2d-class cities, and 3d-class cities with more than 15,000 population, 10 percent; 3d-class cities with less than 15,000 population, and 4th-class cities and towns, 5 percent; 5th- and 6th-class cities and towns, 3 percent.	
Municipalities . . . . .	C	3 to 10 <sup>c</sup>	MV	. . . do . . .		
School districts . . . . .	C	2	MV	. . . do . . .		
<b>Louisiana:</b>						
Parishes (counties) . . . . .	S	10	LAV	None		
Municipalities . . . . .	S	10	LAV	. . . do . . .		
School districts . . . . .	S	25	LAV	. . . do . . .		
<b>Maine:</b>						
Counties . . . . .	. . . . .	No limitations	No limitations	. . . . .		
Municipalities . . . . .	C	7.5	LAV	None		
<b>Maryland:</b>						
Counties (chartered) . . . . .	S	15	LAV	(a)	<sup>a</sup> A maximum of 25 percent of local assessed valuation is allowed for sewerage and sanitation treatment facilities bonds.	
Counties (nonchartered) . . . . .	. . . . .	No limitations	No limitations	. . . . .		
Municipalities . . . . .	. . . . .	. . . do . . .	. . . do . . .	. . . . .		

**TABLE 61 — STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

State and types of local government	Citation <sup>1</sup>	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
		Percent	Applied against <sup>2</sup>		
<b>Massachusetts:</b>					
Counties . . . . .		No limitations <sup>a</sup>	No limitations <sup>a</sup>	. . . . .	<sup>a</sup> Each county bond issue is subject to State legislative authorization.
Municipalities . . . . .	S	5 <sup>b</sup>	EAV	(c)	<sup>b</sup> Debt incurred for certain purposes is expected, in some cases with separate rate limits (for example, 10 percent for water supply).
School districts . . . . .	S	2½ <sup>b</sup>	EAV	(c)	<sup>c</sup> An additional 5 percent for towns and 2½ percent for cities with approval of the emergency finance board.
<b>Michigan:</b>					
Counties . . . . .	C	10	EAV	None	<sup>a</sup> Includes cities, villages, and charter townships.
Municipalities . . . . .	S	10 <sup>a,b</sup>	EAV	. . . do . . .	<sup>b</sup> Plus 3/8 of 1% in home rule cities and 1/4 of 1% in fourth class cities and villages for relief of victims of fire, flood or other disaster.
School districts . . . . .	S	15 <sup>c</sup>	EAV	. . . do . . .	<sup>c</sup> Intermediate districts, 0.1 percent without vote of electors, other districts, 5 percent without vote of electors, no limit on qualified school bonds. Community colleges 1.5 percent on first \$250 million EAV plus 1 percent of excess over \$250 million EAV without vote of elections.
<b>Minnesota:</b>					
Counties . . . . .	S	6.67	EAV	None	<sup>a</sup> Limitation does not apply to 1st-class cities (St. Paul, Minneapolis, Duluth) which are limited to 1.67 percent of market value or 3.33 percent of market value if the city charter authorizes debt in excess of the 1.67 percent limit.
Municipalities <sup>a</sup> . . . . .	S	6.67	EAV	. . . do . . .	<sup>b</sup> Where at least 20 percent of the local tax base consists of railroad property (which is exempt from local taxation) special provisions apply.
Townships . . . . .	S	6.67	EAV	. . . do . . .	
School districts . . . . .	S	10	MV <sup>b</sup>	M	
<b>Mississippi:</b>					
Counties . . . . .	S	10 <sup>a</sup>	LAV	None	<sup>a</sup> 15 percent for debt incurred to repair flood damage to roads and bridges.
Municipalities . . . . .	S	10 <sup>b</sup>	LAV	. . . do . . .	<sup>b</sup> 15 percent for debt incurred for water, sewer, gas, electric, and special improvements.
School districts . . . . .	S	15	LAV	. . . do . . .	

**TABLE 61 — STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER  
TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

State and types of local government	Citation <sup>1</sup>	Percent	Rate Limit Applied against <sup>2</sup>	Provisions for exceeding limit <sup>3</sup>	Remarks
<b>Missouri:</b>					
Counties . . . . .	C-S	5	EAV	2/3 <sup>a</sup>	<sup>a</sup> Additional 5 percent. <sup>b</sup> Cities may incur an additional 10 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 within any county which has less than 400,000 population may issue industrial development bonds up to 10 percent of EAV.
Municipalities . . . . .	C-S	5	EAV	2/3 <sup>a,b</sup>	
School districts . . . . .	C-S	10	EAV	None	
<b>Montana:</b>					
Counties . . . . .	S	5	EAV	None	<sup>a</sup> Additional 5 percent for water and sewer debt only. <sup>b</sup> In case of construction of a "Major Industrial Facility," limitation may be exceeded by 8 percent of the assessed value of the completed facility.
Municipalities . . . . .	S	5	EAV	M <sup>a</sup>	
School districts . . . . .	S	8 <sup>b</sup>	EAV	None	
Nebraska . . . . .	. . . . .	No limitations	No limitations	. . . . .	
<b>Nevada:</b>					
Counties . . . . .	S	10	EAV	None	<sup>a</sup> Some variation authorized.
Municipalities . . . . .	S	30 <sup>a</sup>	EAV	. . . do . . .	
School districts . . . . .	S	15	EAV	. . . do . . .	
<b>New Hampshire:</b>					
Counties . . . . .	S	2	LAV	None	<sup>a</sup> 10 percent for cooperative school districts.
Municipalities . . . . .	S	1.75	EAV	. . . do . . .	
School districts . . . . .	S	7 <sup>a</sup>	EAV	. . . do . . .	
<b>New Jersey:</b>					
Counties . . . . .	S	2	EAV	(a)	<sup>a</sup> Approval of State local finance board. <sup>b</sup> 8 percent in cities of first class with population over 350,000.
Municipalities . . . . .	S	3.5	EAV	(a)	
School districts . . . . .	S	4 <sup>b</sup>	EAV	(a)	
<b>New Mexico:</b>					
Counties . . . . .	C	4	LAV	None	Note: Constitutional limits apply against average full value of real estate for the preceding five years.
Municipalities . . . . .	C	4	LAV	. . . do . . .	
School districts . . . . .	C	6	LAV	. . . do . . .	

**TABLE 61 – STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

State and types of local government	Citation <sup>1</sup>	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
		Percent	Applied against <sup>2</sup>		
<b>New York:</b>					
Counties <sup>a</sup> . . . . .	C	7 <sup>b</sup>	MV	None	<sup>a</sup> Excludes the 5 counties comprising New York City.
Cities, Towns, and Villages . . . .	C	7 <sup>c</sup>	MV	. . . do . . .	<sup>b</sup> Except Nassau County where the limit is 10 percent.
School districts . . . . .	C-S	5 to 10 <sup>d</sup>	MV	3/5 <sup>e</sup>	<sup>c</sup> 10 percent for New York City, and 9 percent for other cities over 125,000 population, including debt for school purposes. <sup>d</sup> The 7 percent limit for all other municipalities excludes school debt. <sup>e</sup> 5 percent for school districts in cities under 125,000 population; statutory limit of 10 percent of current full valuation for non-city school districts with assessed valuation over \$100,000. No limit for noncity school districts with assessed valuation under \$100,000.
<b>North Carolina:</b>					
Counties . . . . .	S	8 <sup>a</sup>	LAV	M <sup>b</sup>	<sup>a</sup> All debt must be approved and the bonds marketed by the local government commission, a state agency.
Municipalities . . . . .	S	8 <sup>a</sup>	LAV	M <sup>b</sup>	<sup>b</sup> The constitution requires voter approval of all general obligation, long term debt incurred in excess of 2/3 of net debt reduction in the preceding fiscal year with limited exceptions.
<b>North Dakota:</b>					
Counties . . . . .	C	5	EAV	None	<sup>a</sup> Additional debt may be incurred for waterworks, up to 4 percent.
Cities . . . . .	C	5 <sup>a</sup>	EAV	2/3 <sup>b</sup>	<sup>b</sup> Additional 3 percent.
School districts . . . . .	C	5	EAV	M <sup>c</sup>	<sup>c</sup> Additional 5 percent.
<b>Ohio:</b>					
Counties . . . . .	S	(a)	LAV	None	<sup>a</sup> Voter approval required for indebtedness in excess of 1 percent LAV. Net indebtedness shall never exceed 3 percent of first \$100,000,000 of taxable value plus 1½ percent of taxable value in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2½ percent of taxable value in excess of \$300,000,000.
Municipalities . . . . .	S	10 <sup>b</sup>	LAV	do	<sup>b</sup> Subject to voter approval. Lower limits are set without voter approval.
Townships	S	2	LAV	do	<sup>c</sup> "Special needs" districts may exceed limit if approved by the State Superintendent of Public Instruction.
School districts . . . . .	S	9 <sup>b</sup>	LAV	(c)	



**TABLE 61 — STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER  
TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

States and types of local government	Citation <sup>1</sup>	Percent	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
			Applied against <sup>2</sup>			
<b>Oklahoma:</b>						
Counties . . . . .	C	5 <sup>a</sup>	LAV		None	<sup>a</sup> Amount incurred in any year may not exceed revenue for the year, except by a 3/5 majority vote. <sup>b</sup> Additional 5 percent.
Municipalities . . . . .	C	10 <sup>a</sup>	LAV		. . . do . . .	
School districts . . . . .	C-S	5 <sup>a</sup>	LAV		3/5 <sup>b</sup>	
<b>Oregon:</b>						
Counties . . . . .	S	2	MV		None	<sup>a</sup> 0.55 percent for grades K-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 . . .	
<b>Pennsylvania:</b>						
Counties . . . . .	S	. . . . .	(a)		M	<sup>a</sup> Limitation applied against borrowing base defined as average revenues of unit for the 3 fiscal years prior to incurring debt; counties — 300 percent of borrowing base, municipalities — 250 percent, school districts — 100 percent. <sup>b</sup> For Philadelphia, the limit is 13.5 percent of locally established assessed value with up to 3 percent without referendum (by constitution).
Municipalities . . . . .	S	(b)	(a)		M	
School districts . . . . .	S	. . . . .	(a)		M	
<b>Rhode Island:</b>						
Municipalities . . . . .	S	3	LAV		None	
<b>South Carolina:</b>						
Counties . . . . .	C	8 <sup>a</sup>	LAV		None	<sup>a</sup> Numerous specific exceptions. <sup>b</sup> Where 2 or more municipalities or school districts overlap, aggregate limit is 15 percent.
Municipalities . . . . .	C	8 <sup>a,b</sup>	LAV		. . . do . . .	
School districts . . . . .	C	8 <sup>a,b</sup>	LAV		. . . do . . .	
<b>South Dakota:</b>						
Counties . . . . .	C	5	EAV		M <sup>a</sup>	<sup>a</sup> Up to an additional 10 percent (18 percent for cities over 8,000 population) for specified purposes.
Municipalities . . . . .	C	5	EAV		M <sup>a</sup>	
School districts . . . . .	C	10	EAV		a	
Tennessee . . . . .	. . . . .	No limitations <sup>a</sup>	No limitations <sup>a</sup>		. . . . .	<sup>a</sup> Except that industrial building bonds are limited to 10 percent of assessed valuation, and require a 3/4 majority in referendum.
<b>Texas:</b>						
Counties . . . . .	. . . . .	25	LAV		. . . . .	<sup>a</sup> For junior college districts, debt service included in property tax rate limit of 10 mills, thereby limiting debt as well.
Municipalities . . . . .	. . . . .	No limitations	No limitations		. . . . .	
School districts . . . . .	S	10 <sup>a</sup>	LAV		None	

**TABLE 61 — STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

States and types of local government	Citation <sup>1</sup>	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
		Percent	Applied against <sup>2</sup>		
<b>Utah:</b>					
Counties . . . . .	C	2 <sup>a</sup>	MV <sup>b</sup>	None	<sup>a</sup> Debt incurred in any 1 year may not exceed amount of taxes raised for the year without a simple majority approval of the electorate (property taxpayers). <sup>b</sup> By judicial interpretation. <sup>c</sup> 1st and 2d class cities are granted an additional 4 percent, 3d class cities and towns an additional 8 percent debt for construction of water, lights, sewer facilities.
Municipalities . . . . .	C	4 <sup>a</sup>	MV <sup>b</sup>	(c)	
School districts . . . . .	C	4 <sup>a</sup>	MV <sup>b</sup>	None	
<b>Vermont:</b>					
Municipalities . . . . .	S	10 <sup>a</sup>	LAV	. . . do . . .	<sup>a</sup> The statutory limit is "10 times the grand list of the municipal corporation." The "grand list" is 1 percent of the locally assessed valuation.
<b>Virginia:</b>					
Counties . . . . .	. . . . .	No limitations	No limitations	. . . . .	<sup>a</sup> Including counties that elect to be treated as cities.
Municipalities <sup>a</sup> . . . . .	C-S	18	LAV	None	
<b>Washington:</b>					
Counties . . . . .	C	5 <sup>a</sup>	LAV	(a)	<sup>a</sup> Debt incurrence that would bring total above 1.5 percent subject to approval by 60 percent majority vote, but in no case may it exceed 5 percent. However, an additional 5 percent is authorized for municipally owned utilities. <sup>b</sup> Debt incurrence that would bring total above 1.5 percent subject to approval by 60 percent majority vote, but in no case may it exceed 5 percent. However, a constitutional amendment authorizes an additional 5 percent for "capital outlays."
Municipalities . . . . .	C	5 <sup>a</sup>	LAV	(a)	
School districts . . . . .	C	10 <sup>b</sup>	LAV	(b)	
<b>West Virginia:</b>					
Counties . . . . .	C-S	5	LAV	None	
Municipalities . . . . .	C-S	5	LAV	. . . do . . .	
School districts . . . . .	C-S	5	LAV	. . . do . . .	

**TABLE 61 – STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

States and types of local government	Citation <sup>1</sup>	Rate Limit		Provisions for exceeding limit <sup>3</sup>	Remarks
		Percent	Applied against <sup>2</sup>		
<b>Wisconsin:</b>					
Counties . . . . .	C-S	5 <sup>a</sup>	EAV	. . . do . . .	<sup>a</sup> No more than 4 percent for county buildings or 1 percent (by sole action of the county board) for highways. <sup>b</sup> Municipalities operating schools, except Milwaukee, may incur additional 10 percent for school purposes. <sup>c</sup> 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 <sup>b</sup>	EAV	(b)	
School districts . . . . .	C-S	5 <sup>c</sup>	EAV	(c)	
<b>Wyoming:</b>					
Counties . . . . .	C-S	2	EAV	None	<sup>a</sup> Additional 4 percent authorized for sewer construction.
Municipalities . . . . .	C	2 <sup>a</sup>	EAV	(a)	
School districts . . . . .	C	10	EAV	None	

<sup>1</sup>The citation is either the State's constitution (C), statutes (S), or both (C-S).

<sup>2</sup>Percentage 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).

<sup>3</sup>Other 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 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: ACIR staff with the help of State Attorneys General or other State officials.

**TABLE 62 — STATE CONSTITUTIONAL AND STATUTORY REFERENDUM REQUIREMENTS  
FOR LOCAL GOVERNMENT ISSUANCE OF  
GENERAL OBLIGATION LONG-TERM DEBT, 1976**

State	Citation <sup>1</sup>	Referendum required	Approval <sup>2</sup>	Remarks
Alabama . . . . .	C	X	M	
Alaska . . . . .	C	X	M	
Arizona . . . . .	C	X	M <sup>a</sup>	<sup>a</sup> Only for debt in excess of the 4 percent limit.
Arkansas . . . . .	C	X	M	
California . . . . .	C-S	X	M	
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-S	X	M	
Maine <sup>a</sup> . . . . .	S	X	M	<sup>a</sup> Applies to municipalities only.
Maryland <sup>a</sup> . . . . .	C-S	X	M	<sup>a</sup> Constitutional requirement applies to municipalities, statutory requirement applies to charter counties.
Massachusetts . . . . .	. . . . .	None required <sup>a</sup>	. . . . .	<sup>a</sup> 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 <sup>a</sup>	M	<sup>a</sup> Not applicable to school districts. Numerous statutory exemptions as to when applicable.
Minnesota <sup>a</sup> . . . . .	S	X	M	<sup>a</sup> Does not apply to Minneapolis, St. Paul, and Duluth.
Mississippi . . . . .	S	X <sup>a</sup>	3/5	<sup>a</sup> 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 <sup>a</sup>	M <sup>a</sup>	<sup>a</sup> If turnout is less than 40 percent of the electorate (30 percent for schools), the bond issue fails. If turnout for school bond issue is between 30 and 40 percent, 60 percent majority is required.
Nebraska . . . . .	C-S	X	M <sup>a</sup>	<sup>a</sup> 55 percent for school districts.
Nevada . . . . .	S	X	M	

See footnotes at end of table.

**TABLE 62 — STATE CONSTITUTIONAL AND STATUTORY REFERENDUM REQUIREMENTS  
FOR LOCAL GOVERNMENT ISSUANCE OF  
GENERAL OBLIGATION LONG-TERM DEBT, 1976 (Cont'd)**

State	Citation <sup>1</sup>	Referendum required	Approval <sup>2</sup>	Remarks
New Hampshire <sup>a</sup> . . . . .	S	X	2/3	<sup>a</sup> Not applicable to cities or counties.
New Jersey . . . . .	S	None required <sup>a</sup> . . . . .		<sup>a</sup> Except for debt issued by certain classes of school districts (simple majority).
New Mexico . . . . .	C	X	M	
New York . . . . .	S	None required <sup>a</sup> . . . . .		<sup>a</sup> Except for debt issued by certain classes of school districts (simple majority). Permissive referendum for most town and village issues.
North Carolina . . . . .	C	X	M <sup>a</sup>	<sup>a</sup> Referendum is not required if the amount of issue does not exceed 2/3 of the net debt reduction for the preceding fiscal year.
North Dakota . . . . .	C-S	X	2/3 <sup>a</sup>	<sup>a</sup> Simple majority for county bonds; 60 percent for municipalities and school districts with over 5,000 population.
Ohio . . . . .	S	X	M	
Oklahoma . . . . .	S	X <sup>a</sup>	3/5	<sup>a</sup> 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	M <sup>a</sup>	<sup>a</sup> Applies only to debt in excess of statutory limit up to specified maximum.
Rhode Island . . . . .	S	X <sup>a</sup>	M	<sup>a</sup> Optional.
South Carolina <sup>a</sup> . . . . .	C	X	M	<sup>a</sup> Applies only to debt issued by cities and towns.
South Dakota . . . . .	C-S	X	3/5	
Tennessee . . . . .	. . . . .	None required <sup>a</sup> . . . . .		<sup>a</sup> 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 <sup>a</sup> . . . . .	S	X	M	<sup>a</sup> Applies to county debt only. No referendum required in counties that elect to be treated as cities.
Washington . . . . .	C	None required <sup>a</sup> . . . . .		<sup>a</sup> 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 <sup>a</sup> . . . . .	S	X	M	<sup>a</sup> Applies only to school districts and townships. No referendum required for county or municipal bond issues.
Wyoming . . . . .	C-S	X	M	

<sup>1</sup>The citation is either the State's constitution (C), statutes (S), or both (C-S).

<sup>2</sup>A 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 61) 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: ACIR staff with the help of State attorneys general or other State officials.

**TABLE 63 – STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1976**

State	No Limitations	Legislative Borrowing Power Limits			Exceptions to Limits			Per Capita Total State Debt 1975
		For Casual Deficits or Extraordinary Expenses Only	For Any Other Purpose	Referendum Required To Create Debt	Referendum Required To Exceed Limit	For Refunding	Limit May Be Exceeded: For Defense of State or Nation	
United States								\$ 340
Alabama		\$3,000,000 <sup>1</sup>	(1)	(1)		X	X <sup>2</sup>	248
Alaska			(3)	X		X	X	2,017
Arizona		350,000					X	39
Arkansas				X		X		58
California			\$300,000		X <sup>4</sup>		X	305
Colorado		100,000	50,000		X <sup>5</sup>		X	48
Connecticut	X		(7)					944
Delaware	X <sup>8</sup>					X	X	1,024
Florida			(9)	X <sup>4</sup>		X		191
Georgia		(10)	(10)					233
Hawaii			(11)			X		
Idaho			2,000,000		X <sup>4</sup>		X	1,347
Illinois	X <sup>12</sup>	(13)		X <sup>14</sup>			X	48
Indiana		(15)					X	251
Iowa		250,000			X <sup>4</sup>		X	116
Kansas			1,000,000		X <sup>4</sup>		X	44
Kentucky		500,000			X <sup>4</sup>		X	135
Louisiana	X <sup>2</sup>					X	X	579
Maine		(16)	2,000,000		X		X	323
Maryland	X <sup>3 4</sup>						X	434
							X <sup>17</sup>	511
							X <sup>18</sup>	

TABLE 63 — STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1976

State	No Limitations	Legislative Borrowing Power Limits			Exceptions to Limits			Per Capita Total State Debt 1975	
		For Casual Deficits or Extraordinary Expenses Only	For Any Other Purpose	Referendum Required To Create Debt	Referendum Required To Exceed Limit	For Refunding	Limit May Be Exceeded: For Defense of State or Nation		For Other Purposes
Massachusetts	X <sup>2</sup>						X	X <sup>2 18</sup>	\$ 676
Michigan		(19)		X					182
Minnesota	X <sup>12</sup>								223
Mississippi			(20)						261
Missouri		\$1,000,000			X <sup>4</sup>	X			58
Montana	X <sup>2</sup>								109
Nebraska		100,000					X		44
Nevada			(21)				X		88
New Hampshire	X <sup>3</sup>								304
New Jersey			(22)		X <sup>4</sup>		X		531
New Mexico		200,000	(21)		X <sup>4</sup>	X	X		133
New York				X <sup>4</sup>		X	X	X <sup>18</sup>	808
North Carolina		(15)	(23)		X	X	X	X <sup>18</sup>	113
North Dakota			2,000,000 <sup>4</sup>				X	X	100
Ohio		750,000				X	X		247
Oklahoma		500,000		X <sup>4</sup>		X	X		349
Oregon			50,000 <sup>24</sup>				X	X <sup>25 21</sup>	733
Pennsylvania				X <sup>26</sup>		X	X	X <sup>18</sup>	453
Rhode Island			50,000		X		X	X <sup>18</sup>	496
South Carolina		(15)		X <sup>27 4</sup>					331
South Dakota		100,000	21, 1			X	X		99
Tennessee	X <sup>3</sup>								185
Texas		200,000				X	X		159
Utah			(21)				X		73
Vermont	X <sup>3</sup>								980
Virginia		(28)	(28)	X <sup>28</sup>			X		139
Washington		(15)	(29, 12)	X	X		X		359
West Virginia		(15)				X	X		589
Wisconsin			(21)				X		219
Wyoming			(21)		X <sup>30</sup>		X		207

## TABLE 63 – STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1976 (Cont'd)

- <sup>1</sup> Governor authorizes debt up to \$300,000. Specific bond issues are authorized by Constitutional amendment.
- <sup>2</sup> Requires approval by two-thirds of (each house of) legislature.
- <sup>3</sup> Requires approval by simple legislative majority.
- <sup>4</sup> Provision must be made for payment of interest and/or principal at time of borrowing.
- <sup>5</sup> Refers solely to receipts from 3-mill levy against State-assessed valuation for erection of State buildings.
- <sup>6</sup> May create additional debt for purposes of highway construction and improvement.
- <sup>7</sup> Debt is not to exceed 4½ times the total tax receipts of the State during the previous fiscal year (statutory).
- <sup>8</sup> Requires approval by three-fourths of legislature.
- <sup>9</sup> Limitation in terms of total tax revenue.
- <sup>10</sup> Limitation in terms of revenue receipts less refunds in the fiscal year immediately preceding the year in which the debt is incurred.
- <sup>11</sup> 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.
- <sup>12</sup> Requires approval of three-fifths of legislature.
- <sup>13</sup> In an amount not to exceed 15% of State appropriations for the fiscal year to meet deficits caused by emergencies of failures of revenue; such debt to be repaid within one year of the date it is incurred.
- <sup>14</sup> Alternative to three-fifths approval of the legislature.
- <sup>15</sup> May borrow for this purpose but no maximum specified.
- <sup>16</sup> 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.
- <sup>17</sup> 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.
- <sup>18</sup> For tax or revenue anticipation loans.
- <sup>19</sup> Short-term tax anticipation borrowing limited to 15% of undedicated revenue received by the State during the preceding fiscal year.
- <sup>20</sup> Bonded indebtedness cannot be in excess of 1½ times the sum of all revenue collected in the State during any one of the four preceding fiscal years.
- <sup>21</sup> Limitation in terms of percentage of assessed valuation of property.
- <sup>22</sup> Limitation in terms of percentage of total annual appropriation, one percent in New Jersey.
- <sup>23</sup> Creation of debt limited to two-thirds the amount by which the State's outstanding indebtedness has been reduced during the preceding biennium.
- <sup>24</sup> 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.
- <sup>25</sup> For road construction and maintenance.
- <sup>26</sup> 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 1½ times the average of the annual tax revenues deposited in the previous five years.
- <sup>27</sup> Referendum not required for debt created for "ordinary purposes of State government." Any referendum requires two-thirds approval.
- <sup>28</sup> Limitation for casual deficit in terms of state income and sales tax revenues for the preceding year. Limitation for capital projects in terms of average annual state income and sales tax revenue for the three prior fiscal years. 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.
- <sup>29</sup> Aggregate debt contracted shall not exceed that amount for which principal and interest payments in any one fiscal year would require the state to expend more than 9 percent of its average general state revenues for the three immediately preceding fiscal years.
- <sup>30</sup> Referendum required for creation of debt in excess of amount of taxes for current fiscal years.

Source: ACIR staff with the help of state attorneys general and other state officials.



**TABLE 64 — FEDERAL INDIVIDUAL INCOME TAX RATES, JULY 1, 1976**

Single taxpayers				Married taxpayers and qualifying widows and widowers								Unmarried (or legally separated) taxpayers who qualify as heads of households			
				Married taxpayers filing joint returns and qualifying widows and widowers				Married taxpayers filing separate returns							
If taxable income is:		Tax liability equals:		If taxable income is:		Tax liability equals:		If taxable income is:		Tax liability equals:		If taxable income is:		Tax liability equals:	
Over—	But not over—	of the amount over—		Over—	But not over—	of the amount over—		Over—	But not over—	of the amount over—		Over—	But not over—	of the amount over—	
0	\$500	14%	0	0	\$1,000	14%	0	0	\$500	14%	0	0	\$1,000	14%	0
\$500	\$1,000	\$70 + 15%	\$500	\$1,000	\$2,000	\$140 + 15%	\$1,000	\$500	\$1,000	\$70 + 15%	\$500	\$1,000	\$2,000	\$140 + 16%	\$1,000
\$1,000	\$1,500	\$145 + 16%	\$1,000	\$2,000	\$3,000	\$290 + 16%	\$2,000	\$1,000	\$1,500	\$145 + 16%	\$1,000	\$2,000	\$4,000	\$300 + 18%	\$2,000
\$1,500	\$2,000	\$225 + 17%	\$1,500	\$3,000	\$4,000	\$450 + 17%	\$3,000	\$1,500	\$2,000	\$225 + 17%	\$1,500	\$4,000	\$6,000	\$660 + 19%	\$4,000
\$2,000	\$4,000	\$310 + 19%	\$2,000	\$4,000	\$8,000	\$620 + 19%	\$4,000	\$2,000	\$4,000	\$310 + 19%	\$2,000	\$6,000	\$8,000	\$1,040 + 22%	\$6,000
\$4,000	\$6,000	\$690 + 21%	\$4,000	\$8,000	\$12,000	\$1,380 + 22%	\$8,000	\$4,000	\$6,000	\$690 + 22%	\$4,000	\$8,000	\$10,000	\$1,480 + 23%	\$8,000
\$6,000	\$8,000	\$1,110 + 24%	\$6,000	\$12,000	\$16,000	\$2,260 + 25%	\$12,000	\$6,000	\$8,000	\$1,130 + 25%	\$6,000	\$10,000	\$12,000	\$1,940 + 25%	\$10,000
\$8,000	\$10,000	\$1,590 + 25%	\$8,000	\$16,000	\$20,000	\$3,260 + 28%	\$16,000	\$8,000	\$10,000	\$1,630 + 28%	\$8,000	\$12,000	\$14,000	\$2,440 + 27%	\$12,000
\$10,000	\$12,000	\$2,090 + 27%	\$10,000	\$20,000	\$24,000	\$4,380 + 32%	\$20,000	\$10,000	\$12,000	\$2,190 + 32%	\$10,000	\$14,000	\$16,000	\$2,980 + 28%	\$14,000
\$12,000	\$14,000	\$2,630 + 29%	\$12,000	\$24,000	\$28,000	\$5,660 + 35%	\$24,000	\$12,000	\$14,000	\$2,830 + 36%	\$12,000	\$16,000	\$18,000	\$3,540 + 31%	\$16,000
\$14,000	\$16,000	\$3,210 + 31%	\$14,000	\$28,000	\$32,000	\$7,100 + 39%	\$28,000	\$14,000	\$16,000	\$3,550 + 39%	\$14,000	\$18,000	\$20,000	\$4,160 + 32%	\$18,000
\$16,000	\$18,000	\$3,830 + 34%	\$16,000	\$32,000	\$36,000	\$8,660 + 42%	\$32,000	\$16,000	\$18,000	\$4,330 + 42%	\$16,000	\$20,000	\$22,000	\$4,800 + 35%	\$20,000
\$18,000	\$20,000	\$4,510 + 36%	\$18,000	\$36,000	\$40,000	\$10,340 + 45%	\$36,000	\$18,000	\$20,000	\$5,170 + 45%	\$18,000	\$22,000	\$24,000	\$5,500 + 36%	\$22,000
\$20,000	\$22,000	\$5,230 + 38%	\$20,000	\$40,000	\$44,000	\$12,140 + 48%	\$40,000	\$20,000	\$22,000	\$6,070 + 48%	\$20,000	\$24,000	\$26,000	\$6,220 + 38%	\$24,000
\$22,000	\$26,000	\$5,990 + 40%	\$22,000	\$44,000	\$52,000	\$14,060 + 50%	\$44,000	\$22,000	\$26,000	\$7,030 + 50%	\$22,000	\$26,000	\$28,000	\$6,980 + 41%	\$26,000
\$26,000	\$32,000	\$7,590 + 45%	\$26,000	\$52,000	\$64,000	\$18,060 + 53%	\$52,000	\$26,000	\$32,000	\$9,030 + 53%	\$26,000	\$28,000	\$32,000	\$7,800 + 42%	\$28,000
\$32,000	\$38,000	\$10,290 + 50%	\$32,000	\$64,000	\$76,000	\$24,420 + 55%	\$64,000	\$32,000	\$38,000	\$12,210 + 55%	\$32,000	\$32,000	\$36,000	\$9,480 + 45%	\$32,000
\$38,000	\$44,000	\$13,290 + 55%	\$38,000	\$76,000	\$88,000	\$31,020 + 58%	\$76,000	\$38,000	\$44,000	\$15,510 + 58%	\$38,000	\$36,000	\$38,000	\$11,280 + 48%	\$36,000
\$44,000	\$50,000	\$16,590 + 60%	\$44,000	\$88,000	\$100,000	\$37,980 + 60%	\$88,000	\$44,000	\$50,000	\$18,990 + 60%	\$44,000	\$38,000	\$40,000	\$12,240 + 51%	\$38,000
\$50,000	\$60,000	\$20,190 + 62%	\$50,000	\$100,000	\$120,000	\$45,180 + 62%	\$100,000	\$50,000	\$60,000	\$22,590 + 62%	\$50,000	\$40,000	\$44,000	\$13,260 + 52%	\$40,000
\$60,000	\$70,000	\$26,390 + 64%	\$60,000	\$120,000	\$140,000	\$57,580 + 64%	\$120,000	\$60,000	\$70,000	\$28,790 + 64%	\$60,000	\$44,000	\$50,000	\$15,340 + 55%	\$44,000
\$70,000	\$80,000	\$32,790 + 66%	\$70,000	\$140,000	\$160,000	\$70,380 + 66%	\$140,000	\$70,000	\$80,000	\$35,190 + 66%	\$70,000	\$50,000	\$52,000	\$18,640 + 56%	\$50,000
\$80,000	\$90,000	\$39,390 + 68%	\$80,000	\$160,000	\$180,000	\$83,580 + 68%	\$160,000	\$80,000	\$90,000	\$41,790 + 68%	\$80,000	\$52,000	\$64,000	\$19,760 + 58%	\$52,000
\$90,000	\$100,000	\$46,190 + 69%	\$90,000	\$180,000	\$200,000	\$97,180 + 69%	\$180,000	\$90,000	\$100,000	\$48,590 + 69%	\$90,000	\$64,000	\$70,000	\$26,720 + 59%	\$64,000
\$100,000	—	\$53,090 + 70%	\$100,000	\$200,000	—	\$110,980 + 70%	\$200,000	\$100,000	—	\$55,490 + 70%	\$100,000	\$70,000	\$76,000	\$30,260 + 61%	\$70,000
												\$76,000	\$80,000	\$33,920 + 62%	\$76,000
												\$80,000	\$88,000	\$35,400 + 63%	\$80,000
												\$88,000	\$100,000	\$41,440 + 64%	\$88,000
												\$100,000	\$120,000	\$49,120 + 66%	\$100,000
												\$120,000	\$140,000	\$62,320 + 67%	\$120,000
												\$140,000	\$160,000	\$75,720 + 68%	\$140,000
												\$160,000	\$180,000	\$89,320 + 69%	\$160,000
												\$180,000	—	\$103,120 + 70%	\$180,000

An optional tax table is provided for adjusted gross income under \$15,000.

Personal exemptions — a \$750 deduction per exemption, plus a general tax credit (for 1st half of 1976 equals the greater of \$35 per capita or 2% of 1st \$9,000 of taxable income.)

Standard deduction — 1.) the percentage standard deduction is 16% of AGI up to \$2,400 for a single person, \$2,800 for married persons filing a joint return and for a surviving spouse, and \$1,400 for a married person filing separately. 2.) a low income allowance (not computed separately but already computed in the tax tables) of up to \$1,700 for single individuals, \$2,100 for married persons filing joint returns and a surviving spouse, and \$1,050 for a married person filing separately.

An earned income credit is provided for heads of households with one or more dependent children and income under \$8,000.

Source: ACIR staff compilation.

**TABLE 65 — FEDERAL CORPORATION INCOME AND SELECTED EXCISE TAX RATES,  
JULY 1, 1976**

Type of tax		Tax rate
Corporation income <sup>1</sup> .....	First \$25,000 of net income	20%
	\$25,001-\$50,000	22%
	\$50,001 and over	48%
Estate tax .....	Graduated rates range from 3% on 1st \$5,000 of net estate in excess of \$60,000 exemption to 77% on portion over \$10,000,000; credit allowed for state death taxes.	
Gift tax .....	Graduated rates range from 2¼% on 1st \$5,000 of net gifts in excess of \$30,000 exemption to 57¼% on portion over \$10,000,000; \$3,000 annual exclusion for each donee.	
Cigarettes .....	8¢ (per standard pack of 20)	
Cigars .....	Large:      Retail price	Tax per 1,000
	Class A — Over 0	Not over 2½¢      \$2.50
	B —      2½¢	4      3.00
	C —      4	6      4.00
	D —      6	8      7.00
	E —      8	15      10.00
	F —      15	20      15.00
	G —      20	—      20.00
	Small .....	0.75
Cigarette papers and tubes .....	Papers one-half cent per 50; tubes 1 cent per 50	
Gasoline .....	4¢ per gallon	
Distilled spirits .....	\$10.50 per gallon	
Beer .....	\$9.00 per barrel	
Wine .....	Still Wine	
	Alcohol content:	Rate per gallon:
	14% or less .....	0.17¢
	over 14% thru 21% .....	0.67¢
	over 21% thru 24% .....	\$2.25
	over 24% .....	\$10.50
	Artificially carbonated wine .....	\$2.40 per gallon
	Champagne or sparkling wine .....	\$3.40 per gallon
	Liqueurs, cordials, or similar compounds .....	\$1.92 per gallon

TABLE 66 — DATES OF ADOPTION OF MAJOR STATE TAXES<sup>1</sup>

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 <sup>2</sup> ; Arkansas, 1929; Georgia, 1929; Oregon, 1930; total, 6.	Idaho, 1931; Tennessee, 1931 <sup>2</sup> ; 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.	West Virginia, 1961; Indiana, 1963; Michigan, 1967; Nebraska, 1967; Connecticut, 1969 <sup>3</sup> ; Illinois, 1969; Maine, 1969; Ohio, 1971; Pennsylvania, 1971; Rhode Island, 1971; New Jersey, 1976; total, 11.  Broad-based tax, 41.  Grand total, 44.

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

CORPORATION INCOME<sup>4</sup> \*

Before 1911	1911-20	1921-30	1931-40	1941-60	Since 1961
Hawaii, 1901; total, 1.	Wisconsin, 1911; Connecticut, 1915; Virginia, 1915; Missouri, 1917; Montana, 1917; New York, 1917; Massachusetts, 1919; North Dakota, 1919; total, 8.	Mississippi, 1921; North Carolina, 1921; South Carolina, 1922; Tennessee, 1923; Arkansas, 1929; California, 1929; Georgia, 1929; Oregon, 1929; total, 8.	Idaho, 1931; Oklahoma, 1931; Utah, 1931; Vermont, 1931; Alabama, 1933; Arizona, 1933; Kansas, 1933; Minnesota, 1933; New Mexico, 1933; Iowa, 1934; Louisiana, 1934; Pennsylvania, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 15.	Rhode Island, 1947; Alaska, 1949; Delaware, 1957; New Jersey, 1958; total, 4.	Indiana, 1963; Michigan, 1967; Nebraska, 1967; West Virginia, 1967; Illinois, 1969; Maine, 1969; New Hampshire, 1970; Florida, 1971; Ohio, 1971; total, 9.  Grand total, 45.

<sup>4</sup>States without a corporation income tax: Nevada; South Dakota; Texas; Washington; Wyoming.

<sup>1</sup>Footnotes at the end of table.

TABLE 66 — DATES OF ADOPTION OF MAJOR STATE TAXES<sup>1</sup> (Cont'd)

GENERAL SALES*			
1931-40	1941-50	1951-60	Since 1961
Mississippi, 1932; Arizona, 1933; California, 1933; Illinois, 1933; Indiana, 1933 <sup>5</sup> ; 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 <sup>6</sup> .

\*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 <sup>7</sup>	
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 66 -- DATES OF ADOPTION OF MAJOR STATE TAXES<sup>1</sup> (Cont'd)

Before 1900	1901-10	DEATH*		Since 1931
		1911-20	1921-30	
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.

<sup>1</sup> Includes only States that used the tax as of July 1, 1976. 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.

<sup>2</sup> Income from stocks and bonds only. A commuter's income tax is also imposed in New Hampshire, effective 7/1/70.

<sup>3</sup> Capital gains and dividends only.

<sup>4</sup> Exclusive of South Dakota's tax applicable to financial institutions only.

<sup>5</sup> Gross income tax; in 1963 Indiana enacted a 2 percent retail sales and use tax.

<sup>6</sup> Excludes the Delaware use tax on lessees of tangible personal property other than household furniture, fixtures or furnishings.

<sup>7</sup> 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 67 – DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION<sup>1</sup>

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 67 – DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION<sup>1</sup>

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 67 – DATES OF ADOPTION OF MAJOR STATE TAXES, FREQUENCY DISTRIBUTION<sup>1</sup> (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									
1974									
1975									
1976 <sup>2</sup>	1								
Total	41 <sup>3</sup>	45 <sup>4</sup>	45	50	50	33 <sup>5</sup>	49	16	49

<sup>1</sup> Includes only States that used the tax as of December 1, 1976.

<sup>2</sup> Legislation enacted through December 1, 1976.

<sup>3</sup> Exclusive of the New Hampshire and Tennessee taxes on interest and dividends, and the Connecticut tax on capital gains and dividends.

<sup>4</sup> Exclusive of South Dakota's tax applicable to financial institutions.

<sup>5</sup> 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 68 — STATES INCREASING TAX RATES AND ENACTING NEW TAXES,  
SELECTED TAXES, JULY 1, 1973 THROUGH DECEMBER 1, 1976**

State	Total number (selected taxes)	General sales	Personal income	Corporation income	Motor fuel	Cigarettes	Alcoholic beverages
Arizona	5	X		X	X	X	X
Colorado	1						X
Connecticut	3	X		X	X		
Delaware	2		X		X		
Dist. of Columbia	7	X	X	XX	X	XX	
Hawaii	1				X		
Idaho	1				X		
Iowa	1		X				
Kansas	1				X		
Maine	3		X	X		X	
Maryland	1					X	
Massachusetts	6	X	X	X	X	X	X
Michigan	1		X				
Minnesota	1				X		
Montana	1						X
Nebraska	5	X	XX	XX			
New Hampshire	1						X
New Jersey	2		N	X			
New York	1			X			
Oregon	3			X			XX
Pennsylvania	1				X		
Rhode Island	4	X	X		X	X	
South Carolina	1						X
South Dakota	1				X		
Tennessee	1	X					
Utah	1		X				
Vermont	2			X			X
Virginia	1						X
Washington	1	X					
West Virginia	1						X
Wyoming	1				X		
Rate increases	61	8	10	12	13	7	11
New tax enactments	1	—	1	—	—	—	—
Total	62	8	11	12	13	7	11

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

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

**TABLE 69 — STATES INCREASING TAX RATES AND ENACTING NEW TAXES, SELECTED TAXES,  
JANUARY 1, 1959 THROUGH DECEMBER 1, 1976**

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	18	18	—	xxx	xx	xxx <sup>1</sup> x	xxx	xxx	xxx
Arkansas	8	8	—	....	x	x	xx	xxx	x
California	14	13	1	xx	xxx	xxx	xx	Nx <sup>2</sup>	xx
Colorado	10	9	1	x	x	x	xx	Nxx	xx
Connecticut	21	20	1	xxxxx	N <sup>3</sup>	xxxx	xxxx	xxxxx	xx
Delaware	16	16	—	....	xxx	xx	xxxx	xxxx	xxx
Florida	11	10	1	x	....	N	x	xxx	xxxxx
Georgia	7	7	—	....	....	xx	x	xx	xx
Hawaii	6	6	—	x	x	x	x	x	x
Idaho	16	15	1	N	xx	xxx	xxx	xxxx	xxx
Illinois	13	11	2	xxx	N	N	xx	xxxx	xx
Indiana	9	6	3	N <sup>4</sup> x	N <sup>4</sup>	N <sup>4</sup> x	x	xx	x
Iowa	18	18	—	x	xxxx	xxx <sup>1</sup> x	x	xxxxx	xxx
Kansas	12	12	—	x	x	xx	xx	xxx	xxx
Kentucky	5	4	1	Nx	....	....	x	x	x
Louisiana	6	6	—	x	x <sup>5</sup>	x <sup>5</sup>	x	x	x
Maine	18	16	2	xxx	Nx	Nx	xx	xxxxxxx	xx
Maryland	9	9	—	x	x	xx	xx	xx	x
Massachusetts	20	19	1	Nx	xxx <sup>5</sup> x	xxx	xxx	xxx	xxxx
Michigan	11	9	2	x	Nxx	Nx	xx	xx	x
Minnesota	21	20	1	Nx	xxxx	xxxx	xxx	xxxxx	xxx
Mississippi	11	10	1	xx	x	x	x <sup>6</sup> xx	xxx	N
Missouri	11	11	—	x	xx	xx	xx	xx	xx
Montana	15	15	—	....	xxxxx	xxxx	xx	x	xxx
Nebraska	20	17	3	Nxx	Nxxxx	Nxxxx	xx	xxx	xx
Nevada	5	5	—	x	....	....	....	xx	xx
New Hampshire	10	8	2	....	N <sup>7</sup>	Nx	xx	xxxx	x
New Jersey	23	20	3	Nx	N <sup>7</sup> xxxN <sup>8</sup>	xxx <sup>1</sup> xx	xxx	xxxxxxx	xxx
N. Mexico	12	12	—	xx	xx	xx	xx	xx	xx
New York	19	18	1	Nxx	xxx	xxx	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 <sup>5</sup>	x <sup>5</sup>	....	xxx	Nx
Oregon	7	6	1	....	x	x	x	Nx	xx
Pennsylvania	16	15	1	xxxx	N	xx	xxx	xxxx	xx
Rhode Island	17	16	1	xxxx	N <sup>9</sup> x	xxx	xxx	xxxx	x
South Carolina	11	11	—	x	x	x	x	xx	xxxxx
South Dakota	11	11	—	xx	....	....	xx	xxxx	xxx
Tennessee	12	12	—	xx	....	xxx	x <sup>6</sup>	xxx	xxx
Texas	10	9	1	Nxxx	....	....	....	xxxx	xx
Utah	9	9	—	xxx	xxx	x	x	x	....
Vermont	12	11	1	N	x	xx	xx	xxxx	xx
Virginia	10	8	2	N	x	x	xx	N	xxxx
Washington	13	13	—	xxxx	....	....	xxx	xxxx	xx
West Virginia	11	9	2	x	Nxx	N	xx	xxx	x
Wisconsin	17	16	1	Nx	xxxxx	x	x	xxxxx	xxx
Wyoming	7	7	—	xx	....	....	xxx	xx	x <sup>10</sup>
Dist. of Columbia	24	24	—	xxxxx	xxxx	xxxx	xxx	xxxxx	xxx
Rate increases	586	586	—	76	74	85	95	151	105
New tax enactments	41	—	41	12	13	9	—	5	2
Total	627	586	41	88	87	94	95	156	107

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

<sup>1</sup>Financial institutions.

<sup>2</sup>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.

<sup>3</sup>New tax on capital gains only.

<sup>4</sup>Partly replaces the gross income tax.

<sup>5</sup>Repealed the deduction allowed for federal income tax.

<sup>6</sup>Increase in diesel fuel tax rate only.

<sup>7</sup>"Commuter income" tax.

<sup>8</sup>Broad-based income tax enacted in 1976.

<sup>9</sup>Investment income tax replaced by broad-based personal income tax.

<sup>10</sup>Beer tax increase declared unconstitutional (1963).

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

**TABLE 70 – WHO PAYS THE LOCAL PROPERTY TAX? – ESTIMATED  
LOCAL PROPERTY TAX COLLECTIONS, BY SOURCE, 1975**

Source	Amount (millions)	Percentage distribution
<i>Nonbusiness</i>		
Nonfarm residential realty <sup>2</sup>	\$23,680	47.3
Farm realty <sup>3</sup>	1,017	2.0
Vacant lots	398	0.8
Total nonbusiness realty	\$25,095	50.1
Nonfarm personalty <sup>4</sup>	818	1.6
Farm personalty	141	0.3
Total nonbusiness personalty	958	1.9
Total nonbusiness	\$26,053	52.1
<i>Business</i>		
Farm realty <sup>5</sup>	2,315	4.6
Vacant lots	597	1.2
Other realty <sup>6</sup>	11,415	22.8
Total business realty	\$14,327	28.6
Farm personalty <sup>7</sup>	565	1.1
Other personalty <sup>8</sup>	5,336	10.7
Total business personalty	5,901	11.8
Public utilities	3,758	7.5
Total business	<u>\$23,987</u>	<u>47.9</u>
<i>Total</i>	<u>\$50,040<sup>9</sup></u>	<u>100.0</u>

<sup>1</sup> ACIR staff estimates based on 1975 collections distributed on basis of 1967 Census data, latest available statistics.

<sup>2</sup> Includes both single-family dwelling units and apartments. An estimated \$18 billion or 36 percent of all local property taxes was derived from single-family homes; about \$6 billion or 12 percent of property tax revenue came from multi-family units.

<sup>3</sup> Estimated collections from the taxation of the "residential" element of the farm.

<sup>4</sup> The collections produced through the taxation of furniture and other household effects.

<sup>5</sup> 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.

<sup>6</sup> Commercial and industrial real estate other than public utilities.

<sup>7</sup> The estimated collections from the taxation of livestock, tractors, etc.

<sup>8</sup> Estimated collections from the taxation of merchants' and manufacturers' inventory, tools and machinery, etc.

<sup>9</sup> This is the grand total for local property tax receipts. In addition, there are \$1.5 billion in State property taxes. The data needed for a similar distribution of State receipts is not available. However, it is estimated that approximately \$520 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 \$930 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 71 — AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE-FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS, 1958-1975<sup>1</sup>**

State and Region	1975	1971	1966	1962	1958	State and Region	1975	1971	1966	1962	1958
United States	1.89	1.98	1.70	1.53	1.34	Southeast					
New England						Virginia	1.32	1.32	1.13	1.03	.90
Maine	1.86	2.43	2.17	1.81	1.58	West Virginia	0.78	.69	.71	.79	.56
New Hampshire	N.A.	3.14	2.38	2.03	1.81	Kentucky	1.23	1.27	1.03	.94	.93
Vermont	N.A.	2.53	2.27	2.10	1.63	Tennessee	1.31	1.53	1.37	1.18	.97
Massachusetts	3.26	3.13	2.76	2.47	2.21	North Carolina	1.51	1.58	1.31	1.17	.90
Rhode Island	N.A.	2.21	1.96	1.93	1.67	South Carolina	1.07	.94	.60	.53	.48
Connecticut	1.94	2.38	2.01	1.75	1.44	Georgia	1.33	1.44	1.30	.94	.84
Midwest						Florida	1.18	1.41	1.09	.66	.76
New York	2.56	2.72	2.40	2.23	2.09	Alabama	0.75	.85	.66	.52	.56
New Jersey	3.15	3.01	2.57	2.22	1.77	Mississippi	1.12	.96	.93	.76	.66
Pennsylvania	1.71	2.16	1.88	1.75	1.50	Louisiana	0.64	.56	.43	.49	.52
Delaware	0.92	1.26	1.14	.91	.71	Arkansas	1.41	1.14	1.09	1.09	.84
Maryland	2.01	2.24	2.05	1.74	1.47	Southwest					
Dist. of Columbia	1.78	1.80	1.37	1.18	1.08	Oklahoma	1.27	1.35	1.11	.86	.86
Great Lakes						Texas	2.06	1.91	1.62	1.44	1.36
Michigan	2.38	2.02	1.81	1.76	1.45	New Mexico	1.56	1.70	1.30	.98	.93
Ohio	1.29	1.47	1.44	1.24	1.07	Arizona	1.54	1.65	2.41	2.27	2.14
Indiana	1.64	1.96	1.64	.96	.84	Rocky Mountain					
Illinois	2.21	2.15	1.96	1.79	1.35	Montana	1.60	2.19	1.70	1.58	1.32
Wisconsin	2.63	3.01	2.31	2.24	1.82	Idaho	1.86	1.72	1.23	1.13	1.14
Plains						Wyoming	1.12	1.38	1.34	1.27	1.17
Minnesota	1.58	2.05	2.14	1.79	1.57	Colorado	1.99	2.45	2.20	1.85	1.72
Iowa	2.20	2.63	2.12	1.66	1.34	Utah	1.20	1.49	1.52	1.31	1.05
Missouri	1.85	1.79	1.64	1.36	1.12	Far West					
North Dakota	1.53	2.08	1.81	1.70	1.54	Washington	1.86	1.62	1.14	1.12	.92
South Dakota	2.14	2.71	2.64	2.31	2.01	Oregon	2.18	2.33	1.98	1.83	1.55
Nebraska	2.50	3.15	2.67	1.84	1.90	Nevada	1.53	1.48	1.47	1.31	1.06
Kansas	1.55	2.17	1.96	1.92	1.65	California	2.08	2.48	2.03	1.71	1.50
continued next column—						Alaska	1.73	1.61	1.42	1.24	1.12
						Hawaii	N.A.	.92	.81	.77	.62

N.A.—Data not available.

<sup>1</sup> 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 Housing Administration, Management Information Systems Division, *Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203 (b)*, various years.

**TABLE 72 — AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING  
SINGLE-FAMILY HOMES WITH FHA INSURED MORTGAGES,  
50 LARGE SMSA'S, BY REGION, SELECTED YEARS, 1958-1975<sup>1</sup>**

Standard metropolitan statistical area and region	1975	1971	1966	1962	1958	Standard metropolitan statistical area and region	1975	1971	1966	1962	1958
Median of 50 SMSA's	2.02	2.13	1.95	1.71	1.42	Southeast					
New England						Atlanta	1.38	1.52	1.50	1.04	0.97
Boston	3.74	3.21	2.70	2.46	2.24	Birmingham	0.94	0.98	0.84	0.68	0.66
Hartford	2.02	2.88	2.22	1.96	1.55	Louisville	1.19	1.29	1.09	1.03	1.01
Providence	N.A.	2.34	2.04	2.01	1.72	Memphis	1.57	1.98	1.80	1.61	1.05
Mideast						Miami	1.10	1.40	1.25	0.62	0.73
Albany	2.46	2.45	2.44	2.55	2.13	New Orleans	0.65	0.48	0.38	0.55	0.53
Baltimore	1.50	2.25	2.37	1.96	1.59	Norfolk	1.09	1.13	0.95	0.99	0.96
Buffalo	2.79	2.24	2.70	2.31	1.82	Tampa	1.38	1.50	1.04	0.82	0.98
New York	2.06	2.68	2.49	2.26	2.10*	Southwest					
Newark	3.53	2.93	2.63	2.21	**	Dallas	2.05 <sup>2</sup>	1.83	1.43	1.26	1.27
Paterson	3.37	2.53	2.30	2.02	**	Ft. Worth		2.21	1.97	1.73	1.70
Philadelphia	2.40	3.08	2.47	2.20	1.70	Houston	2.12	1.85	1.67	1.36	1.24
Pittsburgh	2.17	2.46	1.83	1.57	1.42	Oklahoma City	1.15	1.31	1.11	0.82	0.85
Rochester	2.76	2.72	2.13	1.95	1.66	Phoenix	1.52	1.62	2.58	2.36	2.18
Washington, D.C.	2.14	1.93	1.63	1.34	1.24	San Antonio	2.31	2.21	1.84	1.86	1.65
Great Lakes						Rocky Mountain					
Akron	1.49	1.62	1.58	1.32	1.20	Denver	2.00	2.45	2.17	1.86	1.69
Chicago	2.26	2.16	2.02	1.95	1.39	Far West					
Cincinnati	1.23	1.52	1.60	1.35	1.11	Anaheim	1.86	2.19	1.94	N.A.	N.A.
Cleveland	1.73	1.88	1.62	1.39	1.23	Los Angeles	2.36	2.85	2.17	1.71	1.44
Columbus	1.26	1.53	1.33	1.11	0.86	Portland, Oregon	2.06	2.28	2.01	1.77	1.58
Dayton	1.42	1.38	1.51	1.32	1.09	Sacramento	2.25	2.44	2.19	1.84	1.65
Detroit	2.82	2.03	1.86	1.87	1.56	San Bernardino	2.01 <sup>3</sup>	2.34	2.00	1.75	1.58
Indianapolis	1.92	2.29	2.10	1.06	0.84	San Diego	2.14	1.98	1.98	1.74	1.68
Milwaukee	3.11	3.52	2.71	2.62	1.93	San Francisco	2.36	2.76	1.96	1.64	1.53
Toledo	1.10	1.30	1.37	1.19	0.95	San Jose	2.21	2.61	2.12	1.85	1.62
Plains						Seattle	1.96	1.82	1.17	1.14	0.91
Kansas City	1.45	1.76	1.58	1.35	1.16						
Minneapolis	1.61	2.08	2.16	1.82	1.67						
St. Louis	2.28	2.09	1.82	1.51	1.14						

N.A. — Data not available.

\*New York — Northeastern New Jersey.

\*\*Included in New York — Northeastern New Jersey.

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

<sup>2</sup> Dallas — Ft. Worth, Texas.

<sup>3</sup> Riverside — San Bernardino — Ontario, California.

Source: Computed by ACIR staff from U.S. Department of Housing and Urban Development, Federal Housing Administration, Management Information Systems Division, *Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203 (b)*, various years.

**TABLE 73 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS AND RENTERS—DETAILED PROGRAM FEATURES**

(As of July 1, 1976)

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. 1976	Homeowners 65 and over (1,000) and renters	None	Homeowners receive a homestead exemption based on assessed value. The assessed value limit is the upper limit of the third quartile class in a frequency distribution of previous year assessed values in Alaska. Renters are eligible for tax equivalency payments up to \$375.	Homeowners-reduction in tax bill; renters State rebate.
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	Income tax credit (\$37).	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 73 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)**  
(As of July 1, 1976)

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.	Reduction in tax bill (N.A.)
	Localities (optional)	1969 1970 rev.		(Same Provisions As Above, For Municipal Taxes)		
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	Homeowners 62 and over (N.A.)	\$6,000	Exemption of ad valorem taxes for educational purposes levied on behalf of school districts.	Reduction in tax bill (N.A.)
Hawaii	Localities (mandated)	1969 1972 rev. 1976 rev.	Homeowners 60 and over (180,000)	None	The general homestead exemption of \$12,000 for all homeowners is increased to \$24,000 for homeowners of age 60 to 69.  Exemption of \$30,000 of assessed value for homeowners age 70 or more.	Reduction in tax bill (\$4.40)
Idaho	State (circuit-breaker)	1969 1973 rev. 1975 rev. 1976 rev.	Homeowners 65 and over (N.A.)	\$5,500	Elderly homeowners are exempt from property tax up to \$200, based on income.	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 4 percent of household income. Relief limit is \$500 less 5% of household income. (30% of rent = tax equivalent). An additional grant (regardless of whether liable for property taxes or rent constituting property taxes) equal to the greater of \$50 or an amount computed by multiplying household income by the applicable percentages, which range from 1.0% for gross income between \$7,000 and \$10,000 to 4.5% for gross income under \$1,000.	State rebate (\$2.58)

TABLE 73 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)

(As of July 1, 1976)

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 1975 rev. 1976 rev.	Homeowners and renters 65 and over (surviving spouse 55 or older), or totally disabled (N.A.)	\$8,000 (\$9,000 eff. 1/1/77)	Relief ranges from 100% of property tax for incomes below \$1,000 to 25% for incomes above \$8,000 (\$9,000 eff. 1/1/77). Not more than \$600 considered for relief. If income is under \$4,000 tentative reimbursement is \$125 but not over amount of tax. (25% 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 and renters 60 and over or disabled (N.A.)	\$8,190	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. (12 percent of rent equals tax equivalent).	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 73 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)

(As of July 1, 1976)

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	State (circuit-breaker)	1975	Homeowners 60 and over, or disabled	None (Net worth \$150,000)	Relief, not to exceed \$750, equals property tax exceeding sum of graduated schedule of percentages of income, ranging from 3 percent of first \$3,000 of household income to 9 percent of income over \$15,000.	Reduction in tax bill
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 <sup>1</sup>	State (circuit-breaker)	1967 1973 rev. 1976 rev.	All homeowners and renters	None	Tax exceeding various percentages of income is remitted, percentages range from 1 percent of income below \$2,500 (max. cdt. \$475) to 4 percent of income \$100,000 or more (max. cdt. \$325), Rent tax equivalent is 20 percent. <sup>2</sup>	State rebate (optional income tax credit for elderly, disabled, and renters)

**TABLE 73 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)**

(As of July 1, 1976)

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 are 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 1975 rev.	Homeowners and renters, 62 and over (13,000)	\$10,000 <sup>3</sup>	Relief ranges from 90 percent of property tax for incomes of less than \$1,000 to 10 percent for incomes above \$7,000. Maximum relief \$300 (15 percent of rent equals tax equivalent).	State rebate (N.A.)
New Hampshire	Localities	1969 1975 rev.	Homeowners 68 and over (9,300)	\$5,000 single \$6,000 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 73 — PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)

(As of July 1, 1976)

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. 1975 rev.	Homeowners 65 and over or disabled (19,000)	\$7,500	Assessed valuation reduced by \$5,000.	Reduction of tax bill (\$.16)
North Dakota	Localities (mandated)	1969 1973 1975 rev.	Homeowners 65 and over or disabled	\$5,000	Percentage reduction in assessed valuation based on income. Maximum reduction \$3,000.	Reduction in tax bill (\$.47)
	State (circuit-breaker)	1973 1975 rev.	Renters 65 and over or disabled	\$5,000	Property tax in excess of 5% of income is refunded. (20% of rent = tax equivalent). Maximum relief is \$100.	State rebate
Ohio	State (circuit-breaker)	1971 1973 rev. 1975 rev.	Homeowners 65 and over or disabled (N.A.)	\$10,000	Benefits range from reduction of 70% or \$5,000 assessed value (whichever is less) for incomes below \$3,000 to 40% or \$2,000 (whichever is less) for incomes between \$7,000 and \$10,000.	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 (\$.102)
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 (\$.131)
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 (\$.515)
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 73 - PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS-DETAILED PROGRAM FEATURES (Cont'd)**

(As of July 1, 1976)

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. 1975 rev.	Homeowners 65 and over (N.A.) <sup>4</sup>	\$4,000 single \$4,500 married	Taxes may be reduced by \$150 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 border="0" style="margin-left: 40px;"> <tr> <td style="padding-right: 20px;">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 border="0" style="margin-left: 40px;"> <tr> <td>0-\$5,000</td> <td>100%</td> </tr> <tr> <td>\$5,000-\$6,000</td> <td>50%</td> </tr> </table> (If income is \$4,000 or less, the claimant is exempt from regular taxes on up to \$5,000 of the value of his residence).	0-\$5,000	100%	\$5,000-\$6,000	50%	Reduction in tax bill (\$1.81)								
0-\$5,000	100%																	
\$5,000-\$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 are 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 \$3,750. Credit = 80% of excess taxes. Not more than \$535 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 73 – PRINCIPAL STATE PROPERTY TAX RELIEF POLICIES FOR HOMEOWNERS  
AND RENTERS—DETAILED PROGRAM FEATURES (Cont'd)  
(As of July 1, 1976)**

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)	\$4,000 single \$6,000 married	Exemption of up to \$1,000 assessed value. <sup>5</sup>	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.

<sup>1</sup> Homeowners 65 and over also participate in a property tax freeze program wherein the State will refund property tax increases.

<sup>2</sup> The maximum credits are increased by \$200 for the elderly and disabled. All credits shall be reduced by any state paid homestead credits provided under sections 273.13(6) or (7). (Maximum credit \$675 less the homestead credit).

<sup>3</sup> Claimants may not own Nevada realty, other than their own home, assessed at over \$30,000.

<sup>4</sup> Claimants residence must not have a fair market value of more than \$40,000.

<sup>5</sup> The maximum exemption is reduced by the percentage by which actual income exceeds the income ceilings, but no exemption of less than \$100 will be allowed. Maximum income ceilings may be increased by \$600 for each dependent under 18 without reduction of the exemption.

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 74 – KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RE**

State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program
Arizona <sup>1</sup>	1973	Homeowners and renters 65 and over (n/a)	\$3,500 single, \$5,000 married (assessed value of all property not to exceed \$5,000)	A percentage of tax is returned as a credit, credit income rises. Only taxes on first \$2,000 of assessed value considered (25 percent of rent equals tax equivalent of \$225).
Arkansas <sup>2</sup>	1973 revised 1975	Homeowners 65 and over (\$2,798)	\$8,000	Relief cannot exceed \$150 and is equal to homestead tax paid (up to \$500) less 5 percent of household income up to \$8,000.
California <sup>3</sup>	1967, 1973 revised	Homeowners 62 and over (302,000)	\$10,000 net \$20,000 gross	Relief ranges from 96 percent of tax payment on \$7,500 of value if net household income is less than \$1,400 to 4 percent of tax payment if net household income is \$10,000 <sup>3</sup> (additionally there is a state homestead exemption of \$1,750 for all homeowners).
Colorado	1971, 1973 revised 1974 revised 1975	Homeowners and renters 65 and over or disabled (27,251)	\$6,900 single, \$7,900 married (net worth less than \$30,000—home, furniture, clothing, and car excluded)	Relief cannot exceed \$400 and is equal to \$400 or 10 percent of income over \$3,000 for individuals, 10 percent of income over \$4,000 for married couples (20 percent of rent equals tax equivalent).
Connecticut <sup>4</sup>	1973, 1974 revised	Homeowners and renters 65 and over (19,533)	\$6,000	Taxes exceeding 5 percent of income. Maximum relief ranges up to \$400 for incomes below \$3,000 (20 percent of rent equals tax equivalent).
District of Columbia <sup>5</sup>	1974	All homeowners and renters (n/a)	\$7,000	Relief takes the form of a variable credit ranging from 10 percent of tax in excess of 2 percent of income for incomes less than \$3,000 to 60 percent of tax in excess of 2 percent of income for incomes over \$5,000. Maximum tax credit used in figuring credit (15 percent of rent equals tax equivalent).

TABLE 74 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1976

State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Idaho	1974 1976 revised	Homeowners age 65 and over (15,924)	\$5,500	Relief ranges from lesser of \$200 or actual taxes for those with incomes \$3,000 or less to lesser of \$75 or taxes for those with incomes between \$5,000 and \$5,500.	Reduction of tax bill	\$117.49 (2.42) [1,871]
Illinois	1972, 1974 revised 1975	Homeowners and renters 65 and over or disabled (144,647)	\$10,000 implicit in formula, although not stated	Relief based on amount by which property tax (or rent equivalent) exceeds 4 percent of household income. Relief limit is \$500 less 5 percent of household income (30 percent of rent equals tax equivalent).	State rebate	\$151.74 (1.95) [21,950]
Indiana	1973	Homeowners and renters 65 and over or disabled (44,000)	\$5,000	Relief ranges from 75 percent of property tax for incomes below \$500 to 10 percent for incomes above \$4,000. Relief limit is \$500 (20 percent of rent equals tax equivalent [15 percent if furnished or utilities provided]).	Income tax credit or rebate	\$40.90 (.33) [1,800]
Iowa	1973 revised 1975	Homeowners and renters 65 and over (surviving spouse 55 or older) or totally disabled (15,924)	\$8,000 (\$9,000 eff.)	Relief ranges from 100 percent of property tax for incomes below \$1,000 to 25 percent for incomes not over \$8,000. (\$9,000 eff. 1/1/77). Property taxes are limited to \$600 for calculating relief (25 percent of rent equals tax equivalent).	State rebate	\$117.49 (2.42) [2,540]
Kansas	1970, 1973 revised 1975	Homeowners and renters 60 and over, or disabled (31,307)	\$8,190	Taxes in excess of various percentages of income, ranging from zero percent for incomes below \$3,000 to 13 percent for incomes above \$8,000. Property taxes are limited to \$400 for calculating relief (12 percent of rent equals tax equivalent).	State rebate	\$100.58 (1.38) [3,149]
Maine	1971, 1973 revised 1974 revised	Homeowners and renters 62 and over (13,468)	\$4,500 single; \$5,000 married	Relief equal to amount of tax less 21 percent of household income in excess of \$3,000. Relief cannot exceed \$400 (25 percent of rent equals tax equivalent).	State rebate	\$146.56 (1.92) [1,974]
Maryland	1975	Homeowners 60 and over or disabled	None (not worth \$150,000)	Relief, not to exceed \$750, equals property tax exceeding sum of graduated schedule of percentages of income ranging from 3 percent of first \$3,000 of household income to 9 percent of income over \$15,000.	Credit against property tax bill	n/a (n/a) [n/a]
Michigan <sup>6</sup>	1973 revised 1975	All homeowners and renters (1,011,709)	None	Credit equals 60 percent of property taxes in excess of 3.5 percent of income (100 percent of a lower percentage of income for elderly). Maximum relief is \$1,200 (17 percent of rent equals tax equivalent).	State income tax credit or rebate	\$148.58 (16.62) [150,300]

TABLE 74 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1976

State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Minnesota <sup>7</sup>	1967, 1973 revised 1975 1976	All homeowners and renters (n/a)	None	Tax exceeding various percentages of income is remitted; percentages range from 1 percent of income below \$2,500 (max. cdt. \$475) to 4 percent of income \$100,000 or more (max. cdt. \$325). Rent tax equivalent is 20 percent. <sup>8</sup>	State rebate (optional income tax credit for elderly, disabled and renters)	n/a (n/a) [n/a]
Missouri	1973 revised 1975	Homeowners and renters 65 and over (58,031)	\$7,500	Tax exceeding various percentages of income is remitted; percentages range from 1 percent of income below \$2,000 to 4 percent for incomes above \$5,000. Not more than \$500 tax considered for relief (20 percent of rent equals tax equivalent).	State income tax credit or rebate	\$81.14 (.98) [4,709]
Nevada	1973 revised 1975	Homeowners and renters 62 and over (1,994)	\$10,000 <sup>9</sup>	Relief ranges from 90 percent of property tax for incomes of less than \$1,000 to 10 percent for incomes above \$7,000. Max. relief \$300 (15 percent of rent equals tax equivalent).	State rebate	\$40.12 (.14) [80]
North Dakota <sup>10</sup>	1973, 1975	Renters 65 and over or disabled (5,052)	\$5,000	Property tax in excess of 5 percent of income is refunded. Maximum relief is \$100 (20 percent of rent equals tax equivalent).	State rebate	\$70.00 (.55) [35]
Ohio	1971, 1973 revised 1975	Homeowners 65 and over or disabled (264,300)	\$10,000	Benefits range from reduction of 70 percent or \$5,000 assessed value (whichever is less) for incomes below \$3,000 to 40 percent or \$2,000 for incomes above \$7,000.	Reduction of tax bill	\$124.86 (3.20) [33,000]
Oklahoma <sup>11</sup>	1974	Homeowners age 65 and over or disabled (n/a)	\$6,000	Relief equal to property taxes due in excess of 1 percent of household income, not to exceed \$200.	Refundable income tax credit	n/a (n/a) [n/a]
Oregon	1971, 1973 revised	All homeowners and renters (509,000)	\$15,000	Refund of all property taxes up to various maximums that depend on income (\$490 for incomes below \$500) (17 percent of rent equals tax equivalent).	Refundable income tax credit	\$138.95 (31.78) [70,730]
Pennsylvania	1971, 1973 revised	Homeowners and renters 65 and over or disabled (410,000)	\$7,500	Relief ranges from 100 percent of tax for incomes less than \$3,000 (maximum relief \$200) to 10 percent of tax for incomes greater than \$7,000 (20 percent of rent equals equivalent).	State rebate	\$136.82 (4.71) [56,100]



TABLE 74 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1976

State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Vermont	1969, 1973 revised	All homeowners and renters (26,400)	None	Refund of taxes exceeding variable percent of income ranging from 4 percent for incomes less than \$4,000 to 6 percent for incomes over \$16,000. Maximum relief is \$500 (20 percent of rent equals tax equivalent).	State rebate (or income tax credit for elderly)	\$179.20 (10.19) [4,731]
West Virginia	1972	Homeowners and renters age 65 and over (8,529)	\$5,000	Relief ranges from 30% to 75% of taxes exceeding a given percentage of income. These percents range from .5 percent to 4.5 percent (12 percent of rent equals tax equivalent; not more than \$125 considered for relief).	State rebate	\$19.46 (.09) [166]
Wisconsin	1964, 1973 revised	All homeowners and renters (189,521)	\$7,000	Excess taxes are taxes above 14.3 percent of income exceeding \$3,750. Tax credit equals 80 percent of excess taxes. Not more than \$535 tax considered for relief (25 percent of rent equals tax equivalent).	State income tax credit or rebate	\$186.84 (7.75) [35,411]

NOTE—Number of beneficiaries, average benefit, and cost data are for 1974.

<sup>1</sup> Program took effect calendar year 1974. First claims were to be filed January, 1975.

<sup>2</sup> Relief currently takes the form of cash refunds as those having an income tax liability fail to qualify for property tax rebate.

<sup>3</sup> The lower limit on household income is increased from \$1,400 to \$2,000, the upper limit from \$10,000 to \$10,500. eff. 1/1/77. California also has a program to provide property tax relief to all renters, regardless of income or age. California expects an increase of 40,000-50,000 participants in FY 1975 as welfare recipients become eligible for the program for the first time.

<sup>4</sup> Homeowners in Connecticut now have the option of circuit-breaker relief or a property tax freeze. Both programs reduce tax bill.

<sup>5</sup> Took effect January 1, 1975.

<sup>6</sup> In 1974 Michigan extended circuit-breaker coverage to farmers as well as owners of residential property. Farmers must agree to restrict land use to obtain relief, however.

<sup>7</sup> Homeowners 65 and over also participate in a property tax freeze program wherein the State will refund property tax increases.

<sup>8</sup> The maximum credits are increased by \$200 for the elderly and disabled. All credits shall be reduced by any State paid homestead credits provided under section 273.13(6) and (7). (Maximum cred. \$675 less the homestead credit).

<sup>9</sup> Claimants may not own Nevada realty, other than their own home, assessed at over \$30,000.

<sup>10</sup> North Dakota has a separate program which lowers the assessed value of low-income elderly homeowners by as much as \$3,000.

<sup>11</sup> The Oklahoma program took effect January 1, 1975, and grants relief for taxes paid in 1974.

SOURCE: ACIR staff compilation from questionnaire responses and Commerce Clearing House data.

**TABLE 75 – PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,  
BY STATE, AND REGION, SELECTED YEARS, 1942-1975**

State and Region	1975	1971	1967	1962	1957	1942
United States	36.4	39.9	42.7	45.9	44.6 <sup>1</sup>	53.2 <sup>1</sup>
New England	(48.1)	(47.3)	(50.2)	(53.9)	(52.7)	(60.2)
Maine	40.4	45.2	48.5	52.8	50.0	62.7
New Hampshire	60.0	59.1	63.4	63.6	62.8	60.5
Vermont	42.8	37.3	40.1	45.2	45.0	50.4
Massachusetts	52.9	52.2	51.8	60.6	58.0	67.2
Rhode Island	41.9	38.7	45.6	47.8	50.4	62.6
Connecticut	50.5	51.2	52.0	53.6	50.0	57.5
Mideast	(31.9)	(33.9)	(37.5)	(40.5)	(41.4)	(54.6)
New York	36.0	37.6	39.4	44.4	47.7	58.4
New Jersey	56.9	54.7	56.9	64.7	64.0	75.3
Pennsylvania	25.7	29.5	33.6	34.7	33.4	51.1
Delaware	17.6	17.6	19.9	20.5	23.9	28.6
Maryland	29.2	32.8	41.2	41.7	42.5	57.7
District of Columbia	25.9	31.0	33.8	37.0	36.8	56.2
Great Lakes	(39.4)	(44.3)	(46.9)	(53.2)	(50.5)	(53.4)
Michigan	42.8	41.2	43.8	49.3	46.1	52.8
Ohio	37.9	47.2	51.7	51.7	48.0	47.8
Indiana	39.9	50.8	48.4	56.2	54.9	55.1
Illinois	38.5	38.9	48.9	53.4	51.7	55.5
Wisconsin	37.7	43.3	41.7	55.6	51.8	55.9
Plains	(39.7)	(47.8)	(52.9)	(56.0)	(54.8)	(60.0)
Minnesota	30.6	42.3	49.6	54.9	51.8	56.4
Iowa	41.2	49.8	50.4	56.5	48.8	55.3
Missouri	35.2	40.7	40.9	42.6	44.4	49.7
North Dakota	31.2	44.9	51.0	52.8	52.8	67.0
South Dakota	49.1	55.2	56.1	58.4	58.2	61.5
Nebraska	48.6	51.2	72.3	70.5	69.9	69.1
Kansas	42.3	50.4	50.3	56.1	58.0	60.9
Southeast	(22.8)	(24.9)	(27.0)	(29.4)	(27.7)	(38.0)
Virginia	28.0	29.4	30.0	35.9	31.1	39.6
West Virginia	18.9	22.2	26.7	27.2	25.4	32.7
Kentucky	19.1	22.2	27.0	30.3	36.3	47.0
Tennessee	25.9	28.2	29.3	33.3	28.9	44.1
North Carolina	24.2	25.2	26.4	27.9	26.8	31.3
South Carolina	22.6	22.2	21.2	24.3	23.0	37.0
Georgia	32.0	32.2	31.4	31.8	29.0	41.2
Florida	31.2	33.9	40.3	41.2	35.4	44.7
Alabama	12.8	14.8	17.7	20.3	20.2	32.5
Mississippi	21.8	24.3	27.7	29.9	27.5	41.0
Louisiana	15.0	19.0	20.5	22.6	21.8	33.7
Arkansas	22.1	25.6	26.1	28.3	26.5	30.7
Southwest	(28.6)	(32.8)	(36.6)	(37.4)	(36.6)	(43.4)
Oklahoma	24.3	30.2	32.9	31.2	30.4	35.7
Texas	37.2	40.0	45.4	45.3	46.2	55.5
New Mexico	17.4	22.4	22.5	25.2	23.4	34.2
Arizona	35.5	38.6	45.5	47.7	46.4	48.3
Rocky Mountain	(36.9)	(43.2)	(46.9)	(50.1)	(50.9)	(73.7)
Montana	49.6	55.6	56.0	56.8	58.3	68.4
Idaho	30.3	35.2	36.8	48.6	50.2	62.0
Wyoming	40.6	47.3	54.7	53.4	51.4	54.6
Colorado	33.9	41.9	45.8	47.7	50.8	56.6
Utah	30.0	36.1	41.4	44.1	43.8	53.3
Far West	(32.8)	(41.4)	(42.4)	(40.3)	(38.8)	(49.2)
Washington	34.0	34.7	30.8	30.9	29.6	33.7
Oregon	43.6	48.9	47.5	47.4	42.4	51.7
Nevada	32.9	32.8	40.0	32.7	36.1	61.4
California	43.0	49.1	51.4	50.2	47.2	49.9
Alaska	25.6	22.7	24.6	22.9	(22.0)	n.a.
Hawaii	17.6	18.2	20.3	16.0	(15.8)	n.a.

Note: Regional amounts are unweighted averages.

n.a. – Not available.

<sup>1</sup>Excluding Alaska and Hawaii.

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

**TABLE 76 — STATE-LOCAL PROPERTY TAXES PER \$1,000 OF STATE PERSONAL INCOME,  
BY STATE, SELECTED YEARS, 1942-1975**

State and Region	1975		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.
	Average	Average	Average	Average	Average	Average	Average	Average	Average	Average
United States	\$45	100	\$45	100	\$43	100	\$37 <sup>1</sup>	100	\$37 <sup>1</sup>	100
New England	(60)	(133)	(52)	(116)	(52)	(121)	(45)	(122)	(43)	(116)
Maine	51	113	51	113	54	126	44	119	45	122
New Hampshire	65	144	59	131	57	133	51	138	50	135
Vermont	66	147	50	111	53	123	46	124	43	116
Massachusetts	75	167	59	131	60	140	52	141	51	138
Rhode Island	50	111	45	100	44	102	39	105	35	95
Connecticut	55	122	48	107	46	107	36	97	32	86
Mideast	(40)	(89)	(38)	(84)	(35)	(81)	(30)	(81)	(34)	(92)
New York	60	133	52	116	47	109	43	116	53	143
New Jersey	66	147	54	120	54	126	45	122	52	141
Pennsylvania	30	67	32	71	30	70	25	68	36	97
Delaware	20	44	19	42	16	37	12	32	12	32
Maryland	36	80	42	93	35	81	31	84	27	73
District of Columbia	28	62	29	64	27	63	25	68	22	59
Great Lakes	(46)	(102)	(45)	(100)	(48)	(112)	(39)	(105)	(37)	(100)
Michigan	50	111	43	96	48	112	38	103	34	92
Ohio	37	82	43	96	42	98	32	86	29	78
Indiana	44	98	47	104	48	112	38	103	35	95
Illinois	45	100	42	93	46	107	37	100	39	105
Wisconsin	52	116	51	113	58	135	49	132	48	130
Plains	(46)	(102)	(58)	(129)	(54)	(126)	(51)	(138)	(49)	(132)
Minnesota	43	96	60	133	61	142	50	135	52	141
Iowa	50	111	56	124	59	137	47	127	42	114
Missouri	36	80	38	84	34	79	30	81	30	81
North Dakota	34	76	59	131	49	114	61	165	78	211
South Dakota	57	127	70	156	60	140	60	162	55	149
Nebraska	53	118	67	149	57	133	53	143	44	119
Kansas	46	102	55	122	60	140	56	151	43	116
Southeast	(25)	(56)	(27)	(60)	(27)	(63)	(24)	(65)	(24)	(65)
Virginia	30	67	28	62	27	63	24	65	17	46
West Virginia	23	51	27	60	26	60	18	49	25	68
Kentucky	22	49	26	58	27	63	28	76	30	81
Tennessee	26	58	28	62	28	65	24	65	28	76
North Carolina	26	58	26	58	25	58	23	62	22	59
South Carolina	24	53	20	44	21	49	20	54	24	65
Georgia	34	76	30	67	28	65	25	68	22	59
Florida	31	69	42	93	39	91	30	81	31	84
Alabama	13	29	17	38	17	40	15	41	17	46
Mississippi	26	58	31	69	33	77	30	81	31	84
Louisiana	20	44	24	53	26	60	22	59	27	73
Arkansas	22	49	26	58	26	60	23	62	18	49
Southwest	(34)	(76)	(40)	(89)	(36)	84	(32)	(86)	(31)	(84)
Oklahoma	26	58	34	76	31	72	28	76	30	81
Texas	39	87	41	91	41	95	35	95	31	84
New Mexico	24	53	26	58	25	58	21	57	27	73
Arizona	47	104	58	129	49	114	42	114	35	95
Rocky Mountain	(45)	(100)	(56)	(124)	(52)	(120)	(48)	(130)	(44)	(119)
Montana	62	138	65	144	59	137	57	154	57	154
Idaho	33	73	44	98	49	114	47	127	42	114
Wyoming	55	122	69	153	55	128	48	130	38	103
Colorado	39	87	54	120	50	116	47	127	46	124
Utah	35	78	50	111	45	105	41	111	38	103
Far West <sup>1</sup>	(50)	(111)	(48)	(107)	(39)	(91)	(37)	(100)	(29)	(78)
Washington	41	91	35	78	31	72	26	70	20	54
Oregon	53	118	52	116	46	107	44	119	31	84
Nevada	44	98	44	98	28	65	34	92	32	86
California	63	140	62	138	52	121	44	119	33	89
Alaska	32	71	23	51	18	42	(12)	(32)	n.a.	n.a.
Hawaii	25	56	27	60	17	40	(15)	(41)	n.a.	n.a.

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

<sup>1</sup> Excluding Alaska and Hawaii.

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

**TABLE 77 — PER CAPITA STATE-LOCAL PROPERTY TAX COLLECTIONS—AMOUNT,  
AND AVERAGE RATE OF INCREASE, BY STATE, SELECTED YEARS, 1942-1975**

State and Region	Per Capita Collections					Average Annual Rate of Increase			
	1975	1967	1962	1957	1942	1967-75	1962-67	1957-62	1942-57
United States Average	\$242	\$132	\$103	\$76 <sup>1</sup>	\$34 <sup>1</sup>	7.9%	5.1%	6.3%	5.5%
New England	(316)	(153)	(125)	(91)	(43)	(9.5)	(4.1)	(6.6)	(5.1)
Maine	231	126	107	75	38	7.9	3.3	7.4	4.6
New Hampshire	315	163	128	96	43	8.6	5.0	5.9	5.5
Vermont	299	129	108	78	33	11.1	3.6	6.7	5.9
Massachusetts	430	192	166	120	55	10.6	3.0	6.7	5.3
Rhode Island	270	135	103	77	41	9.1	5.6	6.0	4.3
Connecticut	352	175	140	98	46	9.1	4.6	7.4	5.2
Mideast	(247)	(128)	(98)	(74)	(39)	(8.6)	(5.5)	(5.8)	(4.4)
New York	369	181	138	108	62	9.3	5.6	5.0	3.8
New Jersey	413	182	153	111	61	10.8	3.5	6.6	4.1
Pennsylvania	163	94	71	54	34	7.1	5.8	5.6	3.1
Delaware	128	67	49	33	16	8.4	6.5	8.2	4.9
Maryland	213	131	92	68	31	6.3	7.3	6.2	5.4
District of Columbia	197	115	86	69	30	7.0	6.0	4.5	5.7
Great Lakes	(255)	(141)	(120)	(85)	(36)	(7.7)	(3.3)	(7.1)	(5.9)
Michigan	292	139	116	85	35	9.7	3.7	6.4	6.1
Ohio	202	129	102	72	30	5.8	4.8	7.2	6.0
Indiana	231	142	115	77	32	6.3	4.3	8.4	6.0
Illinois	281	146	130	93	41	8.5	2.3	6.9	5.6
Wisconsin	271	151	135	97	42	7.6	2.3	6.8	5.7
Plains	(239)	(159)	(121)	(91)	(38)	(5.2)	(5.6)	(5.9)	(6.0)
Minnesota	231	174	138	95	41	3.6	4.7	7.8	5.8
Iowa	263	168	130	88	35	5.8	5.3	8.1	6.3
Missouri	184	106	81	59	24	7.1	5.5	6.5	6.2
North Dakota	192	142	113	93	51	3.8	4.7	4.0	4.1
South Dakota	267	170	123	98	42	5.8	6.7	4.6	5.8
Nebraska	281	196	132	101	36	4.6	8.2	5.5	7.1
Kansas	253	158	131	100	37	6.1	3.8	5.5	6.9
Southeast	(112)	(60)	(46)	(34)	(14)	(8.1)	(5.5)	(6.2)	(6.1)
Virginia	157	71	53	40	15	10.4	6.0	5.8	6.8
West Virginia	101	59	46	30	16	7.0	5.1	8.9	4.3
Kentucky	95	57	46	40	16	6.6	4.4	2.8	6.3
Tennessee	117	62	48	34	16	8.3	5.3	7.1	5.2
North Carolina	118	59	44	31	13	9.1	6.0	7.3	6.0
South Carolina	101	42	33	25	13	11.6	4.9	5.7	4.5
Georgia	162	71	49	36	13	10.9	7.7	6.4	7.0
Florida	163	109	80	54	24	5.2	6.4	8.2	5.6
Alabama	53	34	27	21	9	5.7	4.7	5.2	5.8
Mississippi	97	54	42	31	13	7.6	5.2	6.3	6.0
Louisiana	85	54	44	35	16	5.8	4.2	4.7	5.4
Arkansas	90	52	39	27	9	7.1	5.9	7.6	7.6
Southwest	(159)	(98)	(73)	(55)	(22)	(6.2)	(6.1)	(5.8)	(6.3)
Oklahoma	117	83	58	46	19	4.4	7.4	4.7	6.1
Texas	191	108	83	64	22	7.4	4.4	5.3	7.4
New Mexico	95	61	47	35	17	5.7	5.4	6.1	4.9
Arizona	233	146	105	75	32	6.0	6.8	7.0	5.8
Rocky Mountain	(223)	(150)	(115)	(91)	(40)	(5.1)	(5.5)	(4.8)	(5.6)
Montana	304	170	132	110	51	7.5	5.2	3.7	5.3
Idaho	160	108	95	78	38	5.0	2.6	4.0	4.9
Wyoming	283	192	132	99	36	5.0	7.8	5.9	7.0
Colorado	214	157	120	96	42	3.9	5.5	4.6	5.7
Utah	152	121	95	73	35	2.9	5.0	5.4	5.0
Far West <sup>1</sup>	(283)	(155)	(107)	(84)	(38)	(7.8)	(7.7)	(5.0)	(5.4)
Washington	230	111	78	56	24	9.5	7.3	6.9	5.8
Oregon	277	150	110	87	36	8.0	6.4	4.8	6.1
Nevada	253	150	89	84	50	3.6	11.0	1.2	3.5
California	373	209	151	110	43	7.5	6.7	6.5	6.5
Alaska	215	71	50	(28)	N.A.	14.9	7.3	12.3	N.A.
Hawaii	150	82	40	(27)	N.A.	7.8	15.4	8.2	N.A.

Note: Regional collections are unweighted averages.

N.A. — Data not available.

<sup>1</sup>Excluding Alaska and Hawaii.

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

**TABLE 78 – PROPERTY TAXES AS A PERCENT OF STATE-LOCAL TOTAL GENERAL REVENUE, 1975**

State <sup>1</sup>	1975 State-Local Property Tax Revenue					
	As a Percent of Total General Revenue			Amount (in millions)		
	State-Local	State	Local	State-Local	State	Local
(Greatest Dependence on the Property Tax) <sup>1</sup>						
New Jersey	38.1	2.1	52.8	\$3,018.5	\$82.3	\$2,936.3
Massachusetts	36.8	*	58.1	2,508.9	0.6	2,508.3
New Hampshire	36.5	1.5	62.0	257.7	5.7	252.0
Connecticut	34.8	—	62.1	1,088.3	—	1,088.3
Nebraska	28.5	*	45.1	434.1	0.1	433.9
California	28.4	2.1	37.6	7,908.9	327.7	7,581.2
Montana	27.0	2.1	47.1	227.2	10.6	216.6
South Dakota	26.4	—	51.9	182.1	—	182.1
Illinois	26.1	0.1	41.6	3,131.4	4.2	3,127.2
Kansas	26.1	1.0	43.8	573.6	13.3	560.3
Rhode Island	26.0	0.7	57.1	250.3	4.6	245.6
Michigan	25.8	1.9	38.9	2,670.9	114.1	2,556.9
Iowa	25.7	*	40.9	754.4	0.1	754.3
Indiana	25.4	1.1	40.2	1,229.4	32.1	1,197.3
(Moderate Dependence on The Property Tax)						
Vermont	24.7	0.1	58.8	141.0	0.3	140.7
Wisconsin	24.6	2.8	34.6	1,248.9	92.1	1,156.8
Maine	24.4	1.5	51.5	244.6	10.3	234.3
New York	24.0	0.2	28.5	6,681.2	25.4	6,655.8
Oregon	23.3	*	40.4	633.8	0.1	633.8
Ohio	23.2	1.8	34.1	2,175.6	91.3	2,084.2
Arizona	22.8	6.8	28.8	518.9	97.2	421.7
Texas	22.1	0.7	38.0	2,343.1	44.9	2,298.2
Missouri	21.9	0.2	35.5	875.8	4.0	871.8
Wyoming	20.4	1.7	38.0	105.9	5.8	100.1
Washington	19.7	6.0	28.0	814.7	156.6	658.1
Nevada	19.7	4.1	28.7	150.0	17.6	132.4
Colorado	19.3	0.1	31.4	542.2	1.7	540.5
Minnesota	18.6	0.1	29.0	907.6	3.0	904.6
Maryland	18.6	1.9	25.3	871.4	52.4	819.0
Florida	18.5	1.3	26.1	1,358.8	53.5	1,305.3
Georgia	17.3	0.2	30.6	799.8	6.1	793.6
Idaho	17.1	0.1	32.8	131.4	0.3	131.0
Virginia	16.9	0.7	29.3	782.1	19.4	762.7
Pennsylvania	16.8	0.7	27.6	1,931.1	47.9	1,883.2
North Dakota	16.2	0.3	37.1	121.7	1.5	120.3
Utah	16.0	*	30.8	183.1	0.3	182.8
(Least Dependence on the Property Tax)						
Tennessee	14.3	—	24.3	489.1	—	489.1
North Carolina	13.9	0.9	22.6	641.6	29.2	612.4
Oklahoma	12.9	—	25.9	317.3	—	317.3
South Carolina	12.2	0.2	25.9	283.5	3.4	280.2
Arkansas	11.8	0.1	24.3	189.6	1.6	188.0
Mississippi	11.4	0.2	21.5	228.1	3.1	225.0
West Virginia	10.8	0.1	27.3	181.8	0.9	180.9
Delaware	10.6	0.3	23.1	74.0	1.4	72.6
Kentucky	10.6	1.6	21.8	322.2	35.4	286.9
Hawaii	10.5	—	44.6	130.1	—	130.1
District of Columbia	10.1	—	10.1	140.9	—	140.9
Alaska	9.4	1.1	19.8	75.8	6.6	69.3
New Mexico	8.7	1.4	16.4	109.5	14.0	95.5
Louisiana	8.6	*	16.5	322.8	**	322.8
Alabama	6.4	1.4	11.1	191.3	28.6	162.8

\*Less than 0.05 percent. \*\*Less than \$50,000.

<sup>1</sup>Ranked on basis of state-local total.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in 1974-75*.

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**TABLE 79 — TAXES LEVIED ON FARM REAL ESTATE AS A PERCENTAGE OF TOTAL PERSONAL INCOME OF FARM POPULATION, UNITED STATES, 1935-1974<sup>1</sup>**

Year	Taxes as Percentage of Income	Year	Taxes as Percentage of Income
1935	4.6	1955	4.8
1936	5.0	1956	4.9
1937	4.1	1957	5.3
1938	5.0	1958	5.0
1939	5.0	1959	5.9
1940	4.8	1960	6.0
1941	3.7	1961	6.1
1942	2.6	1962	6.2
1943	2.2	1963	6.3
1944	2.3	1964	6.6
1945	2.5	1965	6.1
1946	2.4	1966	6.1
1947	2.6	1967	6.8
1948	2.5	1968	7.0
1949	3.3	1969	6.7
1950	3.3	1970	7.2
1951	3.1	1971	7.2
1952	3.3	1972	6.1
1953	3.9	1973	4.4
1954	4.3	1974	4.9

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

Source: U.S. Department of Agriculture, Economic Research Service, *Farm Real Estate Taxes* (Washington, March, 1976).

**TABLE 80 — STATES WITH DIFFERENTIAL FARMLAND ASSESSMENT PROVISIONS,  
JULY 1, 1976**

State	Preferential Assessment <sup>1</sup>	Deferred Taxation <sup>1</sup>	Contracts and Agreements <sup>1</sup>
Alaska . . . . .		X	
Arkansas . . . . .	X		
California . . . . .			X
Colorado . . . . .	X		
Connecticut . . . . .		X <sup>2</sup>	
Delaware . . . . .	X		
Florida . . . . .	X		
Georgia . . . . .	X <sup>3</sup>		
Hawaii . . . . .			X
Illinois . . . . .		X <sup>4</sup>	
Indiana . . . . .	X		
Iowa . . . . .	X		
Kentucky . . . . .		X	
Louisiana . . . . .	X		
Maine . . . . .		X	X
Maryland . . . . .		X	
Massachusetts . . . . .	X		
Michigan . . . . .			X
Missouri . . . . .	X		
Minnesota . . . . .		X	
Montana . . . . .	X	X	
Nebraska . . . . .	X		
Nevada . . . . .	X		
New Hampshire . . . . .		X <sup>5</sup>	X
New Jersey . . . . .		X	
New Mexico . . . . .	X		
North Carolina . . . . .	X	X	
New York . . . . .		X <sup>6</sup>	
Ohio . . . . .	X		
Oklahoma . . . . .	X		
Oregon . . . . .		X <sup>7</sup>	
Pennsylvania . . . . .	X		X
Rhode Island . . . . .		X	
South Dakota . . . . .	X		
Tennessee . . . . .		X	
Texas . . . . .		X	
Utah . . . . .		X	
Vermont . . . . .			X <sup>8</sup>
Virginia . . . . .		X <sup>8</sup>	X
Washington . . . . .			X
Wyoming . . . . .	X		
Total . . . . .	20	18	9
Exhibit: No. of States in 1960 and 1970			
1970 . . . . .	9	5	3
1960 . . . . .	3	—	—

<sup>1</sup>*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 land-owner agree on restrictions on land use in return for lower property taxes. Typically there are penalties for not complying with the agreement.  
<sup>2</sup>Connecticut 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.  
<sup>3</sup>In determining fair market value of realty, the assessor will consider the following criteria: existing zoning of the property; existing use of the property; existing covenants or restrictions in deed dedicating the property to a particular use; or any other factors deemed pertinent in arriving at fair market value.  
<sup>4</sup>Applies only to counties with more than 200,000 population.  
<sup>5</sup>New Hampshire's law is temporary, pending the report of the Open Space Land Study Commission.  
<sup>6</sup>New 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.  
<sup>7</sup>Oregon collects deferred taxes on farmland which is not zoned for farm use. Land which is zoned for farm use gets preferential assessment.  
<sup>8</sup>Vermont 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.  
<sup>9</sup>Virginia's law enables local governments to enact a deferred tax ordinance.

Source: U.S. Department of Agriculture, Economic Research Service, *State Programs For the Differential Assessment of Farm and Open Space Land*, Agricultural Economic Report No. 256, updated by ACIR staff. 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 81 — LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE, 1975**

State	Basis
Alabama . . . . .	Fair and reasonable market value. Effective in 1972, the following percentages thereof apply for the types of realty indicated: Class 1, utilities used in business—30 percent (except in eight counties, where the level is 35 percent). Class 2, property not otherwise classified—25 percent. Class 3, agricultural, forest, and residential—15 percent.
Alaska . . . . .	Full and true value.
Arizona . . . . .	Full cash value. Effective January 1, 1974, the following percentages apply for the types of realty indicated: Class 1, flight property, railroads, producing mines—60 percent. Class 2, property of other public utilities—50 percent. Class 3, commercial and industrial property—27 percent. Class 4, all agricultural realty—18 percent. Class 5, residential—15 percent.
Arkansas . . . . .	20 percent of true and full or actual value.
California . . . . .	25 percent of fair market value, or of authorized alternate value standard prescribed by State constitution, or by constitutionally authorized statute, and implemented accordingly (e.g., special provisions for property owned by a local government but located elsewhere). Fair market value or its authorized alternate is known as "full value." See Appendix A, table 3.
Colorado . . . . .	30 percent of actual value.
Connecticut . . . . .	Not exceeding 100 percent of true and actual or fair market value. A 1974 law (effective May 30) provides that all municipalities must assess at a uniform rate of 70 percent of present true and actual value, adopting same no later than close of next required revaluation. Revaluation is required once every 10 years.
Delaware . . . . .	True value in money.
District of Columbia . .	Full and true value in lawful money.
Florida . . . . .	Full cash value (" . . . just valuation . . ." per State constitution).
Georgia . . . . .	40 percent of fair market value, effective January 1, 1973.
Hawaii . . . . .	70 percent of fair market value.
Idaho . . . . .	20 percent of market value.
Illinois . . . . .	Fair cash value, which is 50 percent of actual value, except in counties of 200,000 or more which classify property (effective 1971). In any county which classifies, the highest classification may not be more than 2-1/2 times the lowest classification.
Indiana . . . . .	Just valuation, defined by State as 33-1/3 percent of true cash value.
Iowa . . . . .	As of January 1, 1975, 100 percent of actual value. Prior standard, 27 percent of actual value.
Kansas . . . . .	30 percent of fair market value in money.
Kentucky . . . . .	Fair cash value.
Louisiana . . . . .	Actual cash value, but each parish authority fixes its assessment level based thereon. New constitution provides for assessment at the following percentages of fair market value, for classifications of property as specified, effective January 1, 1978: Land—10 percent of fair market value. Improvements for residential purposes—10 percent of fair market value. Agricultura, horticultural, marsh and timber land—10 percent of use value. Other property—15 percent of fair market value.
Maine . . . . .	Just value.
Maryland . . . . .	Full cash value, i.e., current value less an allowance for any inflation that exists.
Massachusetts . . . . .	Fair cash valuation.
Michigan . . . . .	50 percent of true cash value.
Minnesota . . . . .	Percentages of market value, as shown (dollar amounts refer to market value): Homestead—agricultural, first \$12,000 <sup>1</sup> at 20 percent; excess at 33-1/3 percent. Nonagricultural, first \$12,000 <sup>1</sup> at 25 percent; excess at 40 percent. Of paraplegic or blind veteran, first \$24,000 <sup>1</sup> at 5 percent; excess at 33-1/3 percent if agricultural, 40 percent if nonagricultural. Housing for elderly, others of specified incomes, financed under Title II of National Housing Act, or by Minnesota Housing Finance Agency; for 15 years from construction or rehabilitation, land at 40 percent; structures (in cities, population 10,000 or more, at 20 percent; less than 10,000, at 5 percent). Nonhomestead—agricultural, at 33-1/3 percent. Residential, at 40 percent. Apartments, with specified fire resistant materials, 5 stories or more, at 25 percent; 4 stories or less, at 33-1/3 percent. Realty for seasonal or temporary use, per days of use in preceding year—200 days or less, at 33-1/3 percent; more than 200 days, at 43 percent. Timberland, at 20 percent. Tools, implements and machinery affixed to public utility realty, at 33-1/3 percent. Parking ramp structures in first class cities of 400,000 population or less, in 1975, at 36 percent; in 1977, at 43 percent. Petroleum refineries, at 43 percent. Unmined iron ore, at 50 percent. "Low recovery" iron ore, at 30 to 48-1/2 percent. All other realty (including commercial, industrial, public utility), at 43 percent.



TABLE 81 — LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE, 1975 (Cont'd)

Mississippi . . . . .	Cash value ("... in proportion to its value..." per State constitution).
Missouri . . . . .	Effective December 31, 1974, 33-1/3 percent of true value in money.
Montana . . . . .	Percentages of full cash value, as shown: Realty, except as otherwise provided, at 30 percent. <sup>2</sup> New industrial property, as specified, including pollution control facilities, at 7 percent. <sup>2</sup> Property of electric and telephone cooperatives, at 7 percent. Owner-occupied residence (including affixed mobile home) of a totally disabled veteran, at 7 percent. <sup>2</sup> Widows, widowers, specified retired persons, at 15 percent (up to market value of \$27,500). Energy saving realty, at annual rates increasing from 6 percent to 30 percent. <sup>2 3</sup> Operating property of public utilities, and all property not defined in other separate classification at 40 percent. <sup>2</sup>
Nebraska . . . . .	35 percent of actual value.
Nevada . . . . .	35 percent of full cash value.
New Hampshire . . . . .	Full and true value in money.
New Jersey . . . . .	True value. Taxable value is that percentage of true value, not lower than 20 percent or higher than 100 percent (the particular level being a multiple of 10); as is established by each county board of taxation.
New Mexico . . . . .	Taxable value not to exceed 33-1/3 percent of value.
New York . . . . .	Full value.
North Carolina . . . . .	True value in money.
North Dakota . . . . .	50 percent of true and full value (for most property).
Ohio . . . . .	Taxable value, not to exceed 50 percent of true value in money.
Oklahoma . . . . .	Not greater than 35 percent of fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made.
Oregon . . . . .	100 percent of true cash value, i.e., market value as of assessment date.
Pennsylvania . . . . .	Actual value; but in forth to eighth class counties, not to exceed 75 percent of actual value.
Rhode Island . . . . .	Full and fair cash value, or a uniform percentage not exceeding 100 percent.
South Carolina . . . . .	True value in money.
South Dakota . . . . .	60 percent of true and full value in money.
Tennessee . . . . .	Classification, effective January 1, 1973: Public utilities . . . . . 55 percent Industrial and commercial . . . . . 40 percent Farm and residential . . . . . 25 percent
Texas . . . . .	True and full value in money ("... in proportion to its value..." and never at a value "greater than its fair cash value..." per State constitution).
Utah . . . . .	30 percent of reasonable fair cash value.
Vermont . . . . .	Listed value which is 50 percent of appraisal value (the latter is fair market value).
Virginia . . . . .	Fair market value.
Washington . . . . .	100 percent of true and fair value in money, effective January 1, 1974.
West Virginia . . . . .	True and actual value, but four classes of property, each subject to a specified rate limit as follows amounts per \$100 of assessed value: I (personalty)—50 cents. II (owner-occupied residential property, including farms)—\$1.00. III (all property outside municipalities, other than I and II)—\$1.50. IV (all property inside municipalities, other than I and II)—\$2.00.
Wisconsin . . . . .	Full value which could ordinarily be obtained for the property at private sale.
Wyoming . . . . .	Fair value in conformity with values and procedures prescribed by State Department of Revenue

<sup>1</sup> Particular amounts in effect as of January 1, 1975. Annual adjustment via index to occur with implementation of 1975 legislative action.

<sup>2</sup> Assessed value at 40 percent of legal standard specified, by statute beginning in 1975 (formerly by regulation).

<sup>3</sup> Effective July 1, 1975.

Source: U.S. Bureau of the Census, Governments Division, *State and Local Ratio Studies and Property Assessment*, State and Local Government special studies No. 72, August 1975.

**TABLE 82 – GROSS AND NET ASSESSED VALUE OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXATION, BY STATE, 1973 AND 1975**

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Areas	1973						1975					
	Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)			Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)		
	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property
UNITED STATES . . .	872 580	59 350	813 232	844 950	59 336	785 615	1 096 321	74 841	1 021 483	1 062 916	74 809	988 102
Alabama <sup>1</sup> . . . . .	5 097	954	4 142	4 969	954	4 015	6 066	1 169	4 897	5 912	1 169	4 743
Alaska . . . . .	3 750	—	3 750	3 737	—	3 737	5 981	1 080	4 901	5 981	1 080	4 901
Arizona . . . . .	4 544	1 419	3 125	4 501	1 419	3 082	5 875	2 026	3 849	5 821	2 020	3 801
Arkansas . . . . .	2 760	509	2 251	2 760	509	2 251	3 283	615	2 667	3 283	615	2 668
California <sup>1</sup> . . . . .	67 345	4 610	62 735	59 628	4 606	55 022	82 743	5 041	77 702	73 246	5 028	68 218
Colorado . . . . .	6 665	688	5 977	6 665	688	5 977	8 431	841	7 590	8 431	841	7 590
Connecticut <sup>1</sup> . . . . .	21 632	—	21 632	21 242	—	21 242	24 929	—	24 929	24 536	—	24 536
Delaware <sup>1</sup> . . . . .	3 064	—	3 064	3 022	—	3 022	3 281	—	3 281	3 232	—	3 232
District of Columbia <sup>1 2</sup> . . . . .	4 687	—	4 687	4 687	—	4 687	7 862	—	7 862	7 862	—	7 862
Florida <sup>3</sup> . . . . .	68 525	339	68 187	60 626	339	60 287	99 498	393	99 105	90 636	393	90 243
Georgia <sup>3</sup> . . . . .	20 372	1 840	18 533	18 616	1 840	16 776	25 776	2 511	23 265	23 870	2 511	21 358
Hawaii <sup>1 4</sup> . . . . .	7 888	—	7 888	6 858	—	6 858	11 598	—	11 598	10 416	—	10 416
Idaho . . . . .	1 240	268	971	1 223	258	965	1 549	283	1 266	1 532	270	1 262
Illinois <sup>1 5</sup> . . . . .	50 904	1 277	49 628	50 904	1 277	49 628	53 013	1 350	51 663	53 013	1 350	51 663
Indiana <sup>1</sup> . . . . .	13 618	1 227	12 391	12 815	1 227	11 588	14 103	1 372	12 731	13 211	1 372	11 839
Iowa <sup>2</sup> . . . . .	8 325	849	7 476	8 192	849	7 343	43 729	3 567	40 162	43 729	3 567	40 163
Kansas . . . . .	6 772	1 129	5 643	6 772	1 129	5 643	7 697	1 204	6 492	7 697	1 204	6 493
Kentucky . . . . .	25 067	3 390	21 677	24 269	3 390	20 879	31 335	3 565	27 769	30 226	3 565	26 661
Louisiana <sup>1</sup> . . . . .	6 358	1 331	5 028	5 109	1 331	3 778	6 715	1 392	5 323	5 418	1 392	4 026
Maine <sup>1</sup> . . . . .	5 994	131	5 864	5 948	131	5 818	7 447	320	7 127	7 374	320	7 053

**TABLE 82 – GROSS AND NET ASSESSED VALUE OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXATION, BY STATE, 1973 AND 1975 (Continued)**

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	1973						1975					
	Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)			Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)		
	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property
Maryland <sup>4</sup> . . . . .	22 202	4 307	17 895	22 202	4 307	17 895	25 406	4 781	20 626	25 406	4 781	20 625
Massachusetts . . . . .	27 978	(NA)	27 978	27 978	(NA)	27 978	29 879	600	29 279	29 879	600	29 279
Michigan <sup>1 6</sup> . . . . .	51 882	—	51 882	51 882	—	51 882	56 815	—	56 815	56 815	—	56 815
Minnesota <sup>1 5</sup> . . . . .	10 908	58	10 850	10 908	58	10 850	10 884	37	10 846	10 884	37	10 846
Mississippi . . . . .	2 994	632	2 362	2 306	632	1 674	3 346	707	2 638	2 563	707	1 855
Missouri <sup>1</sup> . . . . .	12 709	1 540	11 169	12 709	1 540	11 169	13 298	1 622	11 675	13 298	1 622	11 675
Montana <sup>1 4 5 7</sup> . . . . .	1 207	236	971	1 207	236	971	1 362	333	1 029	1 362	333	1 029
Nebraska . . . . .	6 058	91	5 966	5 842	91	5 751	6 734	107	6 627	6 152	107	6 045
Nevada <sup>1</sup> . . . . .	3 025	469	2 555	2 994	469	2 525	3 338	510	2 828	3 305	510	2 795
New Hampshire <sup>1 8</sup> . . . . .	5 606	—	5 606	5 564	—	5 564	6 813	—	6 813	6 766	—	6 766
New Jersey <sup>1</sup> . . . . .	66 829	—	66 829	66 822	—	66 822	72 950	—	72 950	72 941	—	72 941
New Mexico . . . . .	2 859	771	2 088	2 618	771	1 847	3 358	1 027	2 330	3 062	1 027	2 035
New York <sup>1</sup> . . . . .	69 051	2 967	66 084	65 730	2 967	62 763	77 623	3 292	74 331	74 025	3 292	70 732
North Carolina <sup>1 2 9</sup> . . . . .	29 323	3 089	26 234	29 323	3 089	26 234	51 102	5 683	45 419	51 102	5 683	45 419
North Dakota <sup>1 5</sup> . . . . .	658	70	589	657	70	587	671	69	602	669	69	600
Ohio . . . . .	44 884	13 692	31 192	44 884	13 692	31 192	47 395	14 251	33 144	47 395	14 251	33 144
Oklahoma . . . . .	5 096	1 006	4 090	4 426	1 006	3 419	5 369	1 075	4 294	4 676	1 075	3 601
Oregon . . . . .	25 066	2 476	22 590	24 870	2 476	22 394	33 641	3 005	30 636	32 009	3 005	29 004
Pennsylvania <sup>1</sup> . . . . .	22 782	—	22 782	22 782	—	22 782	23 970	—	23 970	23 970	—	23 970
Rhode Island <sup>1</sup> . . . . .	4 927	—	4 927	4 806	—	4 806	5 485	—	5 485	5 345	—	5 345

**TABLE 82 — GROSS AND NET ASSESSED VALUE OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXATION, BY STATE, 1973 AND 1975 (Continued)**

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	1973						1975					
	Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)			Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)		
	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property
South Carolina <sup>1</sup>	1 558	750	808	1 558	750	808	1 671	770	901	1 671	770	901
South Dakota <sup>1</sup>	3 233	124	3 109	3 233	124	3 109	3 608	195	3 413	3 608	195	3 413
Tennessee <sup>1</sup>	9 188	1 248	7 940	9 188	1 248	7 940	10 882	1 471	9 411	10 882	1 471	9 411
Texas <sup>1</sup>	28 218	138	28 080	28 218	138	28 080	31 926	145	31 781	31 926	145	31 781
Utah	2 145	659	1 486	2 145	659	1 486	2 771	843	1 928	2 771	843	1 928
Vermont <sup>1</sup>	1 939	—	1 939	1 939	—	1 939	2 282	—	2 282	2 282	—	2 282
Virginia <sup>1</sup>	19 791	1 665	18 126	19 791	1 665	18 126	22 675	1 811	20 865	22 675	1 811	20 865
Washington <sup>2</sup>	19 294	1 230	18 064	19 268	1 230	18 038	46 022	2 711	43 312	45 927	2 711	43 216
West Virginia <sup>1</sup>	7 413	1 382	6 031	7 413	1 382	6 031	8 683	1 657	7 026	8 683	1 657	7 026
Wisconsin <sup>1</sup>	27 664	—	27 664	27 664	—	27 664	33 283	—	33 283	33 283	—	33 283
Wyoming <sup>1</sup>	1 486	789	697	1 480	789	691	2 168	1 410	759	2 158	1 410	747

Note: Because of rounding, detail may not add to totals. For breakdown by major class of property, see report indicated in source below.

— Represents zero or rounds to zero.

NA Not available.

<sup>1</sup> For 1975, valuation date other than Jan. 1, 1975.

<sup>2</sup> For 1975, legal basis for assessment increased in the District of Columbia, Iowa, North Carolina, and Washington.

<sup>3</sup> Florida assessed values include preliminary data for Dixie County and 1974 values for Calhoun, Hamilton, Hillsborough, Holmes, and Santa Rosa Counties; in Georgia, 1974 data was partially used for Dawson, Douglas, Fannin, Jefferson, Paulding, Towns, Ware, and Washington Counties.

<sup>4</sup> All assessment in Hawaii, Maryland, and Montana is performed by a State agency, but values are shown here as "locally assessed" for comparability with data for other States.

<sup>5</sup> Throughout Illinois, Minnesota, Montana, and North Dakota, two sets of values are locally recorded for taxable property. In this report, for comparability with data for other states, the assessed values for these four States pertain to the final values against which tax rates are applied, rather than to the preliminary "full and true" or (in Illinois) local unadjusted values.

<sup>6</sup> Assessed values presented for Michigan are the State equalized values; these are the legal values against which tax rates are applied in Michigan.

<sup>7</sup> 1975 totals for Montana include 1974 data for Flathead County.

<sup>8</sup> 1975 values for New Hampshire exclude \$6.2 million in State-assessed values, not allocable by county, of property in unincorporated areas.

<sup>9</sup> North Carolina assessed values include estimates for Brunswick, Hertford, and Swain Counties.

Source: U.S. Bureau of the Census, Governments Division, *Property Values Subject to Local General Property Taxation in the United States, 1975*, State and Local Government special studies No. 80, September, 1976.

**TABLE 83 — LEGAL STATUS OF MAJOR TYPES OF TANGIBLE PERSONAL PROPERTY WITH RESPECT TO LOCAL GENERAL PROPERTY TAXATION, BY STATES, 1974**

State	Commercial and industrial	Agricultural	Household personal property	Motor vehicles	State	Commercial and industrial	Agricultural	Household personal property	Motor vehicles
<b>Number of taxing States . . . . .</b>					Missouri . . . . .	T	T	T <sup>14</sup>	T <sup>14</sup>
Alabama . . . . .	T <sup>1</sup>	T <sup>1</sup>	T <sup>1</sup>	T	Montana . . . . .	T	T <sup>1</sup>	E <sup>15</sup>	T <sup>16</sup>
Alaska . . . . .	L	L	L <sup>1</sup>	L	Nebraska . . . . .	T <sup>17</sup>	T <sup>17</sup>	E	T
Arizona . . . . .	T <sup>2</sup>	T	E	E	Nevada . . . . .	T	T	T	E
Arkansas . . . . .	T	T	T	T	New Hampshire . . . . .	T	T	E	E
California . . . . .	T <sup>3</sup>	T <sup>1</sup>	T <sup>4</sup>	E	New Jersey . . . . .	T <sup>18</sup>	T	E	E
Colorado . . . . .	T	T	T <sup>4</sup>	E	New Mexico . . . . .	T <sup>19</sup>	T <sup>19</sup>	T <sup>20</sup>	E
Connecticut . . . . .	T <sup>5</sup>	T <sup>1</sup>	E	T	New York . . . . .	E	E	E	E
Delaware . . . . .	E	E	E	E	North Carolina . . . . .	T	T <sup>1</sup>	T <sup>1</sup>	T
District of Columbia . . . . .	T <sup>6</sup>	E <sup>7</sup>	E	E	North Dakota . . . . .	T <sup>21</sup>	T <sup>21</sup>	E	T <sup>21</sup>
Florida . . . . .	T	T	E	E	Ohio . . . . .	T	T	E	E
Georgia . . . . .	T	T	T <sup>8</sup>	T	Oklahoma . . . . .	T	T	T <sup>1</sup>	E
Hawaii . . . . .	E	E	E	E	Oregon . . . . .	T <sup>22</sup>	T <sup>22</sup>	T <sup>4</sup>	E
Idaho . . . . .	T <sup>9</sup>	T	T <sup>8</sup>	E	Pennsylvania . . . . .	E	E	E	E
Illinois . . . . .	T	T	E	T <sup>1</sup>	Rhode Island . . . . .	T <sup>23</sup>	T	T <sup>1</sup>	T
Indiana . . . . .	T	T	T <sup>4</sup>	E	South Carolina . . . . .	T <sup>24</sup>	T <sup>24</sup>	E	T
Iowa . . . . .	T <sup>10</sup>	T <sup>10</sup>	E	E	South Dakota . . . . .	T	T	T	T <sup>25</sup>
Kansas . . . . .	T	T	T <sup>4</sup>	T	Tennessee . . . . .	T <sup>26</sup>	T <sup>1</sup>	T <sup>1</sup>	T
Kentucky . . . . .	T <sup>11</sup>	E	E	T	Texas . . . . .	T	T	T <sup>1</sup>	T
Louisiana . . . . .	T	E	T <sup>1</sup>	E	Utah . . . . .	T <sup>27</sup>	T <sup>27</sup>	E	T
Maine . . . . .	T <sup>12</sup>	T <sup>12</sup>	E	E	Vermont . . . . .	T	T <sup>28</sup>	E	E
Maryland . . . . .	T <sup>1</sup>	T <sup>1</sup>	L <sup>4</sup>	E	Virginia . . . . .	T	T	L	T
Massachusetts . . . . .	T	T	E	E	Washington . . . . .	T <sup>29</sup>	T <sup>29</sup>	E	E
Michigan . . . . .	T	E	T <sup>4</sup>	E	West Virginia . . . . .	T	T	T <sup>1</sup>	T
Minnesota . . . . .	T <sup>13</sup>	T <sup>13</sup>	L <sup>1</sup>	E	Wisconsin . . . . .	T <sup>30</sup>	T <sup>30</sup>	E	E
Mississippi . . . . .	T	E	T <sup>1</sup>	T					

Note: T denotes legal taxability; E denotes exemption; L denotes local option; except in Virginia, the option to exempt affected items is exercised in most jurisdictions.

<sup>1</sup> Subject to legal provisions for partial exemptions (in Illinois, as to motor vehicles, only one car is exempt; in New Mexico, as to commercial and industrial, certain inventories are exempt).

<sup>2</sup> Exempt are inventories of a retailer or wholesaler consisting of stocks of materials, unassembled parts, work in progress, and finished products, and inventories of manufacturers engaged in fabrication, production and manufacture, while not consigned or billed to any other party.

<sup>3</sup> Thirty percent of assessed value of business inventories exempt since 1970-71 fiscal year. Legislation in 1972 increased this to 45 percent for 1973-74 fiscal year and to 50 percent thereafter.

<sup>4</sup> Taxable only if used in production of income.

**TABLE 83 — LEGAL STATUS OF MAJOR TYPES OF TANGIBLE PERSONAL PROPERTY WITH RESPECT TO  
LOCAL GENERAL PROPERTY TAXATION, BY STATES, 1974 (Cont'd)**

- <sup>5</sup>Manufacturers' inventories 50 percent exempt in 1971. Percentage increases by 10 percent annually to 100 percent, 1976; other inventories 1/12 exempt in 1971, additional 1/12 exempt annually until totally exempt, 1982. Business equipment and machinery acquired after 1973 assessment date are exempt.
- <sup>6</sup>Business inventories exempt effective July 1, 1974.
- <sup>7</sup>In District of Columbia, not encountered. In Ohio, personalty used in agriculture exempt after 1972.
- <sup>8</sup>Taxable only if held for sale, or commercial use (or for rental in Georgia).
- <sup>9</sup>Inventories exempt 1972 and thereafter; 75 percent exempt in 1971.
- <sup>10</sup>Effective August 15, 1973, a credit (maximum \$2,700) applies against taxable assessed value, specific amount to be set annually, following each year in which growth of State general fund revenue exceeds 5½ percent. After nine such annual credits, personal property tax to be repealed. All livestock assessed as of January 1, 1973, and thereafter, is exempt.
- <sup>11</sup>Machinery is exempt.
- <sup>12</sup>Inventories, agricultural produce, livestock, forest products, exempt for 1973, subject to tax until April 1, 1976, at 100 percent valuation. Effective 1973, farm machinery used to produce hay and field crops exempt to an aggregate market value not over \$5,000.
- <sup>13</sup>Most personalty now exempt in accordance with 1971 legislation.
- <sup>14</sup>Household personalty exempt effective January 1, 1975. Motor vehicles exempt from property tax, effective January 1, 1975, subject instead at that time to motor vehicle stamp tax.
- <sup>15</sup>Exempt, effective March 30, 1974.
- <sup>16</sup>Motor vehicles constituting the inventory of dealers are exempt.
- <sup>17</sup>Effective January 1, 1973, 12½ percent of value of certain agricultural, railroad, and business property exempt; an additional 12½ percent exempt annually until 37½ percent of value is taxable effective January 1, 1977.
- <sup>18</sup>Inventories exempt.
- <sup>19</sup>Effective 1974, certain inventories are exempt. Taxable inventories assessed in accordance with statutory formula.
- <sup>20</sup>Effective January 1, 1973, assessable at 10 percent of taxable value of the home, exclusive of land value.
- <sup>21</sup>Most personalty exempt since 1970. Motor vehicles exempt, except mobile homes so assessed.
- <sup>22</sup>Thirty percent of true cash value of inventories exempt in 1973, percentage exempt increases by 10 percent annually, 100 percent exempt in 1980. Farm machinery 40 percent exempt in 1974, fully exempt as of July 1, 1980.
- <sup>23</sup>Manufacturers' inventories exempt.
- <sup>24</sup>Manufacturers' inventories exempt. Certain unused agricultural machinery not included in retailers' taxable inventory. Tax Commission directed to arrive at assessment level of 9½ percent for merchants' and manufacturers' property, effective May 26, 1972.
- <sup>25</sup>Only unregistered motor vehicles are taxable.
- <sup>26</sup>Tax on inventories held for resale can be applied as a full credit against tax due under the Business Tax of 1971, as amended.
- <sup>27</sup>Inventories assessable at 8 percent of reasonable cash value on January 1, 1972; totally exempt January 1, 1973, and thereafter.
- <sup>28</sup>Machinery and equipment exempt; livestock and poultry subject to legal provision for partial exemption.
- <sup>29</sup>Effective January 1, 1983, business inventories exempt. Phasing out credits occur annually until then, beginning with a credit of 10 percent applicable to taxes paid on inventories in 1974, and with the credit subsequently increased by 10 percent annually. Phasing out via assessment level applies to taxes on animals, birds, insects, and agricultural crops, beginning with a level of 75 percent applicable for 1975 assessment year.
- <sup>30</sup>Inventories, manufacturers' materials, finished products and livestock exempt, effective May 1, 1977. A system of annually increasing property tax offsets (related to real property assessment levels) applies until 1977. Manufacturing machinery and certain equipment exempt, effective May 1, 1974.

Source: U.S. Bureau of the Census, Government Division, *Property Values Subject to Local General Property Taxation in the United States, 1973*, State and Local Government Special Studies No. 69, December 1974.

**TABLE 84 — LEGAL BASIS FOR ASSESSED VALUE OF SELECTED CLASSES OF TANGIBLE PERSONAL PROPERTY, BY STATE, 1975**

State <sup>1 2</sup>	Basis <sup>1</sup>
Alabama . . . . .	Basically, percentages of fair and reasonable value in three classes, same as for realty (see table C). Stocks of goods of merchants at not less than 60 percent of fair and reasonable value of the average amount of goods held during 12 months next preceding October 1.
Alaska . . . . .	Full and true value same as realty. Business inventories may be assessed on basis of average monthly value or value as of January 1.
Arizona . . . . .	Five classes of personal property, same as realty, with levels at 15 percent to 60 percent of market value (see Appendix A, table 1).
Arkansas . . . . .	20 percent of usual selling price or average value (equivalent as to specified types of personalty, to true and full or actual value).
California . . . . .	25 percent of fair market value, except aircraft (assessed at fair market value), other minor exceptions.
Colorado . . . . .	Unless otherwise specified, 30 percent of actual value. Stocks of merchandise at 5 percent of actual value. Livestock at 13 percent of actual value, 1974, thereafter adjusted by length of time owned.
Connecticut . . . . .	Not to exceed 100 percent of true and actual or fair market value, but unless otherwise provided, at 70 percent of same, no later than at close of next revaluation.
Florida . . . . .	Full cash value, same as realty, except inventories, assessed at 25 percent of just valuation.
Georgia . . . . .	40 percent of fair market value, same as realty. Motor vehicles in dealers' inventories assessed at 75 percent of the assessed value for other motor vehicles.
Idaho . . . . .	20 percent of market value, same as realty. Personalty coming into State April 1 and after, at fractions of full assessed value.
Illinois . . . . .	Fair cash value, i.e., 50 percent of actual value, same as realty.
Indiana . . . . .	33-1/3 percent of market value, same as realty.
Iowa . . . . .	Actual value, same as realty, effective January 1, 1975 (as to inventory or goods in bulk, market value as such, not retail or unit price).
Kansas . . . . .	30 percent of fair market value, same as realty.
Louisiana . . . . .	Actual cash value, same as realty, until 1978. Stocks of merchandise at average inventory value. Plants and storage bases engaged in utilization of waste material assessed at 25 percent of actual value until December 31, 1980.
Maryland . . . . .	Personal property assessed at full cash value, without allowance for inflation (unlike realty). Stock in trade assessed on basis of lower of cost or market.
Michigan . . . . .	50 percent of true cash value, same as realty.
Minnesota . . . . .	Percentages of market value, as specified: Structures on leased public lands, rural areas; tools, implements, and machinery affixed to public utility personalty; leased agricultural realty on leased land—all at 33-1/3 percent. Structures on leased public lands, urban areas and on railroad rights-of-way; all other realty on exempt land; utility systems; billboards, signs, and devices—all at 43 percent. Mobile homes; also owner-occupied residences on leased land—classification, as to homestead and value components, that apply to corresponding residential realty.
Missouri . . . . .	Effective December 31, 1974, assessed at 33-1/3 percent of true value in money, same as realty.
Montana . . . . .	Percentages of full cash (or true and full) value, as follows: Agricultural and other tools, implements, and machinery, vehicles of all kinds (except mobile homes), at 20 percent. Livestock, stocks of merchandise of all sorts (including mobile homes held by dealers or distributors) and furniture and fixtures, at 33-1/3 percent. Effective July 1, 1975, however, business inventories are to be assessed at 7 percent of true and full value.
Nebraska . . . . .	35 percent of actual value, same as realty.
Nevada . . . . .	35 percent of full cash value, same as realty.
New Jersey . . . . .	Depreciable personal property used in business assessed at not less than 20 percent of original cost to taxpayer. Other business personal property assessed at 50 percent of its fair value. Personalty of telegraph, telephone and messenger companies assessed on average ratio basis.
New Mexico . . . . .	Taxable value, set at 33-1/3 percent of full value, same as realty. Personal property inventories, as follows: Compute average acquisition cost on basis of end-of-month amounts. Deduct 85 percent of the average for excise taxes, losses, transportation, other specified expenses.
North Dakota . . . . .	50 percent of full and true value in money, same as realty.
Ohio . . . . .	Certain merchants and manufacturers personalty: 1974 and thereafter—45 percent of true value in money. Certain other personalty of merchants: 1974—58 percent of true value in money. 1975—54 percent of true value in money. 1976 and thereafter—50 percent of true value in money. Machinery of electric power plants—100 percent of true value in money. Tools and machinery used in manufacturing, mining, laundering, dry cleaning, radio and TV broadcasting—specified personalty of rural electric companies—50 percent of true value in money. Tangible personalty not otherwise classified—50 percent of true value in money.

**TABLE 84 — LEGAL BASIS FOR ASSESSED VALUE OF SELECTED CLASSES OF TANGIBLE PERSONAL PROPERTY, BY STATE, 1975 (Continued)**

State <sup>1 2</sup>	Basis <sup>1</sup>
Oklahoma . . . . .	35 percent of fair cash value, except stocks of goods assessed on basis of certain average values.
Oregon . . . . .	100 percent of true cash value, same as realty, except that taxable ships and vessels with Oregon as home port registry as assessed at 40 percent of true cash value; those in intercoastal or foreign trade are assessed at 4 percent of true cash value.
South Carolina . . . . .	True value in money, same as realty except that property of merchants and manufacturers is assessed at 9-1/2 percent of true value in money since 1972.
South Dakota . . . . .	60 percent of true and full value in money, same as realty.
Tennessee . . . . .	Tangible personalty, percentages of actual value: Public Utilities—55 percent. Commercial and industrial—30 percent. Other—5 percent.
Utah . . . . .	30 percent of reasonable fair cash value, same as realty.
Vermont . . . . .	50 percent of appraisal value (the latter is fair market value), same as realty.
Washington . . . . .	100 percent of true and fair value in money, same as realty, except as follows: Animals, birds, insects, crops at percentages of true and fair value declining from 75 percent in 1975 to zero in 1983. Equivalent phasing out applicable to business inventories, effective 1974, via 10 percent tax credit, exemption 1983.
West Virginia . . . . .	True and actual value, but four classes of property, same as realty, each subject to a specified rate limit.
Wisconsin . . . . .	True cash value, but subject to property tax offsets that reduce tax otherwise paid.

<sup>1</sup>In the following States, and the District of Columbia, the legal basis specified in table 000, for realty also applies to tangible personalty: District of Columbia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, North Carolina, Oregon, Rhode Island, Texas, Virginia, Wyoming.

<sup>2</sup>The following States do not tax tangible personalty: Delaware, Hawaii, New York, Pennsylvania. Several States exempt entire classes of tangible personalty, or portions thereof. For a summary as of 1974, see table 000.

Source: U.S. Bureau of the Census, Governments Division, *State and Local Ratio Studies and Property Assessment*, State and Local Government special studies No. 72, August 1975.



TABLE 85 - KEY FEATURES OF THE STATES' PROPERTY TAX ADMINISTRATION SYSTEMS AS OF NOVEMBER 1972

State	How Local Assessors are Chosen <sup>1/</sup>	Certification or training required <sup>2/</sup>	Localities hiring assessors	Use of tax maps required	Use of uniform appraisal manuals <sup>3/</sup>	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	5/	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 <sup>4/</sup>	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 85 - KEY FEATURES OF THE STATES' PROPERTY TAX ADMINISTRATION SYSTEMS AS OF NOVEMBER 1972 (Cont'd)

State	How Local Assessors are Chosen <sup>1/</sup>	Certification or training required <sup>2/</sup>	Localities hiring assessors	Use of tax maps required	Use of uniform appraisal manuals <sup>3/</sup>	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 85 - KEY FEATURES OF THE STATES' PROPERTY TAX ADMINISTRATION SYSTEMS AS OF NOVEMBER 1972 (Cont'd)

State	How Local Assessors are Chosen <sup>1/</sup>	Certification or training required <sup>2/</sup>	Localities hiring assessors	Use of tax maps required	Use of uniform appraisal manuals <sup>3/</sup>	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 86 — SUMMARY PROPERTY TAX DATA, BY STATE

State	Property taxes as a percent of general revenue from own sources, 1971		State-local property taxes, 1971		Relative State-local tax effort, 1966-67 <sup>1</sup>				
			Per capita	Per \$1,000 of State personal income	Property taxes				All State-local taxes
					All State-local property taxes	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 86 — 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 86 – 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 86 — 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 <sup>2</sup>	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

Note — Latest comparable data available for all States until 1978 (1977 Census of Governments). Later revenue data are available from the U.S. Bureau of the Census, Government Division; and later information for selected other items is available for some States directly from their revenue departments.

n.a. — Data not available.

<sup>1</sup> Percent relation of actual revenue to revenue capacity estimated at national average rates.

<sup>2</sup> 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, Government 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*.

(200)

**TABLE 87 — REAL ESTATE TAXES AS A PERCENTAGE OF FAMILY INCOME, OWNER-OCCUPIED SINGLE-FAMILY HOMES, BY INCOME CLASS AND BY REGION, 1970**

Family income <sup>1</sup>	United States Total	Northeast Region	Northcentral Region	South Region	West Region	Exhibit: No. and distribution of homeowners	
						No. (000)	% dist. <sup>2</sup>
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	100.0
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		

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

<sup>2</sup>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 88 – REAL ESTATE TAXES AS A PERCENTAGE OF FAMILY INCOME FOR ELDERLY AND NON-ELDERLY SINGLE-FAMILY HOMEOWNERS, BY INCOME CLASS, 1970**

Family income <sup>1</sup>	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 <sup>2</sup>	4.1 <sup>2</sup>	31,145	6,294	20.2	24,851	79.8

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

<sup>2</sup> 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 to 1970 and represent taxes paid during 1970.

**TABLE 89 — 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	<sup>1</sup>	Louisiana	42
South Carolina	3.8	South Carolina	4.0	Dist. of Columbia	not applicable	Dist. of Columbia	not applicable

Note — Latest comparable data available for all States until 1978 (1977 Census of Governments). Later information for selected items is available for some States directly from their revenue departments.

<sup>1</sup>Not 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 90 — 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)	
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	(52.2)	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	3.4	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 90 – 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)	
		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

Note – Latest comparable data available for all States until 1978 (1977 Census of Governments). Later information for selected items is available for some States directly from their revenue departments.

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

State	Ratio of assessed value to sales price <sup>2</sup> (%)	Level (%)	Legal Assessment Standard <sup>1</sup>	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 <sup>3</sup>	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 <sup>4</sup>	Fair cash value	75.6
Ohio	36.9	up to 50 <sup>5</sup>	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 <sup>6</sup>	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 <sup>7</sup>	Market value	28.3
Montana	7.7	30 <sup>8</sup>	True and full value	25.7

See footnotes on following page.

**TABLE 91 — LOCAL RESIDENTIAL PROPERTY ASSESSMENT LEVELS AND STATE LEGAL STANDARDS, 1971 (Cont'd)**

State	Ratio of assessed value to sales price <sup>2</sup> (%)	Level (%)	Legal Assessment Standard <sup>1</sup>	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 <sup>9</sup>	Uniform percentage at true value	n.c.
North Carolina	44.6	<sup>10</sup>	True value in money	n.c.
Rhode Island	50.5	<sup>10</sup>	Full and fair cash value	n.c.
Vermont	33.3	Up to 100 <sup>10</sup>	Fair market value	n.c.
(Value Determined By State Tax Commission)				
Wyoming	16.6	<sup>11</sup>	Fair value	n.c.

Note — Latest comparable data available for all States until 1978 (1977 Census of Governments). Later information is available for some States directly from their revenue departments.

n.c.—Not computed

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

<sup>2</sup>Aggregate assessment — sales price ratio. Residential single-family property.

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

<sup>4</sup>"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.

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

<sup>6</sup>Legal standard varies from 18 to 60 percent depending on class of property.

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

<sup>8</sup>Legal standard varies from 1-100% depending on class of property.

<sup>9</sup>In 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.

<sup>10</sup>Uniform percentage, determined locally.

<sup>11</sup>At 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 92 — RESIDENTIAL ASSESSMENT LEVELS, 1961, 1966, and 1971**

State	Ratio of assessed value to sales price (%) <sup>1</sup>			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

Note — Latest comparable data available for all States until 1978 (1977 Census of Governments). Later information is available for some States directly from their revenue departments.

n.a.—Not available.

<sup>1</sup>Residential 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 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>Alabama:</b>									
Counties . . . . .	C-S	Specific	Rate	5 . . . . .	All . . . . .	Partial <sup>a</sup> . .	None . .	Voted <sup>b</sup> . .	<sup>a</sup> Up to 2.5 mills for debt service, plus another 2.5 mills for debt incurred prior to 1875. <sup>b</sup> But, the amount of tax that may be imposed on any property in a taxable year is limited to 15 mills. <sup>c</sup> But, numerous municipalities have been authorized higher limits by constitutional amendments. <sup>d</sup> Excluding schools. <sup>e</sup> An additional 10 mills for servicing debt incurred prior to 1875. <sup>f</sup> Subject to voter approval.
Municipalities . . . . .	C	do	do	5 <sup>c</sup> . . . . .	All <sup>d</sup> . . . . .	do <sup>e</sup> . . . . .	do . . . . .	do . . . . .	
School districts . . . . .	C	do	do	8.9 <sup>f</sup> . . . . .	All . . . . .	None . . . . .	do . . . . .	do . . . . .	
<b>Alaska: Municipalities<sup>a</sup> . . . . .</b>									
	S	Overall	Rate . . .	30 <sup>b</sup> . . . . .	All . . . . .	All . . . . .	None . . . . .	None . . . . .	<sup>a</sup> Includes cities and boroughs as well as schools. In addition, all municipal taxes from all sources are limited either to no more than \$1000 per resident or to no more than 225 percent of state average per capita assessment. <sup>b</sup> Second class cities, 5 mills.
<b>Arizona:</b>									
Counties . . . . .	S	Specific	(a) . . . . .	(a) . . . . .	General	All . . . . .	Few . . . . .	Voted . . . . .	<sup>a</sup> The current tax levy may not exceed the previous year's levy by more than 10 percent, except for certain purposes. <sup>b</sup> No rate limitations, but voters must approve budget.
Municipalities . . . . .	S	Specific	(a) . . . . .	27.5 <sup>a</sup> . . . . .	General	All . . . . .	Few . . . . .	Voted . . . . .	
School districts . . . . .	S	(b)	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	
<b>Arkansas:</b>									
Counties . . . . .	C-S	Specific	Rate . . .	5 . . . . .	General	Partial <sup>a</sup> . .	Several <sup>b</sup> . .	None . . . . .	<sup>a</sup> 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. <sup>b</sup> Subject to voter approval. <sup>c</sup> Community junior college districts, 10 mills. <sup>d</sup> 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 <sup>a</sup> . . . . .	do . . . . .	do . . . . .	
School districts . . . . .	S	do	do	18 <sup>c</sup> . . . . .	All . . . . .	None . . . . .	None . . . . .	(d) . . . . .	

See footnotes at the end of table.



**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>California:<sup>a</sup></b>									
Counties . . . . .	C-S	Specific	Rate . . .	(a) . . . .	All . . . .	All . . . .	Numerous	Voted <sup>a</sup> . .	<sup>a</sup> Local property tax rates frozen—counties, cities, and special districts limited to either the 1971-72 or 1972-73 fiscal year rate. 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. In an emergency situation, a local agency may increase the maximum tax rate by 1% for one year with an extraordinary majority vote of the local governing board and the State Controller may authorize additional amounts if one percent is insufficient. <sup>b</sup> Charter cities with a maximum tax rate authorized in their charter and special districts with a maximum tax rate authorized in their enabling statute use such rate as maximum. General law cities which levied less than 10 mills per \$1 of assessed valuation in 1972-73 have 10 mills as maximum. <sup>c</sup> Varies by school district in accordance with a statutory formula that includes the level of the state foundation program, inflation, federal aid, and other state aid. For any one school district, limitation is determined by the base revenue limit per unit of average daily attendance as set for the school year 1972-73 with a yearly increase allowed as an inflation adjustment. <sup>d</sup> Tax levies, including maximum rates in some cases, are authorized by legislative acts under both general and special laws.
Municipalities . . . . .	C-S	do . . .	do . . .	(a) (b) . .	All . . . .	All . . . .	do . . . .	do . . . .	
School districts . . . . .	C-S	do . . .	do . . .	(c) . . . .	(c) . . . .	All . . . .	Several . . .	do . . . .	
Special districts . . . . .	C-S	do . . .	do . . .	(b) (d) . .	(b) (d) . .	All . . . .	Numerous . .	do . . . .	
<b>Colorado:</b>									
Counties . . . . .	S	Specific	Rate . . .	5-12 <sup>a,b</sup> . .	General . .	All . . . .	Few . . . .	Voted . . .	<sup>a</sup> The greater the assessed valuation, the lower the limit. <sup>b</sup> The total levy for all purposes shall not exceed 7 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. Generally, not applicable to home rule municipalities. <sup>c</sup> No specific rate limit.
Municipalities . . . . .	S	do . . .	(b) . . . .	. . . . .	All . . . .	All . . . .	None . . . .	do . . . .	
School districts . . . . .	S	do . . .	(b) (c) . .	. . . . .	All . . . .	All . . . .	do . . . .	do . . . .	
Special districts . . . . .	S	do . . .	(b) . . . .	. . . . .	All . . . .	All . . . .	do . . . .	do . . . .	
<b>Connecticut (no limitations)<sup>a</sup> . . . . .</b>									
<sup>a</sup> 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.

**TO RAISE PROPERTY REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>Delaware:</b>									
Counties (Kent and Sussex) <sup>a</sup> . . . . .	S	Specific	Rate . . .	5 . . . . .	All . . . . .	All . . . . .	None . . .	Voted . . .	<sup>a</sup> 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. <sup>b</sup> 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 <sup>b</sup> . . . . .									
<b>Florida:</b>									
Counties . . . . .	C-S	Specific	Rate . . .	10 <sup>a</sup> . . .	General . .	All . . . . .	Several <sup>b</sup>	Voted . . .	<sup>a</sup> A county that provides municipal services may levy up to an additional 10 mills. <sup>b</sup> For 2 years or less.
Municipalities . . . . .	C-S	do . . .	do . . .	10 . . . .	All . . . . .	All . . . . .	None . . .	do . . .	
School districts . . . . .	C-S	do . . .	do . . .	10 . . . .	All . . . . .	All . . . . .	do . . .	do . . .	
<b>Georgia:</b>									
Counties <sup>a</sup> . . . . .	S	Specific	Rate . . .	5 . . . . .	General . .	None . . . .	Several . .	Voted . . .	<sup>a</sup> Counties and certain municipalities are authorized, upon a vote of the electorate, to adopt either a 1 percent local income tax or a 1 percent local sales tax provided that after the first year in which an income or sales tax is imposed, property tax rates are reduced to a level which will produce revenue equal to the previous year's property tax revenue minus the amount collected from the income or sales tax in the previous year (or an annual basis if imposed only for part of the year). Thereafter, the regular limitations apply. <sup>b</sup> Excluding home rule charter cities and numerous specified cities and towns. <sup>c</sup> Excluding independent (city) school districts in existence prior to 1946.
Municipalities <sup>a, b</sup> . . . . .	S	do . . .	do . . .	5 . . . . .	do . . . . .	All . . . . .	Few . . . .	do . . .	
School districts <sup>c</sup> . . . . .	C	do . . .	do . . .	20 . . . .	All . . . . .	All . . . . .	None . . .	Voted . . .	
<b>Hawaii</b>									
Counties (no limitations) <sup>a</sup> . . . . .									<sup>a</sup> The state director of taxation must certify a county property tax rate, effective 1/1/77, that will raise the same revenue as in the current year when applied to next year's property tax base. To set a higher rate, county councils must advertise their intent and hold a public hearing.
<b>Idaho:</b>									
Counties . . . . .	S	Specific	Rate . . .	13 <sup>a</sup> . . .	General . .	All . . . . .	Numerous	None . . .	<sup>a</sup> Depending on assessed valuation.
Municipalities . . . . .	S	do . . .	do . . .	45 . . . .	do . . . . .	All . . . . .	do . . .	do . . .	
School districts . . . . .	S	do . . .	do . . .	27 . . . .	do . . . . .	All . . . . .	do . . .	Voted . . .	
<b>Illinois:</b>									
Counties . . . . .	S	Specific	Rate . . .	1.2-2 <sup>a</sup> . .	General . .	All <sup>a</sup> . . . .	Numerous	Voted . . .	<sup>a</sup> Based upon population size, and applicable to non home-rule units only. <sup>b</sup> For "corporate" purposes. <sup>c</sup> Excluding charter cities (10 mills) and Chicago. <sup>d</sup> Based on population size. <sup>e</sup> For "education," based upon the grade level; except the limit is 25.6 mills for the Chicago school district. <sup>f</sup> Limits vary with the type of district.
Municipalities . . . . .	S	do . . .	do . . .	2.50 <sup>c</sup> . .	do <sup>b</sup> . . . .	All . . . . .	do . . .	do . . .	
Townships . . . . .	S	do . . .	do . . .	2.5-4.5 <sup>d</sup> . .	do <sup>b</sup> . . . .	All . . . . .	do . . .	do . . .	
School districts . . . . .	S	do . . .	do . . .	9.2-16 <sup>e</sup> . .	do <sup>b</sup> . . . .	All . . . . .	do . . .	do . . .	
Special districts . . . . .	S	do . . .	do . . .	(f) . . . . .	All . . . . .	All . . . . .	None . . .	do . . .	

See footnotes at the end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>Indiana:</b>									
All taxing units <sup>a</sup> . . .	S	Overall . .	Rate . .	12.5-20 <sup>b</sup>	General . .	All . . . . .	Few . .	(c) . . . .	<sup>a</sup> In counties that adopt a local option income tax; the property tax levy for all units in the county is fixed at the 1973 levy. In addition, a percentage of the income tax revenue is earmarked for property tax replacement over a three year period. In counties that do not adopt an income tax, the property tax rate for all units in the county is fixed at either the 1973 rate or the average of the 1970, 1971, and 1972 rates. All debt service levies are excluded. Units can obtain relief from limits by approval of the local government tax control board. <sup>b</sup> Property situated outside of cities and towns—12.5 mills; property within cities and towns—20 mills. Rate limit ineffective when emergencies are declared locally. <sup>c</sup> By application to State Board of Tax Commissioners. <sup>d</sup> Within the overall limits. <sup>e</sup> Outside the overall limits.
Municipalities . . . .	S	Specific . .	do . .	12.5 <sup>d</sup>	do . .	All . . . . .	Few . .	(c) . . . .	
School districts . . . .	S	do . .	do . .	49.5 <sup>e</sup>	All . . . . .	All . . . . .	None . .	None . .	
<b>Iowa</b>									
Counties <sup>a</sup> . . . . .	S	Specific . .	Rate . .	3-4.5 <sup>b</sup>	General . .	All . . . . .	Numerous	None . .	<sup>a</sup> Certain levy increases are limited by statute to an aggregate increase of 9 percent for fiscal year 1977 to 7 percent for fiscal years 1978 and 1979. <sup>b</sup> The greater the assessed valuation, the lower the limit. <sup>c</sup> 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. <sup>d</sup> Subject to evaluation by School Budget Review Committee.
Municipalities <sup>a</sup> . . . .	S	do . .	do . .	30 . . . .	do . .	All . . . . .	do . .	do . .	
School districts <sup>a</sup> . . . .	S	do . .	do . .	(c) . . . .	do . .	None . . . .	do . .	(d) . . . .	
<b>Kansas:</b>									
Counties <sup>a</sup> . . . . .	S	Specific . .	Rate . .	3.5-6.5 <sup>b</sup>	General . .	All . . . . .	Numerous	(c) . . . .	<sup>a</sup> Local taxing units are prohibited by statute 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). 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. <sup>b</sup> 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 <sup>a</sup> . . . .	S	do . .	do . .	0.5-3 <sup>a</sup>	do . .	All . . . . .	do . .	(c) . . . .	
School districts . . . .	S	do . .	(e) . . . .	(e) . . . .	Operating	All . . . . .	do . .	(f) . . . .	
Townships <sup>a</sup> . . . . .	S	do . .	Rate . .	2.5g . .	General . .	All . . . . .	do . .	(c) . . . .	

See footnotes at the end of table.

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**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
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><sup>c</sup>Voted at election or authorized by State board of tax appeals and limited to 25 percent above the statutory limits.</p> <p><sup>d</sup>Based on class of city governing body empowered to levy taxes for general fund and other city purposes. Certain purposes have specific limitations ranging from 0.5-3 mills.</p> <p><sup>e</sup>The amount a district can budget or expend for operating expenses per pupil is limited to 115 percent of the amount legally budgeted for operating expenses per pupil in the preceding school year or 110 percent of the median budget per pupil in the 1974/75 school year whichever is lower and subject to a reduction in State aid for any excess amount expended.</p> <p><sup>f</sup>Voted at election or authorized by school budget review board, not limited to a specified amount.</p> <p><sup>g</sup>Aggregate limitation of 2.5 mills for all levies, with certain exceptions.</p>
Kentucky:									
Counties . . . . .	C	Specific	Rate . . .	5 . . . .	General	Partial <sup>a</sup> . .	Few . . .	None . .	<p><sup>a</sup> Additional 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><sup>b</sup> The greater the population, the higher the rate. Limited to amount of revenue produced in 1971 (excluding net assessment growth).</p> <p><sup>c</sup> Up 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 <sup>b</sup>	.. do ..	.. do <sup>a</sup> . .	Few . . .	.. do ..	
School districts . . . . .	S	.. do ..	.. do ..	15 . . .	All . . . .	All . . . . .	None . .	Voted <sup>c</sup> .	
Special districts . . . . .	C	.. do ..	Rate . . .	5 . . . .	General	Partial <sup>a</sup> . .	Few . . .	Voted . .	
Louisiana:									
Parishes (counties)	C	Specific	Rate . . .	4 <sup>a</sup> . . . .	General	All . . . .	Numerous	Voted . .	<p><sup>a</sup> 7 mills in Orleans Parish, 5 mills in Jackson Parish.</p> <p><sup>b</sup> 10 mills where municipality maintains its own public schools.</p> <p><sup>c</sup> Up to 5 mills for general purposes, not to exceed 20 mills additional with election.</p>
Municipalities	C	Specific	Rate . . .	7 <sup>b</sup> . . . .	.. do ..	.. do ..	.. do ..	.. do ..	
School districts	C	Overall	Rate . . .	5 . . . .	.. do ..	.. do ..	.. do ..	.. do <sup>c</sup> . .	

See footnotes at the end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
Maine (no limitations) <sup>a</sup>	.....	.....	.....	.....	.....	.....	.....	.....	<sup>a</sup> State imposes a property tax rate for local and state governments of 10.75 mills for the year ending 6/30/77 and increasing by 1.5 mills each year to 13.75 mills for the year ending 6/30/79 and every year thereafter and the state imposes a uniform school tax rate of 13 mills for the year ending 6/30/77 and 12.5 mills for every year thereafter.
Maryland (no limitations)	.....	.....	.....	.....	.....	.....	.....	.....	
Massachusetts (no limitations)	.....	.....	.....	.....	.....	.....	.....	.....	
Michigan:									
Cities, villages, charter counties, etc. <sup>a</sup>	S	Specific	Rate	20 <sup>b</sup>	All	None	(b)	Voted	<sup>a</sup> Cities, villages, charter counties, charter townships, charter authorities, or other authorities, the tax limitations of which are provided by charter or by general law.
Other taxing units	C	Overall	Rate	15 <sup>c</sup>	All	All	Few	Voted <sup>d</sup>	<sup>b</sup> 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. Where the state orders property revaluation, however, commensurate reductions in millage are required.
Minnesota:									<sup>c</sup> 18 mills if separate tax limitations for any county for the townships and for school districts therein are adopted by a majority of voters.
Counties	S	Overall	Amount	None <sup>a</sup>	.....	.....	.....	.....	<sup>d</sup> Limited to 50 mills and 20 years.
Charter Cities	S	Overall & Specific	Rate, amount & dollars per capita	13.33 <sup>a,b</sup>	General	None <sup>b</sup>	Numerous	None	<sup>a</sup> There are no rate limitations for county governments. County governments, cities of 2,500 population or more and towns with statutory city powers of 2,500 population or more are subject to an overall levy limitation. This limitation is a stated dollar amount, based on the unit's property tax levy in 1970 for taxes payable in 1971. Levies for several purposes, including levies for debt service, are special levies authorized in addition to this limitation. A governmental subdivision's overall levy limitation may be increased by referendum. When other limits apply, the most restrictive limitation takes effect.
Statutory Cities	S	.. do ..	.. do ..	11.67 <sup>a,c</sup>	.. do ..	None <sup>c</sup>	.. do ..	.. do ..	<sup>b</sup> Applicable to third and fourth class cities, unless a greater amount is authorized by charter. Not applicable in third class cities contiguous to first class cities located in a different county or cities of the fourth class located in a county having a city of the first class. The maximum levy
Townships	S	.. do ..	Rate & Amount	5.67 <sup>a,d</sup>	.. do ..	None <sup>d</sup>	.. do ..	.. do ..	
School Districts	S	.. do ..	Dollars per capita or per pupil and rate	29 <sup>e</sup>	.. do ..	All	.. do ..	.. do ..	
Special Districts	S	Specific	Rate or amount	Various <sup>f</sup>	.. do ..	All	.. do ..	.. do ..	

**TABLE 93 — STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
Minnesota (Continued)									
									<p>in all charter 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.</p> <p><sup>c</sup> Applicable to statutory cities with assessed valuation of less than \$1,500,000. For statutory cities with assessed valuation of more than \$1,500,000 the maximum mill rate is 10. The maximum levy in all statutory 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.</p> <p><sup>d</sup> Applicable to towns in which 5.67 mills would produce \$1,000 or more of taxes per section. For other towns the effective limit is whatever mill rate would produce \$1,000 of taxes per section. Deficiency levies for debt service and levies for principal and interest on water and sewer bonds are not limited.</p> <p><sup>e</sup> This limitation is 29 mills applied to the adjusted assessed valuation of the school district.</p> <p><sup>f</sup> Limitations, when specified, are expressed in mills, dollars amounts, or per capita dollar amounts.</p>
Mississippi:									
Counties . . . . .	S	Specific .	Rate . . .	6-12 <sup>a</sup> .	General .	All . . . . .	Few . . .	(b) . . . . .	<sup>a</sup> The greater the assessed valuation, the lower the limit.
Municipalities . . . . .	S	.. do ..	.. do ..	15 . . . .	.. do ..	All . . . . .	Few . . .	None . . . .	<sup>b</sup> 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 <sup>c</sup> . . .	All . . . . .	All . . . . .	Few . . .	Voted . . . .	<sup>c</sup> 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 or 5.0 <sup>a</sup>	General .	All . . . . .	Several .	Voted <sup>b</sup> . . .	<sup>a</sup> 3.5 mills in counties with \$300 million or more assessed valuation; 5 mills in all other counties.
Municipalities . . . . .	C-S	.. do ..	.. do ..	10 <sup>c</sup> . . .	.. do ..	All . . . . .	.. do ..	.. do <sup>b</sup> . . .	<sup>b</sup> Limited for 4-year periods and, for cities, to 3 mills.
School districts . . . . .	C-S	.. do ..	.. do ..	6.5 or 12.5 <sup>d</sup>	.. do ..	All . . . . .	.. do ..	.. do <sup>e</sup> . . .	<sup>c</sup> 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 <sup>c,f</sup> . . .	.. do ..	All . . . . .	.. do ..	None . . . . .	

See footnotes at the end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
Missouri (Continued) . . .									county limitations or 13.5 mills. <sup>d</sup> School districts formed of cities and towns including the school districts of St. Louis, 12.5 mills; other districts, 6.5 mills. <sup>e</sup> Voted levies cannot exceed 3 times the basic rate for a 1-year period (2 years in cities of 75,000 population or more). <sup>f</sup> Provided that the combined township and county rate may not exceed the constitutional limit established for county purposes.
Montana:									
Counties <sup>a</sup> . . . . .	S	Specific	Rate . . .	25-27 <sup>b</sup>	General	All . . . .	Numerous	Voted <sup>c</sup> . . .	<sup>a</sup> By statute, jurisdictions must set a millage sufficient to raise revenue equal to the prior year's levy when applied to 95 percent of the taxable value. Local governing bodies can approve a higher millage only after advertising their intention and holding a public hearing. <sup>b</sup> Depending on taxable value class. <sup>c</sup> For certain specified purposes. <sup>d</sup> 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. <sup>e</sup> 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 9 mills for elementary schools and 6 mills for high schools.
Municipalities <sup>a</sup> . . . . .	S	do	do	24 <sup>d</sup>	do	All . . . .	do	do <sup>c</sup> . . .	
School districts <sup>a</sup> . . . . .	S	do	(e)	(e)	(e)	(e)	(e)	(e)	
Nebraska:									
Counties . . . . .	C-S	Specific	Rate . . .	5 . . . .	All . . . .	All <sup>a</sup> . . . .	None . .	Voted . . .	<sup>a</sup> Except for servicing debt incurred prior to adoption of the constitutional amendment, voter approval is required. <sup>b</sup> 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. <sup>c</sup> Subject to voter approval. <sup>d</sup> 12 mills for 1st-class cities, 10 mills for 2nd-class cities. By local ordinance, Lincoln's limit in 1975 was 27.44 mills and Omaha's 50 mills.
Do . . . . .	S	do	do	10-12 <sup>b</sup>	General	All <sup>c</sup> . . . .	Numerous	None . . .	
Municipalities . . . . .	S	do	do	12 or 10 <sup>d</sup>	All . . . .	All <sup>c</sup> . . . .	None . .	(e) . . . .	
School districts . . . . .	S	do	do	12 <sup>f</sup>	All . . . .	All <sup>e</sup> . . . .	do . . .	Voted <sup>e</sup> . . .	
Townships . . . . .	S	do	do	8 . . . .	All . . . .	All <sup>c</sup> . . . .	do . . .	None . . .	

See footnotes at the end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
Nebraska (Continued)									<sup>e</sup> 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. <sup>f</sup> Limit applies to 1st- and 2nd-class districts only.
Nevada:									<sup>a</sup> Within the overall 50-mill rate. <sup>b</sup> Special tax rates are established by the legislature for selected cities. <sup>c</sup> Mandatory levy. <sup>d</sup> 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.
All taxing units . . . .	C-S	Overall	Rate . . .	50 . . .	All . . . .	None . . .	None . . .	None . . .	
Municipalities . . . .	S	Specific	. . do . .	30 <sup>a,b</sup> . .	All . . . .	. . do . .	. . do . .	. . do . .	
School districts . . . .	S	. . do . .	. . do . .	15 <sup>a,c</sup> . .	All . . . .	All . . . .	. . do . .	. . do . .	
Unincorporated towns	S	. . do . .	. . do . .	15 <sup>a,d</sup> . .	All . . . .	All . . . .	. . do . .	. . do . .	
New Hampshire (no limitations)									
New Jersey <sup>a</sup>									<sup>a</sup> Although property taxes are not explicitly restricted, effective with tax year 1977, municipalities with greater than a 10 mill general purpose levy and all counties are prohibited from increasing their final appropriations by more than 5% over the previous year. Exceptions are revenue generated by new construction or improvements, capital expenditures funded by non-property tax sources, all debt service, expenditures mandated by State or Federal law and others. Higher appropriations are allowed when approved by referendum.
New Mexico:									<sup>a</sup> Includes 2.85 mills for State purposes. <sup>b</sup> When approved by the voters, the legislature may authorize taxes outside the 20-mill limit. <sup>c</sup> 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.
All taxing units . . . .	C	Overall	Rate . . .	20 <sup>a</sup> . .	General <sup>b</sup>	All . . . .	Few <sup>b</sup> . .	(b) . . . .	
Do . . . . .	S	Specific	(c) . . . .	(c) . . . .				(c) . . . .	
Counties . . . . .	S	. . do . .	Rate . . .	6 . . . .	General .	All . . . .	Few . . . .	(b) . . . .	
Municipalities . . . .	S	. . do . .	. . do . .	2.225 . .	. . do . .	All . . . .	Few . . . .	(b) . . . .	
School districts . . . .	S	. . do . .	. . do . .	8.925 . .	. . do . .	All . . . .	Few . . . .	(b) . . . .	
New York:									NOTE: Rate limitations in New York apply against the average full value of real estate for the preceding 5 years.
Counties . . . . .	C	Specific	Rate . . .	15-20 <sup>a</sup> .	All <sup>b</sup> . . .	(h) . . . .	None . . .	(a) . . . .	
Cities . . . . .	C	. . do . .	. . do . .	20 <sup>c</sup> . .	All <sup>d</sup> . . .	(h) . . . .	. . do . .	None . . .	

See footnotes at end of table.



**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>New York (Continued)</b>									
Certain school districts <sup>e</sup> . . . . .	C	do . . . . .	do . . . . .	12.5-20 <sup>f</sup>	All <sup>b</sup> . . . . .	(h) . . . . .	do . . . . .	Voted <sup>g</sup> . . . . .	<sup>a</sup> The limit is 15 mills, but it may be increased to 20 mills by 2/3 vote of the county legislative body or by majority vote of such body followed by a mandatory referendum.
Villages . . . . .	C	do . . . . .	do . . . . .	20 . . . . .	All . . . . .	(h) . . . . .	do . . . . .	None . . . . .	<sup>b</sup> Excluding capital construction. <sup>c</sup> 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. <sup>d</sup> Excluding capital construction (but for New York City the amount of the capital improvement must be charged against the debt limit). <sup>e</sup> School districts that are coterminous with or partly within cities having less than 125,000 population. <sup>f</sup> 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. <sup>g</sup> Voters may authorize additional levies, at 2.5 mills per election, up to 20 mills (exclusive of capital improvements).
									<sup>h</sup> Debt service on short-term debt issued for noncapital purposes is not excludable.
<b>North Carolina:</b>									
All taxing units . . . . .	C	Overall . . . . .	(a) . . . . .	(a) . . . . .	All . . . . .	None . . . . .	(a) . . . . .	(a) . . . . .	<sup>a</sup> The constitution requires an approving vote of the people for all property tax levies except those authorized by general law applicable without classification or exception to all local units of like kind, such as all counties, all cities, all sanitary districts, etc.
Counties . . . . .	S	Specific . . . . .	Rate . . . . .	15 . . . . .	All . . . . .	All . . . . .	7 <sup>b</sup> . . . . .	Voted <sup>c</sup> . . . . .	<sup>b</sup> The rate limitation does not apply to levies for courts, schools, debt service, funding deficits from prior year, elections, jails, mandated social services programs, and joint undertakings with respect to any of the foregoing. Pursuant to constitutional authority, the legislature has approved property tax levies without a vote, subject to the rate limitation, for 37 specific purposes, including all county functions of importance except economic development activities.
Municipalities . . . . .	S	Specific . . . . .	Rate . . . . .	15 . . . . .	All . . . . .	All . . . . .	3 <sup>d</sup> . . . . .	Voted <sup>c</sup> . . . . .	<sup>c</sup> The voters may approve an increase in the overall rate limitation, or levies for any specific purpose. A specific voter-approved levy is not counted against the overall rate limitation.
Special Districts . . . . .	S	Specific . . . . .	Rate . . . . .	(e) . . . . .	All . . . . .	All . . . . .	(e) . . . . .	Voted . . . . .	

See footnotes at the end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
North Carolina (Continued)									<p><sup>d</sup>The rate limitation does not apply to taxes levied for debt service, funding deficits from prior year, or cost of quelling civil disorders. Pursuant to constitutional authority, the legislature has approved property tax levies without a vote, subject to the rate limitation, for 34 specific purposes, including all city functions of importance except public housing, urban redevelopment, economic development activities, and public transportation.</p> <p><sup>e</sup>Each type of special district is subject to special limitations. All types require voter approval for any property tax levy. Usually there is no limitation on the rate that may be approved.</p>
North Dakota:									
Counties . . . . .	S	Specific	Rate . . .	23 . . .	General	All . . . .	Numerous	Voted <sup>a</sup> . . .	<sup>a</sup> Up to 50 percent in excess of legal limits for 1 year.
Cities . . . . .	S	do	do . . .	31 <sup>b</sup> . . .	do	All . . . .	do	do <sup>a</sup> . . .	<sup>b</sup> 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 by 5 mills.
School districts . . .	S	do	do . . .	19-34 <sup>c</sup> . . .	do	All . . . .	do	do <sup>d</sup> . . .	<sup>c</sup> 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 <sup>a</sup> . . .	<sup>d</sup> 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 <sup>e</sup> . . .	All . . . .	All . . . .	(e)	do <sup>f</sup> . . .	<sup>e</sup> Plus another 4 mills for the purchase of airport property. <sup>f</sup> An additional 6 mills.
Ohio:									
All taxing units . . . . .	C-S	Overall <sup>a</sup>	Rate . . .	10 . . . .	All . . . .	All <sup>b</sup> . . . .	Few . . . .	Voted <sup>c</sup> . . .	<p><sup>a</sup>Excluding cities with charters permitting rates in excess of their share of the overall rate.</p> <p><sup>b</sup>For servicing debt authorized by the voters. Taxes levied to service debt not authorized by election must be approved by the voters.</p> <p><sup>c</sup>Subject to numerous provisions regarding purposes of levies and the machinery for obtaining voter approval.</p>

See footnotes at end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>Oklahoma:</b>									
All taxing units . . .	C	Overall	Rate . . .	15 <sup>a</sup>	All . . . . .	All . . . . .	Several <sup>b</sup>	Voted <sup>c</sup>	<sup>a</sup> School districts are assigned 5 mills of this total; and, in addition, counties shall 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. <sup>b</sup> Subject to voter approval. <sup>c</sup> Subject to provisions regarding purposes of levies and maximum increases in rates.
<b>Oregon:</b>									
All taxing units . . .	C-S	Overall	(a) . . . . .	(a) . . . . .	(a) . . . . .	All . . . . .	(a) . . . . .	Voted . . .	<sup>a</sup> Each local taxing unit's levy shall not exceed 106 percent of the established tax which was lawfully levied in any one of the previous three years in which the tax was levied, exclusive of levies specifically authorized by the legislature or approved by the voters. The statutes provide general and specific rate limitations for designated taxing units (e.g., county fairs, libraries, hospitals, roads, and port districts).
<b>Pennsylvania:</b>									
Counties . . . . .	S	Specific	Rate . . .	15-30 <sup>a</sup>	General <sup>a</sup>	All . . . . .	Few . . .	None . . .	<sup>a</sup> Depending on class of county. An additional 10 mills is authorized for rental payments to municipal authorities.
Municipalities <sup>d</sup> . . . . .	S	do . . . . .	do . . . . .	25 . . . . .	do . . . . .	All . . . . .	Few . . .	do <sup>c</sup> . . .	
School districts . . . . .	S	do . . . . .	do . . . . .	(d) . . . . .	(d) . . . . .	(d) . . . . .	(d) . . . . .	do . . . . .	
Boroughs . . . . .	S	do . . . . .	do . . . . .	30 . . . . .	General . . . . .	All . . . . .	Few . . .	Voted <sup>e</sup> . . .	<sup>b</sup> Applicable to cities of the 3d class. Cities of the 1st class (Philadelphia), 2d class (Pittsburgh), and 2d
Townships . . . . .	S	do . . . . .	do . . . . .	14-30 <sup>f</sup>	do . . . . .	All . . . . .	Few . . .	do <sup>c,e</sup> . . .	

See footnotes at end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specific purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
Pennsylvania (Continued)									
									<p>class A (Scranton) may levy property taxes at the necessary rate.</p> <p><sup>c</sup>Cities 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><sup>d</sup>The permissible rate varies with the class of school districts, ranging from 11.75 mills, with specified additional rates, for 1st class and 1st class A districts; to 25 mills for class 2 to 4 districts, with authorization for additional levies at necessary rates for certain specified purposes (including debt servicing); to 75 mills (for all purposes) for "independent districts." The Philadelphia City Council is authorized to levy an additional school tax of 4.25 mills.</p> <p><sup>e</sup>Restricted as to purpose and rate.</p> <p><sup>f</sup>30 mills for 1st class, 14 mills for 2d class townships.</p>
Rhode Island:									
Cities and towns <sup>a</sup>	S			(b)					<p><sup>a</sup>School taxes are included with city and town taxes. There are no organized counties.</p> <p><sup>b</sup>Towns 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 and municipalities, no limitations									
School districts	S	Specific	Rate	15 <sup>a</sup>	All	All	do	Voted	
Special district	S	do	(b)	(b)					<p><sup>a</sup>Subject to voter approval.</p> <p><sup>b</sup>H.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>

See footnotes at end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>South Dakota:</b>									
Counties . . . . .	S	Specific	Rate . .	5-10 <sup>a</sup>	All <sup>b</sup> . . .	All . . . .	Few . . .	Voted <sup>c</sup> . .	<sup>a</sup> 5 mills for unorganized counties and 5 to 10 mills, varying inversely with the amount of assessed valuations, for organized counties. <sup>b</sup> All purposes except the poor relief fund. <sup>c</sup> Up to another 10 mills if 3/4 of voters approve. <sup>d</sup> 20 mills each for elementary and high school systems, 40 mills for combined systems on nonagricultural property. Both agricultural and nonagricultural property are subject to the first 8 mills after which 2 mills are levied on non-agricultural property for each mill levied on agricultural property. Thus, the maximum levy for agricultural property is 24 mills.
Municipalities . . . . .	S	.. do . .	.. do . .	15 . . .	All <sup>b</sup> . . .	All . . . .	None . . .	.. do <sup>c</sup> . .	
School districts . . . . .	S	.. do . .	.. do . .	20-40 <sup>d</sup>	All . . . .	All . . . .	.. do . . .	.. do <sup>c</sup> . .	
Townships . . . . .	S	.. do . .	.. do . .	5 . . . .	All <sup>b</sup> . . .	All . . . .	.. do . . .	.. do <sup>c</sup> . .	
<b>Tennessee:</b>									
Counties, no limitations <sup>a</sup> . . . . .	.. . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	Note: Schools are primarily operated by cities and counties in Tennessee. <sup>a</sup> 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.
Municipalities, no limitations . . . . .	.. . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	
Towns . . . . .	S	Specific	Rate . .	15 . . .	All . . . .	None . . .	None . . .	None . . .	
<b>Texas:</b>									
Counties . . . . .	C	Specific	Rate . .	8 . . . .	All <sup>a</sup> . . .	Partial <sup>b</sup> .	(a) . . . .	None <sup>c</sup> . .	<sup>a</sup> All purposes, except an additional 3 mills may be levied for farm-to-market roads. <sup>b</sup> For debt service of bonds for specified purposes including construction and improvement of roads, reservoirs, dams, etc. <sup>c</sup> Except, if authorized by the legislature, voters may approve a 1.5-mill tax for roads. <sup>d</sup> Cities over 5,000 population may levy 25 mills, unless their charters specify otherwise. <sup>e</sup> Junior college districts are also permitted to levy a 10-mill tax. All school taxes, however, are subject to majority voter approval.
Municipalities: Non-charter (general law) . . . . .	C	.. do . .	.. do . .	15 . . .	All . . . .	.. do <sup>b</sup> . .	None . . .	None . . .	
Charter (home rule) . . . . .	C-S	.. do . .	.. do . .	25 <sup>d</sup> . . .	All . . . .	None . . .	.. do . . .	.. do . . .	
School districts . . . . .	S	.. do . .	.. do . .	15 <sup>e</sup> . . .	All . . . .	.. do . . .	.. do . . .	.. do . . .	
Villages . . . . .	S	.. do . .	.. do . .	2.5 . . .	All . . . .	.. do . . .	.. do . . .	.. do . . .	
.. . . . .	.. . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	.. . . . .	

See footnotes at end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>Utah:</b>									
Counties . . . . .	S	Specific	Rate . . .	16-18 <sup>b</sup>	All . . . .	All . . . .	Several	None . . .	<sup>a</sup> After a property tax revaluation, tax yield for any taxing district is limited to 106 percent of previous years' revenue except that in an emergency condition requiring additional revenue such limitation may be increased, subject to majority voter approval. <sup>b</sup> Counties with more than \$20,000,000 assessed valuation are permitted only 16 mills. <sup>c</sup> 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. <sup>d</sup> An additional 10 mills is permitted for capital improvements, plus an additional 10 mills for maintenance and operation, both subject to voter approval. <sup>e</sup> A 4-mill additional tax is permitted, subject to 2/3 voter approval.
Municipalities (cities)	S	do	do	35	General	All	do	do	
School districts . . . .	S	do	(c)	(c)	(c)	All	Few <sup>c</sup>	Voted <sup>d</sup>	
Towns . . . . .	S	do	Rate	16	General	All	Several	do <sup>e</sup>	
Vermont (no limitations)	...	...	...	...	...	...	...	...	<sup>a</sup> Where any annual assessment or general reassessment of real property results in an increase of at least eight percent in the total real property tax collected, the locality must reduce its rate to produce no more than 108 percent of the total real property tax collected in the previous year on such reassessed property. The governing body may, however, increase the reduced rate but only after conducting a public hearing, which may be held at the same time and place as the annual budget hearing. Effective 1/1/76.
Virginia (no limitations) <sup>a</sup>	...	...	...	...	...	...	...	...	
<b>Washington:</b>									
All taxing units <sup>a</sup> . . .	C	Overall	Rate . . .	10 <sup>b</sup>	All . . . .	All . . . .	None	Voted . . .	<sup>a</sup> Except port and public utility districts. <sup>b</sup> Limit applies to any taxpayer's property. In addition, all regular levies of taxing districts may not exceed statutory limit of 9.5 mills. The statutory mill limit is divided among the statewide public school rate (3.6 mills), the county rate and mill rates for other purposes depending upon whether the property is inside or outside a city or
Counties . . . . .	S	Specific	do	1.8 <sup>c</sup>	All . . . .	All . . . .	do	do	
Municipalities . . . .	S	do	do	3.6 <sup>c</sup>	All . . . .	All . . . .	do	do	
School districts . . . .	S	do	do	(b)	All . . . .	All . . . .	do	do	
Special districts . . . .	S	do	do	(d)	All . . . .	All . . . .	do	do	
Townships . . . . .	S	do	do	(e)	(e)	(e)	(e)	(e)	

See footnotes at end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER  
TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
Washington (Continued)									town. There is, further, a statutory restriction on the annual dollar increase in yield from regular levies (except state and schools) of 6 percent, exclusive of revenues from new construction. The base is the highest amount of regular levy taxes made during the three most recent years. <sup>c</sup> Within the 9.5 mill limit. <sup>d</sup> Numerous special districts may levy taxes within the overall limits. Note, however, the exception of port and public utility districts. <sup>e</sup> Townships share with other junior taxing jurisdictions, in amounts to 1.5 mills in unincorporated areas.
West Virginia:									
All taxing units . . . . .	C-S	Overall . . . . .	Rate . . . . .	5-20 <sup>a</sup> . . . . .	All <sup>b</sup> . . . . .	(b) . . . . .	None . . . . .	Voted <sup>c</sup> . . . . .	<sup>a</sup> 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: I—intangible and agricultural personal property; II—owner-occupied residential property and farm occupied and cultivated by owners or bona fide tenants; III—all other property situated outside municipalities; and IV—all other property situated inside municipalities. <sup>b</sup> Debt service for school districts is excluded from the limitations. <sup>c</sup> School districts may increase their levies by 100 percent for a 5-year period; all other governments may increase their levies by 50 percent for a 3-year period.
Counties . . . . .	S	Specific . . . . .	do . . . . .	1.430-5.720 <sup>a</sup> . . . . .	All . . . . .	None . . . . .	do . . . . .	do <sup>e</sup> . . . . .	
Municipalities . . . . .	S	do . . . . .	do . . . . .	1.25-5 <sup>a</sup> . . . . .	All . . . . .	do . . . . .	do . . . . .	do <sup>c</sup> . . . . .	
School districts . . . . . (county-wide)	S	do . . . . .	do . . . . .	9.180 <sup>a</sup> . . . . .	All . . . . .	All . . . . .	do . . . . .	do <sup>c</sup> . . . . .	
Wisconsin:									
Counties <sup>a</sup> . . . . .	S	Specific . . . . .	Rate . . . . .	10 <sup>b,c</sup> . . . . .	General . . . . .	All . . . . .	Few . . . . .	None . . . . .	<sup>a</sup> The percentage increase in general purpose levies of all taxing jurisdictions may not exceed the percentage increase in equalized full value of all taxable property in the State. The Department of Revenue may adjust the
Municipalities <sup>a</sup> . . . . .	S	do . . . . .	do . . . . .	35 <sup>d</sup> . . . . .	do . . . . .	All . . . . .	Few . . . . .	do . . . . .	
School districts (no limitations) <sup>e</sup> . . . . .									

See footnotes at end of table.

**TABLE 93 – STATE CONSTITUTIONAL AND STATUTORY RESTRICTIONS ON LOCAL POWER TO RAISE PROPERTY TAX REVENUE, 1976 (Cont'd)**

State and types of local government	Type of limitation			Rate limit		Provisions for exceeding limit			Remarks
	Citation <sup>1</sup>	Scope <sup>2</sup>	Method <sup>3</sup>	Number of mills <sup>4</sup>	Coverage <sup>5</sup>	Debt service exclusion <sup>6</sup>	Specified purpose levies <sup>7</sup>	Approved increases <sup>8</sup>	
<b>Wisconsin (Continued)</b>									
Towns <sup>a</sup> . . . . .	S	.. do . . . . do . .	10 <sup>c</sup> . . . .	General .	All . . . .	Few . . . .	do . . . .	levy limit for any jurisdiction for several areas of increased cost or reduced revenues, including population growth greater than the State average, assumption of new functions or services, and other reasons.	
Villages <sup>a</sup> . . . . .	S	.. do . . . . do . .	20 . . . .	.. do . . . .	All . . . .	Few . . . .	do . . . .	<sup>b</sup> Of equalized value. For all other localities rates are based on assessed value.	
<sup>c</sup> Except that counties containing only one town, and the towns in such counties, are allowed a 15-mill limit. <sup>d</sup> Except a limit of only 11 mills for Milwaukee; municipalities including Milwaukee, which operate schools are allowed additional rates for school purposes. <sup>e</sup> School district limits repealed by 1967 legislation.									
<b>Wyoming:</b>									
Counties . . . . .	C-S	Overall . .	Rate . . .	12 <sup>a</sup> . . . .	All . . . .	All . . . .	None . .	Voted . .	<sup>a</sup> Of which 3 mills are for county schools. In addition, counties must levy a 12 mill levy for schools.
Municipalities . . . . .	C	.. do . . . . do . .	8 . . . .	All . . . .	All . . . .	.. do . . . .	do . . . .	<sup>b</sup> 3 additional mills may be voted by the electorate.	
School districts . . . . .	S	.. do . . . . do . .	25 <sup>a,b</sup> . . . .	All . . . .	All . . . .	.. do . . . .	do . . . .		

<sup>1</sup>The citation for the limitations is either the State's constitution (C), statutes (S), or both (C-S).

<sup>2</sup>The scope of the limitations is either overall (all taxing units) or specific (applicable only to a particular class of local government).

<sup>3</sup>The rate limitation method is commonly used by States. Some States now use both rate limitations and other methods (e.g., budgetary control) listed in the "Remarks" column.

<sup>4</sup>The 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.

<sup>5</sup>Typically 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."

<sup>6</sup>The 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.

<sup>7</sup>For 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.

<sup>8</sup>Entries 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-1976. In some instances the available data also permit the listing of property tax restrictions on other classes of local units and special districts.

Source: ACIR Staff with the help of State Attorneys General and other State Officials.



TABLE 94 – STATE TRANSFER TAXES AND RECORDATION REQUIREMENTS

State	Basis of tax or recordation requirement		Rate	Evidence of payment as shown (stamps, seal, etc.)	Penalty for false statement of value, etc. (fine and/or incarceration as shown)	Sales price display		
	Total sales price	Net sales price exclusive of mortgage or other liens				Type of documentation required, if any	Application	
							All transfers	All, with specified exceptions
Alabama . . . . .		Yes	50 cents per \$500	Certification on document	<sup>(1)</sup>	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Arizona . . . . .	No	No	\$2.00 per document	<sup>(1)</sup>	Guilty of misdemeanor	Affidavit		Yes
Arkansas . . . . .	Yes		\$1.10 per \$1,000 <sup>2</sup>	Stamps	\$50 to \$100	None specified		Yes
California . . . . .		<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>
Colorado . . . . .	Yes		1 cent per \$100 <sup>4</sup>	Imprinting on document	\$50 to \$500, 10 days to 3 months	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Connecticut . . . . .	Yes		55 cents per \$500 <sup>2</sup>	<sup>(1)</sup>	\$200 to \$500	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Delaware <sup>3</sup> . . . . .	Yes		2 percent	Stamps	Up to \$500, up to 1 year	None specified	<sup>(1)</sup>	<sup>(1)</sup>
District of Columbia . . . . .	<sup>(3)</sup>		<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>	<sup>(3)</sup>
Florida . . . . .	Yes, as to 30 cents per \$100	Yes, as to 55 cents per \$500	30 cents per \$100 plus 55 cents per \$500	Stamps	Guilty of misdemeanor	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Georgia . . . . .		Yes	\$1.00 per \$1,000 <sup>5</sup>	<sup>(1)</sup>	Guilty of misdemeanor	Declaration		Yes
Hawaii . . . . .	Yes		5 cents per \$100 <sup>2</sup>	Imprinted seal	<sup>(1)</sup>	Certificate of conveyance		Yes
Illinois . . . . .		Yes	50 cents per \$500 <sup>2</sup>	Stamps	Guilty of misdemeanor	Real estate transfer declaration		Yes
Indiana . . . . .		Yes <sup>6</sup>	<sup>(6)</sup>	Stamps	<sup>(6)</sup>	None specified <sup>6</sup>	<sup>(1)</sup>	<sup>(1)</sup>
Iowa . . . . .	Yes		55 cents per \$500 <sup>4</sup>	Stamps	\$100 to \$500	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Kansas <sup>7</sup> . . . . .	Yes <sup>7</sup>		<sup>(7)</sup>	<sup>(7)</sup>	Up to \$100 <sup>7</sup>	Certificate of value <sup>7</sup>		Yes <sup>7</sup>
Kentucky . . . . .	Yes		50 cents per \$500	Certification on document	Up to \$100, 30 days	Affidavit		Yes
Maine . . . . .		Yes	55 cents per \$500	Stamps	<sup>(1)</sup>	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Maryland <sup>3</sup> . . . . .	Yes		55 cents per \$500 plus 0.5 percent	Stamps	Up to \$500, 6 months	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Massachusetts . . . . .	Yes		\$1.00 per \$500 <sup>2,8</sup>	Stamps	\$500 to \$1,000, up to 1 year	None specified	<sup>(1)</sup>	<sup>(1)</sup>
Michigan . . . . .	Yes		55 cents per \$500 <sup>2</sup>	Stamps	Up to \$500, 1 year	Real estate transfer valuation affidavit <sup>9</sup>		Yes
Minnesota . . . . .		Yes	\$1.10 per \$500 <sup>10</sup>	Stamps	Guilty of misdemeanor	Certificate of real estate value		Yes

TABLE 94 — STATE TRANSFER TAXES AND RECORDATION REQUIREMENTS (Cont'd)

State	Basis of tax or recordation requirement		Rate	Evidence of payment as shown (stamps, seal, etc.)	Penalty for false statement of value, etc. (fine and/or incarceration as shown)	Sales price display		
	Total sales price	Net sales price exclusive of mortgage or other liens				Type of documentation required, if any	Application	
							All transfers	All, with specified exceptions
Nebraska . . . . .	Yes		55 cents per \$500	Stamps	None specified	Real estate transfer statement	Yes	
Nevada . . . . .		Yes	55 cents per \$500 <sup>2</sup>	Imprinting on document	Guilty of misdemeanor	Declaration of value		Yes
New Hampshire . . . . .	Yes		15 cents per \$100 <sup>2</sup>	Stamps	Guilty of misdemeanor	None specified	( <sup>1</sup> )	( <sup>1</sup> )
New Jersey . . . . .	Yes		50 cents per \$500 <sup>2</sup>	Imprinting on document	Adjudged disorderly person	Affidavit of consideration	Yes	
New York <sup>3</sup> . . . . .		Yes	55 cents per \$500 <sup>2</sup>	Stamps	Up to \$5,000, 1 year	None specified	( <sup>1</sup> )	( <sup>1</sup> )
North Carolina . . . . .		Yes	50 cents per \$500	Stamps	\$100 to \$1,000	None specified	( <sup>1</sup> )	( <sup>1</sup> )
Ohio . . . . .	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
Oklahoma . . . . .		Yes	55 cents per \$500 <sup>2</sup>	Stamps	None specified	None specified	( <sup>1</sup> )	( <sup>1</sup> )
Pennsylvania <sup>3</sup> . . . . .	Yes		1 percent	Stamps	Up to \$500, 90 days	Affidavit		Yes
Rhode Island . . . . .	Yes		55 cents per \$500	Stamps	None specified	None specified	( <sup>1</sup> )	( <sup>1</sup> )
South Carolina <sup>3</sup> . . . . .	Yes		\$1.00 per \$500 <sup>2</sup>	Stamps	\$20 to \$100	Affidavit		Yes
South Dakota . . . . .	Yes		50 cents per \$500	Imprinting on document	Up to \$50	Affidavit		Yes
Tennessee . . . . .	Yes		26 cents per \$100	Imprinting on document	Penalty for perjury	Statement under oath on face of instrument		Yes
Vermont . . . . .	Yes		Half of 1 percent, plus 15 cents per \$100	Entry on return	10 to 25 percent of amount due	Property transfer return	Yes	
Virginia <sup>3</sup> . . . . .	Yes		50 cents per \$500 <sup>2</sup>	Not specified	None specified	None specified	( <sup>1</sup> )	( <sup>1</sup> )
Washington <sup>3</sup> . . . . .		Yes	50 cents per \$500 <sup>2</sup>	Stamps	Gross misdemeanor	None specified	( <sup>1</sup> )	( <sup>1</sup> )
West Virginia <sup>3</sup> . . . . .	Yes		\$1.10 per \$500	Stamps	\$100 to \$1,000, up to 5 years	Declaration of consideration or value		Yes
Wisconsin . . . . .	Yes		10 cents per \$100 <sup>2</sup>	Entry on	Up to \$1,000, up to 1 year	Real estate transfer return	Yes	

<sup>1</sup>Relevance, if any, not indicated by data obtained. <sup>2</sup>Transfers under \$100 are exempt. <sup>3</sup>Local governments levy, or have the option to levy, transfer taxes in California, Delaware, District of Columbia, Maryland, New York, Ohio, Pennsylvania, South Carolina, Virginia, Washington, and West Virginia. See table 95. <sup>4</sup>Transfers of \$500 or less are exempt. <sup>5</sup>Rate is \$1.00 for the first \$1,000 or fraction, and 10 cents for each additional \$100 or fraction. Transfers of \$100 or less are exempt. <sup>6</sup>Tax on proceeds of sale of real property applicable only to those corporations subject to gross income tax, at a rate of 1.8 percent in 1974, and 1.7 percent in 1975. Rate declines annually until tax is completely phased out in 1992. <sup>7</sup>Kansas does not have a transfer tax. Entries for that State refer to recordation requirements. <sup>8</sup>Plus an additional 14 percent surtax. <sup>9</sup>In practice, sales price available to assessor on voluntary basis only. <sup>10</sup>Rate is \$2.20 on first \$1,000.

Source: U.S. Bureau of the Census, Governments Division, *State and Local Ratio Studies and Property Assessment*, State and Local Government special studies No. 72, August 1975.

**TABLE 95 — TRANSFER TAXES AND RECORDATION REQUIREMENTS OF LOCAL JURISDICTIONS**

Area	Basis of tax	Rate	Transfer tax payment evidenced as specified	Documentation required, if any	Sales price display			Penalties (for false statement, etc.), fines and/or incarceration as indicated
					All transfers	Application All excluding specified exceptions	Amount of sales price	
California: Counties, optional	Net sales price <sup>1</sup>	55 cents per \$500 <sup>2</sup>	Declaration on face of deed or other instrument	Declaration on face of deed or other instrument			Yes	Penalty for perjury
Delaware: Wilmington	Sales price	1 percent	Stamps	None specified	(3)	(3)	(3)	(3)
District of Columbia: Washington	Sales price	0.5 percent <sup>4</sup>	Stamps or other devices authorized	Recordation tax return	Yes			Up to \$1,000, one year
Maryland: Specified counties and Baltimore city <sup>5</sup>	Sales price	(5)	Stamps	None specified	(3)	(3)	(3)	Up to \$500, up to 6 months
New York: New York City	Net sales price	1 percent <sup>6</sup>	Not specified	Affidavit (tax return)	Yes			Up to \$1,000, up to 1 year
Ohio: Counties	Sales price <sup>1</sup>	10 cents per \$100 <sup>7</sup>	Receipt (part of statement of value)	Real property conveyance fee statement of value	Yes <sup>8</sup>			\$100 to \$1,000, up to 6 months
Pennsylvania: Local governments <sup>9</sup>	Sales price	1 percent	As provided by ordinance or resolution	None specified	(3)	(3)	(3)	"Reasonable penalty" as provided locally
South Carolina: Counties	Sales price <sup>1</sup>	55 cents per \$500	Notation on deed	None specified	(3)	(3)	(3)	Not specified

**TABLE 95 — TRANSFER TAXES AND RECORDATION REQUIREMENTS OF LOCAL JURISDICTIONS**

Area	Basis of tax	Rate	Transfer tax payment evidenced as specified	Documentation required, if any	Sales price display		Penalties (for false statement, etc.), fines and/or incarceration as indicated
					All transfers	Application All excluding specified exceptions	
					Amount of sales price	Specified exempt categories	
Virginia: Counties and cities	Sales price	1/3 of State (basic) recordation tax (hence 5 cents per \$100)	As locally provided	None specified	(3)	(3)	Not specified
Washington: Counties	Sales price <sup>10</sup>	Not exceeding 1 percent <sup>10</sup>	Stamps or imprint	Affidavit		Yes	Tax and any penalties become lien on property
West Virginia: Counties	Sales price	55 cents per \$500	Stamps	Declaration of consideration or value		Yes	\$100 to \$1,000, up to 5 years

Note: "Sales price" means full amount of consideration, "net sales price" means sales price minus amount represented by assumed mortgages.

<sup>1</sup> Transfers of \$100 or less are exempt.

<sup>2</sup> Any city within a county levying the tax may impose a city transfer tax at a rate one-half that of the county. City tax becomes a credit against county tax.

<sup>3</sup> Information not indicated by data obtained.

<sup>4</sup> Minimum tax \$1.

<sup>5</sup> Local rates as follows: \$1.10 per \$500 — Allegany, Anne Arundel, Baltimore, Dorchester, Garrett, Montgomery, St. Mary's, Wicomico Counties \$1.65 per \$500 — Baltimore city and Calvert, Caroline, Charles, Kent, Queen Annes, and Worcester Counties; \$2.75 per \$500 — Harford County.

<sup>6</sup> Tax applies only where consideration exceeds \$25,000.

<sup>7</sup> Minimum basic tax \$1. Counties may levy additional tax of up to 30 cents per \$100.

<sup>8</sup> But no sales price need be disclosed when transfer is exempt from tax.

<sup>9</sup> Local governments include cities, boroughs, towns, townships, and school districts of specified classes.

<sup>10</sup> A credit for amount of tax paid on transfer of single-family residence is applicable to tax due on subsequent transfer of the property within 9 months.

Source: U.S. Bureau of the Census, Governments Division, *State and Local Ratio Studies and Property Assessment*, State and Local Government special studies No. 72, August 1975.

TABLE 96 – STATE AND LOCAL SALES TAXES, JULY 1, 1976 – 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		X
Alaska . . . . .		5bc			Nevada . . . . .	2	1½*f		
Arizona . . . . .	4	2c			New Jersey . . . . .	5		X	
Arkansas . . . . .	3	1			New Mexico . . . . .	4	½*		
California . . . . .	4%	1¼*d	X		New York . . . . .	4	3*	X	
Colorado . . . . .	3	3a		X	North Carolina . . . . .	3	1*		
Connecticut . . . . .	7		X		North Dakota . . . . .	4		X	
Florida . . . . .	4		X		Ohio . . . . .	4	0.5*	X	
Georgia . . . . .	3	1			Oklahoma . . . . .	2	2*		
Hawaii . . . . .	4			X	Oregon . . . . .		e		
Idaho . . . . .	3			X	Pennsylvania . . . . .	6		X	
Illinois . . . . .	4	1			Rhode Island . . . . .	6		X	
Indiana . . . . .	4		X		South Carolina . . . . .	4			
Iowa . . . . .	3		X		South Dakota . . . . .	4	2*		
Kansas . . . . .	3	½			Tennessee . . . . .	4.5	1.75*		
Kentucky . . . . .	5		X		Texas . . . . .	4	1*	X	
Louisiana . . . . .	3	3c	X		Utah . . . . .	4	0.5*		
Maine . . . . .	5		X		Vermont . . . . .	3		X	X
Maryland . . . . .	4		X		Virginia . . . . .	3	1*		
Massachusetts . . . . .	5		X	X	Washington . . . . .	4.6	0.5*		
Michigan . . . . .	4		X		West Virginia . . . . .	3			
Minnesota . . . . .	4	1	X		Wisconsin . . . . .	4	0.5e	X	
Mississippi . . . . .	5				Wyoming . . . . .	3	1e		
Missouri . . . . .	3	1*			District of Columbia . . . . .	5		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 1¼% 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.

TABLE 97 – STATE GENERAL SALES TAX RATES, JULY 1, 1976

2	2.5	3	3.5	4	4+	5	Over 5
Nevada <sup>1</sup>	Nebraska	Arkansas		Alabama	California	Kentucky	Pennsylvania (6%)
Oklahoma		Colorado		Arizona	(4-¾)	Maine	Rhode Island (6%)
		Georgia		Florida	Tennessee	Massachusetts	Connecticut (7%)
		Idaho		Hawaii	(4 ½)	Mississippi	
		Iowa		Illinois	Washington	New Jersey	
		Kansas		Indiana	(4.6)	District of Columbia	
		Louisiana		Maryland			
		Missouri		Michigan			
		North Carolina		Minnesota			
		Vermont		New Mexico			
		Virginia		New York			
		West Virginia		North Dakota			
		Wyoming		Ohio			
				South Carolina			
				South Dakota			
				Texas			
				Utah			
				Wisconsin			
Total . . . . 2	. . . . . 1	. . . . . 13		. . . . . 18	. . . . . 3	. . . . . 6	. . . . . 3

<sup>1</sup>Excludes the one percent mandatory county tax.

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

TABLE 98 — STATE GENERAL SALES TAX RATES AS OF JANUARY 1 — 1956 THROUGH 1976

Rate on tangible personal property at retail (percent)																					
State	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
Alabama	3	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	2	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	4
Arkansas	2	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
California	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	3%	4%	.....	4%
Colorado	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Connecticut	3½	3	.....	.....	.....	.....	3½	.....	.....	.....	.....	.....	.....	3½	5	.....	6½ <sup>1</sup>	7	6½	6	7 <sup>1</sup>
Delaware	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dist. of Col.	2	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	4	.....	.....	.....	5	.....	.....	5
Florida	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	4
Georgia	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Hawaii	2½	.....	3½	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Idaho	—	—	—	—	—	—	—	—	—	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Illinois	2½	.....	.....	.....	3	.....	3½	.....	.....	.....	.....	.....	4½	.....	4	.....	.....	.....	.....	.....	4
Indiana <sup>3</sup>	½	.....	3/8	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	4
Iowa	2½	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	3
Kansas	2	.....	.....	2½	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Kentucky	—	—	—	—	—	3	.....	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	5
Louisiana	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	3
Maine	2	.....	3	.....	.....	.....	.....	.....	4	.....	.....	.....	4½	.....	5	.....	.....	.....	.....	.....	5
Maryland	2	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	4
Massachusetts	—	—	—	—	—	—	—	—	—	—	—	3	.....	.....	.....	.....	.....	.....	.....	3	5
Michigan	3	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Minnesota	—	—	—	—	—	—	—	—	—	—	—	—	3	.....	.....	.....	.....	4	.....	.....	4
Mississippi	3	.....	.....	.....	.....	.....	.....	.....	.....	3½	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	5
Missouri	2	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Montana	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nebraska	—	—	—	—	—	—	—	—	—	—	—	—	2½	2	2½	.....	.....	.....	.....	.....	2½
Nevada	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 <sup>4</sup>	.....	.....	.....	.....	.....	.....	.....	3 <sup>4</sup>
New Hampshire	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

See footnotes at the end of table.

TABLE 98 — STATE GENERAL SALES TAX RATES AS OF JANUARY 1 — 1956 THROUGH 1976 (Cont'd)

State	Rate on tangible personal property at retail (percent)																				
	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
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 . .	5	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 . . .	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3½	....	....	....	3½ <sup>6</sup>
Texas . . . . .	—	—	—	—	—	—	2	....	....	....	....	....	....	3	3½	....	4	....	....	....	4
Utah . . . . .	2	....	....	....	....	....	2½	....	3	....	....	....	....	....	4	....	....	....	....	....	4
Vermont . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	....	....	....	....	....	3
Virginia . . . .	—	—	—	—	—	—	—	—	—	—	—	2	....	3	....	....	....	....	....	....	3
Washington . . .	3 1/3	....	....	....	4	....	....	....	....	....	4 1/5	....	4½	....	....	....	....	....	....	....	4½
W. Virginia . . .	2	....	....	....	....	....	3	....	....	....	....	....	....	....	....	....	....	....	....	....	3
Wisconsin . . . .	—	—	—	—	—	—	3 <sup>7</sup>	....	....	....	....	....	....	....	4	....	....	....	....	....	4
Wyoming . . . .	2	....	....	....	....	....	....	....	....	....	2½	....	3	....	....	....	....	....	....	....	3
Number of States with tax <sup>8</sup>	34	35	35	35	35	36	38	38	38	38	40	43	45	45	46	46	46	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.

<sup>1</sup>Sales under 7¢ taxes at 3½%, if the vendor keeps adequate records.

<sup>2</sup>Delaware enacted a 2% use tax on leases of tangible personal property other than household furniture, fixtures or furnishings, effective July 1, 1969.

<sup>3</sup>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.

<sup>4</sup>Includes the state-wide county 1% mandatory local school support tax (effective July 1, 1967).

<sup>5</sup>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%.

<sup>6</sup>Three percent effective July 1, 1977.

<sup>7</sup>Effective December 31, 1961. However, the tax was operative only on sales made on and after February 1, 1962.

<sup>8</sup>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 99 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976**  
(Percent)

Rates on selected services subject to tax										
State	Type of tax <sup>1</sup>	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 <sup>2</sup>	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%. Sales of food and food products through coin-operated vending machines, 3%.
Arizona . . . . .	do	4	4	4	3	4	4	4	4 <sup>4</sup>	Lease or rental of tangible personal property, advertising, printing, publishing, contracting, storage, and amusement operators, 4%; extracting and processing minerals, 2½%; timbering, 1½%; wholesale sales of feed to poultrymen and stockmen, 3/8%. Lease or rent of real property, 3%.
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, 3%.
California . . . . .	do	4%	. . . .	4%	. . . .	. . . .	. . . .	. . . .	. . . .	Renting, leasing, producing, fabrication, processing, printing or imprinting of tangible personal property; furnishing, preparing or serving of food, meals or drink, 4%.
Colorado . . . . .	do	3	. . . .	3	3	3	3 <sup>5</sup>	. . . .	. . . .	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 99 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (Cont'd)**  
(Percent)

State	Type of tax <sup>1</sup>	Rates on selected services subject to tax								Rates on other services and businesses subject to tax (including retail sales subject to special rates)
		Rate on tangible personal property at retail	Admissions	Restaurant meals	Transient lodging	Telephone and telegraph	Gas and electricity	Water	Transportation of persons and property	
Connecticut <sup>6</sup>	Retail sales	7	.....	7 <sup>7</sup>	7	7 <sup>5</sup>	7 <sup>5</sup>	7 <sup>5</sup>	.....	Machinery used in manufacturing production process, information processing, business analysis, and other enumerated services, 3½%; Lease, rental, or storing for use or consumption of any article or item of tangible personal property, 7%.
Florida	do	4	4	4	4	4 <sup>5</sup>	4 <sup>5</sup>	.....	.....	Rental, storage or furnishing of taxable things or services, altering, remodeling or repairing tangible personal property, lease or rental of commercial offices or buildings, the rental of privately owned parking and docking facilities, wired television service, coin operated vending machines, 4%. Farm equipment, 3%.
Georgia	do	3	3	3	3	3	3	.....	3 <sup>4</sup>	Lease or rental of tangible personal property, and charges on amusements and amusement devices, 3%.
Hawaii	Multiple stage sales	4	4	4	4	.....	.....	.....	.....	Manufacturers, producers, wholesalers, and selected service businesses, 1/2%; sugar processors and pineapple canners, 1/2%; insurance solicitors, 2%; contractors, sales representatives, professions, radio broadcasting stations, service businesses and other businesses (not otherwise specified), including amusement business, 4%.
Idaho	Retail sales	3	3	3	3	.....	.....	.....	.....	Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, and gross receipts of amusement operators, 3%. (5% of the gross receipts from sales of tickets to closed circuit telecasts of boxing, sparring and wrestling matches).
Illinois	do	4	.....	4	.....	.....	.....	.....	.....	Property sold in connection with a sale of service, 4%; remodeling, repairing and

See footnotes at the end of table.

**TABLE 99 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (Cont'd)**  
(Percent)

Rates on selected services subject to tax										
State	Type of tax <sup>1</sup>	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 <sup>5</sup>	4 <sup>5</sup>	4 <sup>5</sup>	....	Lease or rental of tangible personal property, sales at auction, cable television service, 4%.
Iowa	do	3	3	3	3	3	3 <sup>5</sup>	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 <sup>5</sup>	3 <sup>5</sup>	3 <sup>4</sup>	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 <sup>8</sup>	5	5	5	5 <sup>5</sup>	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 <sup>5</sup>	5	....	Renting, storing, fabricating or printing of tangible personal property, 5%.

See footnotes at the end of table.

TABLE 99 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (Cont'd)  
(Percent)

Rates on selected services subject to tax										
State	Type of tax <sup>1</sup>	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 <sup>2</sup>	. . . .	4 <sup>7</sup>	4	. . . .	4 <sup>5</sup>	. . . .	. . . .	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	5	. . . .	7	. . . .	. . . .	. . . .	. . . .	. . . .	Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, 5%. 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 <sup>2</sup>	4	4	4	4	4	4	. . . .	Renting, leasing, processing, producing, fabricating or printing tangible personal property, 4%; coin-operated vending machines, 3%.
Mississippi . . . . .	Multiple stage sales	5 <sup>2</sup>	. . . .	5	5	5	5 <sup>5</sup>	5	5 <sup>4</sup>	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 99 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (Cont'd)**  
(Percent)

Rates on selected services subject to tax										
State	Type of tax <sup>1</sup>	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 <sup>5</sup>	3	3 <sup>4</sup>	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)	do	2½	2½	2½	2½	2½	2½ <sup>5</sup>	2½ <sup>5</sup>	. . . .	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 <sup>9</sup>	5	5	. . . .	. . . .	. . . .	. . . .	Advertising, renting, leasing producing, fabricating, processing, printing, or imprinting, and installation or maintenance of tangible personal property, 5%.
New Mexico . . . . .	do	4 <sup>2</sup>	4	4	4	4	4 <sup>5</sup>	4	4	Leasing or storing tangible personal property, and sales of services, 4%. Sales of farm implements, 2%.
New York . . . . .	do	4	4 <sup>9</sup>	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 <sup>2</sup>	. . . .	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).

TABLE 99 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (Cont'd)  
(Percent)

Rates on selected services subject to tax										
State	Type of tax <sup>1</sup>	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 <sup>2</sup>	4	4	4	4	4	4	4 <sup>4</sup>	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 <sup>2</sup>	2	2	2	2	2	....	2 <sup>4</sup>	Advertising (limited), gross proceeds from amusement devices, printing, automobile storage, 2%.
Pennsylvania . . . . .	do	6	....	6	6	6 <sup>5</sup>	6 <sup>5</sup>	....	....	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	6	....	6	6	6	6 <sup>5</sup>	6	....	Renting, leasing, producing, fabricating, processing, and printing, or imprinting of tangible personal property, 6%.
South Carolina . . . . .	do	4	....	4	4	4	4 <sup>5</sup>	....	....	Renting or leasing of tangible personal property, and laundry and drycleaning, 4%.
South Dakota . . . . .	do	4 <sup>2</sup>	4	4	4	4	4	4 <sup>5</sup>	....	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, and rentals of tangible personal property except mobile homes, 4%. Gross receipts from amusement devices, 3%.

See footnotes at the end of table.

TABLE 99 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (Cont'd)  
(Percent)

Rates on selected services subject to tax										
State	Type of tax <sup>1</sup>	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	4½	. . . .	4½	4½	4½	4½ <sup>5</sup>	4½ <sup>5</sup>	. . . .	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, 4½%; 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 <sup>2</sup>	. . . .	4	. . . .	. . . .	4 <sup>5</sup>	. . . .	. . . .	Producing, processing, and lease or rental of tangible personal property, 4%.
Utah . . . . .	do	4	4	4	4	4	4	. . . .	4 <sup>4</sup>	Laundry, and drycleaning, repairing, renovating, installing, fabricating, and lease or rental of tangible personal property, 4%.
Vermont . . . . .	do	3 <sup>2</sup>	3	10	10	. . . .	3	. . . .	. . . .	Renting, leasing, producing, fabricating, processing, printing or imprinting of tangible personal property, 3%.
Virginia . . . . .	do	3 <sup>2</sup>	. . . .	3	3	. . . .	. . . .	. . . .	. . . .	Fabricating, storage, lease or rental of tangible personal property, 3%.
Washington . . . . .	do	4.6	4.6	4.6	4.6	. . . .	. . . .	. . . .	. . . .	Charges for certain specified services, 4½%; selected amusement and recreation activities, 4.6% (unless subject to county or city admission taxes, in which case they remain taxable under the State business and occupation tax, 1.06%).
West Virginia . . . . .	do	3 <sup>2</sup>	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%.

Rates on selected services subject to tax

State	Type of tax <sup>1</sup>	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)
Wisconsin . . . . .	Retail sales	4	4 <sup>9</sup>	4	4	4	4	. . . . .	. . . . .	Laundry, drycleaning, photographic services, the repair, service, maintenance, lease or rental of all items of taxable tangible personal property, 4%.
Wyoming . . . . .	do	3	3	3	3	3	3 <sup>5</sup>	. . . . .	3 <sup>4</sup>	Laundry, drycleaning, producing, fabricating, repairing, altering, printing, lease or rental (with exceptions) of tangible personal property, plus numerous other service businesses, 3%.
District of Columbia . . . . .	do	5 <sup>2</sup>	5	8	8	5	5 <sup>5</sup>	5	. . . . .	Food and drink through vending machines, 2%. Producing, fabricating, printing, lease or rental (with exceptions), and repair of tangible personal property, 5%. Parking and storage, 12%.

<sup>1</sup> All but a few States levy sales taxes of the single-stage retail type. Hawaii and Mississippi levy multiple-stage sales taxes (although the Arizona and New Mexico taxes are applicable to some nonretail businesses, they are essentially retail sales taxes). Washington and West Virginia levy a gross receipts tax on all businesses, distinct from their sales taxes. Alaska also levies a gross receipts tax on businesses. New Jersey levies a retail gross receipts tax plus an unincorporated business tax (which includes, unincorporated retail stores); Delaware levies a merchants license tax based on gross receipts; and Indiana levies a tax on the gross income of all persons or corporations doing business in Indiana. The rates applicable to retailers (with exceptions) under these gross receipts taxes are as follows: Alaska ½% on gross receipts of \$20,000–\$100,000, and ¼% on gross receipts in excess of \$100,000; Delaware, retailers generally, 55/100 of 1% less \$10,000 per month, plus an additional tax of 3/10 of 1%; Indiana 425/1000 of 1%; New Jersey, retail gross receipts – 1/20 of 1% on gross receipts in excess of \$150,000, unincorporated business tax – ¼ of 1% if gross receipts exceed \$5,000; Washington, 44/100% plus a 6% surtax; and West Virginia, 55/100%.

<sup>2</sup> Motor vehicles are taxable at the general rates with certain exceptions. The following States apply different rates to motor vehicles under their general sales and use tax laws: Alabama, 1½%; Mississippi, 3%; and North Carolina, 2% (maximum \$120). The following exempt motor vehicles from their general sales and use taxes but impose special sales or gross receipts taxes on them under their motor vehicle tax laws: District of Columbia 5% titling tax (4% to 7% based on weight eff. 10/1/76); Maryland, 4% titling tax; Minnesota, 4% excise tax; New Mexico, 2% excise tax; North Dakota, 4% excise tax; Oklahoma, 2% excise tax; South Dakota, 3% excise tax; Texas 4% sales and use tax; Vermont, 4% (maximum \$300); Virginia, 2% sales and use tax; and West Virginia, 3% titling tax.

<sup>3</sup> Gross sales or gross receipts taxable under separate "Utility Tax Act."

<sup>4</sup> Arizona and Mississippi also tax the transportation of oil and gas by pipeline. Georgia exempts transportation of property, and charges by municipalities, counties, and public transit authorities for transporting passengers upon their conveyances. Kansas exempts transportation of persons. Missouri exempts contract transportation of employees to and from work, and interstate transportation of property. North Dakota exempts sales, furnishing or service of passenger transportation and freight transportation provided by a common carrier. Oklahoma and Utah do not tax transportation of property. Mississippi taxes taxicab transportation at the rate of 2%. Local transit buses are exempt. Oklahoma does not tax local transportation, school transportation, and fares of 15 cents or less. Utah does not tax street railway fares. In Arizona, bus, taxi cab, and trucking services registered as "common carriers" pay the carrier tax (2½%, or 2¼%) and are exempt from the sales tax. Wyoming exempts interstate movement of freight, passengers and express; and contract transportation of employees to and from work.

<sup>5</sup> Colorado exempts gas and electricity for use in construction and other industrial uses. Connecticut exempts telephone and telegraph, gas, electricity, and water services provided to consumers through mains, lines, pipes or bottles. Sales of fuel used for heating purposes is also exempt. Florida exempts fuels used by a public or private utility in the generation of electric power or energy for sale. Sales of fuel and utilities to residential households are exempt. Indiana exempts gas, electricity, and water used in manufacturing, mining, refining, oil or mineral extraction, and irrigation; also exempts sale of utility services to other utilities. Iowa exempts electricity used in manufacturing. Kansas exempts gas, electricity, and water used in farming, processing, manufacturing, mining, drilling, refining, irrigation, telephone and telegraph and other taxable services or for use in movement in interstate commerce by railroads or public utilities. Kentucky exempts energy or energy producing fuels used in manufacturing, processing, mining, or refining to the extent that costs exceed 3% of the cost of production. Maine exempts electricity consumed in manufacturing. Maryland exempts sales of gas and electricity when made for purposes of resale or use in manufacturing, assembling, processing, refining or the generation of electricity.

TABLE 134 – STATE SALES TAXES: TYPES AND RATES, JULY 1, 1975 (Cont'd)  
(Percent)



**TABLE 99 — STATE SALES TAXES: TYPES AND RATES, JULY 1, 1976 (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. Nebraska exempts water used in agriculture and manufacturing, and, electricity and fuels for construction, transportation, communication, commercial, and industrial uses. New Mexico provides a credit against tax for electrical energy tax payments. Pennsylvania exempts gas, electricity, and intrastate telephone or telegraph service when purchased by the user solely for his own resident 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. South Dakota exempts sales of water by political subdivisions and water user districts. Tennessee taxes gas and electricity used by manufacturers or sold directly to consumers for residential use at the rate of 1½%, water sold to manufacturers is taxed at 1% (gas, electricity, and water used directly in manufacturing process is exempt). Texas exempts gas and electricity used in manufacturing, mining, or agriculture. 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.

<sup>6</sup>Sales under 8¢ taxed at 3½% if the vendor keeps adequate records.

<sup>7</sup>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 8% under the "Meals Excise Tax."

<sup>8</sup>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.

<sup>9</sup>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.

<sup>10</sup>Taxed at 5% under separate "Meals and Rooms Tax."

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

**TABLE 100 — EXEMPTION OF FOOD AND MEDICINE IN  
STATE GENERAL SALES TAXES, JULY 1, 1976**

State	Tax rate (percent)	Food <sup>1</sup>	Medicine <sup>2</sup>
Alabama	4	....	x <sup>3</sup>
Arizona	4	....	x
California	4½	x	x
Colorado*	3	....	x
Connecticut	7	x	x
Dist. of Columbia	5	x	x
Florida	4	x	x
Idaho	3	....	x
Indiana	4	x	x
Iowa	3	x	x
Kentucky	5	x	x
Louisiana	3	x	x
Maine	5	x	x
Maryland	4	x	x
Massachusetts	5	x	x
Michigan	4	x	x
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	x
Ohio	4	x	x
Pennsylvania	6	x	x
Rhode Island	6	x	x
South Carolina	4	....	x <sup>4</sup>
South Dakota <sup>5</sup>	4	....	x
Tennessee	4.5	....	x
Texas	4	x	x
Utah	4	....	x
Vermont	3	x	x
Virginia	3	....	x
Washington	4.6	....	x
West Virginia	3	....	x
Wisconsin	4	x	x
Wyoming <sup>6</sup>	3	....	x

\*Also allows personal income tax credit or cash rebate for sales tax paid on food. See table 111.

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>Limited to medicines prescribed by a physician for persons aged 65 or older.

<sup>4</sup>Limited to persons 50 years of age or older, and totally and permanently disabled persons.

<sup>5</sup>Persons 65 or older and disabled persons are allowed a credit for sales tax paid. For households consisting of one individual, the credit ranges from \$88 if federal adjusted gross income is not over \$2,200 to \$0 if AGI exceeds \$3,700. For households with more than one individual, the credit ranges from \$176 if AGI is not over \$4,400 to \$0 if AGI exceeds \$5,900.

<sup>6</sup>Residents 65 or older or totally disabled are eligible for a \$100 sales and use tax refund reduced by the percentage that income exceeds \$4,000 per year. Married persons, at least one of whom is 65 or older or totally disabled, are allowed a refund equal to \$150 reduced by the percentage that their actual income exceeds \$6,000 per year.

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

TABLE 101 – LOCAL SALES TAX RATES, JULY 1, 1976

State and type of local government	State tax rate (percent) <sup>2</sup>	Local government tax rates <sup>2</sup>				
		1/2 percent	3/4 percent	1 percent	2 percent	3 percent
Alabama	4					
240 municipalities <sup>3</sup>	....	6	....	180	44	1
25 counties	....	1	....	20	4	....
Alaska	....					
80 municipalities <sup>4</sup>	....	....	....	10	32	24
6 boroughs <sup>5</sup>	....	....	....	....	2	3
Arizona	4					
38 municipalities	....	1	....	34	3	....
Arkansas	3					
1 municipality	....	....	....	1	....	....
California	4%					
394 municipalities	....	....	....	394 <sup>6</sup>	....	....
58 counties <sup>7</sup>	....	....	....	....	....	....
SFO Bay Area Rapid Transit District <sup>8</sup>	....	1	....	....	....	....
Colorado	3					
106 municipalities <sup>9</sup>	....	....	....	33	56	14
14 counties	....	1	....	9	4	....
1 special district	....	1	....	....	....	....
Georgia	3					
2 municipalities	....	....	....	2	....	....
14 counties	....	....	....	14	....	....
Illinois	4					
1,240 municipalities (approx.)	....	27	75	1,138	....	....
102 counties	....	....	3	99	....	....
Kansas	3					
3 municipalities	....	3	....	....	....	....
4 counties	....	4	....	....	....	....
Louisiana	3					
112 municipalities <sup>10</sup>	....	3	....	100	5	....
19 parishes <sup>10</sup>	....	....	....	15	3	....
52 school districts <sup>10</sup>	....	2	1	47	1	....
Minnesota	4					
1 municipality	....	....	....	1	....	....
Missouri	3					
149 municipalities	....	2	....	147	....	....
3 transit districts	....	3	....	....	....	....
Nebraska	2½					
3 municipalities	....	....	....	3	....	....
Nevada <sup>11</sup>	3 <sup>11</sup>					
12 counties	....	12	....	....	....	....
New Mexico	4					
29 municipalities <sup>12</sup>	....	....	....	....	....	....
3 counties <sup>12</sup>	....	....	....	....	....	....
New York	4					
24 municipalities <sup>13</sup>	....	....	....	....	6	4
44 counties	....	....	....	3	8	33

See footnotes on the next page.

TABLE 101 – LOCAL SALES TAX RATES, JULY 1, 1976<sup>1</sup> (CONT'D)

State and type of local government	State tax rate (percent) <sup>2</sup>	Local government tax rates <sup>2</sup>				
		1/2 percent	3/4 percent	1 percent	2 percent	3 percent
North Carolina	3					
96 counties	....	....	....	96	....	....
Ohio	32					
32 counties	....	32	....	....	....	....
1 transit district	....	....	....	1	....	....
Oklahoma	2					
356 municipalities	....	....	....	247	109	....
South Dakota	4					
18 municipalities <sup>14</sup>	....	....	....	16	1	....
Tennessee	4½					
25 municipalities	....	15	5	5 <sup>15</sup>	....	....
90 counties <sup>16</sup>	....	....	....	27 <sup>15</sup>	....	....
Texas	4					
854 municipalities	....	....	....	854	....	....
Utah	4					
175 municipalities	....	175	....	....	....	....
29 counties	....	27	2	....	....	....
Virginia	3					
38 cities <sup>17</sup>	....	....	....	38	....	....
96 counties <sup>17</sup>	....	....	....	96	....	....
Washington	4.6					
262 municipalities	....	262 <sup>18</sup>	....	....	....	....
38 counties <sup>19</sup>	....	36 <sup>18</sup>	....	....	....	....
Wyoming	3					
5 counties	....	....	....	5	....	....

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

<sup>2</sup>The rates shown are applicable to sales of tangible personal property at retail.

<sup>3</sup>Includes 8 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 Tusculumbia is 1/3 of the 1½ percent city rate. The rate within the police jurisdiction of the city of Littleville is 1/6 of the 1½ percent city rate.

<sup>4</sup>Includes 4 cities with a 1½ percent rate, six with a 4 percent rate, and four with a 5 percent rate. At least seven of these cities are located in the six 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.

<sup>5</sup>Includes one borough with a 1½ percent rate.

<sup>6</sup>The 1½ 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.

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

<sup>8</sup>The Board of Directors of the San Francisco Bay Area Rapid Transit District must impose, by ordinance, a one-half of 1% retail transactions and use tax in the counties of San Francisco, Alameda, and Contra Costa in order to finance the completion of the rapid transit system. The tax is in addition to the present combined State and local sales and use tax rate of 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.

<sup>9</sup>Includes one city with a 2½ percent rate; and two with a 4% rate.

<sup>10</sup>Includes 2 cities with a 1½ percent rate, and two with a 1½ percent rate; one parish with a 1½ rate; and two school districts with a ¾ 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.

<sup>11</sup>The mandatory 1 percent "Local school support tax" is included in the State rate.

<sup>12</sup>The tax rates are ¼ of one percent.

<sup>13</sup>Includes thirteen cities with a 1½ percent rate. The statutory maximum combined city and county local rate is 3 percent. Includes the New York City 4% tax now imposed as a state tax (8% state tax in New York City) eff. 7/1/75. The revenues from this tax will be distributed to the municipal assistance corporation created to assist New York City in meeting its financial obligations until the notes and bonds of the corporation are paid.

<sup>14</sup>Includes Rapid City, where the general rate is 1½ percent and a 2 percent rate applies to specified items including prepared food and transient lodging.

<sup>15</sup>The maximum tax on a single transaction is \$5.

<sup>16</sup>Includes 57 counties with a 1½ percent rate; 6 with a 1½ percent rate; and a maximum of \$7.50 on a single transaction.

<sup>17</sup>Local sales tax levied by every county and "independent" city in the State.

<sup>18</sup>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.

<sup>19</sup>Includes two counties (King and Grays Harbor) 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 102 – STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES  
BY LOCAL GOVERNMENTS, JULY 1, 1976**

State and type of local government	Statutory authority	Number using	Scope	Rate limits	Voter approval	Administration
<b>Alabama</b>						
Municipalities	Business and occupational license	240	Sales & use	None	No	Local option <sup>1</sup>
Counties	Specific <sup>2</sup>	25	Do	2%	Yes <sup>2</sup>	State <sup>1</sup>
<b>Alaska</b>						
Municipalities	Specific	80	Do	3%	No <sup>3</sup>	Local
Boroughs	Do	8	Do	3%	Yes	Do
<b>Arizona</b>						
Municipalities	Business and occupational license	38	Sales	None	No	Do
<b>Arkansas</b>						
Municipalities	Specific	1	Do	1%	Yes	State
<b>California</b>						
Municipalities	Specific	394	Sales & use	1% <sup>4</sup>	No	State
Counties	Do	58 <sup>5</sup>	Do	1% <sup>4</sup>	Do	Do
Special districts	Do	1	Do	0.25% or 0.5%	Do	Do
<b>Colorado</b>						
Municipalities	Home rule <sup>6</sup>	106	Both <sup>6</sup>	None <sup>6</sup>	Do <sup>6</sup>	25 Local 81 State <sup>6,7</sup>
Counties	Specific	14	Sales & use	6	Yes	State
Special district <sup>8</sup>	Do	1	Sales	0.5%	Do	Do
<b>Georgia<sup>9</sup></b>						
Municipalities <sup>9</sup>	Do	2	Sales & use	1%	Yes	State
Counties <sup>9</sup>	Do	12	Do	1%	Do	Do
Special district <sup>10</sup>	Do	2 <sup>10</sup>	Sales & use	1% <sup>10</sup>	No	Do
<b>Illinois</b>						
Municipalities	Do	1,240	Do	1%	Do	State
Counties	Do	102	Do	1%	Do	Do
<b>Kansas</b>						
Municipalities	Do	3	Sales & use	0.5%	Yes	Do
Counties	Do	4	Do	0.5%	Do	Do
<b>Kentucky</b>						
Transit districts	Do	.....	Sales	½%	Yes	State
<b>Louisiana<sup>11</sup></b>						
Municipalities	Do	112	Sales & use	1½%	Yes	Local
Parishes	Do	19	Do	1%	Do	Do
School districts	Do	52	Do	1%	Do	Do
<b>Minnesota</b>						
Municipality	Do	1	Do	None	Yes	Do
<b>Missouri</b>						
Municipalities	Do	149	Sales	0.5% or 1%	Yes	State
Transit districts	Do	3	Do	0.5%	No	Do
<b>Nebraska</b>						
Municipalities	Do	3	Sales & use	0.5% or 1%	No	Do
<b>Nevada</b>						
Counties	Specific	12	Sales & use	0.5%	No	State
<b>New Mexico</b>						
Counties	Do	3	Sales	0.25% or 0.5% <sup>12</sup>	Yes <sup>12</sup>	State
Municipalities <sup>13</sup>	Do	29	Gross receipts	0.25%	No	Do
<b>New York</b>						
Municipalities	Do	24	Sales & use	3%	No	State
Counties	Do	44	Do	3%	Do	Do
<b>North Carolina</b>						
Counties	Do	96	Do	1%	No <sup>14</sup>	Local option (State)

See footnotes at the end of table.

TABLE 102 — STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES  
BY LOCAL GOVERNMENTS, JULY 1, 1976 (Cont'd)

State and type of local government	Statutory authority	Number using	Scope	Rate limits	Voter approval	Administration
Ohio						
Counties	Do	32	Do	0.5%	<sup>14</sup>	State
Regional transit authorities	Do	1	Do	0.5%; 1%; 1.5%	Yes	State
Oklahoma						
Municipalities	Do	356	Sales	<sup>15</sup>	Yes	Local <sup>16</sup>
Oregon						
Municipalities <sup>17</sup>	Do	....	Do	None	No	Local
South Dakota						
Municipalities	Do	18	Sales & use	None	Do	State
Tennessee						
Municipalities	Do <sup>18</sup>	25	Sales & use	2¼% <sup>19</sup>	Yes	State <sup>20</sup>
Counties	Do <sup>18</sup>	90	Do	2¼% <sup>19</sup>	Do	Do <sup>20</sup>
Texas						
Municipalities	Do	854	Do	1%	Do	State
Utah						
Municipalities	Do	175	Sales	0.75%	No	State
Counties	Do	29	Do	0.75% <sup>21</sup>	Do	Do
Virginia						
Cities	Specific	38 <sup>22</sup>	Sales & use	1%	No	State
Counties	Do	96 <sup>22</sup>	Do	1%	Do	Do
Washington						
Municipalities	Do	262	Sales & use	0.5% <sup>23</sup>	Do	Do
Counties	Do	38	Do	0.5% <sup>23</sup>	Do	Do
Wisconsin						
Counties	Do <sup>24</sup>	....	Sales	0.5%	No	Do
Wyoming						
Counties	Do <sup>25</sup>	5	Do	0.5% or 1%	Yes	Do

<sup>1</sup> 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 209 of the 240 municipal sales taxes. The statutes applicable to individual counties usually (in 21 counties) require State administration.

<sup>2</sup> Specific statutory authority is given to individual counties (22); voter approval is required in most cases; and counties enabling act (3 counties).

<sup>3</sup> Home rule and first class general law cities may levy a sales and use tax without voter approval.

<sup>4</sup> 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.

<sup>5</sup> Includes the city-county of San Francisco.

<sup>6</sup> 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.

<sup>7</sup> 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).

<sup>8</sup> Regional Transportation District, consisting of the city and county of Denver; the counties of Jefferson, Boulder and Douglas; and parts of Adams and Arapahoe Counties.

<sup>9</sup> Counties are authorized to impose 1% sales and use taxes, subject to voters' approval, to be administered and collected by the State Revenue Commissioner. If the governing authority at either of the two most populous municipalities in a county requests the county to levy a sales and use tax and the county does not initiate a referendum within 90 days, or if the referendum is defeated by the voters, the governing authority of any municipality in such county is authorized to call for a referendum election on the question of whether to levy the tax. If a county or municipality levies a local income tax it is prohibited from levying a sales and use tax. Effective July 1, 1975.

<sup>10</sup> 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.

<sup>11</sup> The rate limits shown apply generally, several taxing jurisdictions are authorized to levy a higher rate of tax. The maximum combined local rate cannot exceed three percent.

<sup>12</sup> The general limit is ¾%; certain specific counties are authorized to levy a ¾% rate without voter approval.

<sup>13</sup> Any ordinance imposing the tax must take effect, or be repealed, on either January 1 or July 1 occurring first after the expiration of at least five months from the date the taxing ordinance is adopted or repealed. Effective 4/10/75.

<sup>14</sup> Not required unless a specified percentage of voters petition.

<sup>15</sup> 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.

<sup>16</sup> 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.

<sup>17</sup> Cities with population of 9,000 — 10,500 only, but none is presently using this authority.

<sup>18</sup> 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.

<sup>19</sup> The rate is limited to ½ of the State sales tax rate until 6/30/77 and may not exceed ¾ of the State rate thereafter, and the maximum tax on a single transaction is limited to \$7.50 if the local rate exceeds 1%.

<sup>20</sup> Optional.

<sup>21</sup> Counties located in transit districts may levy an additional ¼ percent tax (subject to voter approval) to fund a public transportation system.

<sup>22</sup> The local sales tax is levied by every county and "independent" city in the state.

<sup>23</sup> County rates must be ½ of 1%, city rates may not exceed ¾ 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. Class AA counties, or cities and municipal corporations within such counties, may impose additional sales and use taxes of 1/10, 2/10, or 3/10 of 1%, subject to voter approval to finance public transportation systems.

<sup>24</sup> 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.

<sup>25</sup> Ch. 183 (H.B. 2611) effective 7/1/73, authorized counties to impose a ¾% 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 103 — TAXATION OF SELECTED SERVICES UNDER  
LOCAL SALES TAXES, JANUARY 1, 1972

	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Georgia	Illinois	Kansas <sup>+</sup>	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 <sup>a</sup>	E <sup>b</sup>	T	T	T	E	T	T	E <sup>b</sup>	T	T	E <sup>c</sup>	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	E <sup>d</sup>	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 <sup>e</sup>	E	E	T	E	E	E	E <sup>f</sup>	E	E	E	E	E	E	E	T	E <sup>f</sup>	E	E	E	E	E <sup>f</sup>	E	E	E <sup>g</sup>	E
Shoe repair (labor) <sup>g</sup>	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 <sup>h</sup>	E	E	E	E	E	T	E	E	T	E	E	E	E	E	E <sup>h</sup>	E	T	T	T
<u>Repair and improvement services</u>																									
Automobile repair (labor) <sup>g</sup>	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 <sup>i</sup>	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 <sup>i</sup>	E	E	T <sup>j</sup>	E	E	E	T <sup>k</sup>	E	E	E	E	T	E	E	T	E	E	E	T	E	E	E	T <sup>l</sup>	E	E
Electricity, residential	E <sup>b</sup>	T	T	T	E	T	T	E <sup>m</sup>	T	E	T	T	T	E	T	T	E	E	T	T	E <sup>n</sup>	T	T	E	E
Gas, residential (by pipes)	E <sup>b</sup>	T	T	T	E	T	T	E <sup>m</sup>	T	E	T	T	T	E	E	T	E	E	T	T	E <sup>n</sup>	T	T	E	E
Railroad express service <sup>i</sup>	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 <sup>j</sup>	E	E	E	T	E	E	E	E	E	E	E	T	E	E	E	T	E	E	E	E	E	E
Telegraph <sup>i</sup>	E <sup>b</sup>	T	T	T	E	T	E	E <sup>m</sup>	T	E	E	T	T	E	T	T	E	E	T	T	T	E	T	E	E
Telephone <sup>i</sup>	E <sup>b</sup>	T	T	T	E	T	T	E <sup>m</sup>	T	E	T <sup>o</sup>	T	T	E	T	T	E	E	T	T	T	E	T	E	E
Trucking services, freight <sup>i</sup>	E	E	T <sup>j</sup>	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 103 — 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 <sup>b</sup>	T	T	T	E	E	E	E <sup>b</sup>	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 <sup>p</sup>	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 <sup>p</sup>	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 <sup>p</sup>	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 <sup>p</sup>	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 <sup>p</sup>	T	E	T
<u>Professional and technical services</u>																									
Morticians' services <sup>8</sup>	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	T <sup>q</sup>	T <sup>r</sup>	E	E	E	E	E	E	E <sup>s</sup>
Photography, custom	T	T	T	T	T	T	T	E	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	T	E	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 <sup>b</sup>	T	T	T	T	T	T	E	T	T	T	T	T	T	T	T	E <sup>c</sup>	T	T	E	T	T	T	E	T
Linen services	E <sup>b</sup>	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 <sup>u</sup>	T	T	E	E	E	E	E	E	T	E	E	E	E	T	E	E	E	T	E	T	E	E	E	T <sup>v</sup>
Tool rental	E <sup>b</sup>	T	T	T	T	T	T	E	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.

<sup>a</sup> For continuous rental of less than thirty days.

<sup>b</sup> Taxed under separate State tax; no local tax.

<sup>c</sup> Exempt under Duluth city sales tax; Duluth has separate hotel-motel excise.

<sup>d</sup> Coin-operated exempt.

<sup>e</sup> Over one month continuous residence, except where noted.

<sup>f</sup> Ninety days or more.

<sup>g</sup> If charges or billed separately (such items of labor may or may not be taxable if not billed separately).

<sup>h</sup> Long-term continuous rental only; overnight or short-term rental is taxable.

<sup>i</sup> Intrastate service only.

<sup>j</sup> 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.

<sup>k</sup> Private companies only; municipal bus lines exempt.

<sup>l</sup> Interurban lines only, intraurban lines exempt.

<sup>m</sup> Taxable under optional municipal utilities tax.

<sup>n</sup> Subject to State but not local tax.

<sup>o</sup> Coin phones exempt.

<sup>p</sup> Subject to State amusement tax.

<sup>q</sup> First \$150 exempt.

<sup>r</sup> Professional services must be included in complete funeral charge, of which fifty percent is taxable.

<sup>s</sup> 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.

<sup>t</sup> Subject to State sales tax at reduced rate and exempt from county sales taxes.

<sup>u</sup> Except at places of amusement, where parking is taxable.

<sup>v</sup> 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 104 — EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR  
SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH  
TWO DEPENDENTS, BY STATE, 1974<sup>1</sup>

State	Adjusted gross income class							
	\$2,500	\$3,500	\$5,000	\$7,500	\$10,000	\$17,500	\$25,000	\$50,000
Alabama*	—	—	0.3	0.9	1.5	1.9	2.4	2.6
Alaska	—	—	0.5	1.4	1.8	2.1	2.7	4.2
Arizona*	—	0.1	0.5	1.1	1.5	1.8	2.6	3.5
Arkansas	—	—	—	1.1	1.6	2.2	3.1	4.6
California	—	—	—	—	0.6	1.7	2.8	5.8
Colorado <sup>2*</sup>	-1.1	-8	0.1	1.0	1.6	2.2	3.1	3.9
Delaware*	—	0.3	0.8	1.5	2.4	3.7	5.0	7.2
Dist. of Columbia <sup>2</sup>	-6	-4	0.5	1.7	2.5	3.3	4.4	6.5
Georgia	—	—	—	0.3	0.8	1.8	2.9	4.1
Hawaii <sup>2</sup>	-4.8	-3.3	-1.5	0.6	2.1	3.5	4.5	6.1
Idaho <sup>3</sup>	0.4	0.3	0.2	0.5	1.4	2.7	3.9	5.3
Illinois	—	—	0.5	1.2	1.5	1.9	2.1	2.3
Indiana	—	0.6	1.0	1.3	1.5	1.7	1.8	1.9
Iowa*	—	—	1.3	2.3	3.0	3.0	3.5	3.8
Kansas*	—	—	0.5	0.9	1.3	1.7	2.2	3.0
Kentucky*	—	—	0.6	2.0	2.4	2.5	3.0	3.2
Louisiana*	—	—	—	0.1	0.5	0.7	0.9	1.5
Maine	—	—	0.1	0.4	0.6	0.9	1.4	2.4
Maryland <sup>4</sup>	—	—	0.6	1.7	2.5	2.7	3.2	3.8
Massachusetts <sup>2</sup>	-1.0	-7	-5	2.1	2.8	3.7	4.1	4.5
Michigan <sup>5</sup>	-3.2	-1.9	-1.7	-1.2	-6	0.6	0.9	2.1
Minnesota <sup>6*</sup>	—	1.2	2.7	4.4	5.4	5.8	6.9	7.8
Mississippi	—	—	—	—	0.4	1.2	1.9	2.7
Missouri*	—	—	0.1	0.7	1.1	1.5	2.3	2.9
Montana*	—	0.3	1.0	2.0	2.8	2.9	3.8	5.0
Nebraska <sup>2</sup>	-2.1	-1.5	-8	-1	0.4	0.9	1.3	2.3
New Mexico <sup>2</sup>	-3.4	-1.5	0.1	0.5	0.8	1.4	2.1	4.0
New York	—	—	—	1.3	2.1	3.1	4.7	8.7
North Carolina	—	—	0.8	1.8	2.6	3.1	4.0	5.1
North Dakota	—	—	0.1	0.7	1.0	1.9	3.3	4.4
Ohio	0.1	0.1	0.3	0.4	0.6	1.1	1.6	2.4
Oklahoma	—	—	0.1	0.3	0.5	1.1	2.1	3.5
Oregon <sup>2*</sup>	-5.1	-4.1	2.2	0.9	2.4	3.6	4.7	6.8
Pennsylvania	—	—	—	2.0	2.0	2.0	2.0	2.0
Rhode Island	—	—	0.3	0.8	1.2	1.6	2.1	3.3
South Carolina*	—	—	0.5	1.0	1.6	2.4	3.5	4.9
Utah*	—	—	0.3	1.1	1.5	2.6	3.3	3.8
Vermont <sup>2</sup>	-1.8	-1.1	-1	1.5	2.2	3.0	3.8	6.0
Virginia	—	—	0.5	1.1	1.8	2.6	3.3	4.2
West Virginia	—	0.5	0.9	1.2	1.4	1.6	2.0	3.1
Wisconsin <sup>2</sup>	-6.0	-5	0.5	2.6	3.7	4.6	6.0	7.5
Median rate	—	—	0.3	1.1	1.5	2.1	3.0	3.9
Federal tax <sup>7</sup> —								
before rebate	—	—	2.0	5.5	7.9	10.9	13.9	22.1
after rebate	—	—	**	4.2	6.9	9.8	13.3	21.9

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 \$3,520, excluding the state personal income tax. For those states that allow deductions of the Federal income tax, the itemized deductions were assumed to be \$4,100 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 \$3,520 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 \$4,365 and \$5,250, respectively; and for the \$50,000 level, \$7,180 and \$9,370. 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).

— Indicates no tax liability.

\* Federal income tax deductible.

\*\* Less than .05 percent.

<sup>1</sup> Based upon tax liability on income earned during the calendar year 1974.

<sup>2</sup> Negative rates result from credits allowed for sales taxes paid on food and/or homestead credit. If the credit exceeds the tax liability, the taxpayer can apply for a refund.

<sup>3</sup> Includes the \$10 per return permanent building fund tax.

<sup>4</sup> Does not reflect the credit for the state tax on personal property.

<sup>5</sup> Includes credits for estimated city income and property tax payments.

<sup>6</sup> Does not reflect credits for senior citizen homestead relief and tax relief for renters.

<sup>7</sup> Before and after the partial rebate of taxes paid on 1974 income provided for by the "Tax Reduction Act of 1975."

Source: ACIR staff computations.

**TABLE 105 — EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR  
SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH  
TWO DEPENDENTS, BY STATE, 1953, 1963, AND 1974**

State	Adjusted gross income class											
	\$5,000			\$7,500			\$10,000			\$25,000		
	1953	1963	1974	1953	1963	1974	1953	1963	1974	1953	1963	1974
Alabama*	0.2	0.2	0.3	0.8	0.8	0.9	1.5	1.5	1.5	2.4	2.4	2.4
Alaska	0.8	1.2	0.5	1.1	1.7	1.4	1.3	2.1	1.8	2.0	3.1	2.7
Arizona <sup>1</sup>	0.3	0.2	0.5	0.5	0.4	1.1	0.6	0.6	1.5	1.3	1.3	2.6
Arkansas	—	0.3	—	0.3	0.9	1.1	0.6	1.3	1.6	2.0	2.5	3.1
California	0.1	0.1	—	0.4	0.3	—	0.5	0.5	0.5	1.1	1.7	2.8
Colorado*	0.3	0.6	0.1	0.6	1.2	1.0	0.9	1.6	1.6	2.8	3.3	3.1
Delaware <sup>1</sup>	0.3	0.6	0.8	0.6	1.3	1.5	1.1	2.2	2.4	3.1	5.0	5.0
District of Columbia	—	0.8	0.5	0.3	1.3	1.7	0.6	1.6	2.5	1.4	2.5	4.4
Georgia	0.2	0.1	—	0.8	0.5	0.3	1.3	1.0	0.8	3.5	3.3	2.9
Hawaii <sup>3</sup>	n.a.	1.4	-1.5	n.a.	2.2	0.6	n.a.	2.8	2.1	n.a.	3.9	4.5
Idaho	0.5	1.4	0.2	0.9	2.2	0.5	1.3	2.8	1.4	2.8	4.7	3.9
Illinois	<sup>2</sup>	<sup>2</sup>	0.5	<sup>2</sup>	<sup>2</sup>	1.2	<sup>2</sup>	<sup>2</sup>	1.5	<sup>2</sup>	<sup>2</sup>	2.1
Indiana	<sup>2</sup>	0.5	1.0	<sup>2</sup>	1.0	1.3	<sup>2</sup>	1.3	1.5	<sup>2</sup>	1.7	1.8
Iowa*	0.9	0.9	1.3	1.6	1.6	2.3	2.0	2.0	3.0	2.1	2.1	3.5
Kansas*	0.4	0.6	0.5	0.5	0.8	0.9	0.8	1.1	1.3	1.4	1.7	2.2
Kentucky*	0.7	0.3	0.6	1.7	1.5	2.0	2.3	2.1	2.4	3.1	3.0	3.0
Louisiana*	—	—	—	.04	.04	0.1	0.4	0.4	0.5	0.9	0.9	0.9
Maine	<sup>2</sup>	<sup>2</sup>	0.1	<sup>2</sup>	<sup>2</sup>	0.4	<sup>2</sup>	<sup>2</sup>	0.6	<sup>2</sup>	<sup>2</sup>	1.4
Maryland	0.5	0.8	0.6	1.0	1.5	1.7	1.3	1.9	2.5	1.5	2.3	3.2
Massachusetts <sup>3</sup>	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 <sup>3</sup>	<sup>2</sup>	<sup>2</sup>	-1.7	<sup>2</sup>	<sup>2</sup>	-1.2	<sup>2</sup>	<sup>2</sup>	-0.6	<sup>2</sup>	<sup>2</sup>	0.9
Minnesota*	1.4	1.5	2.7	2.4	2.8	4.4	3.0	3.5	5.4	4.6	5.4	6.9
Mississippi	—	—	—	0.3	—	—	0.7	0.5	0.4	2.1	1.8	1.9
Missouri*	0.3	0.3	0.1	0.6	0.6	0.7	1.0	1.0	1.1	1.7	1.7	2.3
Montana <sup>1</sup>	0.3	0.5	1.0	0.6	1.1	2.0	0.9	1.6	2.8	1.9	3.1	3.8
Nebraska <sup>3</sup>	<sup>2</sup>	<sup>2</sup>	-0.8	<sup>2</sup>	<sup>2</sup>	-0.1	<sup>2</sup>	<sup>2</sup>	0.4	<sup>2</sup>	<sup>2</sup>	1.3
New Mexico <sup>1</sup>	0.2	0.5	0.1	0.4	0.7	0.5	0.5	0.8	0.8	0.6	0.9	2.1
New York	0.5	0.6	—	1.4	1.5	1.3	2.2	2.2	2.1	4.4	5.2	4.7
North Carolina	1.1	1.1	0.8	2.1	2.1	1.8	2.9	2.9	2.6	4.7	4.6	4.0
North Dakota <sup>1</sup>	0.3	0.3	0.1	0.6	0.6	0.7	1.1	1.1	1.0	3.8	3.7	3.3
Ohio	<sup>2</sup>	<sup>2</sup>	0.3	<sup>2</sup>	<sup>2</sup>	0.4	<sup>2</sup>	<sup>2</sup>	0.6	<sup>2</sup>	<sup>2</sup>	1.6
Oklahoma	0.2	0.2	0.1	0.4	0.4	0.3	0.6	0.6	0.5	1.6	1.5	2.1
Oregon <sup>3</sup>	1.0	1.4	-2.2	1.7	2.4	0.9	2.2	3.1	2.4	3.4	4.3	4.7
Pennsylvania	<sup>2</sup>	<sup>2</sup>	—	<sup>2</sup>	<sup>2</sup>	2.0	<sup>2</sup>	<sup>2</sup>	2.0	<sup>2</sup>	<sup>2</sup>	2.0
Rhode Island	<sup>2</sup>	<sup>2</sup>	0.3	<sup>2</sup>	<sup>2</sup>	0.8	<sup>2</sup>	<sup>2</sup>	1.2	<sup>2</sup>	<sup>2</sup>	2.1
South Carolina*	0.5	0.4	0.5	1.1	1.0	1.0	1.7	1.5	1.6	3.4	3.9	3.5
Utah*	0.5	0.5	0.3	1.1	1.1	1.1	1.6	1.7	1.5	2.5	2.6	3.3
Vermont	1.2	1.6	-0.1	2.1	2.7	1.5	2.8	3.7	2.2	3.9	5.0	3.8
Virginia	0.9	0.9	0.5	1.5	1.5	1.1	2.3	2.3	1.8	3.5	3.4	3.3
West Virginia	<sup>2</sup>	0.5	0.9	<sup>2</sup>	0.7	1.2	<sup>2</sup>	0.8	1.4	<sup>2</sup>	1.2	2.0
Wisconsin	1.0	1.9	0.5	1.9	2.7	2.6	2.9	3.5	3.7	4.8	5.7	6.0
Median rate	0.4	0.6	0.3	0.8	1.2	1.1	1.3	1.6	1.5	2.5	2.8	3.0
Federal tax <sup>4</sup>	7.6	7.2	2.0	10.8	10.4	5.5	13.3	12.8	7.9	20.4	19.6	13.9

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 — 1974 — minimum standard deduction, 1963 — 16%, 1953 — 14%; \$7,500 A.G.I. class — 1974 — 23%, 1963 — 16%, 1953 — 14%; \$10,000 A.G.I. class — 1974 — 21%, 1963 — 14% and, 1953 — 12%. In computing the state tax at the \$25,000 level, itemized deductions were assumed to be \$4,365 in 1974, \$2,926 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 \$5,250 in 1974, \$3,700 in 1963, and \$3,150 in 1953 in computing the Federal tax liability (addition of estimated state income tax less certain deductions not allowed for the Federal tax); except that when the state income tax is itself deductible for state income tax purposes, the actual state tax liability was added for both Federal and state tax computations. New Hampshire and Tennessee are excluded since their personal income taxes apply only to interest and dividend income; also excluded is the New Jersey "commuters' income tax." 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.

-- Indicates no tax liability.

<sup>1</sup>As there was no standard deduction in 1953, the standard deduction authorized under present law was used in computing the 1953 tax liability.

<sup>2</sup>No personal income tax for year indicated.

<sup>3</sup>Negative rate results from credit allowed for sales taxes paid on food and/or homestead credit. If the credit exceeds the tax liability, the taxpayer can apply for a refund.

<sup>4</sup>The effective rates shown for 1974 are before the rebates provided for by the "Tax Reduction Act of 1975." The effective rates after such rebates are: \$5,000 — 0.04 percent; \$7,500 — 4.2 percent; \$10,000 — 6.9 percent; and \$25,000 — 13.3 percent.

Source: ACIR staff computations.

TABLE 106 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976

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	First \$4,000	3		Rates shown are for married persons filing jointly and surviving spouses. For single persons and fiduciaries these rates apply to income classes half as large.
	\$4,001-\$8,000	3.5		
	\$8,001-\$12,000	4		
	\$12,001-\$16,000	5		
	\$16,001-\$20,000	5.5		
	\$20,001-\$24,000	6		
	\$24,001-\$28,000	7		
	\$28,001-\$32,000	7.5		
	\$32,001-\$36,000	8		
	\$36,001-\$40,000	8.5		
	\$40,001-\$44,000	9		
	\$44,001-\$52,000	9.5		
	\$52,001-\$64,000	10		
	\$64,001-\$76,000	10.5		
	\$76,001-\$88,000	11		
	\$88,001-\$100,000	11.5		
\$100,001-\$120,000	12			
\$120,001-\$140,000	12.5			
\$140,001-\$160,000	13			
\$160,001-\$180,000	13.5			
\$180,001-\$300,000	14			
Over \$300,000	14.5			
Arizona <sup>1,2</sup>	First \$1,000	2	x	An income tax credit or rebate is provided for property taxes or rent payments of low income taxpayers age 65 and over. See table 111.
	\$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 111. 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 <sup>1</sup>	First \$2,000	1		The following rates apply to heads of households: First \$4,000 . . . . . 1% \$4,001-\$6,000 . . . . . 2 \$6,001-\$7,500 . . . . . 3 \$7,501-\$9,000 . . . . . 4 \$9,001-\$10,500 . . . . . 5 \$10,501-\$12,000 . . . . . 6 \$12,001-\$13,500 . . . . . 7 \$13,501-\$15,000 . . . . . 8 \$15,001-\$16,500 . . . . . 9 \$16,501-\$18,000 . . . . . 10 Over \$18,000 . . . . . 11 A credit is provided for the installation of solar energy units. A resident renter credit is provided. See table 111.
	\$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		
	\$14,001-\$15,500	10		
	Over \$15,500	11		
	Colorado	First \$1,000		
\$1,001-\$2,000		3.5		
\$2,001-\$3,000		4		

See footnotes at the end of table.

TABLE 106 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Colorado (Continued)	\$3,001-\$4,000	4.5		income on the first \$9,000 of taxable income. <sup>3</sup> 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. An income tax credit or refund is also provided for low income senior citizens and disabled persons for property taxes or rent payments. See table 111.
	\$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 and dividends	7		The tax on dividends applies only if adjusted gross income is \$20,000 or more.
Delaware	First \$1,000	1.6	x <sup>4</sup>	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		
	\$2,001-\$3,000	3.3		
	\$3,001-\$4,000	4.4		
	\$4,001-\$5,000	5.5		
	\$5,001-\$6,000	6.6		
	\$6,001-\$8,000	7.7		
	\$8,001-\$20,000	8.8		
	\$20,001-\$25,000	9.3		
	\$25,001-\$30,000	9.9		
	\$30,001-\$40,000	12.1		
	\$40,001-\$50,000	13.2		
	\$50,001-\$75,000	15.4		
	\$75,001-\$100,000	16.5		
	Over \$100,000	19.8		
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:
	\$1,001-\$3,000	2		
	\$3,001-\$5,000	3		
	\$5,001-\$7,000	4		
	\$7,001-\$10,000	5		
	Over \$10,000	6		
				For married persons filing separately, rates for married filing jointly apply to income classes half as large. A tax credit is provided for low income taxpayers. Single—\$15 on income of \$3,000 or less. Married—\$30 on income of \$6,000 or less. Credit reduced \$1 for \$1 if income exceeds above amounts. Credit not to exceed tax.
Hawaii <sup>2</sup>	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 credit is provided for the installation of solar energy units. Effective for taxable years beginning on or after January 1, 1974 a general excise tax credit replaced the consumer, educational, drug and medical and rental tax credits. The credit per qualified exemption ranges from \$40 on income under \$5,000 to \$6 on income between \$14,000 and \$20,000. If a taxpayer's credits exceed his tax, a refund will be made. See table 111.
	\$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		

See footnotes at the end of table.

TABLE 106 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Idaho <sup>1</sup>	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 credit is provided for charitable contributions to nonprofit institutions of secondary and higher education. The credit is equal to 50% of the contribution, but is limited to 20% of income to liability or \$50, whichever is less. A deduction is provided for the installation of alternative energy devices. A \$15 tax credit is allowed for each personal exemption for sales tax paid. The credit is \$20 for taxpayers 65 or over. A refund will be made if credits exceed tax. See table 111.
	\$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	.....	A credit is provided for gifts to institutions of higher education located in the state. The credit is equal to 50% of such contribution, but is limited to \$50 for a single return, \$100 for a joint return. 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 111. Individuals who rent their principal place of residence may subtract from adjusted gross income the amount of rent paid or \$1,000, whichever is less.
Iowa	First \$1,000	0.50	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	1.25		
	\$2,001-\$3,000	2.75		
	\$3,001-\$4,000	3.5		
	\$4,001-\$7,000	5		
	\$7,001-\$9,000	6		
	\$9,001-\$15,000	7		
	\$15,001-\$20,000	8		
	\$20,001-\$25,000	9		
	\$25,001-\$30,000	10		
	\$30,001-\$40,000	11		
\$40,001-\$75,000	12			
Over \$75,000	13			
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 is provided for the installation of solar energy units.
	\$2,001-\$3,000	3.5		
	\$3,001-\$5,000	4		
	\$5,001-\$7,000	5		
	Over \$7,000	6.5		
Kentucky	First \$3,000	2	x	
	\$3,001-\$4,000	3		
	\$4,001-\$5,000	4		
	\$5,001-\$8,000	5		
	Over \$8,000	6		
Louisiana <sup>1</sup>	First \$10,000	2	x	Tax tables are provided based on Federal tax liability.
	\$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. Effective 1/1/77 the rates shown are increased and will range from 1% on taxable incomes under \$2,000 to 10% on taxable income over \$25,000.
	\$2,001-\$4,000	2		
	\$4,001-\$5,000	3		
	\$5,001-\$6,000	3.5		
	\$6,001-\$8,000	4.5		
	\$8,001-\$10,000	5		
	\$10,001-\$15,000	6		
	\$15,001-\$25,000	6.5		
	\$25,001-\$50,000	7.5		
	Over \$50,000	8		
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 111.
	Interest and dividends, capital gains on intangibles	9*		
	*Plus a 7.5% surtax			

See footnotes at the end of table.

TABLE 106 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Michigan	All taxable income	4.6		The following credits are allowed:
		4.4 eff. 7/1/77		
			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 111.	
Minnesota	First \$500	1.6	x	A credit is allowed for low income taxpayers based on income and number of dependents.
	\$501-\$1,000	2.2		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 111.
	\$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	An income tax credit or refund is provided for property taxes or rent payments of taxpayers of 65 and over, with income below \$7,500. See table 111.
	\$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 <sup>5</sup>	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 <sup>2</sup>	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 1976 is 15%. After 1976, the Board must set income and sales tax rates so that the excess of estimated funds from all sources over appropriations and obligations for the two following years will not be less than 3% nor more than 7%.			A \$16 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 111.

See footnotes at the end of table.

TABLE 106 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
New Hampshire	Interest and dividends (excluding interest on savings deposits)	4.25	.....	.....
New Jersey	First \$20,000 Over \$20,000	2 2.5		No individual taxpayer or married couple filing a joint return is subject to tax if gross income is \$3,000 or less (\$1,500 or less for a married person filing separately). A homestead credit of \$65 against tax is provided. An additional \$35 credit is allowed to such a person who is 65 or older or who is permanently and totally disabled.
New Mexico <sup>1,2</sup>	First \$500 \$501-\$1,000 \$1,001-\$1,500 \$1,501-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$10,000 \$10,001-\$12,000 \$12,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 Over \$100,000	0.9 1.1 1.3 1.5 1.6 1.9 2.3 2.4 3.0 3.3 3.6 4.3 6.1 8.0 8.5 9.0	.....	The income classes reported are for single individuals. Married joint returns and heads of households rates range from 0.9% on 1st \$1,000 to \$15,436 plus 9% of excess of income over \$200,000. Special rates are provided for married persons filing separately. Credits are provided for medical and dental expenses and for the installation of solar energy units. A credit is allowed for state-local taxes paid during the tax year by taxpayers with modified gross income of \$8,000 or less. The credit ranges from \$6 to \$286 based on income and number of exemptions. If the credit exceeds tax liability, the excess will be refunded. See table 111.
New York	First \$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$9,000 \$9,001-\$11,000 \$11,001-\$13,000 \$13,001-\$15,000 \$15,001-\$17,000 \$17,001-\$19,000 \$19,001-\$21,000 \$21,001-\$23,000 \$23,001-\$25,000 Over \$25,000	2 3 4 5 6 7 8 9 10 11 12 13 14 15	.....	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— \$110 or less . . . full amount of tax. \$110-\$550 . . . difference between \$137.50 and 25% of the amount of tax. \$550 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.
North Carolina	First \$2,000 \$2,001-\$4,000 \$4,001-\$6,000 \$6,001-\$10,000 Over \$10,000	3 4 5 6 7	.....	.....

See footnotes at the end of table.

TABLE 106 — STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
North Dakota	Up to \$1,000	1	x	An addition 1% tax on net income in excess of \$2,000 is imposed on net incomes derived from a business, trade, or profession, other than as an employee. A credit is provided for charitable contributions to nonprofit institutions of higher education. The credit is equal to 50% of the contribution, but is limited to 20% of income tax liability or \$50 whichever is less. Individuals required to file a North Dakota personal income tax return are allowed a (inflation) tax credit equal to 25% of their tax liability, excluding any additional taxes due for the 1975 and 1976 tax years. Maximum credit per taxpayer is \$100 per year.
	\$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		
Ohio	First \$5,000	½	. . . .	For tax years 1973 through 1976, taxpayers filing jointly (each of whom has A.G.I. of \$500 or more) are allowed a credit ranging from 5% to 20% depending on amount of A.G.I. Taxpayers 65 or older are allowed a credit of \$25 per return or, if they so elect and if they have received a lump sum distribution from a pension, retirement or profit sharing plan during the tax year, a credit equal to \$25 times the taxpayer's expected remaining life.
	\$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 <sup>2</sup>	First \$1,000	½	x <sup>6</sup>	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 \$11,250.  A credit is provided for property tax relief. If the credit exceeds tax liability, the excess will be refunded. See table 111.
	\$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 <sup>7</sup>	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.  A credit is provided for property tax relief if the credit exceeds tax liability the excess will be refunded. See table 111.
	\$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	. . . .	A credit is provided for low income taxpayers based on income and number of dependents.
Rhode Island	The tax is imposed on the taxpayer's modified Federal income tax liability. The rate for 1975 is 17%.			
South Carolina	First \$2,000	2	x <sup>8</sup>	The tax does not apply to persons aged 65 or older who, during the taxable year, receive gross income from all sources of not more than \$2,800 if there are no dependents, or \$4,000 if there is a dependent spouse or other dependent.
	\$2,001-\$4,000	3		
	\$4,001-\$6,000	4		
	\$6,001-\$8,000	5		
	\$8,001-\$10,000	6		
	Over \$10,000	7		

See footnotes at the end of table.



TABLE 106 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
Tennessee . . . . .	Interest and dividends . . . . .	6	. . . .	Individuals 65 and over with total income from all sources of \$4,800 or less are exempt. Individuals filing joint returns, with one spouse 65 or older and total income of \$6,000 or less, are also exempt. 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 . . . . . \$1,501-\$3,000 . . . . . \$3,001-\$4,500 . . . . . \$4,501-\$6,000 . . . . . \$6,001-\$7,500 . . . . . Over \$7,500 . . . . .	2.75 3.75 4.75 5.75 6.75 7.75	x	Rates shown in table apply to married persons filing jointly. The following rates apply to single persons: First \$750 . . . . . 2.25% \$751-\$1,500 . . . . . 3.25 \$1,501-\$2,250 . . . . . 4.25 \$2,251-\$3,000 . . . . . 5.25 \$3,001-\$3,750 . . . . . 6.25 \$3,751-\$4,500 . . . . . 7.25 Over \$4,500 . . . . . 7.75
Vermont <sup>2</sup> . . . . .	The tax imposed at a rate of 25% of the Federal income tax liability of the taxpayer for the taxable year (after the allowance of retirement income credit, investment credit, foreign tax credit and tax-free covenant bonds credit, but before the allowance of any other credit against that liability or the addition of any surtax upon that liability granted or imposed under Federal law), reduced by a percentage equal to the percentage of the taxpayer's adjusted gross income for the taxable year which is not Vermont income. A 9 percent surcharge is imposed. Tax credits are provided for taxpayers aged sixty-five or over with Vermont income under \$6,000.			If a taxpayer's liability exceeds, by any amount, what that liability would have been had it been determined in accordance with the Federal Internal Revenue Code in effect on January 1, 1967, instead of the federal statute in effect for the year for which the return is filed a credit is allowed equal to 106% of the amount of the excess, applicable to the taxpayer's tax liability for the succeeding year. Resident taxpayers who are full-time students for at least five months in the year are allowed a \$10 credit. Effective June 1, 1969 a sales tax credit based on modified adjusted gross income brackets and number of exemptions is provided, ranging from \$0 to \$91. If a taxpayer's credits exceed his tax, a refund will be made. See table 111. 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 <sup>9</sup> . See table 111.
Virginia . . . . .	First \$3,000 . . . . . \$3,001-\$5,000 . . . . . \$5,001-\$12,000 . . . . . Over \$12,000 . . . . .	2 3 5 5.75	. . . .	Exclusions for retirement income are replaced by a retirement income tax credit effective for tax years beginning on and after 1/1/76.
West Virginia . . . . .	First \$2,000 . . . . . \$2,001-\$4,000 . . . . . \$4,001-\$6,000 . . . . . \$6,001-\$8,000 . . . . . \$8,001-\$10,000 . . . . . \$10,001-\$12,000 . . . . . \$12,001-\$14,000 . . . . . \$14,001-\$16,000 . . . . . \$16,001-\$18,000 . . . . . \$18,001-\$20,000 . . . . . \$20,001-\$22,000 . . . . . \$22,001-\$26,000 . . . . . \$26,001-\$32,000 . . . . . \$32,001-\$38,000 . . . . .	2.1 2.3 2.8 3.2 3.5 4.0 4.6 4.9 5.3 5.4 6.0 6.1 6.5 6.8	. . . .	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large.

See footnotes at the end of table.

**TABLE 106 – STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1976 (Cont'd)**

State	Net income after personal exemption	Rate (percent)	Federal tax deductible	Special rates or features
West Virginia (Continued)	\$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 <sup>2</sup> . . . . .	First \$1,000 . . . . .	3.1	. . . .	A property tax credit is allowed for homestead relief. Cash refund granted if property tax credit exceeds income tax due. See table 111.
	\$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			
Washington, D.C. . . . .	First \$1,000 . . . . .	2	. . . .	Income from unincorporated business is taxed at 9 percent, plus a 10% surtax, minimum tax, \$25. A tax credit is provided for homestead tax relief, cash refund granted if property tax credit exceeds income tax due. See table 111.
	\$1,001-\$2,000 . . . . .	3		
	\$2,001-\$3,000 . . . . .	4		
	\$3,001-\$4,000 . . . . .	5		
	\$4,001-\$5,000 . . . . .	6		
	\$5,001-\$10,000 . . . . .	7		
	\$10,001-\$13,000 . . . . .	8		
	\$13,001-\$17,000 . . . . .	9		
\$17,001-\$25,000 . . . . .	10			
Over \$25,000 . . . . .	11			

<sup>1</sup> Community property state in which, in general, 1/2 the community income is taxable to each spouse.

<sup>2</sup> Allows deduction of state individual income tax itself in computing state tax liability.

<sup>3</sup> 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.

<sup>4</sup> Limited to \$300 for single persons and \$600 for married persons filing joint returns.

<sup>5</sup> Limited to itemized returns.

<sup>6</sup> Limited to the first \$500 paid during the tax year plus 5% of such taxes paid in excess of \$500, but no taxpayer may deduct more than \$1,700 in federal taxes.

<sup>7</sup> Limited to \$5,000.

<sup>8</sup> Limited to \$500 per taxpayer.

<sup>9</sup> 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 107 — STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JULY 1, 1976

State	Personal exemption		Additional exemption on account of —		
	Single	Married (joint return)	Dependents	Age <sup>1</sup>	Blindness <sup>1</sup>
Alabama.....	\$1,500	\$3,000	\$300	.....	.....
Alaska.....	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>
Arizona <sup>4</sup> .....	1,000	2,000	600	\$1,000	\$500
Arkansas <sup>3,4</sup> .....	17.50(1,750)	35(3,200)	6(267)	17.50	17.50
California <sup>3,4</sup> .....	25(2,250)	50(4,500)	8(400)	.....	8(400)
Colorado <sup>4</sup> .....	750	1,500	750	750	750
Delaware.....	600	1,200	600	600	600
Georgia <sup>5</sup> .....	1,500	3,000	700 <sup>6</sup>	700	700
Hawaii <sup>4</sup> .....	750	1,500	750	750 <sup>7</sup>	5,000
Idaho <sup>4,8</sup> .....	750	1,500	750	750	750
Illinois.....	1,000	2,000	1,000	1,000	1,000
Indiana <sup>4</sup> .....	1,000	2,000 <sup>9</sup>	500	500	500
Iowa <sup>3</sup> .....	15(1,500)	30(2,250)	10(370)	15	15
Kansas.....	600	1,200	600	600	600
Kentucky <sup>3</sup> .....	20(1,000)	40(2,000)	20(1,111)	20(1,000)	20(1,000)
Louisiana <sup>10</sup> .....	2,500 <sup>10</sup>	5,000 <sup>10</sup>	400 <sup>10</sup>	<sup>10</sup>	1,000 <sup>10</sup>
Maine.....	1,000	2,000	1,000	1,000	1,000
Maryland.....	800	1,600	800 <sup>11</sup>	800 <sup>11</sup>	800
Massachusetts <sup>4,12</sup> .....	2,000	2,600-4,600	600	600	2,000
Michigan <sup>4,13</sup> .....	1,500	3,000	1,500	1,500	1,500
Minnesota <sup>3,4</sup> .....	21(1,057)	42(1,657)	21(553)	<sup>14</sup>	<sup>14</sup>
Mississippi.....	4,500	6,500	750	750	750
Missouri <sup>4</sup> .....	1,200	2,400	400	.....	.....
Montana.....	650	1,300	650	650	650
Nebraska <sup>4</sup> .....	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>
New Hampshire <sup>15</sup> .....	600	600 <sup>16</sup>	.....	.....	.....
New Jersey.....	1,000	2,000	1,000	1,000	1,000
New Mexico <sup>4</sup> .....	750	1,500	750	750	750
New York.....	650	1,300	650	650	650
North Carolina.....	1,000	2,000 <sup>17</sup>	600 <sup>18</sup>	1,000	1,000
North Dakota.....	750	1,800	750	750	750
Ohio <sup>19</sup> .....	650	1,300	650	<sup>19</sup>	.....
Oklahoma <sup>4</sup> .....	750	1,500	750	750	750
Oregon <sup>4</sup> .....	675	1,350	675	675	675
Rhode Island.....	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>
South Carolina.....	800	1,600	800 <sup>20</sup>	800	800
Tennessee <sup>15</sup> .....	.....	.....	.....	.....	.....
Utah.....	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>
Vermont <sup>4</sup> .....	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>	<sub>2</sub>
Virginia.....	600	1,200	600	1,000	600
West Virginia.....	600	1,200	600	600	600
Wisconsin <sup>3,4</sup> .....	20(645)	40(1,265)	20(645)	5	.....
Dist. of Columbia <sup>4</sup> .....	750	1,500	750	750	750

See footnotes at the end of table.

## TABLE 107 – STATE INDIVIDUAL INCOME TAXES; PERSONAL EXEMPTIONS, JULY 1, 1976 (Cont'd)

- <sup>1</sup> 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.
- <sup>2</sup> Since the state tax is based on either federal taxable income or federal tax liability, in effect, federal personal exemptions are adopted.
- <sup>3</sup> 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.
- <sup>4</sup> In addition to the personal exemption deductions, a sales and/or property tax credit or cash rebate is provided. See table 111.
- <sup>5</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> 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).
- <sup>8</sup> In addition to the personal exemption deductions, a \$15 tax credit is allowed for each personal exemption (\$20 per exemption for taxpayers 65 or over).
- <sup>9</sup> Each spouse is entitled to the lesser of \$1,000 or adjusted gross income (minimum of \$500 each).
- <sup>10</sup> For taxable years beginning after December 31, 1974 the Louisiana individual income tax liability is determined from tables provided by the collector of revenue. These tables are based on federal income tax liability, filing status, and number of exemptions claimed on federal return. All personal exemptions taken on the federal return, including the additional exemptions for the blind and aged are incorporated in these tax tables, at the amount per exemption indicated.
- <sup>11</sup> An additional exemption of \$800 is allowed for each dependent 65 years of age or over.
- <sup>12</sup> 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.
- <sup>13</sup> Personal exemptions are increased to \$1,500 effective 1/1/74.
- <sup>14</sup> 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, \$25; married, \$25 for each spouse.
- <sup>15</sup> The tax applies only to interest and dividends.
- <sup>16</sup> An additional exemption of \$600 is allowed a married woman with separate income; joint returns are not permitted.
- <sup>17</sup> An additional exemption of \$1,000 is allowed a married woman with separate income; joint returns are not permitted.
- <sup>18</sup> Plus an additional \$600 for each dependent who is a full-time student at an accredited university or college.
- <sup>19</sup> Taxpayers 65 and over allowed a \$25 tax credit, not to exceed tax otherwise due.
- <sup>20</sup> 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 108 – STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND  
OPTIONAL TAX TABLE, JULY 1, 1976**

State	Percent <sup>1</sup>	Size of standard deduction			Optional tax table
		Maximum			
		Single	Married		
			Separate return	Joint return	
Alabama	10	\$1,000	\$1,000	\$1,000	x
Alaska <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	x
Arizona	10	500	500	1,000	x
Arkansas	10	1,000	500	1,000	....
California	....	1,000	1,000	2,000	x
Colorado <sup>2</sup>	10	1,000	500	1,000	x
Delaware <sup>4</sup>	10	1,000	500	1,000	....
Georgia	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	....
Hawaii	10	1,000	500	1,000	x
Idaho <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	x
Illinois	....	....	....	....	....
Indiana	....	....	....	....	....
Iowa	10 <sup>5</sup>	1,000	500	1,000	....
Kansas <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	x
Kentucky <sup>6</sup>	....	650	650	650	x
Louisiana	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	x
Maine	16	2,400	1,400	2,800	x
Maryland	10	500	500	1,000	x
Massachusetts	....	....	....	....	x
Michigan	....	....	....	....	....
Minnesota	10	1,000	1,000	1,000	x
Mississippi	15	750	750	1,500	....
Missouri <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	....
Montana	10	500	500	1,000	....
Nebraska <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	x
New Jersey	....	....	....	....	....
New Mexico <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	....
New York <sup>2</sup>	15	2,000	<sup>7</sup>	2,000	x
North Carolina	10	500	500	<sup>8</sup>	....
North Dakota <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	....
Ohio	....	....	....	....	x
Oklahoma	15	2,000	1,000	2,000	x
Oregon <sup>2</sup>	13	1,500	750	1,500	x
Pennsylvania	....	....	....	....	....
Rhode Island	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	....
South Carolina	10	500	500	1,000	x
Utah <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	x
Vermont <sup>2</sup>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	<sub>3</sub>	....
Virginia <sup>2</sup>	15	2,000	1,000	2,000	....
West Virginia	10	1,000	<sup>7</sup>	1,000	x
Wisconsin <sup>2</sup>	15	2,000	<sup>9</sup>	2,000	....
District of Columbia	10	1,000	500	1,000	x

See footnotes on following page.

**TABLE 108 — STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND  
OPTIONAL TAX TABLE, JULY 1, 1976 (Cont'd)**

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. . . . Indicates not used.

Note: Excludes New Hampshire and Tennessee where the tax applies to interest and dividends only, and Connecticut where tax applies to capital gains.

<sup>1</sup> Amount of standard deduction is generally based on gross income after business expenses. The detailed provisions vary.

<sup>2</sup> A low income allowance or minimum standard deduction is provided.

<sup>3</sup> 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.  
(The standard deduction in effect before "Tax Reduction Act of 1975," except Louisiana and North Dakota).

<sup>4</sup> In lieu of all other deductions except Federal income taxes up to \$300 for individuals and \$600 for married couples filing joint return.

<sup>5</sup> Deduction of 10 percent of net income after deduction of federal income tax, not to exceed \$1,000.

<sup>6</sup> In lieu of other deductions except Federal income taxes, a standard deduction of \$650 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.

<sup>7</sup> The standard deduction allowed a married couple may be taken by either or divided between them in such proportion as they may elect.

<sup>8</sup> An additional \$500 is allowed a married woman with separate income; joint returns are not permitted.

<sup>9</sup> 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 109 — STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, JULY 1, 1976

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 <sup>1</sup>
Arkansas . . . . .	May 15	—	X	X	1966	do	X	—	—
California . . . . .	April 15	—	X	X	1971	Quarterly <sup>2</sup>	X	X	X <sup>1</sup>
Colorado . . . . .	April 15	X	X	X	1954	Quarterly <sup>2</sup>	X	—	—
Delaware . . . . .	April 30	X	X	X	1949	do <sup>3</sup>	X	—	—
Dist. of Columbia . . . . .	April 15	—	X	X	1956	do <sup>4</sup>	X <sup>5</sup>	—	—
Georgia . . . . .	April 15	X	X	X	1960	Quarterly <sup>6</sup>	X	—	—
Hawaii . . . . .	April 20	X	X	X	1957	Monthly <sup>7</sup>	X	—	X <sup>1</sup>
Idaho . . . . .	April 15	X	X	X	1955	Monthly	X	—	X <sup>1</sup>
Illinois . . . . .	April 15	X	X	X	1969	Quarterly <sup>8</sup>	X	—	—
Indiana . . . . .	April 15	X	X	X	1963	Quarterly <sup>9</sup>	X	X	(a) —, (b) X
Iowa . . . . .	April 30	X	X	X	1966	Quarterly <sup>9</sup>	X	—	—
Kansas . . . . .	April 15	X	X	X	1966	Quarterly	X	—	—
Kentucky . . . . .	April 15	X	X	X	1954	do <sup>10</sup>	X	X	(a) —, (b) X
Louisiana . . . . .	May 15	X	X	X	1961	do <sup>10</sup>	X	—	—
Maine . . . . .	April 15	X	X	X	1969	do <sup>2</sup>	X	—	—
Maryland . . . . .	April 15	X	X	X	1955	do <sup>10</sup>	X	X	X <sup>1</sup>
Massachusetts . . . . .	April 15	X	X	X	1959	do <sup>11</sup>	X	—	—
Michigan . . . . .	April 15	X	X	X	1967	Quarterly <sup>2</sup>	X	X	(a) —, (b) X
Minnesota . . . . .	April 15	X	X	X	1961	Quarterly	X	X	X <sup>1</sup>
Mississippi . . . . .	April 15	—	X	X	1968	Quarterly <sup>2</sup>	X	—	—
Missouri . . . . .	April 15	X	X	X	1961	do <sup>12</sup>	X	—	—
Montana . . . . .	April 15	X	X	X	1955	Quarterly <sup>13</sup>	X	—	—
Nebraska . . . . .	April 15	X	X	X	1967	Quarterly <sup>14</sup>	X	—	—
New Hampshire . . . . .	May 1	—	X	—	—	—	—	—	—
New Jersey . . . . .	April 15	—	X	X	1976	Monthly	X	—	—
New Mexico . . . . .	April 15	X	X	X	1961	Monthly	X	X	(a) —, (b) X
New York . . . . .	April 15	X	X	X	1959	do <sup>15</sup>	X	—	—
North Carolina . . . . .	April 15	—	X	X	1959	Quarterly	X	—	—
North Dakota . . . . .	April 15	X	X	X <sup>14</sup>	—	do	X	—	—
Ohio . . . . .	April 15	X	X	X	1971	Quarterly <sup>16</sup>	X	X	—
Oklahoma . . . . .	April 15	X	X	X	1961	do <sup>9</sup>	X <sup>17</sup>	—	—
Oregon . . . . .	April 15	X	X	X	1948	do	X	—	—
Pennsylvania . . . . .	April 15	—	X	X	1971	do <sup>18</sup>	X	—	—

See footnotes on the following page.

TABLE 109 – STATE INDIVIDUAL INCOME TAXES: ADMINISTRATIVE FEATURES, JULY 1, 1976 (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
Rhode Island . . . . .	April 15	X	X	X	1971	Quarterly <sup>19</sup>	X	–	–
South Carolina . . . . .	April 15	–	X	X	1959	do <sup>20</sup>	X	–	–
Tennessee . . . . .	April 15	–	X	–	–	–	–	–	–
Utah . . . . .	April 15	X	X	X	1959	Quarterly <sup>21</sup>	X	–	–
Vermont . . . . .	April 15	X	X	X	1951	do <sup>22</sup>	X	–	–
Virginia . . . . .	May 1	X	X	X	1963	Quarterly <sup>23</sup>	X	X	X <sup>1</sup>
West Virginia . . . . .	April 15	X	X	X	1961	Monthly	X	X	(a)X <sup>1</sup> , (b)X
Wisconsin . . . . .	April 15	X	X	X	1962	Quarterly <sup>24</sup>	X	–	–

n.a.—Not available.

X Denotes "yes"; – denotes "no" or "not applicable."

<sup>1</sup> Some reciprocity provisions are negative in effect – credit is given if the other state does not give credit.

<sup>2</sup> Except that employers withholding income taxes amounting to \$100 or more per month are required to remit withheld income taxes monthly.

<sup>3</sup> Except that employers withholding income taxes amounting to \$10 or more per month are required to remit withheld income taxes monthly.

<sup>4</sup> Monthly if withheld taxes equal or exceed \$1,000 per quarter; annually if under \$30 per quarter.

<sup>5</sup> For income and intangibles taxes required to be paid a state as a domiciliary.

<sup>6</sup> Withheld taxes exceeding \$150 during the first through the fifteenth of the month due by the 20th of that month. Over \$150 between 16th and last day of month due on 20th of next month.

<sup>7</sup> The Director of Taxation may permit employers withholding not more than \$500 annually to make returns and payments on a quarterly basis.

<sup>8</sup> If the aggregate amount withheld is less than \$100, the Department may, by regulation, permit an employer to file only an annual return.

<sup>9</sup> Withheld taxes exceeding \$50 due monthly.

<sup>10</sup> Monthly for employers withholding \$300 or more.

<sup>11</sup> 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.

<sup>12</sup> 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.

<sup>13</sup> For nonresidents, monthly returns are required if withheld tax can reasonably be expected to be \$50 or more per quarter.

<sup>14</sup> Withheld taxes exceeding \$500 due monthly.

<sup>15</sup> 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.

<sup>16</sup> Monthly if withholding exceeds \$500 per quarter.

<sup>17</sup> Limited to taxes paid on compensation for personal services.

<sup>18</sup> Monthly if withholding exceeds \$300 per quarter but less than \$1,000; semi-monthly if \$1,000 or more; quarterly if withholding is less than \$300 per quarter.

<sup>19</sup> Withheld taxes between \$40 and \$400 due monthly; \$400 or more per month due semi-monthly.

<sup>20</sup> Withheld taxes exceeding \$250 due monthly.

<sup>21</sup> May be required to report monthly if withholding is \$100 or more per month.

<sup>22</sup> Except that where the amount withheld is expected to exceed \$600 per calendar quarter, employers are required to report monthly. Weekly payments may be required by the Commissioner.

<sup>23</sup> Monthly where amount required to be withheld can reasonably be expected to exceed \$300.

<sup>24</sup> If amount withheld exceeds \$300 per quarter, monthly deposits may be required; under \$50 per month may be permitted longer than quarterly periods.

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



**Table 109a—State Income Taxation of Resident Individuals:  
Residence Criteria, Gross Income, and Deductions**

State (1)	Use of Federal Tax Base (2)	Residence Criteria			Taxable Gross Income		Deductions	
		Domicile Test (3)	Permanent Abode (4)	Six Month Test (5)	Income Source & Types (6)	Inclusion of Federally Excluded Foreign Income (7)	Federal Income Tax (8)	Foreign Income Tax (9)
Alabama	No	Yes	Yes	Yes	All	Yes	Yes	No
Alaska	Yes	Yes	—	1	Alaska	No	No	Yes
Arizona	No	Yes	—	2 3	All	Yes	Yes	No
Arkansas	No	Yes	5	—	All	Yes	No	Yes
California	No	4	—	2	All	Yes	No	No
Colorado	Yes	Yes	5	—	All	No	Yes	Yes
Delaware	Yes	Yes	—	Yes	All	No	No	No
Georgia	Yes	Yes	Yes	Yes	All	No	No	Yes
Hawaii	Yes	Yes	—	7	8	No	No	Yes
Idaho	Yes	Yes	—	1	All	No	No	Yes
Illinois	Yes	4	—	2	All	No	No	Yes
Indiana	Yes	Yes	5	—	All	No	No	Yes
Iowa	Yes	Yes	Yes	—	All	No	Yes	Yes
Kansas	Yes	Yes	—	9	All	No	Yes	Yes
Kentucky	Yes	Yes	—	Yes	All	No	No	Yes
Louisiana	Yes	Yes	Yes	—	All	No	Yes	Yes
Maine	Yes	11	5	—	All	No	No	Yes
Maryland	Yes	Yes 6	—	Yes	All	Yes	No	No
Massachusetts	Yes	Yes	—	—	All	Yes	No	No
Michigan	Yes	Yes	—	Yes	All	Yes	No	No
Minnesota	Yes	Yes	—	10	24	No	Yes	Yes
Mississippi	No	Yes	—	Yes <sup>22</sup>	All	Yes	No	No
Missouri	Yes	11	5	—	All	No	No	Yes
Montana	Yes	Yes	Yes <sup>23</sup>	—	All	No	Yes	Yes
Nebraska	Yes	Yes	5	—	All	No	No	Yes
New Jersey	No	11	5	—	All	Yes	No	No
New Mexico	Yes	Yes	—	—	All	No	No	No
New York	Yes	11	5	—	All <sup>14</sup>	No	No	Yes
North Carolina	No	Yes	—	9	All	Yes	No	No
North Dakota	Yes	Yes	12	—	24	No	Yes	Yes <sup>15</sup>
Ohio	Yes	Yes	13	—	All	No	No	No
Oklahoma	Yes	Yes	—	7	24	No	No	Yes
Oregon	Yes	11	7	—	All	No	16	21
Pennsylvania	No	11	5	—	17	Yes	No	No
Rhode Island	Yes	11	5	—	All	No	No	No
South Carolina	No	Yes	—	—	18	Yes	19	No
Utah	Yes	Yes	5	—	All	No	No	No
Vermont	Yes	11	5	—	All	No	No	Yes
Virginia	Yes	Yes	—	Yes 9	All	No	No	Yes
West Virginia	Yes	11	5	—	All	No	No	Yes
Wisconsin	Yes	Yes	—	—	All	No	No	Yes
Dist. of Columbia	No	6	—	12 20	All	Yes	No	No

Source: Roy Blough, "State Taxation of Individual Income From Foreign Sources," *Essays in International Taxation: 1976* (Washington, D.C., The Department of the Treasury, 1976), pp. 215-217.

<sup>1</sup>An individual who is present in the state for the entire taxable year is a resident.  
<sup>2</sup>An individual who is present in the state for other than a temporary or transitory purpose is a resident.  
<sup>3</sup>An individual who is present in the state for more than nine months of the year is presumed to be a resident, but the presumption can be overcome by evidence that the presence is for a temporary or transitory purpose.  
<sup>4</sup>An individual domiciled in the state is not a resident if he is absent from the state for other than a temporary or transitory purpose.  
<sup>5</sup>An individual who maintains a permanent place of abode within the state and spends in the aggregate more than six months (or 183 days) in the state during the taxable year is a resident.  
<sup>6</sup>An individual who is domiciled in the jurisdiction on the last day of the year is a resident.  
<sup>7</sup>An individual who is present in the state for more than 200 days in the taxable year is presumed to be a resident, but the presumption can be overcome by evidence that his presence is temporary or transitory.  
<sup>8</sup>For individuals who become residents of Hawaii after the age of 65, only income from Hawaiian sources and from intangible property is taxable by the state.  
<sup>9</sup>An individual who is present in the state for more than six months (183 days) of the taxable year is presumed to be a resident, in absence of proof that this presence is only temporary or transitory.  
<sup>10</sup>An individual who has an abode in the state for any period of the year is a resident if he has no domicile outside the state.  
<sup>11</sup>An individual who is domiciled in the state is a resident unless he has no permanent place of abode in the state, has such a place elsewhere, and is not in the state more than 30 days in the taxable year.

<sup>12</sup>An individual is a resident if he maintains a place of abode in the state and spends in the aggregate more than seven months of the taxable year in the state.

<sup>13</sup>An individual is a resident if he lives in and maintains a permanent place of abode in the state and does not maintain a permanent place of abode elsewhere, unless he is out of the state for the entire year.

<sup>14</sup>In case of dual residence the taxpayer may be obliged to pay both taxes in full.

<sup>15</sup>Income taxes of foreign countries which are taken by the individual taxpayer as a foreign tax credit for Federal income tax are added to the Federal income tax for purposes of deduction from income for state income tax purposes.

<sup>16</sup>Federal income tax paid is deductible up to \$5,000 (\$2,500 on separate returns).

<sup>17</sup>Types of income listed as taxable do not include capital gains.

<sup>18</sup>Income that is excludable from Federal income taxation by reason of any treaty is also excluded from income for state tax purposes.

<sup>19</sup>Federal income tax is deductible up to a limit of \$500 (\$1,000 for married couples).

<sup>20</sup>Not including an elective officer of the United States or a member of his staff from his home state; also not including executive officers who are appointed by the President with the advice and consent of the Senate unless they were domiciled in the District of Columbia on the last day of the preceding year.

<sup>21</sup>Deduction of the foreign income tax is not allowed if the foreign tax credit is taken on the Oregon return; otherwise the deduction is allowed.

<sup>22</sup>An individual is a resident if he maintains a legal or actual residence in Mississippi; no time requirement is included.

<sup>23</sup>An individual who maintains a permanent place of abode in Montana and has not established a residence elsewhere is a resident even though he is absent from the state.

<sup>24</sup>All labor, personal service and professional income taxed by state; allocation and apportionment applied to other income.

**TABLE 110 – EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE  
FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1976<sup>1</sup>**

States with broad based personal income taxes	Virtually complete conformance <sup>2,3</sup>	Substantial conformance <sup>3,4</sup>	Moderate conformance <sup>5</sup>	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 <sup>6</sup>	
Maine . . . . .			X	
Maryland . . . . .			X	
Massachusetts . . . . .			X	
Michigan . . . . .			X	
Minnesota . . . . .			X	
Mississippi . . . . .				X
Missouri . . . . .			X	
Montana . . . . .			X	
Nebraska . . . . .	X			
New Jersey . . . . .				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 . . . . .	3	8	21	9

<sup>1</sup> Includes only the 41 states with broad-based personal income taxes.

<sup>2</sup> *Virtually complete conformance* – those that compute state tax liability as a percentage of the Federal tax liability. In effect, the 3 states in this class apply the same personal exemptions and deductions, with minor adjustments, as does the Federal Government, and in addition, accept the highly graduated Federal rate structure, albeit at a lower level.

<sup>3</sup> 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.

<sup>4</sup> *Substantial conformance* – those that define *taxable income* by reference to the Internal Revenue Code. Like the class I States, the 8 states in this group accept the Federal personal exemptions and deductions, with minor adjustments. However, they apply their own rate structure to taxable income.

<sup>5</sup> *Moderate conformance* – those that define *adjusted gross income* by reference to the Internal Revenue Code. The 21 states in this class accept the exclusions from and additions to income used to arrive at Federal adjusted gross income, but they apply their own personal exemptions and/or deductions as well as rate structures.

<sup>6</sup> For tax years beginning after December 31, 1974, the amount of tax is determined from tax tables based on the amount of Federal tax liability. However, the tax may not exceed the following rates on taxable income; up to \$10,000 – 2%; next \$40,000 – 4%; over \$50,000 – 6%.

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

**TABLE 111 – STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET  
THE REGRESSIVITY OF SALES AND PROPERTY TAXES, JULY 1, 1976<sup>1</sup>**

State	Type of credit	Year adopted	Amount of credit	Law	Administrative Procedure
Arizona	For senior citizen property tax relief (homeowners and renters)	1973 and 1974	Varies based on income. Income ceiling—single \$3,500; married \$5,000 (value of property may not exceed \$5,000) <sup>2</sup>	Chap. 182 (H.B. 2311, Laws 1973); Chap. 166, Laws 1974	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 and 1975	Varies based on income. Up to \$500 if income was \$3,000 or less; up to \$150 if income was between \$7,001 and \$8,000	Act 63 (H.B. 10, Laws 1973); Act 30, Laws 1975	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 and 1976	Credit against tax equal to \$37.	Ch. 1406 (S.B. 90, Laws 1972); Chap. 99 (A.B. 282, Laws 1976)	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.
	For senior citizen or disabled persons property tax relief (homeowners and renters)	1971 and 1973	Varies with income up to \$6,900; maximum credit \$400	Chap. 138, Art. 1 (Secs. 138-1-20 & 138-1-21 added by H.B. 1040, Laws 1971, Chap. 417, Laws 1973)	Credit claimed on income tax returns or, for those having no taxable income, on forms prescribed by the Department of Revenue.
Hawaii	General excise tax credit (senior citizens may claim double the credit)	1974 and 1976	Varies with income. From \$40 per qualified exemption if A.G.I. is under \$5,000 to \$6 if A.G.I. is between \$14,000 and \$20,000 <sup>3</sup>	Act 221, Laws 1974; Sec. 235-56; Act 208, Laws 1976	Credit to be claimed on income tax returns. If credit exceeds income tax due or if there is no tax liability, the excess of credits over tax liability will be paid to the individual.

See footnotes at the end of table.

**TABLE 111 – STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET  
THE REGRESSIVITY OF SALES AND PROPERTY TAXES, JULY 1, 1976<sup>1</sup> (Cont'd)**

State	Type of credit	Year adopted	Amount of credit	Law	Administrative Procedure
Washington, D.C. . . . .	For homestead tax relief	1974	Varies from 80% of tax in excess of 2% of income for income under \$3,000 to 60% of tax in excess of 4% of income for incomes between \$5,000 and \$7,000. Maximum tax of \$400 used in figuring credits. (15% of rent = tax equivalent)	P.L. 93-407, Laws 1974	Tax credits or refund to be claimed on income tax return.

Note: See table 100 for exemption of food and medicine in state general sales taxes.

<sup>1</sup> 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).

<sup>2</sup> In lieu of the above credit for rent constituting property taxes accrued, individuals who have been Arizona residents for the entire year, have rented property in the state during that year and have occupied the property as a residence for at least six months of that year are allowed a credit of 10% of rent paid or \$25, whichever is less, against the income tax for rent constituting property taxes paid.

<sup>3</sup> Effective for taxable years beginning on or after January 1, 1974 a general excise tax credit replaced the consumer, educational, drug and medical, and rental tax credits.

<sup>4</sup> 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.

<sup>5</sup> Credits are only allowed if total taxable income of taxpayer and spouse, if any, does not exceed \$5,000 for the taxable year.

<sup>6</sup> Seventeen percent of gross rent is deemed to be property tax. In 1974 Michigan extended coverage to farmers as well as owners of residential property. Farmers must agree to restrict land use to obtain relief. Credit equal to property taxes in excess of 7% of household income.

<sup>7</sup> 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. Local governments are reimbursed for their tax loss from the state property tax relief fund. (Homestead credits revised effective August 1, 1975).

<sup>8</sup> Maximum credits for incomes between \$20,000 and \$26,000 decline \$16.67 per \$1,000, and \$5 per \$1,000 for incomes between \$26,000 and \$36,000. Credits calculated above reduced by property tax homestead credit allowed the taxpayer.

<sup>9</sup> Ranges from \$22 to \$91 for taxpayers having less than \$1,000 total household income to \$0 to \$46 for those having between \$6,000 and \$6,999 income, based on number of personal exemptions. Notwithstanding the income ceiling an additional \$10 is allowed blind persons for food purchases for seeing-eye dogs.

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

TABLE 111 — STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET  
THE REGRESSIVITY OF SALES AND PROPERTY TAXES, JULY 1, 1976<sup>1</sup> (Cont'd)

State	Type of credit	Year adopted	Amount of credit	Law	Administrative Procedure
Idaho . . . . .	For sales taxes paid	1965, 1969 and 1975	\$15 credit per personal exemption (taxpayers 65 and over \$20)	Chap. 195, Laws 1965. Chap. 456, Laws 1969; Sec. 63-3024(d); H.B. 286, Laws 1975	Credit (or rebate if credit exceeds tax liability) 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 State Tax Commission.
Indiana . . . . .	Homestead relief for senior citizens and disabled persons	1973	Varies based on in- come and amount of property tax <sup>4</sup>	H.B. 1144, Laws 1973	The Indiana Department of State Revenue shall make avail- able suitable forms with instructions for claimants. If credit exceeds income tax due a refund will be granted.
Massachusetts . . . . .	For consumer-type taxes	1966	\$4 for taxpayer, \$4 for spouse, if any, and \$8 for each quali- fied dependent <sup>5</sup>	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 <sup>6</sup>	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 per- centages for elderly with income below \$6,000). Maximum relief \$500 <sup>6</sup>	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 111 — STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET THE REGRESSIVITY OF SALES AND PROPERTY TAXES, JULY 1, 1976<sup>1</sup> (Cont'd)

State	Type of credit	Year adopted	Amount of credit	Law	Administrative Procedure
Minnesota . . . . .	Homestead tax relief <sup>7</sup>	1975	Credit equal to the amount by which property taxes payable, or equivalent rent (20% of gross rent) exceeds a % of household income—ranging from 1% for claimants earning under \$2,500 (max. cdt. \$475) to 4% for claimants earning \$100,000 and over (max. cdt. \$325). The maximum cdt. for disabled persons and senior citizens is \$200 above the maximum otherwise provided. <sup>8</sup>	Chap. 437 (H.F. 1674), Laws 1975	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.
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	\$16 per personal exemption (exclusive of age and blindness)	H.B. 377, Laws 1967 Rev. 1972; 1974; 1975	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 \$286 based on modified gross income up to \$8,000 and total number of personal exemp-	Chap. 20, Laws 1972; Chap. 336, Laws 1973 Chap. 213, Laws 1975	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 111 — STATE USE OF A PERSONAL INCOME TAX CREDIT-REBATE TO MINIMIZE OR OFFSET  
THE REGRESSIVITY OF SALES AND PROPERTY TAXES, JULY 1, 1976<sup>1</sup>(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		
Oklahoma . . . . .	Homestead relief for senior citizens and disabled persons	1974	Relief equal to property taxes due in excess of 1 percent of household income, not to exceed \$200	Chap. 313, Laws 1974; Secs. 5003, 5004 and 5008	Tax credit or refund to be claimed on income tax return.
Oregon . . . . .	All homeowners and renters	1971; 1973	Refund of all property taxes up to various maximums that depend on income (\$490 for income below \$500) (17 percent of rent equals tax equivalent)	Chap.747, Laws 1971; Chap.752, Laws 1973	Tax credit or refund on form to be included with or as a part of individual income tax return.
Vermont . . . . .	For sales tax paid	1969; 1974	Varies, based on income and number of personal exemptions (other than age and blindness) <sup>9</sup>	H.B. 125, Laws 1969; Chap. 152, Sec. 5829, H.B. 556, Laws 1976	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.

See footnotes at the end of table.

**TABLE 112 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1973-75**  
(Population data in thousands, dollar amounts in millions)

State	Selected data from Federal Statistics of Income, 1973 Individual Income Tax Returns											
	Population (excluding armed forces overseas)		Total State personal income		State personal income tax collections in 1975 <sup>1</sup> related to –		Number of returns (000)		Adjusted gross income			
	July 1, 1974 (provisional)	July 1, 1973	1974	1973	Federal adjusted gross income in 1974	Federal income tax in 1974 (after credits)	Total	With itemized deductions	Total		Excluding personal exemptions	
									Amount	% of 1973 personal income	Amount	% of 1973 personal income
United States <sup>2</sup>	211,390	209,844	\$1,148,720	\$1,057,825	2.5 <sup>3</sup>	19.1 <sup>3</sup>	80,169	27,986	\$823,535	77.9	\$667.141	63.1
Alabama	3,577	3,546	15,016	13,700	1.6	13.1	1,165	411	10,452	76.3	8,199	59.8
Alaska	337	330	2,367	1,958	4.6	29.4	116	42	1,471	75.1	1,232	62.9
Arizona	2,153	2,073	10,742	9,655	1.8	13.9	822	348	7,952	82.4	6,265	64.9
Arkansas	2,062	2,035	8,826	8,050	2.0	15.8	675	163	5,633	70.0	4,273	53.1
California	20,907	20,652	125,379	113,746	2.5	18.9	8,362	3,771	88,369	77.7	72,273	63.5
Colorado	2,496	2,468	13,337	12,255	2.5	18.6	918	395	10,114	82.5	8,207	67.0
Connecticut	3,088	3,080	19,981	18,265	–	–	1,273	457	15,026	82.3	12,566	68.8
Delaware	573	573	3,568	3,328	4.9	33.2	235	70	2,689	80.8	2,208	66.3
District of Columbia	723	734	5,407	4,818	4.6	30.0	298	89	3,068	63.7	2,591	53.8
Florida	8,090	7,745	42,354	37,799	–	–	3,101	1,001	31,108	82.3	25,061	66.3
Georgia	4,882	4,818	22,760	20,928	2.5	16.3	1,742	544	16,724	79.9	13,252	63.3
Hawaii	847	841	4,970	4,582	4.2	31.4	345	124	3,749	81.8	3,106	67.8
Idaho	799	776	3,943	3,398	3.1	24.8	285	82	2,572	75.7	1,949	57.4
Illinois	11,131	11,176	70,534	64,832	2.1	13.9	4,505	1,522	51,123	78.9	42,331	65.3
Indiana	5,330	5,304	28,053	26,510	1.8	12.6	1,974	569	20,563	77.6	16,523	62.3
Iowa	2,855	2,863	15,137	15,308	3.0	22.1	1,101	360	10,601	69.3	8,403	54.9
Kansas	2,270	2,264	12,272	12,088	1.8	12.9	831	263	8,442	69.8	6,834	56.5
Kentucky	3,357	3,328	15,007	13,478	2.2	16.2	1,119	332	9,827	72.9	7,580	56.2
Louisiana	3,764	3,746	16,223	14,795	0.9	6.4	1,192	375	11,012	74.4	8,531	57.7
Maine	1,047	1,039	4,648	4,196	1.2	10.1	394	97	3,316	79.0	2,567	61.2
Maryland	4,094	4,074	24,077	22,185	3.1	22.1	1,634	701	18,830	84.9	15,755	71.0
Massachusetts	5,800	5,799	33,242	30,551	3.8	28.1	2,361	871	24,390	79.8	20,133	65.9
Michigan	9,098	9,061	53,930	50,201	2.0	14.9	3,423	1,415	39,221	78.1	32,486	64.7
Minnesota	3,917	3,890	21,346	20,010	4.8	38.9	1,498	612	14,709	73.5	11,686	58.4
Mississippi	2,324	2,317	8,747	8,216	1.4	12.2	678	209	5,541	67.4	4,147	50.5

See footnotes at end of table.



**TABLE 112 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1973-75 (Cont'd)**  
(Population data in thousands, dollar amounts in millions)

State	Selected data from Federal Statistics of Income, 1973											
	Individual Income Tax Returns											
	Population (excluding armed forces overseas)		Total State personal income		State personal income tax collections in 1975 <sup>1</sup> related to –		Number of returns (000)		Adjusted gross income			
									Total		Excluding personal exemptions	
July 1, 1974 (provisional)	July 1, 1973	1974	1973	Federal adjusted gross income in 1974	Federal income tax in 1974 (after credits)	Total	With itemized deductions	Amount	% of 1973 personal income	Amount	% of 1973 personal income	
Missouri	4,777	4,768	\$24,152	\$23,032	1.6	12.3	1,755	587	\$16,950	73.6	\$13,476	58.5
Montana	735	730	3,511	3,375	3.2	25.5	283	68	2,539	75.2	2,037	60.4
Nebraska	1,543	1,533	7,526	8,121	1.2	18.3	586	168	5,713	70.3	4,558	56.1
Nevada	573	551	3,480	3,148	–	–	254	99	2,667	84.7	2,176	69.1
New Hampshire	808	794	4,156	3,665	–	–	324	85	3,025	82.5	2,414	65.9
New Jersey	7,330	7,325	46,798	43,026	–	–	2,995	1,122	34,234	79.6	28,490	66.2
New Mexico	1,122	1,099	4,642	4,262	1.5	12.1	397	123	3,426	80.4	2,579	60.5
New York	18,111	18,214	113,094	104,188	4.1	30.4	6,987	3,000	79,599	76.4	66,230	63.6
North Carolina	5,363	5,302	24,736	22,577	2.8	22.8	1,976	623	17,880	79.2	13,991	62.0
North Dakota	637	635	3,534	3,642	2.5	20.4	226	60	2,237	61.4	1,773	48.7
Ohio	10,737	10,743	59,580	54,474	1.0	7.4	4,179	1,225	43,431	79.7	35,412	65.0
Oklahoma	2,709	2,669	12,371	11,558	1.7	12.5	932	291	8,466	73.2	6,533	56.5
Oregon	2,266	2,219	11,941	10,753	4.3	32.7	906	309	8,829	82.1	7,017	65.3
Pennsylvania	11,836	11,862	64,976	59,427	1.9	14.3	4,549	1,480	45,439	76.5	36,830	62.0
Rhode Island	937	967	5,038	4,710	2.0	15.1	379	117	3,626	77.0	2,940	62.4
South Carolina	2,784	2,724	11,855	10,582	2.2	18.3	1,002	352	8,776	82.9	6,824	64.5
South Dakota	682	682	2,877	3,254	–	–	245	50	2,102	64.6	1,599	49.1
Tennessee	4,129	4,095	18,516	16,888	–	–	1,509	381	13,552	80.2	10,604	62.8
Texas	12,050	11,828	57,715	53,912	–	–	4,334	1,078	42,097	78.1	33,187	61.6
Utah	1,173	1,150	5,222	4,711	2.4	20.6	422	178	3,890	82.6	2,998	63.6
Vermont	470	466	2,157	1,949	3.3	28.4	175	59	1,555	79.8	1,204	61.8
Virginia	4,908	4,844	25,842	23,579	2.5	18.4	1,854	558	19,217	81.5	15,760	66.8
Washington	3,476	3,431	19,642	17,674	–	–	1,375	423	14,033	79.4	11,433	64.7
West Virginia	1,791	1,788	7,862	7,107	1.9	14.6	585	105	5,339	75.1	4,193	59.0
Wisconsin	4,566	4,539	23,790	21,703	4.6	36.6	1,748	587	17,057	78.6	13,658	62.9
Wyoming	359	353	1,851	1,657	–	–	145	35	1,354	81.7	1,067	64.4

See footnotes at end of table.

**TABLE 112 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1973-75 (Cont'd)**  
(Population data in thousands, dollar amounts in millions)

Selected data from Federal Statistics of Income, 1973, Individual Income Tax Returns									
State	Federal taxable income			Personal exemptions					
	Amount	% of 1973 personal income	Federal income tax liability (after credits)	Total		Other than age and blindness <sup>4</sup>			
				Number (000)	No. as a % of 1973 population <sup>5</sup>	Amount	Number (000)	No. as a % of 1973 population <sup>5</sup>	Amount
United States <sup>2</sup>	\$509,922	48.2	\$107,567	208,583	99.0	\$156,394	199,300	94.6	\$149,432
Alabama	6,162	45.0	1,253	3,007	84.4	2,253	2,931	82.3	2,196
Alaska	979	50.0	208	319	95.5	239	316	94.6	236
Arizona	4,680	48.5	984	2,249	106.4	1,687	2,168	102.6	1,626
Arkansas	3,288	40.8	666	1,813	88.5	1,360	1,721	84.0	1,291
California	52,208	45.9	11,024	21,468	103.3	16,096	20,515	98.7	15,381
Colorado	6,248	51.0	1,297	2,543	102.5	1,907	2,435	98.1	1,826
Connecticut	9,819	53.8	2,189	3,282	106.4	2,460	3,132	101.6	2,347
Delaware	1,735	52.1	389	641	111.9	481	621	108.4	466
District of Columbia	1,963	40.7	454	636	87.2	477	593	81.3	444
Florida	19,370	51.2	4,341	8,066	97.4	6,047	7,524	95.0	5,641
Georgia	9,893	47.3	2,070	4,632	95.5	3,472	4,510	98.5	3,380
Hawaii	2,303	50.3	493	857	101.5	643	830	98.3	622
Idaho	1,510	44.4	292	830	105.3	623	796	101.0	597
Illinois	33,433	51.6	7,251	11,724	105.1	8,792	11,115	99.7	8,335
Indiana	13,118	49.5	2,705	5,388	101.3	4,040	5,179	97.4	3,884
Iowa	6,616	43.2	1,300	2,931	102.5	2,198	2,763	96.6	2,072
Kansas	5,404	44.7	1,113	2,144	94.6	1,608	2,004	88.4	1,503
Kentucky	5,864	43.5	1,198	2,996	89.6	2,247	2,896	86.6	2,172
Louisiana	6,525	44.1	1,357	3,310	88.1	2,481	3,216	85.6	2,410
Maine	1,977	47.1	392	999	95.8	749	950	91.1	713
Maryland	12,049	54.3	2,596	4,101	100.4	3,075	3,923	96.1	2,942
Massachusetts	15,213	49.8	3,208	5,677	97.9	4,257	5,403	93.2	4,052
Michigan	25,194	50.2	5,350	8,987	99.0	6,735	8,694	95.7	6,515
Minnesota	9,066	45.3	1,712	4,031	103.3	4,023	3,806	97.5	2,855
Mississippi	3,078	37.5	621	1,859	80.1	1,394	1,805	77.8	1,353
Missouri	\$ 10,516	45.7	\$ 2,193	4,632	97.0	\$ 3,474	4,400	92.2	\$ 3,300
Montana	1,572	46.6	300	670	91.4	502	640	87.3	480
Nebraska	3,614	44.5	726	1,540	100.1	1,155	1,421	92.4	1,066
Nevada	1,670	53.0	371	655	116.5	491	637	113.3	478
New Hampshire	1,871	51.1	385	815	101.7	611	779	97.3	584

See footnotes at end of table.

**TABLE 112 – SELECTED PERSONAL INCOME TAX BASE DATA, BY STATE, 1973-75 (Cont'd)**  
(Population data in thousands, dollar amounts in millions)

State	Selected data from Federal Statistics of Income, 1973, Individual Income Tax Returns								
	Federal taxable income			Personal exemptions					
	Amount	% of 1973 personal income	Federal income tax liability (after credits)	Total		Other than age and blindness <sup>4</sup>			
				Number (000)	No. as a % of 1973 population <sup>5</sup>	Amount	Number (000)	No. as a % of 1973 population <sup>5</sup>	Amount
New Jersey	22,075	51.3	4,854	7,659	104.5	5,744	7,305	99.7	5,479
New Mexico	1,958	45.9	390	1,129	101.6	847	1,084	97.6	813
New York	48,742	46.8	10,599	17,831	98.2	13,369	16,877	92.9	12,654
North Carolina	10,511	46.6	2,094	5,187	97.3	3,889	5,003	93.8	3,751
North Dakota	1,435	39.4	241	619	97.3	464	580	91.2	435
Ohio	27,921	51.3	5,826	10,698	99.6	8,019	10,256	95.5	7,688
Oklahoma	5,046	43.7	1,031	2,578	95.9	1,933	2,456	91.3	1,842
Oregon	4,904	45.6	1,103	2,416	107.7	1,812	2,296	102.4	1,722
Pennsylvania	28,568	48.1	5,954	11,480	96.9	8,609	10,980	92.7	8,234
Rhode Island	2,263	48.0	476	915	96.1	686	866	91.0	649
South Carolina	5,078	48.0	1,005	2,605	94.6	1,952	2,528	91.8	1,894
South Dakota	1,222	37.6	234	670	98.2	503	634	93.0	476
Tennessee	8,204	48.6	1,724	3,931	95.6	2,948	3,785	92.0	2,838
Texas	26,090	48.4	5,621	11,882	99.5	8,910	11,438	95.8	8,577
Utah	2,192	46.5	432	1,189	102.3	892	1,144	98.5	858
Vermont	906	46.5	178	468	100.0	351	442	94.4	331
Virginia	12,159	51.6	2,552	4,611	94.6	3,457	4,448	91.2	3,335
Washington	9,100	51.5	1,882	3,467	100.4	2,600	3,327	96.3	2,495
West Virginia	3,321	46.7	677	1,528	85.4	1,146	1,469	82.1	1,102
Wisconsin	10,438	48.1	2,078	4,535	99.6	3,399	4,292	94.3	3,217
Wyoming	851	51.4	178	383	107.6	287	367	103.1	275

<sup>1</sup> States with broad-based personal income taxes only. Excludes the Connecticut "capital gains tax"; the New Hampshire tax on interest and dividends; the New Jersey tax (eff. 7/1/76); and the Tennessee tax on interest and dividends.

<sup>2</sup> Excludes minor amounts of statistics of income data for "other areas."

<sup>3</sup> Weighted mean of the 40 States, and the District of Columbia imposing a broad-based personal income tax during the fiscal year 1975.

<sup>4</sup> Based on the percentage relationship of exemptions other than age and blindness to total exemptions for 1972, latest data available.

<sup>5</sup> Based on average of population for July 1, 1973 and July 1, 1974.

Source: ACIR staff compilation based on U.S. Bureau of the Census *State Tax Collections in 1975*; U.S. Department of Commerce, Office of Business Economics, *Survey of Current Business, April 1974*; and Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns, 1973 and 1974 preliminary*.

TABLE 113 – STATE CORPORATION INCOME TAX RATES, JULY 1, 1976

State	Rate (percent)	Federal tax deductible <sup>1</sup>	Related provisions
Alabama	5	X	
Alaska	Plus 4% surtax . . . 5.4	—	
Arizona <sup>2</sup>	First \$1,000 . . . 2.5 \$1,001-\$2,000 . . . 4 \$2,001-\$3,000 . . . 5 \$3,001-\$4,000 . . . 6.5 \$4,001-\$5,000 . . . 8 \$5,001-\$6,000 . . . 9 Over \$6,000 . . . 10.5	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	—	Minimum tax: \$200. The rate for banks and financial institutions is determined annually (in December) by the Franchise Tax Board. The maximum rate is limited to 13%.
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 1/2 of 1% of his annual gross receipts derived from sales in or into Colorado in lieu of paying an income tax.
Connecticut <sup>2</sup>	10	—	If tax yield is greater, 31/100 mill per dollar of capital employed in Connecticut. Minimum tax: \$50; maximum \$100,000. 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	—	Banks and trust companies, 7.2%.
Florida	5	—	An exemption of \$5,000 is allowed each corporation. Banks and savings associations, 5%.
Georgia	6	—	
Hawaii <sup>2</sup>	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. Alternative tax: Corporations required to file a return (1) whose only activities in Idaho consist of sales, (2) that do not own or rent real estate or tangible personal property in the state, and (3) whose annual gross sales made during the tax year in Idaho do not exceed \$100,000 may elect to pay an alternative tax of 1% of such dollar volume.
Illinois	4	—	A standard exemption of \$1,000 is allowed every taxpayer.
Indiana	A.G.I. . . . . 3 Plus a 2½% supplemental tax on net income (3% eff. 1/1/77).	—	Banks and trust companies subject to the supplemental net income tax.

See footnotes at the end of table.

TABLE 113 — STATE CORPORATION INCOME TAX RATES, JULY 1, 1976 (Cont'd)

State	Rate (percent)	Federal tax deductible <sup>1</sup>	Related provisions
Iowa . . . . .	First \$25,000 . . . 6 \$25,001-\$100,000 8 Over \$100,000 . . 10	X <sup>3</sup>	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%, plus a surtax of 2¼% of net income in excess of \$25,000, 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	X	
Maine . . . . .	First \$25,000 . . . 5 Over \$25,000 . . . 7	—	
Maryland . . . . .	. . . . . 7	—	Financial institutions are subject to the following franchise taxes: savings banks and associations, ¼ of 1% of net earnings exceeding \$100,000; commercial banks, safe deposit and trust companies and finance corporations, 7% of allowable net earnings. Domestic corporations are allowed credit for franchise taxes in excess of \$40.
Massachusetts . . . . .	. . . . . 8.33 <sup>4</sup> (Plus a 14% surtax)	—	Plus \$2.60 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 \$228. 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 [A new single business tax will replace corporation income and several other existing business taxes eff. 1/1/76. The tax rate is 2.35% of total tax base <sup>5</sup> ]	—	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, 12%. 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. State and national banks are subject to the tax.

See footnotes at the end of table.

TABLE 113 — STATE CORPORATION INCOME TAX RATES, JULY 1, 1976 (Cont'd)

State	Rate (percent)	Federal tax deductible <sup>1</sup>	Related provisions
Nebraska <sup>2</sup>	First \$25,000 . . . 3.75 Over \$25,000 . . . 4.125	—	The tax rate is 25% of the rate applicable to individuals on the 1st \$25,000 of taxable income and 27½% on income over \$25,000. The rate for individuals for 1975 was 12% 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	7.5	—	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 <sup>2</sup>	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	10 percent plus tax of 9/10 mill per \$1 of allocated subsidiary capital. Plus a 20% tax surcharge. (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 10 percent tax on net income or a tax on 3 alternative bases, whichever is greatest. The alternative taxes are: (1) 1-78/100 mill on each dollar of business and investment capital; except 4/10 mill per dollar for cooperative housing corporations; or (2) 10 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; however, professional service corporations may not use this alternative method in computing their tax; or (3) \$250, whichever is greatest; plus the tax on allocated subsidiary capital plus a 20% tax surcharge. Banks and financial institutions, 12% plus a 30% tax surcharge.
North Carolina	6	—	Banks and financial institutions other than building and loan associations, 6%; building and loan associations, 7.5%.
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 on net income in excess of \$2,000 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. 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.
Ohio	First \$25,000 . . . 4 Over \$25,000 . . . 8 or 5 mills per dollar of net worth.	—	Minimum tax \$50.
Oklahoma <sup>2</sup>	4	—	Banks 4%.

See footnotes at the end of table.

TABLE 113 — STATE CORPORATION INCOME TAX RATES, JULY 1, 1976 (Cont'd)

State	Rate (percent)	Federal tax deductible <sup>1</sup>	Related provisions
Oregon	6 (1/1/76) 6.5 1/1/77 7.0 1/1/78 7.5)	—	Manufacturers may claim an offset of up to one-third of the tax for Oregon personal property taxes paid on raw materials, goods in process, and finished products. Minimum tax: \$10. Banks, national banking associations, financial institutions, and production credit associations, 8%. Effective 1/1/76, banks etc. are taxable at corporate rate.
Pennsylvania <sup>2</sup>	9.5	—	
Rhode Island	8	—	Alternative tax; 40 cents per \$100 of net worth, 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	6	—	
Tennessee <sup>2</sup>	6	—	Banks, 6%; building and loan associations, 7% of net income, but not less than 1¼% of gross income for the previous fiscal year.
Utah	6	X	Minimum tax: \$25. Banks and financial institutions, 6%.
Vermont <sup>2</sup>	First \$10,000 . . . 5 \$10,001-\$25,000 6 \$25,001-\$250,000 7 Over \$250,000 . . . 7.5	—	Minimum tax: \$50. Banks and financial institutions are subject to the tax.
Virginia	6	—	Savings and loan associations are subject to the tax.
West Virginia	6	—	
Wisconsin <sup>2</sup>	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 <sup>7</sup>	
District of Columbia	8		Banks and trust companies, 4%; building and loan associations, 2%. Minimum tax \$25.

X Denotes "yes".

— Denotes "no".

<sup>1</sup> 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.

<sup>2</sup> Allows deduction of state corporation income tax itself in computing state tax liability.

<sup>3</sup> Limited to 50% of Federal income taxes paid or accrued during the taxable year.

<sup>4</sup> 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, 5% on that portion of their net income derived from business carried on in the state.

<sup>5</sup> The taxes to be replaced are: corporate income, corporate franchise fee, financial institutions income tax, domestic insurance company privilege tax, savings and loan association privilege tax, personal property tax on inventory, business portion of the intangible tax, and business portion of the personal income tax. The gross tax base is total compensation paid, including salaries and wages, F.I.C.A., unemployment and health insurance, and pensions; plus—(1) taxable income from federal return, (2) net interest, and (3) depreciation. Deductions are allowed for: (1) 28% of depreciation on federal return for assets purchased before 1/1/76, (2) full value of real and personal property capital acquisitions, and if eligible—(3) small business/low profit exclusion, (4) gross receipts limitation, and (5) labor intensity deduction.

<sup>6</sup> Tax at 5.5% (\$24 minimum) applicable to banks and financial institutions only.

<sup>7</sup> Limited to 10% of net income before Federal tax.

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

TABLE 114 — STATE CORPORATION INCOME TAXES: ADMINISTRATIVE FEATURES, JULY 1, 1976

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 <sup>1</sup>
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	Yes <sup>2</sup>
Colorado	4-15	15th, 4th mo.	Yes	No <sup>3</sup>	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	Yes <sup>4</sup>
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 <sup>3</sup>	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	<sup>5</sup>	Yes	No	No
Oklahoma	4-15	15th, 4th mo.	Yes	Yes <sup>6</sup>	No
Oregon	4-15	15th, 4th mo.	No	Yes	Yes
Pennsylvania	4-15	<sup>7</sup>	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 <sup>8</sup>	No
Wisconsin	3-15	15th, 3rd mo.	No	No	No

<sup>1</sup> Subject to Congressional consent.

<sup>2</sup> California adopts the compact on January 1, 1976, if the Multistate Tax Commission has not adopted regulations placing Article IX of the Compact in effect and has in effect bylaws requiring any matter voted on to be adopted by a majority of the member states and a majority of the population of all the member states.

<sup>3</sup> Colorado and Missouri adopt the Multistate Tax Compact which includes the Uniform Division of Income For Tax Purposes Act.

<sup>4</sup> Compact Articles III and IV not adopted.

<sup>5</sup> All returns are due between January 1 and March 31.

<sup>6</sup> Applicable to unitary operations.

<sup>7</sup> Fiscal year returns are due 30 days after federal returns.

<sup>8</sup> For allocation of nonbusiness income.

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



**TABLE 115 – STATE PARTICIPATION IN FORMAL INTERSTATE MEASURES TO  
COORDINATE DIVISION OF THE BASE FOR TAXES ON  
CORPORATION NET INCOME, JUNE, 1974**

Category and State	Applicable to one or more classes of depositories	
	UDITPA provisions	Division-of-base procedures of State corporate income tax
(1) Has adopted UDITPA and MTC (15 States):		
Alaska		
Arkansas		
Colorado		
Hawaii		
Idaho	X	
Illinois	X	
Indiana	X	
Kansas		
Michigan		
Montana	X	
Nebraska	X	
New Mexico	X	
North Dakota		
Oregon	X	
Utah	X	
(2) Has adopted UDITPA but not MTC (7 States):		
Alabama (A) <sup>1</sup>		
California (A) <sup>2</sup>	X	
Dist. of Columbia		
Kentucky		
Maine	X	
North Carolina	X	
Pennsylvania (A)		
(3) Has adopted MTC but not UDITPA (6 States):		
Florida		
Missouri		
Nevada <sup>3</sup>		
Texas <sup>3</sup>		
Washington <sup>3</sup>		
Wyoming <sup>3</sup>		
(4) Has adopted neither MTC nor UDITPA (23 States):		
Arizona (A)		X
Connecticut		X
Delaware		X
Georgia (A)		
Iowa		
Louisiana (A)		
Maryland (A)		X
Massachusetts (A)		
Minnesota (A)		X
Mississippi		
New Hampshire		X
New Jersey (A)		
New York		X
Ohio (A)		
Oklahoma (A)		
Rhode Island		
South Carolina		
South Dakota (A)		X
Tennessee (A)		X
Vermont		X
Virginia (A)		X
West Virginia (A)		
Wisconsin		X

(A) denotes an associate member of the Multistate Tax Commission.

<sup>1</sup> Alabama has approved the compact subject to congressional consent.

<sup>2</sup> California, shown as an associate member of the MTC, enacted the Compact in 1974, with full membership in the Commission to be effective January 1, 1976.

<sup>3</sup> This State does not apply a net income tax to corporations.

SOURCE: Appendix B, table 4. Note: This table is limited to the 50 States and D.C. The classification of some States in the four categories in this table may be subject to differences of opinion, depending on the weight given to particular modifications of the UDITPA model law.

Note: For additional information on the statutory provisions affecting multistate business of state corporation income taxes and other "doing business" taxes, see, *State and Local "Doing Business" Taxes On Out-Of-State Financial Depositories*, an Advisory Commission On Intergovernmental Relations report of a study under Public Law 93-100, to be published by the Senate Committee on Banking, Housing, and Urban Affairs, as Committee print. The source note for this table also refers to the above report.

**TABLE 116 – LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1974-1976**  
(Dollar Amounts in Thousands)

State and local government	Rate July 1, 1976 (percent)	Municipal tax collections, 1973-74 (Cities with over 50,000 population in 1970)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
Alabama:				
Auburn	1.0	—	—	—
Birmingham	1.0	\$ 37,546	\$ 11,143	29.7
Gadsden	2.0	6,313	3,554	56.3
Montgomery	1.0	—	—	—
Opelika	1.0	—	—	—
Rainbow City	2.0	—	—	—
California:				
Oakland <sup>1</sup>	1.0	1	1	1
Delaware:				
Wilmington	1.25	24,384	7,755	31.8
Indiana (counties): <sup>2</sup>				
Bartholomew	1.0	—	—	—
Benton	0.5	—	—	—
Blackford	0.5	—	—	—
Brown	0.5	—	—	—
Carroll	1.0	—	—	—
Cass	0.5	—	—	—
Clinton	1.0	—	—	—
Decatur	1.0	—	—	—
DeKalb	1.0	—	—	—
Elkhart	1.0	—	—	—
Fountain	0.5	—	—	—
Hancock	1.0	—	—	—
Hendricks	0.5	—	—	—
Huntington	1.0	—	—	—
Jasper	0.5	—	—	—
Jay	1.0	—	—	—
Johnson	0.5	—	—	—
Kosciusko	0.5	—	—	—
Lawrence	1.0	—	—	—
Marshall	1.0	—	—	—
Morgan	0.5	—	—	—
Newton	0.5	—	—	—
Noble	1.0	—	—	—
Ohio	0.5	—	—	—
Pulaski	1.0	—	—	—
Randolph	1.0	—	—	—
Ripley	0.5	—	—	—
Rush	0.75	—	—	—
Starke	0.5	—	—	—
Steuben	0.5	—	—	—
Tipton	0.5	—	—	—
Union	1.0	—	—	—
Wabash	1.0	—	—	—
Warren	1.0	—	—	—
Washington	0.5	—	—	—
Wayne	1.0	—	—	—
Wells	0.5	—	—	—
White	1.0	—	—	—
Kentucky:				
Ashland	1.5	—	—	—
Auburn	1.0	—	—	—

See footnotes at end of table.

**TABLE 116 – LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1974-1976 (Cont'd)**  
**(Dollar Amounts in Thousands)**

State and local government	Rate July 1, 1976 (percent)	Municipal tax collections, 1973-74 (Cities with over 50,000 population in 1970)		
		Total tax collections	Income tax collections	
			Amount	As a percent of total collections
<b>Kentucky (Continued)</b>				
Benton	0.5	—	—	—
Berea	1.5	—	—	—
Bowling Green	1.5	—	—	—
Burkesville	0.5	—	—	—
Cadiz	1.0	—	—	—
Catlettsburg	1.0	—	—	—
Covington	2.5	\$ 5,787	\$ 3,511	60.7
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	—	—	—
Harrodsburg	0.75	—	—	—
Hazard	1.0	—	—	—
Hickman	1.0	—	—	—
Hopkinsville	1.0	—	—	—
Leitchfield	1.0	—	—	—
Lexington-Fayette Urban County	2.0	19,967	10,810	54.1
Louisville	1.45	43,711	25,241	57.7
Jefferson County <sup>3</sup>	2.2	—	—	—
Ludlow	1.0	—	—	—
Madisonville	1.0	—	—	—
Marshall County	0.5	—	—	—
Mayfield	1.0	—	—	—
Maysville	1.5	—	—	—
Middlesboro	2.0	—	—	—
Morgantown	1.0	—	—	—
Newport	2.5	—	—	—
Nicholasville	1.5	—	—	—
Owensboro	1.0	3,694	1,611	43.6
Paducah	1.25	—	—	—
Pikeville	1.5	—	—	—
Prestonsburg	1.0	—	—	—
Princeton	1.0	—	—	—
Richmond	1.0	—	—	—
Russellville	1.0	—	—	—
Shirley	0.5	—	—	—
Springfield	1.0	—	—	—
Versailles	1.0	—	—	—
Wilder	0.25	—	—	—
Wilmore	1.0	—	—	—
Woodford County	0.5	—	—	—
Approx. 12 other local jurisdictions (with less than 50,000 population)	0.5-1.5	—	—	—
<b>Maryland:</b>				
Baltimore City	% of State tax	246,718	40,323	16.3
20 Counties	50	—	—	—
Queen Anne's County	40	—	—	—
Talbot County	35	—	—	—
Worcester County	20	—	—	—

See footnotes at end of table.

**TABLE 116 – LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1974-1976 (Cont'd)**  
(Dollar Amounts in Thousands)

State and local government	Rate July 1, 1976 (percent)	Total tax collections	Municipal tax collections, 1973-74 (Cities with over 50,000 population in 1970)	
			Income tax collections	
			Amount	As a percent of total collections
Michigan: <sup>4</sup>				
Albion	1.0	—	—	—
Battle Creek	1.0	—	—	—
Big Rapids	1.0	—	—	—
Detroit	2.0 <sup>5</sup>	\$ 304,931	\$ 108,511	35.6
Flint	1.0	22,104	11,292	51.1
Grand Rapids	1.0	18,564	9,119	49.1
Grayling	1.0	—	—	—
Hamtramck	1.0	—	—	—
Highland Park	1.0	—	—	—
Hudson	1.0	—	—	—
Jackson	1.0	—	—	—
Lansing	1.0	14,991	7,272	48.5
Lapeer	1.0	—	—	—
Pontiac	1.0	14,976	5,620	37.5
Port Huron	1.0	—	—	—
Saginaw	1.0	10,288	4,788	46.5
Missouri:				
Kansas City	1.0	92,245	33,190	36.0
St. Louis	1.0	139,150	37,817	27.2
New York:				
New York City	0.9-4.3 <sup>6</sup>	4,324,366	804,729	18.6
Ohio:				
Akron	1.5	30,685	22,357	72.9
Canton	1.5	11,046	9,231	83.6
Cincinnati	2.0	81,023	50,749	62.6
Cleveland	1.0	86,677	46,042	53.1
Cleveland Heights	1.0	5,180	2,023	39.1
Columbus	1.5	57,421	45,561	79.3
Dayton	1.75	28,446	17,461	61.4
Elyria	1.0	4,339	3,069	70.7
Euclid	1.0	10,738	3,816	35.5
Hamilton	1.5	5,518	4,201	76.1
Kettering	1.0	5,429	2,846	52.4
Lakewood	1.0	5,057	1,941	38.4
Lima	1.0	3,119	2,416	77.5
Lorain	1.0	6,539	4,295	65.7
Mansfield	1.0	5,182	3,436	66.3
Parma	1.0	6,937	4,213	60.7
Springfield	1.5	6,558	5,345	81.5
Toledo	1.5	37,289	29,471	79.0
Warren	1.0	4,518	3,480	77.0
Youngstown	1.5	14,314	10,047	70.2
365 cities and villages (with less than 50,000 population)	0.25-1.7	—	—	—
Pennsylvania: <sup>7</sup>				
Abington Township	1.0 <sup>8</sup>	57	25	43.9
Allentown	1.0 <sup>8</sup>	9,949	2,114	21.2
Altoona	1.0 <sup>9</sup>	3,402	841	24.7

See footnotes at end of table.

TABLE 116 – LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1974-1976 (Cont'd)  
(Dollar amounts in thousands)

State and local government	Rate July 1, 1976 (percent)	Total tax collections	Municipal tax collections, 1973-74 (Cities with over 50,000 population in 1970)	
			Income tax collections	
			Amount	As a percent of total collections
Pennsylvania: <sup>7</sup> (Continued)				
Bethlehem	1.0 <sup>8</sup>	\$ 7,121	\$ 1,467	20.6
Chester	1.0 <sup>10</sup>	5,301	2,244	42.3
Erie	1.0 <sup>8</sup>	9,346	2,075	22.2
Harrisburg	1.0 <sup>8</sup>	5,141	980	19.1
Lancaster	1.0 <sup>8</sup>	4,251	781	18.4
Penn Hills Township	1.0 <sup>8</sup>	3,190	1,032	32.4
Philadelphia	4.3125 <sup>11</sup>	451,333	303,417	67.2
Pittsburgh	1.0 <sup>8</sup>	66,525	3,949	5.9
Reading	1.0 <sup>8</sup>	6,279	1,159	18.5
Scranton	2.0 <sup>12</sup>	7,628	2,437	31.9
Wilkes-Barre	1.0 <sup>8</sup>	4,386	791	18.0
York	1.0 <sup>8</sup>	4,617	704	15.2
Approx. 3,500 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 State tables). 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 employers, profit and nonprofit, having a payroll over \$2,500 per calendar quarter; the San Francisco 1.1% payroll expense tax; the 4/10 of 1% (5/10 of 1% — 1/1/76 to 6/30/77) quarterly payroll tax on employers imposed in the Tri-county Metropolitan Transit District (encompassing all of Washington, Clackamas and Multnomah counties, Oregon); the 0.54 percent payroll tax imposed on employers in the Lane County Oregon Mass Transit District; and the Portland business license tax of 2.3% of net income.

— Signifies a county, or a city under 50,000 population.  
n.a. - "not available."

<sup>1</sup> The Oakland employees' quarterly license fee of 1 percent on all salaries, wages, bonuses, and commissions in excess of \$1,625. Effective July 1, 1976.

<sup>2</sup> The tax rate on nonresidents for all counties is 1/4 of 1%.

<sup>3</sup> A taxpayer subject to the 1.45 percent tax imposed by the City of Louisville may credit this tax against the 2.2 percent levied by Jefferson County.

<sup>4</sup> 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.

<sup>5</sup> The rate for residents in Detroit was increased from 1 percent to 2 percent effective October 1, 1968.

<sup>6</sup> New York City residents' rate ranges from 0.9 percent on taxable income of less than \$1,000 to 4.3 percent on taxable income in excess of \$25,000. 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.

<sup>7</sup> 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.

<sup>8</sup> The school district rate is the same as the municipal rate.

<sup>9</sup> The school district rate is 0.5 percent.

<sup>10</sup> There is no school district income tax.

<sup>11</sup> The Philadelphia school district imposes a 4.3125% tax on investment income.

<sup>12</sup> Combined city and school district rate may not exceed 2.0 percent. The city rate is 2%, the school district rate is 1%.

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

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**TABLE 117 – CORPORATION INCOME TAXES IN CITIES WITH  
POPULATION OF 150,000 OR MORE: JULY, 1976**

City and State	Tax rate
Akron, Ohio	1.5%
Cincinnati, Ohio	2
Cleveland, Ohio	1
Columbus, Ohio	1.5
Dayton, Ohio	1.75
Detroit, Michigan	2
Flint, Michigan	1
Grand Rapids, Michigan	1
Kansas City, Missouri	1
Louisville, Kentucky:	
Resident corporations	2.2
Nonresident corporations	1.45
New York, New York	10.05 <sup>1</sup>
Portland, Oregon	2.3
St. Louis, Missouri	1
Toledo, Ohio	1.5
Youngstown, Ohio	1.5

<sup>1</sup> Tax is 10.05% of net income or a tax on three alternate bases, whichever is highest.

Source: Commerce Clearing House, State Tax Guide, All States – (2d ed., 1976), p. 1032.

TABLE 118 – LOCAL INCOME TAX BASES, 1975<sup>1</sup>

City <sup>2</sup>	Non-resident rate relative to resident rate	Business taxed <sup>3</sup>		Resident income base includes –				Reciprocal city tax credit allowed	Personal exemptions allowed	Personal deductions allowed	Tax withheld on wages and salaries
		Incorporated	Unincorporated	Wages salaries, similar income only	Income earned out of jurisdiction	Capital gains <sup>4</sup>	Dividends <sup>4</sup>				
New York, N. Y. . . . .	<sup>5</sup>	Yes	Yes	No	Yes	Yes	Yes	No	\$600 ea. <sup>5</sup>	Yes	Yes
Philadelphia, Pa. . . . .	Same	No	Yes	Yes	Yes	No	No	No	No	No	Yes
Detroit, Mich. . . . .	1/4	Yes	Yes	No	Yes	Yes	Yes	Yes	\$600 ea.	No	Yes
Baltimore, Md. <sup>6</sup> . . . . .	Zero	No	Yes	No	Yes	Yes	Yes	No	\$800 ea. <sup>6</sup>	Yes <sup>6</sup>	Yes
Cleveland, Ohio . . . . .	Same	Yes	Yes	No	Yes	Yes	No	Yes	No	No	Yes
St. Louis, Mo. . . . .	Same	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes
Columbus, Ohio . . . . .	Same	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes
Pittsburgh, Pa. (school dist.)	Zero	Yes	Yes	No	No	No	No	No	No	No	Yes
Kansas City, Mo. . . . .	Same	Yes	Yes	Yes	Yes	No	No	Yes	No	No	Yes
Cincinnati, Ohio . . . . .	Same	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes
Toledo, Ohio . . . . .	Same	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes
Louisville, Ky. . . . .	Same	Yes	Yes	Yes	No	No	No	No	No	No	Yes
Birmingham, Ala. . . . .	Same	No	No	Yes	No	No	No	No	No	No	Yes

<sup>1</sup> For cities with a population of 300,000 or more in 1970. Excludes the Newark employer payroll tax and the Washington, D.C. graduated net income tax that is more closely akin to a State tax than to the municipal income taxes.

<sup>2</sup> Arranged from high to low on basis of 1970 population.

<sup>3</sup> Charitable, religious, educational, and other nonprofit organizations exempt in most cases. Tax generally confined to income stemming from activities in city.

<sup>4</sup> In several cities capital gains and dividends are included in base if derived in connection with the conduct of a business.

<sup>5</sup> Non resident individuals are 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 between \$10,000 and \$20,000, to \$1,000 for \$20,000 to \$30,000 income, to none for income over \$30,000.

<sup>6</sup> Local income taxes in Maryland are imposed as a percentage of state tax; hence, personal exemptions and deductions are the same as for the state.

Source: Tax Foundation, Inc., *City Income Taxes*, Research Publication No. 12 (1967), revised and updated by ACIR staff.

**TABLE 119 – TYPES OF STATE DEATH TAXES, JANUARY 1, 1976**

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 . . . . . (8)	Arizona, Massachusetts, New York, <sup>1</sup> Ohio, Oklahoma, <sup>1</sup> S. Carolina, <sup>1</sup> Utah, Vermont <sup>1</sup> .
Inheritance tax only . . . . . (2)	South Dakota, West Virginia.
Inheritance tax and "pickup" tax . . . . . (30)	California, <sup>1</sup> Colorado, <sup>1</sup> Connecticut, Delaware, <sup>1</sup> District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, <sup>1</sup> Maine, Maryland, Michigan, Minnesota, <sup>1</sup> Missouri, Montana, Nebraska, New Hampshire, New Jersey, North Carolina, <sup>1</sup> Pennsylvania, Tennessee, <sup>1</sup> Texas, Virginia, <sup>1</sup> Washington, <sup>1</sup> Wisconsin, <sup>1</sup> Wyoming.
Inheritance, estate and "pickup" taxes . . . . . (2)	Oregon, <sup>1</sup> Rhode Island <sup>1</sup> .
No tax . . . . . (1)	Nevada.

<sup>1</sup> Also has gift tax (16 States).

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

**TABLE 120 – STATE ESTATE TAX RATES AND EXEMPTIONS, JANUARY 1, 1976<sup>1</sup>**

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 <sup>2</sup> . . . . .	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
Massachusetts . . . . .	5-16 percent <sup>3</sup>	4,000,000	30,000 <sup>4</sup>
Mississippi . . . . .	1-16 percent . . . . .	10,000,000	60,000
New Mexico . . . . .	80 percent of 1926 Federal rates	10,000,000	100,000
New York <sup>2</sup> . . . . .	2-21 percent . . . . .	10,100,000	<sup>5</sup>
North Dakota . . . . .	2-20 percent . . . . .	1,500,000	60,000
Ohio <sup>2</sup> . . . . .	2-7 percent . . . . .	500,000	5,000 <sup>6</sup>
Oklahoma <sup>2</sup> . . . . .	1-15 percent . . . . .	10,000,000	60,000 <sup>7</sup>
Oregon <sup>2</sup> . . . . .	2-10 percent . . . . .	500,000	25,000
Rhode Island <sup>2</sup> . . . . .	1 percent . . . . .	<sup>8</sup>	10,000
South Carolina <sup>2</sup> . . . . .	4-6 percent . . . . .	100,000	60,000
Utah <sup>2</sup> . . . . .	5-10 percent . . . . .	85,000	60,000 <sup>9</sup>
Vermont <sup>2</sup> . . . . .	The tax rate is 30% of the Federal estate tax liability due to Vermont gross estate.		

<sup>1</sup> Excludes States shown in table 121 which, in addition to their inheritance taxes levy an estate tax to assure full absorption of the 80-percent Federal credit.

<sup>2</sup> An additional estate tax is imposed to assure full absorption of the 80-percent Federal credit.

<sup>3</sup> The tax may not be greater than 20 percent of the amount by which the Massachusetts net estate exceeds \$60,000.

<sup>4</sup> Except that if the Massachusetts net estate is \$60,000 or less the exemption shall be an amount equal to the Massachusetts net estate.

<sup>5</sup> \$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.

<sup>6</sup> An additional \$20,000 for spouse, \$7,000 for minor child, and \$3,000 for adult child.

<sup>7</sup> There is no exemption on transfers and the net estate passing to anyone other than a father, mother, wife, husband, child, child of husband or wife, adopted child, or any lineal descendant of the decedent or of such adopted child. The rate of tax is doubled on net estates and transfers to anyone other than those mentioned above on amounts up to \$750,000, and the maximum rate on transfers to the unpreferred class is 15% of the value of the net estate in excess of \$1,000,000. The value of any interest in the decedent's estate passing to the surviving spouse is exempt. However, the value of such interest is not excluded when computing the additional estate tax designed to absorb the federal estate tax credit.

<sup>8</sup> Entire estate above exemption.

<sup>9</sup> Transfers, 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 121 — STATE INHERITANCE TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF HEIRS, JANUARY 1, 1976

State <sup>1</sup>	Widow	Exemptions				Other than relative	Rates (percent)				In case of spouse	
		Minor child	Adult child	Brother or sister	Spouse or minor child		Adult child	Brother or sister	Other than relative	Size of first bracket	Level at which top rate applies	
Alabama <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Alaska <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Arizona <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Arkansas <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
California <sup>3,4</sup>	\$60,000	\$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 <sup>5</sup>	2 - 8	2 - 8	3 - 10	10 - 19	50,000	500,000	
Connecticut <sup>3,6,7</sup>	50,000	10,000 <sup>8</sup>	10,000 <sup>8</sup>	3,000	500	3 - 8 <sup>9</sup>	2 - 8	4 - 10	8 - 14	150,000	1,000,000	
Delaware <sup>3</sup>	20,000	3,000	3,000	1,000	None	1 - 4 <sup>9</sup>	1 - 6	5 - 10	10 - 16	50,000	200,000	
District of Columbia <sup>3</sup>	5,000	5,000	5,000	2,000	1,000	1 - 8	1 - 8	5 - 23	5 - 23	50,000	1,000,000	
Florida <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Georgia <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Hawaii	20,000	5,000	5,000	500	500	2 - 6 <sup>9</sup>	1.5 - 7.5	3.5 - 9	3.5 - 9	15,000	250,000	
Idaho <sup>4</sup>	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 <sup>10</sup>	2 - 14	2 - 14	10 - 30	20,000	500,000	
Indiana <sup>3</sup>	15,000	5,000	2,000	500	100	1 - 10	1 - 10	5 - 15	7 - 20	25,000	1,500,000	
Iowa	80,000	15,000	15,000	None <sup>11</sup>	None <sup>11</sup>	1 - 8	1 - 8	5 - 10	10 - 15	5,000	150,000	
Kansas	75,000	15,000	15,000	5,000	200 <sup>5</sup>	0.5 - 2.5 <sup>9</sup>	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 <sup>3,4</sup>	5,000	5,000	5,000	1,000	500	2 - 3	2 - 3	5 - 7	5 - 10	25,000	25,000	
Maine	50,000	25,000	25,000	1,000	1,000	5 - 10	5 - 10	8 - 14	14 - 18	50,000	250,000	
Maryland <sup>5</sup>	150	150	150	150	150	1	1	10	10	<sup>12</sup>	<sup>12</sup>	
Massachusetts <sup>13</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Michigan <sup>3,14</sup>	30,000 <sup>15</sup>	5,000	5,000	5,000	None	2 - 8	2 - 8	2 - 8	10 - 15	50,000	750,000	
Minnesota <sup>3,16</sup>	30,000	15,000	6,000	1,500	500	1.5 - 10	2 - 10	6 - 25	8 - 30	25,000	1,000,000	
Mississippi <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Missouri	20,000 <sup>17</sup>	5,000 <sup>18</sup>	5,000 <sup>18</sup>	500	100 <sup>5</sup>	1 - 6	1 - 6	3 - 18	5 - 30	20,000	400,000	
Montana <sup>3</sup>	25,000	5,000	2,000	500	None	2 - 8	2 - 8	4 - 16	8 - 32	25,000	100,000	
Nebraska <sup>3</sup>	10,000	10,000	10,000	10,000	500	1	1	1	6 - 18	<sup>12</sup>	<sup>12</sup>	
Nevada	.....	.....	.....	.....	No tax imposed	.....	.....	.....	.....	.....	.....	
New Hampshire	<sup>19</sup>	<sup>19</sup>	<sup>19</sup>	None <sup>19</sup>	None <sup>19</sup>	<sup>19</sup>	<sup>19</sup>	15	15	<sup>19</sup>	<sup>19</sup>	
New Jersey	5,000	5,000	5,000	500 <sup>5</sup>	500 <sup>5</sup>	1 - 16	1 - 16	11 - 16	15 - 16	10,000	3,200,000	
New Mexico <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
New York <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
North Carolina <sup>20</sup>	10,000 <sup>21</sup>	5,000 <sup>21</sup>	2,000	None	None	1 - 12	1 - 12	4 - 16	8 - 17	10,000	3,000,000	
North Dakota <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Ohio <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Oklahoma <sup>2</sup>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Oregon <sup>22,23</sup>	<sup>23</sup>	<sup>23</sup>	<sup>23</sup>	1,000 <sup>24</sup>	500 <sup>24</sup>	3 - 12	3 - 12	3 - 20	5 - 25	25,000	500,000	

See footnotes at the end of table.

TABLE 121 — STATE INHERITANCE TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF HEIRS, JANUARY 1, 1976 (Cont'd)

State <sup>1</sup>	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 <sup>25</sup>	None <sup>25</sup>	None <sup>25</sup>	None	None	6	6	15	15		
Rhode Island <sup>3,22</sup> . . . . .	\$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 <sup>2</sup> . . . . .											
South Dakota <sup>3*</sup> . . . . .				500	100	1½ - 4	1½ - 4	4 - 12	6 - 20	15,000	100,000
Tennessee <sup>3</sup> . . . . .	10,000 <sup>26</sup>	10,000 <sup>26</sup>	10,000 <sup>26</sup>	1,000 <sup>26</sup>	1,000 <sup>26</sup>	1.4 - 9.5	1.4 - 9.5	6.5 - 20	6.5 - 20	25,000	500,000
Texas <sup>3,4</sup> . . . . .	25,000	25,000	25,000	10,000	500	1 - 6	1 - 6	3 - 10	5 - 20	50,000	1,000,000
Utah <sup>2</sup> . . . . .											
Vermont <sup>2</sup> . . . . .											
Virginia <sup>3</sup> . . . . .	5,000	5,000	5,000	2,000	1,000	1 - 5	1 - 5	2 - 10	5 - 15	50,000	1,000,000
Washington <sup>3,4</sup> . . . . .	5,000 <sup>27</sup>	5,000 <sup>27</sup>	5,000 <sup>27</sup>	1,000 <sup>6</sup>	None	1 - 10	1 - 10	3 - 20	10 - 25	25,000	500,000
West Virginia <sup>3*</sup> . . . . .	15,000	5,000	5,000	None	None	3 - 13	3 - 13	4 - 18	10 - 30	50,000	1,000,000
Wisconsin <sup>3,28</sup> . . . . .	50,000	4,000	4,000	1,000	500	1¼ - 6¼ <sup>9</sup>	2½ - 12½	5 - 25	10 - 30	25,000	500,000
Wyoming . . . . .	60,000	10,000	10,000	10,000	None	2	2	2	6		

<sup>1</sup>All States, except those designated by asterisk (\*), impose also an estate tax to assure full absorption of the 80 percent Federal credit.

<sup>2</sup>Imposes only estate tax. See table 120.

<sup>3</sup>Exemptions are deductible from the first bracket.

<sup>4</sup>Community property passing to the surviving spouse is exempt, or only one-half is taxable.

<sup>5</sup>No exemption is allowed if beneficiary's share exceeds the amount shown in the exemption column, but no tax shall reduce the value of the amounts shown in the exemption column. In Maryland, it is the practice to allow a family allowance of \$450 to a widow if there are infant children, and \$225 if there are no infant children, although there is no provision for such deductions in the statute. Where property of a decedent subject to administration in Maryland is \$5,000 or less, no inheritance taxes are due or payable on any distribution from such estate.

<sup>6</sup>The exemption shown is the total exemption for all beneficiaries falling into the particular class and is shared by them proportionately.

<sup>7</sup>An additional 30 percent surtax is imposed.

<sup>8</sup>Only one \$10,000 exemption is allowed for beneficiaries in Class A, which includes minor and adult children.

<sup>9</sup>Rate shown is for spouse only. A minor child is taxed at the rates applying to an adult child.

<sup>10</sup>With respect to taxable transfers passing to a husband or wife of a decedent dying on or after July 5, 1969, if taxable transfer exceeds \$5,000,000, the tax on the excess thereof is computed at 6%. Tax rates on the taxable amount up to and including \$5,000,000 are the same rates as provided for in excess of the exemption.

<sup>11</sup>Estates of less than \$1,000 after deduction of debts are not taxable.

<sup>12</sup>Entire share (in excess of allowable exemption).

<sup>13</sup>The inheritance tax was replaced by a new estate tax effective 1/1/76.

<sup>14</sup>There is no tax on the share of any beneficiary if the value of the share is less than \$100.

<sup>15</sup>Plus an additional \$5,000 for every minor child to whom no property is transferred.

<sup>16</sup>For a widow, an additional exemption is allowed equal to the difference between the maximum deduction for family maintenance (\$5,000) and the amount of family maintenance actually allowed by the Probate Court. The total possible exemption therefore would be \$35,000. If there is no surviving widow entitled to the exemption, the aggregate exemption is allowable to the children.

<sup>17</sup>In addition, an exemption is allowed for the clear market value of one-half of the decedent's estate, or one-third if decedent is survived by lineal descendants.

<sup>18</sup>Or the value of the homestead allowance, whichever is greater.

<sup>19</sup>No 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.

<sup>20</sup>Gift taxes paid on gifts included in the gross estate of the decedent are credited against the estate tax.

<sup>21</sup>A widow with a child or children under 21 and receiving all or substantially all of her husband's property, shall be allowed, at her option, an additional exemption of \$5,000 for each such child. The children shall not be allowed the regular \$5,000 exemption provided for such children.

<sup>22</sup>Imposes also an estate tax. See table 120.

<sup>23</sup>Oregon imposes a basic tax, measured by the entire estate in excess of a single exemption (\$25,000 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 1 (spouse, children, parents, grandparents, stepchildren or lineal descendants) are exempted from the additional tax. In addition to exemptions and deductions allowed for insurance received from policies on the life of the decedent and for pension retirement and social security benefits, and the homestead deduction, a credit is allowed against the inheritance tax for the amount not over \$300,000 of the value of the taxable estate passing, respectively, to each of the following: (1) the surviving spouse; (2) a child or stepchild under 18 at the time of the parents' death; and (3) a child or stepchild found to be incompetent or who is unable to support himself by reason of physical or mental handicap. The exemption for all social security, railroad retirement, government pension or retirement plan benefits payable to each beneficiary of a deceased person is \$100,000.

<sup>24</sup>These exemptions apply to the additional tax.

<sup>25</sup>The \$2,000 family exemption is specifically allowed as a deduction.

<sup>26</sup>Widows and children are included in Class A, with one \$10,000 exemption for the entire class. Beneficiaries not in Class A are allowed one \$1,000 exemption for the entire class.

<sup>27</sup>An additional \$5,000 exemption is allowed to the class as a whole.

<sup>28</sup>These 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 122 — STATE GIFT TAX RATES AND EXEMPTIONS, FOR SELECTED CATEGORIES OF DONEES, JANUARY 1, 1976

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 <sup>*1,2</sup> . . . . .	\$60,000	\$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	
Louisiana <sup>*1</sup> . . . . .	30,000 <sup>4</sup>	30,000 <sup>4</sup>	30,000 <sup>4</sup>	30,000 <sup>4</sup>	30,000 <sup>4</sup>	2 - 3	2 - 3	5 - 7	5 - 10	{ \$5,000 spouse, child. \$1,000 brother, sister. \$ 500 other than relative.
Minnesota <sup>*2,3</sup> . . . . .	10,000	10,000	5,000	1,000	250	1.5 - 10	2 - 10	6 - 25	8 - 30	
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 <sup>4</sup>	25,000 <sup>4</sup>	25,000 <sup>4</sup>	None	None	1 - 12	1 - 12	4 - 16	8 - 17	\$3,000.
Oklahoma . . . . .	<sup>5</sup>	None	None	None	None	1 - 10	1 - 10	1 - 10	1 - 10	\$3,000. <sup>5</sup>
Oregon . . . . .	15,000 <sup>4</sup>	15,000 <sup>4</sup>	15,000 <sup>4</sup>	15,000 <sup>4</sup>	15,000 <sup>4</sup>	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 <sup>4</sup>	25,000 <sup>4</sup>	25,000 <sup>4</sup>	25,000 <sup>4</sup>	25,000 <sup>4</sup>	2 - 9	2 - 9	2 - 9	2 - 9	
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 <sup>6</sup> \$ 5,000 brothers and sisters, others <sup>6</sup>
Vermont . . . . .	The tax rate is 30% of the federal gift tax liability due to Vermont gifts.									
Virginia <sup>*2</sup> . . . . .	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 <sup>*1,2</sup> . . . . .	10,000 <sup>7</sup>	10,000 <sup>7</sup>	10,000 <sup>7</sup>	1,000 <sup>7</sup>	None	0.9 - 9	0.9 - 9	2.7 - 18	9 - 22.5	
Wisconsin <sup>2,8</sup> . . . . .	15,000	4,000	4,000	None	None	1¼ - 6¼ <sup>9</sup>	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.

<sup>1</sup> Half of community property transferred to surviving spouse is not taxable.

<sup>2</sup> Exemptions or exclusions are deductible from the first bracket.

<sup>3</sup> 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.

<sup>4</sup> Only one lifetime exemption for all classes of donees combined.

<sup>5</sup> Gifts between spouses are exempt.

<sup>6</sup> 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.

<sup>7</sup> 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.

<sup>8</sup> 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.

<sup>9</sup> These rates are for spouse only. A minor child is taxed at the rates applying to an adult child.

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

**TABLE 123 – DEDUCTIBILITY OF FEDERAL ESTATE TAX FOR PURPOSES OF STATE  
INHERITANCE AND ESTATE TAXES, JANUARY 1, 1976**

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 . . . . .	—	Virginia . . . . .	X
Michigan . . . . .	—	Washington . . . . .	—
Minnesota . . . . .	X	West Virginia . . . . .	X
Mississippi . . . . .	—	Wisconsin . . . . .	X
		Wyoming . . . . .	X

X denotes "yes"; — denotes "no."

<sup>1</sup>No tax imposed.

Source: Commerce Clearing House, *State Tax Reporter*.

**TABLE 124 — STATE CIGARETTE TAX RATES, JULY 1, 1976**  
(Cents per standard pack of 20)

Less than 10¢	10¢	11¢	12¢	13¢	14¢	15¢	16¢ or more
Alaska (8¢)	California	Kansas	Alabama	Arizona	Delaware	New York	Arkansas (17½¢)
Idaho (9 1/10¢)	Colorado	Louisiana	Georgia	District of Columbia		Ohio	Connecticut (21¢)
Indiana (6¢)	Hawaii <sup>1</sup>	Michigan	Illinois	Iowa			Florida (17¢)
Kentucky (3¢)	Maryland	Mississippi	Montana	Nebraska			Maine (16¢)
Missouri (9¢)	Nevada	North Dakota	New Hampshire	Oklahoma			Massachusetts (21¢)
North Carolina (2¢)			New Mexico	Tennessee			Minnesota (18¢)
Oregon (9¢)			South Dakota				New Jersey (19¢)
South Carolina (6¢)			Vermont				Pennsylvania (18¢)
Utah (8¢)			West Virginia				Rhode Island (18¢)
Virginia (2½¢)							Texas (18½¢)
Wyoming (8¢)							Washington (16¢)
							Wisconsin (16¢)
Total .....	11	5	5	9	6	1	2
							12

<sup>1</sup> Hawaii with a rate of 40% of wholesale price is estimated at 10¢.

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

TABLE 125 — STATE CIGARETTE TAX RATES AS OF JANUARY 1, 1959 THROUGH 1976, AND JULY 1, 1976  
(Cents per standard package of 20)

State	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	
																		1/1	7/1
Alabama*	4	6						7		10		12							12
Alaska	5			8															8
Arizona*	2							6½			10						13		13
Arkansas	6							8				12½	12%	17%					17%
California*	—	3								10									10
Colorado	—	—	—	—	—	—	3	5								10			10
Connecticut	3			5		6		8				16		21					21
Delaware	3			5				7				11		14					14
Dist. of Col.*	2								3			4			6			10	13
Florida*	5					8					15			17					17
Georgia*	5						8							12					12
Hawaii*		20 percent of wholesale price						40%											40%
Idaho*	4	5		6		7									9 1/10				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*	4						6	8					11						11
Kentucky*	3		2½										3						3
Louisiana*	8												11						11
Maine	5			6				8		10		12		14			16		16
Maryland*	3			6															10
Massachusetts	6						8		10			12		16					21
Michigan*	5		6	5	7								11						11
Minnesota	4	5½		7		8						13		18					18
Mississippi*	6				8		9									11			11
Missouri*	2			4								9							9
Montana	8													12					12
Nebraska*	4					6		8						13					13
Nevada*	3			7								10							10
New Hampshire		15 percent of retail price						21%		30%			34%	42%					12
New Jersey	5			7		8			11		14				19				19
New Mexico*	5			8							12								12
New York*	3	5						10			12				15				15
North Carolina*	—	—	—	—	—	—	—	—	—	—	2								2
North Dakota*	6					7		8				11							11

See footnotes at the end of table.

TABLE 125 — STATE CIGARETTE TAX RATES AS OF JANUARY 1, 1959 THROUGH 1976, AND JULY 1, 1976 (Cont'd)  
(Cents per standard package of 20)

State	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	
																		1/1	7/1
Ohio*	3	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	15	.....	.....	.....	.....	15
Oklahoma	5	.....	.....	7	.....	.....	.....	8	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	13
Oregon	—	—	—	—	—	—	—	—	4	.....	.....	.....	.....	.....	9	.....	.....	.....	9
Pennsylvania	5	6	.....	.....	.....	8	.....	.....	.....	13	.....	.....	18	.....	.....	.....	.....	.....	18
Rhode Island	5	.....	6	.....	.....	.....	8	.....	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	18
South Carolina*	3	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	6
South Dakota	3 <sup>3/4</sup>	5	.....	.....	.....	6	.....	8	.....	.....	.....	12	.....	.....	.....	.....	.....	.....	12
Tennessee*	5	.....	.....	.....	.....	7	.....	.....	.....	.....	8	13	.....	.....	.....	.....	.....	.....	13
Texas	5	8	.....	.....	.....	.....	.....	11	.....	.....	.....	15 <sup>1/2</sup>	.....	18 <sup>1/2</sup>	.....	.....	.....	.....	18 <sup>1/2</sup>
Utah*	4	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8
Vermont	5	7	.....	.....	.....	8	.....	10	.....	.....	.....	12	.....	.....	.....	.....	.....	.....	12
Virginia*	—	—	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 <sup>1/2</sup>
Washington*	1	6	.....	7	.....	.....	.....	11	.....	.....	.....	.....	.....	16	.....	.....	.....	.....	16
West Virginia*	5	.....	.....	6	.....	.....	.....	.....	.....	.....	7	.....	12	.....	.....	.....	.....	.....	12
Wisconsin	5	.....	.....	6	.....	8	.....	10	.....	.....	.....	14	.....	16	.....	.....	.....	.....	16
Wyoming	3	4	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	8
No. of States with tax <sup>2</sup>	46	47	48	48	48	48	49	49	50	50	50	51	51	51	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.

<sup>1</sup>The statutory rate was 2<sup>1/2</sup>d for each 10d or fraction of the retail price.

<sup>2</sup>Includes District of Columbia; also includes Alaska and Hawaii for the period prior to attaining statehood.

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

**TABLE 126 – STATE CIGARETTE TAX RATE AND BASE DATA, BY STATE, 1975**  
(Sales and collection data for fiscal year)

State	Rate Nov. 1, 1975 (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, 1975)	
			Total (millions of packs)	Per capita (no. of packs)		Weighted average price per pack	State tax as a % of average retail price
United States	12 <sup>1</sup>	3,284.7	27,665.1	134.9	11.9	47.9 <sup>1</sup>	25;1
Alabama	12	44.7	399.6	111.7	11.2	50.4 <sup>2</sup>	23.8
Alaska	8	4.0	50.7	150.4	7.9	48.3	16.6
Arizona	13	33.7	262.3	121.8	12.8	49.1	26.5
Arkansas	17½	40.4	236.8	114.8	17.1	50.9	34.9
California	10	263.4	2,657.0	127.1	9.9	48.3	20.7
Colorado	10	31.4	327.1	131.0	9.6	44.8	22.3
Connecticut	21	70.7	340.3	110.2	20.8	57.6	36.5
Delaware	14	11.6	84.6	147.6	13.7	50.1	27.9
Dist. of Columbia	6	7.3	127.6	176.5	5.7	47.8	12.6
Florida	17	178.0	1,067.4	131.9	16.7	55.9	30.4
Georgia	12	69.9	600.1	122.9	11.6	47.9	25.1
Hawaii	10	7.8	78.3	92.4	10.0	46.6	21.5
Idaho	9.1	8.5	98.5	123.3	8.6	42.5	21.4
Illinois	12	172.8	1,467.5	131.8	11.8	48.4 <sup>2</sup>	24.8
Indiana	6	49.9	865.6	162.4	5.8	38.7	15.5
Iowa	13	43.5	344.0	120.5	12.6	47.8	27.2
Kansas	11	29.9	280.2	123.4	10.7	46.6	23.6
Kentucky	3	21.2	748.6	223.0	2.8	36.0	8.3
Louisiana	11	52.0	502.9	133.6	10.3	48.1	22.9
Maine	16	23.0	147.3	140.7	15.6	49.9	32.1
Maryland	10	36.5	598.0	146.1	6.1	46.1	21.7
Massachusetts	21	115.1	731.6	126.1	15.7	57.4	36.6
Michigan	11	135.6	1,244.8	136.8	10.9	47.9	23.0
Minnesota	18	76.6	436.8	111.5	17.5	52.1	34.5
Mississippi	11	27.5	271.5	116.8	10.1	46.4	23.7
Missouri	9	56.5	647.9	135.6	8.7	44.7 <sup>2</sup>	20.1
Montana	12	10.6	90.9	123.7	11.7	45.3	26.5
Nebraska	13	21.7	176.1	114.1	12.3	46.8	27.8
Nevada	10	11.2	117.6	205.2	9.5	44.9	22.3
New Hampshire	12	23.0	217.4	269.1	10.6	43.9	27.3

See footnotes at the end of table.



**TABLE 126 – STATE CIGARETTE TAX RATE AND BASE DATA, BY STATE, 1975 (Cont'd)**  
**(Sales and collection data for fiscal year)**

State	Rate Nov. 1, 1975 (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, 1975)	
			Total	Per capita		Weighted average price per pack	State tax as a % of average retail price
			(millions of packs)	(no. of packs)			
New Jersey	19	167.8	896.1	122.3	18.7	53.6 <sup>2</sup>	35.4
New Mexico	12	13.4	115.7	103.1	11.6	49.5	24.2
New York	15	332.5	2,243.7	123.9	14.8	54.2 <sup>2</sup>	27.7
North Carolina	2	20.7	1,211.9	226.0	1.7	35.8	5.6
North Dakota	11	8.0	75.1	117.9	10.7	45.9	24.0
Ohio	15	191.2	1,315.7	122.5	14.5	48.5	30.9
Oklahoma	13	44.9	360.0	132.9	12.5	46.4	28.0
Oregon	9	30.9	349.9	154.4	8.8	42.4	21.2
Pennsylvania	18	239.6	1,356.5	114.6	17.7	52.3	34.4
Rhode Island	18	19.0	145.0	154.7	13.1	52.2	34.5
South Carolina	6	20.7	363.3	130.5	5.7	41.0	14.6
South Dakota	12	8.9	77.4	113.5	11.5	45.0	26.7
Tennessee	13	61.6	484.6	117.4	12.7	48.3 <sup>2</sup>	26.9
Texas	18½	249.9	1,397.4	116.0	17.9	53.3	34.7
Utah	8	6.8	88.9	75.8	7.6	43.4	18.4
Vermont	12	8.5	73.1	155.5	11.6	47.1	25.5
Virginia	2½	16.8	749.4	152.7	2.2	37.9 <sup>2</sup>	6.6
Washington	16	54.7	345.7	99.5	15.8	53.0	30.2
West Virginia	12	25.4	220.6	123.2	11.5	48.4	24.8
Wisconsin	16	81.0	518.4	113.5	15.6	51.3	31.2
Wyoming	8	4.3	57.7	160.7	7.5	42.6	18.8

<sup>1</sup> Median average.

<sup>2</sup> Excluding cigarette taxes imposed by one or more municipalities.

**TABLE 127 – STATE COLLECTIONS BY SOURCE, FOR STATES WHICH TAX BOTH CIGARETTES AND OTHER TOBACCO PRODUCTS, 1975**  
(Dollar amounts in thousands)

State	Total cigarette and other tobacco taxes		Cigarette taxes		Other tobacco taxes Products taxed <sup>1</sup>	Other tobacco taxes Collections		Percentage of total tobacco taxes from –	
	Gross amount	Net collections	Gross amount	Net collections		Gross	Net	Cigarettes	Other tobacco products
Alabama	\$49,722	\$46,308	\$47,956	\$44,675	CSChSn	\$1,766	\$1,633	96.5	3.5
Arizona	35,033	34,166	34,513	33,660	CSChSn	519	506	98.5	1.5
Arkansas	43,439	41,842	42,028	40,431	CSCh	1,411	1,411	96.7	3.3
Georgia	72,979	70,823	72,018	69,862	C	961	961	98.7	1.3
Hawaii	8,695	8,695	7,825	7,825	CSChSn	869	869	90.0	10.0
Idaho	9,473	9,025	8,967	8,519	CSChSn	506	506	94.7	5.3
Iowa	45,615	44,270	44,852	43,507	CSChSn	763	763	98.3	1.7
Kansas	31,478	30,531	30,821	29,900	CSChSn	657	631	97.9	2.1
Louisiana	56,983	53,608	55,323	52,024	CS	1,660	1,585	97.1	2.9
Minnesota	80,843	78,789	78,648	76,649	CSChSn	2,194	2,140	97.3	2.7
Mississippi	31,748	29,209	29,870	27,481	CSChSn	1,878	1,728	94.1	5.9
Montana	11,170	10,830	10,908	10,581	CSChSn	261	248	97.7	2.3
New Hampshire	24,819	23,876	23,913	23,005	CSChSn	906	871	96.3	3.7
North Dakota	8,449	8,157	8,261	7,970	CSChSn	188	187	97.8	2.2
Oklahoma	50,439	48,422	46,797	44,925	CSCh	3,642	3,497	92.8	7.2
South Carolina	23,393	22,271	21,800	20,710	CSChSn	1,593	1,561	93.2	6.8
Tennessee	64,160	62,719	62,999	61,558	CSChSn	1,161	1,161	98.2	1.8
Texas	266,086	259,019	256,967	249,901	CSCh	9,118	9,118	96.6	3.4
Utah	7,379	7,095	7,111	6,827	CSChSn	268	268	96.4	3.6
Vermont	9,106	8,825	8,776	8,495	CSChSn	330	323	96.4	3.6
Washington	57,982	57,343	55,315	54,676	CSChSn	2,667	2,667	95.4	4.6
<b>TOTAL</b>	<b>988,989</b>	<b>955,816</b>	<b>955,670</b>	<b>923,180</b>		<b>33,319</b>	<b>32,635</b>	<b>96.6</b>	<b>3.4</b>

<sup>1</sup> C-Cigars; S-Smoking tobacco; Ch-Chewing tobacco; Sn-Snuff.

TABLE 128 – STATE CIGAR TAX RATES, JULY 1, 1976

State	Weighing not more than 3 pounds per 1,000 (tax per 1,000)	Weighing more than 3 pounds per 1,000		Tax per 1,000
		Intended retail price (cents)		
		Over	Not over	
Alabama	\$2.00	.....	3 1/3	\$ 1.50
		3 1/3	5	3.00
		5	8	4.50
		8	10	7.50
		10	20	15.00
Arizona	\$1.00	.....	.....	20.25
		.....	5	3.33 1/3
		5	.....	10.00
		.....	.....	.....
		.....	.....	.....
Arkansas	15 percent of wholesale price	15 percent of wholesale price		.....
California	\$5.00 <sup>1</sup>	.....	.....	None
Connecticut	\$10.50 <sup>1</sup>	.....	.....	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
Hawaii	40 percent of wholesale price	.....	.....	20.00
		.....	.....	.....
		.....	.....	.....
		.....	.....	.....
		.....	.....	.....
Idaho	35 percent of wholesale price	35 percent of wholesale price		.....
Iowa	\$6.50 <sup>1</sup>	10 percent of wholesale price		.....
Kansas	10 percent of wholesale price	10 percent of wholesale price		.....
Louisiana	<sup>2</sup>	<sup>2</sup>	5	3.20
Minnesota	\$9.00 <sup>1</sup>	20 percent of wholesale price		.....
Mississippi	<sup>3</sup>	.....	3 1/3	1.80
		3 1/3	5	3.60
		5	8	5.40
		8	10	9.00
		10	20	18.00
Montana	12½ percent of wholesale price	.....	.....	25.20
		.....	.....	.....
		.....	.....	.....
		.....	.....	.....
		.....	.....	.....
North Dakota	11 percent of wholesale price	11 percent of wholesale price		.....
Oklahoma	\$6.50	.....	4	10.00
		4	.....	30.00
South Carolina	\$2.50	.....	5	11.00
		5	.....	20.00
Tennessee	\$6.50 <sup>1</sup>	6 percent of wholesale price		.....
Texas	\$1.00	.....	3.3	7.50
		3.3	.....	11.00 <sup>4</sup>
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		.....

<sup>1</sup> Little cigars are subject to the cigarette tax.

<sup>2</sup> Cigars invoiced by the manufacturer at \$120 per thousand or less are taxed at 8% of the net invoice price, over \$120 per thousand at 20%.

<sup>3</sup> The rates are the same as those shown for large cigars.

<sup>4</sup> 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 129 — STATE TAX RATES ON SMOKING AND CHEWING TOBACCO AND SNUFF, JULY 1, 1976

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 . . . . .	33 percent of manufacturer's price	. . . . .	. . . . .
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
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	. . . . .
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 130 -- GROSS COUNTY AND CITY TOBACCO TAXES,  
BY LEVEL OF GOVERNMENT, FISCAL YEAR 1975**

State and level of local government	Number of places taxing		Gross tax collections (\$000)		
	Cigarettes	Other tobacco products	Total	Cigarettes	Other tobacco products
<b>Alabama</b>					
Cities .....	226	23	3,885	3,822	63
Counties .....	11	5	4,835	4,746	90
<b>Illinois</b>					
Cities .....	2	—	18,332	18,332	—
<b>Missouri</b>					
Cities .....	99	—	10,172	10,172	—
Counties .....	2	—	8,539	8,539	—
<b>New Jersey</b>					
Cities .....	1	1	257	247	10
<b>New York</b>					
Cities .....	1	—	45,410	45,410	—
<b>Tennessee</b>					
Cities .....	1	—	863	863	—
Counties .....	1	—	49	49	—
<b>Virginia</b>					
Cities .....	19	1	9,642	9,637	5
Counties .....	2	—	3,367	3,367	—
<b>Total</b>					
Cities .....	349	25	88,561	88,483	78
Counties .....	16	5	16,791	16,702	90

Source: Tobacco Tax Council, Inc., *The Tax Burden on Tobacco*, Volume Ten, 1975.

**TABLE 131 – STATE GASOLINE TAX RATES, JULY 1, 1976<sup>1</sup>**  
(Per gallon)

Under 7¢	7¢	7½¢	8¢	8½¢	9¢	Over 9¢
Nevada (6¢)	Alabama <sup>1</sup>	Georgia	Alaska	Arkansas <sup>1</sup>	Delaware	Connecticut (11¢)
Oklahoma (6.58¢) <sup>1</sup>	California	Illinois	Florida	Hawaii*	Kentucky	Idaho (9½¢)
Texas (5¢) <sup>1</sup>	Colorado	Montana (7½) <sup>1</sup>	Indiana	Massachusetts	Maine	Rhode Island (10¢)
	Iowa <sup>1</sup>		Kansas <sup>1</sup>	Nebraska	Maryland	Dist. of Col. (10¢)
	Missouri		Louisiana	West Virginia	Michigan <sup>1</sup>	
	New Mexico		New Jersey		Minnesota	
	North Dakota		New York <sup>1</sup>		Mississippi <sup>1</sup>	
	Ohio		South Carolina		New Hampshire	
	Oregon		South Dakota		North Carolina	
	Tennessee <sup>1</sup>		Wyoming		Pennsylvania	
	Utah				Vermont <sup>1</sup>	
	Wisconsin				Virginia	
					Washington	
<b>TOTAL . . . 3</b>	<b>12</b>	<b>3</b>	<b>10</b>	<b>5</b>	<b>13</b>	<b>4</b>

\*Excludes the following county rates, determined by the county in which the fuel is used: Honolulu, 3½¢; Hawaii, 3¢; Maui, 5¢; and Kauai, 4¢.

<sup>1</sup>In most states diesel fuel is taxed at the same rate as gasoline. The States which tax diesel fuel at a different rate are: Alabama, 8¢; Arkansas, 9.5¢; Hawaii, 7.5¢; Iowa, 8¢; Kansas, 10¢; Michigan, 7¢; Mississippi, 10¢; Montana, 9½¢; 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.

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

TABLE 132 — STATE GASOLINE TAX RATES AS OF JANUARY 1—1959 THROUGH 1976, AND JULY 1, 1976  
(Cents)

State	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	
																		1/1	7/1
Alabama	7																		7
Alaska	5		7	8															8
Arizona	5					6		7									8		8
Arkansas	6.5							7.5								8.5			8.5
California	6					7	1				1								7
Colorado	6							7	6			7							7
Connecticut	6									7		8		10					11
Delaware	5			6				7						8		9			9
Dist. of Columbia	6								7						8			10	10
Florida	7													8					8
Georgia	6.5													7.5					7.5
Hawaii	5																	8.5	8.5
Idaho	6									7					8.5				9.5
Illinois	5									6		7.5							7.5
Indiana	6											8							8
Iowa	6							7											7
Kansas	5											7							8
Kentucky	7														9				9
Louisiana	7											8							8
Maine	7											8		9					9
Maryland	6						7								9				9
Massachusetts	5.5							6.5						7.5				8.5	8.5
Michigan	6									7						9			9
Minnesota	5					6				7								9	9
Mississippi	7											8				9			9
Missouri	3			5											7				7
Montana	6									6.5		7						7.75	7.75
Nebraska	7							7.5				8.5							8.5
Nevada	6																		6
New Hampshire	6	7												9					9

See footnotes at end of table.

TABLE 132 — STATE GASOLINE TAX RATES AS OF JANUARY 1—1959 THROUGH 1976, AND JULY 1, 1976 (Cont'd)  
(Cents)

State	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	
																		1/1	7/1
New Jersey . . . . .	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	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	6.58
Oregon . . . . .	6	....	....	....	....	....	....	....	....	7	....	....	....	....	....	....	....	....	7
Pennsylvania . . . . .	5	....	....	7	....	....	....	....	....	....	....	....	8	....	....	....	9	....	9
Rhode Island . . . . .	6	....	7	....	....	....	....	....	....	....	8	....	....	....	....	....	....	10	10
South Carolina . . . . .	7	....	....	....	....	....	....	....	....	....	....	....	....	....	8	....	....	....	8
South Dakota . . . . .	6	....	....	....	....	....	....	....	....	....	....	7	....	....	....	....	....	8	8
Tennessee . . . . .	7	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	7
Texas . . . . .	5	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	5
Utah . . . . .	6	....	....	....	....	....	....	....	....	....	....	7	....	....	....	....	....	....	7
Vermont . . . . .	6.5	....	....	....	....	....	....	....	....	....	8	....	....	9	....	....	....	....	9
Virginia . . . . .	6	....	7	....	....	....	....	....	....	....	....	....	....	9	....	....	....	....	9
Washington . . . . .	6.5	....	....	7.5	....	....	....	....	....	9	....	....	....	....	....	....	....	....	9
West Virginia . . . . .	6	7	....	....	....	....	....	....	....	....	....	....	8.5	....	....	....	....	....	8.5
Wisconsin . . . . .	6	....	....	....	....	....	....	....	7	....	....	....	....	....	....	....	....	....	7
Wyoming . . . . .	5	....	....	....	....	....	....	....	....	6	....	7	....	....	....	....	....	....	8

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

<sup>1</sup> Temporary 8¢ rate, April 1, 1965 — August 31, 1965 and June 1, 1969 — August 31, 1969.

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



**TABLE 133 – STATE TAX RATES ON DISTILLED SPIRITS, JULY 1, 1976<sup>1</sup>**  
(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
Kansas <sup>2</sup> . . . . .	California . . . . .	Arizona . . . . .	New York . . . . .	Alaska . . . . .	Hawaii . . . . .
Kentucky <sup>3</sup> . . . . .	Colorado . . . . .	Arkansas <sup>4</sup> . . . . .	South Dakota . . . . .	Florida <sup>5</sup> . . . . .	
Maryland . . . . .	Delaware . . . . .	Connecticut . . . . .		Georgia <sup>6</sup> . . . . .	
Nevada . . . . .	Illinois . . . . .	Louisiana . . . . .		Massachusetts <sup>7</sup> . . . . .	
New Mexico . . . . .	Indiana <sup>8</sup> . . . . .	Mississippi . . . . .		Minnesota . . . . .	
	Missouri . . . . .	New Jersey . . . . .		Oklahoma . . . . .	
	Nebraska . . . . .	North Dakota . . . . .		Tennessee <sup>9</sup> . . . . .	
	Texas . . . . .	Rhode Island <sup>10</sup> . . . . .			
	Dist. of Columbia . . . . .	South Carolina <sup>11</sup> . . . . .			
		Wisconsin . . . . .			
Total . . . . . 5	. . . . . 9	. . . . . 10	. . . . . 2	. . . . . 7	. . . . . 1

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

<sup>2</sup>In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

<sup>3</sup>In addition, there is a tax on wholesalers at the rate of 5¢ per case.

<sup>4</sup>There is a 5¢ per gallon additional tax on the blending, rectifying, or mixing and transportation of distilled spirits; and also a wholesaler's tax of 20¢ per case. Arkansas also levies a 3-percent tax on retail receipts from sales of liquor, cordials, liqueurs, specialties, and wines.

<sup>5</sup>The tax on distilled spirits manufactured in Florida from local products is \$1.885 per gallon.

<sup>6</sup>The tax on distilled spirits manufactured in the State is \$1.875 per gallon.

<sup>7</sup>In addition, every corporation, association or organization which is licensed by any city or town to sell alcoholic beverages, except certain corporations and chartered veterans' organizations maintaining quarters for the exclusive use of members, is taxed on the gross receipts from the sale of alcoholic beverages at the rate of 1/2 of 1 percent.

<sup>8</sup>Includes an enforcement tax of 8¢ per gallon.

<sup>9</sup>In addition, a tax of 15¢ per case is imposed upon sales at wholesale.

<sup>10</sup>Distilled 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.

<sup>11</sup>Also, 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 134 — TAX RATES ON DISTILLED SPIRITS FOR STATES WITH LICENSING SYSTEMS, AS OF JANUARY 1—1959  
THROUGH 1976, AND JULY 1, 1976  
(Dollars per gallon)

State	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	
																		1/1	7/1
Alaska . . . . .	n.a.	3.50		4.00															4.00
Arizona . . . . .	1.20				1.44						2.00						2.50		2.50
Arkansas . . . . .	2.50																		2.50
California . . . . .	1.50									2.00									2.00
Colorado . . . . .	1.60	1.80																	2.16
Connecticut . . . . .	1.00			2.00								2.50							2.50
Delaware . . . . .	1.15											1.65		2.25					2.25
Dist. of Columbia . . . . .	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 . . . . .																			
Illinois . . . . .	1.02	1.52										2.00							2.00
Indiana . . . . .	2.08																		2.00
Iowa . . . . .	1.00			1.20				1.50								2.28			2.28
Kansas . . . . .	1.00																		1.50
Kentucky . . . . .	1.28													1.92					1.92
Louisiana . . . . .	1.68												2.50						2.50
Maryland . . . . .	1.50																		1.50
Massachusetts . . . . .	2.25								2.95			3.363							4.05
Minnesota . . . . .	2.75	2.875										3.625		4.53		4.39			4.39
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							2.00
New Jersey . . . . .	1.50					1.80						2.30			2.80				1.90
New Mexico . . . . .	1.30					1.50													2.80
New York . . . . .	1.50										2.25								1.50
North Dakota . . . . .	2.50														3.25				3.25
Ohio . . . . .																			2.50
Oklahoma . . . . .		2.40												4.00					4.00
Rhode Island . . . . .	2.00											2.50							2.50
South Carolina . . . . .	2.72																		2.72
South Dakota . . . . .	.75					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
Virginia . . . . .	2.00					2.25								2.60					2.60
Wisconsin . . . . .	2.00																		2.00

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. See table 133 footnotes for special situations in particular States.

<sup>1</sup>16% of wholesale price.

<sup>2</sup>20% of wholesale price.

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

**TABLE 135 — STATE TAX RATES ON BEER, JULY 1, 1976<sup>1</sup>**  
(per barrel)

Less than \$1	\$1 to \$1.99	\$2 to \$2.99	\$3 to \$3.99	\$4 to \$5.99
Wyoming . . . . .	California . . . . .	Arizona . . . . .	Massachusetts <sup>2</sup> . . . . .	Idaho . . . . .
	Nevada . . . . .	Colorado . . . . .	Montana . . . . .	Iowa <sup>3</sup> . . . . .
	Missouri . . . . .	Connecticut . . . . .	Nebraska . . . . .	Kansas <sup>4</sup> . . . . .
	New Jersey . . . . .	Delaware . . . . .	Tennessee <sup>5</sup> . . . . .	Minnesota <sup>6</sup> . . . . .
	New York . . . . .	Illinois . . . . .	Utah . . . . .	New Hampshire . . . . .
	Oregon . . . . .	Indiana <sup>7</sup> . . . . .		Texas . . . . .
	Washington . . . . .	Kentucky <sup>8</sup> . . . . .		West Virginia . . . . .
	Wisconsin <sup>9</sup> . . . . .	Maryland . . . . .		
		New Mexico . . . . .		
		North Dakota . . . . .		
		Ohio . . . . .		
		Pennsylvania . . . . .		
		Rhode Island <sup>10</sup> . . . . .		
		District of Columbia . . . . .		
Total . . . . . 1	. . . . . 8	. . . . . 14	. . . . . 5	. . . . . 7
				20 percent of wholesale price
\$6 to \$7.99	\$8 to \$9.99	\$10 to \$11.99	\$12 and over	
Alaska . . . . .	Florida . . . . .	Georgia <sup>11</sup> . . . . .	Alabama . . . . .	Hawaii . . . . .
Arkansas . . . . .	South Dakota . . . . .	Louisiana <sup>12</sup> . . . . .	Mississippi . . . . .	
Maine <sup>13</sup> . . . . .		Oklahoma . . . . .	North Carolina . . . . .	
Michigan . . . . .			South Carolina . . . . .	
Vermont . . . . .				
Virginia . . . . .				
Total . . . . . 6	. . . . . 2	. . . . . 3	. . . . . 4	. . . . . 1

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Manufacturers are entitled to a beer tax rebate equal to 50% of the tax paid for each barrel manufactured in Iowa if less than 50,000 barrels are manufactured annually.

<sup>4</sup> In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

<sup>5</sup> The tax on sales of beer at wholesale is 17 percent of the wholesale price.

<sup>6</sup> Local brewers who produce and sell fermented malt beverages within Minnesota are entitled to a tax credit equal to \$2 per barrel on the first 75,000 barrels produced and sold in Minnesota in any fiscal year.

<sup>7</sup> Includes, in addition to excise taxes of 8¢ per gallon, an enforcement tax of 3/4 of 1¢ per gallon.

<sup>8</sup> Each brewery producing malt beverages in Kentucky is allowed a credit equal to 50% of the tax on each barrel of malt beverages sold in Kentucky, but limited to 200,000 barrels per year.

<sup>9</sup> Any producer of fermented malt beverages producing less than 300,000 barrels of fermented malt beverages in a calendar year is eligible to receive a credit in the amount of 50 percent of the tax paid or payable by the producer on the first 50,000 barrels taxed under the fermented malt beverage tax.

<sup>10</sup> 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.

<sup>11</sup> Cities and counties permitting the sale of malt beverages must impose an excise tax in addition to the excise taxes presently levied by the state, in the amount of 5¢ per 12 ounces, or in proportion thereto so as to graduate the tax on containers of various sizes.

<sup>12</sup> The excise tax is reduced to \$5 per barrel on the first 30,000 barrels of beverages of low alcoholic content (containing not more than 6% alcohol by volume) brewed and produced in Louisiana, for which tax liability is incurred in each year by a Louisiana brewery.

<sup>13</sup> 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 136 – STATE TAX RATES ON WINES, JULY 1, 1976<sup>1</sup>**  
(per gallon)

LIGHT WINES					
1¢	10¢ to 29¢	30¢ to 49¢	50¢ to 79¢	80¢ and over	20 percent of wholesale price
California . . . . .	Colorado . . . . .	Arizona . . . . .	Alaska . . . . .	Florida <sup>2</sup> . . . . .	Hawaii <sup>3</sup> . . . . .
	Connecticut <sup>4</sup> . . . . .	Delaware . . . . .	Arkansas <sup>5</sup> . . . . .	Georgia <sup>6</sup> . . . . .	
	Illinois . . . . .	Indiana <sup>7</sup> . . . . .	Kentucky . . . . .	South Carolina <sup>8</sup> . . . . .	
	Kansas <sup>9</sup> . . . . .	Maine <sup>10</sup> . . . . .	Massachusetts <sup>11</sup> . . . . .	Tennessee <sup>12</sup> . . . . .	
	Louisiana . . . . .	Maryland . . . . .	Nebraska . . . . .		
	Minnesota . . . . .	Mississippi <sup>13</sup> . . . . .	North Carolina <sup>14</sup> . . . . .		
	New York . . . . .	Missouri . . . . .	North Dakota . . . . .		
	Ohio . . . . .	Nevada . . . . .	Oklahoma <sup>15</sup> . . . . .		
	Texas . . . . .	New Jersey . . . . .	Vermont . . . . .		
	Wisconsin . . . . .	New Mexico <sup>16</sup> . . . . .	Washington . . . . .		
	District of Columbia . . . . .	Oregon . . . . .			
		Rhode Island <sup>17</sup> . . . . .			
		South Dakota <sup>18</sup> . . . . .			
Total . . . . . 1	. . . . . 11	. . . . . 13	. . . . . 10	. . . . . 4	. . . . . 1

FORTIFIED WINES					
2¢	10¢ to 29¢	30¢ to 49¢	50¢ to 79¢	80¢ and over	20 percent of wholesale price
California . . . . .	Connecticut <sup>4</sup> . . . . .	Arizona . . . . .	Alaska . . . . .	Florida <sup>2</sup> . . . . .	Hawaii <sup>3</sup> . . . . .
	Louisiana . . . . .	Colorado . . . . .	Arkansas <sup>5</sup> . . . . .	Georgia <sup>6</sup> . . . . .	
	Missouri . . . . .	Delaware . . . . .	Illinois . . . . .	Oklahoma <sup>15</sup> . . . . .	
	New York . . . . .	Indiana <sup>7</sup> . . . . .	Kansas <sup>9</sup> . . . . .	South Carolina <sup>8</sup> . . . . .	
		Maryland . . . . .	Kentucky . . . . .	South Dakota <sup>18</sup> . . . . .	
		Mississippi <sup>13</sup> . . . . .	Massachusetts <sup>11</sup> . . . . .	Tennessee <sup>12</sup> . . . . .	
		New Jersey . . . . .	Minnesota . . . . .		
		New Mexico <sup>16</sup> . . . . .	Nebraska . . . . .		
		Rhode Island <sup>17</sup> . . . . .	Nevada . . . . .		
		Texas . . . . .	North Carolina <sup>14</sup> . . . . .		
		Wisconsin . . . . .	North Dakota . . . . .		
		District of Columbia . . . . .	Ohio . . . . .		
			Oregon . . . . .		
			Washington . . . . .		
Total . . . . . 1	. . . . . 4	. . . . . 12	. . . . . 14	. . . . . 6	. . . . . 1

<sup>1</sup> 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 country store system under State supervision. These States are: Alabama, Idaho, Iowa, Maine (fortified wines only), Michigan, Montana, New Hampshire, Pennsylvania, Utah, Vermont (fortified wines only), Virginia, Washington (non-domestic wines only), West Virginia, and Wyoming.

<sup>2</sup> Light and fortified wines manufactured in Florida from local products are taxed at 57.5¢ and 80¢ per gallon, respectively. Natural sparkling wines, \$2.30 per gallon (those manufactured in Florida from local products, \$1.07 per gallon).

<sup>3</sup> Fruit wine manufactured in Hawaii from products grown in the State is exempt for the period May 17, 1976 to June 30, 1981.

<sup>4</sup> Sparkling wine is taxed at 62.5¢ per gallon.

<sup>5</sup> 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. For every one and one-half gallons of Arkansas wine that an Arkansas winery sells and ships outside the state the winery will receive a 70¢ tax credit against the 75¢ per gallon tax it must pay for out-of-state wines that it imports into Arkansas.

<sup>6</sup> Domestic light and fortified wines are taxed at 40¢ and \$1.00 per gallon, respectively.

<sup>7</sup> The regular rate is 45¢ per gallon. Holders of small winery permits, 25¢ per gallon.

<sup>8</sup> Light and fortified wines manufactured in South Carolina from local products are taxed at 45¢ per gallon.

<sup>9</sup> In addition, an enforcement tax of 4 percent of gross receipts from retail sales is levied.

<sup>10</sup> Still wine containing 14% or less alcohol by volume manufactured or bottled in Maine, 20¢ per gallon.

<sup>11</sup> The tax rate on wines is 55¢ per gallon. Sparkling wine is taxed at 70¢ 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.

<sup>12</sup> In addition, a tax of 15¢ per case is imposed upon sales at wholesale.

<sup>13</sup> The excise tax on native wine is 5¢ per gallon.

<sup>14</sup> Light and fortified wines manufactured in North Carolina from local products, 5¢ per gallon.

<sup>15</sup> Sparkling wine is taxed at \$1.50 per gallon.

<sup>16</sup> An 8¢ per gallon tax is levied on the growers of grapes who sell wine.

<sup>17</sup> 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.

<sup>18</sup> Sparkling wine is taxed at \$1.40 per gallon.

TABLE 137 – OUR FEDERAL SYSTEM—A SURVEY OF PUBLIC ATTITUDE, MARCH 1976

**[From Which Level of Government do You Feel You Get the Most for Your Money – Federal, State, or Local]**

	<b>Federal</b>	<b>State</b>	<b>Local</b>	<b>Don't Know</b>
Total U.S. Public	36	20	25	19
Men	39	19	26	17
Women	33	21	24	22
18-29 Years of Age	36	26	25	13
30-39	31	23	30	16
40-49	33	22	28	19
50-59	32	17	24	27
60 Years or Over	43	12	19	26
Less Than High School Complete	43	16	16	26
High School Complete	33	24	26	17
Some College	31	21	36	13
Professional	27	27	34	13
Managerial	29	17	40	14
Clerical, Sales	32	27	25	16
Craftsman, Foreman	35	25	22	18
Other Manual, Service	37	17	22	24
Farmer, Farm Laborer	30	27	29	21
Rural	34	21	30	16
Old Suburb	33	24	24	20
New Suburb	24	24	34	18
City – 1 Family	40	18	25	17
City – Multifamily	30	26	20	24
City – Apartment	46	13	17	24
Northeast	36	18	24	24
North Central	34	22	27	18
South	39	22	22	17
West	34	17	31	18
Under \$5,000 Family Income	42	17	19	24
\$5,000-\$6,999	50	13	13	24
\$7,000-\$9,999	34	19	26	21
\$10,000-\$14,999	34	24	22	20
\$15,000 or Over	30	23	35	13
White	35	21	27	17
Non-White	46	11	10	33
No Children in Household	38	19	23	21
With Children Under 18	34	22	27	18
With Teenagers 12-17	32	21	28	19
Own Home	34	21	27	19
Rent Home	41	19	19	21

Source: Advisory Commission on Intergovernmental Relations, *Changing Public Attitudes on Governments and Taxes, 1976*, S-5, July 1976.

TABLE 138 — POPULATION AND PERSONAL INCOME, BY STATE, 1972-75

State	Population (000) <sup>1</sup>			Personal income (calendar years)					
			Percent increase or decrease (-)	Total (\$000,000)			Per capita		
	July 1, 1975 (provisional)	July 1, 1972		1975 Prel.	1974	Percent increase	1975	1974	Percent increase
UNITED STATES	213,121	208,234	2.3	1,243,313	1,151,721	8.0	\$5,834	\$5,449	7.1
ALABAMA	3,614	3,513	2.9	16,469	15,074	9.2	4,557	4,214	8.1
ALASKA	352	325	8.4	3,103	2,323	33.6	8,815	6,890	27.9
ARIZONA	2,224	1,979	12.4	11,852	11,055	7.2	5,329	5,136	3.8
ARKANSAS	2,116	2,002	5.7	9,274	8,659	7.1	4,383	4,200	4.4
CALIFORNIA	21,185	20,416	3.8	138,874	126,117	10.1	6,555	6,032	8.7
COLORADO	2,534	2,385	6.2	14,797	13,766	7.5	5,839	5,514	5.9
CONNECTICUT	3,095	3,082	0.4	21,212	19,928	6.4	6,854	6,452	6.2
DELAWARE	579	570	1.6	3,937	3,613	9.0	6,799	6,309	7.8
DIST. OF COLUMBIA	716	745	-3.9	5,549	5,125	8.3	7,751	7,092	9.3
FLORIDA	8,357	7,390	13.1	46,105	43,783	5.3	5,517	5,412	1.9
GEORGIA	4,926	4,747	3.8	24,477	23,196	5.5	4,969	4,752	4.6
HAWAII	865	821	5.4	5,475	5,067	8.1	6,426	6,038	6.4
IDAHO	820	756	8.4	4,084	3,929	3.9	4,980	4,919	1.2
ILLINOIS	11,145	11,216	-0.6	75,230	69,820	7.7	6,750	6,273	7.6
INDIANA	5,311	5,282	0.6	29,673	27,665	7.3	5,587	5,190	7.6
IOWA	2,870	2,859	0.4	16,931	15,070	12.3	5,899	5,279	11.7
KANSAS	2,267	2,258	0.4	13,530	12,483	8.4	5,968	5,499	8.5
KENTUCKY	3,396	3,291	3.2	15,852	14,911	6.3	4,668	4,442	5.1
LOUISIANA	3,791	3,733	1.5	17,928	16,531	8.4	4,729	4,392	7.7
MAINE	1,059	1,030	2.8	5,067	4,807	5.4	4,785	4,592	4.2
MARYLAND	4,098	4,055	1.1	26,378	24,343	8.4	6,437	5,946	8.3
MASSACHUSETTS	5,828	5,790	0.6	35,895	33,386	7.5	6,159	5,757	7.0
MICHIGAN	9,157	9,040	1.3	57,142	53,493	6.8	6,240	5,880	6.1
MINNESOTA	3,926	3,871	1.4	22,591	21,236	6.4	5,754	5,421	6.1
MISSISSIPPI	2,346	2,281	2.8	9,481	8,839	7.3	4,041	3,804	6.2
MISSOURI	4,763	4,749	0.3	25,659	24,053	6.7	5,387	5,035	7.0
MONTANA	748	719	4.0	4,065	3,644	11.6	5,434	4,958	9.6
NEBRASKA	1,546	1,521	1.7	9,546	8,144	17.2	6,175	5,280	17.0
NEVADA	592	536	10.5	3,862	3,458	11.7	6,524	6,033	8.1
NEW HAMPSHIRE	818	778	5.1	4,262	4,000	6.6	5,210	4,953	5.2
NEW JERSEY	7,316	7,329	-0.2	48,496	45,828	5.8	6,629	6,252	6.0
NEW MEXICO	1,147	1,072	6.9	5,141	4,644	10.7	4,482	4,139	8.3
NEW YORK	18,120	18,367	-1.3	119,649	111,495	7.3	6,603	6,156	7.3
NORTH CAROLINA	5,451	5,240	4.0	26,171	24,752	5.7	4,801	4,616	4.0
NORTH DAKOTA	635	632	0.4	3,718	3,557	4.5	5,855	5,582	5.0
OHIO	10,759	10,733	0.2	63,290	59,228	6.9	5,883	5,516	6.7
OKLAHOMA	2,712	2,633	3.0	13,548	12,423	9.1	4,996	4,586	8.9
OREGON	2,288	2,182	4.9	12,837	11,974	7.2	5,610	5,284	6.2
PENNSYLVANIA	11,827	11,884	-0.5	69,468	64,465	7.8	5,874	5,447	7.8
RHODE ISLAND	927	968	-4.3	5,485	5,005	9.6	5,917	5,341	10.8
SOUTH CAROLINA	2,818	2,686	4.9	12,739	12,003	6.1	4,521	4,311	4.9
SOUTH DAKOTA	683	678	0.7	3,401	3,195	6.4	4,980	4,682	6.4
TENNESSEE	4,188	4,050	3.4	19,959	18,790	6.2	4,766	4,551	4.7
TEXAS	12,237	11,618	5.3	65,919	59,717	10.4	5,387	4,956	8.7
UTAH	1,206	1,125	7.2	5,812	5,243	10.9	4,819	4,468	7.9
VERMONT	471	461	2.1	2,320	2,133	8.8	4,925	4,535	8.6
VIRGINIA	4,967	4,775	4.0	28,169	26,172	7.6	5,671	5,333	6.3
WASHINGTON	3,544	3,417	3.7	22,065	19,859	11.1	6,226	5,713	9.0
WEST VIRGINIA	1,803	1,783	1.1	8,681	7,830	10.9	4,815	4,373	10.1
WISCONSIN	4,607	4,514	2.1	25,922	23,951	8.2	5,627	5,245	7.3
WYOMING	374	346	8.1	2,222	1,941	14.5	5,942	5,403	10.0

<sup>1</sup> Excluding armed forces overseas.

Source: ACIR staff compilation based on U.S. Department of Commerce: Bureau of the Census, *Estimates of the Population of States with Components of Change, 1970 to 1975*, series P-25, No. 640; and Bureau of Economic Analysis, *Survey of Current Business, April 1976*.

TABLE 139 — 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			
Harris (1966)	United States	1.16	ACIR (1971)	Maryland	0.80
ACIR (1971)	New York	1.13	Peck (1969)	Indiana	0.77
Netzer (1961)	United States	1.1	ACIR (1971)	Kentucky	0.75
ACIR (1971)	Hawaii	0.98	Planning Division (1971)	Arizona	0.74
Planning Division (1971)	Arizona	0.97	ACIR (1971)	New Jersey	0.74
ACIR (1971)	Oregon	0.93	ACIR (1971)	Oregon	0.70
ACIR (1971)	New Jersey	0.72	ACIR (1971)	New York	0.69
			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)	Baltimore City, Md.	1.25			
Netzer (1961)	United States	1.0	ACIR (1971)	Kentucky	0.54
Bridges (1964)	United States	0.98	Harris (1966)	United States	0.4
ACIR (1971)	Honolulu Co., Hawaii	0.89	ACIR (1971)	New Jersey	0.36
ACIR (1971)	Multnomah Co., Ore.	0.84	ACIR (1971)	Hawaii	0.30
McLoone (1961)	United States	0.8	Planning Division (1971)	Arizona	0.21
Rafuse (1965)	United States	0.8	ACIR (1971)	New York	0.12
ACIR (1971)	Jefferson Co., Ky.	0.50	ACIR (1971)	Maryland	0.00
ACIR (1971)	Newark, N.J.	0.38	ACIR (1971)	Oregon	0.00
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 140 – AGENCIES ADMINISTERING MAJOR STATE TAXES, JULY 1, 1976

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 . . . . .	Dept. of Revenue	Dept. of Revenue	Dept. of Trans.	Dept. of Trans.	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
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 Dept.	Tax Dept.	Tax Dept.	Comm. of Mot. Veh.	Tax Dept.	Tax Dept.	Tax Dept.
Delaware . . . . .	Div. of Revenue	. . . . .	Dept. of Public Safety	Dept. of Public Safety	Div. of Revenue	Div. of Revenue	Div. of Revenue
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	Dept. of Trans.	Dept. of Revenue	Dept. of Revenue	Dir. Alco. Bev. Control
Iowa . . . . .	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Trans.	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	Dir. Alco. Bev. Control
Kentucky . . . . .	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Trans.	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	Dept. of Revenue	Dept. of Revenue <sup>1</sup>
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 Trans.	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	Dept. of Public Safety	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
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 140 – AGENCIES ADMINISTERING MAJOR STATE TAXES, JULY 1, 1976 (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 . . . . .	. . . . .	Dept. of Taxation	Dept. of Taxation	Dept. of Mot. Veh.	Dept. of Taxation	. . . . .	Dept. of Taxation
New Hampshire . .	Dept. of Rev. Adm.	. . . . .	Dept. of Safety	Dept. of Safety	Dept. of Rev. Adm.	Dept. of Rev. Adm.	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	Bur. of Revenue	Bur. of Revenue
New York . . . . .	Dept. of Taxation and Finance	Dept. of Taxation and Finance	Dept. of Taxation and Finance	Dept. of Mot. Veh.	Dept. of Taxation and Finance	Dept. of Taxation and Finance	Dept. of Taxation and Finance
N. Carolina . . . . .	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Trans.	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 Trans.	Dept. of Trans.	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	Tax Commission
Vermont . . . . .	Comm. of Taxes	Comm. of Taxes	Comm. of Taxes	Comm. of Mot. Veh.	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 <sup>2</sup>
Washington . . . . .	. . . . .	Dept. of Revenue	Tax Commission	Dept. of Mot. Veh.	Dept. of Revenue	Dept. of Revenue	Liquor Control Bd.
W. Virginia . . . . .	Tax Department	Tax Department	Comm. of Taxes	Dept. of Mot. Veh.	Tax Department	Tax Department	Alcoholic Bev. Control Comm.
Wisconsin . . . . .	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Trans.	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Wyoming . . . . .	. . . . .	Dept. of Rev. & Tax.	Dept. of Rev. & Tax.	Dept. of Rev. & Tax.	Dept. of Rev. & Tax.	Dept. of Rev. & Tax.	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.

<sup>1</sup> Beverages of low alcoholic content only. Board of alcoholic beverage control for beverages containing more than 6% of alcohol by volume.

<sup>2</sup> The beer tax is administered by the Dept. of Taxation.

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



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The Commission is composed of 26 members—nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20—three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from states nominated 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 three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

Each Commission member serves a two year term and may be re-appointed.

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