

Significant
Features
of Fiscal
Federalism
1978-79
Edition



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Advisory Commission
on Intergovernmental
Relations

Washington, D.C. 20575

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PREFACE

Both the growth of the public sector and the recent and pronounced shift in public attitude to a go slow policy on taxes and spending have escalated the need for information about public sector activities and how they are financed.

The Advisory Commission on Intergovernmental Relations has had occasion during the past 19 years to ask its staff to analyze in considerable detail a vast body of information pertaining to federal, state, and local fiscal relations. Many of these analyses have been recognized as having continuing value to the public and to policymakers at all levels of government. In this report the Commission presents up-dated and revised information on federal, state, and local revenues, expenditures, employment, and earnings, which are intended to facilitate the analysis, both qualitative and quantitative, of the rapidly changing federal and 50 state-local fiscal systems. As a point of departure, the factual information is introduced by a narrative discussing recent major developments in the federal, state, and local fiscal systems.

Abraham D. Beame
Chairman

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Frank Tippett, the Commission's statistician, prepared this report, with the assistance of other members of the Taxation and Finance staff.

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, with special thanks to Vance Kane, head of the Finance Branch.

Wayne F. Anderson
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REPORT HIGHLIGHTS

This latest edition of *Significant Features* highlights three important characteristics of our federal fiscal system.

- *The cresting of federal aid flows to states and localities*—a major new development.
- *The growing fiscal role of the states*—an important trend.
- *The great diversity in state policies*—a permanent feature of fiscal federalism.

FEDERAL AID FLOWS

Federal aid to state and local governments has grown at a fast clip for the past quarter century, increasing

from \$3.2 billion in 1955 to \$77.9 billion in 1978, for an average annual rate of growth of 14.9 percent. During the past decade such aid has increased, on the average, by \$5.9 billion per year, and for the past three years by an average of \$9.4 billion.

While the 1979 aid estimate of \$82.1 billion indicates a \$4.2 billion increase over 1978, it falls far short of such increases in the recent past. Fiscal year 1980 shows a continuing and much sharper slowdown, with federal aid increasing by only \$0.8 billion to \$82.9 billion. If this estimate holds, fiscal year 1980 will show the slowest rate of growth for federal aid in recent history, with a rate of increase just under one percent. In "real" terms (constant 1972 dollars) this represents an actual decline of \$3 billion between 1979 and 1980.

Growth of Federal Aid

Fiscal Year	Federal Aid	Increase		Fiscal Year	Federal Aid	Increase	
		Amount	Percent			Amount	Percent
1955	\$3.2	—	—	1974	\$43.4	\$1.6	3.8
1960	7.0	\$0.8*	16.9*	1975	49.8	6.4	14.7
1965	10.9	0.8*	9.3*	1976	59.1	9.3	18.7
1970	24.0	2.2*	17.1*	1977	68.4	9.3	15.7
1971	28.1	4.1	17.1	1978	77.9	9.5	13.9
1972	34.4	6.3	22.4	1979 est.	82.1	4.2	5.4
1973	41.8	7.4	21.5	1980 est.	82.9	0.8	1.0

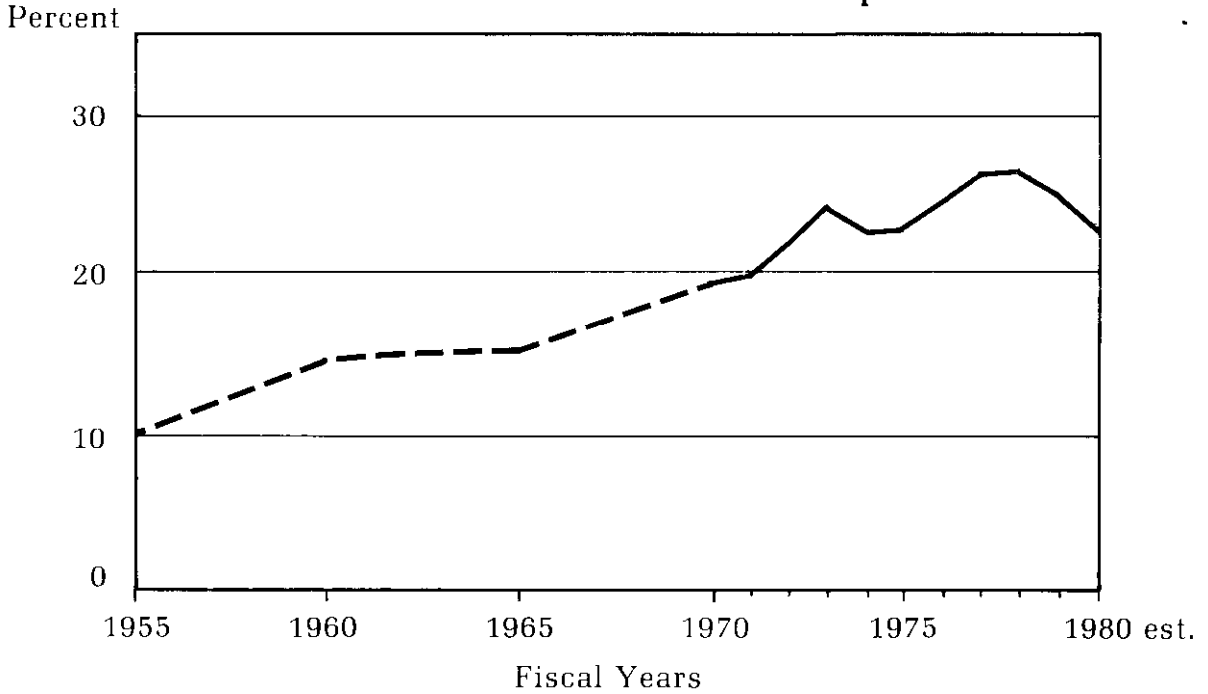
(Dollar Amounts in Billions)

*Annual average increase since the previous year shown.

The Carter Administration's 1979 and 1980 budgets indicate that the crossroad for federal aid has been reached. Taken together, these two budgets represent a distinct turnaround from recent trends.

hold down inflation; and (c) recognition that, relative to state and local governments as a group, fiscal pressures on the federal government have become more acute (Tables 51 through 57, and Figures 4 and 10).

Federal Aid as a Percent of State-Local Expenditure¹



¹As defined in national income and product accounts.

Beginning in 1979, state and local governments must depend on their own revenue sources for an increasingly larger share of their expenditures. Federal aid as a percent of state-local expenditure reached a peak of 26.7 percent in 1978 and is estimated to decline to 25.4 percent in 1979 and to 23.6 percent in 1980.

A large part of this projected slowdown can be attributed to: (a) a phase-down from \$9.2 billion in 1978 to \$2.9 billion in 1980 of temporary economic stimulus programs; (b) overall budget restraints as part of a major effort to

"Federal aid," it should be understood, refers to all federal payments in support of programs administered by state and local governments. Some federal aids, principally General Revenue Sharing, provide direct budget support for state and local governments' own programs. Many other federal aid programs, however, provide dollars that are passed through to individuals as public assistance and MEDICAID payments, or that can only be spent for services where Congress has established national objectives.

THE EXPANDING STATE ROLE

The relative position of the states within our federal system has grown significantly over the last two decades. This marked improvement is reflected by the following facts:

- States have more balanced revenue systems—today 37 states make use of both the personal income tax and the general sales tax as compared to only 19 states in 1960 (Figure 9).
- State-local tax systems are less regressive—twenty nine states now partially shield home owners from property tax overload situations through state financed circuit-breakers. More than half of the sales tax states now remove much of the regressive sting from the sales tax with food and drug exemptions or with income tax credits (Tables 25 and 44).
- As a group, the states have now clearly forged ahead of local governments on the tax front. In 1963, the states were raising about \$1 for each \$1 raised by local governments. Now the states are raising \$1.40 for each \$1 collected at the local level (Tables 28 and 32).
- This striking state revenue advance is due in no small measure to the remarkable performance of the state personal income tax—the source of the fastest growth in our intergovernmental revenue system;

it is also making it increasingly difficult for state policymakers to argue that the federal government has “preempted” the income tax field (Tables 33, 47, and 48).

- In “good times,” most states no longer have to rely on politically painful tax rate increases now that their revenue systems are much more responsive to economic growth, both real and inflationary. As indicated by the ACIR’s latest survey, the net 1978 increase in state revenues came wholly from inflation and real economic growth (Table 34).

Despite this general improvement in the state fiscal position, both the current situation and future prospects do not present a completely rosy picture.

- Many states located in the Northeast and Midwest are under particularly strong fiscal pressure due to extraordinary tax, public welfare, and urban burdens.
- As their revenue systems become more responsive to economic growth, state tax systems are also increasingly vulnerable to downturns in the economy.
- On the expenditure side, pressure is bound to grow as states fill some of the void left by the expected slowdown in federal aid to localities. Moreover, as inflation sharply increases the irritant quotient of the local property tax, states will be forced to underwrite more generous property tax relief programs.

- There is no question, however, that the spread of constitutional and statutory tax and expenditure lids will restrict the ability of certain states to come to the aid of their localities.

Another clear indication of the growing role of the state is to be found on the expenditure side of the fiscal equation (Tables 8-21).

State Share of State-Local Expenditure From Own Funds

<i>Function</i>	<i>Fiscal Years</i>		
	<i>1977</i>	<i>1966</i>	<i>1957</i>
Total general expenditure ¹	55.5%	47.8%	46.8%
Selected functions:			
Local schools	47.5	42.5	41.2
Highways	65.2	70.9	71.2
Public welfare	78.9	75.7	71.8
Health and hospitals	52.3	51.0	51.3

¹Includes functions not shown separately.

STATE DIVERSITY

Federalism still makes a difference, as great state variation in revenue and expenditure policies continues. State-local tax burdens have been increasing steadily—from an average of 7.6 percent of state personal income in 1953 to 12.8 percent in 1977, but great interstate variation remains. In 1953, state-local tax burdens in relation to personal income ranged from 56 percent of the U.S. average in Delaware to 149 percent in North Dakota; by 1977, the range was 78 percent of the average in Alabama and Ohio to 183 percent in Alaska (Table 24).

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, 18 are in the proportional classification, and the remaining states (excluding Alaska and Hawaii) have systems that can be characterized as regressive. Of the five states with a progressive rating—Idaho, Minnesota, New York, Oregon, and Vermont—all but Vermont make above average use of income taxes, with Vermont making just under average use of this major revenue source (Tables 23 and 25).

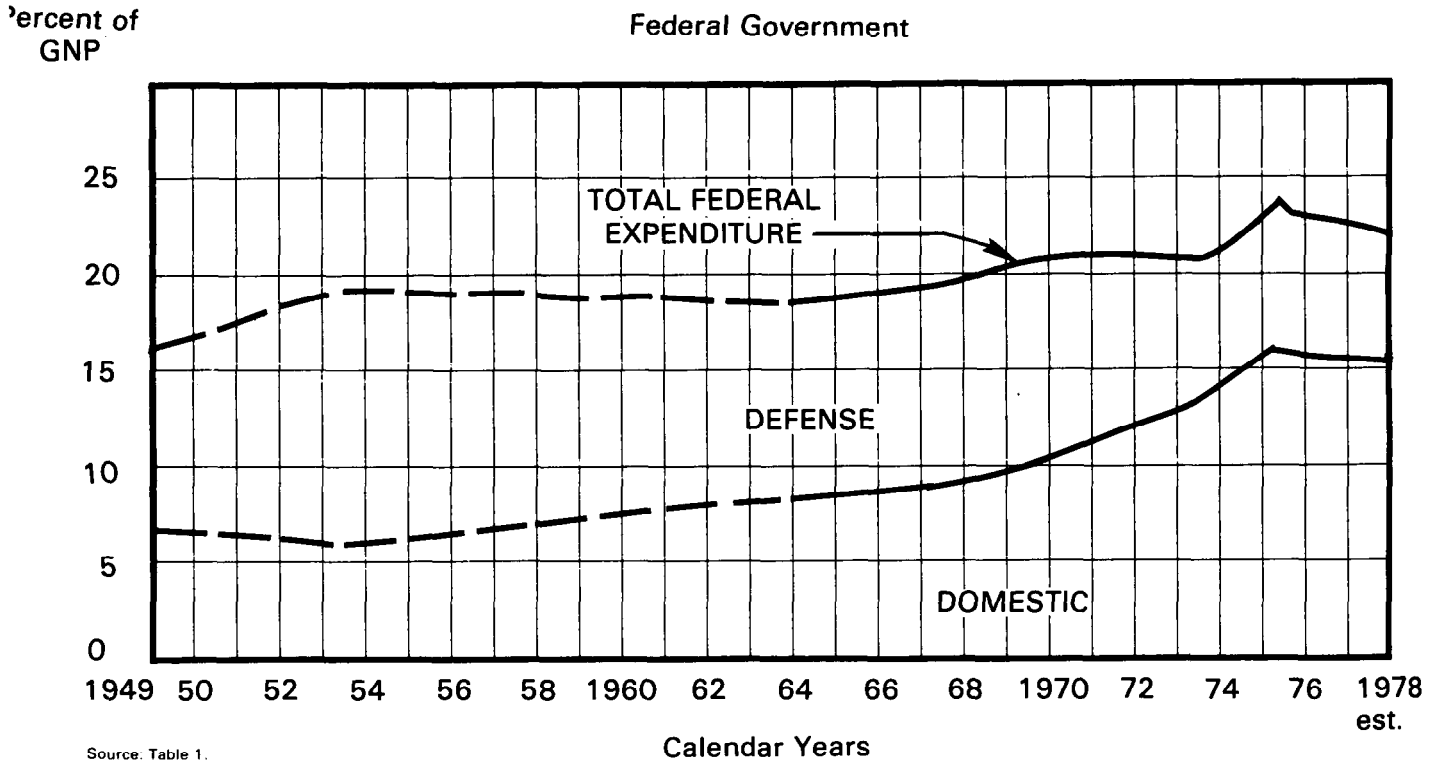
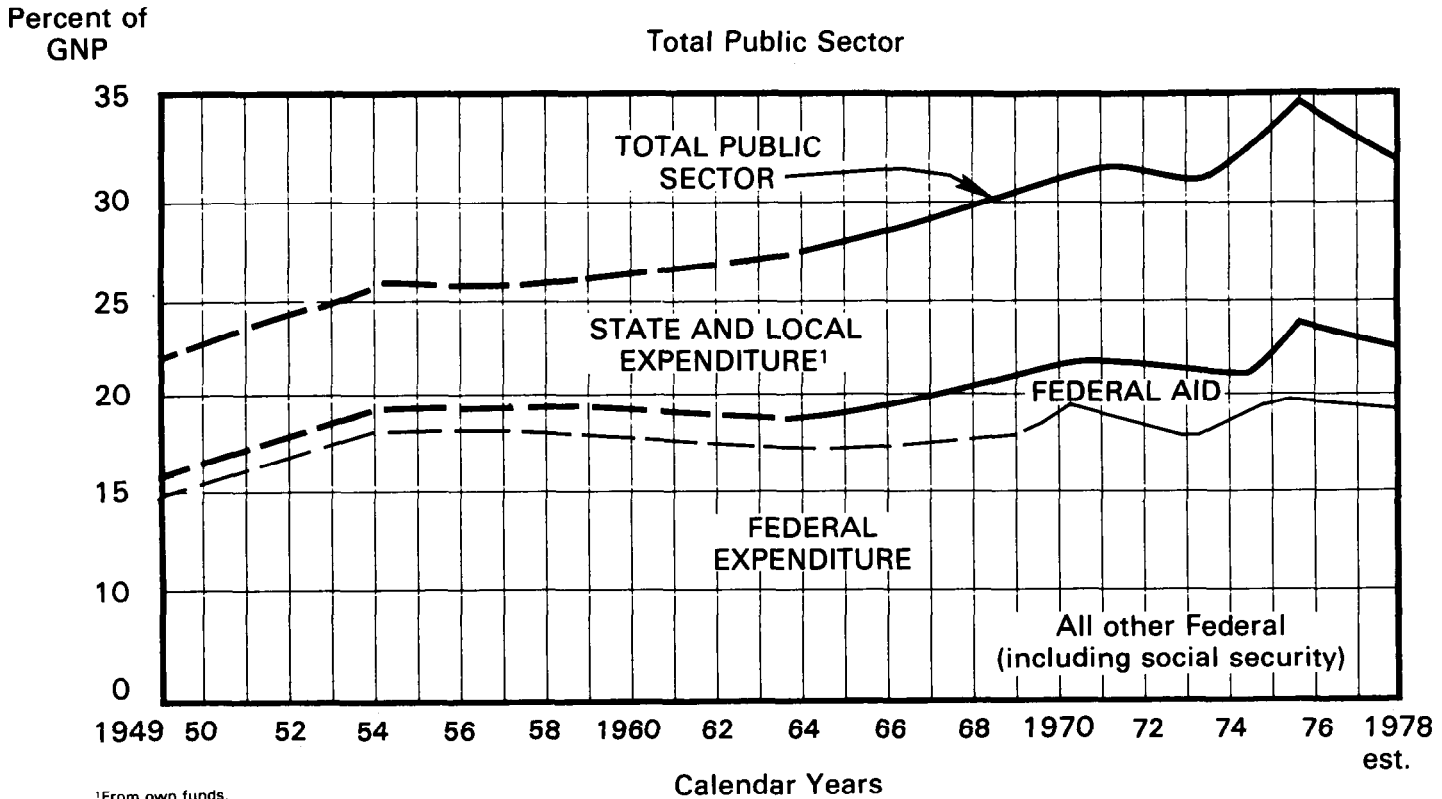
All states in the New England and Great Lakes regions (except Maine) made greater relative use of the property tax than did the “average” state. In sharp contrast, all but one state in the

Southeast and Southwest regions (Arizona) made below average use of this revenue source. Twelve of the 16 Southern states made above average use of the general sales tax and 11 of the 12 Southeastern states and four of the five Rocky Mountain states derived an above average share of their general revenue from federal aid (Table 25).

While the average per capita state-local general expenditure was \$1,262 in 1977, and the regional amounts ranged from \$1,544 for the Mideast states to \$1,029 for the states in the Southeast, the interstate variations were much greater—ranging from \$3,275 in Alaska to \$876 in Arkansas. When compared to state personal income, the average expenditure was \$199 per \$1,000 of state income, with state expenditures ranging from \$335 per \$1,000 of state personal income for Alaska to \$154 per \$1,000 for Indiana (Table 10).

Great disparities continue in state public welfare loads despite the recent rise in the federal share of such assistance. In 1977, California, Hawaii, Massachusetts, New York, Pennsylvania, and Rhode Island, the six states with the highest welfare burdens, based on state-local welfare expenditures as a percentage of state personal income, had average expenditures as a percentage of income of 1.86 percent, 4.8 times the 0.39 percent average for the six least burdened states: Florida, New Mexico, North Carolina, Texas, Utah, and Wyoming (Table 19).

Figure 1
Public Spending Trends, 1949-1978
(Expenditure as a Percentage of Gross National Product)



Source: Table 1.

TABLE 1 — GOVERNMENT EXPENDITURE, FROM OWN FUNDS,¹ SELECTED YEARS 1929-1979
(The Dominant Federal Role in the Public Sector)

Calendar Year	Total Public Sector	Federal			State ⁴	Local ⁴	Exhibits:
		Total	Defense ²	Domestic ³			Gross National Product, Population, and Personal Income
		<u>Amount (Billions of current dollars)</u>					<u>GNP (In billions)</u>
1929	\$ 10.2	\$ 2.6	\$ 1.1	\$ 1.5	\$ 2.1	\$ 5.5	\$ 103.4
1939	17.4	8.9	1.5	7.4	3.7	4.8	90.8
1949	59.3	41.3	22.0	19.3	8.9	9.1	258.0
1954	97.0	69.8	47.1	22.7	12.7	14.5	366.3
1959	131.0	91.0	53.6	37.4	18.7	21.3	486.5
1964	176.3	118.2	64.0	54.2	27.3	30.8	635.7
1969	285.6	188.4	95.5	92.9	49.6	47.6	935.5
1974	458.2	299.3	105.3	194.0	85.2	73.7	1,412.9
1975	532.8	356.8	114.5	242.3	95.7	80.3	1,528.8
1976	570.3	385.2	120.1	265.1	102.0	83.1	1,700.1
1977	621.8	422.6	129.8	292.8	110.7	88.5	1,887.2
1978 P	685.0	461.0	141.2	319.8	125.5	98.5	2,106.0
1979 est.	764.5	507.0	155.0	352.0	145.0	112.5	2,343.0
		<u>As a Percent of GNP</u>					<u>Population (000)</u>
1929	9.9	2.5	1.1	1.5	2.0	5.3	121,767
1939	19.2	9.8	1.7	8.1	4.1	5.3	130,880
1949	23.0	16.0	8.5	7.5	3.4	3.5	149,767
1954	26.5	19.1	12.9	6.2	3.5	4.0	163,026
1959	26.9	18.7	11.0	7.7	3.8	4.4	177,830
1964	27.7	18.6	10.1	8.5	4.3	4.8	191,889
1969	30.5	20.1	10.2	9.9	5.3	5.1	202,677
1974	32.4	21.2	7.5	13.7	6.0	5.2	211,901
1975	34.9	23.3	7.5	15.8	6.3	5.3	213,540
1976	33.5	22.7	7.1	15.6	6.0	4.9	215,078
1977	32.9	22.4	6.9	15.5	5.9	4.7	217,329
1978 P	32.5	21.9	6.7	15.2	6.0	4.7	219,068
1979 est.	32.6	21.6	6.6	15.0	6.2	4.8	220,714
		<u>Per Capita in Constant Dollars (1967 dollars)⁵</u>					<u>Personal Income (P/C)⁵</u>
1929	\$ 163	\$ 42	\$ 18	\$ 24	\$ 34	\$ 88	\$1,359
1939	320	163	28	136	68	88	1,330
1949	555	386	206	180	83	85	1,923
1954	739	532	359	173	97	110	2,196
1959	844	586	345	241	120	137	2,461
1964	989	663	359	304	153	173	2,781
1969	1,283	847	429	417	223	214	3,351
1974	1,464	956	336	620	272	235	3,690
1975	1,548	1,037	333	704	278	233	3,647
1976	1,555	1,050	328	723	278	227	3,766
1977	1,576	1,071	329	742	281	224	3,876
1978 P	1,604	1,079	331	749	294	231	4,003
1979 est.	1,638	1,086	332	754	311	241	4,057

P — Preliminary.

Est. — Estimated.

¹National Income and Product Accounts.

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions.

³Includes Social Security (OASDHI) and all federal aid to state and local governments, including general revenue sharing payments.

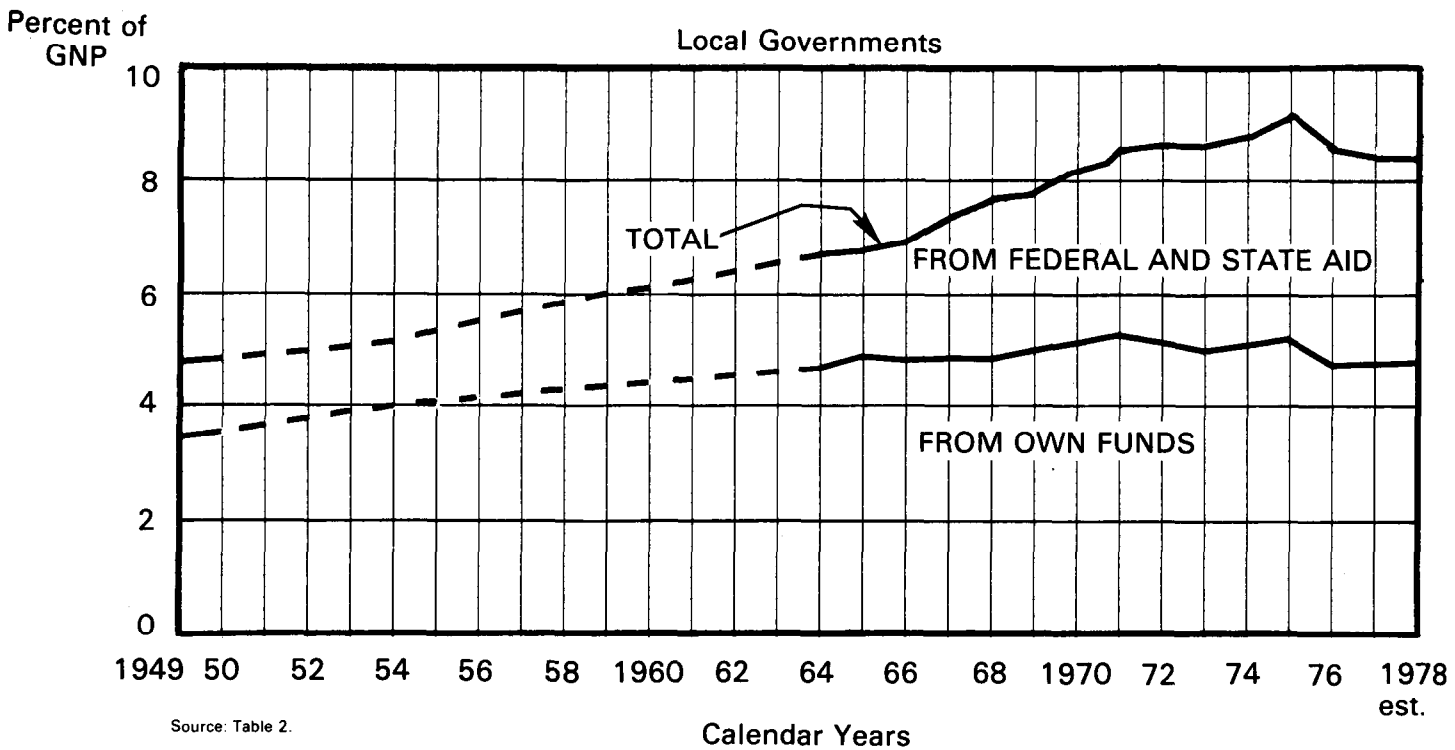
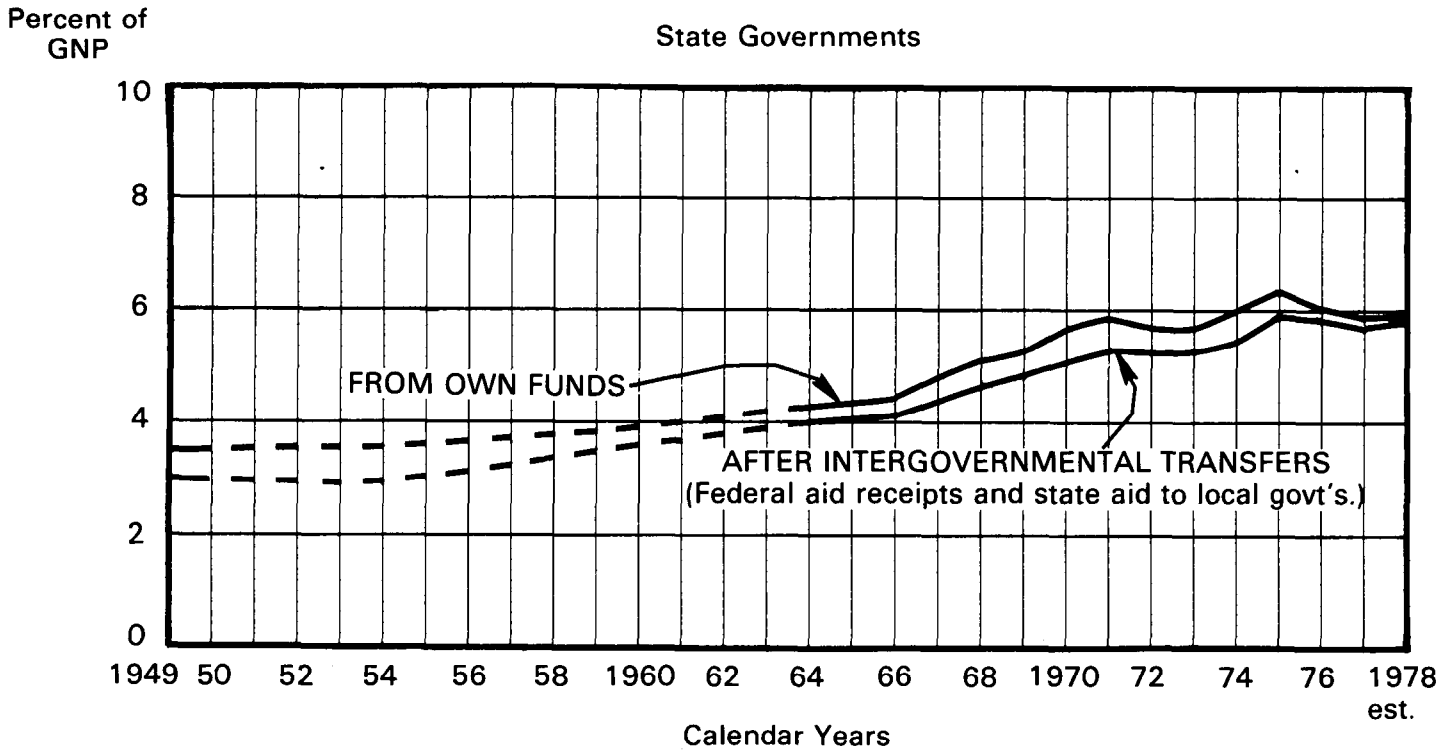
⁴The National Income and Product Accounts do not report state and local government data separately. The state-local expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data

reported by the U.S. Bureau of the Census in the annual governmental finance series.

⁵Based on the Consumer Price Index.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929-74. Statistical Tables and Survey of Current Business*, various years; U.S. Bureau of the Census, *Governmental Finances*, annually; *Budget of the United States Government*, various years; *Economic Report of The President*, January 1979; and ACIR staff estimates.

Figure 2
State and Local Spending Trends, 1949-1978
 (Expenditure as a Percentage of Gross National Product)



Source: Table 2.

**TABLE 2 — GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS,¹
SELECTED YEARS 1929-1979**

Calendar Year	Total Public Sector	Federal			State ⁴	Local ⁴	Exhibit:
		Total	Defense ²	Domestic ³			Gross National Product (In billions)
<u>Amount (Billions of current dollars)</u>							
1929	\$ 10.2	\$ 2.5	\$ 1.1	\$ 1.4	\$ 1.7	\$ 6.1	\$ 103.4
1939	17.4	7.9	1.5	6.4	3.0	6.6	90.8
1949	59.3	39.1	21.9	17.2	7.7	12.5	258.0
1954	97.0	66.9	47.0	19.9	10.7	19.4	366.3
1959	131.0	84.1	53.4	30.7	17.5	29.4	486.5
1964	176.3	107.8	63.7	44.1	25.3	43.2	635.7
1969	285.6	168.1	95.1	73.0	44.4	73.1	935.5
1974	458.2	255.4	104.8	150.6	77.3	125.5	1,412.9
1975	532.8	302.2	114.0	188.2	89.7	140.9	1,528.8
1976	570.3	324.1	119.6	204.5	99.2	147.0	1,700.1
1977	621.8	355.2	129.2	226.0	108.0	158.6	1,887.2
1978 P	685.0	384.4	140.7	243.7	122.6	178.0	2,106.0
1979 est.	764.5	429.0	157.5	271.5	137.9	197.6	2,343.0
<u>As a Percent of GNP</u>							
1929	9.9	2.4	1.1	1.4	1.6	5.9	
1939	19.2	8.7	1.7	7.0	3.3	7.3	
1949	23.0	15.2	8.5	6.7	3.0	4.8	
1954	26.5	18.3	12.8	5.4	2.9	5.3	
1959	26.9	17.3	11.0	6.3	3.6	6.0	
1964	27.7	17.0	10.0	6.9	4.0	6.8	
1969	30.5	18.0	10.2	7.8	4.7	7.8	
1974	32.4	18.1	7.4	10.7	5.5	8.9	
1975	34.9	19.8	7.5	12.3	5.9	9.2	
1976	33.5	19.1	7.0	12.0	5.8	8.6	
1977	32.9	18.8	6.8	12.0	5.7	8.4	
1978 P	32.5	18.3	6.7	11.6	5.8	8.5	
1979 est.	32.6	18.3	6.7	11.6	5.9	8.4	
<u>Per Capita in Constant Dollars (1967 dollars)⁵</u>							
1929	\$ 163	\$ 40	\$ 18	\$ 22	\$ 27	\$ 97	
1939	320	145	28	118	55	121	
1949	555	366	205	161	72	117	
1954	739	510	358	152	82	148	
1959	844	542	344	198	113	189	
1964	989	605	357	247	142	242	
1969	1,283	755	427	328	200	328	
1974	1,464	816	335	481	247	401	
1975	1,548	878	331	547	261	409	
1977	1,555	884	326	558	271	401	
1978 P	1,604	900	329	570	287	417	
1979 est.	1,638	919	338	582	296	423	

P — Preliminary.

Est. — Estimated.

¹National Income and Product Accounts.

²National defense, international affairs and finance and space research and technology.

Also includes the estimated portion of net interest attributable to these functions.

³Includes Social Security (OASDI). All federal aid to state and local governments, including general revenue sharing payments included as state and local expenditure.

⁴The National Income and Product Accounts do not report state and local government data separately. The state-local expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data

reported by the U.S. Bureau of the Census in the annual governmental finance series.

⁵Based on the Consumer Price Index.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929-74, Statistical Tables and Survey of Current Business*, various years; U.S. Bureau of the Census, *Governmental Finances*, annually; *Budget of the United States Government*, various years; *Economic Report of The President*, January 1979, and ACIR staff estimates.

TABLE 3 — FEDERAL DOMESTIC EXPENDITURE, SELECTED YEARS 1954-1978
[Social Security and Federal Aid Emerge as the Fastest Growing Components
in Our Steadily Expanding Federal Domestic Sector¹]

Calendar Year	Federal Domestic Expenditure			Federal Domestic Expenditure		
	Social Security (OASDHI)	Federal Aid ²	All Other ³	Social Security (OASDHI)	Federal Aid ²	All Other ³
	Amount (in billions)			As a Percent of GNP		
1954	\$ 3.7	\$ 2.9	\$ 16.1	1.0	0.8	4.4
1964	16.3	10.4	27.5	2.6	1.6	4.3
1969	33.8	20.3	38.8	3.6	2.2	4.1
1970	39.4	24.4	46.3	4.0	2.5	4.7
1971	45.5	29.0	54.7	4.3	2.7	5.1
1972	50.9	37.5	60.8	4.3	3.2	5.2
1973	61.7	40.6	64.7	4.7	3.1	5.0
1974	71.9	43.9	78.2	5.1	3.1	5.6
1975	83.3	54.6	104.4	5.4	3.6	6.8
1976	94.9	61.1	109.1	5.6	3.6	6.4
1977	107.1	67.4	118.3	5.7	3.6	6.3
1978 est.	120.0	77.0	122.5	5.7	3.6	5.8
	Percentage Distribution			Annual Percent Change		
1954	16.3	12.8	70.9	—	—	—
1964	30.1	19.2	50.7	16.0 ⁴	13.6 ⁴	5.5 ⁴
1969	36.4	21.9	41.8	15.7 ⁵	14.3 ⁵	7.1 ⁵
1970	35.8	22.2	42.1	16.6	20.2	19.3
1971	35.2	22.4	42.3	15.5	18.9	18.1
1972	34.1	25.1	40.8	11.9	29.3	11.2
1973	36.9	24.3	38.7	21.2	8.3	6.4
1974	37.1	22.6	40.3	16.5	8.1	20.9
1975	34.4	22.5	43.1	15.9	24.4	33.5
1976	35.8	23.0	41.2	13.9	11.9	4.5
1977	36.6	23.0	40.4	12.9	10.3	8.4
1978 est.	37.6	24.1	38.3	12.0	14.2	3.6

¹National Income and Product Accounts.

²Federal aid under this series "National Income Account," differs slightly from the Federal payments (Census) series used in a subsequent table showing Federal aid by major purpose. The major difference is the inclusion of Federal payments for low-rent public housing (est. at \$1.6 billion in 1976) in the Census series but excluded by definition from this series. Includes Federal general revenue sharing.

³Includes direct Federal expenditure for education; public assistance and relief, veterans benefits and services; commerce, transportation, and housing, etc.

⁴Annual average increase 1954 to 1964.

⁵Annual average increase 1964 to 1969.

Source: ACIR staff compilation based on U.S. Department of Commerce, Bureau of Economic Analysis, *Benchmark Revision of National Income and Product Accounts: Advance Tables, March 1976*, and *Survey of Current Business*, annually; *Budget of the United States Government*, various years; and ACIR staff estimates.

**TABLE 4 — A COMPARISON OF THE GROWTH IN PERSONAL INCOME
AND PUBLIC SECTOR EXPENDITURE¹, FROM OWN FUNDS
(Annual Average Increase in Per Capita Income and Expenditure,
Selected Periods 1949-1978)**

Period	Personal Income	Public Sector Expenditure						Exhibit:
		Total	Federal			State ⁴	Local ⁴	Federal Aid
			Total	Defense ²	Domestic ³			
1949-1954	5.2	8.5	9.2	14.5	1.5	5.7	7.8	3.7
1954-1959	4.0	4.4	3.6	0.8	8.6	6.1	6.2	16.7
1959-1964	3.7	4.5	3.8	2.1	6.1	6.2	6.1	1.5
1964-1969	7.3	8.9	8.6	7.1	10.2	11.5	7.9	18.9
1969-1974	8.2	8.9	8.7	1.1	14.9	10.4	8.2	15.7
1974-1978 est.	9.4	9.7	10.5	6.7	12.3	9.3	6.7	14.1
1949-1978 est.	6.2	7.4	7.3	5.2	8.7	8.2	7.1	11.5

Est. — Estimated

reported by the U.S. Bureau of the Census in the annual governmental finance series.

¹National Income and Product Accounts.

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions.

³Includes Social Security (OASDHI) and all federal aid to state and local governments, including general revenue sharing payments.

⁴The National Income and Product Accounts do not report state and local government data separately. The state-local expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929-74, Statistical Tables and Survey of Current Business*, various years; U.S. Bureau of the Census, *Governmental Finances*, annually; *Budget of the United States Government*, various years; *Economic Report of the President*, January 1978; and ACIR staff estimates.

**TABLE 5 — RATIOS OF THE ANNUAL AVERAGE INCREASE IN PER CAPITA
PUBLIC SECTOR EXPENDITURE FROM OWN FUNDS, TO THE INCREASE IN PER CAPITA
PERSONAL INCOME, SELECTED PERIODS 1949-1978**

Period	Public Sector Expenditure						Exhibit:
	Total	Federal			State	Local	Federal Aid
		Total	Defense	Domestic			
1949-1954	1.63	1.77	2.79	(0.29)	1.10	1.50	(0.71)
1954-1959	1.10	(0.90)	(0.20)	2.15	1.52	1.55	4.18
1959-1964	1.22	1.03	(0.57)	1.65	1.68	1.65	(0.41)
1964-1969	1.22	1.18	(0.97)	1.40	1.58	1.08	2.59
1969-1974	1.09	1.06	(0.13)	1.82	1.27	1.00	1.91
1974-1978 est.	1.03	1.12	(0.71)	1.31	(0.99)	(0.71)	1.50
1949-1978 est.	1.19	1.18	(0.84)	1.40	1.32	1.15	1.85

Source: Table 4.

**TABLE 6 — A COMPARISON OF THE GROWTH IN PERSONAL INCOME
AND PUBLIC SECTOR EXPENDITURE,¹ AFTER INTERGOVERNMENTAL TRANSFERS
(Annual Average Increase or Decrease (-) in Per Capita Income and Expenditure,
Selected Periods 1949-1978)**

Period	Personal Income	Public Sector Expenditure						Exhibit:
		Total	Federal			State ⁴	Local ⁴	Federal Aid
			Total	Defense ²	Domestic ³			
1949-1954	5.2	8.5	9.5	14.6	1.2	5.3	7.5	3.7
1954-1959	4.0	4.4	2.9	0.8	7.2	8.2	6.8	16.7
1959-1964	3.7	4.5	3.5	2.0	5.9	6.1	6.4	1.5
1964-1969	7.3	8.9	8.1	7.2	9.4	10.7	9.9	18.9
1969-1974	8.2	8.9	7.8	1.1	14.6	10.8	10.4	15.7
1974-1978 est.	9.4	9.7	9.8	6.6	11.8	11.3	8.3	14.1
1949-1978 est.	6.2	7.4	6.8	5.2	8.1	8.6	8.2	11.5

Est. — Estimated.

data reported by the U.S. Bureau of the Census in the annual governmental finance series.

¹National Income and Product Accounts.

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions.

³Includes Social Security (OASDHI). All federal aid to state and local governments, including general revenue sharing payments, included as state and local expenditure.

⁴The National Income and Product Accounts do not report state and local government data separately. The state-local expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929-74, Statistical Tables and Survey of Current Business*, various years; U.S. Bureau of the Census, *Governmental Finances*, annually; *Budget of the United States Government*, various years; *Economic Report of The President*, January 1978; and ACIR staff estimates.

TABLE 7 — SOCIAL WELFARE EXPENDITURES UNDER PUBLIC PROGRAMS, SELECTED FISCAL YEARS 1950 THROUGH 1977, INCLUDING THE TRANSITIONAL QUARTER (JULY 1, 1976-SEPTEMBER 30, 1976)
(In millions, except percentages)

Fiscal year	Total Social Welfare ¹	Social Insurance	Public Aid	Health and Medical Programs	Veterans' Programs	Education	Housing	Other Social Welfare	All Health and Medical Care ²	Total Social Welfare as Percent of—	
										Gross National Product	Government Expenditures for all Purposes ³
Total											
1950	\$23,508	\$4,947	\$2,496	\$2,064	\$6,866	\$6,674	\$15	\$448	\$3,065	8.9	37.4
1955	32,640	9,835	3,003	3,103	4,834	11,157	89	619	4,421	8.6	32.7
1960	52,293	19,307	4,101	4,464	5,479	17,626	177	1,139	6,395	10.5	38.4
1965	77,175	28,123	6,283	6,246	6,031	28,108	318	2,066	9,535	11.7	42.2
1970	145,856	54,691	16,488	9,907	9,078	50,845	701	4,145	25,391	15.2	48.2
1974	239,397	99,002	31,520	14,953	14,112	70,534	2,554	6,722	41,512	17.6	56.5
1975	290,064	123,013	40,706	17,788	17,019	80,833	3,172	7,533	50,885	19.9	57.9
1976	331,898	145,604	47,985	19,207	18,958	87,721	3,371	9,052	58,163	20.4	60.2
July-Sept. 1976*	67,236 ⁴	35,817 ⁵	12,454	7,109	4,193	2,437	1,071	4,155 ⁶	17,720	—	—
1977 ⁷	362,339	161,254	52,429	21,027	19,015	94,640	4,417	9,556	67,421	19.7	59.7
Federal											
1950	10,541	2,103	1,103	604	6,386	157	15	174	1,362	4.0	26.2
1955	14,623	6,385	1,504	1,150	4,772	485	75	252	1,948	3.9	22.3
1960	24,957	14,307	2,117	1,737	5,367	868	144	417	2,918	5.0	28.1
1965	37,712	21,807	3,594	2,781	6,011	2,470	238	812	4,625	5.7	32.6
1970	77,337	45,246	9,649	4,775	8,952	5,876	582	2,259	16,600	8.1	40.1
1974	137,192	82,832	20,388	7,145	13,874	7,042	2,009	3,902	27,499	10.1	52.3
1975	167,471	99,715	27,205	8,547	16,570	8,629	2,541	4,264	34,126	11.5	54.0
1976	197,498	119,594	32,527	10,054	18,796	9,023	2,906	4,598	40,438	12.1	57.1
July-Sept. 1976*	51,274	31,799	8,449	2,277	4,193	2,437	1,071	1,048	10,461	—	—
1977 ⁷	219,318	134,741	35,146	10,953	18,861	10,251	4,005	5,361	47,149	11.9	56.4
Percent of total	60.5	83.6	67.0	52.1	99.2	10.8	90.7	56.1	69.9	—	—
State and Local											
1950	12,967	2,844	1,393	1,460	480	6,517	—	274	1,704	4.9	59.2
1955	18,017	3,450	1,499	1,953	62	10,672	15	367	2,473	4.7	55.3
1960	27,337	4,999	1,984	2,727	112	16,758	33	723	3,478	5.5	60.1
1965	39,464	6,316	2,690	3,466	20	25,638	80	1,254	4,911	6.0	60.4
1970	68,519	9,446	6,839	5,132	126	44,970	120	1,886	8,791	7.1	64.0
1974	102,206	16,169	11,133	7,809	239	63,492	545	2,819	14,013	7.5	64.1
1975	122,595	23,298	13,502	9,241	449	72,204	632	3,269	16,759	8.4	65.0
1976	134,399	26,010	15,458	9,153	162	78,697	465	4,454	17,725	8.3	66.0
July-Sept. 1976*	15,962	4,018 ⁵	4,005	4,832	—	—	—	3,107 ⁶	7,259	—	—
1977 ⁷	143,022	26,514	17,283	10,074	155	84,389	412	4,195	20,272	7.8	66.3
Percent of total	39.5	16.4	33.0	47.9	0.8	89.2	9.3	43.9	30.1	—	—

*Transitional quarter.

¹Represents expenditure under public law and from trust accounts, including administration, capital outlay, and some payments outside the United States.

²Combines "Health and medical programs" with medical services provided in connection with social insurance, public aid, veterans' and "other social welfare" programs.

³Expenditures for that part of workers' compensation and temporary disability insurance payments made through private carriers and self-insurers omitted in computing percentages.

⁴Excludes State and local expenditures not available for education, veterans', and housing programs and for public employee retirement and institutional care.

⁵State and local expenditures under public employee retirement not available.

⁶State and local expenditures for institutional care not available.

⁷Preliminary data.

Source: U.S. Department of Health, Education and Welfare, Social Security Administration, Division of Retirement and Survivors Studies, Research and Statistics Note No. 15, December 29, 1978, *Social Welfare Expenditures, Fiscal Year 1977*, by Alma W. McMillan.

TABLE 8 — PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, FINANCED BY STATE GOVERNMENTS, BY STATE, SELECTED YEARS 1942-1977

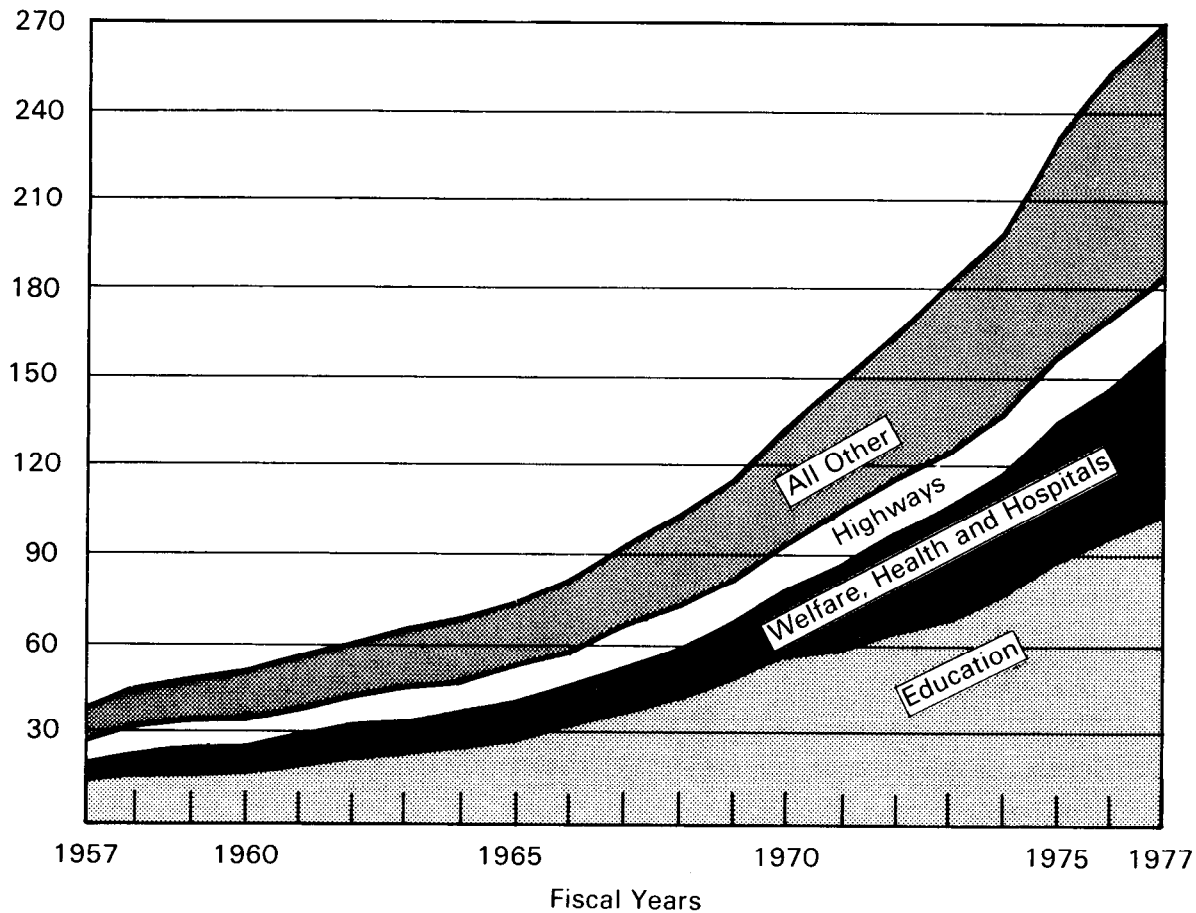
State and Region	1977	1975	1971	1966	1957	1942
UNITED STATES	55.5	55.0	52.7	47.8	46.8	44.3
NEW ENGLAND	58.7	60.3	59.3	49.3	51.1	41.1
MAINE	63.6	68.0	60.7	51.0	51.5	48.5
NEW HAMPSHIRE	51.1	51.0	51.0	44.0	48.1	42.8
VERMONT	66.2	68.9	72.8	57.9	55.3	49.5
MASSACHUSETTS	52.8	56.8	50.0	40.1	46.7	35.8
RHODE ISLAND	63.0	62.4	64.7	54.6	49.9	31.2
CONNECTICUT	55.6	54.5	56.4	47.9	55.1	38.9
MIDEAST	58.5	58.4	54.7	48.0	49.1	44.1
NEW YORK	48.3	47.4	47.0	45.8	37.9	35.7
NEW JERSEY	50.7	46.6	43.1	27.7	30.2	27.9
PENNSYLVANIA	62.3	63.3	59.2	48.1	47.4	46.1
DELAWARE	74.3	75.7	69.9	66.4	78.0	68.8
MARYLAND	56.9	59.0	54.3	52.2	52.2	42.2
GREAT LAKES	56.4	56.6	51.1	47.5	45.1	46.3
MICHIGAN	55.8	54.3	52.8	49.5	53.8	49.4
OHIO	49.0	51.8	42.9	41.3	43.5	52.3
INDIANA	59.3	58.1	51.5	50.9	48.4	48.2
ILLINOIS	56.0	55.7	51.1	41.4	34.7	34.2
WISCONSIN	61.8	63.3	57.2	54.3	45.0	47.5
PLAINS	55.8	53.7	50.5	44.3	44.8	46.2
MINNESOTA	62.8	56.5	54.9	43.1	42.4	50.2
IOWA	59.6	56.8	50.5	44.0	47.3	45.8
MISSOURI	49.9	50.6	44.7	44.7	41.5	44.0
NORTH DAKOTA	65.2	64.0	60.6	52.2	52.4	58.2
SOUTH DAKOTA	52.8	52.1	48.8	45.4	44.2	43.2
NEBRASKA	48.8	44.0	44.2	35.5	37.5	37.8
KANSAS	51.8	51.7	49.6	44.9	48.3	44.4
SOUTHEAST	64.8	64.4	61.8	58.6	59.6	58.4
VIRGINIA	58.4	58.8	56.6	52.2	55.3	58.0
WEST VIRGINIA	73.6	71.0	71.3	68.4	65.2	66.4
KENTUCKY	72.0	67.9	67.7	62.8	55.3	52.1
TENNESSEE	54.3	55.6	52.8	55.0	55.4	49.6
NORTH CAROLINA	70.7	67.9	70.2	63.7	61.8	62.9
SOUTH CAROLINA	73.2	72.8	65.8	64.9	64.9	67.8
GEORGIA	57.7	54.6	54.3	51.8	55.7	50.0
FLORIDA	50.0	53.5	50.9	45.7	48.7	47.8
ALABAMA	64.9	62.5	64.0	61.2	61.8	55.4
MISSISSIPPI	66.3	69.3	65.4	54.5	59.6	59.5
LOUISIANA	65.5	69.2	65.0	66.8	70.1	66.8
ARKANSAS	71.0	69.9	57.0	56.0	61.5	64.6
SOUTHWEST	61.7	60.7	61.9	56.8	57.7	64.6
OKLAHOMA	63.7	58.7	63.6	59.8	63.6	60.6
TEXAS	51.9	50.1	50.0	45.0	42.2	47.6
NEW MEXICO	74.4	72.5	74.9	70.0	72.3	77.7
ARIZONA	56.9	61.6	59.2	52.3	52.7	72.7
ROCKY MOUNTAIN	55.7	54.0	56.8	52.0	47.2	47.0
MONTANA	52.1	49.2	52.2	46.2	42.5	40.0
IDAHO	64.7	60.4	61.9	54.4	47.0	45.5
WYOMING	49.3	45.9	51.5	53.5	48.5	48.6
COLORADO	48.8	50.9	52.9	45.7	47.9	47.6
UTAH	63.4	63.8	65.3	60.2	49.9	53.5
FAR WEST ¹	53.1	50.9	51.6	48.6	50.7	39.5
WASHINGTON	64.4	57.8	62.6	57.3	60.7	46.4
OREGON	51.7	49.5	51.3	49.4	50.0	34.8
NEVADA	47.6	47.6	45.0	42.2	49.1	35.5
CALIFORNIA	48.7	48.7	47.6	45.3	43.1	41.2
ALASKA	73.9	76.5	78.9	64.9	56.9	n.a.
HAWAII	79.5	78.5	77.7	69.5	72.2	n.a.

n.a. — Not available.
 Note: Regional percentages are unweighted averages.
¹Excluding Alaska and Hawaii.

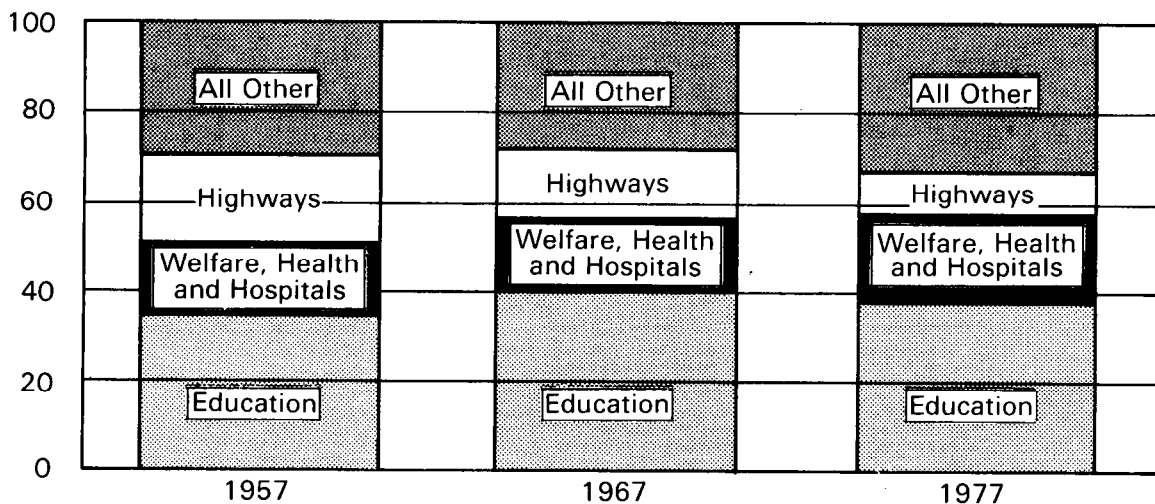
Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1962 Census of Governments*, Vol. VI, No. 4; and *Governmental Finances*, annually.

Figure 3
State and Local General Expenditure for Selected Functions, 1957 to 1977

Billions of Dollars



Percentage Distribution of Expenditure, 1957, 1967 and 1977



Source: ACIR

TABLE 9 — PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, TOTAL AND FOR SELECTED FUNCTIONS, FROM OWN REVENUE SOURCES, FINANCED BY STATE GOVERNMENTS, BY STATE, 1976-77

State	Total General Expenditure	Local Schools	Highways	Public Welfare	Health and Hospitals
United States	55.5	47.7	65.3	79.4	52.5
Alabama	64.9	74.3	71.8	90.4	45.9
Alaska	73.9	79.8	62.9	97.0	88.7
Arizona	56.9	50.9	75.7	80.2	40.3
Arkansas	71.0	60.0	91.8	98.4	44.4
California	48.7	41.6	54.7	66.9	39.9
Colorado	48.8	42.0	56.6	79.8	51.7
Connecticut	55.6	32.4	62.5	91.4	82.9
Delaware	74.3	75.7	77.1	98.1	98.9
Florida	50.0	58.2	74.2	75.8	33.9
Georgia	57.7	60.1	65.1	99.9	37.5
Hawaii	79.5	95.7	50.7	99.5	94.6
Idaho	64.7	53.0	74.6	88.2	41.3
Illinois	56.0	51.3	71.8	100.0	61.3
Indiana	59.3	53.4	85.1	59.9	40.1
Iowa	59.6	41.5	70.9	80.0	42.0
Kansas	51.8	46.6	59.1	96.4	48.4
Kentucky	72.0	66.5	86.8	95.6	62.4
Louisiana	65.5	67.7	70.2	96.5	50.6
Maine	63.6	52.0	58.9	90.1	76.6
Maryland	56.9	38.7	76.4	95.6	71.3
Massachusetts	52.8	36.3	54.7	96.7	59.7
Michigan	55.8	37.6	74.1	94.4	47.5
Minnesota	62.8	62.9	50.1	53.5	45.0
Mississippi	66.3	69.1	68.2	89.4	33.2
Missouri	49.9	38.8	69.3	95.3	44.6
Montana	52.1	56.2	61.5	44.4	62.4
Nebraska	48.8	23.9	63.7	69.7	52.7
Nevada	47.6	39.5	63.7	46.6	25.1
New Hampshire	51.1	9.1	65.5	37.5	88.7
New Jersey	50.7	39.7	28.5	79.0	59.1
New Mexico	74.4	78.3	71.9	85.4	61.7
New York	48.3	40.8	39.0	58.2	53.0
North Carolina	70.7	76.9	75.8	100.0	72.5
North Dakota	65.2	52.4	52.5	76.0	96.7
Ohio	49.0	43.4	78.4	64.7	48.8
Oklahoma	63.7	60.5	75.5	99.5	48.0
Oregon	51.7	30.4	85.3	93.2	72.6
Pennsylvania	62.3	48.8	74.0	90.5	87.2
Rhode Island	63.0	43.1	47.4	99.9	100.0
South Carolina	73.2	63.6	100.0	92.9	51.9
South Dakota	52.8	16.3	54.8	87.7	82.7
Tennessee	54.3	56.1	85.3	87.7	35.7
Texas	51.9	52.9	48.8	93.4	51.7
Utah	63.4	57.7	68.2	92.9	77.1
Vermont	66.2	28.8	57.1	99.1	94.5
Virginia	58.4	36.3	80.1	91.8	73.2
Washington	64.4	68.6	62.8	99.3	54.7
West Virginia	73.6	68.8	89.9	98.8	64.1
Wisconsin	61.8	37.2	42.5	80.5	55.0
Wyoming	49.3	32.9	85.8	76.2	31.1

Note: Percentages for total general expenditure, highways, public welfare and health and hospitals were derived from U.S. Bureau of the Census data on expenditures adjusted to exclude federal intergovernmental transfers. State transfers to local governments are included with State expenditures and deducted from local expenditures. The local school percentages were derived from estimated receipts available for expenditure for current expenses, capital outlay, and debt service for public elementary and secondary schools as reported by the National Education Association.

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census; and National Education Association, *Estimates of School Statistics, 1977-78*. (Copyright 1978 by the National Education Association, all rights reserved).

TABLE 10 — DIRECT GENERAL EXPENDITURE FOR STATE AND LOCAL GOVERNMENTS, PER CAPITA, AND PER \$1,000 OF PERSONAL INCOME, BY STATE, 1976-77

(Most States in the Far West, Rocky Mountain, and Mideast Regions Have Above Average General Expenditures)

State and Region	Per Capita		Per \$1,000 of Personal Income	
	Amount	As a Percent of U.S. Average	Amount	As a Percent of U.S. Average
United States Average	\$1,262	100	\$199	100
New England	1,222	97	202	102
Maine	1,120	89	212	107
New Hampshire	1,117	89	192	96
Vermont	1,279	101	240	121
Massachusetts	1,378	109	208	105
Rhode Island	1,283	102	205	103
Connecticut	1,152	91	156	78
Mideast	1,544	122	214	108
New York	1,795	142	254	128
New Jersey	1,327	105	180	90
Pennsylvania	1,166	92	180	90
Delaware	1,458	116	207	104
Maryland	1,453	115	211	106
District of Columbia	2,064	164	252	127
Great Lakes	1,208	96	185	93
Michigan	1,390	110	206	104
Ohio	1,109	88	173	87
Indiana	953	76	154	77
Illinois	1,266	100	173	87
Wisconsin	1,322	105	218	110
Plains	1,210	96	204	103
Minnesota	1,460	116	237	119
Iowa	1,235	98	198	99
Missouri	942	75	159	80
North Dakota	1,308	104	227	114
South Dakota	1,180	94	232	117
Nebraska	1,152	91	190	95
Kansas	1,193	95	186	93
Southeast	1,029	82	194	97
Virginia	1,105	88	178	89
West Virginia	1,083	86	203	102
Kentucky	1,006	80	189	95
Tennessee	992	79	189	95
North Carolina	982	78	182	91
South Carolina	979	78	192	96
Georgia	1,003	79	184	92
Florida	1,099	87	183	92
Alabama	1,002	79	198	99
Mississippi	1,018	81	228	115
Louisiana	1,207	96	228	115
Arkansas	876	69	180	90
Southwest	1,117	89	198	99
Oklahoma	1,045	83	186	93
Texas	1,003	79	166	83
New Mexico	1,177	93	225	113
Arizona	1,243	98	217	109
Rocky Mountain	1,334	106	230	116
Montana	1,409	112	250	126
Idaho	1,141	90	209	105
Wyoming	1,572	125	246	124
Colorado	1,346	107	212	107
Utah	1,201	95	232	117
Far West ¹	1,432	113	214	108
Washington	1,357	108	202	102
Oregon	1,414	112	230	116
Nevada	1,470	116	213	107
California	1,486	118	211	106
Alaska	3,275	260	335	168
Hawaii	1,915	152	277	139

Note: Regional totals are unweighted averages.
¹Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

TABLE 11 — STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS FROM OWN REVENUE SOURCE, BY STATE, 1976-77

(Dollar amounts in millions)

State	Total Selected Functions			Selected Functions					
	Amount	As a Percent of State Personal Income in 1976		Local Schools	Highways	Public Welfare	Health and Hospitals	General Local Government Support	Other State Aid to Local Governments ¹
		Percent	State Percent Related to U.S. Average						
United States	\$78,094	5.71	100	\$32,585	\$10,890	\$13,439	\$10,856	\$6,373	\$3,951
Alabama	1,137	6.08	106	567	185	100	203	21	61
Alaska	382	9.60	168	205	49	29	36	31	32
Arizona	817	6.21	109	360	150	66	73	152	16
Arkansas	659	6.33	111	261	195	68	67	26	42
California	8,091	5.26	92	3,163	525	2,143	892	1,082	286
Colorado	787	4.73	83	380	116	121	121	16	33
Connecticut	1,001	4.37	77	371	124	191	167	61	87
Delaware	294	7.18	126	168	34	40	36	0	16
Florida	2,300	4.54	80	1,123	406	143	314	224	90
Georgia	1,405	5.10	89	643	232	148	274	16	92
Hawaii	520	8.39	147	242	41	110	92	22	13
Idaho	291	6.21	109	125	76	24	25	26	15
Illinois	4,930	5.98	105	2,001	766	1,136	566	149	312
Indiana	1,894	5.74	101	866	330	126	202	314	56
Iowa	1,151	6.42	112	441	299	155	117	102	37
Kansas	755	5.05	88	307	156	130	117	26	19
Kentucky	1,172	6.36	111	505	283	199	109	1	75
Louisiana	1,628	7.84	137	671	326	139	254	178	60
Maine	352	6.13	107	158	72	55	33	13	21
Maryland	1,563	5.48	96	566	232	290	272	90	113
Massachusetts	2,461	6.43	113	815	201	826	303	30	286
Michigan	3,851	6.26	110	1,259	517	993	471	463	148
Minnesota	2,008	8.19	143	1,002	241	194	199	291	81
Mississippi	743	6.97	122	299	194	71	89	77	13
Missouri	1,127	3.96	69	465	250	186	157	5	64
Montana	276	6.44	113	155	58	11	27	1	24
Nebraska	456	4.83	85	103	126	48	68	81	30
Nevada	179	4.10	72	79	39	15	24	15	7
New Hampshire	219	4.43	78	22	78	23	52	30	16
New Jersey	2,378	4.39	77	1,129	104	484	308	235	118
New Mexico	486	6.73	118	260	67	20	60	69	10
New York	8,188	6.45	113	3,094	500	1,570	1,380	1,026	618
North Carolina	1,901	6.37	112	1,097	195	83	349	80	97
North Dakota	217	5.77	101	97	51	21	24	15	9
Ohio	3,276	4.78	84	1,311	595	430	480	387	73
Oklahoma	882	5.59	98	446	178	104	107	8	39
Oregon	701	4.81	84	232	162	123	119	37	28
Pennsylvania	4,859	6.36	111	1,952	642	1,165	745	33	322
Rhode Island	362	6.17	108	115	23	103	89	10	22
South Carolina	937	6.39	112	449	126	77	168	55	62
South Dakota	150	4.27	75	28	49	21	37	5	10
Tennessee	1,160	5.13	90	504	285	132	156	61	22
Texas	3,400	4.39	77	1,918	425	384	613	16	44
Utah	408	6.21	109	235	59	30	58	1	25
Vermont	143	5.55	97	45	35	22	21	*	20
Virginia	1,574	4.93	86	540	427	203	329	21	54
Washington	1,596	6.50	114	821	223	255	123	42	132
West Virginia	685	6.89	121	341	173	66	78	12	15
Wisconsin	2,171	7.70	135	595	221	359	233	686	77
Wyoming	172	6.63	116	53	54	10	17	31	7

*Less than \$500,000.

¹Excludes any state aid for education other than local schools.

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census, and National Education Association, *Estimates of School Statistics, 1977-78* (copyright 1978 by the National Education Association, all rights reserved).

TABLE 12 — ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS, BY GOVERNMENTAL SOURCE, BY STATE, 1976-77

State	Revenue Receipts by Source (in millions)				Percentage Distribution of Receipts —				
	Total	Federal ¹	State	Local and Other ²	Total			Excluding Federal	
					Federal	State	Local and Other	State	Local and Other
United States	\$74,802	\$6,254	\$32,585	\$35,963	8.4	43.6	48.1	47.5	52.5
Alabama	905	141	567	196	15.6	62.7	21.7	74.3	25.7
Alaska	307	49	205	52	16.1	66.9	17.1	79.8	20.2
Arizona	788	81	360	347	10.3	45.7	44.0	50.9	49.1
Arkansas	517	82	261	174	15.9	50.4	33.6	60.0	40.0
California	8,536	928	3,163	4,445	10.9	37.1	52.1	41.6	58.4
Colorado	968	65	380	524	6.7	39.2	54.1	42.0	58.0
Connecticut	1,207	63	371	774	5.2	30.7	64.1	32.4	67.6
Delaware	245	23	168	54	9.4	68.8	21.9	75.7	24.3
District of Columbia	263	43	—	220	16.4	—	83.6	—	100.0
Florida	2,145	216	1,123	806	10.1	52.3	37.6	58.2	41.8
Georgia	1,216	145	643	427	11.9	52.9	35.1	60.1	39.9
Hawaii	293	40	242	11	13.7	82.4	3.9	95.7	4.3
Idaho	266	30	125	111	11.3	47.0	41.6	53.0	47.0
Illinois	4,225	324	2,001	1,900	7.7	47.4	45.0	51.3	48.7
Indiana	1,723	101	866	757 ³	5.8	50.2	43.9	53.4	46.6
Iowa	1,117	54	441	622	4.8	39.5	55.7	41.5	58.5
Kansas	749	90	307	352	12.1	40.9	47.0	48.6	53.4
Kentucky	865	106	505	254	12.2	58.4	29.4	68.5	33.5
Louisiana ⁴	1,163	171	671	320	14.7	57.7	27.6	67.7	32.3
Maine	328	24	158 ⁵	146	7.5	48.1	44.4	52.0	48.0
Maryland	1,541	79	566	895	5.2	36.7	58.1	38.7	61.3
Massachusetts	2,337	90	815	1,431	3.9	34.9	61.3	36.3	63.7
Michigan	3,532	183	1,259	2,090	5.2	35.6	59.2	37.6	62.4
Minnesota	1,895	102	1,002	590	6.0	59.2	34.8	62.9	37.1
Mississippi	558	125	299	134	22.4	53.6	24.0	69.1	30.9
Missouri	1,302	104	465	733	8.0	35.7	56.3	38.8	61.2
Montana	302	26	155	121	8.7	51.3	40.0	56.2	43.8
Nebraska	468	37	103	328	7.9	22.0	70.1	23.9	76.1
Nevada	211	11	79	121	5.2	37.4	57.3	39.5	60.5
New Hampshire	255	13	22	220	5.1	8.6	86.3	9.1	90.9
New Jersey	2,959	115	1,129	1,715	3.9	38.2	58.0	39.7	60.3
New Mexico ⁶	405	74	260	72	18.2	64.1	17.7	78.3	21.7
New York	7,938	348	3,094	4,496	4.4	39.0	56.6	40.8	59.2
North Carolina	1,681	254	1,097	330	15.1	65.3	19.6	76.9	23.1
North Dakota	202	17	97	88	8.6	47.9	43.5	52.4	47.6
Ohio	3,213	188	1,311	1,713	5.9	40.8	53.3	43.4	56.6
Oklahoma	831	94	446	291	11.3	53.7	35.0	60.5	39.5
Oregon	806	44	232	530	5.5	28.8	65.8	30.4	69.6
Pennsylvania	4,371	376	1,952	2,044	8.6	44.6	46.8	48.8	51.2
Rhode Island	285	18	115	152	6.2	40.4	53.4	43.1	56.9
South Carolina	825	118	449	257	14.3	54.5	31.2	63.6	36.4
South Dakota	196	24	28	144	12.1	14.3	73.6	16.3	83.7
Tennessee	1,040	141	504	395	13.6	48.5	38.0	56.1	43.9
Texas	4,070	444	1,918	1,708	10.9	47.1	42.0	52.9	47.1
Utah	446	38	235	172	8.6	52.8	38.7	57.7	42.3
Vermont	168	12	45	111	7.0	26.9	66.1	28.8	71.2
Virginia	1,645	158	540	947	9.6	32.8	57.6	36.3	63.7
Washington	1,290	94	821	375	7.3	63.6	29.1	68.6	31.4
West Virginia	551	55	341	155	10.0	61.9	28.1	68.8	31.2
Wisconsin	1,682	83	595	1,004	4.9	35.4	59.7	37.2	62.8
Wyoming	172	11	53	108	6.5	30.7	62.8	32.9	67.1

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

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

³Includes \$154 million in local receipts from State Property Tax Relief funds not reported as state revenue.

⁴Financial data for local education agencies only.

⁵Includes \$14 million from state's Revenue Sharing fund used in lieu of state aid.

⁶Financial data do not include school lunch program.

Source: National Education Association, *Estimates of School Statistics, 1977-78*. (Copyright 1978 by the National Education Association; all rights reserved.)

TABLE 13 — STATE SHARE OF STATE-LOCAL-OTHER REVENUES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, BY STATE, SELECTED YEARS 1962-78¹
(State Governments now Provide the Major Share of Local School Costs in more than half of the States)

State	Percent of State-Local-Other Revenues contributed by State, School Year —								
	1961-62	1963-64	1965-66	1967-68	1969-70	1971-72	1973-74	1975-76	1977-78
UNITED STATES	40.5	41.5	42.5	42.2	43.4	42.0	45.2	47.5	48.3
ALABAMA	66.6	69.4	76.8	70.3	73.8	71.5	73.8	75.6	75.4
ALASKA	64.3	65.1	69.5	55.3	74.7	86.4	73.6	76.5	79.3
ARIZONA	37.8	40.4	37.4	35.0	55.1	45.7	32.3	53.5	49.2
ARKANSAS	49.6	50.6	54.6	54.0	54.0	54.6	57.4	61.8	62.1
CALIFORNIA	38.4	38.6	38.6	38.7	33.9	36.3	45.9	44.5	42.9
COLORADO	23.7	25.0	26.7	26.1	29.2	30.1	37.9	42.7	39.3
CONNECTICUT	36.2	33.8	37.6	35.7	50.0	39.5	36.0	28.9	32.8
DELAWARE	83.1	84.0	84.3	78.2	79.5	75.9	77.8	73.6	75.8
DIST. OF COLUMBIA	—	—	—	—	—	—	—	—	—
FLORIDA	55.4	57.5	52.8	50.1	61.6	60.0	62.5	58.2	57.9
GEORGIA	71.3	69.1	67.3	67.0	61.8	58.5	53.4	59.0	59.7
HAWAII	78.5	76.8	93.5	94.3	96.4	98.3	98.7	100.0	93.5
IDAHO	32.0	33.4	42.0	38.4	44.3	45.7	49.4	55.6	53.7
ILLINOIS	20.4	26.2	25.2	27.5	32.7	35.2	35.6	49.2	49.3
INDIANA	31.6	33.7	38.6	38.4	42.0	33.9	41.2	43.1	54.9
IOWA	11.7	10.4	13.5	27.0	26.2	30.3	39.8	39.8	42.1
KANSAS	23.2	21.8	34.4	31.1	33.8	31.1	43.8	49.6	51.6
KENTUCKY	60.1	59.5	62.2	57.7	63.3	64.9	64.0	63.6	81.5
LOUISIANA	70.2	69.3	71.2	66.7	63.9	64.6	66.8	67.6	70.8
MAINE	28.4	30.0	28.5	32.9	40.5	39.2	42.5	48.5	50.5
MARYLAND	38.2	35.9	38.2	40.1	37.3	42.6	47.6	41.9	44.1
MASSACHUSETTS	24.0	22.6	27.3	24.9	24.1	27.8	33.4	24.5	35.5
MICHIGAN	42.1	43.9	52.6	44.4	47.3	46.8	46.9	53.8	35.1
MINNESOTA	39.6	41.6	41.8	46.7	50.4	51.1	60.2	57.9	61.4
MISSISSIPPI	62.1	62.1	60.6	62.6	66.6	67.3	69.4	69.8	70.1
MISSOURI	35.2	33.9	31.1	33.9	33.8	36.9	38.2	38.1	38.8
MONTANA	29.0	27.4	30.3	29.6	25.6	24.9	28.9	61.2	56.2
NEBRASKA	6.3	6.8	5.6	5.2	20.9	19.8	23.7	19.0	19.4
NEVADA	55.7	53.8	50.8	41.0	39.7	42.8	39.8	42.7	39.5
NEW HAMPSHIRE	7.4	8.8	14.7	11.7	12.8	6.7	8.2	10.0	9.6
NEW JERSEY	23.5	22.4	21.8	28.8	28.4	24.8	25.7	30.7	41.1
NEW MEXICO	87.3	76.5	76.5	77.2	75.4	75.0	75.2	79.8	80.9
NEW YORK	42.4	43.9	46.6	47.4	48.5	45.7	41.5	41.8	40.0
NORTH CAROLINA	74.7	72.0	74.0	74.0	71.0	69.2	70.4	76.3	78.3
NORTH DAKOTA	30.0	25.8	28.3	28.3	29.7	33.4	44.5	52.6	50.7
OHIO	27.6	27.6	27.4	29.0	28.7	19.5	33.6	38.9	43.4
OKLAHOMA	30.2	44.3	32.5	40.4	44.3	52.2	55.0	56.3	62.0
OREGON	29.6	31.2	27.8	25.9	23.2	22.1	27.0	30.8	31.5
PENNSYLVANIA	44.6	44.0	45.6	45.5	49.3	50.4	50.6	52.7	49.3
RHODE ISLAND	32.9	32.3	32.7	33.5	41.7	44.9	39.8	39.0	44.2
SOUTH CAROLINA	72.4	71.7	73.4	68.7	70.4	66.2	67.7	68.9	63.6
SOUTH DAKOTA	9.7	10.2	13.0	14.0	15.8	16.6	19.6	16.6	16.3
TENNESSEE	61.2	62.2	60.6	60.5	54.0	55.3	50.4	59.6	57.4
TEXAS	52.2	57.8	55.1	50.8	52.2	53.8	51.4	55.9	57.6
UTAH	51.2	53.0	52.0	54.4	57.2	57.8	59.4	62.5	57.9
VERMONT	27.2	24.5	28.8	36.3	42.8	38.3	35.5	31.4	28.7
VIRGINIA	44.2	44.9	42.0	41.1	41.0	37.9	39.2	34.4	35.1
WASHINGTON	65.9	64.4	63.5	61.1	60.2	55.9	52.5	56.1	66.7
WEST VIRGINIA	55.9	55.4	56.6	58.9	61.2	65.4	65.4	64.1	69.2
WISCONSIN	25.9	26.7	28.0	29.9	31.6	32.2	39.0	34.7	36.3
WYOMING	49.5	43.6	42.2	40.3	40.3	38.4	36.9	35.3	32.8

Source: 1962-76 — U.S. Department of Health, Education, and Welfare, National Center for Education Statistics, *the Condition of Education, 1977 Edition, Vol. 3, Part 1*; 1977-78 — National Education Association, *Estimates of School Statistics, 1977-78*. (Copyright 1978 by the National Education Association; all rights reserved.)

¹Excludes federal aid.

TABLE 14 — STATE AND LOCAL REVENUES FOR SCHOOLS AS A PERCENT OF TOTAL PERSONAL INCOME, 1971-72 TO 1977-78

State	1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78	
	Per- cent	Rank	Per- cent	Rank	Per- cent	Rank	Per- cent	Rank	Per- cent	Rank	Per- cent	Rank	Per- cent	Rank
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
United States	5.2		5.2		5.3		5.0		5.0		5.0		4.6	
Alabama	3.7	50	3.5	50	4.4	42	3.8	50	4.3	41	4.1	44	4.0	38
Alaska	7.7	1	7.9	1	7.7	1	6.8	2	6.5	2	6.5	1	7.1	1
Arizona	5.8	10	5.3	18	6.7	3	5.9	6	5.8	7	5.4	11	4.7	23
Arkansas	4.0	47	3.9	49	4.4	42	4.0	47	4.2	44	4.2	42	3.9	41
California	5.5	16	5.6	13	5.8	12	4.7	25	4.9	26	4.9	24	4.5	29
Colorado	5.5	16	5.8	9	5.7	14	5.5	11	5.4	13	5.4	11	5.5	5
Connecticut	5.5	16	5.3	18	5.6	15	5.3	14	5.1	20	5.0	20	4.6	26
Delaware	5.9	7	5.9	5	5.8	12	5.4	13	5.3	15	5.4	11	4.8	22
Florida	4.3	42	4.1	43	4.6	38	4.0	47	3.8	50	3.8	50	3.5	50
Georgia	3.9	48	4.0	48	4.5	40	4.1	45	4.2	44	3.9	49	3.7	45
Hawaii	5.4	22	5.4	16	4.9	27	4.4	38	4.3	41	4.1	44	3.9	41
Idaho	5.1	28	4.8	29	4.9	27	4.5	33	4.9	26	5.0	21	4.6	26
Illinois	4.8	32	5.2	23	5.3	21	5.2	18	5.1	20	4.7	33	4.3	35
Indiana	5.5	16	5.1	28	5.3	21	5.2	18	4.9	26	4.9	24	4.5	29
Iowa	5.9	7	5.5	15	4.8	31	4.9	23	5.7	8	5.9	8	5.5	5
Kansas	4.8	32	4.7	32	4.0	48	4.2	42	4.3	41	4.4	40	4.0	38
Kentucky	4.1	45	4.1	43	4.3	46	3.9	49	4.1	47	4.1	44	3.6	47
Louisiana	5.5	16	5.2	23	4.8	31	4.7	25	4.2	44	4.8	30	4.9	19
Maine	5.5	16	5.3	18	5.1	23	5.1	21	5.4	13	5.3	15	5.0	15
Maryland	6.1	5	6.3	4	6.7	3	6.1	4	5.7	8	5.1	20	5.1	14
Massachusetts	4.1	45	4.7	32	4.7	36	5.3	14	5.3	15	5.9	8	5.4	10
Michigan	5.8	10	5.3	18	5.0	24	4.7	25	5.0	23	5.4	11	4.9	19
Minnesota	7.0	3	7.1	3	6.4	5	6.0	5	5.9	6	6.5	1	6.0	2
Mississippi	4.4	40	4.1	43	4.4	47	4.1	45	4.4	38	4.1	44	3.6	47
Missouri	4.8	32	4.6	38	4.8	31	4.5	33	4.4	38	4.2	42	3.8	44
Montana	5.7	14	5.2	23	4.9	27	4.5	33	5.7	8	6.4	2	5.7	3
Nebraska	3.8	49	4.1	43	3.8	50	4.5	33	4.1	47	4.6	37	3.7	45
Nevada	5.0	29	4.7	32	4.9	27	4.4	38	4.5	35	4.6	37	3.9	41
New Hampshire	4.8	32	4.7	32	4.8	31	4.4	38	4.6	32	4.9	24	4.1	36
New Jersey	5.3	25	5.4	16	5.4	18	5.2	18	5.3	15	5.3	15	5.0	16
New Mexico	5.7	14	5.7	11	6.1	10	5.8	8	5.2	19	5.3	15	5.4	10
New York	5.8	10	5.9	5	6.4	5	6.2	3	6.2	4	6.0	7	5.5	5
North Carolina	4.8	32	4.6	38	5.5	17	5.3	14	5.1	20	4.8	30	4.4	33
North Dakota	5.2	27	5.2	23	3.9	49	4.2	42	4.6	32	4.9	24	4.6	26
Ohio	4.6	39	4.5	41	4.7	36	4.6	31	4.5	35	4.4	40	4.0	38
Oklahoma	4.3	42	4.7	32	5.0	24	4.6	31	4.9	26	4.7	33	4.4	33
Oregon	5.8	10	5.6	13	6.2	9	5.5	11	5.6	12	5.2	18	5.5	5
Pennsylvania	5.3	25	5.3	18	5.6	15	5.3	14	5.3	15	5.2	18	5.0	15
Rhode Island	4.4	40	4.5	41	5.0	24	4.7	25	5.0	23	4.6	37	4.1	36
South Carolina	5.0	29	4.8	29	5.4	18	4.7	25	4.9	26	4.8	30	4.5	29
South Dakota	5.4	22	5.2	23	4.4	42	4.7	25	4.7	31	4.9	24	5.0	15
Tennessee	4.3	42	4.1	43	4.2	47	4.2	42	4.0	49	4.0	48	3.6	47
Texas	4.8	32	4.7	32	4.8	31	4.5	33	4.8	30	4.7	33	4.7	23
Utah	6.0	6	5.8	9	6.4	5	5.9	6	6.1	5	6.2	4	5.7	3
Vermont*	7.7	1	7.5	2	7.0	2	6.9	1	6.4	3	6.1	6	5.5	5
Virginia	4.9	31	4.8	29	4.5	40	4.4	38	4.4	38	4.7	33	4.5	29
Washington	5.4	22	5.7	11	5.4	18	5.1	21	5.0	23	4.9	24	4.7	23
West Virginia	4.8	32	4.6	38	4.6	38	4.8	24	4.6	32	5.0	21	4.9	19
Wisconsin	5.9	7	5.9	5	6.3	8	5.7	9	5.7	8	5.7	10	5.2	13
Wyoming	6.2	4	5.9	5	5.9	11	5.7	9	6.6	1	6.2	4	5.4	10

NOTE: When the figures for two or more states are identical, the states are given the same rank and the appropriate number is then picked up with the next state in rank.
*Not comparable with other states owing to double counting of transfer payments.

Source: National Education Association, Research, *Financial Status of the Public Schools, 1978*. (Copyright 1978 by the National Education Association, all rights reserved).

TABLE 15 — STATE AND LOCAL EXPENDITURE FOR HIGHWAYS, BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1976-77

State	Total (millions)	Per Capita	Percent Financed From —		
			Federal Aid	State Funds	Local Funds
United States	\$23,105	\$107	27.7	47.1	25.2
Alabama	435	118	40.9	42.5	16.7
Alaska	191	469	58.9	25.9	15.3
Arizona	285	124	30.6	52.5	16.9
Arkansas	262	122	18.8	74.6	6.7
California	1,505	69	36.2	34.9	28.9
Colorado	334	128	38.5	34.9	26.7
Connecticut	244	79	18.9	50.7	30.4
Delaware	68	116	34.1	50.8	15.1
District of Columbia	53	77	39.4	—	60.6
Florida	726	86	24.6	56.0	19.5
Georgia	477	94	25.3	48.6	26.1
Hawaii	133	149	39.8	30.5	29.7
Idaho	160	186	35.7	47.9	16.4
Illinois	1,404	125	24.1	54.5	21.4
Indiana	496	93	21.8	66.6	11.6
Iowa	520	181	18.8	57.5	23.7
Kansas	340	146	22.3	45.9	31.8
Kentucky	457	132	28.7	61.9	9.4
Louisiana	662	169	29.9	49.3	20.9
Maine	159	146	22.5	45.7	31.8
Maryland	462	113	34.8	49.8	15.4
Massachusetts	516	89	28.8	39.0	32.2
Michigan	907	99	23.1	57.0	19.9
Minnesota	614	154	21.6	39.3	39.1
Mississippi	376	157	24.1	51.7	24.2
Missouri	508	106	29.0	49.2	21.8
Montana	198	260	52.0	29.5	18.5
Nebraska	260	167	23.8	48.6	27.7
Nevada	108	171	42.9	36.4	20.7
New Hampshire	148	175	21.9	51.1	27.0
New Jersey	562	77	34.8	18.6	46.6
New Mexico	150	126	37.7	44.8	17.5
New York	1,472	82	12.9	34.0	53.2
North Carolina	513	93	49.8	38.0	12.1
North Dakota	150	229	35.5	33.9	30.7
Ohio	934	87	18.8	63.7	17.5
Oklahoma	311	111	24.1	57.4	18.6
Oregon	263	111	29.0	60.5	10.5
Pennsylvania	1,161	99	25.3	55.3	19.4
Rhode Island	63	67	23.7	36.1	40.1
South Carolina	180	62	31.3	68.7	—
South Dakota	135	196	34.2	36.0	29.8
Tennessee	490	114	31.8	58.1	10.1
Texas	1,137	89	23.3	37.4	39.3
Utah	157	124	44.8	37.6	17.6
Vermont	86	179	28.7	40.7	30.6
Virginia	742	144	28.1	57.5	14.3
Washington	502	137	29.3	44.4	26.3
West Virginia	361	194	46.7	47.9	5.4
Wisconsin	612	132	15.2	36.1	48.7
Wyoming	112	276	43.5	48.5	8.0

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

TABLE 16 — STATE AND LOCAL EXPENDITURE FOR HIGHWAYS, FROM OWN REVENUE SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS, 1942-77
(Although Still Dominant, There Has Been a Slow but Steady Decline in the State Share of State and Local Highway Expenditure)

State and Region	Amount					Percent State Financed				
	1977	1975	1966	1957	1942	1977	1975	1966	1957	1942
	(millions)									
UNITED STATES	\$16,711.0	\$17,255.0	\$8,777.9	\$6,869.9	\$1,319.5	65.2%	69.4%	70.9%	71.2%	72.7%
NEW ENGLAND	914.4	935.6	536.4	623.9	97.8	58.1	64.6	66.6	77.9	65.6
MAINE	123.0	106.4	54.8	45.9	13.5	58.9	60.9	62.6	67.8	57.0
NEW HAMPSHIRE	115.9	109.2	45.9	38.6	9.0	65.5	63.8	61.9	73.1	57.8
VERMONT	61.6	52.7	26.2	23.5	5.7	57.1	59.6	78.2	68.5	77.2
MASSACHUSETTS	367.6	375.4	205.0	280.7	35.3	54.7	62.9	57.3	73.7	59.8
RHODE ISLAND	47.9	37.1	45.3	26.0	6.2	47.4	50.4	74.4	68.1	40.3
CONNECTICUT	198.4	254.8	159.3	238.2	28.1	62.5	72.2	77.3	87.6	82.9
MIDEAST	2,896.7	3,261.6	1,662.4	1,337.1	298.5	52.2	63.4	64.4	63.1	60.6
NEW YORK	1,282.8	1,330.5	731.7	604.4	128.5	39.0	47.4	55.0	50.1	38.9
NEW JERSEY	366.3	489.6	265.1	208.4	36.0	28.5	52.4	57.4	58.8	65.8
PENNSYLVANIA	867.1	1,016.1	433.3	339.0	104.5	74.0	81.4	82.8	78.8	81.7
DELAWARE	44.6	47.3	49.5	19.6	2.7	77.1	79.9	42.6	93.9	100.0
MARYLAND	303.9	337.3	161.1	151.9	21.7	76.4	94.0	84.3	87.0	88.5
DIST. OF COLUMBIA	32.0	40.8	21.8	13.8	5.1	—	—	—	—	—
GREAT LAKES	3,428.7	3,254.9	1,611.2	1,424.8	277.3	70.8	70.6	73.6	71.0	80.7
MICHIGAN	697.5	635.7	315.1	326.5	59.4	74.1	75.9	79.0	80.0	83.7
OHIO	758.5	709.2	463.4	375.6	75.9	78.4	74.8	82.3	79.8	94.3
INDIANA	388.0	414.6	198.3	153.4	38.5	85.1	85.3	85.0	86.2	96.4
ILLINOIS	1,065.7	976.9	363.5	380.9	59.2	71.8	72.5	71.7	59.0	67.9
WISCONSIN	519.0	518.5	270.9	188.4	45.3	42.5	43.0	46.8	49.2	57.6
PLAINS	1,912.7	1,850.4	898.1	717.4	155.5	61.3	62.3	62.1	62.0	64.8
MINNESOTA	481.5	431.2	208.7	152.5	40.7	50.1	51.2	58.0	54.0	64.6
IOWA	422.5	383.7	209.7	161.7	36.0	70.9	69.2	69.1	70.7	75.3
MISSOURI	361.0	424.4	148.9	118.5	25.8	69.3	75.7	67.6	58.9	55.8
NORTH DAKOTA	96.4	74.8	44.8	37.1	7.4	52.5	58.3	55.6	53.9	70.3
SOUTH DAKOTA	88.9	92.2	55.1	40.5	8.2	54.8	56.8	57.5	54.8	51.2
NEBRASKA	198.4	191.3	90.3	57.3	15.1	37.7	54.7	62.7	60.0	64.9
KANSAS	264.0	252.8	140.5	149.8	22.3	59.1	57.3	55.5	67.9	61.4
SOUTHEAST	3,889.9	3,945.8	1,806.8	1,224.4	240.1	77.8	82.3	79.7	79.5	85.8
VIRGINIA	533.2	500.5	210.7	163.2	28.7	80.1	83.8	86.5	80.5	90.9
WEST VIRGINIA	192.3	184.8	98.5	55.1	21.0	89.9	91.3	93.7	90.9	90.5
KENTUCKY	325.8	310.9	156.1	91.2	22.5	86.8	88.1	88.7	86.4	79.6
TENNESSEE	334.4	340.6	187.9	103.0	22.5	85.3	79.4	82.2	80.1	82.2
NORTH CAROLINA	257.5	198.1	171.8	100.9	24.2	75.8	74.3	84.9	86.0	86.4
SOUTH CAROLINA	123.4	177.6	79.7	50.8	16.3	100.0	100.0	89.7	86.0	100.0
GEORGIA	355.9	391.9	144.9	106.9	20.1	65.1	76.2	67.2	72.9	87.1
FLORIDA	547.6	662.9	255.5	184.8	21.1	74.2	84.9	69.3	80.5	95.7
ALABAMA	257.5	250.5	135.9	113.5	19.6	71.8	75.4	73.2	71.5	87.8
MISSISSIPPI	285.1	259.8	113.2	68.8	15.7	68.2	77.1	68.6	68.2	77.1
LOUISIANA	464.3	474.5	181.1	135.8	21.1	70.2	76.6	73.9	77.1	64.5
ARKANSAS	212.9	193.7	71.4	50.4	7.3	91.8	91.4	98.6	80.6	80.1
SOUTHWEST	1,398.7	1,413.9	737.8	511.7	91.9	58.6	65.3	64.8	68.8	71.7
OKLAHOMA	236.3	218.5	124.1	101.7	18.7	75.5	78.5	88.5	91.8	90.9
TEXAS	871.4	953.6	498.2	332.7	60.2	48.8	59.1	56.6	59.0	61.3
NEW MEXICO	93.2	86.5	49.7	33.7	6.5	71.9	77.1	77.5	88.7	92.3
ARIZONA	197.8	155.3	65.9	43.6	6.5	75.7	78.2	72.5	73.6	92.3
ROCKY MOUNTAIN	553.0	490.5	260.6	179.2	39.1	64.9	65.4	70.5	69.1	67.5
MONTANA	94.8	73.6	51.3	34.7	9.5	61.5	63.7	54.4	51.6	53.7
IDAHO	102.6	90.7	41.2	29.6	7.6	74.6	76.7	74.5	74.3	63.2
WYOMING	63.4	58.9	37.5	18.4	4.0	85.8	86.4	81.9	79.9	80.0
COLORADO	205.5	203.1	91.0	71.3	12.0	56.6	56.7	70.8	72.2	74.2
UTAH	86.7	64.2	39.6	25.2	6.0	68.2	59.2	76.0	70.6	73.3
FAR WEST ¹	1,566.9	1,953.9	1,219.0	794.4	119.6	60.6	65.3	75.6	77.5	75.7
WASHINGTON	354.8	335.4	151.1	143.2	19.2	62.8	62.9	71.7	73.7	86.5
OREGON	189.9	202.8	95.8	81.6	19.8	85.3	78.9	78.3	74.6	72.2
NEVADA	61.7	65.2	30.3	13.5	2.5	63.7	64.6	70.3	84.4	68.0
CALIFORNIA	960.5	1,350.5	941.8	556.1	78.1	54.7	63.9	76.1	78.7	74.1
ALASKA	78.4	69.4	23.4	4.2	n.a.	62.9	60.1	78.2	59.5	n.a.
HAWAII	80.3	78.1	22.4	23.7	n.a.	50.7	53.5	39.7	67.9	n.a.

n.a. = Data not available.

¹Excluding Alaska and Hawaii.

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

TABLE 17 — STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE,¹ BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1976-77

State	Total (millions)	Per Capita	Percent Financed From —		
			Federal Aid	State Funds	Local Funds
United States	\$35,941.0	\$160	52.6	37.4	10.0
Alabama	375.9	102	70.6	26.5	2.8
Alaska	57.3	141	47.3	51.1	1.6
Arizona	128.5	55	35.6	51.6	12.8
Arkansas	237.5	111	70.8	28.7	0.5
California	6,000.8	237	46.6	35.7	17.7
Colorado	324.6	124	53.4	37.2	9.4
Connecticut	437.5	141	52.3	43.7	4.1
Delaware	74.7	127	44.8	64.1	1.1
District of Columbia	265.1	384	57.7	0	42.3
Florida	488.3	58	61.5	29.2	9.3
Georgia	517.1	102	71.4	28.6	*
Hawaii	193.7	212	42.6	57.1	0.3
Idaho	78.5	92	65.4	30.6	4.1
Illinois	2,082.2	185	46.4	53.6	0
Indiana	474.8	89	55.8	26.5	17.7
Iowa	368.3	126	47.4	42.0	10.5
Kansas	296.9	127	54.5	43.8	1.7
Kentucky	471.6	136	55.9	42.1	2.0
Louisiana	443.6	113	67.5	31.4	1.1
Maine	175.1	157	65.3	31.2	3.4
Maryland	586.7	142	48.2	49.5	2.3
Massachusetts	1,486.0	237	42.6	55.6	1.9
Michigan	2,050.2	219	48.7	48.4	2.9
Minnesota	773.9	194	53.4	25.0	21.7
Mississippi	234.0	98	66.1	30.3	3.6
Missouri	449.3	94	56.5	41.4	2.0
Montana	79.3	103	69.6	13.5	17.0
Nebraska	142.2	91	51.6	33.7	14.7
Nevada	59.7	91	47.6	24.5	28.0
New Hampshire	113.2	133	46.3	20.1	33.6
New Jersey	1,257.7	169	51.3	38.5	10.2
New Mexico	109.0	92	78.6	18.3	3.1
New York	5,560.1	297	51.5	28.2	20.3
North Carolina	432.4	78	81.8	18.2	0
North Dakota	68.0	104	59.6	30.7	9.7
Ohio	1,327.6	124	50.0	32.3	17.7
Oklahoma	360.5	128	70.9	29.0	0.1
Oregon	351.6	148	62.5	35.0	2.6
Pennsylvania	2,419.8	201	46.8	48.1	5.1
Rhode Island	217.4	227	52.6	47.4	*
South Carolina	242.2	84	65.7	31.9	2.4
South Dakota	70.6	102	66.7	29.2	4.1
Tennessee	431.0	100	65.2	30.5	4.3
Texas	1,200.2	94	65.8	32.0	2.3
Utah	120.6	95	73.2	24.9	1.9
Vermont	84.4	167	73.9	25.8	0.2
Virginia	515.0	100	57.1	39.4	3.5
Washington	531.7	140	51.6	48.0	0.4
West Virginia	187.8	101	64.3	35.3	0.4
Wisconsin	960.2	202	53.5	37.4	9.0
Wyoming	26.7	68	51.3	37.1	11.6

*Less than 0.05 percent.

¹Includes Medicaid (public assistance under medical payments). Federal Medicaid Payments were \$9.9 billion in 1977.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

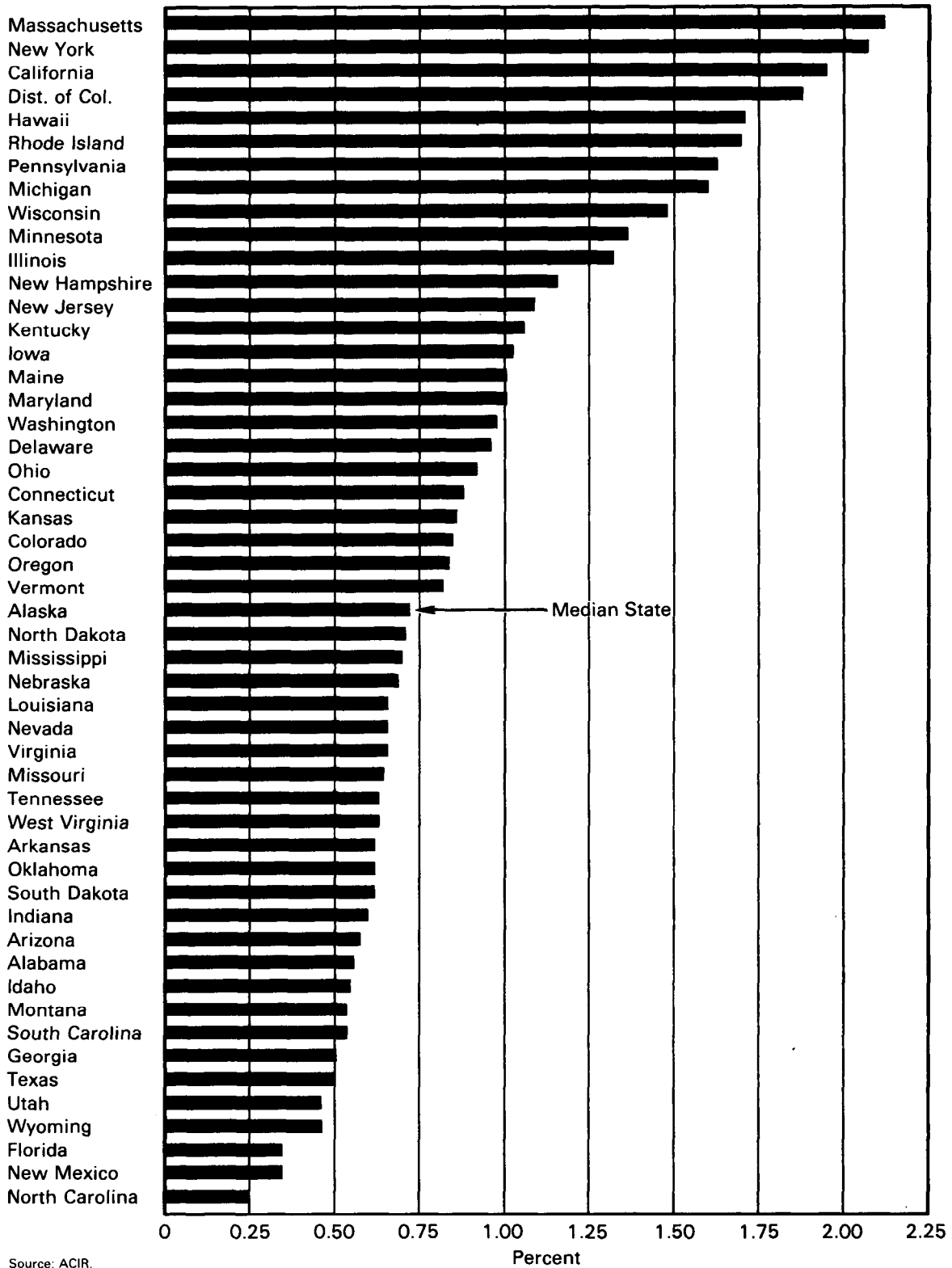
TABLE 18 — STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE, FROM OWN REVENUE SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS 1942-77
(States are Assuming an Increasingly Larger Share of State-Local Public Welfare Costs)

State and Region	Amount					Percent State Financed					
	1977	1975	1966	1957	1942	1977	1975	1966	1957	1942	
	----- (millions) -----										
UNITED STATES	\$17,037.3	\$13,792.9	\$3,169.7	\$1,940.0	\$865.4	78.9%	78.2%	75.7%	71.8%	61.4%	
NEW ENGLAND	1,309.1	1,253.1	270.9	168.7	75.8	93.1	95.2	83.4	65.9	52.2	
MAINE	60.7	62.8	14.4	10.0	5.3	90.1	93.2	77.8	76.0	77.4	
NEW HAMPSHIRE	60.8	47.6	13.4	7.7	4.1	37.5	49.2	38.8	46.8	26.8	
VERMONT	22.0	31.0	7.5	4.4	1.8	99.1	99.0	62.7	70.5	55.6	
MASSACHUSETTS	853.6	852.8	153.0	100.7	48.0	96.7	97.7	84.2	53.3	52.5	
RHODE ISLAND	103.1	88.9	25.6	13.2	4.1	99.9	100.0	98.0	93.2	73.2	
CONNECTICUT	208.9	170.0	57.0	32.7	12.5	91.4	92.9	89.5	94.5	41.6	
MIDEAST	5,055.5	3,819.2	808.8	419.4	269.8	70.2	70.4	73.2	56.1	52.1	
NEW YORK	2,697.4	1,934.8	496.8	242.0	168.8	58.2	56.6	75.7	52.9	37.0	
NEW JERSEY	612.9	538.9	85.4	39.0	17.9	79.0	88.4	53.7	46.2	55.3	
PENNSYLVANIA	1,287.9	942.0	165.8	111.9	73.5	90.5	92.7	80.5	69.3	86.1	
DELAWARE	41.3	35.3	7.4	3.5	1.0	98.1	99.7	67.6	77.1	70.0	
MARYLAND	303.9	226.9	32.8	15.9	6.3	95.6	91.8	95.7	57.2	69.8	
DIST. OF COLUMBIA	112.1	141.3	20.6	7.1	2.3	—	—	—	—	—	
GREAT LAKES	3,488.7	2,879.4	565.1	390.3	204.0	87.2	94.1	75.3	73.1	68.1	
MICHIGAN	1,052.4	932.4	101.2	78.4	41.1	94.4	92.4	97.6	75.8	57.9	
OHIO	664.3	621.5	155.0	112.6	45.2	64.7	75.1	74.3	78.2	92.0	
INDIANA	209.6	198.0	40.2	31.5	24.1	59.9	63.2	37.1	24.8	35.3	
ILLINOIS	1,116.3	783.6	187.7	120.2	72.9	100.0	100.0	80.3	92.5	77.8	
WISCONSIN	446.1	343.9	81.0	47.6	20.7	80.5	81.7	56.7	39.5	40.1	
PLAINS	1,004.7	828.6	243.5	181.2	84.1	75.0	69.2	61.1	62.4	64.8	
MINNESOTA	360.9	278.6	72.9	45.3	20.9	53.5	37.0	30.3	16.1	56.9	
IOWA	193.6	158.9	49.0	34.7	17.0	80.0	83.6	52.7	64.0	58.2	
MISSOURI	195.3	192.6	58.8	53.7	19.8	95.3	95.4	91.8	95.0	90.4	
NORTH DAKOTA	27.5	13.4	9.4	7.4	3.5	76.0	41.8	70.2	73.0	54.3	
SOUTH DAKOTA	23.5	23.6	9.1	4.6	3.8	87.7	90.3	78.0	63.0	68.4	
NEBRASKA	68.9	66.1	15.5	10.1	6.9	69.7	61.7	78.7	87.1	78.3	
KANSAS	135.0	95.4	28.8	25.4	12.2	96.4	89.9	72.6	60.6	40.2	
SOUTHEAST	1,546.9	1,354.6	378.1	248.4	72.1	92.3	83.9	76.6	84.8	73.1	
VIRGINIA	220.7	205.8	32.3	11.6	4.8	91.8	82.3	51.8	55.2	50.0	
WEST VIRGINIA	67.0	43.6	21.2	13.1	9.0	98.8	97.7	90.1	85.5	87.8	
KENTUCKY	207.9	144.0	40.5	17.0	6.5	95.6	95.0	89.4	79.4	64.6	
TENNESSEE	150.0	112.5	26.7	16.2	7.1	87.7	85.7	70.4	72.8	63.4	
NORTH CAROLINA	78.8	128.9	32.0	15.1	5.9	100.0	45.5	29.4	41.1	40.7	
SOUTH CAROLINA	83.1	46.2	14.2	8.8	2.7	92.9	86.6	74.4	87.5	85.2	
GEORGIA	147.9	161.2	34.0	29.0	6.9	99.9	90.1	78.2	85.5	66.7	
FLORIDA	188.2	207.8	44.5	26.6	6.9	75.8	80.7	76.6	77.4	79.7	
ALABAMA	110.4	88.9	33.1	25.0	4.9	90.4	87.2	93.7	97.2	61.2	
MISSISSIPPI	79.3	58.9	21.8	12.7	2.9	89.4	86.3	95.2	93.7	72.4	
LOUISIANA	144.3	111.4	61.0	61.9	11.5	96.5	94.9	99.0	99.2	95.7	
ARKANSAS	69.3	45.4	16.8	11.4	3.0	98.4	97.8	95.8	94.7	93.3	
SOUTHWEST	621.6	429.4	162.8	119.0	36.1	92.4	91.4	99.8	93.5	87.3	
OKLAHOMA	105.0	92.0	60.1	53.2	15.3	99.5	97.1	97.1	97.4	88.2	
TEXAS	410.6	255.8	73.1	50.1	15.4	93.4	91.1	85.6	88.6	83.1	
NEW MEXICO	23.3	23.8	13.0	7.3	1.5	85.4	91.2	99.2	98.6	98.2	
ARIZONA	82.7	57.8	16.6	8.4	3.9	80.2	83.9	83.7	97.6	94.9	
ROCKY MOUNTAIN	247.9	189.1	90.5	70.9	29.5	78.8	85.4	73.8	90.3	79.7	
MONTANA	24.1	18.3	11.0	8.0	5.0	44.4	31.1	38.2	65.0	42.0	
IDAHO	27.2	20.9	9.6	5.3	3.2	88.2	83.7	74.0	83.0	71.9	
WYOMING	13.0	9.8	4.9	3.2	1.2	76.2	60.2	49.0	65.6	75.0	
COLORADO	151.3	111.8	51.1	45.4	14.3	79.8	95.3	78.5	96.5	88.1	
UTAH	32.3	28.3	13.9	9.0	5.8	92.9	90.8	93.5	94.4	96.6	
FAR WEST ¹	3,622.4	2,938.2	634.3	334.5	93.9	70.0	62.1	76.9	76.4	53.0	
WASHINGTON	257.2	185.4	53.2	62.2	19.3	99.3	100.0	100.0	100.0	100.0	
OREGON	131.9	129.5	31.7	25.7	7.0	93.2	95.9	71.6	75.9	61.4	
NEVADA	31.3	26.7	5.4	2.4	0.9	46.6	55.3	72.2	66.7	33.3	
CALIFORNIA	3,202.0	2,597.6	544.0	244.2	66.7	66.9	57.6	74.9	67.5	37.9	
ALASKA	30.2	22.2	4.5	2.7	n.a.	97.0	98.6	100.0	99.0	n.a.	
HAWAII	111.1	79.0	11.7	4.9	n.a.	99.5	99.7	100.0	83.7	n.a.	

n.a. = Data not available.
¹Excluding Alaska and Hawaii.

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

Figure 4
State and Local Public Welfare Expenditure, From Own Funds,
As a Percentage of State Personal Income, Fiscal Year 1977



Source: ACIR.

TABLE 19 — PUBLIC WELFARE BURDEN, BY STATE, SELECTED YEARS, 1957-1977

(Significant Increases in Public Welfare Burdens Have Taken Place in the New England, Mideast, and Great Lakes Regions)

(Dollar amounts in millions)

State and Region	Public Welfare Expenditures as % of Personal Income —			Exhibit:	
	1957	1967	1977	Public Welfare Expenditure 1977 ¹ Total	"Overload" ²
United States	0.55 ³	0.56 ³	1.18 ³	\$17,037.3	\$3,800.8
New England	0.72	0.70	1.28	1,309.1	411.0
Maine	0.64	0.62	1.01	60.7	—
New Hampshire	0.72	0.61	1.16	60.8	—
Vermont	0.72	0.73	0.82	22.0	—
Massachusetts	0.93	0.85	2.12	853.6	379.4
Rhode Island	0.78	0.85	1.70	103.1	31.6
Connecticut	0.53	0.53	0.88	208.9	—
Mideast	0.38	0.59	1.44	5,055.5	1,558.9
New York	0.61	0.92	2.07	2,697.4	1,162.4
New Jersey	0.28	0.40	1.09	612.9	—
Pennsylvania	0.49	0.53	1.63	1,287.9	354.6
Delaware	0.31	0.47	0.96	41.3	—
Maryland	0.26	0.53	1.01	303.9	—
District of Columbia	0.35	0.71	1.88	112.1	41.9
Great Lakes	0.51	0.63	1.18	3,488.7	485.1
Michigan	0.47	0.65	1.60	1,052.4	278.3
Ohio	0.55	0.67	0.92	664.3	—
Indiana	0.35	0.38	0.60	209.6	—
Illinois	0.51	0.61	1.32	1,116.3	116.7
Wisconsin	0.65	0.85	1.48	446.1	90.1
Plains	0.64	0.55	0.85	1,004.7	48.2
Minnesota	0.76	0.82	1.36	360.9	48.2
Iowa	0.72	0.57	1.03	193.6	—
Missouri	0.68	0.48	0.65	195.3	—
North Dakota	0.83	0.65	0.71	27.5	—
South Dakota	0.46	0.51	0.62	23.5	—
Nebraska	0.41	0.28	0.69	68.9	—
Kansas	0.65	0.54	0.86	135.0	—
Southeast	0.49	0.42	0.60	1,546.9	—
Virginia	0.19	0.28	0.66	220.7	—
West Virginia	0.46	0.56	0.63	67.0	—
Kentucky	0.40	0.40	1.06	207.9	—
Tennessee	0.34	0.37	0.63	150.0	—
North Carolina	0.25	0.40	0.25	78.8	—
South Carolina	0.32	0.19	0.54	83.1	—
Georgia	0.53	0.34	0.51	147.9	—
Florida	0.36	0.29	0.35	188.2	—
Alabama	0.60	0.47	0.56	110.4	—
Mississippi	0.59	0.58	0.70	79.3	—
Louisiana	1.29	0.69	0.66	144.3	—
Arkansas	0.55	0.47	0.62	69.3	—
Southwest	0.68	0.55	0.51	621.6	—
Oklahoma	1.45	1.04	0.62	105.0	—
Texas	0.31	0.29	0.50	410.6	—
New Mexico	0.54	0.53	0.35	23.3	—
Arizona	0.43	0.34	0.58	82.7	—
Rocky Mountain	0.73	0.61	0.57	247.9	—
Montana	0.63	0.58	0.54	24.1	—
Idaho	0.49	0.56	0.55	27.2	—
Wyoming	0.51	0.57	0.45	13.0	—
Colorado	1.41	0.87	0.85	151.3	—
Utah	0.63	0.45	0.46	32.3	—
Far West ⁴	0.73	0.69	1.11	3,622.4	1,263.3
Washington	1.08	0.67	0.98	257.2	—
Oregon	0.75	0.64	0.84	131.9	—
Nevada	0.37	0.40	0.66	31.3	—
California	0.71	1.05	1.95	3,202.0	1,263.3
Alaska	0.50	0.76	0.72	30.2	—
Hawaii	0.62	0.53	1.71	111.1	34.3

Note: Regional percentages are unweighted averages.

¹State-local public welfare expenditure from own funds (excluding federal aid). Includes: cash assistance payments directly to needy persons under categorical and other welfare programs; under payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any other direct expenditure for welfare purposes.

²Public welfare "overload" is estimated as that portion of a state's public welfare expenditure (from state-local funds) that is in excess of 1.18% (median state expenditure) of the personal income of the state.

³Median state.

⁴Excluding Alaska and Hawaii.

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

TABLE 20 – STATE AND LOCAL EXPENDITURE FOR HEALTH AND HOSPITALS¹ BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1976-77

(State and Local Governments Spent \$22.5 Billion for Health and Hospitals in 1977, and Provided Over Ninety Percent of the Funds)

State	Total (millions)	Per Capita	Percent Financed From —		
			Federal Aid	State Funds	Local Funds
United States	\$22,542.4	\$104	7.8	48.2	44.0
Alabama	481.8	131	8.3	42.1	49.6
Alaska	45.3	111	9.9	79.9	10.2
Arizona	203.5	89	10.9	35.9	53.2
Arkansas	177.4	83	15.0	37.8	47.2
California	2,348.5	107	4.7	38.0	57.3
Colorado	267.8	102	12.8	45.1	42.1
Connecticut	221.9	71	9.5	75.0	15.5
Delaware	43.2	74	15.5	83.6	0.9
District of Columbia	118.4	172	17.8	—	82.2
Florida	1,026.1	121	9.9	30.6	59.5
Georgia	763.8	151	4.4	35.9	59.7
Hawaii	106.9	119	9.4	85.8	4.9
Idaho	71.1	83	15.3	35.0	49.7
Illinois	972.6	86	5.1	58.2	36.7
Indiana	525.7	99	3.9	38.5	57.6
Iowa	294.8	102	5.5	39.7	54.8
Kansas	257.9	111	6.5	45.2	48.3
Kentucky	204.6	59	15.0	53.1	32.0
Louisiana	557.1	142	10.1	45.5	44.4
Maine	49.2	45	13.0	66.7	20.3
Maryland	418.4	101	8.8	65.1	26.1
Massachusetts	583.8	101	13.0	52.0	35.0
Michigan	1,064.2	117	6.8	44.3	48.9
Minnesota	470.0	118	5.6	42.4	52.0
Mississippi	288.3	121	6.8	31.0	62.2
Missouri	417.4	87	15.5	37.7	46.8
Montana	55.2	72	21.2	49.2	29.6
Nebraska	153.4	98	16.3	44.1	39.6
Nevada	102.1	161	6.4	23.5	70.2
New Hampshire	64.0	75	8.8	80.9	10.3
New Jersey	551.8	75	5.4	55.9	38.7
New Mexico	107.9	91	10.7	55.1	34.2
New York	2,788.8	156	6.6	49.5	43.9
North Carolina	526.7	95	8.7	66.2	25.1
North Dakota	31.0	48	21.3	76.1	2.6
Ohio	1,068.1	100	7.9	44.9	47.2
Oklahoma	243.6	87	8.5	43.9	47.6
Oregon	191.8	81	14.3	62.2	23.5
Pennsylvania	921.9	78	7.3	80.9	11.8
Rhode Island	96.0	103	8.3	91.7	0
South Carolina	358.1	125	9.6	46.9	43.5
South Dakota	54.3	79	16.8	68.9	14.4
Tennessee	470.4	109	7.1	33.2	59.7
Texas	1,271.3	99	6.7	48.2	45.1
Utah	85.6	67	11.7	68.1	20.2
Vermont	34.2	71	36.0	60.5	3.5
Virginia	473.3	92	4.9	69.6	25.5
Washington	274.5	75	18.1	44.8	37.1
West Virginia	139.9	75	12.5	56.1	31.4
Wisconsin	441.5	95	4.1	52.8	43.1
Wyoming	57.2	141	4.9	29.5	65.6

¹Excludes Medicaid, which is included under Public Welfare. See Table 17.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

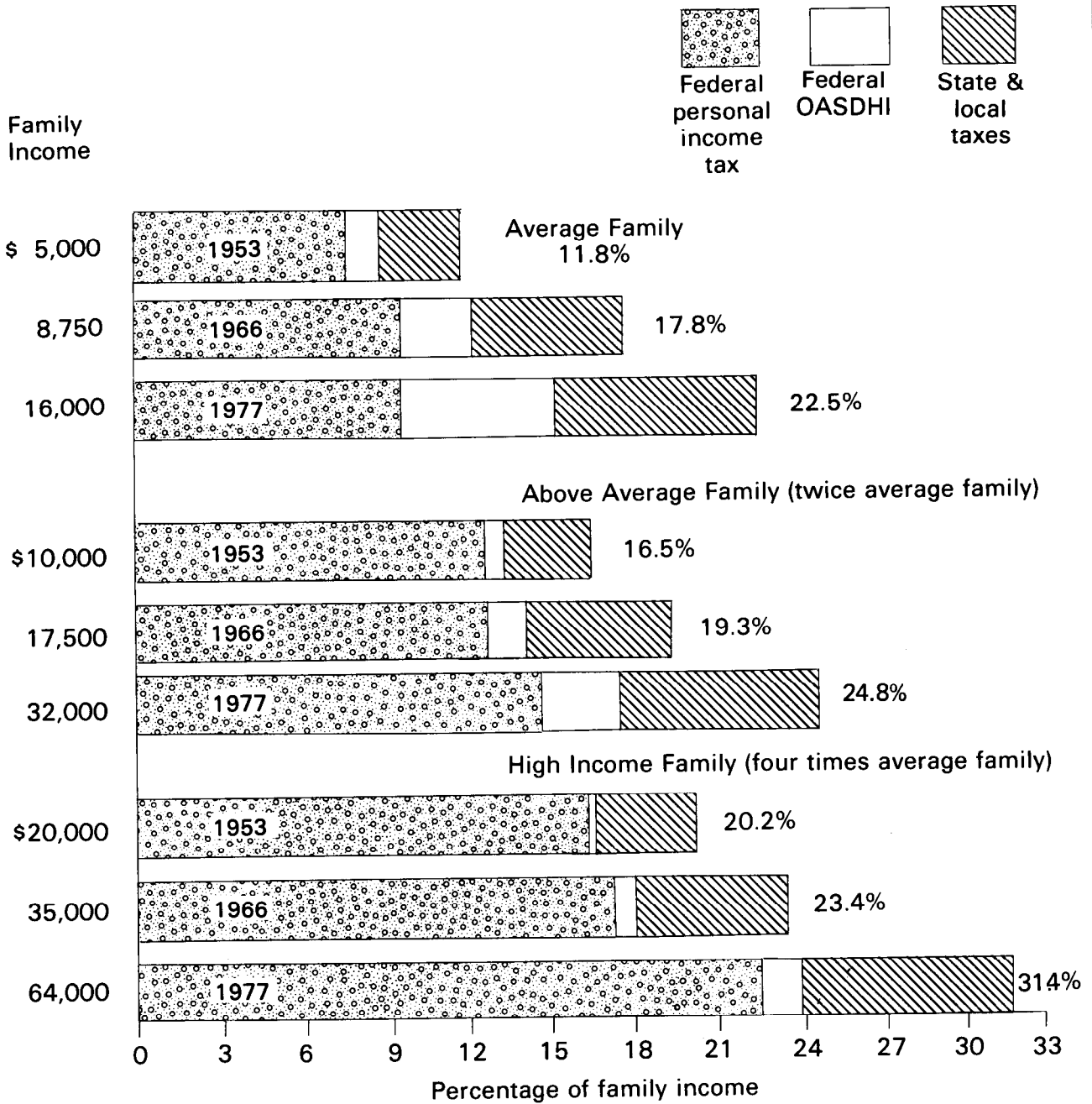
TABLE 21 — STATE AND LOCAL EXPENDITURE FOR HEALTH AND HOSPITALS, FROM OWN REVENUE SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS, 1942-1977
(States Provide Relatively Constant Shares of State-Local Expenditures for Health and Hospitals)

State and Region	Amount					Percent State Financed				
	1977	1975	1966	1957	1942	1977	1975	1966	1957	1942
	(Millions)									
UNITED STATES	\$20,776.7	\$16,875.7	\$5,638.4	\$3,023.4	\$566.4	52.3%	48.8%	51.0%	51.3%	50.0%
NEW ENGLAND	920.7	770.9	328.9	227.7	52.6	72.1	69.4	72.5	64.5	62.0
MAINE	42.8	32.9	16.4	10.3	2.7	76.6	87.5	84.1	81.6	85.2
NEW HAMPSHIRE	58.4	26.8	13.7	9.2	2.6	88.7	89.2	86.1	68.5	80.8
VERMONT	21.9	21.5	7.9	5.3	1.1	94.5	95.8	88.6	84.9	81.8
MASSACHUSETTS	507.8	451.7	202.5	144.2	33.2	59.7	56.0	63.8	54.4	52.1
RHODE ISLAND	88.8	64.9	18.7	12.8	3.3	100.0	98.2	89.8	85.2	69.7
CONNECTICUT	201.0	173.1	69.7	45.9	9.7	82.9	83.9	85.8	83.4	79.4
MIDEAST	4,496.7	4,686.3	1,583.8	866.8	206.4	61.0	50.6	52.5	56.0	46.5
NEW YORK	2,604.7	3,314.3	980.5	521.6	122.4	53.0	43.6	47.3	52.7	45.4
NEW JERSEY	522.0	398.8	165.8	102.0	33.5	59.1	48.5	39.6	32.7	29.3
PENNSYLVANIA	854.6	682.7	233.3	151.8	34.0	87.2	85.2	85.3	85.9	71.5
DELAWARE	36.5	34.9	13.2	7.1	1.5	98.9	99.1	93.9	95.8	86.7
MARYLAND	381.6	181.9	128.5	56.6	8.6	71.3	63.7	71.3	69.4	57.0
DIST. OF COLUMBIA	97.3	73.7	62.6	27.7	6.4	—	—	—	—	—
GREAT LAKES	3,827.1	2,750.9	1,072.2	595.2	115.9	51.0	48.3	50.5	48.8	46.2
MICHIGAN	992.1	753.4	306.4	181.8	33.1	47.5	49.7	44.5	49.5	51.1
OHIO	983.7	664.7	212.8	132.5	23.9	48.8	41.2	45.3	46.0	35.1
INDIANA	505.0	362.8	126.5	69.4	11.1	40.1	37.4	48.0	51.2	45.0
ILLINOIS	923.1	671.1	306.3	139.5	32.3	61.3	56.0	59.7	52.3	54.2
WISCONSIN	423.2	298.9	119.9	72.0	15.5	55.0	56.2	53.7	43.1	36.8
PLAINS	1,514.0	1,104.7	402.3	228.4	42.7	47.5	47.5	48.4	42.8	53.6
MINNESOTA	443.6	296.2	113.6	72.2	10.7	45.0	53.2	49.4	40.0	54.2
IOWA	278.7	185.0	71.1	34.4	10.0	42.0	37.8	35.3	24.4	51.0
MISSOURI	352.7	321.7	113.4	55.5	12.8	44.6	43.0	47.2	40.9	35.2
NORTH DAKOTA	24.4	18.6	9.3	5.7	1.3	96.7	91.4	90.3	80.7	100.0
SOUTH DAKOTA	45.2	29.0	6.9	5.3	1.5	82.7	67.9	73.9	47.2	66.7
NEBRASKA	128.4	114.1	32.6	19.8	2.8	52.7	40.8	29.8	41.4	78.6
KANSAS	241.0	140.1	55.4	35.3	3.6	48.4	54.0	66.6	63.1	83.3
SOUTHEAST	5,004.9	3,695.1	1,029.6	476.4	68.6	47.7	48.5	49.1	51.9	62.7
VIRGINIA	449.9	283.6	87.6	50.3	8.0	73.2	84.0	84.1	76.9	75.0
WEST VIRGINIA	122.4	98.4	29.8	15.6	5.5	64.1	59.8	69.5	47.4	76.4
KENTUCKY	174.0	140.3	58.8	28.2	4.4	62.4	52.2	59.5	50.4	61.4
TENNESSEE	437.0	345.8	105.3	45.2	7.4	35.7	45.1	34.9	37.2	41.9
NORTH CAROLINA	480.9	328.0	102.8	50.8	6.5	72.5	66.3	60.1	57.3	50.8
SOUTH CAROLINA	323.9	251.0	50.5	29.3	5.1	51.9	52.7	48.9	44.0	49.0
GEORGIA	730.2	630.6	154.5	66.4	6.4	37.5	33.4	31.7	39.9	46.9
FLORIDA	924.4	725.7	195.2	78.6	7.1	33.9	34.3	33.4	37.8	46.5
ALABAMA	441.7	290.4	72.5	29.0	3.2	45.9	44.4	45.4	48.6	65.6
MISSISSIPPI	268.6	177.2	58.6	20.5	2.7	33.2	37.2	33.4	45.9	85.2
LOUISIANA	501.1	312.5	81.0	46.2	9.7	50.6	64.8	83.3	85.1	85.6
ARKANSAS	150.8	111.6	33.0	16.3	2.6	44.4	53.0	57.6	57.1	84.6
SOUTHWEST	1,687.4	1,131.3	304.8	146.6	17.5	50.5	50.3	44.7	49.8	60.0
OKLAHOMA	223.0	183.0	56.5	24.3	4.2	48.0	50.2	54.7	69.1	81.0
TEXAS	1,186.5	755.7	197.1	99.2	11.0	51.7	50.3	43.5	46.2	52.7
NEW MEXICO	96.4	63.3	24.8	10.8	0.9	61.7	67.3	35.5	48.1	77.8
ARIZONA	181.5	129.3	26.4	12.3	1.4	40.3	42.3	41.3	42.3	42.9
ROCKY MOUNTAIN	467.2	341.2	116.4	60.8	9.6	53.1	47.5	59.1	49.7	59.4
MONTANA	43.4	31.7	12.1	8.1	1.5	62.4	65.9	53.7	65.4	66.7
IDAHO	60.3	54.9	15.1	9.2	0.8	41.3	43.9	45.7	41.3	62.5
WYOMING	54.4	40.4	13.0	7.3	0.9	31.1	26.0	36.2	24.7	55.6
COLORADO	233.5	151.4	58.9	26.7	4.8	51.7	50.7	68.4	57.3	60.4
UTAH	75.6	62.8	17.1	9.5	1.6	77.1	47.3	60.8	42.1	50.0
FAR WEST ¹	2,722.2	2,294.4	767.6	405.0	53.1	42.6	37.6	43.1	41.7	36.3
WASHINGTON	224.9	187.7	60.8	43.8	6.9	54.7	51.6	59.9	48.6	42.0
OREGON	164.3	121.3	42.9	22.4	3.5	72.6	59.4	66.2	65.2	62.9
NEVADA	95.7	68.5	20.9	7.5	1.0	25.1	22.9	19.1	17.3	20.0
CALIFORNIA	2,237.3	1,916.9	643.1	331.3	41.7	39.9	35.4	40.7	39.7	33.6
ALASKA	40.8	19.3	6.7	1.4	n.a.	88.7	89.6	89.6	85.7	n.a.
HAWAII	96.8	82.2	26.4	15.1	n.a.	94.6	99.3	75.8	72.2	n.a.

n.a. = Data not available.
¹Excluding Alaska and Hawaii.

Source: Compiled by ACIR staff from various reports of the Governments Division, U.S. Bureau of the Census; and from Department of the Treasury, *Annual Report of the Secretary* (various years), and *Federal Aid to States*, Fiscal Year 1975.

Figure 5
A Comparison of Direct Tax Burdens Borne by Average and Upper Income Families,
Calendar Years 1953, 1966, and 1977*
 (The Steady Growth in the Federal-State-Local Tax Take)



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

Source: Table 22.

TABLE 22 — A COMPARISON OF DIRECT TAX BURDENS BORNE BY AVERAGE AND UPPER INCOME FAMILIES, CALENDAR YEARS 1953, 1966, AND 1977
(The Steady Growth in the Federal-State-Local Tax Take)

Item	Average Family ¹			Twice the Average Family ²			Four Times the Average Family ³		
	1953	1966	1977	1953	1966	1977	1953	1966	1977
<i>Total family income</i>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Decrease due to direct taxes	11.8	17.8	22.5	16.5	19.3	24.8	20.2	23.4	31.4
<i>After tax income</i>	88.2	82.2	77.5	83.5	80.7	75.2	79.8	76.6	68.6
<i>Percentage decrease in after tax income:</i>									
1953-1966	—	6.8	—	—	3.4	—	—	4.0	—
1966-1977	—	—	5.7	—	—	6.8	—	—	10.4
1953-1977	—	—	12.1	—	—	9.9	—	—	14.0
<i>Direct taxes as a Percent of family income:</i>									
Fed. pers. income tax	7.6	9.5	9.6	12.8	12.7	14.8	16.6	17.3	22.6
Soc. sec. tax (OASDHI)	1.1	3.2	5.9	0.5	1.6	3.0	0.3	0.8	1.5
Local res. prop. tax	2.2	3.1	3.9	1.8	2.6	3.2	1.7	2.4	2.6
State-local personal income tax	0.3	1.0	1.8	0.9	1.6	2.9	1.2	2.4	4.0
State-local general sales tax	0.6	1.0	1.3	0.5	0.8	0.9	0.4	0.5	0.7
Total	11.8	17.8	22.5	16.5	19.3	24.8	20.2	23.4	31.4

¹Estimates for average family earning \$5,000 in 1953, \$8,750 in 1966, and \$16,000 in 1977 assuming all income from wages and salaries and earned by one spouse.

²Estimates for twice the average family. Family earning \$10,000 in 1953, \$17,500 in 1966, and \$32,000 in 1977 and assumes that earnings include \$125 (interest on state and local debt, and excludable dividends) in 1977, \$50 in 1966, and \$25 in 1953; also assumes the inclusion of net long-term capital gains of \$1,200 in 1977, \$625 in 1966, and \$350 in 1953.

³Estimates for four times the average family. Family earning \$20,000 in 1953, \$35,000 in 1966, and \$64,000 in 1977 and assumes that earnings include \$1,100 (interest on state and local debt, and excludable dividends) in 1977, \$525 in 1966, and \$265 in 1953; also assumes the inclusion of net long-term capital gains of \$7,300 in 1977, \$3,360 in 1966, 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 and \$8,750 families, and 12 percent of income for the \$10,000 family. Estimated itemized deductions were assumed for the remaining 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 1966 (\$8,750), and 2.2 times in 1977 (\$16,000). The ratios for the remaining family income classes are: 1.5 for \$10,000 income (1953) and \$17,500 income (1966); 1.8 for \$32,000 income (1977); 1.4 for \$20,000 income (1953) and \$35,000 (1966); and 1.5 for \$64,000 income (1977); with average effective property tax rates of 1.75 percent in 1977, 1.70 percent in 1966, and 1.20 percent in 1953. Based on U.S. Bureau of the Census, Governments Division, various reports and 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 income tax liabilities, the optional standard deduction was used for the \$5,000, \$8,750, and \$10,000 income families, and estimated itemized deductions for the remaining 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 23 — DISTRIBUTION OF MAJOR STATE-LOCAL TAX BURDENS RELATIVE TO FAMILY INCOME SIZE, COMPARISONS FOR LARGEST CITY OF EACH STATE, 1976¹
(Tax Burdens as Percentages of Income)

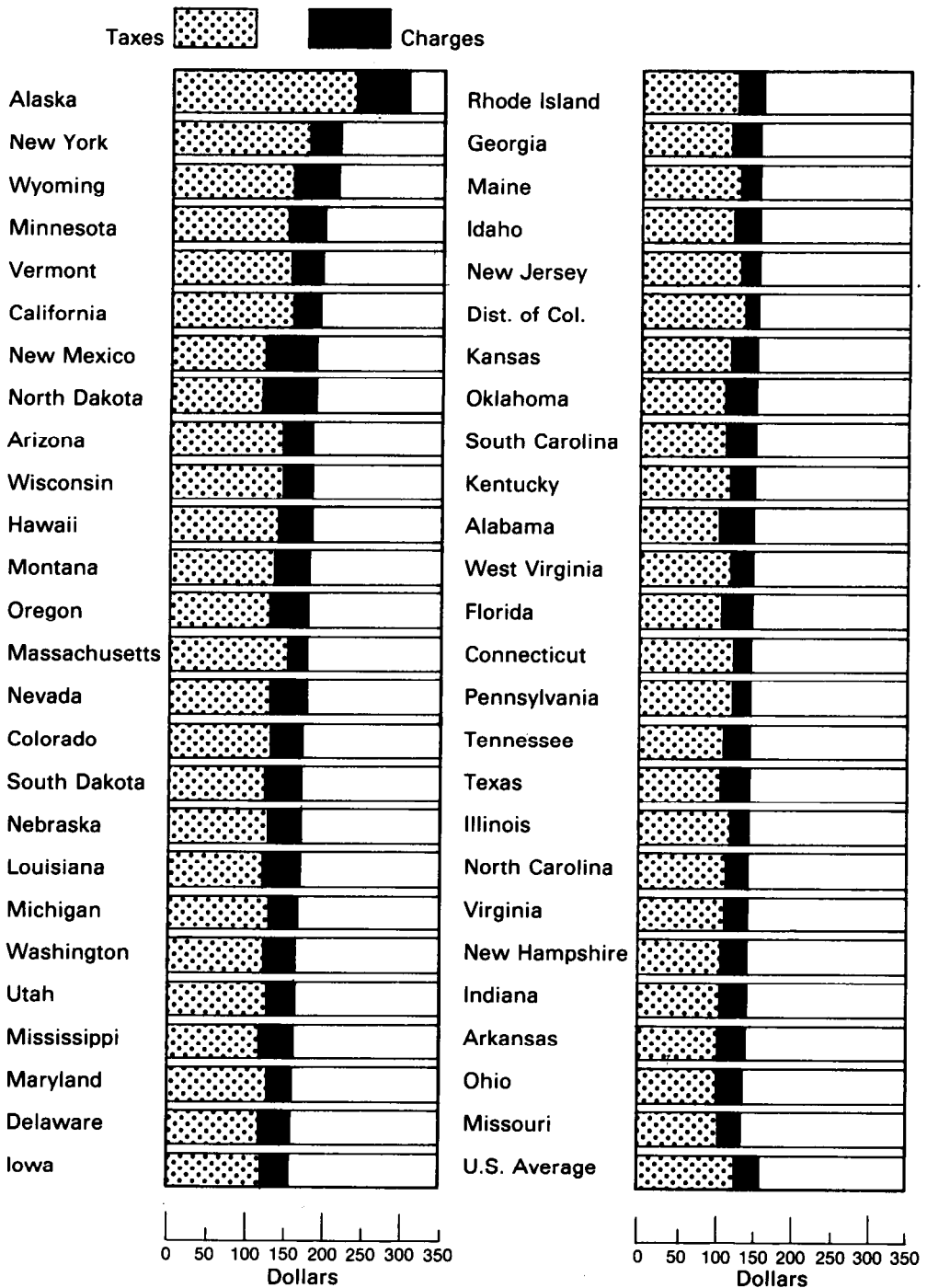
State	Adjusted Gross Income, Family of Four, 1976					
	\$7,500	\$10,000	\$15,000	\$17,500	\$25,000	\$50,000
All States ²	9.8	9.1	7.9	7.9	7.6	7.5
Alabama	9.3	8.4	7.0	7.0	6.7	6.0
Arizona	10.6	9.5	7.7	7.6	7.4	7.1
Arkansas	8.4	7.7	6.6	6.6	6.6	7.1
California	10.5	9.0	8.7	8.6	8.6	10.3
Colorado	9.6	8.9	7.2	7.3	7.3	7.1
Connecticut	15.2	12.9	10.5	9.8	8.3	6.3
Delaware	10.1	9.7	8.8	9.3	9.8	11.3
Florida	6.4	5.4	4.4	4.0	3.4	2.5
Georgia	9.5	8.6	7.5	7.5	7.5	7.6
Idaho	7.6	7.5	7.1	7.4	7.8	8.3
Illinois	10.7	9.6	8.4	8.0	7.2	6.1
Indiana	11.5	10.2	8.8	8.3	7.4	6.2
Iowa	11.6	10.8	9.0	9.1	8.8	8.6
Kansas	9.3	8.3	7.1	7.0	6.6	6.5
Kentucky	11.5	11.1	9.5	9.5	9.2	8.5
Louisiana	5.1	4.9	4.4	4.2	3.7	3.4
Maine	11.8	10.3	8.9	8.7	8.6	9.7
Maryland	12.8	12.7	10.8	10.9	10.7	10.4
Massachusetts	17.5	16.0	14.2	13.7	12.7	11.4
Michigan	11.5	11.6	9.6	9.6	9.3	9.6
Minnesota	6.3	9.3	8.5	9.1	10.1	11.4
Mississippi	9.4	8.3	6.4	7.0	6.6	6.2
Missouri	10.9	9.8	8.6	8.5	8.2	7.6
Montana	8.4	8.1	6.4	6.6	6.9	6.9
Nebraska	10.2	9.4	8.8	8.5	7.9	8.1
Nevada	7.3	6.1	5.0	4.6	3.9	2.9
New Hampshire	11.3	9.6	8.0	7.5	6.5	5.1
New Jersey	14.8	13.3	11.6	11.1	10.0	8.7
New Mexico	6.1	5.7	5.5	5.6	5.7	6.8
New York	13.0	12.5	11.2	11.5	12.1	15.8
North Carolina	9.6	9.2	7.9	8.1	8.2	8.3
North Dakota	8.0	7.3	6.4	6.7	7.3	7.5
Ohio	9.4	8.5	7.7	7.5	7.2	7.0
Oklahoma	7.2	6.3	5.3	5.3	5.4	6.0
Oregon	5.5	7.2	7.0	8.7	9.0	10.0
Pennsylvania	14.8	13.6	12.3	11.9	11.1	9.9
Rhode Island	14.9	13.4	11.9	11.3	10.2	9.7
South Carolina	9.0	8.1	7.0	7.1	7.4	7.8
South Dakota	10.4	8.9	7.4	6.9	5.9	4.5
Tennessee	7.8	6.7	5.4	5.0	4.2	3.1
Texas	7.2	6.1	4.9	4.5	3.7	2.7
Utah	9.0	8.3	7.1	7.2	7.2	6.7
Vermont	7.7	8.5	9.5	10.1	9.9	10.6
Virginia	9.3	8.5	7.4	7.1	7.1	7.0
Washington	8.1	6.8	5.3	4.9	4.0	2.8
West Virginia	6.5	5.8	4.6	4.5	4.3	4.6
Wisconsin	12.6	14.1	12.8	13.0	13.2	13.3
Wyoming	7.4	6.2	5.0	4.6	3.8	2.8

¹All 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.

²Excluding Alaska and Hawaii.

Source: *Interstate Comparisons of Family Tax Burdens with Residence Location Based on each State's Largest City*. A study prepared for the Kentucky Department of Revenue by Stephen E. Lile, Professor of Economics, Western Kentucky University, June 30, 1978.

FIGURE 6
State and Local Taxes and Charges Per \$1,000
of Personal Income, by State, 1977
(Ranked from High to Low — Taxes and Charges)



Source: ACIR staff, based on U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

TABLE 24 — STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1953-1977

1. Tax Revenue as a Percent of Personal Income

State and Region	1977	1975	1965	1953	Annual Average Percent Increase or Decrease (-)		
					1975-77	1965-75	1953-65
United States ¹	12.80	12.29	10.46	7.58	2.1	1.6	2.7
New England	13.59	12.79	9.97	7.90	3.1	2.5	2.0
Connecticut	12.00	10.82	9.08	6.06	5.3	1.8	3.4
Maine	12.44	12.59	10.98	8.95	-0.6	1.4	1.7
Massachusetts	15.14	14.20	10.21	8.77	3.3	3.4	1.3
New Hampshire	10.62	10.75	9.51	8.28	-0.6	1.2	1.2
Rhode Island	12.64	11.94	10.19	7.02	2.9	1.6	3.2
Vermont	15.18	15.46	12.72	9.62	-0.9	2.0	2.4
Mideast ¹	14.66	13.94	10.54	7.46	2.5	2.8	2.9
Delaware	11.80	11.66	8.98	4.21	0.6	2.6	6.5
Maryland	12.95	12.26	9.34	6.33	2.8	2.8	3.3
New Jersey	12.61	11.59	9.07	6.59	4.3	2.5	2.7
New York	17.68	16.65	11.87	8.79	3.0	3.4	2.5
Pennsylvania	11.88	11.68	9.47	6.17	0.9	2.1	3.6
Great Lakes	11.72	11.35	9.73	6.78	1.6	1.6	3.1
Illinois	11.73	11.73	8.89	6.37	0.0	2.8	2.8
Indiana	10.54	11.15	10.24	7.08	-2.8	0.9	3.1
Michigan	13.04	11.66	10.67	7.31	5.8	0.9	3.2
Ohio	10.00	9.69	8.64	5.87	1.6	2.0	3.3
Wisconsin	14.36	13.83	12.55	8.91	1.9	1.0	2.9
Plains	12.14	11.73	10.83	8.25	1.7	0.8	2.3
Iowa	12.03	12.14	11.63	9.22	-0.4	0.4	2.0
Kansas	11.32	10.86	11.70	8.71	2.1	-0.7	2.5
Minnesota	14.70	13.94	12.72	9.38	2.7	0.9	2.6
Missouri	10.26	10.35	8.74	6.14	-0.4	1.7	3.0
Nebraska	12.78	10.96	9.34	7.69	8.0	1.6	1.6
North Dakota	11.84	10.95	11.77	11.27	4.0	-0.7	0.4
South Dakota	12.35	11.60	12.60	10.79	3.2	-0.8	1.3
Southeast	10.91	10.70	10.04	7.86	1.0	0.6	2.1
Alabama	10.00	9.94	9.74	7.00	0.3	0.2	2.8
Arkansas	10.18	9.90	9.77	7.92	1.4	0.1	1.8
Florida	10.47	9.94	10.53	9.20	2.6	-0.6	1.1
Georgia	11.15	10.79	9.96	7.67	1.7	0.8	2.2
Kentucky	11.28	11.32	9.62	6.47	-0.2	1.6	3.4
Louisiana	12.01	12.99	12.05	10.43	-3.8	0.8	1.2
Mississippi	11.82	11.84	11.85	9.37	-0.1	*	2.0
North Carolina	10.98	10.58	9.97	8.25	1.9	0.6	1.6
South Carolina	10.77	10.46	9.67	8.61	1.5	0.8	1.0
Tennessee	10.73	10.04	9.71	7.32	3.4	0.3	2.4
Virginia	10.87	10.67	8.55	6.09	0.9	2.2	2.9
West Virginia	11.64	12.27	9.85	6.81	-2.6	2.2	3.1
Southwest	11.10	11.06	10.16	7.34	0.2	0.9	2.7
Arizona	14.42	13.26	12.15	8.50	4.3	0.9	3.0
New Mexico	11.96	13.54	12.16	8.66	-6.0	1.1	2.9
Oklahoma	10.65	10.53	10.44	9.07	0.6	0.1	1.2
Texas	10.56	10.56	9.60	6.68	0.0	1.0	3.1
Rocky Mountain	12.99	11.78	11.61	8.60	5.0	0.1	2.5
Colorado	12.97	11.61	11.40	8.93	5.7	0.2	2.1
Idaho	11.70	11.02	12.14	9.00	3.0	-1.0	2.5
Montana	13.60	12.57	11.78	7.62	4.0	0.7	3.7
Utah	12.59	11.63	11.78	8.44	4.0	-0.1	2.8
Wyoming	15.48	13.43	11.28	8.73	7.4	1.8	2.2
Far West ²	14.84	14.07	11.79	8.34	2.7	1.8	2.9
California	15.49	14.59	11.98	8.41	3.0	2.0	3.0
Nevada	12.93	13.23	10.69	7.93	-1.1	2.2	2.5
Oregon	12.93	12.13	10.94	8.24	3.2	1.0	2.4
Washington	12.23	12.06	11.18	8.07	0.7	0.8	2.8
Alaska	23.48	12.45	8.11	5.03 ³	37.3	4.4	4.1
Hawaii	14.07	14.44	11.72	8.23 ³	-1.3	2.1	3.0

¹Less than 0.05 percent.

²Excluding the District of Columbia.

³Excluding Alaska and Hawaii.

⁴Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

TABLE 24 — STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1953-1977

2. State Percent Related to U.S. Average (U.S. = 100.0)

State and Region	1977	1975	1965	1953	Annual Average Percent Increase or Decrease (-)		
					1975-77	1965-75	1953-65
United States ¹	100.0	100.0	100.0	100.0	—	—	—
New England	106.2	104.1	95.4	104.2	1.0	0.9	-0.7
Connecticut	93.8	88.0	86.9	79.9	3.2	0.1	0.7
Maine	97.2	102.4	105.1	118.1	-2.5	-0.3	-1.0
Massachusetts	118.3	115.5	97.7	115.7	1.2	1.7	-1.4
New Hampshirs	83.0	87.5	91.0	109.2	-2.5	-0.4	-1.5
Rhode Island	98.8	97.2	97.5	92.6	0.8	-*	0.4
Vermont	118.6	125.8	121.7	126.9	-2.8	0.3	-0.3
Mideast ¹	114.5	113.4	100.9	98.4	0.5	1.2	0.2
Delaware	92.2	94.9	85.9	55.5	-1.4	1.0	3.7
Maryland	101.2	99.8	89.4	83.5	0.7	1.1	0.6
New Jersey	98.5	94.3	86.8	86.9	2.2	0.8	-*
New York	138.1	135.5	113.6	116.0	1.0	1.8	-0.2
Pennsylvania	92.8	95.0	90.6	81.4	-1.2	0.5	0.9
Great Lakes	91.6	92.4	93.1	89.4	-0.4	-0.1	0.3
Illinois	91.6	95.4	85.1	84.0	-2.0	1.1	0.1
Indiana	82.3	90.7	98.0	93.4	-4.7	-0.8	0.4
Michigan	101.9	94.9	102.1	96.4	1.4	-0.7	0.5
Ohio	78.1	78.8	82.7	77.4	-0.4	-0.5	0.6
Wisconsin	112.2	112.5	120.1	117.5	-0.1	-0.6	0.2
Plains	94.8	95.4	103.6	108.8	-0.3	-0.8	-0.4
Iowa	94.0	98.8	111.3	121.6	-2.4	-1.2	-0.7
Kansas	88.4	88.4	112.0	114.9	0.0	-2.3	-0.2
Minnesota	114.8	113.4	121.7	123.7	0.6	-0.7	-0.1
Missouri	80.2	84.2	83.6	81.0	-2.3	0.1	0.3
Nebraska	99.8	89.2	89.4	101.5	5.8	-*	-1.1
North Dakota	92.5	89.1	112.6	148.7	1.9	-2.3	-2.3
South Dakota	96.5	94.4	120.6	142.3	1.1	-2.4	-1.4
Southeast	85.2	87.1	96.1	103.7	-1.1	-1.0	-0.6
Alabama	78.1	80.9	93.2	92.3	-1.7	-1.4	0.1
Arkansas	79.5	80.6	93.5	104.5	-0.7	-1.5	-0.9
Florida	81.8	80.9	100.8	121.4	0.6	-2.2	-1.5
Georgia	87.1	87.8	95.3	101.2	-0.4	-0.5	-0.5
Kentucky	88.1	92.1	92.1	85.4	-2.2	0.0	0.6
Louisiana	93.8	105.7	115.3	137.6	-5.8	-0.9	-1.5
Mississippi	92.3	96.3	113.4	123.6	-2.1	-1.6	-0.7
North Carolina	85.8	86.1	95.4	108.8	-0.2	-1.0	-1.0
South Carolina	84.1	85.1	92.5	113.6	-0.6	-0.8	-1.7
Tennessee	83.8	81.7	92.9	96.6	1.3	-1.3	-0.3
Virginia	84.9	86.8	81.8	80.3	-1.1	0.6	0.2
West Virginia	90.9	99.8	94.3	89.8	-4.6	0.6	0.4
Southwest	86.7	90.0	97.2	96.8	-1.8	-0.8	*
Arizona	112.7	107.9	116.3	112.1	2.2	-0.7	0.3
New Mexico	93.4	110.2	116.4	114.2	-7.9	-0.5	0.2
Oklahoma	83.2	85.7	99.9	119.7	-1.5	-1.5	-1.5
Texas	82.5	85.9	91.9	88.1	-2.0	-0.7	0.4
Rocky Mountain	101.5	95.9	111.1	113.5	2.9	-1.5	-0.2
Colorado	101.3	94.5	109.1	117.8	3.5	-1.4	-0.6
Idaho	91.4	89.7	116.2	118.7	0.9	-2.6	-0.2
Montana	106.3	102.3	112.7	100.5	1.9	-1.0	1.0
Utah	98.4	94.6	112.7	111.3	2.0	-1.8	0.1
Wyoming	120.9	109.3	107.9	115.2	5.2	0.1	-0.5
Far West ²	115.9	114.5	112.8	110.0	0.6	0.1	0.2
California	121.0	118.7	114.6	110.9	2.0	0.4	0.3
Nevada	101.0	107.6	102.3	104.6	-3.1	0.5	-0.2
Oregon	101.0	98.7	104.7	108.7	1.2	-0.6	-0.3
Washington	95.5	98.1	107.0	106.5	-1.3	-0.9	*
Alaska	183.4	101.3	77.6	66.4	34.6	2.7	1.3
Hawaii	109.9	117.5	112.2	108.6	-3.3	0.5	0.3

*Less than 0.05 percent.

¹Excluding the District of Columbia.

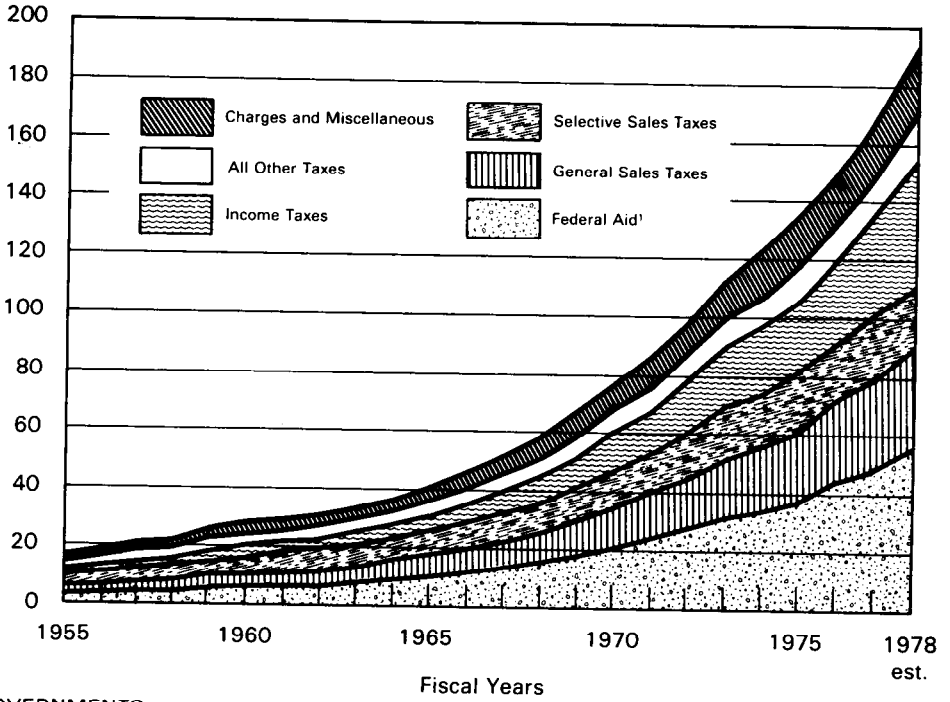
²Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Department of Commerce: Office of Business Economics, *Survey of Current Business*, various years; and Bureau of the Census, *Governmental Finances*, various years.

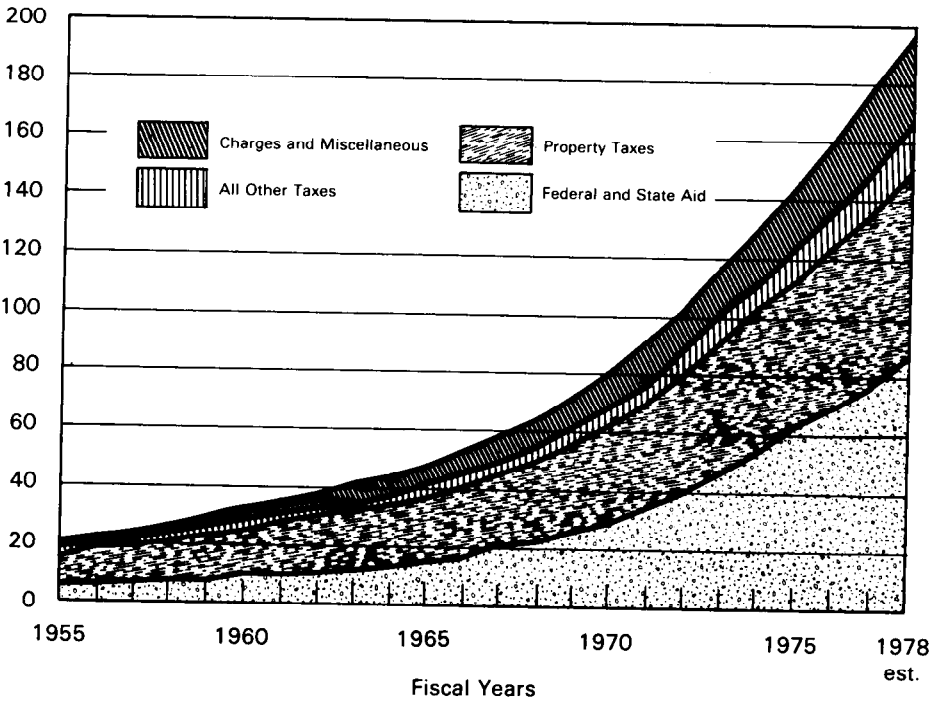
FIGURE 7

Major Sources of State and Local General Revenue, 1955 to 1978 est.

STATE GOVERNMENTS
Billions of Dollars



LOCAL GOVERNMENTS
Billions of Dollars



¹Includes minor amounts of local transfers.

TABLE 25 — SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS, 1976-1978

State and Region	Incidence, ¹ 1976 (Family Tax Burdens)			Tax Effort, ² 1977		Diversification, 1977 (Source of State-Local General Revenue)						State Government Percentage of State- Local Tax Revenue, ^{3 4} 1977	Equity Features, 1978	
	Pro- gres- sive	Pro- por- tional	Re- gres- 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) ⁵	State Financed Circuit- Breaker Property Tax Relief Programs ⁶
						Property	General Sales	Income	All Other					
United States			X	12.8%	\$ 813	21.9%	12.7%	13.4%	13.5%	16.6%	21.9%	57.5%	—	—
New England														
Maine			X ⁷	12.4	658	20.3	13.3	8.7	13.8	12.6	31.3	65.6	E	E.H&R
New Hampshire			X	10.6	618	36.8	0	4.5	18.2	17.5	23.0	38.1	NST	—
Vermont	X			15.2	810	23.2	4.7	12.7	16.2	13.8	29.4	58.7	E	A.H&R
Massachusetts			X	15.1	1,002	32.8	5.1	18.3	10.6	11.3	21.9	50.7	E	—
Rhode Island			X	12.6	793	24.2	11.2	11.4	11.8	14.0	27.3	59.2	E	E.H&R
Connecticut			X	12.0	885	32.2	14.7	6.6	15.7	12.9	17.9	53.0	E	E.H&R
Mideast														
New York	X ⁸			17.7	1,252	23.6	11.5	21.0	9.8	15.1	19.0	47.9	E	A.H&R
New Jersey			X	12.6	931	33.7	9.0	10.2	14.2	13.7	19.2	45.5	E	—
Pennsylvania			X	11.9	770	17.0	10.9	18.6	18.4	12.6	22.5	61.6	E	E.H&R
Delaware		X ⁷		11.8	829	9.1	0	24.2	23.2	20.2	23.4	81.0	NST	—
Maryland		X ⁸		12.9	892	18.4	7.8	21.8	13.9	17.4	20.6	57.6	E	A.H
Dist. of Columbia		N.A.		13.0	1,071	8.2	7.0	12.7	8.7	5.5	58.0	0	E	A.H&R
Great Lakes														
Michigan		X ⁸		13.0	878	23.0	10.7	18.5	8.6	17.6	21.5	60.4	E	A.H&R
Ohio			X	10.0	641	23.6	10.7	13.1	13.3	19.2	20.0	52.1	E	E.H
Indiana			X	10.5	652	23.4	18.9	10.9	9.7	18.9	18.2	62.2	E	E.H&R
Illinois			X	11.7	860	24.9	15.6	12.5	14.3	13.0	19.6	55.0	—	E.H&R
Wisconsin		X		14.4	870	22.0	10.6	22.1	9.4	16.3	19.8	67.5	E	A.H&R
Plains														
Minnesota	X			14.7	906	18.1	7.9	20.4	14.1	18.7	20.8	69.0	E	A.H&R
Iowa			X	12.0	749	23.5	9.7	15.1	12.1	19.3	20.1	60.0	E	E.H&R
Missouri			X	10.3	609	19.0	15.0	11.9	14.1	16.0	24.0	54.7	—	E.H&R
North Dakota		X		11.8	682	15.8	11.9	8.3	12.1	25.9	25.9	66.6	E	E.R ⁹
South Dakota			X	12.3	629	25.8	13.6	0.3	13.2	20.5	26.7	46.1	¹⁰	E.H
Nebraska		X ⁸		12.8	774	28.2	11.2	10.7	11.0	20.7	18.2	50.7	C	—
Kansas			X	11.3	728	25.1	12.2	12.0	11.7	19.3	19.7	57.3	—	E.H&R
Southeast														
Virginia		X ⁸		10.9	675	17.5	10.0	15.3	18.0	16.5	22.7	59.2	—	—
West Virginia		X ⁸		11.6	622	10.3	22.2	9.3	15.5	14.0	28.7	78.1	—	E.H&R
Kentucky			X	11.3	601	10.6	12.7	16.4	17.1	16.6	26.6	75.0	E	—
Tennessee			X	10.7	564	14.2	21.6	4.2	16.5	18.0	25.6	63.1	—	—
North Carolina		X		11.0	593	13.6	11.4	17.3	15.2	15.0	27.4	72.8	—	—
South Carolina		X		10.8	549	12.6	14.2	13.6	13.6	20.3	25.7	75.2	—	—
Georgia		X		11.2	609	17.2	13.9	12.0	12.2	20.2	24.6	62.0	—	—
Florida			X	10.5	628	19.7	15.4	2.1	21.3	21.8	19.6	61.7	E	—
Alabama			X	10.0	507	5.8	15.7	9.5	18.5	22.0	28.6	75.0	—	—
Mississippi			X	11.8	527	11.2	19.2	7.2	13.3	20.8	28.3	76.9	—	—
Louisiana			X	12.0	636	8.2	17.1	4.8	22.5	21.6	25.8	68.9	E	—
Arkansas		X		10.2	494	11.8	13.8	11.6	15.9	17.9	29.1	75.8	—	E.H

TABLE 25 — SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS, 1976-1978 (Cont'd)

State and Region	Incidence, ¹ 1976 (Family Tax Burdens)			Tax Effort, ² 1977		Diversification, 1977 (Source of State-Local General Revenue)						State Government Percentage of State- Local Tax Revenue, ^{3,4} 1977	Equity Features, 1978		
	Pro- gres- sive	Pro- por- tional	Re- gres- 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) ⁵	State Financed Circuit- Breaker Property Tax Relief Programs ⁶	
						Property	General Sales	Income	All Other						
Southwest															
Oklahoma		X		10.7	598	12.0	10.9	9.1	21.4	21.0	25.6	67.7	—	E.H	
Texas			X	10.6	637	21.8	14.6	0	23.4	20.2	19.9	58.1	E	—	
New Mexico		X ⁷		12.0	625	8.7	17.1	3.6	18.3	25.0	27.4	80.4	11	E.H&R	
Arizona			X	14.4	827	25.1	20.9	8.4	11.1	16.4	18.1	61.1	—	E.H&R	
Rocky Mountain															
Montana			X ⁸	13.6	766	25.6	0	12.7	15.8	17.0	28.8	53.6	NST	—	
Idaho	X			11.7	639	17.9	10.6	14.6	12.7	16.7	27.5	67.1	C	E.H	
Wyoming			X	15.5	988	21.7	13.9	0	17.7	20.5	26.2	58.1	12	—	
Colorado			X ⁸	13.0	824	22.7	15.5	11.6	9.7	19.4	21.1	49.9	C	E.H&R	
Utah			X ⁸	12.6	652	16.0	17.7	12.1	9.0	17.8	27.5	64.2	—	E.H	
Far West															
Washington			X	12.2	821	17.4	23.9	0	14.6	20.4	23.7	69.9	E	—	
Oregon	X			12.9	793	24.0	*	18.7	11.3	20.5	25.5	51.6	NST	A.H&R	
Nevada			X	12.9	892	19.1	14.2	0	26.4	21.8	18.5	58.3	—	E.H&R	
California			X ⁷	15.5	1,089	27.6	14.4	14.5	9.1	13.9	20.4	52.8	E	E.H&R	
Alaska			N.A.	23.5	2,296	35.3	2.1	16.2	7.9	17.9	20.5	82.8	NST	—	
Hawaii			N.A.	14.1	974	9.5	21.7	14.7	9.6	15.4	29.2	78.6	13	A.R	

¹Based on table 23 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, \$15,000, \$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.

²Source: tables 24 and 30.

³Source: U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

⁴Source: table 32.

⁵NST = No state general sales tax.

⁶Source: table 44. A H&R = all homeowners and renters; A.H = all homeowners; A.R = all renters; E.H&R = elderly homeowners and renters; E.H = elderly homeowners; and E.R = elderly renters.

⁷Except for the \$50,000 income class.

⁸Except for the \$10,000 income class.

⁹North Dakota has a separate program which lowers the assessed value of low-income elderly homeowners by as much as \$3,000.

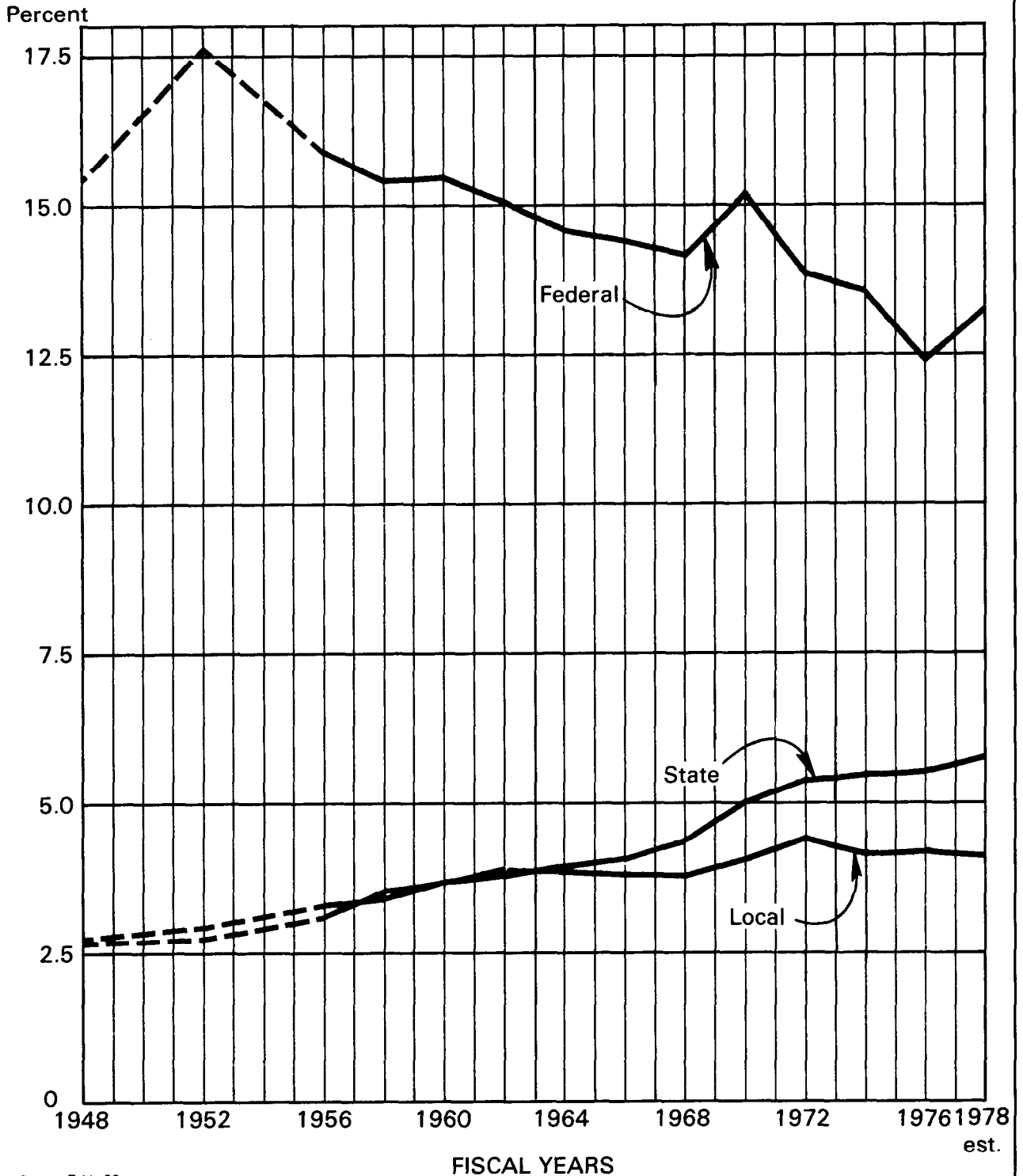
¹⁰A sales tax credit based on federal adjusted gross income is provided for the elderly and disabled persons.

¹¹An income tax credit is provided for all state-local taxes paid.

¹²A sales and use tax refund is provided for low-income elderly and disabled persons.

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

Figure 8
Federal, State and Local Taxes As A Percentage of Gross National Product,
Selected Years 1948-1978
(The Relative Growth in Federal Taxes Lags the State and Local Sectors)



Source: Table 26.

**TABLE 26 — FEDERAL, STATE, AND LOCAL TAXES¹ AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1978
(THE RELATIVE GROWTH IN FEDERAL TAXES LAGS THE STATE-LOCAL SECTOR)**

Item	1978 ²	1976	1974	1972	1970	1968	1966	1964	1962	1960	1958	1956	1952	1948
<i>By Level of Government:</i>														
Federal, State, and Local	23.06	22.05	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	13.23	12.40	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	9.83	9.65	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	5.73	5.50	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	4.10	4.16	4.15	4.40	4.04	3.75	3.79	3.82	3.85	3.63	3.50	3.16	2.79	2.68
<i>By Type of Tax, by Government:</i>														
Federal														
Individual income	8.70	8.10	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	2.87	2.55	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	1.31	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	.27	.32	.37	.49	.38	.37	.42	.39	.37	.32	.32	.28	.24	.36
All other	.07	.09	.12	.12	.09	.10	.12	.19	.13	.12	.12	.13	.13	.14
State														
Individual income	1.50	1.32	1.25	1.17	.96	.75	.59	.55	.50	.44	.35	.33	.27	.20
Corporation income	.52	.45	.44	.40	.39	.30	.28	.27	.24	.24	.23	.22	.25	.24
General sales and gross receipts	1.73	1.68	1.66	1.58	1.48	1.26	1.09	.99	.94	.86	.79	.74	.66	.60
Selective sales and gross receipts	1.23	1.23	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	.24	.27	.26	.30	.31	.30	.31	.31	.31	.32	.32	.32	.27	.24
Death and gift	.11	.09	.11	.12	.10	.11	.11	.11	.09	.08	.08	.08	.06	.07
All other	.40	.45	.42	.41	.40	.40	.41	.42	.42	.43	.42	.41	.37	.34
Local														
Property	3.28	3.38	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	.45	.44	.41	.38	.32	.23	.28	.29	.27	.27	.24	.22	.18	.16
Individual income ³	.22	.19	.18	.20	.17	.13	.07	.06	.06	.05	.05	.04	.02	.02
All other	.15	.15	.15	.14	.12	.16	.14	.14	.15	.14	.15	.16	.14	.12

¹Excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue; and borrowing. In 1978 Federal insurance trust revenue was \$124 billion (including \$105 billion OASDHI receipts), and Federal borrowing i.e., the rise in gross Federal debt — was \$76 billion.

²Partially estimated.

³Includes 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 27 — AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-)
IN THE RECEIPTS FROM MAJOR FEDERAL, STATE, AND LOCAL TAXES,
SELECTED PERIODS 1953 THROUGH 1978**

Item	1977-1978 est.	1973-1977	1968-1973	1963-1968	1958-1963	1953-1958
<i>By Level of Government</i>						
Federal, State and Local	11.3	10.0	9.1	7.2	5.9	3.3
Federal	11.5	10.2	7.1	6.3	5.0	1.6
State and Local	11.2	9.8	12.4	9.0	7.7	7.8
State	12.8	10.4	13.3	10.5	8.2	7.2
Local	9.0	9.0	11.2	7.3	7.2	8.3
<i>By Type of Tax, by Government:</i>						
Federal						
Individual income	14.1	11.0	8.5	7.6	6.5	3.1
Corporation income	7.4	11.0	4.8	5.8	1.5	(-1.1)
Sales, gross receipts, and customs	16.3	4.1	3.9	2.7	4.7	1.7
Death and gift	(-23.3)	10.5	10.0	7.1	9.2	9.6
All other	(-12.7)	4.2	11.7	(-7.6)	18.1	1.3
State						
Individual income	16.7	13.1	20.1	16.3	13.9	9.8
Corporation income	11.7	14.0	16.6	10.8	8.1	4.7
General sales and gross receipts	11.7	11.8	13.6	13.5	9.6	7.6
Selective sales and gross receipts	14.1	5.5	10.5	7.6	6.9	6.8
Motor vehicle and operators licenses	5.7	7.9	6.4	6.9	4.7	8.3
Death and gift	16.3	6.0	10.4	7.9	11.1	9.6
All other	5.0	10.6	9.1	6.4	5.7	5.7
Local						
Property	8.3	8.2	10.4	7.0	7.2	8.4
Sales and gross receipts	9.3	13.7	20.6	4.2	7.8	8.5
Individual income ¹	14.6	11.7	17.4	28.2	7.7	17.6
All other	16.4	10.0	5.5	8.9	5.8	4.3
<i>Exhibit:</i>						
Gross national product	11.4	9.6	8.3	7.5	5.5	4.2

¹Includes minor amounts of corporation income taxes.

Source: ACIR staff computations, based on table 28.

TABLE 28 — FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1978

(Millions of dollars)

Fiscal Year	Federal, State and Local	Federal						State and Local	State		
		Total	Individual Income	Corporation Income	Sales Gross Receipts, and Customs	Death and Gift	All Other		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	358,227	201,414	131,603	41,409	21,718	5,216	1,468	156,813	89,256	21,448	7,273
1977	419,721	243,842	156,725	54,892	23,180	7,327	1,718	175,879	101,085	25,493	9,174
1978 est.	467,345	271,845	178,828	58,949	26,950	5,618	1,500	195,500	114,000	29,750	10,250

TABLE 28 — FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1978 (Cont'd)

(Millions of dollars)

Fiscal Year	State (cont'd)					Local					Exhibit Gross National Product (in billions) ²
	General Sales and Gross Receipts	Selected Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Death and Gift	All Other	Total	Property	Sales and Gross Receipts	Individual Income ¹	All Other	
1948	1,478	2,564	593	180	844	6,599	5,850	400	44	305	\$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	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390	1,624.3
1977	30,896	21,466	4,587	1,805	7,664	74,794	60,275	8,232	3,752	2,535	1,784.8
1978 est.	34,500	24,500	4,850	2,100	8,050	81,500	65,250	9,000	4,300	2,950	1,988.5

¹Includes minor amounts of corporation income taxes.

²Fiscal years ending June 30.

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

**TABLE 29 — STATE-LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1978
(THE SHIFT IN RELATIVE IMPORTANCE OF MAJOR TAXES
IN THE STATE-LOCAL TAX SYSTEM)**

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Income Taxes		All Other Taxes
			General	Selective	Individual ¹	Corporation ¹	
AMOUNT (In millions)							
1902	\$860	\$706	—	\$28	—	—	\$126
1913	1,609	1,332	—	58	—	—	219
1922	4,016	3,321	—	154	\$43	\$58	440
1927	6,087	4,730	—	470	70	92	725
1932	6,164	4,487	\$7	745	74	79	772
1936	6,701	4,093	404 ²	1,080 ²	153	113	858
1940	7,810	4,430	554 ²	1,428 ²	224	156	1,018
1944	8,774	4,604	780 ²	1,509 ²	342	451	1,089
1948	13,342	6,126	1,688 ²	2,753 ²	543	592	1,638
1952	19,323	8,652	2,598	3,759	998	846	2,471
1956	26,368	11,749	3,583	5,108	1,538	890	3,501
1960	36,117	16,405	5,177	6,672	2,463	1,180	4,220
1964	47,785	21,241	7,254	8,508	3,791	1,695	5,296
1968	67,572	27,747	11,645	11,266	7,308	2,518	7,087
1972	108,801	42,133	20,294	17,194	15,237	4,416	9,527
1976	156,813	57,001	32,044	22,502	24,575	7,273	13,417
1977	175,879	62,535	36,313	24,282	29,245	9,174	14,330
1978 ³	195,500	66,750	40,770	27,230	34,050	10,250	16,450
PERCENTAGE DISTRIBUTION							
1902	100.0	82.1	—	3.3	—	—	14.6
1913	100.0	82.8	—	3.6	—	—	13.6
1922	100.0	82.7	—	3.8	1.1	1.4	11.0
1927	100.0	77.7	—	7.7	1.1	1.5	11.9
1932	100.0	72.8	0.1	12.1	1.2	1.3	12.5
1936	100.0	61.1	6.0	16.1	2.3	1.7	12.8
1940	100.0	56.7	7.1	18.3	2.9	2.0	13.0
1944	100.0	52.5	8.9	17.2	3.9	5.1	12.4
1948	100.0	45.9	12.7	20.6	4.1	4.4	12.3
1952	100.0	44.8	13.4	19.5	5.2	4.4	12.8
1956	100.0	44.6	13.6	19.4	5.8	3.4	13.3
1960	100.0	45.4	14.3	18.5	6.8	3.3	11.7
1964	100.0	44.5	15.2	17.8	7.9	3.5	11.1
1968	100.0	41.1	17.2	16.7	10.8	3.7	10.5
1972	100.0	38.7	18.7	15.8	14.0	4.1	8.8
1976	100.0	36.3	20.4	14.3	15.7	4.6	8.6
1977	100.0	35.6	20.6	13.8	16.6	5.2	8.1
1978 ³	100.0	34.1	20.9	13.9	17.4	5.2	8.4

¹Minor amounts of local corporation income taxes included in individual income tax figures.

²Includes small amounts of local sales taxes. The distribution of these local sales tax collections between "General" and "Selective" for the years 1936-1948 is estimated.

³Partially estimated.

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

TABLE 30 — PER CAPITA STATE-LOCAL TAX COLLECTIONS — AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE AND REGION, SELECTED YEARS 1953-1977

1. Per Capita State-Local Tax Collections

State and Region	1977	1975	1965	1953	Annual Average Percent Increase		
					1975-77	1965-75	1953-65
United States	\$ 813	\$ 664	\$264	\$132	10.7	9.7	5.9
New England	(794)	(658)	(265)	(138)	(9.8)	(9.5)	(5.6)
Connecticut	885	697	291	141	12.7	9.1	6.2
Maine	658	571	233	128	7.3	9.4	5.1
Massachusetts	1,002	814	302	167	10.9	10.4	5.1
New Hampshire	618	525	221	128	8.5	9.0	4.7
Rhode Island	793	645	263	130	10.9	9.4	6.0
Vermont	810	699	278	137	7.6	9.7	6.1
Mideast	(958)	(767)	(290)	(132)	(11.8)	(10.2)	(6.8)
Delaware	829	727	302	100	6.8	8.3	9.6
Dist. of Col.	1,071	759	288	132	18.8	10.2	6.7
Maryland	892	728	261	121	10.7	8.9	6.6
New Jersey	931	725	269	142	13.3	10.4	5.5
New York	1,252	1,025	372	185	10.5	10.7	6.0
Pennsylvania	770	636	245	113	10.0	10.0	6.7
Great Lakes	(780)	(649)	(270)	(136)	(9.6)	(9.2)	(5.9)
Illinois	860	730	266	135	8.5	10.6	5.8
Indiana	652	580	257	130	6.0	8.5	5.8
Michigan	878	682	290	146	13.5	8.9	5.9
Ohio	641	534	225	114	9.6	9.0	5.8
Wisconsin	870	719	310	156	10.0	8.8	5.9
Plains	(725)	(606)	(254)	(135)	(9.4)	(9.1)	(5.4)
Iowa	749	637	276	146	8.4	7.9	5.4
Kansas	728	598	273	146	10.3	8.2	5.4
Minnesota	906	754	299	151	9.6	9.7	5.9
Missouri	609	523	223	103	7.9	8.9	6.6
Nebraska	774	577	220	124	15.8	10.1	4.9
North Dakota	682	613	248	138	5.5	9.5	5.0
South Dakota	629	543	241	139	7.6	8.5	4.7
Southeast	(584)	(486)	(185)	(94)	(9.6)	(10.1)	(5.8)
Alabama	507	415	168	75	10.5	9.5	7.0
Arkansas	494	405	159	79	10.4	9.8	6.0
Florida	628	521	233	134	9.8	8.4	4.7
Georgia	609	508	191	95	9.5	10.3	6.0
Kentucky	601	497	175	78	10.0	6.3	7.0
Louisiana	636	566	222	133	6.0	9.8	4.4
Mississippi	527	446	170	82	8.7	10.1	6.3
North Carolina	593	485	188	95	10.6	9.9	5.9
South Carolina	549	446	161	96	10.9	10.7	4.4
Tennessee	564	451	178	87	11.8	9.7	6.1
Virginia	675	563	188	90	9.5	11.6	6.3
West Virginia	622	533	192	87	8.0	10.7	6.8
Southwest	(672)	(551)	(233)	(122)	(10.4)	(9.0)	(5.5)
Arizona	827	658	266	135	12.1	9.5	5.8
New Mexico	625	548	243	118	6.8	8.5	6.2
Oklahoma	598	482	216	132	11.4	8.4	4.2
Texas	637	515	207	102	11.2	9.5	6.1
Rocky Mountain	(774)	(595)	(267)	(143)	(14.1)	(8.3)	(5.3)
Colorado	824	631	292	154	14.3	8.0	5.5
Idaho	639	528	245	137	10.0	8.0	5.0
Montana	766	612	265	135	11.9	8.7	5.8
Utah	652	506	255	126	13.5	7.1	6.1
Wyoming	988	697	278	163	19.1	9.6	4.5
Far West ¹	(899)	(738)	(314)	(165)	(10.4)	(8.9)	(5.5)
California	1,089	869	361	179	11.9	9.2	6.0
Nevada	892	770	322	178	7.6	9.1	5.1
Oregon	793	635	281	148	11.8	8.5	5.5
Washington	821	676	294	156	10.2	8.7	5.4
Alaska	2,296	842	250	101 ²	65.1	12.9	5.5
Hawaii	974	852	298	135 ²	6.9	11.1	6.8

Note: Regional collections are unweighted averages.

¹Excluding Alaska and Hawaii.

²Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

TABLE 30 — PER CAPITA STATE-LOCAL TAX COLLECTIONS — AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE AND REGION, SELECTED YEARS 1953-1977

2. State Per Capitas Related to U.S. Average (U.S. = 100.0)

State and Region	1977	1975	1965	1953	Percentage Points Above or Below (-) U.S. Average			
					1977	1975	1965	1953
United States	100.0%	100.0%	100.0%	100.0%	—	—	—	—
New England	(97.7)	(99.1)	(100.4)	(104.5)	(-2.3)	(-0.9)	(.4)	(4.5)
Connecticut	108.9	105.0	110.2	106.8	8.9	5.0	10.2	6.8
Maine	80.9	86.0	88.3	97.0	-19.1	-14.0	-11.7	-3.0
Massachusetts*	123.2	122.6	114.4	126.5	23.2	22.6	14.4	26.5
New Hampshire*	76.0	79.1	83.7	97.0	-24.0	-20.9	-16.3	-3.0
Rhode Island	97.5	97.1	99.6	98.5	-2.5	-2.9	-.4	-1.5
Vermont	99.6	105.3	105.3	103.8	-.4	5.3	5.3	3.8
Mideast	(117.8)	(115.5)	(109.8)	(100.0)	(17.8)	(15.5)	(9.8)	(0)
Delaware	102.0	109.5	114.4	75.8	2.0	9.5	14.4	-24.2
Dist. of Col.*	131.7	114.3	109.1	100.0	31.7	14.3	9.1	0
Maryland	109.7	109.6	98.9	91.7	9.7	9.6	-1.1	-8.3
New Jersey	114.5	109.2	101.9	107.6	14.5	9.2	1.9	7.6
New York*	154.0	154.4	140.9	140.2	54.0	54.4	40.9	40.2
Pennsylvania	94.7	95.8	92.8	85.6	-5.3	-4.2	-7.2	-14.4
Great Lakes	(95.9)	(97.7)	(102.3)	(103.0)	(-4.1)	(-2.3)	(2.3)	(3.0)
Illinois	105.8	109.9	100.8	102.3	5.8	9.9	.8	2.3
Indiana	80.2	87.3	97.3	98.5	-19.8	-12.7	-2.7	-1.5
Michigan	108.0	102.7	109.8	110.6	8.0	2.7	9.8	10.6
Ohio*	78.8	80.4	85.2	86.4	-21.2	-19.6	-14.8	-13.6
Wisconsin	107.0	108.3	117.4	118.2	7.0	8.3	17.4	18.2
Plains	(89.2)	(91.3)	(96.2)	(102.3)	(-10.8)	(-8.7)	(-3.8)	(2.3)
Iowa	92.1	95.9	104.5	110.6	-7.9	-4.1	4.5	10.6
Kansas	89.5	90.1	103.4	110.6	-10.5	-9.9	3.4	10.6
Minnesota	111.4	113.6	113.3	114.4	11.4	13.6	13.3	14.4
Missouri*	74.9	78.8	84.5	78.0	-25.1	-21.2	-15.5	-22.0
Nebraska	95.2	86.9	83.3	93.9	-4.8	-13.1	-16.7	-6.1
North Dakota	83.9	92.3	93.9	104.5	-16.1	-7.7	-6.1	4.5
South Dakota*	77.4	81.8	91.3	105.3	-22.6	-18.2	-8.7	5.3
Southeast	(71.8)	(73.2)	(70.1)	(71.2)	(-18.2)	(-16.8)	(-29.9)	(-28.8)
Alabama*	62.4	62.5	63.6	58.8	-37.6	-37.5	-36.4	-43.2
Arkansas*	60.8	61.0	60.2	59.8	-39.2	-39.0	-39.8	-40.2
Florida*	77.2	78.5	88.3	101.5	-22.8	-21.5	-11.7	1.5
Georgia*	74.9	76.5	72.3	72.0	-25.1	-23.5	-27.7	-28.0
Kentucky*	73.9	74.8	66.3	59.1	-26.1	-25.2	-33.7	-40.9
Louisiana*	78.2	85.2	84.1	100.8	-21.8	-14.8	-15.9	.8
Mississippi*	64.8	67.2	64.4	62.1	-35.2	-32.8	-35.6	-37.9
North Carolina*	72.9	73.0	71.2	72.0	-27.1	-27.0	-28.8	-28.0
South Carolina*	67.5	67.2	61.0	72.7	-32.5	-32.8	-39.0	-27.3
Tennessee*	69.4	67.9	67.4	65.9	-30.6	-32.1	-32.6	-34.1
Virginia	83.0	84.8	71.2	68.2	-17.0	-15.2	-28.8	-31.8
West Virginia*	76.5	80.3	72.7	65.9	-23.5	-19.7	-27.3	-34.1
Southwest	(82.7)	(83.0)	(88.3)	(92.4)	(-17.3)	(-17.0)	(-11.7)	(-7.6)
Arizona	101.7	99.1	100.8	102.3	1.7	-0.9	.8	2.3
New Mexico*	76.9	82.5	92.0	89.4	-23.1	-17.5	-8.0	-10.6
Oklahoma*	73.6	72.6	81.8	100.0	-26.4	-27.4	-18.2	0
Texas*	78.4	77.6	78.4	77.3	-21.6	-22.4	-21.6	-22.7
Rocky Mountain	(95.2)	(89.6)	(101.1)	(108.3)	(-4.8)	(-10.4)	(1.1)	(8.3)
Colorado	101.4	95.0	110.6	116.7	1.4	-5.0	10.6	16.7
Idaho*	78.6	79.5	92.8	103.8	-21.4	-20.5	-7.2	3.8
Montana	94.2	92.2	100.4	102.3	-5.8	-7.8	.4	2.3
Utah	80.2	76.2	96.6	95.5	-19.8	-23.8	-3.4	-4.5
Wyoming*	121.5	105.0	105.3	123.5	21.5	5.0	5.3	23.5
Far West ¹	(110.6)	(111.1)	(118.9)	(125.0)	(10.6)	(11.1)	(18.9)	(25.0)
California*	133.9	130.9	136.7	135.6	33.9	30.9	36.7	35.6
Nevada	109.7	116.0	122.0	134.8	9.7	16.0	22.0	34.8
Oregon	97.5	95.6	106.4	112.1	-2.5	-4.4	6.4	12.1
Washington	101.0	101.8	111.4	118.2	1.0	1.8	11.4	18.2
Alaska*	282.4	126.8	94.7	76.5	182.4	26.8	-5.3	-23.5
Hawaii	119.8	128.3	112.9	102.3	19.8	28.3	12.9	2.3

*Indicates the 24 states and D.C. where per capita tax burdens in 1977 were 20 percent or more above or below the U.S. Average. There were 20 such states in 1975, 14 in 1965, and 19 in 1953.

¹Excluding Alaska and Hawaii.

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

**TABLE 31 — STATE AND LOCAL TAXES WITH AN INITIAL IMPACT ON BUSINESS,
AND ON INDIVIDUALS, BY TYPE OF TAX, 1957, 1962, 1967, 1977¹**

Item	Amount (In Millions)				Percent of Total			
	1977	1967	1962	1957	1977	1967	1962	1957
Total Collections:								
Excluding Unemployment Taxes	\$175,879	\$61,000	\$41,554	\$28,645	100.0	100.0	100.0	100.0
Including Unemployment Taxes	184,437	63,911	44,209	30,159	—	—	—	—
Taxes with an Initial Impact on Business:								
Total, Excluding Unemployment Taxes	53,520	19,900	14,478	10,553	30.4	32.6	34.8	36.8
Total, Including Unemployment Taxes	62,078	22,811	17,133	12,067	—	—	—	—
Property (Real and Personal)	21,288	10,298	8,156	5,808	12.1	16.9	19.6	20.3
Sales and Gross Receipts	15,062	4,076	2,694	1,902	8.6	6.7	6.5	6.6
Corporation Net Income	9,902	2,479	1,332	1,043	5.6	4.1	3.2	3.6
Unemployment Tax	8,558	2,911	2,655	1,514	—	—	—	—
Severance	2,168	577	451	388	1.2	0.9	1.1	1.4
License and Other	5,100	2,470	1,845	1,412	2.9	4.0	4.4	4.9
Taxes, Primarily on Individuals:								
Total	122,359	41,100	27,076	18,092	69.6	67.4	65.2	63.2
Property (Real and Personal)	41,247	15,749	10,898	7,056	23.5	25.8	26.2	24.6
General Sales and Gross Receipts	28,112	8,158	4,712	3,118	16.0	13.4	11.3	10.9
Selective Excises	17,421	8,296	5,602	4,046	9.9	13.6	13.5	14.1
Personal Income	28,517	5,573	3,013	1,644	16.2	9.1	7.3	5.7
License and Other	7,062	3,324	2,851	2,228	4.0	5.4	6.9	7.8

¹Data for 1977 are preliminary estimates.

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

TABLE 32 — STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE, SELECTED YEARS, 1959-1977

State	1977	1975	1971	1967	1963	1959	Percentage point increase or decrease (-) ¹	
							1975 to 1977	1959 to 1975
UNITED STATES	57.5	56.7	54.2	52.1	49.9	48.9	0.8	7.8
ALABAMA	75.0	74.1	74.0	71.0	69.2	69.4	0.9	4.7
ALASKA	82.8	68.4	69.9	68.5	69.8	71.0	14.4	-2.6
ARIZONA	61.1	64.1	61.1	57.3	55.7	56.3	-3.0	7.8
ARKANSAS	75.8	76.1	72.6	72.5	68.8	70.2	-0.3	5.9
CALIFORNIA	52.8	52.0	46.5	43.8	45.7	46.8	0.8	5.2
COLORADO	49.9	54.2	50.2	49.0	46.6	49.0	-4.3	5.2
CONNECTICUT	53.0	49.1	48.4	48.1	47.0	44.9	3.9	4.2
DELAWARE	81.0	79.9	79.7	78.8	79.8	80.1	1.1	-0.2
DIST. OF COLUMBIA	—	—	—	—	—	—	—	—
FLORIDA	61.7	64.1	60.1	53.2	52.8	56.3	-2.4	7.8
GEORGIA	62.0	61.9	63.9	65.8	64.8	65.9	0.1	-4.0
HAWAII	78.6	78.1	76.4	73.2	74.8	81.7 ²	0.5	-3.6
IDAHO	67.1	68.8	64.0	62.5	63.1	50.3	-1.7	18.5
ILLINOIS	55.0	54.2	54.6	44.6	42.2	41.3	0.8	12.9
INDIANA	62.2	60.2	49.7	50.0	44.0	48.6	2.0	11.6
IOWA	60.0	58.0	49.8	50.1	43.1	47.4	2.0	10.6
KANSAS	57.3	56.7	49.2	49.6	43.2	44.0	0.6	12.7
KENTUCKY	75.0	76.1	73.2	68.5	68.4	61.8	-1.1	14.3
LOUISIANA	68.9	71.2	70.7	72.3	73.8	74.4	-2.3	-3.2
MAINE	65.6	61.0	55.5	51.4	48.5	50.0	4.6	11.0
MARYLAND	57.6	58.0	56.8	53.6	56.0	55.7	-0.4	2.3
MASSACHUSETTS	50.7	46.8	47.4	47.7	40.6	41.6	3.9	5.2
MICHIGAN	60.4	55.8	57.5	55.2	54.4	51.5	4.6	4.3
MINNESOTA	69.0	68.3	56.8	51.6	47.2	45.7	0.7	22.6
MISSISSIPPI	76.9	76.2	73.7	66.6	65.6	68.5	0.7	7.7
MISSOURI	54.7	52.3	49.9	51.3	48.7	47.4	2.4	4.9
MONTANA	53.6	50.8	45.3	44.1	43.7	42.1	2.8	8.7
NEBRASKA	50.7	47.6	45.1	34.9	34.0	37.2	3.1	10.4
NEVADA	58.3	58.5	58.7	51.5	59.1	56.5	-0.2	2.0
NEW HAMPSHIRE	38.1	40.1	41.4	37.5	36.5	38.1	-2.0	2.0
NEW JERSEY	45.5	39.6	41.2	37.7	29.5	28.4	5.9	11.2
NEW MEXICO	80.4	82.7	78.9	74.5	72.9	74.2	-2.3	8.5
NEW YORK	47.9	48.1	49.3	48.3	43.3	38.0	-0.2	10.1
NORTH CAROLINA	72.8	71.8	74.9	74.6	74.1	72.0	1.0	-0.2
NORTH DAKOTA	66.6	67.7	54.2	50.8	49.2	50.3	-1.1	17.4
OHIO	52.1	52.9	45.1	44.4	44.7	46.2	-0.8	6.7
OKLAHOMA	67.7	67.6	64.1	62.2	67.1	66.8	0.1	0.8
OREGON	51.6	54.6	49.4	51.4	50.2	48.9	-3.0	5.7
PENNSYLVANIA	61.6	62.9	58.6	54.3	53.2	50.3	-1.3	12.6
RHODE ISLAND	59.2	58.5	60.8	53.7	51.4	50.7	0.7	7.8
SOUTH CAROLINA	75.2	76.2	76.6	77.2	75.0	73.8	-1.0	2.4
SOUTH DAKOTA	46.1	46.2	41.7	43.1	40.9	40.2	-0.1	6.0
TENNESSEE	63.1	61.0	61.0	62.4	62.3	64.2	2.1	-3.2
TEXAS	58.1	57.7	55.9	53.6	53.9	50.2	0.4	7.5
UTAH	64.2	65.4	63.1	59.5	56.7	54.6	-1.2	10.8
VERMONT	58.7	56.8	62.2	61.3	55.0	49.6	1.9	7.2
VIRGINIA	59.2	59.5	59.2	58.5	58.8	54.9	-0.3	4.6
WASHINGTON	69.9	64.9	67.0	70.6	68.4	69.1	5.0	-4.2
WEST VIRGINIA	78.1	77.3	74.5	70.0	69.9	67.6	0.8	9.7
WISCONSIN	67.5	64.6	59.4	62.0	51.3	48.5	2.9	16.1
WYOMING	58.1	59.2	56.7	47.9	52.3	52.7	-1.1	6.5

¹The state percentage increased in 29 states by an average of 2.4 percentage points between 1975 and 1977; and in 42 states by an average of 8.4 percentage points between 1969 and 1975.

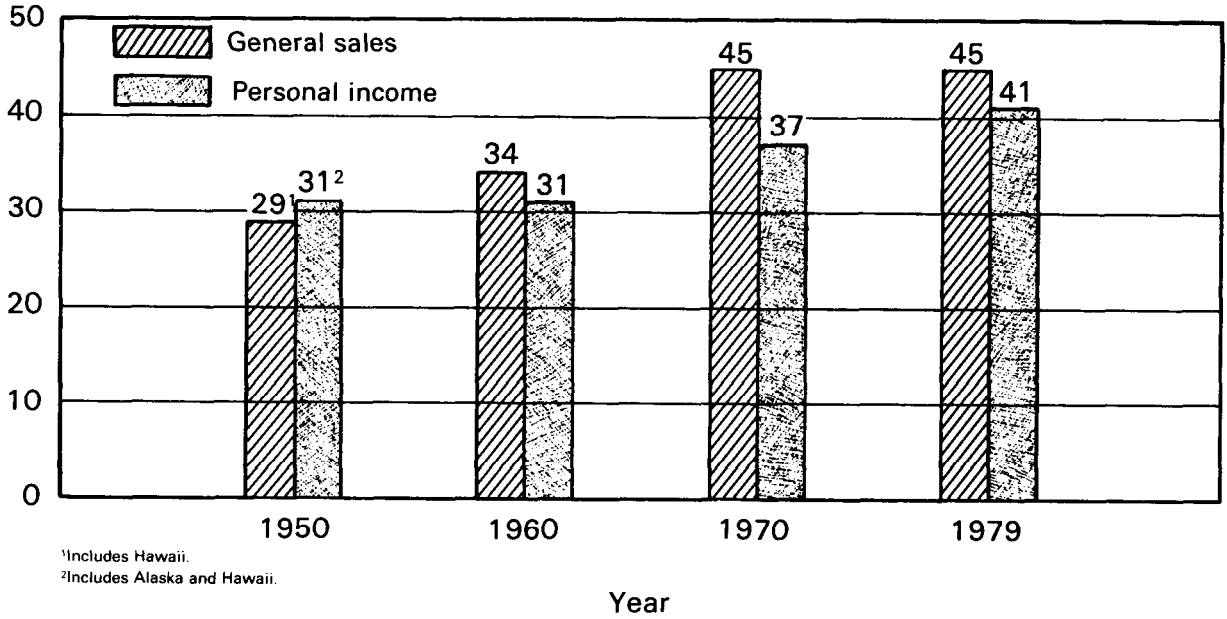
²Fiscal year 1980. Not included in United States total since Hawaii did not become a state until August 1959.

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

Figure 9
State Use of General Sales and Broad-Based Personal Income Taxes,
As of January 1st for Selected Years

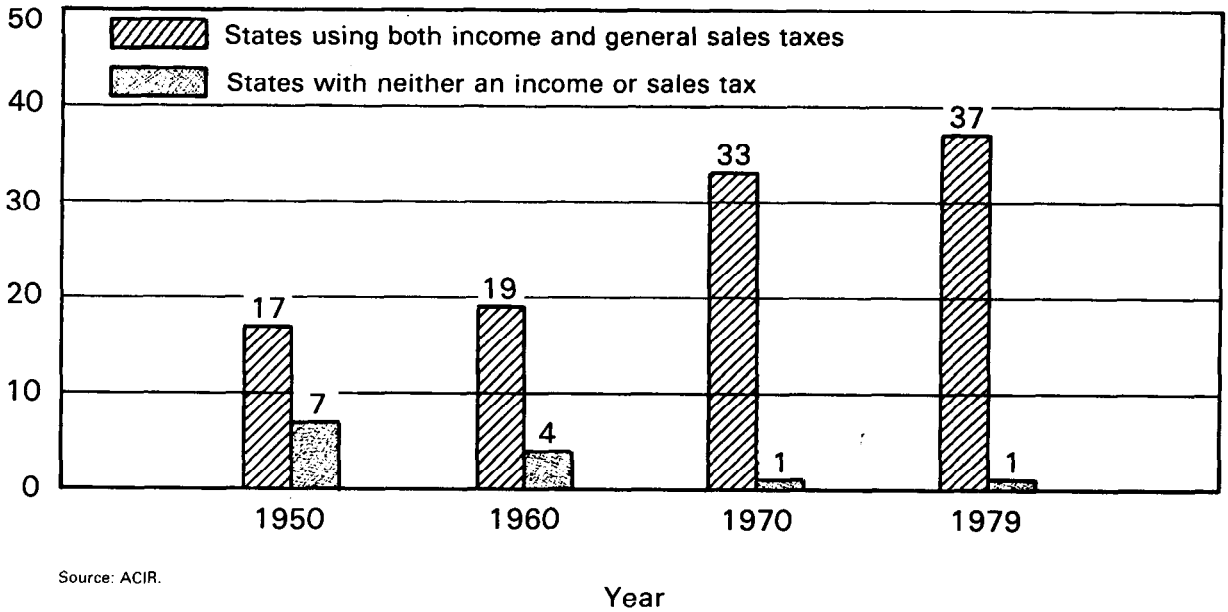
No. of
States

A. Number of States with General Sales and/or Personal Income Taxes



No. of
States

B. Number of States with Both General Sales and Personal Income Taxes, and Number with Neither Tax



Source: ACIR.

TABLE 33 — STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-1978

(Dollar amounts in millions)

Year	Total Excluding Employment Taxes	Individual Income Taxes	Corporation Income Taxes	Death and Gift Taxes	General Sales Taxes ¹	Selective Sales and Gross Receipts					Property Taxes	Motor Vehicle and Operators' Licenses	All Other
						Motor Fuel Taxes	Alcoholic Beverage Taxes	Tobacco Taxes	Amusement Taxes	Public Utility 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
1958	14,919	1,544	1,018	351	3,507	2,919	566	616	244	345	533	1,415	1,860
1960	18,036	2,209	1,180	420	4,302	3,335	650	923	283	365	607	1,573	2,189
1961	19,057	2,355	1,266	501	4,510	3,431	688	1,001	296	401	631	1,641	2,337
1962	20,561	2,728	1,308	516	5,111	3,665	740	1,075	306	420	640	1,667	2,385
1963	22,117	2,956	1,505	595	5,539	3,851	793	1,124	342	437	688	1,780	2,501
1964	24,243	3,415	1,695	658	6,084	4,059	864	1,196	379	498	722	1,917	2,756
1965	26,126	3,657	1,929	731	6,711	4,300	917	1,284	409	498	766	2,021	2,924
1966	29,380	4,288	2,038	808	7,873	4,627	985	1,541	439	552	834	2,236	3,160
1967	31,926	4,909	2,227	795	8,923	4,837	1,041	1,615	456	600	862	2,311	3,350
1968	36,400	6,231	2,518	872	10,441	5,178	1,138	1,886	477	664	912	2,485	3,597
1969	41,931	7,527	3,180	996	12,443	5,644	1,246	2,056	526	763	981	2,685	3,884
1970	47,962	9,183	3,738	996	14,177	6,283	1,420	2,308	573	918	1,092	2,956	4,318
1971	51,541	10,153	3,424	1,104	15,473	6,628	1,527	2,536	622	1,012	1,126	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	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	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	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	3,941	7,084
1976	89,256	21,448	7,273	1,513	27,333	8,660	2,057	3,581	830	2,060	2,118	4,356	8,027
1977	101,085	25,493	9,174	1,805	30,896	9,088	2,120	3,500	842	2,363	2,260	4,587	8,957
1978 est.	114,000	29,750	10,250	2,100	34,500	10,400	2,400	4,000	960	2,700	2,300	4,850	9,790

See footnotes at the end of table.

TABLE 33 — STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-1978 (Continued)

Year	Total Excluding Employment Taxes	Individual Income Taxes	Corporation Income Taxes	Death and Gift Taxes	General Sales Taxes ¹	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
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
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	100.0	24.0	8.1	1.7	30.6	9.7	2.3	4.0	0.9	2.3	2.4	4.9	9.0
1977	100.0	25.2	9.1	1.8	30.6	9.0	2.1	3.5	0.8	2.3	2.2	4.5	8.9
1978 est.	100.0	26.1	9.0	1.8	30.3	9.1	2.1	3.5	0.8	2.4	2.0	4.3	8.6

¹Includes the collections from the business and occupation taxes levied by Hawaii, Washington and West Virginia. The amounts in fiscal 1977 were \$146 million (est.), \$263 million, and \$299 million respectively.

TABLE 34 — SOURCES OF INCREASED STATE TAX COLLECTIONS — ECONOMIC FACTORS OR POLITICAL ACTIONS, 1966-1978¹

Fiscal Year	Total Increase	Amount Due To:				Proportion of Total Increase Due To:			
		Economic Factors			Political Actions ³	Economic Factors			Political Actions ³
		Total Economic	Real Growth ²	Inflation ²		Total Economic	Real Growth ²	Inflation ²	
(In billions of dollars)									
1966	2.7	1.8	1.3	0.5	0.9	67%	48%	19%	33%
1967	2.3	1.5	0.8	0.7	0.8	65	35	30	35
1968	4.1	1.7	0.8	0.9	2.4	41	20	21	59
1969	4.4	2.6	1.2	1.4	1.8	59	27	32	41
1970	4.9	2.2	0.2	2.0	2.7	45	4	41	55
1971	2.9	2.3	0.4	1.9	0.6	79	14	65	21
1972	5.7	3.4	1.6	1.8	2.3	60	28	32	40
1973	7.0	5.1	3.0	2.1	1.9	73	43	30	27
1974	5.0	5.2	1.0	4.2	-0.2	104	20	84	-4
1975	5.1	4.6	-2.0	6.6	0.5	90	-39	129	10
1976	6.8	5.2	1.9	3.3	1.6	76	28	48	24
1977	10.2	8.7	3.9	4.8	1.5 ⁴	85	38	47	15
1978	10.5	10.5	4.3	6.2	0 ⁵	100	41	59	0
13 Year Total	71.6	54.8	18.4	36.4	16.8	77	26	51	23

¹Taxes included are: general sales tax, individual income tax, corporate income tax and selective sales taxes.

²Total economic factors was allocated between inflation and real growth by calculating the proportion that the rate of change in constant GNP represents to the growth of amount GNP and applying this proportion to the total economic component (as reported by state tax administrators)

³Political Action—Discretionary in character such as the adoption or repeal of a tax, the raising or lowering of a tax rate, the legislative expansion or contraction of a tax base, and changes in language enforcement practices.

⁴Includes Michigan Single Business Tax as a new adoption.

⁵Political actions reduced state tax collections by less than \$50 million.

Source: ACIR Annual Survey of state Revenue Growth in cooperation with State Revenue Departments.

TABLE 35 — LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1978

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Individual Income Taxes ¹	All Other Taxes
			General	Selective		
AMOUNT (In millions)						
1902	\$704	\$624	—	—	—	\$80
1913	1,308	1,192	—	\$3	—	113
1922	3,069	2,973	—	20	—	76
1927	4,479	4,360	—	25	—	94
1932	4,274	4,159	—	26	—	89
1936	4,083	3,865	\$40 ²	50 ²	—	128
1940	4,497	4,170	55 ²	75 ²	\$18	179
1944	4,703	4,361	60 ²	76 ²	26	180
1948	6,599	5,850	210 ²	190 ²	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	48,930	40,876	2,675	1,562	2,241	1,575
1976	67,557	54,884	4,711	2,445	3,127	2,390
1977	74,794	60,275	5,417	2,815	3,752	2,535
1978 ³	81,500	65,250	6,270	2,730	4,300	2,950
PERCENTAGE DISTRIBUTION						
1902	100.0	88.6	—	—	—	11.4
1913	100.0	91.1	—	0.2	—	8.6
1922	100.0	96.9	—	0.7	—	2.5
1927	100.0	97.3	—	0.6	—	2.1
1932	100.0	97.3	—	0.6	—	2.1
1936	100.0	94.7	1.0	1.2	—	3.1
1940	100.0	92.7	1.2	1.7	0.4	4.0
1944	100.0	92.7	1.3	1.6	0.6	3.8
1948	100.0	88.6	3.2	2.9	0.7	4.6
1952	100.0	87.5	3.9	2.7	0.9	5.0
1956	100.0	86.8	4.2	2.6	1.3	5.1
1960	100.0	87.4	4.8	2.6	1.4	3.8
1964	100.0	87.2	5.0	2.7	1.6	3.6
1968	100.0	86.1	3.9	2.3	3.5	4.3
1972	100.0	83.5	5.5	3.2	4.6	3.2
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.6	7.2	3.8	5.0	3.4
1978 ³	100.0	80.1	7.7	3.3	5.3	3.6

¹Includes minor amounts of local corporation income taxes.

²The distribution of sales and gross receipts taxes between "General" and "Selective" for the years 1936-1948 are estimated.

³Partially estimated.

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

TABLE 36 — AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE-FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS, 1958-1978¹

State and Region	1978 ²	1977	1975 ³	1971	1966	1958	State and Region	1978 ²	1977	1975 ³	1971	1966	1958
United States	1.56	1.67	1.89	1.98	1.70	1.34	Southeast						
New England							Virginia	1.20	1.21	1.32	1.32	1.13	0.90
Maine	1.58 ⁴	1.65	1.86	2.43	2.17	1.58	W. Virginia	0.56	N.A.	0.78	0.69	0.71	0.56
N. Hampshire	N.A.	N.A.	(2.38)	3.14	2.38	1.81	Kentucky	1.26	1.25	1.23	1.27	1.03	0.93
Vermont	N.A.	N.A.	(2.21)	2.53	2.27	1.63	Tennessee	1.40	1.40	1.31	1.53	1.37	0.97
Massachusetts	3.64	3.50	3.26	3.13	2.76	2.21	N. Carolina	1.35	1.35	1.51	1.58	1.31	0.90
Rhode Island	N.A.	N.A.	(2.27)	2.21	1.96	1.67	S. Carolina	0.80	0.82	1.07	0.94	0.60	0.48
Connecticut	1.94	2.17	1.94	2.38	2.01	1.44	Georgia	1.28	1.27	1.33	1.44	1.30	0.84
Mideast							Florida	1.14	1.13	1.18	1.41	1.09	0.76
New York	3.02	2.89	2.56	2.72	2.40	2.09	Alabama	0.73	0.74	0.75	0.85	0.66	0.56
New Jersey	3.30	3.31	3.15	3.01	2.57	1.77	Mississippi	1.12	1.10	1.12	0.96	0.93	0.66
Pennsylvania	1.91	1.85	1.71	2.16	1.88	1.50	Louisiana	0.47	0.61	0.64	0.56	0.43	0.52
Delaware	0.89	0.88	0.92	1.26	1.14	0.71	Arkansas	1.48	1.49	1.41	1.14	1.09	0.84
Maryland	1.72	1.69	2.01	2.24	2.05	1.47	Southwest						
Dist. of Col.	1.76	N.A.	1.78	1.80	1.37	1.08	Oklahoma	0.95	0.95	1.27	1.35	1.11	0.86
Great Lakes							Texas	1.66	1.84	2.06	1.91	1.62	1.36
Michigan	2.63	2.63	2.38	2.02	1.81	1.45	New Mexico	1.47	1.65	1.56	1.70	1.30	0.93
Ohio	1.20	1.26	1.29	1.47	1.44	1.07	Arizona	1.69	1.72	1.54	1.65	2.41	2.14
Indiana	1.61	1.66	1.64	1.96	1.64	0.84	Rocky Mount.						
Illinois	1.81	1.90	2.21	2.15	1.96	1.35	Montana	1.23	1.31	1.60	2.19	1.70	1.32
Wisconsin	2.12	2.22	2.63	3.01	2.31	1.82	Idaho	1.57	1.46	1.86	1.72	1.23	1.14
Plains							Wyoming	0.76	0.87	1.12	1.38	1.34	1.17
Minnesota	1.33	1.39	1.58	2.05	2.14	1.57	Colorado	1.74	1.80	1.99	2.45	2.20	1.72
Iowa	1.59	1.76	2.20	2.63	2.12	1.34	Utah	0.99	1.03	1.20	1.49	1.52	1.05
Missouri	1.45	1.59	1.85	1.79	1.64	1.12	Far West						
N. Dakota	1.18	1.26	1.53	2.08	1.81	1.54	Washington	1.78	1.75	1.86	1.62	1.14	0.92
S. Dakota	1.69	1.79	2.14	2.71	2.64	2.01	Oregon	2.18	2.25	2.18	2.33	1.98	1.55
Nebraska	2.43	2.48	2.50	3.15	2.67	1.90	Nevada	1.72	1.71	1.53	1.48	1.47	1.06
Kansas	1.28	1.37	1.55	2.17	1.96	1.65	California	2.26	2.21	2.08	2.48	2.03	1.50
— continued next column —							Alaska	N.A.	N.A.	1.73	1.61	1.42	1.12
							Hawaii	N.A.	N.A.	(0.95)	0.92	0.81	0.62

Note: These effective rates are for existing FHA insured mortgages only, which represent small and varying percentages (by state) of total single-family homes. These rates may or may not be representative of the rates applicable to all homes in a particular state.

²First quarter.

³Figures in parenthesis are for 1974, data for 1975 not available.

⁴Fourth quarter of 1977, data for 1978 not available.

Source: Computed by ACIR staff from data contained in U.S. Department of Housing and Urban Development, Housing — FHA, Management Information Systems Divisions, Single Family Insured Branch, *Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203(b)*, various years.

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

TABLE 37 — SELECTED INDICATORS OF PROPERTY TAX ASSESSMENT QUALITY BY STATE, AND MEDIAN EFFECTIVE PROPERTY TAX RATES FOR THE LARGEST CITY IN EACH STATE, 1976

(Single-Family Nonfarm Houses)

Assessment Levels		Assessment Uniformity				Effective Rates	
Percentage of Assessed Value to Sales Price of Sold Properties (Aggregate Assessment—Sales Price Ratio)		Composite Coefficient of Intra-Area Dispersion (Percent)		Coefficient of Inter-Area Dispersion (Percent)		Median Effective Property Tax Rates ¹	
State	Ratio	State	Percent	State	Percent	City	Rate (%)
Ave.—Median	26.3	Ave.—Median	25.8	Ave.—Median	15	Ave.—Median	1.52
—Mean	32.5	—Mean	Not Computed	—Mean	Not Computed	—Mean	Not Computed
Kentucky	76.3	Connecticut	13.8	Hawaii	3	Huntington, W.Va.	0.39
Oregon	75.4	Wisconsin	16.0	Alaska	4	New Orleans, La.	0.46
Iowa	74.0	Michigan	16.6	Oregon	4	Birmingham, Ala.	0.55
Alaska	73.7	California	17.0	Arizona	5	Honolulu, Haw.	0.65
New Jersey	68.3	Iowa	18.8	Iowa	5	Seattle, Wash.	0.88
Dist. of Col.	66.0	Florida	19.0	Maryland	5	Salt Lake City, Utah	0.91
Washington	64.4	Colorado	19.2	Kentucky	7	Jacksonville, Fla.	1.01
North Carolina	64.3	Massachusetts	19.2	New Jersey	7	Norfolk, Va.	1.03
New Hampshire	61.9	Kentucky	19.7	California	9	Little Rock, Ark.	1.04
Florida	61.7	Oregon	19.8	Florida	10	Houston, Tex.	1.04
Maine	57.8	Virginia	20.1	Illinois	10	Memphis, Tenn.	1.09
Wisconsin	50.7	Hawaii	20.5	Kansas	10	Oklahoma City, Okla.	1.09
Hawaii	50.0	New Hampshire	20.6	Michigan	10	Columbia, S.C.	1.15
Massachusetts	46.1	Arizona	21.0	Delaware	11	Dist. of Col.	1.23
Rhode Island	45.5	Nevada	21.7	Indiana	13	Biloxi, Miss. ²	1.25
Connecticut	44.1	Alaska	22.1	Nevada	13	Anchorage, Alaska	1.27
Michigan	41.2	New Jersey	22.2	Ohio	13	Las Vegas, Nev.	1.31
Maryland	39.4	Rhode Island	22.8	Washington	13	Louisville, Ky.	1.31
Virginia	37.3	Washington	22.9	Colorado	14	Albuquerque, N.Mex.	1.33
Delaware	34.8	Vermont	23.1	Utah	14	Denver, Colo.	1.33
Vermont	33.7	Ohio	23.6	West Virginia	14	Billings, Mont.	1.34
Georgia	32.8	Maine	24.1	Minnesota	15	Charlotte, N.C.	1.38
Ohio	28.2	Minnesota	24.8	Montana	15	Phoenix, Ariz.	1.46
South Dakota	28.1	North Carolina	24.9	New Mexico	15	Fargo, N.D.	1.51
Illinois	26.7	Maryland	25.7	Tennessee	15	Boise, Ida.	1.52
West Virginia	26.3	Delaware	26.0	Wyoming	15	Atlanta, Ga.	1.53
Nevada	24.9	Georgia	26.2	Connecticut	18	Wichita, Kans.	1.55
New York	24.9	Tennessee	26.8	Idaho	18	St. Louis, Mo.	1.64
Minnesota	22.5	Idaho	27.1	Missouri	19	Chicago, Ill.	1.66
Nebraska	19.1	Illinois	27.7	Oklahoma	19	Wilmington, Del.	1.78
Colorado	18.4	New Mexico	29.0	Arkansas	20	Cleveland, Ohio	1.79
New Mexico	18.0	New York	30.0	Georgia	21	New York, N.Y.	1.91
California	17.7	Utah	30.1	North Carolina	21	Minneapolis, Minn.	2.04
Missouri	17.2	Nebraska	30.3	Vermont	21	Sioux Falls, S.D.	2.04
Pennsylvania	17.2	Arkansas	30.6	New Hampshire	24	Omaha, Neb.	2.08
Indiana	16.3	North Dakota	30.7	North Dakota	24	Indianapolis, Ind.	2.10
Tennessee	15.6	South Dakota	30.8	Texas	24	Philadelphia, Pa.	2.11
Texas	14.6	Texas	32.0	Mississippi	25	Des Moines, Ia.	2.14
Utah	13.2	Missouri	33.3	Nebraska	25	Los Angeles, Calif.	2.27
Kansas	12.9	Indiana	34.4	South Carolina	25	Portland, Oreg.	2.34
Oklahoma	12.5	Oklahoma	35.5	South Dakota	27	Baltimore, Md.	2.54
Arizona	11.8	Louisiana	37.5	Rhode Island	29	Portland, Maine	2.56
Mississippi	11.5	Kansas	37.6	Alabama	30	Hartford, Conn.	3.09
Alabama	11.4	Mississippi	37.7	Louisiana	30	Providence, R.I.	3.10
Arkansas	10.8	West Virginia	38.3	Pennsylvania	30	Manchester, N.H.	3.11
Wyoming	10.1	South Carolina	38.8	Maine	32	Milwaukee, Wis.	3.13
Louisiana	10.0	Alabama	39.5	Virginia	32	Detroit, Mich.	3.47
Idaho	9.4	Wyoming	39.9	Wisconsin	34	Newark, N.J.	3.77
North Dakota	7.4	Pennsylvania	41.1	Massachusetts	35	Boston, Mass.	3.81
Montana	5.9	Montana	41.1	New York	46	Burlington, Vt.	Not Available
South Carolina	3.3	Dist. of Col.	Not Applicable	Dist. of Col.	Not Applicable	Cheyenne, Wyo.	Not Available

¹Effective rate is total annual tax billing expressed as a percentage of the sales price.
²Rate for Jackson not available.

Source: ACIR staff compilation based on U.S. Bureau of the Census, 1977 Census of Governments, Vol. 2, *Taxable Property Values and Assessment/Sales Price Ratios*.

**TABLE 38 — PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,
BY STATE, AND REGION, SELECTED YEARS, 1942-1977**

State and Region	1977	1975	1972	1967	1962	1957	1942
United States	35.6	36.4	39.1	42.7	45.9	44.6 ¹	53.2 ¹
New England	(45.9)	(48.1)	(48.1)	(50.2)	(53.9)	(52.7)	(60.2)
Maine	36.1	40.4	45.0	48.5	52.8	50.0	62.7
New Hampshire	61.8	60.0	60.4	63.4	63.6	62.8	60.5
Vermont	40.8	42.8	42.9	40.1	45.2	45.0	50.4
Massachusetts	49.1	52.9	51.2	51.8	60.6	58.0	67.2
Rhode Island	41.2	41.9	39.5	45.6	47.8	50.4	62.6
Connecticut	46.6	50.5	49.4	52.0	53.6	50.0	57.5
Mideast	(30.1)	(31.9)	(33.6)	(37.5)	(40.5)	(41.4)	(54.6)
New York	35.8	36.0	36.6	39.4	44.4	47.7	58.4
New Jersey	50.3	56.9	57.1	56.9	64.7	64.0	75.3
Pennsylvania	26.1	25.7	27.3	33.6	34.7	33.4	51.1
Delaware	16.2	17.6	17.3	19.9	20.5	23.9	28.6
Maryland	29.8	29.2	32.3	41.2	41.7	42.5	57.7
District of Columbia	22.4	25.9	30.9	33.8	37.0	36.8	56.2
Great Lakes	(37.0)	(39.4)	(44.2)	(46.9)	(53.2)	(50.5)	(53.4)
Michigan	37.8	42.8	40.0	43.8	49.3	46.1	52.8
Ohio	38.9	37.9	43.7	51.7	51.7	48.0	47.8
Indiana	37.2	39.9	51.2	48.4	56.2	54.9	55.1
Illinois	37.0	38.5	41.6	48.9	53.4	51.7	55.5
Wisconsin	34.3	37.7	44.7	41.7	55.6	51.8	55.9
Plains	(38.5)	(39.7)	(45.2)	(52.9)	(56.0)	(54.8)	(60.0)
Minnesota	29.9	30.6	40.0	49.6	54.9	51.8	56.4
Iowa	38.8	41.2	46.2	50.4	56.5	48.8	55.3
Missouri	31.7	35.2	37.1	40.9	42.6	44.4	49.7
North Dakota	32.8	31.2	40.1	51.0	52.8	52.8	67.0
South Dakota	48.8	49.1	52.9	56.1	58.4	58.2	61.5
Nebraska	46.1	48.6	51.1	72.3	70.5	69.9	69.1
Kansas	41.1	42.3	49.0	50.3	56.1	58.0	60.9
Southeast	(22.9)	(22.8)	(24.3)	(27.0)	(29.4)	(27.7)	(38.0)
Virginia	28.8	28.0	28.5	30.0	35.9	31.1	39.6
West Virginia	18.0	18.9	20.6	26.7	27.2	25.4	32.7
Kentucky	18.7	19.1	21.0	27.0	30.3	36.3	47.0
Tennessee	25.1	25.9	26.9	29.3	33.3	28.9	44.1
North Carolina	23.6	24.2	25.2	26.4	27.9	26.8	31.3
South Carolina	23.4	22.6	23.9	21.2	24.3	23.0	37.0
Georgia	31.1	32.0	30.5	31.4	31.8	29.0	41.2
Florida	33.6	31.2	33.0	40.3	41.2	35.4	44.7
Alabama	11.8	12.8	14.8	17.7	20.3	20.2	32.5
Mississippi	22.0	21.8	22.6	27.7	29.9	27.5	41.0
Louisiana	15.6	15.0	20.1	20.5	22.6	21.8	33.7
Arkansas	22.8	22.1	24.1	26.1	28.3	26.5	30.7
Southwest	(28.9)	(28.6)	(31.6)	(36.6)	(37.4)	(36.6)	(43.4)
Oklahoma	22.5	24.3	27.2	32.9	31.2	30.4	35.7
Texas	36.5	37.2	39.1	45.4	45.3	46.2	55.5
New Mexico	18.2	17.4	20.6	22.5	25.2	23.4	34.2
Arizona	38.4	35.5	39.3	45.5	47.7	46.4	48.3
Rocky Mountain	(37.5)	(36.9)	(41.5)	(46.9)	(50.1)	(50.9)	(73.7)
Montana	47.3	49.6	50.6	56.0	56.8	58.3	68.4
Idaho	32.0	30.3	35.3	36.8	48.6	50.2	62.0
Wyoming	40.7	40.6	46.7	54.7	53.4	51.4	54.6
Colorado	38.1	33.9	40.8	45.8	47.7	50.8	56.6
Utah	29.2	30.0	34.1	41.4	44.1	43.8	53.3
Far West ¹	(37.4)	(38.4)	(42.0)	(42.4)	(40.3)	(38.8)	(49.2)
Washington	31.1	34.0	36.5	30.8	30.9	29.6	33.7
Oregon	44.5	43.6	49.7	47.5	47.4	42.4	51.7
Nevada	32.0	32.9	34.1	40.0	32.7	36.1	61.4
California	42.0	43.0	47.7	51.4	50.2	47.2	49.9
Alaska	57.4	25.6	24.5	24.6	22.9	(22.0)	N.A.
Hawaii	17.1	17.6	19.1	20.3	16.0	(15.8)	N.A.

Note: Regional amounts are unweighted averages.

N.A. — Not available.

¹Excluding Alaska and Hawaii.

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

**TABLE 39 — PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS,
BY STATE AND REGION, SELECTED YEARS 1942-1977**

State and Region	1977	1975	1972	1967	1962	1957	1942
United States	80.6	81.6	83.7	86.6	87.7	86.7	92.4
New England	98.9	98.9	98.6	98.6	98.3	97.6	95.8
Connecticut	99.1	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.2	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	99.4	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	98.1	98.0	98.3	98.9	98.6	97.8	95.3
Rhode Island	99.1	99.0	98.9	98.5	98.2	97.0	95.5
Vermont	98.7	98.8	98.0	96.7	96.9	96.3	97.2
Mideast ¹	75.0	75.8	77.1	84.1	85.5	84.9	92.8
Delaware	85.0	85.6	82.3	93.3	93.6	94.6	94.8
Dist. of Columbia	22.4	25.9	30.9	33.8	37.0	36.8	56.2
Maryland	65.6	65.4	69.8	87.0	91.2	88.8	94.7
New Jersey	90.0	91.6	92.1	90.7	90.4	89.0	97.2
New York	68.4	69.1	70.8	75.8	77.3	77.6	89.4
Pennsylvania	66.2	67.4	70.3	73.8	75.1	74.7	88.0
Great Lakes	89.4	90.0	91.4	93.8	95.1	93.6	96.2
Illinois	82.0	83.9	86.7	88.2	88.7	86.0	91.0
Indiana	96.6	97.6	98.2	99.5	99.4	98.2	98.3
Michigan	91.8	92.7	91.8	93.7	98.8	97.7	97.8
Ohio	77.9	77.1	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.7	98.7	98.9	98.4	98.2	97.0	96.3
Plains	91.0	91.9	93.1	94.5	93.6	93.3	95.3
Iowa	97.0	98.2	98.1	98.6	98.6	97.4	97.3
Kansas	94.1	95.5	96.4	97.2	97.0	96.5	97.5
Minnesota	96.2	96.3	97.0	97.7	97.2	96.2	96.4
Missouri	69.6	73.4	77.3	83.0	80.6	82.0	85.6
Nebraska	93.1	92.8	93.5	93.7	92.3	91.6	94.9
North Dakota	96.4	95.6	96.1	96.6	96.5	96.9	98.2
South Dakota	90.5	91.2	93.4	94.9	93.1	92.6	97.2
Southeast	75.1	75.6	78.0	81.0	83.5	82.7	87.3
Alabama	39.8	42.0	46.8	51.5	55.6	59.0	71.4
Arkansas	90.9	91.8	91.7	93.2	92.4	88.0	89.9
Florida	84.3	83.4	81.1	84.5	83.4	78.6	88.9
Georgia	81.1	83.2	88.0	89.4	88.3	87.0	88.2
Kentucky	66.7	71.0	70.7	76.5	78.7	82.8	91.7
Louisiana	50.1	52.2	58.8	66.0	77.7	76.9	79.9
Mississippi	94.2	90.4	90.5	81.0	80.6	82.5	88.6
North Carolina	82.4	82.1	89.9	97.2	96.4	94.8	91.6
South Carolina	93.1	93.6	94.1	93.0	93.0	90.7	92.1
Tennessee	67.9	66.5	70.7	78.5	88.2	86.3	86.9
Virginia	69.0	67.3	68.1	71.4	79.0	78.8	85.4
West Virginia	81.9	83.1	85.2	89.6	88.7	86.7	93.2
Southwest	79.6	82.3	84.0	86.2	88.4	88.6	94.2
Arizona	81.1	80.3	79.9	86.6	90.8	92.2	93.6
New Mexico	81.7	87.6	89.0	73.5	74.8	75.7	90.4
Oklahoma	69.8	75.0	79.9	90.7	95.1	95.0	97.4
Texas	85.8	86.2	87.0	93.8	92.9	91.4	95.5
Rocky Mountain	88.5	89.6	92.0	93.3	93.4	93.9	95.7
Colorado	75.9	73.9	82.1	90.5	91.0	91.6	93.9
Idaho	97.2	97.1	97.6	97.7	97.7	96.8	97.9
Montana	96.1	96.2	95.1	95.1	94.4	93.3	98.4
Utah	81.7	86.5	87.9	90.5	90.0	95.3	94.7
Wyoming	91.8	94.2	97.4	92.9	93.9	92.6	93.6
Far West ²	78.6	82.6	84.0	87.8	85.9	85.5	91.6
California	85.2	85.8	87.8	88.6	88.1	87.0	95.8
Nevada	67.3	70.0	70.1	81.1	75.1	78.3	83.5
Oregon	92.0	96.1	96.5	96.6	96.6	95.3	96.3
Washington	69.8	78.3	81.7	84.9	83.6	81.3	90.8
Alaska ³	78.7	74.1	69.5	76.2	74.8	(68.8)	N.A.
Hawaii ³	80.0	80.4	78.1	75.9	67.0	(70.6)	N.A.

¹Excluding the District of Columbia.

²Excluding Alaska and Hawaii.

³Data for years prior to statehood (shown in parentheses) not included in United States totals.

Note: Regional totals are unweighted averages.

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

TABLE 40 — PROPERTY TAXES AS A PERCENT OF STATE AND LOCAL TOTAL GENERAL REVENUE, BY STATE, FISCAL YEARS 1967, 1975, AND 1977

State ¹	State and Local Property Tax Revenue as a Percent of Total General Revenue —								
	State and Local			State			Local		
	1977	1975	1967	1977	1975	1967	1977	1975	1967
(Greatest Dependency on the Property Tax) ¹									
New Hampshire	36.8	36.5	43.1	1.3	1.5	2.0	62.9	62.0	75.8
Alaska	35.3	9.4	7.3	33.6	1.1	—	25.3	19.8	31.9
New Jersey	33.7	38.1	42.7	1.5	2.1	—	51.0	52.8	60.3
Massachusetts	32.8	36.8	38.8	*	*	*	56.7	58.1	58.1
Connecticut	32.2	34.8	38.4	—	—	—	62.5	62.1	66.0
Nebraska	28.2	28.5	44.3	0.3	*	14.8	46.0	45.1	57.2
California	27.6	28.4	34.1	2.1	2.1	3.1	38.3	37.6	44.8
South Dakota	25.8	26.4	34.1	—	—	—	52.8	51.9	65.3
Montana	25.6	27.0	33.0	2.3	2.1	2.4	44.8	47.1	60.8
Arizona	25.1	22.8	28.1	7.5	6.8	8.1	32.1	28.8	41.1
Kansas	25.1	26.1	33.9	1.0	1.0	1.5	42.7	43.8	51.0
(Moderate Dependency on the Property Tax) ¹									
Illinois	24.9	26.1	35.5	0.1	0.1	0.1	40.4	41.6	52.6
Rhode Island	24.2	26.0	31.4	0.7	0.7	—	53.9	57.1	59.8
Oregon	24.0	23.3	28.9	*	*	0.2	40.9	40.4	48.7
Ohio	23.6	23.2	34.5	1.8	1.8	2.8	32.5	34.1	48.3
Iowa	23.5	25.7	34.3	*	*	0.5	36.4	40.9	57.3
New York	23.5	24.0	29.4	0.1	0.2	0.1	29.5	28.5	37.0
Indiana	23.4	25.4	33.6	0.7	1.1	1.3	37.3	40.2	54.8
Vermont	23.2	24.7	25.4	0.1	0.1	0.2	60.3	58.8	66.0
Michigan	23.0	25.8	29.4	1.5	1.9	3.4	36.0	38.9	42.8
Colorado	22.7	19.3	29.1	0.1	0.1	0.2	35.4	31.4	46.7
Wisconsin	22.0	24.6	30.4	2.2	2.8	3.4	31.4	34.6	40.8
Texas	21.8	22.1	28.1	0.5	0.7	2.5	38.0	38.0	45.7
Wyoming	21.7	20.4	26.3	1.8	1.7	6.2	40.7	38.0	47.3
Maine	20.3	24.4	32.9	1.7	1.5	1.4	38.6	51.5	65.6
Florida	19.7	18.5	26.1	1.4	1.3	1.8	26.8	26.1	39.3
Nevada	19.1	19.7	22.6	4.2	4.1	1.4	26.8	28.7	36.9
Missouri	19.0	21.9	27.0	0.2	0.2	0.6	31.2	35.5	44.3
Maryland	18.4	18.6	29.8	2.1	1.9	2.3	26.5	25.3	41.9
Minnesota	18.1	18.6	32.6	0.1	0.1	3.7	28.5	29.0	48.5
Idaho	17.9	17.1	23.2	*	0.1	0.3	33.4	32.8	44.5
Virginia	17.5	16.9	19.8	0.6	0.7	1.0	30.6	29.3	35.0
Washington	17.4	19.7	19.6	8.8	6.0	5.1	20.9	28.0	31.4
Georgia	17.2	17.3	18.8	0.3	0.2	0.2	29.0	30.6	31.2
Pennsylvania	17.0	16.8	24.1	0.7	0.7	0.1	29.1	27.6	41.8
Utah	16.0	16.0	24.1	*	*	3.3	31.1	30.8	41.3
North Dakota	15.8	16.2	25.8	0.4	0.3	1.0	35.7	37.1	49.0
(Least Dependency on the Property Tax) ¹									
Tennessee	14.2	14.3	17.4	—	—	—	25.4	24.3	30.7
North Carolina	13.6	13.9	17.4	0.9	0.9	1.4	22.7	22.6	28.2
South Carolina	12.6	12.2	13.4	0.2	0.2	0.2	27.5	25.9	28.0
Oklahoma	12.0	12.9	18.1	—	—	—	23.4	25.9	40.4
Arkansas	11.8	11.8	14.8	0.1	0.1	0.1	23.0	24.3	32.3
Mississippi	11.2	11.4	15.4	0.2	0.2	0.6	20.8	21.5	26.2
Kentucky	10.6	10.6	14.9	1.6	1.6	2.6	21.9	21.8	27.8
West Virginia	10.3	10.8	15.5	0.1	0.1	0.1	23.3	27.3	36.0
Hawaii	9.5	10.5	12.8	—	—	—	38.9	44.6	44.4
Delaware	9.1	10.6	12.4	—	0.3	0.1	20.5	23.1	25.7
New Mexico	8.7	8.7	10.8	1.3	1.4	2.9	15.7	16.4	19.2
District of Columbia	8.2	10.1	20.2	—	—	—	8.2	10.1	20.2
Louisiana	8.2	8.6	11.9	*	*	1.6	15.6	16.5	22.4
Alabama	5.8	6.4	9.7	1.3	1.4	2.3	10.1	11.1	15.4

—Represents zero.

*Less than 0.05 percent.

¹States ranked on basis of State and local total for 1977.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances*, various years.

**TABLE 41 — STATE-LOCAL PROPERTY TAXES PER \$1,000 OF STATE PERSONAL INCOME
BY STATE, AND REGION, SELECTED YEARS, 1942-1977**

State and Region	1977		1972		1967		1957		1942	
	Amount	As % of U.S. Average	Amount	As % of U.S. Average	Amount	As % of U.S. Average	Amount	As % of U.S. Average	Amount	As % of U.S. Average
United States	\$46	100	\$50	100	\$45	100	\$37 ¹	100	\$37 ¹	100
New England	(59)	(128)	(66)	(132)	(52)	(116)	(45)	(122)	(43)	(116)
Maine	45	98	66	132	51	113	44	119	45	122
New Hampshire	66	143	73	146	59	131	51	138	50	135
Vermont	62	135	73	146	50	111	46	124	43	116
Massachusetts	74	161	73	146	59	131	52	141	51	138
Rhode Island	52	113	50	100	45	100	39	105	35	95
Connecticut	56	122	64	128	48	107	36	97	32	86
Mideast	(41)	(89)	(42)	(84)	(38)	(84)	(30)	(81)	(34)	(92)
New York	63	137	58	116	52	116	43	116	53	143
New Jersey	63	137	67	134	54	120	45	122	52	141
Pennsylvania	31	67	34	68	32	71	25	68	36	97
Delaware	19	41	21	42	19	42	12	32	12	32
Maryland	39	85	40	80	42	93	31	84	27	73
District of Columbia	29	63	32	64	29	64	26	68	22	59
Great Lakes	(44)	(96)	(56)	(112)	(45)	(100)	(39)	(105)	(37)	(100)
Michigan	49	107	53	106	43	96	38	103	34	92
Ohio	39	85	44	88	43	96	32	86	29	78
Indiana	39	85	59	118	47	104	38	103	35	95
Illinois	43	93	51	102	42	93	37	100	39	105
Wisconsin	49	107	72	144	51	113	49	132	48	130
Plains	(47)	(102)	(56)	(112)	(58)	(129)	(51)	(138)	(49)	(132)
Minnesota	44	96	58	116	60	133	50	135	52	141
Iowa	47	102	60	120	56	124	47	127	42	114
Missouri	33	72	40	80	38	84	30	81	30	81
North Dakota	39	85	48	96	59	131	61	165	78	211
South Dakota	60	130	70	140	70	156	60	162	55	149
Nebraska	59	128	59	118	67	149	53	143	44	119
Kansas	47	102	54	108	55	122	56	151	43	116
Southeast	(25)	(54)	(27)	(54)	(27)	(60)	(24)	(65)	(24)	(65)
Virginia	31	67	31	62	28	62	24	65	17	46
West Virginia	21	46	25	50	27	60	18	49	25	68
Kentucky	21	46	23	46	26	58	28	76	30	81
Tennessee	27	59	29	58	28	62	24	65	28	76
North Carolina	26	57	28	56	26	58	23	62	22	59
South Carolina	25	54	26	52	20	44	20	54	24	65
Georgia	35	76	33	66	30	67	25	68	22	59
Florida	35	76	38	76	42	93	30	81	31	84
Alabama	12	26	15	30	17	38	15	41	17	46
Mississippi	26	57	28	56	31	69	30	81	31	84
Louisiana	19	41	27	54	24	53	22	59	27	73
Arkansas	23	50	25	50	26	58	23	62	18	49
Southwest	(35)	(76)	(38)	(76)	(40)	(89)	(32)	(86)	(31)	(84)
Oklahoma	24	52	29	58	34	76	28	76	30	81
Texas	39	85	42	84	41	91	35	95	31	84
New Mexico	22	48	26	52	26	58	21	57	27	73
Arizona	55	120	54	108	58	129	42	114	35	95
Rocky Mountain	(50)	(109)	(54)	(108)	(56)	(124)	(48)	(130)	(44)	(119)
Montana	64	139	74	148	65	144	57	154	57	154
Idaho	37	80	44	88	44	98	47	127	42	114
Wyoming	63	137	59	118	69	153	48	130	38	103
Colorado	49	107	51	102	54	120	47	127	46	124
Utah	37	80	43	86	50	111	41	111	38	103
Far West ¹	(50)	(109)	(56)	(112)	(48)	(107)	(37)	(100)	(29)	(78)
Washington	38	83	47	94	35	78	26	70	20	54
Oregon	58	126	62	124	52	116	44	119	31	84
Nevada	41	89	44	88	44	98	34	92	32	86
California	65	141	72	144	62	138	44	119	33	89
Alaska	135	293	25	50	23	51	(12)	(32)	N.A.	N.A.
Hawaii	24	52	27	54	27	60	(15)	(41)	N.A.	N.A.

Note: Regional dollar amounts are unweighted averages.
N.A. — Not available.

¹Excluding Alaska and Hawaii.

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

TABLE 42 — PER CAPITA STATE-LOCAL PROPERTY TAX COLLECTIONS—AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE, SELECTED YEARS, 1942-1977

State and Region	Per Capita Collections					Average Annual Rate of Increase			
	1977	1972	1967	1957	1942	1972-77	1967-72	1957-67	1942-57
United States Average	\$289	\$206	\$132	\$76 ¹	\$34 ¹	7.0%	9.3%	5.7%	5.5%
New England	(364)	(268)	(153)	(91)	(43)	(6.3)	(11.9)	(5.3)	(5.1)
Maine	238	219	126	75	38	1.7	11.7	5.3	4.6
New Hampshire	382	274	163	96	43	6.9	10.9	5.4	5.5
Vermont	331	261	129	78	33	4.9	15.1	5.2	5.9
Massachusetts	491	331	192	120	55	8.2	11.5	4.8	5.3
Rhode Island	327	205	135	77	41	9.8	8.7	5.8	4.3
Connecticut	413	316	175	98	46	5.5	12.5	6.0	5.2
Mideast	(293)	(203)	(128)	(74)	(39)	(7.6)	(9.7)	(5.6)	(4.4)
New York	448	288	181	108	62	9.2	9.7	5.3	3.8
New Jersey	468	318	182	111	61	8.0	11.8	5.1	4.1
Pennsylvania	201	142	94	54	34	7.2	8.6	5.7	3.1
Delaware	134	99	67	33	16	6.2	8.1	7.3	4.9
Maryland	265	180	131	68	31	8.0	6.6	6.8	5.4
District of Columbia	240	189	115	69	30	4.9	10.4	5.2	5.7
Great Lakes	(288)	(234)	(141)	(85)	(36)	(4.2)	(10.7)	(5.2)	(5.9)
Michigan	332	231	139	85	35	7.5	10.7	5.0	6.1
Ohio	249	185	129	72	30	6.1	7.5	6.0	6.0
Indiana	243	236	142	77	32	0.6	10.7	6.3	6.0
Illinois	318	241	146	93	41	5.7	10.6	4.6	5.6
Wisconsin	299	278	151	97	42	1.5	13.0	4.5	5.7
Plains	(277)	(213)	(159)	(91)	(38)	(5.4)	(6.0)	(5.7)	(6.0)
Minnesota	271	231	174	95	41	3.2	5.8	6.2	5.8
Iowa	291	230	168	88	35	4.8	6.5	6.7	6.3
Missouri	193	157	106	59	24	4.2	8.2	6.0	6.2
North Dakota	224	170	142	93	51	5.7	3.7	4.3	4.1
South Dakota	307	240	170	98	42	5.0	7.1	5.7	5.8
Nebraska	357	236	196	101	36	8.6	3.8	6.9	7.1
Kansas	299	228	158	100	37	5.6	7.6	4.7	6.9
Southeast	(134)	(92)	(60)	(34)	(14)	(7.8)	(8.9)	(5.8)	(6.1)
Virginia	194	120	71	40	15	10.1	11.1	5.9	6.8
West Virginia	112	80	59	30	16	7.0	6.3	7.0	4.3
Kentucky	113	74	57	40	16	8.8	5.4	3.6	6.3
Tennessee	141	96	62	34	16	8.0	9.1	6.2	5.2
North Carolina	140	96	59	31	13	7.8	10.2	6.6	6.0
South Carolina	128	82	42	25	13	9.3	14.3	5.3	4.5
Georgia	190	118	71	36	13	10.0	10.7	7.0	7.0
Florida	211	145	109	54	24	7.8	5.9	7.3	5.6
Alabama	60	47	34	21	9	5.0	6.7	4.9	5.8
Mississippi	116	78	54	31	13	8.3	7.6	5.7	6.0
Louisiana	99	87	54	35	16	2.6	10.0	4.4	5.4
Arkansas	110	76	52	27	9	7.7	7.9	6.8	7.6
Southwest	(200)	(136)	(98)	(55)	(22)	(8.0)	(6.8)	(5.9)	(6.3)
Oklahoma	135	102	83	46	19	5.8	4.2	6.1	6.1
Texas	233	153	103	64	22	8.8	8.2	4.9	7.4
New Mexico	113	85	61	35	17	5.9	6.9	5.7	4.9
Arizona	317	202	146	75	32	9.4	6.7	6.9	5.8
Rocky Mountain	(295)	(197)	(150)	(91)	(40)	(8.4)	(5.6)	(5.1)	(5.6)
Montana	362	263	170	110	51	6.6	9.1	4.4	5.3
Idaho	205	146	108	78	38	7.0	6.2	3.3	4.9
Wyoming	402	227	192	99	36	12.1	3.4	6.8	7.0
Colorado	314	206	157	96	42	8.8	5.6	10.3	5.7
Utah	191	144	121	73	35	5.8	3.5	5.2	5.0
Far West ¹	(338)	(242)	(155)	(84)	(38)	(6.9)	(9.3)	(6.3)	(5.4)
Washington	255	194	111	56	24	5.6	11.8	7.1	5.8
Oregon	353	239	150	87	36	8.1	9.8	5.6	6.1
Nevada	286	205	150	84	50	6.9	6.4	6.0	3.5
California	458	329	209	110	43	6.8	9.5	6.6	6.5
Alaska	1,318	117	71	(28)	N.A.	62.3	10.5	9.8	N.A.
Hawaii	167	121	82	(27)	N.A.	6.7	8.1	11.7	N.A.

Note: Regional collections are unweighted averages.

N.A. — Data not available.

¹Excluding Alaska and Hawaii.

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

**TABLE 43 — COSTS AND PARTICIPATION RATES OF STATE PROPERTY TAX
CIRCUIT-BREAKER PROGRAMS, FISCAL YEARS 1974 AND 1977***

State	Total Cost of Programs (\$000)		Number of Claimants		Average Cost Per Claimant (\$)		Cost Per Capita (\$)	
	1974	1977	1974	1977	1974	1977	1974	1977
Arizona	N.A.	7,762	N.A.	38,619	N.A.	200.19	N.A.	3.45
Arkansas	166	676	2,798	8,916	59.34	75.76	.08	0.36
California	61,000	85,000	302,000	440,000	201.98	193.18	2.96	2.74
Colorado	2,355	11,003	27,251	58,875	86.41	187.00	0.96	4.20
Connecticut	6,193	24,754	19,533	101,574	317.05	243.70	2.10	7.96
Dist. of Columbia	N.A.	4,200	N.A.	18,632	N.A.	225.42	N.A.	6.09
Hawaii	—	4,200	—	N.A.	—	N.A.	—	4.65
Idaho	1,871	4,000	15,924	17,323	117.49	231.00	2.42	4.67
Illinois	21,950	100,000	144,647	405,000	151.74	250.00	1.95	8.85
Indiana	1,800	844	44,000	28,665	40.90	29.45	0.33	0.16
Iowa	2,540	9,600	37,000	83,800	68.64	114.56	1.26	3.34
Kansas	3,149	8,824	31,307	62,955	100.58	140.17	1.38	3.84
Maine	1,974	4,347	13,468	20,786	146.56	209.10	1.92	4.06
Maryland	—	20,808	—	83,863	—	248.12	—	5.03
Michigan	129,000	275,582	810,000	1,234,800	159.25	223.18	14.26	30.24
Minnesota	10,010	134,200	110,000	857,277	91.00	156.54	2.56	33.94
Missouri	4,709	7,008	58,031	56,260	81.14	124.57	0.98	1.46
Nevada	80	1,350	1,994	10,560	40.12	127.84	0.14	2.20
New Mexico	—	1,500	—	40,000	—	37.50	—	1.26
New York	—	N.A.	—	N.A.	—	N.A.	—	N.A.
North Dakota	35	1,198	5,052	9,969	70.00	120.20	0.55	1.86
Ohio	33,000	44,614	264,300	329,462	124.86	135.42	3.20	4.26
Oklahoma	N.A.	357	N.A.	4,159	N.A.	85.93	N.A.	0.13
Oregon	70,730	74,140	509,000	502,575	138.95	147.52	31.78	31.20
Pennsylvania	56,100	58,918	410,000	413,974	136.82	142.32	4.71	4.99
Rhode Island ¹	—	12	—	249	—	51.92	—	0.01
South Dakota	—	1,487	—	15,095	—	98.51	—	2.17
Utah	—	950	—	10,000	—	95.00	—	0.75
Vermont	4,731	7,670	16,400	36,516	288.47	210.05	10.19	16.08
West Virginia	166	18	8,529	1,265	19.46	13.94	0.09	0.01
Wisconsin	35,411	48,139	189,521	234,201	186.84	205.55	7.75	10.31
Total	446,970	943,161	3,020,755	5,125,370	147.97	184.02	4.41	6.86
(21 states in 1974 29 states plus D.C. in 1977 ²)								
Percentage Increase		111.0		69.7		24.4		55.6

*For several states data are for other than year indicated, see Table 44.
N.A. — Not available. New program for year indicated.

¹— No circuit-breaker program in 1974.

²New program, data are for period January 1 thru April 10.

²Excludes the following new programs for which data were not available: 1974—
Arizona, District of Columbia, and Oklahoma; 1977—New York.

Source: Table 44.

TABLE 44 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, APRIL, 1978

State ¹	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)]
Arizona (1977)	1973 Revised: 1977	Homeowners and renters 65 and over (38,619)	\$3,750 single \$5,500 married	Relief for single persons ranges from \$225 for those earning less than \$1,750 to \$25 for those earning over \$3,650 but less than \$3,750. Relief for married persons ranges from \$225 for those earning less than \$2,500 to \$25 for those earning over \$5,350 but less than \$5,500. Only taxes on first \$2,000 of assessed value are considered (25 percent of rent equals tax equivalent up to \$225).	State income tax credit or rebate	\$200.19 (3.45) [7.762]
Arkansas ² (1976)	1973 Revised: 1975	Homeowners 65 and over, widows 62 and over (8,916)	\$8,000	Relief based on amount that property taxes exceed various percentages of household income, based on income size. Maximum relief ranges from \$500 if income is \$3000 or less to \$150 if income is between \$7000 and \$8000.	State income tax credit or rebate	\$75.76 (.36) [676]
California* (1979 est.)	1967 Revised: 1971; 1973; 1977	Homeowners and renters 62 and over (Homeowners, 320,000; renters, 120,000)	\$20,000 gross (homeowners \$12,000 net) (renters \$5,000 net)	Homeowner relief ranges from 96 percent of tax payment on first \$8,500 of value if net household income is not over \$3,000 to 4 percent of tax payment if net household income is \$12,000. Renter relief is based on household income and a statutory property tax equivalent of \$220. Relief ranges from 96 percent of the property tax equivalent if net household income is not over \$1,400 to 4 percent of property tax equivalent if income is not over \$5,000. (Additionally there is a state financed homestead exemption of \$1,750 for all homeowners.)	State rebate	Homeowner \$266.00 (3.80) [85,000] Renters \$83.00 (0.45) [10,000]
Colorado (1977)	1971 Revised: 1972; 1973; 1974; 1975; 1977	Homeowners and renters 65 and over or disabled (58,875)	\$7,300 single \$8,300 married	Relief cannot exceed \$410 and is equal to \$410 reduced by 10 percent of income over \$3,300 for individuals and 10 percent of income over \$4,300 for married couples (20 percent of rent equals tax equivalent).	State income tax credit or rebate	\$187.00 (4.20) [11,003]
Connecticut ³ (1977)	1973 Revised: 1974	Homeowners and renters 65 and over (101,574)	\$6,000	Taxes exceeding 5 percent of income. Maximum refund ranges up to \$400 for incomes below \$3,000 (20 percent of rent equals tax equivalent).	Reduction in tax bill	\$243.70 (7.96) [24,754]
District of Columbia (1977)	1974 Revised: 1977	Non-elderly homeowners and renters (6,000)	\$10,000	Relief takes the form of a variable credit ranging from 95 percent of tax in excess of 2 percent of income for incomes less than \$3,000 to 80 percent of tax in excess of 4 percent of income for incomes between \$7,000 and \$10,000. Maximum credit, \$400. (15 percent of rent equals tax equivalent.)	Income tax credit	\$100.00 (0.87) [600]
		Elderly, blind or disabled homeowners and renters (12,632)	\$20,000	Credit is based on amount of property tax paid in excess of various percentages of household income. Credit ranges from taxes paid in excess of 1 percent of household income if income is under \$5,000 to taxes paid in excess of 2.5 percent of income for incomes between \$15,000 and \$20,000. Maximum credit is \$750. (15 percent of rent equals tax equivalent.)	Income tax credit	\$285.00 (5.22) [3,600]

*The passage of Proposition 13 (Jarvis-Gann) has no effect on the fiscal year 1979 estimates of the number of beneficiaries and costs but will have substantial effect in subsequent years.

Footnotes at end of table.

TABLE 44 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, APRIL, 1978 (continued)

State ¹	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)]
Hawaii (1978 est.)	1977	All renters (N.A.)	\$20,000	Taxpayers with adjusted gross income under \$20,000 who have paid more than \$1,000 in rent qualify for a tax credit or refund of \$20 per personal exemption. Taxpayers 65 and over may claim double tax credits.		N.A. (4.65) [4,200]
Idaho (1978 est.)	1974 Revised: 1976; 1978	Homeowners age 65 and over, widows, blind, disabled veterans, fatherless children under 18 (17,323)	\$7,500	Relief ranges from lesser of \$400 or actual taxes for those with incomes \$3,000 or less to lesser of \$75 or taxes for those with incomes between \$7,001 and \$7,500.	Reduction of tax bill	\$231.00 (4.67) [4,000]
Illinois (1979 est.)	1972 Revised: 1974; 1975; 1977	Homeowners and renters 65 and over or disabled (405,000)	\$10,000	Relief based on amount by which property tax (or rent equivalent) exceeds 4 percent of household income. Relief limit is \$650 less 5 percent of household income (30 percent of rent equals tax equivalent). An additional grant is provided regardless of the amount of property tax or rent payments. The additional grant is the greater of \$50 or an amount computed by multiplying the claimant's household income by an applicable percentage. The percentages range from 1.0 percent for gross income of \$7,000-\$9,999 to 4 percent for gross income under \$1,000.	State rebate	\$250.00 (8.85) [100,000]
Indiana (1977)	1973	Homeowners and renters 65 and over or disabled (28,665)	\$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	\$29.45 (.16) [844]
Iowa (1977)	1973 Revised: 1975	Homeowners and renters 65 and over (surviving spouse 55 or older) or totally disabled (83,800)	\$9,000	Relief ranges from 100 percent of property tax for incomes below \$1,000 to 25 percent for incomes not over \$9,000. Property taxes are limited to \$600 for calculating relief. Elderly property owners with less than \$4000 Household income eligible for a minimum reimbursement of \$125. (In addition, all homeowners receive a state financed homestead tax exemption of \$4500. However, homestead assistance must be deducted from elderly credit program.) (25 percent of rent equals tax equivalent.)	State rebate	\$114.56 (3.34) [9,600]
Kansas (1977)	1970 Revised: 1972; 1973, 1975	Homeowners and renters 60 and over or disabled (62,955)	\$8,150	Taxes in excess of various percentages of income, ranging from zero percent for income 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	\$140.17 (3.84) [8,824]
Maine (1977)	1971 Revised: 1973; 1974, 1977	Homeowners and renters 62 and over (disabled surviving spouse 55 and over) (20,786)	\$5,000 single \$6,000 married	Relief equal to amount of tax up to \$400. (25 percent of rent equals tax equivalent.)	State rebate	\$209.10 (4.06) [4,347]

Footnotes at end of table.

TABLE 44 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, APRIL, 1978 (continued)

State ¹	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)]
Maryland ⁴ (1978)	1975 Revised: 1977	All homeowners (83,863)	None (net worth \$200,000)	Relief, not to exceed \$900, equals property tax exceeding sum of graduated schedule of percentages of income ranging from 1 1/2 percent of first \$4,000 of household income to 9 percent of income over \$16,000. This description applies to homeowners 60 and over or disabled. Homeowners under 60 compute benefits in same manner but receive only 1/2 the relief, to a maximum of \$450.	Credit against property tax bill	\$248.12 (5.03) [20,808]
Michigan ⁵ (1977)	1973 Revised: 1975	All homeowners and renters (1,234,800)	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	\$223.18 (30.24) [275,582]
Minnesota (1977)	1967 Revised: 1973; 1975; 1976; 1977; 1978	All homeowners and renters (857,277)	None	Tax exceeding various percentages of income is remitted; percentages range from 0.5 percent of income below \$3,000 (max. cdt. \$475) to 4 percent of income \$100,000 or more (max. cdt. \$325). Additional refund is provided for none-senior homeowners equal to 35 percent of amount by which tax exceeds sum of preliminary refund and product of income times appropriate percentage. Total refund limited to \$800. Additional refund for senior citizen homeowners and renters is equal to 50% of excess to \$800 maximum. Rent tax equivalent is 22%. ⁶	State rebate (optional income tax credit for elderly, disabled and renters)	\$156.54 (33.94) [134,200]
Missouri (1977)	1973 Revised: 1975; 1977	Homeowners and renters 65 and over (56,260)	\$7,500	For incomes not over \$2,400, the credit is equal to actual property tax or rent equivalent paid up to \$500. For incomes between \$2,400 and \$7,500, tax exceeding various percentages of income is remitted. The percentages range from 1/8 percent accumulative per \$200 of income for incomes between \$2,400 and \$4,000 to 4 percent for incomes between \$6,200 and \$7,500. Maximum relief, \$500. (20 percent of rent equals tax equivalent.)	State income tax credit or rebate	\$124.57 (1.46) [7,008]
Nevada (1977)	1973 Revised: 1975; 1977	Homeowners and renters 62 and over (10,560)	\$11,000 ⁷	Relief ranges from 90 percent of property tax for incomes of less than \$1,999 to 10 percent for incomes between \$10,000 and \$11,000. Maximum relief is \$300 (17 percent of rent equals tax equivalent).	State rebate	\$127.84 (2.20) [1,350]
New Mexico (1978)	1977	Homeowners and renters 65 and over (40,000)	\$16,000	The amount of credit allowed is based on a table provided indicating maximum property tax liabilities for various modified gross income classes. The credit ranges from all property taxes in excess of \$40 for taxpayers with income of \$1,000 or less, to property taxes in excess of \$360 for taxpayers with income between \$15,000 and \$16,000. Credit limited to \$250. (6 percent of gross rent equals tax equivalent.)	State income tax credit or rebate	\$37.50 (1.26) [1,500]

Footnotes at end of table.

TABLE 44 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, APRIL, 1978 (continued)

State ¹	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)]
New York	1978	All homeowners and renters (N.A.)	\$12,000	Relief is equal to 50% of the difference between real property tax and a certain percent of income. The percent of income ranges from 4% for taxpayers 65 and over with \$3,600 or less, to 7% for taxpayers (all ages) with income over \$10,000 but not over \$12,000. The maximum credit ranges from \$200 for taxpayers 65 and over with income of \$7,200 or less, to \$10 for taxpayers under 65 with income over \$10,000 but not over \$12,000. (25 percent of rent equals tax equivalent.)	State income tax credit or rebate	N.A. (N.A.) [N.A.]
North Dakota ⁸ (1977)	1969 Revised: 1973; 1975; 1977	Homeowners age 65 and over or disabled (9,969)	\$8,000	For persons with income under \$3,500 the assessed value of the homestead is re-reduced 100 percent (maximum reduction, \$4,000). For persons with income between \$3,500 and \$8,000 the reduction in assessed value varies. Relief ranges from an 80 percent reduction for incomes between \$3,500 and \$4,500 with a maximum reduction of \$3,200 to a 20 percent reduction for incomes between \$6,500 and \$8,000 with a maximum reduction of \$800. ⁹	Reduction of tax bill	\$120.20 (1.86) [1,198]
		Renters 65 and over or disabled (933)	\$8,000	Property tax in excess of 4 percent of income is refunded. Maximum relief is \$175 (20 percent of rent equals tax equivalent). ⁹	State rebate	\$106.88 (0.15) [100]
Ohio (1977)	1971 Revised: 1972; 1973; 1975	Homeowners 65 and over or disabled (329,462)	\$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	\$135.42 (4.26) [44,614]
Oklahoma (1977)	1974	Homeowners age 65 and over or disabled (4,159)	\$6,000	Relief equal to property taxes due in excess of 1 percent of household income, not to exceed \$200. In addition, homeowners with household income of \$4,000 or less receive a double homestead exemption (\$2,000)	Refundable income tax credit	\$85.93 (0.13) [357]
Oregon (1978)	1971 Revised: 1973; 1977	All homeowners and renters (502,575)	\$15,999	Refund of all property taxes up to various maximums that depend on income. For homeowners, these maximums range from \$655 if household income is under \$500, to \$115 if household income is \$15,000 to \$15,999; for renters, maximums range from \$328 if household income is under \$500, to \$58 if household income is \$15,000 to \$15,999. (17 percent of rent equals tax equivalent.) ¹⁰	State rebate	\$147.52 (31.20) [74,140]
Pennsylvania (1977)	1971 Revised: 1973	Homeowners and renters 65 and over or disabled; widows and widowers 50 and over (413,974)	\$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 tax equivalent).	State rebate	\$142.32 (4.99) [58,918]
Rhode Island (1978 1/1-4/10)	1977	Homeowners and renters 65 and over (249)	\$5,000	The credit equals the amount by which property taxes paid exceed various percentages of household income. A table is provided based on income and household size. The credit ranges from taxes paid in excess of 3 percent of household income for taxpayers with income of \$1,000 or less to taxes paid in excess of 7 percent of household income for two or more person households with income between \$4,001 and \$5,000. The maximum credit or rebate for 1977 is \$55. Thereafter, \$150. (20 percent of rent equals tax equivalent.)	State income tax credit or rebate	\$51.92 (0.01) [12]

Footnotes at end of table.

TABLE 44 — KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, APRIL, 1978 (continued)

State ¹	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)]
South Dakota ¹¹ (1977)	1976 Revised: 1978	Homeowners 65 and over or disabled (15,095)	\$4,625 (single-member household) \$7,375 (multiple member household)	Refund is based on a percentage of real estate tax according to income. For single-member households, the percentage refunded ranges from 35% of tax if household income is less than \$2,750 to 19% if income is between \$4,501 and \$4,625. For multi-member households, refunds range from 55% of tax if income is less than \$5,500 to 25% if income is between \$7,251 and \$7,375.	State rebate	\$98.51 (2.17) [1,487]
Utah (1978)	1977	Homeowners and renters 65 and over (10,000)	\$7,000 (homestead in excess of \$80,000)	The rebate ranges from 95 percent of property taxes for incomes under \$1,000 to 20 percent for incomes between \$6,000 and \$6,999. Maximum credit is \$500 (10 percent of gross rent equals tax equivalent). State rebate is not allowed if applicant applies for county indigent abatement.	State rebate	\$95.00 (0.75) [950]
Vermont (1977)	1969 Revised: 1971; 1973	All homeowners and renters (36,516)	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)	\$210.05 (16.08) [7,670]
West Virginia (1977)	1972	Homeowners and renters age 65 and over (1,265)	\$5,000	Relief ranges from 30 percent to 75 percent 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	
Wisconsin (1977)	1964 Revised: 1971; 1973; 1977	All homeowners and renters (234,201)	\$9,300 ¹²	If household income was more than \$4,000, excess taxes are taxes above 15 percent of income exceeding \$4,000. Tax credit equals 80 percent of excess taxes. If household income was \$4,000 or less, credit equals 80 percent of total tax. In all cases aidable property taxes cannot exceed \$800. (25 percent of rent equals tax equivalent.)	State income tax credit or rebate	\$205.55 (10.31) [48,139]

¹The number of beneficiaries and cost data are for the fiscal years shown in parenthesis.

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

³Homeowners in Connecticut now have the option of circuit-breaker relief or a property tax freeze. Both programs reduce tax bill.

⁴The program was expanded by 1977 legislation to include all homeowners. The fiscal year 1979 cost has been estimated at approximately \$60 million.

⁵In 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.

⁶The 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 credit \$675 less the homestead credit.)

⁷Claimants may not own Nevada realty, other than their own home, assessed at over 30,000.

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

⁹In determining a person's income for eligibility, the amount of medical expenses incurred and not compensated for shall be deducted.

¹⁰Low-income senior citizens (age 58 and over with income under \$5,000) are provided optional rental assistance.

¹¹The number of beneficiaries, average benefits, and cost data are for property or sales tax refunds to the elderly or disabled. Age and income requirements are the same for both programs. Applicants can receive either a property or a sales tax refund. The Department of Revenue processes the claims for both programs and refunds whichever is to the applicants advantage. Separate data by program is not available.

¹²For purposes of calculating the credits, household income is reduced by \$600 if the claimant, spouse or any dependent of the claimant is 65 years of age or older.

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

**TABLE 45 — LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE,
1976 AND SUBSEQUENT PERIODS**

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. Class 6, not included above, and leased or rented solely for residential use: 1976 and 1977: 27 percent 1978: 23 percent 1979: 21 percent effective June 27, 1976. Class 7, designated as historic—8 percent effective 1977.
Arkansas	20 percent of true and full or actual value.
California	25 percent of: "full cash value" or "fair market value," defined as the amount of cash or its equivalent which property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes. ¹
Colorado	30 percent of actual value. ²
Connecticut	Not exceeding 100 percent of true and actual or fair market value. All municipalities assess at a uniform rate of 70 percent of present true and actual value, subject to "equalized net grand list" for "guaranteed tax base program."
Delaware	True value in money.
District of Columbia	Estimated market value.
Florida	Full cash value.
Georgia	40 percent of fair market value.
Hawaii	60 percent of fair market value, effective July 1, 1976 (was 70%).
Idaho	20 percent of market value.
Illinois	33-1/3 percent of fair cash value, except in counties of 200,000 or more which classify property (effective 1975). 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. Was 27 percent of actual value.
Kansas	30 percent of fair market value in money.
Kentucky	Fair cash value.

See footnotes at end of table.

**TABLE 45 — LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE,
1976 AND SUBSEQUENT PERIODS (Cont'd)**

State	Basis
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. Agricultural, 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, or limited market value if applicable, ³ as shown (dollar amounts refer to market value): Homestead— Agricultural, first \$13,000 ⁴ at 20 percent (18 percent 1977, 16 percent thereafter); excess at 33-1/3 percent (31 percent 1977, 30 percent thereafter). Nonagricultural, first \$13,000 ⁴ at 25 percent (22 percent 1977, 20 percent thereafter); excess at 40 percent (36 percent 1977, 33-1/3 percent thereafter). Of paraplegic or blind veteran, first \$24,000 ⁴ at 5 percent; excess at 33-1/3 percent if agricultural (31 percent 1977, 30 percent thereafter); 40 percent if nonagricultural (36 percent in 1977, 33-1/3 percent thereafter). 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 (31 percent in 1977, 30 percent thereafter). 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— Used commercially for 200 days or less per year, 33-1/3 percent; for more than 200 days per year, 43 percent. Used as homestead by owner, same provisions as for agricultural homestead, except that this applies to no more than 100 feet of lakeshore footage per cabin (maximum 800 feet), and 500 feet in depth of parcel. Timberland, at 20 percent. Tools, implements and machinery affixed to public utility realty, at 33-1/3 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.
Mississippi	Cash value (" . . . in proportion to its value . . ." per State constitution).
Missouri	33-1/3 percent of true value in money.

See footnotes at end of table.

**TABLE 45 — LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE,
1976 AND SUBSEQUENT PERIODS (Cont'd)**

State	Basis
Montana	<p>Percentages of full cash value, as shown, subject to 1977 amendments: Realty, except as otherwise provided, at 30 percent.⁵ New industrial property, as specified, including pollution control facilities, at 7 percent.⁵ Property of electric and telephone cooperatives, at 7 percent. Owner-occupied residence (including affixed mobile home) of a totally disabled veteran, at 7 percent.⁵ 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.^{5 6} Operating property of public utilities, and all property not defined in other separate classifications, at 40 percent.⁵ Effective 1977, by classes, as follows, percentages of market value unless otherwise indicated: Class 6, agricultural land, 30 percent of productive capacity. Class 7, centrally assessed utility allocations, 16 percent. Class 11, land other than agricultural and improvements other than elsewhere specified, 12 percent. Class 13, incremental increases in realty value, beginning at 2.4 percent, increasing to 12 percent in fifth year. Class 15, improvements to realty of qualified senior or disabled owners, other specified ownership, 6 percent. Class 18, dwelling house and lot of totally disabled veterans, others as specified, 2.8 percent.</p>
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, set at 33-1/3 percent of market value.
New York	Full value.
North Carolina	True value in money.
North Dakota	50 percent of true and full value in money (for most property).
Ohio	Taxable value, not to exceed 35 percent of true value in money: effective October 11, 1976 (was 50 percent).
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 fourth 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	<p>Effective 1976, the following percentages of fair market value:</p> <ul style="list-style-type: none"> a) All realty owned or leased by manufacturers and utilities: 10.5 percent. b) Residences: not less than 2.5 percent and not more than 4 percent for 4 years, then 4 percent. c) Agricultural realty (subject to specified exceptions): 4 percent. d) All other realty (includes leased agricultural, and commercial): 6 percent.
South Dakota	Not more than 60 percent of true and full value in money.

See footnotes at end of table.

**TABLE 45 — LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE,
1976 AND SUBSEQUENT PERIODS (Cont'd)**

State	Basis
Tennessee	Effective January 1, 1973: Percentages of actual value, as follows: 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 100 percent of appraisal value (the latter is fair market value). One percent of the listed value is entered in the grand list. Effective July 1, 1977. Formerly, listed value was 50 percent of appraisal 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.

¹In accordance with Article XIII A of the constitution, approved June 8, 1978, the base year value is the above full cash value as of the lien date in 1975, or the subsequent date when the property is purchased, newly constructed, or when a change in ownership (as defined according to law) has occurred. For each lien date after that conditioning establishment of base year value, the full cash value shall reflect the percentage change in cost of living, except that such value shall not reflect an increase in excess of 2 percent of full cash value on preceding lien date.

²Valuation for assessment for 1977 may not exceed 140 percent of average valuation of same property for years 1974 to 1976, excluding material changes. For 1978, valuation for assessment may not exceed 125 percent of valuation for prior year, excluding material change. Effective January 1, 1979, property may not be assigned a value exceeding 85 percent of average sale price of comparable properties. Legislation effective June 21, 1977.

³"Limited market value" is the value which incorporates the maximum amount of increase over the market value estimate for the immediately preceding year. An assessor may increase a previous year's market value estimate by up to 10 percent of that previous year's estimate or 25 percent of an actual difference in value, whichever is greater.

⁴Homestead component amounts shown applied as of January 2, 1976. Basic homestead component increased from \$13,000 to \$15,000 as of January 2, 1977. Subsequent annual adjustment is established via an index. As a result, the amount increased from \$15,000 to \$17,000, as of January 2, 1978. Homestead component amount for paraplegic or blind veterans increased from \$24,000 to \$28,000, as of January 2, 1977.

⁵Assessed value at 40 percent of legal standard specified, by statute beginning in 1975 (formerly by regulation), and subject to 1977 amendments.

⁶Effective July 1, 1975, and subject to any applicable 1977 amendments.

Source: U.S. Bureau of the Census, 1977, Census of Governments, Vol. 2, *Taxable Property Values and Assessment/Sales Price Ratios*.

TABLE 46 — PERCENTAGE OF STATE TAX REVENUE FROM INDIVIDUAL INCOME TAXES, BY STATE, SELECTED FISCAL YEARS, 1953 THROUGH 1977

State	1977	1974	1971	1968	1963	1953	Percentage Point Increase or Decrease (-)	
							1971-1977	1953-1977
All States	25.2	23.0	19.7	17.1	13.4	9.2 ¹	5.5	16.0
Alabama	18.7	16.7	13.0	11.7	9.2	11.3 ¹	5.7	7.4
Alaska	27.2	39.5	40.9	37.4	33.2	N.A.	-13.7	N.A.
Arizona	16.4	18.6	14.1	10.4	6.7	7.6	2.3	8.8
Arkansas	20.4	19.3	11.6	10.9	7.4	3.7	8.8	16.7
California	28.8	22.6	22.3	20.4	12.6	8.3	6.5	20.5
Colorado	31.5	31.5	27.9	25.2	20.0	12.2	3.6	19.3
Connecticut	4.1	1.7	1.3	²	²	²	2.8	4.1
Delaware	43.0	35.1	35.8	37.7	37.5	12.0	7.2	31.0
Florida				No Individual Income Tax				
Georgia	26.0	22.4	18.5	15.7	11.2	6.4	7.5	19.6
Hawaii	29.6	30.7	31.4	29.0	23.7	N.A.	-1.8	N.A.
Idaho	30.6	28.1	30.1	25.3	28.4	17.3	0.5	13.3
Illinois	26.6	25.6	24.6	²	²	²	2.0	26.6
Indiana	22.2	19.4	20.7	19.7	²	²	1.5	22.2
Iowa	34.6	32.2	18.0	16.8	15.7	10.8	16.6	23.8
Kansas	21.6	20.9	17.7	17.6	11.8	8.6	3.9	13.0
Kentucky	21.7	19.2	17.5	17.6	14.0	14.7	4.2	7.0
Louisiana	7.8	7.6	8.3	5.3	3.6	6.5 ¹	-0.5	1.3
Maine	16.0	11.6	10.4	²	²	²	5.6	16.0
Maryland	37.9	36.3	35.8	36.1	25.9	14.9	2.1	23.0
Massachusetts	40.6	44.0	37.9	29.9	32.1	23.2	2.7	17.4
Michigan	29.8	26.2	18.7	14.0	²	²	11.1	29.8
Minnesota	38.5	38.0	33.7	33.4	32.7	20.7	4.8	17.8
Mississippi	13.6	9.8	8.9	3.3	3.6	4.9	4.7	8.7
Missouri	24.4	22.5	19.8	16.4	15.9	12.5 ¹	4.6	11.9
Montana	35.8	35.9	31.2	28.2	18.9	13.1	4.6	22.7
Nebraska	28.0	19.5	18.3	7.0	²	²	9.7	28.0
Nevada				No Individual Income Tax				
New Hampshire	3.5	4.8	4.4	3.6	3.7	4.7	-0.9	-1.2
New Jersey	22.9 ³	1.6	1.3	1.4	1.6	²	21.6	22.9
New Mexico	4.5	13.2	11.3	7.0	6.7	3.1	-6.8	1.4
New York	42.1	40.3	40.5	40.2	40.6	30.1	1.6	12.0
North Carolina	32.8	27.9	23.3	24.0	17.7	13.0	9.5	19.8
North Dakota	18.6	20.5	11.9	13.0	9.0	8.0	6.7	10.6
Ohio	17.2	15.0	²	²	²	²	17.2	17.2
Oklahoma	19.0	15.6	11.8	9.7	5.2	4.7	7.2	14.3
Oregon	57.7	50.1	50.9	44.4	44.3	33.6	6.8	24.1
Pennsylvania	21.1	24.2	4.4	²	²	²	16.7	21.1
Rhode Island	23.6	22.2	13.8	²	²	²	9.8	23.6
South Carolina	24.5	21.4	18.1	17.2	12.4	7.9	6.4	16.6
South Dakota				No Individual Income Tax				
Tennessee	1.5	1.5	1.7	1.8	1.9	1.9	-0.2	-0.4
Texas				No Individual Income Tax				
Utah	29.8	24.8	23.0	23.6	15.4	10.6	6.8	19.2
Vermont	30.6	29.4	30.3	34.1	26.2	21.9	0.3	8.7
Virginia	34.8	31.1	30.1	30.4	31.4	17.9	4.7	16.9
Washington				No Individual Income Tax				
West Virginia	18.2	16.4	13.5	8.8	7.6	²	4.7	18.2
Wisconsin	41.9	39.5	35.6	41.2	36.5	25.3	6.3	16.6
Wyoming				No Individual Income Tax				
Exhibit: Dist. of Col.	27.2	26.3	25.5	18.4	14.2	12.0 ⁴	1.7	15.2

N.A. — Not applicable, 1953 prior to statehood.

¹Includes combined corporation and individual taxes for Alabama, Louisiana, and Missouri.

²Individual income tax not in effect for fiscal years indicated.

³The New Jersey tax was initially enacted in 1961 as the "Emerging Transportation

Tax" (Commuters Income Tax), the broad-based personal income tax was enacted in 1976.

⁴Includes combined corporation and individual taxes.

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

TABLE 47 — STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL, STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1978

Fiscal Years	State Personal Income Tax Receipts (\$000,000)	State Personal Income Tax Receipts as a Percent of —				
		Federal Personal Income Tax Receipts	State Tax Collections			Local Property Tax Receipts
			Total State Collections	General Sales and Gross Receipts	Corporation Income Tax Receipts	
1953	969 ¹	3.2	9.2	39.8	119.6	10.8
1963	2,956	6.2	13.4	53.4	196.4	15.4
1968	6,231	9.1	17.1	59.7	247.5	23.2
1971	10,153	11.8	19.7	65.6	296.5	27.6
1974	17,078	14.4	23.0	75.5	283.9	36.8
1975	18,819	15.4	23.5	75.9	283.3	37.6
1976	21,448	16.3	24.0	78.5	294.9	39.1
1977 Prel.	25,453	16.2 ²	25.2	82.5	277.1	42.2
1978 Est.	29,500	16.6	25.9	84.3	281.0	45.7

¹Includes corporation income taxes for three states — Alabama, Louisiana, and Missouri.

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

²Decrease in percentage from previous year due to change in federal fiscal year.

TABLE 48 — A COMPARISON OF FEDERAL AND MEDIAN STATE PERSONAL INCOME TAX EFFECTIVE RATES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, 1953-1977

Calendar Year and Level of Government	Adjusted Gross Income Class —			
	\$5,000	\$7,500	\$10,000	\$25,000
	<u>Effective Rates¹</u>			
1953 — Federal State	7.6% 0.4	10.8% 0.8	13.3% 1.3	20.4% 2.5
1963 — Federal State	7.2 0.6	10.4 1.2	12.8 1.6	19.6 2.8
1968 — Federal State	5.2 0.5	8.0 1.2	10.4 1.7	16.0 3.2
1971 — Federal State	3.6 0.5	7.0 1.2	9.1 1.6	15.3 3.2
1974 — Federal ² State	* 0.3	4.2 1.1	6.9 1.5	13.3 3.0
1977 — Federal State	-6.0 0.0	-0.1 0.8	4.5 1.5	12.5 2.7

*Less than .05 percent.

¹"Effective Rates" are computed as the percentage that tax liability is of adjusted gross income.

²After rebates provided for by the "Tax Reduction Act of 1975."

Source: ACIR staff computations.

TABLE 49 — EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1953, 1963 AND 1977

State	Adjusted Gross Income Class											
	\$5,000			\$7,500			\$10,000			\$25,000		
	1953	1963	1977	1953	1963	1977	1953	1963	1977	1953	1963	1977
Alabama*	0.2%	0.2%	0.3%	0.8%	0.8%	1.1%	1.5%	1.5%	1.7%	2.4%	2.4%	2.3%
Alaska	0.8	1.2	—	1.1	1.7	0.4	1.3	2.1	1.0	2.0	3.1	2.5
Arizona* ¹	0.3	0.2	0.6	0.5	0.4	1.2	0.6	0.6	1.6	1.3	1.3	2.5
Arkansas	—	0.3	—	0.3	0.9	1.1	0.6	1.3	1.6	2.0	2.5	2.9
California ²	0.1	0.1	-0.7	0.4	0.3	-0.5	0.5	0.5	-0.4	1.1	1.7	2.5
Colorado* ²	0.3	0.6	-0.5	0.6	1.2	0.8	0.9	1.6	1.4	2.8	3.3	2.6
Delaware* ¹	0.3	0.6	0.8	0.6	1.3	1.8	1.1	2.2	2.5	3.1	5.0	4.7
Dist. of Col. ²	—	0.8	-0.1	0.3	1.3	1.7	0.6	1.6	2.7	1.4	2.5	4.6
Georgia	0.2	0.1	—	0.8	0.5	0.3	1.3	1.0	0.8	3.5	3.3	2.7
Hawaii ²	N.A.	1.4	3.4	N.A.	2.2	-0.6	N.A.	2.8	1.3	N.A.	3.9	4.3
Idaho ²	0.5	1.4	-1.2	0.9	2.2	—**	1.3	2.8	1.0	2.8	4.7	3.6
Illinois	³	³	0.5	³	³	1.2	³	³	1.5	³	³	2.1
Indiana	³	0.5	1.0	³	1.0	1.3	³	1.3	1.5	³	1.7	1.8
Iowa*	0.9	0.9	1.1	1.6	1.6	2.2	2.0	2.0	2.8	2.1	2.1	3.4
Kansas*	0.4	0.6	—	0.5	0.8	0.7	0.8	1.1	1.0	1.4	1.7	2.0
Kentucky*	0.7	0.3	0.5	1.7	1.5	1.9	2.3	2.1	2.5	3.1	3.0	2.9
Louisiana*	—	—	—	**	**	—	0.4	0.4	0.6	0.9	0.9	1.0
Maine	³	³	—	³	³	0.2	³	³	0.4	³	³	2.1
Maryland	0.5	0.8	0.6	1.0	1.5	1.7	1.3	1.9	2.5	1.5	2.3	3.1
Mass. ^{1,2}	0.7	0.7	-0.5	1.3	1.3	1.9	1.6	1.6	2.7	1.7	1.6	4.0
Michigan ⁴	³	³	-1.6	³	³	**	³	³	1.5	³	³	1.4
Minnesota* ⁵	1.4	1.5	-6.9	2.4	2.8	-3.2	3.0	3.5	1.4	4.6	5.4	6.7
Mississippi	—	—	—	0.3	—	—	0.7	0.5	0.4	2.1	1.8	1.8
Missouri*	0.3	0.3	—	0.6	0.6	0.2	1.0	1.0	0.7	1.7	1.7	2.1
Montana* ¹	0.3	0.5	1.0	0.6	1.1	2.0	0.9	1.6	2.8	1.9	3.1	3.6
Nebraska ²	³	³	-1.6	³	³	-0.6	³	³	0.2	³	³	2.1
New Jersey	³	³	—	³	³	0.1	³	³	0.6	³	³	1.7
New Mexico ^{1,2}	0.2	0.5	-2.8	0.4	0.7	-1.7	0.5	0.8	-0.9	0.6	0.9	1.4
New York	0.5	0.6	—	1.4	1.5	1.3	2.2	2.2	2.1	4.4	5.2	4.4
North Carolina	1.1	1.1	0.8	2.1	2.1	1.8	2.9	2.9	2.6	4.7	4.6	3.9
North Dakota* ¹	0.3	0.3	—	0.6	0.6	0.4	1.1	1.1	0.8	3.8	3.7	3.1
Ohio	³	³	0.2	³	³	0.3	³	³	0.5	³	³	1.5
Oklahoma*	0.2	0.2	0.1	0.4	0.4	0.3	0.6	0.6	0.5	1.6	1.5	1.8
Oregon*	1.0	1.4	0.7	1.7	2.4	2.3	2.2	3.1	3.0	3.4	4.3	4.3
Pennsylvania	³	³	—	³	³	2.0	³	³	2.0	³	³	2.0
Rhode Island	³	³	—	³	³	—	³	³	0.8	³	³	2.1
South Carolina* ⁶	0.5	0.4	0.5	1.1	1.0	1.2	1.7	1.5	1.6	3.4	3.9	3.3
Utah*	0.5	0.5	0.4	1.1	1.1	1.4	1.6	1.7	2.0	2.5	2.6	3.4
Vermont	1.2	1.6	-0.6	2.1	2.7	0.2	2.8	3.7	1.1	3.9	5.0	3.1
Virginia	0.9	0.9	0.5	1.5	1.5	1.1	2.3	2.3	1.8	3.5	3.4	3.1
West Va.	³	0.5	0.9	³	0.7	1.2	³	0.8	1.4	³	1.2	1.9
Wisconsin ²	1.0	1.9	-4.8	1.9	2.7	1.8	2.9	3.5	3.3	4.8	5.7	5.6
Median rate	0.4	0.6	—	0.8	1.2	0.8	1.3	1.6	1.5	2.5	2.8	2.7
Federal tax ⁶	7.6	7.2	-6.0	10.8	10.4	-0.1	13.3	12.8	4.5	20.4	19.6	12.5

Note: "Effective rates" are computed as the percentage that tax liability is of adjusted gross income (i.e., income after business deductions but before personal exemptions and other allowable deductions). 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 were 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 — 1977 — the zero bracket amount, 1963 — 16%, 1953 — 14%; \$7,500 A.G.I. class — 1977 — the zero bracket amount, 1963 — 16%, 1953 — 14%; \$10,000 A.G.I. class — 1977 — the zero bracket amount, 1963 — 14%, and 1953 — 12%. In computing the state tax at the \$25,000 level, itemized deductions were assumed to be \$5,115 in 1977, \$2,925 in 1963, and \$2,525 in 1953 (excluding the state personal income tax liability). For those states that allow deduction of the federal income tax, the itemized deductions were assumed to be \$5,850 in 1977, \$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 Connecticut "capital gains and dividends tax."

*Federal income tax deductible.

**Less than .05 percent.

N.A. — Data not available.

— Indicates no tax liability.

¹As there was no standard deduction in 1953, the standard deduction authorized under present laws was used in computing the 1953 tax liability.

²Negative rates result from credits allowed for consumer-type taxes paid and/or property tax or renter credits. If the credit exceeds the tax liability, the taxpayer can apply for a refund.

³No personal income tax for year indicated.

⁴Includes credits for estimated city (Detroit) income and property tax payments.

⁵Includes renter credits for the first three income classes. Homeowners under 65 receive property tax refunds as a direct cash payment and cannot use their refund as a credit on their income tax returns.

⁶Negative rates in 1977 are due to the earned income credit.

Source: ACIR staff computations.

TABLE 50 — EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1977¹

State	Adjusted Gross Income Class —							
	\$5,000	\$7,500	\$10,000	\$15,000	\$17,500	\$20,000	\$25,000	\$50,000
Alabama*	0.3%	1.1%	1.7%	1.5%	1.9%	2.0%	2.3%	2.6%
Alaska	—	0.4	1.0	1.6	1.9	2.0	2.5	4.4
Arizona*	0.6	1.2	1.6	1.3	1.7	1.9	2.5	3.4
Arkansas	—	1.1	1.6	1.7	2.1	2.3	2.9	4.5
California ²	-0.7	-0.5	-0.4	1.1	1.6	1.8	2.5	5.6
Colorado* ²	-0.5	0.8	1.4	1.1	1.7	2.0	2.6	3.6
Delaware*	0.8	1.8	2.5	2.7	3.5	3.9	4.7	7.1
District of Columbia ²	-0.1	1.7	2.7	2.8	3.4	3.7	4.6	7.0
Georgia	—	0.3	0.8	1.2	1.7	2.0	2.7	4.0
Hawaii ²	-3.4	-0.6	1.3	2.6	3.2	3.6	4.3	6.0
Idaho ²	-1.2	-**	1.0	1.8	2.5	2.8	3.6	5.1
Illinois	0.5	1.2	1.5	1.8	1.9	2.0	2.1	2.3
Indiana	1.0	1.3	1.5	1.7	1.7	1.8	1.8	1.9
Iowa*	1.1	2.2	2.8	2.4	2.8	2.7	3.4	4.5
Kansas*	—	0.7	1.0	1.2	1.5	1.6	2.0	3.1
Kentucky*	0.5	1.9	2.5	2.0	2.4	2.6	2.9	3.2
Louisiana*	—	—	0.6	0.9	1.0	0.9	1.0	1.5
Maine	—	0.2	0.4	0.7	1.0	1.3	2.1	4.7
Maryland	0.6	1.7	2.5	2.3	2.6	2.7	3.1	3.8
Massachusetts ²	-0.5	1.9	2.7	3.3	3.6	3.8	4.0	4.6
Michigan ³	-1.6	**	1.5	0.8	1.0	1.3	1.4	2.6
Minnesota* ⁴	-6.9	-3.2	1.4	4.8	5.6	5.9	6.7	7.7
Mississippi	—	—	0.4	0.7	1.1	1.3	1.8	2.7
Missouri*	—	0.2	0.7	1.0	1.4	1.6	2.1	2.8
Montana*	1.0	2.0	2.8	2.2	2.7	3.0	3.6	4.9
Nebraska ²	-1.6	-0.6	0.2	1.3	1.6	1.6	2.1	3.7
New Jersey	—	0.1	0.6	1.5	1.5	1.6	1.7	2.1
New Mexico ²	-2.8	-1.7	-0.9	0.1	0.5	0.8	1.4	3.6
New York	—	1.3	2.1	2.4	3.0	3.3	4.4	8.5
North Carolina	0.8	1.8	2.6	2.5	3.1	3.3	3.9	5.1
North Dakota*	—	0.4	0.8	1.1	1.7	2.2	3.1	4.3
Ohio	0.2	0.3	0.5	0.8	1.0	1.2	1.5	2.3
Oklahoma*	0.1	0.3	0.5	0.6	0.9	1.1	1.8	3.4
Oregon*	0.7	2.3	3.0	2.8	3.3	3.6	4.3	6.2
Pennsylvania	—	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Rhode Island	—	—	0.8	1.6	1.7	1.7	2.1	3.6
South Carolina*	0.5	1.2	1.6	1.7	2.2	2.6	3.3	4.8
Utah*	0.4	1.4	2.0	2.1	2.6	2.9	3.4	4.0
Vermont	-0.6	0.2	1.1	2.3	2.6	2.5	3.1	5.3
Virginia	0.5	1.1	1.8	2.1	2.2	2.6	3.1	4.1
West Virginia	0.9	1.2	1.4	1.3	1.5	1.6	1.9	3.0
Wisconsin ²	-4.8	1.8	3.3	3.7	4.4	4.7	5.6	7.4
Median Rate	—	0.75	1.45	1.70	1.90	2.00	2.65	4.00
Federal Tax	-6.0	-0.1	4.5	9.2	10.2	10.2	12.5	21.1

Note: "Effective rates" are computed as the percentage that tax liability is of adjusted gross income (i.e., income after business deductions but before personal exemptions and other allowable deductions). In computing income taxes, it was assumed that all income was from wages and salaries and earned by one spouse. In computing the state income taxes for the \$5,000, \$7,500, and \$10,000 income classes, the optional standard deductions, low income allowances, and optional tax tables were used. For the other income classes (based on deductions claimed on federal income tax returns) the following estimated itemized deductions were assumed: \$15,000 — \$3,830; \$17,500 — \$3,915; \$20,000 — \$4,650; \$25,000 — \$5,115; and \$50,000 — \$7,875. For federal tax computations, the zero bracket amount (\$3,200) and the earned income credit applied for the \$5,000 and \$7,500 classes; the zero bracket amount for the \$10,000 and \$15,000 classes; and the average of the zero bracket amount and estimated itemized deductions for the \$17,500 class. For the remaining classes, the following estimated itemized deductions were assumed: \$20,000 — \$5,200; \$25,000 — \$5,850; \$50,000 — \$10,100 (state itemized deductions with the addition of est. state income taxes and less certain deductions not allowed under federal law). Excludes the following states with limited personal income taxes: Connecticut (capital gains and dividends); New Hampshire and Tennessee (interest and dividends).

—Indicates no tax liability.

*Federal income tax deductible, limited in several states.

**Less than .05 percent.

¹Based upon tax liability on income earned during calendar year 1977.

²Negative rates result from credits allowed for consumer type taxes paid and/or property tax or renter credits. If the credit exceeds the tax liability the taxpayer can apply for a refund.

³Includes credits for estimated city (Detroit) income and property tax payments.

⁴Includes renter credits for the first three income classes. Homeowners under 65 receive property tax refunds as a direct cash payment and cannot use their refund as a credit on their income tax returns.

Source: ACIR staff computations based on the Commerce Clearing House, *State Tax Reporter*, and Department of the Treasury, Internal Revenue Service, *Your Federal Income Tax, 1978 Edition*.

TABLE 51 — FEDERAL AID OUTLAYS IN RELATION TO TOTAL FEDERAL OUTLAYS AND TO STATE-LOCAL EXPENDITURES, SELECTED YEARS 1950-1979

Fiscal Year	Amount (millions)	Federal Aid		
		As a Percent of —		
		Total Federal Outlays	Domestic Federal Outlays ¹	State-Local Expenditures ²
1950.....	\$ 2,253	5.3	8.8	10.4
1955.....	3,207	4.7	12.1	10.1
1960.....	7,020	7.7	15.9	14.7
1965.....	10,904	9.2	16.5	15.3
1970.....	24,018	12.2	21.1	19.4
1971.....	28,109	13.3	21.3	19.9
1972.....	34,372	14.8	22.8	22.0
1973.....	41,832	16.9	24.8	24.3
1974.....	43,354	16.1	23.3	22.8
1975.....	49,832	15.3	21.3	22.9
1976.....	59,094	16.1	21.7	24.5
TQ.....	15,909	16.8	22.7	25.7
1977.....	68,415	17.0	22.7	26.4
1978 est.....	77,889	17.3	22.9	26.7
1979 est.....	82,129	16.6	22.1	25.4

¹Excluding outlays for national defense and international programs.

²As defined in the National Income Accounts.

Source: Budget of the United States, Fiscal Year 1980, Special Analyses H-7.

TABLE 52 — FEDERAL AID TO STATE AND LOCAL GOVERNMENTS, BY FUNCTION, 1977-1979

(Millions of dollars)

Function	1977	1978 est.	1979 est.
National defense.....	96	60	55
Energy.....	74	180	393
Agriculture.....	371	426	436
Natural resources and environment.....	4,189	3,898	3,970
Commerce and housing credit.....	18	13	30
Transportation.....	8,299	8,837	9,945
Community and regional development.....	4,496	7,078	6,452
Education training, unemployment, and social services.....	15,753	20,557	22,676
Health.....	12,104	12,725	13,839
Income security.....	12,613	13,782	14,687
Veterans benefits and services.....	79	76	87
Administration of justice.....	713	572	565
General government.....	154	164	176
Revenue sharing and general purpose fiscal assistance.....	9,438	9,523	8,818
Total.....	68,396	77,889	82,129

Source: Budget of the United States, Fiscal Year 1980, Special Analyses H-3.

TABLE 53 — FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1978

Fiscal Year	Total Federal Aid		Education	Highways	Public Welfare	Housing and Urban Renewal	All Other. (Including Revenue Sharing ¹)
	Amount	As a Percent of State-Local General Revenue From Own Sources					
Amount (in millions)							
1954	\$2,967	11.4	\$475	\$530	\$1,439	\$90*	\$433
1964	10,097	17.3	1,371	3,628	2,973	564	1,561
1969	19,421	20.4	4,960	4,314	6,358	921	2,868
1970	23,257	21.4	5,698	4,553	7,574	1,609	3,823
1971	27,121	22.8	5,907	4,738	9,766	1,611	5,099
1972	33,178	24.6	6,250	4,741	13,251	1,981	6,955
1973	41,268	27.3	6,791	4,807	12,097	2,121	15,452 ¹
1974	42,854	25.8	7,496	4,555	12,837	2,391	15,575 ¹
1975	49,628	27.0	8,959	4,754	14,352	2,734	18,829 ¹
1976	69,057	34.4	9,254	6,243	17,225	2,820	33,515 ¹
1977	73,045	32.7	10,205	6,173	19,520	2,914	34,233 ¹
1978 est.	83,000	33.3	11,230	6,640	21,000	3,030	41,100 ¹
Annual Percent Increase or Decrease (-)							
1954	—	—	—	—	—	—	—
1964	13.0 ²	—	11.2 ²	21.2 ²	7.5 ²	20.1 ²	12.9 ²
1969	14.0 ³	—	29.3 ³	3.5 ³	16.4 ³	10.3 ³	14.1 ³
1970	19.8	—	14.9	5.9	19.1	74.7	33.3
1971	16.6	—	3.7	8.2	28.9	0.1	33.4
1972	22.3	—	5.8	0.1	35.7	23.0	36.4
1973	24.4	—	8.7	1.4	-8.7	7.1	122.2
1974	3.8	—	10.4	-5.2	6.1	12.7	0.8
1975	15.8	—	19.5	4.4	11.8	14.3	20.9
1976	39.1	—	3.3	31.3	20.0	3.1	78.0
1977	5.8	—	10.3	-1.1	13.3	3.3	2.1
1978 est.	13.6	—	10.0	7.6	7.6	4.0	20.1
Percentage Distribution							
1954	100.0	—	16.0	17.9	48.5	13.0	14.6
1964	100.0	—	13.6	35.9	29.4	5.6	15.5
1974	100.0	—	17.5	10.6	30.0	5.6	36.3
1978 est.	100.0	—	13.5	8.0	25.3	3.7	49.5

*Estimate

¹Includes Federal general revenue sharing payments of \$6,636-million in 1973, \$6,106-million in 1974, \$6,130-million in 1975, \$6,238-million in 1976, \$6,758-million in 1977, and \$6,827-million in 1978.

²Annual average increase 1954 to 1964.

³Annual average increase 1964 to 1969.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances*, various years; Budget of the United States Government, various years; and ACIR staff estimates.

**TABLE 54 — THE GROWING STATE AND LOCAL DEPENDENCY ON OUTSIDE AID,
SELECTED YEARS 1948-1978**

(Dollar amounts in millions)

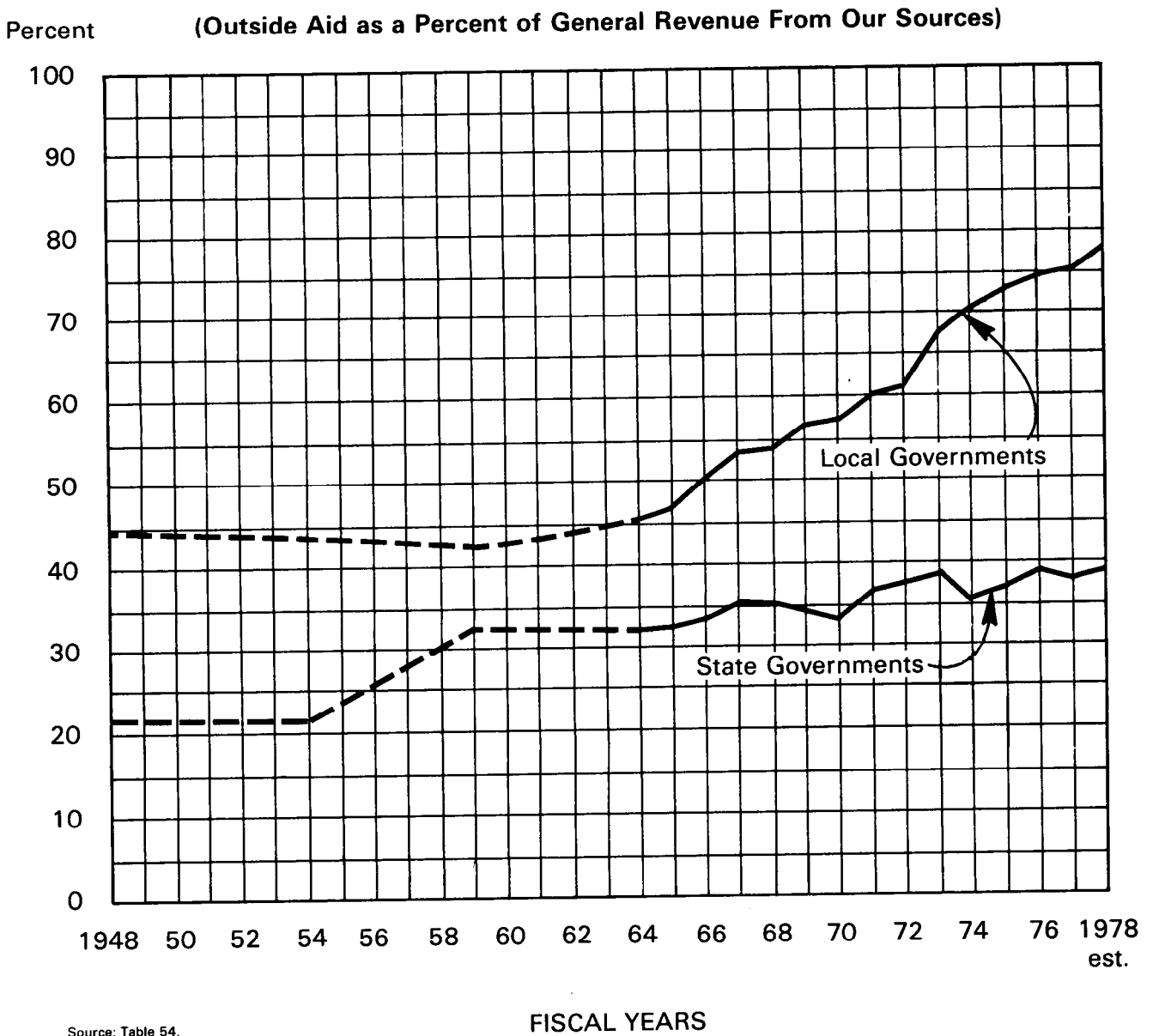
Fiscal Year	Federal Aid to States		State and Federal Aid to Local Governments	
	Amount	As a Percent of State General Revenue from Own Source	Amount	As a Percent of Local General Revenue from Own Source
1948	\$1,643	21.9	\$3,501	44.5
1954	2,668	21.5	5,933	43.5
1959	5,888	32.4	8,739	42.2
1964	9,046	32.1	13,829	45.7
1969	16,907	34.1	26,082	56.9
1970	19,252	33.5	29,525	57.5
1971	22,754	37.1	34,473	60.0
1972	26,791	37.9	39,694	60.6
1973	31,361 ¹	39.0	47,866 ¹	67.9
1974	31,632 ¹	35.5	54,752 ¹	71.3
1975	36,148 ¹	37.3	61,975 ¹	73.5
1976	42,013 ¹	39.1	69,746 ¹	74.8
1977	45,938 ¹	37.9	76,948 ¹	75.4
1978 est.	53,000 ¹	38.8	85,500 ^{1,2}	76.8

¹Includes the following Federal general revenue sharing payments (in billions): 1973 — state \$2.2, local \$4.4; 1974 — state \$2.0, local \$4.1; 1975 — state \$2.0, local \$4.1; 1976 — state \$2.1, local \$4.1; 1977 — state \$2.3, local \$4.4; 1978 — state \$2.3, local \$4.5.

²The \$85.5 billion of intergovernmental aid received by local governments in 1978 can be broken down as follows: \$20.5 billion direct Federal aid, approximately \$15 billion indirect Federal aid (passed through the state — estimated on basis of 1967 data, latest available), and \$50.0 billion direct state aid.

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

Figure 10
The Growing State and Local Dependency On
Outside Aid, Selected Years 1948-1978



Source: Table 54.

TABLE 55 — STATE AID OUTLAY IN RELATION TO LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1977

Fiscal Year	Total State Aid						
	Amount	As a Percent of Local General Revenue From Own Sources	General Local Government Support	Education	Highways	Public Welfare	All Other
Amount (in millions)							
1954	\$5,679	41.7	\$600	\$2,930	\$871	\$1,004	\$274
1964	12,968	42.9	1,053	7,664	1,524	2,108	619
1969	24,779	54.0	2,135	14,858	2,109	4,402	1,275
1970	28,892	56.2	2,958	17,085	2,439	5,003	1,408
1971	32,640	57.3	3,258	19,292	2,507	5,760	1,823
1972	36,759	57.0	3,752	21,195	2,633	6,944	2,235
1973	40,822	57.9	4,280	23,316	2,953	7,532	2,742
1974	45,600	59.4	4,805	27,107	3,211	7,369	3,108
1975	51,004	60.5	5,129	31,110	3,225	7,136	4,404
1976	56,678	60.8	5,674	34,084	3,241	8,307	5,372
1977	61,084	59.9	6,373	36,975	3,631	8,756	5,349
Annual Percent Change							
1954	—	—	—	—	—	—	—
1964	8.6 ¹	—	5.8 ¹	10.1 ¹	5.8 ¹	7.7 ¹	8.5 ¹
1969	13.8 ²	—	15.2 ²	14.2 ²	6.7 ²	15.9 ²	15.6 ²
1970	16.6	—	38.5	15.0	15.6	13.7	10.4
1971	13.0	—	10.1	12.9	2.8	15.1	29.5
1972	12.6	—	15.2	9.9	5.0	20.6	22.6
1973	11.1	—	14.1	10.0	12.2	8.5	22.7
1974	11.7	—	12.3	16.3	8.7	-2.2	13.3
1975	11.9	—	6.7	14.8	0.4	3.2	41.7
1976	11.1	—	10.6	9.6	0.5	16.4	22.0
1977	7.8	—	12.3	8.5	12.0	5.4	-0.4
Percentage Distribution							
1954	100.0	—	10.6	51.6	15.3	17.7	4.8
1964	100.0	—	8.1	59.1	11.8	16.3	4.8
1974	100.0	—	10.5	59.4	7.0	16.2	6.8
1976	100.0	—	10.0	60.1	5.7	14.7	9.5
1977	100.0	—	10.4	60.5	5.9	14.3	8.8

¹Annual average increase 1954 to 1964.

²Annual average increase 1964 to 1969.

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

TABLE 56 — STATE AND FEDERAL AID TO LOCAL GOVERNMENTS, BY STATE, FISCAL YEAR 1977

(Millions of dollars)

State	Local Revenue From State Governments				Local Revenue From Federal Government			
	All Local Governments ¹	Municipalities	Counties	School Districts	All Local Governments ¹	Municipalities	Counties	School Districts
United States	\$60,311.4	\$14,236.1	\$14,315.4	\$29,660.1	\$16,636.9	\$8,880.4	\$3,741.0	\$933.8
Alabama	673.4	37.1	89.8	541.7	207.4	113.9	51.5	12.4
Alaska	201.5	132.4	69.1	—	38.1	31.8	6.2	—
Arizona	693.4	123.2	116.1	454.1	160.0	80.8	54.5	23.5
Arkansas	405.4	53.4	54.6	297.4	120.4	56.1	30.6	9.0
California	8,819.1	1,063.8	3,640.0	3,980.3	1,655.1	674.0	531.5	172.0
Colorado	679.2	96.9	126.8	451.7	161.4	93.3	31.5	17.2
Connecticut	398.3	189.0	—	7.3	168.8	114.2	—	*
Delaware	161.7	20.4	4.2	135.0	63.5	25.2	34.0	4.2
Dist. of Columbia	—	—	—	—	1,174.0	699.2	—	—
Florida	2,160.9	221.9	194.7	1,705.4	652.9	254.0	306.0	83.0
Georgia	864.7	50.8	68.9	737.0	393.5	97.4	79.0	33.4
Hawaii	33.2	13.6	19.5	—	113.5	92.7	20.8	—
Idaho	199.4	15.1	37.2	132.1	45.9	24.2	13.4	7.1
Illinois	2,591.0	340.4	223.3	1,941.4	739.8	378.0	100.1	30.3
Indiana	1,306.6	204.6	254.8	833.4	242.7	166.6	47.5	5.6
Iowa	859.7	118.4	151.9	586.2	158.3	102.8	34.2	15.1
Kansas	411.9	36.1	36.5	337.1	121.7	77.5	25.5	10.1
Kentucky	567.6	19.2	62.7	483.9	205.8	114.6	58.0	19.0
Louisiana	956.2	78.9	167.1	702.5	257.9	145.7	77.6	15.2
Maine	212.0	46.0	3.1	84.8	125.2	25.6	2.3	1.3
Maryland	1,375.6	537.0	800.1	—	423.6	188.7	156.1	—
Massachusetts	1,142.2	494.7	7.8	84.3	573.2	349.7	9.9	0.3
Michigan	2,699.4	525.4	574.9	1,512.5	798.8	464.3	222.8	62.6
Minnesota	1,642.1	209.0	419.0	965.5	324.0	122.5	77.5	6.3
Mississippi	588.7	77.2	96.9	414.0	122.0	52.7	45.4	18.2
Missouri	713.4	79.6	29.7	596.4	377.7	224.0	55.8	35.3
Montana	168.0	13.5	21.3	133.2	44.7	19.2	15.4	9.6
Nebraska	248.8	47.0	70.6	122.2	86.5	51.4	19.6	9.5
Nevada	165.6	17.5	19.5	128.6	32.6	10.1	13.5	5.3
New Hampshire	76.7	29.9	11.0	18.3	43.8	22.7	1.8	0.5
New Jersey	1,686.9	422.2	528.6	658.4	527.3	154.9	177.9	11.2
New Mexico	403.0	66.1	15.0	321.8	101.4	51.5	19.1	30.6
New York	10,814.9	6,477.2	1,876.0	2,252.1	1,672.0	1,282.1	250.6	20.2
North Carolina	1,560.0	102.2	1,454.2	—	341.8	161.8	152.1	—
North Dakota	143.9	15.0	27.3	98.9	24.7	11.1	8.0	2.4
Ohio	2,614.7	288.0	604.1	1,673.8	604.5	399.3	126.1	16.0
Oklahoma	563.7	33.8	85.5	441.3	219.4	174.2	21.2	14.2
Oregon	518.2	38.4	135.6	335.2	276.0	81.5	149.3	13.0
Pennsylvania	2,464.7	220.6	281.8	1,785.7	906.3	441.6	164.5	19.8
Rhode Island	139.9	79.4	—	3.4	85.5	58.1	—	*
South Carolina	517.8	21.1	79.4	416.8	139.8	57.8	44.5	18.0
South Dakota	67.4	5.8	6.5	55.0	33.7	16.7	9.0	6.8
Tennessee	703.7	283.9	410.1	5.9	281.0	174.9	65.9	0.2
Texas	2,142.3	47.5	62.5	2,015.6	660.3	388.1	107.1	108.7
Utah	297.6	11.8	23.0	254.0	71.8	25.0	15.6	16.3
Vermont	58.6	2.4	*	47.5	21.5	6.9	0.2	0.3
Virginia	1,018.9	450.2	568.3	—	371.1	227.4	136.7	—
Washington	1,040.6	109.9	144.0	779.7	375.0	132.0	66.1	28.6
West Virginia	422.5	5.8	18.3	397.6	77.2	42.0	22.0	5.2
Wisconsin	2,006.1	634.4	609.2	664.3	232.7	115.1	79.1	11.4
Wyoming	110.5	28.2	15.1	67.2	15.6	5.8	5.0	4.6

— Represents zero.

*Less than \$500,000.

¹Includes townships and special districts.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

TABLE 57 — STATE AND FEDERAL AID AS A PERCENT OF LOCAL GOVERNMENT OWN-SOURCE GENERAL REVENUE, BY STATE, FISCAL YEAR 1977

State	General Revenue From Own-Sources (In millions)				State and Federal Aid as a Percent of General Revenue From Own-Sources			
	All Local Governments ¹	Municipalities	Counties	School Districts	All Local Governments ¹	Municipalities	Counties	School Districts
United States	\$102,030.7	\$36,745.6	\$22,653.7	\$31,425.8	75.4	62.9	79.7	97.4
Alabama	952.4	482.0	190.9	172.5	92.5	31.3	74.0	321.2
Alaska	260.0	199.7	60.3	—	92.2	82.2	124.9	—
Arizona	1,008.8	292.8	254.1	408.0	84.6	69.7	67.1	117.1
Arkansas	486.6	148.0	128.5	199.1	108.1	74.0	66.3	153.9
California	14,555.2	3,885.6	4,177.8	5,106.1	72.0	44.7	99.8	81.3
Colorado	1,474.9	495.9	222.6	630.1	57.0	38.4	71.1	74.4
Connecticut	1,482.9	628.2	—	6.2	38.2	48.3	—	117.7
Delaware	154.8	53.5	37.3	48.3	145.5	85.2	102.4	288.2
Dist. of Columbia	849.8	828.4	—	—	138.2	84.4	—	—
Florida	3,588.8	1,037.9	1,108.9	1,042.7	78.4	45.9	45.2	171.5
Georgia	2,010.6	448.8	514.7	563.9	62.6	33.0	28.7	136.6
Hawaii	236.8	179.9	56.9	—	62.0	59.1	70.8	—
Idaho	278.6	60.5	80.0	99.8	88.0	65.0	63.2	139.5
Illinois	5,510.1	1,752.9	587.2	2,538.3	60.4	41.0	55.1	77.7
Indiana	1,854.8	477.1	432.7	817.4	83.5	77.8	69.9	102.6
Iowa	1,284.3	361.3	348.1	573.1	79.3	61.2	53.5	104.9
Kansas	1,060.6	301.3	254.1	467.9	50.3	37.7	24.4	74.2
Kentucky	809.5	306.0	165.9	321.1	95.5	43.7	72.8	156.6
Louisiana	1,284.6	400.5	419.4	347.9	94.5	56.1	58.3	206.3
Maine	294.2	111.1	12.8	57.6	114.6	64.4	42.2	149.5
Maryland	2,069.0	455.6	1,462.7	—	87.0	159.3	65.4	—
Massachusetts	3,298.1	1,647.3	130.9	20.3	52.0	51.3	13.5	416.7
Michigan	4,580.3	1,409.4	680.4	2,242.5	76.4	70.2	117.2	70.2
Minnesota	1,799.3	591.9	460.4	637.9	109.3	56.0	107.8	152.3
Mississippi	605.0	142.3	285.6	168.0	117.5	117.5	49.8	257.3
Missouri	1,863.4	742.1	286.0	741.5	58.6	40.9	29.9	85.2
Montana	366.9	68.8	188.7	100.3	58.0	47.5	19.4	142.4
Nebraska	869.4	186.9	175.5	411.4	38.6	52.6	51.4	32.0
Nevada	392.9	72.6	218.5	86.2	50.5	38.0	15.1	155.3
New Hampshire	386.1	130.1	28.8	152.8	31.2	40.4	44.4	12.3
New Jersey	4,354.8	1,261.8	874.9	1,468.5	50.8	45.7	80.8	45.6
New Mexico	255.2	98.1	64.4	82.0	197.6	119.9	53.0	429.8
New York	14,677.1	8,522.8	2,204.7	2,735.0	84.8	91.0	96.5	83.1
North Carolina	1,335.6	359.3	913.2	—	142.4	73.5	175.9	—
North Dakota	232.9	62.8	59.4	92.2	72.4	41.6	59.4	109.9
Ohio	4,669.8	1,565.3	810.7	2,062.3	68.9	43.9	90.1	81.9
Oklahoma	837.1	389.1	141.6	298.0	93.5	53.5	75.4	152.9
Oregon	1,258.0	257.3	165.8	661.5	63.1	46.6	171.2	52.6
Pennsylvania	4,556.8	1,327.9	490.3	2,149.0	74.0	49.9	91.0	84.0
Rhode Island	330.6	191.8	—	0.1	68.2	71.7	—	3,400.0
South Carolina	668.9	119.4	250.5	253.0	98.3	66.1	49.5	171.9
South Dakota	299.4	78.7	63.0	149.9	33.8	28.6	24.6	41.2
Tennessee	1,404.6	598.3	755.4	2.9	70.1	76.7	63.0	210.3
Texas	4,937.2	1,743.5	907.6	1,903.9	56.8	25.0	18.7	111.6
Utah	407.2	120.7	87.8	181.2	90.7	30.5	44.0	149.2
Vermont	184.0	22.7	0.8	116.4	43.6	41.0	25.0	41.1
Virginia	1,801.2	829.6	899.6	—	77.2	81.7	78.4	—
Washington	1,609.5	453.2	326.3	373.2	87.9	53.4	64.4	216.6
West Virginia	390.6	137.2	73.1	169.4	127.9	34.8	55.1	237.8
Wisconsin	1,898.7	680.4	472.7	674.3	117.9	110.2	145.6	100.2
Wyoming	253.0	27.3	122.3	92.3	49.8	124.5	16.4	77.8

¹Includes townships and special districts.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in 1976-77*.

**TABLE 58 — THE GROWTH IN PUBLIC EMPLOYMENT AND PAYROLLS,
SELECTED YEARS 1929-1978**

As of October	Total Public Sector	Federal	State	Local	Total Public Sector	Federal	State	Local
EMPLOYEES								
	Number (in thousands)				Annual Percentage Increase or Decrease (-) ¹			
1929 ²	3,100	600	600	1,900	—	—	—	—
1939 ²	4,200	1,100	700	2,400	3.1	6.2	1.6	2.4
1944	6,537	3,365	700	2,472	9.3	25.1	0	0.6
1949	6,203	2,047	1,037	3,119	-1.0	-9.5	8.2	4.8
1954	7,232	2,373	1,149	3,710	3.1	3.0	2.1	3.5
1959	8,487	2,399	1,454	4,634	3.3	0.2	4.8	4.5
1964	10,064	2,528	1,873	5,663	3.5	1.1	5.2	4.1
1969	12,685	2,969	2,614	7,102	4.7	3.3	6.9	4.6
1970	13,028	2,881	2,755	7,392	2.7	-3.0	5.4	4.1
1971	13,316	2,872	2,832	7,612	2.2	-0.3	2.8	3.0
1972	13,603	2,795	2,938	7,870	2.2	-2.7	3.7	3.4
1973	14,139	2,786	3,013	8,339	3.9	-0.3	2.6	6.0
1974	14,668	2,874	3,155	8,639	3.7	3.2	4.7	3.6
1975	14,986	2,890	3,268	8,828	2.2	0.6	3.6	2.2
1976	15,012	2,843	3,343	8,826	0.2	-1.6	2.3	—*
1977	15,406	2,848	3,467	9,091	2.6	0.2	3.7	3.0
1978 est.	15,850	2,850	3,590	9,410	2.9	0.1	3.5	3.5
PAYROLL³								
	Amount (in millions)				Annual Percentage Increase or Decrease (-) ¹			
1929 ²	\$ 4,800	\$ 1,125	\$ 865	\$ 2,810	—	—	—	—
1939 ²	6,175	1,932	938	3,305	2.6	5.6	0.8	1.6
1944	13,236	8,218	1,050	3,968	16.5	33.6	2.3	3.7
1949	16,872	6,470	2,518	7,883	5.0	-4.7	19.1	14.7
1954	25,237	9,418	3,608	12,210	8.4	7.8	7.5	9.1
1959	37,373	12,872	5,825	18,676	8.2	6.4	10.1	8.9
1964	54,869	17,702	9,133	28,033	8.0	6.6	9.4	8.5
1969	91,051	28,024	17,167	45,860	10.7	9.6	13.5	10.3
1970	100,010	29,135	19,346	51,530	9.8	4.0	12.7	12.4
1971	106,931	30,344	20,900	55,686	6.9	4.1	8.0	8.1
1972	119,395	32,515	23,239	63,641	6.6	7.2	11.2	14.3
1973	132,323	36,144	25,898	70,282	10.8	11.2	11.4	10.4
1974	145,030	39,532	28,914	76,584	9.6	9.4	11.6	9.0
1975	158,686	43,006	31,832	83,849	9.4	8.8	10.1	9.5
1976	167,084	42,775	34,724	89,585	5.3	-0.5	9.1	6.8
1977	182,374	47,021	38,406	96,947	9.2	9.9	10.6	8.2
1978 est.	198,600	50,650	42,200	105,750	8.9	7.7	9.9	9.1

¹The percent changes indicated for years prior to 1970 are annual average changes since the previous year shown.

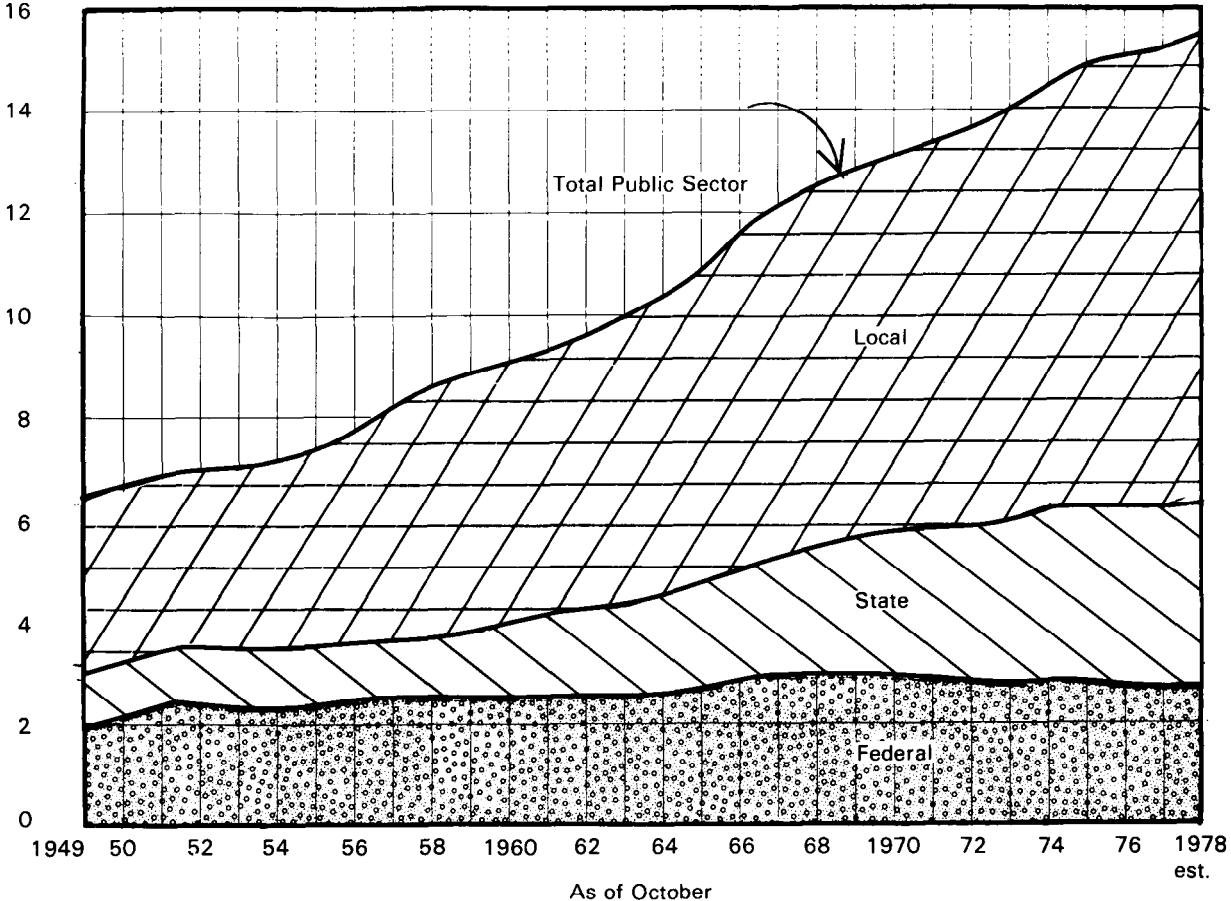
²Partially estimated.

³October payroll multiplied by twelve.

Source: U.S. Bureau of the Census, *Public Employment*, annually; and ACIR staff estimates.

Figure 11
PUBLIC EMPLOYMENT TRENDS, 1949-1978

Number of Employees
(millions)



Note: Public employees accounted for 13.4 percent of total nonagricultural wage and salary workers in 1949, and 18.3 percent in 1978.
Source: Table 58.

TABLE 59 — ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE, SELECTED YEARS 1957-1977¹
(All States in the Rocky Mountain and Far West Regions Have Above Average State-Local Payrolls in Relation to State Personal Income)

State and Region	1977		State-Local Payroll as % of State Personal Income —					Percentage Increase or Decrease (-)	
	S-L Payroll as % of State Personal Income	State % Related to U.S. Average (U.S. = 100)	1976	1975	1972	1967	1957	1975-1977	1957-1977
UNITED STATES	8.9	100	9.0	9.2	9.2	8.0	5.6 ²	-3.3	58.9
NEW ENGLAND	8.2	92	8.3	8.5	8.8	7.3	5.0	-3.5	64.0
Maine	8.2	92	8.1	8.5	9.2	7.7	4.9	-3.5	67.4
New Hampshire	7.5	84	7.7	7.8	8.0	6.7	4.8	-3.8	56.2
Vermont	9.3	104	9.3	9.8	10.7	8.4	5.8	-5.1	66.1
Massachusetts	8.8	99	9.1	8.9	8.9	7.4	5.6	-1.1	57.1
Rhode Island	8.9	100	8.8	8.9	8.6	7.0	4.7	0	89.4
Connecticut	6.8	76	7.0	7.1	7.7	6.4	4.4	-4.2	54.6
MIDEAST	9.7	109	9.6	9.8	9.4	7.5	4.9	-1.0	98.0
New York	10.0	112	10.2	11.1	11.1	9.1	6.3	-9.9	58.7
New Jersey	8.1	91	8.3	8.3	8.0	6.3	4.6	-2.4	76.1
Pennsylvania	7.2	81	7.4	7.8	7.9	6.4	4.3	-7.7	67.4
Delaware	8.8	99	8.2	8.2	8.4	6.8	4.1	7.3	114.6
Maryland	9.3	104	9.3	9.4	9.3	7.7	4.9	-1.1	89.8
Dist. of Columbia	14.8	166	14.2	14.1	11.6	8.8	5.0	5.0	196.0
GREAT LAKES	8.2	92	8.3	8.6	8.8	7.5	5.2	-4.7	57.7
Michigan	9.1	102	9.3	9.7	9.7	8.4	6.0	-6.2	51.7
Ohio	7.4	83	7.7	7.7	7.8	6.6	4.6	-3.9	60.9
Indiana	7.4	83	7.4	7.5	7.7	7.4	5.2	-1.3	42.3
Illinois	8.1	91	7.8	8.6	8.5	6.8	4.6	-5.8	76.1
Wisconsin	9.1	102	9.1	9.6	10.2	8.4	5.7	-5.2	59.6
PLAINS	8.7	98	9.1	8.7	8.9	8.4	6.1	0	42.6
Minnesota	9.5	107	10.1	10.1	10.6	8.9	6.4	-5.9	48.3
Iowa	8.8	99	8.8	8.6	8.6	8.0	5.5	2.3	60.0
Missouri	7.5	84	7.9	8.1	7.9	6.9	4.7	-7.4	59.6
North Dakota	9.7	109	9.7	8.0	9.1	9.7	7.3	21.2	32.9
South Dakota	7.8	88	10.0	9.1	9.1	9.3	6.5	-14.3	20.0
Nebraska	9.2	103	9.1	8.8	8.8	8.1	6.0	4.5	53.3
Kansas	8.3	93	8.3	8.2	8.2	8.1	6.0	1.2	38.3
SOUTHEAST	8.6	97	8.6	8.6	8.5	8.0	5.9	0	45.8
Virginia	8.2	92	8.4	8.6	8.3	7.3	5.2	-4.7	57.7
West Virginia	8.8	99	9.0	8.4	8.9	8.5	5.6	4.8	57.1
Kentucky	7.4	83	7.4	7.8	7.9	7.5	5.2	-5.1	42.3
Tennessee	8.4	94	8.3	8.5	8.6	8.2	5.8	-1.2	44.8
North Carolina	9.1	102	8.9	8.5	8.5	7.9	6.0	7.1	51.7
South Carolina	8.9	100	8.8	8.9	8.8	7.4	5.9	0	50.8
Georgia	8.9	100	9.0	9.2	8.4	7.8	5.5	-3.3	61.8
Florida	8.8	99	8.9	9.0	8.7	8.3	5.6	-2.2	57.1
Alabama	8.9	100	8.6	8.8	8.5	8.1	6.1	1.3	45.9
Mississippi	9.0	101	8.8	9.2	9.1	8.5	6.7	-2.2	34.3
Louisiana	8.9	100	9.1	9.3	9.5	9.0	7.1	-4.3	25.4
Arkansas	7.5	84	7.5	7.6	7.2	7.6	5.7	-1.3	31.6
SOUTHWEST	9.6	108	9.8	9.8	9.6	9.1	6.2	-2.0	54.8
Oklahoma	8.0	90	8.2	8.1	8.3	7.9	6.2	-1.2	29.0
Texas	8.1	91	8.2	8.4	8.2	7.4	5.3	-3.6	52.8
New Mexico	10.8	121	11.4	11.4	11.3	10.5	6.6	-5.3	63.6
Arizona	11.3	127	11.6	11.4	10.5	10.7	6.8	-0.9	66.2
ROCKY MOUNTAIN	10.0	112	10.1	10.1	10.1	9.8	6.4	-1.0	56.2
Montana	11.3	127	11.2	10.5	10.0	9.2	6.4	7.6	76.8
Idaho	9.5	107	9.1	9.3	9.0	8.9	6.2	2.2	53.2
Wyoming	9.1	102	10.3	10.5	11.5	11.5	7.0	-13.3	30.0
Colorado	10.0	112	10.1	10.3	9.4	9.4	6.0	-2.9	66.7
Utah	10.2	115	10.0	9.8	10.8	9.9	6.2	4.1	64.5
FAR WEST ³	10.1	113	10.2	10.4	10.6	9.6	6.5	-2.9	55.4
Washington	10.0	112	10.4	10.1	10.7	9.1	6.5	-1.0	53.8
Oregon	10.6	119	10.7	10.8	10.7	9.8	6.9	-1.9	53.6
Nevada	9.6	108	9.3	9.8	10.2	9.6	6.0	-2.0	60.0
California	10.3	116	10.6	10.9	10.9	9.7	6.5	-5.5	58.5
Alaska	14.4	162	13.3	13.9	17.3	12.3	(5.0) ²	3.6	188.0
Hawaii	10.2	115	10.4	9.7	9.6	9.5	(6.6) ²	5.2	54.5

Note: Regional totals are unweighted averages.

²Excluding Alaska and Hawaii.

¹Estimated annual payroll is the payroll for the month of October multiplied by twelve for all years except 1957. For 1957 the month of April was used.
³U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

Source: U.S. Bureau of the Census, *Census of Governments, various years, and Public Employment in 1976 and 1977*.

TABLE 60 — NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES BY MAJOR INDUSTRY, 1955-1977
(The State-Local Sector Provided the Greatest Employment Gains)

Industry	Number of Full-Time Equivalent Employees (in thousands)						Annual Average Percent Increase or Decrease (-) 1955-1977
	1977	1975	1970	1965	1960	1955	
All Domestic Industries	79,535	74,386	70,858	62,287	56,487	54,096	1.8
Private Industries	63,966	59,058	56,271	50,023	45,906	44,260	1.7
Agriculture, Forestry and Fisheries	1,510	1,412	1,237	1,461	1,748	1,842	-0.9
Mining	810	733	614	623	691	797	0.1
Contract Construction	3,641	3,346	3,372	3,125	2,732	2,669	1.4
Manufacturing	19,171	17,730	18,874	17,592	16,165	16,475	0.7
Transportation	2,654	2,507	2,593	2,458	2,498	2,693	-0.1
Communication	1,125	1,111	1,066	844	807	811	1.5
Electric, Gas and Sanitation Services	734	719	667	610	600	577	1.1
Wholesale and Retail Trade	15,797	14,513	13,062	11,209	10,165	9,418	2.4
Wholesale Trade	4,521	4,224	3,621	3,160	2,918	2,681	2.4
Retail Trade	11,276	10,289	9,441	8,049	7,247	6,737	2.4
Finance, Insurance and Real Estate Services	4,209	3,993	3,504	2,877	2,551	2,207	3.0
Services	14,315	12,994	11,282	9,224	7,949	6,771	3.5
General Civilian Government	11,888	11,557	9,955	8,219	6,843	5,784	3.3
Federal	2,005	1,984	1,939	1,772	1,689	1,641	0.9
State and Local	9,883	9,573	8,016	6,447	5,154	4,143	4.0
Public Education	5,121	4,998	4,226	3,287	2,490	1,915	4.6
Non-School	4,762	4,575	3,790	3,160	2,664	2,228	3.5
Government Enterprises and Military ¹	3,681	3,771	4,632	4,045	3,738	4,052	-0.4
Government Employment as a Percentage of Private Industry Employment							
General Civilian Government	18.6	19.6	17.7	16.4	14.9	13.1	
Federal	3.1	3.4	3.4	3.5	3.7	3.7	
State and Local	15.5	16.2	14.2	12.9	11.2	9.4	
Public Education	8.0	8.5	7.5	6.6	5.4	4.3	
Non-School	7.4	7.7	6.7	6.3	5.8	5.0	
Government Enterprises and Military	5.8	6.4	8.2	8.1	8.1	9.2	
Private-Public Employment Growth: Annual Average Percent Increase or Decrease (-)							
	1955-77	1975-77	1970-75	1965-70	1960-65	1955-60	
Private	1.7	4.1	1.0	2.4	1.7	0.7	
Federal Gen. Civ. Gov.	0.9	0.5	0.5	1.8	1.0	0.6	
State-Local Gen. Gov.	4.0	1.6	3.6	4.5	4.6	4.5	
Public Education	4.6	1.2	3.4	5.2	5.7	5.4	
Non-School	3.5	2.0	3.8	3.7	3.5	3.6	

¹Federal military, 2.2 million in 1977; and Federal, state, local enterprises, 1.5 million in 1977.

Source: ACIR staff compilations based on U.S. Department of Commerce, Bureau of Economic Analysis, *Benchmark Revision of National Income and Product Accounts: Advance Tables, March 1976*; and *Survey of Current Business*, July 1978.

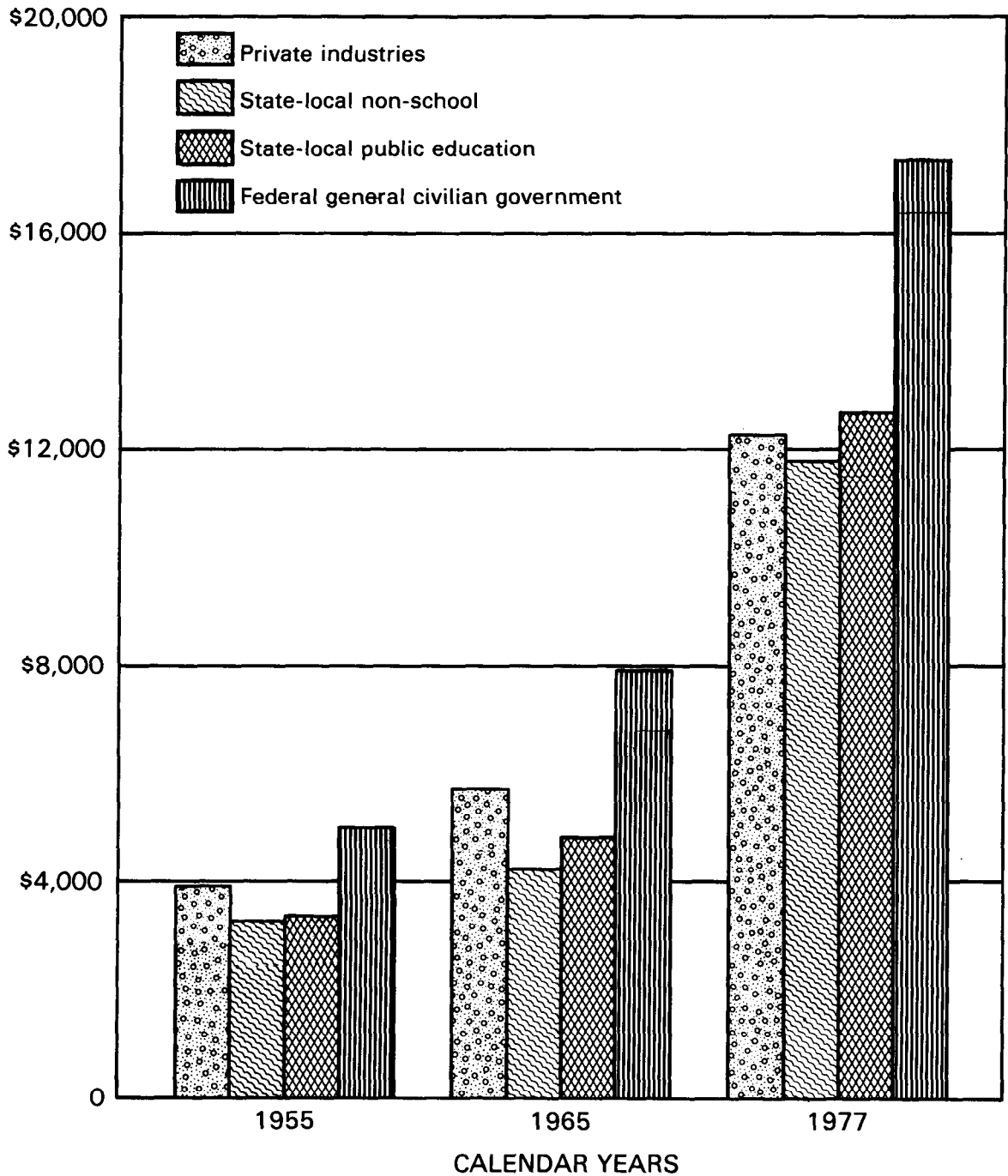
**TABLE 61 — WAGES AND SALARIES PER FULL-TIME EQUIVALENT EMPLOYEE
BY MAJOR INDUSTRY, 1955-1977
(The Federal Sector Registers the Greatest Wage Gains)**

Industry	Wages and Salaries Per Full-Time Equivalent Employee						Annual Average Percent Increase 1955-1977
	1977	1975	1970	1965	1960	1955	
All Domestic Industries	\$12,368	\$10,833	\$7,711	\$5,812	\$4,817	\$3,915	5.4
Private Industries	12,239	10,674	7,649	5,673	4,851	3,959	5.3
Agriculture, Forestry and Fisheries	6,563	5,744	4,300	2,892	2,003	1,636	6.5
Mining	17,352	14,765	9,445	6,898	5,724	4,722	6.1
Contract Construction	14,664	13,438	9,835	6,933	5,756	4,615	5.4
Manufacturing	13,892	11,903	8,381	6,566	5,548	4,482	5.3
Transportation	15,999	13,596	9,391	6,994	5,836	4,623	5.8
Communication	16,684	13,726	8,752	6,820	5,531	4,338	6.3
Electric Gas and Sanitation Services	16,743	14,056	10,023	7,476	6,147	4,782	5.9
Wholesale and Retail Trade	10,483	9,362	6,871	5,328	4,478	3,680	4.9
Wholesale Trade	14,545	12,928	9,339	7,092	5,852	4,690	5.3
Retail Trade	8,854	7,899	5,925	4,636	3,924	3,279	4.6
Finance, Insurance and Real Estate Services	12,260 10,374	10,619 9,056	7,821 6,244	5,971 4,557	4,921 3,684	4,010 2,956	5.2 5.9
General Civilian Government	13,063	11,589	8,411	6,055	4,910	3,916	5.6
Federal	17,404	15,194	10,975	7,860	6,074	4,802	6.0
State and Local	12,182	10,842	7,790	5,558	4,528	3,565	5.7
Public Education	12,611	11,134	8,140	5,848	4,762	3,608	5.9
Non-School	11,721	10,523	7,400	5,257	4,308	3,527	5.6
Government Enterprises and Military	12,359	11,006	6,964	4,970	4,162	3,438	6.0
Government Earnings as a Percentage of Private Industry Earnings							
General Civilian Government	106.7	108.6	110.0	106.7	101.2	98.9	
Federal	142.2	142.3	143.5	138.6	125.2	121.3	
State and Local	99.5	101.6	101.8	98.0	93.3	90.0	
Public Education	103.0	104.3	106.4	103.1	98.2	91.1	
Non-School	95.8	98.6	96.7	92.7	88.8	89.1	
Government Enterprises and Military	101.0	103.1	91.0	87.6	85.8	86.8	
Private-Public Wage Gains: Annual Average Percent Increase							
	1955-77	1975-77	1970-75	1965-70	1960-65	1955-60	
Private	5.3	7.1	6.9	6.2	3.2	4.1	
Federal General Civ. Govern.	6.0	7.0	6.7	6.9	5.3	4.8	
State-Local General Govern.	5.7	6.0	6.8	7.0	4.2	4.9	
Public Education	5.9	6.4	6.5	6.8	4.2	5.7	
Non-School	5.6	5.5	7.3	7.1	4.1	4.1	

Source: ACIR staff compilations based on U.S. Department of Commerce, Bureau of Economic Analysis, *Benchmark Revision of National Income and Product Accounts: Advance Tables, March 1976*; and *Survey of Current Business, July 1978*.

Average
Annual
Earnings

Figure 12
Private Industry — Public Sector Wage and Salary Trends
(The Federal Sector Registers the Greatest Wage Gains)



Source: Table 61.

TABLE 62 — FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION, BY STATE, SELECTED YEARS 1957-1977¹
(States in the Rocky Mountain and Far West Regions Have Consistently Shown An Above Average Number of State-Local Employees in Relation to Population)

State and Region	State-Local Employees Per 10,000 Population						Exhibit:			
	Number of Employees					Annual Average % Increase or Decrease (-)		Federal Employees per 10,000 Population		
	1977	1972	1967	1962	1957	1972-1977	1957-1972	1957	1976	Annual Average % Increase or Decrease (-) 1957-1976
United States	485	454	377	321	281 ²	1.3	3.3	131 ²	128	-0.1
New England	462	440	356	308	276	21.0	3.2	111	101	-0.5
Maine	455	444	359	302	262	0.5	3.6	160	113	-1.8
New Hampshire	446	422	339	296	273	1.1	2.9	67	125	3.3
Vermont	492	500	366	321	268	-0.3	4.2	96	92	-0.2
Massachusetts	484	448	377	339	316	1.6	2.4	127	101	-1.2
Rhode Island	474	422	349	294	257	2.4	3.4	154	109	-1.8
Connecticut	426	404	347	295	277	1.1	2.5	63	67	0.3
Mideast	534	498	391	322	272	1.4	4.1	119 ³	142	0.9
New York	512	519	443	373	350	-0.3	2.7	119	95	-1.1
New Jersey	477	415	326	292	265	2.8	3.0	88	97	0.5
Pennsylvania	402	380	316	270	227	1.1	3.5	123	112	-0.5
Delaware	530	536	405	334	267	-0.2	4.8	88	90	0.1
Maryland	524	473	385	317	260	2.1	4.1	179	317	3.1
Dist. of Columbia	760	664	470	348	262	2.7	6.4	2,798	2,904	0.2
Great Lakes	450	420	359	310	261	1.4	3.2	77	76	-0.1
Michigan	468	428	376	321	279	1.8	2.9	53	60	0.7
Ohio	424	400	332	295	260	1.2	2.9	103	88	-0.8
Indiana	44.3	408	362	315	262	1.7	3.0	75	77	0.1
Illinois	439	414	352	300	253	1.2	3.3	102	95	-0.4
Wisconsin	478	451	374	318	253	1.2	3.9	53	58	0.5
Plains	499	468	400	334	291	1.3	3.2	100	112	0.6
Minnesota	488	465	385	325	285	1.0	3.3	71	76	0.4
Iowa	499	439	393	335	292	2.6	2.8	58	67	0.8
Missouri	444	417	350	286	250	1.3	3.5	116	139	0.9
North Dakota	478	474	403	343	281	0.2	3.5	90	142	2.4
South Dakota	485	475	427	330	296	0.4	3.2	126	157	1.2
Nebraska	569	526	424	361	314	1.6	3.5	125	104	-1.0
Kansas	532	478	420	359	320	2.2	2.7	111	100	-0.5
Southeast	492	449	358	295	262	1.8	3.7	108	122	0.6
Virginia	510	446	348	278	255	2.7	3.8	179	284	2.5
West Virginia	489	471	372	304	227	0.8	5.0	51	85	2.7
Kentucky	422	389	333	265	230	1.6	3.6	94	105	0.6
Tennessee	499	465	374	305	264	1.4	3.8	112	132	0.9
North Carolina	504	413	329	275	242	4.1	3.6	67	77	0.7
South Carolina	506	451	324	271	255	2.3	3.9	100	108	0.4
Georgia	543	486	365	303	272	2.2	3.9	152	151	- *
Florida	508	491	414	341	309	0.7	3.1	120	93	-1.3
Alabama	480	427	340	279	259	2.4	3.4	178	160	-0.6
Mississippi	494	468	354	292	260	1.1	4.0	82	102	1.2
Louisiana	508	484	402	356	320	1.0	2.8	79	80	0.1
Arkansas	447	396	338	271	248	2.5	3.2	86	89	0.2
Southwest	529	501	399	324	286	1.1	3.8	184	168	-0.5
Oklahoma	498	466	400	321	301	1.3	3.0	183	173	-0.3
Texas	491	451	357	307	264	1.7	3.6	131	120	-0.5
New Mexico	575	558	432	328	298	0.6	4.3	257	230	-0.6
Arizona	552	529	408	338	283	0.9	4.3	164	148	-0.5
Rocky Mountain	540	547	449	373	317	-0.3	3.7	186	182	-0.1
Montana	559	513	414	357	314	1.7	3.3	118	162	1.7
Idaho	513	498	395	345	306	0.6	3.3	104	118	0.7
Wyoming	586	678	567	446	368	-2.6	4.2	188	156	-1.0
Colorado	541	526	462	373	312	0.6	3.5	214	189	-0.7
Utah	501	520	405	346	283	-0.7	4.1	308	287	-0.3
Far West ⁴	532	519	434	376	330	0.5	3.1	181	138	-1.4
Washington	516	500	438	366	324	0.6	2.9	200	160	-1.2
Oregon	537	502	423	390	321	1.4	3.0	109	110	*
Nevada	577	597	468	382	341	-0.7	3.8	244	146	-2.7
California	497	477	408	367	334	0.8	2.4	172	138	-1.2
Alaska	678	722	468	347	(206) ²	-1.2	8.7	(734) ²	394	-3.2
Hawaii	513	524	432	325	(323) ²	-0.4	3.3	(384) ²	285	-1.6

Note: Regional totals are unweighted averages.
^{*}Less than 0.05 percent.
¹Number of employees are as of October for all years except 1957. For 1957, Federal employees are as of March, and State-local as of April.
²U.S. totals exclude Alaska and Hawaii in 1957 (prior to statehood).
³Excluding the District of Columbia.
⁴Excluding Alaska and Hawaii.
Source: U.S. Bureau of the Census, *Census of Governments, various years, and Public Employment in 1977*.

TABLE 63 — ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES, BY STATE, SELECTED YEARS, 1957-1977¹
(State-Local Employees in Most States in the Mideast and Far West Regions Had Above Average Earnings in 1977)

State and Region							Average Annual Increase		
	1977	1976	1972	1967	1962	1957	1976-77	1972-76	1957-72
United States	\$12,936	\$12,252	\$ 9,480	\$6,816	\$5,304	\$4,032 ¹	5.6%	6.6%	5.9%
New England	12,044	11,388	9,088	6,580	4,974	3,690	5.8	5.8	6.2
Maine	10,572	9,960	7,908	5,736	4,368	3,156	6.1	5.9	6.3
New Hampshire	11,124	10,500	8,232	6,096	4,608	3,384	5.9	6.3	6.1
Vermont	11,196	10,464	8,628	6,468	4,812	3,480	7.0	4.9	6.2
Massachusetts	13,368	12,660	9,912	6,996	5,256	4,032	5.6	6.3	6.2
Rhode Island	12,972	12,252	9,384	6,696	5,052	3,588	5.9	6.9	6.6
Connecticut	13,032	12,492	10,464	7,488	5,748	4,500	4.3	4.5	5.8
Mideast	14,242	13,478	10,118	7,002	5,490	4,292	5.7	7.4	5.9
New York	15,060	14,352	11,424	7,728	6,000	4,644	4.9	5.9	6.2
New Jersey	13,884	13,092	10,620	7,308	5,748	4,440	6.0	5.4	6.0
Pennsylvania	12,780	12,240	9,528	6,564	4,956	3,960	4.4	6.5	6.0
Delaware	12,816	11,544	8,556	6,060	4,884	3,888	11.0	7.8	5.4
Maryland	13,524	12,876	10,176	6,888	5,244	4,092	5.0	6.1	6.3
Dist. of Columbia	17,388	16,764	10,404	7,464	6,108	4,728	3.7	12.7	5.4
Great Lakes	13,339	12,562	9,922	7,044	5,498	4,318	6.2	6.1	5.7
Michigan	15,096	14,268	11,460	7,836	5,856	4,620	5.8	5.6	6.2
Ohio	12,492	12,048	9,072	6,504	5,100	4,044	3.7	7.4	5.5
Indiana	11,604	10,668	8,436	6,516	5,148	4,008	8.8	6.0	5.1
Illinois	14,460	13,428	10,728	7,260	5,940	4,536	7.7	5.8	5.9
Wisconsin	13,044	12,396	9,912	7,104	5,448	4,380	5.2	5.8	5.6
Plains	11,832	11,018	8,271	6,089	4,757	3,585	7.4	7.4	5.7
Minnesota	13,824	12,732	9,984	7,140	5,580	4,152	8.6	6.3	6.0
Iowa	12,648	11,520	8,676	6,312	4,764	3,492	9.8	7.3	6.3
Missouri	11,292	10,680	8,292	6,036	4,680	3,516	5.7	6.5	5.9
North Dakota	12,444	11,268	7,968	6,012	4,824	3,636	10.4	9.0	5.4
South Dakota	10,548	10,128	7,404	5,496	4,332	3,360	4.1	8.1	5.4
Nebraska	10,992	10,344	7,716	5,820	4,440	3,444	6.3	7.6	5.5
Kansas	11,076	10,452	7,860	5,808	4,680	3,492	6.0	7.4	5.6
Southeast	10,431	9,789	7,395	5,460	4,195	3,160	6.6	7.3	5.8
Virginia	11,244	10,632	8,472	6,096	4,632	3,420	5.8	5.8	6.2
West Virginia	10,704	10,104	7,092	5,496	4,284	3,684	5.9	9.3	4.5
Kentucky	10,680	9,900	7,596	5,544	4,488	3,192	7.9	6.8	6.0
Tennessee	10,152	9,528	7,140	5,352	4,104	3,096	6.5	7.5	5.7
North Carolina	10,896	10,404	8,292	6,000	4,824	3,312	4.7	5.8	6.3
South Carolina	10,020	9,492	7,212	5,172	3,960	2,724	5.6	7.1	6.7
Georgia	10,056	9,528	7,128	5,484	3,996	2,940	5.5	7.5	6.1
Florida	11,796	11,196	8,724	5,976	4,536	3,432	5.4	6.4	6.4
Alabama	10,596	9,720	7,056	5,280	3,948	3,168	9.0	8.3	5.5
Mississippi	9,192	8,724	6,336	4,596	3,576	2,592	5.4	8.3	6.1
Louisiana	10,356	9,396	7,284	5,604	4,296	3,660	10.2	6.6	4.7
Arkansas	9,480	8,844	6,408	4,920	3,696	2,700	7.2	8.4	5.9
Southwest	11,454	10,881	7,968	6,072	4,899	3,801	5.3	8.1	5.1
Oklahoma	10,176	9,576	7,032	5,352	4,368	3,420	6.3	8.0	4.9
Texas	11,244	10,632	7,740	5,760	4,572	3,624	5.8	8.3	5.2
New Mexico	11,112	10,584	7,536	5,940	4,956	3,840	5.0	8.8	4.6
Arizona	13,284	12,732	9,564	7,236	5,700	4,320	4.3	7.4	5.4
Rocky Mountain	12,058	11,167	8,153	6,185	4,944	3,809	8.0	8.2	5.2
Montana	12,384	11,352	8,232	6,192	5,148	4,008	9.1	8.4	4.9
Idaho	11,172	10,176	7,332	5,820	4,464	3,504	9.8	8.5	5.0
Wyoming	11,664	11,196	7,896	6,132	4,932	3,900	4.2	9.1	4.8
Colorado	13,044	12,348	8,880	6,372	5,172	3,828	5.6	8.6	5.8
Utah	12,024	10,764	8,424	6,408	5,004	3,804	11.7	6.3	5.4
Far West ³	14,460	13,809	10,227	7,668	5,949	4,488	4.7	7.8	5.6
Washington	14,472	14,124	9,852	7,488	5,808	4,368	2.5	9.4	5.6
Oregon	13,680	12,696	9,528	7,092	5,508	4,152	7.8	7.4	5.7
Nevada	13,368	12,936	9,732	7,272	5,592	4,404	3.3	7.4	5.4
California	16,320	15,480	11,796	8,820	6,888	5,028	5.4	7.0	5.8
Alaska	20,652	19,680	13,620	9,876	8,040	(6,432) ²	4.9	9.6	5.1
Hawaii	14,532	14,028	9,780	7,224	6,036	(4,200) ²	3.6	9.4	5.8

Note: Regional totals are unweighted averages.

¹Estimated annual earnings are the average earnings for the month of October multiplied by twelve for all years except 1957. For 1957 the month of April was used.

²U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

³Excluding Alaska and Hawaii.

Source: U.S. Bureau of the Census, *Census of Governments*, various years, and *Public Employment in 1977*.

TABLE 64 — FEDERAL, STATE, AND LOCAL DEBT, SELECTED YEARS 1929-1978
(In Relation to Gross National Product, Total Government Debt
Has Remained Fairly Constant in Recent Years)

Fiscal Year	Gross Federal Debt	Total State Debt	Total Local Debt	Gross Federal Debt	Total State Debt	Total Local Debt
	Amount (in billions)			As a Percent of GNP		
1929	\$16.9	\$2.3	\$14.2	16.9	2.3	14.2
1939	40.4	3.5	16.6	46.1	4.0	18.9
1949	252.8	4.0	16.9	96.6	1.5	6.5
1954	270.8	9.6	29.3	74.5	2.6	8.1
1959	284.7	16.9	47.2	60.4	3.6	10.0
1964	316.8	25.0	67.2	51.4	4.1	10.9
1969	367.1 ¹	39.6	94.0	40.6	4.4	10.4
1970	382.6	42.0	101.6	39.8	4.4	10.6
1971	409.5	47.8	111.0	40.2	4.7	10.9
1972	437.3	54.5	120.7	39.3	4.9	10.9
1973	468.4 ²	59.4	129.1	37.8	4.8	10.4
1974	486.2	65.3	141.3	35.8	4.8	10.4
1975	544.1	72.1	149.1	37.5	5.0	10.3
1976	631.3	84.4	155.7	38.9	5.2	9.6
1977	709.1	90.2	167.3	38.6	5.1	9.4
1978 est.	785.5	97.0	180.0	38.2	4.9	9.1
	Percent Distribution			Annual Percent Change ³		
1929	50.6	6.9	42.5	—	—	—
1939	66.8	5.8	27.4	9.1	4.3	1.6
1949	92.4	1.5	6.2	20.1	1.3	0.2
1954	87.4	3.1	9.5	1.4	19.1	11.6
1959	81.6	4.8	13.5	1.0	11.9	10.0
1964	77.5	6.1	16.4	2.2	8.1	7.3
1969	73.3	7.9	18.8	3.0	9.6	6.9
1970	72.7	8.0	19.3	4.2	6.1	8.1
1971	72.1	8.4	19.5	7.0	13.8	9.3
1972	71.4	8.9	19.7	6.8	14.0	8.7
1973	71.3	9.0	19.7	7.1	9.0	7.0
1974	70.2	9.4	20.4	3.8	9.9	9.5
1975	71.1	9.4	19.5	11.9	10.4	5.5
1976	72.4	9.7	17.9	16.0	17.1	4.4
1977	73.4	9.3	17.3	12.3	6.9	7.5
1978 est.	73.9	9.1	16.9	10.8	7.5	7.6

¹During 1969, three government-sponsored enterprises became completely privately owned, and their debt was removed from the totals for the Federal government. At the dates of their conversion, gross Federal debt was reduced \$10.7 bil.

²A procedural change in the recording of trust fund holdings of Treasury debt at the end of the month increased gross Federal debt by about \$4.5 billion.

³The percent changes indicated for years prior to 1970 are annual average changes since the previous year shown.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances*, various years; Office of Management and Budget, *Special analysis, Budget of the United States Government, 1979*; and ACIR staff estimates.

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