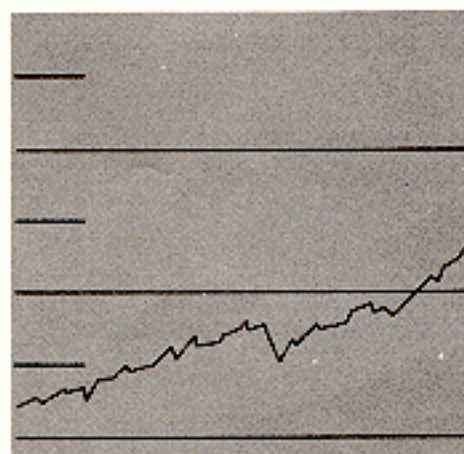
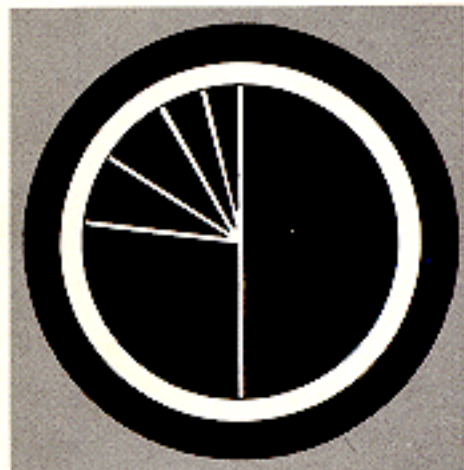
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**Significant
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**ADVISORY
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WASHINGTON, DC 20575
October 1980

M-123

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Preface

The recent and pronounced shift in public attitude to a go slow policy on taxes and spending has 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 20 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, earnings, and tax rates, which are intended to facilitate the analysis, both qualitative and quantitative, of the rapidly changing federal and 50 state-local fiscal systems.

Abraham D. Beame
Chairman

Acknowledgments

Frank Tippet, the Commission's statistician, prepared this report, with the assistance of Chris Cooper and Charles Richardson, members of the Taxation and Finance staff.

Emily Crews cheerfully provided valuable secretarial and clerical assistance.

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

The Governments Division of the U.S. Bureau of the Census was an indispensable partner in this undertaking. The cooperation of the Bureau is gratefully acknowledged, with special thanks to Vance Kane, head of the Finance Branch, and John O. Behrens, head of the Taxation Branch.

Wayne F. Anderson
Executive Director

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Highlights

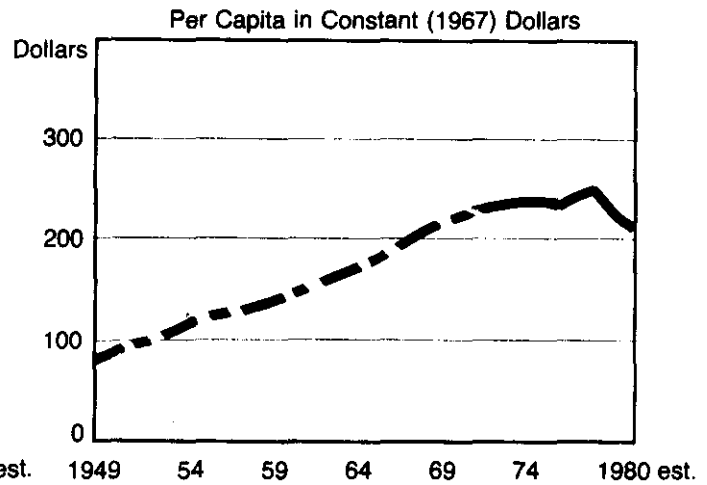
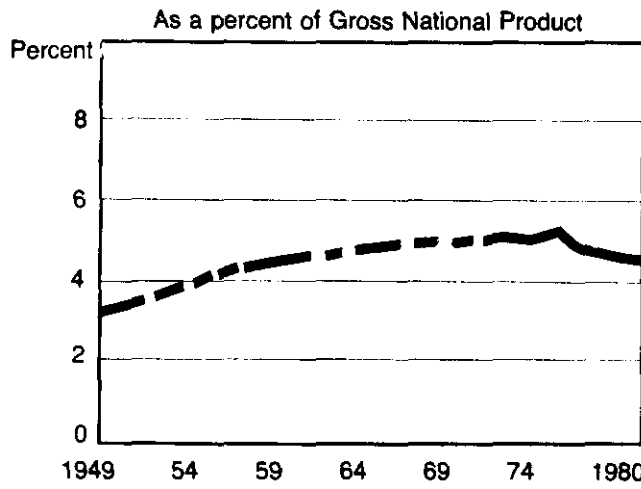
The narrative below is designed to help the busy person to quickly obtain the factual information on a wide variety of federal-state-local fiscal issues.

- The slowdown of the state-local expenditure and federal aid flows (*Figure 1*).
- The landscape of fiscal federalism—the big picture (*Tables 1-7, 39, and 41-43*).
- The post-war tax trends (*Tables 43-46*).
- The “balance of payment” approach to federal activity—the ratio of estimated federal government expenditures in each state to estimated federal revenues from its residents (*Table 12*).
- State-local fiscal systems—profiles in diversity:
 - State-local systems (*Tables 16 and 40*),
 - States (*Tables 19 and 51*),
 - All local governments (*Tables 22 and 57*),
 - Counties (*Tables 23 and 60*),
 - Municipalities (*Tables 24 and 61*).
- Financing our federal system—which level of government bears the burden?
 - Total state-local activity (*Table 15*),
 - Education (*Table 25*),
 - Highways (*Table 28*),
 - Public welfare (*Table 30*),
 - Health and hospitals (*Table 33*),
 - State share of state-local expenditures (*Tables 11 and 20*).
- Measuring the fiscal blood pressure of the 50 state-local systems—high for many frostbelt states, relatively low for many sunbelt states (*Tables 37 and 38*).

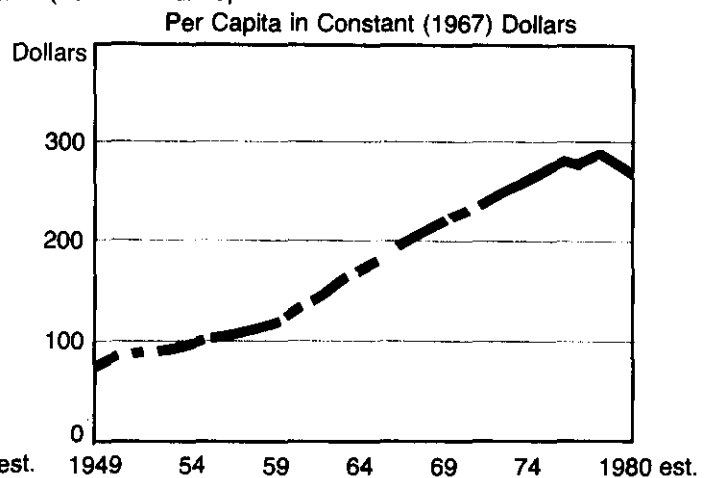
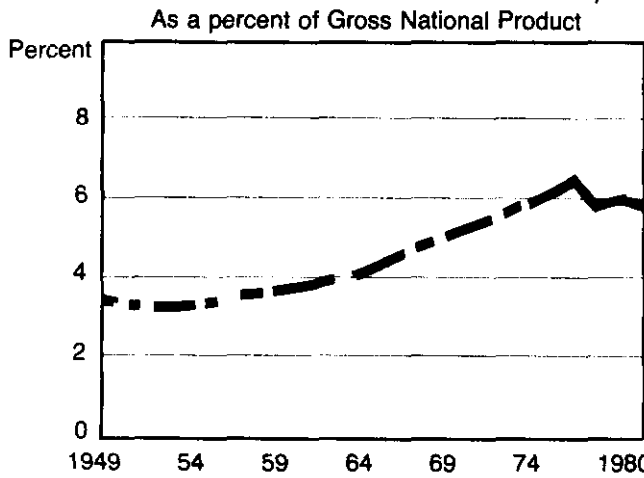
- **The property tax—who pays?** (Table 64).
- **Business tax payments—a declining share of state-local tax receipts** (Tables 49, 50, 70).
- **Causes of state tax increases—the division of labor between legislative action and real and inflationary economic growth** (Table 53).
- **The “earmarking” of state revenues—wide variations in state fiscal leeway** (Table 55).
- **A comparison of state and local tax rates:**
 - General sales taxes (Tables 75-80),
 - Income taxes (Tables 81-90),
 - Property taxes (Tables 91-97),
 - Other major taxes (Tables 98-102).
- **Intergovernmental transfer of funds:**
 - Federal aid to state and local governments (Tables 103-108),
 - Federal and state aid to local governments (Tables 109-114).
- **Public payrolls—how government and private wages compare** (Tables 118 and 119).
- **The real growth in public employment—employees per 10,000 population** (Tables 117 and 122).
- **The size and cost of public debt** (Tables 123 and 124).
- **The most unpopular tax—now the federal income tax** (Table 126).
- **Tax and spending lids:**
 - On state and local authorities (Table 128),
 - On local authorities (Table 127).

Figure 1
STATE AND LOCAL GOVERNMENT EXPENDITURE, AND FEDERAL AID,
SELECTED FISCAL YEARS 1949-80
(State-Local Spending Slowdown)

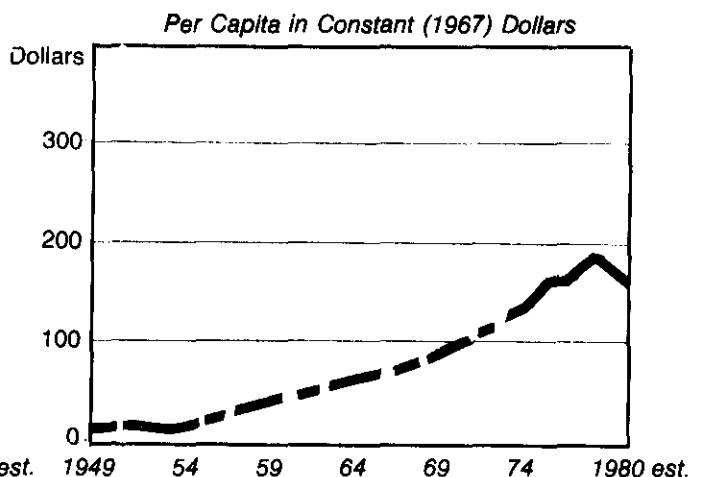
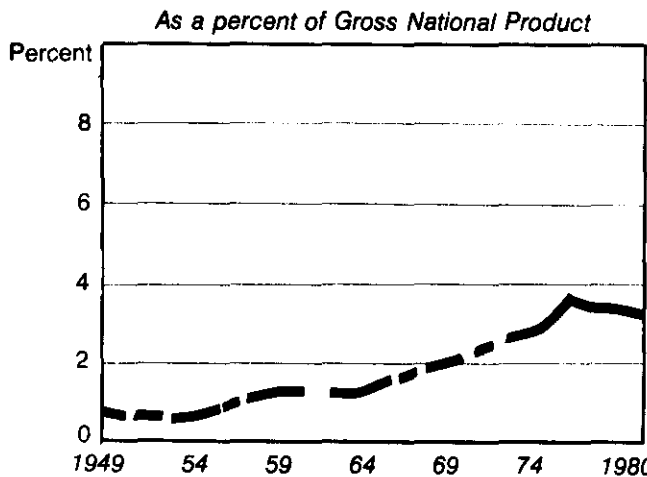
Local Expenditure (from own funds)



State Expenditure (from own funds)



Federal Aid



Source: Tables 1 and 3.

TABLE 1 - GOVERNMENT EXPENDITURE, FROM OWN FUNDS,^{1/} SELECTED YEARS 1929-1980
(The Dominant Federal Role in the Public Sector)

Calendar Year	Total Public Sector	Federal					Local ^{4/}	Gross National Product, Population, and Personal Income
		Total	Defense ^{2/}	Domestic ^{3/}	State ^{4/}	Local ^{4/}		
		Amount (Billions of Current Dollars)						GNP (In Billions)
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	573.9	385.0	119.7	265.3	103.4	85.5	1,702.2	
1977	626.1	421.7	129.3	292.4	111.0	93.4	1,899.5	
1978	686.0	459.8	139.1	320.7	124.4	101.8	2,127.6	
1979 P	758.8	509.0	154.5	354.5	139.3	110.5	2,368.8	
1980 est.	848.0	580.0	181.0	399.0	150.8	117.2	2,621.0	
		As a Percent of GNP						Population (000)
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	33.7	22.6	7.0	15.6	6.1	5.0	215,152	
1977	33.0	22.2	6.8	15.4	5.8	4.9	216,880	
1978	32.2	21.6	6.5	15.1	5.8	4.8	218,717	
1979 P	32.0	21.5	6.5	15.0	5.9	4.7	220,584	
1980 est.	32.4	22.1	6.9	15.2	5.8	4.5	222,100	
		Per Capita in Constant Dollars (1967 Dollars) ^{5/}						Personal Income (P/C) ^{5/}
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	1,564	1,050	326	723	282	233	3,766	
1977	1,591	1,071	328	743	282	237	3,891	
1978	1,605	1,076	325	750	291	238	4,019	
1979 P	1,580	1,060	322	738	290	230	4,007	
1980 est.	1,540	1,053	329	725	274	213	3,870	

(See footnotes on the next page.)

TABLE 1 - GOVERNMENT EXPENDITURE, FROM OWN FUNDS,^{1/} SELECTED YEARS 1929-1980
(The Dominant Federal Role in the Public Sector)

(Continued from previous page.)

P - Preliminary.

Est. - Estimated.

1/ National Income and Product Accounts.

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

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

4/ The 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.

5/ Based 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 Census, Government Finances, annually; Budget of the United States Government, various years; Fiscal Year 1981 Budget Revisions; unpublished budget data; Economic Report of the President, January 1980; and ACIR staff estimates.

TABLE 2 - GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS,^{1/}
SELECTED YEARS 1929-1980

Calendar Year	Total Public Sector	Federal					Local ^{4/}	Exhibit: Gross National Product (In Billions)
		Total	Defense ^{2/}	Domestic ^{3/}	State ^{4/}	Local ^{4/}		
Amount (Billions of Current Dollars)								
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	573.9	323.9	119.2	204.7	101.2	148.8	1,702.2	
1977	626.1	354.2	128.6	225.6	108.6	163.3	1,899.5	
1978	686.0	382.5	138.3	244.2	120.4	183.1	2,127.6	
1979 P	758.8	428.6	153.6	275.0	130.6	199.6	2,368.8	
1980 est.	848.0	493.0	180.0	313.0	140.0	215.0	2,621.0	
As a Percent of GNP								
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	33.7	19.0	7.0	12.0	5.9	8.7		
1977	33.0	18.6	6.8	11.9	5.7	8.6		
1978	32.2	18.0	6.5	11.5	5.7	8.6		
1979 P	32.0	18.1	6.5	11.6	5.5	8.4		
1980 est.	32.4	18.8	6.9	11.9	5.3	8.2		
Per Capita in Constant Dollars (1967 Dollars) ^{5/}								
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		
1976	1,564	883	325	558	276	406		
1977	1,591	900	327	573	276	415		
1978	1,605	895	324	571	282	428		
1979 P	1,580	893	320	573	272	416		
1980 est.	1,540	895	327	568	254	390		

(See footnotes on next page.)

TABLE 2 - GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS,^{1/}
SELECTED YEARS 1929-1980

(Continued from previous page.)

P - Preliminary.
Est. - Estimated.

1/ National Income and Product Accounts.

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

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

4/ The 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.

5/ Based 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; Fiscal Year 1981 Budget Revisions; unpublished budget data; Economic Report of the President, January 1980, and ACIR staff estimates.

TABLE 3 - FEDERAL DOMESTIC EXPENDITURE,^{1/} SELECTED YEARS 1929-1980

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		
1929	\$ --	\$ 0.1	\$ 1.4	--	0.1	1.4
1939	*	1.0	6.4	**	1.1	7.0
1949	0.7	2.2	16.4	0.3	0.9	6.4
1954	3.7	2.9	16.1	1.0	0.8	4.4
1959	10.4	6.8	20.2	2.1	1.4	4.2
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
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	109.3	5.6	3.6	6.4
1977	107.0	67.5	117.9	5.6	3.6	6.2
1978	118.7	77.3	124.7	5.6	3.6	5.9
1979 P	135.0	80.4	139.1	5.7	3.4	5.9
1980 est.	155.0	87.0	157.0	5.9	3.3	6.0
	Percentage Distribution			Per Capita in Constant Dollars (1967 Dollars) 4/		
1929	--	6.7	93.3	\$--	\$ 2	\$ 22
1939	**	13.5	86.5	***	18	118
1949	3.6	11.4	85.0	6	21	153
1954	16.3	12.8	70.9	28	22	123
1959	27.8	18.2	54.0	67	44	130
1964	30.1	19.2	50.7	92	58	154
1969	36.4	21.9	41.8	152	91	174
1974	37.1	22.6	40.3	230	140	250
1975	34.4	22.5	43.1	242	159	303
1976	35.8	23.0	41.2	258	167	298
1977	36.6	23.1	40.3	271	172	300
1978	37.0	24.1	38.9	277	181	292
1979 P	38.1	22.7	39.2	281	167	290
1980 est.	38.8	21.8	39.3	282	158	285

* Less than \$50 million.
 ** Less than 0.05 percent.
 *** Less than 0.5 dollars.

P - Preliminary.
 Est. - Estimated.

1/ National Income and Product Accounts.

2/ Federal 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 \$2.3 billion in 1978) in the Census series but excluded by definition from this series. Includes Federal general revenue sharing.

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

4/ Based on the Consumer Price Index.

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; Fiscal Year 1981 Budget Revisions; unpublished budget data; and ACIR staff estimates.

TABLE 4 - A COMPARISON OF THE GROWTH IN PERSONAL INCOME AND PUBLIC SECTOR EXPENDITURE^{1/},
 FROM OWN FUNDS
 (Annual Average Increase in Per Capita Income and Expenditure, Selected Periods 1949-1980)

Period	Personal Income	Public Sector Expenditure						Exhibit: Federal Aid
		Total	Federal				Local 4/	
			Total	Defense 2/	Domestic 3/	State 4/		
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
1974-1979 P	9.9	9.7	10.3	7.1	11.9	9.5	7.6	12.0
1978-1979 P	11.2	9.7	9.8	10.1	9.6	11.1	7.7	3.1
1979-1980 est.	9.6	11.0	13.1	16.4	11.8	7.4	5.4	7.7
1949-1979 P	6.4	7.5	7.3	5.3	8.8	8.2	7.3	11.2

P - Preliminary
 Est. - Estimated

- 1/ National Income and Product Accounts.
- 2/ National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions.
- 3/ Includes Social Security (OASDHI) and all federal aid to state and local governments, including general revenue sharing payments.
- 4/ The 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.

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 1980; 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 1949-1980

Period	Public Sector Expenditure						Exhibit: Federal Aid
	Total	Federal				Local	
		Total	Defense	Domestic	State		
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
1974-1979 P	(0.98)	1.04	(0.72)	1.20	(0.96)	(0.77)	1.21
1978-1979 P	(0.87)	(0.88)	(0.90)	(0.86)	(0.99)	(0.69)	(0.28)
1979-1980 est.	1.15	1.36	1.71	1.23	(0.77)	(0.56)	(0.80)
1949-1979 P	1.17	1.14	(0.83)	1.38	1.28	1.14	1.75

Source: Table 4.

TABLE 6 - A COMPARISON OF THE GROWTH IN PERSONAL INCOME AND PUBLIC SECTOR EXPENDITURE,^{1/}
AFTER INTERGOVERNMENTAL TRANSFERS
 (Annual Average Increase in Per Capita Income and Expenditure,
 Selected Periods 1949-1980)

Period	Personal Income	Public Sector Expenditure						Exhibit: Federal Aid
		Total	Federal				Local 4/	
			Total	Defense 2/	Domestic 3/	State 4/		
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
1974-1979 P	9.9	9.7	10.0	7.1	11.9	10.2	8.9	12.0
1978-1979 P	11.2	9.7	11.1	10.1	11.6	7.6	8.1	3.1
1979-1980 est.	9.6	11.0	14.3	16.4	13.0	6.4	7.0	7.7
1949-1979 P	6.4	7.5	7.0	5.3	8.3	8.5	8.3	11.2

P - Preliminary.
 Est. - Estimated.

1/ National Income and Product Accounts.

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

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

4/ The 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.

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 1980; and ACIR staff estimates.

TABLE 7 - RATIOS OF THE ANNUAL AVERAGE INCREASE IN PER CAPITA PUBLIC SECTOR EXPENDITURE,
AFTER INTERGOVERNMENTAL TRANSFERS,
 TO THE INCREASE IN PER CAPITA PERSONAL INCOME, SELECTED PERIODS 1949-1980

Period	Public Sector Expenditure						Exhibit: Federal Aid
	Total	Federal				Local	
		Total	Defense	Domestic	State		
1949-1954	1.63	1.83	2.81	(0.23)	1.02	1.44	(0.71)
1954-1959	1.10	(0.72)	(0.20)	1.80	2.05	1.70	4.18
1959-1964	1.22	(0.95)	(0.54)	1.59	1.65	1.73	(0.41)
1964-1969	1.22	1.11	(0.99)	1.29	1.47	1.36	2.59
1969-1974	1.09	(0.95)	(0.13)	1.78	1.32	1.27	1.91
1974-1979 P	(0.98)	1.01	(0.72)	1.20	1.03	(0.90)	1.21
1978-1979 P	(0.87)	(0.99)	(0.90)	1.04	(0.68)	(0.72)	(0.28)
1979-1980 est.	1.15	1.49	1.71	1.35	(0.67)	(0.73)	(0.80)
1949-1979 P	1.17	1.09	(0.83)	1.30	1.33	1.30	1.75

Source: Table 6.

TABLE 8 - GOVERNMENT DIRECT GENERAL EXPENDITURE, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1979

Fiscal Year	State and Local Governments									
	Total, Federal, State and Local	Federal Government	Total (State-Local)	State Governments	Local Governments					
					Total	Municipalities	Counties	School Districts	Townships	Special Districts
1. Amount (In Millions)										
1955	\$ 96,796	\$ 63,072	\$ 33,724	\$ 11,190	\$ 22,534	\$ 7,870	\$ 4,629	\$ 8,168	\$1,029	\$ 837
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877
1979 Est.	611,000	294,500	316,500	120,500	196,000	63,500	45,200	71,000	6,900	9,400
2. Percentage Distribution										
1955	100.0	65.2	34.8	11.6	23.3	8.1	4.8	8.4	1.1	0.9
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6
1979 Est.	100.0	48.2	51.8	19.7	32.1	10.4	7.4	11.6	1.1	1.5

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

TABLE 9 - SOCIAL WELFARE EXPENDITURES UNDER PUBLIC PROGRAMS, SELECTED FISCAL YEARS 1950 THROUGH 1978

(In Millions, Except Percentages)

Fiscal Year	Total Social Welfare <u>1/</u>	Social Insurance	Public Aid	Health and Medical Programs	Veterans' Programs	Education	Housing	Other Social Welfare	All Health and Medical Care <u>2/</u>	Total Social Welfare as Percent of-	
										Gross National Product	Government Expenditures for all Purposes <u>3/</u>
<u>Total</u>											
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	331,998	145,591	47,985	19,273	19,005	87,721	3,371	9,052	58,951	20.4	60.2
1977	361,553	160,867	52,895	20,438	19,015	94,421	4,358	9,559	67,264	19.7	59.5
1978 <u>4/</u>	394,462	175,101	59,620	23,004	19,742	101,188	5,225	10,583	76,198	19.3	58.1
<u>Federal</u>											
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	137,191	82,832	20,388	7,145	13,874	7,042	2,009	3,902	27,499	10.1	52.3
1975	167,470	99,715	27,205	8,547	16,570	8,629	2,541	4,264	34,126	11.5	54.0
1976	197,355	119,594	32,527	9,863	18,843	9,023	2,906	4,598	40,564	12.1	57.1
1977	218,514	134,744	35,399	10,067	18,861	9,973	4,006	5,465	46,094	11.9	56.3
1978 <u>4/</u>	240,453	147,324	40,979	11,452	19,569	10,371	4,887	5,872	52,512	11.8	55.3
<u>State and Local</u>											
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	122,594	23,298	13,502	9,241	449	72,204	632	3,269	16,759	8.4	65.0
1976	134,643	25,998	15,458	9,410	162	78,697	465	4,454	18,387	8.3	66.0
1977	143,039	26,123	17,495	10,371	155	84,448	353	4,091	21,170	7.8	65.9
1978 <u>4/</u>	154,010	27,778	18,641	11,552	174	90,817	337	4,711	23,686	7.5	63.6
<u>State and Local as a Percentage of Total</u>											
1950	55.2	57.5	55.8	70.7	7.0	97.6	0	61.2	55.6	55.1	
1955	55.2	35.1	49.9	62.9	1.3	95.7	16.9	59.3	55.9	54.7	
1960	52.3	17.8	48.4	61.1	2.0	95.1	18.6	63.5	54.4	52.4	
1965	51.1	22.5	42.8	55.5	0.3	91.2	25.2	60.7	51.5	51.3	
1970	47.0	17.3	41.5	51.8	1.4	88.4	17.1	45.5	34.6	46.7	
1974	42.7	16.3	35.3	52.2	1.7	90.0	21.3	41.9	33.8	42.6	
1975	42.3	18.9	33.2	52.0	2.6	89.3	19.9	43.4	32.9	42.2	
1976	40.6	17.9	32.2	48.8	0.9	89.7	13.8	49.2	31.2	40.7	
1977	39.6	16.2	33.1	50.7	0.8	89.4	8.1	42.8	31.5	39.6	
1978 <u>4/</u>	39.0	15.9	31.3	50.2	0.9	89.8	6.4	44.5	31.1	38.9	

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

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

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

4/ Preliminary data.

Source: U.S. Department of Health, Education and Welfare, Social Security Administration, Office of Policy, Research and Statistics Note No. 2, February 14, 1980, Social Welfare Expenditures, Fiscal Year 1978, by Alma W. McMillan and Ann Kallman Bixby, Division of Retirement and Survivors Studies.

TABLE 10 - STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-79

1. Direct General Expenditure as a Percent of Personal Income.

State and Region	1979	1976	1971	1966	1957	1942
United States	19.08	20.32	18.86	15.57	11.60	7.51
New England						
Connecticut	15.90	15.77	16.46	12.78	11.31	5.91
Maine	21.02	21.35	20.04	15.15	12.14	7.90
Massachusetts	21.16	20.55	18.14	14.16	12.42	7.78
New Hampshire	16.82	19.68	17.63	14.98	12.83	9.46
Rhode Island	21.06	20.57	17.78	15.38	10.59	6.29
Vermont	23.28	25.44	24.91	20.16	14.34	9.07
Mideast						
Delaware	18.56	20.48	21.57	17.36	8.64	5.42
Dist. of Col.	26.80	26.38	22.47	14.06	8.90	5.08
Maryland	20.04	21.03	18.57	14.11	11.15	5.25
New Jersey	17.96	17.90	15.70	11.82	9.36	7.17
New York	23.88	26.38	22.71	16.31	11.73	8.63
Pennsylvania	17.48	18.78	17.45	13.13	9.18	7.64
Great Lakes						
Illinois	16.14	17.45	15.88	11.72	9.17	6.87
Indiana	14.63	16.00	15.56	13.56	10.07	6.88
Michigan	19.74	21.06	18.85	14.96	11.97	7.09
Ohio	16.44	17.64	14.86	13.01	9.83	6.49
Wisconsin	21.64	21.82	20.91	17.24	12.34	8.69
Plains						
Iowa	18.52	18.89	18.90	16.13	12.75	8.52
Kansas	17.91	18.42	16.96	15.28	14.80	7.46
Minnesota	21.14	23.70	21.45	17.93	14.04	9.80
Missouri	15.46	16.47	16.60	13.53	9.70	6.57
Nebraska	18.73	17.50	17.60	14.83	11.02	7.71
North Dakota	22.07	20.76	24.55	20.84	17.69	12.34
South Dakota	20.88	23.11	23.02	19.59	15.43	10.58
Southeast						
Alabama	19.54	20.28	19.97	18.04	13.38	6.86
Arkansas	18.53	18.59	18.37	17.63	12.77	6.35
Florida	17.58	18.01	17.32	16.05	12.77	8.12
Georgia	19.66	19.26	18.71	15.67	12.97	6.28
Kentucky	20.44	19.42	19.12	16.75	11.17	6.96
Louisiana	20.60	23.00	22.42	20.36	17.43	9.84
Mississippi	22.77	23.82	23.19	20.44	15.49	7.59
North Carolina	19.04	18.75	16.62	14.93	12.14	6.84
South Carolina	19.18	21.13	17.30	14.71	12.89	8.70
Tennessee	18.00	19.22	18.74	16.79	11.43	7.21
Virginia	17.81	17.91	16.61	14.64	10.84	5.13
West Virginia	21.28	21.45	21.14	17.43	9.86	9.52
Southwest						
Arizona	21.34	21.92	20.28	20.16	14.57	8.85
New Mexico	24.46	23.81	23.18	23.45	16.20	10.13
Oklahoma	17.64	18.48	19.16	18.48	14.98	9.14
Texas	16.52	17.39	16.28	14.88	11.44	6.71
Rocky Mountain						
Colorado	19.19	21.53	19.64	19.24	13.90	9.51
Idaho	18.85	21.56	20.26	17.65	14.06	9.16
Montana	23.68	23.41	22.72	20.15	14.86	10.36
Utah	22.69	23.13	21.79	21.36	13.37	8.64
Wyoming	24.37	27.56	27.05	27.18	16.11	9.64
Far West						
California	18.83	22.06	20.86	18.41	12.67	7.21
Nevada	19.89	22.05	21.39	20.90	14.86	7.25
Oregon	22.16	23.90	20.99	18.32	13.79	8.76
Washington	20.04	19.76	22.19	16.86	13.72	8.49
Alaska	42.09	35.38	40.86	29.49	(9.05) ^{1/}	n. a.
Hawaii	23.09	27.62	25.79	19.95	(15.61) ^{1/}	n. a.

TABLE 10 - STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-79

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

State and Region	1979	1976	1971	1966	1957	1942
United States	100.0	100.0	100.0	100.0	100.0	100.0
New England						
Connecticut	83.3	77.6	87.3	82.1	97.5	78.7
Maine	110.2	105.1	106.3	97.3	104.7	105.2
Massachusetts	110.9	101.1	96.2	90.9	107.1	103.6
New Hampshire	88.2	96.9	93.5	96.2	110.6	126.0
Rhode Island	110.4	101.2	94.3	98.8	91.3	83.8
Vermont	122.0	125.2	132.1	129.5	123.6	120.8
Mideast						
Delaware	97.3	100.8	114.4	111.5	74.5	72.2
Dist. of Col.	140.5	129.8	119.1	90.3	76.7	67.6
Maryland	105.0	103.5	98.5	90.6	96.1	69.9
New Jersey	94.1	88.1	83.2	75.9	80.7	95.5
New York	125.2	129.8	120.4	104.8	101.1	114.9
Pennsylvania	91.6	92.4	92.5	84.3	79.1	101.7
Great Lakes						
Illinois	84.6	85.9	84.2	75.3	79.1	91.5
Indiana	76.7	78.7	82.5	87.1	86.8	91.6
Michigan	103.5	103.6	99.9	96.1	103.2	94.4
Ohio	86.2	86.8	78.8	83.6	84.7	86.4
Wisconsin	113.4	107.4	110.9	110.7	106.4	115.7
Plains						
Iowa	97.1	93.0	100.2	103.6	109.9	113.4
Kansas	93.9	90.6	89.9	98.1	127.6	99.3
Minnesota	110.8	116.6	113.7	115.2	121.0	130.5
Missouri	81.0	81.1	88.0	86.9	83.6	87.5
Nebraska	98.2	86.1	93.3	95.2	95.0	102.7
North Dakota	115.7	102.2	130.2	133.8	152.5	164.3
South Dakota	109.4	113.7	122.1	125.8	133.0	140.9
Southeast						
Alabama	102.4	99.8	105.9	115.9	115.3	91.3
Arkansas	97.1	91.5	97.4	113.2	110.1	84.6
Florida	92.1	88.6	91.8	103.1	110.1	108.1
Georgia	103.0	94.8	99.2	100.6	111.8	83.6
Kentucky	107.1	95.6	101.4	107.6	96.3	92.7
Louisiana	108.0	113.2	118.9	130.8	150.3	131.0
Mississippi	119.3	117.2	123.0	131.3	133.5	101.1
North Carolina	99.8	92.3	88.1	95.9	104.7	91.1
South Carolina	100.5	104.0	91.7	94.5	111.1	115.8
Tennessee	94.3	94.6	99.4	107.8	98.5	96.0
Virginia	93.3	88.1	88.1	94.0	93.4	68.3
West Virginia	111.5	105.6	112.1	111.9	85.0	128.8
Southwest						
Arizona	111.8	107.9	107.5	129.5	125.6	117.8
New Mexico	128.2	117.2	122.9	150.6	139.7	134.9
Oklahoma	92.5	90.9	101.6	118.7	129.1	121.7
Texas	86.6	85.6	86.3	95.6	98.6	89.3
Rocky Mountain						
Colorado	100.6	106.0	104.1	123.6	119.8	126.6
Idaho	98.8	106.1	107.4	113.4	121.2	122.0
Montana	124.1	115.2	120.5	129.4	128.1	137.9
Utah	118.9	113.8	115.5	137.2	115.3	115.0
Wyoming	127.7	135.6	143.4	174.6	138.9	128.4
Far West						
California	98.7	108.6	110.6	118.2	109.2	96.0
Nevada	104.2	108.5	113.4	134.2	128.1	96.5
Oregon	116.1	117.6	111.3	117.7	118.9	116.6
Washington	105.0	97.2	117.7	108.3	118.3	113.0
Alaska	220.6	174.1	216.6	189.4	(78.0) ^{1/}	n.a.
Hawaii	121.0	135.9	136.7	128.1	(134.6) ^{1/}	n.a.

n.a. - Not available.

^{1/} Prior to statehood and excluded from United States total.

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

TABLE 11 - PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, FINANCED BY STATE GOVERNMENTS, BY STATE, SELECTED YEARS 1942-1978

State and Region	1978	1975	1971	1966	1957	1942
United States	55.7	55.0	52.7	47.8	46.8	44.3
New England	56.1	60.3	59.3	49.3	51.1	41.1
Maine	66.2	68.0	60.7	51.0	51.5	48.5
New Hampshire	50.3	51.0	51.0	44.0	48.1	42.8
Vermont	66.3	68.9	72.8	57.9	55.3	49.5
Massachusetts	53.7	56.8	50.0	40.1	46.7	35.8
Rhode Island	65.1	62.4	64.7	54.6	49.9	31.2
Connecticut	55.1	54.5	56.4	47.9	55.1	38.9
Mideast	51.0	58.4	54.7	48.0	49.1	44.1
New York	44.5	47.4	47.0	45.8	37.9	35.7
New Jersey	51.0	46.6	43.1	27.7	30.2	27.9
Pennsylvania	62.0	63.3	59.2	48.1	47.4	46.1
Delaware	80.0	75.7	69.9	66.4	78.0	68.8
Maryland	55.7	59.0	54.3	52.2	52.2	42.2
Great Lakes	56.7	56.6	51.1	47.5	45.1	46.3
Michigan	57.4	54.3	52.8	49.5	53.8	49.4
Ohio	51.9	51.8	42.9	41.3	43.5	52.3
Indiana	62.3	58.1	51.5	50.9	48.4	48.2
Illinois	55.4	55.7	51.1	41.4	34.7	34.2
Wisconsin	62.9	63.3	57.2	54.3	45.0	47.5
Plains	57.4	53.7	50.5	44.3	44.8	46.2
Minnesota	65.3	56.5	54.9	43.1	42.4	50.2
Iowa	60.5	56.8	50.5	44.0	47.3	45.8
Missouri	52.8	50.6	44.7	44.7	41.5	44.0
North Dakota	64.0	64.0	60.6	52.2	52.4	58.2
South Dakota	55.6	52.1	48.8	45.4	44.2	43.2
Nebraska	49.5	44.0	44.2	35.5	37.5	37.8
Kansas	48.0	51.7	49.6	44.9	48.3	44.4
Southeast	62.7	64.4	61.8	58.6	59.6	58.4
Virginia	61.2	58.8	56.6	52.2	55.3	58.0
West Virginia	71.7	71.0	71.3	68.4	65.2	66.4
Kentucky	77.9	67.9	67.7	62.8	55.3	52.1
Tennessee	54.8	55.6	52.8	55.0	55.4	49.6
North Carolina	71.9	67.9	70.2	63.7	61.8	62.9
South Carolina	66.0	72.8	65.8	64.9	64.9	67.8
Georgia	59.3	54.6	54.3	51.8	55.7	50.0
Florida	49.9	53.5	50.9	45.7	48.7	47.6
Alabama	66.3	62.5	64.0	61.2	61.8	55.4
Mississippi	65.5	69.3	65.4	54.5	59.6	59.5
Louisiana	67.9	69.2	65.0	66.8	70.1	66.8
Arkansas	70.2	69.9	57.0	56.0	61.5	64.6
Southwest	55.2	60.7	61.9	56.8	57.7	64.6
Oklahoma	64.5	58.7	63.6	59.8	63.6	60.6
Texas	50.5	50.1	50.0	45.0	42.2	47.6
New Mexico	80.2	72.5	74.9	70.0	72.3	77.7
Arizona	57.8	61.6	59.2	52.3	52.7	72.7
Rocky Mountain	55.0	54.0	56.8	52.0	47.2	47.0
Montana	53.0	49.2	52.2	46.2	42.5	40.0
Idaho	64.6	60.4	61.9	54.4	47.0	45.5
Wyoming	48.6	45.9	51.5	53.5	48.5	48.6
Colorado	50.0	50.9	52.9	45.7	47.9	47.6
Utah	64.3	63.8	65.3	60.2	49.9	53.5
Far West^{1/}	51.3	50.9	51.6	48.6	50.7	39.5
Washington	57.9	57.8	62.6	57.3	60.7	46.4
Oregon	52.6	49.5	51.3	49.4	50.0	34.8
Nevada	49.4	47.6	45.0	42.2	49.1	35.5
California	50.3	48.7	47.6	45.3	43.1	41.2
Alaska	75.5	76.5	78.9	64.9	56.9	n.a.
Hawaii	81.4	78.5	77.7	69.5	72.2	n.a.

n.a.--Not available.

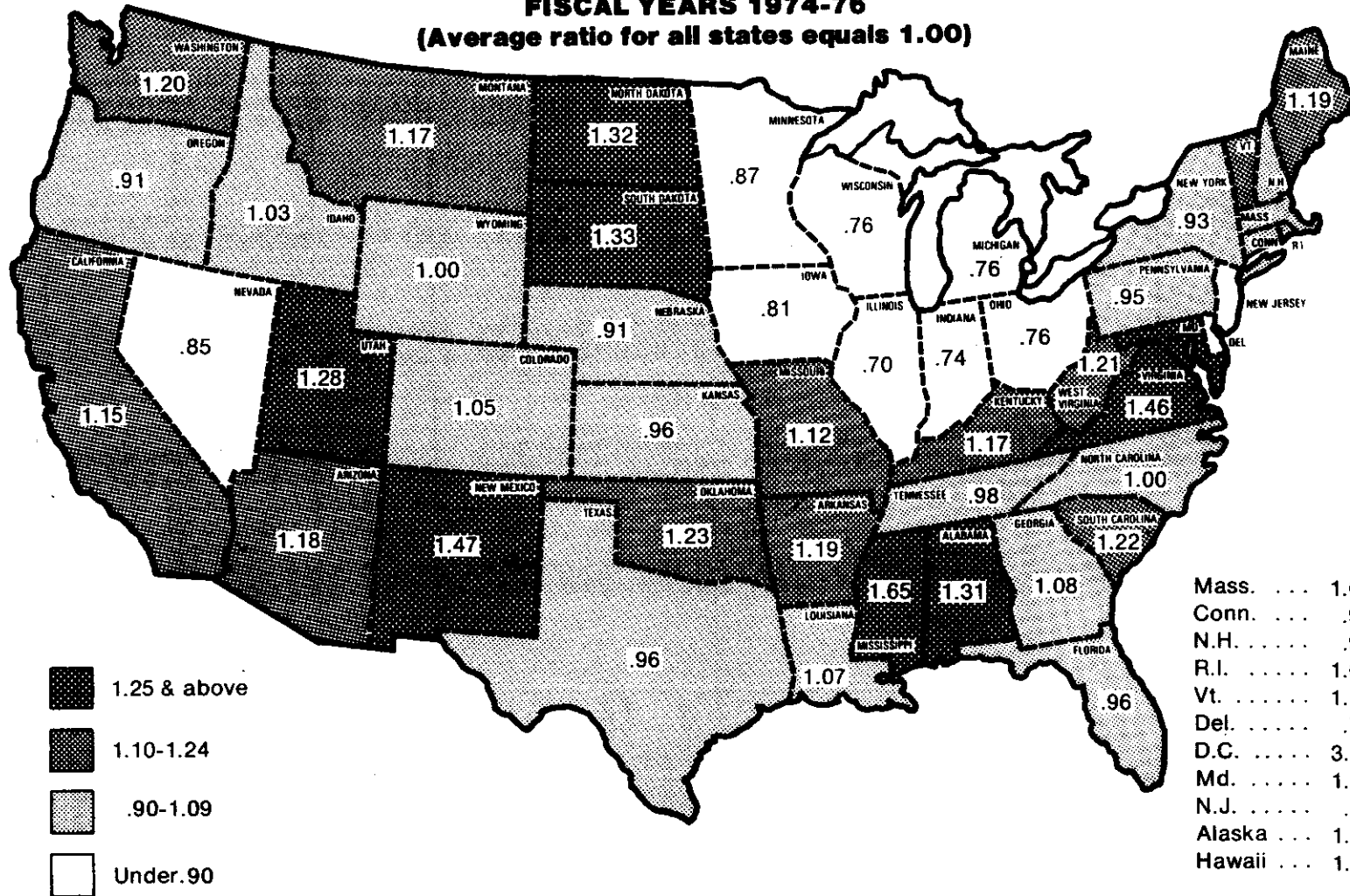
Note: Regional percentages are unweighted averages.

^{1/} Excluding 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 2

**RATIO OF ESTIMATED FEDERAL GOVERNMENT EXPENDITURES IN EACH STATE
TO ESTIMATED FEDERAL REVENUES FROM RESIDENTS OF THE STATE,
FISCAL YEARS 1974-76
(Average ratio for all states equals 1.00)**



SOURCE: TABLE 12.

TABLE 12- RATIO OF ESTIMATED FEDERAL GOVERNMENT EXPENDITURES IN EACH REGION AND STATE TO ESTIMATED FEDERAL REVENUES FROM RESIDENTS OF THAT AREA, SELECTED FISCAL PERIODS, 1952-76

Region or State	1974-76 ^a	1969-71	1965-67	1959-61	1952	Region or State	1974-76 ^a	1969-71	1965-67	1959-61	1952
51 States	1.00										
New England	1.01	.95	.95	1.07	.78	Southeast	1.14	1.24	1.36	1.29	1.51
Connecticut	.92	.88	.92	.83	.86	Alabama	1.31	1.49	1.52	1.41	2.03
Maine	1.19	1.04	1.14	1.37	.98	Arkansas	1.19	1.20	1.29	1.30	2.15
Massachusetts	1.04	.95	.90	1.13	.74	Florida	.96	1.09	1.15	1.00	.82
New Hampshire	.90	.97	.83	1.24	.84	Georgia	1.08	1.29	1.52	1.41	1.41
Rhode Island	1.07	1.14	1.17	1.33	.88	Kentucky	1.17	1.14	1.32	1.34	1.55
Vermont	1.16	1.02	1.11	.94	.74	Louisiana	1.07	1.19	1.33	.95	1.50
Mideast	.99	.89	.75	.83	.75	Mississippi	1.65	1.73	1.68	1.64	2.16
Delaware	.71	.80	.84	.88	.53	North Carolina	1.00	.99	1.21	1.19	1.07
District of Columbia	3.23	2.99	2.18	2.04	1.10	South Carolina	1.22	1.25	1.58	1.67	2.30
Maryland	1.31	1.39	1.34	1.51	1.09	Tennessee	.98	1.01	1.12	1.03	2.15
New Jersey	.79	.75	.71	.87	.90	Virginia	1.46	1.68	1.73	1.97	1.57
New York	.93	.78	.82	.70	.81	West Virginia	1.21	1.09	1.02	.90	1.15
Pennsylvania	.95	.85	.71	.75	.86	Southwest	1.05	1.32	1.37	1.24	1.46
Great Lakes	.74	.88	.84	.74	.87	Arizona	1.18	1.19	1.33	1.22	1.39
Illinois	.70	.83	.89	.75	.89	New Mexico	1.47	1.67	1.68	1.75	2.99
Indiana	.74	.81	.75	.85	1.34	Oklahoma	1.23	1.35	1.36	1.39	1.56
Michigan	.76	.81	.88	.85	.87	Texas	.96	1.31	1.35	1.17	1.34
Ohio	.76	.75	.70	.79	.95	Rocky Mountain	1.10	1.23	1.34	1.24	1.20
Wisconsin	.76	.71	.67	.69	.85	Colorado	1.05	1.24	1.33	1.26	.98
Plains	.98	1.01	1.15	1.00	1.20	Idaho	1.03	.98	1.15	1.07	1.55
Iowa	.81	.83	1.00	.81	1.05	Montana	1.17	1.18	1.53	1.20	1.04
Kansas	.96	1.14	1.44	1.62	1.73	Utah	1.28	1.53	1.32	1.30	1.67
Minnesota	.87	.89	.93	.74	1.26	Wyoming	1.00	1.10	1.50	1.33	1.35
Missouri	1.12	1.10	1.09	.92	1.01	Far West	1.13	1.18	1.27	1.16	1.12
Nebraska	.91	.91	1.26	1.09	1.12	California	1.15	1.24	1.32	1.14	1.06
North Dakota	1.32	1.51	2.04	1.29	1.56	Nevada	.85	.75	.86	.95	.77
South Dakota	1.33	1.26	1.67	1.60	1.52	Oregon	.91	.84	.80	.77	.96
						Washington	1.20	1.10	1.24	1.53	1.58
						Alaska	1.82	2.76	4.54	7.53	^b
						Hawaii	1.56	1.53	2.27	2.75	^b

Note: The ratios are derived by dividing for each state or region its estimated percentage of all allocated federal government expenditures by the estimated percentage of federal government revenues contributed by its residents.

^aRevised and adjusted (November 1978)

^bOmits Alaska and Hawaii (which were territories in 1952)

Source: Advisory Commission on Intergovernmental Relations, Regional Growth: Flows of Federal Funds, 1952-76, A-75, June 1980.

TABLE 13 - STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCE, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE, 1977-78

1. State Percentage of State-Local Expenditure

State and Region	Total General Expenditure	Local Schools	Highways	Public Welfare	Health and Hospitals
United States	55.7	48.5	65.6	80.8 ^{1/}	51.7 ^{1/}
New England	56.1	38.6	55.5	94.3	72.4
Connecticut	55.1	28.9	59.6	94.7	85.5
Maine	66.2	50.5	55.2	88.6	74.1
Massachusetts	53.7	35.5	54.9	96.8	59.0
New Hampshire	50.3	9.6	60.1	56.1	91.2
Rhode Island	65.1	44.2	47.1	98.9	100.0
Vermont	66.3	29.9	42.6	98.4	94.4
Midwest	51.0	43.4	51.9	68.1	62.5
Delaware	80.0	74.7	75.8	97.2	99.1
Maryland	55.7	44.1	72.1	100.0	69.7
New Jersey	51.0	41.0	38.3	70.8	63.6
New York	44.5	40.1	39.5	45.7	52.5
Pennsylvania	62.0	49.2	69.3	88.5	90.1
Great Lakes	56.7	45.7	70.7	89.8	51.6
Illinois	55.4	45.4	67.3	100.0	59.9
Indiana	62.3	54.9	90.6	59.1	43.3
Michigan	57.4	48.2	77.1	96.6	48.2
Ohio	51.9	43.2	70.5	76.7	53.5
Wisconsin	62.9	37.0	52.6	85.1	49.8
Plains	57.4	44.8	61.2	76.8	45.2
Iowa	60.5	42.2	66.6	78.1	39.6
Kansas	48.0	51.6	54.7	96.8	31.3
Minnesota	65.3	58.6	51.9	62.7	48.3
Missouri	52.8	39.1	73.1	99.7	47.4
Nebraska	49.5	18.6	64.4	61.0	50.3
North Dakota	64.0	49.1	58.9	79.6	98.2
South Dakota	55.6	16.3	52.7	90.2	77.2
Southeast	62.7	63.4	79.2	89.2^{1/}	46.9^{1/}
Alabama	66.3	75.4	72.2	91.8	47.4
Arkansas	70.2	61.3	90.2	96.8	43.3
Florida	49.9	60.8	71.8	81.8	30.8
Georgia	59.3	58.8	72.9	1/	41.9 ^{1/}
Kentucky	77.9	78.7	88.3	96.0	56.5
Louisiana	67.9	67.1	69.3	97.2	59.7
Mississippi	65.5	69.1	66.2	85.4	35.7 ^{1/}
North Carolina	71.9	76.9	86.1	1/	57.5 ^{1/}
South Carolina	66.0	62.5	100.0	94.6	49.4
Tennessee	54.8	56.4	76.3	89.2	34.6
Virginia	61.2	42.8	84.5	78.4	75.6
West Virginia	71.7	68.1	90.0	98.7	57.9
Southwest	55.2	56.9	62.4	94.2^{1/}	47.7^{1/}
Arizona	57.8	47.2	68.1	82.4	41.3
New Mexico	80.2	79.4	79.8	1/	67.5 ^{1/}
Oklahoma	64.5	62.4	76.3	95.8	45.0
Texas	50.5	55.8	56.1	96.2	47.4
Rocky Mountain	55.0	45.5	62.6	78.6	50.7
Colorado	50.0	38.0	48.6	76.1	49.6
Idaho	64.6	51.8	84.0	91.3	35.7
Montana	53.0	56.2	60.4	52.1	64.4
Utah	64.3	59.0	57.7	95.6	72.9
Wyoming	48.6	31.8	79.6	65.8	30.9
Far West^{2/}	51.3	44.6	63.7	79.7	42.4
California	50.3	42.9	58.8	77.4	41.6
Nevada	49.4	40.2	59.4	47.8	21.0
Oregon	52.6	31.8	83.6	97.1	57.7
Washington	57.9	65.1	68.8	100.0	48.5
Alaska	75.5	79.3	68.3	99.8	76.9
Hawaii	81.4	95.4	45.2	98.9	96.9

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.

1/ Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures. Data necessary for separation by function, by source of financing, are not available for FY 1978.

2/ Excluding Alaska and Hawaii.

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, 1978-79 (copyright 1979 by the National Education Association, all rights reserved).

TABLE 13 - STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCE, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE, 1977-78

2. State Percentages Related to United States Average

State and Region	Total General Expenditure	Local Schools	Highways	Public Welfare	Health and Hospitals
United States	100	100	100	100 ^{1/}	100 ^{1/}
New England	104	80	85	117	140
Connecticut	99	60	81	117	165
Maine	119	104	84	110	143
Massachusetts	96	73	84	120	114
New Hampshire	90	20	92	69	176
Rhode Island	117	91	72	122	193
Vermont	119	62	65	122	183
Midwest	92	89	79	84	121
Delaware	144	154	116	120	192
Maryland	100	91	110	124	135
New Jersey	92	85	58	88	123
New York	80	83	60	57	102
Pennsylvania	111	101	106	110	174
Great Lakes	102	94	108	111	100
Illinois	99	94	103	124	116
Indiana	112	113	138	73	84
Michigan	103	99	118	120	93
Ohio	93	89	107	95	103
Wisconsin	113	76	80	105	96
Plains	103	92	93	95	87
Iowa	109	87	102	97	77
Kansas	86	106	83	120	61
Minnesota	117	121	79	78	93
Missouri	95	81	111	123	92
Nebraska	89	38	98	75	97
North Dakota	115	101	90	99	190
South Dakota	100	34	80	112	149
Southeast	113	131	121	110 ^{1/}	91 ^{1/}
Alabama	119	155	110	114	92
Arkansas	126	126	138	120	84
Florida	90	125	109	101	60
Georgia	106	121	111	1/	81 ^{1/}
Kentucky	140	162	135	119	109
Louisiana	122	138	106	120	115
Mississippi	118	142	101	106	69
North Carolina	129	159	131	1/	111 ^{1/}
South Carolina	118	129	152	117	96
Tennessee	98	116	116	110	67
Virginia	110	88	129	97	146
West Virginia	129	140	137	122	112
Southwest	99	117	95	117 ^{1/}	92 ^{1/}
Arizona	104	97	104	102	80
New Mexico	144	164	122	1/	131 ^{1/}
Oklahoma	116	129	116	119	87
Texas	91	115	86	119	92
Rocky Mountain	99	94	95	97	88
Colorado	90	78	74	94	96
Idaho	116	107	128	113	69
Montana	95	116	92	64	125
Utah	115	122	88	118	141
Wyoming	87	66	121	81	60
Far West	92	92	97	99	82
California	90	88	90	96	80
Nevada	89	83	91	59	41
Oregon	94	66	127	120	112
Washington	104	134	105	124	94
Alaska	136	163	104	124	149
Hawaii	146	197	69	122	187

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.

^{1/} Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

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, 1978-79* (copyright 1979 by the National Education Association, all rights reserved).

TABLE 14 - DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS
PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, BY STATE, 1977-78

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	\$1,355	100	\$195	100
New England	1,324	98	201	103
Connecticut	1,299	96	161	83
Maine	1,220	90	214	110
Massachusetts	1,494	110	206	106
New Hampshire	1,125	83	177	91
Rhode Island	1,403	104	207	106
Vermont	1,401	103	242	124
Midwest	1,651	122	209	107
Delaware	1,480	109	193	99
Dist. of Col.	2,387	176	261	134
Maryland	1,539	114	203	104
New Jersey	1,402	103	175	90
New York	1,845	136	242	124
Pennsylvania	1,255	93	178	91
Great Lakes	1,277	94	177	91
Illinois	1,316	97	169	87
Indiana	990	73	144	74
Michigan	1,490	110	197	101
Ohio	1,184	87	168	86
Wisconsin	1,403	104	205	105
Plains	1,296	96	196	100
Iowa	1,322	98	193	99
Kansas	1,287	95	182	93
Minnesota	1,546	114	219	112
Missouri	994	73	151	77
Nebraska	1,259	93	188	96
North Dakota	1,394	103	225	115
South Dakota	1,271	94	214	110
Southeast	1,120	83	192	99
Alabama	1,098	81	198	102
Arkansas	960	71	177	91
Florida	1,169	86	178	91
Georgia	1,133	84	190	97
Kentucky	1,098	81	187	96
Louisiana	1,265	93	216	111
Mississippi	1,097	81	219	112
North Carolina	1,077	79	183	94
South Carolina	1,049	77	189	97
Tennessee	1,089	80	191	98
Virginia	1,172	86	171	88
West Virginia	1,230	91	206	106
Southwest	1,213	90	195	100
Arizona	1,345	99	212	109
New Mexico	1,311	97	228	117
Oklahoma	1,083	80	175	90
Texas	1,112	82	166	85
Rocky Mountain	1,441	105	227	116
Colorado	1,393	103	198	102
Idaho	1,224	90	209	107
Montana	1,515	112	255	131
Utah	1,296	96	226	116
Wyoming	1,776	131	245	126
Far West 1/	1,604	118	218	112
California	1,654	122	213	109
Nevada	1,641	121	214	110
Oregon	1,606	119	236	121
Washington	1,514	112	208	107
Alaska	3,693	273	345	177
Hawaii	1,881	139	249	128

Note: Regional totals are unweighted averages.

1/ Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, Governmental Finances in 1977-78.

TABLE 15 - STATE AND LOCAL TOTAL GENERAL EXPENDITURE
BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1977-78

State and Region	Total (Millions)	Per Capita	Percent Financed From--		
			Federal Aid	State Funds	Local Funds
United States	\$296,982.7	\$1,362	23.4	42.5	34.0
New England	17,089.5	1,394	25.9	41.6	32.6
Connecticut	4,026.3	1,299	21.2	43.5	35.4
Maine	1,335.2	1,224	30.7	45.8	23.4
Massachusetts	8,745.4	1,515	26.4	39.5	34.1
New Hampshire	979.4	1,124	25.2	37.7	37.2
Rhode Island	1,317.1	1,409	27.2	47.4	25.4
Vermont	686.1	1,409	34.9	43.1	22.0
Mideast	66,935.6	1,585	23.0	38.9	38.1
Delaware	863.7	1,481	28.6	57.2	14.3
District of Columbia	1,623.1	2,408	69.2	--	30.8
Maryland	6,375.0	1,539	22.8	43.0	34.2
New Jersey	10,293.3	1,405	19.7	41.0	39.3
New York	32,967.5	1,858	21.5	34.9	43.6
Pennsylvania	14,813.0	1,261	23.2	47.6	29.2
Great Lakes	53,189.0	1,290	21.1	44.7	34.2
Illinois	14,798.3	1,316	19.6	44.5	35.8
Indiana	5,323.1	991	21.3	49.0	29.6
Michigan	13,751.9	1,497	22.8	44.3	32.9
Ohio	12,731.9	1,184	20.4	41.3	38.3
Wisconsin	6,583.8	1,407	21.8	49.2	29.1
Plains	21,646.2	1,272	22.6	44.4	33.0
Iowa	3,835.2	1,324	20.6	48.0	31.4
Kansas	3,023.1	1,288	18.6	39.1	42.3
Minnesota	6,198.3	1,546	21.0	51.6	27.4
Missouri	4,830.3	994	27.4	38.3	34.2
Nebraska	1,971.5	1,260	20.9	39.2	40.0
North Dakota	908.8	1,394	27.1	46.7	26.3
South Dakota	879.0	1,274	28.5	39.8	31.7
Southeast	55,643.7	1,128	26.6	46.0	27.4
Alabama	4,108.6	1,098	28.1	47.6	24.2
Arkansas	2,098.0	960	33.8	46.5	19.8
Florida	10,045.2	1,169	21.2	39.3	39.5
Georgia	5,761.2	1,133	29.1	42.1	28.8
Kentucky	3,841.5	1,098	27.8	56.3	15.9
Louisiana	5,018.8	1,265	26.9	49.6	23.4
Mississippi	2,637.6	1,097	32.2	44.4	23.4
North Carolina	6,004.6	1,077	26.7	52.7	20.6
South Carolina	3,062.4	1,049	27.8	47.7	24.5
Tennessee	4,743.8	1,089	26.4	40.3	33.2
Virginia	6,035.0	1,172	24.9	46.0	29.2
West Virginia	2,287.0	1,230	28.7	51.1	20.2
Southwest	22,352.3	1,149	22.7	42.7	34.6
Arizona	3,167.2	1,345	20.8	45.8	33.4
New Mexico	1,588.9	1,311	32.0	54.5	13.5
Oklahoma	3,118.8	1,083	27.7	46.7	25.6
Texas	14,477.4	1,112	21.0	39.9	39.1
Rocky Mountain	8,432.9	1,391	26.2	40.6	33.3
Colorado	3,720.7	1,394	23.1	38.5	38.4
Idaho	1,075.0	1,224	26.9	47.2	25.9
Montana	1,189.9	1,516	30.8	36.7	32.6
Utah	1,694.2	1,296	27.5	46.6	25.9
Wyoming	753.1	1,776	29.9	34.1	36.0
Far West^{1/}	48,512.6	1,663	22.3	39.9	37.8
California	37,761.8	1,694	22.0	39.2	38.8
Nevada	1,086.8	1,647	22.7	38.2	39.1
Oregon	3,926.0	1,606	26.8	38.5	34.7
Washington	5,738.0	1,520	20.7	45.9	33.4
Alaska	1,489.3	3,696	23.2	57.9	18.8
Hawaii	1,691.4	1,886	28.3	58.3	13.3

^{1/} Excluding Alaska and Hawaii.

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

TABLE 16 - DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS,
BY FUNCTION AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	DIRECT GENERAL EXPENDITURE		PERCENTAGE DISTRIBUTION				
	TOTAL (MILLIONS)	PER CAPITA	EDUCATION	HIGHWAYS	PUBLIC HEALTH & WELFARE	HOSPITALS	ALL OTHER
UNITED STATES	\$295,511.9	\$1353.88	37.5%	8.3%	12.8%	8.4%	33.0%
NEW ENGLAND	16,958.3	1382.43	33.8	7.9	15.3	7.0	36.0
CONNECTICUT	4,026.2	1292.11	36.0	6.9	12.8	6.1	38.3
MAINE	1,330.5	1218.41	35.7	12.7	15.4	5.0	31.2
MASSACHUSETTS	8,628.2	1495.10	31.8	6.9	16.6	7.7	36.9
NEW HAMPSHIRE	979.5	1127.16	35.4	15.3	12.2	6.2	30.9
RHODE ISLAND	1,311.7	1407.40	34.5	4.9	17.6	8.4	34.5
VERMONT	682.2	1400.82	38.0	12.7	12.3	5.8	31.2
MIDEAST	66,618.2	1577.62	33.0	6.0	15.6	7.7	37.6
DELAWARE	862.9	1477.57	41.5	7.3	9.5	4.8	37.0
DIST. OF COL.	1,623.1	2418.93	20.0	3.4	17.6	8.6	50.4
MARYLAND	6,374.7	1536.81	37.8	7.8	9.4	7.3	37.7
NEW JERSEY	10,274.1	1404.52	36.0	5.6	12.9	5.5	39.9
NEW YORK	32,736.5	1844.73	31.0	5.1	16.1	9.2	38.7
PENNSYLVANIA	14,746.9	1253.67	34.5	7.6	19.3	6.4	32.2
GREAT LAKES	53,104.6	1288.32	39.6	7.8	13.9	8.1	30.7
ILLINOIS	14,798.3	1316.81	38.3	7.8	14.8	6.0	33.1
INDIANA	5,320.7	987.88	44.8	9.0	9.7	10.5	25.9
MICHIGAN	13,691.1	1491.24	39.4	6.3	15.2	8.4	30.7
OHIO	12,731.3	1186.29	38.4	8.0	12.5	9.4	31.7
WISCONSIN	6,563.2	1401.49	40.6	9.3	15.2	8.0	27.0
PLAINS	21,633.8	1269.89	39.2	12.4	11.2	8.9	28.5
IOWA	3,827.8	1317.21	41.1	14.8	10.7	8.9	24.6
KANSAS	3,021.8	1287.52	40.2	11.8	9.9	10.9	27.3
MINNESOTA	6,197.2	1540.06	37.4	10.7	14.3	7.6	30.0
MISSOURI	4,830.4	996.58	39.2	10.9	10.3	10.6	28.9
NEBRASKA	1,970.8	1256.09	40.0	14.1	8.5	8.8	28.6
NORTH DAKOTA	908.8	1391.73	39.7	15.6	7.4	3.8	33.4
SOUTH DAKOTA	877.0	1271.01	37.3	16.6	9.2	6.6	30.4
SOUTHEAST	55,639.6	1126.44	38.3	11.2	9.1	11.1	30.4
ALABAMA	4,108.8	1102.15	40.5	11.4	9.3	12.6	26.2
ARKANSAS	2,097.7	968.02	39.0	13.2	13.1	10.2	24.4
FLORIDA	10,043.0	1159.57	37.5	7.9	5.3	11.7	37.7
GEORGIA	5,760.4	1125.52	34.3	11.1	9.8	15.5	29.3
KENTUCKY	3,841.5	1100.72	37.0	14.8	12.3	6.6	29.4
LOUISIANA	5,017.9	1258.88	35.0	12.7	9.6	10.3	32.5
MISSISSIPPI	2,637.6	1099.00	38.5	12.8	11.2	12.3	25.1
NORTH CAROLINA	6,004.6	1077.83	43.2	10.4	8.0	9.9	28.6
SOUTH CAROLINA	3,062.4	1055.27	42.4	6.8	9.2	14.6	27.0
TENNESSEE	4,743.7	1094.78	37.1	10.9	10.2	11.1	30.7
VIRGINIA	6,035.0	1165.73	39.4	12.6	9.7	8.7	29.6
WEST VIRGINIA	2,287.0	1228.91	37.1	17.2	8.9	7.2	29.5
SOUTHWEST	22,352.7	1147.47	43.9	10.0	8.2	8.8	29.0
ARIZONA	3,166.0	1334.18	43.2	10.3	3.9	7.5	35.0
NEW MEXICO	1,588.9	1307.74	45.0	11.8	7.1	7.0	29.0
OKLAHOMA	3,118.8	1097.40	40.1	10.4	12.9	8.6	28.0
TEXAS	14,479.0	1109.50	44.8	9.7	8.3	9.4	27.9
ROCKY MOUNTAIN	8,430.6	1380.03	43.0	11.6	8.7	7.5	29.1
COLORADO	3,720.5	1374.91	42.8	9.6	9.9	8.0	29.7
IDAHO	1,074.2	1217.91	38.0	14.9	8.2	8.7	30.1
MONTANA	1,189.2	1524.62	42.3	15.7	7.5	6.2	28.3
UTAH	1,693.8	1287.08	48.0	9.2	9.3	6.1	27.5
WYOMING	752.9	1771.53	40.6	16.0	3.9	9.4	30.2
FAR WEST	50,774.1	1662.65	37.1	6.0	14.3	7.1	35.5
ALASKA	1,488.4	3621.41	30.3	12.9	4.9	3.4	48.5
CALIFORNIA	36,874.4	1652.52	37.2	4.8	16.1	7.5	34.4
HAWAII	1,687.1	1870.40	28.8	6.2	12.5	6.6	46.0
NEVADA	1,083.2	1626.43	29.7	12.5	5.9	12.2	39.8
OREGON	3,925.6	1600.98	38.4	8.1	11.0	6.3	36.2
WASHINGTON	5,715.4	1506.83	41.1	9.0	9.8	5.2	34.8

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

TABLE 17 - AN INDEX OF THE ESTIMATED EQUALIZATION 1/ STRENGTH OF STATE GOVERNMENT EXPENDITURES, SELECTED FUNCTIONS, 1977-78
(Expenditure From Own Funds--Dollar Amounts in Millions)

State and Region	State Equalization Performance			Selected Functions			
	Amount	As a % of State Personal Income	Equalization Index	Local Schools	Public Welfare	Health and Hospitals	General Revenue Sharing
United States	\$52,539	3.26	100	\$22,712 1/	\$15,010 2/	\$11,902 2/	\$2,917
New England	3,075	3.33	102	972	1,295	728	80
Connecticut	647	2.46	75	194	246	185	22
Maine	267	4.08	125	149	66	42	10
Massachusetts	1,658	3.80	117	482	810	324	42
New Hampshire	96	1.60	49	4	35	51	6
Rhode Island 4/	324	4.87	149	109	113	102	*
Vermont	83	2.77	85	34	25	24	0
Midwest	12,331	3.79	116	5,150	3,506	2,911	764
Delaware 4/	196	4.16	128	122	41	33	0
Dist. of Col.	--	--	--	--	--	--	--
Maryland	996	3.01	92	281	402	293	20
New Jersey	1,465	2.39	73	629	470	341	25
New York	6,388	4.57	140	3,020	1,170	1,479	719
Pennsylvania	3,286	3.79	116	1,098	1,423	765	0
Great Lakes	10,303	3.20	98	3,848	3,390	2,082	983
Illinois	3,198	3.36	103	1,320	1,230	499	149
Indiana	775	1.98	61	382	124	234	35
Michigan	2,806	3.81	117	986	979	519	322
Ohio	1,908	2.38	73	657	666	585	0
Wisconsin	1,616	4.85	149	503	391	245	477
Plains	3,739	3.06	94	1,785	873	788	293
Iowa	827	3.84	118	489	184	128	26
Kansas	472	2.71	83	227	140	95	10
Minnesota	1,328	4.43	136	593	280	215	240
Missouri	750	2.23	68	364	173	213	0
Nebraska	144	1.29	40	10	48	74	12
North Dakota	135	3.17	97	82	23	27	3
South Dakota	83	1.90	58	20	25	36	2
Southeast	9,695	3.07	94	5,436	1,336	2,716	207
Alabama	731	3.29	101	400	97	228	6
Arkansas	363	2.92	90	184	84	78	17
Florida	1,547	2.54	78	1,018	190	318	21
Georgia	1,040	3.22	99	622	2/	404 2/	14
Kentucky	712	3.25	100	391	197	124	0
Louisiana	963	3.84	118	518	145	268	32
Mississippi	444	3.51	108	250	86	107	1
North Carolina	1,212	3.49	107	838	2/	362 2/	12
South Carolina	604	3.49	107	255	105	201	43
Tennessee	702	2.61	80	336	156	169	41
Virginia	969	2.59	79	374	202	273	20
West Virginia	408	3.48	107	250	74	84	0
Southwest	3,095	2.25	69	1,622	512	876	85
Arizona	584	3.62	111	355	61	89	79
New Mexico	327	4.36	134	249	2/	78 2/	0
Oklahoma	412	2.13	65	181	113	112	6
Texas	1,772	1.88	58	837	338	597	0
Rocky Mountain	1,351	3.19	98	790	246	284	31
Colorado	600	2.96	91	341	130	129	0
Idaho	185	3.23	99	113	38	29	5
Montana	174	3.49	107	118	18	38	0
Utah	289	3.60	110	169	52	67	1
Wyoming	103	3.06	94	49	8	21	25
Far West 3/	8,123	3.37	103	2,611	3,689	1,388	435
California	6,349	3.39	104	1,688	3,178	1,110	373
Nevada	130	2.27	70	76	15	26	13
Oregon 4/	548	2.96	91	217	186	123	22
Washington	1,096	3.66	112	630	310	129	27
Alaska	316	7.24	222	212	54	33	17
Hawaii	511	7.19	221	286	108	95	22

*Less than \$500,000.

1/ State equalizing expenditures includes: (a) all state spending (direct and intergovernmental) for public welfare and health and hospitals; (b) that part of the basic or foundation aid program and other state aid to local schools that equalizes fiscal resources as well as all direct state spending for local schools; and (c) that part of state revenue sharing to localities that has a fiscal equalization effect.

2/ Public welfare expenditures for Georgia, New Mexico and North Carolina are included with health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

3/ Excluding Alaska and Hawaii.

4/ State basic education program includes more than equalizing aid to local school districts.

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

TABLE 18 - TOTAL STATE GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES--
 AMOUNT, AS A PERCENT OF STATE PERSONAL INCOME, AND AS A PERCENT OF
 STATE-LOCAL EXPENDITURE, BY STATE, 1977-78

State and Region	State General Expenditure ^{1/}			State Share of State-Local General Expenditure ^{1/}	
	Amount (In Millions)	As a % of State Pers. Income		Percent	State % Related to U.S. Average
		Percent	State % Related to U.S. Average		
United States	\$126,344.2	7.4%	100	55.6%	100
New England	7,105.7	7.3	99	56.1	101
Connecticut	1,749.6	6.3	85	55.1	99
Maine	611.9	8.9	120	66.2	119
Massachusetts	3,455.1	7.6	103	53.7	97
New Hampshire	368.8	5.8	78	50.3	90
Rhode Island	624.3	8.9	120	65.1	117
Vermont	296.0	9.3	126	66.3	119
Mideast	26,025.1	7.6	103	51.0	92
Delaware	493.7	9.9	134	80.0	144
Dist. of Col.	--	--	--	--	--
Maryland	2,742.9	7.9	107	55.7	100
New Jersey	4,216.8	6.6	89	51.0	92
New York	11,519.6	7.9	107	44.5	80
Pennsylvania	7,052.1	7.8	105	62.0	112
Great Lakes	23,794.1	7.0	95	56.7	102
Illinois	6,591.0	6.6	89	55.4	100
Indiana	2,609.5	6.3	85	62.3	112
Michigan	6,093.0	7.8	105	57.4	103
Ohio	5,263.3	6.2	84	51.9	93
Wisconsin	3,237.3	9.2	124	62.9	113
Plains	9,618.9	7.4	100	57.4	103
Iowa	1,842.7	8.0	108	60.5	109
Kansas	1,180.7	6.4	86	48.0	86
Minnesota	3,197.5	10.1	136	65.3	117
Missouri	1,851.9	5.2	70	52.8	95
Nebraska	772.6	6.5	88	49.5	89
North Dakota	424.0	9.1	123	64.0	115
South Dakota	349.5	7.4	100	55.6	100
Southeast	25,614.9	7.7	104	62.7	113
Alabama	1,957.4	8.3	112	66.3	119
Arkansas	975.2	7.5	101	70.2	126
Florida	3,951.0	6.1	82	49.9	90
Georgia	2,423.6	7.1	96	59.3	107
Kentucky	2,162.8	9.4	127	77.9	140
Louisiana	2,490.7	9.4	127	67.9	122
Mississippi	1,171.3	8.8	119	65.5	118
North Carolina	3,165.1	8.6	116	71.9	129
South Carolina	1,460.6	8.0	108	66.0	119
Tennessee	1,913.2	6.7	91	54.8	99
Virginia	2,774.6	7.0	95	61.2	110
West Virginia	1,169.4	9.5	128	71.7	129
Southwest	9,543.6	6.5	88	55.2	99
Arizona	1,445.4	8.4	114	57.8	104
New Mexico	865.6	10.9	147	80.2	144
Oklahoma	1,455.0	7.1	96	64.5	116
Texas	5,773.6	5.7	77	50.5	91
Rocky Mountain	3,422.0	7.5	101	55.0	99
Colorado	1,431.8	6.6	89	50.0	90
Idaho	507.9	8.3	112	64.6	116
Montana	436.5	8.2	111	53.0	95
Utah	789.1	9.2	124	64.3	116
Wyoming	256.7	7.0	95	48.6	87
Far West	21,216.1	7.9	107	52.9	95
California	14,807.3	7.4	100	50.3	90
Nevada	414.7	6.7	91	49.4	89
Oregon	1,510.1	7.6	103	52.6	95
Washington	2,633.8	8.2	111	57.9	104
Alaska	862.7	19.5	264	75.5	136
Hawaii	987.5	13.2	178	81.4	146

^{1/} From own revenue sources.

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

TABLE 19 - DIRECT GENERAL EXPENDITURE OF STATE GOVERNMENTS,
BY FUNCTION AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	DIRECT GENERAL EXPENDITURE		PERCENTAGE DISTRIBUTION				
	TOTAL (MILLIONS)	PER CAPITA	EDUCATION	HIGHWAYS	PUBLIC HEALTH & WELFARE	HOSPITALS	ALL OTHER
UNITED STATES	\$12,515.0	\$ 515.06	26.3%	13.0%	22.9%	10.9%	26.9%
NEW ENGLAND	7,746.8	631.52	17.3	10.3	31.7	11.4	29.3
CONNECTICUT	1,803.0	578.63	18.5	9.3	26.1	11.7	34.4
MAINE	669.0	612.64	19.1	16.2	29.7	7.5	27.5
MASSACHUSETTS	3,663.7	634.85	14.0	9.1	38.1	11.5	27.2
NEW HAMPSHIRE	471.4	542.46	22.5	21.3	18.4	11.0	26.8
RHODE ISLAND	732.0	785.41	21.1	5.2	29.7	14.9	29.1
VERMONT	407.7	837.17	25.2	12.7	20.4	9.3	32.4
MIDEAST	20,962.0	504.42	21.0	9.6	19.4	13.4	36.6
DELAWARE	471.7	807.71	30.7	10.7	17.2	8.7	32.7
MARYLAND	2,538.1	611.89	21.0	9.6	23.4	11.4	34.6
NEW JERSEY	3,610.2	493.53	19.8	8.0	20.1	10.2	42.0
NEW YORK	7,770.3	437.86	23.5	8.8	2.0	18.3	47.3
PENNSYLVANIA	6,571.7	558.68	17.9	11.2	38.3	10.5	22.0
GREAT LAKES	20,014.6	485.56	28.0	10.0	30.0	10.5	21.4
ILLINOIS	5,889.0	524.03	22.8	10.6	35.8	8.4	22.3
INDIANA	1,993.8	370.18	39.1	13.5	14.9	12.4	20.1
MICHIGAN	5,291.3	576.33	28.0	6.7	35.5	10.1	19.7
OHIO	4,569.1	425.75	26.9	11.4	25.5	14.0	22.2
WISCONSIN	2,271.4	485.03	34.2	10.3	24.7	8.1	22.6
PLAINS	8,550.0	501.88	28.0	16.8	22.1	10.8	22.3
IOWA	1,514.2	521.06	29.4	18.3	23.0	11.0	18.3
KANSAS	1,156.3	492.67	29.2	16.4	25.5	9.6	19.3
MINNESOTA	2,251.9	559.62	31.1	12.9	21.4	10.3	24.2
MISSOURI	1,932.4	398.68	22.6	18.6	25.0	13.1	20.7
NEBRASKA	756.7	482.28	31.1	18.4	18.9	10.6	20.9
NORTH DAKOTA	465.7	713.17	28.3	18.1	12.5	6.6	34.4
SOUTH DAKOTA	472.8	685.22	23.4	19.7	16.4	9.9	30.5
SOUTHEAST	24,684.6	499.75	27.0	18.8	18.2	11.8	24.1
ALABAMA	2,061.0	552.84	35.4	15.6	18.2	12.3	18.5
ARKANSAS	1,063.8	490.91	24.8	19.2	25.5	9.2	21.3
FLORIDA	3,102.3	358.19	21.6	17.2	15.5	15.0	30.6
GEORGIA	2,442.9	477.32	25.5	18.4	22.8	10.8	22.4
KENTUCKY	2,223.4	637.08	26.0	22.7	20.7	5.9	24.7
LOUISIANA	2,429.8	609.58	23.0	18.9	19.6	12.8	25.7
MISSISSIPPI	1,187.5	494.79	26.0	14.1	24.3	10.4	25.2
NORTH CAROLINA	2,415.3	433.55	30.7	21.8	8.7	12.7	26.1
SOUTH CAROLINA	1,544.4	532.18	34.2	10.7	17.9	15.8	21.4
TENNESSEE	2,047.7	472.58	32.6	14.1	22.7	9.9	20.6
VIRGINIA	2,889.4	558.12	26.4	22.6	14.9	14.4	21.6
WEST VIRGINIA	1,277.1	686.24	17.9	28.9	15.9	7.9	29.4
SOUTHWEST	8,713.8	447.32	31.8	16.7	20.5	11.5	19.5
ARIZONA	1,094.1	461.06	36.5	18.5	9.8	9.9	25.3
NEW MEXICO	796.5	655.56	32.4	19.2	13.8	10.6	24.0
OKLAHOMA	1,484.6	522.38	31.4	12.1	26.9	8.7	21.0
TEXAS	5,338.6	409.09	30.9	17.3	21.8	12.8	17.3
ROCKY MOUNTAIN	3,512.3	574.94	33.2	18.6	15.2	9.4	23.6
COLORADO	1,340.9	495.53	39.3	15.2	14.3	10.9	20.3
IDAHO	522.1	591.95	23.2	20.6	16.3	7.9	29.9
MONTANA	530.6	680.26	23.3	26.5	14.3	9.3	26.6
UTAH	813.3	618.01	37.4	13.1	19.0	8.7	21.8
WYOMING	305.4	718.59	25.9	30.5	9.1	7.3	27.2
FAR WEST	18,330.9	600.27	28.6	9.1	24.5	7.4	30.6
ALASKA	892.8	2172.26	22.2	19.0	8.1	3.6	47.1
CALIFORNIA	11,656.0	522.36	27.6	7.2	27.2	7.6	30.3
HAWAII	1,313.3	1455.99	36.9	5.2	15.9	8.2	33.7
NEVADA	411.4	617.72	20.4	24.9	12.6	7.8	34.4
OREGON	1,620.8	661.01	24.3	10.2	26.0	8.1	31.4
WASHINGTON	2,436.6	642.39	35.0	12.7	23.0	6.7	22.7

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

TABLE 20 - STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, AND OTHER STATE AID, BY STATE, 1977-78
(Dollar Amounts in Millions)

State and Region	Total Selected Functions, and Other State Aid			Selected Functions				Other State Aid	
	Amount	As a % of State Personal Income		Local Schools	Highways	Public Welfare	Health and Hospitals	General Local Government Support	All Other State Aid ^{1/}
		Percent	State % Related to U.S. Average						
United States	\$86,634	5.38	100	\$36,066	\$11,938	\$15,010 ^{2/}	\$11,902 ^{2/}	\$6,819	\$4,899
New England	5,042	5.47	102	1,559	566	1,295	728	205	689
Connecticut	1,111	4.22	78	352	128	246	185	95	105
Maine	415	6.35	118	168	74	66	42	28	37
Massachusetts	2,736	6.26	116	840	250	810	324	37	475
New Hampshire	233	3.87	72	23	68	35	51	34	22
Rhode Island	397	5.97	111	124	24	113	102	11	23
Vermont	149	4.97	92	51	22	25	24	*	27
Mideast	18,183	5.58	104	7,444	1,633	3,506	2,911	1,423	1,266
Delaware	305	6.47	120	171	32	41	33	--	28
Maryland	1,954	5.90	110	748	267	402	293	98	146
New Jersey	2,591	4.23	79	1,252	164	470	341	251	113
New York	8,030	5.74	107	3,153	563	1,170	1,479	1,039	626
Pennsylvania	5,303	6.11	114	2,120	607	1,423	765	35	353
Great Lakes	17,293	5.38	100	6,634	2,344	3,390	2,082	2,066	777
Illinois	4,738	4.98	93	1,911	630	1,230	499	162	306
Indiana	2,052	5.24	97	945	354	124	234	319	76
Michigan	4,432	6.01	112	1,743	518	979	519	520	153
Ohio	3,742	4.67	87	1,387	585	666	585	363	156
Wisconsin	2,329	6.98	130	648	257	391	245	702	86
Plains	6,453	5.28	98	2,587	1,287	873	788	587	331
Iowa	1,238	5.75	107	458	304	184	128	108	56
Kansas	803	4.61	86	364	157	140	95	28	19
Minnesota	2,254	7.52	140	1,016	281	280	215	321	141
Missouri	1,268	3.77	70	519	294	173	213	6	63
Nebraska	497	4.47	83	99	144	48	74	100	32
North Dakota	231	5.43	101	99	55	23	27	19	8
South Dakota	161	3.68	68	31	52	25	36	5	12
Southeast	17,255	5.47	102	8,117	3,391	1,336	2,716	801	894
Alabama	1,305	5.87	109	644	222	97	228	24	90
Arkansas	711	5.73	107	298	161	84	78	28	62
Florida	2,696	4.42	82	1,503	344	190	318	238	103
Georgia	1,612	4.99	93	720	348	^{2/}	404 ^{2/}	16	124
Kentucky	1,444	6.60	123	652	394	197	124	1	76
Louisiana	1,651	6.58	122	715	293	145	268	163	67
Mississippi	807	6.38	119	334	174	86	107	90	16
North Carolina	2,113	6.09	113	1,160	396	^{2/}	362 ^{2/}	86	109
South Carolina	1,092	6.31	117	498	135	105	201	56	97
Tennessee	1,255	4.67	87	569	271	156	169	69	21
Virginia	1,789	4.79	89	652	437	202	373	21	104
West Virginia	777	6.63	123	371	216	74	84	9	23
Southwest	6,453	4.70	87	3,614	1,042	512	876	282	127
Arizona	911	5.65	105	415	143	61	89	175	28
New Mexico	583	7.78	145	313	96	^{2/}	78 ^{2/}	82	14
Oklahoma	987	5.11	95	518	197	113	112	8	39
Texas	3,972	4.21	78	2,368	606	338	597	17	46

See footnotes at the end of table.

TABLE 20 - STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, AND OTHER STATE AID, BY STATE, 1977-78
(Dollar Amounts in Millions)

State and Region	Total Selected Functions, and Other State Aid			Selected Functions				Other State Aid	
	Amount	As a % of State Personal Income		Schools	Highways	Public Welfare	Health and Hospitals	General Local Govern- ment Support	All Other State Aid ^{1/}
		Percent	State % Related to U.S. Average						
Rocky Mountain	\$ 2,211	5.22	97	\$1,047	\$ 369	\$ 246	\$ 284	\$ 101	\$164
Colorado	836	4.12	77	418	104	130	129	16	39
Idaho	325	5.67	105	130	91	38	29	30	7
Montana	345	6.92	129	166	60	18	38	14	49
Utah	493	6.13	114	272	51	52	67	1	50
Wyoming	212	6.30	117	61	63	8	21	40	19
Far West ^{3/}	12,818	5.31	99	4,610	1,233	3,689	1,388	1,302	596
California	10,065	5.38	100	3,425	741	3,178	1,110	1,193	418
Nevada	210	3.66	68	87	41	15	26	17	24
Oregon	857	4.64	86	283	189	186	123	50	26
Washington	1,686	5.63	105	815	262	310	129	42	128
Alaska	420	9.62	179	221	46	54	33	32	34
Hawaii	508	7.15	133	234	28	108	95	22	21

*Less than \$500,000.

^{1/} Excludes any state aid for education other than local schools.

^{2/} Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

^{3/} Excluding Alaska and Hawaii.

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, 1978-79 (copyright 1979 by the National Education Association, all rights reserved).

TABLE 21 - STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, AND OTHER STATE AID, IN RELATION TO STATE PERSONAL INCOME, BY STATE, 1977-78

1. State Expenditure as a Percent of State Personal Income.

State and Region	Total, Selected Functions and Other State Aid	Selected Functions				Other State Aid	
		Local Schools	Highways	Public Welfare	Health and Hospitals	General Local Government Support	All Other State Aid ^{1/}
United States	5.38%	2.24%	0.74%	0.93% ^{2/}	0.74% ^{2/}	0.42%	0.30%
New England	5.47	1.69	0.61	1.40	0.79	0.22	0.75
Connecticut	4.22	1.34	0.49	0.93	0.70	0.36	0.40
Maine	6.35	2.57	1.13	1.01	0.64	0.43	0.57
Massachusetts	6.26	1.92	0.57	1.85	0.74	0.08	1.09
New Hampshire	3.87	0.38	1.13	0.58	0.85	0.56	0.37
Rhode Island	5.97	1.87	0.36	1.70	1.53	0.17	0.35
Vermont	4.97	1.70	0.73	0.83	0.80	*	0.90
Mideast	5.58	2.29	0.50	1.08	0.89	0.44	0.39
Delaware	6.47	3.63	0.68	0.87	0.70	--	0.59
Maryland	5.90	2.26	0.81	1.21	0.89	0.30	0.44
New Jersey	4.23	2.05	0.27	0.77	0.56	0.41	0.18
New York	5.74	2.25	0.40	0.84	1.06	0.74	0.45
Pennsylvania	6.11	2.44	0.70	1.64	0.88	0.04	0.41
Great Lakes	5.38	2.06	0.73	1.05	0.65	0.64	0.24
Illinois	4.98	2.01	0.66	1.29	0.52	0.17	0.32
Indiana	5.24	2.41	0.90	0.32	0.60	0.81	0.19
Michigan	6.01	2.36	0.70	1.33	0.70	0.71	0.21
Ohio	4.67	1.73	0.73	0.83	0.73	0.45	0.19
Wisconsin	6.98	1.94	0.77	1.17	0.73	2.10	0.26
Plains	5.28	2.12	1.05	0.71	0.64	0.48	0.27
Iowa	5.75	2.13	1.41	0.86	0.59	0.50	0.26
Kansas	4.61	2.09	0.90	0.80	0.55	0.16	0.11
Minnesota	7.52	3.39	0.94	0.93	0.72	1.07	0.47
Missouri	3.77	1.54	0.88	0.51	0.63	0.02	0.19
Nebraska	4.47	0.89	1.29	0.43	0.67	0.90	0.29
North Dakota	5.43	2.33	1.29	0.54	0.63	0.45	0.19
South Dakota	3.68	0.71	1.19	0.57	0.82	0.11	0.27
Southeast	5.47	2.57	1.07	0.42 ^{2/}	0.86 ^{2/}	0.25	0.28
Alabama	5.87	2.90	1.00	0.44	1.03	0.11	0.40
Arkansas	5.73	2.40	1.30	0.68	0.63	0.23	0.50
Florida	4.42	2.46	0.56	0.31	0.52	0.39	0.17
Georgia	4.99	2.23	1.08	^{2/}	1.25 ^{2/}	0.05	0.38
Kentucky	6.60	2.98	1.80	0.90	0.57	*	0.35
Louisiana	6.58	2.85	1.17	0.58	1.07	0.65	0.27
Mississippi	6.38	2.64	1.38	0.68	0.85	0.71	0.13
North Carolina	6.09	3.34	1.14	^{2/}	1.04 ^{2/}	0.25	0.31
South Carolina	6.31	2.88	0.78	0.61	1.16	0.32	0.56
Tennessee	4.67	2.12	1.01	0.58	0.63	0.26	0.08
Virginia	4.79	1.74	1.17	0.54	1.00	0.06	0.28
West Virginia	6.63	3.17	1.84	0.63	0.72	0.08	0.20
Southwest	4.70	2.63	0.76	0.37 ^{2/}	0.64 ^{2/}	0.21	0.09
Arizona	5.65	2.58	0.89	0.38	0.55	1.09	0.17
New Mexico	7.78	4.18	1.28	^{2/}	1.04 ^{2/}	1.09	0.19
Oklahoma	5.11	2.68	1.02	0.59	0.58	0.04	0.20
Texas	4.21	2.51	0.64	0.36	0.63	0.02	0.05

See footnotes at the end of table.

TABLE 21 - STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, AND OTHER STATE AID, IN RELATION TO STATE PERSONAL INCOME, BY STATE, 1977-78 (Cont'd.)

1. State Expenditure as a Percent of State Personal Income (Cont'd.).

State and Region	Total, Selected Functions and Other State Aid	Selected Functions				Other State Aid	
		Local Schools	Highways	Public Welfare	Health and Hospitals	General Local Government Support	All Other State Aid ^{1/}
Rocky Mountain	5.22%	2.47%	0.87%	0.58%	0.67%	0.25%	0.39%
Colorado	4.12	2.06	0.51	0.64	0.64	0.08	0.19
Idaho	5.67	2.27	1.59	0.66	0.51	0.52	0.12
Montana	6.92	3.33	1.20	0.36	0.76	0.28	0.98
Utah	6.13	3.38	0.63	0.65	0.83	0.01	0.62
Wyoming	6.30	1.81	1.87	0.24	0.62	1.19	0.56
Far West ^{3/}	5.31	1.91	0.51	1.53	0.58	0.54	0.25
California	5.38	1.83	0.40	1.70	0.59	0.64	0.22
Nevada	3.66	1.52	0.72	0.26	0.45	0.30	0.42
Oregon	4.64	1.53	1.02	1.01	0.67	0.27	0.14
Washington	5.63	2.72	0.87	1.04	0.43	0.14	0.43
Alaska	9.62	5.06	1.05	1.24	0.76	0.73	0.78
Hawaii	7.15	3.29	0.39	1.52	1.34	0.31	0.30

*Less than 0.005 percent.

^{1/} Excludes any state aid for education other than local schools.

^{2/} Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

^{3/} Excluding Alaska and Hawaii.

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, 1978-79 (copyright 1979 by the National Education Association, all rights reserved).

TABLE 21 - STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, AND OTHER STATE AID, IN RELATION TO STATE PERSONAL INCOME, BY STATE, 1977-78 (Cont'd.)

2. State Percent Related to United States Average.

State and Region	Total, Selected Functions and Other State Aid	Selected Functions				Other State Aid	
		Local Schools	Highways	Public Welfare	Health and Hospitals	General Local Government Support	All Other State Aid <u>1/</u>
United States	100%	100%	100%	100%	100%	100%	100%
New England	102	75	82	151	107	52	250
Connecticut	78	60	66	100	95	86	133
Maine	118	115	153	109	86	102	190
Massachusetts	116	86	77	199	100	19	363
New Hampshire	72	17	153	62	115	133	123
Rhode Island	111	83	49	183	207	40	117
Vermont	92	76	99	89	108	1	300
Mideast	104	102	68	116	120	105	130
Delaware	120	162	92	94	95	--	197
Maryland	110	101	109	130	120	71	147
New Jersey	79	92	36	83	76	98	60
New York	107	100	54	90	143	176	150
Pennsylvania	114	109	95	176	119	10	137
Great Lakes	100	92	99	113	88	152	80
Illinois	93	90	89	139	70	40	107
Indiana	97	108	122	34	81	193	63
Michigan	112	105	95	143	95	169	70
Ohio	87	77	99	89	99	107	63
Wisconsin	130	87	104	126	99	500	87
Plains	98	95	142	76	86	114	90
Iowa	107	95	191	92	80	119	87
Kansas	86	93	122	86	74	38	37
Minnesota	140	151	127	100	97	255	157
Missouri	70	69	119	55	85	5	63
Nebraska	83	40	174	46	91	214	97
North Dakota	101	104	174	58	85	107	63
South Dakota	68	32	161	61	111	26	90
Southeast	102	115	145	45 2/	116 2/	60	93
Alabama	109	129	135	47	139	26	133
Arkansas	107	107	176	73	85	55	167
Florida	82	110	76	33	70	93	57
Georgia	93	100	146	2/	169 2/	12	127
Kentucky	123	133	243	97	77	1	117
Louisiana	122	127	158	62	145	155	90
Mississippi	119	118	186	73	115	169	43
North Carolina	113	149	154	2/	141 2/	60	103
South Carolina	117	129	105	66	157	76	187
Tennessee	87	95	136	62	85	62	27
Virginia	89	78	158	58	135	14	93
West Virginia	123	142	249	68	97	19	67
Southwest	87	117	103	40 2/	86 2/	50	30
Arizona	105	115	120	41	74	260	57
New Mexico	145	187	173	2/	141 2/	260	63
Oklahoma	95	120	138	63	78	10	67
Texas	78	112	86	39	85	5	17

See footnotes at the end of table.

TABLE 21 - STATE EXPENDITURE FOR SELECTED STATE-LOCAL FUNCTIONS, FROM OWN REVENUE SOURCE, AND OTHER STATE AID, IN RELATION TO STATE PERSONAL INCOME, BY STATE, 1977-78 (Cont'd.)

2. State Percent Related to United States Average (Cont'd.)

State and Region	Total, Selected Functions and Other State Aid	Selected Functions				Other State Aid	
		Local Schools	Highways	Public Welfare	Health and Hospitals	General Local Government Support	All Other State Aid ^{1/}
Rocky Mountain	97%	110%	118%	62%	91%	60%	130%
Colorado	77	92	69	69	86	19	63
Idaho	105	101	215	71	69	124	40
Montana	129	149	162	39	103	67	327
Utah	114	151	85	70	112	2	207
Wyoming	117	81	253	26	84	283	187
Far West ^{3/}	99	85	69	165	78	129	83
California	100	82	54	183	80	152	73
Nevada	68	68	97	28	61	71	140
Oregon	86	68	138	109	91	64	47
Washington	105	121	118	112	58	33	143
Alaska	179	226	142	133	103	174	260
Hawaii	133	147	53	163	181	74	100

^{1/} Excludes any state aid for education other than local schools.

^{2/} Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

^{3/} Excluding Alaska and Hawaii.

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, 1978-79 (copyright 1979 by the National Education Association, all rights reserved).

TABLE 22 - DIRECT GENERAL EXPENDITURE OF LOCAL GOVERNMENTS,
BY FUNCTION AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	DIRECT GENERAL EXPENDITURE		PERCENTAGE DISTRIBUTION								
	TOTAL (MILLIONS)	PER CAPITA	EDUCATION	HIGHWAYS	PUBLIC WELFARE	HEALTH & HOSPITALS	POLICE & FIRE	PARKS & REC.	HOUSING & RENEWAL	SEWER & SANIT.	ALL OTHER
UNITED STATES	5182,996.9	\$ 838.39	44.4%	5.4%	6.5%	6.9%	7.9%	2.3%	1.9%	5.2%	19.4%
NEW ENGLAND	9,211.5	750.92	47.7	5.9	1.5	3.3	10.7	1.8	3.2	5.8	20.2
CONNECTICUT	2,223.2	713.48	50.1	5.0	2.0	1.5	10.0	2.3	3.4	7.2	18.6
MAINE	661.5	605.77	52.4	9.2	1.0	2.5	7.1	1.7	1.2	9.4	15.5
MASSACHUSETTS	4,964.5	860.25	45.0	5.3	0.8	5.0	11.5	1.7	3.5	4.6	22.7
NEW HAMPSHIRE	508.1	584.70	47.3	9.8	6.5	1.7	9.9	1.5	1.3	6.1	15.9
RHODE ISLAND	579.7	622.00	51.5	4.6	2.4	0.3	12.0	1.3	4.5	7.6	15.9
VERMONT	274.5	563.66	57.0	12.8	0.1	0.5	8.1	1.2	2.0	3.6	14.6
MIDEAST	45,656.2	1081.21	38.6	4.4	13.9	5.1	7.6	1.9	2.9	5.5	20.3
DELAWARE	391.2	669.86	54.4	3.2	0.3	0.1	6.4	2.5	1.1	11.9	20.2
DIST. OF COL.	1,623.1	2418.93	20.0	3.4	17.6	8.6	12.0	1.7	2.3	5.9	28.6
MARYLAND	3,836.6	924.93	48.9	6.6	0.2	4.5	8.0	3.7	2.6	6.8	18.6
NEW JERSEY	6,663.9	910.99	44.8	4.4	9.1	3.0	8.5	2.0	1.8	6.1	20.4
NEW YORK	24,966.2	1406.86	33.3	4.0	20.4	6.3	7.2	1.5	3.6	4.9	18.9
PENNSYLVANIA	8,175.2	694.99	47.8	4.7	4.1	3.1	7.0	1.9	2.1	5.8	23.4
GREAT LAKES	33,090.0	802.77	46.5	6.4	4.1	6.7	8.5	2.4	1.6	5.7	18.1
ILL INOIS	8,909.3	792.78	48.6	5.9	1.0	4.4	10.0	3.2	1.7	6.6	18.6
INDIANA	3,326.9	617.69	48.3	6.4	6.5	9.4	6.4	1.8	1.2	4.9	15.1
MICHIGAN	8,399.8	914.91	46.7	6.0	2.3	7.4	8.8	2.2	1.3	5.3	20.0
OHIO	8,162.2	760.55	44.9	6.0	5.2	6.8	8.0	1.9	2.3	5.8	19.1
WISCONSIN	4,291.8	916.46	43.9	8.7	10.1	7.9	7.1	2.5	0.8	5.0	13.9
PLAINS	13,083.8	768.01	46.4	9.5	4.0	7.6	6.0	2.4	1.6	5.1	17.4
IOWA	2,313.6	796.15	48.7	12.4	2.6	7.6	4.9	2.3	1.3	5.8	14.4
KANSAS	1,865.5	794.84	47.0	8.9	0.3	11.6	5.7	1.8	1.2	4.2	19.3
MINNESOTA	3,945.3	980.44	41.0	9.4	10.3	6.0	5.1	2.8	1.9	4.7	18.8
MISSOURI	2,898.0	597.90	50.3	5.8	0.6	8.9	8.9	2.6	1.4	5.8	15.7
NEBRASKA	1,214.1	773.80	45.5	11.4	2.1	7.6	5.6	1.9	2.0	5.1	18.8
NORTH DAKOTA	443.1	678.56	51.7	13.0	2.1	0.8	5.3	1.9	0.5	5.2	19.6
SOUTH DAKOTA	404.2	585.80	53.5	12.9	0.7	2.6	5.2	3.1	2.5	3.1	16.3
SOUTHEAST	30,955.0	626.70	47.3	5.1	1.7	10.4	7.6	2.2	1.5	5.7	18.4
ALABAMA	2,047.8	549.30	45.6	7.2	0.4	13.0	7.3	2.8	2.0	5.9	15.8
ARKANSAS	1,033.9	477.11	53.6	7.0	0.3	11.3	6.0	1.0	2.3	3.8	14.6
FLORIDA	6,940.7	801.37	44.6	3.8	0.7	10.2	9.3	2.9	0.8	6.9	21.0
GEORGIA	3,317.5	648.20	40.7	5.7	0.3	18.9	7.6	1.9	1.7	5.3	17.8
KENTUCKY	1,618.1	463.64	52.0	4.0	0.6	7.5	7.5	1.6	1.5	6.8	18.5
LOUISIANA	2,588.1	649.30	46.2	6.8	0.2	7.9	8.2	2.8	1.0	4.9	22.0
MISSISSIPPI	1,450.1	604.21	48.8	11.7	0.5	13.9	5.3	1.0	0.4	3.7	14.7
NORTH CAROLINA	3,589.3	644.28	51.5	2.6	7.4	8.0	6.3	1.5	2.5	4.7	15.2
SOUTH CAROLINA	1,518.0	523.09	50.7	2.8	0.4	13.4	6.4	1.2	1.4	6.7	16.9
TENNESSEE	2,696.0	622.20	40.6	8.5	0.7	12.0	8.2	2.1	2.1	6.7	19.2
VIRGINIA	3,145.6	607.61	51.3	3.4	4.8	3.4	7.8	2.7	0.7	5.9	19.8
WEST VIRGINIA	1,009.9	542.67	61.5	2.4	0.1	6.4	4.7	1.7	5.3	3.4	14.6
SOUTHWEST	13,638.9	700.15	51.6	5.7	0.4	7.1	7.4	2.2	1.2	5.6	18.7
ARIZONA	2,071.9	873.11	46.8	6.0	0.7	6.3	9.0	2.9	1.0	5.0	22.3
NEW MEXICO	792.4	652.18	57.6	4.4	0.4	3.5	7.7	2.4	0.6	4.0	19.4
OKLAHOMA	1,634.2	575.02	48.0	8.9	0.2	8.5	7.4	2.6	1.6	5.2	17.5
TEXAS	9,140.4	700.41	52.9	5.2	0.4	7.3	7.0	1.9	1.2	6.0	18.0
ROCKY MOUNTAIN	4,918.3	805.09	50.0	6.7	4.0	6.2	6.8	3.2	0.4	4.1	18.5
COLORADO	2,379.6	879.38	44.8	6.5	7.4	6.3	7.3	3.8	0.5	4.6	18.8
IDAHO	552.1	625.96	50.1	9.5	0.7	9.4	7.0	1.8	0.6	3.0	17.9
MONTANA	658.6	844.36	57.7	7.0	2.0	3.6	5.3	1.3	0.5	3.6	18.9
UTAH	880.5	669.07	57.7	5.6	0.3	3.7	7.6	4.1	0.1	4.5	16.5
WYOMING	447.5	1052.94	50.6	6.1	0.4	10.8	5.1	2.9	0.4	3.1	20.8
FAR WEST	32,443.2	1062.39	41.9	4.2	8.6	7.0	8.3	3.1	1.6	3.8	21.5
ALASKA	595.6	1449.15	42.6	3.6	--	3.0	7.1	1.8	--	6.4	35.5
CALIFORNIA	25,218.4	1130.16	41.5	3.7	11.0	7.5	8.2	3.1	1.7	3.4	19.9
HAWAII	373.8	414.41	0.2	9.5	0.3	1.1	20.6	8.8	2.8	21.7	35.0
NEVADA	671.8	1008.71	35.4	4.9	1.8	14.9	11.3	4.8	0.8	2.3	23.8
OREGON	2,304.8	939.97	48.3	6.6	0.5	5.0	8.6	2.2	1.2	4.1	23.6
WASHINGTON	3,278.8	864.43	45.6	6.3	0.1	4.1	7.2	3.1	1.5	4.5	27.6

(--) Indicates "0" or less than .05 percent.

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

TABLE 23 - DIRECT GENERAL EXPENDITURE OF COUNTY GOVERNMENTS,
BY FUNCTION AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	DIRECT GENERAL EXPENDITURE		PERCENTAGE DISTRIBUTION								
	TOTAL (MILLIONS)	PER CAPITA	EDUCATION	HIGHWAYS	PUBLIC WELFARE	HEALTH & HOSPITALS	POLICE & FIRE	PARKS & REC.	HOUSING & RENEWAL	SEWER & SANIT.	ALL OTHER
UNITED STATES	\$ 42,041.7	\$ 193.20	14.9%	9.4%	18.0%	15.9%	6.0%	2.2%	0.2%	3.3%	30.1%
NEW ENGLAND	209.8	17.10	2.5	1.6	13.9	9.2	3.7	0.6	--	--	68.6
CONNECTICUT	0.0	--	--	--	--	--	--	--	--	--	--
MAINE	17.8	16.30	--	3.4	0.6	0.6	12.9	1.1	--	--	81.5
MASSACHUSETTS	146.7	25.42	3.5	1.8	0.1	13.0	2.1	0.7	--	--	78.7
NEW HAMPSHIRE	45.0	51.78	--	--	64.0	0.4	5.1	--	--	--	30.4
RHODE ISLAND	0.0	--	--	--	--	--	--	--	--	--	--
VERMONT	0.3	0.62	--	--	--	--	--	--	--	--	100.0
MIDEAST	9,790.9	233.60	21.2	4.5	25.6	8.4	5.2	2.8	0.2	5.3	26.9
DELAWARE	91.6	156.85	--	0.4	1.3	--	10.0	8.3	--	35.4	44.5
MARYLAND	2,501.3	603.01	62.1	4.2	0.2	3.9	6.8	3.8	0.2	4.0	14.8
NEW JERSEY	1,610.0	220.10	14.5	4.7	34.4	10.3	2.0	3.5	0.1	0.1	30.4
NEW YORK	4,524.5	254.96	6.3	5.2	37.3	9.2	6.3	1.9	--	8.4	25.5
PENNSYLVANIA	1,063.5	90.41	--	2.1	24.0	13.3	1.1	2.6	1.6	0.8	54.6
GREAT LAKES	6,368.3	154.50	0.9	14.3	19.7	23.4	4.2	1.9	--	2.6	32.9
ILLINOIS	1,028.0	91.48	0.3	17.2	4.6	21.9	6.1	4.6	--	0.5	44.7
INDIANA	754.7	140.12	--	16.6	21.1	32.0	3.5	1.0	--	0.8	25.0
MICHIGAN	1,474.1	160.56	--	16.7	13.3	18.8	4.2	1.0	--	3.2	42.8
OHIO	1,824.3	169.99	1.8	9.9	23.3	23.8	3.3	0.4	0.1	5.6	31.9
WISCONSIN	1,287.2	274.87	1.7	14.1	33.4	24.3	4.3	3.7	--	0.3	18.0
PLAINS	2,747.2	161.26	0.2	23.8	18.3	20.1	5.0	1.9	0.1	1.4	29.3
IOWA	575.3	197.97	--	33.0	9.7	24.4	3.9	1.9	--	0.7	26.4
KANSAS	314.4	133.96	--	25.8	1.3	23.2	6.7	2.7	0.1	5.5	34.7
MINNESOTA	1,065.5	264.79	--	17.4	37.5	14.8	4.0	1.3	--	0.3	24.6
MISSOURI	349.4	72.09	--	15.2	2.0	30.9	8.5	4.3	0.6	3.7	34.8
NEBRASKA	289.6	184.58	0.5	28.9	8.6	22.4	4.0	0.3	--	0.2	35.1
NORTH DAKOTA	80.4	123.12	3.7	35.9	11.3	2.4	5.8	0.7	--	--	40.0
SOUTH DAKOTA	72.6	105.22	--	43.1	3.9	7.0	6.3	1.1	--	0.8	37.7
SOUTHEAST	10,236.1	207.23	34.0	7.9	4.1	15.4	6.9	1.6	0.2	3.8	26.1
ALABAMA	287.8	77.20	0.1	30.7	2.5	11.0	6.9	1.8	--	8.9	38.1
ARKANSAS	204.3	94.28	0.2	20.6	1.5	47.5	5.1	0.4	0.3	0.7	23.5
FLORIDA	1,700.6	196.35	--	8.5	2.5	14.8	14.0	3.5	0.5	8.3	48.0
GEORGIA	632.5	123.58	--	19.5	1.0	10.8	14.7	3.2	0.5	9.9	40.4
KENTUCKY	294.4	84.36	--	11.0	2.5	32.3	8.3	1.4	0.2	0.5	43.7
LOUISIANA	640.8	160.76	--	14.7	0.3	28.2	11.8	2.4	0.2	4.1	38.4
MISSISSIPPI	435.3	181.37	--	29.6	1.4	39.5	3.8	0.5	--	1.4	23.8
NORTH CAROLINA	2,677.0	480.52	69.1	--	10.0	7.3	2.2	0.4	0.1	0.8	10.2
SOUTH CAROLINA	416.8	143.63	0.1	6.9	1.4	45.5	7.5	1.5	0.1	3.3	33.8
TENNESSEE	1,192.2	275.14	49.5	8.8	1.0	20.0	2.4	0.2	--	0.9	17.3
VIRGINIA	1,636.2	316.05	63.6	1.1	3.9	1.6	6.1	1.8	--	4.8	17.1
WEST VIRGINIA	118.2	63.51	--	0.3	0.8	25.3	8.7	5.2	0.4	1.6	57.5
SOUTHWEST	1,915.6	98.34	2.7	18.4	2.6	28.2	6.5	1.7	0.1	1.7	38.1
ARIZONA	460.7	194.14	10.9	9.4	3.1	25.5	6.7	2.5	0.4	6.3	35.2
NEW MEXICO	102.6	84.44	--	16.1	3.2	25.0	12.3	2.3	0.1	1.2	39.8
OKLAHOMA	211.6	74.45	0.7	39.7	1.5	22.1	5.0	1.0	--	--	30.0
TEXAS	1,140.7	87.41	--	18.3	2.5	30.8	6.2	1.5	--	0.2	40.6
ROCKY MOUNTAIN	1,015.7	166.26	0.1	16.6	13.9	18.0	7.3	3.8	0.2	1.9	38.4
COLORADO	462.0	170.73	--	17.8	26.0	12.9	5.5	2.4	0.3	2.0	33.2
IDAHO	123.8	140.36	0.1	15.3	2.8	34.3	10.3	0.6	--	2.4	34.2
MONTANA	147.6	189.23	0.5	19.4	8.5	8.1	7.8	1.8	0.1	1.8	52.0
UTAH	168.7	128.19	0.1	13.7	1.5	15.8	11.1	12.0	--	2.5	43.3
WYOMING	113.6	267.29	--	13.8	1.7	37.1	5.2	3.1	--	0.1	39.0
FAR WEST	9,758.1	319.54	5.9	6.2	27.5	15.5	7.1	2.5	0.1	2.4	32.7
ALASKA	140.8	142.58	77.3	0.2	0.1	1.2	1.1	1.1	--	1.1	17.8
CALIFORNIA	8,284.0	371.25	5.6	4.3	32.1	16.1	6.6	2.1	0.1	2.2	30.9
HAWAII	98.2	108.87	0.6	12.4	1.2	0.2	21.7	9.7	3.6	12.3	38.3
NEVADA	274.4	412.01	--	6.1	4.3	34.2	15.9	6.4	--	0.1	33.1
OREGON	452.9	184.71	--	23.3	2.5	9.7	7.9	1.9	0.2	4.4	50.2
WASHINGTON	507.8	133.88	--	23.1	0.3	9.1	9.3	5.4	0.6	4.2	48.1

(--) Indicates "0" or less than .05 percent.

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

TABLE 24 - DIRECT GENERAL EXPENDITURE OF MUNICIPAL GOVERNMENTS,
BY FUNCTION AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	DIRECT GENERAL EXPENDITURE		PERCENTAGE DISTRIBUTION								
	TOTAL (MILLIONS)	PER CAPITA	EDUCATION	HIGHWAYS	WELFARE	PUBLIC HEALTH & HOSPITALS	POLICE & FIRE	PARKS & REC.	HOUSING & RENEWAL	SEWER & SANIT.	ALL OTHER
UNITED STATES	\$ 59,034.0	\$ 270.46	13.1%	8.0%	7.3%	6.0%	18.3%	4.7%	3.5%	10.3%	28.9%
NEW ENGLAND	4,294.4	350.08	39.2	5.0	1.9	5.4	13.5	2.2	2.7	6.0	24.2
CONNECTICUT	999.8	320.86	40.2	3.7	3.5	2.3	12.5	2.8	4.3	8.0	22.8
MAINE	222.9	204.12	40.8	9.8	1.5	5.9	11.5	2.9	1.9	8.7	17.0
MASSACHUSETTS	2,509.5	434.85	38.3	4.4	1.1	7.5	13.8	1.9	2.0	4.5	26.5
NEW HAMPSHIRE	196.3	225.89	36.9	13.9	1.3	3.6	12.3	2.5	1.0	10.4	18.1
RHODE ISLAND	330.4	354.51	47.7	4.2	3.5	0.2	14.9	1.5	4.2	6.2	17.5
VERMONT	35.5	72.90	--	18.3	0.3	0.6	20.6	5.1	1.1	16.1	38.0
MIDWEST	20,571.4	487.16	20.9	4.2	18.6	7.3	12.6	2.2	5.1	5.9	23.3
DELAWARE	98.2	168.15	30.1	4.9	--	0.1	16.3	2.1	--	14.3	32.2
DIST. OF COL.	1,623.1	2418.93	20.0	3.4	17.6	8.6	12.0	1.7	2.3	5.9	28.6
MARYLAND	1,124.9	271.19	28.7	13.1	0.2	6.9	12.2	4.3	3.5	7.6	23.6
NEW JERSEY	1,820.8	248.91	29.9	5.8	2.5	1.5	21.6	2.8	1.5	6.1	28.3
NEW YORK	13,713.4	772.76	22.4	2.5	24.9	8.5	10.0	1.5	6.4	4.6	19.3
PENNSYLVANIA	2,191.0	186.26	0.2	9.5	3.5	4.2	21.7	5.1	3.6	13.0	39.3
GREAT LAKES	9,525.4	231.09	5.4	10.7	0.7	5.5	24.8	4.7	3.0	13.4	31.8
ILLINOIS	2,492.2	221.77	0.7	11.5	0.8	4.6	32.0	2.2	1.1	10.9	36.1
INDIANA	844.0	156.70	--	10.3	5.0	8.5	21.2	6.0	3.3	18.7	27.0
MICHIGAN	2,545.3	277.24	--	9.6	0.1	8.7	24.1	6.6	4.1	14.2	32.6
OHIO	2,188.6	203.93	--	11.3	0.1	4.3	24.8	5.1	4.4	15.1	34.7
WISCONSIN	1,455.3	310.76	34.1	10.3	0.3	1.7	16.0	4.2	1.7	10.6	21.1
PLAINS	3,566.3	209.34	--	14.6	0.6	10.0	17.8	7.1	2.5	13.4	33.9
IOWA	589.7	202.92	--	16.6	0.6	5.9	15.4	7.2	4.9	22.3	27.1
KANSAS	619.3	263.87	--	13.0	0.1	21.4	13.7	3.8	1.6	9.9	36.5
MINNESOTA	950.4	236.18	0.1	17.0	0.7	4.9	16.5	9.3	1.3	10.3	39.9
MISSOURI	889.4	183.49	--	10.5	1.0	13.1	24.2	6.9	1.9	10.8	31.6
NEBRASKA	301.6	192.22	0.1	17.1	0.3	7.1	17.6	7.4	3.5	18.5	28.4
NORTH DAKOTA	111.6	170.90	--	20.3	0.1	1.4	15.6	2.6	1.5	20.6	37.9
SOUTH DAKOTA	104.3	151.16	--	14.0	0.1	4.8	15.2	11.2	9.8	11.5	33.4
SOUTHEAST	8,548.1	173.06	12.6	9.0	1.4	4.8	19.1	6.0	1.9	15.4	29.9
ALABAMA	623.2	167.17	1.6	9.5	0.3	13.0	20.7	8.4	0.8	15.4	30.3
ARKANSAS	236.2	109.00	--	12.8	0.3	8.5	21.6	4.0	3.0	15.8	34.0
FLORIDA	1,605.4	185.36	--	7.3	0.3	4.6	24.9	8.7	1.0	21.2	32.0
GEORGIA	682.1	133.27	0.1	9.9	0.5	0.4	23.3	6.3	1.0	16.4	42.2
KENTUCKY	417.7	119.68	--	7.7	0.6	5.7	23.4	5.0	5.5	19.6	32.5
LOUISIANA	701.8	176.07	--	11.6	0.6	3.3	19.4	8.0	3.7	14.3	39.0
MISSISSIPPI	283.8	118.25	--	14.6	0.5	10.6	21.2	4.2	0.1	16.7	32.2
NORTH CAROLINA	738.7	132.60	--	12.8	0.1	0.2	22.9	6.2	4.2	19.7	33.9
SOUTH CAROLINA	191.4	65.95	--	6.8	0.2	0.6	29.5	6.1	5.1	24.2	27.5
TENNESSEE	1,401.1	323.36	34.9	8.8	0.6	6.1	13.7	3.8	0.2	12.0	19.9
VIRGINIA	1,456.0	281.24	39.5	6.0	6.1	2.1	10.1	3.9	1.5	7.4	23.4
WEST VIRGINIA	210.7	113.22	--	11.2	0.1	16.5	17.5	5.2	4.2	15.0	30.2
SOUTHWEST	3,786.2	194.36	--	11.4	0.2	5.7	23.3	7.1	1.9	16.2	34.2
ARIZONA	612.9	258.28	0.2	13.3	0.1	0.2	25.3	8.1	3.1	12.3	37.5
NEW MEXICO	215.1	177.04	--	8.6	--	0.9	22.5	7.6	2.0	14.2	44.2
OKLAHOMA	612.9	215.66	--	10.1	0.1	14.9	18.0	6.7	2.5	13.9	33.8
TEXAS	2,345.3	179.72	--	11.5	0.2	5.2	24.3	6.8	1.4	18.0	32.6
ROCKY MOUNTAIN	1,198.1	196.12	--	11.4	4.8	6.8	21.0	9.7	1.0	12.4	32.9
COLORADO	725.6	268.14	--	9.9	7.8	9.6	19.0	10.3	0.8	10.0	32.7
IDAHO	90.8	102.95	--	10.5	0.2	1.2	28.3	10.2	2.3	14.8	32.5
MONTANA	114.3	146.54	--	15.6	0.7	4.4	20.6	5.4	1.1	18.3	33.9
UTAH	177.8	135.11	--	14.6	0.1	3.1	26.9	9.1	0.6	15.8	29.8
WYOMING	89.6	210.82	--	12.8	--	0.7	18.7	10.4	1.9	15.1	40.4
FAR WEST	7,544.1	247.04	2.0	9.9	1.6	2.9	24.7	8.6	3.4	10.5	36.5
ALASKA	454.8	1106.57	31.8	4.7	--	3.6	8.9	2.0	--	8.1	41.0
CALIFORNIA	5,518.6	247.32	0.1	10.0	2.1	2.4	26.4	9.1	3.7	9.2	37.1
HAWAII	275.6	305.54	--	8.4	--	1.5	20.2	8.5	2.5	25.0	33.9
NEVADA	133.3	200.15	--	11.9	0.1	4.9	24.3	9.3	--	9.3	40.3
OREGON	484.3	197.51	--	9.5	0.1	8.9	21.7	6.8	3.8	14.0	35.3
WASHINGTON	677.5	178.62	--	13.0	0.1	3.2	25.1	10.3	3.3	15.3	29.6

(--) Indicates "0" or less than .05 percent.

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

TABLE 25 - ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS,
BY GOVERNMENTAL SOURCE, BY STATE, 1979-80

State and Region	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	\$93,707	\$8,735	\$45,109	\$39,863	9.3	48.1	42.5	53.1	46.9
New England	5,702	374	1,983	3,345	6.6	34.8	58.7	37.2	62.8
Connecticut	1,450	87	462	901	6.0	31.8	62.2	33.9	66.1
Maine	439	41	216	182	9.3	49.2	41.5	54.3	45.7
Massachusetts	2,970	192	1,080	1,698	6.5	36.3	57.2	38.9	61.1
New Hampshire	277	17	26	234	6.3	9.4	84.4	10.0	90.0
Rhode Island	359	23	143	192	6.5	39.9	53.6	42.7	57.3
Vermont	207	13	57	137	6.3	27.5	66.2	29.3	70.7
Midwest	20,325	1,221	8,433	10,670	6.0	41.5	52.5	44.1	55.9
Delaware	298	36	196	66	12.1	65.8	22.1	74.9	25.1
Dist. of Col.	286	46	...	240	16.0	...	84.0	...	100.0
Maryland	2,017	142	800	1,075	7.0	39.7	53.3	42.7	57.3
New Jersey	3,686	150	1,490	2,046	4.1	40.4	55.5	42.1	57.9
New York	8,790	370	3,570	4,850	4.2	40.6	55.2	42.4	57.6
Pennsylvania	5,248	478	2,377	2,393	9.1	45.3	45.6	49.8	50.2
Great Lakes	17,921	1,512	7,509	8,900	8.4	41.9	49.7	45.8	54.2
Illinois	5,238	650	2,089	2,499	12.4	39.9	47.7	45.5	54.5
Indiana	2,075	115	1,160	800	5.5	55.9	38.6	59.2	40.8
Michigan	4,572	365	1,760	2,447	8.0	38.5	53.5	41.8	58.2
Ohio	3,880	250	1,705	1,926	6.4	43.9	49.6	47.0	53.0
Wisconsin	2,155	132	796	1,228	6.1	36.9	57.0	39.3	60.7
Plains	7,337	536	3,076	3,725	7.3	41.9	50.8	45.2	54.8
Iowa	1,318	81	531	706	6.2	40.3	53.5	43.0	57.0
Kansas	968	65	447	456	6.7	46.2	47.1	49.5	50.5
Minnesota	2,154	124	1,180	850	5.8	54.8	39.4	58.1	41.9
Missouri	1,719	163	640	916	9.5	37.2	53.3	41.1	58.9
Nebraska	658	49	108	502	7.4	16.3	76.3	17.6	82.4
North Dakota	248	20	115	113	8.1	46.4	45.6	50.4	49.6
South Dakota	272	34	55	183	12.3	20.4	67.3	23.2	76.8
Southeast	17,444	2,299	9,681	5,463	13.2	55.5	31.3	63.9	36.1
Alabama	1,148	153	750	245	13.3	65.3	21.3	75.4	24.6
Arkansas	729	112	390	228	15.3	53.5	31.2	63.1	36.9
Florida	3,100	285	1,750	1,065	9.2	56.5	34.4	62.2	37.8
Georgia	1,670	230	830	610	13.8	49.7	36.5	57.6	42.4
Kentucky	1,190	135	845	210	11.3	71.0	17.6	80.1	19.9
Louisiana	1,425	230	795	400	16.1	55.8	28.1	66.5	33.5
Mississippi	779	190	406	183	24.4	52.1	23.5	69.0	31.0
North Carolina	2,194	312	1,422	460	14.2	64.8	21.0	75.6	24.4
South Carolina	1,057	150	587	320	14.2	55.5	30.3	64.7	35.3
Tennessee	1,332	221	594	517	16.6	44.6	38.8	53.5	46.5
Virginia	2,082	197	870	1,015	9.5	41.8	48.7	46.2	53.8
West Virginia	736	84	441	211	11.4	59.9	28.6	67.7	32.3
Southwest	8,736	924	4,513	3,299	10.6	51.7	37.8	57.8	42.2
Arizona	1,074	125	468	481	11.6	43.6	44.8	49.3	50.7
New Mexico	598	85	394	119	14.3	65.8	19.9	76.8	23.2
Oklahoma	1,190	130	670	390	10.9	56.3	32.8	63.2	36.8
Texas ^{3/}	5,874	584	2,981	2,308	9.9	50.8	39.3	56.4	43.6
Rocky Mountain	2,804	184	1,279	1,340	6.6	45.6	47.8	48.8	51.2
Colorado	1,217	45	522	650	3.7	42.9	53.4	44.5	55.5
Idaho	335	42	157	136	12.5	46.9	40.6	53.6	46.4
Montana	379	32	187	160	8.4	49.3	42.2	53.9	46.1
Utah	619	49	341	229	7.9	55.1	37.0	59.8	40.2
Wyoming	254	16	72	165	6.5	28.4	65.1	30.4	69.6
Far West^{4/}	12,689	1,578	8,074	3,036	12.4	63.6	23.9	72.7	27.3
California	9,400	1,300	6,300	1,800	13.8	67.0	19.1	77.8	22.2
Nevada	286	14	98	174	4.9	34.3	60.8	36.0	64.0
Oregon	1,200	110	400	690	9.2	33.3	57.5	36.7	63.3
Washington	1,803	154	1,276	372	8.5	70.8	20.6	77.4	22.6
Alaska	429	56	301	72	13.0	70.2	16.9	80.6	19.4
Hawaii	322	51	259	12	15.8	80.4	3.7	95.6	4.4

1/ Includes 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 area, 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.

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

3/ Includes expenditures of regular school districts but does not include expenditure data of state school and other districts without taxing authority.

4/ Excluding Alaska and Hawaii.

Source: National Education Association, Estimates of School Statistics, 1979-80 (copyright 1980 by the National Education Association; all rights reserved).

TABLE 26 - STATE SHARE OF STATE-LOCAL-OTHER REVENUES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, BY STATE, SELECTED YEARS 1962-80 ^{1/}

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	1979-80
United States	40.5	41.5	42.5	42.2	43.4	42.0	45.2	47.5	48.3	53.1
Alabama	66.6	69.4	76.8	70.3	73.8	71.5	73.8	75.6	75.4	75.4
Alaska	64.3	65.1	69.5	55.3	74.7	86.4	73.6	76.5	79.3	80.6
Arizona	37.8	40.4	37.4	35.0	55.1	45.7	32.3	53.5	49.2	49.3
Arkansas	49.6	50.6	54.6	54.0	54.0	54.6	57.4	61.8	62.1	63.1
California	38.4	38.6	38.6	38.7	33.9	36.3	45.9	44.5	42.9	77.8
Colorado	23.7	25.0	26.7	26.1	29.2	30.1	37.9	42.7	39.3	44.5
Connecticut	36.2	33.8	37.6	35.7	50.0	39.5	36.0	28.9	32.8	33.9
Delaware	83.1	84.0	84.3	78.2	79.5	75.9	77.8	73.6	75.8	74.9
Dist. of Columbia	-	-	-	-	-	-	-	-	-	-
Florida	55.4	57.5	52.8	50.1	61.6	60.0	62.5	58.2	57.9	62.2
Georgia	71.3	69.1	67.3	67.0	61.8	58.5	53.4	59.0	59.7	57.6
Hawaii	78.5	76.8	93.5	94.3	96.4	98.3	98.7	100.0	93.5	95.6
Idaho	32.0	33.4	42.0	38.4	44.3	45.7	49.4	55.6	53.7	53.6
Illinois	20.4	26.2	25.2	27.5	32.7	35.2	35.6	49.2	49.3	45.5
Indiana	31.6	33.7	38.6	38.4	42.0	33.9	41.2	43.1	54.9	59.2
Iowa	11.7	10.4	13.5	27.0	26.2	30.3	39.8	39.8	42.1	43.0
Kansas	23.2	21.8	34.4	31.1	33.8	31.1	43.8	49.6	51.6	49.5
Kentucky	60.1	59.5	62.2	57.7	63.3	64.9	64.0	63.6	81.5	80.1
Louisiana	70.2	69.3	71.2	66.7	63.9	64.6	66.8	67.6	70.8	66.5
Maine	28.4	30.0	28.5	32.9	40.5	39.2	42.5	48.5	50.5	54.3
Maryland	38.2	35.9	38.2	40.1	37.3	42.6	47.6	41.9	44.1	42.7
Massachusetts	24.0	22.6	27.3	24.9	24.1	27.8	33.4	24.5	35.5	38.9
Michigan	42.1	43.9	52.6	44.4	47.3	46.8	46.9	53.8	35.1	41.8
Minnesota	39.6	41.6	41.8	46.7	50.4	51.1	60.2	57.9	61.4	58.1
Mississippi	62.1	62.1	60.6	62.6	66.6	67.3	69.4	69.8	70.1	69.0
Missouri	35.2	33.9	31.1	33.9	33.8	36.9	38.2	38.1	38.8	41.1
Montana	29.0	27.4	30.3	29.6	25.6	24.9	28.9	61.2	56.2	53.9
Nebraska	6.3	6.8	5.6	5.2	20.9	19.8	23.7	19.0	19.4	17.6
Nevada	55.7	53.8	50.8	41.0	39.7	42.8	39.8	42.7	39.5	36.0
New Hampshire	7.4	8.8	14.7	11.7	12.8	6.7	8.2	10.0	9.6	10.0
New Jersey	23.5	22.4	21.8	28.8	28.4	24.8	25.7	30.7	41.1	42.1
New Mexico	87.3	76.5	76.5	77.2	75.4	75.0	75.2	79.8	80.9	76.8
New York	42.4	43.9	46.6	47.4	48.5	45.7	41.5	41.8	40.0	42.4
North Carolina	74.7	72.0	74.0	74.0	71.0	69.2	70.4	76.3	78.3	75.6
North Dakota	30.0	25.8	28.3	28.3	29.7	33.4	44.5	52.6	50.7	50.4
Ohio	27.6	27.6	27.4	29.0	28.7	19.5	33.6	38.9	43.4	47.0
Oklahoma	30.2	44.3	32.5	40.4	44.3	52.2	55.0	56.3	62.0	63.2
Oregon	29.6	31.2	27.8	25.9	23.2	22.1	27.0	30.8	31.5	36.7
Pennsylvania	44.6	44.0	45.6	45.5	49.3	50.4	50.6	52.7	49.3	49.8
Rhode Island	32.9	32.3	32.7	33.5	41.7	44.9	39.8	39.0	44.2	42.7
South Carolina	72.4	71.7	73.4	68.7	70.4	66.2	67.7	68.9	63.6	64.7
South Dakota	9.7	10.2	13.0	14.0	15.8	16.6	19.6	16.6	16.3	23.2
Tennessee	61.2	62.2	60.6	60.5	54.0	55.3	50.4	59.6	57.4	53.5
Texas	52.2	57.8	55.1	50.8	52.2	53.8	51.4	55.9	57.6	56.4
Utah	51.2	53.0	52.0	54.4	57.2	57.8	59.4	62.5	57.9	59.8
Vermont	27.2	24.5	28.8	36.3	42.8	38.3	35.5	31.4	28.7	29.3
Virginia	44.2	44.9	42.0	41.1	41.0	37.9	39.2	34.4	35.1	46.2
Washington	65.9	64.4	63.5	61.1	60.2	55.9	52.5	56.1	66.7	77.4
West Virginia	55.9	55.4	56.6	58.9	61.2	65.4	65.4	64.1	69.2	67.7
Wisconsin	25.9	26.7	28.0	29.9	31.6	32.2	39.0	34.7	36.3	39.3
Wyoming	49.5	43.6	42.2	40.3	40.3	38.4	36.9	35.3	32.8	30.4

^{1/} Excludes federal aid.

Source: ACIR staff compilation based on U.S. Department of Health, Education, and Welfare, National Center for Education Statistics, The Condition of Education, 1977 Edition, Vol. 3, Part 1; and National Education Association, Estimates of School Statistics, 1977-78, and 1979-80. (Copyright by the National Education Association; all rights reserved.)

TABLE 27 - STATE AND LOCAL REVENUES FOR SCHOOLS AS A PERCENT OF TOTAL PERSONAL INCOME, SELECTED YEARS 1971-72 TO 1979-80

State	1971-72		1973-74		1975-76		1977-78		1979-80 est.	
	Per-cent	Rank	Per-cent	Rank	Per-cent	Rank	Per-cent	Rank	Per-cent	Rank
United States	5.2		5.3		5.0		4.6		4.6	
Alabama	3.7	50	4.4	42	4.3	41	4.0	38	4.1	41
Alaska	7.7	1	7.7	1	6.5	2	7.1	1	8.9	1
Arizona	5.8	10	6.7	3	5.8	7	4.7	23	5.0	16
Arkansas	4.0	47	4.4	42	4.2	44	3.9	41	4.7	27
California	5.5	16	5.8	12	4.9	26	4.5	29	4.0	44
Colorado	5.5	16	5.7	14	5.4	13	5.5	5	4.7	27
Connecticut	5.5	16	5.6	15	5.1	20	4.6	26	4.4	35
Delaware	5.9	7	5.8	12	5.3	15	4.8	22	5.1	11
Florida	4.3	42	4.6	38	3.8	50	3.5	50	3.9	46
Georgia	3.9	48	4.5	40	4.2	44	3.7	45	4.1	41
Hawaii	5.4	22	4.9	27	4.3	41	3.9	41	3.6	49
Idaho	5.1	28	4.9	27	4.9	26	4.6	26	4.7	27
Illinois	4.8	32	5.3	21	5.1	20	4.3	35	4.5	33
Indiana	5.5	16	5.3	21	4.9	26	4.5	29	4.2	40
Iowa	5.9	7	4.8	31	5.7	8	5.5	5	5.0	16
Kansas	4.8	32	4.0	48	4.3	41	4.0	38	4.3	39
Kentucky	4.1	45	4.3	46	4.1	47	3.6	47	4.4	35
Louisiana	5.5	16	4.8	31	4.2	44	4.9	19	4.5	33
Maine	5.5	16	5.1	23	5.4	13	5.0	15	5.4	8
Maryland	6.1	5	6.7	3	5.7	8	5.1	14	5.0	16
Massachusetts	4.1	45	4.7	36	5.3	15	5.4	10	5.5	6
Michigan	5.8	10	5.0	24	5.0	23	4.9	19	5.1	11
Minnesota	7.0	3	6.4	5	5.9	6	6.0	2	5.7	5
Mississippi	4.4	40	4.4	47	4.4	38	3.6	47	4.9	22
Missouri	4.8	32	4.8	31	4.4	38	3.8	44	4.1	41
Montana	5.7	14	4.9	27	5.7	8	5.7	3	6.1	3
Nebraska	3.8	49	3.8	50	4.1	47	3.7	45	4.8	25
Nevada	5.0	29	4.9	27	4.5	35	3.9	41	3.8	48
New Hampshire	4.8	32	4.8	31	4.6	32	4.1	36	3.6	49
New Jersey	5.3	25	5.4	18	5.3	15	5.0	15	4.9	22
New Mexico	5.7	14	6.1	10	5.2	19	5.4	10	6.3	2
New York	5.8	10	6.4	5	6.2	4	5.5	5	5.2	10
North Carolina	4.8	32	5.5	17	5.1	20	4.4	33	5.0	16
North Dakota	5.2	27	3.9	49	4.6	32	4.6	26	4.6	31
Ohio	4.6	39	4.7	36	4.5	35	4.0	38	3.9	46
Oklahoma	4.3	42	5.0	24	4.9	26	4.4	33	4.7	27
Oregon	5.8	10	6.2	9	5.6	12	5.5	5	5.1	11
Pennsylvania	5.3	25	5.6	15	5.3	15	5.0	15	5.0	16
Rhode Island	4.4	40	5.0	24	5.0	23	4.1	36	4.4	35
South Carolina	5.0	29	5.4	18	4.9	26	4.5	29	4.9	22
South Dakota	5.4	22	4.4	42	4.7	31	5.0	15	5.1	11
Tennessee	4.3	42	4.2	47	4.0	49	3.6	47	4.0	44
Texas	4.8	32	4.8	31	4.8	30	4.7	23	4.8	25
Utah	6.0	6	6.4	5	6.1	5	5.7	3	6.0	4
Vermont*	7.7	1	7.0	2	6.4	3	5.5	5	5.4	8
Virginia	4.9	31	4.5	40	4.4	38	4.5	29	4.4	35
Washington	5.4	22	5.4	18	5.0	23	4.7	23	4.6	31
West Virginia	4.8	32	4.6	38	4.6	32	4.9	19	5.0	16
Wisconsin	5.9	7	6.3	8	5.7	8	5.2	13	5.1	11
Wyoming	6.2	4	5.9	11	6.6	1	5.4	10	5.5	6

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 and Estimates of School Statistics 1979-80. (Copyright by the National Education Association, all rights reserved.) U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, April 1980.

TABLE 28 - STATE AND LOCAL EXPENDITURE FOR HIGHWAYS, BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1977-78

State and Region	Total (millions)	Per Capita	Percent Financed From--		
			Federal Aid	State Funds	Local Funds
United States	\$24,609	\$113	26.0	48.5	25.5
New England					
Connecticut	279	90	23.3	45.7	31.0
Maine	169	155	20.6	43.9	35.5
Massachusetts	597	103	23.7	41.9	34.4
New Hampshire	150	172	25.0	45.1	30.0
Rhode Island	65	69	22.9	36.3	40.8
Vermont	87	178	41.8	24.8	33.4
Mideast					
Delaware	63	108	31.7	51.8	16.6
District of Columbia	56	82	40.3	...	59.7
Maryland	496	120	25.3	53.9	20.8
New Jersey	579	79	26.2	28.3	45.6
New York	1,681	95	15.1	33.5	51.4
Pennsylvania	1,122	95	21.9	54.1	24.0
Great Lakes					
Illinois	1,150	102	18.5	54.8	26.7
Indiana	482	90	18.7	73.6	7.6
Michigan	863	94	22.1	60.0	17.8
Ohio	1,013	94	18.0	57.8	24.2
Wisconsin	609	130	19.8	42.2	38.0
Plains					
Iowa	565	195	19.1	53.9	27.1
Kansas	355	151	19.4	44.1	36.5
Minnesota	663	165	18.4	42.3	39.2
Missouri	526	108	23.5	55.9	20.6
Nebraska	278	178	19.7	51.7	28.6
North Dakota	142	218	34.5	38.6	26.9
South Dakota	146	211	31.7	36.0	32.3
Southeast					
Alabama	469	125	34.5	47.3	18.2
Arkansas	277	127	35.7	58.0	6.3
Florida	795	92	39.7	43.3	17.0
Georgia	640	126	25.5	54.3	20.2
Kentucky	568	162	21.4	69.4	9.2
Louisiana	635	160	33.5	46.1	20.4
Mississippi	338	140	22.3	51.5	26.3
North Carolina	622	112	26.1	63.6	10.3
South Carolina	208	71	35.7	65.3	...
Tennessee	517	119	31.3	52.4	16.3
Virginia	760	148	32.0	57.4	10.5
West Virginia	393	211	39.0	54.8	6.1
Southwest					
Arizona	328	139	35.7	43.8	20.5
New Mexico	188	155	36.1	51.0	12.9
Oklahoma	325	113	20.6	60.6	18.8
Texas	1,399	107	22.7	43.3	33.9
Rocky Mountain					
Colorado	358	134	39.9	29.2	30.8
Idaho	160	182	32.6	56.6	10.8
Montana	187	238	47.2	31.9	20.9
Utah	156	119	43.7	32.5	23.8
Wyoming	120	284	34.3	52.3	13.4
Far West					
California	1,769	79	28.8	41.9	29.3
Nevada	135	204	49.0	30.3	20.7
Oregon	317	130	28.6	59.7	11.7
Washington	515	136	25.9	51.0	23.1
Alaska	191	475	64.7	24.1	11.2
Hawaii	104	116	41.5	26.5	32.1

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

TABLE 29 - STATE AND LOCAL EXPENDITURE FOR HIGHWAYS, FROM OWN REVENUE
 SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS, 1942-78
 (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				
	1978	1975	1966	1957	1942	1978	1975	1966	1957	1942
	(millions)									
United States	\$18,218.0	\$17,255.0	\$8,777.9	\$6,869.9	\$1,319.5	65.5%	69.4%	70.9%	71.2%	72.7%
New England	1,016.4	935.6	536.4	652.9	97.8	55.5	64.6	66.6	77.9	65.6
Maine	134.3	106.4	54.8	45.9	13.5	55.2	60.9	62.6	67.8	57.0
New Hampshire	112.7	109.2	45.9	38.6	9.0	60.1	63.8	61.9	73.1	57.8
Vermont	50.5	52.7	26.2	23.5	5.7	42.6	59.6	78.2	68.5	77.2
Massachusetts	455.2	375.4	205.0	280.7	35.3	54.9	62.9	57.3	73.7	59.8
Rhode Island	49.9	37.1	45.3	26.0	6.2	47.1	50.4	74.4	68.1	40.3
Connecticut	213.8	254.8	159.3	238.2	28.1	59.6	72.2	77.3	87.6	82.9
Midwest	3,177.2	3,261.6	1,662.4	1,337.1	298.5	51.4	63.4	64.4	63.1	60.6
New York	1,427.0	1,330.5	731.7	804.4	128.5	39.5	47.4	55.0	50.1	38.9
New Jersey	427.5	489.6	265.1	208.4	36.0	38.3	52.4	57.4	58.8	65.8
Pennsylvania	876.2	1,016.1	433.3	339.0	104.5	69.3	81.4	82.8	78.8	81.7
Delaware	42.9	47.3	49.5	19.6	2.7	75.8	79.9	42.6	93.9	100.0
Maryland	370.3	337.3	161.1	151.9	21.7	72.1	94.0	84.3	87.0	88.5
Dist. of Col.	33.3	40.8	21.8	13.8	5.1	...	...	...	...	...
Great Lakes	3,319.6	3,254.9	1,611.2	1,424.8	277.3	70.7	70.6	73.6	71.0	80.7
Michigan	672.2	635.7	315.1	326.5	59.4	77.1	75.9	79.0	80.0	83.7
Ohio	830.4	709.2	463.4	375.6	75.9	70.5	74.8	82.3	79.8	94.3
Indiana	391.3	414.6	198.3	153.4	38.5	90.6	85.3	85.0	86.2	96.4
Illinois	937.1	976.9	363.5	380.9	59.2	67.3	72.5	71.7	59.0	67.9
Wisconsin	488.6	518.5	270.9	188.4	45.3	52.6	43.0	46.8	49.2	57.6
Plains	2,102.8	1,850.4	898.1	717.4	155.5	61.2	62.3	62.1	62.0	64.8
Minnesota	540.7	431.2	208.7	152.5	40.7	51.9	51.2	58.0	54.0	64.6
Iowa	457.4	383.7	209.7	161.7	36.0	66.6	69.2	69.1	70.7	75.3
Missouri	402.7	424.4	148.9	118.5	25.8	73.1	75.7	67.6	58.9	55.8
North Dakota	93.2	74.8	44.8	37.1	7.4	58.9	58.3	55.6	53.9	70.3
South Dakota	99.3	92.2	55.1	40.5	8.2	52.7	56.8	57.5	54.8	51.2
Nebraska	223.2	191.3	90.3	57.3	15.1	64.4	54.7	62.7	60.0	64.9
Kansas	286.3	252.8	140.5	149.8	22.3	54.7	57.3	55.5	67.9	61.4
Southeast	4,278.9	3,945.8	1,806.8	1,224.4	240.1	79.2	82.3	79.7	79.5	85.8
Virginia	516.8	500.5	210.7	163.2	28.7	84.5	83.8	86.5	80.5	90.9
West Virginia	239.8	184.8	98.5	55.1	21.0	90.0	91.3	93.7	90.9	90.5
Kentucky	446.5	310.9	156.1	91.2	22.5	88.3	88.1	88.7	86.4	79.6
Tennessee	355.6	340.6	187.9	103.0	22.5	76.3	79.4	82.2	80.1	82.2
North Carolina	459.7	198.1	171.8	100.9	24.2	86.1	74.3	84.9	86.0	86.4
South Carolina	133.4	177.6	79.7	50.8	16.3	100.0	100.0	89.7	86.0	100.0
Georgia	476.7	391.9	144.9	106.9	20.1	72.9	76.2	67.2	72.9	87.1
Florida	479.5	662.9	255.5	184.8	21.1	71.8	84.9	69.3	80.5	95.7
Alabama	307.6	250.5	135.9	113.5	19.6	72.2	75.4	73.2	71.5	87.8
Mississippi	262.3	259.8	113.2	68.8	15.7	66.2	77.1	68.6	68.2	77.1
Louisiana	422.8	474.5	181.1	135.8	21.1	69.3	76.6	73.9	77.1	64.5
Arkansas	178.2	193.7	71.4	50.4	7.3	90.2	91.4	98.6	80.6	80.1
Southwest	1,669.5	1,413.9	737.8	511.7	91.9	62.4	65.3	64.8	68.8	71.7
Oklahoma	258.1	218.5	124.1	101.7	18.7	76.3	78.5	88.5	91.8	90.9
Texas	1,080.7	953.6	498.2	332.7	60.2	56.1	59.1	55.6	59.0	61.3
New Mexico	120.0	86.5	49.7	33.7	6.5	79.8	77.1	77.5	88.7	92.3
Arizona	210.7	155.3	65.9	43.6	6.5	68.1	78.2	72.5	73.6	92.3
Rocky Mountain	588.2	490.5	260.6	179.2	39.1	62.6	65.4	70.5	69.1	67.5
Montana	98.8	73.6	51.3	34.7	9.5	60.4	63.7	54.4	51.6	53.7
Idaho	107.9	90.7	41.2	29.6	7.6	84.0	76.7	74.5	74.3	63.2
Wyoming	79.0	58.9	37.5	18.4	4.0	79.6	86.4	81.9	79.9	80.0
Colorado	214.8	203.1	91.0	71.3	12.0	48.6	56.7	70.8	72.2	74.2
Utah	87.7	64.2	39.6	25.2	6.0	57.7	59.2	76.0	70.6	73.3
Far West^{1/}	1,935.6	1,953.9	1,219.0	794.4	119.6	63.7	65.3	75.6	77.5	75.7
Washington	381.5	335.4	151.1	143.2	19.2	68.8	62.9	71.7	73.7	86.5
Oregon	226.1	202.8	95.8	81.6	19.8	83.6	78.9	78.3	74.6	72.2
Nevada	68.8	65.2	30.3	13.5	2.5	59.4	64.6	70.3	84.4	68.0
California	1,259.2	1,350.5	941.8	556.1	78.1	58.8	63.9	76.1	78.7	74.1
Alaska	67.6	69.4	23.4	4.2	n.a.	68.3	60.1	78.2	59.5	n.a.
Hawaii	61.0	78.1	22.4	23.7	n.a.	45.2	53.5	39.7	67.9	n.a.

n.a.=Data not available.

^{1/} Excluding Alaska and Hawaii.

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

TABLE 30 - STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE,^{1/} BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1977-78

State and Region	Total (millions)	Per Capita	Percent Financed From		
			Federal Aid	State Funds	Local Funds
United States	\$37,980.8 ^{2/}	\$184	50.6	39.5	9.8
New England	2,720.3	193	55.1	39.5	5.4
Connecticut	513.5	166	49.4	48.0	2.7
Maine	209.9	188	64.4	31.5	4.0
Massachusetts	1,553.1	249	46.1	52.2	1.7
New Hampshire	119.4	137	48.1	29.1	22.8
Rhode Island	236.8	248	51.8	47.6	0.5
Vermont	87.6	172	70.7	28.9	0.5
Midwest	10,722.3	238	48.8	33.3	17.9
Delaware	82.9	141	48.9	49.7	1.4
Dist. of Col.	285.1	419	40.1	...	59.9
Maryland	602.3	145	54.6	45.4	...
New Jersey	1,348.5	181	50.8	34.8	14.3
New York	5,486.8	296	53.4	21.3	25.3
Pennsylvania	2,916.7	243	44.9	48.8	6.3
Great Lakes	7,461.9	176	51.4	41.1	7.5
Illinois	2,197.0	195	44.4	55.6	...
Indiana	516.0	96	59.4	24.0	16.6
Michigan	2,136.5	226	52.6	45.8	1.6
Ohio	1,595.8	148	45.6	41.7	12.7
Wisconsin	1,016.6	213	54.8	38.5	6.7
Plains	2,421.9	132	55.2	35.8	9.0
Iowa	415.3	141	43.2	44.4	12.4
Kansas	299.8	128	51.7	46.7	1.5
Minnesota	890.1	222	49.7	31.5	18.8
Missouri	499.3	103	65.3	34.6	0.1
Nebraska	169.1	108	53.1	28.6	18.3
North Dakota	67.5	103	57.2	34.0	8.7
South Dakota	80.8	117	66.0	30.7	3.3
Southeast	3,994.0^{2/}	110	63.2	33.3	3.5
Alabama	383.0	102	72.5	25.3	2.2
Arkansas	275.6	126	68.3	30.7	1.0
Florida	529.1	62	56.1	35.9	8.0
Georgia	470.7 ^{2/}	135 ^{2/}	56.5 ^{2/}	41.8 ^{2/}	1.7 ^{2/}
Kentucky	483.3	122	69.2	29.9	0.8
Louisiana	296.1	123	65.9	29.1	5.0
Mississippi	283.1 ^{2/}	97 ^{2/}	60.9 ^{2/}	36.9 ^{2/}	2.1 ^{2/}
North Carolina	484.5 ^{2/}	111 ^{2/}	63.9 ^{2/}	32.2 ^{2/}	3.9 ^{2/}
Tennessee	584.0	113	55.8	34.7	9.5
Virginia	204.6	110	63.3	36.2	0.5
West Virginia	204.6	110	63.3	36.2	0.5
Southwest	1,724.8^{2/}	95	60.5	35.2	4.3
Arizona	123.7	52	40.2	49.3	10.5
New Mexico	402.9 ^{2/}	140 ^{2/}	70.7 ^{2/}	28.1 ^{2/}	1.2 ^{2/}
Oklahoma	1,198.2	92	70.7	28.2	1.1
Texas	1,198.2	92	70.7	28.2	1.1
Rocky Mountain	734.6	108	58.8	31.5	9.7
Colorado	388.7	138	53.5	35.4	11.1
Idaho	88.5	101	53.2	42.8	4.1
Montana	89.9	113	62.4	19.6	18.0
Utah	157.4	120	65.1	33.4	1.5
Wyoming	30.1	70	60.0	26.3	13.7
Far West^{3/}	7,913.4	172	49.0	41.0	10.0
California	6,829.7	267	39.9	46.5	13.6
Nevada	66.1	96	53.0	23.0	25.1
Oregon	432.9	177	55.7	43.0	1.3
Washington	584.7	149	48.4	51.6	...
Alaska	72.9	180	25.7	74.2	0.1
Hawaii	214.6	235	49.4	50.1	0.6

NOTE: Regional per capita and percentages are unweighted averages.

1/ Includes medicaid (public assistance under medical payments). Federal Medicaid payments were \$10.7 billion in 1978.

2/ Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures (see Table 33). Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

3/ Excluding Alaska and Hawaii.

SOURCE: ACIR staff compilation based on U.S. Bureau of the Census, Governmental Finances in 1977-78.

TABLE 31 - STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE, FROM OWN REVENUE
 SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS 1942-78
 (States are Assuming an Increasingly Larger Share of State-Local Public Welfare Costs)

State and Region	Amount					Percent State Financed				
	1978	1975	1966	1957	1942	1978	1975	1966	1957	1942
United States	\$18,746.6 ^{1/}	\$13,792.9	\$3,169.7	\$1,940.0	\$865.4	80.1%	78.2%	75.7%	71.8%	61.4%
New England	1,373.4	1,253.1	270.9	168.7	75.8	94.3	95.2	83.4	65.9	52.2
Maine	74.7	62.8	14.4	10.0	5.3	88.6	93.2	77.8	76.0	77.4
New Hampshire	62.0	47.6	13.4	7.7	4.1	56.1	49.2	38.8	46.8	26.8
Vermont	25.7	31.0	7.5	4.4	1.8	98.4	99.0	62.7	70.5	55.6
Massachusetts	836.8	852.8	153.0	100.7	48.0	96.8	97.7	84.2	53.3	52.5
Rhode Island	114.1	88.9	25.6	13.2	4.1	98.9	100.0	98.0	93.2	73.2
Connecticut	260.1	170.0	57.0	32.7	12.5	94.7	92.9	89.5	94.5	41.6
Mideast	5,316.8	3,819.2	808.8	419.4	269.8	65.9	70.4	73.2	56.1	52.1
New York	2,559.4	1,934.8	496.8	242.0	168.8	45.7	56.6	75.7	52.9	37.0
New Jersey	663.0	538.9	85.4	39.0	17.9	70.8	88.4	53.7	46.2	55.3
Pennsylvania	1,608.1	942.0	165.8	111.9	73.5	88.5	92.7	80.5	69.3	86.1
Delaware	42.4	35.3	7.4	3.5	1.0	97.2	99.7	67.6	77.1	70.0
Maryland	273.2	226.9	32.8	15.9	6.3	100.0	91.8	95.7	57.2	69.8
Dist. of Col.	170.7	141.3	20.6	7.1	2.3	...	...	...	...	...
Great Lakes	3,772.3	2,879.4	565.1	390.3	204.0	89.8	94.1	75.3	73.1	68.1
Michigan	1,013.3	932.4	101.2	78.4	41.1	96.6	92.4	97.6	75.8	57.9
Ohio	868.5	621.5	155.0	112.6	45.2	76.7	75.1	74.3	78.2	92.0
Indiana	209.6	198.0	40.2	31.5	24.1	59.1	63.2	37.1	24.8	35.3
Illinois	1,221.6	783.6	187.7	120.2	72.9	100.0	100.0	80.3	92.5	77.8
Wisconsin	459.3	343.9	81.0	47.6	20.7	85.1	81.7	56.7	39.5	40.1
Plains	1,137.1	828.6	243.5	181.2	84.1	76.8	69.2	61.1	62.4	64.8
Minnesota	447.5	278.6	72.9	45.3	20.9	62.7	37.0	30.3	16.1	56.9
Iowa	236.0	158.9	49.0	34.7	17.0	78.1	83.6	52.7	64.0	58.2
Missouri	173.2	192.6	58.8	53.7	19.8	99.7	95.4	91.8	95.0	90.4
North Dakota	28.9	13.4	9.4	7.4	3.5	79.6	41.8	70.2	73.0	54.3
South Dakota	27.5	23.6	9.1	4.6	3.8	90.2	90.3	78.0	63.0	68.4
Nebraska	79.3	66.1	15.5	10.1	6.9	61.0	61.7	78.7	87.1	78.3
Kansas	144.7	95.4	28.8	25.4	12.2	96.8	89.9	72.6	60.6	40.2
Southeast	1,498.5	1,354.6	378.1	248.4	72.1	89.2	83.9	76.6	84.8	79.1
Virginia	258.2	205.8	32.3	11.6	4.8	78.4	82.3	57.8	55.2	50.0
West Virginia	75.0	43.6	21.2	13.1	9.0	98.7	97.7	90.1	85.5	87.8
Kentucky	204.9	144.0	40.5	17.0	6.5	96.0	95.0	89.4	79.4	64.6
Tennessee	175.1	112.5	26.7	16.2	7.1	89.2	85.7	70.4	72.8	63.4
North Carolina	1/	128.9	32.0	15.1	5.9	1/	45.5	29.4	41.1	40.7
South Carolina	110.6	46.2	14.2	8.8	2.7	94.6	86.6	74.4	87.5	85.2
Georgia	1/	161.2	34.0	29.0	6.9	1/	90.1	78.2	85.5	66.7
Florida	232.1	207.8	44.5	26.6	6.9	81.8	80.7	76.6	77.4	79.7
Alabama	105.5	88.9	33.1	25.0	4.9	91.8	87.2	93.7	97.2	61.2
Mississippi	101.0	58.9	21.8	12.7	2.9	85.4	88.3	95.2	93.7	72.4
Louisiana	148.8	111.4	61.0	61.9	11.5	97.2	94.9	99.0	99.2	95.7
Arkansas	87.3	45.4	16.8	11.4	3.0	96.8	97.8	95.8	94.7	93.3
Southwest	543.5	429.4	162.8	119.0	36.1	94.2	91.4	99.8	93.5	87.3
Oklahoma	118.2	92.0	60.1	53.2	15.3	95.8	97.1	97.1	97.4	88.2
Texas	351.3	255.8	73.1	50.1	15.4	96.2	91.1	85.6	88.6	83.1
New Mexico	1/	23.8	13.0	7.3	1.5	1/	91.2	99.2	98.6	98.2
Arizona	74.0	57.8	16.6	8.4	3.9	82.4	83.9	83.7	97.6	94.9
Rocky Mountain	313.5	189.1	90.5	70.9	29.5	78.6	85.4	73.8	90.3	79.7
Montana	33.8	18.3	11.0	8.0	5.0	52.1	31.1	38.2	65.0	42.0
Idaho	41.5	20.9	9.6	5.3	3.2	91.3	83.7	74.0	83.0	71.9
Wyoming	12.0	9.8	4.9	3.2	1.2	65.8	60.2	49.0	65.6	75.0
Colorado	171.3	111.8	51.1	45.4	14.3	76.1	95.3	78.5	96.5	88.1
Utah	54.9	28.3	13.9	9.0	5.8	95.6	90.8	93.5	94.4	96.6
Far West^{2/}	4,629.3	2,938.2	634.3	334.5	93.9	79.7	62.1	76.9	76.4	53.0
Washington	301.5	185.4	53.2	62.2	19.3	100.0	100.0	100.0	100.0	100.0
Oregon	191.8	129.5	31.7	25.7	7.0	97.1	95.9	71.6	75.9	61.4
Nevada	31.8	25.7	5.4	2.4	0.9	47.8	55.3	72.2	66.7	33.3
California	4,104.2	2,597.6	544.0	244.2	66.7	77.4	57.6	74.9	67.5	37.9
Alaska	54.2	22.2	4.5	2.7	n.a.	99.8	98.6	100.0	99.0	n.a.
Hawaii	108.7	79.0	11.7	4.9	n.a.	98.9	99.7	100.0	83.7	n.a.

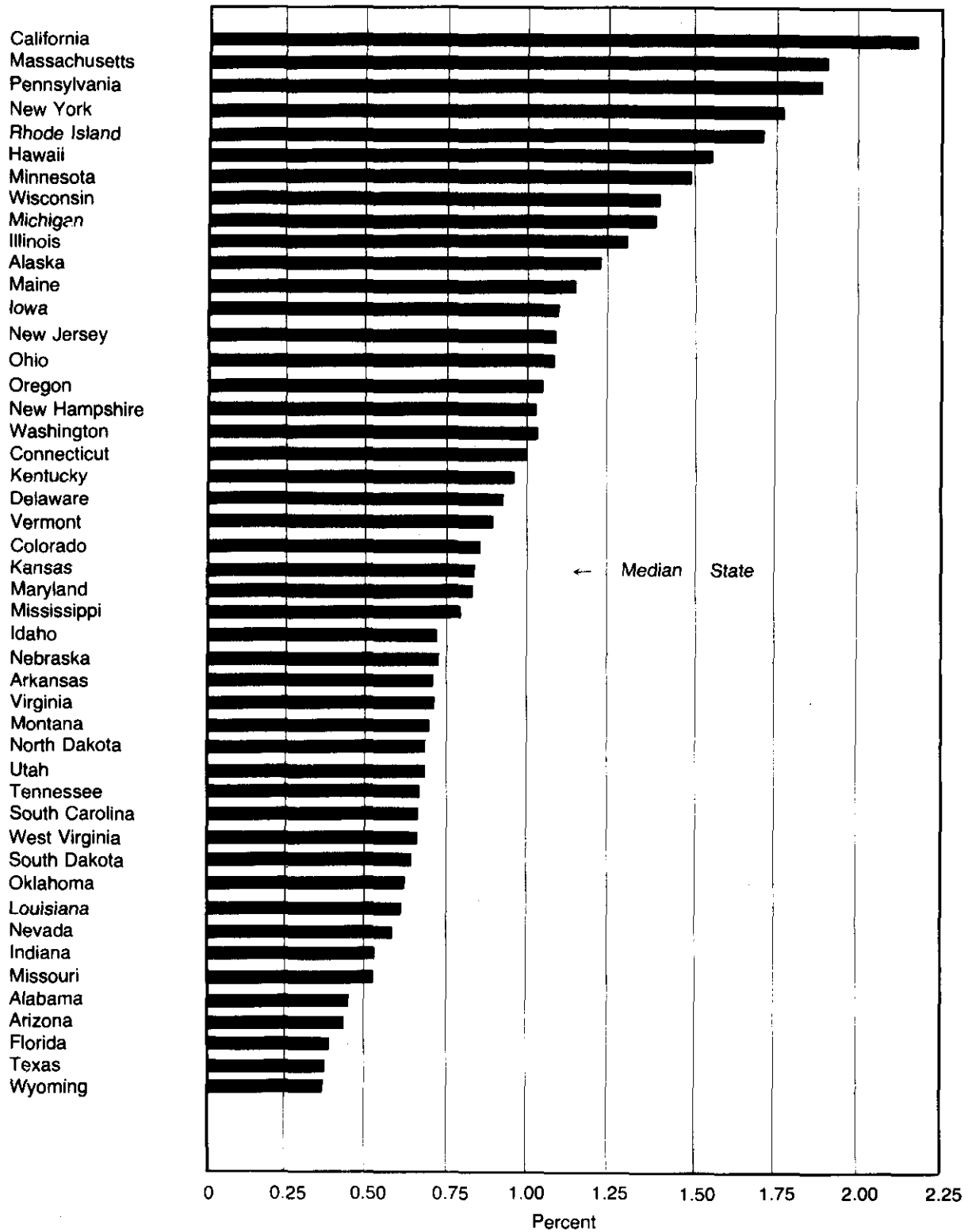
n.a.=Data not available.

1/ Public welfare expenditures for Georgia, New Mexico, and North Carolina are included with health and hospital expenditures (see Table 33). Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

2/ Excluding 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 3
STATE AND LOCAL PUBLIC WELFARE EXPENDITURE, FROM OWN FUNDS,¹
AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1978



¹ Excludes Georgia, New Mexico, and North Carolina, data not available; and the District of Columbia (2.66 percent).

Source: Table 32.

TABLE 32 - PUBLIC WELFARE BURDEN, BY STATE, SELECTED YEARS, 1957-1978
(STATE AND LOCAL EXPENDITURES FROM OWN FUNDS--EXCLUDING FEDERAL AID)
(Dollar Amounts in Millions)

State and Region	Public Welfare Expenditures as % of Personal Income			Exhibit: Public Welfare Expenditure 1978 ^{1/}	
	1957	1967	1978	Total	"Overload" ^{2/}
United States	0.55 ^{3/}	0.56 ^{3/}	0.83 ^{3/}	\$18,746.6	\$7,381.7
New England	0.72	0.70	1.28	1,373.4	608.0
Maine	0.64	0.62	1.14	74.7	20.4
New Hampshire	0.72	0.61	1.03	62.0	12.1
Vermont	0.72	0.73	0.86	25.7	0.8
Massachusetts	0.93	0.85	1.92	836.8	474.2
Rhode Island	0.78	0.85	1.72	114.1	58.9
Connecticut	0.53	0.53	0.99	260.1	41.6
Mideast	0.38	0.59	1.52	5,316.8	2,562.7
New York	0.61	0.92	1.83	2,559.4	1,398.7
New Jersey	0.28	0.40	1.08	663.0	155.0
Pennsylvania	0.49	0.53	1.85	1,608.1	888.2
Delaware	0.31	0.47	0.90	42.4	3.3
Maryland	0.26	0.53	0.83	273.2	...
District of Columbia	0.35	0.71	2.66	170.7	117.5
Great Lakes	0.51	0.63	1.13	3,772.3	1,218.2
Michigan	0.47	0.65	1.37	1,013.3	401.5
Ohio	0.55	0.67	1.08	868.5	202.9
Indiana	0.35	0.38	0.53	209.6	...
Illinois	0.51	0.61	1.28	1,221.6	431.3
Wisconsin	0.65	0.85	1.38	459.3	182.5
Plains	0.64	0.55	0.85	1,137.1	256.2
Minnesota	0.76	0.82	1.49	447.5	198.8
Iowa	0.72	0.57	1.10	236.0	57.4
Missouri	0.68	0.48	0.51	173.2	...
North Dakota	0.83	0.65	0.68	28.9	...
South Dakota	0.46	0.51	0.63	27.5	...
Nebraska	0.41	0.28	0.71	79.3	...
Kansas	0.65	0.54	0.83	144.7	...
Southeast	0.49	0.42	0.65	1,498.5	23.3
Virginia	0.19	0.28	0.69	258.2	...
West Virginia	0.46	0.56	0.54	75.0	...
Kentucky	0.40	0.40	0.94	204.9	23.3
Tennessee	0.34	0.37	0.65	175.1	...
North Carolina	0.25	0.40	4/	4/	...
South Carolina	0.32	0.19	0.64	110.6	...
Georgia	0.53	0.34	4/	4/	...
Florida	0.36	0.29	0.38	232.1	...
Alabama	0.60	0.47	0.47	105.5	...
Mississippi	0.59	0.58	0.80	101.0	...
Louisiana	1.29	0.69	0.59	148.8	...
Arkansas	0.55	0.47	0.70	87.3	...
Southwest	0.68	0.55	0.48	543.5	...
Oklahoma	1.45	1.04	0.61	118.2	...
Texas	0.31	0.29	0.37	351.3	...
New Mexico	0.54	0.53	4/	4/	...
Arizona	0.43	0.34	0.46	74.0	...
Rocky Mountain	0.73	0.61	0.66	313.5	3.1
Montana	0.63	0.58	0.68	33.8	...
Idaho	0.49	0.56	0.72	41.5	...
Wyoming	0.51	0.57	0.36	12.0	...
Colorado	1.41	0.87	0.85	171.3	3.1
Utah	0.63	0.45	0.68	54.9	...
Far West^{5/}	0.73	0.69	1.20	4,629.3	2,642.6
Washington	1.08	0.67	1.01	301.5	52.9
Oregon	0.75	0.64	1.04	191.8	38.3
Nevada	0.37	0.40	0.55	31.8	...
California	0.71	1.05	2.19	4,104.2	2,551.4
Alaska	0.50	0.76	1.24	54.2	17.9
Hawaii	0.62	0.53	1.53	108.7	49.7

Note: Regional percentages are unweighted averages.

1/ State-local public welfare expenditure from own funds (excluding federal aid). Includes: cash assistance payments directly to needy persons under categorical and other welfare programs; vendor 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.

2/ Public welfare "overload" is estimated as that portion of a state's public welfare expenditure (from state-local funds) that is in excess of 0.83% (median state experience) of the personal income of the state.

3/ Median state.

4/ Not available. See Tables 31 and 33.

5/ Excluding 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 33-STATE AND LOCAL EXPENDITURE FOR HEALTH AND HOSPITALS^{1/}
 BY GOVERNMENTAL SOURCE OF FINANCING, BY STATE, 1977-78

State and Region	Total (Millions)	Per Capita	Percent Financed From--		
			Federal Aid	State Funds	Local Funds
United States	\$26,110.1 ^{2/}	\$120	11.3	45.6	43.1
New England					
Connecticut	244.4	79	11.3	75.9	12.9
Maine	66.4	61	14.6	63.3	22.1
Massachusetts	667.3	116	17.8	48.5	33.7
New Hampshire	60.5	69	7.9	84.0	8.1
Rhode Island	110.4	118	8.1	91.9	...
Vermont	39.5	81	36.2	60.3	3.5
Midwest					
Delaware	41.2	71	18.7	80.6	0.7
Dist. of Col.	138.8	204	12.8	...	87.2
Maryland	463.7	112	9.3	63.2	27.5
New Jersey	569.0	78	5.7	60.0	34.3
New York	3,005.6	169	6.3	49.2	44.5
Pennsylvania	940.9	80	9.8	81.3	8.9
Great Lakes					
Illinois	890.0	79	6.6	56.0	37.4
Indiana	561.2	104	3.7	41.6	54.6
Michigan	1,155.4	126	6.8	45.0	48.3
Ohio	1,193.4	111	8.3	49.0	42.6
Wisconsin	522.5	112	6.0	46.8	47.2
Plains					
Iowa	342.0	118	5.7	37.3	57.0
Kansas	328.4	140	7.3	29.0	63.6
Minnesota	468.4	117	5.0	45.9	49.1
Missouri	512.2	105	12.2	41.6	46.1
Nebraska	172.7	110	14.9	42.8	42.3
North Dakota	34.5	53	20.9	77.6	1.5
South Dakota	57.5	83	18.3	63.1	18.6
Southeast					
Alabama	518.5	139	7.4	43.9	48.7
Arkansas	214.7	98	15.6	36.5	47.9
Florida	1,172.2	136	11.7	27.2	61.1
Georgia	1,460.4 ^{2/}	287	33.9	27.7	38.4
Kentucky	253.3	72	13.3	49.0	37.7
Louisiana	514.7	130	12.6	52.1	35.2
Mississippi	325.2	135	7.4	33.0	59.6
North Carolina	1,071.7 ^{2/}	192	41.2	33.8	25.0
South Carolina	447.5	153	9.0	44.9	46.1
Tennessee	526.5	121	7.6	32.0	60.4
Virginia	524.5	102	5.9	71.1	23.0
West Virginia	165.6	89	12.0	51.0	37.0
Southwest					
Arizona	238.3	101	9.8	37.2	52.9
New Mexico	225.3 ^{2/}	186	48.5	34.8	16.7
Oklahoma	267.4	93	7.1	41.8	51.1
Texas	1,352.7	104	6.9	44.2	48.9
Rocky Mountain					
Colorado	295.8	111	12.4	43.5	44.2
Idaho	93.3	106	13.7	30.8	55.5
Montana	73.2	93	18.6	52.5	29.0
Utah	103.2	79	11.3	64.6	24.0
Wyoming	70.5	166	3.3	29.9	66.8
Far West					
California	2,771.3	124	3.7	40.1	56.2
Nevada	132.1	200	6.9	19.5	73.6
Oregon	246.6	101	13.7	49.8	36.5
Washington	298.0	79	10.7	43.3	46.0
Alaska	50.3	125	14.9	65.5	19.6
Hawaii	111.5	124	11.8	85.5	2.7

^{1/} Excluding Medicaid which is included under public welfare. See Table 30.

^{2/} Amounts shown for Georgia, New Mexico, and North Carolina include public welfare expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

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

TABLE 34 - STATE AND LOCAL EXPENDITURE FOR HEALTH AND HOSPITALS, FROM OWN REVENUE SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS, 1942-78

State and Region	Amount (In Millions)					Percent State Financed				
	1978	1975	1966	1957	1942	1978	1975	1966	1957	1942
United States	\$23,162.1 ^{1/}	\$16,875.7	\$5,638.4	\$3,023.4	\$566.4	51.4%	48.8%	51.0%	51.3%	50.0%
New England	1,004.7	770.9	328.9	227.7	52.6	72.4	69.4	72.5	64.5	62.0
Maine	56.7	32.9	16.4	10.3	2.7	74.1	87.5	84.1	81.6	85.2
New Hampshire	55.8	26.8	13.7	9.2	2.6	91.2	89.2	86.1	68.5	80.8
Vermont	25.2	21.5	7.9	5.3	1.1	94.4	95.8	88.6	84.9	81.8
Massachusetts	548.6	451.7	202.5	144.2	33.2	59.0	56.0	63.8	54.4	52.1
Rhode Island	101.5	64.9	18.7	12.8	3.3	100.0	98.2	89.8	85.2	69.7
Connecticut	216.9	173.1	69.7	45.9	9.7	85.5	83.9	85.8	83.4	79.4
Mideast	4,777.3	4,686.3	1,583.8	866.8	206.4	61.0	50.6	52.5	56.0	46.5
New York	2,816.3	3,314.3	980.5	521.6	122.4	52.5	43.6	47.3	52.7	45.4
New Jersey	536.7	398.8	165.8	102.0	33.5	63.6	48.5	39.6	32.7	29.3
Pennsylvania	849.2	682.7	233.3	151.8	34.0	90.1	85.2	85.3	85.9	71.5
Delaware	33.5	34.9	13.2	7.1	1.5	99.1	99.1	93.9	95.8	86.7
Maryland	420.5	181.9	128.5	56.6	8.6	69.7	63.7	71.3	69.4	57.0
Dist. of Columbia	121.1	73.7	62.6	27.7	6.4	-	-	-	-	-
Great Lakes	4,034.2	2,750.9	1,072.2	595.2	115.9	51.6	48.3	50.6	48.8	46.2
Michigan	1,077.0	753.4	306.4	181.8	33.1	48.2	49.7	44.5	49.5	51.1
Ohio	1,094.0	664.7	212.8	132.5	23.9	53.5	41.2	45.3	46.0	35.1
Indiana	540.3	362.8	126.5	69.4	11.1	43.3	37.4	48.0	51.2	45.0
Illinois	831.8	671.1	306.3	139.5	32.3	59.9	56.0	59.7	52.3	54.2
Wisconsin	491.1	298.9	119.9	72.0	15.5	49.8	56.2	53.7	43.1	36.8
Plains	1,742.4	1,104.7	402.3	228.4	42.7	45.2	47.5	48.4	42.8	53.5
Minnesota	444.9	296.2	113.6	72.2	10.7	48.3	53.2	49.4	40.0	54.2
Iowa	322.4	185.0	71.1	34.4	10.0	39.6	37.8	35.3	24.4	51.0
Missouri	449.6	321.7	113.4	55.5	12.8	47.4	43.0	47.2	40.9	35.2
North Dakota	27.2	18.6	9.3	5.7	1.3	98.2	91.4	90.3	80.7	100.0
South Dakota	47.0	29.0	6.9	5.3	1.5	77.2	67.9	73.9	47.2	66.7
Nebraska	146.9	114.1	32.6	19.8	2.8	50.3	40.8	29.8	41.4	78.6
Kansas	304.4	140.1	55.4	35.3	3.6	31.3	54.0	66.6	63.1	83.3
Southeast	5,794.6	3,695.1	1,029.6	476.4	68.6	46.9	48.5	49.1	51.9	62.7
Virginia	493.8	283.6	87.6	50.3	8.0	75.6	84.0	84.1	76.9	75.0
West Virginia	145.7	98.4	29.8	15.6	5.5	57.9	59.8	69.5	47.4	76.4
Kentucky	219.5	140.3	58.8	28.2	4.4	56.5	52.2	59.5	50.4	61.4
Tennessee	486.7	345.8	105.3	45.2	7.4	34.6	45.1	34.9	37.2	41.9
North Carolina	630.0 ^{1/}	328.0	102.8	50.8	6.5	57.5	66.3	60.1	57.3	50.8
South Carolina	407.3	251.0	50.5	29.3	5.1	49.4	52.7	48.9	44.0	49.0
Georgia	964.7 ^{1/}	630.6	154.5	66.4	6.4	41.9	33.4	31.7	39.9	46.9
Florida	1,034.9	725.7	195.2	78.6	7.1	30.8	34.3	33.4	37.8	46.5
Alabama	480.0	290.4	72.5	29.0	3.2	47.4	44.4	45.4	48.6	65.6
Mississippi	301.1	177.2	58.6	20.5	2.7	35.7	37.2	33.4	45.9	85.2
Louisiana	449.7	312.5	81.0	46.2	9.7	59.7	64.8	83.3	85.1	85.6
Arkansas	181.2	111.6	33.0	16.3	2.6	43.3	53.0	57.6	57.1	84.6
Southwest	1,838.2	1,131.3	304.8	146.6	17.5	47.7	50.3	44.7	49.8	60.0
Oklahoma	248.3	183.0	56.5	24.3	4.2	45.0	50.2	54.7	69.1	81.0
Texas	1,259.1	755.7	197.1	99.2	11.0	47.4	50.3	43.5	46.2	52.7
New Mexico	116.0 ^{1/}	63.3	24.8	10.8	0.9	67.5	67.3	35.5	48.1	77.8
Arizona	214.8	129.3	26.4	12.3	1.4	41.3	42.3	41.3	42.3	42.9
Rocky Mountain	559.1	341.2	116.4	60.8	9.6	50.7	47.5	59.1	49.7	59.4
Montana	59.6	31.7	12.1	8.1	1.5	64.4	65.9	53.7	65.4	66.7
Idaho	80.6	54.9	15.1	9.2	0.8	35.7	43.9	45.7	41.3	62.5
Wyoming	68.2	40.4	13.0	7.3	0.9	30.9	26.0	36.2	24.7	55.6
Colorado	259.2	151.4	58.9	26.7	4.8	49.6	50.7	68.4	57.3	60.4
Utah	91.5	62.8	17.1	9.5	1.6	72.9	47.3	60.8	42.1	50.0
Far West ^{2/}	3,271.0	2,294.4	767.6	405.0	53.1	42.4	37.6	43.1	41.7	36.3
Washington	266.2	187.7	60.8	43.8	6.9	48.5	51.6	59.9	48.6	42.0
Oregon	212.8	121.3	42.9	22.4	3.5	57.7	59.4	66.2	65.2	62.9
Nevada	123.0	68.5	20.9	7.5	1.0	21.0	22.9	19.1	17.3	20.0
California	2,669.0	1,916.9	643.1	331.3	41.7	41.6	35.4	40.7	39.7	33.6
Alaska	42.9	19.3	6.7	1.4	n.a.	76.9	89.6	89.6	55.7	n.a.
Hawaii	98.3	82.2	26.4	15.1	n.a.	96.9	99.3	75.8	72.2	n.a.

n.a. = Data not available.

^{1/} Amounts shown for Georgia, New Mexico, and North Carolina include public welfare expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1978.

^{2/} Excluding 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.

TABLE 35 - STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1979

1. Tax Revenue as a Percent of Personal Income.

State and Region	1979	1977	1975	1965	1953	Annual Average Percent Increase or Decrease (-)		
						1975-79	1965-75	1953-65
United States	12.03	12.80	12.29	10.45	7.58	-0.5	1.6	2.7
New England	13.23	13.59	12.79	9.97	7.90	0.8	2.5	2.0
Connecticut	11.42	12.00	10.82	9.08	6.06	1.4	1.8	3.4
Maine	12.75	12.44	12.59	10.98	8.95	0.3	1.4	1.7
Massachusetts	14.83	15.14	14.20	10.21	8.77	1.1	3.4	1.3
New Hampshire	10.00	10.62	10.75	9.51	8.28	-1.8	1.2	1.2
Rhode Island	12.97	12.64	11.94	10.19	7.02	2.1	1.6	3.2
Vermont	13.92	15.18	15.46	12.72	9.62	-2.6	2.0	2.4
Mideast ^{1/}	14.02	14.66	13.94	10.54	7.46	0.1	2.8	2.9
Delaware	12.13	11.80	11.66	8.98	4.21	1.0	2.6	6.5
Maryland	12.62	12.95	12.26	9.34	6.33	0.7	2.8	3.3
New Jersey	12.10	12.61	11.59	9.07	6.59	1.1	2.5	2.7
New York	16.55	17.68	16.65	11.87	8.79	-0.2	3.4	2.5
Pennsylvania	11.89	11.88	11.68	9.47	6.17	0.4	2.1	3.6
Great Lakes	11.22	11.72	11.35	9.73	6.78	-0.3	1.6	3.1
Illinois	11.26	11.73	11.73	8.89	6.37	-1.0	2.8	2.8
Indiana	9.77	10.54	11.15	10.24	7.08	-3.2	0.9	3.1
Michigan	12.40	13.04	11.66	10.67	7.31	1.6	0.9	3.2
Ohio	9.77	10.00	9.69	8.64	5.87	0.2	2.0	3.3
Wisconsin	13.65	14.36	13.83	12.55	8.91	-0.3	1.0	2.9
Plains	11.56	12.14	11.73	10.83	8.25	-0.4	0.8	2.3
Iowa	11.10	12.03	12.14	11.63	9.22	-2.2	0.4	2.0
Kansas	11.24	11.32	10.86	11.70	8.71	0.9	-0.7	2.5
Minnesota	14.04	14.70	13.94	12.72	9.38	0.2	0.9	2.6
Missouri	9.94	10.26	10.35	8.74	6.14	-1.0	1.7	3.0
Nebraska	11.88	12.78	10.96	9.34	7.69	2.0	1.6	1.6
North Dakota	10.65	11.84	10.95	11.77	11.27	-0.7	-0.7	0.4
South Dakota	10.78	12.35	11.60	12.60	10.79	-1.8	-0.8	1.3
Southeast	10.86	10.91	10.70	10.04	7.86	0.4	0.6	2.1
Alabama	9.98	10.00	9.94	9.74	7.00	0.1	0.2	2.8
Arkansas	9.93	10.18	9.90	9.77	7.92	0.1	0.1	1.8
Florida	10.50	10.47	9.94	10.53	9.20	1.4	-0.6	1.1
Georgia	11.27	11.15	10.79	9.96	7.67	1.1	0.8	2.2
Kentucky	11.26	11.28	11.32	9.62	6.47	-0.1	1.6	3.4
Louisiana	12.17	12.01	12.99	12.05	10.43	-1.6	0.8	1.2
Mississippi	11.63	11.82	11.84	11.85	9.37	-0.4	*	2.0
North Carolina	10.87	10.98	10.58	9.97	8.25	0.7	0.6	1.6
South Carolina	10.86	10.77	10.46	9.67	8.61	0.9	0.8	1.0
Tennessee	10.18	10.73	10.04	9.71	7.32	0.3	0.3	2.4
Virginia	10.72	10.87	10.67	8.55	6.09	0.1	2.2	2.9
West Virginia	11.79	11.64	12.27	9.85	6.81	-1.0	2.2	3.1
Southwest	10.72	11.10	11.06	10.16	7.34	-0.8	0.9	2.7
Arizona	14.17	14.42	13.26	12.15	8.50	1.7	0.9	3.0
New Mexico	12.92	11.96	13.54	12.16	8.66	-1.2	1.1	2.9
Oklahoma	10.60	10.65	10.53	10.44	9.07	0.2	0.1	1.2
Texas	9.97	10.56	10.56	9.60	6.68	-1.4	1.0	3.1
Rocky Mountain	12.74	12.99	11.78	11.61	8.60	2.0	0.1	2.5
Colorado	12.45	12.97	11.61	11.40	8.93	1.8	0.2	2.1
Idaho	11.28	11.70	11.02	12.14	9.00	0.6	-1.0	2.5
Montana	13.35	13.60	12.57	11.78	7.62	1.5	0.7	3.7
Utah	12.82	12.59	11.63	11.78	8.44	2.5	-0.1	2.8
Wyoming	15.89	15.48	13.43	11.28	8.73	4.3	1.8	2.2
Far West ^{2/}	12.10	14.84	14.07	11.79	8.34	-3.7	1.8	2.9
California	12.07	15.49	14.59	11.98	8.41	-4.6	2.0	3.0
Nevada	12.69	12.93	13.23	10.69	7.93	-1.0	2.2	2.5
Oregon	12.21	12.93	12.13	10.94	8.24	0.2	1.0	2.4
Washington	12.14	12.23	12.06	11.18	8.07	0.2	0.8	2.8
Alaska	23.41	23.48	21.45	8.11	5.03 ^{3/}	2.2	4.4	4.1
Hawaii	14.64	14.07	14.44	11.72	8.23 ^{3/}	0.3	2.1	3.0
Exhibit: Dist. of Columbia	13.11	13.05	10.67	8.09	5.90	5.3	2.8	2.7

*Less than 0.05 percent.

^{1/}Excluding the District of Columbia.

^{2/}Excluding Alaska and Hawaii.

^{3/}Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

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.

TABLE 35 - STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1979

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

State and Region	1979	1977	1975	1965	1953	Annual Average Percent Increase or Decrease (-)		
						1975-79	1965-75	1953-65
United States 1/	100.0	100.0	100.0	100.0	100.0	--	--	--
New England	110.0	106.2	104.1	95.4	104.2	1.4	0.9	-0.7
Connecticut	94.9	93.8	88.0	86.9	79.9	1.9	0.1	0.7
Maine	106.0	97.2	102.4	105.1	118.1	0.9	-0.3	-1.0
Massachusetts	123.3	118.3	115.5	97.7	115.7	1.6	1.7	-1.4
New Hampshire	83.1	83.0	87.5	91.0	109.2	-1.3	-0.4	-1.5
Rhode Island	107.8	98.8	97.2	97.5	92.6	2.6	*	0.4
Vermont	115.7	118.6	125.8	121.7	126.9	-2.1	0.3	-0.3
Mideast 1/	116.5	114.5	113.4	100.9	98.4	0.7	1.2	0.2
Delaware	100.8	92.2	94.9	85.9	55.5	1.5	1.0	3.7
Maryland	104.9	101.2	99.8	89.4	83.5	1.3	1.1	0.6
New Jersey	100.6	98.5	94.3	86.8	86.9	1.6	0.8	*
New York	137.6	138.1	135.5	113.6	116.0	0.4	1.8	-0.2
Pennsylvania	98.8	92.8	95.0	90.6	81.4	1.0	0.5	0.9
Great Lakes	93.3	91.6	92.4	93.1	89.4	0.2	-0.1	0.3
Illinois	93.6	91.6	95.4	85.1	84.0	-0.5	1.1	0.1
Indiana	81.2	82.3	90.7	98.0	93.4	-2.7	-0.8	0.4
Michigan	103.1	101.9	94.9	102.1	96.4	2.1	-0.7	0.5
Ohio	81.2	78.1	78.8	82.7	77.4	0.8	-0.5	0.6
Wisconsin	113.5	112.2	112.5	120.1	117.5	0.2	-0.6	0.2
Plains	96.1	94.8	95.4	103.6	108.8	0.2	-0.8	-0.4
Iowa	92.3	94.0	98.8	111.3	121.6	-1.7	-1.2	-0.7
Kansas	93.4	88.4	88.4	112.0	114.9	1.4	-2.3	-0.2
Minnesota	116.7	114.8	113.4	121.7	123.7	0.7	-0.7	-0.1
Missouri	82.6	80.2	84.2	83.6	81.0	-0.5	0.1	0.3
Nebraska	98.8	99.8	89.2	89.4	101.5	2.6	*	-1.1
North Dakota	88.5	92.5	89.1	112.6	148.7	-0.2	-2.3	-2.3
South Dakota	89.6	96.5	94.4	120.6	142.3	-1.3	-2.4	-1.4
Southeast	90.3	85.2	87.1	96.1	103.7	0.9	-1.0	-0.6
Alabama	83.0	78.1	80.9	93.2	92.3	0.6	-1.4	0.1
Arkansas	82.5	79.5	80.6	93.5	104.5	0.6	-1.5	-0.9
Florida	87.3	81.8	80.9	100.8	121.4	1.9	-2.2	-1.5
Georgia	93.7	87.1	87.8	95.3	101.2	1.6	-0.5	-0.5
Kentucky	93.6	88.1	92.1	92.1	85.4	0.4	0.0	0.6
Louisiana	101.2	93.8	105.7	115.3	137.6	-1.1	-0.9	-1.5
Mississippi	96.7	92.3	96.3	113.4	123.6	0.1	-1.6	-0.7
North Carolina	90.4	85.8	86.1	95.4	108.8	1.2	-1.0	-1.0
South Carolina	90.3	84.1	85.1	92.5	113.6	1.5	-0.8	-1.7
Tennessee	84.6	83.8	81.7	92.9	96.6	0.9	-1.3	-0.3
Virginia	89.1	84.9	86.8	81.8	80.3	0.7	0.6	0.2
West Virginia	98.0	90.9	99.8	94.3	89.8	-0.5	0.6	0.4
Southwest	89.1	86.7	90.0	97.2	96.8	-0.3	-0.8	*
Arizona	117.8	112.7	107.9	116.3	112.1	2.3	-0.7	0.3
New Mexico	107.4	93.4	110.2	116.4	114.2	-0.6	-0.5	0.2
Oklahoma	88.1	83.2	85.7	99.9	119.7	0.7	-1.5	-1.5
Texas	82.9	82.5	85.9	91.9	88.1	-0.8	-0.7	0.4
Rocky Mountain	105.9	101.5	95.9	111.1	113.5	2.5	-1.5	-0.2
Colorado	103.5	101.3	94.5	109.1	117.8	2.3	-1.4	-0.6
Idaho	93.8	91.4	89.7	116.2	118.7	1.1	-2.6	-0.2
Montana	111.0	106.3	102.3	112.7	100.5	2.1	-1.0	1.0
Utah	106.6	98.4	94.6	112.7	111.3	3.0	-1.8	0.1
Wyoming	132.1	120.9	109.3	107.9	115.2	4.9	0.1	-0.5
Far West 2/	100.6	115.9	114.5	112.8	110.0	-3.2	0.1	0.2
California	100.3	121.0	118.7	114.6	110.9	-4.1	0.4	0.3
Nevada	105.5	101.0	107.6	102.3	104.6	-0.5	0.5	-0.2
Oregon	101.5	101.0	98.7	104.7	108.7	0.7	-0.6	-0.3
Washington	100.9	95.5	98.1	107.0	106.5	0.7	-0.9	*
Alaska	194.6	183.4	101.3	77.6	66.4	17.7	2.7	1.3
Hawaii	121.7	109.9	117.5	112.2	108.6	0.9	0.5	0.3
Exhibit: Dist. of Col.	109.0	102.0	86.8	77.4	77.8	5.9	1.2	*

*Less than 0.05 percent.

1/ Excluding the District of Columbia.

2/ Excluding 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.

TABLE 36 — 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

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

2/ Excluding 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.

TABLE 37 - A TWO DIMENSIONAL MEASURE OF RELATIVE STATE-LOCAL FISCAL "BLOOD PRESSURE"
 USING RESIDENT PERSONAL INCOME TO ESTIMATE FISCAL CAPACITY: FISCAL 1964-1978
 (100/100 is the Average or "Normal" Condition)

State and Region	State-Local Own Source Taxes as a Percentage of Personal Income: Fiscal 1978 ^{1/}		Average Annual Rate of Change in Tax Effort: Fiscal 1964-78 (% Per Year) ^{2/}		A Two-Dimensional Fiscal Pressure Index	
	Index	Rank	Index	Rank	Index	Rank
United States Median	11.49	100	0.876	100		
New England						
Maine	12.63	110	1.219	139	18	110/139
New Hampshire	9.66	84	0.876	100	25	84/100
Vermont	13.53	118	0.982	112	22	118/112
Massachusetts	14.51	126	2.578	294	3	126/294
Rhode Island	11.95	104	1.652	189	12	104/189
Connecticut	11.08	96	1.848	211	11	96/211
Mideast						
New York	16.60	145	2.461	281	5	145/281
New Jersey	11.89	104	2.504	286	4	104/286
Pennsylvania	11.68	102	1.887	215	10	102/215
Delaware	11.68	102	2.177	249	7	102/249
Maryland	12.34	107	2.313	264	6	107/264
Dist. of Columbia	13.62	119	3.279	374	2	119/374
Great Lakes						
Michigan	11.95	104	1.130	129	19	104/129
Ohio	9.39	82	0.705	80	30	82/80
Indiana	9.69	84	0.052	6	44	84/6
Illinois	10.85	94	1.598	182	15	94/182
Wisconsin	13.61	118	0.879	100	26	118/100
Plains						
Minnesota	13.40	117	0.919	105	23	117/105
Iowa	10.81	94	-0.176	-20	49	94/-20
Missouri	9.45	82	0.584	67	32	82/67
North Dakota	10.84	94	-0.706	-81	50	94/-81
South Dakota	11.00	96	-0.706	-81	51	96/-81
Nebraska	11.49	100	1.315	150	16	100/150
Kansas	10.81	94	-0.182	-21	48	94/-21
Southeast						
Virginia	10.36	90	1.918	219	9	90/219
West Virginia	10.72	93	0.455	52	38	93/52
Kentucky	10.58	92	1.254	143	17	92/143
Tennessee	9.94	87	0.515	59	36	87/59
North Carolina	10.28	90	0.580	66	34	90/66
South Carolina	10.37	90	1.017	116	21	90/116
Georgia	10.53	92	1.056	121	20	92/121
Florida	9.85	86	-0.157	-18	47	86/-18
Alabama	9.51	83	0.460	53	37	83/53
Mississippi	11.15	97	0.241	28	40	97/28
Louisiana	11.32	99	0.127	14	43	99/14
Arkansas	9.66	84	0.203	23	42	84/23
Southwest						
Oklahoma	9.86	86	-0.072	-8	45	86/-8
Texas	9.74	85	0.231	26	41	85/26
New Mexico	12.32	107	0.581	66	33	107/66
Arizona	13.21	115	0.701	80	29	115/80
Rocky Mountain						
Montana	12.81	112	0.748	85	28	112/85
Idaho	10.70	93	-0.106	-12	46	93/-12
Wyoming	14.51 ^{3/}	126 ^{3/}	1.925 ^{3/}	220 ^{3/}	8	126/220 ^{3/}
Colorado	11.61	101	0.334	38	39	101/38
Utah	11.79	103	0.569	65	35	103/65
Far West						
Washington	11.66	102	0.806	92	27	102/92
Oregon	11.54	100	0.698	80	31	100/80
Nevada	11.58	101	0.910	104	24	101/104
California	14.65	128	1.644	188	13	128/188
Alaska	17.37 ^{3/}	151 ^{3/}	6.102 ^{3/}	697 ^{3/}	1	151/697 ^{3/}
Hawaii	13.35	116	1.627	186	14	116/186

^{1/} Income is the average of resident personal income for calendar years 1977 and 1978.

^{2/} Average annual rate of change in the ratio of total state and local taxes to resident personal income.

^{3/} Distorted by oil revenues.

Source: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, various issues; and U.S. Bureau of the Census, Governmental Finances, annually.

TABLE 38 - A TWO DIMENSIONAL MEASURE OF RELATIVE STATE-LOCAL FISCAL "BLOOD PRESSURE" USING THE TAX WEALTH METHOD TO ESTIMATE FISCAL CAPACITY: FISCAL 1964-1978 (100/100 is the Average or "Normal" Condition)

Region and State	State-Local Own Source Taxes as a Percentage of "Adjusted" Personal Income: Fiscal 1978 ^{1/}			Annual Average Rate of Change in "Adjusted" Tax Effort: Fiscal 1964-78 (% Per Year) ^{2/}			A Two-Dimensional Fiscal Pressure Index
	Index	Rank	Index	Rank	Index	Rank	
United States Median	10.81	100		0.890	100		
New England							
Maine	12.54	116	13	1.079	121	25	116/121
New Hampshire	8.94	83	48	0.319	36	40	83/36
Vermont	12.31	114	16	-0.021	-2	45	114/-2
Massachusetts	15.97	148	3	2.399	270	5	148/270
Rhode Island	13.15	122	10	1.477	166	13	122/166
Connecticut	11.32	105	21	0.890	100	26	105/100
Mideast							
New York	18.51	171	1	3.083	346	3	171/346
New Jersey	12.50	116	14	2.096	236	9	116/236
Pennsylvania	11.84	110	17	1.286	144	15	110/144
Delaware	10.31	95	34	1.693	190	10	95/190
Maryland	13.37	124	9	2.214	249	7	124/249
Dist. of Columbia	14.29	132	5	4.306	484	2	132/484
Great Lakes							
Michigan	12.41	115	15	1.180	133	17	115/133
Ohio	9.20	85	46	0.408	46	36	85/46
Indiana	9.62	89	42	-0.283	-32	48	89/-32
Illinois	11.07	102	24	1.562	176	11	102/176
Wisconsin	13.65	126	6	0.349	39	38	126/39
Plains							
Minnesota	13.64	126	7	1.096	123	23	126/123
Iowa	10.23	95	36	-0.227	-26	47	95/-26
Missouri	9.40	87	44	0.579	65	32	87/65
North Dakota	9.66	89	41	-1.700	-191	51	89/-191
South Dakota	10.52	97	32	-0.497	-56	49	97/-56
Nebraska	11.12	103	23	2.334	262	6	103/262
Kansas	10.54	97	31	0.248	28	42	97/28
Southeast							
Virginia	11.37	105	20	2.515	283	4	105/283
West Virginia	9.82	91	40	0.320	36	41	91/36
Kentucky	10.30	95	35	1.188	133	18	95/133
Tennessee	9.98	92	38	0.552	62	33	92/62
North Carolina	10.43	96	33	0.707	79	28	96/79
South Carolina	10.82	100	26	1.126	127	20	100/127
Georgia	10.64	98	29	1.075	121	24	98/121
Florida	9.05	84	47	0.603	68	31	84/68
Alabama	9.92	92	39	0.698	78	29	92/78
Mississippi	11.51	106	19	1.111	125	21	106/125
Louisiana	9.24	85	45	-0.523	-59	50	85/-59
Arkansas	9.41	87	43	1.203	135	16	87/135
Southwest							
Oklahoma	8.71	81	50	0.345	39	37	81/39
Texas	8.44	78	51	-0.101	-11	46	78/-11
New Mexico	10.58	98	30	0.795	89	27	98/89
Arizona	13.07	121	11	1.549	174	12	121/174
Rocky Mountain							
Montana	10.79	100	27	0.332	37	39	100/37
Idaho	10.70	99	28	0.615	69	30	99/69
Wyoming	10.08	93	37	1.468 ^{3/}	165 ^{3/}	14	93/165 ^{3/}
Colorado	10.99	102	25	0.205	23	44	102/23
Utah	11.14	103	22	0.541	61	34	103/61
Far West							
Washington	12.67	117	12	1.174	132	19	117/132
Oregon	11.59	107	18	1.103	124	22	107/124
Nevada	8.82	82	49	0.214	24	43	82/24
California	14.98	138	4	2.184	245	8	138/245
Alaska	17.90 ^{3/}	165 ^{3/}	2	4.481 ^{3/}	503 ^{3/}	1	165/503 ^{3/}
Hawaii	13.42	124	8	0.491	55	35	124/55

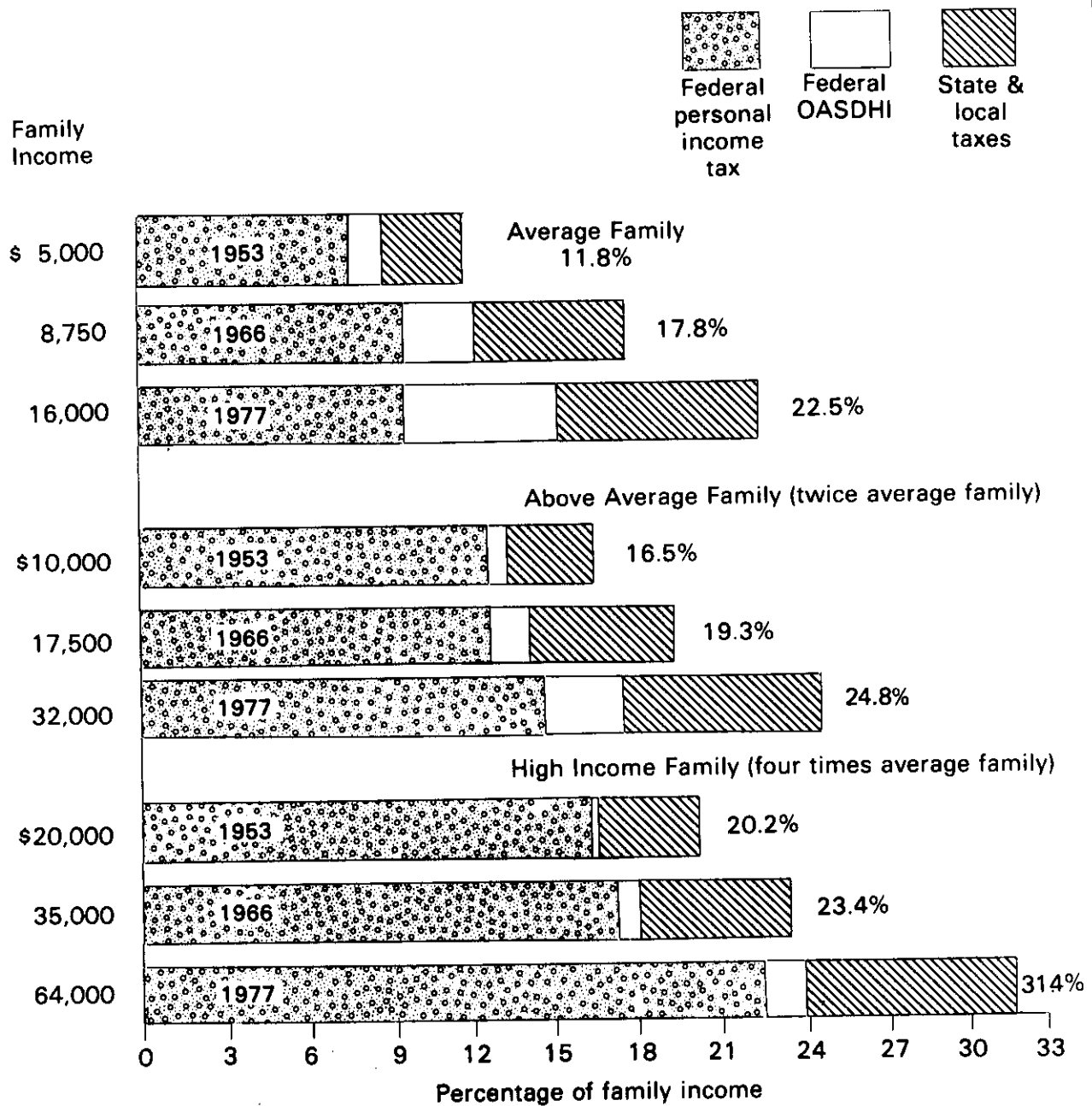
^{1/} Average of resident personal income for calendar years 1977 and 1978 adjusted for tax capacity.

^{2/} Average annual rate of change in the ratio of total state and local taxes to "adjusted" resident personal income.

^{3/} Distorted by oil revenues.

Source: ACIR staff estimates based on D. Kent Halstead and H. Kent Weldon, Tax Wealth in Fifty States: 1977 Supplement, National Institute of Education; and U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, various issues.

Figure 4
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 39.

TABLE 39— 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

1/ Estimates 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.

2/ Estimates 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.

3/ Estimates 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 40 - SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS

State and Region	Incidence, 1/ 1976 (Family Tax Burdens)			State-Local Taxes as a % of State Personal Income	Tax Effort, 2/ 1978 Per Capita State-Local Tax Revenue	Diversification, 2/ 1978 (Source of State-Local General Revenue)					Equity Features, 1979 3/			
	Pro- gres- sive	Pro- por- tional	Re- gres- sive			Taxes				Charges and Misc. General Revenue	Federal Aid	State Government Percentage of State- Local Tax Revenue, 2/ 1978	Food Exempt Tax (E) or Income Tax Credit Provided (C) 4/	State Financed Circuit- Breaker Property Tax Relief Programs 5/
						Property	General Sales	Income	All Other					
United States			X	12.8%	\$ 888	21.0%	13.1%	13.9%	13.2%	16.7%	22.0%	58.5%	--	
New England														
Connecticut			X	11.6	941	31.3	14.9	6.4	14.9	12.9	19.7	53.2	E	E.H&R
Maine			X 6/	13.3	758	22.0	13.0	9.6	13.1	13.7	28.6	63.8	E	E.H&R
Massachusetts			X	15.1	1,098	31.1	5.4	19.0	10.0	10.6	23.9	52.1	E	--
New Hampshire			X	10.5	669	34.8	--	6.2	18.1	15.9	25.0	41.2	NST	--
Rhode Island			X	12.5	848	25.0	10.4	11.6	11.8	14.5	26.6	57.8	E	E.H&R
Vermont	X			14.5	837	22.8	4.4	11.3	15.6	14.2	31.7	57.4	E	A.H&R
Midwest														
Delaware		X 6/		12.2	943	8.6	--	24.5	22.5	19.5	24.9	81.8	NST	--
Dist. of Col.		N.A.		13.6	1,245	9.4	7.5	13.7	9.6	6.6	53.3	--	E	A.H&R
Maryland		X 7/		13.0	985	17.4	9.4	21.3	12.9	17.3	21.7	59.0	E	A.H
New Jersey			X	12.4	993	32.3	9.3	10.9	14.8	13.9	18.8	47.3	E	--
New York	X 7/			17.2	1,308	23.8	12.2	20.6	9.4	13.8	20.1	47.1	E	A.H&R
Pennsylvania			X	12.3	862	16.7	11.2	18.9	18.0	13.2	22.0	61.9	E	E.H&R
Great Lakes														
Illinois			X	11.8	91.7	23.9	16.0	12.9	14.6	13.6	19.0	56.0	8/	E.H&R
Indiana			X	10.3	707	21.6	18.4	12.6	9.7	19.1	18.6	64.6	E	E.H&R
Michigan	X 7/			12.7	959	22.1	11.0	19.5	8.3	17.5	21.6	61.8	E	A.H&R
Ohio			X	9.9	701	21.2	11.4	14.9	12.7	19.1	20.7	54.9	E	E.H
Wisconsin		X		14.2	970	21.3	10.7	22.5	9.0	16.4	20.1	68.1	E	A.H&R
Plains														
Iowa			X	11.6	794	22.9	9.8	15.6	11.6	19.6	20.6	61.0	E	E.H&R
Kansas			X	11.3	798	25.6	11.9	12.0	11.5	20.7	18.3	56.1	Ltd. Credit	E.H&R
Minnesota	X			14.2	1,001	18.3	8.2	20.7	13.6	19.3	19.8	68.8	E	A.H&R
Missouri			X	9.9	653	17.8	15.9	12.1	13.8	15.6	24.9	56.2	--	E.H&R
Nebraska		X 7/		12.1	814	25.4	12.3	10.2	11.2	21.8	19.1	53.4	C	--
North Dakota		X		11.6	721	15.9	9.9	9.1	12.8	27.3	25.0	65.8	E	E.R 9/
South Dakota			X	11.5	683	24.6	14.1	0.3	13.0	26.2	27.7	47.5	10/	E.H
Southeast														
Alabama			X	10.2	566	6.1	15.6	10.0	18.4	22.5	27.4	75.0	--	--
Arkansas		X		10.2	553	11.0	13.5	14.9	12.3	17.8	30.4	76.6	--	E.H
Florida			X	10.6	699	18.9	15.9	2.5	20.6	21.4	20.6	62.6	E	--
Georgia		X		11.3	672	15.4	14.2	12.7	11.2	20.3	26.2	63.9	--	--
Kentucky			X	11.3	662	10.4	13.1	16.6	16.9	16.8	26.2	79.6	E	--
Louisiana			X	12.3	716	7.3	18.2	7.1	20.8	21.3	25.4	69.7	E	--
Mississippi			X	11.8	589	10.8	19.1	7.4	12.3	20.9	29.7	77.3	--	--
North Carolina		X		10.9	643	13.6	12.0	17.5	15.2	15.7	26.1	72.8	--	--
South Carolina		X		11.1	615	12.3	14.3	14.4	13.4	19.9	25.8	76.0	--	--
Tennessee			X	10.7	613	13.1	21.7	4.0	16.0	19.3	25.8	63.8	--	--
Virginia		X 7/		11.1	757	16.8	10.0	16.0	17.1	17.0	23.1	60.0	--	--
West Virginia		X 7/		11.2	675	9.9	21.5	9.0	15.2	15.3	29.1	78.1	11/	E.H&R

See footnotes on the following page.

TABLE 40 - SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS

State and Region	Incidence, 1/ 1976 (Family Tax Burdens)			Tax Effort, 2/ 1978	Diversification, 2/ 1978 (Source of State-Local General Revenue)							Equity Features, 1979 3/			
	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	State Government Percentage of State- Local Tax Revenue, 2/ 1978	Food Exempt from Sales Tax (E) or Income Tax Credit Provided (C) 4/	State Financed Circuit- Breaker Property Tax Relief Programs 5/
							Property	General Sales	Income	All Other					
Southwest															
Arizona			X	14.3%	\$ 907	24.1%	20.8%	10.6%	8.6%	16.1%	19.8%	61.3%	E(7/1/80)	E.H&R	
New Mexico		X 6/		13.3	763	7.9	18.2	4.5	18.6	23.7	27.1	82.3	12/	E.H&R	
Oklahoma		X		10.7	660	11.4	11.8	9.6	21.8	20.8	24.8	69.2	--	E.H	
Texas			X	10.5	707	21.3	15.4	--	22.9	20.6	19.7	58.6	E	--	
Rocky Mountain															
Colorado		X 7/		12.6	882	20.9	16.5	11.5	9.6	20.0	21.4	51.5	C 13/	E.H&R	
Idaho	X			12.0	701	16.8	10.6	15.3	12.2	19.3	25.8	68.4	C	E.H	
Montana		X 7/		13.8	817	25.2	--	12.5	14.7	17.7	29.9	52.8	NST	--	
Utah		X 7/		12.7	728	15.3	17.9	12.4	8.5	19.3	26.6	63.7	--	E.H	
Wyoming			X	15.9	1,156	21.9	14.7	--	17.7	20.8	25.0	59.1	14/	--	
Far West															
California		X 6/		15.8	1,227	26.5	14.5	16.1	8.7	14.2	20.0	54.9	E	E.H&R	
Nevada			X	13.1	1,004	18.2	14.5	--	25.2	20.6	21.6	58.9	E	E.H&R	
Oregon	X			12.8	872	22.1	--	20.2	10.8	20.6	26.3	54.4	NST	A.H&R	
Washington			X	12.7	929	18.3	25.5	--	15.4	20.7	20.0	69.8	E	--	
Alaska			N.A.	17.5	1,871	21.2	2.3	14.0	11.7	28.2	22.6	74.7	NST	--	
Hawaii			N.A.	14.0	1,059	9.3	21.9	15.3	10.2	14.7	28.6	79.5	15/	A.R	

1/ Based on table 40 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.

2/ U.S. Bureau of the Census, Governmental Finances in 1977-78.

3/ Commerce Clearing House.

4/ NST = No. state general sales tax.

5/ 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.

6/ Except for \$50,000 income class.

7/ Except for \$10,000 income class.

8/ Food is taxed at a reduced rate, 3 rather than 4 percent, beginning January 1, 1980.

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

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

11/ The sales tax on food is reduced from 3 to 2 percent on July 1, 1979 and to 1 percent on July 1, 1980. Sales of food made after June 30, 1981 are exempt from tax.

12/ An income tax credit is provided for all state-local taxes paid plus a food tax credit equal to \$40 for each exemption allowed for federal income tax purposes.

13/ Food is exempt, effective January 1, 1980. Credit in effect until then.

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

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

Source: ACIR staff compilation.

TABLE 41 - FEDERAL BUDGET RECEIPTS, OUTLAYS, AND SURPLUS OR DEFICIT, 1929-1980
(Dollar Amounts in Millions)

Fiscal Year	Receipts	Outlays	Surplus or Deficit (-)	
			Amount	% of Receipts
1929	\$ 3,862	\$ 3,127	\$ 734	19.0%
1930	4,058	3,320	738	18.2
1931	3,116	3,577	-462	14.8
1932	1,924	4,659	-2,735	142.2
1933	1,997	4,598	-2,602	130.3
1934	3,015	6,645	-3,630	120.4
1935	3,706	6,497	-2,791	75.3
1936	3,997	8,442	-4,425	110.7
1937	4,956	7,733	-2,777	56.0
1938	5,588	6,765	-1,177	21.1
1939	4,979	8,841	-3,862	77.6
1940	6,361	9,456	-3,095	48.7
1941	8,621	13,634	-5,013	58.1
1942	14,350	35,114	-20,764	144.7
1943	23,649	78,533	-54,884	232.1
1944	44,276	91,280	-47,004	106.2
1945	45,216	92,690	-47,474	105.0
1946	39,327	55,183	-15,856	40.3
1947	38,394	34,532	3,862	10.1
1948	41,774	29,773	12,001	28.7
1949	39,437	38,834	603	1.5
1950	39,485	42,597	-3,112	7.9
1951	51,646	45,546	6,100	11.8
1952	66,204	67,721	-1,517	2.3
1953	69,574	76,107	-6,533	9.4
1954	69,719	70,890	-1,170	1.7
1955	65,469	68,509	-3,041	4.6
1956	74,547	70,460	4,087	5.5
1957	79,990	76,741	3,249	4.1
1958	79,636	82,575	-2,939	3.7
1959	79,249	92,104	-12,855	16.2
1960	92,492	92,223	269	0.3
1961	94,389	97,795	-3,406	3.6
1962	99,676	106,813	-7,137	7.2
1963	106,560	111,311	-4,751	4.5
1964	112,662	118,584	-5,922	5.3
1965	116,833	118,430	-1,596	1.4
1966	130,856	134,652	-3,796	2.9
1967	149,552	158,254	-8,702	5.8
1968	153,671	178,833	-25,161	16.4
1969	187,784	184,548	3,236	1.7
1970	193,743	196,588	-2,845	1.5
1971	188,392	211,425	-23,033	12.2
1972	208,649	232,021	-23,373	11.2
1973	232,225	247,074	-14,849	6.4
1974	264,932	269,620	-4,688	1.8
1975	280,997	326,185	-45,188	16.1
1976	300,005	366,439	-66,434	22.1
1977	357,762	402,725	-44,963	12.6
1978	401,997	450,836	-48,839	12.1
1979	465,940	493,673	-27,733	6.0
1980 (Estimate)	529,000	568,900	-39,900	7.5

Note: Data for 1929-1939 are for the administrative budget, and those for 1940-80, for the unified budget. Excludes off-budget federal entity outlays, which began in 1973.

Source: Office of Management and Budget, The United States Budget in Brief, 1981; and Fiscal Year 1981 Budget Revisions.

TABLE 42 - GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	GENERAL REVENUE		INTERGOV. REV. FROM FEDERAL	OWN SOURCE REVENUE						
	TOTAL	PER		TOT. OWN	TOTAL	TAXES			ALL OTHER	CHARGES & MISC.
	(MILLIONS)	CAPITA		SOURCE	TAXES	PROPERTY	GENERAL	SALES			INCOME
UNITED STATES	\$315,966.7	1447.59	22.0%	78.0%	61.3%	21.0%	13.1%	13.9%	13.2	16.7%
NEW ENGLAND	18,526.3	1510.26	23.9	76.1	64.1	29.9	8.2	13.8	12.2	12.1
CONNECTICUT	4,324.4	1387.80	19.7	80.3	67.4	31.3	14.9	6.4	14.9	12.9
MAINE	1,433.3	1312.55	28.6	71.4	57.7	22.1	13.0	9.6	13.1	13.7
MASSACHUSETTS	9,680.7	1677.47	23.9	76.1	65.5	31.1	5.4	19.0	10.0	10.6
NEW HAMPSHIRE	986.7	1135.44	25.0	75.0	59.1	34.8	--	6.2	18.1	15.9
RHODE ISLAND	1,347.1	1445.39	26.6	73.4	58.9	25.0	10.4	11.6	11.8	14.5
VERMONT	754.1	1548.46	31.7	68.3	54.0	22.8	4.3	11.3	15.6	14.2
MIDWEST	71,396.5	1690.78	21.5	78.5	64.6	22.3	11.0	18.7	12.6	13.9
DELAWARE	989.2	1693.84	24.9	75.1	55.6	8.6	--	24.5	22.5	19.5
DIST. OF COL.	2,107.3	3140.54	53.3	46.7	40.2	9.4	7.5	13.7	9.6	6.6
MARYLAND	6,688.9	1612.56	21.7	78.3	61.0	17.4	9.4	21.3	12.8	17.3
NEW JERSEY	10,811.4	1477.98	18.8	81.2	67.3	32.3	9.3	10.9	14.8	13.9
NEW YORK	35,174.4	1982.10	20.1	79.9	66.0	23.8	12.2	20.6	9.4	13.8
PENNSYLVANIA	15,625.3	1328.34	22.0	78.0	64.8	16.7	11.2	18.9	18.0	13.2
GREAT LAKES	55,530.1	1347.16	20.2	79.8	63.0	22.2	13.2	16.3	11.3	16.8
ILLINOIS	15,298.9	1361.35	19.0	81.0	67.4	23.9	16.0	12.9	14.6	13.6
INDIANA	6,095.5	1131.73	18.6	81.4	62.3	21.6	18.4	12.6	9.7	19.1
MICHIGAN	14,481.8	1577.37	21.6	78.4	60.8	22.1	11.0	19.5	8.3	17.5
OHIO	12,509.1	1165.59	20.7	79.3	60.2	21.2	11.4	14.9	12.7	19.1
WISCONSIN	7,144.8	1225.69	20.1	79.9	63.5	21.3	10.7	22.5	9.0	16.4
PLAINS	22,882.1	1343.16	21.4	78.6	59.3	20.7	11.5	14.4	12.8	19.3
IOWA	3,842.5	1322.26	20.6	79.4	59.9	22.9	9.8	15.6	11.6	19.6
KANSAS	3,070.9	1308.44	18.3	81.7	61.0	25.6	11.9	12.0	11.5	20.7
MINNESOTA	6,593.2	1638.47	19.8	80.2	60.9	18.3	8.2	20.7	13.6	19.3
MISSOURI	5,329.5	1099.55	24.9	75.1	59.6	17.8	15.9	12.1	13.8	15.6
NEBRASKA	2,155.1	1373.55	19.1	80.9	59.1	25.4	12.3	10.2	11.2	21.8
NORTH DAKOTA	985.9	1509.80	25.0	75.0	47.7	15.9	9.9	9.1	12.8	27.3
SOUTH DAKOTA	905.0	1311.59	27.7	72.3	52.1	24.6	14.1	0.3	13.0	20.2
SOUTHEAST	58,635.3	1187.09	25.2	74.8	55.5	13.3	15.3	10.3	16.6	19.3
ALABAMA	4,224.9	1133.29	27.4	72.6	50.1	6.1	15.6	10.0	18.4	22.5
ARKANSAS	2,333.3	1076.74	30.4	69.6	51.8	11.0	13.5	12.3	15.0	17.8
FLORIDA	10,357.1	1195.83	20.6	79.4	58.0	18.9	15.9	2.5	20.7	21.4
GEORGIA	6,388.8	1248.30	26.2	73.8	53.5	15.4	14.2	12.7	11.2	20.3
KENTUCKY	4,064.2	1164.53	26.2	73.8	57.0	10.4	13.1	16.6	16.9	16.8
LOUISIANA	5,325.9	1336.15	25.4	74.6	53.3	7.3	18.2	7.1	20.8	21.3
MISSISSIPPI	2,861.2	1192.17	29.7	70.3	49.4	10.8	19.1	7.4	12.3	20.9
NORTH CAROLINA	6,152.4	1104.36	26.1	73.9	58.3	13.6	12.0	17.5	15.2	15.7
SOUTH CAROLINA	3,302.1	1137.87	25.8	74.2	54.4	12.3	14.3	14.4	13.4	19.9
TENNESSEE	4,866.5	1123.12	25.8	74.2	54.9	13.1	21.7	4.0	16.0	19.3
VIRGINIA	6,500.7	1255.69	23.1	76.9	59.9	16.8	10.0	16.0	17.1	17.0
WEST VIRGINIA	2,258.2	1213.43	29.1	70.9	55.6	9.9	21.5	9.0	15.2	15.3
SOUTHWEST	24,118.4	1238.11	21.0	79.0	58.7	19.2	15.9	3.0	20.7	20.2
ARIZONA	3,327.7	1402.32	19.8	80.2	64.1	24.1	20.8	8.6	10.6	16.1
NEW MEXICO	1,878.5	1546.09	27.1	72.9	49.2	7.9	18.2	4.5	18.6	23.7
OKLAHOMA	3,490.5	1228.18	24.8	75.2	54.5	11.0	11.8	9.8	21.8	20.8
TEXAS	15,421.7	1181.74	19.7	80.3	59.7	21.3	15.4	--	22.9	20.6
ROCKY MOUNTAIN	9,026.7	1477.61	24.4	75.6	56.0	20.0	13.6	11.1	11.2	19.6
COLORADO	4,021.3	1486.07	21.4	78.6	58.5	20.9	16.5	11.5	9.6	20.1
IDAHO	1,121.6	1271.66	25.8	74.2	54.9	16.8	10.6	15.3	12.2	19.4
MONTANA	1,223.5	1568.59	29.9	70.1	52.4	25.2	--	12.5	14.7	17.7
UTAH	1,756.6	1334.80	26.6	73.4	54.2	15.3	17.9	12.4	8.5	19.3
WYOMING	903.7	2126.35	23.0	75.0	54.2	21.9	14.7	--	17.7	20.8
FAR WEST	55,851.3	1828.91	20.8	79.2	63.3	24.5	14.5	14.2	10.1	15.8
ALASKA	1,532.1	3727.74	22.6	77.4	49.2	21.2	2.3	11.7	14.0	28.2
CALIFORNIA	41,560.0	1862.51	20.0	80.0	65.8	26.5	14.5	16.1	8.7	14.2
HAWAII	1,673.9	1855.76	28.6	71.4	56.7	9.3	21.9	15.3	10.2	14.7
NEVADA	1,145.4	1719.82	21.6	78.4	57.9	18.2	14.5	--	25.2	20.6
OREGON	4,021.0	1639.89	26.2	73.8	53.2	22.0	--	20.2	11.0	20.6
WASHINGTON	5,918.9	1560.48	20.0	80.0	59.2	18.3	25.5	--	15.4	20.7

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

TABLE 43 - FEDERAL, STATE, AND LOCAL TAXES^{1/} AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1980

Item	1980 ^{2/}	1978	1976	1974	1972	1970	1968	1966	1964	1962	1960	1956	1952	1948
By Level Of Government:														
Federal, State, and Local	22.81	22.98	22.05	23.18	23.61	24.25	22.30	22.25	22.44	22.69	22.70	22.29	23.34	20.83
Federal	13.96	13.32	12.40	13.58	13.83	15.21	14.16	14.41	14.68	15.07	15.45	15.87	17.63	15.40
State and Local	8.85	9.66	9.65	9.60	9.79	9.04	8.15	7.84	7.75	7.61	7.25	6.42	5.70	5.43
State	5.49	5.65	5.50	5.45	5.38	5.00	4.38	4.07	3.93	3.77	3.62	3.26	2.91	2.74
Local	3.36	4.01	4.16	4.15	4.40	4.04	3.75	3.79	3.82	3.85	3.63	3.16	2.79	2.68
By Type Of Tax, By Government:														
Federal														
Individual Income	9.40	8.78	8.10	8.74	8.52	9.42	8.28	7.68	7.90	8.35	8.17	7.83	8.24	7.85
Corporation Income	2.85	2.91	2.55	2.84	2.89	3.42	3.45	4.16	3.81	3.76	4.31	5.08	6.27	3.94
Sales, gross receipts, and customs	1.36	1.23	1.34	1.51	1.81	1.91	1.96	2.03	2.40	2.46	2.53	2.55	2.75	3.11
Death and Gift	.23	.26	.32	.37	.49	.38	.37	.42	.39	.37	.32	.28	.24	.36
All other	.13	.14	.09	.12	.12	.09	.10	.12	.19	.13	.12	.13	.13	.14
State														
Individual Income	1.45	1.45	1.32	1.25	1.17	.96	.75	.59	.55	.50	.44	.33	.27	.20
Corporation income	.54	.54	.45	.44	.40	.39	.30	.28	.27	.24	.24	.22	.25	.24
General sales and gross receipts	1.73	1.76	1.68	1.66	1.58	1.48	1.26	1.09	.99	.94	.86	.74	.66	.60
Selective sales and gross receipts	1.06	1.15	1.23	1.32	1.41	1.36	1.27	1.27	1.28	1.27	1.25	1.16	1.03	1.04
Motor vehicle and operators licenses	.22	.24	.27	.26	.30	.31	.30	.31	.31	.31	.32	.32	.27	.24
Death and gift	.08	.09	.09	.11	.12	.10	.11	.11	.11	.09	.08	.08	.06	.07
All other	.41	.42	.45	.42	.41	.40	.40	.41	.42	.42	.43	.41	.37	.34
Local														
Property	2.60	3.20	3.38	3.41	3.68	3.43	3.23	3.30	3.33	3.37	3.17	2.75	2.44	2.38
Sales and gross receipts	.44	.47	.44	.41	.38	.32	.23	.28	.29	.27	.27	.22	.18	.16
Individual income ^{3/}	.19	.20	.19	.18	.20	.17	.13	.07	.06	.06	.05	.04	.02	.02
All other	.13	.15	.15	.15	.14	.12	.16	.14	.14	.15	.14	.16	.14	.12

1/ Excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue; and borrowing. For 1980, federal insurance trust revenue is estimated at \$162 billion (including \$139 billion OASDHI receipts); and federal borrowing, i.e., the rise in gross federal debt-- at \$59 billion.

2/ Partially estimated.

3/ Includes minor amounts of corporation income taxes.

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

TABLE 44 - AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN THE RECEIPTS FROM MAJOR FEDERAL, STATE, AND LOCAL TAXES, SELECTED PERIODS 1953 THROUGH 1980

Item	1978-1980 est.	1973-1978	1968-1973	1963-1968	1958-1963	1953-1958
<u>By Level of Government</u>						
Federal, state and local	10.8	10.3	9.1	7.2	5.9	3.3
Federal	13.6	10.7	7.1	6.3	5.0	1.6
State and local	6.6	9.8	12.4	9.0	7.7	7.8
State	9.8	10.7	13.3	10.5	8.2	7.2
Local	1.9	8.7	11.2	7.3	7.2	8.3
<u>By Type of Tax, by Government:</u>						
Federal						
Individual income	14.8	11.9	8.5	7.6	6.5	3.1
Corporation income	9.8	10.6	4.8	5.8	1.5	(-1.1)
Sales, gross receipts, and customs	16.4	5.2	3.9	2.7	4.7	1.7
Death and gift	4.6	1.5	10.0	7.1	9.2	9.6
All other	6.1	17.1	11.7	(-7.6)	18.1	1.3
State						
Individual income	11.2	13.3	20.1	16.3	13.9	9.8
Corporation income	11.3	14.6	16.6	10.8	8.1	4.7
General sales and gross receipts	10.5	12.3	13.6	13.5	9.6	7.6
Selective sales and gross receipts	7.1	5.8	10.5	7.6	6.9	6.8
Motor vehicle and operators licenses	6.2	7.4	6.4	6.9	4.7	8.3
Death and gift	6.8	5.2	10.4	7.9	11.1	9.6
All other	9.7	10.6	9.1	6.4	5.7	5.7
Local						
Property	0.3	7.8	10.4	7.0	7.2	8.4
Sales and gross receipts	8.6	13.6	20.6	4.2	7.8	8.5
Individual income ^{1/}	7.4	11.1	17.4	28.2	7.7	17.6
All other	6.2	11.1	5.5	8.9	5.8	4.3
<u>Exhibit:</u>						
Gross national product	11.3	10.1	8.3	7.5	5.5	4.2

^{1/} Includes minor amounts of corporation income taxes.

Source: ACIR staff computations, based on Table 45.

TABLE 45 - FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1980
(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	468,161	274,519	180,988	59,952	25,453	5,285	2,841	193,642	113,261	29,105	10,738
1979 prel.	523,269	318,629	217,841	65,677	26,700	5,411	3,000	204,640	125,120	32,780	12,128
1980 est.	574,497	354,497	238,717	72,303	34,500 ^{3/}	5,777	3,200	220,000	136,500	36,000	13,300

TABLE 45 - FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1980 (Cont'd.)
(Millions of Dollars)

Fiscal Year	State (cont'd)					Local					Exhibit Gross National Product 2/ (in billions)
	General Sales and Gross Receipts	Selected Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Death and Gift	All Other	Total	Property	Sales and Gross Receipts	Individual Income 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	24,789	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	35,280	22,990	4,835	1,842	8,471	80,381	64,058	9,326	4,071	2,926	2,004.3
1979 prel.	39,505	24,163	5,155	1,973	9,416	79,520	61,750	10,200	4,400	3,170	2,254.2
1980 est.	43,100	26,350	5,450	2,100	10,200	83,500	64,500	11,000	4,700	3,300	2,485.0

1/ Includes minor amounts of corporation income taxes.

2/ Fiscal years ending June 30.

3/ Includes \$7,591 million proposed legislation for trust fund collections associated with the windfall profit tax.

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 46 - TAX REVENUE^{1/} BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1979

1. Amount (In Millions)

Fiscal Year	State and Local Governments									
	Total, Federal, State and Local	Federal Government	Total (State-Local)	State Governments	Local Governments					
					Total	Municipalities	Counties	School Districts	Townships	Special Districts
<u>Total Taxes</u>										
1957	\$ 98,632	\$ 69,815	\$ 28,817	\$ 14,531	\$14,286	\$ 5,908	\$ 2,790	\$ 4,511	\$ 794	\$ 283
1962	123,816	82,262	41,554	20,561	20,993	7,934	4,149	7,320	1,145	445
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
1972	263,342	153,733	109,609	59,870	49,740	17,009	10,076	18,939	2,765	952
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1979 ^{2/}	523,269	318,629 ^{1/}	204,640	125,120	79,520	29,015	16,975	26,880	4,687	1,963
<u>Property Taxes</u>										
1957	12,864	--	12,864	479	12,385	4,297	2,613	4,448	743	283
1962	19,054	--	19,054	640	18,414	5,807	3,879	7,216	1,068	445
1967	26,047	--	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1972	42,877	--	42,877	1,257	41,620	10,937	8,625	18,572	2,584	903
1977	62,527	--	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979 ^{2/}	64,240	--	64,240	2,490	61,750	16,460	13,573	25,933	4,134	1,650
<u>Sales, Gross Receipts, and Customs</u>										
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	--
1962	26,922	13,428	13,494	12,038	1,456	1,303	125	3	24	--
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	--
1972	57,619	20,101	37,518	33,250	4,268	3,191	899	68	62	49
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1979 ^{2/}	100,568	26,700	73,868	63,668	10,200	7,300	2,235	295	180	190
<u>Income Taxes</u>										
1957	59,525	56,787	2,738	2,547	191	181	--	7	3	--
1962	70,438	66,094	4,344	4,036	309	259	6	40	4	--
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	--
1972	146,545	126,903	19,642	17,412	2,230	1,881	192	132	26	--
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	--
1979 ^{2/}	332,826	283,518	49,308	44,908	4,400	3,590	430	285	95	--
<u>All Other Taxes</u>										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	--
1962	7,402	2,740	4,662	3,847	815	555	140	60	50	--
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	--
1972	16,301	6,729	9,572	7,951	1,621	1,001	360	167	93	--
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	258	125	20
1979 ^{2/}	25,635	8,411	17,224	14,054	3,170	1,665	737	367	278	123

^{1/} Excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue; and borrowing. For 1980 Federal insurance trust revenue is estimated at \$162 billion (including \$139 billion OASDHI receipts); and Federal borrowing, i.e., the rise in gross Federal debt--at \$59 billion.

^{2/} Partially estimated.

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

TABLE 46 - TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1979

2. Percentage Distribution, By Level of Government

Fiscal Year	State and Local Governments									
	Total, Federal, State and Local	Federal Government	Total (State-Local)	State Governments	Local Governments					
					Total	Municipalities	Counties	School Districts	Townships	Special Districts
<u>Total Taxes</u>										
1957	100.0	70.8	29.2	14.7	14.5	6.0	2.8	4.6	0.8	0.3
1962	100.0	66.4	33.6	16.6	17.0	6.4	3.4	5.9	0.9	0.4
1967	100.0	65.4	34.6	18.1	16.5	6.0	3.2	6.1	0.8	0.3
1972	100.0	58.4	41.6	22.7	18.9	6.5	3.8	7.2	1.0	0.4
1977	100.0	58.1	41.9	24.1	17.8	6.2	3.8	6.5	1.0	0.4
1979 <u>1/</u>	100.0	60.9	39.1	23.9	15.2	5.5	3.2	5.1	0.9	0.4
<u>Property Taxes</u>										
1957	100.0	--	100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1962	100.0	--	100.0	3.4	96.6	30.5	20.4	37.9	5.6	2.3
1967	100.0	--	100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1972	100.0	--	100.0	2.9	97.1	25.5	20.1	43.3	6.0	2.1
1977	100.0	--	100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979 <u>1/</u>	100.0	--	100.0	3.9	96.1	25.6	21.1	40.4	6.4	2.6
<u>Sales, Gross Receipts, and Customs</u>										
1957	100.0	54.0	46.0	41.0	5.0	4.5	0.4	*	0.1	--
1962	100.0	49.9	50.1	44.7	5.4	4.8	0.5	*	0.1	--
1967	100.0	43.5	56.5	51.1	5.4	4.5	0.7	0.1	0.1	--
1972	100.0	34.9	65.1	57.7	7.4	5.5	1.6	0.1	0.1	0.1
1977	100.0	27.7	72.3	62.5	9.9	6.9	2.4	0.3	0.2	0.2
1979 <u>1/</u>	100.0	26.5	73.5	63.3	10.1	7.3	2.2	0.3	0.2	0.2
<u>Income Taxes</u>										
1957	100.0	95.4	4.6	4.3	0.3	0.3	--	*	*	--
1962	100.0	93.8	6.2	5.7	0.4	0.4	--	0.1	*	--
1967	100.0	92.2	7.8	6.9	0.9	0.8	*	0.1	*	--
1972	100.0	86.6	13.4	11.9	1.5	1.3	0.1	0.1	*	--
1977	100.0	84.6	15.4	13.9	1.5	1.2	0.2	0.1	*	--
1979 <u>1/</u>	100.0	85.2	14.8	13.5	1.3	1.1	0.1	0.1	*	--
<u>All Other Taxes</u>										
1957	100.0	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	--
1962	100.0	37.0	63.0	52.0	11.0	7.6	1.9	0.8	0.7	--
1967	100.0	37.5	62.5	52.5	10.0	6.8	1.7	0.8	0.6	--
1972	100.0	41.3	58.7	48.8	9.9	6.1	2.2	1.0	0.6	--
1977	100.0	38.7	61.3	50.4	10.9	6.5	2.7	1.1	0.5	0.1
1979 <u>1/</u>	100.0	32.8	67.2	54.8	12.4	6.5	2.9	1.4	1.1	0.5

*Less than 0.05 percent.

1/ Partially estimated.

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

TABLE 46 - TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1979

3. Percentage Distribution, By Type of Tax

Fiscal Year	State and Local Governments									
	Total, Federal, State and Local	Federal Government	Total (State-Local)	State Governments	Local Governments					
					Total	Municipalities	Counties	School Districts	Townships	Special Districts
<u>Total Taxes</u>										
1957	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1962	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1967	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1972	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1977	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1979 <u>1/</u>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Property Taxes</u>										
1957	13.0	--	44.6	3.3	86.7	72.7	93.7	98.6	93.6	100.0
1962	15.4	--	45.9	3.1	87.7	73.2	93.5	98.6	93.3	100.0
1967	14.8	--	42.7	2.7	86.6	70.0	92.1	98.4	92.8	100.0
1972	16.3	--	39.1	2.1	83.7	64.3	85.6	98.1	93.5	94.9
1977	14.9	--	35.5	2.2	80.5	60.0	81.2	97.5	91.7	91.2
1979 <u>1/</u>	12.3	--	31.4	2.0	77.7	56.7	80.0	96.5	88.2	84.1
<u>Sales, Gross Receipts, and Customs</u>										
1957	20.9	15.9	32.9	58.1	7.2	15.8	2.8	0.1	2.1	--
1962	21.7	16.3	32.5	58.5	6.9	16.4	3.0	*	2.1	--
1967	20.6	13.7	33.7	58.2	6.7	15.7	4.5	0.2	2.3	--
1972	21.9	13.1	34.2	55.5	8.6	18.8	8.9	0.4	2.2	5.1
1977	20.0	9.5	34.5	51.8	11.1	22.3	12.4	0.9	3.4	7.6
1979 <u>1/</u>	19.2	8.4	36.1	50.9	12.8	25.2	13.2	1.1	3.8	9.7
<u>Income Taxes</u>										
1957	60.4	81.3	9.5	17.5	1.3	3.1	--	0.2	0.4	--
1962	56.9	80.3	10.5	19.6	1.5	3.3	0.1	0.5	0.3	--
1967	58.8	83.0	13.2	22.4	3.2	7.8	0.3	0.7	0.6	--
1972	55.6	82.5	17.9	29.1	4.5	11.1	1.9	0.7	0.9	--
1977	59.6	86.8	21.8	34.3	5.0	11.9	2.4	0.7	1.8	--
1979 <u>1/</u>	63.6	89.0	24.1	35.9	5.5	12.4	2.5	1.1	2.0	--
<u>All Other Taxes</u>										
1957	5.7	2.7	13.0	21.1	4.8	8.4	3.6	1.2	3.9	--
1962	6.0	3.3	11.2	18.7	3.9	7.1	3.4	0.8	4.4	--
1967	5.8	3.3	10.4	16.8	3.5	6.6	3.1	0.8	4.4	--
1972	6.2	4.4	8.7	13.3	3.3	5.9	3.6	0.9	3.4	--
1977	5.6	3.7	8.2	11.7	3.4	5.9	3.9	1.0	3.1	1.1
1979 <u>1/</u>	4.9	2.6	8.4	11.2	4.0	5.7	4.3	1.4	5.9	6.3

*Less than 0.05 percent.

1/ Partially estimated.

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

TABLE 47 - STATE-LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1980
(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 ^{2/}	745 ^{2/}	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	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/}	193,642	66,422	41,473	26,123	33,176	10,738	15,709
1979 ^{3/}	204,640	64,230	46,440	27,428	37,180	12,128	17,234
1980 est.	220,000	67,115	51,675	28,775	40,700	13,300	18,435
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	34.3	21.4	13.5	17.1	5.5	8.1
1979 ^{3/}	100.0	31.4	22.7	13.4	18.2	5.9	8.4
1980 est.	100.0	30.5	23.5	13.1	18.5	6.0	8.4

^{1/} Minor amounts of local corporation income taxes included in individual income tax figures.

^{2/} Includes 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.

^{3/} Partially estimated.

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

TABLE 48 - PER CAPITA STATE-LOCAL TAX COLLECTIONS - AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE AND REGION, SELECTED YEARS 1953-1978

1. Per Capita State-Local Tax Collections

State and Region	1978 ¹	1975	1965	1953	Annual Average Percent Increase		
					1975-78	1965-75	1953-65
United States	\$ 888	\$ 664	\$264	\$132	10.2	9.7	5.9
New England	(858)	(658)	(265)	(138)	(9.2)	(9.5)	(5.6)
Connecticut	941	697	291	141	10.5	9.1	6.2
Maine	758	571	233	128	9.9	9.4	5.1
Massachusetts	1,098	814	302	167	10.5	10.4	5.1
New Hampshire	669	525	221	128	8.4	9.0	4.7
Rhode Island	848	645	263	130	9.5	9.4	6.0
Vermont	837	699	278	137	6.2	9.7	6.1
Mideast	(1,056)	(767)	(290)	(132)	(11.2)	(10.2)	(6.8)
Delaware	943	727	302	100	9.1	8.3	9.6
Dist. of Col.	1,245	759	288	132	17.9	10.2	6.7
Maryland	985	728	261	121	10.6	8.9	6.6
New Jersey	993	725	269	142	11.1	10.4	5.5
New York	1,308	1,025	372	185	8.5	10.7	6.0
Pennsylvania	862	636	245	113	10.7	10.0	6.7
Great Lakes	(851)	(649)	(270)	(136)	(9.5)	(9.2)	(5.9)
Illinois	917	730	266	135	7.9	10.6	5.8
Indiana	707	580	257	130	6.8	8.5	5.8
Michigan	959	682	290	146	12.0	8.9	5.9
Ohio	701	534	225	114	9.5	9.0	5.8
Wisconsin	970	719	310	156	10.5	8.8	5.9
Plains	(781)	(606)	(254)	(135)	(8.8)	(9.1)	(5.4)
Iowa	794	637	276	146	7.6	7.9	5.4
Kansas	798	598	273	146	10.1	8.2	5.4
Minnesota	1,001	754	299	151	9.9	9.7	5.9
Missouri	653	523	223	103	7.7	8.9	6.6
Nebraska	814	577	220	124	12.2	10.1	4.9
North Dakota	721	613	248	138	5.6	9.5	5.0
South Dakota	683	543	241	139	7.9	8.5	4.7
Southeast	(647)	(486)	(185)	(94)	(10.0)	(10.1)	(5.8)
Alabama	566	415	168	75	10.9	9.5	7.0
Arkansas	553	405	159	79	10.9	9.8	6.0
Florida	699	521	233	134	10.3	8.4	4.7
Georgia	672	508	191	95	9.8	10.3	6.0
Kentucky	662	497	175	78	10.0	6.3	7.0
Louisiana	716	566	222	133	8.2	9.8	4.4
Mississippi	589	446	170	82	9.7	10.1	6.3
North Carolina	643	485	188	95	9.9	9.9	5.9
South Carolina	615	446	161	96	11.3	10.7	4.4
Tennessee	613	451	178	87	10.8	9.7	6.1
Virginia	757	563	188	90	10.4	11.6	6.3
West Virginia	675	533	192	87	8.2	10.7	6.8
Southwest	(759)	(551)	(233)	(122)	(11.3)	(9.0)	(5.5)
Arizona	907	658	266	135	11.3	9.5	5.8
New Mexico	763	548	243	118	11.7	8.5	6.2
Oklahoma	660	482	216	132	11.0	8.4	4.2
Texas	707	515	207	102	11.1	9.5	6.1
Rocky Mountain	(857)	(595)	(267)	(143)	(12.9)	(8.3)	(5.3)
Colorado	882	631	292	154	11.8	8.0	5.5
Idaho	701	528	245	137	9.9	8.0	5.0
Montana	817	612	265	135	10.1	8.7	5.8
Utah	728	506	255	126	12.9	7.1	6.1
Wyoming	1,156	697	278	163	18.4	9.6	4.5
Far West ^{1/}	(1,008)	(738)	(314)	(165)	(11.0)	(8.9)	(5.5)
California	1,227	869	361	179	12.2	9.2	6.0
Nevada	1,004	770	322	178	9.2	9.1	5.1
Oregon	872	635	281	148	11.2	8.5	5.5
Washington	929	676	294	156	11.2	8.7	5.4
Alaska	1,871	842	250	101 ^{2/}	30.5	12.9	5.5
Hawaii	1,059	852	298	135 ^{2/}	7.5	11.1	6.8

Note: Regional collections are unweighted averages.

^{1/} Excluding Alaska and Hawaii.

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

TABLE 48 - PER CAPITA STATE-LOCAL TAX COLLECTIONS - AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE AND REGIONS, SELECTED YEARS 1953-1978

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

State and Region	1978	1975	1965	1953	Percentage Points Above or Below (-) U.S. Average			
					1978	1975	1965	1953
United States	100.0%	100.0%	100.0%	100.0%	--	--	--	--
New England	(96.6)	(99.1)	(100.4)	(104.5)	(-3.4)	(-0.9)	(0.4)	(4.5)
Connecticut	106.0	105.0	110.2	106.8	6.0	5.0	10.2	6.8
Maine	85.4	86.0	88.3	97.0	-14.6	-14.0	-11.7	-3.0
Massachusetts*	123.6	122.6	114.4	126.5	23.6	22.6	14.4	26.5
New Hampshire*	75.3	79.1	83.7	97.0	-24.7	-20.9	-16.3	-3.0
Rhode Island	95.5	97.1	99.6	98.5	-4.5	-2.9	-0.4	-1.5
Vermont	94.3	105.3	105.3	103.8	-5.7	5.3	5.3	3.8
Mideast	(118.9)	(115.5)	(109.8)	(100.0)	(18.9)	(15.5)	(9.8)	(0)
Delaware	106.2	109.5	114.4	75.8	6.2	9.5	14.4	-24.2
Dist. of Col.*	140.2	114.3	109.1	100.0	40.2	14.3	9.1	0
Maryland	110.9	109.6	98.9	91.7	10.9	9.6	-1.1	-8.3
New Jersey	111.8	109.2	101.9	107.6	11.8	9.2	1.9	7.6
New York*	147.3	154.4	140.9	140.2	47.3	54.4	40.9	40.2
Pennsylvania	97.1	95.8	92.8	85.6	-2.9	-4.2	-7.2	-14.4
Great Lakes	(95.8)	(97.7)	(102.3)	(103.0)	(-4.2)	(-2.3)	(2.3)	(3.0)
Illinois	103.3	109.9	100.8	102.3	3.3	9.9	0.8	2.3
Indiana*	79.6	87.3	97.3	98.5	-20.4	-12.7	-2.7	-1.5
Michigan	108.0	102.7	109.8	110.6	8.0	2.7	9.8	10.6
Ohio*	78.9	80.4	85.2	86.4	-21.1	-19.6	-14.8	-13.6
Wisconsin	109.2	108.3	117.4	118.2	9.2	8.3	17.4	18.2
Plains	(88.0)	(91.3)	(96.2)	(102.3)	(-12.0)	(-8.7)	(-3.8)	(2.3)
Iowa	89.4	95.9	104.5	110.6	-11.6	-4.1	4.5	10.6
Kansas	89.9	90.1	103.4	110.6	-10.1	-9.9	3.4	10.6
Minnesota	112.7	113.6	113.3	114.4	12.7	13.6	13.3	14.4
Missouri*	73.5	78.8	84.5	78.0	-26.5	-21.2	-15.5	-22.0
Nebraska	91.7	86.9	83.3	93.9	-8.3	-13.1	-16.7	-6.1
North Dakota	81.2	92.3	93.9	104.5	-18.8	-7.7	-6.1	4.5
South Dakota*	76.9	81.8	91.3	105.3	-23.1	-18.2	-8.7	5.3
Southeast	(72.9)	(73.2)	(70.1)	(71.2)	(-27.1)	(-16.8)	(-29.9)	(-28.8)
Alabama*	63.7	62.5	63.6	56.8	-36.3	-37.5	-36.4	-43.2
Arkansas*	62.3	61.0	60.2	59.8	-37.7	-39.0	-39.8	-40.2
Florida*	78.7	78.5	88.3	101.5	-21.3	-21.5	-11.7	1.5
Georgia*	75.7	76.5	72.3	72.0	-24.3	-23.5	-27.7	-28.0
Kentucky*	74.5	74.8	66.3	59.1	-25.5	-25.2	-33.7	-40.9
Louisiana	80.6	85.2	84.1	100.8	-19.4	-14.8	-15.9	0.8
Mississippi*	66.3	67.2	64.4	62.1	-33.7	-32.8	-35.6	-37.9
North Carolina*	72.4	73.0	71.2	72.0	-27.6	-27.0	-28.8	-28.0
South Carolina*	69.3	67.2	61.0	72.7	-30.7	-32.8	-39.0	-27.3
Tennessee*	69.0	67.9	67.4	65.9	-31.0	-32.1	-32.6	-34.1
Virginia	85.2	84.8	71.2	68.2	-14.8	-15.2	-28.8	-31.8
West Virginia*	76.0	80.3	72.7	65.9	-24.0	-19.7	-27.3	-34.1
Southwest	(85.5)	(83.0)	(88.3)	(92.4)	(-14.5)	(-17.0)	(-11.7)	(-7.6)
Arizona	102.1	99.1	100.8	102.3	2.1	-0.9	0.8	2.3
New Mexico	85.9	82.5	92.0	89.4	-14.1	-17.5	-8.0	-10.6
Oklahoma*	74.3	72.6	81.8	100.0	-25.7	-27.4	-18.2	0
Texas*	79.6	77.6	78.4	77.3	-20.4	-22.4	-21.6	-22.7
Rocky Mountain	(96.5)	(89.6)	(101.1)	(108.3)	(-3.5)	(-10.4)	(1.1)	(8.3)
Colorado	99.3	95.0	110.6	116.7	-0.7	-5.0	10.6	16.7
Idaho*	78.9	79.5	92.8	103.8	-21.1	-20.5	-7.2	3.8
Montana	92.0	92.2	100.4	102.3	-8.0	-7.8	0.4	2.3
Utah	82.0	76.2	96.6	95.5	-18.0	-23.8	-3.4	-4.5
Wyoming*	130.2	105.0	105.3	123.5	30.2	5.0	5.3	23.5
Far West ^{1/}	(113.5)	(111.1)	(118.9)	(125.0)	(13.5)	(11.1)	(18.9)	(25.0)
California*	138.2	130.9	136.7	135.6	38.2	30.9	36.7	35.6
Nevada	113.1	116.0	122.0	134.8	13.1	16.0	22.0	34.8
Oregon	98.2	95.6	106.4	112.1	-1.8	-4.4	6.4	12.1
Washington	104.6	101.8	111.4	118.2	4.6	1.8	11.4	18.2
Alaska*	210.7	126.8	94.7	76.5	110.7	26.8	-5.3	-23.5
Hawaii	119.3	128.3	112.9	102.3	19.3	28.3	12.9	2.3

*Indicates the 23 states and D.C. where per capita tax burdens in 1978 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.

^{1/} Excluding Alaska and Hawaii.

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

TABLE 49 - RELATIONSHIP OF STATE AND LOCAL TAXES WITH AN INITIAL* IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL TAXES, BY STATE, 1977, 1967, 1962, AND 1957 1/2/
(Dollar Amounts in Millions)

State and Region	Total State and Local Taxes				State and Local Taxes on Business <u>2/</u>			
	1977	1967	1962	1957	1977	1967	1962	1957
United States	\$175,879	\$61,000	\$41,554	\$28,645	\$53,874	\$19,900	\$14,478	\$10,553
New England	(10,915)	(3,818)	(2,711)	(1,898)	(2,923)	(1,129)	(871)	(642)
Connecticut	2,751	983	684	461	920	337	254	166
Maine	714	253	197	140	176	74	58	44
Massachusetts	5,793	2,004	1,423	1,015	1,367	556	441	341
New Hampshire	525	177	126	87	158	45	35	28
Rhode Island	741	267	189	130	199	85	59	46
Vermont	391	134	92	65	104	32	24	17
Mideast	(43,261)	(15,531)	(10,305)	(7,131)	(12,807)	(5,099)	(3,502)	(2,709)
Delaware	483	178	112	59	165	51	34	16
Dist. of Col.	739	275	183	143	236	87	60	48
Maryland	3,692	1,172	714	460	891	319	208	142
New Jersey	6,827	2,240	1,508	987	2,033	766	561	403
New York	22,445	8,424	5,452	3,712	6,817	2,833	1,868	1,386
Pennsylvania	9,075	3,242	2,336	1,770	2,665	1,043	771	714
Great Lakes	(32,074)	(11,566)	(8,264)	(5,856)	(9,177)	(3,744)	(2,934)	(2,116)
Illinois	9,674	3,250	2,462	1,724	3,097	963	788	585
Indiana	3,478	1,471	951	635	1,031	434	364	237
Michigan	8,017	2,715	1,896	1,392	1,891	974	748	557
Ohio	6,857	2,612	1,980	1,398	2,255	946	740	486
Wisconsin	4,048	1,518	975	707	903	427	294	251
Plains	(12,460)	(4,864)	(3,403)	(2,424)	(3,322)	(1,315)	(1,004)	(748)
Iowa	2,155	919	638	488	463	193	157	114
Kansas	1,692	717	519	367	558	209	165	120
Minnesota	3,602	1,256	869	598	943	409	311	238
Missouri	2,924	1,199	819	551	911	337	245	178
Nebraska	1,208	390	271	200	231	77	58	47
North Dakota	445	178	135	108	119	45	35	28
South Dakota	434	205	152	112	97	45	33	23
Southeast	(29,051)	(9,744)	(6,347)	(4,473)	(9,345)	(3,179)	(2,237)	(1,610)
Alabama	1,871	677	437	318	610	196	129	98
Arkansas	1,059	393	255	178	292	100	71	55
Florida	5,309	1,623	1,061	663	1,697	476	367	235
Georgia	3,075	1,025	627	468	791	305	199	144
Kentucky	2,079	674	467	323	597	164	131	94
Louisiana	2,494	959	655	497	1,238	530	371	258
Mississippi	1,260	461	317	234	399	157	122	88
North Carolina	3,275	1,129	739	502	954	357	244	178
South Carolina	1,579	511	331	245	412	170	104	80
Tennessee	2,425	821	528	403	847	255	166	125
Virginia	3,468	1,071	624	423	985	312	214	158
West Virginia	1,157	400	306	219	525	157	119	97
Southwest	(12,501)	(3,896)	(2,824)	(1,909)	(5,087)	(1,519)	(1,212)	(891)
Arizona	1,898	524	328	183	604	165	115	67
New Mexico	743	272	187	128	289	102	77	43
Oklahoma	1,682	629	458	345	590	218	154	128
Texas	8,178	2,471	1,851	1,253	3,604	1,034	866	653
Rocky Mountain	(4,517)	(1,506)	(1,061)	(734)	(1,473)	(508)	(378)	(274)
Colorado	2,158	678	476	313	664	215	161	108
Idaho	548	205	136	100	151	69	46	34
Montana	583	213	162	125	218	76	61	49
Utah	827	300	205	136	236	100	78	57
Wyoming	401	110	82	60	204	48	32	26
Far West	(31,103)	(10,078)	(6,642)	(4,224)	(9,748)	(3,408)	(2,344)	(1,567)
California	23,843	7,785	5,143	3,304	7,371	2,670	1,836	1,234
Nevada	565	166	95	60	172	62	35	24
Oregon	1,885	631	418	348	523	202	144	123
Washington	3,004	1,109	760	512	1,040	380	269	186
Alaska	934	86	52	n.a.	421	25	17	n.a.
Hawaii	872	301	174	n.a.	221	69	43	n.a.

TABLE 49 - RELATIONSHIP OF STATE AND LOCAL TAXES WITH AN INITIAL* IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL TAXES, BY STATE, 1977, 1967, 1962, AND 1957 1/2/

State and Region	Taxes on Business as Percent of Total Taxes						
					Percent Change		
	1977	1967	1962	1957	1957-67	1967-77	1957-77
United States	30.6	32.6	34.8	36.8	-11.4	-6.1	-16.8
New England	(26.8)	(29.6)	(32.1)	(33.8)	(-12.4)	(-9.5)	(-20.7)
Connecticut	33.4	34.3	37.1	36.1	-5.0	-2.6	-7.5
Maine	24.6	29.3	29.1	31.4	-6.7	-16.0	-21.7
Massachusetts	23.6	27.7	31.0	33.6	-17.6	-14.8	-29.8
New Hampshire	30.1	25.5	28.0	31.8	-19.8	+18.0	-5.3
Rhode Island	26.9	32.0	31.3	35.5	-9.9	-15.9	-24.2
Vermont	26.6	24.0	26.2	26.8	-10.4	+10.8	-0.7
Mideast	(29.6)	(32.8)	(34.0)	(38.0)	(-13.7)	(-3.9)	(-22.1)
Delaware	34.2	28.8	30.5	27.8	+3.6	+18.8	+23.0
Dist. of Col.	31.9	31.8	32.8	33.9	-6.2	+0.3	-5.9
Maryland	24.1	27.2	29.1	30.7	-11.4	-11.4	-21.5
New Jersey	29.8	34.2	37.2	40.8	-16.2	-12.9	-27.0
New York	30.4	33.6	34.3	37.3	-9.9	-9.5	-18.5
Pennsylvania	29.4	32.2	33.0	40.4	-20.3	-8.7	-27.2
Great Lakes	(28.6)	(32.4)	(35.5)	(36.1)	(-10.2)	(-11.7)	(-20.8)
Illinois	32.0	29.6	32.0	33.9	-12.7	+8.1	-5.6
Indiana	29.6	29.5	38.2	37.2	-20.7	+0.3	-20.4
Michigan	23.6	35.9	39.4	40.0	-10.3	-34.3	-41.0
Ohio	32.9	36.2	37.4	34.8	+4.0	-9.1	-5.5
Wisconsin	22.3	28.1	30.2	35.5	-20.8	-20.6	-37.2
Plains	(26.7)	(27.0)	(29.5)	(30.9)	(-12.6)	(-1.1)	(-13.6)
Iowa	21.5	21.0	24.5	23.4	-10.3	+2.4	-8.1
Kansas	33.0	29.2	31.9	32.6	-10.4	+13.0	+1.2
Minnesota	26.2	32.6	35.9	39.7	-17.9	-19.6	-34.0
Missouri	31.2	28.1	30.0	32.3	-13.0	+11.0	-3.4
Nebraska	19.1	19.8	21.5	23.2	-14.7	-3.5	-17.7
North Dakota	26.7	25.4	25.7	25.8	-1.6	+5.1	+3.5
South Dakota	22.4	21.9	21.6	20.9	+4.8	+2.3	+7.2
Southeast	(32.2)	(32.6)	(35.2)	(36.0)	(-9.5)	(-1.2)	(-10.6)
Alabama	32.6	28.9	29.5	30.9	-6.5	+12.8	+5.5
Arkansas	27.6	25.4	27.7	30.7	-17.3	+8.7	-10.1
Florida	32.0	29.3	34.5	35.4	-17.2	+9.2	-9.6
Georgia	25.7	29.7	31.7	30.7	-3.3	-13.5	-16.3
Kentucky	28.7	24.3	28.1	29.1	-16.5	+18.1	-1.4
Louisiana	49.6	55.3	56.6	51.9	+6.6	-10.3	-4.4
Mississippi	31.7	34.0	38.5	37.6	-9.6	-6.8	-15.7
North Carolina	29.1	31.6	33.0	35.4	-10.7	-7.9	-17.8
South Carolina	26.1	33.3	31.5	32.8	+1.5	-21.6	-20.4
Tennessee	34.9	31.1	31.5	31.1	0.0	+12.2	+12.2
Virginia	28.4	29.1	34.3	37.3	-22.0	-2.4	-23.9
West Virginia	45.4	39.1	39.0	44.3	-11.7	+16.1	+2.5
Southwest	(40.7)	(39.0)	(42.9)	(46.7)	(-16.5)	(+4.4)	(-12.8)
Arizona	31.8	31.5	35.2	36.9	-14.6	+1.0	-13.8
New Mexico	38.9	37.6	41.2	33.9	+10.9	+3.5	+14.7
Oklahoma	35.1	34.6	33.6	37.0	-6.5	+1.4	-5.1
Texas	44.1	41.9	46.8	52.1	-19.6	+5.3	-15.4
Rocky Mountain	(32.6)	(33.7)	(35.6)	(37.3)	(-9.7)	(-3.3)	(-12.6)
Colorado	30.8	31.7	33.9	34.4	-7.8	-2.8	-10.5
Idaho	27.6	33.5	33.7	34.5	-2.9	-17.6	-20.0
Montana	37.4	35.9	37.4	38.8	-7.5	+4.2	-3.6
Utah	28.5	33.2	37.8	41.7	-20.4	-14.2	-31.7
Wyoming	50.9	43.6	38.4	43.4	+0.5	+16.7	+17.3
Far West	(31.3)	(33.8)	(35.3)	(37.1)	(-8.9)	(-7.4)	(-15.6)
California	30.9	34.3	35.7	37.3	-8.0	-9.9	-17.2
Nevada	30.4	37.3	36.8	40.2	-7.2	-18.5	-24.4
Oregon	27.7	32.0	34.5	35.4	-9.6	-13.4	-21.8
Washington	34.6	34.3	35.4	36.4	-5.8	+0.9	-4.9
Alaska	45.1	28.6	32.1	n.a.	n.a.	+57.7	n.a.
Hawaii	25.3	22.9	24.9	n.a.	n.a.	+10.5	n.a.

*N.B: Impact does not mean that business necessarily bears the ultimate burden of these taxes.

n.a.: Data not available.

1/ Excluding unemployment compensation.

2/ Business taxes include an estimate of the portion of general sales taxes initially paid by business.

Source: Estimates prepared by ACIR staff from published and unpublished data from the Governments Division, U.S. Bureau of the Census; U.S. Department of Agriculture data; supplementary data supplied by several states; and ACIR staff estimates.

TABLE 50 - STATE AND LOCAL TAXES WITH AN INITIAL* IMPACT ON BUSINESS, BY STATE, 1976-77
(Dollar Amounts in Millions)

State and Region	Corp. Net Income Taxes	Real & Personal Property Tax on Business	Business Portion of Gen. Sales & Gross Receipts	Insurance Taxes	Severance Taxes	Public Utilities Gross Receipts Taxes	Occup. & Business License Taxes 1/	Misc. Business Taxes 2/	Total Taxes on Business 3/	Ratio of Taxes on Business to Total Taxes 3/
United States	\$9,902	\$21,642	\$8,202	\$2,354	\$2,168	\$4,161	\$2,222	\$3,223	\$53,874	30.6
New England	(725)	(1,236)	(290)	(170)	(0)	(169)	(67)	(266)	(2,923)	(26.8)
Connecticut	202	374	146	43	--	117	25	13	920	33.4
Maine	35	59	42	9	--	12	10	9	176	24.6
Massachusetts	397	590	66	96	--	0	20	198	1,367	23.6
New Hampshire	33	83	--	8	--	2	7	25	158	30.1
Rhode Island	41	83	28	10	--	29	3	5	199	26.9
Vermont	17	48	8	4	--	9	2	16	104	26.6
Mideast	(3,012)	(5,054)	(1,173)	(458)	(0)	(1,356)	(651)	(1,103)	(12,807)	(29.6)
Delaware	29	18	--	7	--	9	87	15	165	34.2
Dist. of Col.	56	60	35	18	--	43	5	19	236	31.9
Maryland	115	375	93	69	--	119	13	107	891	24.1
New Jersey	333	888	228	69	--	347	99	69	2,033	29.8
New York	1,813	3,105	588	176	--	556	111	468	6,817	30.4
Pennsylvania	666	608	229	119	--	282	336	425	2,665	29.4
Great Lakes	(1,937)	(4,068)	(1,457)	(340)	(14)	(808)	(293)	(260)	(9,177)	(28.6)
Illinois	384	1,410	560	79	--	503	52	109	3,097	32.0
Indiana	86	475	405	44	--	0	19	2	1,031	29.6
Michigan	817	661	211	82	10	33	34	43	1,891	23.6
Ohio	398	1,102	181	101	4	214	171	84	2,255	32.9
Wisconsin	252	420	100	34	--	58	17	22	903	22.3
Plains	(658)	(1,328)	(560)	(179)	(78)	(227)	(123)	(169)	(3,322)	(26.7)
Iowa	92	218	87	31	--	0	17	18	463	21.5
Kansas	123	274	85	25	1	16	19	15	558	33.0
Minnesota	258	297	117	47	60	84	25	55	943	26.2
Missouri	119	376	160	45	--	121	38	52	911	31.2
Nebraska	42	88	55	16	1	5	10	14	231	19.1
North Dakota	22	31	28	7	15	1	9	6	119	26.7
South Dakota	2	44	28	8	1	0	5	9	97	22.4
Southeast	(1,459)	(2,711)	(1,815)	(534)	(708)	(852)	(480)	(786)	(9,345)	(32.2)
Alabama	76	111	119	47	14	108	55	80	610	32.6
Arkansas	67	101	61	20	11	12	10	10	292	27.6
Florida	194	542	280	81	47	247	74	232	1,697	32.0
Georgia	171	297	170	51	--	19	19	64	791	25.7
Kentucky	161	107	102	50	113	14	24	26	597	28.7
Louisiana	95	225	202	49	496	31	74	66	1,238	49.6
Mississippi	46	161	95	27	25	5	32	8	399	31.7
North Carolina	204	324	130	56	--	144	75	21	954	29.1
South Carolina	107	149	62	28	--	16	20	30	412	26.1
Tennessee	156	297	186	45	2	18	55	88	847	34.9
Virginia	159	291	86	60	--	234	30	125	985	28.4
West Virginia	23	108	322	20	--	4	12	36	525	45.4
Southwest	(152)	(2,173)	(708)	(199)	(1,201)	(267)	(311)	(76)	(5,087)	(40.7)
Arizona	52	386	91	21	--	27	11	16	604	31.8
New Mexico	29	53	67	13	103	10	7	7	289	38.9
Oklahoma	71	178	51	38	191	20	20	21	590	35.1
Texas	0	1,556	499	127	907	210	273	32	3,604	44.1
Rocky Mountain	(162)	(770)	(250)	(67)	(102)	(32)	(41)	(49)	(1,473)	(32.6)
Colorado	81	347	141	28	2	17	15	33	664	30.8
Idaho	31	73	16	12	--	3	13	3	151	27.6
Montana	25	122	--	11	44	4	7	5	218	37.4
Utah	25	108	67	12	9	6	3	6	236	28.5
Wyoming	0	120	26	4	47	2	3	2	204	50.9
Far West	(1,797)	(4,302)	(1,949)	(407)	(65)	(450)	(255)	(523)	(9,748)	(31.3)
California	1,642	3,329	1,311	323	2	265	127	372	7,371	30.9
Nevada	0	58	34	7	0	6	14	53	172	30.4
Oregon	91	300	--	25	4	15	70	18	523	27.7
Washington	0	253	519	31	35	125	29	48	1,040	34.6
Alaska	36	314	--	8	24	3	10	26	421	45.1
Hawaii	28	48	85	13	0	36	5	6	221	25.3

*N.B.: Impact does not mean that business necessarily bears the ultimate burden of these taxes.

1/ Includes alcohol license taxes, public utility license taxes, corporate license taxes in general, motor carriers license taxes, and occupation and business license taxes.

2/ Includes amusement license taxes, document and stock transfer taxes, miscellaneous state business taxes (of which \$345 million are selective sales taxes), and the business portion of local other and unallocable taxes.

3/ Does not include Unemployment Compensation taxes.

Source: Estimates prepared by ACIR staff from published and unpublished data from the Governments Division, U.S. Bureau of the Census; U.S. Department of Agriculture data; supplementary data supplied by several states; and ACIR staff estimates.

TABLE 51 - GENERAL REVENUE OF STATE GOVERNMENTS, BY SOURCE AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION 1/

STATE & REGION	GENERAL REVENUE		INTERGOV. REV. FROM FEDERAL	OWN SOURCE REVENUE						
	TOTAL (MILLIONS)	PER CAPITA		TOT. OWN SOURCE	TAXES				ALL OTHER	CHARGES & MISC.
					TOTAL TAXES	PROPERTY	GENERAL SALES	INCOME		
UNITED STATES	\$189,105.9	\$869.05	26.5%	71.7%	59.9%	1.3%	18.7%	21.1%	18.9%	11.8%
NEW ENGLAND	11,172.2	910.75	29.1	69.0	56.5	0.3	13.7	22.9	19.7	12.5
CONNECTICUT	2,546.5	817.23	25.2	74.6	60.9	--	25.3	10.8	24.7	13.7
MAINE	996.2	912.27	32.5	66.7	52.9	1.9	18.7	13.8	18.6	13.7
MASSACHUSETTS	5,652.7	979.50	28.5	68.4	58.4	--	9.2	32.5	16.7	10.0
NEW HAMPSHIRE	550.8	633.83	35.7	62.3	43.6	1.2	--	11.2	31.3	18.6
RHODE ISLAND	901.2	966.95	30.4	69.1	50.9	0.6	15.6	17.3	17.4	18.3
VERMONT	524.8	1077.62	39.3	60.2	44.6	--	6.3	16.2	22.0	15.7
MIDWEST	39,273.6	945.08	25.8	70.4	59.8	0.6	14.8	26.4	17.9	10.6
DELAWARE	734.6	1257.88	21.8	77.9	61.2	--	--	31.6	29.6	16.7
MARYLAND	4,014.5	967.82	24.1	75.2	59.9	2.0	15.6	25.2	17.0	15.3
NEW JERSEY	5,833.3	797.44	25.0	73.3	59.0	1.4	17.2	20.2	20.2	14.4
NEW YORK	19,008.6	1071.15	26.6	66.7	57.5	0.1	12.8	30.8	13.8	9.2
PENNSYLVANIA	9,682.6	823.14	25.8	73.4	64.7	0.7	18.1	21.8	24.0	8.7
GREAT LAKES	33,282.9	807.45	24.3	74.8	62.8	1.1	20.4	24.5	16.8	12.0
ILLINOIS	8,778.5	781.14	23.3	75.3	65.8	--	22.9	22.4	20.4	9.5
INDIANA	3,887.8	721.83	21.9	77.7	63.1	0.6	28.8	18.8	14.9	14.6
MICHIGAN	8,826.3	961.37	24.9	74.3	61.7	1.4	18.0	29.7	12.6	12.6
OHIO	7,021.0	654.21	26.2	72.7	58.9	1.7	18.5	17.6	21.1	13.8
WISCONSIN	4,769.3	1018.43	24.3	75.2	64.8	2.1	16.0	33.8	12.9	10.4
PLAINS	13,751.7	807.21	26.3	72.7	59.7	0.2	17.6	23.3	18.6	13.0
IOWA	2,354.5	810.22	25.7	72.8	59.6	--	16.0	25.4	18.1	13.2
KANSAS	1,730.8	737.45	25.0	74.0	60.7	1.0	20.2	21.4	18.2	13.3
MINNESOTA	4,298.1	1068.12	22.6	76.4	64.2	0.1	12.5	31.8	19.8	12.2
MISSOURI	2,943.4	607.26	30.3	69.7	60.6	0.2	23.8	18.7	17.9	9.0
NEBRASKA	1,167.5	744.10	26.2	71.6	58.3	0.3	20.6	18.9	18.5	13.3
NORTH DAKOTA	705.4	1080.25	29.6	68.9	43.9	0.4	13.8	12.8	16.9	25.0
SOUTH DAKOTA	552.0	800.00	36.9	62.1	40.5	--	20.8	0.5	19.1	21.6
SOUTHEAST	38,109.4	771.54	29.2	70.2	58.7	0.9	20.3	15.4	22.1	11.5
ALABAMA	2,942.4	789.27	31.9	67.4	54.0	1.8	16.8	13.6	21.7	13.4
ARKANSAS	1,660.4	766.22	35.3	64.2	55.8	0.1	19.0	17.3	19.4	8.4
FLORIDA	5,620.6	648.96	24.0	75.3	67.0	1.3	29.3	4.6	31.9	8.3
GEORGIA	3,697.6	722.47	32.0	67.6	59.1	0.2	21.4	21.9	15.5	8.6
KENTUCKY	3,044.9	872.46	27.3	72.6	60.5	4.8	17.4	17.4	20.9	12.1
LOUISIANA	3,670.9	920.95	28.6	71.2	53.9	--	15.4	10.3	28.2	17.3
MISSISSIPPI	2,024.4	843.50	34.2	65.0	54.0	0.2	26.9	10.4	16.5	11.0
NORTH CAROLINA	4,256.9	764.12	27.4	71.5	61.3	0.9	13.6	25.3	21.4	10.3
SOUTH CAROLINA	2,351.0	810.13	30.3	68.8	58.0	0.2	20.1	20.2	17.6	10.7
TENNESSEE	2,938.4	678.14	31.0	68.3	58.0	--	28.4	6.7	22.9	10.3
VIRGINIA	4,176.2	806.68	26.9	72.2	55.9	0.5	11.7	24.9	18.8	16.3
WEST VIRGINIA	1,725.7	927.30	32.9	67.0	56.8	--	28.2	11.8	16.8	10.2
SOUTHWEST	14,920.0	765.91	25.1	74.5	58.8	1.3	21.3	4.8	31.3	15.7
ARIZONA	1,992.2	839.53	22.4	77.0	65.6	6.8	29.0	14.4	15.4	11.3
NEW MEXICO	1,483.5	1220.99	25.6	73.6	51.3	1.3	22.2	5.6	22.2	22.3
OKLAHOMA	2,370.0	833.92	27.1	72.1	55.5	--	10.3	14.5	30.7	16.6
TEXAS	9,074.3	695.35	25.0	74.8	59.4	0.5	22.4	--	36.5	15.4
ROCKY MOUNTAIN	5,513.1	902.46	32.0	67.4	52.0	0.7	16.7	18.2	16.5	15.4
COLORADO	2,240.3	827.90	28.8	70.7	54.1	0.1	18.9	20.6	14.4	16.6
IDAHO	748.2	848.30	31.6	68.0	56.2	--	15.9	22.9	17.4	11.8
MONTANA	748.5	959.62	40.7	58.6	45.2	2.2	--	20.4	22.6	13.4
UTAH	1,200.1	911.93	32.0	67.2	50.5	--	21.6	18.2	10.7	16.7
WYOMING	576.0	1355.29	33.9	65.4	50.3	3.1	20.1	--	27.1	15.1
FAR WEST	33,083.0	1083.34	25.6	71.9	61.5	3.3	20.8	24.0	13.3	10.5
ALASKA	1,147.2	2791.24	25.7	74.2	49.1	15.1	--	15.6	18.4	25.1
CALIFORNIA	23,845.6	1068.64	25.3	71.7	63.0	2.2	20.9	28.1	11.7	8.7
HAWAII	1,334.5	1479.49	27.7	71.9	56.6	--	27.5	19.2	9.8	15.3
NEVADA	636.4	955.56	29.1	69.5	61.4	4.3	22.4	--	34.7	8.1
OREGON	2,314.4	943.88	30.7	68.9	50.4	--	--	35.1	15.3	18.5
WASHINGTON	3,804.9	1003.14	22.8	75.3	64.3	9.2	36.5	--	18.6	10.9

1/ Percentage distribution does not add to 100% due to exclusion of transfers from local governments from table.

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

TABLE 52 - STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-80

(Dollar Amounts in Millions)

Year	Total Excluding Employment Taxes	Individual Income Taxes	Corporation Income Taxes	Death and Gift Taxes	General Sales Taxes	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			
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	1,675	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	113,261	29,105	10,738	1,842	35,280	9,501	2,286	3,654	828	2,617	2,364	4,835	10,211
1979Pre1.	125,120	32,780	12,128	1,973	39,505	9,980	2,400	3,640	895	2,933	2,490	5,155	11,241
1980Est.	136,500	36,000	13,300	2,100	43,100	10,400	2,550	3,750	940	3,250	2,620	5,450	13,040

See footnotes at the end of table.

TABLE 52 - STATE TAX COLLECTIONS, BY SOURCE, SELECTED YEARS, 1902-80 (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	100.0	25.7	9.5	1.6	31.1	8.4	2.0	3.2	0.7	2.3	2.1	4.3	9.0
1979Pre1.	100.0	26.2	9.7	1.6	31.6	8.0	1.9	2.9	0.7	2.3	2.0	4.1	9.0
1980Est.	100.0	26.4	9.7	1.5	31.6	7.6	1.9	2.7	0.7	2.4	1.9	4.0	9.6

^{1/} Includes the collections from the business and occupation taxes levied by Hawaii, Washington, and West Virginia. The amounts in fiscal 1979 were \$184 million (est.), \$375 million, and \$395 million respectively.

Source: U.S. Bureau of the Census, Historical Summary of Governmental Finances in the United States, 1957 Census of Governments, Vol. IV, No. 3; Compendium of State Government Finances (Annually 1958-78); State Tax Collections, various years; and ACIR staff estimates.

TABLE 53 - SOURCES OF INCREASED STATE TAX COLLECTIONS^{1/}-ECONOMIC FACTORS OR POLITICAL ACTIONS, 1966-1979

Year	Total Increase (billions)	Amount Due to			Percentage Distribution		
		Real Economic Growth ^{2/} (billions)	Inflation (billions)	Political Action ^{3/} (billions)	Real Economic Factors	Inflation	Political Action
1966	\$ 2.7	\$ 1.1	\$ 0.7	\$ 0.9	41%	26%	33%
1967	2.3	0.7	0.8	0.8	30	35	35
1968	4.1	0.8	0.9	2.4	20	22	59
1969	4.4	0.9	1.7	1.8	20	39	41
1970	4.9	0.0	2.2	2.7	0	45	55
1971	2.9	0.8	1.5	0.6	28	52	21
1972	5.7	1.9	1.5	2.3	33	26	40
1973	7.0	2.4	2.7	1.9	34	39	27
1974	5.0	0.0	5.2	-0.2	0	104	- 4
1975	5.1	0.0	4.6	0.5	0	90	10
1976	6.8	2.6	2.6	1.6	38	38	23
1977	10.2	3.9	4.8	1.5	38	47	15
1978	10.5	3.5	7.0	*	33	67	0
1979	9.3	2.2	8.8	-1.7	24	95	-18

73

* Less than \$100 million.

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

2/ The division between real an inflationary economic factors was computed by applying the ratio of real to monetary changes in GNP for each year to the total economic factors reported by the state tax commissioners.

3/ Political action--Discretionary in character such as the adoption or repeal of a tax, the raising or lowering of a tax rate, the legislation expansion or contraction of a tax base, and changes in taxpayer information practices.

Source: ACIR staff computation.

TABLE 54 - STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE, SELECTED YEARS 1959-1978

State	1978	1975	1971	1967	1963	1959	Percentage Point Increase or decrease (-) ^{1/}	
							1975 to 1978	1959 to 1975
United States	58.5	56.7	54.2	52.1	49.9	48.9	1.8	7.8
Alabama	75.0	74.1	74.0	71.0	69.2	69.4	0.9	4.7
Alaska	74.7	68.4	69.9	68.5	69.8	71.0	6.3	-2.6
Arizona	61.3	64.1	61.1	57.3	55.7	56.3	-2.8	7.8
Arkansas	76.6	76.1	72.6	72.5	68.8	70.2	0.5	5.9
California	54.9	52.0	46.5	43.8	45.7	46.8	2.9	5.2
Colorado	51.5	54.2	50.2	49.0	46.6	49.0	-2.7	5.2
Connecticut	53.2	49.1	48.4	48.1	47.0	44.9	4.1	4.2
Delaware	81.8	79.9	79.7	78.8	79.8	80.1	1.9	-0.2
Dist. of Col.	...	...	...	...	...	...	...	...
Florida	62.6	64.1	60.1	53.2	52.8	56.3	-1.5	7.8
Georgia	63.9	61.9	63.9	65.8	64.8	65.9 ^{2/}	2.0	-4.0
Hawaii	79.5	78.1	76.4	73.2	74.8	81.7 ^{2/}	1.4	-3.6
Idaho	68.4	68.8	64.0	62.5	53.1	50.3	-0.4	18.5
Illinois	56.0	54.2	54.6	44.6	42.2	41.3	1.8	12.9
Indiana	64.6	60.2	49.7	50.0	44.0	48.6	4.4	11.6
Iowa	61.0	58.0	49.8	50.1	43.1	47.4	3.0	10.6
Kansas	56.1	56.7	49.2	49.6	43.2	44.0	-0.6	12.7
Kentucky	79.6	76.1	73.2	68.5	68.4	61.8	3.5	14.3
Louisiana	69.7	71.2	70.7	72.3	73.8	74.4	-1.5	-3.2
Maine	63.8	61.0	55.5	51.4	48.5	50.0	2.8	11.0
Maryland	59.0	58.0	56.8	53.6	56.0	55.7	1.0	2.3
Massachusetts	52.1	46.8	47.4	47.7	40.6	41.6	5.3	5.2
Michigan	61.8	55.8	57.5	55.2	54.4	51.5	6.0	4.3
Minnesota	68.8	68.3	56.8	51.6	47.2	45.7	0.5	22.6
Mississippi	77.3	76.2	73.7	66.6	65.6	68.5	1.1	7.7
Missouri	56.2	52.3	49.9	51.3	48.7	47.4	3.9	4.9
Montana	52.8	50.8	45.3	44.1	43.7	42.1	2.0	8.7
Nebraska	53.4	47.6	45.1	34.9	34.0	37.2	5.8	10.4
Nevada	58.9	58.5	58.7	51.5	59.1	56.5	0.4	2.0
New Hampshire	41.2	40.1	41.4	37.5	36.5	38.1	1.1	2.0
New Jersey	47.3	39.6	41.2	37.7	29.5	28.4	7.7	11.2
New Mexico	82.3	82.7	78.9	74.5	72.9	74.2	-0.4	8.5
New York	47.1	48.1	49.3	48.3	43.3	38.0	-1.0	10.1
North Carolina	72.8	71.8	74.9	74.6	74.1	72.0	1.0	-0.2
North Dakota	65.8	67.7	54.2	50.8	49.2	50.3	-1.9	17.4
Ohio	54.9	52.9	45.1	44.4	44.7	46.2	2.0	6.7
Oklahoma	69.2	67.6	64.1	62.2	67.1	66.8	1.6	0.8
Oregon	54.4	54.6	49.4	51.4	50.2	48.9	-0.2	5.7
Pennsylvania	61.9	62.9	58.6	54.3	53.2	50.3	-1.0	12.6
Rhode Island	57.8	58.5	60.8	53.7	51.4	50.7	-0.7	7.8
South Carolina	76.0	76.2	76.6	77.2	75.0	73.8	-0.2	2.4
South Dakota	47.5	46.2	41.7	43.1	40.9	40.2	1.3	6.0
Tennessee	63.8	61.0	61.0	62.4	62.3	64.2	2.8	-3.2
Texas	58.6	57.7	55.9	53.6	53.9	50.2	0.9	7.5
Utah	63.7	65.4	63.1	59.5	56.7	54.6	-1.7	10.8
Vermont	57.4	56.8	62.2	61.3	55.0	49.6	0.6	7.2
Virginia	60.0	59.5	59.2	58.5	58.8	54.9	0.5	4.6
Washington	69.8	64.9	67.0	70.6	68.4	69.1	4.9	-4.2
West Virginia	78.1	77.3	74.5	70.0	69.9	67.6	0.8	9.7
Wisconsin	68.1	64.6	59.4	62.0	51.3	48.5	3.5	16.1
Wyoming	59.1	59.2	56.7	47.9	52.3	52.7	-0.1	6.5

^{1/} The state percentage increased in 35 states by an average of 2.6 percentage points between 1975 and 1978 and in 42 states by an average of 8.4 percentage points between 1959 and 1975.

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

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

TABLE 55 - PROPORTIONS OF REVENUES DEDICATED BY STATES
IN FISCAL YEARS 1954, 1963, AND 1979

State	Percentage of State Tax Collections Earmarked ^a			Percentage Points of Change 1963-1979
	1954	1963	1979	
1. Alabama	89	87	88	+ 1
2. Alaska	b	6	1	- 5
3. Arizona	47	51	31	-20
4. Arkansas	41	36	21	-15
5. California	42	28	14	-14
6. Colorado	75	51	17	-34
7. Connecticut	26	23	0	-23
8. Delaware	0	3	0	- 3
9. Florida	40	39	28	-11
10. Georgia	29	22	11	-11
11. Hawaii	b	7	5	- 2
12. Idaho	51	44	38	- 6
13. Illinois	39	43	14	-29
14. Indiana	49	39	43	- 4
15. Iowa	51	44	19	-25
16. Kansas	77	66	29	-37
17. Kentucky	46	29	c	
18. Louisiana	85	87	5	-82
19. Maine	46	39	19	-20
20. Maryland	47	40	34	- 6
21. Massachusetts	56	54	41	-13
22. Michigan	67	57	38	-19
23. Minnesota	73	74	12	-62
24. Mississippi	40	37	c	
25. Missouri	57	40	20	-20
26. Montana	61	53	55	+ 2
27. Nebraska	55	53	41	-12
28. Nevada	55	35	34	- 1
29. New Hampshire	53	54	31	-23
30. New Jersey	7	2	25	+23
31. New Mexico	80	31	36	+ 5
32. New York	13	10	0	-10
33. North Carolina	38	30	20	-10
34. North Dakota	73	43	29	-14
35. Ohio	48	48	21	-27
36. Oklahoma	62	59	c	
37. Oregon	47	36	23	-13
38. Pennsylvania	41	63	15	-48
39. Rhode Island	6	4	0	- 4
40. South Carolina	69	62	56	- 6
41. South Dakota	59	54	33	-21
42. Tennessee	72	77	60	-17
43. Texas	81	66	54	-12
44. Utah	74	62	52	-10
45. Vermont	42	39	23	-16
46. Virginia	39	32	27	- 5
47. Washington	35	30	29	- 1
48. West Virginia	57	39	21	-18
49. Wisconsin	63	61	c	
50. Wyoming	61	64	54	-10
Average	51.3	41.1	23	-18.1

a. 1954 and 1963 figures are from Earmarked State Taxes, Tax Foundation, 1965.

b. 1954 study did not include Alaska and Hawaii.

c. Information was not received in time to compile the report.

Source: Dedicated Revenue Study, Office of the Legislative Fiscal Analyst, State of Montana, 1980.

TABLE 56 - DISTRIBUTION OF LOCAL GOVERNMENT GENERAL REVENUE
BY SOURCE AND LEVEL OF GOVERNMENT, SELECTED YEARS 1957-1977 ^{1/}

(Dollar Amounts in Millions)

Revenue Source	1977	1972	1967	1962	1957
<u>All Local Governments^{2/}</u>					
Total General Revenue	\$177,020	\$104,174	\$57,774	\$38,055	\$25,211
% Dist.-Intergovernmental	42.8%	37.6%	34.7%	30.4%	29.8%
-Taxes:	41.8	47.3	49.8	54.7	56.1
Property	34.0	39.8	43.4	48.2	48.9
Income	2.0	2.0	1.5	0.7	0.7
Gen'l. Sales	3.0	2.5	2.0	2.5	2.5
Sel. Sales	1.5	1.4	1.2	1.2	1.4
All Other	1.3	1.5	1.7	2.1	2.6
-Charges & Misc.	15.3	15.1	15.5	14.9	14.1
<u>Municipalities^{2/}</u>					
Total General Revenue	\$59,137	\$34,045	\$18,833	\$12,843	\$9,091
% Dist.-Intergovernmental	39.4%	32.7%	26.2%	20.2%	18.9%
-Taxes:	42.9	48.6	54.3	60.4	63.4
Property	26.2	31.7	38.5	44.7	46.7
Income	4.8	5.1	4.0	1.7	1.7
Gen'l. Sales	5.7	5.3	5.0	6.5	6.4
Sel. Sales	3.7	3.7	3.3	3.1	3.3
All Other	2.5	2.9	3.6	4.3	5.3
-Charges & Misc.	17.7	18.7	19.4	19.4	17.7
<u>Counties</u>					
Total General Revenue	\$41,562	\$23,652	\$12,472	\$8,485	\$5,616
% Dist.-Intergovernmental	45.1%	42.1%	40.3%	38.6%	38.0%
-Taxes:	38.5	42.6	45.7	48.9	49.7
Property	31.3	36.5	42.1	45.7	46.5
Income	0.9	0.8	0.1	0.1	0
Gen'l. Sales	3.9	3.2	1.6	1.1	0.9
Sel. Sales	0.8	0.6	0.4	0.4	0.4
All Other	1.5	1.9	1.4	1.6	1.8
-Charges & Misc.	16.5	15.3	14.0	12.5	12.3
<u>Townships</u>					
Total General Revenue	\$6,548	\$3,982	\$2,199	\$1,636	\$1,168
% Dist.-Intergovernmental	29.7%	22.0%	24.5%	22.5%	24.8%
-Taxes:	62.0	69.4	66.6	70.0	68.0
Property	56.8	64.9	61.8	65.3	63.6
Income	1.1	0.7	0.4	0.2	0.3
Gen'l. Sales	*	*	0.1	*	0
Sel. Sales	2.1	1.6	1.4	1.5	1.5
All Other	1.9	2.3	2.9	3.1	2.7
-Charges & Misc.	8.3	8.5	8.9	7.5	7.2

See footnotes on the next page.

TABLE 56 - DISTRIBUTION OF LOCAL GOVERNMENT GENERAL REVENUE
BY SOURCE AND LEVEL OF GOVERNMENT, SELECTED YEARS 1957-1977 ^{1/}

(Dollar Amounts in Millions)

Revenue Source	1977	1972	1967	1962	1957
<u>School Districts</u>					
Total General Revenue	\$62,742	\$39,256	\$22,694	\$14,139	\$8,874
% Dist.-Intergovernmental	50.2%	45.0%	44.3%	40.8%	42.1%
-Taxes:	43.2	48.2	47.6	51.8	50.8
Property	42.1	47.3	46.9	51.0	50.1
Income	0.3	0.3	0.3	0.3	0.1
Gen'l. Sales	0.3	0.2	0.1	*	0
Sel. Sales	0.1	*	*	*	*
All Other	0.4	0.4	0.4	0.4	0.6
-Charges & Misc.	6.6	6.8	8.0	7.4	7.1
<u>Special Districts^{2/}</u>					
Total General Revenue	\$10,854	\$5,229	\$2,737	\$1,781	\$973
% Dist.-Intergovernmental	38.2%	29.6%	23.2%	21.1%	14.1%
-Taxes:	15.4	18.2	21.5	25.0	29.1
Property	14.0	17.3	21.5	25.0	29.1
Income	0	0	0	0	0
Gen'l. Sales	1.2	0.8	0	0	0
Sel. Sales	0	0.2	0	0	0
All Other	0.2	0	0	0	0
-Charges & Misc.	46.5	52.2	55.3	53.9	56.8

* Less than 0.05 percent.

^{1/} Duplicative intergovernmental transactions are excluded.

^{2/} Excludes the District of Columbia.

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

TABLE 57 - GENERAL REVENUE OF LOCAL GOVERNMENTS, BY SOURCE AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	GENERAL REVENUE		INTERGOV. REV.		OWN SOURCE REVENUE						
	TOTAL (MILLIONS)	PER CAPITA	FROM FEDERAL	FROM STATE	TOT. OWN SOURCE	TAXES					CHARGES & MISC.
						TOTAL	PROPERTY	GENERAL	INCOME	ALL OTHER	
UNITED STATES	\$194,783.8	\$892.39	10.0%	33.2%	56.8%	41.3%	32.9%	3.2%	2.1%	3.1%	15.6%
NEW ENGLAND	9,788.6	797.96	11.9	22.8	65.3	56.8	56.2	--	--	0.5	8.6
CONNECTICUT	2,267.1	727.57	9.2	21.4	69.4	60.2	59.6	--	--	0.6	9.1
MAINE	669.9	613.46	13.0	33.5	53.5	44.7	44.4	--	--	0.3	8.9
MASSACHUSETTS	5,423.6	939.80	12.9	22.5	64.6	56.0	55.6	--	--	0.5	8.5
NEW HAMPSHIRE	530.9	610.93	9.5	15.8	74.8	64.6	63.3	--	--	1.2	10.2
RHODE ISLAND	605.9	650.11	14.0	25.7	60.3	55.3	54.7	--	--	0.5	5.0
VERMONT	291.2	597.95	11.4	20.5	68.2	59.6	59.0	--	--	0.6	8.6
MIDWEST	50,161.9	1187.91	10.4	33.0	56.5	45.1	31.2	4.0	5.9	3.9	11.5
DELAWARE	411.7	704.97	21.1	37.7	41.2	24.3	20.6	--	2.5	1.1	16.9
DIST. OF COL.	2,107.3	3140.54	53.3	--	46.7	40.2	9.4	7.5	13.7	9.6	6.6
MARYLAND	4,009.9	966.71	12.2	32.6	55.3	41.8	27.0	--	10.4	4.4	13.5
NEW JERSEY	6,964.5	952.08	8.2	27.1	64.7	55.1	49.0	--	--	6.1	9.6
NEW YORK	27,927.1	1573.71	7.3	37.6	55.2	44.0	29.9	6.7	5.0	2.4	11.2
PENNSYLVANIA	8,741.4	743.13	10.8	31.1	58.1	44.2	29.1	--	9.5	5.5	13.9
GREAT LAKES	34,443.7	835.61	9.0	34.5	56.5	40.9	34.8	1.6	2.5	2.0	15.6
ILLINOIS	9,328.3	830.07	9.2	28.8	62.0	48.6	39.2	4.7	--	4.7	13.4
INDIANA	3,631.9	674.32	7.8	38.9	53.3	37.0	35.6	--	1.1	0.3	16.3
MICHIGAN	8,652.0	942.38	10.8	33.8	55.4	38.9	35.5	--	2.3	1.0	16.5
OHIO	8,342.7	777.37	9.0	33.3	57.7	40.7	30.4	1.5	7.5	1.4	17.0
WISCONSIN	4,488.8	958.53	6.1	46.6	47.4	32.3	31.7	--	--	0.6	15.1
PLAINS	13,672.8	802.58	9.3	32.2	58.5	39.2	34.5	1.5	0.7	2.6	19.3
IOWA	2,422.6	833.65	7.6	37.1	55.3	37.1	36.3	--	--	0.8	18.2
KANSAS	1,787.5	761.61	7.2	24.1	68.7	46.0	43.0	0.9	--	2.1	22.7
MINNESOTA	4,147.3	1030.64	8.0	43.6	48.4	30.2	29.0	0.1	--	1.2	18.1
MISSOURI	3,166.7	653.33	13.7	24.6	61.7	43.9	29.8	4.6	2.9	6.5	17.8
NEBRASKA	1,254.5	799.55	8.4	19.2	72.4	47.4	43.4	2.0	--	2.0	25.0
NORTH DAKOTA	457.4	700.46	8.2	36.3	55.5	35.1	33.6	--	--	1.5	20.4
SOUTH DAKOTA	436.8	633.04	10.7	18.0	71.3	56.7	50.9	3.0	--	2.8	14.7
SOUTHEAST	32,191.4	651.73	11.5	35.5	53.0	31.6	23.1	3.8	0.5	4.2	21.5
ALABAMA	2,094.8	561.91	10.4	37.7	51.9	25.2	9.7	7.8	1.1	6.6	26.6
ARKANSAS	1,136.7	524.55	10.7	40.2	49.1	24.9	22.5	0.1	--	2.3	24.3
FLORIDA	7,042.3	813.10	11.1	32.2	56.7	31.9	26.8	--	--	5.0	24.8
GEORGIA	3,631.3	709.52	13.5	25.6	60.9	34.0	26.9	3.2	--	3.9	26.9
KENTUCKY	1,738.9	498.25	13.6	41.1	45.3	27.2	15.8	--	8.5	3.0	19.1
LOUISIANA	2,710.8	680.08	11.1	38.8	50.1	31.8	14.3	14.8	--	2.7	18.4
MISSISSIPPI	1,511.3	629.71	10.4	43.6	46.0	21.2	20.1	--	--	1.2	24.8
NORTH CAROLINA	3,632.5	652.04	12.0	46.6	41.4	26.9	22.0	4.3	--	0.6	14.5
SOUTH CAROLINA	1,558.6	537.08	8.9	37.6	53.5	27.6	25.7	--	--	1.9	25.9
TENNESSEE	2,772.0	639.74	12.4	29.6	57.9	34.9	23.1	8.0	--	3.9	23.0
VIRGINIA	3,362.9	649.58	11.2	29.7	59.0	46.4	31.8	4.9	--	9.7	12.7
WEST VIRGINIA	999.3	536.97	8.9	46.6	44.5	27.6	22.3	--	--	5.2	17.0
SOUTHWEST	13,702.1	703.39	9.7	32.4	57.9	39.3	32.3	4.7	--	2.4	18.5
ARIZONA	2,091.1	881.21	10.2	35.5	54.3	39.5	31.8	5.5	--	2.2	14.8
NEW MEXICO	870.1	716.13	14.9	53.1	32.0	18.8	14.8	1.6	--	2.4	13.2
OKLAHOMA	1,733.6	609.99	12.7	34.3	52.9	33.8	22.2	9.6	--	1.9	19.2
TEXAS	9,007.3	690.21	8.5	29.3	62.2	42.4	36.0	3.9	--	2.5	19.8
ROCKY MOUNTAIN	5,123.8	838.73	8.6	30.8	60.6	42.7	34.3	6.1	--	2.1	17.9
COLORADO	2,488.9	919.77	8.6	28.0	63.4	45.9	33.7	9.6	--	2.6	17.5
IDAHO	569.1	645.24	9.2	33.9	56.8	34.2	33.1	--	--	1.1	22.6
MONTANA	687.8	881.79	8.9	30.1	60.9	44.1	42.5	--	--	1.6	16.9
UTAH	910.1	691.57	9.0	37.9	53.1	37.9	29.5	6.1	--	2.4	15.2
WYOMING	467.9	1100.94	6.5	29.1	64.4	42.9	38.4	3.5	--	0.9	21.6
SEAR WEST	35,699.5	1169.02	8.9	33.9	57.2	42.1	35.2	3.4	--	3.5	15.1
ALASKA	602.0	1464.72	8.5	35.9	55.6	31.6	25.3	5.8	--	0.6	24.0
CALIFORNIA	28,280.1	1267.37	8.0	34.8	57.1	43.7	37.0	3.7	--	3.0	13.5
HAWAII	383.7	425.39	28.4	9.9	61.7	50.9	40.5	--	--	10.4	10.8
NEVADA	710.7	1067.12	8.7	27.1	64.1	38.3	25.4	3.3	--	9.5	25.8
OREGON	2,362.4	963.46	14.6	27.4	58.1	41.1	37.5	--	--	3.6	16.9
WASHINGTON	3,360.6	886.00	9.5	34.9	55.6	31.5	21.8	3.6	--	6.1	24.2

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

TABLE 58 - LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1980

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	80,381	64,058	6,193	3,133	4,071	2,926
1979 ^{3/}	79,520	61,750	6,770	3,430	4,400	3,170
1980 Est.	83,500	64,500	7,350	3,650	4,700	3,300
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	100.0	79.7	7.7	3.9	5.1	3.6
1979 ^{3/}	100.0	77.7	8.5	4.3	5.5	4.0
1980 Est.	100.0	77.2	8.8	4.4	5.6	4.0

^{1/} Includes minor amounts of local corporation income taxes.

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

^{3/} Partially estimated.

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

TABLE 59 - THE FISCAL ROLE OF LOCAL INCOME AND GENERAL SALES TAXES,
SELECTED YEARS 1957-1979

(Tax Amounts in Millions of Dollars)

Level of Government and Type of Tax	1979 ^{1/}	1975	1971	1967	1962	1957
<u>All Local Governments</u> ^{2/}						
Total Tax Collections	78,750	60,767	43,000	28,799	20,810	14,143
Income Taxes:	(4,456)	(4,050)	(3,675)	(2,130)	(1,185)	(785)
Amount	4,435	2,464	1,617	852	271	165
% of Total Taxes	5.6	4.1	3.8	3.0	1.3	1.2
General Sales Taxes:	(5,464)	(4,705)	(3,820)	(2,596)	(1,875)	(1,550)
Amount	6,813	4,208	2,262	1,158	932	636
% of Total Taxes	8.7	6.9	5.3	4.0	4.5	4.5
Income and Sales--%	14.3	11.0	9.1	7.0	5.8	5.7
<u>Municipalities</u> ^{2/}						
Total Tax Collections	26,997	20,597	14,663	10,232	7,751	5,765
Income Taxes:	(1,260)	(1,150)	(1,085)	(625)	(350)	(255)
Amount	3,930	2,101	1,286	754	221	155
% of Total Taxes	14.6	10.2	8.8	7.4	2.9	2.7
General Sales Taxes:	(4,567)	(3,990)	(3,270)	(2,245)	(1,725)	(1,485)
Amount	4,338	2,703	1,580	934	840	582
% of Total Taxes	16.1	13.1	10.8	9.1	10.8	10.1
Income and Sales--%	30.7	23.3	19.6	16.5	13.7	12.8
<u>Counties</u>						
Total Tax Collections	19,175	12,661	8,702	5,702	4,149	2,790
Income Taxes:	(68)	(65)	(24)	(4)	(1)	(0)
Amount	465	310	167	16	6	0
% of Total Taxes	2.4	2.4	1.9	0.3	0.1	0
General Sales Taxes:	(802)	(659)	(505)	(330)	(145)	(65)
Amount	2,068	1,314	590	202	91	53
% of Total Taxes	10.8	10.4	6.8	3.5	2.2	1.9
Income and Sales--%	13.2	12.8	8.7	3.8	2.3	1.9

^{1/} Partially estimated. ^{2/} Excluding the District of Columbia.

NOTE: Figures in parenthesis are the approximate number of local governments with general sales and income taxes as of the following dates for the year indicated--1957 (Sept. 1, 1958); 1962, 1967, and 1971 (Jan. 1st.), 1975 (July 1st.); and 1979 (Oct. 1st.).

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

TABLE 60 - GENERAL REVENUE OF COUNTY GOVERNMENTS, BY SOURCE AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION 1/

STATE & REGION	GENERAL REVENUE		INTERGOV. REV.		OWN SOURCE REVENUE						
	TOTAL	PER	FROM	FROM	TOT. OWN	TOTAL	TAXES			ALL	CHARGES
	(MILLIONS)	CAPITA	FEDERAL	STATE	SOURCE	TAXES	PROPERTY	GENERAL	SALES	INCOME	OTHER	& MISC.
UNITED STATES	\$46,047.9	\$212.62	10.5%	33.4%	54.7%	37.9%	30.4%	4.0%	0.9%	2.5%	16.8%
NEW ENGLAND	228.2	18.60	7.2	11.7	80.4	60.6	60.0	--	--	0.6	19.8
CONNECTICUT	0.0	--	--	--	--	--	--	--	--	--	--
MAINE	21.1	19.32	14.2	20.4	64.0	54.0	53.6	--	--	--	10.0
MASSACHUSETTS	160.0	27.72	6.7	4.6	87.9	67.1	66.3	--	--	0.8	20.7
NEW HAMPSHIRE	46.1	53.05	5.2	32.3	62.3	41.0	41.0	--	--	--	21.3
RHODE ISLAND	0.0	--	--	--	--	--	--	--	--	--	--
VERMONT	1.0	2.05	30.0	--	70.0	70.0	70.0	--	--	--	--
MIDEAST	10,203.5	245.54	10.3	34.2	54.6	43.9	30.8	7.9	3.5	1.7	10.7
DELAWARE	95.1	162.84	46.3	6.7	46.6	23.8	22.6	--	--	1.2	22.8
MARYLAND	2,503.9	603.64	7.7	27.8	64.4	52.0	32.7	--	14.3	5.0	12.3
NEW JERSEY	1,694.2	231.61	12.7	32.6	54.4	44.7	44.1	--	--	0.5	9.7
NEW YORK	4,776.3	269.15	8.6	39.4	50.3	41.5	23.9	16.9	--	0.7	8.8
PENNSYLVANIA	1,134.0	96.40	16.6	30.6	52.4	36.7	36.0	--	--	0.7	15.7
GREAT LAKES	6,616.4	160.51	9.2	37.5	49.4	26.0	21.7	1.7	0.6	2.1	23.3
ILLINOIS	1,071.2	95.32	11.3	22.1	62.6	42.2	33.1	3.2	--	5.9	20.3
INDIANA	802.6	149.02	5.8	33.7	60.3	27.5	22.0	--	5.1	0.5	32.7
MICHIGAN	1,649.5	179.66	13.7	38.4	40.4	21.9	20.9	--	--	1.0	18.5
OHIO	1,769.9	164.92	7.7	37.8	51.3	26.6	19.3	4.4	--	2.8	24.8
WISCONSIN	1,323.2	282.55	5.8	50.6	40.6	16.4	16.3	--	--	0.1	24.2
PLAINS	2,927.0	171.81	7.8	28.0	63.2	40.3	36.8	1.2	--	2.3	22.9
IOWA	585.3	201.41	6.1	27.1	66.0	38.9	37.6	--	--	1.3	27.1
KANSAS	351.4	149.72	7.1	11.0	81.3	57.9	51.7	2.9	--	3.3	23.4
MINNESOTA	1,105.3	274.68	7.0	44.0	47.9	29.4	28.9	--	--	0.4	18.6
MISSOURI	412.0	85.00	12.6	9.0	78.2	51.1	39.7	5.6	--	5.8	27.1
NEBRASKA	281.3	179.29	7.6	22.3	68.8	38.3	33.9	0.2	--	4.2	30.5
NORTH DAKOTA	111.5	170.75	7.0	28.1	61.8	47.2	44.6	--	--	2.6	14.6
SOUTH DAKOTA	80.2	116.23	10.6	8.2	80.0	66.0	58.1	--	--	7.7	14.1
SOUTHEAST	11,342.0	229.62	11.1	31.2	56.7	36.2	27.2	5.7	0.2	3.1	20.6
ALABAMA	353.3	94.77	13.5	26.4	58.5	46.9	20.2	14.2	--	12.4	11.7
ARKANSAS	247.5	114.21	15.2	24.5	60.0	18.7	18.5	--	--	0.2	41.3
FLORIDA	1,864.5	215.28	19.9	11.0	68.0	37.2	33.1	--	--	4.1	30.8
GEORGIA	771.8	150.80	14.1	9.6	76.1	60.5	43.0	13.5	--	4.0	15.6
KENTUCKY	346.5	99.28	21.2	21.6	54.7	33.3	22.8	--	7.5	3.0	21.4
LOUISIANA	736.3	184.72	11.7	21.5	66.1	30.4	19.2	9.4	--	1.9	35.6
MISSISSIPPI	474.3	197.62	11.1	22.5	66.0	23.6	22.4	--	--	1.2	42.4
NORTH CAROLINA	2,774.5	498.03	6.9	56.8	35.8	26.1	20.1	5.6	--	0.4	9.7
SOUTH CAROLINA	439.5	151.45	10.8	21.4	67.4	22.7	21.5	--	--	1.1	44.7
TENNESSEE	1,421.2	327.99	4.8	33.9	60.0	40.4	25.5	12.9	--	2.0	19.6
VIRGINIA	1,779.5	343.73	8.4	33.5	56.9	46.8	35.4	4.5	--	6.9	10.1
WEST VIRGINIA	133.1	71.52	23.4	15.7	60.4	35.2	34.3	--	--	0.9	25.2
SOUTHWEST	2,127.6	109.22	12.0	14.5	72.5	49.0	45.4	0.1	--	3.6	23.5
ARIZONA	495.0	208.60	13.7	26.5	58.1	44.1	42.2	--	--	1.9	14.0
NEW MEXICO	124.5	102.47	28.0	13.5	57.5	30.4	24.8	1.2	--	4.4	27.1
OKLAHOMA	271.6	95.57	10.5	33.5	54.7	35.0	34.8	--	--	0.3	19.7
TEXAS	1,236.5	94.75	10.0	5.6	83.7	55.9	51.0	--	--	4.9	27.8
ROCKY MOUNTAIN	1,200.5	196.51	9.7	21.6	67.5	45.5	39.8	4.0	--	1.8	22.0
COLORADO	442.9	163.67	11.3	31.7	55.6	37.3	32.4	2.9	--	1.9	18.3
IDAHO	147.9	167.69	8.7	22.2	68.8	34.6	33.1	--	--	1.6	34.2
MONTANA	248.6	318.72	9.4	11.1	79.0	60.7	58.5	--	--	2.2	18.3
UTAH	185.9	141.26	11.5	21.2	64.2	45.8	33.5	9.8	--	2.6	18.3
WYOMING	175.2	412.24	5.3	10.6	83.7	53.8	44.2	9.4	--	0.2	30.0
FAR WEST	11,402.7	373.39	11.3	39.2	48.3	37.0	32.5	1.9	--	2.6	11.3
ALASKA	166.0	403.89	6.8	50.0	43.0	38.1	30.9	7.0	--	0.2	4.8
CALIFORNIA	9,631.4	431.63	10.1	41.5	47.3	37.2	34.2	1.6	--	1.3	10.2
HAWAII	95.8	106.21	18.6	24.9	56.5	47.4	36.2	--	--	11.2	9.1
NEVADA	323.7	486.04	8.1	7.7	80.0	42.8	22.0	6.9	--	13.9	37.2
OREGON	541.4	220.80	32.5	32.0	34.3	20.5	16.7	--	--	3.8	13.8
WASHINGTON	644.4	169.89	13.1	25.8	58.8	44.6	25.3	5.2	--	14.2	14.3

1/ Percentage distribution does not add to 100% due to the exclusion of interlocal revenue from table.

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

TABLE 61 - GENERAL REVENUE OF MUNICIPAL GOVERNMENTS, BY SOURCE AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION

STATE & REGION	GENERAL REVENUE		INTERGOV. REV.		OWN SOURCE REVENUE						
	TOTAL	PER	FROM	FROM	TOT. OWN	TOTAL	TAXES	GENERAL	ALL	CHARGES	
	(MILLIONS)	CAPITA	FEDERAL	STATE	SOURCE	TAXES	PROPERTY	SALES	INCOME	OTHER & MISC.	
UNITED STATES	\$65,486.5	\$300.02	15.6	22.1	60.6	42.5	24.9	6.1	5.1	6.4	18.1
NEW ENGLAND	4,452.1	362.93	14.7	21.0	63.6	54.4	54.0	--	--	0.5	9.2
CONNECTICUT	1,044.9	435.33	12.3	24.3	63.2	53.9	53.4	--	--	0.5	9.3
MAINE	212.6	194.69	13.2	24.3	60.8	49.0	48.5	--	--	0.4	11.8
MASSACHUSETTS	2,602.1	450.89	15.5	19.6	64.1	54.9	54.5	--	--	0.3	9.2
NEW HAMPSHIRE	196.0	225.55	14.3	15.7	67.9	55.4	54.1	--	--	1.3	12.6
RHODE ISLAND	356.3	382.30	15.3	24.3	60.1	56.2	55.7	--	--	0.6	3.9
VERMONT	40.2	82.55	30.3	4.7	64.2	46.5	45.3	--	--	1.2	17.7
MIDWEST	23,607.1	559.05	12.9	31.3	54.6	43.9	24.1	5.0	9.8	5.0	10.8
DELAWARE	110.4	189.04	32.2	15.4	51.4	32.6	19.9	--	9.3	3.3	18.8
DIST. OF COL.	1,681.7	2506.26	41.4	--	56.9	50.3	11.8	9.4	17.2	12.0	6.5
MARYLAND	1,313.0	316.54	16.9	45.1	36.5	27.7	19.6	--	4.4	3.7	8.8
NEW JERSEY	1,914.8	261.76	8.2	25.7	65.6	58.2	45.8	--	--	12.4	7.5
NEW YORK	16,383.3	923.21	8.9	36.9	53.2	42.2	24.0	6.3	8.5	3.4	11.0
PENNSYLVANIA	2,203.9	187.36	21.9	11.5	65.1	49.3	18.3	--	25.2	5.8	15.8
GREAT LAKES	10,169.5	246.71	17.4	19.5	61.5	40.9	23.7	4.0	8.2	5.0	20.6
ILLINOIS	2,729.0	242.84	16.1	12.5	70.1	53.3	24.7	15.0	--	13.6	16.8
INDIANA	957.9	177.85	20.8	21.9	55.2	34.2	33.5	--	--	0.7	21.0
MICHIGAN	2,670.3	290.85	19.9	22.1	55.9	32.7	23.1	--	7.6	2.0	23.2
OHIO	2,283.5	212.77	20.3	10.2	67.6	41.6	11.8	--	27.4	2.4	26.0
WISCONSIN	1,528.8	326.46	8.8	39.8	50.7	35.9	34.6	--	--	1.3	14.7
PLAINS	3,849.3	225.95	18.7	14.6	64.8	35.6	21.5	4.4	2.4	7.3	29.2
IOWA	645.7	222.20	20.2	19.2	59.5	30.6	28.8	--	--	1.8	28.8
KANSAS	515.6	219.68	16.5	7.5	73.1	34.2	28.1	1.0	--	5.0	38.8
MINNESOTA	1,042.4	259.05	14.2	23.3	60.3	26.9	22.7	0.3	--	3.9	33.3
MISSOURI	1,096.7	226.26	22.4	7.5	68.5	48.0	11.6	11.3	8.5	16.7	20.5
NEBRASKA	328.9	209.62	19.9	16.0	61.6	36.3	24.9	7.5	--	3.8	25.3
NORTH DAKOTA	108.2	165.70	17.4	15.8	66.3	21.4	17.7	--	--	3.8	44.8
SOUTH DAKOTA	111.8	162.03	24.3	5.4	69.4	40.6	26.3	11.7	--	2.5	28.8
SOUTHEAST	9,139.1	185.02	19.1	16.0	60.4	36.4	20.3	4.3	1.3	10.6	24.0
ALABAMA	699.7	187.69	17.1	6.0	74.5	39.3	6.3	16.3	3.3	13.4	35.2
ARKANSAS	287.5	132.67	22.4	20.9	56.3	17.1	7.9	0.2	--	9.0	39.2
FLORIDA	1,666.6	192.43	16.9	14.0	67.3	38.7	21.9	0.1	--	16.7	28.6
GEORGIA	695.6	135.91	18.7	9.8	66.5	39.9	22.2	1.7	--	16.0	26.6
KENTUCKY	504.8	144.64	24.7	4.0	65.4	35.6	12.8	--	18.6	4.2	29.8
LOUISIANA	756.8	189.86	25.9	10.0	60.9	39.2	12.9	18.5	--	7.8	21.7
MISSISSIPPI	327.0	136.25	22.1	24.7	50.8	22.4	18.8	--	--	3.5	28.4
NORTH CAROLINA	766.9	137.66	27.0	15.0	50.4	32.7	31.3	--	--	1.4	17.7
SOUTH CAROLINA	215.6	74.29	26.3	13.2	59.5	41.1	30.7	--	--	10.4	18.3
TENNESSEE	1,443.1	333.05	15.5	22.8	48.4	27.3	19.2	2.6	--	5.5	21.1
VIRGINIA	1,570.1	303.28	14.6	25.7	58.8	46.2	28.0	5.3	--	12.8	12.6
WEST VIRGINIA	205.4	110.37	19.6	3.5	76.2	35.7	10.9	--	--	24.9	40.5
SOUTHWEST	3,995.1	205.09	19.3	7.3	72.6	44.6	22.4	16.1	--	6.1	28.1
ARIZONA	614.7	259.04	21.2	22.6	54.4	35.5	10.8	18.9	--	5.9	18.9
NEW MEXICO	258.3	212.59	23.5	32.9	42.8	20.6	10.1	4.7	--	5.9	22.1
OKLAHOMA	648.8	228.29	23.0	4.1	72.8	37.8	7.7	25.6	--	4.5	35.0
TEXAS	2,473.3	189.52	17.4	1.6	80.3	51.1	30.5	14.1	--	6.6	29.2
ROCKY MOUNTAIN	1,321.6	216.34	17.0	13.4	67.3	40.2	16.4	17.3	--	6.5	27.2
COLORADO	782.2	289.06	15.0	11.7	71.3	44.8	13.2	24.5	--	7.1	26.5
IDAHO	116.0	131.52	26.8	14.1	56.8	31.8	28.4	--	--	3.4	25.0
MONTANA	125.9	161.41	19.1	11.7	68.3	38.4	34.2	--	--	4.2	29.9
UTAH	199.6	151.67	18.4	7.3	73.7	43.3	16.4	18.5	--	8.4	30.4
WYOMING	97.9	230.35	15.9	40.7	34.2	9.1	5.1	--	--	4.0	25.1
FAR WEST	8,952.7	293.17	14.5	18.7	65.6	43.4	22.3	10.8	--	10.2	22.2
ALASKA	437.5	1064.48	9.1	30.4	60.3	29.1	23.1	5.3	--	0.7	31.2
CALIFORNIA	6,847.1	306.85	12.9	19.7	66.6	45.2	22.1	12.8	--	10.3	21.4
HAWAII	287.9	319.18	31.6	4.9	63.5	52.1	41.9	--	--	10.1	11.4
NEVADA	160.5	240.99	14.1	11.6	58.1	30.9	16.3	0.7	--	13.9	27.2
OREGON	473.3	193.03	24.6	9.6	62.9	36.4	27.6	--	--	8.9	26.5
WASHINGTON	746.4	196.78	19.1	15.9	63.4	38.5	14.4	8.9	--	15.2	24.9

1/ Percentage distribution does not add to 100% due to the exclusion of interlocal revenue from table.

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

TABLE 62 - MUNICIPAL REVENUES--THE CHANGING MIX
(Dollar Amounts in Millions)

	1962	1967	1972	1978	1979-1982 Projection
Total Revenue	\$13,127	\$19,283	\$34,998	\$65,379	
	PERCENT DISTRIBUTION ^{1/}				
Property Tax	44.2%	38.1%	31.3%	24.7%	<u>Continued decline.</u> High inflation rates will increase public discontent with the property tax.
Direct Federal Aid	2.5	4.2	7.3	15.6	<u>Little or no real increase.</u> Due to growing fiscal austerity, the growth in federal aid flows will probably lag the rate of inflation.
Other Taxes	16.2	16.4	17.3	17.7	<u>Real growth.</u> Local income and sales tax revenue will increase at a faster rate than inflation.
Charges & Miscellaneous Revenue	19.2	19.2	18.5	18.1	<u>Probable increase especially in localities with tight property tax lids.</u>
State Aid	16.3	20.7	24.1	22.2	<u>Some increase</u> to offset federal aid slowdown and due also to the relatively strong revenue position of most states.

^{1/}Will not total 100 percent due to the fact that interlocal transfers are included in total revenue and not shown separately.

SOURCE: ACIR staff computation based on Census data.

TABLE 63 - GENERAL REVENUE OF SCHOOL DISTRICTS, BY SOURCE AND BY STATE, 1977-78
TOTAL, PER CAPITA AND PERCENTAGE DISTRIBUTION 1/

STATE & REGION	GENERAL REVENUE		INTERGOV. REV.		OWN SOURCE REVENUE						
	TOTAL	PER	FROM	FROM	TOT. OWN	TOTAL	TAXES	GENERAL	ALL	CHARGES	
	(MILLIONS)	CAPITA	FEDERAL	STATE	SOURCE	TAXES	PROPERTY	SALES	INCOME	OTHER & MISC.	
UNITED STATES	\$68,990.8	\$317.05	1.8%	47.5%	48.7%	42.1%	40.9%	0.7%	0.7%	0.6%	6.7%
NEW ENGLAND	929.6	75.78	0.3	30.9	39.4	35.4	35.4	--	--	--	4.0
CONNECTICUT	49.3	15.82	0.6	23.7	5.3	--	--	--	--	--	5.5
MAINE	164.1	150.27	0.4	59.4	38.6	35.2	35.2	--	--	--	3.4
MASSACHUSETTS	302.0	52.33	0.2	35.6	4.0	--	--	--	--	--	4.0
NEW HAMPSHIRE	191.4	220.25	0.3	9.4	86.2	81.7	81.7	--	--	--	4.5
RHODE ISLAND	8.3	8.91	4.8	42.2	--	--	--	--	--	--	--
VERMONT	214.5	440.45	0.2	22.6	57.6	53.7	53.7	--	--	--	3.9
MIDWEST	12,385.1	298.03	0.5	41.7	56.0	50.6	45.9	0.3	1.5	2.8	5.4
DELAWARE	189.8	325.00	3.8	68.2	26.7	21.9	21.9	--	--	--	4.8
MARYLAND	0.0	--	--	--	--	--	--	--	--	--	--
NEW JERSEY	2,379.7	325.32	0.5	31.5	65.9	61.5	61.5	--	--	--	4.4
NEW YORK	5,371.8	302.70	0.6	43.5	54.7	50.1	48.4	0.7	--	1.0	4.6
PENNSYLVANIA	4,443.8	377.78	0.4	43.7	53.6	46.6	35.7	--	4.3	6.6	7.1
GREAT LAKES	15,923.7	386.31	1.3	44.3	53.4	46.4	46.3	--	--	0.1	7.0
ILLINOIS	4,602.3	409.53	0.7	44.0	55.1	47.8	47.7	--	--	0.1	7.3
INDIANA	1,818.3	337.60	0.9	50.5	46.5	41.0	41.0	--	--	--	5.5
MICHIGAN	4,106.3	447.26	2.3	38.6	36.9	49.4	49.2	--	--	0.2	7.5
OHIO	3,909.7	364.30	0.7	46.7	52.4	45.4	45.4	--	--	--	7.0
WISCONSIN	1,487.1	317.55	2.4	47.6	49.4	42.9	42.9	--	--	--	6.5
PLAINS	6,531.1	383.37	1.8	45.1	49.8	41.1	41.0	--	--	0.1	8.7
IOWA	1,202.7	413.87	1.4	50.9	47.3	39.3	39.3	--	--	--	8.0
KANSAS	913.7	389.31	1.4	38.4	57.5	46.7	46.7	--	--	--	10.9
MINNESOTA	1,792.5	445.45	0.6	57.9	40.4	34.0	33.8	--	--	0.2	6.4
MISSOURI	1,555.5	320.92	3.2	41.3	49.3	39.0	39.0	--	--	--	10.2
NEBRASKA	587.6	374.51	1.9	20.7	69.5	59.5	59.4	--	--	0.1	10.0
NORTH DAKOTA	243.0	372.13	3.0	47.2	40.7	30.9	30.9	--	--	--	9.8
SOUTH DAKOTA	236.1	342.17	3.5	27.9	67.1	60.4	60.2	--	--	0.3	6.7
SOUTHEAST	10,281.4	208.15	2.6	62.3	34.2	25.6	23.3	1.9	0.3	0.2	8.6
ALABAMA	928.9	249.17	1.7	70.3	21.3	9.4	9.4	--	--	--	11.8
ARKANSAS	581.7	268.44	1.7	57.7	40.2	31.9	31.9	--	--	--	8.3
FLORIDA	3,093.3	357.15	3.5	58.9	37.3	27.5	27.5	--	--	--	9.8
GEORGIA	1,423.9	278.21	3.0	54.6	41.9	34.4	34.4	--	--	--	7.5
KENTUCKY	882.4	252.84	1.6	70.2	28.2	19.1	13.8	--	3.1	2.3	9.0
LOUISIANA	1,229.6	308.48	1.5	66.3	31.8	26.8	11.2	15.6	--	--	5.1
MISSISSIPPI	697.4	290.58	4.0	67.4	28.5	18.7	18.7	--	--	--	9.8
NORTH CAROLINA	0.0	--	--	--	--	--	--	--	--	--	--
SOUTH CAROLINA	783.0	269.81	2.3	59.0	38.3	29.8	29.6	--	--	0.3	8.4
TENNESSEE	16.5	3.81	0.6	54.5	10.9	--	--	--	--	--	10.9
VIRGINIA	0.0	--	--	--	--	--	--	--	--	--	--
WEST VIRGINIA	644.7	346.43	1.7	67.8	30.4	24.1	24.1	--	--	--	6.3
SOUTHWEST	7,041.2	361.46	3.3	54.4	41.6	35.4	35.3	--	--	0.1	6.3
ARIZONA	957.2	403.37	1.5	49.4	48.1	40.2	40.2	--	--	--	7.9
NEW MEXICO	480.2	395.23	7.1	75.0	17.9	14.2	14.2	--	--	--	3.7
OKLAHOMA	804.0	282.90	2.4	59.1	35.7	30.4	30.0	--	--	0.5	5.3
TEXAS	4,799.8	367.80	3.4	52.6	43.7	37.3	37.3	--	--	--	6.4
ROCKY MOUNTAIN	2,561.5	419.30	2.8	44.3	46.8	39.4	39.4	--	--	--	7.4
COLORADO	1,139.2	420.99	2.4	40.3	37.1	48.6	48.6	--	--	--	8.4
IDAHO	280.9	318.48	2.9	50.4	40.9	34.2	34.2	--	--	--	6.7
MONTANA	396.8	508.72	3.4	41.6	31.4	25.6	25.6	--	--	--	5.7
UTAH	511.1	388.37	3.6	56.9	39.3	32.1	32.1	--	--	--	7.2
WYOMING	233.5	549.41	2.2	33.3	46.6	40.4	40.4	--	--	--	6.3
FAR WEST	13,337.2	436.74	2.0	43.5	51.9	46.7	46.7	--	--	--	5.2
ALASKA	0.0	--	--	--	--	--	--	--	--	--	--
CALIFORNIA	10,407.8	466.42	1.8	41.9	54.3	49.5	49.5	--	--	--	4.7
HAWAII	0.0	--	--	--	--	--	--	--	--	--	--
NEVADA	254.4	381.98	4.4	58.6	36.7	32.4	32.2	--	--	0.2	4.4
OREGON	1,147.0	467.78	1.8	35.9	59.9	51.8	51.8	--	--	--	8.1
WASHINGTON	1,528.0	402.83	3.0	37.7	32.2	25.8	25.8	--	--	--	6.4

1/ Percentage distribution does not add to 100% due to the exclusion of interlocal revenue from table.

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

**TABLE 64 - WHO PAYS THE PROPERTY TAX?
ESTIMATED PROPERTY TAX COLLECTIONS BY SOURCE, 1957, 1967, AND 1977**

Source	Amount (in millions)			Percentage Distribution			Percentage Point Increase or Decrease (-)		
	1957	1967	1977	1957	1967	1977	1957 to 1967	1967 to 1977	1957 to 1977
<u>Households</u> ^{1/} --Total	\$5,776	\$13,293	\$32,982	44.9	51.0	52.7	6.1	1.7	7.8
<u>Realty</u> ^{2/}	5,197	11,957	30,447	40.4	45.9	48.6	5.5	2.7	8.2
<u>Personalty</u> ^{3/}	579	1,336	2,535	4.5	5.1	4.1	0.6	-1.0	-0.4
<u>Business Firms</u> --Total ^{1/}	5,544	10,155	21,642	43.1	39.0	34.6	-4.1	-4.4	-8.5
<u>Realty</u> ^{4/}	2,869	5,327	11,672	22.3	20.5	18.7	-1.8	-1.8	-3.6
<u>Personalty</u> ^{5/}	1,595	2,883	6,405	12.4	11.1	10.2	-1.3	-0.9	-2.2
<u>Public Utilities</u>	1,080	1,945	3,565	8.4	7.5	5.7	-0.9	-1.8	-2.7
<u>Acreage and Farms</u>	1,325	2,082	5,973	10.3	8.0	9.6	-2.3	1.6	-0.7
<u>Vacant Lots</u>	219	517	1,938	1.7	2.0	3.1	0.3	1.1	1.4
<u>Grand Total</u>	12,864	26,047	62,535	100.0	100.0	100.0	...	...	...

1/ Excluding acreage and farms, and vacant lots.

2/ Includes both single-family dwelling units and apartments. In 1977, an estimated \$26 billion or 41 percent of all property tax revenue was derived from single-family homes; about \$5 billion or 8 percent from multi-family units.

3/ The collections produced through the taxation of furniture and other household effects and from the property tax on motor vehicles and intangibles.

4/ Commercial and industrial real estate, other than public utilities.

5/ Collections from the taxation of merchants' and manufacturers' inventory, tools and machinery, etc. (other than public utilities).

Source: ACIR staff estimates based on published and unpublished data from the Governments Division, U.S. Bureau of the Census, U.S. Department of Agriculture data; and supplementary data supplied by several states.

TABLE 65 - PROPERTY TAXES AS A PERCENT OF STATE AND LOCAL TOTAL GENERAL REVENUE, BY STATE, FISCAL YEARS 1967, 1975, AND 1978

State ^{1/}	State and Local Property Tax Revenue as a Percent of Total General Revenue--								
	State and Local			State			Local		
	1978	1975	1967	1978	1975	1967	1978	1975	1967
	(Greatest Dependency on the Property Tax) ^{1/}								
New Hampshire	34.8	36.5	43.1	1.2	1.5	2.0	63.3	62.0	75.8
New Jersey	32.3	38.1	42.7	1.4	2.1	...	49.0	52.8	60.3
Connecticut	31.3	34.8	38.4	...	...	...	59.6	62.1	66.0
Massachusetts	31.1	36.8	38.8	*	*	*	55.6	58.1	58.1
California	26.5	28.4	34.1	2.2	2.1	3.1	37.0	37.6	44.8
Kansas	25.6	26.1	33.9	1.0	1.0	1.5	43.0	43.8	51.0
Nebraska	25.4	28.5	44.3	0.3	*	14.8	43.4	45.1	57.2
Montana	25.2	27.0	33.0	2.2	2.1	2.4	42.5	47.1	60.8
Rhode Island	25.0	26.0	31.4	0.6	0.7	...	54.7	57.1	59.8
	(Moderate Dependency on the Property Tax) ^{1/}								
South Dakota	24.6	26.4	34.1	...	...	...	50.9	51.9	65.3
Arizona	24.1	22.8	28.1	6.8	6.8	8.1	31.8	28.8	41.1
Illinois	23.9	26.1	35.5	*	0.1	0.1	39.2	41.6	52.6
New York	23.8	24.0	29.4	0.1	0.2	0.1	29.9	28.5	37.0
Iowa	22.9	25.7	34.3	*	*	0.5	36.3	40.9	57.3
Vermont	22.8	24.7	25.4	*	0.1	0.2	59.0	58.8	66.0
Michigan	22.1	25.8	29.4	1.4	1.9	3.4	35.5	39.8	42.8
Oregon	22.1	23.3	28.9	*	*	0.2	37.5	40.4	48.7
Maine	22.0	24.4	32.9	1.9	1.5	1.4	44.4	51.5	65.6
Wyoming	21.9	20.4	26.3	3.1	1.7	6.2	38.4	36.0	47.3
Indiana	21.6	25.4	33.6	0.6	1.1	1.3	35.6	40.2	54.8
Texas	21.3	22.1	28.1	0.5	0.7	2.5	36.0	38.0	45.7
Wisconsin	21.3	24.6	30.4	2.1	2.8	3.4	31.7	34.6	40.8
Alaska	21.2	9.4	7.3	15.1	1.1	...	25.3	19.8	31.9
Ohio	21.2	23.2	34.5	1.7	1.8	2.8	30.4	34.1	48.3
Colorado	20.9	19.3	29.1	0.1	0.1	0.2	33.7	31.4	46.7
Florida	18.9	18.5	26.1	1.3	1.3	1.8	26.8	26.1	39.3
Minnesota	18.3	18.6	32.6	0.1	0.1	3.7	29.0	29.0	48.5
Washington	18.3	19.7	19.6	9.2	6.0	5.1	21.8	28.0	31.4
Nevada	18.2	19.7	22.6	4.3	4.1	1.4	25.4	28.7	36.9
Missouri	17.8	21.9	27.0	0.2	0.2	0.6	29.8	35.5	44.3
Maryland	17.4	18.6	29.8	2.0	1.9	2.3	27.0	25.3	41.9
Idaho	16.8	17.1	23.2	*	0.1	0.3	33.1	32.8	44.5
Virginia	16.8	16.9	19.8	0.5	0.7	1.0	31.8	29.3	35.0
Pennsylvania	16.7	16.8	24.1	0.7	0.7	0.1	29.1	27.6	41.8
North Dakota	15.9	16.2	25.8	0.4	0.3	1.0	33.6	37.1	49.0
Georgia	15.4	17.3	18.8	0.2	0.2	0.2	26.9	30.6	31.2
Utah	15.3	16.0	24.1	*	*	3.3	29.5	30.8	41.3
	(Least Dependent on the Property Tax) ^{1/}								
North Carolina	13.6	13.9	17.4	0.9	0.9	1.4	22.0	22.6	28.2
Tennessee	13.1	14.3	17.4	...	...	...	23.1	24.3	30.7
South Carolina	12.3	12.2	13.4	0.2	0.2	0.2	25.7	25.9	28.0
Arkansas	11.0	11.8	14.8	0.1	0.1	0.1	22.5	24.3	32.3
Oklahoma	11.0	12.9	18.1	...	...	...	22.2	25.9	40.4
Mississippi	10.8	11.4	15.4	0.2	0.2	0.6	20.1	21.5	28.2
Kentucky	10.4	10.6	14.9	4.8	1.6	2.6	15.8	21.8	27.8
West Virginia	9.9	10.8	15.5	*	0.1	0.1	22.3	27.3	36.0
District of Columbia	9.4	10.1	20.2	...	...	...	9.4	10.1	20.2
Hawaii	9.3	10.5	12.8	...	...	...	40.5	44.6	44.4
Delaware	8.6	10.6	12.4	...	0.3	0.1	20.6	23.1	25.7
New Mexico	7.9	8.7	10.8	1.3	1.4	2.9	14.8	16.4	19.2
Louisiana	7.3	8.6	11.9	...	*	1.6	14.3	16.5	22.4
Alabama	6.1	6.4	9.7	1.8	1.4	2.3	9.7	11.1	15.4

...Represents zero.

*Less than 0.05 percent.

^{1/} States ranked on basis of state and local total for 1978.

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

TABLE 66 - PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,
BY STATE, AND REGION, SELECTED YEARS, 1942-1978

State and Region	1978	1977	1972	1967	1962	1957	1942
United States	34.3	35.6	39.1	42.7	45.9	44.6 ^{1/}	53.2 ^{1/}
New England	(45.9)	(45.9)	(48.1)	(50.2)	(53.9)	(52.7)	(60.2)
Maine	38.2	36.1	45.0	48.5	52.8	50.0	62.7
New Hampshire	58.8	61.8	60.4	63.4	63.6	62.8	60.5
Vermont	42.2	40.8	42.9	40.1	45.2	45.0	50.4
Massachusetts	47.5	49.1	51.2	51.8	60.6	58.0	67.2
Rhode Island	42.5	41.2	39.5	45.6	47.8	50.4	62.6
Connecticut	46.4	46.6	49.4	52.0	53.6	50.0	57.5
Mideast	(29.5)	(30.1)	(33.6)	(37.5)	(40.5)	(41.4)	(54.6)
New York	36.0	35.8	36.6	39.4	44.4	47.7	58.4
New Jersey	48.0	50.3	57.1	56.9	64.7	64.0	75.3
Pennsylvania	25.8	26.1	27.3	33.6	34.7	33.4	51.1
Delaware	15.5	16.2	17.3	19.9	20.5	23.9	28.6
Maryland	28.5	29.8	32.3	41.2	41.7	42.5	57.7
Dist. of Col.	23.4	22.4	30.9	33.8	37.0	36.8	56.2
Great Lakes	(35.1)	(37.0)	(44.2)	(46.9)	(53.2)	(50.5)	(53.4)
Michigan	36.5	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	35.2	38.9	43.7	51.7	51.7	48.0	47.8
Indiana	34.6	37.2	51.2	48.4	56.2	54.9	55.1
Illinois	35.5	37.0	41.6	48.9	53.4	51.7	55.5
Wisconsin	33.6	34.3	44.7	41.7	55.6	51.8	55.9
Plains	(37.6)	(38.5)	(45.2)	(52.9)	(56.0)	(54.8)	(60.0)
Minnesota	30.0	29.9	40.0	49.6	54.9	51.8	56.4
Iowa	38.2	38.8	46.2	50.4	56.5	48.8	55.3
Missouri	29.9	31.7	37.1	40.9	42.6	44.4	49.7
North Dakota	33.3	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	47.2	48.8	52.9	56.1	58.4	58.2	61.5
Nebraska	42.9	46.1	51.1	72.3	70.5	69.9	69.1
Kansas	41.9	41.1	49.0	50.3	56.1	58.0	60.9
Southeast	(22.0)	(22.9)	(24.3)	(27.0)	(29.4)	(27.7)	(38.0)
Virginia	28.0	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	17.8	18.0	20.6	26.7	27.2	25.4	32.7
Kentucky	18.2	18.7	21.0	27.0	30.3	36.3	47.0
Tennessee	23.9	25.1	26.9	29.3	33.3	28.9	44.1
North Carolina	23.3	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	22.6	23.4	23.9	21.2	24.3	23.0	37.0
Georgia	28.8	31.1	30.5	31.4	31.8	29.0	41.2
Florida	32.6	33.6	33.0	40.3	41.2	35.4	44.7
Alabama	12.2	11.8	14.8	17.7	20.3	20.2	32.5
Mississippi	21.7	22.0	22.6	27.7	29.9	27.5	41.0
Louisiana	13.6	15.6	20.1	20.5	22.6	21.8	33.7
Arkansas	21.3	22.8	24.1	26.1	28.3	26.5	30.7
Southwest	(27.4)	(28.9)	(31.6)	(36.6)	(37.4)	(36.6)	(43.4)
Oklahoma	20.3	22.5	27.2	32.9	31.2	30.4	35.7
Texas	35.7	36.5	39.1	45.4	45.3	46.2	55.5
New Mexico	16.1	18.2	20.6	22.5	25.2	23.4	34.2
Arizona	37.6	38.4	39.3	45.5	47.7	46.4	48.3
Rocky Mountain	(36.6)	(37.5)	(41.5)	(46.9)	(50.1)	(50.9)	(73.7)
Montana	48.1	47.3	50.6	56.0	56.8	58.3	68.4
Idaho	30.6	32.0	35.3	36.8	48.6	50.2	62.0
Wyoming	40.3	40.7	46.7	54.7	53.4	51.4	54.6
Colorado	35.7	38.1	40.8	45.8	47.7	50.8	56.6
Utah	28.2	29.2	34.1	41.4	44.1	43.8	53.3
Far West ^{1/}	(36.0)	(37.4)	(42.0)	(42.4)	(40.3)	(38.8)	(49.2)
Washington	30.8	31.1	36.5	30.8	30.9	29.6	33.7
Oregon	41.6	44.5	49.7	47.5	47.4	42.4	51.7
Nevada	31.4	32.0	34.1	40.0	32.7	36.1	61.4
California	40.2	42.0	47.7	51.4	50.2	47.2	49.9
Alaska	43.2	57.4	24.5	24.6	22.9	22.0	N.A.
Hawaii	16.4	17.1	19.1	20.3	16.0	15.8	N.A.

Note: Regional amounts are unweighted averages.

N.A.--Not available.

^{1/} Excluding Alaska and Hawaii.

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

TABLE 67 - PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS,
BY STATE AND REGION, SELECTED YEARS 1942-1978

State and Region	1978	1977	1972	1967	1962	1957	1942
United States	79.7	80.6	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	99.0	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.3	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	99.1	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	98.1	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	99.1	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.0	98.7	98.0	96.7	96.9	96.3	97.2
Mideast ^{1/}	(74.5)	(75.0)	(77.1)	(84.1)	(85.5)	(84.9)	(92.8)
Delaware	84.9	85.0	82.3	93.3	93.6	94.6	94.8
Dist. of Columbia	23.4	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	64.7	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	89.0	90.0	92.1	90.7	90.4	89.0	97.2
New York	67.9	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	66.0	66.2	70.3	73.8	75.1	74.7	88.0
Great Lakes	(88.2)	(89.4)	(91.4)	(93.8)	(95.1)	(93.6)	(96.2)
Illinois	80.6	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	96.2	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	91.4	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	74.6	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.3	98.7	98.9	98.4	98.2	97.0	96.3
Plains	(90.3)	(91.0)	(93.1)	(94.5)	(93.6)	(93.3)	(95.3)
Iowa	97.8	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	93.5	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.8	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	67.9	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	91.6	93.1	93.5	93.7	92.3	91.6	94.9
North Dakota	95.7	96.4	96.1	96.6	96.5	96.9	98.2
South Dakota	89.9	90.5	93.4	94.9	93.1	92.6	97.2
Southeast	(73.4)	(75.1)	(78.0)	(81.0)	(83.5)	(82.7)	(87.3)
Alabama	38.5	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	90.4	90.9	91.7	93.2	92.4	88.0	89.9
Florida	84.1	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	79.1	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	58.0	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	45.0	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	94.6	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	81.8	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	93.2	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	66.1	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	68.6	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	81.0	81.9	85.2	89.6	88.7	86.7	93.2
Southwest	(77.6)	(79.6)	(84.0)	(86.2)	(88.4)	(88.6)	(94.2)
Arizona	80.5	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	79.1	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	65.9	69.8	79.9	90.7	95.1	95.0	97.4
Texas	85.0	85.8	87.0	93.8	92.9	91.4	95.5
Rocky Mountain	(86.9)	(88.5)	(92.0)	(93.3)	(93.4)	(93.9)	(95.7)
Colorado	73.5	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	96.8	97.2	97.6	97.7	97.7	96.8	97.9
Montana	96.5	96.1	95.1	95.1	94.4	93.3	98.4
Utah	77.8	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	89.7	91.8	97.4	92.9	93.9	92.6	93.6
Far West ^{2/}	(77.9)	(78.6)	(84.0)	(87.8)	(85.9)	(85.5)	(91.6)
California	84.8	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	66.4	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	91.1	92.0	96.5	96.6	96.6	95.3	96.3
Washington	69.2	69.8	81.7	84.9	83.6	81.3	90.8
Alaska ^{3/}	79.9	78.7	69.5	76.2	74.8	(68.8)	N.A.
Hawaii ^{3/}	79.6	80.0	78.1	75.9	67.0	(70.6)	N.A.

N.A. - Not available.

^{1/} Excluding the District of Columbia.

^{2/} Excluding Alaska and Hawaii.

^{3/} Data 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 68 - STATE-LOCAL PROPERTY TAXES PER \$1,000 OF STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1957-1978

State and Region	1978		1977		1972		1967		1957	
	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	\$44	100	\$46	100	\$50	100	\$45	100	\$37 ^{1/2}	100
New England	(59)	(134)	(59)	(128)	(66)	(132)	(52)	(116)	(45)	(122)
Maine	51	116	45	98	66	132	51	113	44	119
New Hampshire	62	141	66	143	73	146	59	131	51	138
Vermont	61	139	62	135	73	146	50	111	46	124
Massachusetts	72	164	74	161	73	146	59	131	52	141
Rhode Island	53	120	52	113	50	100	45	100	39	105
Connecticut	54	123	56	122	64	128	48	107	36	97
Mideast	(39)	(89)	(41)	(89)	(42)	(84)	(38)	(84)	(30)	(81)
New York	62	141	63	137	58	116	52	116	43	116
New Jersey	60	136	63	137	67	134	54	120	45	122
Pennsylvania	22	50	31	67	34	68	32	71	25	68
Delaware	19	43	19	41	21	42	19	42	12	32
Maryland	37	84	39	85	40	80	42	93	31	84
Dist. of Col.	32	73	29	63	32	64	29	64	25	68
Great Lakes	(41)	(93)	(44)	(96)	(56)	(112)	(45)	(100)	(39)	(105)
Michigan	46	105	49	107	53	106	43	96	38	103
Ohio	35	80	39	85	44	88	43	96	32	86
Indiana	36	82	39	85	59	118	47	104	38	103
Illinois	42	95	43	93	51	102	42	93	37	100
Wisconsin	48	109	49	107	72	144	51	113	49	132
Plains	(44)	(100)	(47)	(102)	(56)	(112)	(58)	(129)	(51)	(138)
Minnesota	43	98	44	96	58	116	60	133	50	135
Iowa	44	100	47	102	60	120	56	124	47	127
Missouri	30	68	33	72	40	80	38	84	30	81
North Dakota	39	89	39	85	48	96	59	131	61	165
South Dakota	54	123	60	130	70	140	70	156	60	162
Nebraska	52	118	59	128	59	118	67	149	53	143
Kansas	47	107	47	102	54	108	55	122	56	151
Southeast	(24)	(55)	(25)	(54)	(27)	(54)	(27)	(60)	(24)	(65)
Virginia	31	70	31	67	31	62	28	62	24	65
West Virginia	20	45	21	46	25	50	27	60	18	49
Kentucky	21	48	21	46	23	46	26	58	28	76
Tennessee	26	59	27	59	29	58	28	62	24	65
North Carolina	26	59	26	57	28	56	26	58	23	62
South Carolina	25	57	25	54	26	52	20	44	20	54
Georgia	32	73	35	76	33	66	30	67	25	68
Florida	35	80	35	76	38	76	42	93	30	81
Alabama	12	27	12	26	15	30	17	38	15	41
Mississippi	26	59	26	57	28	56	31	69	30	81
Louisiana	17	39	19	41	27	54	24	53	22	59
Arkansas	22	50	23	50	25	50	26	58	23	62
Southwest	(34)	(77)	(35)	(76)	(38)	(76)	(40)	(89)	(32)	(86)
Oklahoma	22	50	24	52	29	58	34	76	28	76
Texas	38	86	39	85	42	84	41	91	35	95
New Mexico	21	48	22	48	26	52	26	58	21	57
Arizona	54	123	55	120	54	108	58	129	42	114
Rocky Mountain	(50)	(114)	(50)	(109)	(54)	(108)	(56)	(124)	(48)	(130)
Montana	66	150	64	139	74	148	65	144	57	154
Idaho	37	84	37	80	44	88	44	98	47	127
Wyoming	64	145	63	137	59	118	69	153	48	130
Colorado	45	102	49	107	51	102	54	120	47	127
Utah	36	82	37	80	43	86	50	111	41	111
Far West ^{1/2}	(49)	(111)	(50)	(109)	(56)	(112)	(48)	(107)	(37)	(100)
Washington	39	89	38	83	47	94	35	78	26	70
Oregon	53	120	58	126	62	124	52	116	44	119
Nevada	41	93	41	89	44	88	44	98	34	92
California	64	145	65	141	72	144	62	138	44	119
Alaska	76	173	135	292	25	50	23	51	(12)	(32)
Hawaii	23	52	24	52	27	54	27	60	(15)	(41)

Note: Regional dollar amounts are unweighted averages.

^{1/2} Excluding Alaska and Hawaii.

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

TABLE 69 - PER CAPITA STATE-LOCAL PROPERTY TAX COLLECTIONS--AMOUNT,
AND AVERAGE RATE OF INCREASE, BY STATE; SELECTED YEARS, 1957-1978

State and Region	Per Capita Collections					Average Annual Rate of Increase or Decrease (-)			
	1978	1977	1972	1967	1957	1977-78	1972-77	1967-72	1957-67
United States Average	\$305	\$289	\$206	\$132	\$76 ^{1/}	5.5%	7.0%	9.3%	5.7%
New England	(393)	(364)	(268)	(153)	(91)	(8.0)	(6.3)	(11.9)	(5.3)
Maine	290	238	219	126	75	21.8	1.7	11.7	5.3
New Hampshire	394	382	274	163	96	3.1	6.9	10.9	5.4
Vermont	353	331	261	129	78	6.6	4.9	15.1	5.2
Massachusetts	522	491	331	192	120	6.3	8.2	11.5	4.8
Rhode Island	361	327	205	135	77	10.4	9.8	8.7	5.8
Connecticut	436	413	316	175	98	5.6	5.5	12.5	6.0
Mideast	(315)	(293)	(203)	(128)	(74)	(7.5)	(7.6)	(9.7)	(5.6)
New York	471	448	288	181	108	5.1	9.2	9.7	5.3
New Jersey	477	468	318	182	111	1.9	8.0	11.8	5.1
Pennsylvania	223	201	142	94	54	10.9	7.2	8.6	5.7
Delaware	146	134	99	67	33	9.0	6.2	8.1	7.3
Maryland	281	265	180	131	68	6.0	8.0	6.6	6.8
District of Columbia	291	240	189	115	69	21.3	4.9	10.4	5.2
Great Lakes	(298)	(288)	(234)	(141)	(85)	3.5	(4.2)	(10.7)	(5.2)
Michigan	348	332	231	139	85	4.8	7.5	10.7	5.0
Ohio	247	249	185	129	72	-0.8	6.1	7.5	6.0
Indiana	245	243	236	142	77	0.8	0.6	10.7	6.3
Illinois	325	318	241	146	93	2.2	5.7	10.6	4.6
Wisconsin	326	299	278	151	97	9.0	1.5	13.0	4.5
Plains	(292)	(277)	(213)	(159)	(91)	(5.4)	(5.4)	(6.0)	(5.7)
Minnesota	301	271	231	174	95	11.1	3.2	5.8	6.2
Iowa	303	291	230	168	88	4.1	4.8	6.5	6.7
Missouri	195	193	157	106	59	1.0	4.2	8.2	6.0
North Dakota	240	224	170	142	93	7.1	5.7	3.7	4.3
South Dakota	322	307	240	170	98	4.9	5.0	7.1	5.7
Nebraska	350	357	236	196	101	-2.0	8.6	3.8	6.9
Kansas	334	299	228	158	100	11.7	5.6	7.6	4.7
Southeast	(144)	(134)	(92)	(60)	(34)	(7.5)	(7.8)	(8.9)	(5.8)
Virginia	212	194	120	71	40	9.3	10.1	11.1	5.9
West Virginia	120	112	80	59	30	7.1	7.0	6.3	7.0
Kentucky	121	113	74	57	40	7.1	8.8	5.4	3.6
Tennessee	147	141	96	62	34	4.3	8.0	9.1	6.2
North Carolina	150	140	96	59	31	7.1	7.8	10.2	6.6
South Carolina	139	128	82	42	25	8.6	9.3	14.3	5.3
Georgia	194	190	118	71	36	2.1	10.0	10.7	7.0
Florida	228	211	145	109	54	8.1	7.8	5.9	7.3
Alabama	69	60	47	34	21	15.0	5.0	6.7	4.9
Mississippi	128	116	78	54	31	10.3	8.3	7.6	5.7
Louisiana	98	99	87	54	35	-1.0	2.6	10.0	4.4
Arkansas	118	110	76	52	27	7.3	7.7	7.9	6.8
Southwest	(213)	(200)	(136)	(98)	(55)	(6.5)	(8.0)	(6.8)	(5.9)
Oklahoma	134	135	102	83	46	-0.7	5.8	4.2	6.1
Texas	253	233	153	103	64	8.6	8.8	8.2	4.9
New Mexico	123	113	85	61	35	8.8	5.9	6.9	5.7
Arizona	341	317	202	146	75	7.6	9.4	6.7	6.9
Rocky Mountain	(319)	(295)	(197)	(150)	(91)	(8.1)	(8.4)	(5.6)	(5.1)
Montana	393	362	263	170	110	8.6	6.6	9.1	4.4
Idaho	215	205	146	108	78	4.9	7.0	6.2	3.3
Wyoming	466	402	227	192	99	15.9	12.1	3.4	6.8
Colorado	315	314	206	157	96	0.3	8.8	5.6	10.3
Utah	206	191	144	121	73	7.9	5.8	3.5	5.2
Far West ^{1/}	(364)	(338)	(242)	(155)	(84)	(7.7)	(6.9)	(9.3)	(6.3)
Washington	286	255	194	111	56	12.2	5.6	11.8	7.1
Oregon	362	353	239	150	87	2.5	8.1	9.8	5.6
Nevada	315	286	205	150	84	10.1	6.9	6.4	6.0
California	494	458	329	209	110	7.9	6.8	9.5	6.6
Alaska	808	1,318	117	71	28	-38.7	62.3	10.5	9.8
Hawaii	173	167	121	82	27	3.6	6.7	8.1	11.7

Note: Regional collections are unweighted averages.

^{1/} Excluding Alaska and Hawaii.

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

TABLE 70 - RELATIONSHIP OF STATE AND LOCAL PROPERTY TAXES WITH AN INITIAL* IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL PROPERTY TAXES, BY STATE, 1957, 1962, 1967, AND 1977

State and Region	Property Taxes on Business as % of Total Property Taxes				Percentage Point Change	
	1977	1967	1962	1957	1967-77	1957-67
United States	34.6%	39.5%	42.8%	45.1%	-4.9	-5.6
New England	(25.9)	(34.9)	(36.7)	(39.8)	(-9.0)	(-4.9)
Maine	22.7	42.4	38.2	43.2	-19.7	-0.8
New Hampshire	25.5	33.5	37.1	43.9	-8.0	-10.4
Vermont	30.0	39.3	40.9	39.4	-9.3	-0.1
Massachusetts	20.8	29.1	32.6	35.0	-8.3	-5.9
Rhode Island	27.2	33.1	34.1	37.7	-5.9	-4.6
Connecticut	29.2	32.0	37.3	39.5	-2.8	-7.5
Mideast	(30.6)	(35.3)	(38.5)	(39.6)	(-4.7)	(-4.3)
New York	38.6	42.4	43.4	43.2	-3.8	-0.8
New Jersey	25.9	34.7	38.0	43.9	-8.8	-9.2
Pennsylvania	25.7	27.8	30.7	32.4	-2.1	-4.6
Delaware	23.6	25.3	33.5	30.5	-1.7	-5.2
Maryland	34.1	37.3	39.4	39.6	-3.2	-2.3
Dist. of Columbia	35.9	44.4	46.2	47.7	-8.5	-3.3
Great Lakes	(33.9)	(41.3)	(44.8)	(47.3)	(-7.4)	(-6.0)
Michigan	21.8	43.9	51.1	52.6	-22.1	-8.7
Ohio	41.3	46.3	50.4	49.4	-5.0	-3.1
Indiana	36.7	41.8	47.1	46.6	-5.1	-4.8
Illinois	39.4	35.0	38.3	42.3	+4.4	-7.3
Wisconsin	30.2	39.7	37.0	45.4	-9.5	-5.7
Plains	(27.4)	(30.9)	(33.0)	(34.2)	(-3.5)	(-3.3)
Minnesota	27.6	40.2	43.1	45.1	-12.6	-4.9
Iowa	26.0	29.0	33.2	33.5	-3.0	-4.5
Missouri	40.6	37.3	38.8	41.6	+3.3	-1.5
North Dakota	21.2	27.7	28.9	30.6	-6.5	-2.9
South Dakota	20.9	23.7	22.6	21.6	-2.8	-2.1
Nebraska	15.8	21.0	23.8	25.5	-5.2	-4.5
Kansas	39.4	37.4	40.6	41.5	+2.0	-4.1
Southeast	(42.5)	(44.7)	(49.0)	(50.9)	(-2.2)	(-6.2)
Virginia	29.2	33.5	37.0	37.1	-4.3	-3.6
West Virginia	51.7	47.4	41.6	50.3	+4.3	-2.9
Kentucky	27.5	32.1	44.6	41.5	-4.6	-9.4
Tennessee	48.8	39.5	40.9	41.4	+9.3	-1.9
North Carolina	42.0	38.1	41.7	47.1	+3.9	-9.0
South Carolina	40.4	60.8	55.7	57.2	-20.4	+3.6
Georgia	31.0	43.7	51.2	50.3	-12.7	-6.6
Florida	30.4	33.7	45.8	54.4	-3.3	-20.7
Alabama	50.5	42.1	47.5	49.3	+8.4	-7.2
Mississippi	57.9	55.0	64.0	60.6	+2.9	-5.6
Louisiana	57.8	76.5	77.6	75.6	-18.7	+0.9
Arkansas	43.0	33.7	40.1	45.9	+9.3	-12.2
Southwest	(47.9)	(48.6)	(55.2)	(56.7)	(-0.7)	(-8.1)
Oklahoma	47.0	47.6	49.1	53.0	-0.6	-5.4
Texas	52.1	51.1	58.7	60.1	+1.0	-9.0
New Mexico	39.3	52.1	62.8	60.7	-12.8	-8.6
Arizona	53.0	43.5	50.4	52.9	+9.5	-9.4
Rocky Mountain	(49.3)	(51.9)	(50.9)	(52.5)	(-2.6)	(-0.6)
Montana	44.4	45.7	49.9	50.5	-1.3	-4.8
Idaho 1/	41.7	55.2 1/	48.3	47.8	-13.5	+7.4
Wyoming	73.6	65.7	57.5	59.3	+7.9	+6.4
Colorado	42.2	41.9	42.8	44.7	+0.3	-2.8
Utah	44.6	51.1	56.1	60.4	-6.5	-5.0
Far West	(36.5)	(39.3)	(44.2)	(50.4)	(-2.8)	(-11.1)
Washington	27.1	37.3	39.5	42.0	-10.2	-4.7
Oregon	35.8	41.0	43.3	49.8	-5.2	-8.8
Nevada	32.0	50.0	52.4	61.3	-18.0	-11.3
California	33.2	40.6	43.3	48.5	-7.4	-7.9
Alaska	58.6	37.4	52.5	n.a.	+21.2	n.a.
Hawaii	32.2	29.5	34.2	n.a.	+2.7	n.a.

Note: Regional totals are unweighted averages.

*N.B.: Impact does not mean that business necessarily bears the ultimate burden of these taxes.

n.a.: Data not available.

1/ Data supplied by the Idaho State Tax Commission for 1967 property tax charges (fiscal year 1968 collections) indicates the following somewhat different distribution: Total property taxes \$87.7 million; direct business property taxes at \$44.0 million, 50.2 percent of total; residential property, \$21.7 million; agricultural property, \$22 million.

Source: Estimates prepared by ACIR staff from published and unpublished data from the Governments Division, U.S. Bureau of the Census; U.S. Department of Agriculture data; supplementary data supplied by several states; and ACIR staff estimates.

TABLE 71 - PERCENTAGE OF STATE TAX REVENUE FROM INDIVIDUAL INCOME TAXES,
BY STATE, SELECTED FISCAL YEARS, 1953 THROUGH 1979

State	1979	1977	1974	1971	1968	1963	1953	Percentage Point Increase or Decrease (-)		
								1977-1979	1953-1977	
All States	26.2	25.2	23.0	19.7	17.1	13.4	9.2 ^{1/}	1.0	16.0	
Alabama	20.8	18.7	16.7	13.0	11.7	9.2	11.3 ^{1/}	2.1	7.4	
Alaska	14.2	27.2	39.5	40.9	37.4	33.2	N.A.	-13.0	N.A.	
Arizona	17.8	16.4	18.6	14.1	10.4	6.7	7.6	1.4	8.8	
Arkansas	23.0	20.4	19.3	11.6	10.9	7.4	3.7	2.6	16.7	
California	29.1	28.8	22.6	22.3	20.4	12.6	8.3	0.3	20.5	
Colorado	31.7	31.5	31.5	27.9	25.2	20.0	12.2	0.2	19.3	
Connecticut	4.9	4.1	1.7	1.3	2/	2/	2/	0.8	4.1	
Delaware	43.9	43.0	35.1	35.8	37.7	37.5	12.0	0.9	31.0	
Florida			No Individual Income Tax							
Georgia	29.8	26.0	22.4	18.5	15.7	11.2	6.4	3.8	19.6	
Hawaii	30.2	29.6	30.7	31.4	29.0	23.7	N.A.	0.6	N.A.	
Idaho	30.7	30.6	28.1	30.1	25.3	28.4	17.3	0.1	13.3	
Illinois	27.6	26.6	25.6	24.6	2/	2/	2/	1.0	26.6	
Indiana	22.2	22.2	19.4	20.7	19.7	2/	2/	0	22.2	
Iowa	35.6	34.6	32.2	18.0	16.8	15.7	10.8	1.0	23.8	
Kansas	25.1	21.6	20.9	17.7	17.6	11.8	8.6	3.5	13.0	
Kentucky	22.0	21.7	19.2	17.5	17.6	14.0	14.7	0.3	7.0	
Louisiana	10.7	7.8	7.6	8.3	5.3	3.6	6.5 ^{1/}	2.9	1.3	
Maine	20.3	16.0	11.6	10.4	2/	2/	2/	4.3	16.0	
Maryland	38.0	37.9	36.3	35.8	36.1	25.9	14.9	0.1	23.0	
Massachusetts	45.1	40.6	44.0	37.9	29.9	32.1	23.2	4.5	17.4	
Michigan	32.3	29.8	26.2	18.7	14.0	2/	2/	2.5	29.8	
Minnesota	40.1	38.5	38.0	33.7	33.4	32.7	20.7	1.6	17.8	
Mississippi	16.2	13.6	9.8	8.9	3.3	3.6	4.9	2.6	8.7	
Missouri	31.9	24.4	22.5	19.8	16.4	15.9	12.5 ^{1/}	7.5	11.9	
Montana	35.3	35.8	35.9	31.2	28.2	18.9	13.1	-0.5	22.7	
Nebraska	28.1	26.0	19.5	18.3	7.0	2/	2/	0.1	28.0	
Nevada			No Individual Income Tax							
New Hampshire	3.5	3.5 ^{3/}	4.8	4.4	3.6	3.7	4.7	0	-1.2	
New Jersey	23.3	22.9 ^{3/}	1.6	1.3	1.4	1.6	2/	0.4	22.9	
New Mexico	8.1	4.5	13.2	11.3	7.0	6.7	3.1	3.6	1.4	
New York	43.3	42.1	40.3	40.5	40.2	40.6	30.1	1.2	12.0	
North Carolina	34.2	32.8	27.9	23.3	24.0	17.7	13.0	1.4	19.8	
North Dakota	15.2	18.6	20.5	11.9	13.0	9.0	8.0	-3.4	10.6	
Ohio	18.8	17.2	15.0	2/	2/	2/	2/	1.6	17.2	
Oklahoma	22.0	19.0	15.6	11.8	9.7	5.2	4.7	3.0	14.3	
Oregon	58.3	57.7	50.1	50.9	44.4	44.3	33.6	0.6	24.1	
Pennsylvania	22.9	21.1	24.2	4.4	2/	2/	2/	1.8	21.1	
Rhode Island	28.5	23.6	22.2	13.8	2/	2/	2/	4.9	23.6	
South Carolina	27.3	24.5	21.4	18.1	17.2	12.4	7.9	2.8	16.6	
South Dakota			No Individual Income Tax							
Tennessee	1.4	1.5	1.5	1.7	1.8	1.9	1.9	-0.1	-0.4	
Texas			No Individual Income Tax							
Utah	32.5	29.8	24.8	23.0	23.6	15.4	10.6	2.7	19.2	
Vermont	31.2	30.6	29.4	30.3	34.1	26.2	21.9	0.6	8.7	
Virginia	37.7	34.8	31.1	30.1	30.4	31.4	17.9	2.9	16.9	
Washington			No Individual Income Tax							
West Virginia	18.9	18.2	16.4	13.5	8.8	7.6	2/	0.7	18.2	
Wisconsin	42.2	41.9	39.5	35.6	41.2	36.5	25.3	0.3	16.6	
Wyoming			No Individual Income Tax							
Exhibit: Dist. of Col.	27.3	27.2	26.3	25.5	18.4	14.2	12.0 ^{4/}	0.1	15.2	

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

^{1/} Includes combined corporation and individual taxes for Alabama, Louisiana, and Missouri.

^{2/} Individual income tax not in effect for fiscal years indicated.

^{3/} The 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.

^{4/} Includes combined corporation and individual taxes.

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

TABLE 72 - STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL, STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1980

Fiscal Years	State Personal Income Tax Receipts as a Percent of -					
	State Personal Income Tax Receipts (\$000,000)	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	25,493	16.3 ^{2/}	25.2	82.5	277.9	42.3
1978	29,105	16.1	25.7	82.5	271.0	45.4
1979 Prel.	32,780	15.0	26.2	83.0	270.3	53.1
1980 Est.	36,000	15.1	26.4	83.5	270.7	55.8

^{1/} Includes corporation income taxes for three states--Alabama, Louisiana, and Missouri.

^{2/} No increase from previous year due to change in federal fiscal year.

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

TABLE 73 - 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
	Effective Rates ¹			
1953 - Federal	7.6%	10.8%	13.3%	20.4%
State	0.4	0.8	1.3	2.5
1963 - Federal	7.2	10.4	12.8	19.6
State	0.6	1.2	1.6	2.8
1968 - Federal	5.2	8.0	10.4	16.0
State	0.5	1.2	1.7	3.2
1971 - Federal	3.6	7.0	9.1	15.3
State	0.5	1.2	1.6	3.2
1974 - Federal ²	*	4.2	6.9	13.3
State	0.3	1.1	1.5	3.0
1977 - Federal	-6.0	-0.1	4.5	12.5
State	0.0	0.8	1.5	2.7

¹ Less than .05 percent

² Effective Rates¹ are computed as the percentage that tax liability is of adjusted gross income

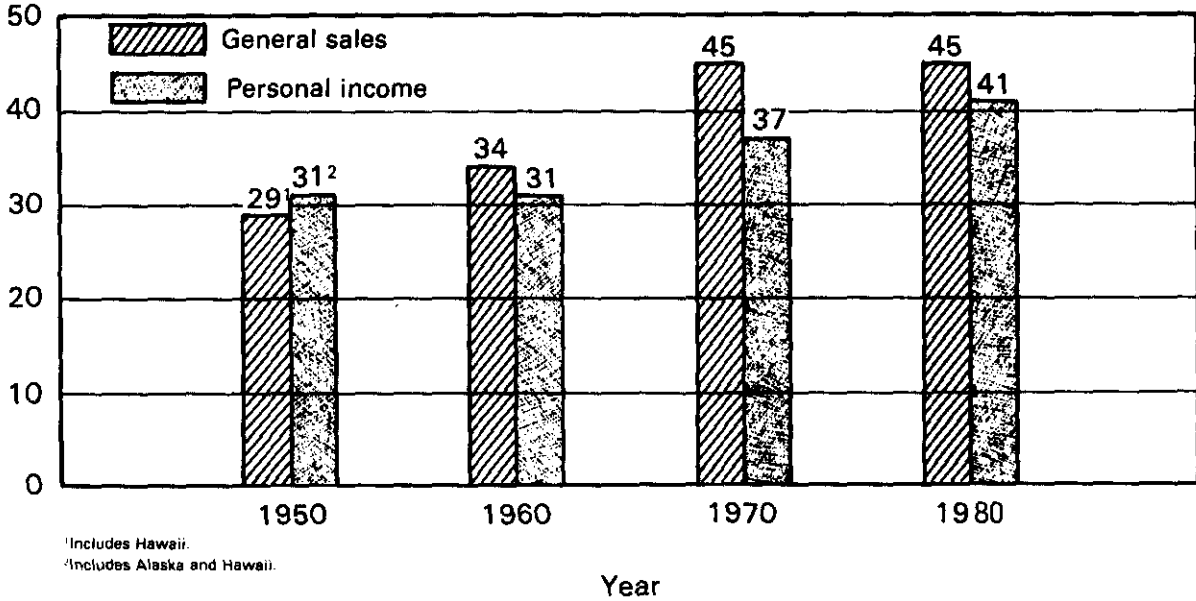
¹ After rebates provided for by the "Tax Reduction Act of 1975"

Source: ACIR staff computations.

Figure 5
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

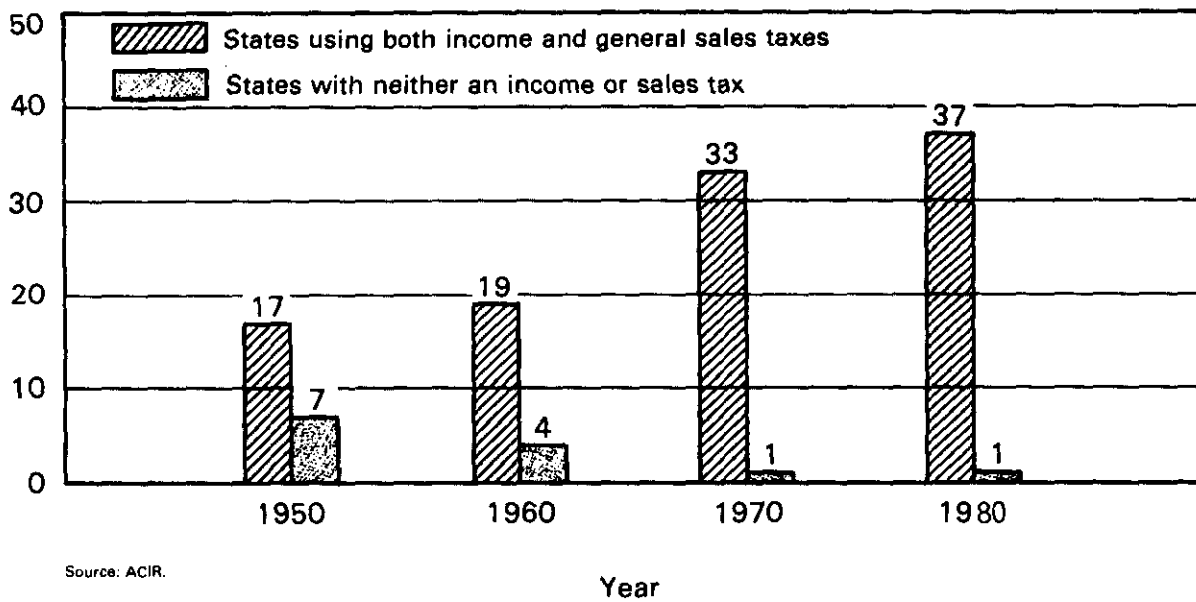


TABLE 74 – DATES OF ADOPTION OF MAJOR STATE TAXES¹

INDIVIDUAL INCOME *					
Before 1911	1911-20	1921-30	1931-40	1941-60	Since 1961
Hawaii, 1901; total, 1.	Wisconsin, 1911; Mississippi, 1912; Oklahoma, 1915; Massachusetts, 1916; Virginia, 1916; Delaware, 1917; Missouri, 1917; New York, 1919; North Dakota, 1919; total, 9.	North Carolina, 1921; South Carolina, 1922; New Hampshire, 1923 ² ; Arkansas, 1929; Georgia, 1929; Oregon, 1930; total, 6.	Idaho, 1931; Tennessee, 1931 ² ; Utah, 1931; Vermont, 1931; Alabama, 1933; Arizona, 1933; Kansas, 1933; Minnesota, 1933; Montana, 1933; New Mexico, 1933; Iowa, 1934; Louisiana, 1934; California, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 16.	Alaska, 1949; total, 1.	West Virginia, 1961; Indiana, 1963; Michigan, 1967; Nebraska, 1967; Connecticut, 1969 ³ ; Illinois, 1969; Maine, 1969; Ohio, 1971; Pennsylvania, 1971; Rhode Island, 1971; New Jersey, 1976; total, 11. Broad-based tax, 41. Grand total, 44.

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

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

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

See footnotes at the end of table.

TABLE 74- DATES OF ADOPTION OF MAJOR STATE TAXES¹ (Cont'd)

GENERAL SALES*				
1931-40	1941-50	1951-60	Since 1961	
Mississippi, 1932; Arizona, 1933; California, 1933; Illinois, 1933; Indiana, 1933 ² ; Iowa, 1933; Michigan, 1933; New Mexico, 1933; North Carolina, 1933; Oklahoma, 1933; South Dakota, 1933; Utah, 1933; Washington, 1933; West Virginia, 1933; Missouri, 1934; Ohio, 1934; Arkansas, 1935; Colorado, 1935; Hawaii, 1935; North Dakota, 1935; Wyoming, 1935; Alabama, 1936; Kansas, 1937; Louisiana, 1938; total, 24.	Connecticut, 1947; Maryland, 1947; Rhode Island, 1947; Tennessee, 1947; Florida, 1949; total, 5.	Georgia, 1951; Maine, 1951; S. Carolina, 1951; Pennsylvania, 1953; Nevada, 1955; Kentucky, 1960; total, 6.	Texas, 1961; Wisconsin, 1961; Idaho, 1965; New York, 1965; Massachusetts, 1966; New Jersey, 1966; Virginia, 1966; Minnesota, 1967; Nebraska, 1967; Vermont, 1969; total, 10. Grand total, 45 ⁶ .	
*States without a general sales tax: Alaska; Delaware; Montana; New Hampshire; Oregon.				
GASOLINE				
1911-20	1921-30	Since 1931		
Colorado, 1919; New Mexico, 1919; North Dakota, 1919; Oregon, 1919; Kentucky, 1920; total, 5.	Arizona, 1921; Arkansas, 1921; Connecticut, 1921; Florida, 1921; Georgia, 1921; Louisiana, 1921; Montana, 1921; North Carolina, 1921; Pennsylvania, 1921; Washington, 1921; Maryland, 1922; Mississippi, 1922; S. Carolina, 1922; S. Dakota, 1922; Alabama, 1923; California, 1923; Delaware, 1923; Idaho, 1923; Indiana, 1923; Maine, 1923; Nevada, 1923; New Hampshire, 1923; Oklahoma, 1923; Tennessee, 1923; Texas, 1923; Utah, 1923; Vermont, 1923; Virginia, 1923; West Virginia, 1923; Wyoming, 1923; Iowa, 1925; Kansas, 1925; Michigan, 1925; Minnesota, 1925; Missouri, 1925; Nebraska, 1925; Ohio, 1925; Rhode Island, 1925; Wisconsin, 1925; Illinois, 1927; New Jersey, 1927; Massachusetts, 1929; New York, 1929; total, 43.	Hawaii, 1932; Alaska, 1946; total, 2. Grand total, 50.		
CIGARETTES				
1921-30	1931-40	1941-50	1951-60	Since 1961
Iowa, 1921; S. Carolina, 1923; S. Dakota, 1923; Utah, 1923; Tennessee, 1925; Kansas, 1927; N. Dakota, 1927; Arkansas, 1929; total, 8.	Ohio, 1931; Texas, 1931; Louisiana, 1932; Mississippi, 1932; Oklahoma, 1933; Alabama, 1936; Arizona, 1936; Connecticut, 1935; Washington, 1935; Kentucky, 1936; Georgia, 1937; Pennsylvania, 1937; Vermont, 1937; Hawaii, 1939; Massachusetts, 1939; New Hampshire, 1939; New York, 1939; Rhode Island, 1939; Wisconsin, 1939; total, 19.	Illinois, 1941; Maine, 1941; Delaware, 1943; Florida, 1943; New Mexico, 1943; Idaho, 1945; Indiana, 1947; Michigan, 1947; Minnesota, 1947; Montana, 1947; Nebraska, 1947; Nevada, 1947; West Virginia, 1947; New Jersey, 1948; Alaska, 1949; total, 15.	Wyoming, 1951; Missouri, 1955; Maryland, 1958; California, 1959; Virginia, 1960; total, 5.	Colorado, 1964; Oregon, 1965; N. Carolina, 1969; total, 3. Grand total, 50.
DISTILLED SPIRITS ⁷				
1933-40			Since 1941	
Arizona, 1933; Colorado, 1933; Delaware, 1933; Indiana, 1933; Maryland, 1933; Massachusetts, 1933; New Jersey, 1933; New York, 1933; Rhode Island, 1933; Illinois, 1934; Kentucky, 1934; Louisiana, 1934; Minnesota, 1934; Missouri, 1934; New Mexico, 1934; Wisconsin, 1934; Arkansas, 1935; California, 1935; Florida, 1935; Nebraska, 1935; Nevada, 1935; S. Carolina, 1935; S. Dakota, 1935; Texas, 1935; N. Dakota, 1936; Connecticut, 1937; Georgia, 1937; Hawaii, 1939; Tennessee, 1939; total, 29.			Alaska, 1945; Kansas, 1948; Oklahoma, 1959; Mississippi, 1966; total, 4. Grand total, 33.	

See footnotes at the end of table.

TABLE 74- DATES OF ADOPTION OF MAJOR STATE TAXES¹ (Cont'd)

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

¹State without a death tax: Nevada.

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1931-40	Since 1941
Oregon, 1933; Wisconsin, 1933; North Carolina, 1937; California, 1939; Tennessee, 1939; Louisiana, 1940; total, 6.	Oklahoma, 1941; Washington, 1941; Rhode Island, 1942; South Carolina, 1968; Vermont, 1970; Delaware, 1971; New York, 1971; total, 7. Grand total, 13.

AUTOMOBILE REGISTRATION

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

¹ Includes only States that used the taxes of July 1, 1980. Excludes the District of Columbia, where the dates of adoption were: Individual income, 1939; corporation income, 1939; death, 1937; general sales, 1947; distilled spirits, 1934; cigarettes, 1949; gasoline, 1924; and automobile registration, 1909.

² Income from stocks and bonds only.

³ Capital gains and dividends only.

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

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

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

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

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

TABLE 75 - STATE AND LOCAL SALES TAXES, 1980--SUMMARY TABLE
(Percentage Rate)

State	State Rate		Local Rate (max.) 1/1/80	Food Exempt 7/1/80	Income Tax Credit 7/1/80	State	State Rate		Local Rate (max.) 1/1/80	Food Exempt 7/1/80	Income Tax Credit 7/1/80
	7/1/70	1/1/80					7/1/70	1/1/80			
Alabama.....	4	4	3a			Nebraska.....	2½	3	1		X
Alaska.....			5b, c			Nevada.....	2	2	1½ ^h	X	
Arizona.....	3	4	2c	X		New Jersey.....	5	5		X	
Arkansas.....	3	3	2			New Mexico.....	4	3-3/4	3/4*		i
California.....	4	4-3/4	1-3/4*d	X		New York.....	3	4	4*	X	
Colorado.....	3	3	4a	X		North Carolina.....	3	3	1*		
Connecticut.....	5	7-1/2		X		North Dakota.....	4	4		X	
Florida.....	4	4	1e	X		Ohio.....	4	4	1/2*j	X	
Georgia.....	3	3	1		Xf	Oklahoma.....	2	2	3*		
Hawaii.....	4	4			X	Oregon.....			e		
Idaho.....	3	3				Pennsylvania.....	6	6		X	
Illinois.....	4	4	2	g		Rhode Island.....	5	6		X	
Indiana.....	2	4		X		South Carolina.....	4	4			
Iowa.....	3	3		X		South Dakota.....	4	5	2*		k
Kansas.....	3	3	1			Tennessee.....	3	4-1/2	2-1/4*		
Kentucky.....	5	5		X		Texas.....	3-1/4	4	1*	X	
Louisiana.....	2	3	3c	X		Utah.....	4	4	3/4*L		
Maine.....	5	5		X		Vermont.....	3	3		X	X
Maryland.....	4	5		X		Virginia.....	3	3	1*		
Massachusetts.....	3	5		X	X	Washington.....	4-1/2	4-1/2	4/5*	X	
Michigan.....	4	4		X		West Virginia.....	3	3		Xm	
Minnesota.....	3	4	1	X		Wisconsin.....	4	4	1/2e	X	
Mississippi.....	5	5				Wyoming.....	3	3	1		n
Missouri.....	3	3-1/8	1*			District of Columbia.....	4	5		X	

- * Uniform state-collection of local sales taxes.
- a--Locally-collected in some jurisdictions, state-collected in others.
- b--The combined city-borough rate.
- c--All local taxes self-administered.
- d--A 1½% sales tax is levied by all counties in the state, plus an additional ½ percent for specified transit districts.
- e--Local tax authorized, but none presently imposed.
- f--Effective January 1, 1974, a general excise tax credit replaced the consumer, educational, drug and medical, and rental tax credits.
- g--Food is taxed at a reduced rate, 3 rather than 4 percent, effective 1/1/80.
- h--A one percent county tax is mandatory.

- i--An income tax credit is provided for gross receipts taxes on food purchases. The credit is equal to \$40 for each exemption domiciled in New Mexico and allowed for federal income tax purposes.
- j--Transit authorities may levy an additional tax of up to 1½ percent.
- k--A sales tax credit based on federal adjusted gross income is provided for elderly and disabled persons.
- L--Counties or municipalities located in transit districts may levy an additional ¼ of 1 percent tax.
- m--Food is taxed at a reduced rate--2 percent - 7/1/79 to 6/30/80; 1 percent - 7/1/80 to 6/30/81, exempt after 6/30/81.
- n--A sales and use tax refund is provided for low-income elderly and disabled persons.

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

TABLE 76 - STATE GENERAL SALES TAX RATES, July 1, 1980

2	3	3+	4	4+	5	Over 5
Nevada ^{1/}	Arkansas	Missouri	Alabama	California	Kentucky	Pennsylvania (6%)
Oklahoma	Colorado	(3 1/8%)	Arizona	(4 3/4)	Maine	Rhode Island (6%)
	Georgia	New Mexico	Florida	Tennessee	Maryland	Connecticut (7 1/2%)
	Idaho	(3 3/4%)	Hawaii	(4 1/2)	Massachusetts	
	Iowa		Illinois	(4 1/2)	Mississippi	
	Kansas		Indiana		New Jersey	
	Louisiana		Michigan		South Dakota	
	Nebraska		Minnesota		District of Columbia	
	North Carolina		New York			
	Vermont		North Dakota			
	Virginia		Ohio			
	West Virginia		South Carolina			
	Wyoming		Texas			
			Utah			
			Wisconsin			
Total...2	.....13	.....2	.....15	.....3	.....8	.....3

^{1/} Excludes the one percent mandatory county tax.

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

TABLE 77 - EXEMPTION OF FOOD AND MEDICINE IN STATE GENERAL SALES TAXES, JULY 1, 1980

State	Sales Tax Rate (Percent)	Exemption of--	
		Food ^{1/}	Medicine ^{2/}
Alabama	4	...	X ^{3/}
Arizona	4	X	X
Arkansas	3	...	X
California	4 3/4	X	X
Colorado	3	X	X
Connecticut	7 1/2	X	X
Dist. of Columbia	5	X	X
Florida	4	X	X
Georgia	3	...	...
Hawaii*	4*	...	...
Idaho*	3	...	X
Illinois	4	<u>4/</u>	<u>4/</u>
Indiana	4	<u>X</u>	<u>X</u>
Iowa	3	X	X
Kansas	3	<u>5/</u>	X
Kentucky	5	X	X
Louisiana	3	X	X
Maine	5	X	X
Maryland	5	X	X
Massachusetts	5*	X	X
Michigan	4	X	X
Minnesota	4	X	X
Mississippi	5	...	X
Missouri	3 1/8	...	X
Nebraska*	3	...	X
Nevada	2	X	X
New Jersey	5	X	X
New Mexico	3 3/4*	...	...
New York	4	X	X
North Carolina	3	...	X
North Dakota	4	X	X
Ohio	4	X	X
Oklahoma	2	...	...
Pennsylvania	6	X	X
Rhode Island	6	X	X
South Carolina	4	...	X
South Dakota ^{6/}	5	...	X
Tennessee	4 1/2	...	X
Texas	4	X	X
Utah	4	...	X
Vermont*	3	X	X
Virginia	3	...	X
Washington	4 1/2	X	X
West Virginia	3	...	X
Wisconsin	4	X	X
Wyoming ^{7/}	3	...	X

*Allows a personal income tax credit or cash rebate for consumer-type taxes paid.
X Indicates an exemption.

- ^{1/} Food exemptions usually apply to "food for human consumption off the premises where sold." Restaurant meals are taxable in all states, although meals costing less than a specified amount are exempt in some states.
- ^{2/} The exemption is usually applicable to medicine sold on prescription or compounded by druggists, and often to medical and dental aids or devices such as artificial limbs, eye glasses, and dentures. Some states exempt patent medicines and household remedies.
- ^{3/} Limited to medicines prescribed by a physician for persons aged 65 or older.
- ^{4/} Food, medicines, drugs, and medical appliances are taxed at a reduced rate, 3 rather than 4 percent, effective 4/1/80.
- ^{5/} Kansas allows a refund of up to \$20 to qualified claimants who are either elderly or disabled.
- ^{6/} Persons 65 or older and disabled persons are allowed a credit for sales tax paid. For households consisting of one individual, the credit ranges from \$110 if federal adjusted income less the amount of real estate taxes payable or 10% of rent paid is not over \$2,750, to \$0 if such income exceeds \$4,625. For households with more than one individual, the credit ranges from \$220, if AGI is not over \$5,500, to \$0 if AGI exceeds \$7,375.
- ^{7/} Residents 65 or older or totally disabled, whose actual income is less than \$8,000, are eligible for a \$475 sales and use tax refund reduced by the percentage that income exceeds \$4,500 per year. Married persons, at least one of whom is 65 or older or totally disabled and with actual income less than \$11,500, are allowed a refund equal to \$550 reduced by the percentage that their actual income exceeds \$6,750 per year.

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

TABLE 78 - LOCAL GENERAL SALES TAX RATES, OCTOBER 1, 1979^{1/}

State and Type of Local Government	State Tax Rate (Percent) ^{2/}	Local Government Tax Rates ^{2/}				
		1/2 Percent	3/4 Percent	1 Percent	2 Percent	3 Percent
Alabama	4					
270 Municipalities ^{3/}	...	3	...	176	80	2
31 Counties	...	1	...	26	4	...
Alaska	...					
86 Municipalities ^{4/}	...	...	...	9	38	34
7 Boroughs ^{5/}	...	...	...	3	1	1
Arizona	4					
39 Municipalities	...	...	...	35	4	...
Arkansas	3					
1 Municipality	...	...	...	...	1	...
California	4 3/4					
381 Municipalities	...	...	...	381 ^{6/}	...	...
58 Counties ^{7/}	...	...	...	...	...	...
3 Transit Districts ^{8/}	...	3	...	...	...	...
Colorado	3					
144 Municipalities ^{9/}	...	...	...	44	78	17
20 Counties	...	1	...	13	6	...
1 Special Distict	...	1	...	...	...	...
Georgia	3					
3 Municipalities	...	...	...	2	...	...
80 Counties	...	...	...	14	...	...
1 Transit District	...	...	...	1	...	...
Illinois	4					
1,256 Municipalities (approx.)	...	23	60	1,173	...	...
102 Counties	...	...	...	102	...	...
1 Transit District ^{10/}	...	...	...	110 ^{10/}	...	...
Kansas	3					
15 Municipalities	...	15	...	...	...	...
5 Counties	...	4	...	1	...	...
Louisiana	3					
136 Municipalities ^{11/}	...	1	...	116	11	...
21 Parishes ^{11/}	...	...	...	15	3	...
60 School Districts ^{11/}	...	3	1	44	3	1
Minnesota	4					
1 Municipality	...	...	...	1	...	...
Missouri	3 1/8					
214 Municipalities ^{12/}	...	2	...	209	...	...
3 Transit Districts	...	3	...	...	...	...
1 County	...	...	...	1	...	...
Nebraska	3					
4 Municipalities ^{13/}	...	...	...	3	...	...
Nevada	3 ^{14/}					
12 Counties	...	12	...	...	...	...
1 Municipality	...	1	...	...	...	...

See footnotes at the end of table.

TABLE 78 - LOCAL GENERAL SALES TAX RATES, OCTOBER 1, 1979^{1/}

State and Type of Local Government	State Tax Rate (Percent) ^{2/}	Local Government Tax Rates ^{2/}				
		1/2 Percent	3/4 Percent	1 Percent	2 Percent	3 Percent
New Mexico	3 3/4					
93 Municipalities ^{15/}	...	23	28	...	...	...
6 Counties ^{16/}	...	...	...	...	...	...
New York	4					
25 Municipalities ^{17/}	...	...	...	1	6	4
45 Counties	...	...	...	3	7	35
North Carolina	3					
99 Counties	...	...	...	99	...	...
Ohio	4					
50 Counties	...	50	...	...	...	...
1 Transit District	...	...	...	1	...	...
Oklahoma	2					
398 Municipalities	...	...	...	124	258	16
South Dakota	4					
46 Municipalities ^{18/}	...	...	...	43	2	...
Tennessee	4 1/2					
12 Municipalities ^{19/}	...	4	1	<u>5</u> ^{20/}	...	...
92 Counties ^{21/}	...	...	...	<u>9</u> ^{20/}	9	...
Texas	4					
921 Municipalities	...	...	...	921	...	...
25 Municipal Transit Authorities	...	8	...	17	...	...
Utah ^{22/}	4					
201 Municipalities	...	201	...	...	...	...
29 Counties	...	...	29	...	...	...
Virginia	3					
41 Cities ^{23/}	...	...	...	41	...	...
95 Counties ^{23/}	...	...	...	95	...	...
Washington	4 1/2					
264 Municipalities	...	<u>264</u> ^{24/}	...	...	...	...
38 Counties ^{25/}	...	<u>35</u> ^{24/}	...	...	...	...
Wyoming	3					
13 Counties	...	...	...	13	...	...

1/ This tabulation includes only those local sales taxes which authoritative information is available.

2/ The rates shown are applicable to general sales of tangible personal property at retail, and exclude numerous limited sales taxes.

3/ Includes 7 cities with a 1½ percent rate and 2 with a 2½ percent rate. In some cases the legislation authorizing county sales taxes takes account of any city sales taxes in the county. Numerous cities specify that the rate outside the city but within its police jurisdiction is ½ of the rate applicable within the city.

4/ Includes one city with a 2½ percent rate, one with a 4 percent rate, and three with a 5 percent rate. Several of these cities are located in the seven boroughs that also impose a sales tax. Sales in these cities are subject to both taxes.

Footnotes continued on the next page.

TABLE 78 - LOCAL GENERAL SALES TAX RATES, OCTOBER 1, 1979^{1/}

(Footnotes continued from previous page.)

- 5/ Includes one borough with a 1½ percent rate, and one with a 4 percent rate.
- 6/ The 1% city tax is credited against the 1½% county tax, so that in effect, cities usually receive 80% of the collections under the Bradley-Burns law.
- 7/ The tax rate for the 58 counties (including the city-county of San Francisco) under the Bradley-Burns law is 1½%.
- 8/ The tax is in addition to the present combined State and local sales and use tax rate of 6%.
- 9/ Includes one city with a 2½ percent rate; and four with a 4% rate.
- 10/ The Chicago area Regional Transport Authority (RTA). One percent in Cook County and 1/4 of 1 percent in DuPage, Kane, Lake, McHenry and Will Counties. Effective November 1, 1979.
- 11/ Includes 2 cities with a 1½ percent rate, and six with a 1½ percent rate; one parish with a 1/2 percent rate, one with a 1½ percent rate, and one with a 2.45 percent rate; two school districts with ½% rate, three with a 1½% rate, and three with a 1½% rate. Because of overlapping, a 2% or 3% local rate is in effect in several municipalities and parishes; municipal rate plus parish or school district rate in municipalities, and parish rate plus school district rate in several parishes.
- 12/ Includes three cities with a 7/8 of 1% rate.
- 13/ Includes one city with a 1½% rate.
- 14/ The mandatory 1% "local school support tax" is included in the State rate.
- 15/ Includes 42 cities with a 1/4% rate.
- 16/ The tax rates are 1/4 of one percent.
- 17/ Includes thirteen cities with a 1½ percent rate. The statutory maximum combined city and county local rate is 3 percent except in N.Y.C. and Yonkers. The New York City 4% tax now imposed as a state tax (8% state tax in New York City) effective July 1, 1975. The revenues from this tax will be distributed to the municipal assistance corporation created to assist New York City in meeting its financial obligations until the notes and bonds of the corporation are paid.
- 18/ Includes one city with a 1½% rate.
- 19/ Includes two cities with a 1½% rate.
- 20/ The maximum tax on a single transaction is \$5.
- 21/ Includes 53 counties with a 1½ percent rate; 7 with a 1 3/4 percent rate; 14 with a 2½ percent rate; and a maximum of \$7.50 on a single transaction.
- 22/ In addition, counties or municipalities located in transit districts may levy 1/4 of 1 percent tax, subject to voter approval. Three counties and one municipality have enacted the tax.
- 23/ Local sales tax levied by every county and "independent" city in the State.
- 24/ County rates must be 1/2 of 1%, city rates may not exceed 1/2 of 1%. If the county in which the city is located imposes a tax, the rate of the city tax may not exceed 0.425%. County tax must allow credit for full amount of any city tax.
- 25/ Includes two counties (King and Snohomish) with an 8/10 of 1% rate, 3/10 of 1% to finance public transportation systems, and Grays Harbor with a 7/10 of 1% rate, 2/10 of 1% for public transportation systems.

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

TABLE 79 - STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, OCTOBER 1, 1979

State and Type of Local Government	Statutory Authority	Number Using	Scope	Rate Limits	Voter Approval	Administration
Alabama						
Municipalities	Business & occupational license	270	Sales & use	None	No	Local option ^{1/}
Counties	Specific ^{2/}	31	Do	2%	Yes ^{2/}	State ^{1/}
Alaska						
Municipalities	Specific	86	Do	3%	No ^{3/}	Local
Boroughs	Do	7	Do	3%	Yes ^{3/}	Do
Arizona						
Municipalities	Business & occupational license	39	Sales	None	No	Do
Arkansas						
Municipalities	Specific	1	Do	2%	Yes	State
California						
Municipalities	Specific	381	Sales & use	1% ^{4/}	No	State
Counties	Do	585 ^{5/}	Do	1% ^{4/}	Do	Do
Special Districts	Do	3	Do	½%	Do	Do
Colorado						
Municipalities	Home rule ^{6/}	144	Both ^{6/}	None ^{6/}	Do ^{6/}	28 Local
Counties	Specific	20	Sales & use	6/	Yes	116 State ^{6, 7/}
Special District ^{8/}	Do	1	Sales	0.5%	Do	Do
Florida						
Counties	Specific	...	Sales & use	1%	Yes	State
Georgia ^{9/}						
Municipalities ^{9/}	Do	3	Sales & use	1%	Yes	State
Counties ^{9/}	Do	80	Do	1%	Do	Do
Special District ^{10/}	Do	1 ^{10/}	Sales & use	1% ^{10/}	No	Do
Illinois						
Municipalities	Do	1,256	Do	1%	Do	State
Counties	Do	102	Do	1%	Do	Do
Transit District	Do	1	Sales	½% or 1%	No	Do
Kansas						
Municipalities	Do	15	Sales & use	0.5%	Yes	Do
Counties	Do	5	Do	1%	Do	Do
Kentucky						
Transit Districts	Do (Eff. 6/19/76)	...	Sales	½%	Yes	State
Louisiana ^{11/}						
Municipalities	Specific	136	Sales & use	1½%	Yes	Local
Parishes	Do	21	Do	1%	Do	Do
School Districts	Do	60	Do	1%	Do	Do
Minnesota						
Municipality	Do	1	Do	None	Yes	Do

See footnotes at the end of table.

TABLE 79 - STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, OCTOBER 1, 1979

State and Type of Local Government	Statutory Authority	Number Using	Scope	Rate Limits	Voter Approval	Administration
Missouri						
Municipalities	Specific	214	Sales	1%	Yes	State
Transit Districts	Do	3	Do	0.5%	No	Do
Counties ^{12/}	Do	1	Do	1%	Yes	Do
Nebraska						
Municipalities	Do	4	Sales & use	0.5% or 1% ^{13/}	No ^{13/}	Do
Nevada						
Counties	Specific	12	Sales & use	0.5%	No	State
Municipalities	Do	1	Do	0.5%	No	Do
New Mexico						
Counties	Do	6	Sales	0.25% or 0.5% ^{14/}	Yes ^{14/}	State
Municipalities	Do	93	Gross receipts	0.25%	No	Do
New York						
Municipalities	Do	25	Sales & use	3% ^{16/}	No	State
Counties	Do	45	Do	3%	Do	Do
North Carolina						
Counties	Do	99	Do	1%	No ^{17/}	Local option (State)
Ohio						
Counties	Specific	50	Sales & use	0.5%	<u>17/</u>	State
Regional Transit Authorities	Do	1	Do	0.5%; 1%; 1.5%	Yes	State
Oklahoma						
Municipalities	Do	398	Sales	<u>18/</u>	Yes	Local ^{19/}
South Dakota						
Municipalities	Do	46	Sales & use	1% ^{20/}	Do	State
Tennessee						
Municipalities	Do ^{21/}	25	Sales & use	2% ^{22/}	Yes	State ^{23/}
Counties	Do ^{21/}	92	Do	2% ^{22/}	Do	Do ^{23/}
Texas ^{24/}						
Municipalities	Do	921	Do	1%	Do	State
Municipal Transit Authorities	Do	25	Do	1%	Do	Do
Utah ^{25/}						
Municipalities	Do	201	Do	0.75%	No	State
Counties	Do	29	Do	0.75%	Do	Do
Virginia						
Cities	Specific	41 ^{26/}	Sales & use	1%	No	State
Counties	Do	95 ^{26/}	Do	1%	Do	Do
Washington						
Municipalities	Do	264	Sales & use	0.5% ^{27/}	Do	Do
Counties	Do	38	Do	0.5% ^{27/}	Do	Do
Wisconsin						
Counties	Do ^{28/}	...	Sales	0.5%	No	Do
Wyoming						
Counties	Do ^{29/}	13	Do	0.5% or 1%	Yes	Do

See footnotes at the end of table.

TABLE 79 - STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES BY LOCAL GOVERNMENTS, OCTOBER 1, 1979

- 1/ The State Department of Revenue is authorized, on request by a municipality, to collect local sales and use taxes. The municipal tax must parallel the State tax except for the rate. The Department of Revenue presently administers 245 of the 270 municipal sales taxes. The statutes applicable to individual counties usually (in 29 counties) require State administration.
- 2/ Specific statutory authority is given to individual counties (22); voter approval is required in most cases; and counties enabling act (2 counties).
- 3/ Home rule and first class general law cities may levy a sales and use tax without voter approval. The 3 percent rate limit is subject to exceptions.
- 4/ A city tax may be at any rate up to 1 percent and must be credited against the countywide $\frac{1}{4}$ percent tax so that in effect cities usually receive 80 percent of the collections.
- 5/ Includes the city-county of San Francisco.
- 6/ Home rule cities only. H.B.1141, Laws 1967 provides that counties, second class cities and incorporated towns, with voter approval, may also levy sales taxes but the total State and county, city or town rate cannot exceed 7 percent. Such taxes must begin either January 1 or July 1 of any year and are administered by the Director of Revenue. The director must be notified at least 120 days prior to the effective date. This law does not affect or limit the power of home rule cities to levy local sales and use taxes.
- 7/ Home rule cities may contract with the State for administration and collection, without charge, if local tax conforms to certain specifications (one requirement is that home rule cities do not impose a use tax).
- 8/ Regional Transportation District, consisting of the city and county of Denver; the counties of Jefferson and Boulder; and parts of Adams, Arapahoe, and Douglas Counties.
- 9/ Counties are authorized to impose 1 percent sales and use taxes, subject to voters' approval, to be administered and collected by the State Revenue Commissioner. If the governing authority of either of the two most populous municipalities in a county requests the county to levy a sales and use tax and the county does not initiate a referendum within 90 days, or if the referendum is defeated by the voters, the governing authority of any municipality in such county is authorized to call for a referendum election on the question of whether to levy the tax. If a county or municipality levies a local income tax it is prohibited from levying a sales and use tax. Effective July 1, 1975.
- 10/ Governing bodies which enter into rapid transit contracts with the Metropolitan Atlanta Rapid Transit Authority may levy sales and use taxes at the rate of 1 percent until June 30, 1977, and $\frac{1}{2}$ of 1 percent thereafter if the tax is also imposed in Fulton and DeKalb Counties. Taxes must parallel State tax except for rate and are State collected. Fulton and DeKalb county tax effective April 1, 1972.
- 11/ The rate limits shown apply generally, several taxing jurisdictions are authorized to levy a higher rate of tax. The maximum combined local rate cannot exceed 3 percent.
- 12/ St. Louis county under specific 1977 legislation. New authorization effective September 28, 1979, allows counties to levy a sales tax of $\frac{1}{4}$ percent, $\frac{3}{8}$ percent or $\frac{1}{2}$ percent in conjunction with a property tax reduction, subject to voter approval. The tax would be state administered.
- 13/ A city of the metropolitan class is authorized to increase any city sales tax existing on January 1, 1978, by an amount not to exceed $\frac{1}{2}$ of 1 percent, subject to voter approval. New sales taxes are subject to voter approval, effective February 14, 1978.
- 14/ The general limit is $\frac{1}{4}$ percent; certain specific counties are authorized to levy a $\frac{1}{2}$ percent rate without voter approval.
- 15/ Any ordinance imposing the tax must take effect, or be repealed, on either January 1 or July 1 occurring first after the expiration of a least 5 months from the date the taxing ordinance is adopted or repealed. Effective April 10, 1975.
- 16/ Except New York City and Yonkers.
- 17/ Not required unless a specified percentage of voters petition.
- 18/ Incorporated cities and towns are authorized to levy and collect taxes (except property taxes) to the same extent as the State legislature. The State sales tax is currently 2 percent. A 3 percent tax may be levied by municipalities having adopted a sales tax ordinance providing that the proceeds of a 1 percent sales tax levy are dedicated exclusively to the support of an educational or health institution.

Footnotes continued on the next page.

TABLE 79 - STATUTORY PROVISIONS GOVERNING IMPOSITION OF GENERAL SALES TAXES
BY LOCAL GOVERNMENTS, OCTOBER 1, 1979

- 19/ Municipalities and the State Tax Commission are authorized to enter into contractual agreement for State collection (all municipal sales taxes are presently State collected). Municipalities are required to enforce their own sales tax laws, even if the Commission collects the tax.
- 20/ The one percent limit applies to tax enacted on or after July 1, 1977. Cities with rates in excess of one percent may not increase the rates.
- 21/ Where the county elects to levy such tax, half the proceeds originating in a city or town are shared with such city or town, and any city or town is pre-empted from enacting such tax unless it does not reach the maximum rate in which case the city or town may levy the difference between the rate established by a county and the maximum rate allowed.
- 22/ The maximum tax on a single transaction is limited to \$7.50 if the local rate exceeds 1 percent.
- 23/ Optional.
- 24/ Regional transit authorities authorized to levy local sales and use tax up to 1 percent, effective August 27, 1979.
- 25/ In addition, counties and municipalities located in transit districts may levy an additional $\frac{1}{2}$ percent tax (subject to voter approval) to fund a public transportation system. Three counties and one municipality have enacted the tax.
- 26/ The local sales tax is levied by every county and "independent" city in the state.
- 27/ County rates must be $\frac{1}{2}$ of 1 percent, city rates may not exceed $\frac{1}{2}$ of 1 percent. If the county in which the city is located imposes a tax, the rate of the city tax may not exceed 0.425 percent. County tax must allow credit for full amount of any city tax. Class AA counties, or cities and municipal corporations within such counties, may impose additional sales and use taxes of $\frac{1}{10}$, $\frac{2}{10}$, or $\frac{3}{10}$ of 1 percent, subject to voter approval to finance public transportation systems.
- 28/ S.B.95 approved August 27, 1969, authorized counties to levy $\frac{1}{2}$ of 1 percent sales taxes on same items subject to the State sales tax. If enacted, taxes will become operative on January 1 of the year following enactment.
- 29/ Ch.183 (H.B. 261) effective July 1, 1973, authorized counties to impose a $\frac{1}{2}$ percent or 1 percent sales tax on same items subject to State tax if voters approve.

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

TABLE 80 - NUMBER OF LOCAL GOVERNMENTS WITH INCOME AND GENERAL SALES TAXES
OCTOBER 1, 1979 AND JULY 1, 1976

State and Region	October 1, 1979			July 1, 1976		
	Income	Gen. Sales	Total	Income	Gen. Sales	Total
United States	4,456	5,464	9,920	4,050	4,896	8,946
New England	(--)	(--)	(--)	(--)	(--)	(--)
Connecticut	--	--	--	--	--	--
Maine	--	--	--	--	--	--
Massachusetts	--	--	--	--	--	--
New Hampshire	--	--	--	--	--	--
Rhode Island	--	--	--	--	--	--
Vermont	--	--	--	--	--	--
Mideast	(3,891)	(70)	(3,961)	(3,541)	(68)	(3,609)
Delaware	1	--	1	1	--	1
Dist. of Columbia	--	--	--	--	--	--
Maryland	24	--	24	24	--	24
New Jersey	--	--	--	--	--	--
New York	1	70	71	1	68	69
Pennsylvania	3,865(A)	--	3,865	3,515(A)	--	3,515
Great Lakes	(470)	(1,410)	(1,880)	(439)	(1,375)	(1,814)
Illinois	--	1,359	1,359	--	1,342	1,342
Indiana	37	--	37	38	--	38
Michigan	16	--	16	16	--	16
Ohio	417	51	468	385	33	418
Wisconsin	--	--	--	--	--	--
Plains	(23)	(289)	(312)	(5)	(181)	(186)
Iowa	21	--	21	3	--	3
Kansas	--	20	20	--	7	7
Minnesota	--	1	1	--	1	1
Missouri	2	218	220	2	152	154
Nebraska	--	4	4	--	3	3
North Dakota	--	--	--	--	--	--
South Dakota	--	46	46	--	18	18
Southeast	(72)	(955)	(1,027)	(65)	(809)	(874)
Alabama	5	301	306	6	265	271
Arkansas	--	1	1	--	1	1
Florida	--	--	--	--	--	--
Georgia	--	84	84	--	16	16
Kentucky	67	--	67	59	--	59
Louisiana	--	217	217	--	183	183
Mississippi	--	--	--	--	--	--
North Carolina	--	99	99	--	96	96
South Carolina	--	--	--	--	--	--
Tennessee	--	117	117	--	115	115
Virginia	--	136	136	--	133	133
West Virginia	--	--	--	--	--	--
Southwest	(--)	(1,482)	(1,482)	(--)	(1,280)	(1,280)
Arizona	--	39	39	--	38	38
New Mexico	--	99	99	--	32	32
Oklahoma	--	398	398	--	356	356
Texas	--	946	946	--	854	854
Rocky Mountain	(--)	(408)	(408)	(--)	(330)	(330)
Colorado	--	165	165	--	121	121
Idaho	--	--	--	--	--	--
Montana	--	--	--	--	--	--
Utah	--	230	230	--	204	204
Wyoming	--	13	13	--	5	5
Far West	(--)	(850)	(850)	(--)	(853)	(853)
California	--	442	442	--	455	455
Nevada	--	13	13	--	12	12
Oregon	--	--	--	--	--	--
Washington	--	302	302	--	300	300
Alaska	--	93	93	--	86	86
Hawaii	--	--	--	--	--	--

(A) Approximately.

Source: ACIR staff.

TABLE 81 - EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1980 ^{1/}

States With Broad-based Personal Income Taxes	Virtually Complete Conformance <u>2, 3/</u>	Substantial Conformance <u>3, 4/</u>	Moderate Conformance <u>5/</u>	Non-conformance
Alabama				X
Alaska		X		
Arizona			X	
Arkansas				X
California				X
Colorado			X	
Delaware			X	
Georgia			X	
Hawaii		X		
Idaho		X		
Illinois			X	
Indiana			X	
Iowa			X	
Kansas			X	
Kentucky			X	
Louisiana	X ^{6/}			
Maine			X	
Maryland			X	
Massachusetts			X	
Michigan			X	
Minnesota			X	
Mississippi				X
Missouri			X	
Montana			X	
Nebraska	X			
New Jersey				X
New Mexico		X		
New York			X	
North Carolina				X
North Dakota		X		
Ohio			X	
Oklahoma		X		
Oregon		X		
Pennsylvania				X
Rhode Island	X			
South Carolina				X
Utah		X		
Vermont	X			
Virginia			X	
West Virginia			X	
Wisconsin			X	
Total	4	8	21	8

- 1/ Includes only the 41 states with broad-based personal income taxes.
- 2/ *Virtually complete conformance* - those that compute state tax liability as a percentage of the federal tax liability. In effect, 3 of the states in this class apply the same personal exemptions and deductions, with minor adjustments, as does the federal government, and in addition, accept the highly graduated federal rate structure, albeit at a lower level. The other state, Louisiana, incorporates its own larger personal exemptions, single - \$2,500, married or head of family - \$5,000, dependents - \$400, in tax tables provided, that are based on federal income tax liability, instead of using a separate computation of Louisiana net income and tax. See footnote six.
- 3/ Adjustments are usually made for state exemption of income from federal securities and for state taxation of certain state and local securities which are exempt for federal purposes.
- 4/ *Substantial conformance* - those that define taxable income by reference to the Internal Revenue Code. Like the 3 of the 4 states with greater conformance, the 8 states in this group accept the federal personal exemptions and deductions, with minor adjustments. However, they apply their own rate structure to taxable income.
- 5/ *Moderate conformance* - those that define adjusted gross income by reference to the Internal Revenue Code. The 21 states in this class accept the exclusions from and additions to income used to arrive at federal adjusted gross income, but they apply their own personal exemptions and/or deductions as well as rate structures.
- 6/ For tax years beginning after December 31, 1974, the amount of tax is determined from tax tables based on the amount of federal tax liability. However, the tax may not exceed the following rates on taxable income; up to \$10,000 - 2%; next \$40,000 - 4%; over \$50,000 - 6%.

Source: ACIA staff computation based on Commerce Clearing House, State Tax Reporter.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
Alabama	First \$1,000	1.5	X
	\$1,001-\$3,000	3		
	\$3,001-\$5,000	4.5		
	Over \$5,000	5		
Alaska	First \$4,000	3	. . .	Rates shown are for married persons filing jointly and surviving spouses. For single persons and fiduciaries these rates apply to income classes half as large. Effective January 1, 1979, individuals are exempt from reporting and paying Alaska net income tax if they filed an Alaska income tax return and reported gross income earned from sources in the state for three or more tax years beginning after 1958. Individuals reporting and paying net income tax for two years preceding the tax year for which an exemption is claimed are exempt from payment of two-thirds of the net income tax. Individuals reporting and paying net income tax for one year preceding the tax year for which an exemption is claimed are exempt from payment of one-third of the net income tax. Any individual entitled to these exemptions may claim a refund of income tax paid for 1979. [Relief Voided by Alaska Superior Court, 6/27/80.]
	\$4,001-\$8,000	3.5		
	\$8,001-\$12,000	4		
	\$12,001-\$16,000	5		
	\$16,001-\$20,000	5.5		
	\$20,001-\$24,000	6		
	\$24,001-\$28,000	7		
	\$28,001-\$32,000	7.5		
	\$32,001-\$36,000	8		
	\$36,001-\$40,000	8.5		
	\$40,001-\$44,000	9		
	\$44,001-\$52,000	9.5		
	\$52,001-\$64,000	10		
	\$64,001-\$76,000	10.5		
	\$76,001-\$88,000	11		
	\$88,001-\$100,000	11.5		
\$100,001-\$120,000	12			
\$120,001-\$140,000	12.5			
\$140,001-\$160,000	13			
\$160,001-\$180,000	13.5			
\$180,001-\$300,000	14			
Over \$300,000	14.5			
Arizona <u>1, 2/</u>	First \$1,000	2	X	Beginning in 1978, provides an annual inflation adjustment to personal exemptions, the optional standard deduction, the dollar amount of the optional tax tables, the property tax credit, and the renter's credit. The adjustment is to reflect the change between the average annual state consumer price index for fiscal year 1976-77 and the current fiscal year. The adjusted amounts may not be reduced below the amounts allowed on December 31, 1977. An income tax credit or rebate is provided for property taxes or rent payments of low income taxpayers age 65 and over.
	\$1,001-\$2,000	3		
	\$2,001-\$3,000	4		
	\$3,001-\$4,000	5		
	\$4,001-\$5,000	6		
	\$5,001-\$6,000	7		
	Over \$6,000	8		
Arkansas	First \$2,999	1	. . .	Reduced rates provided for low income taxpayers. A property tax refund or credit is provided for senior citizens.
	\$3,000-\$5,999	2.5		
	\$6,000-\$8,999	3.5		
	\$9,000-\$14,999	4.5		
	\$15,000-\$24,999	6		
	\$25,000 or over	7		
California <u>1/</u>	Effective for taxable years after January 1, 1979, individual taxpayers must use new tax tables for computing their tax liabilities, based on taxable income. Tax rate schedules based on adjusted gross income are no longer provided. The following ranges in tax liability are based on the tax tables provided for taxable income in 1979. For single individuals, tax liabilities range from 0 on taxable income under \$50 to \$3,413 on taxable income between \$39,950 and \$40,000. For income over \$40,000 the tax is \$3,416 plus 11% of all income over \$40,000. For married couples filing joint returns, tax ranges from 0 on taxable income under \$50 to \$2,429 on taxable income between \$39,950 and \$40,000. For income over \$40,000, the tax is \$2,432 plus 11% of all income over \$40,000. Separate liabilities are provided for heads of households, ranging from 0 on taxable incomes under \$50 to \$3,138 on income between \$39,950 and \$40,000.			

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
California <u>1/</u> (Continued)	These tables are based on tax rate schedules that are adjusted annually by the Franchise Tax Board for inflation. The adjustment factor is determined by the change from June of the prior year to June of the current year in the California Consumer Price Index (CCPI). For 1978, the inflation adjustment factor is 1.05222. For 1979, the inflation adjustment factor is 1.0688223.			
	A credit is provided for the installation of solar energy units.			
	A resident renter credit is provided.			
Colorado	First \$1,000	3	X	Beginning in 1978 an annual inflation factor (AIF) has been provided to index the personal income tax brackets, the standard deduction and personal exemptions. The AIF is set annually by the general assembly based on various price data. The AIF for 1978 was 106%, 1979 - 107%, 1980 - 109%. For the 1980 income year, a credit of 20% of normal tax liability is allowed.
	\$1,001-\$2,000	3.5		
	\$2,001-\$3,000	4		
	\$3,001-\$4,000	4.5		
	\$4,001-\$5,000	5		
	\$5,001-\$6,000	5.5		
	\$6,001-\$7,000	6		
	\$7,001-\$8,000	6.5		
	\$8,001-\$9,000	7		
	\$9,001-\$10,000	7.5		
	Over \$10,000	8		Surtax on income from intangibles in excess of \$15,000, 2%. Taxpayers are allowed a credit equal to 1/2 of 1% of net taxable income on the first \$9,000 of taxable income. <u>3/</u> A \$7 tax credit is allowed each taxpayer and each dependent for sales tax paid on food. If there is no income tax liability, the taxpayer can apply for a refund. An income tax credit or refund is also provided for low income senior citizens and disabled persons for property taxes or rent payments.
Connecticut	Capital Gains Dividends	7 1 to 9	. . .	The taxes apply only if federal adjusted gross income is \$20,000 or more.
Delaware	First \$1,000	1.4	X <u>4/</u>	Excludes \$2,000 received by totally and permanently disabled persons, or by persons over 60 whose earned income for the tax year is less than \$2,500 and whose adjusted gross income (without reduction by this exclusion) is not over \$10,000 for the tax year (the above dollar amounts are doubled for qualified taxpayers filing jointly).
	\$1,001-\$2,000	2.0		
	\$2,001-\$3,000	3.0		
	\$3,001-\$4,000	4.2		
	\$4,001-\$5,000	5.2		
	\$5,001-\$6,000	6.2		
	\$6,001-\$8,000	7.2		
	\$8,001-\$10,000	8.0		
	\$10,001-\$15,000	8.2		
	\$15,001-\$20,000	8.4		
	\$20,001-\$25,000	8.8		
	\$25,001-\$30,000	9.4		
	\$30,001-\$40,000	11.0		
	\$40,001-\$50,000	12.2		
	Over \$50,000	13.5		
Georgia	First \$1,000	1	. . .	Rates shown in table apply to married persons filing jointly and heads of households. The following rates apply to single persons:
	\$1,001-\$3,000	2		
	\$3,001-\$5,000	3		
	\$5,001-\$7,000	4		
	\$7,001-\$10,000	5		
	Over \$10,000	6		

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
Georgia (Continued)				For married persons filing separately, rates for married filing jointly apply to income classes half as large. A tax credit is provided for low income taxpayers. Single - \$15 on income of \$3,000 or less. Married - \$30 on income of \$6,000 or less. Credit reduced \$1 for \$1 if income exceeds above amounts. Credit not to exceed tax.
Hawaii 2/	First \$500	2.25	. . .	Alternative tax on capital gains: Deduct 50% of capital gains and pay an additional 4% on such gains. The income classes reported are for individuals. For joint returns the rates shown apply to income classes twice as large. Special tax rates are provided for heads of households ranging from 2.25% on taxable income not over \$500 to 11% on taxable income in excess of \$60,000. A credit is provided for the installation of solar energy units. Effective for taxable years beginning on or after January 1, 1974, a general excise tax credit replaced the consumer, educational, drug and medical, and rental tax credits. The credit per qualified exemption ranges from \$48 on income under \$5,000 to \$8 on income between \$14,000 and \$20,000. If a taxpayer's credits exceed his tax, a refund will be made.
	\$501-\$1,000	3.25		
	\$1,001-\$1,500	4.50		
	\$1,501-\$2,000	5.00		
	\$2,001-\$3,000	6.50		
	\$3,001-\$5,000	7.50		
	\$5,001-\$10,000	8.50		
	\$10,001-\$14,000	9.50		
	\$14,001-\$20,000	10.00		
	\$20,001-\$30,000	10.50		
	Over \$30,000	11.00		
Idaho 1/	First \$1,000	2.0	. . .	For married couples filing jointly, a surviving spouse or a head of a household, the rates shown apply to income classes twice as large. A \$10 filing fee is imposed on each return. A credit is provided for charitable contributions to nonprofit institutions of secondary and higher education. The credit is equal to 50% of the contribution, but is limited to 20% of income tax liability or \$50, whichever is less. A deduction is provided for the installation of alternative energy devices. A \$15 tax credit is allowed for each personal exemption for sales tax paid. The credit is \$30 for taxpayers 65 or over. A refund will be made if credits exceed tax.
	\$1,001-\$2,000	4.0		
	\$2,001-\$3,000	4.5		
	\$3,001-\$4,000	5.5		
	\$4,001-\$5,000	6.5		
	Over \$5,000	7.5		
Illinois	Total Net Income	2.5	. . .	
Indiana	Adjusted Gross Income	1.9	. . .	A credit is provided for gifts to institutions of higher education located in the state. The credit is equal to 50% of such contribution, but is limited to \$100 for a single return, \$200 for a joint return. An income tax credit or rebate is provided for property taxes or rent payments of taxpayers age 65 and over or disabled, with income below \$5,000. Individuals who rent their principal place of residence may subtract from adjusted gross income the amount of rent paid or \$1,500, whichever is less. A \$25 credit or rebate is provided for the elderly with income under \$15,000.

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
Iowa	First \$1,000	0.50	X	The Director of Revenue will adjust the dollar amounts of the income brackets shown, annually, by a cumulative inflation factor based on the annual change in the Consumer Price Index. For 1979, the inflation factor is 2.3%. Residents or nonresidents with net income of \$5,000 or less are nontaxable. If payment of the tax reduces net income to less than \$5,000, the tax is reduced to that amount that would result in allowing the taxpayer to retain a net income of \$5,000.
	\$1,001-\$2,000	1.25		
	\$2,001-\$3,000	2.75		
	\$3,001-\$4,000	3.5		
	\$4,001-\$7,000	5		
	\$7,001-\$9,000	6		
	\$9,001-\$15,000	7		
	\$15,001-\$20,000	8		
	\$20,001-\$25,000	9		
	\$25,001-\$30,000	10		
	\$30,001-\$40,000	11		
	\$40,001-\$75,000	12		
	Over \$75,000	13		
Kansas	First \$2,000	2	X	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large. A credit is provided for the installation of solar energy units.
	\$2,001-\$3,000	3.5		
	\$3,001-\$5,000	4		
	\$5,001-\$7,000	5		
	\$7,001-\$10,000	6.5		
	\$10,001-\$20,000	7.5		
	\$20,001-\$25,000	8.5		
Over \$25,000	9			
Kentucky	First \$3,000	2	X
	\$3,001-\$4,000	3		
	\$4,001-\$5,000	4		
	\$5,001-\$8,000	5		
	Over \$8,000	6		
Louisiana <u>1/</u>	First \$10,000	2	X	Tax tables are provided based on federal tax liability applicable to federal AGI attributable to Louisiana.
	\$10,000-\$50,000	4		
	Over \$50,000	6		
Maine	First \$2,000	1	. . .	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large. In addition, there is imposed a tax equal to 15% of the federal minimum tax on tax preference items and 15% of the federal alternative minimum tax.
	\$2,001-\$4,000	2		
	\$4,001-\$6,000	3		
	\$6,001-\$8,000	6		
	\$8,001-\$10,000	7		
	\$10,001-\$15,000	8		
	\$15,001-\$25,000	9.2		
Over \$25,000	10			
Maryland	First \$1,000	2	. . .	A credit is allowed for state personal property taxes payable.
	\$1,001-\$2,000	3		
	\$2,001-\$3,000	4		
	Over \$3,000	5		
Massachusetts	Earned Income, and Annuities.....	5*	. . .	No tax is imposed on, and the tax may not reduce, total income below \$5,000 for a husband and wife or \$3,000 for a single individual. A consumer tax credit is allowed: \$4 each for the taxpayer and spouse and \$8 for each qualified dependent. If there is no income tax liability the taxpayer can apply for a refund.
	Interest, Dividends, Net Capital Gains *Plus a 7.5% surtax	9*		

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features												
Michigan	All Taxable Income	4.6	. . .	<p>The following credits are allowed:</p> <table border="0"> <tr> <td>City Income Tax</td> <td>Credit</td> </tr> <tr> <td>Not over \$100</td> <td>20% of city tax</td> </tr> <tr> <td>\$101-\$150</td> <td>\$20 + 10% of excess over \$100</td> </tr> <tr> <td>\$151-\$200</td> <td>\$25 + 5% of excess over \$150</td> </tr> <tr> <td>Over \$200</td> <td>\$27.50 + 5% of excess over \$200</td> </tr> <tr> <td></td> <td>Maximum credit \$10,000</td> </tr> </table> <p>The sum of this credit and the credit allowed for charitable contributions may not exceed tax liability.</p> <p>A credit is allowed for property taxes based on type and/or age of claimant and household income. If the allowable claim exceeds the income tax due, or if no income tax is due, the unused claim shall be paid to the claimant.</p>	City Income Tax	Credit	Not over \$100	20% of city tax	\$101-\$150	\$20 + 10% of excess over \$100	\$151-\$200	\$25 + 5% of excess over \$150	Over \$200	\$27.50 + 5% of excess over \$200		Maximum credit \$10,000
City Income Tax	Credit															
Not over \$100	20% of city tax															
\$101-\$150	\$20 + 10% of excess over \$100															
\$151-\$200	\$25 + 5% of excess over \$150															
Over \$200	\$27.50 + 5% of excess over \$200															
	Maximum credit \$10,000															
Minnesota	First \$500 \$501-\$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$7,000 \$7,001-\$9,000 \$9,001-\$12,500 \$12,501-\$20,000 \$20,001-\$27,500 Over \$27,500	1.6 2.2 3.5 5.8 7.3 8.8 10.2 11.5 12.8 14.0 15.0 16.0	X	<p>The rates shown are for 1978. For tax years beginning after 1978, the taxable net income brackets will be adjusted for inflation. For 1979, the inflation adjustment is 10.1% based on the Minneapolis-St. Paul Consumer Price Index.</p> <p>A credit is allowed for low income taxpayers based on income and number of dependents. A credit for property taxes is allowed for senior citizen homestead relief and for renters. Cash refund granted if tax credit exceeds income tax due.</p>												
Mississippi	First \$5,000 Over \$5,000	3 4												
Missouri	First \$1,000 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$9,000 Over \$9,000	1.5 2 2.5 3 3.5 4 4.5 5 5.5 6	X	<p>An income tax credit or refund is provided for property taxes or rent payments of taxpayers 65 and over, with income below \$9,000.</p>												
Montana	First \$1,000 \$1,001-\$2,000 \$2,001-\$4,000 \$4,001-\$6,000 \$6,001-\$8,000 \$8,001-\$10,000 \$10,001-\$14,000 \$14,001-\$20,000 \$20,001-\$35,000 Over \$35,000	2 3 4 5 6 7 8 9 10 11	X 5/	<p>After computing tax liability pursuant to these rates, there shall be added as a surcharge, 10% of the tax liability. The minimum tax is \$1 on all individuals having taxable income.</p>												

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rate or Features
Nebraska <u>2/</u>	The tax is imposed on the taxpayer's federal income tax liability before credits, with limited adjustments. The rate is set as a flat percentage by the State Board of Equalization and Assessment on or before November 15 annually for the taxable year beginning during the subsequent calendar year. The rate for 1979 is 18%; for 1980, 17%.			A \$28 tax credit is allowed each taxpayer and each dependent for sales tax paid on food. If there is no income tax liability, the taxpayer can apply for a refund.
New Hampshire	Interest and Dividends (excluding interest on savings deposits)	5	...	...
New Jersey	First \$20,000 Over \$20,000	2 2.5	...	No individual taxpayer or married couple filing a joint return is subject to tax if gross income is \$3,000 or less (\$1,500 or less for a married person filing separately). A homestead credit of \$65 against tax is provided. An additional \$35 credit is allowed to such a person who is 65 or older or who is permanently and totally disabled.
New Mexico <u>1, 2/</u>	First \$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$6,000 \$6,001-\$7,000 \$7,001-\$8,000 \$8,001-\$10,000 \$10,001-\$12,000 \$12,001-\$14,000 \$14,001-\$16,000 \$16,001-\$18,000 \$18,001-\$20,000 \$20,001-\$25,000 \$25,001-\$35,000 \$35,001-\$50,000 \$50,001-\$100,000 Over \$100,000	0.8 0.9 1.1 1.3 1.5 1.8 2.3 2.9 3.5 4.2 4.9 5.6 6.3 7.0 7.5 8.0 8.5 9.0	...	The income classes reported are for single individuals. Married joint returns and heads of households rates range from 0.8% on first \$2,000 to \$14,686 plus 9% of excess of income over \$200,000. Special rates are provided for married persons filing separately. Credits are provided for medical and dental expenses and for the installation of solar energy units. A credit is allowed for state-local taxes paid during the tax year by taxpayers with modified gross income of \$9,000 or less. The credit ranges from \$6 to \$363 based on income and number of exemptions. If the credit exceeds tax liability, the excess will be refunded. A \$40 per exemption food tax credit, and a credit for property taxes paid by the elderly are also provided.
New York	First \$1,000 \$1,001-\$3,000 \$3,001-\$5,000 \$5,001-\$7,000 \$7,001-\$9,000 \$9,001-\$11,000 \$11,001-\$13,000 \$13,001-\$15,000 \$15,001-\$17,000 \$17,001-\$19,000 \$19,001-\$21,000 \$21,001-\$23,000 Over \$23,000	2 3 4 5 6 7 8 9 10 11 12 13 14	...	No tax is due from individuals with a N.Y. A.G.I. of \$2,500 or less; married, head of a household or a surviving spouse of \$5,000 or less. Capital gains treatment is similar to that provided under federal law. Income from unincorporated business is taxed at 4%. The following credit is allowed: If tax is— Credit is— \$100 or less....full amount of tax. \$100-\$200.....difference between \$200 and the amount of tax. \$200 or more....no credit.

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
New York (Continued)				In addition to the personal income tax, a 6% tax is imposed on the N.Y. minimum taxable income (tax preference items) of individuals, estates, or trusts. A property tax circuit-breaker credit or deduction is provided. Credit provided for the installation of solar hot water, heating or cooling systems.
North Carolina	First \$2,000	3	
	\$2,001-\$4,000	4		
	\$4,001-\$6,000	5		
	\$6,001-\$10,000	6		
	Over \$10,000	7		
North Dakota	First \$3,000	1	X	An additional 1% tax on net income in excess of \$2,000 is imposed on net incomes derived from a business, trade, or profession, other than as an employee. A credit is provided for charitable contributions to nonprofit institutions of higher education. The credit is equal to 50% of the contribution, but is limited to 40% of income tax liability or \$100 whichever is less.
	\$3,001-\$5,000	2		
	\$5,001-\$8,000	3		
	\$8,001-\$12,000	4		
	\$12,001-\$30,000	5		
Over \$30,000	7.5			
Ohio	First \$5,000	½	. . .	Taxpayers filing jointly (each of whom has A.G.I. of \$500 or more) are allowed a credit ranging from 5% to 20% depending on amount of A.G.I. Taxpayers 65 or older are allowed a credit of \$25 per return or, if they so elect and if they have received a lump sum distribution from a pension, retirement or profit sharing plan during the tax year, a credit equal to \$25 times the taxpayer's expected remaining life.
	\$5,001-\$10,000	1		
	\$10,001-\$15,000	2		
	\$15,001-\$20,000	2½		
	\$20,001-\$40,000	3		
Over \$40,000	3½			
Oklahoma <u>2/</u>	First \$1,000	½	X	The income classes reported are for individuals and married persons filing separately and not deducting federal income tax. For joint returns the rates shown apply to income classes twice as large. A property tax credit is provided, up to \$200, based on income. Nonresident aliens are taxed 8% of Oklahoma taxable income.
	\$1,001-\$2,500	1		
	\$2,501-\$3,750	2		
	\$3,751-\$5,000	3		
	\$5,001-\$6,250	4		
	\$6,251-\$7,500	5		
Over \$7,500	6			
	Separate rates are provided for taxpayers deducting federal income tax.			
Oregon	First \$500	4	X <u>6/</u>	For tax years beginning on or after January 1, 1981, the Department of Revenue will recompute the dollar amount of the deduction for personal exemption allowed for state personal income tax purposes by an indexing factor. The indexing factor is computed by dividing the Portland Consumer Price Index for July of the current calendar year by the index for July of 1980.
	\$501-\$1,000	5		
	\$1,001-\$2,000	6		
	\$2,001-\$3,000	7		
	\$3,001-\$4,000	8		
	\$4,001-\$5,000	9		
	Over \$5,000	10		
	The income classes reported are for individuals. For joint returns and heads of households the rates shown apply to income classes twice as large. A credit is provided in an amount equal to 25% of the federal retirement income tax credit to the extent that such credit is based on Oregon taxable income.			
	A credit is provided for property tax relief if the credit exceeds tax liability, the excess will be refunded.			

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features														
Pennsylvania	All Taxable Income	2.2	. . .	A credit is provided for low income taxpayers based on income and number of dependents.														
Rhode Island	The tax is imposed at the rate of 19% on the taxpayer's modified federal income tax liability.			A property tax credit for the elderly is provided, based on income. Maximum credit \$200.														
South Carolina	First \$2,000	2	X 7/	The Tax Commission is required to annually adjust the personal income tax bracket schedule, the personal exemptions and the optional standard deduction by an inflation factor. The optional tax tables will also be adjusted for inflation. If the inflation factor for a tax year is more than 0.99 but less than 1.01, no adjustment will be made for that year. The inflation factor is determined annually by the Budget and Control Board and is based on the Consumer Price Index and adjusted to conform to the situation in South Carolina. If the inflation factor exceeds 1.06, 1.06 will be considered to be the inflation factor [for tax years beginning after 12/31/81]. The tax does not apply to persons aged 65 or older who, during the taxable year, receive gross income from all sources of not more than \$2,800 if there are no dependents, or \$4,000 if there is a dependent spouse or other dependent.														
	\$2,001-\$4,000	3																
	\$4,001-\$6,000	4																
	\$6,001-\$8,000	5																
	\$8,001-\$10,000	6																
	Over \$10,000	7																
Tennessee	Interest and Dividends	6	. . .	Individuals 65 and over with total income from all sources of \$6,000 or less are exempt. Individuals filing joint returns, with one spouse 65 or older and total income of \$10,000 or less, are also exempt. Dividends from corporations having at least 75% of their property subject to the Tennessee ad valorem tax are taxed at 4%.														
Utah	First \$1,500	2.75	X	Rates shown in table apply to married persons filing jointly. The following rates apply to single persons:														
	\$1,501-\$3,000	3.75																
	\$3,001-\$4,500	4.75																
	\$4,501-\$6,000	5.75																
	\$6,001-\$7,500	6.75																
	Over \$7,500	7.75																
				<table> <tr> <td>First \$750</td> <td>2.25%</td> </tr> <tr> <td>\$751-\$1,500</td> <td>3.25</td> </tr> <tr> <td>\$1,501-\$2,250</td> <td>4.25</td> </tr> <tr> <td>\$2,251-\$3,000</td> <td>5.25</td> </tr> <tr> <td>\$3,001-\$3,750</td> <td>6.25</td> </tr> <tr> <td>\$3,751-\$4,500</td> <td>7.25</td> </tr> <tr> <td>Over \$4,500</td> <td>7.75</td> </tr> </table>	First \$750	2.25%	\$751-\$1,500	3.25	\$1,501-\$2,250	4.25	\$2,251-\$3,000	5.25	\$3,001-\$3,750	6.25	\$3,751-\$4,500	7.25	Over \$4,500	7.75
First \$750	2.25%																	
\$751-\$1,500	3.25																	
\$1,501-\$2,250	4.25																	
\$2,251-\$3,000	5.25																	
\$3,001-\$3,750	6.25																	
\$3,751-\$4,500	7.25																	
Over \$4,500	7.75																	
				An income tax credit or refund is provided for property taxes or rent payments.														

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
Vermont <u>2/</u>	The tax imposed at a rate of 23% of the federal income tax liability of the taxpayer for the taxable year (after the allowance of retirement income credit, investment credit, foreign tax credit and tax-free covenant bonds credit, but before the allowance of any other credit against that liability or the addition of any surtax upon that liability granted or imposed under federal law), reduced by a percentage equal to the percentage of the taxpayer's adjusted gross income for the taxable year which is not Vermont income. Tax credits are provided for taxpayers with Vermont income under \$7,000.			If a taxpayer's liability exceeds, by any amount, what that liability would have been had it been determined in accordance with the Federal Internal Revenue Code in effect on January 1, 1980, instead of the federal statute in effect for the year for which the return is filed, a credit is allowed equal to 106% of the amount of the excess, applicable to the taxpayer's tax liability for the succeeding year. Resident taxpayers who are full-time students for at least five months in the year are allowed a \$10 credit. A sales tax credit based on modified adjusted gross income brackets and number of exemptions is provided, ranging from \$0 to \$91. If a taxpayer's credits exceed his tax, a refund will be made. Resident taxpayers are provided a credit for property taxes or rent constituting property taxes. For taxpayers 65 or older, if income tax liability is less than the credit, the difference between the liability and the credit will be refunded. <u>8/</u>
Virginia	First \$3,000	2	. . .	Exclusions for retirement income are replaced by a retirement income tax credit effective for tax year beginning on and after 1/1/76.
	\$3,001-\$5,000	3		
	\$5,001-\$12,000	5		
	Over \$12,000	5.75		
West Virginia	First \$2,000	2.1	. . .	The income classes reported are for individuals and heads of households. For joint returns the rates shown apply to income classes twice as large. Up to \$8,000 of adjusted gross income of a person aged 65 or older or disabled, or the surviving spouse, received after 1979, is exempt.
	\$2,001-\$4,000	2.3		
	\$4,001-\$6,000	2.8		
	\$6,001-\$8,000	3.2		
	\$8,001-\$10,000	3.5		
	\$10,001-\$12,000	4.0		
	\$12,001-\$14,000	4.6		
	\$14,001-\$16,000	4.9		
	\$16,001-\$18,000	5.3		
	\$18,001-\$20,000	5.4		
	\$20,001-\$22,000	6.0		
	\$22,001-\$26,000	6.1		
	\$26,001-\$32,000	6.5		
	\$32,001-\$38,000	6.8		
	\$38,001-\$44,000	7.2		
	\$44,001-\$50,000	7.5		
	\$50,001-\$60,000	7.9		
	\$60,001-\$70,000	8.2		
	\$70,001-\$80,000	8.6		
	\$80,001-\$90,000	8.8		
	\$90,001-\$100,000	9.1		
	\$100,001-\$150,000	9.3		
	\$150,001-\$200,000	9.5		
	Over \$200,000	9.6		

See footnotes at the end of table.

TABLE 82 - STATE INDIVIDUAL INCOME TAXES: RATES, JULY 1, 1980 (Cont'd.)

State	Net Income After Personal Exemption	Rate (Percent)	Federal Tax Deductible	Special Rates or Features
Wisconsin ^{2/}	First \$3,000	3.4	. . .	Beginning in 1980, the dollar amounts of the income brackets shown will be increased to reflect the percentage change in the Consumer Price Index from year to year, but not to exceed 10%. A property tax credit is allowed for homestead relief. Cash refund granted if property tax credit exceeds income tax due.
	\$3,001-\$6,000	5.2		
	\$6,001-\$9,000	7.0		
	\$9,001-\$12,000	8.2		
	\$12,001-\$15,000	8.7		
	\$15,001-\$20,000	9.1		
	\$20,001-\$40,000	9.5		
Over \$40,000	10.0			
Washington, D.C.	First \$1,000	2	. . .	Income from unincorporated business is taxed at 9%, plus a 10% surtax; minimum tax, \$25. A tax credit is provided for homestead tax relief; cash refund granted if property tax credit exceeds income tax due.
	\$1,001-\$2,000	3		
	\$2,001-\$3,000	4		
	\$3,001-\$4,000	5		
	\$4,001-\$5,000	6		
	\$5,001-\$10,000	7		
	\$10,001-\$13,000	8		
	\$13,001-\$17,000	9		
	\$17,001-\$25,000	10		
Over \$25,000	11			

Note - The following states: Arizona, California, Colorado, Iowa, Minnesota, Oregon, South Carolina and Wisconsin have provided an annual inflation adjustment. For specific indexation provisions for these states, see the "special rates or features" column.

- ^{1/} Community property state in which, in general, 1/2 the household income is taxable to each spouse.
- ^{2/} Allows deductions of state individual income tax itself in computing state tax liability.
- ^{3/} Effective for taxable years beginning on or after July 1, 1969, taxpayers whose only activities in the state consist of making sales, who do not own or rent real estate in the state and whose annual gross sales in or into Colorado amount to not more than \$100,000, may elect to pay a tax of 1/2 of 1% of annual gross receipts derived from sales in or into Colorado in lieu of paying an income tax.
- ^{4/} Limited to \$300 for single persons and \$600 for married persons filing joint returns.
- ^{5/} Limited to itemized returns.
- ^{6/} Limited to \$5,000.
- ^{7/} Limited to \$500 per taxpayer.
- ^{8/} Claimants under age 65 shall file for a credit on forms provided by the commissioner. Such claims shall be processed separately from the Vermont income tax returns and no amount of claim shall be allowed as a credit against income tax liability.

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

TABLE 83 - STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JULY 1, 1980

State	Personal Exemption		Additional Exemption on Account of --		
	Single	Married (Joint Return)	Dependents	Age <u>1/</u>	Blindness <u>1/</u>
Alabama	\$1,500	\$3,000	\$300	...	...
Alaska	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>
Arizona <u>4, 5/</u>	1,226	2,452	736	\$1,226	\$613
Arkansas <u>3, 4/</u>	17.50(1,750)	35(3,200)	6(267)	17.50	17.50
California <u>3, 4, 5/</u>	27(2,470)	54(4,940)	9(450)	...	9(450)
Colorado <u>4, 5/</u>	964	1,928	964	964	964
Delaware	600	1,200	600	600	600
Georgia <u>6/</u>	1,500	3,000	700 <u>7/</u>	700	700
Hawaii <u>4/</u>	750	1,500	750	750 <u>8/</u>	7,000
Idaho <u>4, 9/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>
Illinois	1,000	2,000	1,000	1,000	1,000
Indiana <u>4/</u>	1,000	2,000 <u>10/</u>	500	500	500
Iowa <u>3, 11/</u>	17	34	12	17	17
Kansas	1,000	2,000	1,000	1,000	1,000
Kentucky <u>3/</u>	20(1,000)	40(2,000)	20(1,000)	40(2,000)	40(2,000)
Louisiana <u>12/</u>	2,500 <u>12/</u>	5,000 <u>12/</u>	400 <u>12/</u>	400 <u>12/</u>	400 <u>12/</u>
Maine <u>4/</u>	1,000	2,000	1,000	1,000	1,000
Maryland	800	1,600	800 <u>13/</u>	800 <u>13/</u>	800
Massachusetts <u>4, 14/</u>	2,000	2,800-4,800	700	700	2,200
Michigan <u>4/</u>	1,500	3,000	1,500	1,500	1,500
Minnesota <u>3, 4, 11, 15/</u>	60	120	60	<u>16/</u>	<u>16/</u>
Mississippi	5,250	8,000	1,500	750	750
Missouri <u>4/</u>	1,200	2,400	400	...	...
Montana <u>17/</u>	800	1,600	800	800	800
Nebraska	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>
New Hampshire <u>18/</u>	600	600 <u>19/</u>	...	600	600
New Jersey	1,000	2,000	1,000	1,000	1,000
New Mexico <u>4/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>
New York <u>4/</u>	750	1,500	750	750	750
North Carolina	1,100	2,200 <u>20/</u>	700 <u>21/</u>	1,100	1,100
North Dakota	750	1,800	750	750	750
Ohio <u>22/</u>	650	1,300	650	<u>22/</u>	...
Oklahoma <u>4/</u>	750	1,500	750	750	750
Oregon <u>23/</u>	1,000	2,000	1,000	1,000	1,000
Rhode Island <u>4/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>
South Carolina <u>24/</u>	800	1,600	800 <u>25/</u>	800	800
Tennessee <u>18/</u>	...	1,500	...	...	...
Utah <u>4/</u>	750	1,500	750	750	750
Vermont <u>4/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>	<u>2/</u>
Virginia	600	1,200	600	1,000	600
West Virginia	600	1,200	600	600	600
Wisconsin <u>3, 4, 11/</u>	20	40	20	5	...
Dist. of Columbia <u>4/</u>	750	1,500	750	750	750

See footnotes at the end of table.

TABLE 83 - STATE INDIVIDUAL INCOME TAXES: PERSONAL EXEMPTIONS, JULY 1, 1980 (Cont'd.)

- 1/ In most states an identical exemption is allowed for a spouse if she meets the age and blindness condition. In Massachusetts the deduction for blindness is allowed against business income only. In Hawaii the \$7,000 blindness deduction is allowed in lieu of the personal exemption.
- 2/ Since the state tax is based on either federal taxable income or federal tax liability, in effect, federal personal exemptions are adopted.
- 3/ Personal exemptions and credits for dependents are allowed in the form of tax credits which are deductible from an amount of tax. With respect to personal exemptions, the sum in parentheses is the exemption equivalent of the tax credit assuming that the exemption is deducted from the lowest brackets. With respect to the dependency exemptions; the sum in parentheses is the amount by which the first dependent raises the level at which a married person or head of family becomes taxable.
- 4/ In addition to the personal exemption deductions, a sales and/or property tax credit or cash rebate is provided.
- 5/ The amounts shown are for 1979 and are to be adjusted annually by an annual inflation factor. The Arizona inflation factor is based on the Metropolitan Phoenix Consumer Price Index. The California factor is based on the State CPI, and the Colorado inflation factor is set annually by the General Assembly based on various price data.
- 6/ In addition to the personal exemption deductions, low income tax credits are provided. The credits range from \$1 to \$15 for single persons with federal adjusted gross income under \$3,015 and \$1 to \$30 for married persons filing joint returns with federal AGI under \$6,030.
- 7/ The exemption is allowed for students regardless of age or income. For students beyond the high school level, \$1,400 per dependent and \$700 if the taxpayer is a student. A taxpayer who has used a student dependent to qualify as the head of a household is allowed only a \$700 exemption for that student dependent.
- 8/ Individuals establishing residence in Hawaii after the age of 65 are subject to tax on income from Hawaii sources only (the tax is imposed on the entire taxable income of resident individuals, estates, and trusts).
- 9/ In addition to the personal exemption deductions, a \$15 tax credit is allowed for each personal exemption (\$30 per exemption for taxpayers 65 or over).
- 10/ Each spouse is entitled to the lesser of \$1,000 or adjusted gross income (minimum of \$500 each).
- 11/ The personal exemption equivalents for the tax credits shown are not available since they are dependent on the tax rate brackets, which are indexed annually by an inflation factor. The 1980 inflation factor has not been determined.
- 12/ For taxable years beginning after December 31, 1974, the Louisiana individual income tax liability is determined from tables provided by the Collector of Revenue. These tables are based on federal income tax liability, filing status, and number of exemptions claimed on federal return. All personal exemptions taken on the federal return, including the additional exemptions for the blind and aged are incorporated in these tax tables, at the amount per exemption indicated.
- 13/ An additional exemption of \$800 is allowed for each dependent 65 years of age or over.
- 14/ The exemptions shown are those allowed against business income, including salaries and wages: a specific exemption of \$2,000 for each taxpayer. In addition, a dependency exemption of \$600 is allowed for a dependent spouse who has income from all sources of less than \$2,000. In the case of a joint return, the exemption is the smaller of (1) \$4,000 or (2) \$2,800, plus the income of the spouse having the smaller income.
- 15/ For tax years after 1980, the personal credits and credits for dependents will be adjusted for inflation.
- 16/ An additional tax credit of \$60 is allowed for each taxpayer or spouse who has reached the age of 65. Additional tax credits for the blind: unmarried, \$60; married, \$60 for each spouse.
- 17/ For 1979 the exemptions were: \$1,050 - single, \$2,100 - married, and \$1,050 - dependents, age, and blindness. The exemptions shown in table were increased by \$50 for each \$2.5 million by which the general fund balance exceeded \$14 million as of June 30, 1979. For tax year 1980, the exemptions are increased by \$50 for each \$2.8 million by which the general fund balance exceeds \$13 million as of June 30, 1980.
- 18/ The tax applies only to interest and dividends.
- 19/ An additional exemption of \$600 is allowed a married woman with separate income; joint returns are not permitted.
- 20/ An additional exemption of \$1,100 is allowed the spouse with the smallest income; joint returns are not permitted.
- 21/ Plus an additional \$660 for each dependent who is a full-time student at an accredited university or college. The \$700 per dependent exemption is increased to \$800 for tax years beginning on or after January 1, 1981.
- 22/ Taxpayers 65 and over allowed a \$25 tax credit, not to exceed tax otherwise due.
- 23/ For tax years beginning on or after January 1, 1981, the Department of Revenue will recompute the dollar amount of the deduction for personal exemption by an indexing factor. The indexing factor is computed by dividing the Portland Consumer Price Index for July of the current calendar year by the index for July 1980.
- 24/ For tax years beginning after 1981, the dollar amounts of personal exemptions will be adjusted annually to reflect the percentage change in the U.S. Consumer Price Index.
- 25/ The exemption is extended to dependents over the age of 21 if they are students in an accredited school or college.

TABLE 84 - STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND OPTIONAL TAX TABLE, JULY 1, 1980

State	Percent ^{1/}	Size of Standard Deduction			Optional Tax Table
		Single	Maximum		
			Separate Return	Joint Return	
Alabama	10	\$1,000	\$1,000	\$1,000	X
Alaska ^{2/}	3/	3/	3/	3/	X
Arizona ^{4/}	12	613	613	1,226	X
Arkansas	10	1,000	500	1,000	...
California ^{4/}	...	1,100	1,100	2,200	X
Colorado ^{2, 4/}	10	1,134	567	1,134	X
Delaware ^{5/}	10	1,000	500	1,000	...
Georgia	15	2,000	1,000	2,000	...
Hawaii	10	1,000	500	1,000	X
Idaho ^{2/}	3/	3/	3/	3/	X
Illinois	...	...	...	...	...
Indiana	...	...	...	...	...
Iowa	15 ^{6/}	1,200	1,200	3,000	...
Kansas ^{2/}	16	2,400	1,400	2,800	X
Kentucky ^{7/}	...	650	650	650	X
Louisiana	3/	3/	3/	3/	X
Maine	16	2,400	1,400	2,800	X
Maryland	13	1,500	1,500	3,000	X
Massachusetts	...	...	...	...	X
Michigan	...	...	...	...	...
Minnesota ^{8/}	10	2,000	2,000	2,000	X
Mississippi	...	2,300	1,700	3,400	...
Missouri ^{2/}	...	2,300	1,700	3,400	...
Montana	15	1,000	1,000	2,000	...
Nebraska ^{2/}	3/	3/	3/	3/	X
New Jersey	...	...	...	...	...
New Mexico ^{2/}	3/	3/	3/	3/	...
New York ^{2/}	16	2,400	9/	2,400	X
North Carolina	10	550	550	10/	...
North Dakota ^{2/}	16	2,400	1,400	2,800	...
Ohio	...	...	...	...	X
Oklahoma	15	2,000	1,000	2,000	X
Oregon ^{2/}	13	1,500	750	1,500	X
Pennsylvania	...	...	...	...	...
Rhode Island	3/	3/	3/	3/	...
South Carolina ^{11/}	10	500	500	1,000	X
Utah ^{2/}	15	2,000	1,000	2,000	X
Vermont ^{2/}	3/	3/	3/	3/	...
Virginia ^{2/}	15	2,000	1,000	2,000	...
West Virginia	10	1,000	9/	1,000	X
Wisconsin ^{2/}	...	2,300	1,700	3,400	...
District of Columbia	10	1,000	500	1,000	X

See footnotes on following page.

TABLE 84 - STATE INDIVIDUAL INCOME TAXES: USE OF STANDARD DEDUCTION AND OPTIONAL TAX TABLE, JULY 1, 1980 (Cont'd.)

... Indicates not used.

Note: Excludes New Hampshire and Tennessee where the tax applies to interest and dividends only, and Connecticut where tax applies to capital gains.

- 1/ Amount of standard deduction is generally based on gross income after business expenses. The detailed provisions vary.
- 2/ A low income allowance or minimum standard deduction is provided.
- 3/ Since the state uses either the federal tax base or federal tax liability in computing the state tax, in effect, the federal "zero bracket amount" is adopted.
- 4/ The amounts shown are for 1979 and are to be adjusted annually by an annual inflation factor. The Arizona inflation factor is based on the metropolitan Phoenix Consumer Price Index. The California inflation factor is based on the State Consumer Price Index. In Colorado, the inflation factor is set annually by the general assembly based various price data.
- 5/ In lieu of all other deductions except federal income taxes up to \$300 for individuals and \$600 for married couples filing joint return.
- 6/ Deduction of 15 percent of net income after deduction of federal income tax, not to exceed \$1,200.
- 7/ In lieu of other deductions except federal income taxes, a standard deduction of \$650 may be taken if adjusted gross income is at least \$8,000. If adjusted gross income is less than \$8,000, taxpayers may use optional tax table.
- 8/ For tax years after 1980, the maximum amount at the standard deduction is adjusted for inflation.
- 9/ The standard deduction allowed a married couple may be taken by either or divided between them in such proportion as they may elect.
- 10/ An additional \$500 is allowed a married woman with separate income; joint returns are not permitted.
- 11/ For tax years after 1981, the standard deduction will be adjusted annually to reflect the percentage change in the U.S. Consumer Price Index.

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

TABLE 85—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*	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 national 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 \$5,950 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 dividends.

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

As there was no standard deduction in 1953, the standard deduction authorized under present laws was used in computing the 1953 tax liability.
 †Negative 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.
 ‡No personal income tax for year indicated.
 §Includes credits for estimated city (Detroit) income and property tax payments.
 ¶Includes 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.
 **Negative rates in 1977 are due to the earned income credit.

Source: ACIR staff computations.

TABLE 86 — 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 — \$4,850, \$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 87 - LOCAL INCOME TAX RATES, OCTOBER 1, 1979, AND JULY 1, 1976

State & Local Government	October 1, 1979		July 1, 1976	
	No. of Local Governments	Rates (Percent)	No. of Local Governments	Rates (Percent)
New England	--	--	--	--
Mideast:				
Delaware--Municipalities	1	1.0	1	1.25
Maryland--Counties, 1 City	24	20 to 50% of state tax	24	20 to 50% of state tax
New York--New York City	1	0.9 to 4.3	1	0.9 to 4.3
Pennsylvania--Cities, Boroughs, Towns, Townships, and School Districts	3,865(approx.)	0.25 to 1.0 ^{1/}	3,515(approx.)	0.25 to 1.0 ^{1/}
Great Lakes:				
Indiana--Counties	37	0.5 to 1.0	38	0.5 to 1.0
Michigan--Cities	16	1.0 ^{2/}	16	1.0 ^{2/}
Ohio--Cities and Villages	417	0.25 to 2.0	385	0.25 to 2.0
--School Districts	3 [/]			
Plains:				
Iowa--School Districts	21	1.75 to 4.0	3	1.75 to 4.0
Missouri--Cities	2	1.0	2	1.0
Southeast:				
Alabama--Cities	5	1.0 or 2.0	6	1.0 or 2.0
Arkansas	4 [/]		4 [/]	
Georgia	5 [/]		5 [/]	
Kentucky--Cities and Counties	67	0.25 to 2.5	59	0.25 to 2.5
Southwest	--	--	--	--
Rocky Mountain	--	--	--	--
Far West	--	--	--	--
Total	4,456		4,050	

^{1/} Except for Philadelphia, Pittsburgh, Scranton, and Wilkes Barre.

^{2/} Except for Detroit where the rate is 2.0 percent.

^{3/} Effective June 30, 1979, school districts may levy an income tax subject to voter approval at either 1/4 of 1 percent, 1/2 of 1 percent, 3/4 of 1 percent, or 1 percent. Such tax would be state administered and collected.

^{4/} Specific authority for first class cities to levy an income tax was enacted in 1971, subject to voter approval. To date no city income tax has been enacted.

^{5/} Specific authority for counties and municipalities to levy a 1 percent tax was enacted in 1975, subject to voter approval. To date no localities have levied the tax.

Note: Excludes Washington, D.C., which has a graduated net income tax that is more closely akin to a state tax than to the municipal income taxes. Also excludes Denver Employee Occupational Privilege Tax of \$2 per employee per month, which applies only to employees earning at least \$250 per month; the Newark 1/2% payroll tax imposed on employers, profit and nonprofit, having a payroll over \$2,500 per calendar quarter; the San Francisco 1.1% payroll expense tax; the 6/10 of 1% quarterly payroll tax on employers imposed in the Tri-county Metropolitan Transit District (encompassing all of Washington, Clackamas and Multnomah counties, Oregon); the 0.54 percent payroll tax imposed on employers in the Lane County Oregon Mass Transit District; and the Portland business license tax of 2.2% of net income. The rates shown apply to residents. In many instances the rates for nonresidents are less.

Source: ACIR staff compilation based on Commerce Clearing House, State Tax Reporter and supplemental local government data.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979
(Dollar Amounts in Thousands)

State and Local Government	Rate October 1, 1979 (Percent)	Municipal Tax Collections, 1976-77 (Cities With Over 50,000 Population in 1975)		
		Total Tax Collections	Income Tax Collections	
			Amount	As a Percent of Total Collections
Alabama:				
Auburn	1.0	...	...	...
Birmingham	1.0	\$53,063	\$15,428	29.1
Gadsden	2.0	7,232	4,141	57.3
Opelika	1.0	...	...	...
Rainbow City	2.0	...	...	...
Arkansas ^{1/}	...	...	...	...
Delaware:				
Wilmington	1.0	26,538	9,623	36.3
Georgia ^{2/}	...	...	...	...
Indiana (counties) ^{3/}				
Bartholomew	1.0	...	...	...
Benton	1.0	...	...	...
Blackford	0.5	...	...	...
Brown	0.5	...	...	...
Carroll	1.0	...	...	...
Cass	1.0	...	...	...
Clinton	1.0	...	...	...
Decatur	1.0	...	...	...
Dekalb	1.0	...	...	...
Elkhart	1.0	...	...	...
Fountain	0.5	...	...	...
Hancock	1.0	...	...	...
Hendricks	0.5	...	...	...
Huntington	1.0	...	...	...
Jasper	1.0	...	...	...
Jay	1.0	...	...	...
Johnson	1.0	...	...	...
Lawrence	1.0	...	...	...
Marshall	1.0	...	...	...
Morgan	1.0	...	...	...
Newton	1.0	...	...	...
Noble	1.0	...	...	...
Ohio	1.0	...	...	...
Pulaski	1.0	...	...	...
Randolph	1.0	...	...	...

See footnotes at end of table.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979 (Cont'd.)
(Dollar Amounts in Thousands)

State and Local Government	Rate October 1, 1979 (Percent)	Municipal Tax Collections, 1976-77 (Cities With Over 50,000 Population in 1975)		
		Total Tax Collections	Income Tax Collections	
			Amount	As a Percent of Total Collections
Indiana (counties) ^{3/} (Continued)				
Ripley	0.5	...	...	...
Rush	0.75	...	...	...
Starke	0.5	...	...	...
Steuben	1.0	...	...	...
Tipton	1.0	...	...	...
Union	1.0	...	...	...
Wabash	1.0	...	...	...
Warren	1.0	...	...	...
Washington	0.5	...	...	...
Wayne	1.0	...	...	...
Wells	0.5	...	...	...
White	1.0	...	...	...
Iowa				
21 school districts	1.75-4.0 ^{4/}	...	...	...
Kentucky:				
Ashland	1.5	...	...	...
Auburn	1.0	...	...	...
Bellevue	0.75	...	...	...
Bentor	0.5	...	...	...
Berea	1.5	...	...	...
Boone County	0.8 ^{5/}	...	...	...
Bowling Green	1.5	...	...	...
Boyle County	0.25	...	...	...
Brownsville	1.0	...	...	...
Burkesville	0.5	...	...	...
Cadiz	1.0	...	...	...
Catlettsburg	1.0	...	...	...
Covington	2.5	...	...	...
Cynthiana	1.5	...	...	...
Danville	1.0	...	...	...
Dawson Springs	1.5	...	...	...
Dayton	2.0	...	...	...
Edgewood	0.75	...	...	...
Edmonton	1.0	...	...	...
Elizabethtown	0.8	...	...	...
Elkton	1.0	...	...	...
Flemingsburg	1.0	...	...	...

See footnotes at end of table.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979 (Cont'd.)
(Dollar Amounts in Thousands)

State and Local Government	Rate October 1, 1979 (Percent)	Municipal Tax Collections, 1976-77 (Cities With Over 50,000 Population in 1975)		
		Total Tax Collections	Income Tax Collections	
			Amount	As a Percent of Total Collections
Kentucky (continued)				
Frankfort	1.0	...	...	...
Fulton	1.0	...	...	...
Gamaliel	1.0	...	...	...
Georgetown	1.0	...	...	...
Glasgow	1.0	...	...	...
Hancock County	1.0	...	...	...
Harrodsburg	0.75	...	...	...
Hickman	1.0	...	...	...
Hopkinsville	1.0	...	...	...
Jeffersontown	0.25	...	...	...
Kenton County	0.4	...	...	...
Leitchfield	1.0	...	...	...
Lexington-Fayette				
Urban County	2.0	\$35,628	\$22,537	63.3
Louisville	1.45	55,650	34,391	61.8
Jefferson County 6/	2.2	...	...	...
Ludlow	1.0	...	...	...
Madisonville	1.0	...	...	...
Marion 7/	0.75	...	...	...
Marshall County	0.5	...	...	...
Mayfield	1.0	...	...	...
Maysville	1.5	...	...	...
Middlesboro	2.0	...	...	...
Midway	2.0	...	...	...
Morehead	1.0	...	...	...
Morgantown	1.0	...	...	...
Newport	2.5	...	...	...
Nicholasville	2.0	...	...	...
Owensboro	1.0	4,588	1,948	42.5
Paducah	1.5	...	...	...
Paris	1.5	...	...	...
Pikeville	1.5	...	...	...
Prestonburg	1.0	...	...	...
Princeton	1.0	...	...	...
Richmond	1.0	...	...	...
Russellville	1.0	...	...	...
Scottsville	0.5	...	...	...
Shively	0.5	...	...	...
Southgate	1.5	...	...	...

See footnotes at end of table.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979 (Cont'd.)
(Dollar Amounts in Thousands)

State and Local Government	Rate October 1, 1979 (Percent)	Municipal Tax Collections, 1976-77 (Cities With Over 50,000 Population in 1975)		
		Total Tax Collections	Income Tax Collections	
			Amount	As a Percent of Total Collections
Kentucky (continued)				
Springfield	1.0	...	...	...
Versailles	1.0	...	...	...
Wilder	0.75	...	...	...
Wilmore	2.0	...	...	...
Winchester	0.5	...	...	...
Woodford County	0.5	...	...	...
Maryland:				
	% of State Tax			
Baltimore City	50	\$289,172	\$50,542	17.5
17 Counties	50	...	...	...
Charles County	45	...	...	...
Caroline County	40	...	...	...
Queen Anne's County	40	...	...	...
Talbot County	35	...	...	...
Calvert County	20	...	...	...
Worcester County	20	...	...	...
Michigan: 8/				
Albion	1.0	...	...	...
Battle Creek	1.0	...	...	...
Big Rapids	1.0	...	...	...
Detroit	2.0 9/	329,433	124,033	37.7
Flint	1.0	26,755	16,463	61.5
Grand Rapids	1.0	18,619	9,917	53.3
Grayling	1.0	...	...	...
Hamtramck	1.0	...	...	...
Highland Park	1.0	...	...	...
Hudson	1.0	...	...	...
Jackson	1.0	...	...	...
Lansing	1.0	19,516	9,749	50.0
Lapeer	1.0	...	...	...
Pontiac	1.0	18,851	7,981	42.3
Port Huron	1.0	...	...	...
Saginaw	1.0	12,318	6,070	49.3
Missouri:				
Kansas City	1.0	128,756	40,642	31.6
St. Louis	1.0	162,540	45,370	27.9

See footnotes at end of table.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979 (Cont'd.)
(Dollar Amounts in Thousands)

State and Local Government	Rate October 1, 1979 (Percent)	Municipal Tax Collections, 1976-77 (Cities With Over 50,000 Population in 1975)		
		Total Tax Collections	Income Tax Collections	
			Amount	As a Percent of Total Collections
New York:				
New York City	0.9-4.3 <u>10/</u>	\$6,033,157	\$1,336,589	22.2
Ohio:				
Akron	1.5	35,203	23,850	67.7
Canton	1.5	13,421	11,453	85.3
Cincinnati	2.0	98,887	65,020	65.8
Cleveland	1.5	96,227	53,650	55.8
Cleveland Heights	2.0	5,781	2,426	42.0
Columbus	1.5	68,458	56,637	82.7
Dayton	1.75	45,038	34,481	76.6
Elyria	1.5	5,456	3,506	64.3
Euclid	1.0	11,182	4,713	42.1
Hamilton	1.5	6,839	5,068	74.1
Kettering	1.0	6,599	3,795	57.5
Lakewood	1.0	6,544	2,928	44.7
Lima	1.0	3,956	3,298	83.4
Lorain	1.0	6,940	4,708	67.8
Mansfield	1.0	5,615	3,904	69.5
Parma	1.5	6,750	4,060	60.1
Springfield	2.0	9,284	7,837	84.4
Toledo	1.5	43,669	34,936	80.1
Warren	1.0	5,334	3,931	73.7
Youngstown	1.5	16,352	12,105	74.0
397 cities and villages (with less than 50,000 population) <u>11/</u>	0.25-2.0	...	...	...
Pennsylvania: <u>12/</u>				
Abington Township	1.0 <u>13/</u>	5,301	n.a.	n.a.
Allentown	1.0 <u>13/</u>	12,510	2,870	22.9
Altoona	1.0 <u>14/</u>	4,297	1,056	24.6
Bethlehem	1.0 <u>13/</u>	8,178	1,823	22.3
Erie	1.0 <u>13/</u>	12,796	2,890	22.6
Harrisburg	1.0 <u>13/</u>	5,430	1,088	20.0
Lancaster	0.5 <u>15/</u>	4,979	809	16.2
Penn Hills Township	1.0 <u>14/</u>	3,515	1,196	34.0
Philadelphia	4.3125 <u>16/</u>	653,122	420,125	64.3
Pittsburgh	1.25 <u>15/</u>	74,654	11,798	15.8
Reading	1.0 <u>13/</u>	7,759	1,349	17.4
Scranton	2.0 <u>17/</u>	9,070	3,954	43.6

See footnotes on next page.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979 (Cont'd.)
(Dollar Amounts in Thousands)

State and Local Government	Rate October 1, 1979 (Percent)	Municipal Tax Collections, 1976-77 (Cities With Over 50,000 Population in 1975)		
		Total Tax Collections	Income Tax Collections	
			Amount	As a Percent of Total Collections
Pennsylvania ^{12/} (Continued)				
Wilkes-Barre	2.0 ^{15/}	4,869	\$1,199	24.6
Approx. 3,850 other local jurisdictions (including over 1,000 school systems)	0.25-1.0	...	...	...

NOTE: Excludes Washington, D.C. which has a graduated net income tax that is more closely akin to a state tax than to the municipal income taxes. Also excludes the Denver Employee Occupational Privilege Tax of \$2 per employee per month, which applies only to employees earning at least \$250 per month; the Newark 1/2 of 1% payroll tax imposed on employers, profit and nonprofit, having a payroll over \$2,500 per calendar quarter; the San Francisco 1.1% payroll expense tax; the 6/10 of 1% quarterly payroll tax on employers imposed in the Tri-county Metropolitan Transit District (encompassing all of Washington, Clackamas and Multnomah counties, Oregon); the 0.54 percent payroll tax imposed on employers in the Lane County Oregon Mass Transit District; and the Portland business license tax of 2.2% of net income.

... Signifies a county, or a city under 50,000 population.

n.a. Data "not available."

- 1/ First class cities have had the authority to impose income taxes, subject to voter approval, since 1971. Such tax would be a percentage of the state income tax and cities could contract with the Commissioner of Revenue for collection. To date no city income tax has been imposed.
- 2/ Counties and municipalities may levy 1% taxes on Georgia taxable net income subject to voter approval. Tax would be collected by the State Revenue Commissioner. The tax may not be levied if a local sales and use tax is levied, and tax would not apply to individuals with gross income under \$7,500. Cities may levy the tax only if the counties in which they are located do not levy the tax. Effective July 1, 1975. At present no localities levy a local income tax.
- 3/ The tax rate on nonresidents for all counties is 1/4 of 1 percent.
- 4/ School boards may levy local income surtaxes, if approved by voters, at a specified rate if school district costs exceed revenues from property taxes and state aid.
- 5/ Monthly license fee of \$10 per month or 0.8 percent of gross receipts paid for services performed.

TABLE 88 - LOCAL INCOME TAXES, RATES AND COLLECTIONS, 1977-1979 (Cont'd.)

Footnotes (Continued)

- 6/ A taxpayer subject to the 1.45 percent tax imposed by the city of Louisville may credit this tax against the 2.2 percent levied by Jefferson County.
- 7/ Limited to 3/4 percent of the first \$25,000.
- 8/ Under the Michigan "Uniform City Income Tax Act," the prescribed rates are 1.0 for residents and 0.5 percent for nonresidents. A resident is allowed credit for taxes paid to another city as a nonresident.
- 9/ The rate for residents in Detroit was increased from 1 percent to 2 percent effective October 1, 1968.
- 10/ New York City residents' rate ranges from 0.9 percent on taxable income of less than \$1,000 to 4.3 percent on taxable income in excess of \$25,000. For tax years beginning after December 31, 1979, the rates will range from 0.4 percent on first \$1,000 to 2 percent on taxable income over \$30,000. An earnings tax of 0.45 percent of wages or 65/100 of 1 percent on net earnings from self-employment, not to exceed that which would be due if taxpayer were a resident, is levied against nonresidents. A 4% tax is imposed on unincorporated businesses carried on in the city.
- 11/ Effective June 30, 1979, school districts were authorized to levy an income tax, subject to voter approval, at 1/4 of 1%, 1/2 of 1%, 3/4 of 1%, or 1%. The tax would be state administered and collected.
- 12/ Except for Philadelphia, Pittsburgh, Scranton, and Wilkes-Barre, the total rate payable by any taxpayer is limited to 1 percent. For coterminous jurisdictions, such as borough and borough school district, the maximum is usually divided equally between the jurisdictions unless otherwise agreed. However, school district may tax only residents. Thus, if a borough and a coterminous school district each have a stated rate of 1 percent, the total effective rate for residents is 1 percent (1/2 of 1 percent each to the borough and school district) and the tax on nonresidents is 1 percent, the stated rate imposed by the borough.
- 13/ The school district rate is the same as the municipal rate.
- 14/ The school district rate is 0.5 percent.
- 15/ The school district rate is 1 percent.
- 16/ The Philadelphia school district imposes a 4.3125% tax on investment income.
- 17/ Combined city and school district rate is 2.5 percent. The city rate is 2%, the school district rate is 1%.

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

TABLE 89 - STATE CORPORATION INCOME TAX RATES, JULY 1, 1980

State	Rate (Percent)	Federal Tax Deductible ^{1/}	Related Provisions
Alabama	..... 5	X	
Alaska	Plus 4% surtax.. 5.4	--	
Arizona	First \$1,000.... 2.5 \$1,001-\$2,000... 4 \$2,001-\$3,000... 5 \$3,001-\$4,000... 6.5 \$4,001-\$5,000... 8 \$5,001-\$6,000... 9 Over \$6,000..... 10.5	X	
Arkansas	First \$3,000.... 1 \$3,001-\$6,000... 2 \$6,001-\$11,000.. 3 \$11,001-\$25,000. 5 Over \$25,000.... 6		
California	..... 9.6 <u>2/</u>	--	Minimum tax: \$200. The rate for banks and financial institutions is determined annually (in December) by the Franchise Tax Board. The maximum rate is limited to 13%.
Colorado	..... 5	--	Alternative tax: Any person required to file a Colorado income tax return (1) whose only activities in Colorado consist of making sales, (2) who does not own or rent real estate within the State, and (3) whose annual gross sales in or into the State amount to not more than \$100,000 may elect to pay a tax of 1/2 of 1% of his annual gross receipts derived from sales in or into Colorado in lieu of paying an income tax.
Connecticut	..... 10	--	If tax yield is greater, 31/100 mill per dollar of capital employed in Connecticut. Minimum tax: \$50; maximum \$100,000. Banks and financial institutions, 10% of net income or 31/100 mill per dollar of average par or face value of indebtedness plus average value of issued and outstanding stock plus average value of surplus reserves and undivided profits less average value of deficits and private stock holdings.
Delaware	..... 8.7	--	Banks and trust companies, 8.7%.
Florida	..... 5	--	An exemption of \$5,000 is allowed each corporation. Banks and savings association, 5%.
Georgia	..... 6	--	
Hawaii	First \$25,000... 5.85 Over \$25,000.... 6.435	--	Capital gains entitled to alternative tax treatment are taxed at 3.08%. Financial institutions, 11.7%.
Idaho	..... 6.5	--	A \$10 filing fee is imposed. Alternative tax: Corporations required to file a return (1) whose only activities in Idaho consist of sales, (2) that do not own or rent real estate or tangible personal property in the state, and (3) whose annual gross sales made during the tax year in Idaho do not exceed \$100,000 may elect to pay an alternative tax of 1% of such dollar volume.

See footnotes at the end of table.

TABLE 89 - STATE CORPORATION INCOME TAX RATES, JULY 1, 1980 (Cont'd.)

State	Rate (Percent)	Federal Tax De- ductible <u>1/</u>	Related Provisions
Illinois	..... 4 Plus..... 2.85*	--	A standard exemption of \$1,000 is allowed every taxpayer. *Personal property replacement tax imposed on corporations at the rate of 2.85% of taxpayers net income for tax years ending after June 30, 1979. Beginning January 1, 1981, the rate is reduced to 2.5 percent.
Indiana	A.G.I. 3 Plus a 3% supplement- tal tax on net income.	--	Banks and trust companies subject to the supplement- tal net income tax.
Iowa	First \$25,000... 6 \$25,001-\$100,000 8 Over \$100,000... 10	X <u>3/</u>	Financial institutions: 5% of net income.
Kansas	..... 4.5 Plus a 2 1/4% surtax on taxable income in excess of \$25,000.	--	Trust companies and building and loan associations 4 1/2%, plus a surtax of 2 1/4% of net income in excess of \$25,000, national banks, state banks, and development credit corporations, 4 1/4%; plus a 2 1/8% surtax on net income over \$25,000.
Kentucky	First \$25,000... 3 \$25,001-\$50,000. 4 \$50,001-\$100,000 5 Over \$100,000... 6	--	
Louisiana	First \$25,000... 4 \$25,001-\$50,000. 5 \$50,001-\$100,000 6 \$100,001-\$200,000 7 Over \$200,000... 8	X	
Maine	First \$25,000... 4.95 Over \$25,000.... 6.93	--	Banks and financial institutions are subject to the tax.
Maryland	..... 7	--	Financial institutions are subject to the following franchise taxes: savings banks and associations, 3/4 of 1% of net earnings exceeding \$100,000; com- mercial banks, safe deposit and trust companies and finance corporations, 7% of allowable net earnings. Domestic corporations are allowed credit for franchise taxes in excess of \$40.
Massachusetts	..... 8.33 <u>4/</u> (Plus a 14% surtax)	--	Plus \$2.60 per \$1,000 upon the value of its tangible property not subject to local taxation and situated in Massachusetts on the last day of the taxable year is a tangible property corporation (or its net worth allocable to Massachusetts if an intangible property corporation). Minimum tax \$228. Domestic corpora- tions pay a tax of 1/3 of 1% of the value of their interest in ships in interstate or foreign commerce, which value is deducted from the corporate excess. Taxes computed under any of the bases subject to a 14% surtax.
Michigan	..... 2.35	--	A new single business tax replaced corporation income and several other existing business taxes effective January 1, 1976. The tax rate is 2.35% of total tax base. <u>5/</u>

See footnotes at the end of table.

TABLE 89 - STATE CORPORATION INCOME TAX RATES, JULY 1, 1980 (Cont'd.)

State	Rate (Percent)	Federal Tax Deductible ^{1/}	Related Provisions
Minnesota	..... 12	--	A credit of \$500, deductible from net income is allowed each corporation. Minimum tax: \$100. Banks, 12%. An employer's excise tax of 2 mills per dollar is imposed on taxable wages paid in excess of \$250,000.
Mississippi	First \$5,000.... 3 Over \$5,000..... 4	--	
Missouri	..... 5	X	Banks and financial institutions, 7%.
Montana	..... 6.75	--	Minimum tax, \$50, except \$10 for small business corporations. Alternative tax: Any person required to file a Montana income tax return (1) whose only activities in Montana consist of making sales, (2) who does not own or rent real estate within the State, and (3) whose annual gross sales in or into the State amount to not more than \$100,000 may elect to pay a tax of 1/2 of 1% of his annual gross receipts derived from sales in or into Montana in lieu of paying an income tax. State and national banks are subject to the tax.
Nebraska	First \$25,000... 4.25 Over \$25,000.... 4.675	--	The tax rate is 25% of the rate applicable to individuals on the 1st \$25,000 of taxable income and 27 1/2% on income over \$25,000. The rate for individuals for 1980 is 17% and is set as a flat percentage by the state Board of Equalization and Assessment on or before November 15 annually for the taxable year beginning during the subsequent calendar year.
New Hampshire	..... 8	--	
New Jersey	..... 9	--	All corporations pay additional tax on net worth. A 7 1/4% corporation income tax is imposed on entire net income of corporations deriving income from New Jersey other than those subject to or exempt from the general income tax. Savings institutions, 5%.
New Mexico	..... 5	--	Banks and financial institutions, 6%. Alternative tax: corporations making sales in New Mexico of \$100,000 or less, 3/4 of 1% of New Mexico gross sales.
New York	10 percent plus tax of 9/10 mill per \$1 of allocated subsidiary capital.	--	Corporations are subject to the 10% tax on net income or a tax on 3 alternative bases, whichever is greatest. The alternative taxes are: (1) 1-78/100 mill on each dollar of business and investment capital; except 4/10 mill per dollar for cooperative housing corporations; or (2) 10% of 30% of net income plus compensation paid to officers and holders of more than 5% of capital stock, less \$15,000 and any net loss; however, professional service corporations may not use this alternative method in computing their tax; or (3) \$250, whichever is greatest; plus the tax on allocated subsidiary capital. Banks and financial institutions, 12%. Beginning with tax years ending on or after 6/19/80, oil companies pay an additional tax of 2% of gross receipts, minimum tax \$250.

See footnotes at the end of table.

TABLE 89 - STATE CORPORATION INCOME TAX RATES, JULY 1, 1980 (Cont'd.)

State	Rate (Percent)	Federal Tax De- ductible <u>1/</u>	Related Provisions
North Carolina	..... 6	--	Business development corporations, 4 1/2%, minimum tax \$10; building and loan associations, 7.5%.
North Dakota	First \$3,000.... 3 \$3,001-\$8,000... 4 \$8,001-\$15,000.. 5 \$15,001-\$25,000. 6 Over \$25,000.... 8.5	X	Foreign and domestic corporations are subject to an additional 1% tax on net income in excess of \$2,000 for the privilege of doing business in the state if (1) their personal property is not assessed by the state Board of Equalization, (2) they are not subject to a special tax in lieu of personal property taxes, and (3) they are required to file a North Dakota income tax return. The additional tax will apply to taxable income computed as provided under the income tax law except that federal income tax will not be deductible (repealed, effective January 1, 1981). Banks and trust companies, 5%. An additional 2% tax is levied on state and national banks and trust companies for the privilege of transacting business in the state. Minimum tax, \$50.
Ohio	First \$25,000... 4 Over \$25,000.... 8 or 5 mills per dollar of net worth.	--	Minimum tax \$50. Banks and financial institutions, 3 mills on the dollar.
Oklahoma	..... 4	--	Banks 4%.
Oregon	..... 7½	--	Manufacturers may claim an offset of up to one-third of the tax for Oregon personal property taxes paid on raw materials, goods in process, and finished products. Minimum tax: \$10. Banks and financial institutions are taxable at corporate rate.
Pennsylvania	..... 10.5	--	
Rhode Island	..... 8	--	Alternative tax; 40 cents per \$100 of net worth, if tax yield is greater. State banking and financial institutions, 8% or \$2.50 per \$10,000 on the authorized capital stock, if tax yield is greater. National banks, 8%. Minimum tax \$100.
South Carolina	..... 6	--	Banks, 4.5%, savings and loan associations, 8%.
South Dakota	<u>6/</u>	--	
Tennessee	..... 6	--	Bank excise (net earnings) tax - 3% of federal taxable income less 10% of ad valorem taxes paid. Building and saving and loan association excise (net earnings) tax - 3% of federal taxable income less 10% of ad valorem taxes paid plus surtax of 1 1/2% of gross profits.
Utah	..... 4	--	Banks and financial institutions, 4%. Minimum tax \$25.
Vermont	First \$10,000... 5 \$10,001-\$25,000. 6 \$25,001-\$250,000 7 Over \$250,000... 7.5	--	Minimum tax: \$50. Banks and financial institutions are subject to the tax.

See footnotes at the end of table.

TABLE 89 - STATE CORPORATION INCOME TAX RATES, JULY 1, 1980 (Cont'd.)

State	Rate (Percent)	Federal Tax De- ductible ^{1/}	Related Provisions
Virginia	..... 6	--	Savings and loan associations are subject to the tax.
West Virginia	..... 6	--	
Wisconsin	First \$1,000.... 2.3 \$1,001-\$2,000... 2.8 \$2,001-\$3,000... 3.4 \$3,001-\$4,000... 4.5 \$4,001-\$5,000... 5.6 \$5,001-\$6,000... 6.8 Over \$6,000..... 7.9	--	
District of Columbia	..... 9		Plus a 10% surtax. Banks and trust companies, 6%; building and loan associations, 2%. Minimum tax \$25.

X Denotes "yes."
-- Denotes "no."

- ^{1/} In general, each state which permits the deduction of federal income taxes limits such deduction to taxes paid on that part of income subject to its own income tax.
- ^{2/} For calendar or fiscal years ending after 1980, the rate will vary between 9.6% and 9.3% depending upon corporate income tax collections.
- ^{3/} Limited to 50% of federal income taxes paid or accrued during the taxable year.
- ^{4/} The rate shown is for business or manufacturing corporations (utility corporations, 6 1/2%). Domestic and foreign security corporations (other than regulated investment of bank holding companies, which are taxed at the rate of 33/100 of 1% of gross income or \$228, whichever is greater) 1.32% of gross income or \$228, whichever is greater. Domestic and foreign corporations engaged in interstate commerce and not subject to the corporation excise (income) tax, 5% on that portion of their net income derived from business carried on in the state.
- ^{5/} The taxes to be replaced are: corporate income, corporate franchise fee, financial institutions income tax, domestic insurance company privilege tax, savings and loan association privilege tax, personal property tax on inventory, business portion of the intangible tax, and business portion of the personal income tax. The gross tax base is total compensation paid, including salaries and wages, F.I.C.A., unemployment and health insurance, and pensions; plus--(1) taxable income from federal return, (2) net interest, and (3) depreciation. Deductions are allowed for: (1) 28% of depreciation on federal return for assets purchased before 1/1/76, (2) full value of real and personal property capital acquisitions, and if eligible--(3) small business/low profit exclusion, (4) gross receipts limitation, and (5) labor intensity deduction.
- ^{6/} Tax at 6% (\$200 minimum) applicable to banks and financial institutions only.

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

TABLE 90 - CORPORATION INCOME TAXES IN CITIES WITH
POPULATION OF 125,000 OR MORE: JULY, 1980

City and State	Tax Rate
Akron, Ohio	1.5%
Cincinnati, Ohio	2.0
Cleveland, Ohio	1.5
Columbus, Ohio	1.5
Dayton, Ohio	1.75
Detroit, Michigan	2.0
Flint, Michigan	1.0
Grand Rapids, Michigan	1.0
Kansas City, Missouri	1.0
Lansing, Michigan	1.0
Louisville, Kentucky:	
Resident corporations	2.2
Nonresident corporations	1.45
New York, New York	9.5 ^{1/}
Portland, Oregon (Multnomah County)	0.6
St. Louis, Missouri	1.0
Toledo, Ohio	1.5
Youngstown, Ohio	1.5

^{1/} Tax is 9.5% of net income or a tax on three alternate bases, whichever is highest.

Source: Commerce Clearing House, State Tax Guide, All States - (2d ed., 1980), p. 1032.

TABLE 91 - AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE-FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1979 ^{1/}

State and Region	1979	1977	1975 ^{2/}	1971	1966	1958	State and Region	1979	1977	1975 ^{2/}	1971	1966	1958
United States	1.34	1.67	1.89	1.98	1.70	1.34	Southeast						
New England							Virginia	1.23	1.21	1.32	1.32	1.13	0.90
Maine	1.58 ^{3/}	1.65	1.86	2.43	2.17	1.58	W. Virginia	0.49	N.A.	0.78	0.69	0.71	0.56
N. Hampshire	1.82 ^{4/}	N.A.	(2.38)	3.14	2.38	1.81	Kentucky	1.26	1.25	1.23	1.27	1.03	0.93
Vermont	1.54 ^{5/}	N.A.	(2.21)	2.53	2.27	1.63	Tennessee	1.27	1.40	1.31	1.53	1.37	0.97
Massachusetts	3.28	3.50	3.26	3.13	2.76	2.21	N. Carolina	0.99	1.35	1.51	1.58	1.31	0.90
Rhode Island	1.67 ^{4/}	N.A.	(2.27)	2.21	1.96	1.67	S. Carolina	0.83	0.82	1.07	0.94	0.60	0.48
Connecticut	1.64	2.17	1.94	2.38	2.01	1.44	Georgia	1.23	1.27	1.33	1.44	1.30	0.84
Mideast							Florida	1.11	1.13	1.18	1.41	1.09	0.76
New York	2.76	2.89	2.56	2.72	2.40	2.09	Alabama	0.70	0.74	0.75	0.85	0.66	0.56
New Jersey	2.82	3.31	3.15	3.01	2.57	1.77	Mississippi	0.94	1.10	1.12	0.96	0.93	0.66
Pennsylvania	1.67	1.85	1.71	2.16	1.88	1.50	Louisiana	0.29	0.61	0.64	0.56	0.43	0.52
Delaware	0.89	0.88	0.92	1.26	1.14	0.71	Arkansas	1.54	1.49	1.41	1.14	1.09	0.84
Maryland	1.53	1.69	2.01	2.24	2.05	1.47	Southwest						
Dist. of Col.	1.60	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	1.60	1.84	2.06	1.91	1.62	1.36
Michigan	2.45	2.63	2.38	2.02	1.81	1.45	New Mexico	1.30	1.65	1.56	1.70	1.30	0.93
Ohio	1.09	1.26	1.29	1.47	1.44	1.07	Arizona	1.37	1.72	1.54	1.65	2.41	2.14
Indiana	1.14	1.66	1.64	1.96	1.64	0.84	Rocky Mountain						
Illinois	1.48	1.90	2.21	2.15	1.96	1.35	Montana	1.05	1.31	1.60	2.19	1.70	1.32
Wisconsin	1.66	2.22	2.63	3.01	2.31	1.82	Idaho	1.29	1.46	1.86	1.72	1.23	1.14
Plains							Wyoming	0.58	0.87	1.12	1.38	1.34	1.17
Minnesota	1.04	1.39	1.58	2.05	2.14	1.57	Colorado	1.22	1.80	1.99	2.45	2.20	1.72
Iowa	1.39	1.76	2.20	2.63	2.12	1.34	Utah	1.05	1.03	1.20	1.49	1.52	1.05
Missouri	1.03	1.59	1.85	1.79	1.64	1.12	Far West						
N. Dakota	1.01	1.26	1.53	2.08	1.81	1.54	Washington	1.50	1.75	1.86	1.62	1.14	0.92
S. Dakota	1.63	1.79	2.14	2.71	2.64	2.01	Oregon	1.86	2.25	2.18	2.33	1.98	1.55
Nebraska	2.28	2.48	2.50	3.15	2.67	1.90	Nevada	1.53	1.71	1.53	1.48	1.47	1.06
Kansas	0.98	1.37	1.55	2.17	1.96	1.65	California	0.94	2.21	2.08	2.48	2.03	1.50
- continued next column -							Alaska	1.48	N.A.	1.73	1.61	1.42	1.12
							Hawaii	0.55	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. The United States average tax rate for 1979 (1 ^{3/4}) indicates that, on average, the property tax on a home with a market value of \$100,000 would be \$1,340.

- ^{1/} Effective tax rate is the percentage that tax liability is of the market or true value of the house.
- ^{2/} Figures in parenthesis are for 1974, data for 1975 not available.
- ^{3/} Fourth quarter of 1977, data for 1979 not available.
- ^{4/} ACIR staff estimates based on 1974 (latest year readily available) increased to 1979 on the basis of the U.S. average percentage change (75%) and the 1977 Census of Governments, "Taxable Property Values and Assessment/Sales Price Ratios" (25%).
- ^{5/} ACIR staff estimates based on 1974 (latest year readily available) increased to 1979 on the basis of the U.S. average percentage change.

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

**TABLE 92 - 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. ²	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	12.0	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 93 - LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE: 1979 AND SUBSEQUENT PERIODS

State	Basis
Alabama.....	Fair and reasonable market value. Effective in 1978, the following percentages thereof apply for the types of realty indicated: Class 1, utilities used in business--30 percent. Class 2, property not otherwise classified--20 percent. Class 3, agricultural, forest, historic, and owner-occupied, single-family residential--10 percent. Class 3 property may, at the request of the owner, be valued on the basis of current use.
Alaska.....	Full and true value.
Arizona.....	Full cash value. The following percentages apply for the types of realty indicated: Class 1, flight property, railroads, producing mines--60 percent (52 percent effective July 3, 1980; railroads excluded). Class 2, property of other public utilities--50 percent (44 percent effective July 3, 1980). Class 3, commercial and industrial property--27 percent (25 percent effective July 3, 1980). Class 4, all agricultural realty--18 percent (16 percent effective July 3, 1980). Class 5, residential--15 percent (10 percent effective July 3, 1980). Class 6, not included above, and leased or rented solely for residential use--21 percent (18 percent effective July 3, 1980). Class 7, designated as historic--8 percent (effective July 3, 1980; this becomes class 8; new class 7, railroads and private car companies, at 34 percent). Values are adjusted before application of the tax rate in order to offset the effects of inflation. For 1979, values were divided by a factor of 1.15 in accordance with Laws 1979, Chapter 153, Section 6. Effective July 3, 1980, a dual assessment system applies.
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 Effective January 1, 1981, 100 percent of "full cash value" replaces the 25 percent statutory assessment level; tax rates adjusted to prevent additional revenue being raised from this change.
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. Property is classified into the following categories for application of differential rates: Class 1, owner occupied, improved residential real property of not more than five dwelling units or single unit condominiums. Class 2, not owner occupied property that would otherwise qualify as class 1. Class 3, real property not in classes 1 and 2.
Florida.....	Full cash value.
Georgia.....	40 percent of fair market value.
Hawaii.....	60 percent of fair market value.
Idaho.....	20 percent of market value. The 1 percent initiative approved in the 1978 general election requires all property to be re-appraised or indexed by June 1, 1980 with estimated market value as of December 31, 1978. This valuation is to be used for the tax year beginning January 1, 1980; in subsequent years, valuations may be adjusted to compensate for the rate of inflation not to exceed 2 percent per year.
Illinois.....	33-1/3 percent of fair cash value, except in counties of 200,000 or more which classify property. 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.....	100 percent of actual value; beginning in 1977 and biennially thereafter, such values subject to equalizing adjustments by the Department of Revenue on the basis of property category (agricultural, urban residential, rural residential, and commercial) and county. For 1979 adjustment factors ranged from -38 percent to +67 percent although most were positive. Beginning in fiscal 1978, rollback adjustments by property class Statewide were instituted. Rollback percentages for 1979 were as follows: Agricultural, 94.6706; residential, 64.3801; commercial and railroad, 88.9872; industrial and utility, no rollback.
Kansas.....	30 percent of fair market value in money.
Kentucky.....	Fair cash value.
Louisiana.....	Assessment at the following percentages of fair market value, for classifications of property as specified: 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. Public service property except land--25 percent of fair market 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. Such allowance is currently 50 percent plus an additional 5 percent for homesteads.
Massachusetts.....	Fair cash valuation. Property is grouped into four classes prior to application of tax rates.
Michigan.....	50 percent of true cash value.

See footnotes at end of table.

TABLE 93 - LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE: 1979 AND SUBSEQUENT PERIODS
(Continued)

State	Basis
Minnesota.....	Percentages of market value, or limited market value if applicable, ^a as shown: Class 1, unmined iron ore--50 percent. Class 1a, low recovery iron ore--30 to 48.5 percent. Class 3, agricultural nonhomestead; seasonal residential for recreation purposes--25 percent for 1981 and 22 percent thereafter (formerly 30 percent). Class 3, tools, implements, and machinery affixed to public utility realty--33-1/3 percent. Class 3a, commercial seasonal recreational residential not used more than 200 days per year which include a homestead: First \$21,000 ^b market value--12 percent (formerly 16 percent); excess of market value over \$21,000--25 percent (formerly 30 percent). Prior to 1978 this property was included at class 3b. Class 3b, agricultural homestead; First \$21,000 ^b market value--12 percent (formerly 16 percent); excess of market value over \$21,000--25 percent (formerly 30 percent). Class 3c, all other homesteads: First \$25,000--16 percent; second \$25,000--22 percent; 28 percent on the remaining balance (formerly 18 percent of the first \$21,000, 30 percent of excess of market value over \$21,000). Class 3cc, homestead of blind person, paraplegic veteran or any person totally and permanently disabled: ^c Agricultural valued at 5 to 19 percent of the market value (formerly first \$28,000 market value, 5 percent; excess of market value over \$28,000, 25 percent). All other from 5 to 28 percent of market value (formerly first \$28,000 market value, 5 percent; excess of market value over \$28,000, 30 percent). Class 3d, nonresidential homestead, 4 or more units--38 percent (formerly 40 percent). Class 3dd, formerly included in class 3d, nonresidential homestead, 3 or fewer units--28 percent (formerly 32 percent). Class 3e, timberland--19 percent (formerly 20 percent). Class 4a, all other realty--43 percent. Realty included in this class was formerly considered class 4 (43 percent). Class 4b, realty that is unimproved, noncommercial and not included in any other class--40 percent. Property in this class was formerly included in class 4 (43 percent).
Mississippi.....	Cash value ("...in proportion to its value..." per State constitution).
Missouri.....	33-1/3 percent of true value in money.
Montana.....	By classes, as follows, percentages of market value unless otherwise indicated: Class 3, agricultural land--30 percent of productive capacity. Class 4, land and improvements (unless otherwise classified) and trailers and mobile homes used as permanent dwellings--8.55 percent (formerly 12 percent). The first \$35,000 of improvements to realty with appurtenant land owned by qualified individuals--12 percent multiplied by a percentage (0 to 90 percent) based on adjusted gross income (formerly all at 6 percent for this class). Class 5, property of cooperative rural electrical and telephone associations--3 percent. Class 10, centrally assessed utility allocations after deduction of locally assessed properties except those in classes 5 and 7--16 percent. Class 11, centrally assessed electric power companies' allocations and natural gas companies' allocations--12 percent; other specified centrally assessed utility allocations--15 percent. <u>Note:</u> Summaries of classes listed above omit minor items and description detail.
Nebraska.....	35 percent of actual value. Beginning January 1, 1981, all property must be valued at 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. Historic property at 50 percent of true value upon application.
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.
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. For assessment years beginning January 1, 1980, values are classified by counties into homestead and nonhomestead categories and are subject to equalizing adjustments by the Department of Revenue if Statewide increases exceed specified limits. Initial adjustments have been set at 84.2 percent of true cash value for homesteads and 87.6 percent of true cash value for all other property.
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.....	The following percentages of fair market value: All realty owned or leased by manufacturers and utilities--10.5 percent. Residences--not less than 4 percent. Agricultural realty (subject to specified exceptions)--4 percent. Realty owned or leased by transportation companies--9.5 percent. All other realty (includes leased agricultural, and commercial)--6 percent.
South Dakota.....	Not more than 60 percent of true and full value in money.
Tennessee.....	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).

See footnotes at end of table.

TABLE 93 - LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE: 1979 AND SUBSEQUENT PERIODS
(Continued)

State	Basis
Utah.....	25 percent of reasonable fair cash value; mines are assessed at 30 percent (22 percent for 1979).
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.
Virginia.....	Fair market value.
Washington.....	100 percent of true and fair value in money.
West Virginia.....	True and actual value, but four classes of property, each subject to a specified rate limit (other than for debt service) 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 Board of Equalization.
Puerto Rico.....	Actual and effective value by utilizing any of the methods and factors recognized with respect to property valuation and assessment so that the assessments for each of the different types of property may be uniform.
Virgin Islands.....	60 percent of estimated actual values.

¹In accordance with Article XIII 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.

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 1/4 of the total amount of increase from the previous year, whichever is greater. Limited market value concept to be phased out over two-year period with taxes payable in 1981 being based on full market value.

⁴Basic 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. The component for taxes payable in 1980 was increased from \$17,000 to \$21,000. The homestead component for paraplegic veterans, the blind, or totally disabled was formerly \$28,000 as of January 2, 1977.

Source: U.S. Department of Commerce, Bureau of the Census, Special Studies No. 99, State and Local Ratio Studies, Property Tax Assessment, and Transfer Taxes, October 1980.

**TABLE 94 - LEGAL BASIS FOR ASSESSED VALUE OF TANGIBLE PERSONAL PROPERTY,
BY STATE: 1979 AND SUBSEQUENT PERIODS**

State ¹ *	Basis ²
Alabama.....	Basically, percentages of fair and reasonable value in three classes, same as for realty. Stocks of goods of merchants at fair and reasonable value of the average amount of goods held during 12 months next preceding October 1. A fourth class of property composed of passenger automobiles and noncommercial pickup trucks is assessed at 15 percent.
Alaska.....	Full and true value same as realty. Business inventories may be assessed on basis of average monthly value or value as of January 1.
Arizona.....	Seven classes of personal property, same as realty classes 1 to 7, with levels at 8 percent to 60 percent of market value (see Appendix A). Effective July 3, 1980, 8 classes with levels from 8 to 52 percent.
Arkansas.....	20 percent of usual selling price or average value (equivalent as to specified types of personalty, to true and full or actual value). Inventories assessed on average value.
California.....	25 percent of full cash value, except aircraft (assessed at market value), other minor exceptions.
Colorado.....	Unless otherwise specified, 30 percent of actual value. Stocks of merchandise at 5 percent of actual value. Livestock at 9 percent of actual value for 1979, 2 percent less annually till 1981, then 5 percent. Agricultural equipment, 10 percent in 1979, down to 5 percent, 1980 and thereafter.
Connecticut.....	Not to exceed 100 percent of true and actual or fair market value, but unless otherwise provided at 70 percent of same.
District of Columbia....	Full and true value in money.
Florida.....	Full cash value, same as realty; except inventories, assessed at 10 percent of just valuation; raw materials and goods in process at 1 percent of just valuation.
Georgia.....	40 percent of fair market value, same as realty. Motor vehicles in dealers' inventories assessed at 75 percent of the assessed value for other motor vehicles.
Idaho.....	20 percent of market value, same as realty. Personalty coming into State April 1 and after, at fractions of full assessed value. For the tax year beginning January 1, 1980, estimated market value as of December 31, 1978, same as realty (see Appendix A).
Illinois ³	33-1/3 percent of fair cash value.
Indiana.....	33-1/3 percent of true cash value, same as realty. Inventory may be assessed at average value.
Iowa.....	Actual value, same as realty; inventory is assessed at average value.
Kansas.....	30 percent of fair market value, same as realty.
Louisiana.....	In accordance with fair market value "criteria" provided in statute. Stocks of merchandise at average inventory value. Plants and storage bases engaged in utilization of waste material assessed at 25 percent of actual value until December 31, 1980.
Maine.....	Just value, same as realty. Inventory assessable at average value.
Maryland.....	Personal property assessed at full cash value, without allowance for inflation (unlike realty). Stock in trade assessed on basis of lower of cost or market.
Massachusetts.....	Fair cash valuation, same as realty.
Michigan.....	50 percent of true cash value, same as realty.
Minnesota ⁴	Percentages of market value, as specified, subject to amendments: Class 2a, mobile homes: Homestead, first \$17,000 market value--22 percent (formerly 25 percent). Excess of market value over \$17,000--36 percent (formerly 40 percent). Nonhomestead--40 percent. Class 3, structures on leased public lands in rural areas, leased agricultural real estate on exempt land--30 percent (formerly 31 percent). Class 3, tools, implements, and machinery affixed to public utility personalty--33-1/3 percent. Class 4, structures on leased public lands in urban areas and on railroad operating right of way; all other leased realty on exempt land; utility systems; billboards, advertising signs and devices--43 percent.
Mississippi.....	Cash value, same as realty.
Missouri.....	33-1/3 percent of true value in money, same as realty.
Montana.....	By classes, as follows, percentages of market value unless otherwise indicated: Class 1, certain mineral exploration interests--100 percent; certain annual net proceeds of mines and mining claims--100 percent of annual net proceeds less specified expenses. Class 2, annual gross proceeds of metal mines--3 percent of annual gross proceeds; annual gross proceeds of underground coal mines--33-1/3 percent of annual gross proceeds; annual gross proceeds of coal mines using the strip-mining method--45 percent of annual gross proceeds. Class 5, property of cooperative rural electrical and telephone associations except property specifically enumerated in class 7; air and water pollution control equipment--3 percent. Class 6, business inventories; unprocessed agricultural products--4 percent. Class 7, livestock; poultry; specified public utility property--8 percent. Class 8, agricultural tools and machinery; mining machinery and equipment; manufacturing machinery and equipment; motor-cycles; watercraft; aircraft; snowmobiles; tack; all machinery not elsewhere classified--11 percent. Class 9, autos, trucks, motor vehicles, furniture and fixtures used in commercial establishments--13 percent. Class 10, radio and television equipment; centrally assessed utility allocations after deductions of locally assessed properties except those in classes 5 and 7; coal and ore hauling; all other property not specifically classified--16 percent. Notes: Summaries of classes listed above omit minor items and description detail.

See footnotes at end of table.

**TABLE 94 - LEGAL BASIS FOR ASSESSED VALUE OF TANGIBLE PERSONAL PROPERTY,
BY STATE: 1979 AND SUBSEQUENT PERIODS (Cont'd.)**

State ¹ ²	Basis ¹
Nebraska.....	35 percent of actual value, same as realty. Beginning January 1, 1981, all property must be valued at actual value.
Nevada.....	35 percent of full cash value, same as realty. Business inventories and livestock are assessed at 28 percent of full cash value for fiscal 1979-80; 21 percent for 1980-81; 14 percent for 1981-82; 7 percent for 1982-83; exempt subsequent to 1982-83.
New Jersey.....	Depreciable personal property used in business assessed at not less than 20 percent of original cost to taxpayer. Personality of telegraph, telephone and messenger companies assessed on average ratio basis.
New Mexico.....	Taxable value, set at 33-1/3 percent of market value, same as realty. Specified valuation procedures.
North Dakota.....	50 percent of full and true value in money, same as realty. Taxable stocks of merchandise assessable on average inventory basis.
Ohio.....	The following percentages of true value in money: Certain merchants and manufacturers personality--39 percent for 1979 returns; 37 percent for 1980; 35 percent for 1981 and subsequent years. Other personality used in business--44 percent for 1979 returns; 42 percent for 1980; 40 percent for 1981; 38 percent for 1982; 36 percent for 1983; 35 percent for 1984 and subsequent years. Rural electric company property except motor vehicles--50 percent. Machinery of electric power plants--100 percent.
Oklahoma.....	35 percent of fair cash value, except stocks of goods assessed on basis of certain average values.
Oregon.....	100 percent of true cash value, same as realty, except that taxable ships and vessels with Oregon as home port registry are assessed at 40 percent of true cash value; those in intercoastal or foreign trade are assessed at 4 percent of true cash value.
South Carolina.....	Following percentages of fair market value: Business inventories, 6 percent; personality owned or leased to transportation companies, 9-1/2 percent; personality owned or leased to manufacturers and utilities, 10-1/2 percent; commercial fishing boats and power driven farm machinery, 5 percent; all other, 10-1/2 percent. Seven-year phase-in period for most categories. Fair market value of machinery and equipment of manufacturers determined from original cost less scheduled depreciation.
South Dakota.....	Effective January 1, 1979, all personal property not centrally assessed is exempt (formerly 60 percent of true and full value in money).
Tennessee.....	Tangible personality, percentages of actual value, as follows: Public utilities--55 percent. Commercial and industrial--30 percent. Other--5 percent (however, any such property is presumed to have no value).
Utah.....	25 percent of reasonable fair cash value, same as realty; mining claims and machinery at 30 percent (22 percent for 1979).
Vermont.....	Listed value which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value of personality is entered in the grand list. Business personality is appraised, at the taxpayers option, at either 50 percent of cost (10 percent if fully depreciated) or net book value (10 percent if fully depreciated).
Washington.....	100 percent of true and fair value in money, same as realty, except as follows: Animals, birds, insects, crops at percentages of true and fair value declining from 40 percent in 1979 to zero in 1983. Equivalent phasing out applicable to business inventories via 10 percent tax credit, exemption 1983.
West Virginia.....	True and actual value, but four classes of property, same as realty, each subject to a specified rate limit.
Wisconsin.....	True cash value, subject to property tax offsets.

¹In the following States, the full value legal basis specified in Appendix A, for realty also applies to tangible personality: Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, North Carolina, Oregon, Rhode Island, Texas, Virginia, Wyoming.

²The following States do not tax tangible personality: Delaware, Hawaii, New York, Pennsylvania (South Dakota as of January 1, 1979).

³As of January 1, 1979 personal property will be exempt from tax. This change will begin with the 1980 tax roll. All uncollected taxes as of this date will still be due and payable.

⁴Classification scheme shown applies to values used for determining taxes payable in 1979. For taxes payable in 1980, there were some changes in the applicable percentages.

Source: U.S. Department of Commerce, Bureau of the Census, Special Studies No. 99, State and Local Ratio Studies, Property Tax Assessment, and Transfer Taxes, October 1980.

TABLE 95 - PROVISIONS FOR ASSESSMENT OF PROPERTY FOR AGRICULTURAL, OPEN SPACE, AND ASSOCIATED EXPLICIT USES, BY STATE: 1979 AND SUBSEQUENT PERIODS

State	Provisions affecting assessed value applicable to explicitly specified uses	Remarks
Alabama.....	Use value assessment only...	Applies to Class III property only (agricultural, forest, historic, and single family, owner-occupied properties). Owner must request current use assessment.
Alaska.....	Deferred taxation.....	Upon application, farm use lands may be assessed at full and true value for farm use. Recapture provision is an amount equal to the additional tax at the current mill levy together with 8 percent interest for the preceding seven years.
Arkansas.....	Use value assessment only...	Current use provision applies to agricultural, farm, or timber use land; application required.
California.....	Use value assessment only... Contracts and agreements....	Basis for "full value" of owner-occupied land zoned and exclusively used for single-family residential or agricultural purposes; and for parcels of 10 or more acres each, used for 2 or more years for nonprofit golf course purposes (value of any mines or minerals involved is added). Assessor must also consider any applicable restrictions in certified local coastal programs, effective January 1, 1977. Basis for "full value" of open space land subject to specified restrictions and uses.
Colorado.....	Use value assessment only...	Use value based on productive capacity during reasonable period, capitalized at 11.5 percent, effective 1976.
Connecticut.....	Use value assessment only (sometimes classified as deferred taxation, because of conveyance tax cited).	Farm, forest, open space land sold within 10 years of initial acquisition or of such classification (in the case of forest or farm land) subject to conveyance tax ranging from 10 percent of sales price if sold in first year to 1 percent thereof in 10th year. Specified exemptions.
Delaware.....	Use value assessment only...	Lands of not less than 5 acres, used for agricultural, horticultural, or forest purposes for 2 previous years, may be valued on the basis of such use; application required.
District of Columbia....	Use value assessment only...	Current use assessment is available for designated historic properties if such assessment is less than market value.
Florida.....	Use value assessment only... Contracts and agreements....	Upon application, land may be classified as agricultural land and assessed solely on the basis of its agricultural use. A sales price three or more times an agricultural use assessed value creates presumption that land is not used primarily for bona fide agricultural purposes. Owners of environmentally endangered lands or lands used for outdoor recreational or park purposes may convey their development rights to the county or an internal improvement trust fund in return for assessments incorporating such lack of development rights. Recapture provision includes tax differential plus 6 percent interest per year.
Hawaii.....	Deferred taxation..... Contracts and agreements....	Affects land dedicated to agricultural or ranching use in agricultural, rural, conservation, and urban districts. Assessment is on the basis of such use or 50 percent of its assessed value in the case of agricultural districts. Other provisions relate to land dedicated to golf course and single family, owner-occupied residential use.
Idaho.....	Use value assessment only...	Land actively devoted to agriculture which meets specified criteria may be classified as agricultural property; excludes land used for pleasure or part of a platted subdivision.
Illinois.....	Deferred taxation.....	Upon application, real property used for farming or agricultural purposes shall be valued at 33-1/3 percent of fair cash value based upon such agricultural use. Two standards available under which property may qualify as agricultural. Recapture provision includes 5 percent interest on roll-back amounts.
Indiana.....	Use value assessment only...	Land shall be assessed as agricultural land as long as it is devoted to agricultural use.
Iowa.....	Use value assessment only...	Productivity and net earning capacity along with fair and reasonable market value for current use constitute the valuation basis.
Kansas.....	Deferred taxation.....	Agricultural use land may be assessed on the basis of actual or potential agricultural income or productivity.
Kentucky.....	Deferred taxation.....	Agricultural or horticultural lands meeting specified gross income levels in 3 of 5 preceding years may be assessed according to the land's value for agricultural or horticultural use. Upon change in use, deferred taxes for immediately preceding 2 tax years become due.
Louisiana.....	Use value assessment only... Contracts and agreements....	Agricultural, horticultural, marsh, or timber land may, upon application, be valued at 10 percent of use value assessment. Buildings of historical architectural importance may be similarly valued on a use basis but with a deferred tax provision. Agreements refer to reforestation contracts.
Maine.....	Deferred taxation.....	Upon application, cropland, farmland, farm woodland, open space land, orchard land, and pastureland may be valued on current use value for agricultural or open space purposes. In addition, a tree growth tax, amended February 9, 1978, provides for productivity based assessment, at specified value levels, for forest land.
Maryland.....	Deferred taxation..... Contracts and agreements....	Lands actively devoted to farm or agricultural use are assessed on the basis of such use. Conversion to other use subjects land to a development tax equal to 10 percent of the difference between the agricultural and nonagricultural use assessments. Easements to a government, or to the Nature Conservancy, which place limitations on use are reflected in valuations.

See footnotes at end of table.

TABLE 95 - PROVISIONS FOR ASSESSMENT OF PROPERTY FOR AGRICULTURAL, OPEN SPACE, AND ASSOCIATED EXPLICIT USES, BY STATE: 1979 AND SUBSEQUENT PERIODS (Cont'd.)

State	Provisions affecting assessed value applicable to explicitly specified uses	Remarks
Massachusetts.....	Deferred taxation.....	Local option permits assessment of agricultural or horticultural lands based upon such use. Land must be at least 5 acres and have been in benefited use category for 2 immediately preceding years. Conveyance tax levied if land sold for other than specified use within 10 years; if land is disqualified from benefited use assessment, roll-back taxes are levied. Under specified conditions, city or town has limited right of first refusal when such property is offered for sale.
	Contracts and agreements....	Conservation restrictions.
Michigan.....	Contracts and agreements....	State-financed, also related to household income (circuit breaker type) effective 1974. Farmland or open space development rights agreements with minimum 10-year term.
Minnesota.....	Deferred taxation.....	Upon application, qualifying agricultural real estate of more than 10 acres and qualifying real estate devoted to golf or skiing recreational use of more than 5 acres may be assessed on a use basis. Deferred taxes are payable for prior 3 years of use assessment without interest.
Missouri.....	Use value assessment only...	Available to agricultural or horticultural land in such use for 5 preceding years, with average annual gross sales of \$2,300.
Montana.....	Deferred taxation.....	Must meet specified conditions regarding use and size or income. Roll-back tax provision may include deferred taxes up to 4 preceding years of use assessment.
Nebraska.....	Deferred taxation.....	Land within an agricultural use zone which is used exclusively for agricultural purposes may be assessed on the basis of such use. If eligibility ends, deferred tax on any difference in values for 5 years plus interest at 6 percent.
Nevada.....	Deferred taxation.....	Applies to agricultural or open space land. Deferred tax provision may extend up to 84 months prior to change in use; interest added at 6 percent per year.
New Hampshire.....	Deferred taxation.....	Qualifying farm land, forest land, wetland, recreation land, flood plain land, or wild land may be assessed based on current use values established by the current use advisory board. A land use change tax is levied at the rate of 10 percent of the full and true value of the land changed to other than open space use.
	Contracts and agreements....	Current use assessment may also be obtained for qualifying land through the owner's granting of discretionary easements to a city or town for a minimum 10-year term. Release only for cases of extreme personal hardship with penalties specified.
New Jersey.....	Deferred taxation.....	Agricultural or horticultural land of 5 or more acres and in such use for 2 preceding years may be assessed based on such use; application required. Roll-back provision may include up to 2 years of deferred taxes.
New Mexico.....	Use value assessment only...	Basis is productive capacity.
New York.....	Deferred taxation.....	Land of 10 or more acres in size in an agricultural district and generating \$10,000 or more in agricultural products may be entitled to an agricultural assessment. Newly constructed structures on agricultural or horticultural lands subject to exemption for up to 10 years. Eligible forest land must be committed to forest crop production for 10-year period.
	Contracts and agreements....	
North Carolina.....	Deferred taxation.....	Applies to agricultural or horticultural parcels of 10 acres or more; gross income from products grown therein must average \$1,000 or more annually for 3 preceding years. Qualifying forest land must be of at least 20 acres in size. Deferred taxes payable upon change in use may extend up to 3 preceding years plus interest.
North Dakota.....	Use value assessment only...	Land classified as agricultural prior to annexation retained in that classification until use changes. Value must be uniform with that of adjoining agricultural land not annexed.
Ohio.....	Deferred taxation.....	Requirements include specified minimum size, agricultural use 3 preceding years, and application. Deferred taxation may extend up to 4 preceding years of use assessment.
Oklahoma.....	Use value assessment only.	
Oregon.....	Deferred taxation.....	Agricultural lands, when devoted exclusively to farm use, shall be valued on the basis of such farm use. Deferred tax provision extends up to 10 preceding years and includes 6 percent interest. Deferred taxation does not apply where use changes from unsoned land used for farm use to a farm use zone.
Pennsylvania.....	Deferred taxation.....	Upon application, qualifying agricultural land, agricultural reserve, and/or forest reserve may be given preferential use assessments. Requirements include 10-acre minimum size and for agricultural land, an anticipated annual gross income of \$2,000 and 3 preceding years of benefited use. Roll-back taxes may extend for up to 7 previous tax years and 6 percent interest.
	Contracts and agreements....	Counties may convenant with owners of farm or forest land for preservation of land in farm, forest, water supply, or open space use. Such agreements may be negotiated to conform with more recent provisions of preferential use assessment described above.
Rhode Island.....	Deferred taxation.....	Farm, forest, or open space land. Roll-back tax provision applicable for current year and 2 preceding years of use value assessment.
South Carolina.....	Deferred taxation.....	Qualifying agricultural real property used for agricultural purposes is assessed at specified percentages of fair market value for such agricultural purposes. Timber land may qualify for such agricultural use assessment. Roll-back provision may include deferred taxes for current year and immediately preceding 5 years.
South Dakota.....	Use value assessment only...	Land devoted to agricultural use shall be classified and taxed as agricultural land without regard to the zoning classification which it may be given.
Tennessee.....	Deferred taxation.....	Qualifying lands include agricultural of at least 15 acres, forest of at least 15 acres, and open space of at least 3 acres. Roll-back taxes extend for up to 3 years for agricultural and forest lands and up to 5 years for open space lands. Special provision is made for assessment of lands with open space easements.

See footnotes at end of table.

TABLE 95 - PROVISIONS FOR ASSESSMENT OF PROPERTY FOR AGRICULTURAL, OPEN SPACE, AND ASSOCIATED EXPLICIT USES, BY STATE: 1979 AND SUBSEQUENT PERIODS (Cont'd.)

State	Provisions affecting assessed value applicable to explicitly specified uses	Remarks
Texas.....	Deferred taxation.....	Upon application, land owned by natural persons and used for agricultural purposes for the 3 years immediately preceding may be assessed based upon such use. Lands restricted to recreational, park, or open space use may be assessed based upon such restricted use; land must be of 5 acres in size and restriction must be for a minimum of 10 years. Roll-back provision for agricultural lands extends for up to 3 preceding years; for recreational lands up to 5 preceding years plus current year.
Utah.....	Deferred taxation.....	Land actively devoted to agricultural use may be assessed based upon such use if of at least 5 contiguous acres, generating gross income of at least \$1,000 per year, and having been devoted to such use for the 2 immediately preceding years; application required. Waivers of acreage and income limitations possible. Roll-back taxes may extend up to 5 years of benefited use.
Vermont.....	Deferred taxation.....	Agricultural land and managed forest land meeting specified criteria are eligible for use value appraisal. Upon development, land use change tax is levied in the amount of 10 percent of the full fair market value of the changed land determined without regard to the use value appraisal. Land may be withdrawn from use value assessment and payment of land use change tax deferred until development occurs.
	Contracts and agreements....	A municipal corporation may enter into contracts with owners of agricultural, forest land, industrial or commercial real and personal property for the purpose of fixing and maintaining the valuation of such property on the grand list; contracts may also be made for fixed rates, fixed annual amounts, or fixed percentages of the annual tax.
Virginia.....	Deferred taxation.....	Any county, city, or town which has adopted a land use plan may by ordinance provide for the use value assessment of real estate used for agricultural, horticultural, forest, or open space purposes. Roll-back tax provision includes current year and up to 5 immediately preceding years.
Washington.....	Deferred taxation.....	Open space land, farm and agricultural land, and timber land (of at least 5 acres and excluding timber value) may qualify for current use assessment. Land classified on a current use basis must continue to be so classified for a period of 10 years. If the owner, after 8 years, requests withdrawal from current use assessment, roll-back taxes for 7 years plus interest at the statutory rate are payable at the end of 2 additional years. If a change in use occurs before the end of the 10-year period, the aforementioned roll-back taxes and interest are due plus an additional 20 percent of the roll-back amount.
	Contracts and agreements.....	
West Virginia.....	Use value assessment only...	The true and actual value of all farms used, occupied, and cultivated by their owners or bona fide tenants shall be arrived at according to the value of the property for the purpose for which it is actually used.
Wisconsin.....	See remarks.....	Constitutional amendment, approved April 2, 1974: Taxation of agricultural and undeveloped land need not be uniform with that of each other or with that of other realty. Effective May 19, 1978, income tax credits and refunds available to eligible owners of qualifying farmland 35 or more acres in size, applicable to specifically defined "excessive property taxes," maximum such excessive amount \$6,000.
Wyoming.....	Use value assessment only...	Minimum of 2 previous years in benefited use.

Terms (based on review of applicable legal provisions):

Deferred taxation--Change from benefited (explicitly specified) use activates tax on value differences, for specified time periods, plus any interest specified.

Contracts and agreements--Agreements providing for limitations on use over specified time periods, as part of explicitly specified use value assessment determination.

Source: U.S. Department of Commerce, Bureau of the Census, Special Studies No. 99, State and Local Ratio Studies, Property Tax Assessment, and Transfer Taxes, October 1980.

TABLE 96 - STATE TRANSFER TAXES AND RECORDATION REQUIREMENTS

State	Basis of tax or recordation requirement		Rate	Evidence of payment as shown (stamps, seal, etc.)	Penalty for false statement of value, etc. (fine and/or incarceration as shown)	Sales price display		
	Total sales price	Net sales price exclusive of mortgage or other liens				Type of documentation required, if any	Application	
							All transfers	All, with specified exemptions
Alabama.....		¹ Yes	50 cents per \$500	Stamps	None specified	None specified	(*)	(*)
Arizona.....	No	No	\$2.00 per document	Certification on document	Misdemeanor	Affidavit		Yes
Arkansas.....	Yes		\$1.50 per \$1,000 ²	Stamps	\$50 to \$100	None specified	(*)	(*)
Colorado.....	Yes		1 cent per \$100 ⁴	Imprinting on document	\$50 to \$500, not less than 10 days nor more than 3 months	None specified	(*)	(*)
Connecticut.....	Yes		55 cent per \$500 ²	Not specified	\$200 to \$500	Affidavit		Yes
Delaware.....	Yes		2 percent ⁵ *	Stamps	Not more than \$500, not more than 1 year	Affidavit		Yes
Florida.....	Yes		40 cents per \$100	Stamps	Misdemeanor	Affidavit		Yes
Georgia.....		Yes	\$1.00 per \$1,000 or less, 10 cents per \$100 over \$1,000 ²	Not specified	Misdemeanor	Written disclosure		Yes
Hawaii.....	Yes		5 cents per \$100 ² *	Seal imprint	\$500 to \$1,000 or 1 year	Certificate of conveyance		Yes
Illinois.....	Yes	Assumed mortgage, if any, not in basis	50 cents per \$500 ²	Stamps	Misdemeanor	Real estate transfer declaration		Yes
Indiana.....		Yes	(?)	Stamps	Misdemeanor	Affidavit		Yes
Iowa.....	Yes		55 cents per \$500 ²	Stamps	\$100 to \$500	Affidavit		Yes
Kansas.....	(*)	(*)	(*)	(*)	Misdemeanor	Certificate of value	(*)	(*)
Kentucky.....	Yes		50 cents per \$500	Recorded on deed	Not more than \$100, not more than 30 days	Affidavit		Yes
Maine.....	Yes		55 cents per \$500	Stamps	Not to exceed \$5,000, not more than 6 months	Declaration of value		Yes
Maryland.....	Yes		55 cents per \$500 plus 1/3 of 1 percent	Stamps	Not more than \$500, not more than 6 months	None specified	(*)	(*)
Massachusetts.....		Yes	\$1.14 per \$500 ²	Stamps	\$500 to \$1,000, not more than 1 year	None specified	(*)	(*)
Michigan.....	Yes		55 cents per \$500 ²	Stamps	Misdemeanor	None specified	(*)	(*)
Minnesota.....		¹⁰ Yes	\$2.20 first \$1,000, \$1.10 per \$500 over \$1,000	Stamps	Misdemeanor	Certificate of real estate value		Yes
Nebraska.....	Yes		55 cents per \$500	Stamps	Misdemeanor	Real estate transfer statement	(*)	(*)
Nevada.....		Yes	55 cents per \$500 ²	Imprinting on deed	Misdemeanor	Declaration of value		Yes
New Hampshire.....	Yes		25 cents per \$100 ¹¹	Stamps	Misdemeanor	None specified	(*)	(*)
New Jersey.....	Yes		\$1.75 per \$500 ¹²	Imprinting on document	Adjudged a disorderly person	Affidavit of consideration	Yes	
New York.....		¹³ Yes	55 cents per \$500 ²	Stamps	Misdemeanor	None specified	(*)	(*)
North Carolina.....		Yes	50 cents per \$500	Stamps	Misdemeanor	None specified	(*)	(*)
Ohio.....	Yes		\$1.00 or 10 cents per 100 whichever is larger	Not specified	\$100 to \$1,000, not more than 6 months	None specified	(*)	(*)
Oklahoma.....		¹⁴ Yes	75 cents per \$500 ²	Stamps	None specified	None specified	(*)	(*)
Pennsylvania.....	Yes		One percent	Stamps	Misdemeanor	Affidavit of value		Yes
Rhode Island.....	Yes		\$1.10 per \$500 ²	Stamps	None specified	(15)	(*)	(*)
South Carolina.....		¹⁶ Yes	\$1.00 per \$500	Stamps	\$50 to \$100	Affidavit		Yes
South Dakota.....	Yes		50 cents per \$500	Imprinting on document	Misdemeanor	None specified	(*)	(*)

See footnotes at end of table.

TABLE 96 - STATE TRANSFER TAXES AND RECORDATION REQUIREMENTS (Cont'd.)

State	Basis of tax or recordation requirement		Rate	Evidence of payment as shown (stamps, seal, etc.)	Penalty for false statement of value, etc. (fine and/or incarceration as shown)	Sales price display		
	Total sales price	Net sales price exclusive of mortgage or other liens				Type of documentation required if any	Application	
							All transfers	All, with specified exemptions
Tennessee.....		¹⁷ Yes	\$2.80 per \$1,000	Not specified	Penalty for perjury	None specified	(¹⁸)	(¹⁹)
Vermont.....	Yes		1/2 of 1 percent or \$1.00 whichever is greater ¹⁸	Not specified	10 to 25 percent of amount due, but not more than \$1,000	Property transfer return	Yes	
Virginia.....		¹⁸ Yes	50 cents per \$500 ¹⁹ ²⁰	Not specified	None specified	None specified	(²¹)	(²²)
Washington.....		Yes	50 cents per \$500 ²	Stamps	Misdemeanor	None specified		
West Virginia.....	Yes		\$1.10 per \$500 ³	Stamps	Misdemeanor	Declaration of consideration or value		Yes
Wisconsin.....	Yes		10 cents per \$100 ⁴	Amount paid on deed	Not more than \$1,000 or one year	Real estate transfer return		Yes

¹Alabama also levies a mortgage tax of 15 cents per \$100.

²Relevance, if any, not indicated by data obtained.

³Transfers under \$100 are exempt.

⁴Transfers under \$500 are exempt.

⁵This tax also applies to leases of more than 5 years.

⁶Minimum tax \$1.

⁷Gross income tax on proceeds from sale of real estate. Rate was 1.45 percent in 1979 and 1.40 percent in 1980 but declines annually until phased out in 2007.

⁸First \$500 of sales price exempt.

⁹Kansas has no transfer tax. Entries for that State refer to the mortgage recording fee.

¹⁰Minnesota also levies a tax on mortgages of 15 cents per \$100.

¹¹Minimum tax is \$10 where consideration is \$4,000 or less.

¹²Instruments creating leasehold interests for more than 99 years are taxed as deeds. Also, if property is newly constructed or previously occupied by blind, disabled or senior citizens tax is reduced to 50 cents per \$500.

¹³New York also levies a mortgage tax of 50 cents per \$100.

¹⁴Oklahoma also levies a mortgage recording tax of 10 cents per \$100.

¹⁵If no consideration is shown, then a statement must be attached.

¹⁶South Carolina also levies a tax on liens of 4 cents per \$100.

¹⁷Tennessee also levies a mortgage tax of 10 cents per \$100 on indebtedness that exceeds \$2,000.

¹⁸Vermont also levies a capital gains tax on gains from specified sales or exchanges of land. Rate is based on a combination of holding period and percentage of gain.

¹⁹Virginia also levies a mortgage tax of 15 cents per \$100.

²⁰Data indicated applies to the realty transfer tax. Virginia also levies a document recording tax of 15 cents per \$100 on which reduced rates apply for transactions in excess of \$10 million.

Source: U.S. Department of Commerce, Bureau of the Census, Special Studies No. 99, State and Local Ratio Studies, Property Tax Assessment, and Transfer Taxes, October 1980.

TABLE 97 - TRANSFER TAXES AND RECORDATION REQUIREMENTS OF LOCAL JURISDICTIONS

Jurisdiction	Basis of tax	Rate	Transfer tax payment evidenced as specified	Sales price display				Penalties (for false statement, etc.), fines and/or incarceration as indicated
				Documentation required, if any	Application			
					All transfers	All excluding specified exceptions		
				Amount of sales price	Specified exempt categories			
California:								
Counties.....	Net sales price ¹	55 cents per \$500	Stamps	Separate tax return			Yes	Misdemeanor
Cities.....	Net sales price ¹	27.5 cents per \$500 ²	Stamps	Separate tax return			Yes	Misdemeanor
Delaware:								
Wilmington.....	Sales price ³	1 percent	Stamps	None specified	(*)	(*)	(*)	(*)
District of Columbia:								
Washington.....	Sales price ³	2 percent ⁴	Stamps	Recordation tax return			Yes	Up to \$1,000, up to 1 year
Illinois:								
Chicago.....	Sales price ⁷	\$5 per \$5,000 ⁸	Stamps	None specified	(*)	(*)	(*)	First offense: Not less than \$50, not more than \$300
Maryland:								
Counties:								
Anne Arundel.....	Sales price	1 percent ⁹	(*)	None specified	(*)	(*)	(*)	None specified
Baltimore.....	Sales price ¹	1 1/4 percent ⁹	Stamps	None specified	(*)	(*)	(*)	None specified
Howard.....	Sales price	1 percent ⁹	Stamps	None specified	(*)	(*)	(*)	None specified
Montgomery.....	Sales price	(*) ¹⁰	Stamps	None specified	(*)	(*)	(*)	None specified
Prince George's.....	Sales price	1 percent	Stamps	None specified	(*)	(*)	(*)	None specified
All other counties.....	Sales price	(*)	Stamps	None specified	(*)	(*)	(*)	None specified
Cities:								
Baltimore.....	Sales price ¹	1 1/4 percent	Official receipt attached to deed	None specified	(*)	(*)	(*)	Misdemeanor
New York:								
New York City.....	Net sales price ¹¹	1 percent	Not specified	Real property transfer tax return		Yes		Up to \$1,000, up to 1 year
Ohio:								
Counties.....	Sales price ¹	Not to exceed 30 cents per \$100 ^{12 13}	Numbered receipt system	Real property conveyance fee statement of value			Yes	Misdemeanor
Pennsylvania:								
Local governments....	Sales price	1/4 to 1 percent	Not specified	Evidence of payment as provided by ordinance	(*)	(*)	(*)	None specified
Cities:								
Philadelphia.....	Sales price	1 percent	Stamps	None required	(*)	(*)	(*)	(*)
Pittsburgh.....	Sales price	1 percent	Stamps	(*) ¹⁴	(*)	(*)	(*)	Not more than \$3,000 nor more than 30 days
South Carolina:								
Counties.....	Net Sales price ¹	55 cents per \$500	Stamps	None specified	(*)	(*)	(*)	Misdemeanor
Virginia:								
Cities and counties..	Sales price	1/3 of State document recording tax (hence 5 cents per \$100) ^{15 16}	As locally provided	None specified	(*)	(*)	(*)	None specified
Washington:								
Counties.....	Sales price ¹⁷	Maximum 1 percent ¹⁸	Stamps	Affidavit if required by local ordinance			Yes	None specified
West Virginia:								
Counties.....	Sales price ¹	55 cents per \$500	Stamps	Declaration of consideration or value			Yes	Misdemeanor

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

¹Transfers of less than \$100 are exempt. ²Any city within a county levying the tax may impose a city transfer tax at a rate of one-half that of the county. City tax then becomes a credit against the county tax. ³If document does not set forth actual consideration, tax is computed on the estimated full value. ⁴Reliance, if any, not indicated by data obtained. ⁵The District of Columbia also levies a "speculator's tax" on the transfer of residential property containing 4 or fewer dwelling units. It has a sliding scale of rates, and applies if the property transferred was held for less than 3 years. Major exemptions to the tax are transfer of principal place of residence, and transfer of property certified to be free of structural defects for 2 years. ⁶The 2 percent rate includes 1 percent on the buyer, via a deed recordation tax (minimum tax \$1), and, effective August 1, 1980, 1 percent on the seller, via a transfer tax. ⁷Transfers of less than \$500 are exempt. ⁸Tax is to be paid by grantee. ⁹Local recordation taxes (additional to local transfer taxes shown above) are as follows: \$1.10 per \$500 - Allegany, Garrett, Wicomico; \$1.65 per \$500 - Baltimore, Calvert, Caroline, Dorchester, Kent, Prince George's, Queen Anne's, Worcester; \$2.20 per \$500 - Baltimore city, Montgomery; \$2.75 per \$500 - Harford; \$3.30 per \$500 - Charles, St. Mary's; \$3.50 per \$500 - Anne Arundel. ¹⁰No realty transfer tax on residential property where consideration is less than \$25,000; tax is 1/4 of 1 percent where consideration ranges from \$25,000 to \$35,000; 1 percent where consideration exceeds \$35,000. Tax on unimproved property is 1 percent. No tax on all other nonresidential improved property where consideration is less than \$20,000; tax is 1/4 of 1 percent where consideration is \$20,000 to \$35,000; 1 percent where consideration exceeds \$35,000. Tax is from 2 1/4 to 6 percent on land assessed as agricultural; rate dependant on length of agricultural classification. Transfers of real property rezoned for a more intensive use after July 1, 1971 are taxed at 6 percent. An additional real property recapture tax of \$3.70 per \$100 applies to the result, if any, of subtracting the assessed value and a flat \$8,000 from 45 percent of the sales price. ¹¹Consideration must exceed \$25,000. ¹²As of 1978, 17 counties levy this tax. ¹³When transfer is a gift, the tax is based on the estimated price real estate would bring in the open market. ¹⁴Affidavit required if documentation does not define consideration. ¹⁵Applies to first recordation only. ¹⁶At present 65 counties and 27 cities levy this tax. ¹⁷At present all 39 counties levy this tax. ¹⁸Rate of tax must be established annually. A credit for the amount of tax paid on the transfer of a single-family residence is applicable to the tax due on subsequent transfer of the property within 9 months.

Source: U.S. Department of Commerce, Bureau of the Census, Local Studies No. 99, State and Local Ratio Studies, Property Tax Assessment, and Transfer Taxes, October 1980.

TABLE 98 - STATE GASOLINE TAX RATES, JULY 1, 1980 ^{1/}
(Per Gallon)

Under 7¢	7¢	7½¢	8¢	8½¢	9¢	Over 9¢
Nevada (6¢)	Alabama ^{1/2/}	Georgia ^{3/}	Alaska	Hawaii*	Delaware	Arkansas (9½¢) ^{1/}
Oklahoma (6.58¢) ^{1/}	California	Illinois	Arizona	Indiana	Kentucky	Connecticut (11¢)
Texas (5¢) ^{1/}	Colorado		Florida	Massachusetts ^{4/}	Maine	District of Col. (10¢)
	Missouri		Kansas ^{1/}		Maryland	Idaho (9½¢)
	Ohio		Louisiana		Mississippi ^{1/}	Iowa (10¢) ^{1/}
	Oregon		New Jersey		Montana ^{1/}	Michigan (11¢) ^{1/}
	Tennessee ^{1/}		New Mexico		North Carolina	Minnesota (11¢)
			New York ^{1/}		Utah	Nebraska (10½¢) ^{5/}
			North Dakota		Vermont ^{1/}	New Hampshire (11¢)
			Wyoming ^{1/}		Wisconsin	Pennsylvania (11¢)
						Rhode Island (10¢)
						South Carolina (10¢) ^{6/}
						South Dakota (12¢)
						Virginia (11¢)
						Washington (12¢)
						West Virginia (10½¢)
Total.....3	.....7	.....2	.....10	.....3	.....10	.....16

*Excludes the following county rates, determined by the county in which the fuel is used; Honolulu, 3½¢; Hawaii, 5¢; Maui, 5¢; and Kauai, 4¢.

^{1/} In most states diesel fuel is taxed at the same rate as gasoline. The states which tax diesel fuel at a different rate are: Alabama, 8¢ (12¢, effective 8/1/80); Arkansas, 10.5¢; Iowa, 11½¢; Kansas, 10¢; Michigan, 11¢ (9¢, effective 5/1/81); Mississippi, 10¢; Montana, 11¢; New York, 10¢; Oklahoma, 6.5¢; Tennessee, 8¢; Texas, 6.5¢. In all but a few states liquified petroleum is taxed at the same rate as gasoline. Vermont does not tax diesel fuel or liquified petroleum. In Wyoming, diesel fuel is not taxed, but carriers using fuels other than gasoline are subject to compensatory fees.

^{2/} Eleven cents effective August 1, 1980.

^{3/} An additional tax is levied at the rate of 3% of the retail price (less the 7½¢ tax).

^{4/} Effective August 1, 1980, the tax is based on the selling price per gallon, and the tax is estimated to be 9.9¢ per gallon.

^{5/} Effective October 1, 1980, an additional tax is levied at the rate of 2% of the statewide average cost of fuel. A second additional tax of 1¢ per gallon is also imposed.

^{6/} Eleven cents effective October 1, 1980.

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

TABLE 99 - STATE CIGARETTE TAX RATES, JULY 1, 1980
(Cents Per Standard Pack of 20)

Less Than 10¢	10¢	11¢	12¢	13¢	14¢	15¢	16¢ or More
Alaska (8¢)	California	Kansas	Alabama ^{1/}	Arizona	Delaware	Hawaii ^{2/}	Arkansas (17 3/4¢)
Idaho (9 1/10¢)	Colorado	Louisiana	Georgia	District of Columbia	South Dakota	New York	Connecticut (21¢)
Kentucky (3¢)	Indiana (10 1/2¢)	Michigan	Illinois	Iowa		Ohio	Florida (21¢)
Missouri (9¢)	Nevada	Mississippi	Montana	Maryland			Maine (16¢)
North Carolina (2¢)	Utah		New Hampshire	Nebraska			Massachusetts (21¢)
Oregon (9¢)			New Mexico	Tennessee			Minnesota (18¢)
South Carolina (7¢)			North Dakota				New Jersey (19¢)
Virginia (2 1/2¢)			Vermont				Oklahoma (18¢)
Wyoming (8¢)							Pennsylvania (18¢)
							Rhode Island (18¢)
							Texas (18 1/2¢)
							Washington (16¢)
							West Virginia (17¢)
							Wisconsin (16¢)
Total.....9	.....5	.....4	.....8	.....6	.....2	.....3	.....14

^{1/} The Alabama rate is increased to 16¢, effective July 28, 1980.

^{2/} Hawaii with a rate of 40% of wholesale price is estimated at 15¢.

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

TABLE 100 - TYPES OF STATE DEATH TAXES, JULY 1, 1980

Type of Tax	State
"Pickup" tax only	Alabama, Alaska, Arizona, Colorado, Florida, Georgia, Missouri, New Mexico, North Dakota, Utah, Vermont, Virginia
Estate tax and "pickup" tax	Massachusetts, Minnesota, Mississippi, New York <u>1/</u> , Ohio, Oklahoma <u>1/</u> , Rhode Island <u>1/</u> , South Carolina <u>1/</u>
Inheritance tax and "pickup" tax	California <u>1/</u> , Connecticut, Delaware <u>1/</u> , District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana <u>1/</u> , Maine, Maryland, Michigan, Montana, Nebraska, New Hampshire, New Jersey, North Carolina <u>1/</u> , Oregon <u>1/</u> , Pennsylvania, South Dakota, Tennessee <u>1/</u> , Texas, Washington <u>1/</u> , West Virginia, Wisconsin <u>1/</u> , Wyoming
No tax	Nevada

1/ Also has gift tax (12 states).

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

TABLE 101 - STATE ESTATE TAX RATES AND EXEMPTIONS, JULY 1, 1980

State ^{1/}	Rates	Maximum Rate Applies Above	Exemption
Alabama	80 percent of 1926 federal rates	\$10,040,000	\$100,000
Alaska	80 percent of 1926 federal rates	10,040,000	100,000
Arizona	80 percent of 1926 federal rates	10,040,000	100,000
Arkansas	80 percent of 1926 federal rates	10,040,000	100,000
Colorado	80 percent of 1926 federal rates	10,040,000	100,000
Florida	80 percent of 1926 federal rates	10,040,000	100,000
Georgia	80 percent of 1926 federal rates	10,040,000	100,000
Massachusetts	5-16 percent ^{2/}	4,000,000	30,000 ^{3/}
Minnesota	7-12 percent ^{2/}	1,000,000	200,000
Mississippi	1-16 percent ^{2/}	10,000,000	167,333 ^{4/}
Missouri ^{5/}	80 percent of 1926 federal rates	10,040,000	100,000
New Mexico	80 percent of 1926 federal rates	10,040,000	100,000
New York	2-21 percent ^{2/}	10,100,000	^{6/}
Ohio	2-7 percent ^{2/}	500,000	5,000 ^{7/}
Oklahoma	1-15 percent ^{2/}	10,000,000	60,000 ^{8/}
Rhode Island	2-9 percent ^{2/}	1,000,000	25,000 ^{9/}
South Carolina	5-7 percent ^{2/}	100,000	120,000 ^{10/}
Utah	80 percent of 1926 federal rates	10,040,000	100,000
Vermont	80 percent of 1926 federal rates	10,040,000	100,000
Virginia	80 percent of 1926 federal rates	10,040,000	100,000

^{1/} Excludes those states which, in addition to their inheritance taxes levy an estate tax to assure full absorption of the 80 percent federal credit.

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

^{3/} Except that if the Massachusetts net estate is \$60,000 or less, the exemption is an amount equal to the Massachusetts net estate.

^{4/} Property up to the value of \$147,333 in the case of a decedent dying in 1980; \$161,563 in the case of a decedent dying in 1981; and \$175,625 in the case of a decedent dying in 1982 or thereafter is exempt. In addition, insurance up to \$20,000 when paid to named beneficiaries, is exempt.

^{5/} Effective Jan. 1, 1981, the inheritance tax is repealed and replaced with an estate tax.

^{6/} A marital deduction of the greater of \$250,000 or one half of the adjusted gross estate (adjusted by certain gifts) is allowed. \$20,000 of the net estate transferred to the surviving spouse is exempt. In cases where the marital deduction is involved, this \$20,000 exemption must be reduced.

\$50,000 of the net estate transferred to each lineal ascendant and descendant and to other specified relatives is exempt. In addition, New York has adopted the federal estate tax provisions regarding orphans.

There also is exempt so much of the proceeds of life insurance payable to beneficiaries other than the estate as does not exceed \$100,000 less the aggregate of personal exemptions otherwise allowable to the above-mentioned beneficiaries.

A credit is allowed as follows: if the estate tax is \$2,750 or less, the credit equals the full amount of the tax; if the tax is more than \$2,750 but less than \$5,000, the credit is the amount by which \$5,500 exceeds the tax; and if the tax is \$5,000 or more, the credit is \$500.

^{7/} An additional \$20,000 for spouse, \$7,000 for a minor child, and \$3,000 for an adult child.

^{8/} This is the aggregate exemption on transfers to a father, mother, child, child of husband or wife, adopted child, or any lineal descendent of decedent or of such adopted child. The rate of tax is doubled on net estates and transfers to anyone other than those mentioned above on amounts up to \$750,000, and the maximum rate on transfers to the unpreferred class is 15 percent of the value of the net estate in excess of \$1,000,000. Transfers to the surviving spouse are exempt.

^{9/} A \$200,000 marital deduction is allowed.

^{10/} A marital deduction of \$250,000 or 50 percent of the value of the adjusted gross estate is allowed.

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

TABLE 102 - STATE INHERITANCE TAX RATES AND EXEMPTIONS FOR SELECTED CATEGORIES OF HEIRS
JULY 1, 1980

State 1/	Exemptions					Rates (Percent)				In Case of Spouse	
	Widow	Minor Child	Adult Child	Brother or Sister	Other Than Relative	Spouse or Minor Child	Adult Child	Brother or Sister	Other Than Relative	Size of First Bracket	Level at Which Rate Applies
Alabama 2/	--	--	--	--	--	--	--	--	--	--	--
Alaska 2/	--	--	--	--	--	--	--	--	--	--	--
Arizona 2/	--	--	--	--	--	--	--	--	--	--	--
Arkansas 2/	--	--	--	--	--	--	--	--	--	--	--
California 3/4/	\$60,000	\$12,000	\$5,000	\$2,000	\$300	6-14 5/	3-14	6-20%	10-24%	\$40,000	\$400,000
Colorado 2/	--	--	--	--	--	--	--	--	--	--	--
Connecticut 3/6/7/8/	100,000	20,000	20,000	6,000	1,000	3-8 5/	2-8	8-14	8-14	50,000	1,000,000
Delaware 3/	70,000	3,000	3,000	1,000	None	2-4 5/	1-6	5-10	10-16	5,000	200,000
District of Columbia 3/	5,000	5,000	5,000	1,000	1,000	1-8	1-8	1-8	5-23	20,000	1,000,000
Florida 2/	--	--	--	--	--	--	--	--	--	--	--
Georgia 2/	--	--	--	--	--	--	--	--	--	--	--
Hawaii	100,000	50,000	50,000	5,000	5,000	2-7 5/	3-8	3-10	3-10	25,000	200,000
Idaho	50,000 9/	50,000	30,000	10,000	10,000	2-15	2-15	4-20	8-30	25,000	500,000
Illinois	20,000 10/	20,000 10/	20,000 10/	10,000	100	2-14 11/	2-14	2-14	10-30	20,000	500,000
Indiana	12/	5,000 13/	5,000	500	100	1-10 14/	1-10	7-15	10-20	12/	12/
Iowa	80,000	30,000	30,000	None 15/	None 15/	1-8	1-8	5-10	10-15	5,000	150,000
Kansas 16/	250,000	30,000	30,000	5,000	None	5-2.5	5-2.5	3-12.5	10-15	25,000	500,000
Kentucky 3/	50,000	20,000 17/	5,000	1,000	500	2-10	2-10	4-16	6-16	10,000	500,000
Louisiana 3/	5,000	5,000	5,000	1,000	500	2-3	2-3	5-7	5-10	20,000	25,000
Maine	50,000	25,000	25,000	1,000	1,000	5-10	5-10	8-14	14-18	25,000	250,000
Maryland 18/	19/	19/	19/	19/	19/	1	1	10	10	20/	20/
Massachusetts 2/	--	--	--	--	--	--	--	--	--	--	--
Michigan	75,000 21/	10,000 3/	10,000 3/	10,000 3/	None	2-10	2-10	2-10	12-17	40,000	750,000
Minnesota 2/	--	--	--	--	--	--	--	--	--	--	--
Mississippi 2/	--	--	--	--	--	--	--	--	--	--	--
Missouri 22/	20,000 23/	5,000 24/25/	5,000 25/	500	26/	1-6	1-6	3-18	5-30	20,000	400,000
Montana	27/	15,000	7,000	1,000	None	2-8	2-8	4-16	8-32	25,000	100,000
Nebraska 3/	10,000 28/	10,000	10,000	10,000	500 29/	1	1	1	6-18	10,000	60,000
Nevada	--	No inheritance tax imposed.	--	--	--	--	--	--	--	--	--
New Hampshire	30/	30/	30/	None	None	30/	30/	15	15	30/	30/
New Jersey 3/	15,000	15,000	15,000	31/	31/	2-16	2-16	11-16	15-16	35,000	3,200,000
New Mexico 2/	--	--	--	--	--	--	--	--	--	--	--
New York 2/	--	--	--	--	--	--	--	--	--	--	--
North Carolina	100,000 32/	33/	34/	None	None	1-12	1-12	4-16	8-17	100,000	3,000,000
North Dakota 2/	--	--	--	--	--	--	--	--	--	--	--

See footnotes at the end of table.

TABLE 102 - STATE INHERITANCE TAX RATES AND EXEMPTIONS FOR SELECTED CATEGORIES OF HEIRS
JULY 1, 1980

State ^{1/}	Exemptions					Rates (Percent)				In Case of Spouse	
	Widow	Minor Child	Adult Child	Brother or Sister	Other Than Relative	Spouse or Minor Child	Adult Child	Brother or Sister	Other Than Relative	Size of First Bracket	Level at Which Top Rate Applies
Ohio ^{2/}	--	--	--	--	--	--	--	--	--	--	--
Oklahoma ^{2/}	--	--	--	--	--	--	--	--	--	--	--
Oregon	<u>35/</u>	<u>35/</u>	<u>35/</u>	None	None	12 <u>35/</u>	12 <u>35/</u>	12 <u>35/</u>	12 <u>35/</u>	<u>35/</u>	<u>35/</u>
Pennsylvania	None <u>36/</u>	None <u>36/</u>	None <u>36/</u>	None	None	6	6	15	15	<u>37/</u>	<u>37/</u>
Rhode Island ^{38/2/}	--	--	--	--	--	--	--	--	--	--	--
South Carolina ^{2/}	--	--	--	--	--	--	--	--	--	--	--
South Dakota ^{3/}	<u>30/</u>	30,000	30,000	500 <u>39/</u>	100	1.5-7.5	1.5-7.5 <u>14/</u>	4-20 <u>39/</u>	6-30	<u>30/</u>	<u>30/</u>
Tennessee	120,000 <u>40/41/</u>	120,000 <u>40/</u>	120,000 <u>40/</u>	120,000 <u>40/</u>	10,000 <u>40/</u>	5.5-9.5	5.5-9.5	5.5-9.5	6.5-16	40,000	440,000
Texas	200,000 <u>42/43/</u>	200,000 <u>42/</u>	200,000 <u>42/</u>	10,000 <u>37/</u>	500 <u>37/</u>	1-6	1-6	3-10	5-20	500	1,000,000
Utah ^{2/}	--	--	--	--	--	--	--	--	--	--	--
Vermont ^{2/}	--	--	--	--	--	--	--	--	--	--	--
Virginia ^{2/}	--	--	--	--	--	--	--	--	--	--	--
Washington	100,000 <u>44/45/</u>	100,000 <u>44/46/</u>	10,000 <u>44/</u>	<u>47/</u>	None	1-10	1-10	3-20	10-25	10,000	500,000
West Virginia ^{3/}	30,000	10,000	10,000	10,000 <u>48/</u>	None <u>49/</u>	3-13	3-13	4-18	10-30	20,000	1,000,000
Wisconsin ^{50/37/}	250,000	10,000	10,000	1,000	500	1.25-6.25 <u>5/</u>	2.5-12.5	5-25	10-30	250,000	500,000
Wyoming	200,000	33,300	33,300	33,300	None	2 <u>5/</u>	2	2	6	<u>37/</u>	<u>37/</u>

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- ^{1/} All states that impose an inheritance tax, also impose an estate tax to assure full absorption of the 80 percent federal credit.
- ^{2/} Imposes only an estate tax.
- ^{3/} Exemptions are deductible from the first bracket(s). "Size of first bracket" reflects the size of the first bracket on which taxes are actually paid.
- ^{4/} Effective Jan. 1, 1981, a homestead created under the Civil Code is exempt from the inheritance tax.
- ^{5/} Rate shown is for spouse only. A minor child is taxed at the rates applying to an adult child.
- ^{6/} The exemption shown is the total exemption for all beneficiaries falling into the particular class and is shared by them proportionately.
- ^{7/} Joint checking or savings accounts or U.S. war or savings bonds, which in the aggregate, do not exceed \$5,000 are not included in a decedent's taxable estate, but a fractional share of any excess over \$5,000 is subject to tax.
- ^{8/} An additional 30 percent surtax is imposed.
- ^{9/} In addition, all community property transferred to a surviving spouse is exempt.
- ^{10/} In addition to the \$20,000 exemption, each surviving spouse and child of a decedent may deduct from the value of taxable transfers the lesser of \$20,000 or a sum which, when deducted from the gross value of the taxable transfer, will reduce the tax by \$1,200.
- ^{11/} On transfers to a spouse that exceed \$5,000,000, the portion in excess of that amount are taxable at a rate of 6 percent. The tax rates on amounts up to and including \$5,000,000 are as shown above.
- ^{12/} Transfers to a surviving spouse are exempt.
- ^{13/} A child of the decedent, who is less than 20 years old at the time of the decedent's death, is entitled to an exemption of \$5,000 times the difference between 21 and his/her age if (1) the decedent does not have a surviving spouse; and (2) the child, immediately after the decedent's death, has no known parent. However, a child may not qualify for both the regular exemption for a minor and the orphan's exemption.
- ^{14/} Applies only to a minor child. Transfers to a surviving spouse are exempt.
- ^{15/} When the entire estate of the decedent does not exceed the sum of \$1,000 after deducting debts, no tax is levied.
- ^{16/} A portion of "qualified real property" (real property located in Kansas used as a farm for farming purposes or used in a trade or business other than farming) may be excluded from the value of the gross estate for inheritance tax purposes. The exemption ranges from 100 percent on values of \$250,000 or less to no exemption on values in excess of \$835,000.

See footnotes continued on the next page.

TABLE 102 - STATE INHERITANCE TAX RATES AND EXEMPTIONS FOR SELECTED CATEGORIES OF HEIRS
JULY 1, 1980

- 17/ Infant child by blood or adoption; a child by blood or a child adopted during infancy who has been declared incompetent by a court of competent jurisdiction.
- 18/ Where property of a decedent subject to administration in Maryland is \$7,500 or less, no inheritance taxes are due or payable on any distribution from such estate.
- 19/ No exemption unless the transfer does not exceed \$150, in which case the entire transfer is tax free.
- 20/ Entire share.
- 21/ Surviving spouse is entitled to a \$65,000 exemption taken from the top applicable bracket, and an additional \$10,000 exemption taken from the lowest bracket. A widow also gets an additional \$5,000 exemption for every minor child to whom no property is transferred. Exemptions for other classes are subtracted from lowest bracket.
- 22/ Effective Jan. 1, 1981, the Missouri inheritance tax is repealed and replaced with an estate tax.
- 23/ In addition, an exemption is allowed for the clear market value of one half of the decedent's estate, or one-half of the decedent's estate, or one-third if decedent is survived by lineal descendants.
- 24/ Or the value of the homestead allowance, whichever is greater.
- 25/ Insane, blind, or otherwise incapacitated lineal descendants are allowed a \$15,000 exemption.
- 26/ If share is less than \$100, it is not taxed.
- 27/ The clear value of all property passing to a surviving spouse is exempt.
- 28/ The homestead allowance, and any amounts passing to a surviving spouse, by descent and distribution, in the form of family allowance, by estate in lieu of dower, or by will, but not in excess of the statutory interests are exempt.
- 29/ The exemption is applied to the highest bracket.
- 30/ Entirely exempt.
- 31/ If the share is less than \$500, there is no tax; otherwise there is no exemption.
- 32/ Provided as a credit of \$3,150 against taxes due.
- 33/ Children under 18 years of age and mentally or physically incapacitated children who are unmarried and living with the decedent at the time of his/her death or institutionalized on account of the disability, are allowed on a pro rata basis according to tax liability the amount of the credit unused by the surviving spouse.
- 34/ Are allowed on a pro rata basis according to tax liability the amount of the credit unused by the surviving spouse or the beneficiaries discussed in footnote 33.
- 35/ Oregon imposes a basic tax of 12 percent which is applied to the net taxable estate reduced by the allowable exemption. Net taxable estates are allowed an exemption of \$70,000 if the death occurs in 1980, \$100,000 if the death occurs in 1981 or 1982, \$200,000 if the death occurs in 1983 or 1984, and \$500,000 if the death occurs in 1985 or 1986. The tax thus computed is then reduced by a credit for Oregon tax paid on the value of any property received by the decedent within five years prior to his/her death by inheritance, devise, bequest or gift. Also, a credit is allowed, to be apportioned amongst (a) the surviving spouse; (b) a child or stepchild under age 18; and (c) a child or stepchild who is unable to support himself due to physical or mental handicap or who has been found incompetent by judicial determination. The credit is \$51,600 in 1980, \$48,000 in 1981 and 1982, \$36,000 in 1983 and 1984, and zero thereafter. Estates of decedents dying on or after Jan. 1, 1987, are not subject to inheritance tax.
- 36/ However, the \$2,000 family exemption is allowed as a deduction.
- 37/ Entire share in excess of exemption.
- 38/ The Rhode Island transfer (inheritance) tax is repealed effective October 1, 1980.
- 39/ If the surviving brother or sister was engaged in business or farming with the decedent for at least 10 years and if property constituted real or personal property used by decedent in the business or farming enterprise, the exemption is \$3,000 and the tax rates range from 3-15 percent.
- 40/ Surviving spouses, children, and brothers and sisters of the decedent are included in Class A, with one \$120,000 exemption for the entire class. Beneficiaries not in Class A are allowed one \$10,000 exemption for the entire class.
- 41/ A marital deduction of the greater \$250,000 or 50 percent of the value of the adjusted gross estate is allowed.
- 42/ Surviving spouse, direct lineal descendants of spouse, direct lineal descendant or ascendant of decedent, adopted children or any lineal descendants of adopted children, husband of daughter and wife of son comprise Class A, which is allowed one \$200,000 exemption for the class (however, with a minimum \$25,000 exemption for each beneficiary). The \$200,000 exemption is applicable for the period Sept. 1, 1978 through Aug. 31, 1982. The exemption will be \$250,000 for Sept. 1, 1982 through Aug. 31, 1985, and \$300,000 thereafter.
- 43/ Only one-half of community property is taxable.
- 44/ For 1980; for years after 1980 the exemptions are increased as follows: (1) for spouse and minor child—in 1981, \$106,000; 1982, \$112,000; 1983, \$118,000; 1984, \$124,000; and 1985 and thereafter, \$130,000; (2) adult child—in 1981, \$10,500; 1982, \$11,000; 1983, \$11,500; 1984, \$12,000; and 1985 and thereafter, \$12,500.

See footnotes continued on the next page.

TABLE 102 - STATE INHERITANCE TAX RATES AND EXEMPTIONS FOR SELECTED CATEGORIES OF HEIRS
JULY 1, 1980

- 45/ In addition to all other exemptions, there is a community property exemption as follows: for decedents dying in 1981, 1/4 of the community property not attributable to the surviving spouse; 1982, 1/2 of the community property; 1983, 3/4 of the community property; and in 1984, the entire amount is exempt.
- 46/ In addition, a child of the decedent, who is under the age of 21 when the decedent dies, is allowed an exemption of \$5,000 times the difference between 21 and his/her age if (1) the decedent does not have a surviving spouse; and (2) the child, immediately after the death of the decedent, has no known parent.
- 47/ If no exemption for Class A (spouse, children, descendants of a deceased child) is allowed, \$10,000 of any amount passing to Class B (brother, sister, or a lineal descendant of a brother or sister) which is taxable at the lowest rates.
- 48/ The \$10,000 exemption for brothers or sisters applies only if the decedent is unmarried at the time of his/her death. Otherwise, no exemption is allowed.
- 49/ Transfers of \$200 or less are exempt from taxation.
- 50/ Tax rates are subject to a statutory limitation that the total tax shall not exceed 20 percent of the clear market value of property transferred to any distributee.

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

TABLE 103 - FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL RECEIPTS FROM OWN SOURCES, TOTAL FEDERAL OUTLAYS, AND GROSS NATIONAL PRODUCT, 1955-1981
(Dollar Amounts in Billions)

Fiscal Year <u>1/</u>	Federal Grants-in-Aid (Current Dollars)					Exhibit:	
	Amount	Percent Increase	As a Percentage of --			Federal Grants In Constant Dollars (1972 Dollars)	
			State-Local Receipts From Own Source <u>2/</u>	Total Federal Outlays	Gross National Product	Amount	% Increase Decrease (-)
1955	\$ 3.2	4.9	11.8	4.7	0.8	\$ 5.8	5.5
1956	3.7	15.6	12.3	5.3	0.9	6.6	13.8
1957	4.0	8.1	12.1	5.3	0.9	6.9	4.5
1958	4.9	22.5	14.0	6.0	1.1	8.2	18.8
1959	6.5	32.7	17.2	7.0	1.4	10.6	29.3
1960	7.0	7.7	16.8	7.6	1.4	11.4	7.5
1961	7.1	1.4	15.8	7.3	1.4	11.1	-2.4
1962	7.9	11.3	16.2	7.4	1.4	12.1	9.0
1963	8.6	8.9	16.5	7.8	1.5	12.8	5.8
1964	10.1	17.4	17.9	8.6	1.6	14.9	16.4
1965	10.9	7.9	17.7	9.2	1.7	15.7	5.4
1966	13.0	19.3	19.3	9.6	1.8	18.2	15.9
1967	15.2	16.9	20.6	9.6	2.0	20.4	12.1
1968	18.6	22.4	22.4	10.4	2.2	23.6	15.7
1969	20.3	9.1	21.6	11.0	2.2	24.3	3.0
1970	24.0	18.2	22.9	12.2	2.5	27.0	11.1
1971	28.1	17.1	24.1	13.3	2.8	29.5	9.3
1972	34.4	22.4	26.1	14.8	3.1	34.4	16.6
1973	41.8	21.5	28.5	16.9	3.4	39.6	15.1
1974	43.4	3.8	27.3	16.1	3.2	37.8	-4.5
1975	49.8	14.7	29.1	15.3	3.4	39.1	3.4
1976	59.1	18.7	31.1	16.1	3.6	43.2	10.2
1977	68.4	15.7	31.0	17.0	3.7	45.9	6.5
1978	77.9	13.9	31.7	17.3	3.8	48.5	5.7
1979	82.9	6.4	30.9	16.8	3.6	47.2	-2.7
1980 Est.	89.8	8.3	30.5	15.8	3.5	45.8	-2.9
1981 Est.	91.1	1.4	28.3	14.9	3.2	42.0	-8.3

1/ For 1955-1976, years ending June 30; 1977-1981 years ending September 30.

2/ As defined in the national income accounts.

Source: ACIR staff computations based on U.S. Office of Management and Budget, Budget of the United States Government, annual; Fiscal Year 1981 Budget Revisions; and unpublished data; U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-74; Survey of Current Business, various issues; and ACIR staff estimates.

TABLE 104- FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1979

Fiscal Year	Total Federal Aid		Education	Highways	Public Welfare	Housing and Urban Development	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	79,172	32.1	11,602	6,197	20,051	2,969	38,353 1/
1979 Est.	84,300	32.3	13,500	7,400	21,000	3,630	38,770 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	8.4	--	13.7	0.4	2.7	1.9	12.0
1979 Est.	6.5	--	16.4	19.4	4.7	22.3	1.1
			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
1979 Est.	100.0	--	16.0	8.8	24.9	4.3	46.0

*Estimate.

1/ Includes 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, \$6,830 million in 1978, and \$6,848 million in 1979.

2/ Annual average increase 1954 to 1964.

3/ Annual 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 105 - FEDERAL AID TO STATE AND LOCAL GOVERNMENTS,
BY FUNCTION, 1979-1981
(Millions of Dollars)

Function	1979	1980 Est.	1981 Est.
National defense.....	94	77	57
Energy.....	183	470	597
Agriculture.....	456	505	493
National resources and environment.....	4,630	5,091	5,026
Commerce and housing credit.....	12	7	4
Transportation.....	10,438	12,390	11,372
Community and regional development.....	6,641	5,964	6,079
Education, training, employment, and social services.....	22,249	21,278	22,063
Health.....	14,377	16,141	17,373
Income security.....	14,740	18,295	20,011
Veterans benefits and services.....	86	86	82
Administration of justice.....	517	515	437
General government.....	202	194	192
Revenue sharing and other general purpose fiscal assistance	8,233	8,746	7,202
Total.....	82,858	89,759	90,989

Source: Federal Government Finances, April 1980 edition, Office of Management and Budget, Budget Review Division, Fiscal Analysis Branch.

TABLE 106
INTERGOVERNMENTAL AID AND THE FEDERAL COMPONENT OF STATE AID TO
LOCAL GOVERNMENT: NATIONAL TOTALS, 1977
(millions of dollars)

Intergovernmental Aid Flows	Expenditure Function					
	Total Expenditure	Education	Highways	Public Welfare	Health and Hospitals	All Other
Nominal Federal Aid to States	\$45,890	\$ 9,035	\$6,363	\$18,723	\$1,532	\$10,237
Nominal Federal-Local Aid	16,554	1,312	98	162	206	14,776
Nominal State-Local Aid	60,277	36,428	3,467	9,243	1,411	9,728
Pass-Through	12,262	5,164	232	4,971	413	1,482
Net Federal Aid to States	33,628	3,871	6,131	13,752	1,119	8,755
Net Federal-Local Aid	28,816	6,476	330	5,133	619	16,258
Net State-Local Aid	48,015	31,264	3,235	4,272	998	8,246
Percent Difference in Federal- Local Aid Due to Pass- Through	74.1%	393.6%	236.7%	3,068.5%	200.5%	10.0%
Pass-Through as a Percent of Total Federal Aid	19.6	49.9	3.6	26.3	23.8	5.9

SOURCE: Advisory Commission on Intergovernmental Relations, Recent Trends in Federal and State Aid to Local Governments, M-118, July 1980.

TABLE 107

FEDERAL PASS-THROUGH COMPONENT OF NOMINAL STATE AID,
BY STATE, BY FUNCTION, 1976-77
(millions of dollars)

State	Public		Highway	Health and Hospitals	Housing and Urban Renewal	Sewerage	Criminal Justice	Man- power	Older Ameri- cans	All Other
	Education	Welfare								
Alabama	117	—	—	3	—	—	6	43	6	—
Alaska	6	—	—	4	—	—	2	5	—	—
Arizona	56	—	—	2	—	—	7	1	3	—
Arkansas	67	—	—	7	—	—	4	26	4	3
California	517	1,183	22	100	—	—	48	10	15	45
Colorado	42	67	—	—	—	—	6	—	—	9
Connecticut	39	1	—	—	—	—	3	28	—	3
Delaware	13	—	—	—	—	—	1	9	—	—
Florida	194	—	—	2	—	—	18	10	12	3
Georgia	165	—	—	10	—	—	8	67	5	1
Hawaii	—	—	—	—	—	—	—	—	—	—
Idaho	21	—	6	—	—	—	1	—	—	11
Illinois	243	2	3	16	—	—	25	6	—	8
Indiana	76	73	3	—	—	—	13	20	—	—
Iowa	37	3	10	2	—	—	6	—	3	—
Kansas	41	—	—	1	—	—	3	9	—	3
Kentucky	87	—	—	16	—	—	3	—	—	12
Louisiana	133	—	—	7	—	—	9	15	—	4
Maine	21	—	—	—	—	—	3	9	—	—
Maryland	82	116	111	14	—	—	7	—	—	—
Massachusetts	110	—	—	—	3	—	12	77	—	4
Michigan	142	—	—	1	—	—	19	45	—	3
Minnesota	79	149	—	6	—	—	9	9	—	1
Mississippi	94	—	2	6	—	—	2	—	—	2
Missouri	80	—	7	3	—	14	11	12	8	7
Montana	20	—	7	1	—	—	3	8	—	2
Nebraska	23	7	—	5	—	—	4	—	—	—
Nevada	10	—	—	1	—	—	4	—	—	—
New Hampshire	11	—	—	—	—	—	2	5	—	2
New Jersey	160	263	—	—	—	—	9	—	—	—
New Mexico	43	—	—	—	—	—	1	—	—	1
New York	444	2,580	—	99	—	—	60	42	19	25
North Carolina	216	159	—	13	—	—	14	56	—	—
North Dakota	13	3	—	1	—	—	1	—	—	1
Ohio	438	15	—	21	—	—	27	—	—	1
Oklahoma	67	—	—	1	—	—	4	—	4	12
Oregon	64	—	49	2	—	—	7	—	—	4
Pennsylvania	287	49	—	21	—	—	36	13	17	10
Rhode Island	9	—	—	—	—	—	2	10	—	1
South Carolina	102	—	—	—	—	—	4	49	—	3
South Dakota	16	—	—	—	—	—	3	—	—	4
Tennessee	139	2	—	2	—	—	5	—	—	7
Texas	290	—	—	—	—	—	22	—	3	—
Utah	21	—	—	3	—	—	2	17	1	5
Vermont	7	—	—	—	—	—	1	9	—	6
Virginia	131	98	—	5	—	—	8	—	—	11
Washington	71	—	12	21	—	—	15	—	—	25
West Virginia	50	—	—	1	—	—	2	—	4	8
Wisconsin	63	201	—	16	—	—	5	25	5	6
Wyoming	7	—	—	—	—	—	1	—	—	—

— Represents zero or rounds to zero.

Source: Advisory Commission on Intergovernmental Relations, Recent Trends in Federal and State Aid to Local Governments, M-118, July 1980.

TABLE 108 - STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1979

Fiscal Year	Local Government Intergovernmental Revenue From --													
	State Inter-governmental Revenue From--		Federal Government (Direct)					State Governments 1/				All Governments - Federal, State and Interlocal		
	Federal Government	Local Governments	All Loc. Governments 2/	Municipalities	Counties	School Districts	All Local Governments 2/	Municipalities	Counties	School Districts	All Local Governments 2/3/	Municipalities	Counties	School Districts
Intergovernmental Revenue (In Millions)														
1955	\$ 2,762	\$ 226	\$ 368	\$ 121	\$ 31	\$ 169	\$ 5,987	\$ 1,236	\$ 1,767	\$ 2,720	\$ 6,355	\$ 1,439	\$ 1,837	\$ 3,031
1960 4/	6,382	363	592	256	45	225	9,522	1,868	2,245	4,850	10,114	2,321	2,385	5,278
1965 4/	9,874	447	1,155	557	98	331	14,010	2,745	3,325	6,865	15,165	3,534	3,495	7,460
1970 4/	19,252	995	2,605	1,337	234	535	26,920	6,173	7,000	12,895	29,525	7,906	7,290	14,436
1971 4/	22,754	1,054	3,391	1,861	302	700	31,081	7,401	8,145	14,730	34,473	9,697	8,490	16,299
1972	26,791	1,191	4,551	2,538	405	749	35,143	8,434	9,252	16,471	39,694	11,528	9,956	17,653
1973	31,353	1,339	7,903	4,370	1,075	790	39,963	9,694	10,262	17,995	47,866	14,697	11,736	19,291
1974	31,632	1,538	10,199	5,458	2,331	829	44,553	10,464	10,890	21,720	54,752	16,624	13,666	23,112
1975	36,148	1,680	10,906	5,844	2,385	871	51,068	13,052	11,842	24,209	61,974	19,648	14,755	26,066
1976	42,013	2,704	13,576	7,442	2,911	894	56,169	13,772	13,156	27,181	69,746	22,234	16,677	29,160
1977	45,938	2,737	16,637	8,880	3,741	934	60,311	14,236	14,315	29,660	76,948	24,139	18,787	31,887
1978	50,200	3,262	19,393	10,234	4,824	1,229	64,661	14,492	15,389	33,631	84,054	25,833	20,878	34,858
1979 4/	53,500	3,700	19,640	10,080	5,010	1,285	70,750	15,160	18,240	36,500	90,390	28,480	24,120	37,000
Intergovernmental Revenue As A Percentage of General Revenue From Own Sources														
1955	20.9	1.7	2.5	1.9	1.1	4.3	40.6	19.4	59.9	69.0	43.1	22.5	62.2	76.9
1960 4/	31.0	1.8	2.6	2.8	1.0	3.2	41.6	20.1	52.2	69.3	44.1	25.0	55.5	75.4
1965 4/	32.3	1.5	3.6	4.5	1.6	3.1	43.3	22.2	53.7	64.8	46.9	28.6	56.5	70.5
1970 4/	33.5	1.7	5.1	7.1	2.3	3.1	52.4	33.0	67.4	75.1	57.5	42.2	70.2	84.1
1971 4/	37.1	1.7	5.9	8.9	2.6	3.7	54.1	35.4	69.0	77.4	60.0	46.4	72.0	85.6
1972	37.9	1.7	7.1	10.8	3.0	3.6	54.5	35.9	68.1	79.3	61.6	49.1	73.3	84.9
1973	39.0	1.7	11.2	17.0	7.1	3.5	56.7	37.7	67.9	80.2	67.9	57.2	77.7	86.0
1974	35.5	1.7	13.3	19.8	14.2	3.4	58.1	38.0	66.2	88.6	71.3	60.4	83.1	94.3
1975	37.3	1.7	12.9	19.3	13.1	3.2	60.5	43.2	65.3	90.3	73.5	65.0	81.3	97.2
1976	39.1	2.5	14.6	22.5	14.4	3.0	60.3	41.6	64.9	91.5	74.8	67.2	82.3	98.1
1977	37.9	2.3	16.3	24.2	16.5	3.0	59.1	38.7	63.2	94.4	75.4	65.7	82.9	101.5
1978	37.0	2.4	17.5	25.8	19.2	3.7	58.4	36.5	61.1	97.0	75.9	65.1	82.9	103.7
1979 4/	36.8	2.5	17.0	24.0	19.4	3.7	61.1	36.1	70.6	105.5	78.0	63.1	93.3	107.0

1/ Includes indirect federal aid passed through the states. Such aid in 1979 is estimated to be approximately \$16 billion-- estimated on basis at 1967 data latest available.

2/ Includes townships and special districts.

3/ Duplicative intergovernmental transfers are excluded.

4/ Partially estimated.

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

TABLE 109 - STATE AND FEDERAL AID PER DOLLAR OF LOCAL GOVERNMENT OWN SOURCE
GENERAL REVENUE, BY STATE, FISCAL YEAR 1978

State and Region	State Aid Per Dollar of General Revenue From Own Sources				Federal Aid ^{1/} Per Dollar of General Revenue From Own Sources			
	All Local Governments ^{2/}	Municipalities	Counties	School Districts	All Local Governments ^{2/}	Municipalities	Counties	School Districts
United States	\$0.58	\$0.37	\$0.61	\$0.97	\$0.18	\$0.26	\$0.19	\$0.04
New England	.37	.30	.31 ^{3/}	2.54	.18	.26	.20	.03
Connecticut	.31	.38	.25 ^{3/}	4.33	.13	.19	.08 ^{2/}	.11
Maine	.63	.40	.40 ^{3/}	1.54	.24	.22	.23 ^{2/}	.01
Massachusetts	.35	.31	.25 ^{3/}	8.89	.20	.24	.11 ^{2/}	.04
New Hampshire	.21	.23	.31 ^{3/}	.11	.13	.21	.26 ^{2/}	*
Rhode Island	.43	.40	.44 ^{3/}	--	.23	.25	.15 ^{2/}	--
Vermont	.30	.07	.22 ^{3/}	.39	.17	.47	.39 ^{2/}	*
Midwest	.63 ^{4/}	.56 ^{4/}	.51 ^{4/}	.86 ^{4/}	.39	.41	.30	.03
Delaware	.91	.30	.14	2.55	.51	.62	.99	.14
Dist. of Col.	--	--	--	--	1.14	.73	--	--
Maryland	.59	1.23	.43	--	.22	.46	.12	--
New Jersey	.42	.39	.60	.11	.13	.12	.23	*
New York	.68	.69	.78	.80	.13	.17	.17	.01
Pennsylvania	.54	.18	.58	.82	.19	.34	.32	.01
Great Lakes	.67	.38	.77	.89	.16	.29	.18	.03
Illinois	.46	.18	.35	.80	.15	.23	.18	.01
Indiana	.73	.40	.56	1.09	.15	.38	.10	.02
Michigan	.61	.40	.95	.68	.19	.36	.34	.04
Ohio	.58	.15	.74	.89	.16	.30	.15	.01
Wisconsin	.98	.78	1.25	.97	.13	.17	.14	.05
Plains	.50	.21	.35	.84	.15	.30	.12	.04
Iowa	.67	.32	.41	1.08	.14	.34	.09	.03
Kansas	.35	.10	.14	.67	.11	.23	.09	.02
Minnesota	.90	.39	.92	1.43	.17	.24	.15	.01
Missouri	.40	.11	.12	.84	.22	.33	.16	.07
Nebraska	.27	.26	.32	.30	.12	.32	.11	.03
North Dakota	.65	.24	.45	1.16	.15	.26	.11	.07
South Dakota	.25	.08	.10	.42	.15	.35	.13	.05
Southeast	.74	.25	.46	1.97	.22	.36	.22	.06
Alabama	.73	.08	.45	3.31	.20	.28	.23	.08
Arkansas	.82	.37	.41	1.44	.22	.40	.25	.04
Florida	.57	.21	.16	1.58	.20	.25	.29	.09
Georgia	.42	.15	.13	1.30	.22	.28	.19	.07
Kentucky	.91	.06	.39	2.49	.30	.38	.39	.06
Louisiana	.77	.16	.33	2.08	.22	.42	.18	.05
Mississippi	.95	.49	.34	2.36	.23	.44	.17	.14
North Carolina	.89	.30	1.59	--	.29	.54	.19	--
South Carolina	.70	.22	.32	1.54	.17	.44	.16	.06
Tennessee	.51	.47	.57	5.29	.21	.32	.08	.06
Virginia	.50	.44	.59	--	.19	.25	.15	--
West Virginia	1.05	.05	.26	2.23	.20	.26	.39	.06
Southwest	.86	.32	.34	2.02	.26	.37	.26	.14
Arizona	.65	.42	.46	1.03	.19	.39	.23	.03
New Mexico	1.66	.77	.23	4.19	.47	.55	.49	.40
Oklahoma	.65	.06	.61	1.66	.24	.32	.19	.07
Texas	.47	.02	.07	1.20	.14	.22	.12	.08
Rocky Mountain	.54	.37	.30	1.09	.14	.34	.14	.07
Colorado	.44	.16	.57	.71	.14	.21	.20	.04
Idaho	.60	.25	.32	1.23	.16	.47	.13	.07
Montana	.49	.17	.14	1.33	.15	.28	.12	.11
Utah	.71	.10	.33	1.45	.17	.25	.18	.09
Wyoming	.45	1.19	.13	.71	.10	.47	.06	.05
Far West ^{5/}	.53	.22	.59	1.19	.18	.28	.37	.07
California	.61	.30	.88	.77	.14	.19	.21	.03
Nevada	.42	.20	.10	1.60	.14	.24	.10	.12
Oregon	.47	.15	.93	.60	.25	.39	.95	.03
Washington	.63	.25	.44	1.79	.17	.30	.22	.09
Alaska	.64	.50	1.16	--	.15	.15	.16	--
Hawaii	.16	.08	.44	--	.46	.50	.33	--

(--) Indicates "not applicable."

*Less than \$0.005.

^{1/} Direct federal aid, excludes any federal aid passed through the states.

^{2/} Includes townships and special districts.

^{3/} Townships.

^{4/} Excluding the District of Columbia.

^{5/} Excludes Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in 1977-78.

TABLE 110 - FEDERAL AND STATE AID TO MUNICIPALITIES PER \$100 OF OWN SOURCE MUNICIPAL REVENUE, 1975 AND 1978

State and Region	Federal & State Aid		Federal Aid		State Aid	
	1978	1975	1978	1975	1978	1975
United States	\$62	\$63	\$26	\$19	\$37	\$42
New England						
Connecticut	58	48	20	14	39	34
Maine	62	45	22	16	40	30
Massachusetts	55	48	24	13	31	35
New Hampshire	44	51	21	27	23	23
Rhode Island	66	53	26	15	40	38
Vermont	55	31	47	24	7	7
Mideast						
Delaware	92	69	63	32	30	37
Dist. of Col.	73	90	73	90	0	0
Maryland	170	156	46	29	123	128
New Jersey	52	48	12	8	39	40
New York	86	106	17	12	69	93
Pennsylvania	51	48	34	25	18	23
Great Lakes						
Illinois	41	37	23	18	18	19
Indiana	77	68	38	27	40	41
Michigan	75	51	36	24	40	27
Ohio	45	41	30	21	15	21
Wisconsin	96	90	17	11	79	79
Plains						
Iowa	66	59	34	29	32	30
Kansas	33	35	23	21	10	14
Minnesota	62	51	24	15	39	36
Missouri	44	29	33	20	11	10
Nebraska	58	46	32	20	26	26
North Dakota	50	40	26	16	24	24
South Dakota	43	54	35	43	8	10
Southeast						
Alabama	31	26	23	19	8	7
Arkansas	77	58	40	29	37	29
Florida	46	40	25	16	21	24
Georgia	43	32	28	24	15	9
Kentucky	48	34	38	29	6	5
Louisiana	59	49	43	30	17	19
Mississippi	92	89	44	36	49	52
North Carolina	83	65	54	34	30	31
South Carolina	66	54	44	37	22	17
Tennessee	79	72	32	21	47	51
Virginia	69	78	25	21	44	57
West Virginia	30	28	26	26	5	2
Southwest						
Arizona	81	68	39	28	42	40
New Mexico	132	151	55	60	77	91
Oklahoma	37	38	32	27	6	10
Texas	24	22	22	20	2	2
Rocky Mountain						
Colorado	38	36	21	19	16	17
Idaho	72	60	47	35	25	25
Montana	45	42	28	28	17	15
Utah	35	35	25	19	10	16
Wyoming	165	106	47	38	119	68
Far West						
California	49	40	19	13	30	27
Nevada	44	54	24	21	20	33
Oregon	54	50	39	30	15	20
Washington	55	50	30	16	25	33
Alaska	65	60	15	13	50	47
Hawaii	57	34	50	26	8	8

Source: ACIR STAFF COMPUTATIONS BASED ON U.S. BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES 1974-75, GOVERNMENTAL FINANCES 1977-78.

TABLE 111 - LOCAL GOVERNMENT DEPENDENCY INDEX*
FISCAL YEARS 1962, 1975 AND 1978

Unit of Government	1962	1975	1978
<u>Federal and State Aid Per \$1 of Own Source General Revenue</u>			
All Local Governments	\$0.44	\$0.73	\$0.76
Counties	.60	.78	.80
Municipalities	.26	.63	.62
Townships	.28	.40	.41
School Districts	.65	.94	1.01
Special Districts	.15	.42	.44
<u>Federal Aid Per \$1 of Own Source General Revenue</u>			
All Local Governments	\$0.03	\$0.13	\$0.18
Counties	.01	.13	.19
Municipalities	.05	.19	.26
Townships	.01	.09	.13
School Districts	.02	.03	.04
Special Districts	.11	.28	.34
<u>State Aid Per \$1 of Own Source General Revenue</u>			
All Local Governments	\$0.41	\$0.60	\$0.58
Counties	.59	.65	.61
Municipalities	.21	.43	.37
Townships	.27	.31	.28
School Districts	.63	.90	.97
Special Districts	.04	.14	.10

*Interpretation: A score of \$.50 means that for each \$1.00 of local own source revenue \$.50 is received from the state or federal government.

Source: ACIR staff computations based on data from U.S. Department of Commerce, Bureau of the Census, Census of Governments, Vol. IV, 1962, and U.S. Department of Commerce, Bureau of the Census, Governmental Finances in 1974-75 and Governmental Finances in 1977-78.

TABLE 112- STATE AID OUTLAY IN RELATION TO LOCAL OWN SOURCE REVENUE,
1954, 1964, AND 1969 THROUGH 1979

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	
1978	65,815	59.4	6,819	40,125	3,821	8,586	6,464	
1979 Est.	71,500	60.8	7,400	43,200	4,150	8,950	7,800	
			Annual Percentage Increase or Decrease (-)					
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	
1978	7.7	--	7.0	8.5	5.2	-1.9	20.8	
1979 Est.	8.6	--	8.5	7.7	8.6	4.2	20.7	
			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	
1978	100.0	--	10.4	61.0	5.8	13.0	9.8	
1979 Est.	100.0	--	10.3	60.4	5.8	12.5	10.9	

^{1/} Annual average increase 1954 to 1964.

^{2/} Annual 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 113 - DISTRIBUTION OF STATE AID, BY FUNCTION, BY DISTRIBUTION METHOD, 1977
(Dollar Amounts in Thousands)

	Total State Aid	Gen'l. Local Government Support	Public Education	Public Welfare	Public Highways	Health & Hospitals	Corrections & Law Enforcement	Sewage	Misc. & Other
Amount	\$61,072,507	\$6,553,843	\$36,880,654	\$8,781,675	\$3,629,737	\$1,332,497	\$773,188	\$542,342	\$2,578,571
% of Total State Aid	100.0%	10.7%	60.4%	14.4%	5.9%	2.2%	1.3%	0.9%	4.2%
Number of Programs	2,390	235	842	119	134	189	135	42	694
Bases of Distribution									
Equalizing--Total	\$23,213,959	\$2,915,442	\$19,439,519	\$ 34,708	\$ 765,367	\$ 31,035	--	--	\$ 27,888
Varied Per Capita Rates	766,485	766,485							
Population	2,186,477	1,417,207		2,323	730,022	9,037			27,888
Tax Capacity, Effort	779,416	689,688		32,385	35,345	21,998			
Other	19,481,581	42,062	19,439,519						
Non-equalizing--Total	27,787,834	3,051,783	12,285,494	7,815,084	1,652,548	914,178	\$669,199	\$351,377	1,048,171
Origin	2,134,259	854,189	857,060		302,107	268	4,566		116,069
Property Tax Reimb.	1,684,578	1,684,578							
Flat	209,099	14,302	43,821		148,967				2,009
Assessed Valuation	34,713	34,713							
Costs (Local)	16,061,809		5,467,208	7,815,084	180,304	902,535	613,672	318,972	764,034
Rate Per Unit									
Per Student	1,483,567		1,483,567						
Per Patient or Bed	1,748					1,748			
Program Measures									
School Age Pop.	805,174		805,174						
Enrollments	102,504		102,504						
Av. Daily Attend.	1,812,780		1,812,780						
Fuel Sales	26,384				26,384				
Motor Veh. Reg. Fees	415,035				415,035				
Area	62,393				62,393				
Mileage	472,191				472,191				
Other	2,481,600	464,001	1,713,380		45,167	9,627	50,961	32,405	166,059
Not Specified	4,445,235	59,957	1,732,822	567,347	298,542	301,896	37,301	190,965	1,256,405
Not Allocable	5,625,486	526,661	3,422,819	364,536	913,286	85,388	66,689		246,107

Source: U.S. Bureau of the Census, Census of Governments, 1977, Vol. 6, No. 3, State Payments to Local Governments (Washington, D.C.: Government Printing Office), 1979; and Wisconsin Department of Revenue (for General Local Government Support Program in Wisconsin).

TABLE 114 - STATE REVENUE SHARING PROGRAMS: DISTRIBUTION FACTORS, 1977
(In Thousands of Dollars)

State	Equalizing			Non-Equalizing			Not Specified	Not Allocable	Total
	Population	Tax Capacity, Effort	Other Need Measures	Origin	Property Tax Reimbursement	Other			
Alabama	6,403			10,435		3,406	1,034		21,278
Alaska			16,567	14,921	1,299				32,787
Arizona	79,419			72,547					151,966
Arkansas	17,293					8,234			25,527
California	372,920			45,485	600,779			78,450	1,097,634
Colorado							15,564		15,564
Connecticut	7,553		13,979	8,974	45,916				76,422
Delaware									--
Florida	20,914			17,831	16,900			167,874	223,519
Georgia			13,517			2,600			16,117
Hawaii		21,560							21,560
Idaho	4,792				21,704				26,496
Illinois	149,347								149,347
Indiana	34,977			3,703	270,406	4,830			313,916
Iowa	26,404			3,333	164,572	6,012			200,321
Kansas	10,242			327	14,481	818			25,868
Kentucky					801				801
Louisiana		322	31,355	34,883		16,113		95,741	178,414
Maine		9,888			2,886				12,774
Maryland	19,731			24,293	17,574	28,334			89,946
Massachusetts		41,660		10,868	18,654				71,182
Michigan	248,124	63,753	9,816	2,184	6,286	132,943			463,106
Minnesota		240,000		7,494		24,364	18,730		290,588
Mississippi	750			66,498	7,563	2,246			77,057
Missouri				1,590		3,546			5,136
Montana				1,450					1,450
Nebraska	11,623				62,537	2,723		4,600	81,483
Nevada	13,190			85	280	1,764			15,319
New Hampshire	5,571			8,027	16,624				30,222
New Jersey		25,000			193,947	7,726	8,700		235,373
New Mexico				67,243		518	1,565		69,326
New York			718,563	296,982	650		10,075		1,026,270
North Carolina	12,096			33,489	330	34,172			80,087
North Dakota	2,787			307	806	10,971			14,871
Ohio				11,542	203,379			171,915	386,836
Oklahoma	6,299			1,080	148				7,527
Oregon	21,850			1,134		12,592			35,576
Pennsylvania				32,833					32,833
Rhode Island	189				6,198	3,731	308		10,426
South Carolina	42,750			7,090	5,063				54,903
South Dakota	2,260			103	602	1,785			4,750
Tennessee	41,050			8,174	3,041	898		8,081	61,244
Texas				15,507					15,507
Utah	1,000								1,000
Vermont				133		7			140
Virginia	20,315			308					20,623
Washington	27,206			14,535					41,741
West Virginia				8,276			3,981		12,257
Wisconsin	184,966	287,491	4,750	17,712		202,683			697,602
Wyoming	25,186			2,813	1,152				29,151
U.S. TOTAL	1,417,207	689,688	808,547	854,189	1,684,578	513,016	59,957	526,661	6,553,843

Source: U.S. Bureau of the Census, *Census of Governments, 1977*, Vol. 6, No. 3, *State Payments to Local Governments* (Washington, D.C., Government Printing Office) 1979; and Wisconsin Department of Revenue (for Wisconsin data).

TABLE 115 - THE GROWTH IN PUBLIC EMPLOYMENT AND PAYROLLS
SELECTED YEARS 1929-1979

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	15,459	2,848	3,481	9,130	3.0	0.2	4.1	3.4
1978	15,631	2,888	3,539	9,204	1.1	1.4	1.7	0.8
1979 Est.	15,755	2,895	3,590	9,270	0.8	0.2	1.4	0.7
PAYROLL ^{3/}								
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	184,061	47,021	38,335	98,705	10.2	9.9	10.4	10.2
1978	197,796	52,127	41,796	103,873	7.5	10.9	9.0	5.2
1979 Est.	209,275	55,775	44,500	109,000	5.8	7.0	6.5	4.9

*Less than 0.05 percent.

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

^{2/} Partially estimated.

^{3/} October payroll multiplied by twelve.

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

TABLE 116 - DISTRIBUTION OF PUBLIC EMPLOYMENT BY LEVEL OF GOVERNMENT, 1953-1978

Year	Total Civilian			Total, Including Military		
	Federal	State	Local	Federal	State	Local
1953	36.6%	14.8%	48.5%	59.0%	9.6%	31.4%
1957	33.7	16.0	50.3	52.2	11.5	36.3
1962	29.9	17.4	52.7	47.3	13.1	39.6
1967	28.6	18.6	52.7	46.1	14.1	39.8
1972	23.2	20.7	56.1	35.6	17.3	47.0
1973	22.5	20.6	56.9	34.5	17.4	48.1
1974	22.6	20.8	56.6	33.8	17.8	48.4
1975	22.3	21.1	56.6	33.2	18.2	48.7
1976	21.8	21.4	56.8	32.5	18.5	49.0
1977	21.2	21.6	57.2	31.8	18.7	49.5
1978	21.2	21.8	57.0	31.7	18.9	49.4
Percent Change in Relative Proportion	-42.1%	+47.3%	+17.5%	-46.3%	+96.9%	+57.3%

Sources: U.S. Statistical Abstracts, ACIR reports, and Governments Division, Bureau of the Census, GE No. 1 series, Public Employment in 1977 and 1978.

TABLE 117- NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES BY MAJOR INDUSTRY, 1955-1978

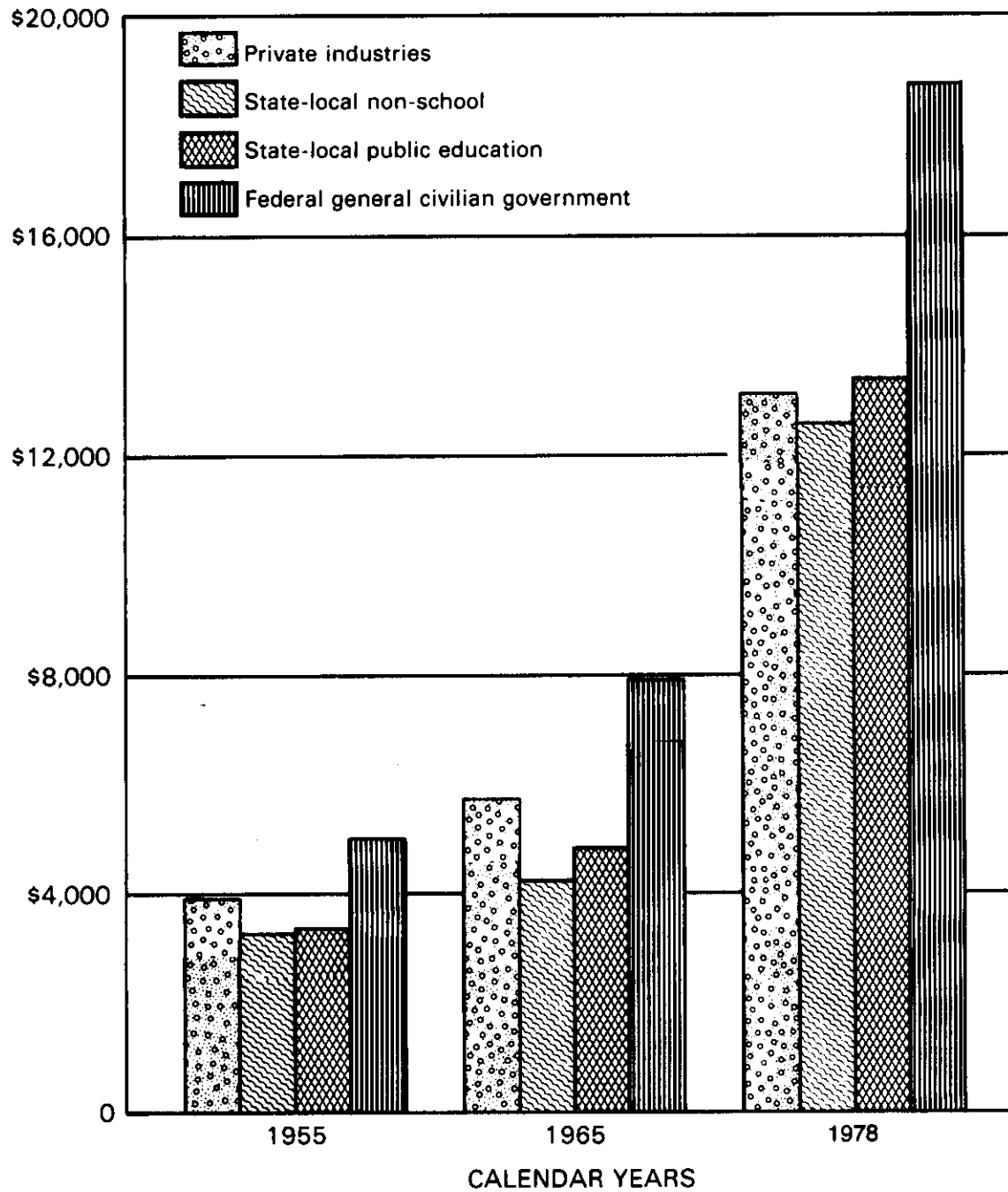
Industry	Number of Full-Time Equivalent Employees (In Thousands)						Annual Average Percent Increase or Decrease (-) 1955-1978
	1978	1975	1970	1965	1960	1955	
All Domestic Industries	83,150	74,386	70,858	62,287	56,487	54,096	1.9
Private Industries	67,305	59,058	56,271	50,023	45,906	44,260	1.8
Agriculture, Forestry and Fisheries	1,486	1,412	1,237	1,461	1,748	1,842	-0.9
Mining	858	733	614	623	691	797	0.3
Contract Construction	4,048	3,346	3,372	3,125	2,732	2,669	1.8
Manufacturing	19,995	17,730	18,874	17,592	16,165	16,475	0.8
Transportation	2,761	2,507	2,593	2,458	2,498	2,693	0.1
Communication	1,168	1,111	1,066	844	807	811	1.6
Electric, Gas and Sanita- tion Services	763	719	667	610	600	577	1.2
Wholesale and Retail Trade	16,672	14,513	13,062	11,209	10,165	9,418	2.5
Wholesale Trade	4,769	4,224	3,621	3,160	2,918	2,681	2.5
Retail Trade	11,903	10,289	9,441	8,049	7,247	6,737	2.5
Finance, Insurance and Real Estate Services	4,445	3,993	3,504	2,877	2,551	2,207	3.1
Services	15,109	12,994	11,282	9,224	7,949	6,771	3.6
General Civilian Government	12,147	11,557	9,955	8,219	6,843	5,784	3.3
Federal	2,024	1,984	1,939	1,772	1,689	1,641	0.9
State and Local	10,123	9,573	8,016	6,447	5,154	4,143	4.0
Public Education	5,213	4,998	4,226	3,287	2,490	1,915	4.5
Non-School	4,910	4,575	3,790	3,160	2,664	2,228	3.5
Government Enterprises and Military ^{1/}	3,698	3,771	4,632	4,045	3,738	4,052	-0.4
<u>Government Employment as a Percentage of Private Industry Employment</u>							
General Civilian Government	18.0	19.6	17.7	16.4	14.9	13.1	
Federal	3.0	3.4	3.4	3.5	3.7	3.7	
State and Local	15.0	16.2	14.2	12.9	11.2	9.4	
Public Education	7.7	8.5	7.5	6.6	5.4	4.3	
Non-School	7.3	7.7	6.7	6.3	5.8	5.0	
Government Enterprises and Military	5.5	6.4	8.2	8.1	8.1	9.2	
<u>Private-Public Employment Growth: Annual Average Percent Increase or Decrease (-)</u>							
	1955-78	1975-78	1970-75	1965-70	1960-65	1955-60	
Private	1.8	4.5	1.0	2.4	1.7	0.7	
Federal General Civ. Gov.	0.9	0.7	0.5	1.8	1.0	0.6	
State-Local General Gov.	4.0	1.9	3.6	4.5	4.6	4.5	
Public Education	4.5	1.4	3.4	5.2	5.7	5.4	
Non-School	3.5	2.4	3.8	3.7	3.5	3.6	

^{1/} Federal military, 2.2 million in 1978; and federal, state, local enterprises, 1.5 million in 1978.

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 1979.

Average
Annual
Earnings

Figure 6
Private Industry — Public Sector Wage and Salary Trends



Source: Table 118.

TABLE 118 - WAGES AND SALARIES PER FULL-TIME EQUIVALENT EMPLOYEE,
BY MAJOR INDUSTRY, 1955-1978

Industry	Wages and Salaries Per Full-Time Equivalent Employee						Annual Average Percent Increase 1955-1978
	1978	1975	1970	1965	1960	1955	
All Domestic Industries	\$13,272	\$10,833	\$7,711	\$5,812	\$4,817	\$3,915	5.5
Private Industries	13,157	10,674	7,649	5,673	4,851	3,595	5.4
Agriculture, Forestry and Fisheries	7,099	5,744	4,300	2,892	2,003	1,636	6.6
Mining	19,016	14,765	9,445	6,898	5,724	4,722	6.2
Contract Construction	15,371	13,438	9,835	6,933	5,756	4,615	5.4
Manufacturing	14,918	11,903	8,381	6,566	5,548	4,482	5.4
Transportation	17,318	13,596	9,391	6,994	5,836	4,623	5.9
Communication	18,379	13,726	8,752	6,820	5,531	4,338	6.5
Electric, Gas, and Sanitation Services	18,060	14,056	10,023	7,476	6,147	4,782	5.9
Wholesale and Retail Trade	11,178	9,362	6,871	5,328	4,478	3,680	4.9
Wholesale Trade	15,680	12,928	9,339	7,092	5,852	4,690	5.4
Retail Trade	9,374	7,899	5,925	4,636	3,924	3,279	4.7
Finance, Insurance and Real Estate Services	13,337	10,619	7,821	5,971	4,921	4,010	5.4
Services	11,216	9,056	6,244	4,557	3,684	2,956	6.0
General Civilian Government	13,962	11,589	8,411	6,055	4,910	3,916	5.7
Federal	18,948	15,194	10,975	7,860	6,074	4,802	6.1
State and Local	12,966	10,842	7,790	5,558	4,528	3,565	5.8
Public Education	13,392	11,134	8,140	5,848	4,762	3,608	5.9
Non-School	12,512	10,523	7,400	5,257	4,308	3,427	5.7
Government Enterprises and Military	13,085	11,006	6,964	4,970	4,162	3,438	6.0
<u>Government Earnings as a Percentage of Private Industry Earnings</u>							
General Civilian Government	106.1	108.6	110.0	106.7	101.2	98.9	
Federal	144.0	142.3	143.5	138.6	125.2	121.3	
State and Local	98.5	101.6	101.8	98.0	93.3	90.0	
Public Education	101.8	104.3	106.4	103.1	98.2	91.1	
Non-School	95.1	98.6	96.7	92.7	88.8	89.1	
Government Enterprises and Military	99.5	103.1	91.0	87.6	85.8	86.8	
<u>Private-Public Wage Gains: Annual Average Percent Increase</u>							
	1955-78	1975-78	1970-75	1965-70	1960-65	1955-60	
Private	5.4	7.2	6.9	6.2	3.2	4.1	
Federal General Civ. Govern.	6.1	7.6	6.7	6.9	5.3	4.8	
State-Local General Govern.	5.8	6.1	6.8	7.0	4.2	4.9	
Public Education	5.9	6.3	6.5	6.8	4.2	5.7	
Non-School	5.7	5.9	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 1979.

TABLE 119 - ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES, BY STATE, SELECTED YEARS, 1957-1978 ^{1/}

State and Region	1978	1976	1972	1967	1962	1957	Average Annual Increase		
							1976-78	1972-76	1957-72
United States	\$13,668	\$12,252	\$9,480	\$6,816	\$5,304	\$4,032 ^{1/}	5.6%	6.6%	5.9%
New England	12,836	11,388	9,088	6,580	4,974	3,690	6.2	5.8	6.2
Maine	11,064	9,960	7,908	5,736	4,368	3,156	5.4	5.9	6.3
New Hampshire	11,904	10,500	8,232	6,096	4,608	3,384	6.5	6.3	6.1
Vermont	11,988	10,464	8,628	6,468	4,812	3,480	7.0	4.9	6.2
Massachusetts	14,112	12,660	9,912	6,996	5,256	4,032	5.6	6.3	6.2
Rhode Island	14,160	12,252	9,384	6,696	5,052	3,588	7.5	6.9	6.6
Connecticut	13,788	12,492	10,464	7,488	5,748	4,500	5.1	4.5	5.8
Mideast	15,108	13,478	10,118	7,002	5,490	4,292	5.9	7.4	5.9
New York	15,612	14,352	11,424	7,728	6,000	4,644	4.3	5.9	6.2
New Jersey	14,484	13,092	10,620	7,308	5,748	4,440	5.2	5.4	6.0
Pennsylvania	14,064	12,240	9,528	6,564	4,956	3,960	7.2	6.5	6.0
Delaware	12,900	11,544	8,556	6,060	4,884	3,888	5.7	7.8	5.4
Maryland	14,220	12,876	10,176	6,888	5,244	4,092	5.1	6.1	6.3
Dist. of Col.	19,368	16,764	10,404	7,464	6,108	4,728	7.5	12.7	5.4
Great Lakes	14,297	12,562	9,922	7,044	5,498	4,318	6.7	6.1	5.7
Michigan	16,272	14,268	11,460	7,836	5,856	4,620	6.8	5.6	6.2
Ohio	13,152	12,048	9,072	6,504	5,100	4,044	4.5	7.4	5.5
Indiana	12,384	10,668	8,436	6,516	5,148	4,008	7.7	6.0	5.1
Illinois	15,480	13,428	10,728	7,260	5,940	4,536	7.4	5.8	5.9
Wisconsin	14,196	12,396	9,912	7,104	5,448	4,380	7.0	5.8	5.6
Plains	12,486	11,018	8,271	6,089	4,757	3,585	6.5	7.4	5.7
Minnesota	14,784	12,732	9,984	7,140	5,580	4,152	7.8	6.3	6.0
Iowa	13,056	11,520	8,676	6,312	4,764	3,492	6.5	7.3	6.3
Missouri	11,820	10,680	8,292	6,036	4,680	3,516	5.2	6.5	5.9
North Dakota	12,912	11,268	7,968	6,012	4,824	3,636	7.0	9.0	5.4
South Dakota	11,316	10,128	7,404	5,496	4,332	3,360	5.7	8.1	5.4
Nebraska	11,904	10,344	7,716	5,820	4,440	3,444	7.3	7.6	5.5
Kansas	11,604	10,452	7,860	5,808	4,680	3,492	5.4	7.4	5.6
Southeast	11,161	9,789	7,395	5,460	4,195	3,160	6.8	7.3	5.8
Virginia	12,132	10,632	8,472	6,096	4,632	3,420	6.8	5.8	6.2
West Virginia	11,208	10,104	7,092	5,496	4,284	3,684	5.3	9.3	4.5
Kentucky	11,376	9,900	7,596	5,544	4,488	3,192	7.2	6.8	6.0
Tennessee	11,256	9,528	7,140	5,352	4,104	3,096	8.7	7.5	5.7
North Carolina	11,676	10,404	8,292	6,000	4,824	3,312	5.9	5.8	6.3
South Carolina	10,752	9,492	7,212	5,172	3,960	2,724	6.4	7.1	6.7
Georgia	10,716	9,528	7,128	5,484	3,996	2,940	6.1	7.5	6.1
Florida	12,420	11,196	8,724	5,976	4,536	3,432	5.3	6.4	6.4
Alabama	11,868	9,720	7,056	5,280	3,948	3,168	10.5	8.3	5.5
Mississippi	9,768	8,724	6,336	4,596	3,576	2,592	5.8	8.3	6.1
Louisiana	10,680	9,396	7,284	5,604	4,296	3,660	6.6	6.6	4.7
Arkansas	10,080	8,844	6,408	4,920	3,696	2,700	6.8	8.4	5.9
Southwest	12,315	10,881	7,968	6,072	4,899	3,801	6.4	8.1	5.1
Oklahoma	10,872	9,576	7,032	5,352	4,368	3,420	6.6	8.0	4.9
Texas	11,868	10,632	7,740	5,760	4,572	3,624	5.7	8.3	5.2
New Mexico	12,144	10,584	7,536	5,940	4,956	3,840	7.1	8.8	4.6
Arizona	14,376	12,732	9,564	7,236	5,700	4,320	6.3	7.4	5.4
Rocky Mountain	12,946	11,167	8,153	6,185	4,944	3,809	7.7	8.2	5.2
Montana	13,008	11,352	8,232	6,192	5,148	4,008	7.0	8.4	4.9
Idaho	11,988	10,176	7,332	5,820	4,464	3,504	8.5	8.5	5.0
Wyoming	12,888	11,196	7,896	6,132	4,932	3,900	7.3	9.1	4.8
Colorado	14,184	12,348	8,880	6,372	5,172	3,828	7.2	8.6	5.8
Utah	12,660	10,764	8,424	6,408	5,004	3,804	8.5	6.3	5.4
Far West ^{3/}	15,168	13,809	10,227	7,668	5,949	4,488	4.8	7.8	5.6
Washington	15,528	14,124	9,852	7,488	5,808	4,368	4.9	9.4	5.6
Oregon	14,268	12,696	9,528	7,092	5,508	4,152	6.0	7.4	5.7
Nevada	14,100	12,936	9,732	7,272	5,592	4,404	4.4	7.4	5.4
California	16,776	15,480	11,796	8,820	6,888	5,028	4.1	7.0	5.8
Alaska	21,996	19,680	13,620	9,876	8,040	(6,432) ^{2/}	5.7	9.6	5.1
Hawaii	14,952	14,028	9,780	7,224	6,036	(4,200) ^{2/}	3.2	9.4	5.8

Note: Regional totals are unweighted averages. Although the District of Columbia is included in this table, it should not be directly compared to the totals for the several states, which include data for large and small counties, cities, school districts, etc. The figures for the District of Columbia should instead be compared to those of other large cities and/or SMSA's.

^{1/} Estimated 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.

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

^{3/} Excluding Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Bureau of the Census, Census of Governments, various years, and Public Employment in 1978. 177

TABLE 120 - ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE, SELECTED YEARS 1957-1978 1/
(All States in the Rocky Mountain and Far West Regions Have Above Average State-Local Payrolls in Relations to State Personal Income)

1978										
State and Region	S-L Payroll as % of State Personal Income	State % Related to U.S. Average (U.S. = 100)	State-Local Payroll as % of State Personal Income -					Percentage Increase or Decrease (-)		
			1977	1975	1972	1967	1957	1977-78	1975-77	1957-75
United States	8.5	100	8.9	9.2	9.2	8.0	5.6 2/	-4.5	-3.3	64.3
New England	8.0	94	8.2	8.5	8.8	7.3	5.0	-2.4	-3.5	70.0
Maine	7.9	93	8.2	8.5	9.2	7.7	4.9	-3.7	-3.5	73.5
New Hampshire	7.2	85	7.5	7.8	8.0	6.7	4.8	-4.0	-3.8	62.5
Vermont	8.8	104	9.3	9.8	10.7	8.4	5.6	-5.4	-5.1	75.0
Massachusetts	8.4	99	8.8	8.9	8.9	7.4	5.6	-4.5	-1.1	58.9
Rhode Island	8.9	105	8.9	8.9	8.6	7.0	4.7	0	0	89.4
Connecticut	6.7	79	6.8	7.1	7.7	6.4	4.4	-1.5	-4.2	61.4
Midwest	9.6	113	9.7	9.8	9.4	7.5	4.9	-1.0	-1.0	100.0
New York	9.9	116	10.0	11.1	11.1	9.1	6.3	-1.0	-9.9	76.2
New Jersey	8.0	94	8.1	8.3	8.0	6.3	4.6	-1.2	-2.4	80.4
Pennsylvania	7.3	86	7.2	7.8	7.9	6.4	4.3	1.4	-7.7	81.4
Delaware	8.2	96	8.8	8.2	8.4	6.8	4.1	-6.8	7.3	100.0
Maryland	9.3	109	9.3	9.4	9.3	7.7	4.9	0	-1.1	91.8
Dist. of Col.	14.7	173	14.8	14.1	11.6	8.8	5.0	-0.7	5.0	182.0
Great Lakes	8.0	94	8.2	8.6	8.8	7.5	5.2	-2.4	-4.7	65.4
Michigan	9.0	106	9.1	9.7	9.7	8.4	6.0	-1.1	-6.2	61.7
Ohio	7.2	85	7.4	7.7	7.8	6.6	4.6	-2.7	-3.9	67.4
Indiana	7.2	85	7.4	7.5	7.7	7.4	5.2	-2.7	-1.3	44.2
Illinois	7.6	89	8.1	8.6	8.5	6.8	4.6	-6.2	-5.8	87.0
Wisconsin	8.8	104	9.1	9.6	10.2	8.4	5.7	-3.3	-5.2	68.4
Plains	8.4	99	8.7	8.7	8.9	8.4	6.1	-3.4	0	42.6
Minnesota	9.1	107	9.5	10.1	10.6	8.9	6.4	-4.2	-5.9	57.8
Iowa	8.2	96	8.8	8.6	8.6	8.0	5.5	-6.8	2.3	56.4
Missouri	7.2	85	7.5	8.1	7.9	6.9	4.7	-4.0	-7.4	72.3
North Dakota	8.5	100	9.7	8.0	9.1	9.7	7.3	-12.4	21.2	9.6
South Dakota	8.8	104	7.8	9.1	9.1	9.3	6.5	12.8	-14.3	40.0
Nebraska	9.1	107	9.2	8.8	8.8	8.1	6.0	-1.1	4.5	46.7
Kansas	7.8	92	8.3	8.2	8.2	8.1	6.0	-6.0	1.2	36.7
Southeast	8.5	100	8.6	8.6	8.5	8.0	5.9	-1.2	0	45.8
Virginia	8.4	99	8.2	8.6	8.3	7.3	5.2	2.4	-4.7	65.4
West Virginia	8.7	102	8.8	8.4	8.9	8.5	5.6	-1.1	4.8	50.0
Kentucky	7.5	88	7.4	7.8	7.9	7.5	5.2	1.4	-5.1	50.0
Tennessee	8.4	99	8.4	8.5	8.6	8.2	5.8	0	-1.2	46.6
North Carolina	8.7	102	9.1	8.5	8.5	7.9	6.0	-4.4	7.1	41.7
South Carolina	9.5	112	8.9	8.9	8.8	7.4	5.9	6.7	0	50.8
Georgia	8.6	101	8.9	9.2	8.4	7.8	5.5	-3.4	-3.3	67.3
Florida	8.3	98	8.8	9.0	8.7	8.3	5.6	-5.7	-2.2	60.7
Alabama	9.4	111	8.9	8.8	8.5	8.1	6.1	5.6	1.3	44.3
Mississippi	8.7	102	9.0	9.2	9.1	8.5	6.7	-3.3	-2.2	37.3
Louisiana	8.2	96	8.9	9.3	9.5	9.0	7.1	-7.9	-4.3	31.0
Arkansas	7.4	87	7.5	7.6	7.2	7.6	5.7	-1.3	-1.3	33.3
Southwest	9.1	107	9.6	9.8	9.6	9.1	6.2	-5.2	-2.0	58.1
Oklahoma	7.6	89	8.0	8.1	8.3	7.9	6.2	-5.0	-1.2	30.6
Texas	7.7	91	8.1	8.4	8.2	7.4	5.3	-4.9	-3.6	58.5
New Mexico	10.5	124	10.8	11.4	11.3	10.5	6.6	-2.8	-5.3	72.7
Arizona	10.7	126	11.3	11.4	10.5	10.7	6.8	-5.3	-0.9	67.6
Rocky Mountain	9.5	112	10.0	10.1	10.1	9.8	6.4	-5.0	-1.0	57.8
Montana	10.4	122	11.3	10.5	10.0	9.2	6.4	-8.0	7.6	64.1
Idaho	8.6	101	9.5	9.3	9.0	8.9	6.2	-9.6	2.2	50.0
Wyoming	9.0	106	9.1	10.5	11.5	11.5	7.0	-1.1	-13.3	50.0
Colorado	9.8	115	10.0	10.3	9.4	9.4	6.0	-2.0	-2.9	71.7
Utah	9.9	116	10.2	9.8	10.8	9.9	6.2	-2.9	4.1	58.1
Far West 3/	9.2	108	10.1	10.4	10.6	9.6	6.5	-8.9	-2.9	60.0
Washington	9.3	109	10.0	10.1	10.7	9.1	6.5	-7.0	-1.0	55.4
Oregon	9.5	112	10.6	10.8	10.7	9.8	6.9	-10.4	-1.9	56.5
Nevada	8.9	105	9.6	9.8	10.2	9.6	6.0	-7.3	-2.0	63.3
California	9.1	107	10.3	10.9	10.9	9.7	6.5	-11.7	-5.5	67.7
Alaska	14.6	172	14.4	13.9	17.3	12.3	5.0 2/	1.4	3.6	178.0
Hawaii	9.4	111	10.2	9.7	9.6	9.5	6.6 2/	-7.8	5.2	47.0

Note: Regional payrolls as percent of income are unweighted averages.

1/ Except for 1957, when the month of April was used, the estimated annual payroll is the payroll for the month of October multiplied by twelve.

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

3/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on the U.S. Bureau of the Census, Census of Governments, various years, and Public Employment in 1976 and 1977.

TABLE 121 - FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS,
 BY TYPE OF GOVERNMENT, BY STATE, OCTOBER 1978
 (In Thousands)

State and Region	State Governments	Local Governments					
		Total	Counties	Municipalities	Townships	School Districts	Special Districts
United States	2,966.0	7,758.3	1,606.3	2,162.9	245.1	3,393.0	351.1
New England	177.7	388.1	10.1	169.6	153.5	42.1	12.9
Connecticut	45.3	89.0	--	38.3	46.7	1.8	2.3
Maine	17.3	32.0	0.9	10.7	9.8	9.9	0.7
Massachusetts	72.3	203.5	6.8	95.6	82.2	9.9	9.0
New Hampshire	13.3	25.4	2.4	8.9	3.2	10.5	0.4
Rhode Island	18.8	25.2	--	14.7	9.7	0.5	0.4
Vermont	10.7	13.0	*	1.4	1.9	9.5	0.1
Mideast	491.7	1,569.7	316.1	630.6	67.1	510.3	45.6
Delaware	14.6	17.0	2.3	2.6	--	11.7	0.4
Dist. of Col.	--	49.4	--	44.4	--	--	5.0
Maryland	76.1	151.2	100.8	46.6	--	--	3.7
New Jersey	79.1	279.8	60.7	83.6	21.0	106.8	7.9
New York	190.7	729.0	102.3	384.8	32.2	200.6	9.0
Pennsylvania	131.2	343.3	50.0	68.6	13.9	191.2	19.6
Great Lakes	461.8	1,417.8	239.0	341.9	22.1	754.6	60.2
Illinois	113.1	389.6	41.7	94.8	5.9	211.6	35.6
Indiana	62.1	179.2	37.0	38.8	1.0	98.3	4.2
Michigan	119.4	328.5	46.4	71.9	6.4	197.3	6.4
Ohio	111.7	357.4	72.9	83.0	5.4	182.9	13.2
Wisconsin	55.5	163.1	41.0	53.4	3.4	64.5	0.8
Plains	250.6	599.6	104.2	128.8	2.6	340.7	23.1
Iowa	43.2	102.7	20.6	19.3	--	62.1	0.7
Kansas	38.0	87.6	15.0	18.2	0.8	50.8	2.7
Minnesota	53.4	143.7	30.0	30.3	1.1	76.3	5.9
Missouri	63.7	157.8	19.3	41.1	0.4	90.5	6.6
Nebraska	28.1	64.3	12.6	12.6	--	32.2	6.8
North Dakota	11.6	20.5	3.2	3.0	0.2	13.8	0.3
South Dakota	12.6	23.0	3.5	4.3	0.1	15.0	0.1
Southeast	777.6	1,731.5	541.9	435.8	--	657.4	95.9
Alabama	62.0	125.4	19.3	32.9	--	62.4	10.7
Arkansas	33.0	65.2	12.0	12.4	--	40.0	0.7
Florida	101.8	336.8	72.4	74.4	--	167.6	22.4
Georgia	76.5	202.0	27.4	35.6	--	102.4	36.6
Kentucky	59.5	93.5	13.1	20.7	--	57.6	2.0
Louisiana	68.1	139.6	22.4	33.6	--	83.4	0.1
Mississippi	36.8	85.3	20.2	17.4	--	46.9	0.8
North Carolina	84.0	192.1	152.3	33.0	--	--	6.8
South Carolina	58.9	103.6	21.1	13.6	--	60.6	8.3
Tennessee	63.5	150.7	71.1	75.0	--	0.9	3.6
Virginia	94.7	183.5	103.4	77.1	--	--	3.0
West Virginia	38.8	53.8	7.2	10.1	--	35.6	0.9
Southwest	280.7	714.1	91.7	176.1	--	423.0	23.2
Arizona	36.3	94.9	15.5	21.2	--	53.6	4.6
New Mexico	28.0	39.9	4.2	10.3	--	25.1	0.3
Oklahoma	50.8	94.7	13.5	27.8	--	52.6	0.8
Texas	165.6	484.6	58.5	116.8	--	291.7	17.5
Rocky Mountain	110.6	221.5	39.3	46.8	--	126.9	8.5
Colorado	44.8	105.8	16.7	27.4	--	56.8	4.8
Idaho	15.1	30.1	5.8	4.6	--	18.1	1.7
Montana	14.9	30.8	5.9	4.9	--	19.7	0.3
Utah	27.1	37.5	6.8	7.0	--	22.5	1.2
Wyoming	8.7	17.3	4.1	2.9	--	9.8	0.5
Far West 1/	364.9	1,090.3	256.9	214.0	--	538.0	81.5
California	242.8	847.8	213.4	170.8	--	404.2	59.3
Nevada	12.1	27.6	9.8	4.6	--	12.5	0.7
Oregon	42.0	89.8	15.0	13.5	--	54.7	6.7
Washington	68.0	125.1	18.7	25.1	--	66.6	14.8
Alaska	15.7	13.5	3.3	10.2	--	--	--
Hawaii	34.3	12.3	3.3	9.0	--	--	--

*Less than 50 employees.
 1/ Excluding Alaska and Hawaii.

Source: U.S. Bureau of the Census, Public Employment in 1978.

TABLE 122 - FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION, BY STATE, SELECTED YEARS 1957-1978 ^{1/}

(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: Federal Employees Per 10,000 Population ^{2/}			
	Number of Employees					Annual Average % Increase or Decrease (-)		No. of Employees		Annual Average % Increase or Decrease (-) 1957-1978
	1978	1972	1967	1962	1957	1972- 1978	1957- 1972	1957	1978	
United States	492	454	377	321	281 ^{3/}	1.3	3.3	131 ^{3/}	125	-0.2
New England	461	440	356	308	276	0.8	3.2	111	102	-0.4
Maine	452	444	359	302	262	0.3	3.6	160	85	-3.0
New Hampshire	445	422	339	296	273	0.9	2.9	67	168	4.5
Vermont	485	500	366	321	268	-0.5	4.2	96	91	-0.3
Massachusetts	478	448	377	339	316	1.1	2.4	127	100	-1.1
Rhode Island	471	422	349	294	257	1.8	3.4	154	100	-2.1
Connecticut	433	404	347	295	277	1.2	2.5	63	68	0.4
Mideast	539	498	391	322	272	1.3	4.1	119 ^{4/}	140 ^{4/}	0.8
New York	518	519	443	373	350	-	2.7	119	94	-1.1
New Jersey	490	415	326	292	265	2.8	3.0	88	94	0.3
Pennsylvania	404	380	316	270	227	1.0	3.5	123	109	-0.6
Delaware	541	536	405	334	267	0.2	4.8	88	86	-0.1
Maryland	549	473	385	317	260	2.5	4.1	179	315	2.7
Dist. of Col.	733	664	470	348	262	1.7	6.4	2,798	3,087	0.5
Great Lakes	457	420	359	310	261	1.4	3.2	77	72	-0.3
Michigan	487	428	376	321	279	2.2	2.9	53	58	0.4
Ohio	436	400	332	295	260	1.4	2.9	103	83	-1.0
Indiana	449	408	362	315	262	1.6	3.0	75	75	0
Illinois	447	414	352	300	253	1.3	3.3	102	90	-0.6
Wisconsin	467	451	374	318	253	0.6	3.9	53	56	0.3
Plains	512	468	400	334	291	1.5	3.2	100	106	0.3
Minnesota	492	465	385	325	285	0.9	3.3	71	73	0.1
Iowa	504	439	393	335	292	2.3	2.8	58	66	0.6
Missouri	456	417	350	286	250	1.5	3.5	116	134	0.7
North Dakota	493	474	403	343	281	0.7	3.5	90	128	1.7
South Dakota	515	475	427	330	296	1.4	3.2	126	143	0.6
Nebraska	591	526	424	361	314	2.0	3.5	125	99	-1.1
Kansas	535	478	420	359	320	1.9	2.7	111	96	-0.7
Southeast	505	449	358	295	262	2.0	3.7	108	123	0.6
Virginia	540	446	348	278	255	3.2	3.8	179	280	2.2
West Virginia	498	471	372	304	227	0.9	5.0	51	85	2.5
Kentucky	437	389	333	265	230	2.0	3.6	94	98	0.2
Tennessee	491	465	374	305	264	0.9	3.8	112	156	1.6
North Carolina	495	413	329	275	242	3.1	3.6	67	75	0.5
South Carolina	557	451	324	271	255	3.6	3.9	100	107	0.3
Georgia	548	486	365	303	272	2.0	3.9	152	149	-0.1
Florida	510	491	414	341	309	0.6	3.1	120	92	-1.3
Alabama	501	427	340	279	259	2.7	3.4	178	160	-0.5
Mississippi	508	468	354	292	260	1.4	4.0	82	111	1.5
Louisiana	524	484	402	356	320	1.3	2.8	79	79	0
Arkansas	449	396	338	271	248	2.1	3.2	86	84	-0.1
Southwest	530	501	399	324	286	0.9	3.8	184	160	-0.7
Oklahoma	505	466	400	321	301	1.3	3.0	183	163	-0.6
Texas	500	451	357	307	264	1.7	3.6	131	114	-0.7
New Mexico	560	558	432	328	298	0.1	4.3	257	218	-0.8
Arizona	557	529	408	338	283	0.9	4.3	164	146	-0.6
Rocky Mountain	553	547	449	373	317	0.2	3.7	186	175	-0.3
Montana	582	513	414	357	314	2.1	3.3	118	158	1.4
Idaho	515	498	395	345	306	0.6	3.3	104	120	0.7
Wyoming	611	678	567	446	368	-1.7	4.2	188	151	-1.0
Colorado	564	526	462	373	312	1.2	3.5	214	180	-0.8
Utah	494	520	405	346	283	-0.9	4.1	306	264	-0.7
Far West ^{5/}	536	519	434	376	330	0.5	3.1	181	134	-1.4
Washington	512	500	438	366	324	0.4	2.9	200	156	-1.2
Oregon	539	502	423	390	321	1.2	3.0	109	110	*
Nevada	602	597	468	382	341	0.1	3.8	244	140	-2.7
California	489	477	408	367	334	0.4	2.4	172	130	-1.3
Alaska	724	722	468	347	(206) ^{3/}	*	8.7	(734) ^{3/}	381	-3.2
Hawaii	520	524	432	325	(323) ^{3/}	-0.1	3.3	(384) ^{3/}	279	-1.5

Note: Regional totals are unweighted averages.

*Less than 0.05 percent.

^{1/} Number of employees are as of October for all years except 1957 which is as of April.

^{2/} Full-time and part-time federal civilian employees within the United States as of March 1957 and December 1978.

^{3/} U.S. totals exclude Alaska and Hawaii in 1957 (prior to statehood).

^{4/} Excluding the District of Columbia.

^{5/} Excluding Alaska and Hawaii.

Source: U.S. Bureau of the Census, Census of Governments, various years, and Public Employment in 1978.

TABLE 123 - FEDERAL, STATE, AND LOCAL DEBT, SELECTED YEARS 1929-1980

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	631.9	84.4	155.7	39.0	5.2	9.6
1977	709.1	90.2	167.3	38.6	5.1	9.4
1978	780.4	102.6	177.9	37.9	5.0	8.6
1979 3/	833.8	111.0	190.5	36.0	4.9	8.5
1980 Est.	897.0	119.0	204.5	35.6	4.8	8.2
Percent Distribution			Annual Percent Change 4/			
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	72.5	9.7	17.9	16.1	17.1	4.4
1977	73.4	9.3	17.3	12.3	6.9	7.5
1978	73.6	9.7	16.8	10.1	13.7	6.3
1979 3/	73.4	9.8	16.8	6.8	8.2	7.1
1980 Est.	73.5	9.8	16.8	7.6	7.2	7.3

- 1/ During 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 billion.
- 2/ A 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.
- 3/ Partially estimated.
- 4/ The 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, 1980; United States Treasury Department, Treasury Bulletin, April, 1980; and ACIR staff estimates.

TABLE 124 - INTEREST PAYMENTS ON GOVERNMENT DEBT, SELECTED YEARS 1929-1980

Fiscal Year	Federal ^{1/}	State ^{2/}	Local ^{2/}	Federal	State	Local
	Amount (In Millions)			As a % of GNP		
1929	\$ 678	\$ 95	\$ 550	0.7	0.1	0.5
1939	941	129	534	1.1	0.1	0.6
1949	5,339	97	330	2.0	*	0.1
1954	6,382	193	525	1.8	0.1	0.1
1959	7,593	453	963	1.6	0.1	0.2
1964	10,666	765	1,590	1.7	0.1	0.3
1969	16,588	1,275	2,457	1.8	0.1	0.3
1970	19,304	1,499	2,875	2.0	0.2	0.3
1971	20,959	1,761	3,328	2.1	0.2	0.3
1972	21,849	2,135	3,894	2.0	0.2	0.4
1973	24,167	2,434	4,351	2.0	0.2	0.4
1974	29,319	2,863	4,803	2.2	0.2	0.4
1975	32,665	3,272	5,511	2.2	0.2	0.4
1976	37,063	4,140	6,129	2.3	0.3	0.4
1977	41,900	5,136	6,257	2.3	0.3	0.3
1978	48,695	5,268	6,714	2.4	0.3	0.3
1979 Prel.	59,837	n.a.	n.a.	2.6	n.a.	n.a.
1980 Est.	74,500	n.a.	n.a.	2.9	n.a.	n.a.
	% Distribution			As a % of General Revenue ^{3/}		
1929	51.2	7.2	41.6	19.2	4.8	10.9
1939	58.7	8.0	33.3	20.9	3.6	10.7
1949	92.6	1.7	5.7	13.2	1.6	3.7
1954	90.0	2.7	7.4	9.1	1.6	3.9
1959	84.3	5.0	10.7	10.0	2.5	4.6
1964	81.9	5.9	12.2	10.4	2.7	5.3
1969	81.6	6.3	12.1	10.2	2.6	5.4
1970	81.5	6.3	12.1	11.8	2.6	5.6
1971	80.5	6.8	12.8	13.2	2.9	5.8
1972	78.4	7.7	14.0	12.5	3.0	5.9
1973	78.1	7.9	14.1	12.4	3.0	6.2
1974	79.3	7.7	13.0	13.5	3.2	6.3
1975	78.8	7.9	13.3	14.7	3.4	6.5
1976	78.3	8.7	12.9	15.6	3.9	6.6
1977	78.6	9.6	11.7	14.8	4.2	6.1
1978	80.3	8.7	11.1	15.3	3.9	6.1
1979 Prel.	n.a.	n.a.	n.a.	16.2	n.a.	n.a.
1980 Est.	n.a.	n.a.	n.a.	17.9	n.a.	n.a.

*Less than .05 percent.

n.a. - Data not available.

^{1/} Interest on the public debt. Data for 1929-1949 are administrative budget figures; for 1954-1978, unified budget figures.

^{2/} Interest on general debt.

^{3/} General revenue from own sources (before intergovernmental transfers).

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, 1977; U.S. Treasury Department, Treasury Bulletin, various issues; and ACIR staff estimates.

Table I-1

TABLE 125 - NUMBERS OF ELECTED OFFICIALS BY LEVEL OF GOVERNMENT AND TYPES OF OFFICES, 1977

Level of Government	No. of Governments	Total No. of Elected Officials	Types of Offices		
			Legislative Bodies	Other Elected Boards	Other Elected Officials
<u>State</u>	50	15,294	7,562	1,229	6,503
<u>Local Total</u>	79,862	474,971 ^{1/}	310,272	38,198	126,874
Counties	3,042	62,922	15,389 ^{2/}	11,979	35,554
Municipalities	18,862	134,017	99,993	4,279	29,745
Townships	16,822	118,966	37,374	21,940	59,652
School Districts	15,174	87,062	86,324	--	738
Special Districts	25,962	72,377	71,192	--	1,185
<u>State & Local Totals</u>	79,912	490,265	317,834	39,427	133,377
<u>Federal</u>	1	537	535	--	2

^{1/} Adjusted to avoid duplicate counting of elected officials serving both a county and another local government.

^{2/} Excludes officials serving as county governing body members by virtue of being initially elected to another county position and included here with "other elected officials."

Source: U.S. Bureau of the Census, 1977 Census of Governments, Volume 1, Governmental Organization, Number 2, Popularly Elected Officials.

TABLE 126 - THE PUBLIC RATINGS OF GOVERNMENTS AND TAXES,
SELECTED PERIODS 1972-1980

**From Which Level of Government Do You Feel You Get the Most
For Your Money - Federal, State, or local?**

Percent of U.S. Public

	May 1980	May 1979	May 1978	May 1977	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	33	29	35	36	36	38	29	35	39
Local	26	33	26	26	25	25	28	25	26
State	22	22	20	20	20	20	24	18	18
Don't Know	19	16	19	18	19	17	19	22	17

**Which Do You Think is the Worst Tax -
That is, the Least Fair?**

Percent of U.S. Public

	May 1980	May 1979	May 1978	May 1977	May 1975	April 1974	May 1973	March 1972
Federal Income Tax	36	37	30	28	28	30	30	19
State Income Tax	10	8	11	11	11	10	10	13
State Sales Tax	19	15	18	17	23	20	20	13
Local Property Tax	25	27	32	33	29	28	31	45
Don't Know	10	13	10	11	10	14	11	11

Source: Advisory Commission on Intergovernmental Relations, Changing Public Attitudes on Governments and Taxes, S-9, August 1980.

TABLE 127 - STATE LIMITATIONS ON LOCAL GOVERNMENT TAXING AND SPENDING POWERS

	<u>Property Tax Rate Limits</u>	<u>Full Disclosure Laws</u>	<u>Property Tax Levy Limits</u>	<u>Expenditure Lids</u>	<u>Assessment Constraint</u>
Number of states with such laws <u>prior to 1970</u>	40	0	3 ^{3/}	1 ^{5/}	0
Number of states with such laws <u>by November 1979</u>	40 ^{1/}	10 ^{2/}	20 ^{4/}	8 ^{6/}	6 ^{7/}

1/ Due to rapidly rising property values, tax rate limitations have lost most of their effectiveness as a tax control mechanism. As a result, states are now adopting other forms of tax and expenditure controls.

2/ Includes only those states that require automatic property tax rate rollback to offset most or all of annual increases in the assessment base in the absence of a rigorous full disclosure procedure, i.e., paid announcement of proposed tax increase and public hearings. States included are as follows: Arizona, Florida, Hawaii, Maryland, Montana, Texas, Virginia, Tennessee, Kentucky, and Rhode Island.

3/ Prior to 1970: Arizona, Colorado, and Oregon.

4/ By September 1979: Alaska, Arizona, Colorado, Delaware, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Ohio, Oregon, South Carolina, Utah, Washington, Wisconsin, Florida, Massachusetts, New Mexico, and Utah.

5/ Prior to 1970: Arizona.

6/ By September 1979: Arizona, Iowa, Kansas, New Jersey, Massachusetts, Nebraska, Nevada, and California.

7/ Includes those states placing a limitation on annual assessment increases. States with such limitations by September 1979 include: California, Idaho, Minnesota, Iowa, Maryland, and Oregon. In addition, Nevada will join this list if a ballot measure approved in 1978 receives voter approval again in 1980.

SOURCE: ACIR staff compilation based on data prepared by IAAO, CCH, and ACIR.

TABLE 128 - RECENT STATE AND LOCAL REVENUE/EXPENDITURE LIMITATIONS
 JANUARY 1, 1976-JANUARY 1, 1980

State	Year	Constitutional or Statutory	State Limitation	Local Limitation	Remarks
New Jersey	1976	S	X	X	State expenditure growth is limited to the increase in state personal income. Municipalities cannot increase their budgets by more than 5% per year. Both limits can be exceeded only by a majority vote on a referendum.
Colorado	1977	S	X		State general fund expenditures are limited to a 7% annual increase. An additional 4% may be allocated to a reserve fund, but amounts over 11% must be refunded to taxpayers.
Michigan	1977	S	X		A Budget Stabilization Fund was established, with provisions for pay-in to the fund during periods of economic growth, and pay-out during recessionary periods. It is now used in conjunction with the 1978 state spending limitation.
Rhode Island	1977	S	X		The legislature adopted a non-binding "suggested" 8% cap on the annual growth of budget appropriations.
Tennessee	1978	C	X		Increases in appropriations from state tax revenues are limited to the estimated growth in the state's economy. The lid may be exceeded by majority vote of the legislature.
Arizona	1978	C	X		State spending is limited to 7% of total state personal income. The limit may be exceeded by 2/3 vote of the legislature.
Hawaii	1978	C	X		Increases in state general fund appropriations are limited to the estimated growth in the state's economy. Larger increases must be approved by a 2/3 vote of the legislature.
Michigan	1978	C	X		State tax revenues can increase only as fast as the growth in personal income. If revenues exceed the limit by more than 1%, the excess is refunded through the income tax. If the excess is less than 1%, it is placed in the Budget Stabilization Fund. The limit may be exceeded if the Governor specifies an emergency and 2/3 of the legislature concur.
Texas	1978	C	X		Increases in appropriations from state tax revenues are limited to the estimated growth in the state's economy. The limit may be exceeded by a simple majority of the legislature.
California	1979	C	X	X	Increases in state and local appropriations are limited to population growth and inflation. The limits may be exceeded, but appropriations in the following three years must be reduced to prevent an aggregate increase in expenditures. The limits may be changed by the electorate, but the change is effective only for three years.

TABLE 128 - RECENT STATE AND LOCAL REVENUE/EXPENDITURE LIMITATIONS
 JANUARY 1, 1976-JANUARY 1, 1980 (Cont'd.)

State	Year	Constitutional or Statutory	State Limitation	Local Limitation	Remarks
Louisiana	1979	S	X		State tax revenues can grow only as fast as the increase in personal income. Proceeds from severance taxes are not included in the limitation.
Massachusetts	1979	S		X	Increases in local government expenditures are limited to 4%. Override provisions are included. The limitation expires December 31, 1981.
Nebraska	1979	S		X	No political subdivision may adopt a budget in which the anticipated receipts exceed the current year's by more than 7%. Further allowances are included for population growth exceeding 5%. The limit may be exceeded in the event of an emergency or upon voter approval.
Nevada	1979	S	X	X	The state budget is limited to the 1975-77 biennium budget adjusted for population changes and inflation. Local budgets are tied to 1979 fiscal year budgets adjusted for population changes and a partial inflation allowance. The limits may be exceeded "to the extent necessary to meet situations in which there is a threat to life or property."
Oregon	1979	S	X		The increase in state appropriations for general governmental purposes for the 1979-81 biennium is limited to the growth in state personal income in the preceding two years.
Utah	1979	S	X	X	The annual increase in state appropriations is limited to 85% of the percentage increase in state personal income. The increase in local revenues may not exceed 90% of the percentage increase in state personal income, with further adjustments for population growth allowed. The limits may be exceeded by a two-thirds vote of the legislative body of a unit of government.
Washington	1979	S	X		State tax revenues can grow only as fast as the average increase in state personal income over the three previous years. The limit may be exceeded by a 2/3 vote of the legislature.
TOTALS			15	6	

NOTE: C-Constitutional. S-Statutory.

NOTE WELL: Only the six state actions that placed overall limitations on local government revenues and expenditures are included in this table. Since 1970, states have imposed approximately 35 other restrictions on the ability of local authorities to raise property taxes.

SOURCE: ACIR staff compilations based on: Commerce Clearing House, State Tax Reporter; National Conference of State Legislatures, A Legislator's Guide to State Tax and Spending Limits, March 1979.

TABLE 129 - STATE PERSONAL INCOME, SELECTED YEARS 1929-1978
 (Per Capita State Personal Income in 1978, and State Per Capitas as a Percentage of the U.S. Average
 for Selected Years 1929-1978)

State and Region ^{1/}	Per Capita Personal Income 1978	Per Capita Personal Income as a Percentage of U.S. Average							Percentage Point Change	
		1978	1974	1964	1954	1944	1934	1929	1929-1978	1974-1978
U.S. Average ^{2/}	\$ 7,836	100	100	100	100	100	100	100	--	--
New England	7,420	95	97	99	98	101	123	112	-17	- 2
Maine	6,292	80	82	83	79	91	98	85	- 5	- 2
New Hampshire	7,357	94	95	92	92	88	113	98	- 4	- 1
Vermont	6,566	84	84	82	78	78	87	89	- 5	--
Massachusetts	7,924	101	105	109	106	109	146	130	-29	- 4
Rhode Island	7,472	95	99	102	105	106	141	124	-29	- 4
Connecticut	8,911	114	119	125	129	134	155	146	-32	- 5
Mideast	8,593	110	116	117	120	122	150	141	-31	- 6
New York	8,224	105	115	122	121	129	162	165	-60	-10
New Jersey	8,773	112	117	120	125	131	137	132	-20	- 5
Pennsylvania	7,740	99	101	101	101	104	114	110	-11	- 2
Delaware	8,534	109	115	123	130	124	148	145	-36	- 6
Maryland	8,363	107	108	107	106	111	123	111	- 4	- 1
Dist. of Col.	9,924	127	138	131	136	131	218	181	-54	-11
Great Lakes	8,096	103	104	105	108	107	102	109	- 6	- 1
Michigan	8,483	108	109	109	114	116	107	113	- 5	- 1
Ohio	7,855	100	102	103	110	111	108	111	-11	- 2
Indiana	7,706	98	97	99	101	100	84	87	+11	+ 1
Illinois	8,903	114	117	117	121	117	120	136	-22	- 3
Wisconsin	7,532	96	96	97	96	93	90	97	- 1	--
Plains	7,532	96	94	88	90	87	64	76	+20	+ 2
Minnesota	7,910	101	100	92	94	84	85	85	+16	+ 1
Iowa	8,002	102	98	93	97	82	63	82	+20	+ 4
Missouri	7,313	93	93	96	96	90	87	89	+ 4	--
North Dakota	7,174	92	102	78	70	84	42	53	+39	-10
South Dakota	6,864	88	78	71	78	80	42	59	+29	+10
Nebraska	7,582	97	90	90	94	90	60	84	+13	+ 7
Kansas	7,882	101	99	96	99	97	67	76	+25	+ 2
Southeast	6,591	84	83	74	69	67	57	53	+31	+ 1
Virginia	7,671	98	97	88	84	75	74	62	+36	+ 1
West Virginia	6,624	85	81	75	69	69	74	66	+19	+ 4
Kentucky	6,607	84	82	74	71	64	54	56	+28	+ 2
Tennessee	6,547	84	83	74	68	72	57	54	+30	+ 1
North Carolina	6,575	84	85	75	69	64	58	48	+36	- 1
South Carolina	6,288	80	78	67	63	61	48	38	+42	+ 2
Georgia	6,705	86	86	78	71	70	57	50	+36	--
Florida	7,575	97	96	87	85	91	80	74	+23	+ 1
Alabama	6,291	80	77	71	62	62	39	46	+34	+ 3
Mississippi	5,529	71	69	59	51	53	39	41	+30	+ 2
Louisiana	6,716	86	79	76	75	74	61	59	+27	+ 7
Arkansas	5,969	76	79	69	58	56	42	43	+33	- 3
Southwest	7,203	92	85	84	85	81	67	69	+23	+ 7
Oklahoma	7,137	91	84	83	81	79	58	65	+26	+ 7
Texas	7,730	99	88	87	90	87	67	68	+31	+11
New Mexico	6,574	84	76	79	79	73	57	58	+26	+ 8
Arizona	7,372	94	92	87	91	87	83	84	+10	+ 2
Rocky Mountain	7,415	95	91	90	93	94	86	84	+11	+ 4
Montana	6,755	86	88	87	97	98	85	85	+ 1	- 2
Idaho	7,015	90	91	83	84	90	89	72	+18	- 1
Wyoming	8,636	110	95	95	102	103	95	96	+14	+15
Colorado	8,105	103	98	97	96	89	87	91	+12	+ 5
Utah	6,566	84	82	88	87	89	74	80	+ 4	+ 2
Far West^{3/}	8,738	111	106	111	118	126	118	117	- 6	+ 5
Washington	8,495	108	104	106	112	129	104	107	+ 1	+ 4
Oregon	8,092	103	97	99	102	119	104	97	+ 6	+ 6
Nevada	9,439	120	112	120	137	124	126	125	- 5	+ 8
California	8,927	114	110	120	122	132	140	142	-28	+ 4
Alaska	10,963	140	129	116	129	--	--	--	n.a.	+11
Hawaii	8,437	108	108	108	101	104	--	--	n.a.	--

n.a. Not available.

1/ Regional totals are unweighted averages.

2/ Includes Alaska and Hawaii since 1964 but not in earlier years.

3/ Excluding Alaska and Hawaii.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Personal Income by States Since 1929, a supplement to the Survey of Current Business; Survey of Current Business, various issues; and ACIR staff computations.

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What is ACIR?



The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, state, and local government and the public.

The Commission is composed of 26 members—nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20—three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from slates nominated by the National Governors' Association, the National Conference of State Legislatures, the National Association of U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

Each Commission member serves a two year term and may be reappointed.

As a continuing body, the Commission approaches its work by addressing itself to specific issues and problems, the resolution of which would produce improved

cooperation among the levels of government and more effective functioning of the federal system. In addition to dealing with the all important functional and structural relationships among the various governments, the Commission has also extensively studied critical stresses currently being placed on traditional governmental taxing practices. One of the long range efforts of the Commission has been to seek ways to improve Federal, state, and local governmental taxing practices and policies to achieve equitable allocation of resources, increased efficiency in collection and administration, and reduced compliance burdens upon the taxpayers.

Studies undertaken by the Commission have dealt with subjects as diverse as transportation and as specific as state taxation of out-of-state depositories; as wide ranging as substate regionalism to the more specialized issue of local revenue diversification. In selecting items for the work program, the Commission considers the relative importance and urgency of the problem, its manageability from the point of view of finances and staff available to ACIR and the extent to which the Commission can make a fruitful contribution toward the solution of the problem.

After selecting specific intergovernmental issues for investigation, ACIR follows a multi-step procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts, and interested groups. The Commission then debates each issue and formulates its policy position. Commission findings and recommendations are published and draft bills and executive orders developed to assist in implementing ACIR policies.