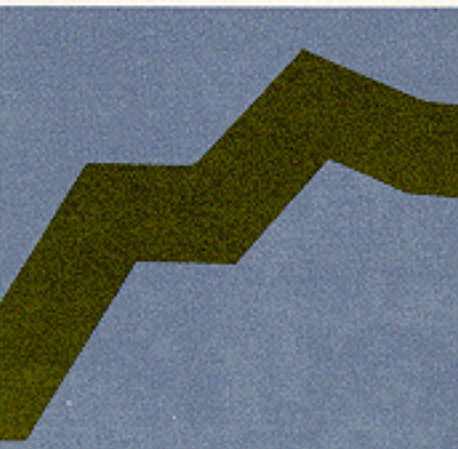
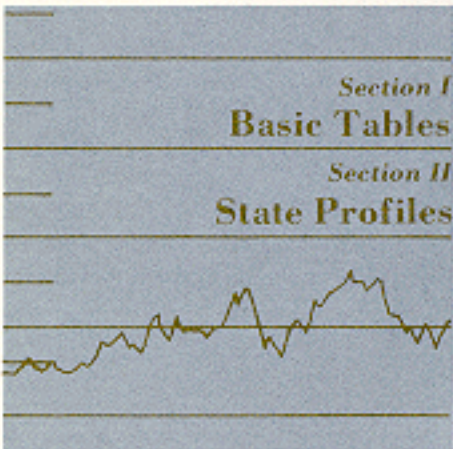


**Significant  
Features  
of Fiscal  
Federalism  
1981-82 Edition**



ADVISORY  
COMMISSION ON  
INTERGOVERNMENTAL  
RELATIONS

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WASHINGTON, D.C. 20575

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April 1983 M-135

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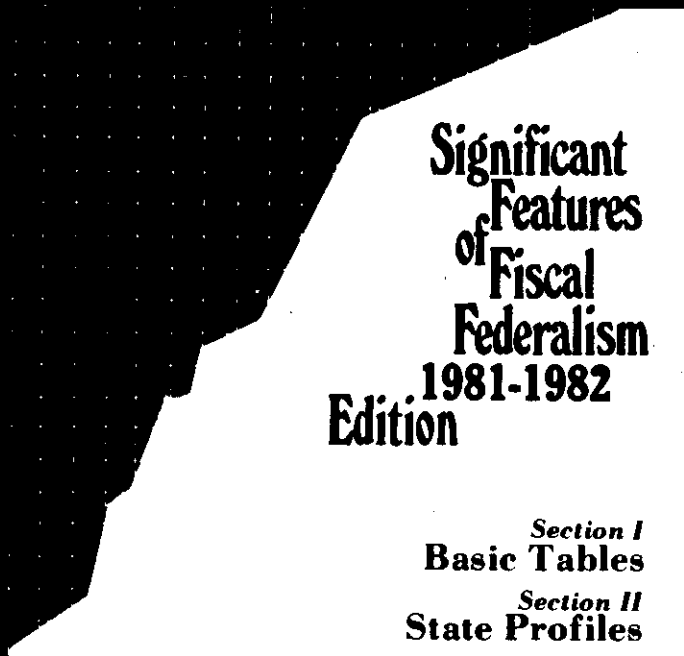
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**Significant  
Features  
of Fiscal  
Federalism  
1981-1982  
Edition**

*Section I*  
**Basic Tables**

*Section II*  
**State Profiles**

Advisory Commission  
on Intergovernmental  
Relations

Washington, D.C. 20541

## PREFACE

During the past 24 years, the Advisory Commission on Intergovernmental Relations has analyzed, in considerable detail, a vast body of information pertaining to federal, state and local fiscal relations. Throughout this period, the Commission has published Significant Features of Fiscal Federalism, perennially its most widely-circulated publication. This edition of Significant Features presents updated and revised information on federal, state and local revenues, expenditures, employment, earnings and tax rates. This information is essential to anyone trying to analyze the 50 state-local fiscal systems as well as that of the national government.

Section I presents historical and state-by-state information on specific public finance topics. It is organized to highlight historical trends and state-by-state comparisons. Conversely, Section II is organized to aid in-depth analyses of public finance topics within a given state or a small set of states. A "U.S. Averages" page appears at the beginning of Section II to enable the reader compare any state of interest with the U.S. average.

Two significant changes have been made in this edition. First, a glossary of terms has been added. This glossary will hopefully provide further clarification for many of the confusing public finance terms (e.g., total expenditures as compared to general expenditures or direct general expenditures). Second, an index has been included to aid researchers in locating tables of interest. We hope these changes will enhance the usefulness of Significant Features while maintaining the tradition of quality established by its predecessors.

Robert B. Hawkins, Jr.  
Chairman

## ACKNOWLEDGMENTS

For the first time since Significant Features began, this edition was not the primary responsibility of Frank Tippet. After 38 years of service in the national government and an ACIR employee since the Commission's inception, Mr. Tippet retired in May 1982. This publication builds on the fine foundation established by Mr. Tippet.

The primary responsibility for Significant Features has been assumed by Michael W. Lawson, an analyst for the Commission. Mr. Lawson not only brought this edition to fruition, he shares his predecessor's demand for accuracy and desire to upgrade continually the publication.

Mr. Lawson was aided in this endeavor by the members of the Taxation and Finance section. Invaluable assistance was cheerfully provided by Ruthamae Phillips and Arlene Preston.

Data on the provisions of state and local tax laws were drawn largely from 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 Henry Wulf, Chief of the Finance Branch, for his time and patience.

Of course, full responsibility for the content and accuracy of this report rests with the Commission.

S. Kenneth Howard  
Executive Director

John Shannon  
Assistant Director  
Taxation and Finance

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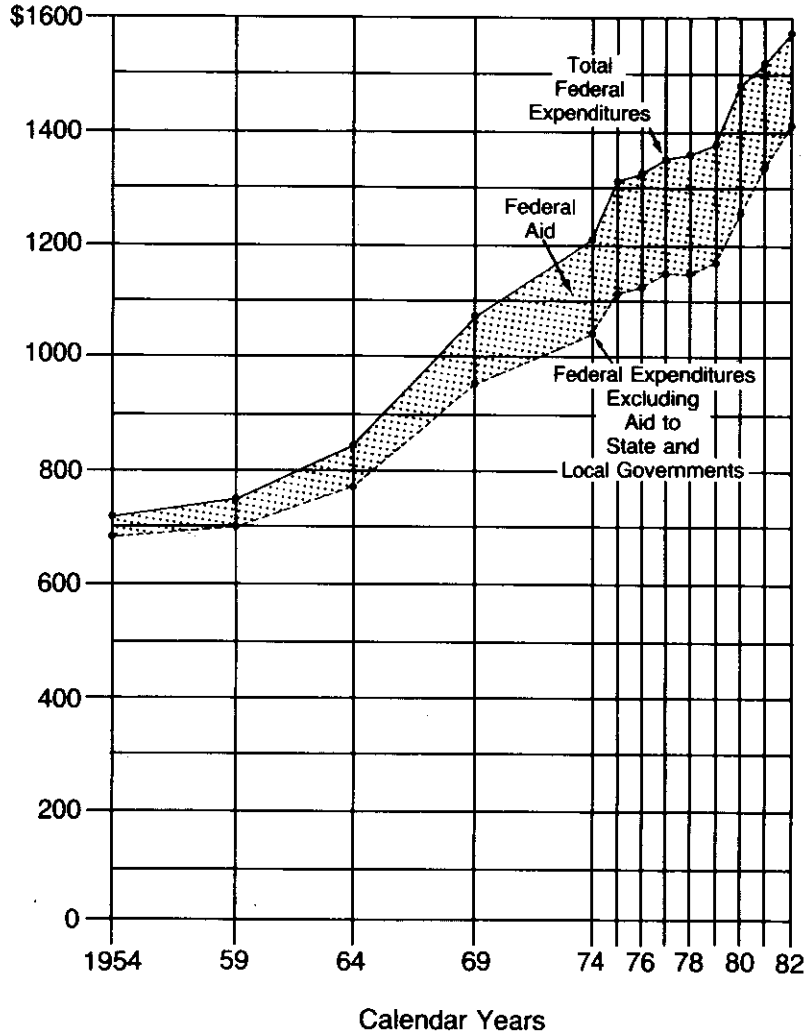


# AFTER THE TAX-REVOLT—FEDERAL AND STATE-LOCAL SPENDERS GO THEIR SEPARATE WAYS

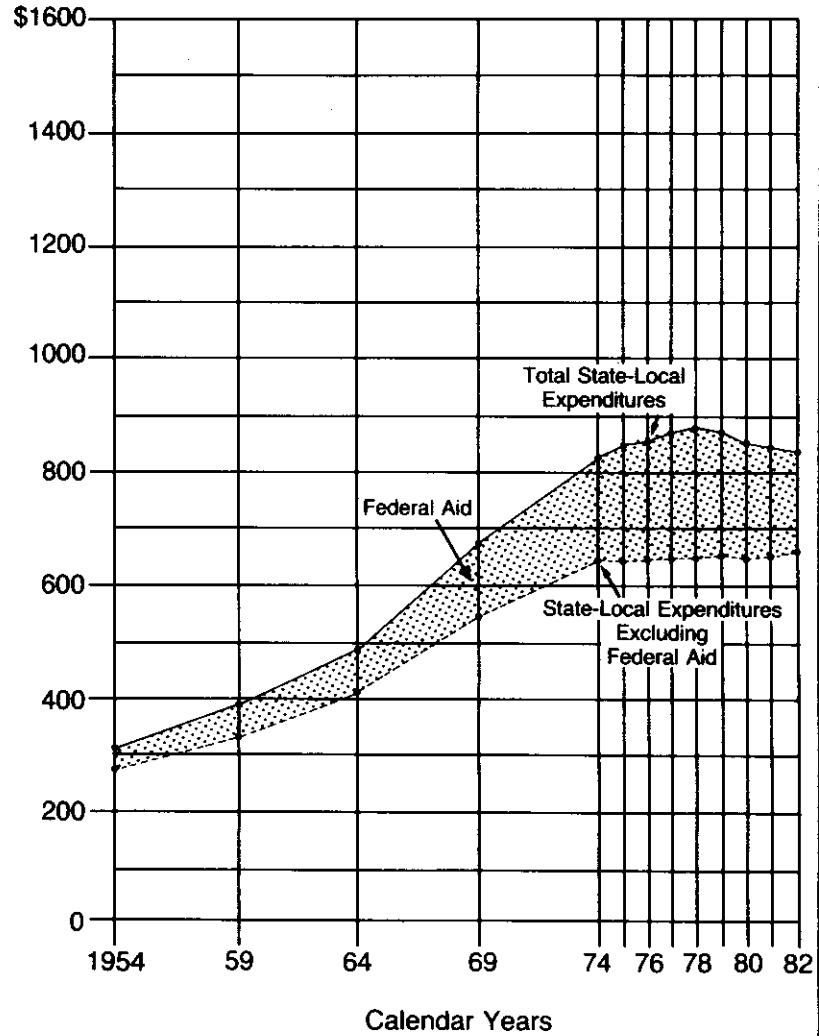
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**Per Capita Expenditures adjusted for inflation<sup>1</sup>**

*Chart 1*



*Chart 2*



<sup>1</sup>Inflation adjustment by GNP Implicit Price Deflator, 1972 = 100.

Source: ACIR computations based on U.S. Department of Commerce National Income and Product Accounts.



## HIGHLIGHTS

### FEDERAL AND STATE-LOCAL SPENDERS GO THEIR SEPARATE WAYS\*

Future historians of fiscal federalism may well point to 1982 as the year that provided the decisive evidence that federal and state-local spenders were going their separate ways--expenditure acceleration at the federal level and expenditure deceleration at the state-local levels (Charts 1 and 2).

In retrospect, this significant new trend had its roots in the 1978 tax revolt but it took until 1982 to nail down the fact that this far-reaching fiscal change represented more than just a temporary blip on the trend screen. 1982 marked the fourth year in a row that state-local per capita expenditures declined slightly when adjusted for inflation and contrasted sharply to the pre-Proposition 13 era when state-local expenditures grew steadily (Table 2, page 14).

This remarkable manifestation of state-local fiscal discipline can be traced to a modern set of the three Rs--the revolt of the taxpayers, reduced federal aid, and recessionary pressures with no federal bailout. These three jolts came in rapid succession and powerfully strengthened the hands of the fiscal conservatives at the state-local level.

#### Revolt of the Taxpayers (1978-1980)

The taxpayers' revolt not only imposed many tax and expenditure limitations but it also sent a powerful message to state and local policymakers, most of whom escaped highly restrictive fiscal limitations. The message was clear: If you want to avoid Proposition 13-type restrictions, make sure that the increase in public spending does not exceed the growth of the private economy.

The braking effect of the tax revolt is clearly evident when state-local expenditure behavior is analyzed on a "before and after" basis. During the long and for the most part affluent period that started with the end of the Korean War and that ended with Proposition 13, state and local spenders chalked up a hefty 4.4 percent average annual increase in per capita expenditures when adjusted for inflation (Exhibit A). Between 1978 and 1981, the average annual increase has been only 0.5 percent. While most of the 50 state-local systems applied the expenditure brakes, a few energy rich-states--i.e., Alaska and Wyoming--still kept their feet on the accelerator.

---

\*Based, in large part, upon an article of the same title by John Shannon and Susannah Calkins that appeared in the Winter 1983 issue of ACIR's Intergovernmental Perspective.

EXHIBIT A

THE TAX REVOLT'S EFFECT ON STATE-LOCAL EXPENDITURES AND EMPLOYMENT  
State-Local Expenditure and Personnel Growth Before and After Proposition 13

Average Annual Percent Increase or Decrease (-)

State and Region	Per Capita Expenditures (Adjusted for Inflation)		Public Employment (Per 1,000 Population)	
	1957-1978	1978-1981	1957-1978	1978-1981
United States Total	4.40%	0.54%	2.7%	-1.1%
<b>New England</b>				
Connecticut	2.85	0.52	2.2	1.2
Maine	4.66	-1.12	2.6	-0.1
Massachusetts	4.03	-0.10	2.0	-0.5
New Hampshire	3.43	1.12	2.4	-0.9
Rhode Island	5.17	2.08	2.9	-0.6
Vermont	4.49	-1.39	2.9	-0.7
<b>Mideast</b>				
Delaware	4.63	2.30	3.4	-0.7
District of Columbia	7.12	-1.31	5.0	-0.8
Maryland	4.86	-1.39	3.6	-2.2
New Jersey	4.68	1.15	3.0	0.0
New York	4.89	0.24	1.9	1.6
Pennsylvania	4.93	-0.82	2.8	-0.6
<b>Great Lakes</b>				
Illinois	4.49	0.97	2.7	-0.6
Indiana	3.56	2.88	2.6	-0.2
Michigan	4.30	0.40	2.7	-3.2
Ohio	4.16	0.71	2.5	-0.2
Wisconsin	4.44	1.90	3.0	-0.1
<b>Plains</b>				
Iowa	4.22	0.65	2.6	-0.7
Kansas	3.55	1.97	2.5	0.3
Minnesota	4.51	1.53	2.6	-0.2
Missouri	3.85	3.05	2.9	-0.4
Nebraska	4.68	0.60	3.1	-0.7
North Dakota	3.85	2.44	2.7	0.4
South Dakota	3.75	1.18	2.7	-0.8
<b>Southeast</b>				
Alabama	4.69	0.48	3.2	-1.1
Arkansas	4.89	1.48	2.9	0.2
Florida	3.90	-1.10	2.4	-3.9
Georgia	4.68	1.46	3.4	-1.4
Kentucky	5.34	1.56	3.1	-1.9
Louisiana	3.37	3.22	2.4	-1.0
Mississippi	5.40	1.41	3.2	-0.4
North Carolina	5.03	0.50	3.5	-0.3
South Carolina	5.11	1.72	3.8	-3.6
Tennessee	5.23	-0.41	3.0	-1.1
Virginia	5.07	1.67	3.6	-2.7
West Virginia	5.72	0.55	3.8	-0.6
<b>Southwest</b>				
Arizona	3.88	-0.01	3.3	-4.1
New Mexico	3.64	3.59	3.0	1.1
Oklahoma	3.12	3.99	2.5	1.4
Texas	4.09	1.22	3.1	-1.5
<b>Rocky Mountain</b>				
Colorado	3.71	-0.42	2.9	-3.5
Idaho	3.96	-1.93	2.5	-2.3
Montana	4.05	-1.34	3.0	-2.1
Utah	4.18	0.36	2.7	-3.9
Wyoming	4.08	6.41	2.4	2.2
<b>Far West</b>				
California	4.11	-0.73	1.8	-2.2
Nevada	3.16	-0.99	2.7	-6.2
Oregon	4.48	0.23	2.5	-2.2
Washington	3.91	1.84	2.2	-3.1
Alaska	10.14	14.54	6.2	3.5
Hawaii	4.99	-3.76	2.3	-1.6

Sources: ACIR computations. Fiscal year expenditure data from: Historical Statistics on Governmental Finances and Employment, 1977 Census of Governments; Governmental Finances 1977-78; Governmental Finances 1980-81. (U.S. Bureau of the Census Publications) Implicit GNP price deflator from October 1982 Survey of Current Business, U.S. Department of Commerce.



The same braking effect has taken place on the state-local employment front. In the pre-Proposition 13 era, states averaged about a 3 percent annual increase in public employment adjusted for population. After the tax revolt (1978-1981), state and local governments reversed that trend, annually decreasing employment by about 1 percent (Exhibit A).

To a casual observer, many state tax increases adopted in 1981 and 1982 might suggest that the tax revolt is just about over. However, the evidence suggests a different interpretation--a major state tax increase in the post-Proposition 13 era is more likely to signal fiscal desperation than that the big spenders are once again in office. A state government now extracts a major tax transfusion from its citizenry only when it is clearly apparent that the state is suffering a severe fiscal hemorrhage--a large and unanticipated revenue shortfall due to the economic recession.

Since the tax revolt, state governments have followed a fairly predictable course when unanticipated revenue shortfalls induce tax increases (Exhibit B). If belt tightening will not balance the budget, the jurisdiction then goes to user charges and to its half-brother--the gasoline tax. If the revenue shortfall still persists, the next stronger prescription calls for hiking "sin taxes"--levies on alcoholic beverages and cigarettes. Only when confronted with a truly severe revenue shortfall does the state take the most painful action, increasing its general sales or individual income tax or both in order to sustain existing programs. In most cases, these recent major state tax increases are scheduled to self-destruct in six months to a year--clear evidence that the memory of the tax revolt and public opposition to government expansion still shape state legislative behavior.

#### Reductions in Federal Aid Flows (1979-1982)

Hardly had the taxpayers revolted in California before state and local authorities received a second major jolt, federal aid programs--the fastest growing items in state-local budgets prior to 1978--quickly became a fiscal drag after Proposition 13.

#### FEDERAL AID OUTLAYS TO STATES AND LOCALITIES BEFORE AND AFTER THE TAX REVOLT (Per Capita, Adjusted for Inflation)

	<u>Before</u>		<u>After</u>
1954	\$30	1979	\$218
1965	74	1980	218
1974	178	1981	195
1978	231	1982	174

Source: ACIR. GNP Price Deflator. Calendar years.

EXHIBIT B--AN INDEX OF STATE FISCAL PRESSURE IN THE POST  
PROPOSITION 13 ERA--STATE TAX INCREASES ON HOUSEHOLDS DURING 1981 AND 1982

State and Region	Gas & Motor Fuel 1/	Alcoholic Beverages	Cigarettes	General Sales	Individual Income 2/
<b>Number of States</b>	27	16	11	13	8
<b>New England</b>					
Connecticut					
Maine		X			
Massachusetts	X				
New Hampshire	X	X			
Rhode Island	X		X		
Vermont	X	X		X	
<b>Mideast</b>					
Delaware	X				
Dist. of Columbia	X				
Maryland	X				
New Jersey			X	X	X
New York					
Pennsylvania					
<b>Great Lakes</b>					
Illinois					
Indiana	X	X		X	X
Michigan			X		X
Ohio	X	X		X	X
Wisconsin	X	XX	XX	X	
<b>Plains</b>					
Iowa	X		X		
Kansas					
Minnesota	X			XX	XX
Missouri			X	X	
Nebraska	X	X	XX	X	
North Dakota					
South Dakota	X	X	X		
<b>Southeast</b>					
Alabama					X
Arkansas					
Florida				X	
Georgia					
Kentucky	X				
Louisiana					
Mississippi		X		X	X
North Carolina	X				
South Carolina	X				
Tennessee	X	X			
Virginia		X			
West Virginia		X		X	
<b>Southwest</b>					
Arizona	XX				
New Mexico	X	X			
Oklahoma					
Texas					
<b>Rocky Mountain</b>					
Colorado	X				
Idaho	XX				
Montana					
Utah	X	XX	X		
Wyoming					
<b>Far West</b>					
California	X				
Nevada	X	X		X	
Oregon	X		XX		X
Washington	X	X	XX	X	
Alaska					
Hawaii					

1/ Twenty-two states increased the gasoline tax by statute while five states increased the gasoline tax by administrative rule. California increased its gasoline tax on January 1, 1983 while Michigan adopted a variable rate tax (i.e., the gasoline tax is changed by administrative rule) for 1983 and future years.

2/ The recent increases in individual income taxes in Rhode Island, Vermont and Nebraska are not included because the tax hikes were necessitated by the fact that these states calculated their state income taxes as a percentage of the federal income tax. Thus, when the federal income tax was recently reduced, it was necessary to increase the state tax rate just to stay even.

As clearly revealed above, federal aid to states and localities began to decline during the second half of the Carter Administration due to ending countercyclical aid programs and to the growing federal budget squeeze.

This squeeze on federal aid was greatly intensified in 1981 when Congress approved the Reagan Administration's plan to raise defense outlays sharply while simultaneously granting major tax cuts. Fearful that the resultant increase in the deficit would once again release strong inflationary forces, Congress had no alternative but to trim back low priority items in general and federal aid programs in particular (Chart 1).

When adjusted for inflation, the reductions in federal aid flows have not been offset by equivalent increases in state and local fiscal effort. In the past, the proliferation of federal categorical aid programs with their "matching" provisions whetted state-local tastes for various public goods and services and accelerated state-local tax effort. In the post-Proposition 13 era, federal aid cutbacks and capped block grants combined to have the opposite effect--dampening the demand for public sector goods while removing a powerful external pressure for higher state and local taxes.

As 1982 drew to a close, there was evidence that the dollar level of federal aid flows might actually increase somewhat in 1983 helped in part by larger grants for highways and bridges. However, when these per capita aid outlays are adjusted for inflation, federal aid will probably continue to show a slight downward trend in 1983.

#### Recession--No Bailout

Just when it appeared that states and localities had taken their worst lumps at the hands of the tax revolters and federal aid cutters, they received their third big jolt, the major recession that began in 1981.

The current recession will be seared into the memory of state and local officials because of its severity, its large revenue shortfalls and its "fend for yourself" intergovernmental scenario. This third feature is especially noteworthy because it represents a sharp departure from earlier intergovernmental practices.

Over the years, state and local authorities have become accustomed to having the federal cavalry, albeit somewhat belatedly, come charging over the hill to break the recessionary siege with aid from Washington. Many officials keenly remember the Economic Stimulus Program of 1977-1978 when the national government authorized \$16 billion in antirecession grants to states and local governments.

Now states and localities see their alternatives limited to painful

belt tightening and tax increases. The latest box score (Exhibit B) lists 75 state tax increases were during the last two years, a remarkable feat in this post-Proposition 13 era.

### THE GREAT SPEEDUP IN FEDERAL EXPENDITURES

The acceleration in federal expenditures since the tax revolt stands out as the second reason for the growing divergence in federal and state-local expenditure behavior. The explosive growth in federal spending is due primarily to the three Ds--deficit financing, defense spending, and demographics (Social Security and Medicare).

#### Deficit Financing

Just as the tax revolt sharply influenced the behavior of state and local officials, deficit financing goes a long way in explaining why federal spending continued to rise in the post-Proposition 13 era. Unlike state and local officials, disciplined by balanced budget requirements, federal policymakers could finesse revenue shortfalls through the simple expedient of borrowing money. Thus, deficit financing enables federal officials to avoid making the painful choice between cutting expenditures or raising taxes (or both).

If political realities make it hard to balance the budget in good times, acceptance of the Keynesian countercyclical doctrine has now made it downright un-American to balance the budget in bad times. Conservative political leaders strongly object to major tax increases during a recession on the grounds that it is bad economic policy. By the same token, liberal political leaders oppose major cuts in domestic programs as being both inhumane and poor economic policy.

The combination of electoral politics and Keynesian economics has created a magnificent federal spending machine equipped with a hair-trigger accelerator and a powerful recession turbo-charger, but no brakes. This sporty federal car stands in sharp contrast to the old-fashioned state and local models equipped with balanced budget brakes and a "speed governor"--a feature added during the recent tax revolt.

Although deficit financing has rendered yeoman service on the revenue side of the budget by papering over tax shortfalls, it is becoming a very expensive item on the expenditure side of the federal budget. After adjusting for inflation, the per capita outlay for interest payments on the public debt has shot up from \$103 in 1970 to an estimated \$241 for the 1982 fiscal year. This significant increase in interest costs is due to high interest rates and the rapid growth in the size of the federal debt which recently crossed the \$1 trillion mark.

As federal deficits increased sharply, the general public came to

share the alarm felt by the financial community. This fear was expressed in the 1982 congressional attempt to pass a constitutional balanced-budget amendment. That attempt to tilt the Constitution toward a balanced budget passed the Senate but was narrowly voted down in the House of Representatives.

Federal legislators and budget officials cannot ignore the possibility that the next attempt to enforce some form of restraint on continued deficit financing may well be successful. The fact that 32 state legislatures have called for a constitutional convention to enact a balanced budget requirement adds extra force.

Pressures to reduce deficit financing also prompted the White House in 1982 to go along with a partial "take back" of the 1981 tax cuts. The need to strengthen revenue collections may again prove persuasive when Congress and the White House contemplate further actions to contain deficits. In fact, indexation of the federal income tax which was scheduled to take effect in 1985 now appears threatened as the growing public fear of deficits overcomes the earlier desire to protect taxpayers from unlegislated tax hikes due to inflation.

### Defense and Demographics

The next two "Ds"--defense and demographics--stand out as driving forces accelerating federal spending at an unprecedented peacetime rate. Without strong braking action, the federal expenditure curve will continue to rise, probably at an even faster rate than between 1978 and 1982 (Chart 3).

Demographics are now working against the national government because it has assumed primary responsibility for income support and medical care of an aging population. An ever-increasing number of federal beneficiaries (Social Security, civil service and military retirement, and Medicare), expanded benefits, and over-indexed cost-of-living adjustments have combined to create a fiscal triple-whammy that drives expenditures up sharply. These "entitlement programs" account for the bulk of the increase in all domestic federal spending shown in Chart 3.

Although substantial, the actual outlays to date for the federal defense program do not reflect the full cost of our national defense build-up because we are still in the R&D phase for some of the major weapon systems. Developing and procuring major weapon systems takes many years and it will be some time before current increases in obligations are translated completely into increased outlays. Thus, as the build-up continues, a more rapid increase in defense spending can be expected.

The current effort to both close the nation's "window of vulnerability" and finance an expanding Social Security system confronts policymakers with a harsh guns or butter dilemma during the severest

economic downturn since the Great Depression. As noted earlier, aid to states and localities became the first major segment of the federal budget to feel the squeeze.

WASHINGTON: "INTRUSIVE" OR "EXTRUSIVE?"

Now that federal and state-local spenders are going their separate ways, students of federalism may soon detect quite a flip-flop in state and local attitudes toward Washington. Until recently, there was growing concern that a rapidly expanding and highly "intrusive" federal aid system would soon transform state and local governments into administrative units of Washington. Now the "irresistible" federal aid system has been stopped dead in its tracks and state and local officials must deal with a new reality--a "do-it-yourself" brand of fiscal federalism.

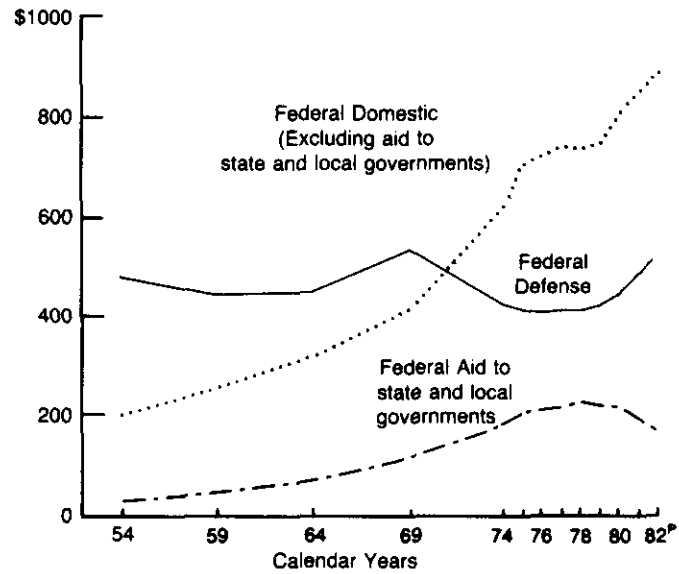
As fears about an "intrusive" Washington recede, a new worry takes its place--the fear that an "extrusive" Washington will begin to pull resources away from state and local governments to underwrite rapidly expanding national needs.

These alternating fears about an "intrusive" or "extrusive" Washington simply underscore the hard fact that there is never a time when state and local officials can live easily with the giant in Washington. State and local policymakers must constantly resist Uncle Sam's attempt either to dictate their expenditure priorities or to preempt their tax sources or both.

Chart 3

### The Growing Federal Aid Squeeze As Domestic And Defense Outlays Increase

Per capita expenditures  
adjusted for inflation<sup>1</sup>



Inflation adjustment by GNP Implicit Price Deflator, 1972 = 100.  
Source: ACIR staff computations based on U.S. Department of Commerce National Income and Product Accounts.





SECTION I:

# Basic Tables

TABLE 1 --GOVERNMENT EXPENDITURE, FROM OWN FUNDS,<sup>1</sup> SELECTED YEARS 1929-1982

Calendar Year	Total Public Sector	Federal			State and Local		
		Total	Defense <sup>2</sup>	Domestic <sup>3</sup>	Total	State <sup>4</sup>	Local <sup>4</sup>
<u>Amount (Billions of Current Dollars)</u>							
1929	\$10.3	\$2.6	\$1.1	\$1.5	\$7.6	\$2.1	\$5.5
1939	17.6	8.9	1.5	7.4	8.6	3.7	4.9
1949	59.3	41.3	22.0	19.3	18.0	8.9	9.1
1954	97.0	69.8	47.0	22.8	27.2	12.7	14.5
1959	131.0	91.0	53.4	37.6	40.0	18.7	21.3
1964	176.3	118.2	63.7	54.5	58.1	27.3	30.8
1969	286.8	188.4	95.0	93.4	98.4	50.3	48.1
1974	459.9	299.3	104.5	194.8	160.6	86.1	74.5
1975	534.3	356.6	113.3	243.3	177.6	96.6	81.0
1976	574.9	384.8	118.3	266.5	190.1	104.1	86.0
1977	624.0	421.5	127.9	293.6	202.5	110.0	92.5
1978	681.9	460.7	139.2	321.5	221.2	120.6	100.6
1979	753.2	509.2	156.6	352.6	244.0	134.0	110.0
1980	869.0	602.0	185.0	417.0	267.0	148.2	118.8
1981	985.5	688.2	221.0	467.2	297.3	164.3	133.0
1982 est.	1,084.5	762.7	253.7	509.0	321.8	175.4	146.4
<u>As a Percent of GNP</u>							
1929	10.0	2.5	1.1	1.5	7.3	2.0	5.3
1939	19.4	9.8	1.7	8.1	9.5	4.1	5.4
1949	23.0	16.0	8.5	7.5	6.9	3.4	3.5
1954	26.4	19.0	12.8	6.2	7.5	3.5	4.0
1959	26.8	18.7	10.9	7.7	8.2	3.8	4.4
1964	27.6	18.5	10.0	8.5	9.1	4.3	4.8
1969	30.4	20.0	10.1	9.9	10.4	5.3	5.1
1974	32.1	20.9	7.3	13.6	11.2	6.0	5.2
1975	34.5	23.0	7.3	15.7	11.4	6.2	5.2
1976	33.5	22.4	6.9	15.5	11.1	6.1	5.0
1977	32.5	22.0	6.7	15.3	10.5	5.7	4.8
1978	31.6	21.4	6.5	14.9	10.3	5.6	4.7
1979	31.2	21.1	6.5	14.6	10.2	5.6	4.6
1980	33.1	22.9	7.0	15.9	10.1	5.6	4.5
1981	33.5	23.4	7.5	15.9	10.1	5.6	4.5
1982 est.	35.5	24.9	8.3	16.6	10.5	5.7	4.8
<u>Per Capita in Constant Dollars (1972 Dollars)<sup>5</sup></u>							
1929	\$258	\$66	\$28	\$37	\$190	\$53	\$137
1939	472	238	41	199	228	99	129
1949	756	527	281	246	229	114	115
1954	999	719	484	235	280	131	149
1959	1,090	757	444	313	332	155	177
1964	1,263	846	456	391	416	195	221
1969	1,631	1,072	540	531	559	286	273
1974	1,869	1,217	425	792	653	350	303
1975	1,967	1,312	416	896	654	355	299
1976	1,992	1,333	410	924	659	361	298
1977	2,023	1,366	415	951	655	356	299
1978	2,037	1,376	416	960	660	360	300
1979	2,047	1,385	426	959	664	365	299
1980	2,137	1,480	455	1,025	657	365	292
1981	2,193	1,531	492	1,039	660	365	295
1982 est.	2,256	1,587	528	1,059	670	365	305

(See footnotes on the next page.)

Advisory Commission on Intergovernmental Relations

TABLE 1 --GOVERNMENT EXPENDITURE, FROM OWN FUNDS,<sup>1</sup> SELECTED YEARS 1929-1982  
(The Dominant Federal Role in the Public Sector)

(continued from previous page)

Exhibit: Supplemental Data

	GNP (In Billions of current Dollars) <sup>6</sup>	GNP Implicit Price Deflator (1972=100) <sup>6</sup>	GNP (In Billions of 1972 Dollars) <sup>6</sup>	Average Annual Per- centage Change in in Real GNP	Average Annual Per- centage Change in GNP Implicit Price Deflator
1929	\$103.4	32.87	\$314.6	not available	not available
1939	90.8	28.48	318.8	+ 0.1(1929-39)	- 1.4(1929-39)
1949	258.0	52.59	490.7	+ 4.4(1939-49)	+ 6.3(1939-49)
1954	366.8	59.55	616.1	+ 4.7(1949-54)	+ 2.5(1949-54)
1959	487.9	67.60	721.7	+ 3.2(1954-59)	+ 2.6(1954-59)
1964	637.7	72.77	876.4	+ 4.0(1959-64)	+ 1.5(1959-64)
1969	944.0	86.79	1,087.6	+ 4.4(1964-69)	+ 3.6(1964-69)
1974	1,434.2	115.08	1,246.3	+ 2.8(1969-74)	+ 5.8(1969-74)
1975	1,549.2	125.79	1,231.6	- 1.2	+ 9.3
1976	1,718.0	132.34	1,298.2	+ 5.4	+ 5.2
1977	1,918.3	140.05	1,369.7	+ 5.5	+ 5.8
1978	2,163.9	150.42	1,438.6	+ 5.0	+ 7.4
1979	2,417.8	163.42	1,479.4	+ 2.8	+ 8.6
1980	2,633.1	178.64	1,474.0	- 0.4	+ 9.3
1981	2,937.7	195.51	1,502.6	+ 1.9	+ 9.4
1982 p	3,057.6	207.15	1,476.0	- 1.8	+ 6.0

est.--Estimated. p--Preliminary.

<sup>1</sup>National Income and Product Accounts. See U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, [monthly].

<sup>2</sup>National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions. See Survey of Current Business.

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

<sup>4</sup>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, Governmental Finances in [year].

<sup>5</sup>Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, see Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

<sup>6</sup>For 1950-1981 GNP figures and deflators, see Bureau of Economic Analysis, Survey of Current Business, October 1982, pages 39-43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of Census, Government Finances in [year]; Budget of the United States Government, [annually]; ACIR staff estimates.

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS,<sup>1</sup>  
SELECTED YEARS 1929-1982

Calendar Year	Total Public Sector	Federal			State and Local		
		Total	Defense <sup>2</sup>	Domestic <sup>3</sup>	Total	State <sup>4</sup>	Local <sup>4</sup>
Amount (Billions of Current Dollars)							
1929	\$10.3	\$2.5	\$1.1	\$1.4	\$7.8	\$1.7	\$6.1
1939	17.6	7.9	1.5	6.4	9.6	3.0	6.6
1949	59.3	39.1	21.9	17.2	20.2	7.7	12.5
1954	97.0	66.9	46.9	20.0	30.1	10.7	19.4
1959	131.0	84.1	53.2	30.9	46.9	17.5	29.4
1964	176.3	107.8	63.4	44.4	68.5	25.3	43.2
1969	286.8	168.1	94.6	73.5	118.7	44.9	73.8
1974	459.9	256.3	104.0	152.3	203.6	79.4	124.2
1975	534.3	303.3	112.8	190.5	230.9	92.9	138.0
1976	574.9	325.1	117.8	207.3	249.8	100.5	149.3
1977	624.0	355.5	127.2	228.3	268.5	106.6	161.9
1978	681.9	384.8	138.4	246.4	297.0	116.8	180.2
1979	753.2	430.4	155.7	274.7	322.8	127.8	195.0
1980	869.0	515.8	184.0	331.8	353.2	139.5	213.7
1981	985.5	602.5	219.7	382.8	383.0	157.0	226.0
1982 est.	1,084.5	679.2	252.0	427.2	405.3	166.2	239.1
As a Percent of GNP							
1929	10.0	2.4	1.1	1.4	7.5	1.6	5.9
1939	19.4	8.7	1.7	7.0	10.6	3.3	7.3
1949	23.0	15.1	8.5	6.7	7.8	3.0	4.8
1954	26.4	18.2	12.8	5.5	8.2	2.9	5.3
1959	26.8	17.2	10.9	6.3	9.6	3.6	6.0
1964	27.6	16.9	9.9	7.0	10.8	4.0	6.8
1969	30.4	17.8	10.0	7.8	12.6	4.8	7.8
1974	32.1	17.9	7.3	10.6	14.2	5.5	8.7
1975	34.5	19.6	7.3	12.3	14.9	6.0	8.9
1976	33.5	18.9	6.9	12.1	14.5	5.8	8.7
1977	32.5	18.5	6.6	11.9	14.0	5.6	8.4
1978	31.6	17.8	6.4	11.4	13.8	5.4	8.4
1979	31.2	17.8	6.5	11.4	13.4	5.3	8.1
1980	33.1	19.6	7.0	12.6	13.4	5.3	8.1
1981	33.5	20.5	7.5	13.0	13.0	5.3	7.7
1982 est.	35.5	22.2	8.2	14.0	13.3	5.4	7.8
Per Capita in Constant Dollars (1972 Dollars) <sup>5</sup>							
1929	\$258	\$62	\$28	\$34	\$193	\$42	\$151
1939	472	212	41	172	257	80	177
1949	756	498	280	219	257	98	159
1954	999	689	483	205	311	111	200
1959	1090	700	443	257	390	146	244
1964	1263	772	454	318	490	181	309
1969	1631	955	538	417	676	256	420
1974	1869	1041	422	619	826	322	504
1975	1967	1116	415	701	849	342	507
1976	1992	1127	408	719	866	348	518
1977	2023	1152	412	740	871	346	525
1978	2037	1150	413	737	887	349	538
1979	2047	1171	423	746	878	347	531
1980	2137	1268	452	816	868	343	525
1981	2193	1340	489	853	853	350	503
1982 est.	2257	1413	524	890	843	346	498

(continued on next page)

Advisory Commission on Intergovernmental Relations

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS,<sup>1</sup>  
SELECTED YEARS 1929-1982

(Continued from previous page.)

Exhibit: Supplemental Data

	Per Capita Personal Income <sup>6</sup>	Consumer Price Index (1967=100) <sup>7</sup>	Per Capita Personal Income in Constant (1967) Dollars	Average Annual Increase in the Consumer Price Index	Population (in thousands) <sup>8</sup>
1929	\$698	51.3	\$1,361	not available	121,767
1939	553	41.6	1,329	- 2.1(1929-39)	130,880
1949	1,378	71.4	1,930	+ 5.6(1939-49)	149,188
1954	1,776	80.5	2,206	+ 2.4(1949-54)	163,026
1959	2,162	87.3	2,477	+ 1.6(1954-59)	177,830
1964	2,602	92.9	2,801	+ 1.3(1959-64)	191,889
1969	3,724	109.8	3,392	+ 3.4(1964-69)	202,677
1974	5,464	147.7	3,699	+ 6.1(1969-74)	213,854
1975	5,857	161.2	3,633	+ 9.1	215,973
1976	6,381	170.5	3,743	+ 5.8	218,035
1977	6,983	181.5	3,847	+ 6.5	220,239
1978	7,735	195.4	3,959	+ 7.7	222,585
1979	8,637	217.4	3,973	+ 11.3	225,055
1980	9,489	246.8	3,845	+ 13.5	227,658
1981	10,512	272.3	3,859	+ 10.3	229,807
1982 p	11,080	288.6	3,839	+ 6.0	232,000

est.--Estimated. p--Preliminary.

<sup>1</sup>National Income and Product Accounts. See U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, [monthly].

<sup>2</sup>National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions. See Survey of Current Business.

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

<sup>4</sup>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, Governmental Finances in [year].

<sup>5</sup>Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, See Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

<sup>6</sup>Per capita personal income, in current dollars. Total personal income figures as reported in the National Income and Product Accounts were divided by the population figures cited in adjacent column. See Survey of Current Business.

<sup>7</sup>Data beginning 1978 are for all urban consumers (CPI-U); earlier data are for urban wage earners and clerical workers (CPI-W). Based on 1972-73 Bureau of Labor Statistics survey of consumer expenditure patterns, of points of purchase and of the pattern of specific items sold by retail outlet. See Economic Report of the President, Table B-52.

<sup>8</sup>Total population including Armed Forces overseas. See U.S. Bureau of the Census, Estimates of the Population of the United States to June 1, 1982, Series P-25, No. 918, August 1982 (July 1 figures).

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis. The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of Census, Government Finances, [annually]; Budget of the United States Government, [annually]; Economic Report of the President, February 1982; ACIR staff estimates.

TABLE 3--FEDERAL DOMESTIC EXPENDITURE,<sup>1</sup> SELECTED YEARS 1929-1982

Calendar Year	Federal Domestic Expenditure			Social Security (OASDHI) <sup>2</sup>	Federal Domestic Expenditure		
	Social Security (OASDHI) <sup>2</sup>	Federal Aid <sup>3</sup>	All Other <sup>4</sup>		Federal Aid <sup>3</sup>	All Other <sup>4</sup>	
	Amount (In Billions of Current Dollars)			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	16.2	1.0	0.8	4.4	
1959	10.4	6.8	20.4	2.1	1.4	4.2	
1964	16.5	10.4	27.6	2.6	1.6	4.3	
1969	34.0	20.3	39.1	3.6	2.2	4.1	
1974	72.1	43.9	78.8	5.0	3.1	5.5	
1975	83.5	54.6	105.2	5.4	3.5	6.8	
1976	95.2	61.1	110.2	5.5	3.6	6.4	
1977	107.4	67.5	118.7	5.6	3.5	6.2	
1978	119.0	77.3	125.2	5.5	3.6	5.8	
1979	134.7	80.4	137.5	5.6	3.3	5.7	
1980	157.3	88.7	171.0	6.0	3.4	6.5	
1981	185.4	87.7	194.1	6.3	3.0	6.6	
1982 est.	210.0	83.5	215.5	6.9	2.7	7.0	
	Percentage Distribution			Per Capita in Constant Dollars (1972 Dollars) <sup>5</sup>			
1929	--	6.7	93.3	--	\$3	\$34	
1939	**	13.5	86.5	1	26	172	
1949	3.6	11.4	85.0	8	29	208	
1954	16.2	12.7	71.1	38	30	166	
1959	27.2	18.1	54.3	87	57	169	
1964	30.3	19.1	50.6	119	74	198	
1969	36.4	21.7	41.9	194	115	223	
1974	37.0	22.5	40.5	293	178	320	
1975	34.3	22.4	43.2	308	201	387	
1976	35.7	22.9	41.4	330	211	381	
1977	36.6	23.0	40.4	349	219	385	
1978	37.0	24.0	38.9	356	231	374	
1979	38.2	22.8	39.0	366	218	374	
1980	37.7	21.3	41.0	387	218	420	
1981	39.7	18.8	41.5	412	195	432	
1982 est.	41.3	16.4	42.3	437	174	448	

\*Less than \$50 million.

\*\*Less than 0.05 percent.

est.--Estimated.

<sup>1</sup>National Income and Product Accounts. See Survey of Current Business citation below.

<sup>2</sup>Old-Age and Survivors Insurance, Disability Insurance and Medicare.

<sup>3</sup>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 \$3.5 billion in 1980) in the Census series but excluded by definition from this series. Includes federal general revenue sharing.

<sup>4</sup>Includes direct federal expenditure for (listed in decending order of magnitude for 1982): interest on the public debt, income maintenance (other than Social Security), health, education, veterans benefits and services, transportation, etc.

<sup>5</sup>Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, See Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-1976: Statistical Tables, and Survey of Current Business, [monthly], Table 3.16; Budget of the United States Government, various years; Fiscal Year 1982 Budget Revisions; budget data; ACIR staff estimates.

TABLE 4--A COMPARISON OF THE GROWTH IN PERSONAL INCOME AND PUBLIC SECTOR EXPENDITURE<sup>1</sup>, FROM OWN FUNDS  
(Annual Average Increase in Nominal Per Capita Income and Expenditure, Selected Periods 1949-1982)

Calendar Year Period	Personal Income	Total Public Sector	Public Sector Expenditure					Exhibit: Federal Aid
			Federal					
			Total	Defense <sup>2</sup>	Domestic <sup>3</sup>	State <sup>4</sup>	Local <sup>4</sup>	
1949-1954	5.1	8.4	9.1	14.4	1.7	5.4	7.8	3.7
1954-1959	4.0	4.4	3.6	0.8	8.6	6.1	6.2	16.1
1959-1964	3.8	4.5	3.8	2.0	6.1	6.2	6.1	7.3
1964-1969	7.4	9.0	8.6	7.2	10.2	11.8	8.0	13.1
1969-1974	8.0	8.7	8.5	1.0	14.6	10.2	8.0	15.4
1974-1979	9.6	9.2	10.1	7.3	11.5	8.1	7.0	11.7
1979-1980	9.9	14.0	16.8	16.8	16.9	9.4	6.7	8.4
1980-1981	10.8	12.3	13.3	18.3	11.0	9.8	10.9	-1.3
1981-1982 est.	5.4	9.0	9.8	13.7	7.9	5.7	9.0	-5.7
1949-1982 p	6.5	7.8	7.8	6.3	9.0	8.0	7.3	10.2

est.--Estimated.

p--Preliminary.

<sup>1</sup>National Income and Product Accounts.

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

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

<sup>4</sup>The National Income and Product Accounts do not report state and local government data separately. The statelocal 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.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of the Census, Governmental Finances in [year]; Budget of the United States Government, [annually] Economic Report of the President, February 1982; ACIR staff estimates.

TABLE 5--RATIOS OF THE ANNUAL INCREASE IN PER CAPITA PUBLIC SECTOR EXPENDITURE\*, FROM OWN FUNDS, TO THE INCREASE IN PER CAPITA PERSONAL INCOME, SELECTED PERIODS 1949-1982

Calendar Year Period	Public Sector Expenditure							Exhibit: Federal Aid
	Federal							
	Total	Total	Defense	Domestic	State	Local		
1949-1954	1.65	1.78	2.82	(0.33)	1.06	1.53	(0.73)	
1954-1959	1.10	(0.90)	(0.20)	2.15	1.52	1.55	4.02	
1959-1964	1.18	1.00	(0.53)	1.61	1.63	1.61	1.92	
1964-1969	1.22	1.16	(0.97)	1.38	1.59	1.08	1.77	
1969-1974	1.09	1.06	(0.10)	1.82	1.28	1.00	1.92	
1974-1979	(0.96)	1.05	(0.76)	1.20	(0.84)	(0.73)	1.22	
1979-1980	1.41	1.70	1.70	1.71	(0.95)	(0.70)	(0.85)	
1980-1981	1.14	1.23	1.69	1.02	(0.91)	1.01	(-0.12)	
1981-1982 est.	1.67	1.81	2.54	1.46	1.06	1.67	(-1.06)	
1949-1982 est.	1.20	1.20	(0.97)	1.38	1.23	1.12	1.57	

\*Thus, a figure greater than 1.00 indicates that government spending increased more than per capita income; figures less than 1.00 indicate that per capita income has increased more than government spending. Parentheses highlight the latter figures.

Source: ACIR staff, see Table 4 above.

TABLE 6--A COMPARISON OF THE GROWTH IN PERSONAL INCOME AND PUBLIC SECTOR EXPENDITURE,<sup>1</sup> AFTER INTERGOVERNMENTAL TRANSFERS  
(Annual Average Increase in Nominal Per Capita Income and Expenditure, Selected Periods 1949-1982)

Calendar Year Period	Personal Income	Public Sector Expenditure						Exhibit:  Federal Aid
		Total	Federal				Local <sup>4</sup>	
			Total	Defense <sup>2</sup>	Domestic <sup>3</sup>	State <sup>4</sup>		
1949-1954	5.1	8.4	9.4	14.4	1.4	4.9	7.2	3.7
1954-1959	4.0	4.4	2.9	0.8	7.2	8.2	6.8	16.1
1959-1964	3.8	4.5	3.6	2.0	5.8	6.1	6.4	7.3
1964-1969	7.4	9.0	8.1	7.2	9.5	11.0	10.1	13.1
1969-1974	8.0	8.7	7.6	0.8	14.4	10.8	9.8	15.4
1974-1979	9.6	9.2	9.8	7.3	11.4	8.9	8.3	11.7
1979-1980	9.9	14.0	18.5	16.8	19.3	7.9	8.4	8.4
1980-1981	10.8	12.3	15.7	18.3	14.3	11.5	4.8	-1.3
1981-1982 p	5.4	9.0	11.7	13.6	10.5	4.9	4.8	-5.7
1949-1982 p	6.5	7.8	7.6	6.3	8.8	8.3	7.9	10.2

Est.--Estimated.

p--Preliminary.

<sup>1</sup>National Income and Product Accounts. See Survey of Current Business citation below.

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

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

<sup>4</sup>The National Income and Product Accounts do not report state and local government data separately. The statelocal 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.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of the Census, Governmental Finances in [year]; Budget of the United States Government, [annually]; Economic Report of the President, February 1982.

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 1949-1982

Calendar Year Period	Public Sector Expenditure						Exhibit:  Federal Aid
	Total	Federal				Local	
		Total	Defense	Domestic	State		
1949-1954	1.65	1.84	2.82	(0.27)	(0.96)	1.41	(0.73)
1954-1959	1.10	(0.72)	(0.20)	1.80	2.05	1.70	4.02
1959-1964	1.18	(0.95)	(0.53)	1.53	1.61	1.68	1.92
1964-1969	1.22	1.09	(0.97)	1.28	1.49	1.36	1.77
1969-1974	1.09	(0.95)	(0.10)	1.80	1.35	1.22	1.92
1974-1979	(0.96)	1.02	(0.76)	1.19	(0.93)	(0.82)	1.22
1979-1980	1.41	1.87	1.70	1.95	(0.80)	(0.85)	(0.85)
1980-1981	1.14	1.45	1.69	1.32	1.06	(0.44)	(-0.12)
1981-1982 p	1.67	2.17	2.52	1.94	(0.91)	(0.89)	(-1.06)
1949-1982 p	1.20	1.17	(0.97)	1.35	1.28	1.22	1.57

\*Thus, a figure greater than 1.00 indicates that government spending increased more than per capita income; figures less than 1.00 indicate that per capita income has increased more than government spending. Parentheses highlight the latter figures.

Source: ACIR staff, see Table 6 above.



TABLE 8 --GOVERNMENT DIRECT GENERAL EXPENDITURE,<sup>1/</sup> BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1981

Fiscal Year	State and Local Governments										Exhibit: Federal Insurance Trust Ex- penditure 2/
	Total Federal, State and Local	Federal Government	Local Governments								
			Total (State-Local)	State Governments	Total	Munici- palities	Counties	School Districts	Townships	Special Districts	
1. Amount (In Millions of Current Dollars)											
1955	996,796	\$63,072	\$33,724	\$11,190	\$22,534	\$7,870	\$4,629	\$8,168	\$1,029	\$837	\$6,594
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,117
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669	48,235
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877	131,297
1979	630,683	304,659	326,024	124,554	201,470	63,846	46,422	72,312	7,480	11,411	147,352
1980	723,094	355,754	367,339	143,718	223,621	70,426	51,383	80,681	7,931	13,199	170,576
1981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
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	N
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	O
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	T
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	A
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	P
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	P
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	L
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	I
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	C
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	A
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	B
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	L
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	E
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2 & 24 in the 1980-81 edition); Census, Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series 584, page 1122 (federal insurance trust data). See also, ACIR, Significant Features of Fiscal Federalism, prior years.

<sup>1/</sup>Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store and insurance-trust expenditures (see glossary). Hence federal Social Security (which comprised over 40% of the domestic federal budget in 1981--see exhibit) and state-local utility, liquor store and insurance-trust expenditures (\$40b, \$3b and \$37b in 1981 respectively) are excluded from the figures cited above.

<sup>2/</sup>Includes not only OASDHI ("Social Security" as it is commonly known--Old Age, Survivors, Disability and Health Insurance) but employee retirement, railroad retirement, unemployment compensation and veterans' life insurance. For FY81, these figures were \$177,520m, \$17,864m, \$5,246m, \$258m and \$1,451m respectively.

TABLE 9.1--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-81

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

State and Region	1981	1980	1979	1978	1976	1966	1957	1942
United States	18.72 <sup>1</sup>	19.03	19.08	19.43	20.32	15.57	11.60	7.51
<b>New England</b>	<b>17.84</b>			<b>19.29</b>				
Connecticut	14.60	15.60	15.90	16.07	15.77	12.78	11.31	5.91
Maine	19.29	20.47	21.02	21.39	21.35	15.15	12.14	7.90
Massachusetts	19.12	20.08	21.16	20.56	20.55	14.16	12.42	7.78
New Hampshire	16.51	16.66	16.82	17.66	19.68	14.98	12.83	9.46
Rhode Island	20.48	21.01	21.06	20.72	20.57	15.38	10.59	6.29
Vermont	22.26	22.63	23.28	24.24	25.44	20.16	14.34	9.07
<b>Mideast</b>	<b>19.95<sup>1</sup></b>			<b>20.82</b>				
Delaware	19.83	19.83	18.56	19.27	20.48	17.36	8.64	5.42
District of Columbia	24.38	27.35	26.80	26.14	26.38	14.06	8.90	5.08
Maryland	18.29	19.80	20.04	20.34	21.03	14.11	11.15	5.25
New Jersey	17.20	17.39	17.96	17.54	17.90	11.82	9.36	7.17
New York	23.51	24.08	23.88	24.23	26.38	16.31	11.73	8.63
Pennsylvania	16.85	17.36	17.48	17.85	18.78	13.13	9.18	7.64
<b>Great Lakes</b>	<b>17.59</b>			<b>17.60</b>				
Illinois	16.71	16.47	16.14	16.94	17.45	11.72	9.17	6.87
Indiana	15.63	14.75	14.63	14.42	16.00	13.56	10.07	6.88
Michigan	19.47	20.10	19.74	19.68	21.06	14.96	11.97	7.09
Ohio	16.57	16.52	16.44	16.79	17.64	13.01	9.83	6.49
Wisconsin	20.58	21.14	21.64	20.48	21.82	17.24	12.34	8.69
<b>Plains</b>	<b>18.58</b>			<b>18.76</b>				
Iowa	18.69	19.29	18.52	19.33	18.89	16.13	12.75	8.52
Kansas	17.75	17.14	17.91	18.21	18.42	15.28	14.80	7.46
Minnesota	21.56	21.46	21.14	21.87	23.70	17.93	14.04	9.80
Missouri	15.70	15.68	15.46	15.12	16.47	13.53	9.70	6.57
Nebraska	17.74	17.74	18.73	18.79	17.50	14.83	11.02	7.71
North Dakota	22.20	22.21	22.07	22.47	20.76	20.84	17.69	12.34
South Dakota	21.90	21.31	20.88	21.37	23.11	19.59	15.43	10.58
<b>Southeast</b>	<b>18.46</b>			<b>18.83</b>				
Alabama	19.31	19.66	19.54	19.81	20.18	18.04	13.38	6.86
Arkansas	17.90	18.11	18.53	17.66	18.59	17.63	12.77	6.35
Florida	16.14	16.84	17.58	17.78	18.01	16.05	12.77	8.12
Georgia	19.00	19.11	19.66	18.97	19.26	15.67	12.97	6.28
Kentucky	19.59	20.74	20.44	18.68	19.42	16.75	11.17	6.96
Louisiana	21.33	21.53	20.60	21.64	23.00	20.36	17.43	9.84
Mississippi	22.55	22.74	22.77	21.95	23.82	20.44	15.49	7.59
North Carolina	18.15	18.45	19.04	18.31	18.75	14.93	12.14	6.84
South Carolina	19.72	19.13	19.18	18.92	21.13	14.71	12.89	8.70
Tennessee	18.06	18.43	18.00	19.08	19.22	16.79	11.43	7.21
Virginia	17.01	17.25	17.81	17.12	17.91	14.64	10.84	5.13
West Virginia	20.79	21.43	21.28	20.55	21.45	17.43	9.86	9.52
<b>Southwest</b>	<b>16.84</b>			<b>17.59</b>				
Arizona	19.84	20.37	21.34	21.19	21.92	20.16	14.57	8.85
New Mexico	24.14	22.98	24.46	22.80	23.81	23.45	16.20	10.13
Oklahoma	17.32	17.29	17.64	17.48	18.48	18.48	14.98	9.14
Texas	15.67	16.48	16.52	16.59	17.39	14.88	11.44	6.71
<b>Rocky Mountain</b>	<b>19.86</b>			<b>21.55</b>				
Colorado	17.79	18.03	19.19	19.84	21.53	19.24	13.90	9.51
Idaho	18.58	18.81	18.85	20.95	21.56	17.65	14.06	9.16
Montana	22.11	23.05	23.68	25.52	23.41	20.15	14.86	10.36
Utah	22.22	23.98	22.69	22.55	23.13	21.36	13.37	8.64
Wyoming	25.36	24.64	24.37	24.49	27.56	27.18	16.11	9.64
<b>Far West<sup>2</sup></b>	<b>19.53</b>			<b>21.40</b>				
California	19.15	19.04	18.83	21.29	22.06	18.41	12.67	7.21
Nevada	19.32	20.20	19.89	21.41	22.05	20.90	14.86	7.25
Oregon	22.51	22.14	22.16	23.58	23.90	18.32	13.79	8.76
Washington	20.17	19.60	20.04	20.76	19.76	16.86	13.72	8.49
Alaska	56.38	54.94	42.09	34.53	35.38	29.49	(9.05) <sup>3</sup>	n.a.
Hawaii	21.52	22.46	23.09	24.91	27.62	19.95	(15.61) <sup>3</sup>	n.a.

<sup>1</sup>Excluding Washington, D.C.

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

<sup>3</sup>Prior to statehood and excluded from United States total.

Note: Regional averages for 1978 and 1981 are weighted averages.

Sources: Data tape for FY 1981 supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. ACIR staff computations for 1981, October 1982. See also, Significant Features of Fiscal Federalism, prior years.

TABLE 9.2 --STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE  
PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-81

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

State and Region	1981	1980	1979	1978	1976	1966	1957	1942
<b>United States</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>New England</b>	95.3			99.3				
Connecticut	78.0	82.0	83.3	82.7	77.6	82.1	97.5	78.7
Maine	103.0	107.6	110.2	110.1	105.1	97.3	104.7	105.2
Massachusetts	102.1	105.5	110.9	105.8	101.1	90.9	107.1	103.6
New Hampshire	88.2	87.5	88.2	90.9	96.9	96.2	110.6	126.0
Rhode Island	109.4	110.4	110.4	106.6	101.2	98.8	91.3	83.8
Vermont	118.9	118.9	122.0	124.8	125.2	129.5	123.6	120.8
<b>Mideast</b>	106.61			107.2				
Delaware	105.9	104.2	97.3	99.2	100.8	111.5	74.5	72.2
District of Columbia	130.2	143.7	140.5	134.5	129.8	90.3	76.7	67.6
Maryland	97.7	104.0	105.0	104.7	103.5	90.6	96.1	69.9
New Jersey	91.9	91.4	94.1	90.3	88.1	75.9	80.7	95.5
New York	125.6	126.5	125.2	124.7	129.8	104.8	101.1	114.9
Pennsylvania	90.0	91.2	91.6	91.9	92.4	84.3	79.1	101.7
<b>Great Lakes</b>	94.0			90.6				
Illinois	89.2	86.5	84.6	87.2	85.9	75.3	79.1	91.5
Indiana	83.5	77.5	76.7	74.2	78.7	87.1	86.8	91.6
Michigan	104.0	105.6	103.5	101.3	103.6	96.1	103.2	94.4
Ohio	88.5	86.8	86.2	86.4	86.8	93.6	84.7	86.4
Wisconsin	110.0	111.1	113.4	105.4	107.4	110.7	106.4	115.7
<b>Plains</b>	99.3			96.6				
Iowa	99.8	101.4	97.1	99.5	93.0	103.6	109.9	113.4
Kansas	94.8	90.1	93.9	93.7	90.6	98.1	127.6	99.3
Minnesota	115.2	112.8	110.8	112.6	116.6	115.2	121.0	130.5
Missouri	83.9	82.4	81.0	77.8	81.1	86.9	83.6	87.5
Nebraska	94.7	93.2	98.2	96.7	86.1	95.2	95.0	102.7
North Dakota	118.6	116.7	115.7	115.6	102.2	133.8	152.5	164.3
South Dakota	117.0	112.0	109.4	110.0	113.7	125.8	133.0	140.9
<b>Southeast</b>	98.6			96.9				
Alabama	103.2	103.3	102.4	102.0	99.8	115.9	115.3	91.3
Arkansas	95.6	95.2	97.1	90.9	91.5	113.2	110.1	84.6
Florida	86.2	88.5	92.1	91.5	88.6	103.1	110.1	108.1
Georgia	101.5	100.4	103.0	97.6	94.8	100.6	111.8	83.6
Kentucky	104.6	109.0	107.1	96.1	95.6	107.6	96.3	92.7
Louisiana	114.0	113.1	108.0	111.4	113.2	130.8	150.3	131.0
Mississippi	120.4	119.5	119.3	113.0	117.2	131.3	133.5	101.1
North Carolina	97.0	97.0	99.8	94.2	92.3	95.9	104.7	91.1
South Carolina	105.3	100.5	100.5	97.4	104.0	94.5	111.1	115.8
Tennessee	96.5	96.8	94.3	98.2	94.6	107.8	98.5	96.0
Virginia	90.9	90.6	93.3	88.1	88.1	94.0	93.4	68.3
West Virginia	111.1	112.6	111.5	105.8	105.6	111.9	85.0	128.8
<b>Southwest</b>	90.0			90.5				
Arizona	106.0	107.0	111.8	109.1	107.9	129.5	125.6	117.8
New Mexico	129.0	120.8	128.2	117.3	117.2	150.6	139.7	134.9
Oklahoma	92.5	90.9	92.5	90.0	90.9	118.7	129.1	121.7
Texas	83.7	86.6	86.6	85.4	85.6	95.6	98.6	89.3
<b>Rocky Mountain</b>	106.1			110.9				
Colorado	95.0	94.7	100.6	102.1	106.0	123.6	119.8	126.6
Idaho	99.2	98.8	98.8	107.8	106.1	113.4	121.2	122.0
Montana	118.1	121.1	124.1	131.3	115.2	129.4	128.1	137.9
Utah	118.7	126.0	118.9	116.1	113.8	137.2	115.3	115.0
Wyoming	135.5	129.5	127.7	126.0	135.6	174.6	138.9	128.4
<b>Far West<sup>2</sup></b>	104.3			110.1				
California	102.3	100.1	98.7	109.6	108.6	118.2	109.2	96.0
Nevada	103.2	106.1	104.2	110.2	108.5	134.2	128.1	96.5
Oregon	120.2	116.3	116.1	121.4	117.6	117.7	118.9	116.6
Washington	107.7	103.0	105.0	106.8	97.2	108.3	118.3	113.0
Alaska	301.2	288.7	220.6	177.7	174.1	189.4	(78.0) <sup>3</sup>	n.a.
Hawaii	115.0	118.0	121.0	128.2	135.9	128.1	(134.6) <sup>3</sup>	n.a.

n.a.--Not available.

<sup>1</sup>Excluding the District of Columbia

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

<sup>3</sup>Prior to statehood and excluded from United States total.

Note: Regional averages are weighted averages.

Sources: See preceding table. Data tape for FY 1981 supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. ACIR staff computations for 1981, October 1982. See also, Significant Features of Fiscal Federalism, prior years.

TABLE 10--DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, BY STATE AND REGION, 1981

State and Region	Per Capita		Per \$1,000 of Personal Income	
	Amount	As a Per- centage of U.S. Average	Amount	As a Per- centage of U.S. Average
U.S. Average <sup>1</sup>	\$1,786.89	100.0	\$187.21	100.0
<b>New England</b>	\$1,806.86	101.1	\$178.36	95.3
Connecticut	\$1,715.20	96.0	\$145.99	78.0
Maine	\$1,532.82	85.8	\$192.89	103.0
Massachusetts	\$1,940.81	108.6	\$191.21	102.1
New Hampshire	\$1,512.07	84.6	\$165.15	88.2
Rhode Island	\$1,940.76	108.6	\$204.81	109.4
Vermont	\$1,746.82	97.8	\$222.63	118.9
<b>Midwest<sup>1</sup></b>	\$2,033.17	113.8	\$199.48	106.6
Delaware	\$2,059.83	115.3	\$198.35	105.9
Washington D.C.	\$2,981.57	166.9	\$243.80	130.2
Maryland	\$1,917.95	107.3	\$182.94	97.7
New Jersey	\$1,885.52	105.5	\$172.02	91.9
New York	\$2,418.70	135.4	\$235.09	125.6
Pennsylvania	\$1,593.88	89.2	\$168.51	90.0
<b>Great Lakes</b>	\$1,728.14	96.7	\$175.92	94.0
Illinois	\$1,760.94	98.5	\$167.08	89.2
Indiana	\$1,400.05	78.4	\$156.31	83.5
Michigan	\$1,962.42	109.8	\$194.73	104.0
Ohio	\$1,571.78	88.0	\$165.72	88.5
Wisconsin	\$1,928.99	108.0	\$205.85	110.0
<b>Plains</b>	\$1,739.48	97.3	\$185.82	99.3
Iowa	\$1,752.70	98.1	\$186.88	99.8
Kansas	\$1,775.02	99.3	\$177.46	94.8
Minnesota	\$2,102.19	117.6	\$215.59	115.2
Missouri	\$1,413.54	79.1	\$156.98	83.9
Nebraska	\$1,665.17	93.2	\$177.37	94.7
North Dakota	\$1,946.64	108.9	\$222.02	118.6
South Dakota	\$1,714.86	96.0	\$219.04	117.0
<b>Southeast</b>	\$1,502.75	84.1	\$184.57	98.6
Alabama	\$1,448.25	81.0	\$193.13	103.2
Arkansas	\$1,303.35	72.9	\$178.97	95.6
Florida	\$1,468.70	82.2	\$161.43	86.2
Georgia	\$1,537.79	86.1	\$190.00	101.5
Kentucky	\$1,495.17	83.7	\$195.88	104.6
Louisiana	\$1,807.94	101.2	\$213.35	114.0
Mississippi	\$1,487.21	83.2	\$225.47	120.4
North Carolina	\$1,420.95	79.5	\$181.52	97.0
South Carolina	\$1,435.41	80.3	\$197.18	105.3
Tennessee	\$1,397.52	78.2	\$180.61	96.5
Virginia	\$1,601.36	89.6	\$170.11	90.9
West Virginia	\$1,625.29	91.0	\$207.95	111.1
<b>Southwest</b>	\$1,567.13	87.7	\$168.43	90.0
Arizona	\$1,747.97	97.8	\$198.39	106.0
New Mexico	\$1,893.50	106.0	\$241.43	129.0
Oklahoma	\$1,583.12	88.6	\$173.25	92.5
Texas	\$1,499.29	83.9	\$156.70	83.7
<b>Rocky Mountain</b>	\$1,811.53	101.4	\$198.64	106.1
Colorado	\$1,787.53	100.0	\$177.94	95.0
Idaho	\$1,500.86	84.0	\$185.79	99.2
Montana	\$1,892.36	105.9	\$221.14	118.1
Utah	\$1,704.11	95.4	\$222.24	118.7
Wyoming	\$2,782.63	155.7	\$253.61	135.5
<b>Far West<sup>2</sup></b>	\$2,097.20	117.4	\$195.29	104.3
California	\$2,099.92	117.5	\$191.48	102.3
Nevada	\$2,074.51	116.1	\$193.16	103.2
Oregon	\$2,101.68	117.6	\$225.08	120.2
Washington	\$2,083.10	116.6	\$201.70	107.7
Alaska	\$7,210.72	403.5	\$563.80	301.2
Hawaii	\$2,180.66	122.0	\$215.21	115.0

<sup>1</sup>Excluding Washington, D.C.

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

Note: Regional averages are weighted averages.

Sources: Data tape for FY 1981 supplied by U.S. Bureau of the Census.  
ACIR staff computations, October 1982.

TABLE 11--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-1981

State and Region	1981	1980	1979	1975	1966	1957	1942
United States	58.1%	57.8%	56.8%	55.0%	47.8%	46.8%	44.3%
<b>New England</b>	59.5 <sup>1</sup>	59.8 <sup>1</sup>	59.7	60.3	49.3	51.1	41.1
Connecticut	56.4	54.3	54.8	54.5	47.9	55.1	38.9
Maine	62.5	66.8	64.9	68.0	51.0	51.5	48.5
Massachusetts	60.9	60.9	54.3	56.8	40.1	46.7	35.8
New Hampshire	47.9	52.0	50.5	51.0	44.0	48.1	42.8
Rhode Island	66.2	67.1	64.8	62.4	54.6	49.9	31.2
Vermont	62.4	66.9	68.7	68.9	57.9	55.3	49.5
<b>Mideast</b>	53.2 <sup>1</sup>	52.8 <sup>1</sup>	58.3	58.4	48.0	49.1	44.1
Delaware	76.3	76.9	79.6	75.7	66.4	78.0	68.8
Maryland	59.5	60.0	60.0	59.0	52.2	52.2	42.2
New Jersey	56.5	53.5	51.4	46.6	27.7	30.2	27.9
New York	46.4	46.2	45.1	47.4	45.8	37.9	35.7
Pennsylvania	55.0	54.3	55.5	63.3	48.1	47.4	46.1
<b>Great Lakes</b>	54.6 <sup>1</sup>	54.7 <sup>1</sup>	57.2	56.6	47.5	45.1	46.3
Illinois	55.0	58.0	54.4	55.7	41.4	34.7	34.2
Indiana	61.5	63.2	60.6	58.1	50.9	48.4	48.2
Michigan	55.6	57.0	57.3	54.3	49.5	53.8	49.4
Ohio	54.3	53.2	52.9	51.8	41.3	43.5	52.3
Wisconsin	62.6	60.5	60.7	63.3	54.3	45.0	47.5
<b>Plains</b>	54.8 <sup>1</sup>	54.9 <sup>1</sup>	56.7	53.7	44.3	44.8	46.2
Iowa	57.8	58.2	59.7	56.8	44.0	47.3	45.8
Kansas	50.9	50.3	52.6	51.7	44.9	48.3	44.4
Minnesota	59.6	61.8	64.2	56.5	43.1	42.4	50.2
Missouri	53.5	53.1	52.0	50.6	44.7	41.5	44.0
Nebraska	51.1	48.7	48.6	44.0	35.5	37.5	37.8
North Dakota	69.5	65.9	65.2	64.0	52.2	52.4	58.2
South Dakota	61.8	56.9	54.3	52.1	45.4	44.2	43.2
<b>Southeast</b>	56.5 <sup>1</sup>	56.6 <sup>1</sup>	64.5	64.4	58.6	59.6	58.4
Alabama	62.0	63.1	64.5	62.5	61.2	61.8	55.4
Arkansas	66.8	66.6	68.3	69.9	56.0	61.5	64.6
Florida	51.4	52.1	51.7	53.5	45.7	48.7	47.6
Georgia	53.9	56.8	57.3	54.6	51.8	55.7	50.0
Kentucky	77.0	76.7	75.6	67.9	62.8	55.3	52.1
Louisiana	65.8	64.9	66.3	69.2	66.8	70.1	66.8
Mississippi	66.2	65.5	65.7	69.3	54.5	59.6	59.5
North Carolina	68.3	66.5	68.3	67.9	63.7	61.8	62.9
South Carolina	65.7	65.2	66.0	72.8	64.9	64.9	67.8
Tennessee	51.4	53.0	54.7	55.6	55.0	55.4	49.6
Virginia	60.3	59.0	59.2	58.8	52.2	55.3	58.0
West Virginia	69.4	71.8	76.2	71.0	68.4	65.2	66.4
<b>Southwest</b>	56.5 <sup>1</sup>	56.4 <sup>1</sup>	61.2	60.7	56.8	57.7	64.6
Arizona	58.0	55.6	55.0	61.6	52.3	52.7	72.7
New Mexico	78.0	76.5	76.4	72.5	70.0	72.3	77.7
Oklahoma	66.1	63.6	63.5	58.7	59.8	63.6	60.6
Texas	51.5	50.6	49.8	50.1	45.0	42.2	47.6
<b>Rocky Mountain</b>	56.5 <sup>1</sup>	56.4 <sup>1</sup>	56.8	54.0	52.0	47.2	47.0
Colorado	51.7	50.6	50.5	50.9	45.7	47.9	47.6
Idaho	66.3	66.4	63.1	60.4	54.4	47.0	45.5
Montana	52.4	51.4	52.5	49.2	46.2	42.5	40.0
Utah	61.5	61.4	63.2	63.8	60.2	49.9	53.5
Wyoming	58.7	57.5	54.9	45.9	53.5	48.5	48.6
<b>Far West<sup>2</sup></b>	57.8 <sup>1</sup>	57.5 <sup>1</sup>	55.6	50.9	48.6	50.7	39.5
California	67.1	65.3	63.2	48.7	45.3	43.1	41.2
Nevada	48.9	48.4	45.9	47.6	42.2	49.1	35.5
Oregon	52.6	54.5	52.8	49.5	49.4	50.0	34.8
Washington	62.6	62.0	60.5	57.8	57.3	60.7	46.4
Alaska	83.5	74.8	70.5	76.5	64.9	56.9	n.a.
Hawaii	80.6	83.3	84.5	78.5	69.5	72.2	n.a.

n.a.--Not available.

Note: Figures cited above exclude federal transfers. Figures were computed by subtracting intergovernmental revenue from state general expenditure and subsequently dividing those figures by total direct state-local expenditures less federal intergovernmental revenue.

<sup>1</sup>1980 and 1981 regional percentages are weighted averages. Regional figures prior to 1980 are unweighted.

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

Sources: ACIR staff compilation and computations from U.S. Bureau of the Census, Historical Statistics on Governments Finances and Employment, 1962 Census of Governments, Vol. VI, No. 4, and Governmental Finances, annually. 1980 and 1981 figures from data tapes supplied by U.S. Bureau of the Census.

TABLE 12---STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE AND REGION, 1981

State and Region	Total General Expenditure	Highways	Public Welfare	Health & Hospitals	Local Education <sup>2</sup>
U.S. Average <sup>1</sup>	58.0%	61.5%	83.7%	52.0%	53.2%
<b>New England</b>	59.5%	57.0%	94.1%	77.5%	38.4%
Connecticut	56.4%	56.4%	92.1%	89.8%	36.2%
Maine	62.5%	55.7%	91.2%	83.0%	54.5%
Massachusetts	60.9%	56.9%	96.6%	67.9%	41.6%
New Hampshire	47.9%	62.8%	74.1%	90.5%	7.2%
Rhode Island	66.2%	53.3%	98.9%	99.3%	38.1%
Vermont	62.4%	54.4%	100.0%	94.4%	29.5%
<b>Mideast</b>	53.2%	52.3%	73.6%	65.7%	43.5%
Delaware	76.3%	73.6%	99.5%	98.7%	76.1%
Maryland	59.5%	81.0%	100.0%	71.0%	43.6%
New Jersey	56.5%	42.8%	77.5%	69.0%	40.9%
New York	46.4%	40.3%	50.0%	54.6%	41.8%
Pennsylvania	55.0%	66.1%	90.4%	80.4%	48.6%
<b>Great Lakes</b>	54.6%	57.0%	78.5%	60.2%	44.9%
Illinois	55.0%	63.3%	95.6%	56.6%	42.4%
Indiana	61.5%	82.0%	67.3%	38.7%	64.5%
Michigan	55.6%	69.4%	92.6%	47.2%	40.6%
Ohio	54.3%	63.7%	81.5%	62.1%	45.4%
Wisconsin	62.6%	41.2%	69.5%	50.6%	40.1%
<b>Plains</b>	54.8%	56.4%	78.5%	58.2%	47.0%
Iowa	57.8%	57.2%	79.6%	42.6%	44.6%
Kansas	50.9%	51.2%	96.3%	48.9%	46.7%
Minnesota	59.6%	46.2%	60.5%	47.9%	61.5%
Missouri	53.5%	59.3%	100.0%	47.5%	42.0%
Nebraska	51.1%	58.8%	65.0%	39.5%	18.1%
North Dakota	69.5%	59.3%	74.5%	93.8%	49.1%
South Dakota	61.8%	61.2%	88.3%	44.0%	30.8%
<b>Southeast</b>	56.5%	61.8%	79.6%	53.5%	62.2%
Alabama	62.0%	67.5%	94.2%	42.6%	77.1%
Arkansas	66.8%	79.9%	96.8%	46.9%	64.1%
Florida	51.4%	64.6%	84.6%	32.6%	56.0%
Georgia	53.9%	55.0%	95.9%	28.1%	61.8%
Kentucky	77.0%	91.6%	96.6%	71.6%	79.0%
Louisiana	65.8%	76.1%	93.3%	56.0%	63.3%
Mississippi	66.2%	63.6%	88.5%	34.0%	70.1%
North Carolina	68.3%	82.5%	46.1%	54.0%	74.0%
South Carolina	65.7%	76.9%	94.8%	46.9%	66.1%
Tennessee	51.4%	69.6%	83.4%	35.3%	56.2%
Virginia	60.3%	80.7%	75.3%	78.1%	44.0%
West Virginia	69.4%	89.6%	97.1%	54.0%	69.5%
<b>Southwest</b>	56.5%	62.1%	80.2%	52.7%	59.0%
Arizona	58.0%	72.3%	61.8%	46.3%	50.8%
New Mexico	78.0%	77.5%	93.2%	69.9%	86.5%
Oklahoma	66.1%	78.0%	97.6%	52.8%	67.5%
Texas	51.5%	58.3%	94.9%	42.0%	56.3%
<b>Rocky Mountain</b>	56.5%	62.3%	80.3%	52.6%	48.5%
Colorado	51.7%	60.8%	80.0%	49.5%	43.2%
Idaho	66.3%	79.8%	90.7%	37.8%	60.0%
Montana	52.4%	57.5%	55.1%	61.8%	53.4%
Utah	61.5%	68.2%	95.3%	73.3%	58.0%
Wyoming	58.7%	75.5%	100.0%	31.9%	31.2%
<b>Far West<sup>3</sup></b>	57.8%	61.7%	84.1%	52.0%	74.9%
California	67.1%	51.2%	99.5%	47.2%	79.7%
Nevada	48.9%	53.1%	76.3%	20.8%	60.2%
Oregon	52.6%	76.2%	80.6%	66.6%	37.1%
Washington	62.6%	64.5%	98.3%	56.4%	82.3%
Alaska	83.5%	59.3%	99.1%	84.1%	83.5%
Hawaii	80.6%	50.7%	99.4%	98.5%	97.2%

Note: Percentages for total general expenditure, highways, public welfare and health & hospitals from U.S. Bureau of the Census data tape for FY 1981. Data adjusted to exclude intergovernmental transfers. State transfers to local governments are included with state expenditures and deducted from local expenditures. State percentages of local education expenditures 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.

<sup>1</sup>Excluding the District of Columbia

<sup>2</sup>Local education figures are for 1981-82.

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

Sources: Compiled and computed by ACIR from data tape supplied by U.S. Bureau of the Census (See also Governmental Finances in 1980-81; State Government Finances in 1981). National Education Association, Estimates of School Statistics, 1981-82 (© 1982 by NEA, all rights reserved).

TABLE 13--STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE, FROM OWN REVENUE  
 SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS 1942-81

State and Region Exhibit:	Amount					Percent State Financed				
	1981	1979	1975	1966	1957	1981	1979	1975	1966	1957
Federal Intergov. Exp. to S-L for Public Welfare	\$29,176.2	\$23,501.0	\$14,352.0	\$3,579.0	\$1,557.0	----- Not applicable -----				
All State-Local	\$23,071.3	\$19,196.1	\$13,792.9	\$3,169.7	\$1,940.0	83.7%	83.6%	78.2%	75.7%	71.8%
New England	1,738.0	1,428.3	1,253.1	270.9	168.7	94.1	94.0	95.2	83.4	65.9
Connecticut	362.5	278.6	170.0	57.0	32.7	92.1	92.3	92.9	89.5	94.5
Maine	108.1	90.2	62.8	14.4	10.0	91.2	89.2	93.2	77.8	76.0
Massachusetts	1,027.5	857.7	852.8	163.0	100.7	96.6	96.7	97.7	84.2	53.3
New Hampshire	103.2	49.1	47.6	13.4	7.7	74.1	53.4	49.2	38.8	46.8
Rhode Island	136.7	129.1	88.9	25.6	13.2	98.9	97.1	100.0	98.0	93.2
Vermont	32.3 <sup>1</sup>	23.6	31.0	7.5	4.4	100.0	98.7	99.0	62.7	70.5
Mideast	6,083.2	5,015.8	3,819.2	808.8	419.4	73.6	62.0	70.4	73.2	56.1
Delaware	48.8	38.3	35.3	7.4	3.5	99.5	98.2	99.7	67.6	77.1
Dist. of Col.	137.9	163.8	141.3	20.6	7.1	...	...	...	...	...
Maryland	389.7	327.9	226.9	32.8	15.9	100.0	98.1	91.8	95.7	57.2
New Jersey	759.1	685.2	538.9	85.4	39.0	77.5	77.3	88.4	53.7	46.2
New York	3,243.9	2,496.0	1,934.8	496.8	242.0	50.0	43.4	56.6	75.7	52.9
Pennsylvania	1,503.7	1,304.6	942.0	165.8	111.9	90.4	87.3	92.7	80.5	69.3
Great Lakes	4,579.9	3,869.8	2,879.4	565.1	390.3	78.5	88.9	94.1	75.3	73.1
Illinois	1,352.7	1,139.7	783.6	187.7	120.2	95.6	90.0	100.0	80.3	92.5
Indiana	303.5	252.6	198.0	40.2	31.5	67.3	61.6	63.2	37.1	24.8
Michigan	1,282.3	1,224.2	932.4	101.2	78.4	92.6	94.7	92.4	97.6	75.8
Ohio	1,206.4	755.5	621.5	155.0	112.6	81.5	75.2	75.1	74.3	78.2
Wisconsin	435.1	497.8	343.9	81.0	47.6	69.5	83.5	81.7	56.7	39.5
Plains	1,653.4	1,212.1	828.6	243.5	181.2	78.5	79.2	69.2	61.1	62.4
Iowa	296.0	263.0	158.9	49.0	34.7	79.6	81.5	83.6	52.7	64.0
Kansas	204.7	156.4	95.4	28.8	25.4	96.3	94.8	89.9	72.6	60.6
Minnesota	598.8	430.2	278.6	72.9	45.3	60.5	58.3	37.0	30.3	16.1
Missouri	376.1	212.3	192.6	58.8	53.7	100.0	90.0	95.4	91.8	95.0
Nebraska	97.3	81.9	66.1	15.5	10.1	65.0	78.3	61.7	78.7	87.1
North Dakota	47.0	36.1	13.4	9.4	7.4	74.5	78.4	41.8	70.2	73.0
South Dakota	33.5	32.2	23.6	9.1	4.6	88.3	90.0	90.3	78.0	63.0
Southeast	2,559.7	1,721.3	1,354.6	378.1	248.4	79.6	88.5	83.9	76.6	84.8
Alabama	165.5	135.9	88.9	33.1	25.0	94.2	93.7	87.2	93.7	97.2
Arkansas	61.7	84.2	45.4	16.8	11.4	96.8	96.6	97.8	95.8	94.7
Florida	377.9	310.6	207.8	44.5	26.6	84.6	82.2	80.7	76.6	77.4
Georgia	270.5	2/	161.2	34.0	29.0	95.9	2/	90.1	78.2	85.5
Kentucky	271.7	249.8	144.0	40.5	17.0	96.6	96.6	95.0	89.4	79.4
Louisiana	215.2	142.2	111.4	61.0	61.9	93.3	96.6	94.9	99.0	99.2
Mississippi	130.3	122.0	58.9	21.8	12.7	88.5	87.5	88.3	95.2	93.7
North Carolina	237.9	2/	128.9	32.0	15.1	46.1	2/	45.5	29.4	41.1
South Carolina	181.8	108.6	46.2	14.2	8.8	94.8	93.7	86.6	74.4	87.5
Tennessee	229.8	206.1	112.5	26.7	16.2	83.4	88.5	85.7	70.4	72.8
Virginia	324.9	283.6	205.8	32.3	11.6	75.3	75.3	82.3	51.8	55.2
West Virginia	92.5	78.3	43.6	21.2	13.1	97.1	98.0	97.7	90.1	85.5
Southwest	1,059.6	765.1	429.4	162.8	119.0	80.2	90.5	91.4	99.8	93.5
Arizona	162.3	94.8	57.8	16.6	8.4	61.8	71.1	83.9	83.7	97.6
New Mexico	59.4	2/	23.8	13.0	7.3	93.2	2/	91.2	99.2	98.6
Oklahoma	240.5	192.1	92.0	60.1	53.2	97.6	96.8	97.1	97.1	97.4
Texas	597.4	478.2	255.8	73.1	50.1	94.9	91.7	91.1	85.6	88.6
Rocky Mountain	391.7	334.6	189.1	90.5	70.9	80.3	79.9	85.4	73.8	90.3
Colorado	204.4	173.2	111.8	51.1	45.4	80.0	75.7	95.3	78.5	96.5
Idaho	38.7	43.5	20.9	9.6	5.3	90.7	92.2	83.7	74.0	83.0
Montana	42.4	27.5	18.3	11.0	8.0	55.1	40.7	31.1	38.2	65.0
Utah	82.7	70.9	28.3	13.9	9.0	95.3	97.3	90.8	93.5	94.4
Wyoming	23.4	19.5	9.8	4.9	3.2	100.0	81.0	60.2	49.0	65.6
Far West <sup>3</sup>	4,780.6	4,669.0	2,938.2	634.3	334.5	86.2	96.9	62.1	76.9	76.4
California	4,100.9	4,193.4	2,597.6	544.0	244.2	99.2	97.3	57.6	74.9	67.5
Nevada	46.4	38.8	25.7	5.4	2.4	80.6	50.3	55.3	72.2	66.7
Oregon	178.5	223.0	129.5	31.7	25.7	85.7	89.4	95.9	71.6	75.9
Washington	454.7	213.8	185.4	53.2	62.2	98.1	100.0	100.0	100.0	100.0
Alaska	106.6	69.5	22.2	4.5	2.7	99.4	99.0	98.6	100.0	99.0
Hawaii	122.8	109.8	79.0	11.7	4.9	99.6	98.6	99.7	100.0	83.7

n.a.--Data not available.

<sup>1</sup>Owing to data inconsistencies in the Bureau of the Census reports, estimates of Vermont state welfare officials were used.

<sup>2</sup>Public welfare expenditures for Georgia, New Mexico, and North Carolina include health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1979.

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

Sources: ACIR staff compilations and computations from U.S. Bureau of the Census, Governmental Finances in [year]; Department of the Treasury, Annual Report of the Secretary [various years]. 1981 figures from data tape supplied by U.S. Bureau of the Census, ACIR staff computations. Federal intergovernmental expenditures for public welfare prior to 1966 from U.S. Bureau of the Census, Historical Statistics of the U.S.: Colonial Times to the Present, Part 2, Series Y-610, p. 1123, 1975.

TABLE 14--ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS,  
BY GOVERNMENTAL SOURCE, BY STATE: 1981-82

Region and State	Revenue Receipts by Source (in millions)				Percentage Distribution of Receipts				
	Total	Federal	State	Local and Other	Total		Excluding Federal		Local and Other
					Federal	State	Other	State	Other
<b>U.S. Total</b>	<b>\$110,065</b>	<b>\$8,887</b>	<b>\$53,833</b>	<b>\$47,346</b>	<b>8.1</b>	<b>48.9</b>	<b>43.0</b>	<b>53.2</b>	<b>46.8</b>
<b>New England</b>	<b>6,678</b>	<b>473</b>	<b>2,384</b>	<b>3,821</b>	<b>7.1</b>	<b>35.7</b>	<b>57.2</b>	<b>38.4</b>	<b>61.6</b>
Connecticut	1,599	97	544	958	6.0	34.0	59.9	36.2	63.8
Maine	514	51	253	211	9.9	49.1	41.0	54.5	45.5
Massachusetts	3,483	271	1,339	1,873	7.8	38.4	53.8	41.6	58.4
New Hampshire	421	17	29	375	3.9	6.9	89.2	7.2	92.8
Rhode Island	430	23	155	252	5.3	36.1	58.6	38.1	61.9
Vermont	230	16	63	151	6.9	27.5	65.6	29.5	70.5
<b>Mideast 1/</b>	<b>23,487</b>	<b>1,227</b>	<b>9,670</b>	<b>12,589</b>	<b>5.2</b>	<b>41.2</b>	<b>53.6</b>	<b>43.5</b>	<b>56.5</b>
Delaware	337	36	229	72	10.5	68.0	21.4	76.1	23.9
District of Columbia	299	45	...	254	15.1	...	84.9	...	...
Maryland	2,307	156	938	1,213	6.8	40.7	52.6	43.6	56.4
New Jersey	4,572	163	1,803	2,607	3.6	39.4	57.0	40.9	59.1
New York	10,072	378	4,050	5,644	3.8	40.2	56.0	41.8	58.2
Pennsylvania	5,900	450	2,650	2,800	7.6	44.9	47.5	48.6	51.4
<b>Great Lakes</b>	<b>20,789</b>	<b>1,622</b>	<b>8,598</b>	<b>10,569</b>	<b>7.8</b>	<b>41.4</b>	<b>50.8</b>	<b>44.9</b>	<b>55.1</b>
Illinois	5,792	500	2,243	3,049	8.6	38.7	52.6	42.4	57.6
Indiana	2,333	141	1,413	779	6.0	60.6	33.4	64.5	35.5
Michigan	5,411	437	2,018	2,956	8.1	37.3	54.6	40.6	59.4
Ohio	4,812	393	2,005	2,414	8.2	41.7	50.2	45.4	54.6
Wisconsin	2,441	151	917	1,373	6.2	37.6	56.2	40.1	59.9
<b>Plains</b>	<b>8,598</b>	<b>588</b>	<b>3,764</b>	<b>4,246</b>	<b>6.8</b>	<b>43.8</b>	<b>49.4</b>	<b>47.0</b>	<b>53.0</b>
Iowa	1,412	85	592	735	6.0	41.9	52.0	44.6	55.4
Kansas	1,248	80	546	622	6.4	43.7	49.9	46.7	53.3
Minnesota	2,621	137	1,527	957	5.2	58.3	36.5	61.5	38.5
Missouri	2,021	175	776	1,070	8.7	38.4	53.0	42.0	58.0
Nebraska	741	57	124	561	7.6	16.7	75.7	18.1	81.9
North Dakota	269	21	122	126	7.7	45.3	47.0	49.1	50.9
South Dakota	287	34	78	175	11.8	27.2	61.0	30.8	69.2
<b>Southeast</b>	<b>21,187</b>	<b>2,501</b>	<b>11,636</b>	<b>7,050</b>	<b>11.8</b>	<b>54.9</b>	<b>33.3</b>	<b>62.2</b>	<b>37.8</b>
Alabama	1,081	160	710	211	14.8	65.7	19.5	77.1	22.9
Arkansas	822	114	453	254	13.9	55.2	30.9	64.1	35.9
Florida	4,280	350	2,200	1,730	8.2	51.4	40.4	56.0	44.0
Georgia	2,326	253	1,282	790	10.9	55.1	34.0	61.8	38.2
Kentucky	1,350	160	940	250	11.9	69.6	18.5	79.0	21.0
Louisiana	1,650	180	930	540	10.9	56.4	32.7	63.3	36.7
Mississippi	933	228	494	210	24.5	53.0	22.6	70.1	29.9
North Carolina	2,378	325	1,521	532	13.7	63.9	22.4	74.0	26.0
South Carolina	1,287	175	734	377	13.6	57.1	29.3	66.1	33.9
Tennessee	1,687	273	795	620	16.2	47.1	36.7	56.2	43.8
Virginia	2,497	194	1,014	1,290	7.8	40.6	51.6	44.0	56.0
West Virginia	897	88	562	246	9.9	62.7	27.5	69.5	30.5
<b>Southwest</b>	<b>11,294</b>	<b>1,170</b>	<b>5,977</b>	<b>4,147</b>	<b>10.4</b>	<b>52.9</b>	<b>36.7</b>	<b>59.0</b>	<b>41.0</b>
Arizona	1,421	162	639	620	11.4	45.0	43.6	50.8	49.2
New Mexico	748	90	569	89	12.0	76.1	11.9	86.5	13.5
Oklahoma	1,505	173	898	434	11.5	59.7	28.8	67.5	32.5
Texas	7,620	745	3,871	3,004	9.8	50.8	39.4	56.3	43.7
<b>Rocky Mountain</b>	<b>3,561</b>	<b>250</b>	<b>1,607</b>	<b>1,705</b>	<b>7.0</b>	<b>45.1</b>	<b>47.9</b>	<b>48.5</b>	<b>51.5</b>
Colorado	1,654	112	667	875	6.8	40.3	52.9	43.2	56.8
Idaho	410	35	225	150	8.5	54.9	36.6	60.0	40.0
Montana	457	38	224	195	8.3	49.0	42.7	53.4	46.6
Utah	740	45	403	292	6.1	54.5	39.4	58.0	42.0
Wyoming	300	20	87	193	6.6	29.1	64.3	31.2	68.8
<b>Far West 2/</b>	<b>13,429</b>	<b>983</b>	<b>9,328</b>	<b>3,118</b>	<b>7.3</b>	<b>69.5</b>	<b>23.2</b>	<b>74.9</b>	<b>25.1</b>
California	9,478	642	7,046	1,790	6.8	74.3	18.9	79.7	20.3
Nevada	326	26	181	119	8.0	55.4	36.6	60.2	39.8
Oregon	1,518	136	514	868	9.0	33.8	57.2	37.1	62.9
Washington	2,107	178	1,587	341	8.5	75.4	16.2	82.3	17.7
Alaska	562	23	450	89	4.1	80.1	15.8	83.5	16.5
Hawaii	481	50	419	12	10.4	87.1	2.5	97.2	2.8

1/ Includes Washington, D.C.  
2/ Excludes Alaska and Hawaii

Source: ACIR staff compilation and computation from National Education Association, Estimates of School Statistics 1981-82, Table 9, Washington, D.C., 1982.



TABLE 15—GOVERNMENT RECEIPTS,<sup>1</sup> SELECTED YEARS 1929-1982

Calendar Year	Total Public Sector	From Own Funds			After Federal Aid Transfers		
		Federal	State and Local		Federal Aid	State & Local Receipts After Federal Aid	
			Total	State <sup>2</sup>	Local <sup>2</sup>		
Amount (Billions of Current Dollars)							
1929	\$11.3	\$3.8	\$7.5	\$2.1	\$5.4	\$0.1	\$7.6
1939	15.4	6.7	8.7	3.9	4.8	1.0	9.7
1949	55.9	38.7	17.2	8.6	8.6	2.2	19.4
1954	89.9	63.7	26.1	12.7	13.4	2.9	29.0
1959	129.4	89.8	39.6	19.2	20.4	6.8	46.4
1964	174.0	114.9	59.1	29.6	29.5	10.4	69.5
1969	296.7	196.9	99.9	53.2	46.7	20.3	120.2
1974	455.2	287.8	167.4	91.9	75.5	43.9	211.3
1975	470.5	287.3	183.1	101.8	81.3	54.6	237.7
1976	538.4	331.8	206.7	116.6	90.1	61.1	267.8
1977	605.7	375.1	230.5	130.7	99.8	67.5	298.0
1978	681.6	431.5	250.2	143.1	107.1	77.3	327.5
1979	765.2	494.4	270.8	156.0	114.8	80.4	351.2
1980	838.0	540.7	297.2	171.3	125.9	88.7	385.9
1981	957.3	628.2	329.1	189.6	139.5	87.7	416.8
1982 p	968.4	614.7	353.7	203.7	150.0	83.6	437.3
As a Percent of GNP							
1929	10.9	3.7	7.3	2.0	5.2	0.1	7.4
1939	16.9	7.4	9.6	4.3	5.3	1.1	10.7
1949	21.6	15.0	6.7	3.3	3.3	0.9	7.6
1954	24.5	17.4	7.1	3.5	3.7	0.8	7.9
1959	26.5	18.4	8.1	3.9	4.2	1.4	9.5
1964	27.3	18.0	9.3	4.6	4.6	1.6	10.9
1969	31.4	20.9	10.6	5.6	4.9	2.2	12.8
1974	31.7	20.1	11.7	6.4	5.3	3.1	14.8
1975	30.4	18.5	11.8	6.6	5.2	3.5	15.3
1976	31.3	19.3	12.0	6.8	5.2	3.6	15.6
1977	31.6	19.6	12.0	6.8	5.2	3.5	15.5
1978	31.6	20.0	11.6	6.6	5.0	3.6	15.2
1979	31.7	20.5	11.2	6.5	4.8	3.3	14.5
1980	31.9	20.6	11.3	6.5	4.8	3.4	14.7
1981	32.6	21.4	11.2	6.5	4.7	3.0	14.2
1982 p	31.7	20.1	11.6	6.7	4.9	2.7	14.3
Per Capita in Constant (1972) Dollars <sup>3</sup>							
1929	282	95	187	53	134	3	190
1939	413	180	234	105	129	26	260
1949	713	493	219	110	110	29	248
1954	926	656	269	131	138	30	299
1959	1077	746	329	160	169	57	386
1964	1246	823	424	212	211	74	498
1969	1686	1120	568	302	266	115	683
1974	1849	1169	680	373	307	178	858
1975	1731	1057	674	374	300	201	875
1976	1866	1150	716	405	312	211	927
1977	1963	1216	748	424	324	219	967
1978	2036	1289	747	427	320	231	978
1979	2081	1344	736	424	313	218	954
1980	2060	1329	731	421	309	218	949
1981	2130	1399	733	422	311	195	928
1982 p	2014	1279	736	424	312	174	910

(see footnotes on the next page.)

TABLE 15--GOVERNMENT RECEIPTS,<sup>1</sup> SELECTED YEARS 1929-1982

(Continued from previous page.)

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p--Preliminary.

<sup>1</sup>National Income and Product Accounts.

<sup>2</sup>The National Income and Product Accounts do not report state and local government data separately. The state-local receipts 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.

<sup>3</sup>Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, see Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76, Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of the Census, Governmental Finances, [annually]; Budget of the United States Government, [annually]; unpublished budget data; Economic Report of the President, February 1982; ACIR staff estimates.

TABLE 16--FEDERAL BUDGET RECEIPTS, OUTLAYS, SURPLUS OR DEFICIT, TOTAL DEBT AND INTEREST ON DEBT, FY 1929-84  
(Dollar Amounts in Billions)

Budget			Annual Budgetary Surplus or Deficit (-)			Total Debt Outstanding and Interest on Debt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Fiscal Year	Receipts	Outlays	Amount	As a % of Receipts	As a % of Outlays	Total Debt	Debt As a % of GNP	Net Interest Paid on Fed. Debt	Net Interest Paid as a % of Outlays
1929	\$3.9	\$3.1	\$0.7	17.9%	22.6%	\$16.9	16.3%	n.a.	n.a.
1930	4.1	3.3	0.7	17.1	21.2	16.2	16.7	n.a.	n.a.
1931	3.1	3.6	-0.5	16.1	13.9	16.8	20.1	n.a.	n.a.
1932	1.9	4.7	-2.7	142.1	57.4	19.5	29.0	n.a.	n.a.
1933	2.0	4.6	-2.6	130.0	56.5	22.5	39.4	n.a.	n.a.
1934	3.0	6.6	-3.6	120.0	54.5	27.1	44.7	n.a.	n.a.
1935	3.7	6.5	-2.8	75.7	43.1	28.7	41.7	n.a.	n.a.
1936	4.0	8.4	-4.4	110.0	52.4	33.8	43.6	n.a.	n.a.
1937	5.0	7.7	-2.8	56.0	36.4	36.4	42.0	n.a.	n.a.
1938	5.6	6.8	-1.2	21.4	17.6	37.2	42.3	n.a.	n.a.
1939	5.0	8.8	-3.9	78.0	44.3	40.4	46.0	n.a.	n.a.
1940	6.4	9.5	-3.1	48.4	32.6	43.0	45.1	n.a.	n.a.
1941	8.6	13.6	-5.0	58.1	36.8	49.0	43.6	n.a.	n.a.
1942	14.4	35.1	-20.8	144.4	59.3	72.4	51.1	n.a.	n.a.
1943	23.6	78.5	-54.9	232.6	69.9	136.7	78.0	n.a.	n.a.
1944	44.3	91.3	-47.0	106.1	51.5	201.0	100.0	n.a.	n.a.
1945	45.2	92.7	-47.5	105.1	51.2	258.7	122.4	n.a.	n.a.
1946	39.3	55.2	-15.9	40.5	28.8	269.4	127.7	n.a.	n.a.
1947	38.4	34.5	3.9	10.2	11.3	258.3	116.8	n.a.	n.a.
1948	41.8	29.8	12.0	28.7	40.3	252.3	102.6	n.a.	n.a.
1949	39.4	38.8	0.6	1.5	1.5	252.8	97.8	n.a.	n.a.
1950	39.5	42.6	-3.1	7.8	7.3	257.4	94.6	n.a.	n.a.
1951	51.6	45.5	6.1	11.8	13.4	255.2	82.8	n.a.	n.a.
1952	66.2	67.7	-1.5	2.3	2.2	259.1	76.5	n.a.	n.a.
1953	69.6	76.1	-6.5	9.3	8.5	266.1	74.6	n.a.	n.a.
1954	69.7	70.9	-1.2	1.7	1.7	271.3	74.1	n.a.	n.a.
1955	65.5	68.5	-3.0	4.6	4.4	274.4	71.7	n.a.	n.a.
1956	74.5	70.5	4.1	5.5	5.8	272.8	66.5	n.a.	n.a.
1957	80.0	76.7	3.2	4.0	4.2	270.5	62.6	n.a.	n.a.
1958	79.6	82.6	-2.9	3.6	3.5	276.3	62.0	5.6	6.8
1959	79.2	92.1	-12.9	16.3	14.0	284.7	60.9	5.8	6.3
1960	92.5	92.2	0.3	0.3	0.3	286.3	57.7	6.9	7.5
1961	94.4	97.8	-3.4	3.6	3.5	289.0	56.1	6.7	6.9
1962	99.7	106.8	-7.1	7.1	6.6	298.2	54.9	6.9	6.5
1963	106.6	111.3	-4.8	4.5	4.3	305.9	52.8	7.7	6.9
1964	112.7	118.6	-5.9	5.2	5.0	311.7	50.7	8.2	6.9
1965	116.8	118.4	-1.6	1.4	1.4	317.3	47.9	8.6	7.3
1966	130.9	134.7	-3.8	2.9	2.8	319.9	44.4	9.4	7.0
1967	148.9	157.6	-8.7	5.8	5.5	326.2	42.1	10.3	6.5
1968	153.0	178.1	-25.2	16.5	14.1	347.6	41.8	11.1	6.2
1969	186.9	183.6	3.2	1.7	1.7	353.7	39.2	12.7	6.9
1970	192.8	195.7	-2.8	1.5	1.4	370.9	38.7	14.4	7.4
1971	187.1	210.2	-23.0	12.3	10.9	409.5	40.0	14.8	7.0
1972	207.3	230.7	-23.4	11.3	10.1	437.3	39.1	15.5	6.7
1973	230.8	245.6	-14.8	6.4	6.0	468.4	37.8	17.3	7.0
1974	263.2	267.9	-4.7	1.8	1.8	486.2	35.8	21.4	8.0
1975	279.1	324.2	-45.2	16.2	13.9	544.1	37.1	23.2	7.2
1976	298.1	364.5	-66.4	22.3	18.2	631.9	39.0	26.7	7.3
1977	355.6	400.5	-44.9	12.6	11.2	709.1	38.0	29.9	7.5
1978	399.6	448.4	-48.8	12.2	10.9	780.4	37.1	35.4	7.9
1979	463.3	491.0	-27.7	6.0	5.6	833.8	35.4	42.6	8.7
1980	517.1	576.7	-59.6	11.5	10.3	914.3	35.4	52.5	9.1
1981	599.3	657.2	-57.9	9.7	8.8	1003.9	35.1	68.7	10.5
1982	617.8	728.4	-110.6	17.9	15.2	1134.2	37.2	83.0	11.4
1983est.	597.5	805.2	-207.7	34.8	25.8	1383.7	43.3	88.9	11.0
1984est.	659.7	848.5	-188.8	28.6	22.3	1606.3	46.0	103.2	12.2

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Note: Data for 1929-1939 are for the administrative budget, and those for 1940-83, for the unified budget. Excludes off-budget federal entity outlays, which began in 1973.

n.a.--not available. est.--Estimated.

Sources: ACIR staff compilation and computations. Col. 1-4: Office of Management and Budget, The United States Budget FY 1984, Table 24. Col. 7-8: (1929-70) U.S. Dept. of Commerce, Bureau of Economic Analysis The National Income and Product Accounts of the United States, 1929-74: Statistical Tables, Table 1.1, pp. 2-3, p. 324. For 1971-1984, see Budget, FY 1984, Table 22. Col. 9: (1958-84) OMB, Budget, FY 1984, Table 23.

TABLE 17--FEDERAL, STATE, AND LOCAL TAXES<sup>†</sup> BY MAJOR SOURCE, 1948 THROUGH 1982  
(Millions of Dollars)

Fiscal Year	Federal							State				
	Federal, State and Local	Total	Individual Income	Corporation Income	Sales Gross Receipts, and Customs	Death and Gift	All Other	State and Local	Total	Individual Income	Corporation Income	
1948	\$51,218	\$37,876	\$19,305	\$9,678	\$7,650	\$890	\$353	\$13,342	\$6,743	\$499	\$585	
49	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641	
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586	
51	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687	
52	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838	
53	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810	
54	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772	
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737	
56	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890	
57	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984	
58	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018	
59	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001	
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180	
61	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266	
62	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308	
63	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505	
64	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695	
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929	
66	160,742	104,095	55,446	30,073	14,641	3,066	869	56,647	29,380	4,288	2,038	
67	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227	
68	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518	
69	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181	
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738	
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424	
1972	263,342	153,733	94,737	32,166	20,101	5,436	1,293	109,609	59,870	12,996	4,416	
1973	286,132	165,030	103,246	36,153	19,722	4,917	992	121,102	68,069	15,587	5,425	
1974	314,785	184,112	118,952	38,620	20,534	5,035	971	130,673	74,207	17,078	6,015	
1975	331,435	189,970	122,386	40,621	21,090	4,611	1,262	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	419,778	243,842	156,725	54,892	23,180	7,327	1,718	175,936	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	524,446	318,932	217,841	65,677	26,714	5,411	3,289	205,514	124,908	32,622	12,128	
1980	574,243	350,781	244,069	64,600	32,034	6,389	3,689	223,462	137,075	37,089	13,321	
1981	650,228	405,714	285,551	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143	
1982est.**	672,342	403,942	298,111	49,207	44,633	7,991	4,000	268,400	162,192	45,373	13,972	

\*SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1981, the federal government trust funds received \$171.2 billion in social insurance taxes and contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical and Employees Retirement) while state and local government trust funds received \$53.4 billion. See citations below and on next page for sources.

\*\*Source of Federal Government estimates: Department of the Treasury, Treasury Bulletin, Table FFO-2, Nov. 1982; State and Local Government estimates: ACIR staff estimates based upon Bureau of the Census, Quarterly Estimates of State and Local Tax Revenue [April-June 1982], October 1982.

TABLE 17--FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1982  
(cont'd)  
(Millions of Dollars)

Fiscal Year	State (cont'd)					Total	Property	Local			Exhibit Gross National Product <sup>2</sup> (in billions)
	General Sales and Gross Receipts	Selected Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Death and Gift	All Other			General & Selective Sales and Gross Receipts	Individual Income <sup>1</sup>	All Other	
1948	\$1,478	\$2,564	\$593	\$180	\$844	\$6,599	\$5,850	\$400	\$44	\$305	\$245.9
49	1,609	2,756	665	176	936	7,414	6,566	451	51	346	261.6
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394	264.8
51	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422	312.0
52	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473	338.8
53	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530	360.1
54	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576	363.5
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641	381.0
56	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657	410.9
57	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679	433.3
58	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653	441.7
59	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734	471.3
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692	498.3
61	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744	509.0
62	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815	545.8
63	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867	577.1
64	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841	616.4
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807	658.0
66	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012	722.4
67	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016	773.5
68	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327	830.3
69	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239	904.2
1970	14,177	13,077	2,728	996	4,063	38,833	32,963	3,068	1,630	1,173	960.2
1971	15,478	14,092	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	49,739	41,620	4,268	2,230	1,621	1,111.8
1973	19,793	17,330	3,636	1,431	4,867	53,032	43,970	4,924	2,406	1,731	1,238.4
1974	22,612	17,944	3,755	1,425	5,378	56,466	46,404	5,542	2,413	2,108	1,361.2
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166	1,452.3
1976	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390	1,624.3
1977	30,896	21,466	4,587	1,805	7,664	74,852	60,267	8,278	3,754	2,552	1,784.8
1978	35,280	22,990	4,836	1,842	8,470	80,381	64,058	9,326	4,071	2,926	2,026.5
1979	39,505	24,163	5,155	1,973	9,362	80,606	62,453	10,579	4,309	3,265	2,290.5
1980	43,168	24,687	5,325	2,035	11,450	86,387	65,607	12,072	4,990	3,718	2,519.2
1981	46,412	26,339	5,695	2,229	14,025	94,776	72,020	13,220	5,531	4,005	2,785.4
1982 est.*	50,315	27,600	6,076	2,300	16,556	106,208	80,600	14,000	5,600	6,008	3,000.4

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

<sup>2</sup>GNP for fiscal years ending June 30, the date which most states complete their fiscal year.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, Governmental Finance in [year]; State Tax Collections in [year]; State Finances in [year]; Quarterly Summary of State and Local Tax Revenue, June 1982; U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, May 1982; ACIR staff estimates, August 1982.

TABLE 18.1--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT  
SELECTED YEARS 1957-1981

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
<b>Total Taxes</b>										
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	49,739	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	524,446	318,932	205,514	124,908	80,606	28,762	16,958	28,226	4,762	1,898
1980	574,244	350,781	223,463	137,075	86,387	31,256	18,813	29,273	4,952	2,094
1981	650,228	405,714	244,514	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982 est.	672,342	403,942	268,400	162,192	106,208	-----	-----	not available	-----	-----
<b>Property Taxes</b>										
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	64,944	--	64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1980	68,499	--	68,499	2,892	65,607	16,859	14,300	28,140	4,459	1,849
1981	74,969	--	74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982 est.	83,824	--	83,824	3,224	80,600	-----	-----	not available	-----	-----
<b>Sales, Gross Receipts, and Customs</b>										
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	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1980	111,961	32,034	79,927	67,855	12,072	8,208	3,081	373	204	205
1981	134,532	48,561	85,971	72,751	13,220	8,956	3,401	392	10	461
1982 est.	136,548	44,633	91,915	77,915	14,000	-----	-----	not available	-----	-----
<b>Income Taxes</b>										
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	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	--
1980	364,070	308,669	55,401	50,410	4,990	4,042	576	264	109	--
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	--
1982 est.	412,263	347,318	64,945	59,345	5,600	-----	-----	not available	-----	-----
<b>All Other Taxes</b>										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	--
1962	7,402	2,740	4,662	3,847	815	565	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	25,963	8,700	17,263	13,999	3,264	1,907	786	372	178	21
1980	29,714	10,078	19,636	15,917	3,720	2,147	856	496	180	40
1981	33,470	10,465	23,005	19,000	4,005	2,341	870	578	173	45
1982 est.	39,707	11,991	27,716	21,700	6,008	-----	-----	not available	-----	-----

Figures above exclude charges, utility, liquor store revenues as well as social insurance taxes and contributions. In 1981, the federal government trust funds received \$171.2 billion in social insurance taxes and contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical and Employees Retirement) while state and local government trust funds received \$53.4 billion. Charges and miscellaneous general revenue amounted to \$170.6 billion for all governments in 1981.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year].

TABLE 18.2--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT  
SELECTED YEARS 1957-1982

2. Percentage Distribution, By Level of Government

Fiscal Year	Total Federal, State and Local	State and Local Governments								
		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	100.0	60.8	39.2	23.8	15.4	5.5	3.2	5.4	0.9	0.4
1980	100.0	61.1	38.9	23.8	15.0	5.4	3.3	5.1	0.9	0.4
1981	100.0	62.4	37.6	23.0	14.6	5.2	3.2	5.0	0.8	0.4
1982 est.	100.0	60.1	39.9	24.1	15.8	----- not available -----				
<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	100.0	--	100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1980	100.0	--	100.0	4.2	95.8	24.6	20.9	41.1	6.5	2.7
1981	100.0	--	100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982 est.	100.0	--	100.0	3.8	96.2	----- not available -----				
<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	56.1	51.5	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	100.0	26.5	73.5	63.1	10.5	7.2	2.6	0.3	0.2	0.2
1980	100.0	28.6	71.4	60.6	10.8	7.3	2.8	0.3	0.2	0.2
1981	100.0	36.1	63.9	54.1	9.8	6.7	2.5	0.3	*	0.3
1982 est.	100.0	32.7	67.3	57.1	10.2	----- not available -----				
<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	100.0	85.2	14.8	13.5	1.3	1.1	0.2	0.1	*	--
1980	100.0	84.8	15.2	13.8	1.4	1.1	0.2	0.1	*	--
1981	100.0	85.1	14.9	13.5	1.4	1.1	0.1	0.1	*	--
1982 est.	100.0	84.2	15.8	14.4	1.4	----- not available -----				
<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	100.0	33.5	66.5	53.9	12.6	7.3	3.0	1.4	0.7	0.1
1980	100.0	33.9	66.1	53.6	12.5	7.2	2.9	1.7	0.6	0.1
1981	100.0	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982 est.	100.0	30.2	69.8	54.7	15.1	----- not available -----				

\*Less than 0.05 percent.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], see previous table.

TABLE 18.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT  
SELECTED YEARS 1957-1982

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	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1980	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1981	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1982	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	12.4	--	31.6	2.0	77.5	55.8	77.1	96.7	90.7	89.6
1980	11.9	--	30.7	2.1	75.9	53.9	76.0	96.1	90.0	88.3
1981	11.5	--	30.7	2.0	76.0	53.6	76.4	96.1	94.1	80.4
1982 est.	12.5	--	31.2	2.1	75.9	-----	-----	not available	-----	-----
<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	19.3	8.4	36.1	51.0	13.1	25.4	15.3	1.2	3.8	9.3
1980	19.5	9.1	35.8	49.5	14.0	26.3	16.4	1.3	4.1	9.8
1981	20.7	12.0	35.2	48.6	13.9	26.3	16.5	1.2	0.2	17.8
1982 est.	20.3	11.0	34.2	48.0	13.2	-----	-----	not available	-----	-----
<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	63.4	88.9	23.9	35.8	5.3	12.2	3.0	0.8	1.8	--
1980	63.4	88.0	24.8	36.8	5.8	12.9	3.1	0.9	2.2	--
1981	62.6	85.5	24.8	36.8	5.8	13.3	2.9	0.9	2.4	--
1982 est.	61.3	86.0	24.2	36.6	5.3	-----	-----	not available	-----	-----
<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	5.0	2.7	8.4	11.2	4.0	6.6	4.6	1.3	3.7	1.1
1980	5.2	2.9	8.8	11.6	4.3	6.9	4.6	1.7	3.6	1.9
1981	5.2	2.5	9.3	12.6	4.3	6.8	4.2	1.8	3.3	1.8
1982 est.	5.9	3.0	10.3	13.4	5.7	-----	-----	not available	-----	-----

\*Less than 0.05 percent.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], see previous tables.



TABLE 19--FEDERAL, STATE AND LOCAL TAXES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1982

Item	1982 (est.)	1981	1980	1978	1976	1974	1972	1970	1968	1966	1964	1956	1948
<b>By Level of Government:</b>													
Federal, State & Local	21.95	22.13	22.49	22.72	22.05	23.13	23.69	24.25	22.30	22.25	22.40	22.29	20.83
Federal	13.19	13.81	13.64	13.16	12.40	13.53	13.83	15.21	14.16	14.41	14.68	15.87	15.40
State & Local	8.76	8.32	8.85	9.56	9.65	9.60	9.86	9.04	8.15	7.84	7.75	6.42	5.43
State	5.30	5.10	5.43	5.59	5.50	5.45	5.38	5.00	4.38	4.07	3.93	3.26	2.74
Local	3.47	3.23	3.41	3.97	4.16	4.15	4.47	4.04	3.75	3.79	3.82	3.16	2.68
<b>By Type of Tax, By Government:</b>													
<u>Federal</u>													
Individual Income	9.73	9.72	9.51	8.68	8.10	8.74	8.52	9.42	8.28	7.68	7.90	7.83	7.85
Corporation Income	1.61	2.08	2.52	2.87	2.55	2.84	2.89	3.42	3.45	4.16	3.81	5.08	3.94
Sales, Gross Receipts and Customs	1.46	1.65	1.22	1.22	1.34	1.51	1.81	1.91	1.96	2.03	2.40	2.55	3.11
Death & Gift	.26	.23	.25	.25	.32	.37	.49	.38	.37	.42	.39	.28	.36
All Other	.13	.13	.15	.14	.09	.07	.12	.09	.10	.12	.19	.13	.14
<u>State</u>													
Individual Income	1.48	1.39	1.47	1.44	1.32	1.25	1.17	.96	.75	.59	.55	.33	.20
Corporation Income	.46	.48	.53	.53	.45	.44	.40	.39	.30	.28	.27	.22	.24
General Sales & Gross Receipts	1.64	1.58	1.71	1.74	1.68	1.66	1.58	1.48	1.26	1.09	.99	.74	.60
Selective Sales & Gross Receipts	.90	.90	.97	1.13	1.23	1.32	1.41	1.36	1.27	1.27	1.28	1.16	1.04
Motor Vehicle & Opera- tors Licenses	.20	.19	.21	.24	.27	.28	.30	.28	.30	.31	.31	.32	.24
Death & Gift	.08	.08	.08	.09	.09	.10	.12	.10	.11	.11	.11	.08	.07
All Other	.54	.48	.45	.42	.45	.40	.41	.42	.40	.41	.42	.41	.34
<u>Local</u>													
Property	2.63	2.45	2.62	3.16	3.38	3.41	3.74	3.43	3.23	3.30	3.33	2.75	2.38
Sales & Gross Receipts	.46	.45	.47	.46	.44	.41	.38	.32	.23	.28	.29	.22	.16
Individual Income <sup>1/</sup>	.18	.19	.18	.20	.19	.18	.20	.17	.13	.07	.06	.04	.02
All Other	.20	.14	.14	.14	.15	.15	.15	.12	.16	.14	.14	.16	.12

SPECIAL NOTE: These figures excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue. In FY 1981, the federal government trust funds received \$171.2b. in social insurance taxes (Old Age, Survivors, Disability and Hospital Insurance (OASDHI), railroad retirement, unemployment insurance, federal supplementary medical insurance and employees retirement) while state and local trust funds received \$53.4b. If these taxes were added in calculating the figures cited above, the federal, state and local taxes as a percentage of GNP would have been 29.78%; federal only--19.64%; state and local--10.14%. Charges and miscellaneous revenues amounted to \$170.6b. for all governments in 1981--5.8% of GNP.

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

Source: ACIR staff computations based on U.S. Department of Commerce, U.S. Bureau of the Census, Governmental Finances in [year]; Bureau of Economic Analysis, Survey of Current Business, [monthly].

TABLE 20--AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN THE RECEIPTS FROM MAJOR FEDERAL, STATE, AND LOCAL TAXES, SELECTED PERIODS 1953 THROUGH 1981

Item	1980-1981	1978-1981	1973-1978	1968-1973	1963-1968	1958-1963	1953-1958
<u>By Level of Government:</u>							
Federal, State & Local	13.2	11.6	10.3	9.1	7.2	5.9	3.3
Federal	15.7	13.9	10.7	7.0	6.3	5.0	1.6
State & Local	9.4	8.1	9.8	12.4	9.0	7.7	7.8
State	9.2	9.8	10.7	13.3	10.5	8.2	7.2
Local	9.7	4.2	8.7	11.2	7.3	7.2	8.3
<u>By Type of Tax, by Government:</u>							
<u>Federal</u>							
Individual Income	17.0	16.4	11.9	8.5	7.6	6.5	3.1
Corporation Income	(-5.4)	0.7	(10.6)	4.8	5.8	1.5	(-1.1)
Sales, Gross Receipts & Customs	51.6	24.0	5.2	3.9	2.7	4.7	1.7
Death & Gift	6.2	8.7	1.5	10.0	7.1	9.2	9.6
All Other	(-0.3)	9.0	(23.4)	3.4	(-7.6)	18.1	1.3
<u>State</u>							
Individual Income	10.3	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	6.2	9.6	14.6	16.6	10.8	8.1	4.7
General Sales & Gross Receipts	7.5	9.6	12.3	13.6	13.5	9.6	7.6
Selective Sales & Gross Receipts	6.7	4.6	5.8	10.5	7.6	6.9	6.8
Motor Vehicle & Operators Licenses	6.9	5.6	5.9	7.9	6.9	4.7	8.3
Death & Gift	9.5	6.6	5.2	10.4	7.9	11.1	9.6
All Other	22.5	18.3	11.7	8.0	6.4	5.7	5.7
<u>Local</u>							
Property	9.8	4.0	7.8	10.4	7.0	7.2	8.4
Sales & Gross Receipts	9.5	12.3	13.6	20.6	4.2	7.8	8.5
Individual Income <sup>1</sup>	10.8	10.8	11.1	17.4	28.2	7.7	17.6
All Other	7.7	11.0	11.1	5.5	8.9	5.8	4.3
<u>Exhibits:</u>							
Gross National Product <sup>2</sup>	11.6	10.7	10.6	8.6	7.9	5.8	4.1
GNP Implicit Price Deflator	9.4	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index <sup>3</sup>	10.4	11.7	8.0	5.0	2.6	1.2	1.6

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

<sup>2</sup>Based on current dollar figures.

<sup>3</sup>1972-73 consumer expenditure weights.

Source: ACIR staff computations, based on Table 17.

TABLE 21--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX AND EXPENDITURE POWERS (JANUARY 1, 1983)

States	State Imposed Limits on Local Governments							Limits on State Governments
	Overall <sup>1/</sup> Property Tax Rate Limit	Specific <sup>1/</sup> Property Tax Rate Limit	Property Tax Levy Limit	General Revenue Limit	General Expenditure Limit	Limits on Assessment Increases	Full Disclosure	
Total	14	29	20	5	8	6	10	20
Alabama	CMS***	CMS*						
Alaska	CMS**		CM**					Const.***
Arizona	CMS***		CMS***		CMS***	CMS***		Const.***
Arkansas		CMS*	CMS*** <sup>2/</sup>					
California	CMS***				CMS***	CMS***		Const.***
Colorado		CS*	CM*		S**		CMS***	Stat.**
Connecticut								
Delaware		CS**	C*** <sup>2/</sup>					Const.***
Dist. of Col.								
Florida		CMS*	CMS***				CMS**	
Georgia		S*						
Hawaii							C**	Const.***
Idaho	CMS***	CMS*	CMS***					Stat.***
Illinois		CMS*						
Indiana			CMS***					
Iowa		CMS*			S**	CMS**		
Kansas		CM*	CM**		S**			
Kentucky	CMS*							
Louisiana		CMS**	CMS*** <sup>2/</sup>				CMS***	
Maine								Stat.***
Maryland						C**	C**	
Massachusetts	CMS***		CMS***					
Michigan	CS*	M*	CMS***					
Minnesota		CMS**		CM**	S**		CMS***	Const.**
Mississippi		CMS*	CMS***					
Missouri		CMS*						
Montana		CMS*		CMS***				Const.***
Nebraska		CMS*		CMS***			CMS**	Stat.***
Nevada	CMS*			CMS***				Stat.***
New Hampshire								
New Jersey			C**		MS**			Stat.**
New Mexico	CMS*	CMS**	CMS***			CMS**		
New York		CMS*						
North Carolina		CM**						
North Dakota			CMS***					
Ohio	CMS*		CMS**					
Oklahoma	CMS*	CMS*						
Oregon			CMS*					
Pennsylvania		CMS*				CMS***		Stat.***
Rhode Island								Stat.**
South Carolina			<sup>3/</sup>					Stat.***
South Dakota		CMS*						
Tennessee								
Texas		CMS**					CMS***	Const.***
Utah		CMS*					CMS***	Const.***
Vermont								Stat.***
Virginia								
Washington	CMS**	CMS**	CMS**	S**			C**	Stat.**
West Virginia	CMS*	CMS*						
Wisconsin		CMS*	CM**		S**			
Wyoming		CMS*						

C--County M--Municipal S--School District \*\*--Enacted before 1970 \*\*\*--1970 to 1977 ---1978 and after  
 Const.--Constitutional Stat.--Statutory

<sup>1/</sup> Overall limits refer to limits on the aggregate tax rate of all local government. Specific rate limits refer to limits on individual types of local governments or limits on narrowly defined services (excluding debt).  
<sup>2/</sup> Limits follow reassessment.  
<sup>3/</sup> Limit followed transition to a classified property tax.

TABLE 22.1--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,  
BY STATE AND REGION, SELECTED YEARS, 1953-1981  
1. Tax Revenue as a Percent of Personal Income.

State and Region	1981	1980	1978	1975	1965	1953	Annual Average Percent Increase or Decrease (-)		
							1978-81	1965-78	1953-65
United States <sup>1/</sup>	11.29	11.57	12.75	12.29	10.45	7.58	-4.0	1.5	2.7
<b>New England</b>	<b>11.82</b>	<b>12.35</b>	<b>13.49</b>	<b>12.79</b>	<b>9.97</b>	<b>7.90</b>	<b>-4.3</b>	<b>2.4</b>	<b>2.0</b>
Connecticut	10.20	10.55	11.64	10.82	9.08	6.06	-4.3	1.9	3.4
Maine	11.89	12.50	13.29	12.59	10.98	8.95	-3.6	1.5	1.7
Massachusetts	13.28	13.90	15.11	14.20	10.21	8.77	-4.2	3.1	1.3
New Hampshire	8.68	9.20	10.51	10.75	9.51	8.28	-6.2	0.8	1.2
Rhode Island	11.53	11.89	12.52	11.94	10.19	7.02	-2.7	1.6	3.2
Vermont	12.58	12.73	14.48	15.46	12.72	9.62	-4.6	1.0	2.4
<b>Mideast<sup>1/</sup></b>	<b>13.11</b>	<b>13.68</b>	<b>14.50</b>	<b>13.94</b>	<b>10.54</b>	<b>7.46</b>	<b>-3.3</b>	<b>2.5</b>	<b>2.9</b>
Delaware	10.84	11.60	12.28	11.66	8.98	4.21	-4.1	2.4	6.5
Dist. of Col.	14.69	13.57	13.63	10.67	8.09	5.90	2.5	4.1	2.7
Maryland	11.24	12.03	13.02	12.26	9.34	6.33	-4.8	2.6	3.3
New Jersey	11.21	11.72	12.42	11.59	9.07	6.59	-3.4	2.4	2.7
New York	15.84	16.34	17.19	16.65	11.87	8.79	-2.7	2.9	2.5
Pennsylvania	10.92	11.56	12.25	11.68	9.47	6.17	-3.8	2.0	3.6
<b>Great Lakes</b>	<b>10.59</b>	<b>10.66</b>	<b>11.60</b>	<b>11.35</b>	<b>9.73</b>	<b>6.78</b>	<b>-3.0</b>	<b>1.4</b>	<b>3.1</b>
Illinois	11.05	11.25	11.80	11.73	8.89	6.37	-2.2	2.2	2.8
Indiana	9.23	8.82	10.29	11.15	10.24	7.08	-3.6	0.0	3.1
Michigan	11.57	11.50	12.67	11.66	10.67	7.31	-3.0	1.3	3.2
Ohio	9.20	9.35	9.93	9.69	8.64	5.87	-2.5	1.1	3.3
Wisconsin	12.24	12.47	14.16	13.83	12.55	8.91	-4.7	0.9	2.9
<b>Plains</b>	<b>10.45</b>	<b>10.80</b>	<b>11.77</b>	<b>11.73</b>	<b>10.83</b>	<b>8.25</b>	<b>-3.9</b>	<b>0.6</b>	<b>2.3</b>
Iowa	11.08	11.07	11.62	12.14	11.63	9.22	-1.6	0.0	2.0
Kansas	10.03	10.00	11.29	10.86	11.70	8.71	-3.9	-0.3	2.5
Minnesota	12.00	12.74	14.16	13.94	12.72	9.38	-5.4	0.8	2.6
Missouri	8.77	9.30	9.94	10.35	8.74	6.14	-4.1	1.0	3.0
Nebraska	10.37	11.06	12.15	10.96	9.34	7.69	-5.1	2.0	1.6
North Dakota	11.24	10.22	11.63	10.95	11.77	11.27	-1.1	-0.1	0.4
South Dakota	10.85	10.59	11.48	11.60	12.60	10.79	-1.9	-0.7	1.3
<b>Southeast</b>	<b>10.12</b>	<b>10.31</b>	<b>11.01</b>	<b>10.70</b>	<b>10.04</b>	<b>7.86</b>	<b>-2.8</b>	<b>0.7</b>	<b>2.1</b>
Alabama	9.85	9.64	10.21	9.94	9.74	7.00	-1.2	0.4	2.8
Arkansas	9.32	9.87	10.18	9.90	9.77	7.92	-2.9	0.3	1.8
Florida	9.34	9.75	10.64	9.94	10.53	9.20	-4.3	0.1	1.1
Georgia	10.55	10.78	11.26	10.79	9.96	7.67	-2.1	0.9	2.2
Kentucky	10.32	10.39	11.26	11.32	9.62	6.47	-2.9	1.2	3.4
Louisiana	11.54	11.60	12.25	12.99	12.05	10.43	-2.0	0.1	1.2
Mississippi	10.78	10.86	11.77	11.84	11.85	9.37	-2.9	-0.1	2.0
North Carolina	10.29	10.62	10.93	10.58	9.97	8.25	-2.0	0.7	1.6
South Carolina	10.66	10.68	11.09	10.46	9.67	8.61	-1.3	1.1	1.0
Tennessee	9.56	9.37	10.74	10.04	9.71	7.32	-3.8	0.8	2.4
Virginia	10.05	10.25	11.05	10.67	8.55	6.09	-3.1	2.0	2.9
West Virginia	10.71	11.21	11.29	12.27	9.85	6.81	-1.7	1.1	3.1
<b>Southwest</b>	<b>10.56</b>	<b>10.36</b>	<b>11.15</b>	<b>11.06</b>	<b>10.16</b>	<b>7.34</b>	<b>-1.8</b>	<b>0.7</b>	<b>2.7</b>
Arizona	11.49	13.27	14.28	13.26	12.15	8.50	-7.0	1.3	3.0
New Mexico	14.02	12.18	13.26	13.54	12.16	8.66	1.9	0.7	2.9
Oklahoma	11.05	10.16	10.66	10.53	10.44	9.07	1.2	0.2	1.2
Texas	10.04	9.75	10.55	10.56	9.60	6.68	-1.6	0.7	3.1
<b>Rocky Mountain</b>	<b>11.25</b>	<b>11.90</b>	<b>12.91</b>	<b>11.78</b>	<b>11.61</b>	<b>8.60</b>	<b>-4.5</b>	<b>0.8</b>	<b>2.5</b>
Colorado	10.20	11.31	12.55	11.61	11.40	8.93	-6.7	0.7	2.1
Idaho	10.01	10.39	12.00	11.02	12.14	9.00	-5.9	-0.1	2.5
Montana	12.87	13.03	13.76	12.57	11.78	7.62	-2.2	1.2	3.7
Utah	11.89	12.47	12.66	11.63	11.78	8.44	-2.1	0.6	2.8
Wyoming	15.53	14.76	15.95	13.43	11.28	8.73	-0.9	2.7	2.2
<b>Far West<sup>2/</sup></b>	<b>11.30</b>	<b>11.91</b>	<b>15.13</b>	<b>14.07</b>	<b>11.79</b>	<b>8.34</b>	<b>-9.3</b>	<b>1.9</b>	<b>2.9</b>
California	11.49	12.17	15.80	14.59	11.98	8.41	-10.1	2.2	3.0
Nevada	10.26	10.52	13.10	13.23	10.69	7.93	-7.8	1.6	2.5
Oregon	11.85	11.41	12.80	12.13	10.94	8.24	-2.5	1.2	2.4
Washington	10.04	10.88	12.73	12.06	11.18	8.07	-7.6	1.0	2.8
Alaska <sup>3/</sup>	50.02	36.78	17.49	21.45	8.11	5.034/	42.0	6.1	4.1
Hawaii	13.75	14.75	14.02	14.44	11.72	8.234/	-0.7	1.4	3.0

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

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

<sup>3/</sup>Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska.

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

Sources: ACIR staff computations from data tape for FY 1981 supplied by U.S. Bureau of the Census. U.S. Bureau of the Census, Governmental Finances in [year]. See also, Significant Features of Fiscal Federalism, prior years.

TABLE 22.2--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,  
BY STATE AND REGION, SELECTED YEARS, 1953-1981

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

State and Region	1981	1980	1979	1978	1975	1965	1953
United States <sup>1/</sup>	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>New England</b>	104.7	106.7	110.0	105.8	104.1	95.4	104.2
Connecticut	90.3	91.2	94.9	91.3	88.0	86.9	79.9
Maine	105.3	108.0	106.0	104.2	102.4	105.1	118.1
Massachusetts	117.6	120.1	123.3	118.5	115.5	97.7	115.7
New Hampshire	76.9	79.5	83.1	82.4	87.5	91.0	109.2
Rhode Island	102.1	102.8	107.8	98.2	97.2	97.5	92.6
Vermont	111.5	110.0	115.7	113.6	125.8	121.7	126.9
<b>Mideast<sup>1/</sup></b>	116.1	118.2	116.5	113.7	113.4	100.9	98.4
Delaware	96.0	100.3	100.8	96.3	94.9	85.9	55.5
Dist. of Col.	130.1	117.3	109.0	106.9	86.8	77.4	77.8
Maryland	99.6	104.0	104.9	102.1	99.8	89.4	83.5
New Jersey	99.3	101.3	100.6	97.4	94.3	86.8	86.9
New York	140.4	141.2	137.6	134.8	135.5	113.6	116.0
Pennsylvania	96.8	99.9	98.8	96.1	95.0	90.6	81.4
<b>Great Lakes</b>	93.8	92.1	93.3	91.0	92.4	93.1	89.4
Illinois	97.9	97.2	93.6	92.5	95.4	85.1	84.0
Indiana	81.8	76.2	81.2	80.7	90.7	98.0	93.4
Michigan	102.5	99.4	103.1	99.4	94.9	102.1	96.4
Ohio	81.5	80.8	81.2	77.9	78.8	82.7	77.4
Wisconsin	108.5	107.8	113.5	111.1	112.5	120.1	117.5
<b>Plains</b>	92.6	93.3	96.1	92.3	95.4	103.6	108.8
Iowa	98.2	95.7	92.3	91.1	98.8	111.3	121.6
Kansas	88.9	86.4	93.4	88.5	88.4	112.0	114.9
Minnesota	106.3	110.1	116.7	111.1	113.4	121.7	123.7
Missouri	77.7	80.4	82.6	78.0	84.2	83.6	81.0
Nebraska	91.9	95.6	98.8	95.3	89.2	89.4	101.5
North Dakota	99.6	88.3	88.5	91.2	89.1	112.6	148.7
South Dakota	96.2	91.5	89.6	90.0	94.4	120.6	142.3
<b>Southeast</b>	89.7	89.1	90.3	86.4	87.1	96.1	103.7
Alabama	87.3	83.3	83.0	80.1	80.9	93.2	92.3
Arkansas	82.5	85.3	82.5	79.8	80.6	93.5	104.5
Florida	82.8	84.3	87.3	83.5	80.9	100.8	121.4
Georgia	93.5	93.2	93.7	88.3	87.8	95.3	101.2
Kentucky	91.5	89.8	93.6	88.3	92.1	92.1	85.4
Louisiana	102.3	100.3	101.2	96.1	105.7	115.3	137.6
Mississippi	95.5	93.9	96.7	92.3	96.3	113.4	123.6
North Carolina	91.2	91.8	90.4	85.7	86.1	95.4	108.8
South Carolina	94.5	92.3	90.3	87.0	85.1	92.5	113.6
Tennessee	84.7	81.0	84.6	84.2	81.7	92.9	96.6
Virginia	89.0	88.6	89.1	86.7	86.8	81.8	80.3
West Virginia	94.9	96.9	98.0	88.5	99.8	94.3	89.8
<b>Southwest</b>	93.6	89.5	89.1	87.5	90.0	97.2	96.8
Arizona	101.8	114.7	117.8	112.0	107.9	116.3	112.1
New Mexico	124.2	105.3	107.4	104.0	110.2	116.4	114.2
Oklahoma	97.9	87.8	88.1	83.6	85.7	99.9	119.7
Texas	89.0	84.3	82.9	82.7	85.9	91.9	88.1
<b>Rocky Mountain</b>	99.7	102.9	105.9	101.3	95.9	111.1	113.5
Colorado	90.3	97.8	103.5	98.4	94.5	109.1	117.8
Idaho	88.7	89.8	93.8	94.1	89.7	116.2	118.7
Montana	114.0	112.6	111.0	107.9	102.3	112.7	100.5
Utah	105.3	107.8	106.6	99.3	94.6	112.7	111.3
Wyoming	137.6	127.6	132.1	125.1	109.3	107.9	115.2
<b>Far West<sup>2/</sup></b>	100.1	102.9	100.6	118.7	114.5	112.8	110.0
California	101.8	105.2	100.3	123.9	118.7	114.6	110.9
Nevada	90.9	90.9	105.5	102.7	107.6	102.3	104.6
Oregon	105.0	98.6	101.5	100.4	98.7	104.7	108.7
Washington	89.0	94.0	100.9	99.8	98.1	107.0	106.5
Alaska <sup>3/</sup>	443.1	317.9	194.6	137.2	101.3	77.6	66.4
Hawaii	121.8	127.5	121.7	110.0	117.5	112.2	108.6

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

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

<sup>3/</sup>Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska.

Sources: ACIR staff computations; see previous table. Data tape for FY 1981 supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, Significant Features of Fiscal Federalism, prior years.

TABLE 23--PER CAPITA STATE-LOCAL TAX COLLECTIONS--AMOUNT, AND AVERAGE  
RATE OF INCREASE, BY STATE AND REGION, SELECTED YEARS 1953-1981

State and Region	1981	1980	1975	1965	1953	Annual Average Percent Increase		
						1975-81	1965-75	1953-65
Exhibit: C.P.I. (1967 = 100.0)	272.4	246.8	161.2	94.5	80.1	9.1	5.5	1.4
United States <sup>1</sup>	\$1,077	\$987	\$664	\$264	\$132	8.4	9.7	5.9
<b>New England</b>	1,198*	967	658	265	138	10.5	9.5	5.6
Connecticut	1,198	1,070	697	291	141	9.4	9.1	6.2
Maine	945	858	571	233	128	8.8	9.4	5.1
Massachusetts	1,348	1,243	814	302	167	8.8	10.4	5.1
New Hampshire	795	740	525	221	128	7.2	9.0	4.7
Rhode Island	1,092	992	645	263	130	9.2	9.4	6.0
Vermont	987	900	699	278	137	5.9	9.7	6.1
<b>Mideast<sup>2</sup></b>	1,336*	1,208	767	290	132	9.7	10.2	6.8
Delaware	1,126	1,059	727	302	100	7.6	8.3	9.6
Dist. of Col.	1,771	1,475	759	288	132	15.2	10.2	6.7
Maryland	1,178	1,104	728	261	121	8.4	8.9	6.6
New Jersey	1,229	1,137	725	269	142	9.2	10.4	5.5
New York	1,630	1,495	1,025	372	185	8.0	10.7	6.0
Pennsylvania	1,033	978	636	245	113	8.4	10.0	6.7
<b>Great Lakes</b>	1,040*	955	649	270	136	8.2	9.2	5.9
Illinois	1,164	1,084	730	266	135	8.1	10.6	5.8
Indiana	827	744	580	257	130	6.1	8.5	5.8
Michigan	1,153	1,075	682	290	146	9.1	8.9	5.9
Ohio	873	810	534	225	114	8.5	9.0	5.8
Wisconsin	1,147	1,061	719	310	156	8.1	8.8	5.9
<b>Plains</b>	978*	911	606	254	135	8.3	9.1	5.4
Iowa	1,039	967	637	276	146	8.5	7.9	5.4
Kansas	1,003	926	598	273	146	9.0	8.2	5.4
Minnesota	1,170	1,125	754	299	151	7.6	9.7	5.9
Missouri	790	759	523	223	103	7.1	8.9	6.6
Nebraska	974	963	577	220	124	9.1	10.1	4.9
North Dakota	986	847	613	248	138	8.2	9.5	5.0
South Dakota	850	789	543	241	139	7.8	8.5	4.7
<b>Southeast</b>	824*	735	486	185	94	9.2	10.1	5.8
Alabama	739	650	415	168	75	10.1	9.5	7.0
Arkansas	678	654	405	159	79	9.0	9.8	6.0
Florida	850	758	521	233	134	8.5	8.4	4.7
Georgia	854	770	508	191	95	9.0	10.3	6.0
Kentucky	788	740	497	175	78	8.0	6.3	7.0
Louisiana	978	841	566	222	133	9.5	9.8	4.4
Mississippi	711	646	446	170	82	8.1	10.1	6.3
North Carolina	805	748	485	188	95	8.8	9.9	5.9
South Carolina	776	708	446	161	96	9.7	10.7	4.4
Tennessee	739	656	451	178	87	8.6	9.7	6.1
Virginia	946	856	563	188	90	9.0	11.6	6.3
West Virginia	837	796	533	192	87	7.8	10.7	6.8
<b>Southwest</b>	983*	880	551	233	122	10.1	9.0	5.5
Arizona	1,012	1,007	658	266	135	7.4	9.5	5.8
New Mexico	1,100	879	548	243	118	12.3	8.5	6.2
Oklahoma	1,010	827	482	216	132	13.1	8.4	4.2
Texas	961	806	515	207	102	11.0	9.5	6.1
<b>Rocky Mountain</b>	1,026*	997	595	267	143	9.5	8.3	5.3
Colorado	1,024	990	631	292	154	8.4	8.0	5.5
Idaho	808	754	528	245	137	7.3	8.0	5.0
Montana	1,101	1,000	612	265	135	10.3	8.7	5.8
Utah	912	840	506	255	126	10.3	7.1	6.1
Wyoming	1,704	1,399	697	278	163	16.1	9.6	4.5
<b>Far West<sup>2</sup></b>	1,214*	1,028	738	314	165	8.6	8.9	5.5
California	1,260	1,172	869	361	179	6.4	9.2	6.0
Nevada	1,102	972	770	322	178	6.2	9.1	5.1
Oregon	1,106	979	635	281	148	9.7	8.5	5.5
Washington	1,037	989	676	294	156	7.4	8.7	5.4
Alaska	6,397	4,189	842	250	1013	40.2	12.9	5.5
Hawaii	1,393	1,278	852	298	1353	8.5	11.1	6.8

Note: \*Regional collections for 1953-1980 are unweighted averages. 1981 figures are weighted averages.

<sup>1</sup>Excluding Washington, D.C.

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

<sup>3</sup>Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

Sources: ACIR staff computations from FY 1981 data tape supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years. Consumer Price Index (C.P.I.) from *Economic Report of the President*, February 1982, Table B-52.

TABLE 24--STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL  
TAX REVENUE, BY STATE, SELECTED YEARS 1959-81

State	1981	1980	1975	1971	1967	1963	1959
United States <sup>1</sup>	61.6	61.3	56.7	54.2	52.1	49.9	48.9
<b>New England</b>	<b>55.8*</b>						
Connecticut	55.7	55.3	49.1	48.4	48.1	47.0	44.9
Maine	63.5	64.1	61.0	55.5	51.4	48.5	50.0
Massachusetts	56.1	55.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	36.7	39.3	40.1	41.4	37.5	36.5	38.1
Rhode Island	58.8	58.6	58.5	60.8	53.7	51.4	50.7
Vermont	58.3	57.9	56.8	62.2	61.3	55.0	49.6
<b>Mideast<sup>1</sup></b>	<b>54.1*</b>						
Delaware	82.3	81.9	79.9	79.7	78.8	79.8	80.1
Maryland	59.5	59.3	58.0	56.8	53.6	56.0	55.7
New Jersey	55.6	50.9	39.6	41.2	37.7	29.5	28.4
New York	48.6	48.5	48.1	49.3	48.3	43.3	38.0
Pennsylvania	62.0	62.4	62.9	58.6	54.3	53.2	50.3
<b>Great Lakes</b>	<b>58.1*</b>						
Illinois	55.0	57.2	54.2	54.6	44.6	42.2	41.3
Indiana	61.9	66.0	60.2	49.7	50.0	44.0	48.6
Michigan	57.8	59.7	55.8	57.5	55.2	54.4	51.5
Ohio	55.6	54.5	52.9	45.1	44.4	44.7	46.2
Wisconsin	67.2	67.4	64.6	59.4	62.0	51.3	48.5
<b>Plains</b>	<b>61.3*</b>						
Iowa	60.6	62.0	58.0	49.8	50.1	43.1	47.4
Kansas	58.7	58.0	56.7	49.2	49.6	43.2	44.0
Minnesota	70.8	69.8	68.3	56.8	51.6	47.2	45.7
Missouri	55.2	56.1	52.3	49.9	51.3	48.7	47.4
Nebraska	52.6	54.0	47.6	45.1	34.9	34.0	37.2
North Dakota	70.1	67.3	67.7	54.2	50.8	49.2	50.3
South Dakota	50.7	49.7	46.2	41.7	43.1	40.9	40.2
<b>Southeast</b>	<b>68.3*</b>						
Alabama	74.7	73.4	74.1	74.0	71.0	69.2	69.4
Arkansas	76.6	77.6	76.1	72.6	72.5	68.8	70.2
Florida	64.1	65.1	64.1	60.1	53.2	52.8	56.3
Georgia	64.7	64.9	61.9	63.9	65.8	64.8	65.9
Kentucky	78.9	79.2	76.1	73.2	68.5	68.4	61.8
Louisiana	68.2	67.8	71.2	70.7	72.3	73.8	74.4
Mississippi	77.9	77.2	76.2	73.7	66.6	65.6	68.5
North Carolina	72.4	73.2	71.8	74.9	74.6	74.1	72.0
South Carolina	75.3	76.0	76.2	76.6	77.2	75.0	73.8
Tennessee	57.7	62.6	61.0	61.0	62.4	62.3	64.2
Virginia	59.9	60.0	59.5	59.2	58.5	58.8	54.9
West Virginia	77.8	78.6	77.3	74.5	70.0	69.9	67.6
<b>Southwest</b>	<b>63.9*</b>						
Arizona	64.9	61.5	64.1	61.1	57.3	55.7	56.3
New Mexico	82.3	81.0	82.7	78.9	74.5	72.9	74.2
Oklahoma	73.1	71.0	67.6	64.1	62.2	67.1	66.8
Texas	59.8	58.9	57.7	55.9	53.6	53.9	50.2
<b>Rocky Mountain</b>	<b>56.0*</b>						
Colorado	48.8	52.1	54.2	50.2	49.0	46.6	49.0
Idaho	70.3	68.9	68.8	64.0	62.5	53.1	50.3
Montana	53.7	55.4	50.8	45.3	44.1	43.7	42.1
Utah	63.8	64.1	65.4	63.1	59.5	56.7	54.6
Wyoming	58.6	58.9	59.2	56.7	47.9	52.3	52.7
<b>Far West<sup>2</sup></b>	<b>67.9*</b>						
California	68.7	69.8	52.0	46.5	43.8	45.7	46.8
Nevada	58.4	61.4	58.5	58.7	51.5	59.1	56.5
Oregon	55.2	56.5	54.6	49.4	51.4	50.2	48.9
Washington	72.9	71.4	64.9	67.0	70.6	68.4	69.1
Alaska	90.2	85.8	68.4	69.9	68.5	69.8	71.0
Hawaii	81.0	81.0	78.1	76.4	73.2	74.8	81.7

Note: \*Regional (for 1981) and U.S. averages are weighted averages.

<sup>1</sup>Excluding Washington, D.C.

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

Sources: ACIR staff computations from FY 1981 data supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 25 --LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1982

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Individual Income Taxes <sup>1</sup>	All Other Taxes
			General	Selective		
<u>Amount (In Millions)</u>						
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	\$402	502	--	128
1940	4,497	4,170	552	752	\$18	179
1944	4,703	4,361	602	762	26	180
1948	6,599	5,850	2102	1902	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	49,739	41,620	2,727	1,541	2,230	1,621
1976	67,557	54,884	4,711	2,445	3,127	2,390
1977	74,852	60,267	5,472	2,807	3,754	2,552
1978	80,381	64,058	6,193	3,133	4,071	2,926
1979	80,606	62,453	7,053	3,526	4,309	3,264
1980	86,387	65,607	8,160	3,912	4,990	3,718
1981	94,776	72,020	9,229	3,991	5,531	4,005
1982 est.	106,208	80,600	9,800	4,200	5,600	6,008
<u>Percentage Distribution</u>						
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	83.7	5.5	3.1	4.5	3.3
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.5	7.3	3.8	5.0	3.4
1978	100.0	79.7	7.7	3.9	5.1	3.6
1979	100.0	77.5	8.7	4.4	5.3	4.0
1980	100.0	75.9	9.4	4.5	5.8	4.3
1981	100.0	76.0	9.7	4.2	5.8	4.2
1982 est.	100.0	75.9	9.2	4.0	5.3	5.7

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

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

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Table 4 in 1980-81 edition). 1982 estimates based upon U.S. Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, April-June 1982, issued October 1982.



TABLE 26--PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,  
BY STATE, AND REGION, SELECTED YEARS, 1942-1981

State and Region	1981	1980	1977	1972	1967	1962	1957	1942
United States	30.7	30.7	35.6	39.1	42.7	45.9	44.62	53.22
New England	44.0*	45.1	45.9	48.1	50.2	53.9	52.7	60.2
Connecticut	43.8	44.2	46.6	49.4	52.0	53.6	50.0	57.5
Maine	37.7	37.2	36.1	45.0	48.5	52.8	50.0	62.7
Massachusetts	43.6	44.6	49.1	51.2	51.8	60.6	58.0	67.2
New Hampshire	63.4	60.9	61.8	60.4	63.4	63.6	62.8	60.5
Rhode Island	41.5	41.7	41.2	39.5	45.6	47.8	50.4	62.6
Vermont	41.5	41.9	40.8	42.9	40.1	45.2	45.0	50.4
Mideast	32.1* <sup>1</sup>	28.0	30.1	33.6	37.5	40.5	41.4	54.6
Delaware	15.3	15.8	16.2	17.3	19.9	20.5	23.9	28.6
Dist. of Col.	24.8	23.3	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	26.3	26.1	29.8	32.3	41.2	41.7	42.5	57.7
New Jersey	44.2	43.8	50.3	57.1	56.9	64.7	64.0	75.3
New York	32.4	33.5	35.8	36.6	39.4	44.4	47.7	58.4
Pennsylvania	25.7	25.5	26.1	27.3	33.6	34.7	33.4	51.1
Great Lakes	36.0*	34.8	37.0	44.2	46.9	53.2	50.5	53.4
Illinois	34.4	33.9	37.0	41.6	48.9	53.4	51.7	55.5
Indiana	37.3	33.0	37.2	51.2	48.4	56.2	54.9	55.1
Michigan	40.7	38.5	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	33.7	34.7	38.9	43.7	51.7	51.7	48.0	47.8
Wisconsin	34.0	34.0	34.3	44.7	41.7	55.6	51.8	55.9
Plains	33.3*	36.0	38.5	45.2	52.9	56.0	54.8	60.0
Iowa	38.6	37.2	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	38.6	39.5	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	28.0	28.8	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	28.1	28.3	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	42.6	41.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	29.3	31.8	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	43.2	44.5	48.8	52.9	56.1	58.4	58.2	61.5
Southeast	23.4*	21.3	22.9	24.3	27.0	29.4	27.7	38.0
Alabama	11.7	12.1	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	21.1	20.4	22.8	24.1	26.1	28.3	26.5	30.7
Florida	30.6	29.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	25.9	25.8	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	18.0	18.3	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	12.5	13.2	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	21.0	21.7	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	23.6	22.8	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	22.9	22.5	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	28.5	24.0	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	28.1	27.5	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	17.7	17.2	18.0	20.6	26.7	27.2	25.4	32.7
Southwest	29.4*	26.0	28.9	31.6	36.6	37.4	36.6	43.4
Arizona	31.2	34.9	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	13.5	16.2	18.2	20.6	22.5	25.2	23.4	34.2
Oklahoma	16.1	18.3	22.5	27.2	32.9	31.2	30.4	35.7
Texas	33.7	34.7	36.5	39.1	45.4	45.3	46.2	55.5
Rocky Mountain	35.2*	35.2	37.5	41.5	46.9	50.1	50.9	73.7
Colorado	35.3	33.3	38.1	40.8	45.8	47.7	50.8	56.6
Idaho	28.6	30.0	32.0	35.3	36.8	48.6	50.2	62.0
Montana	47.8	45.5	47.3	50.6	56.0	56.8	58.3	68.4
Utah	28.0	27.9	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	39.1	39.4	40.7	46.7	54.7	53.4	51.4	54.6
Far West <sup>2</sup>	26.1*	29.5	37.4	42.0	42.4	40.3	38.8	49.2
California	24.2	23.3	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	29.2	26.3	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	40.6	39.0	44.5	49.7	47.5	47.4	42.4	51.7
Washington	29.0	29.4	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	13.4	21.5	57.4	24.5	24.6	22.9	22.0	n.a.
Hawaii	14.7	15.1	17.1	19.1	20.3	16.0	15.8	n.a.

Note: \*Regional averages for 1942-1980 are unweighted averages. 1981 regional figures are weighted averages.

n.a.--Not available.

<sup>1</sup>Excluding Washington, D.C.

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

Source: ACIR staff computations based on FY 1981 data tape supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year], (Table 5); See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 27--PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS,  
BY STATE AND REGION, SELECTED YEARS 1942-1981

State and Region	1981	1980	1977	1972	1967	1962	1957	1942
United States	76.61	75.9	80.6	83.7	86.6	87.7	86.7	92.4
<b>New England</b>	<b>99.1*</b>	<b>99.0</b>	<b>98.9</b>	<b>98.6</b>	<b>98.6</b>	<b>98.3</b>	<b>97.6</b>	<b>95.8</b>
Connecticut	98.8	98.9	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.4	99.4	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	99.2	99.3	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	98.4	98.3	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	99.1	99.0	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.3	99.3	98.7	98.0	96.7	96.9	96.3	97.2
<b>Mideast<sup>1</sup></b>	<b>68.8*</b>	<b>72.6</b>	<b>75.0</b>	<b>77.1</b>	<b>84.1</b>	<b>85.5</b>	<b>84.9</b>	<b>92.8</b>
Delaware	86.5	87.2	85.0	82.3	93.3	93.6	94.6	94.8
Dist. of Col.	24.8	23.3	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	60.5	59.8	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	97.8	87.5	90.0	92.1	90.7	90.4	89.0	97.2
New York	63.0	64.9	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	65.4	63.6	66.2	70.3	73.8	75.1	74.7	88.0
<b>Great Lakes</b>	<b>82.9*</b>	<b>87.1</b>	<b>89.4</b>	<b>91.4</b>	<b>93.8</b>	<b>95.1</b>	<b>93.6</b>	<b>96.2</b>
Illinois	74.0	77.1	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	96.1	95.0	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	93.2	92.3	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	72.3	72.7	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.5	98.4	98.7	98.9	98.4	98.2	97.0	96.3
<b>Plains</b>	<b>85.5*</b>	<b>89.1</b>	<b>91.0</b>	<b>93.1</b>	<b>94.5</b>	<b>93.6</b>	<b>93.3</b>	<b>95.3</b>
Iowa	98.1	97.9	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	91.4	92.0	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.3	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	62.5	64.2	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	89.5	90.1	93.1	93.5	93.7	92.3	91.6	94.6
North Carolina	96.7	95.7	96.4	96.1	96.6	96.5	96.9	98.2
South Carolina	87.8	88.5	90.5	93.4	94.9	93.1	92.6	97.2
<b>Southeast</b>	<b>70.7*</b>	<b>71.7</b>	<b>75.1</b>	<b>78.0</b>	<b>81.0</b>	<b>83.5</b>	<b>82.7</b>	<b>87.3</b>
Alabama	40.1	39.0	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	89.0	90.1	90.9	91.7	93.2	92.4	88.0	89.9
Florida	81.9	81.4	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	72.5	72.9	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	55.9	56.5	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	39.3	41.0	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	94.0	94.1	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	81.6	81.1	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	91.8	92.6	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	67.4	64.3	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	68.5	67.5	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	79.6	80.1	81.9	85.2	89.6	88.7	86.7	93.2
<b>Southwest</b>	<b>79.7*</b>	<b>75.0</b>	<b>79.6</b>	<b>84.0</b>	<b>86.2</b>	<b>88.4</b>	<b>88.6</b>	<b>94.2</b>
Arizona	75.9	79.1	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	72.2	74.0	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	59.9	63.2	69.8	79.9	90.7	95.1	95.0	97.4
Texas	83.6	83.5	85.8	87.0	93.8	92.9	91.4	95.5
<b>Rocky Mountain</b>	<b>78.1*</b>	<b>85.5</b>	<b>88.5</b>	<b>92.0</b>	<b>93.3</b>	<b>93.4</b>	<b>93.9</b>	<b>95.7</b>
Colorado	68.7	69.3	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	96.3	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	97.3	96.9	96.1	95.1	95.1	94.4	93.3	98.4
Utah	77.3	77.7	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	86.8	87.3	91.8	97.4	92.9	93.9	92.6	93.6
<b>Far West<sup>2</sup></b>	<b>71.0</b>	<b>70.6</b>	<b>78.6</b>	<b>84.0</b>	<b>87.8</b>	<b>85.9</b>	<b>85.5</b>	<b>91.6</b>
California	69.7	69.2	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	63.8	61.1	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.7	89.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	61.7	62.4	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	79.3	80.3	78.7	69.5	76.2	74.8	(68.8) <sup>3</sup>	n.a.
Hawaii	77.0	79.4	80.0	78.1	75.9	67.0	(70.6) <sup>3</sup>	n.a.

Note: \*Regional averages for 1942-1980 are unweighted averages. 1981 regional averages are weighted averages.  
n.a.--Not available.

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

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

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

Source: ACIR staff computations based upon FY 1981 data tape supplied by U.S. Bureau of the Census. For prior years, see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 28--SOURCES OF INCREASED STATE TAX COLLECTIONS<sup>1</sup>--ECONOMIC FACTORS OR POLITICAL ACTIONS, 1966-1981

Fiscal Year	Total Increase (billions)	Amount Due to			Percentage Distribution		
		Real Economic Growth <sup>2</sup> (billions)	Inflation (billions)	Political Action <sup>3</sup> (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	0.9	1.4	0.6	31	48	21
1972	5.7	1.9	1.5	2.3	33	26	40
1973	7.0	2.5	2.6	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	4.1	4.6	1.5	40	45	15
1978	10.5	4.1	6.4	*	39	61	0
1979	9.3	2.9	8.1	-1.7	31	87	-18
1980	9.5	0.0	10.1	-0.6	0	106	-6
1981	8.1	0.8	7.7	-0.4 <sup>4</sup>	10	95	-5

\*Less than \$100 million.

<sup>1</sup>Taxes included are general sales tax, individual income tax, corporate income tax and selective sales tax.

<sup>2</sup>The division between real and 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.

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

<sup>4</sup>Includes estimates for the cost of new indexation in fiscal year 1981, of which the largest is \$0.7 billion for California.

Source: ACIR staff computation.

TABLE 29 --SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS

State and Region	Tax Capacity & Tax Effort <sup>1</sup>		Diversification, <sup>1</sup> 1981 (Source of State-Local General Revenue)								Equity Features, 1982 <sup>3</sup>		
	1980 RTS Tax Capa- city Index	1980 RTS Tax Effort Index	1980 State- Local Taxes as a % of		Taxes				Charges and Misc. Revenue		State Government Percentage of State- Local Tax Revenue, 1981	Food Exempt Tax (E) or Income Tax Credit Provided (C) <sup>4</sup>	State Financed Circuit- Breaker Property Tax Relief Programs <sup>5</sup>
			1981, All % of State Personal Income	1980 Local Family Income <sup>2</sup>	Property	Sales	Income	All Other	General	Federal Aid			
U.S. Average	100.0	100.0	11.3%	7.4%	17.7%	13.2%	14.3%	12.6%	21.0%	21.2%	61.5%	--	
<b>New England</b>			11.8%		27.7%	9.5%	15.4%	10.4%	14.7%	22.4%	55.8%		
Connecticut	111.6	99.8	10.2%	7.7%	29.2%	16.4%	6.6%	14.5%	15.5%	17.9%	55.7%	E	E.H&R
Maine	80.0	111.1	11.9%	8.4%	21.7%	12.8%	11.7%	11.4%	14.4%	28.0%	63.5%	E	E.H&R
Massachusetts	96.2	134.5	13.3%	16.1%	28.2%	7.2%	21.7%	7.6%	13.0%	22.3%	56.1%		--
New Hampshire	96.5	75.0	8.7%	6.0%	35.5%	0.0%	5.4%	15.2%	19.5%	24.5%	36.7%	NST	--
Rhode Island	83.8	123.1	11.5%	10.8%	23.1%	9.6%	13.1%	10.0%	19.2%	25.0%	58.8%	E	E.H&R
Vermont	84.5	104.2	12.6%	7.9%	21.7%	4.6%	12.6%	13.4%	17.5%	30.3%	58.3%	E	A.H&R
<b>Mideast</b>			13.1%		20.4%	10.9%	20.5%	11.8%	16.8%	19.6%	54.1%		
Delaware	111.4	88.9	10.8%	7.9%	7.8%	0.0%	23.5%	20.0%	24.7%	24.0%	82.3%	NST	--
Washington D.C.	110.8	131.2	14.5%	8.6%	11.5%	9.7%	15.8%	9.2%	7.3%	46.4%	0.0%	E	A.H&R
Maryland	99.2	108.6	11.2%	10.7%	15.2%	8.7%	22.6%	11.2%	20.4%	21.9%	59.5%	E	A.H
New Jersey	105.1	112.0	11.2%	17.3%	29.0%	9.2%	12.5%	15.0%	17.5%	16.8%	55.6%	E	--
New York	90.1	167.4	15.8%	13.9%	21.1%	12.3%	23.1%	8.6%	15.5%	19.3%	48.6%	E	A.H&R
Pennsylvania	92.6	103.8	10.9%	10.3%	16.0%	10.6%	19.2%	16.5%	16.9%	21.0%	62.0%	E	E.H&R
<b>Great Lakes</b>			10.6%		21.1%	12.1%	15.3%	10.1%	19.9%	21.5%	58.1%		
Illinois	107.6	102.5	11.0%	9.9%	21.4%	14.5%	13.4%	12.8%	16.0%	21.8%	55.0%	6/	E.H&R
Indiana	92.2	84.2	9.2%	7.6%	21.3%	17.1%	10.7%	8.0%	22.5%	20.5%	61.9%	E	E.H&R
Michigan	97.0	115.6	11.4%	10.6%	23.0%	9.5%	16.8%	7.3%	21.7%	21.7%	57.8%	E	A.H&R
Ohio	96.8	86.7	9.2%	7.3%	19.3%	10.9%	15.1%	12.0%	21.6%	21.2%	55.6%	E	E.H
Wisconsin	94.7	116.3	12.2%	11.0%	19.8%	9.7%	20.6%	8.1%	20.3%	21.4%	67.2%	E	A.H&R
<b>Plains</b>			10.5%		18.5%	11.1%	14.5%	11.3%	23.4%	21.2%	61.3%		
Iowa	105.2	95.7	11.1%	8.3%	22.7%	10.0%	15.7%	10.4%	22.0%	19.3%	60.6%	E	E.H&R
Kansas	108.8	87.9	10.0%	5.0%	22.1%	11.7%	13.7%	9.9%	23.7%	19.0%	58.7%	--	E.H&R
Minnesota	102.2	111.1	12.0%	9.4%	15.3%	8.0%	19.8%	11.6%	24.3%	21.0%	70.8%	E	A.H&R
Missouri	93.6	83.6	8.8%	9.1%	15.8%	15.3%	13.3%	11.8%	19.4%	24.3%	55.2%	--	E.H&R
Nebraska	96.8	102.2	10.4%	6.7%	23.5%	11.7%	9.2%	10.7%	26.4%	18.5%	52.6%	C	--
North Dakota	108.3	78.8	11.2%	5.5%	13.0%	8.9%	7.1%	15.2%	36.0%	19.9%	70.1%	E	E.R 7/
South Dakota	90.2	88.2	10.9%	5.8%	21.5%	15.2%	0.3%	12.7%	22.4%	27.8%	50.7%	8/	E.H
<b>Southeast</b>			10.1%		12.4%	15.1%	10.6%	15.0%	23.0%	23.8%	68.3%		
Alabama	75.7	85.2	9.8%	5.2%	5.4%	13.1%	10.2%	16.9%	30.7%	23.7%	74.7%	--	--
Arkansas	79.0	85.5	9.3%	6.5%	10.4%	12.7%	12.5%	13.7%	21.8%	29.0%	76.6%	--	E.H
Florida	100.0	73.8	9.3%	2.7%	17.1%	17.1%	2.7%	18.9%	24.3%	19.9%	64.1%	E	--
Georgia	82.0	96.2	10.6%	7.9%	13.4%	13.9%	14.3%	10.2%	24.3%	24.0%	64.7%	--	--
Kentucky	83.0	88.6	10.3%	9.2%	9.7%	11.8%	17.2%	15.3%	18.6%	27.3%	78.9%	E	--
Louisiana	109.2	77.7	11.5%	2.2%	6.4%	19.2%	5.7%	20.2%	26.4%	22.1%	68.2%	E	--
Mississippi	69.3	96.5	10.8%	4.6%	10.2%	19.5%	6.9%	11.8%	23.5%	28.3%	77.9%	--	--
North Carolina	79.5	96.9	10.3%	7.6%	13.3%	11.3%	18.9%	13.0%	19.0%	24.4%	72.4%	--	--
South Carolina	75.2	95.5	10.7%	8.8%	12.3%	13.6%	16.0%	11.7%	22.1%	24.3%	75.3%	--	--
Tennessee	79.0	84.2	9.6%	4.9%	14.8%	20.6%	3.5%	12.9%	22.4%	25.8%	57.7%	--	--
Virginia	94.8	88.3	10.0%	7.8%	16.3%	9.9%	16.9%	14.9%	19.6%	22.4%	59.9%	--	--
West Virginia	93.7	82.1	10.7%	5.2%	9.1%	19.7%	9.5%	13.2%	20.2%	28.3%	77.8%	E	E.H&R

(See footnotes on the next page.)

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TABLE 29--SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS  
(Continued)

State and Region	Tax Capacity & Tax Effort <sup>1</sup>				Diversification, 1981 (Source of State-Local General Revenue) <sup>1</sup>							Equity Features, 1982 <sup>3</sup>	
	1980		1981, All		1980 State-Local Taxes				Charges and Misc. Revenue		State Government Percentage of State-Local Tax Revenue, <sup>2</sup> 1981	Food Exempt Tax (E) or Income Tax Credit Provided (C) <sup>4</sup>	State Financed Circuit-Breaker Property Tax Relief Programs <sup>5</sup>
	RTS Tax Capacity Index	RTS Tax Effort Index	% of State Personal Income	% of State Family Income	Property	General Sales	Income	All Other	General Revenue	Federal Aid			
U.S. Average	100.0	100.0	11.3%	7.4%	17.7%	13.2%	14.3%	12.6%	21.0%	21.2%	61.5%	--	
Southwest			10.6%		16.8%	15.7%	3.4%	21.2%	24.9%	18.1%	63.9%		
Arizona	88.7	117.4	11.5%	5.9%	18.4%	20.9%	10.5%	9.2%	22.6%	18.4%	64.9%	E	E.H&R
New Mexico	107.1	83.1	14.0%	6.4%	6.3%	18.0%	4.1%	18.4%	33.7%	19.6%	82.3%	9/	E.H&R
Oklahoma	116.8	71.6	11.0%	4.8%	9.2%	12.4%	11.7%	23.9%	23.3%	19.5%	73.1%	--	E.H
Texas	123.6	64.9	10.0%	5.6%	19.5%	15.1%	0.0%	23.3%	24.5%	17.6%	59.8%	E	--
Rocky Mountain			11.3%		18.6%	13.4%	10.3%	10.6%	24.9%	22.1%	56.0%		
Colorado	112.6	90.4	10.2%	5.7%	19.5%	16.8%	10.1%	8.9%	25.2%	19.6%	48.8%	E	E.H&R
Idaho	87.5	88.3	10.0%	6.5%	15.0%	9.9%	16.2%	11.2%	22.5%	25.2%	70.3%	C	E.H
Montana	112.4	92.2	12.9%	6.5%	24.8%	0.0%	11.9%	15.2%	21.6%	26.5%	53.7%	NST	E.H&R
Utah	86.0	101.2	11.9%	8.0%	15.0%	17.2%	13.5%	7.9%	21.9%	24.6%	63.8%	--	E.H
Wyoming	196.2	74.3	15.5%	2.6%	18.3%	13.7%	0.0%	14.7%	33.7%	19.6%	58.6%	10/	--
Far West			11.3%		14.8%	16.3%	15.7%	9.8%	21.6%	21.8%	67.9%		
California	117.0	101.8	11.5%	5.3%	14.0%	17.1%	18.1%	8.7%	20.6%	21.5%	68.7%	E	E.H&R
Nevada	154.4	59.5	10.3%	2.8%	15.9%	14.5%	0.0%	24.1%	27.0%	18.5%	58.4%	E	E.H&R
Oregon	103.1	93.3	11.8%	6.9%	20.9%	0.0%	20.5%	10.1%	26.3%	22.1%	55.2%	NST	A.H&R
Washington	102.9	93.7	10.0%	4.3%	15.3%	23.2%	0.0%	14.3%	23.7%	23.5%	72.9%	E	--
Alaska	259.7	166.2 <sup>12/</sup>	50.0% <sup>12/</sup>	3.9%	6.2%	0.8%	16.3%	23.2%	45.0%	8.4%	90.2%	NST	--
Hawaii	106.5	124.5	13.8%	8.6%	8.7%	24.4%	17.2%	9.3%	19.1%	21.2%	81.0%	11/	A.R.

<sup>1</sup>Data tape supplied by U.S. Bureau of the Census (ACIR staff computations), see also *Governmental Finances in 1980-81*. For RTS figures and discussion see ACIR, *Tax Capacity of the 50 States, Supplement: 1980 Estimates*, June 1982.

<sup>2</sup>Estimated state-local tax burden for a family of four in 1980 with an income of \$25,000 located in the largest city of each state. This figure includes (where applicable) income, property, sales and automobile taxes. For further information, see *Government of the District of Columbia, Tax Burdens in Washington, D.C. Compared with Those in the Largest City in Each State, 1980*, February 1983. Please note that these figures differ from those in the preceding column not only because of the assumption of a family of four at the \$25,000 level, but because the preceding column includes corporation and other taxes as well.

<sup>3</sup>Source: Commerce Clearing House, *State Tax Reporter*.

<sup>4</sup>NST = No state general sales tax.

<sup>5</sup>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.

<sup>6</sup>Food is taxed at a reduced rate, 2 rather than 4 percent.

<sup>7</sup>North Dakota has a separate program which lowers the assessed value of low-income elderly homeowners by as much as \$3000.

<sup>8</sup>A sales tax credit based on federal adjusted gross income is provided for elderly and disabled persons.

<sup>9</sup>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.

<sup>10</sup>A sales and use tax refund is provided for low-income elderly and disabled persons.

<sup>11</sup>Effective January 1, 1974, a general excise tax credit replaced the consumer, educational, drug and medical, and rental tax credits.

<sup>12</sup>Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, these figures greatly overstate the actual tax burden borne by the residents of Alaska. Compare these figures to that found in the following column (column 4).

Source: ACIR staff computations and compilation.

TABLE 30--AN INDEX OF STATE FISCAL PRESSURE IN THE POST  
PROPOSITION 13 ERA--STATE TAX INCREASES ON HOUSEHOLDS DURING 1981 AND 1982

State and Region	Gas & Motor Fuel 1/	Alcoholic Beverages	Cigarettes	General Sales	Individual Income 2/
Number of States	27	16	11	13	8
<b>New England</b>					
Connecticut					
Maine		X			
Massachusetts	X				
New Hampshire	X	X			
Rhode Island	X		X		
Vermont	X	X		X	
<b>Mideast</b>					
Delaware	X				
Dist. of Columbia	X				
Maryland	X				
New Jersey			X	X	X
New York					
Pennsylvania					
<b>Great Lakes</b>					
Illinois					
Indiana	X	X		X	X
Michigan			X		X
Ohio	X	X		X	X
Wisconsin	X	XX	XX	X	
<b>Plains</b>					
Iowa	X		X		
Kansas					
Minnesota	X			XX	XX
Missouri			X	X	
Nebraska	X	X	XX	X	
North Dakota					
South Dakota	X	X	X		
<b>Southeast</b>					
Alabama					X
Arkansas					
Florida				X	
Georgia					
Kentucky	X				
Louisiana					
Mississippi		X		X	X
North Carolina	X				
South Carolina	X				
Tennessee	X	X			
Virginia		X			
West Virginia		X		X	
<b>Southwest</b>					
Arizona	XX				
New Mexico	X	X			
Oklahoma					
Texas					
<b>Rocky Mountain</b>					
Colorado	X				
Idaho	XX				
Montana					
Utah	X	XX	X		
Wyoming					
<b>Far West</b>					
California	X				
Nevada	X	X		X	
Oregon	X		XX		X
Washington	X	X	XX	X	
Alaska					
Hawaii					

1/ Twenty-two states increased the gasoline tax by statute while five states increased the gasoline tax by administrative rule. California increased its gasoline tax on January 1, 1983 while Michigan adopted a variable rate tax (i.e., the gasoline tax is changed by administrative rule) for 1983 and future years.

2/ The recent increases in individual income taxes in Rhode Island, Vermont and Nebraska are not included because the tax hikes were necessitated by the fact that these states calculated their state income taxes as a percentage of the federal income tax. Thus, when the federal income tax was recently reduced, it was necessary to increase the state tax rate just to stay even.

TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982

State	SALES TAX RATES		PERSONAL INCOME TAX RATES			
	Range of Rates <sup>1</sup>	No. of Local Governments Employing Tax	Range of Rates	Dollar Amount of Top Bracket	Number of Income Brackets	No. of Local Governments Employing Tax
<b>Alabama</b>						
State	4%(D)	n.a.	2%-5%	\$3,000	3	n.a.
Counties	0.5%-3.0%	43	----- no county income tax -----			
Municipalities	0.5%-3.0%	297	1%-2%	Flat Rate	n.a.	4
<b>Alaska</b>						
State	----- No state sales tax -----		----- No state personal income tax -----			
Boroughs	1%-4%	7	----- No local personal income tax -----			
Municipalities	1%-5%	70				
<b>Arizona</b>						
State	4%(F)(D)	n.a.	2%-8%	\$6,000 <sup>2</sup>	7	n.a.
Municipalities	1%-3%	70	----- No local personal income tax -----			
<b>Arkansas</b>						
State	3%(D)	n.a.	1%-7%	\$25,000	6	n.a.
Counties	1%	6	----- No local personal income tax -----			
Municipalities	1%	13				
<b>California</b>						
State	4.75%(F)(D)	n.a.	1%-11%	\$24,200 <sup>2</sup>	11	n.a.
Counties	1.25% <sup>3</sup>	58	----- No local personal income tax -----			
Municipalities	1% <sup>3</sup>	429				
Transit Districts	0.5%	4				
<b>Colorado</b>						
State	3%(F)(D)	n.a.	2.5%-8%	\$14,153 <sup>2</sup>	11	n.a.
Counties	0.5%-2%	25	----- No local personal income tax -----			
Municipalities	1%-4%	162				
Transit Districts	0.5%	1				
<b>Connecticut</b>						
State	7.5%(F)(D)	n.a.	----- No state personal income tax <sup>4</sup> -----			
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Delaware</b>						
State	----- No state sales tax -----		1.4%-13.5%	\$50,000	15	n.a.
Municipalities	----- No local sales tax -----		1%	Flat Rate	n.a.	1
District of Columbia	6%(F)(D) <sup>5</sup>	n.a.	2%-11%	\$25,000	10	n.a.
<b>Florida</b>						
State	5%(F)(D)	n.a.	----- No state personal income tax -----			
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Georgia</b>						
State	3%	n.a.	1%-6%	\$7,000	6	n.a.
Counties	1%	113	----- No local personal income tax -----			
Transit Districts	1%	1				
<b>Hawaii</b>						
State	4%	n.a.	2.25%-11%	\$30,800	11	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Idaho</b>						
State	3%(D)	n.a.	2%-7.5%	\$5,000	6	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			

NOTE: This table includes only those state and local general sales and personal income taxes for which authoritative information is available. The sales tax rates shown are applicable to general sales at retail and excludes numerous selective sales taxes. Similarly, corporate income and franchise taxes are not included. Personal income tax bracket refer to single taxpayers or married taxpayers filing separately. The number of local governments employing sales or income taxes and the range of rates are as of July 1, 1982.

<sup>1</sup>The following signify exemptions to the state sales tax: (F)=Food (D)=Prescription Drugs.

<sup>2</sup>This is one of the states that has a provision for the automatic adjustment of tax brackets, personal exemptions, etc. to reflect changes in the level of prices. These states are as follows: Arizona (after 12/31/82), California, Colorado, Iowa, Maine, Minnesota, Montana, Oregon, South Carolina and Wisconsin.

<sup>3</sup>The 1% city tax is credited against the 1.25% county tax, so that in effect, municipalities usually receive 80% of the collections under the Bradley-Burns Law as administered by the State Board of Equalization.

<sup>4</sup>Taxes on dividend income are paid by taxpayers having adjusted gross incomes of \$20,000 or more at rates of 1% to 9% (9 income brackets) with a 9% tax on taxpayers with adjusted gross incomes greater than \$100,000. In addition, all net gains from the sale or exchange of capital assets which have been earned are taxed at a 7% rate for all taxpayers.

<sup>5</sup>The general sales tax is 6% except for the following: 2% tax on food and drink vending machine sales, 8% on restaurant receipts, 10% on hotel accommodations and 12% of receipts from commercial parking lots.

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TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

State	SALES TAX RATES		PERSONAL INCOME TAX RATES			
	Range of Rates <sup>1</sup>	No. of Local Governments Employing Tax	Range of Rates	Dollar Amount of Top Bracket	Number of Income Brackets	No. of Local Governments Employing Tax
<b>Illinois</b>						
State	4%(F,D @ 2%)	n.a.	2.5%	Flat Rate	n.a.	n.a.
Counties	1%	102	----- No local personal income tax -----			
Municipalities	0.5-1%	1,179				
Transit Districts	0.125-1%	2				
<b>Indiana</b>						
State	5%(F)(D)	n.a.	3%	Flat Rate	n.a.	n.a.
Counties	----- No local sales tax -----		0.5%-1% <sup>6</sup>	Flat Rate	n.a.	38
<b>Iowa</b>						
State	4%(F)(D)(3/1/83)	n.a.	0.5%-13%	\$76,725 <sup>2</sup>	13	n.a.
School Districts	----- No local sales tax -----		[3.5% to 16% of Iowa state income tax liability <sup>7</sup> ] 44			
<b>Kansas</b>						
State	3%(D)	n.a.	2%-9%	\$25,000	8	n.a.
Counties	0.5-1%	34	----- No local personal income tax -----			
Municipalities	0.5-1%	76				
<b>Kentucky</b>						
State	5%(F)(D)	n.a.	2%-6%	\$8,000	5	n.a.
Counties	----- No local sales tax -----		0.25%-2.2%	Flat Rate	n.a.	9
Municipalities			0.5%-1.45%	Flat Rate	n.a.	58 <sup>8</sup>
<b>Louisiana</b>						
State	3%(F)(D)	n.a.	2%-6%	\$50,000	3	n.a.
Parishes	1%-4% <sup>9</sup>	63	----- No local personal income tax -----			
Municipalities	1%-3.5% <sup>9</sup>	157				
School Districts	0.5%-2% <sup>9</sup>	61				
<b>Maine</b>						
State	5%(F)(D)	n.a.	1%-10%	\$25,000	8	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Maryland</b>						
State	5%(F)(D)	n.a.	2%-5%	\$3,000	4	n.a.
Counties	----- No local sales tax -----		[20% to 50% of Md. state income tax liability] 24			
<b>Massachusetts</b>						
State	5%(F)(D)	n.a.	5.375% <sup>10</sup>	Flat Rate	n.a.	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Michigan</b>						
State	4%(F)(D)	n.a.	4.6% <sup>11</sup>	Flat Rate	n.a.	n.a.
Municipalities	----- No local sales tax -----		1%-3% <sup>12</sup>	Flat Rate	n.a.	16 <sup>12</sup>
<b>Minnesota</b>						
State	6%(F)(D) <sup>13.1</sup>	n.a.	1.6%-16% <sup>13.2</sup>	\$36,632 <sup>2</sup>	12	n.a.
Municipalities	1%	1	----- No local personal income tax -----			
<b>Mississippi</b>						
States	5%(D) <sup>13.3</sup>	n.a.	3%-5%	\$10,000	3	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			

<sup>6</sup>Residents of a county which has not adopted the County Adjusted Gross Income Tax (CAGIT) but whose principal work activity is in a county that has the CAGIT pay at a 0.25% rate to the county in which they work.

<sup>7</sup>Thirty-one school districts have a surtax based on the amount of state income tax due; this tax is administered by the state. The amount of tax due is determined by multiplying the Iowa state income tax due by the percentage surtax of the a school district.

<sup>8</sup>Lexington is not included in this total; it is included in the county classification (Lexington-Fayette Urban County).

<sup>9</sup>The maximum combined local sales tax is 3% unless authorization by general, by local or special law is received by the legislature.

<sup>10</sup>A 10.75% rate is applied to interest, dividends and net capital gains. Both rates include a 7.5% surtax.

<sup>11</sup>As a fiscal emergency measure, a 5.6% rate was effective April-September 1982.

<sup>12</sup>Fourteen of the cities have a 1% income tax for residents, 1/2% rate for non-residents, 2% for resident corporations and 1 1/2% for non-residents, effective 7/1/81; the city of Detroit has an income tax at a 3% rate for residents, city of Highland Park rate is 2% for residents, 1% for non-residents, effective 7/1/82.

<sup>13.1</sup>The 6% sales tax rate is to be reduced to 5% on July 1, 1983. Clothing is also exempt from the sales tax.

<sup>13.2</sup>There is a 10% surtax during the first half of calendar year 1983.

<sup>13.3</sup>From January 1, 1984 through December 31, 1986, transactions subject to the Mississippi sales tax at the present rate of 5% will be subject to the tax at the rate of 5.5%. On January 1, 1987 the sales tax on such transactions is scheduled to revert to 5%.



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TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

State	SALES TAX RATES		PERSONAL INCOME TAX RATES			
	Range of Rates <sup>1</sup>	No. of Local Governments Employing Tax	Range of Rates	Dollar Amount of Top Bracket	Number of Income Brackets	No. of Local Governments Employing Tax
<b>Missouri</b>						
State	4.125%(D)	n.a.	1.5%-6%	\$9,000	10	n.a.
Counties <sup>14</sup>	0.375%-0.5% <sup>14</sup>	62	----- no county income tax -----			
Municipalities <sup>15</sup>	0.5%-1% <sup>15</sup>	401	1%	Flat Rate	2	
<b>Montana</b>						
State	----- No state sales tax -----		2%-11%	\$41,100 <sup>2</sup>	10	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Nebraska</b>						
State	3.5%(F)(D) <sup>16</sup>	n.a.	[18% of federal income tax liability <sup>17</sup> ]			
Municipalities	1%-1.5%	7	----- No local personal income tax -----			
<b>Nevada</b>						
State	3.5%(F)(D) <sup>18</sup>	n.a.	----- No state personal income tax -----			
Counties	2.25% <sup>19</sup>	17	----- No local personal income tax -----			
<b>New Hampshire</b>						
State	----- No state sales tax -----		----- No state personal income tax <sup>20</sup> -----			
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>New Jersey</b>						
State	6%(F)(D)(add'l exemptions.)	n.a.	2%-3.5%	\$50,000	3	
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>New Mexico</b>						
State	3.5%	n.a.	0.5%-6.0%	\$100,000	19	
Counties	0.25%	8	----- No local personal income tax -----			
Municipalities	0.25%-0.75%	97				
<b>New York</b>						
State	4%(F)(D)	n.a.	2%-14% <sup>21.4</sup>	\$23,000	13	
Counties	1%-3% <sup>21.1</sup>	49 <sup>21.2</sup>	----- No county income tax -----			
Municipalities	1%-3% <sup>21.1</sup>	29 <sup>21.3</sup>	0.9%-4.3%	\$25,000	14	1 <sup>21.5</sup>
Transit District <sup>22.1</sup>	0.25% <sup>21.1</sup>	1	----- No transit district income tax -----			
<b>North Carolina</b>						
State	3%(D)	n.a.	3%-7%	\$10,000	5	
Counties	1%	99	----- No local personal income tax -----			

<sup>14</sup>St. Louis county imposes a 1% general sales tax and an additional one-half percent public mass transportation sales tax.

<sup>15</sup>Six cities (Columbia, Excelsior Springs, Kansas City, O'Fallon, Perryville, and the city of St. Louis) impose an additional 0.5% general sales tax for transportation purposes.

<sup>16</sup>Rate effective May 1 through December 31, 1982. After that time the general sales tax is to revert back to the 3% rate.

<sup>17</sup>Rate is determined annually by state board of equalization; rate cited is for 1982 and 1983.

<sup>18</sup>Included in the 3.5% general sales tax is a 1.5% state sales tax for the support of local schools.

<sup>19</sup>Includes the city/county of Carson City. Washoe and Clark counties add a 0.25% general sales tax to the county-wide tax of 2.25% for the support of local transit.

<sup>20</sup>A 5% tax on interest and dividends over \$1200, however, is imposed.

<sup>21.1</sup>Maximum state-county-city combined rate is 7.25% in the Metropolitan Communities Transportation District and 7% elsewhere; for the city of New York and Yonkers the maximum combined rate is 8.25%.

<sup>21.2</sup>Excluding the five counties which comprise the city of New York.

<sup>21.3</sup>Including New York.

<sup>21.4</sup>Maximum rate is limited to 10% on earned income over \$17,000.

<sup>21.5</sup>New York City.

<sup>22.1</sup>Includes the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

State	SALES TAX RATES		PERSONAL INCOME TAX RATES			
	Range of Rates <sup>1</sup>	No. of Local Governments Employing Tax	Range of Rates	Dollar Amount of Top Bracket	Number of Income Brackets	No. of Local Governments Employing Tax
<b>North Dakota</b>						
State	3%(F)(D)	n.a.	1%-7.5%	\$30,000	6 <sup>22.2</sup>	
Local	----- No local sales tax -----		-----	No local personal income tax	-----	
<b>Ohio</b>						
State	5%(F)(D)	n.a.	0.5%-5.0% <sup>25.1</sup>	\$100,000	8	
Counties <sup>23</sup>	0.5%-1%	56	0.5%-2.25% <sup>24</sup>	Flat Rate	n.a.	444
Transit District <sup>25.1</sup>	0.5%-1.5%	3	-----	No transit district income tax	-----	
<b>Oklahoma</b>						
State	2%(D)	n.a.	0.5%-6% <sup>25.2</sup>	\$7,500	7	
Municipalities	1%-4%	427	-----	No local personal income tax	-----	
<b>Oregon</b>						
State	----- No state sales tax -----		4%-10% <sup>26</sup>	\$5,000 <sup>2</sup>	7	
Local	----- No local sales tax -----		-----	No local personal income tax <sup>27</sup>	-----	
<b>Pennsylvania</b>						
State	6%(F)(D)	n.a.	2.2%	Flat Rate	n.a.	
Local	----- No local sales tax -----		0.25%-1% <sup>28</sup>	Flat Rate	n.a.	2700+
<b>Rhode Island</b>						
State	6%(F)(D)	n.a.	[21.9% of federal income tax liability <sup>29</sup> ]			n.a.
Local	----- No local sales tax -----		-----	No local personal income tax	-----	
<b>South Carolina</b>						
State	4%(D)	n.a.	2%-7%	\$10,000 <sup>2</sup>	6	n.a.
Local	----- No local sales tax -----		-----	No local personal income tax	-----	
<b>South Dakota</b>						
State	4%(D)	n.a.	-----	No state personal income tax	-----	
Municipalities	1%-2%	65	-----	No local personal income tax	-----	
<b>Tennessee</b>						
State	4.5%(D) <sup>30.1</sup>	n.a.	-----	No state personal income tax <sup>30.2</sup>	-----	
Counties	1%-2.25% <sup>31</sup>	94	-----	No local personal income tax	-----	
Municipalities	1%-2.25% <sup>31</sup>	n.a.	-----	No local personal income tax	-----	

22.2Has optional system where the taxpayer pays 7.5% of federal tax liability before credits (\$100 state credit).

23Excludes Franklin county since all of the county's tax (0.5% rate) is dedicated to transit (see following note). Includes a 1.5% general sales tax in Cuyahoga county, two-thirds of which is dedicated to transit; includes a 1% general sales tax in Montgomery county, half of which is dedicated to transit.

24As of August 1982 no school districts are imposing an income tax.

25.1plus a 25% surcharge on the tax liability for income earned in 1982 and a 12.5% surcharge on the liability for income earned in 1983.

25.2Oklahoma has two methods for computing state tax liability. Method I does not allow for a deduction of federal tax liability. The range of tax rates is .5% on the first \$1,000 and graduated up to 6% of income over \$7,500. Method II allows the deduction of federal income tax. Using this method the rates are 0.5% for the first \$1,000 and graduated up to 17% of income over \$49,000. The taxpayer pays the lesser of these two amounts.

26For 1982 only, the range of the income tax was increased to 4.2%-10.8%; the number of brackets remained the same.

27Two transit districts, however, impose an employer payroll tax of 0.6% and 0.54% on the wages paid to employees.

28With only a few exceptions, the combined income tax rate for overlapping local jurisdictions can not exceed 1%. Among the exceptions are Philadelphia (8.6245%), Pittsburgh (3.625%) and Scranton (2.6%). (17 exceptions in all).

29Rate is frequently changed from year to year. For example, from 1972-74 it was 15%; 1975-77, 17%; 1977-79, 19%; 1980, 19.24%. For January-June 1983, the rate will be 27.5%; July-December 1983, it will be 26%.

30.1Although the current law stipulates that after June 30, 1983 the rate is to revert to a 3% rate, the additional 1.5% rate has been extended each year for the past several years.

30.2A flat rate tax (6%) on dividend and interest income is collected with three exceptions: 1) no tax is collected if dividend and interest income is less than \$25, 2) individuals 65 or older with total incomes less than \$6,000 are exempt from this tax and 3) dividend income derived from corporations that have 75% of their property in Tennessee is taxed at a 4% rate.

31Municipal/county combined limit is 2.25%. "The levy of the tax by a county precludes, to the extent of the county tax, the city or town from within the county from levying the tax, but a city or town shall at any time have the right to levy the tax at a rate equal to the difference between the county tax and the maximum rate authorized." [State Tax Reporter]

TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

State	SALES TAX RATES		PERSONAL INCOME TAX RATES			
	Range of Rates <sup>1</sup>	No. of Local Governments Employing Tax	Range of Rates	Dollar Amount of Top Bracket	Number of Income Brackets	No. of Local Governments Employing Tax
<b>Texas</b>						
State	4%(F)(D)	n.a.	----- No state personal income tax -----			
Municipalities	1%	968	----- No local personal income tax -----			
Transit Districts	0.5%-1%	2				
<b>Utah</b>						
State	4%(D)	n.a.	2.75%-7.75%	\$3,750	6	n.a.
Counties	0.75% <sup>32</sup>	29	----- No local personal income tax -----			
Municipalities	0.75%	203				
<b>Vermont</b>						
State	4%(F)(D)	n.a.	[24% of federal income tax liability]			
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Virginia</b>						
State	3%(D)	n.a.	2%-5.75%	\$12,000	4	n.a.
Counties	1%	96	----- No local personal income tax -----			
Cities	1%	41				
<b>Washington</b>						
State	5.4% <sup>33</sup> (F)(D)	n.a.	----- No state personal income tax -----			
Counties	0.5-1% <sup>34</sup>	38	----- No local personal income tax -----			
Municipalities	0.5-1% <sup>34</sup>	265				
<b>West Virginia</b>						
State	5%(F)(D)	n.a.	2.1%-9.6% <sup>35</sup>	\$200,000	24	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Wisconsin</b>						
State	5% <sup>36</sup> (F)(D)	n.a.	3.4%-10% <sup>37</sup>	\$51,600 <sup>2</sup>	8	n.a.
Local	----- No local sales tax -----		----- No local personal income tax -----			
<b>Wyoming</b>						
State	3%(D)	n.a.	----- No state personal income tax -----			
Counties	1%	15	----- No local personal income tax -----			

<sup>32</sup>Three counties and one municipality sales have enacted an additional 0.25% general sales tax to fund "low-fare" transportation. The .75% city and county taxes do not overlap.

<sup>33</sup>The sales tax is scheduled to be reduced to 4.5% on July 1, 1983. The sales tax on food is scheduled to expire on June 30, 1983.

<sup>34</sup>If the county in which the city is located imposes a tax, the rate of the city may not exceed 0.425%. 68 municipalities and 13 unincorporated P.T.B.A.'s have a .3% general sales tax dedicated to transportation. 28 municipalities as well as the unincorporated area of King county impose a 0.6% transportation tax. 9 municipalities and the unincorporated area of Grays Harbor county impose a .2% transportation tax. 7 municipalities and the unincorporated area of Clark county impose a .3% transportation tax. 4 municipalities and the unincorporated area of Pacific county impose a .3% transportation tax. 17 municipalities and the unincorporated P.T.B.A. of Snohomish county impose a .3% transportation tax. In addition, 37 other municipalities and unincorporated P.T.B.A.'s impose a .3% transportation tax. The transportation sales tax is in addition to the state, county and municipal sales tax that may also be imposed. It should be noted that although the city or county collects the tax for the purposes of transportation, it is the transit district itself that levies the tax.

<sup>35</sup>Given the large number of tax brackets, it was believed that a further delimitation of the "middle" income brackets would be in order. For example, the rate at \$12,000 is 4.6%; at \$20,000--6%; at \$32,000--7.2%.

<sup>36</sup>Will revert to a 4% rate on July 1, 1983 if additional legislative action is not taken.

<sup>37</sup>The rate at \$12,000 is 8.2%; at \$20,000 it is 9.1%.

Sources: ACIR staff compilation from Commerce Clearing House, *State Tax Reporter*, [various volumes]; Council of State Governments, *Book of States 1981-82* [food and drug exemption information], p.392; correspondence with numerous state departments of taxation and revenue.

TABLE 32--A COMPARISON OF DIRECT TAX BURDENS BORNE BY AVERAGE  
AND UPPER INCOME FAMILIES, CALENDAR YEARS, 1953, 1966, 1977, AND 1980  
(The Steady Growth in the Federal-State-Local Tax Take)

Calendar Year	Selected Direct Taxes as a Percent of Family Income--						Family Income (Percent)			Percentage Decrease in After Tax Income--			
	Federal Personal Income Tax	Social Security Tax 1/ (OASDHI)	State-Local Taxes			Total Selected Taxes	Total	Decrease Due to Direct Taxes	After Tax Income	1953 to 1966	1966 to 1977	1977 to 1980	1953 to 1980
			Loc. Res. Prop. Tax	State-Loc. Per. Inc. Tax	State-Loc. General Sales Tax								
Average Family <sup>2/</sup> (\$21,500 in 1980)													
1953	7.6	1.1	2.2	0.3	0.6	11.8	100.0	11.8	88.2	...	...	...	...
1966	9.5	3.2	3.1	1.0	1.0	17.8	100.0	17.8	82.2	6.8	...	...	...
1977	9.6	5.9	3.9	1.8	1.3	22.5	100.0	22.5	77.5	...	5.7	...	...
1980	10.1	6.1	3.2	2.2	1.1	22.7	100.0	22.7	77.3	...	...	0.3	12.4
Twice the Average Family <sup>3/</sup> (\$43,000 in 1980)													
1953	12.8	0.5	1.8	0.9	0.5	16.5	100.0	16.5	83.5	...	...	...	...
1966	12.7	1.6	2.6	1.6	0.8	19.3	100.0	19.3	80.7	3.4	...	...	...
1977	14.8	3.0	3.2	2.9	0.9	24.8	100.0	24.8	75.2	...	6.8	...	...
1980	16.6	3.7	2.4	3.2	0.9	26.8	100.0	26.8	73.2	...	...	2.7	12.3
Four Times the Average Family <sup>4/</sup> (\$86,000 in 1980)													
1953	16.6	0.3	1.7	1.2	0.4	20.2	100.0	20.2	79.8	...	...	...	...
1966	17.3	0.8	2.4	2.4	0.5	23.4	100.0	23.4	76.6	4.0	...	...	...
1977	22.6	1.5	2.6	4.0	0.7	31.4	100.0	31.4	68.6	...	10.4	...	...
1980	24.3	1.8	1.9	4.1	0.6	32.7	100.0	32.7	67.3	...	...	1.9	15.7

1/ Personal contributions.

2/ Estimates for average family (married couple with two dependents) earning \$5,000 in 1953, \$8,750 in 1966, \$16,000 in 1977, and \$21,500 in 1980 assuming all income from wages and salaries and earned by one spouse.

3/ Estimates for twice the average family. Family earning \$10,000 in 1953, \$17,500 in 1966, \$32,000 in 1977, and \$43,000 in 1980 and assumes that earnings include \$165 (interest on state and local debt, and excludable dividends) in 1980, \$125 in 1977, \$50 in 1966, and \$25 in 1953; also assumes the inclusion of net long-term capital gains of \$1,600 in 1980, \$1,200 in 1977, \$625 in 1966, and \$350 in 1953.

4/ Estimates for four times the average family. Family earning \$20,000 in 1953, \$35,000 in 1966, \$64,000 in 1977, and \$86,000 in 1980 and assumes that earnings include \$1,515 (interest on state and local debt, and excludable dividends) in 1980, \$1,100 in 1977, \$525 in 1966, and \$265 in 1953; also assumes the inclusion of net long-term capital gains of \$9,200 in 1980, \$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 nontaxable 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), 2.2 times in 1977 (\$16,000), and 2.4 times in 1980 (\$21,500). 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); and 1.9 for \$43,000 income (1980); 1.4 for \$20,000 income (1953) and \$35,000 (1966); and 1.5 for \$64,000 income (1977); and \$86,000 income in 1980, with average effective property tax rates of 1.35 percent in 1980, 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 33--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, BASED ON MEDIAN INCOME REPORTED BY FHA INSURED MORTGAGORS LOCATED IN THE LARGEST CITY IN EACH STATE, 1980<sup>1</sup>  
 1. Selected Federal and State-Local Direct Taxes

City and State by Region <sup>1</sup>	Family Income <sup>1</sup>		Selected Direct Taxes as a Percent of Family Income--					
	Amount	In Relation to Median City (Percent)	Total Selected Taxes		Federal Personal Income Tax	Social Security Tax (OASDHI) <sup>3</sup>	Selected State-Local Direct Taxes <sup>2</sup>	
			Amount	In Relation to Median City (Percent)			Amount	In Relation to Median City (Percent)
Median City	\$26,085	100	23.8	100	12.0	6.1	5.8	100
New England	23,442	90	22.6	95	10.8	6.1	5.6	97
Bridgeport, CT	20,750	80	20.8	87	9.8	6.1	4.9	84
Portland, ME	20,300 <sup>4</sup>	78	20.4	86	9.6	6.1	4.7	81
Boston, MA	24,200	93	26.6	112	11.2	6.1	9.3	160
Manchester, NH	24,830 <sup>5</sup>	95	20.1	84	11.4	6.1	2.6	45
Providence, RI	23,833	91	23.8	100	11.0	6.1	6.7	116
Burlington, VT	26,740 <sup>5</sup>	103	23.6	99	12.1	5.9	5.6	97
Mideast	26,841	103	27.0	114	12.1	5.8	9.1	158
Wilmington, DE	21,959	84	23.0	97	10.3	6.1	6.6	114
Dist. of Columbia	28,382	109	27.7	116	12.6	5.6	9.5	164
Baltimore, MD	26,589	102	25.7	108	12.0	6.0	7.7	133
Newark, NJ	28,960	111	26.1	110	12.8	5.4	7.9	136
New York, NY	27,046	104	29.9	126	12.2	5.9	11.8	203
Philadelphia, PA	28,112	108	29.4	124	12.5	5.6	11.3	195
Great Lakes	27,728	106	25.2	106	12.4	5.7	7.1	123
Chicago, IL	30,873	118	25.0	105	13.5	5.1	6.4	110
Indianapolis, IN	25,170	96	22.3	94	11.6	6.1	4.6	79
Detroit, MI	27,244	104	26.7	112	12.3	5.8	8.6	148
Cleveland, OH	27,700	106	24.2	102	12.4	5.7	6.1	105
Milwaukee, WI	27,652	106	28.0	118	12.4	5.7	9.9	171
Plains	24,158	93	23.3	98	11.2	6.0	6.1	106
Des Moines, IA	26,666	102	25.0	105	12.1	6.0	6.9	119
Wichita, KS	27,000	104	22.2	93	12.2	5.9	4.1	71
Minneapolis, MN	27,600 <sup>6</sup>	106	27.2	114	12.4	5.8	9.0	155
St. Louis, MO	21,592	83	22.4	94	10.1	6.1	6.2	107
Omaha, NE	21,583	83	23.2	97	10.1	6.1	7.0	121
Fargo, ND	26,000	100	22.1	93	11.9	6.1	4.1	71
Sioux Falls, SD	18,666	72	21.0	88	9.4	6.1	5.5	95
Southeast	22,582	87	21.9	92	10.5	6.1	5.3	91
Birmingham, AL	22,980	88	22.6	95	10.7	6.1	5.8	100
Little Rock, AR	21,968	84	22.7	95	10.3	6.1	6.3	109
Jacksonville, FL	19,946	76	18.7	79	9.5	6.1	3.1	53
Atlanta, GA	24,733	95	23.8	100	11.4	6.1	6.3	109
Louisville, KY	21,589	83	24.3	102	10.1	6.1	8.1	140
New Orleans, LA	26,603	102	20.0	84	12.0	6.0	2.0	34
Jackson, MS	24,567	94	22.2	93	11.3	6.1	4.8	83
Charlotte, NC	21,900 <sup>6</sup>	84	22.9	96	10.3	6.1	6.5	112
Columbia, SC	19,292	74	21.2	89	9.4	6.1	5.7	98
Memphis, TN	24,263	93	22.1	93	11.2	6.1	4.8	83
Norfolk, VA	22,938	88	22.5	95	10.7	6.1	5.7	98
Huntington, WV	20,200	77	20.0	84	9.6	6.1	4.3	74
Southwest	27,853	107	22.6	95	12.5	5.6	4.5	77
Phoenix, AZ	28,245	108	23.9	100	12.6	5.6	5.7	98
Albuquerque, NM	27,290	105	22.7	95	12.3	5.8	4.6	79
Oklahoma City, OK	24,392	94	21.3	89	11.3	6.1	3.9	67
Houston, TX	31,486	121	22.4	94	13.7	5.0	3.7	64
Rocky Mountain	25,288	97	23.0	97	11.6	6.0	5.4	93
Denver, CO	25,844	99	23.8	100	11.9	6.1	5.8	100
Boise, ID	27,142	104	24.3	102	12.2	5.9	6.2	107
Billings, MT	21,045	81	21.2	89	9.9	6.1	5.2	90
Salt Lake City, UT	26,326	101	25.3	106	12.0	6.0	7.3	126
Cheyenne, WY	26,085 <sup>7</sup>	100	20.6	87	12.0	6.1	2.5	43
Far West	30,956	119	23.6	99	13.5	5.2	4.9	84
Los Angeles, CA	30,581	117	24.4	103	13.4	5.2	5.8	100
Las Vegas, NV	28,670	110	21.6	91	12.7	5.5	3.4	59
Portland, OR	27,552	106	25.5	107	12.4	5.8	7.3	126
Seattle, WA	30,736	118	21.5	90	13.4	5.2	2.9	50
Anchorage, AK	38,428	147	22.7	95	15.9	4.1	2.7	47
Honolulu, HI	29,769	114	25.6	108	13.1	5.3	7.2	124

<sup>1</sup>Income and property tax data are for FHA "Selected Housing Areas" whose boundaries conform to SMSA definitions and are for 1980 FHA insured existing mortgages only, which represent small and varying percentages (by state) of total single-family homes. These amounts may or may not be representative of all homes in a particular state. All other data are for the largest city in each state.

<sup>2</sup>Local residential property tax; state-local personal income tax; and state-local general sales taxes.

<sup>3</sup>Employee contributions.

<sup>4</sup>State of Maine data for the 4th quarter of 1977 increased to 1980 on the basis of the U.S. average annual percentage change. Portland data not available.

<sup>5</sup>State data. Increased from 1972 on the basis of the U.S. average annual percentage change.

<sup>6</sup>Estimated. 1979 data increased to 1980 on the basis of the U.S. average percentage change.

<sup>7</sup>State data. Cheyenne data not available.

Note: In computing personal income tax liabilities, estimated itemized deductions were assumed. Estimated state-local sales tax liabilities are based on the amounts allowed by the Internal Revenue Service as deductions in computing federal personal income taxes. Regional totals are unweighted averages.

Source: ACIR staff computations.

TABLE 33--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, BASED ON MEDIAN INCOME REPORTED BY FHA INSURED MORTGAGORS LOCATED IN THE LARGEST CITY IN EACH STATE, 1980<sup>1</sup>  
2. Selected State-Local Direct Taxes

City and State by Region <sup>1</sup>	Selected State-Local Direct Taxes as a Percent of Family Income--						
	Family Income <sup>1</sup>		Total Selected Taxes				
	Amount	In Relation to Median City (Percent)	Amount	In Relation to Median City (Percent)	Local Res. Property Tax <sup>1</sup>	State- Local Personal Inc. Tax	State- Local General Sales Tax
Median City	\$26,085	100	5.8	100	2.3	2.3	1.1
<b>New England</b>	23,442	90	5.6	97	3.2	1.6	0.8
Bridgeport, CT	20,750	80	4.9	84	3.5	2	1.4
Portland, ME	20,300 <sup>3</sup>	78	4.7	81	2.5 <sup>3</sup>	1.1	1.1
Boston, MA	24,200	93	9.3	160	4.7	3.9	0.7
Manchester, NH	24,830 <sup>4</sup>	95	2.6	45	2.6 <sup>4</sup>	2	5
Providence, RI	23,833	91	6.7	116	3.7	2.1	0.9
Burlington, VT	26,740 <sup>4</sup>	103	5.6	97	2.3 <sup>4</sup>	2.8	0.5
<b>Mideast</b>	26,841	103	9.1	158	3.4	4.8	0.9
Wilmington, DE	21,959	84	6.6	114	1.7	4.9	5
Dist. of Columbia	28,382	109	9.5	164	3.6	4.9	1.0
Baltimore, MD	26,589	102	7.7	133	2.0	4.7	1.0
Newark, NJ	28,960	111	7.9	136	5.3	1.8	0.8
New York, NY	27,046	104	11.8	203	3.8	6.1	1.9
Philadelphia, PA	28,112	108	11.3	195	4.0	6.5	0.8
<b>Great Lakes</b>	27,728	106	7.1	123	2.8	3.2	1.1
Chicago, IL	30,873	118	6.4	110	2.8	2.1	1.5
Indianapolis, IN	25,170	96	4.6	79	1.9	1.7	1.0
Detroit, MI	27,244	104	8.6	148	4.2	3.5	0.9
Cleveland, OH	27,700	106	6.1	105	2.0	3.1	1.0
Milwaukee, WI	27,652	106	9.9	171	3.3	5.7	0.9
<b>Plains</b>	24,158	93	6.1	106	2.6	2.4	1.1
Des Moines, IA	26,666	102	6.9	119	2.6	3.6	0.7
Wichita, KS	27,000	104	4.1	71	1.3	1.9	0.9
Minneapolis, MN	27,600 <sup>2</sup>	106	9.0	155	2.6 <sup>6</sup>	5.7	0.7
St. Louis, MO	21,592	83	6.2	107	2.0	2.8	1.4
Omaha, NE	21,583	83	7.0	121	4.5	1.0	1.5
Fargo, ND	26,000	100	4.1	71	2.0	1.5	0.6
Sioux Falls, SD	18,666	72	5.5	95	3.5	2	2.0
<b>Southeast</b>	22,582	87	5.3	91	1.9	2.1	1.3
Birmingham, AL	22,980	88	5.8	100	1.1	3.2	1.5
Little Rock, AR	21,968	84	6.3	109	2.8	2.5	1.0
Jacksonville, FL	19,946	76	3.1	53	2.2	2	0.9
Atlanta, GA	24,733	95	6.3	109	2.3	2.7	1.3
Louisville, KY	21,589	83	8.1	140	2.1	4.9	1.1
New Orleans, LA	26,603	102	2.0	34	0.4	0.3	1.3
Jackson, MS	24,567	94	4.8	83	1.9	1.2	1.7
Charlotte, NC	21,900 <sup>6</sup>	84	6.5	112	1.8 <sup>6</sup>	3.5	1.2
Columbia, SC	19,22	74	5.7	98	2.0	2.4	1.3
Memphis, TN	24,263	93	4.8	83	3.0	2	1.8
Norfolk, VA	22,938	88	5.7	98	1.6	3.0	1.1
Huntington, WV	20,200	77	4.3	74	1.8	1.6	0.9
<b>Southwest</b>	27,853	107	4.5	77	2.1	1.1	1.3
Phoenix, AZ	28,245	108	5.7	98	2.1	2.3	1.3
Albuquerque, NM	27,290	105	4.6	79	2.5	0.7	1.4
Oklahoma City, OK	24,392	94	3.9	67	1.1	1.5	1.3
Houston, TX	31,486	121	3.7	64	2.6	2	1.1
<b>Rocky Mountain</b>	25,288	97	5.4	93	2.2	2.3	1.0
Denver, CO	25,844	99	5.8	100	2.5	2.0	1.3
Boise, ID	27,142	104	6.2	107	1.9	3.5	0.8
Billings, MT	21,045	81	5.2	90	2.9	2.3	5
Salt Lake City, UT	26,326	101	7.3	126	2.3	3.5	1.5
Cheyenne, WY	26,085 <sup>7</sup>	100	2.5	43	1.2 <sup>7</sup>	2	1.3
<b>Far West</b>	30,956	119	4.9	84	2.3	1.8	0.8
Los Angeles, CA	30,581	117	5.8	100	2.0	2.5	1.3
Las Vegas, NV	28,670	110	3.4	59	2.6	2	0.8
Portland, OR	27,552	106	7.3	126	3.1	4.2	5
Seattle, WA	30,736	118	2.9	50	1.8	2	1.1
Anchorage, AK	38,428	147	2.7	47	2.7	2	5
Honolulu, HI	29,769	114	7.2	124	1.6	4.3	1.3

<sup>1</sup>Income and property tax data are for FHA "Selected Housing Areas" whose boundaries conform to SMSA definitions and are for 1980 FHA insured existing mortgages only, which represent small and varying percentages (by state) of total single-family homes. These amounts may or may not be representative of all homes in a particular state. All other data are for the largest city in each state.

<sup>2</sup>No broad-based personal income tax.

<sup>3</sup>State of Maine data for the 4th quarter of 1977 increased to 1980 on the basis of the U.S. average annual percentage change. Portland data not available.

<sup>4</sup>State data. Increased from 1972 on the basis of the U.S. average annual percentage change.

<sup>5</sup>No general sales tax.

<sup>6</sup>Estimated. 1979 data increased to 1980 on the basis of the U.S. average percentage change.

<sup>7</sup>State data. Cheyenne data not available.

Note: In computing personal income tax liabilities, estimated itemized deductions were assumed. Estimated state-local sales tax liabilities based on amounts allowed by the Internal Revenue Service as are deductions in computing federal personal income taxes. Regional total are unweighted averages. Source: ACIR staff computations.

TABLE 34 --EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS,  
MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1980 1/

State and Region	Adjusted Gross Income Level							
	\$10,000	\$15,000	\$17,500	\$20,000	\$25,000	\$50,000	\$75,000	\$100,000
New England	1.1%	1.8%	2.0%	2.2%	2.7%	4.4%	5.4%	6.2%
Maine	.4	.6	.8	1.1	1.9	4.6	5.9	6.7
Massachusetts	2.5	3.0	3.4	3.6	3.9	4.6	4.9	5.0
Rhode Island	.7	1.6	1.8	1.8	2.2	3.8	5.0	5.9
Vermont	.9	1.9	2.1	2.2	2.7	4.6	6.0	7.1
Mideast	1.6	2.1	2.4	2.8	3.4	4.8	5.4	5.8
Delaware	2.4	2.3	2.9	3.6	4.4	6.5	8.1	9.2
District of Columbia	1.3 2/	2.6	3.1	3.7	4.6	7.0	7.9	8.4
Maryland	2.1	2.1	2.4	2.7	3.1	3.8	4.0	4.1
New Jersey	.4	1.4	1.5	1.6	1.7	2.1	2.2	2.3
New York	1.3	1.8	2.3	2.9	4.2	7.0	7.9	8.4
Pennsylvania	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Great Lakes	.7	1.7	2.0	2.2	2.5	3.2	3.5	3.8
Illinois	1.5	1.8	1.9	2.0	2.1	2.3	2.4	2.4
Indiana 3/	1.1	1.6	1.6	1.7	1.7	1.6	1.6	1.7
Michigan 4/	1.1	1.1	1.3	1.4	1.6	2.8	3.4	3.9
Ohio	.5	.8	1.0	1.2	1.5	2.3	2.7	2.9
Wisconsin 5/*	-.6	3.4	4.1	4.7	5.5	7.0	7.6	7.9
Plains 5/	-.1	1.3	1.6	2.1	2.6	3.8	4.1	4.3
Iowa*	2.4	2.1	2.5	3.0	3.5	4.5	4.9	5.1
Kansas 6/	.7	1.1 6/	1.1	1.4	1.8	3.0	3.2	3.4
Minnesota 7/*	-4.3	2.8	3.5	4.5	5.5	7.3	7.4	7.4
Missouri 8/	.6	.9	1.2	1.6	2.1	2.8	2.8	2.8
Nebraska 5/	-.6	.5	.8	.9	1.3	2.8	3.8	4.5
North Dakota 9/	.5	.6	.8	1.1	1.5	2.2	2.5	2.6
Southeast	1.4	1.3	1.6	2.0	2.5	3.5	3.8	4.0
Alabama	1.7	1.4	1.7	2.0	2.3	2.7	2.6	2.5
Arkansas	1.6	1.6	1.9	2.3	2.9	4.5	5.0	5.4
Georgia	.8	1.1	1.5	2.0	2.7	4.0	4.4	4.7
Kentucky	2.6	1.9	2.3	2.6	3.0	3.3	3.2	3.1
Louisiana	---	---	---	---	.3	.7	1.0	1.1
Mississippi	---	---	.3	.7	1.2	2.3	2.7	2.9
North Carolina	2.3	2.3	2.7	3.2	3.9	5.1	5.4	5.7
South Carolina*	1.6	1.6	2.0	2.6	3.3	4.8	5.2	5.5
Virginia	1.8	2.0	2.3	2.7	3.2	4.2	4.5	4.7
West Virginia 10/	1.4	1.3	1.4	1.6	1.9	3.1	3.9	4.5
Southwest 5/	-.5	.2	.5	.8	1.4	3.0	3.6	3.9
Arizona 5/*	-.1	.9	1.2	1.6	2.1	3.3	3.4	3.4
New Mexico 11/	-1.9	-.7 6/	-.4	-.1	.5	2.4	3.5	4.3
Oklahoma	.4	.6 6/	.7	1.0	1.6	3.3	3.8	4.1
Rocky Mountain	.9	1.2	1.6	2.1	2.8	4.1	4.3	4.4
Colorado*	1.0	0.9	1.2	1.5	2.0	2.9	3.0	3.0
Idaho	.1	1.3	1.9	2.5	3.4	5.0	5.5	5.9
Montana*	1.2	1.1	1.5	2.1	2.9	4.6	4.9	5.0
Utah	2.0	1.9	2.4	2.9	3.5	4.1	4.0	3.9
Far West	.5	1.5	2.0	2.6	3.3	5.3	6.5	7.2
California 5/*	-1.4	.6	.9	1.3	1.9	4.5	6.2	7.2
Oregon*	2.3	2.1	2.6	3.2	4.0	5.6	6.7	7.3
Hawaii 12/	.6 12/	1.9	2.5	3.2	4.0	5.8	6.6	7.2
Median Rate	1.0	1.4	1.8	2.0	2.3	3.8	4.0	4.5
Federal Rate	3.7	8.3	9.3	9.5	11.5	19.9	26.2	31.0

(See footnotes on the next page.)

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TABLE 34--EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS,  
MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1980 <sup>1/</sup>

(Continued from previous page)

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 at the \$10,000 income level, the optional standard deductions, low income allowances, and optional tax tables were used. For the other income levels (based on deductions claimed on federal income tax returns) the following estimated itemized deductions were assumed (excluding deductions for federal or state income taxes): \$15,000--\$4,250; \$17,500--\$4,600; \$20,000--\$4,700; \$25,000--\$5,050; \$50,000--\$7,850; \$75,000--\$10,950; and \$100,000--\$13,165. For federal tax computations, the zero bracket amount (\$3,400) applied for the \$10,000 and \$15,000 levels; and the average of the zero bracket amount and estimated itemized deductions (\$3,900) for the \$17,500 level. For the remaining income levels, the following estimated itemized deductions were assumed: \$20,000--\$5,150; \$25,000--\$5,700; \$50,000--\$10,000; \$75,000--\$14,400; and \$100,000--\$18,400 (state itemized deductions with the addition of est. state income taxes and less certain deductions not allowed under federal law); except that when the state income tax is itself deductible for state income tax purposes, the actual state tax liability was included for both federal and state tax computations. 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.      \*States with indexation provisions.

Regional percentages are unweighted averages.

1/ Based upon tax liability on income earned during calendar year 1980.

2/ Includes a renter credit (\$142 est.).

3/ Includes the \$1,500 renter deduction at the \$10,000 income level; and estimated credits for college contributions for the following income levels: \$50,000--\$100 credit, \$75,000 and \$100,000 levels--\$200 credit.

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

5/ 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.

6/ In computing both federal and state tax liabilities at the \$15,000 income level, estimated itemized deductions of \$3,400 were used.

7/ Includes an estimated \$429 renter credit for the \$10,000 income level and the \$50 homemaker credit through the \$25,000 level.

8/ In addition to the itemized deductions indicated in the general note above, includes the deduction for social security taxes for itemized return filers.

9/ In addition to the itemized deductions indicated in the general note above, includes the deduction for medical expenses incurred but disallowed on the federal return because of the federal limitation.

10/ In computing tax liabilities, the itemized deductions used were federal itemized deductions, less the estimated average state income tax included.

11/ In computing the state tax liabilities, estimated federal itemized deductions were used, substituting the actual New Mexico income tax liability for the estimated average state income tax liability included. The negative rates result from the food and medical (4% of allowable medical and dental expenses) tax credits.

12/ Includes excise tax and renter credits.

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, 1980 Edition.



TABLE 35 --EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1953, 1965, 1977, AND 1980

State and Region	Adjusted Gross Income Level											
	\$10,000				\$17,500				\$25,000			
	1953	1965	1977	1980	1953	1965	1977	1980	1953	1965	1977	1980
New England	2.2	2.7	1.3	1.1		3.0	2.2	2.0	2.8	3.3	2.8	2.7
Maine	1/	1/	.4	.4		1/	1.0	.8	1/	1/	2.1	1.9
Massachusetts 2/	1.6	1.7	2.7	2.5		1.7	3.6	3.4	1.7	1.7	4.0	3.9
Rhode Island	1/	1/	.8	.7		1/	1.7	1.8	1/	1/	2.1	2.2
Vermont	2.8	3.7	1.1	.9		4.3	2.6	2.1	3.9	4.9	3.1	2.7
Mideast	1.3	2.0	2.1	1.6		2.8	2.7	2.4	2.6	3.6	3.4	3.4
Delaware 2/	1.1	2.2	2.5	2.4		3.8	3.5	2.9	3.1	4.8	4.7	4.4
District of Columbia	.6	1.6	2.7	1.3		1.9	3.4	3.1	1.4	2.4	4.6	4.6
Maryland	1.3	1.9	2.5	2.1	N	2.0	2.6	2.4	1.5	2.2	3.1	3.1
New Jersey	1/	1/	.6	.4		1/	1.5	1.5	1/	1/	1.7	1.7
New York	2.2	2.2	2.1	1.3		3.5	3.0	2.3	4.4	5.0	4.4	4.2
Pennsylvania	1/	1/	2.0	2.2	O	1/	2.0	2.2	1/	1/	2.0	2.2
Great Lakes	2.9	2.5	1.7	.7		3.1	2.0	2.0	4.8	3.7	2.5	2.5
Illinois	1/	1/	1.5	1.5	T	1/	1.9	1.9	1/	1/	2.1	2.1
Indiana	1/	1.3	1.5	1.1		1.6	1.7	1.6	1/	1.7	1.8	1.7
Michigan 3/	1/	1/	1.5	1.1		1/	1.0	1.3	1/	1/	1.4	1.6
Ohio	1/	1/	.5	.5		1/	1.0	1.0	1/	1/	1.5	1.5
Wisconsin 4/	2.9	3.7	3.3	-.6		4.5	4.4	4.1	4.8	5.6	5.6	5.5
Plains	1.6	2.0	1.2	-.1		2.6	2.4	1.6	2.7	3.2	3.2	2.6
Iowa	2.0	2.1	2.8	2.4		2.2	2.8	2.5	2.1	2.4	3.4	3.5
Kansas	.8	1.8	1.0	.7		1.9	1.5	1.1	1.4	2.4	2.0	1.8
Minnesota 4/	3.0	4.1	1.4	-4.3	C	4.8	5.6	3.5	4.6	5.6	6.7	5.5
Missouri	1.0	1.0	.7	.6		1.4	1.4	1.2	1.7	1.7	2.1	2.1
Nebraska 4/	1/	1/	.2	-.6		1/	1.6	.8	1/	1/	2.1	1.3
North Dakota 2/	1.1	1.2	.8	.5	O	2.7	1.7	.8	3.8	3.8	3.1	1.5
Southeast	1.5	1.4	1.5	1.4		2.1	1.9	1.6	2.8	2.6	2.6	2.5
Alabama	1.5	1.4	1.7	1.7	M	2.1	1.9	1.7	2.4	2.4	2.3	2.3
Arkansas	.6	1.3	1.6	1.6		2.0	2.1	1.9	2.0	2.5	2.9	2.9
Georgia	1.3	1.0	.8	.8		2.2	1.7	1.5	3.5	3.1	2.7	2.7
Kentucky	2.3	2.3	2.5	2.6	P	2.7	2.4	2.3	3.1	3.1	2.9	3.0
Louisiana	.4	.4	.6	--		.8	1.0	--	.9	.9	1.0	.3
Mississippi	.7	.5	.4	--		1.1	1.1	.3	2.1	1.6	1.8	1.2
North Carolina	2.9	2.9	2.6	2.3	U	3.6	3.1	2.7	4.7	4.4	3.9	3.9
South Carolina	1.7	1.5	1.6	1.6		2.7	2.2	2.0	3.4	3.8	3.3	3.3
Virginia	2.3	2.3	1.8	1.8		2.8	2.2	2.3	3.5	3.3	3.1	3.2
West Virginia	1/	.8	1.4	1.4	T	1.0	1.5	1.4	1/	1.2	1.9	1.9
Southwest	.6	.8	.4	-.5		1.1	1.0	.5	1.2	1.5	1.9	1.4
Arizona 2/4/	.6	.9	1.6	-.1	E	1.4	1.7	1.2	1.3	1.9	2.5	2.1
New Mexico 2/4/	.5	.8	-.9	-1.9		.9	.5	-.4	.6	.9	1.4	.5
Oklahoma	.6	.7	.5	.4		1.1	.9	.7	1.6	1.6	1.8	1.6
Rocky Mountain	1.2	2.0	1.8	.9	D	2.9	2.4	1.6	2.5	3.6	3.3	2.8
Colorado	.9	1.5	1.4	1.0		2.4	1.7	1.2	2.8	3.2	2.6	2.0
Idaho	1.3	2.2	1.0	.1		3.2	2.5	1.9	2.8	4.0	3.6	3.4
Montana 2/	.9	1.9	2.8	1.2		2.9	2.7	1.5	1.9	3.6	3.6	2.9
Utah	1.6	2.4	2.0	1.4		3.1	2.6	1.8	2.5	3.4	3.4	3.1
Far West	1.4	2.7	1.3	.5		3.2	2.7	2.0	2.3	3.9	3.7	3.3
California 4/	.5	.5	-.4	-1.4		1.0	1.6	.9	1.1	1.6	2.5	1.9
Oregon	2.2	3.3	3.0	2.3		3.7	3.3	2.6	3.4	4.4	4.3	4.0
Hawaii	N.A.	4.2	1.3	.6		4.9	3.2	2.5	N.A.	5.8	4.3	4.0
Median rate	1.3	1.7	1.4	1.0		2.2	1.9	1.8	2.5	3.1	2.6	2.3
Federal tax	13.3	11.1	4.5	3.7		13.3	10.2	9.3	20.4	16.1	12.5	11.5

(See footnotes on the following page.)

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TABLE 35--EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED  
ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS,  
BY STATE, 1953, 1965, 1977, AND 1980

(Continued from previous page)

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 tax liabilities at the \$10,000 income level, the optional standard deductions, low income allowances, and optional tax tables were used for states and the following estimated deductions for federal: 1980 and 1977, the zero bracket amount; 1965--14% of A.G.I.; and 1953--12% of A.G.I. For the other income levels (based on deductions claimed on federal income tax returns) the following estimated itemized deductions were assumed for state computations: \$17,500 income level--\$4,600 in 1980; \$3,915 in 1977, and \$2,640 in 1965; \$25,000 income level--\$5,050 in 1980, \$5,115 in 1977, \$3,475 in 1965, and \$2,525 in 1953. For federal computations at the \$17,500 level, estimated deductions were assumed to be \$3,900 in 1980 and \$3,800 in 1977 (average of the zero bracket amount and estimated itemized deductions) and \$2,925 estimated itemized in 1965. At the \$25,000 level federal estimated itemized deductions of \$5,700 in 1980, \$5,850 in 1977, \$3,843 in 1965, and \$3,150 in 1953 were assumed. New Hampshire and Tennessee are excluded since their personal income taxes apply only to interest and dividend income; also excluded is the Connecticut "capital gains and dividends tax."

Regional percentages are unweighted averages.

N.A.--Data not available.

--Indicates no tax liability.

1/ No personal income tax for year indicated.

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

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

4/ 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.

Source: ACIR staff computations.

TABLE 36--STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL,  
STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1981

Fiscal Year	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	9691	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 <sup>2</sup>	25.2	82.5	277.9	42.3
1978	29,105	16.1	25.7	82.5	271.0	45.4
1979	32,622	15.0	26.1	82.6	269.0	52.2
1980	37,089	15.2	27.1	85.9	278.4	56.5
1981	40,895	14.3	27.3	88.1	289.2	56.8

<sup>1</sup>Includes corporation income taxes for three states--Alabama, Louisiana, and Missouri.

<sup>2</sup>No increase from previous year because of the change in the federal fiscal year.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], Table 4.

TABLE 37--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES  
WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1981<sup>1</sup>

State and Region	1981	1980	1977	1975 <sup>2</sup>	1971	1966	1958
United States	1.26	1.28	1.67	1.89	1.98	1.70	1.34
<b>New England</b>							
Connecticut	1.53	1.55	2.17	1.94	2.38	2.01	1.44
Maine	1.42	1.25 <sup>3</sup>	1.65	1.86	2.43	2.17	1.58
Massachusetts	2.43	2.51	3.50	3.26	3.13	2.76	2.21
New Hampshire	n.a.	1.73 <sup>4</sup>	n.a.	(2.38)	3.14	2.38	1.81
Rhode Island	n.a.	1.93	n.a.	2.27	2.21	1.96	1.67
Vermont	n.a.	1.60 <sup>5</sup>	n.a.	(2.21)	2.53	2.27	1.63
<b>Mideast</b>							
Delaware	0.79	0.85	0.88	0.92	1.26	1.14	0.71
District of Columbia	1.22	1.30	n.a.	1.78	1.80	1.37	1.08
Maryland	1.25	1.61	1.69	2.01	2.24	2.05	1.47
New Jersey	2.53	2.60	3.31	3.15	3.01	2.57	1.77
New York	2.75	2.75	2.89	2.56	2.72	2.40	2.09
Pennsylvania	1.50	1.57	1.85	1.71	2.16	1.88	1.50
<b>Great Lakes</b>							
Illinois	1.47	1.50	1.90	2.21	2.15	1.96	1.35
Indiana	1.13	1.19	1.66	1.64	1.96	1.64	0.84
Michigan	2.74	2.54	2.63	2.38	2.02	1.81	1.45
Ohio	1.07	1.08	1.26	1.29	1.47	1.44	1.07
Wisconsin	1.75	1.67	2.22	2.63	3.01	2.31	1.82
<b>Plains</b>							
Iowa	1.75	1.48	1.76	2.20	2.63	2.12	1.34
Kansas	0.93	0.94	1.37	1.55	2.17	1.96	1.65
Minnesota	0.79	0.93	1.39	1.58	2.05	2.14	1.57
Missouri	0.95	1.00	1.59	1.85	1.79	1.64	1.12
Nebraska	2.31	2.37	2.48	2.50	3.15	2.67	1.90
North Dakota	1.01	1.00	1.26	1.53	2.08	1.81	1.54
South Dakota	1.69	1.70	1.79	2.14	2.71	2.64	2.01
<b>Southeast</b>							
Alabama	0.38	0.56	0.74	0.75	0.85	0.66	0.56
Arkansas	1.42	1.53	1.49	1.41	1.14	1.09	0.84
Florida	0.92	1.02	1.13	1.18	1.41	1.09	0.76
Georgia	1.21	1.24	1.27	1.33	1.44	1.30	0.84
Kentucky	1.14	1.19	1.25	1.23	1.27	1.03	0.93
Louisiana	0.28	0.26	0.61	0.64	0.56	0.43	0.52
Mississippi	0.86	0.93	1.10	1.12	0.96	0.93	0.66
North Carolina	1.07	0.95	1.35	1.51	1.58	1.31	0.90
South Carolina	0.84	0.81	0.82	1.07	0.94	0.60	0.48
Tennessee	1.42	1.27	1.40	1.31	1.53	1.37	0.97
Virginia	1.39	1.26	1.21	1.32	1.32	1.13	0.90
West Virginia	0.37	0.43	n.a.	0.78	0.69	0.71	0.56
<b>Southwest</b>							
Arizona	0.74	1.16	1.72	1.54	1.65	2.41	2.14
New Mexico	1.14	1.12	1.65	1.56	1.70	1.30	0.93
Oklahoma	0.82	0.91	0.95	1.27	1.35	1.11	0.86
Texas	1.68	1.57	1.84	2.06	1.91	1.62	1.36
<b>Rocky Mountain</b>							
Colorado	1.01	1.05	1.80	1.99	2.45	2.20	1.72
Idaho	0.94	0.96	1.46	1.86	1.72	1.23	1.14
Montana	1.08	1.11	1.31	1.60	2.19	1.70	1.32
Utah	1.03	1.02	1.03	1.20	1.49	1.52	1.05
Wyoming	0.47	0.50	0.87	1.12	1.38	1.34	1.17
<b>Far West</b>							
California	1.04	0.98	2.21	2.08	2.48	2.03	1.50
Nevada	1.13	1.22	1.71	1.53	1.48	1.47	1.06
Oregon	1.56	1.72	2.25	2.18	2.33	1.98	1.55
Washington	0.95	1.06	1.75	1.86	1.62	1.14	0.92
Alaska	n.a.	1.35	n.a.	1.73	1.61	1.42	1.12
Hawaii	0.36	0.42	n.a.	(0.95)	0.92	0.81	0.62

(See footnotes on following page)

TABLE 37--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1981<sup>1</sup>

(Continued from previous page)

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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 1981 (1.26) indicates that, on average, the property tax on a home with a market value of \$100,000 would be \$1,260.

n.a.--Data not available.

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

<sup>2</sup>Figures in parenthesis are for 1974, data for 1975 not available.

<sup>3</sup>Fourth quarter of 1977 increased to 1980 on the basis of the U.S. average percentage change.

<sup>4</sup>ACIR staff estimates based on 1974 (latest year readily available) increased to 1980 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%).

<sup>5</sup>ACIR staff estimates based on 1974 (latest year readily available) increased to 1980 on the basis of the U.S. average percentage change.

Sources: 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 38--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1982  
(Amounts in dollars)

State and Region	Index of Per Capita Federal Expenditures (100=U.S. Avg.) <sup>1</sup>	Total <sup>2</sup>	Grants to States and Local Governments <sup>3</sup>	Salaries and Wages <sup>4</sup>	Direct Payments to Individuals <sup>5</sup>	Procurement Contract Awards <sup>6</sup>	Other <sup>7</sup>
U.S. Total	100	2,591	379	335	1,228	626	23
<b>New England</b>	119	3,089	438	199	1,271	1,146	36
Connecticut	147	3,819	357	143	1,165	2,129	25
Maine	106	2,736	465	227	1,319	715	10
Massachusetts	116	2,999	476	182	1,313	975	54
New Hampshire	98	2,530	339	400	1,205	574	12
Rhode Island	103	2,663	494	292	1,432	417	28
Vermont	86	2,239	525	127	1,151	412	24
<b>Mideast<sup>8</sup></b>	106	2,745	472	375	1,352	528	17
Delaware	96	2,493	467	274	1,223	516	12
Dist. of Col. <sup>4</sup>	661 <sup>4</sup>	17,127 <sup>4</sup>	2,053	9,600 <sup>4</sup>	2,438	2,970	66
Maryland <sup>4</sup>	136 <sup>4</sup>	3,534 <sup>4</sup>	421	850 <sup>4</sup>	1,281	959	24
New Jersey	87	2,245	367	191	1,239	442	6
New York	96	2,490	528	125	1,313	503	21
Pennsylvania	93	2,399	390	206	1,454	335	14
<b>Great Lakes</b>	77	1,984	355	140	1,199	275	14
Illinois	75	1,950	358	180	1,214	179	18
Indiana	71	1,849	285	136	1,025	388	16
Michigan	76	1,957	395	97	1,254	200	12
Ohio	83	2,160	335	163	1,246	405	11
Wisconsin	72	1,872	399	80	1,150	226	17
<b>Plains</b>	95	2,461	358	224	1,218	596	66
Iowa	69	1,792	308	77	1,210	147	49
Kansas	103	2,658	296	333	1,263	663	103
Minnesota	81	2,091	432	99	1,119	391	50
Missouri	125	3,229	334	281	1,327	1,257	29
Nebraska	81	2,108	332	309	1,192	152	123
North Dakota	86	2,219	458	456	954	155	196
South Dakota	90	2,335	473	382	1,209	160	110
<b>Southeast</b>	98	2,538	342	427	1,286	470	13
Alabama	95	2,468	365	476	1,283	330	14
Arkansas	86	2,221	367	203	1,357	266	28
Florida	108	2,795	281	288	1,733	487	6
Georgia	88	2,290	392	470	1,080	335	13
Kentucky	82	2,115	389	327	1,208	185	6
Louisiana	86	2,223	369	213	992	634	14
Mississippi	100	2,593	431	339	1,214	580	29
North Carolina	75	1,936	311	363	1,076	168	17
South Carolina	90	2,327	329	515	1,105	370	9
Tennessee	95	2,463	349	329	1,187	584	15
Virginia	155 <sup>4</sup>	4,027 <sup>4</sup>	299	1,192 <sup>4</sup>	1,323	1,203	10
West Virginia	79	2,048	395	132	1,430	86	5
<b>Southwest</b>	91	2,350	284	369	1,097	563	36
Arizona	103	2,672	286	362	1,351	649	23
New Mexico	149	3,872	548	621	1,176	1,501	26
Oklahoma	87	2,243	320	449	1,226	212	35
Texas	84	2,175	252	331	1,015	536	40
<b>Rocky Mountain</b>	93	2,416	394	482	1,019	482	39
Colorado	99	2,568	326	540	1,047	616	38
Idaho	85	2,192	365	302	1,074	408	41
Montana	87	2,247	481	371	1,183	121	90
Utah	94	2,444	398	576	906	542	22
Wyoming	82	2,129	708	369	826	210	15
<b>Far West<sup>9</sup></b>	116	3,001	380	404	1,185	1,009	22
California	120	3,100	373	410	1,169	1,126	22
Nevada	101	2,621	410	399	1,142	664	5
Oregon	80	2,079	440	197	1,272	149	20
Washington	119	3,085	375	503	1,232	946	30
Alaska	175	4,533	1,024	1,707	673	1,089	39
Hawaii	135	3,499	415	1,584	1,128	356	15

(See footnotes on following page)  
Advisory Commission on Intergovernmental Relations

TABLE 38--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION:  
FISCAL YEAR 1982  
(continued from previous page)

Note: This table includes federal expenditures only; it does not include any state or local own-source revenues used to match or supplement these federal expenditures. Not all federal expenditures are included in this table. Expenditures that can not be allocated to individual states (such as net interest on the federal debt, international payments and foreign aid) have been excluded.

<sup>1</sup>Thus a figure such as 147 for Connecticut indicates that federal expenditures for Connecticut are 147% of the U.S. average (or, alternatively, 47% greater than the U.S. average). Conversely, the index figure of 69 for Iowa indicates that federal expenditures for Iowa are only 69% of the U.S. average. (Regional figures are population-weighted averages.)

<sup>2</sup>Details may not sum to totals because of independent rounding.

<sup>3</sup>Among the largest programs included in this category are (federal expenditures only) Medicaid, AFDC, highway programs, low-rent housing, general revenue sharing, wastewater treatment works, etc.

<sup>4</sup>Federal civilian and military salaries and wages were reported by location of workplace. Hence, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia, to a lesser extent, would be understated. The effect on other states would be negligible.

<sup>5</sup>Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits as well as supplemental security income and food stamps.

<sup>6</sup>Defense contracts account for 78% of the total in this category.

<sup>7</sup>Among the largest programs included in this category are agricultural support programs and National Science Foundation grants.

<sup>8</sup>In the figures cited for the Mideast region, the figures for the District of Columbia were included in the calculations (although, as for all regions, the figures were population-weighted). If the District of Columbia were excluded from the calculations, the index figure would drop to 98 and the per capita expenditure figure would become \$2527.

<sup>9</sup>Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1982, Table 8, February 1983.

TABLE 39--FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL RECEIPTS FROM OWN SOURCES, TOTAL FEDERAL OUTLAYS AND GROSS NATIONAL PRODUCT, 1955-1983 (Dollar Amounts in Billions)

Fiscal Year <sup>1</sup>	Federal Grants-in-Aid (Current Dollars)					Exhibits:				
	Amount	Percent Increase or Decrease (-)	As a Percentage of--			Federal Grants in Constant Dollars (1972 Dollars, GNP Deflator)		Estimated Number of Federal Grant Programs	Grants for Payments to Individuals	
			State-Local Receipts From Own Source <sup>2</sup>	Total Federal Outlays	Gross National Product	Amount	Percent Increase or Decrease (-)		Amount	Percent of Total Grants
1955	93.2	4.9	11.8	4.7	0.8	\$5.3	n.a.	n.a.	\$1.6	50.0
1956	3.7	15.6	12.3	5.3	0.9	5.9	11.3	n.a.	1.7	45.9
1957	4.0	8.1	12.1	5.3	0.9	6.2	5.1	n.a.	1.8	45.0
1958	4.9	22.5	14.0	6.0	1.1	7.4	19.4	n.a.	2.1	42.9
1959	6.5	32.7	17.2	7.0	1.4	9.6	29.7	n.a.	2.4	36.9
1960	7.0	7.7	16.8	7.6	1.4	10.2	6.3	132	2.5	35.7
1961	7.1	1.4	15.8	7.3	1.4	10.2	-0-	n.a.	2.9	40.8
1962	7.9	11.3	16.2	7.4	1.4	11.2	9.8	n.a.	3.2	40.5
1963	8.6	8.9	16.5	7.8	1.5	12.0	7.1	n.a.	3.5	40.7
1964	10.1	17.4	17.9	8.6	1.6	13.9	15.8	n.a.	3.8	37.6
1965	10.9	7.9	17.7	9.2	1.7	14.7	5.8	n.a.	3.9	35.8
1966	13.0	19.3	19.3	9.6	1.8	16.9	15.0	n.a.	4.5	34.6
1967	15.2	16.9	20.6	9.6	2.0	19.2	13.6	379	5.0	32.9
1968	18.6	22.4	22.4	10.4	2.2	22.5	17.2	n.a.	6.3	33.9
1969	20.3	9.1	21.6	11.0	2.2	23.4	4.0	n.a.	7.5	36.9
1970	24.0	18.2	22.9	12.2	2.5	26.2	12.0	n.a.	9.0	37.5
1971	28.1	17.1	24.1	13.3	2.7	29.3	11.8	n.a.	11.0	39.1
1972	34.4	22.4	26.1	14.8	3.1	34.4	17.4	n.a.	14.4	41.9
1973	41.8	21.5	28.5	16.9	3.3	39.5	14.8	n.a.	14.3	34.2
1974	43.4	3.8	27.3	16.1	3.1	37.7	-4.6	n.a.	15.3	35.3
1975	49.8	14.7	29.1	15.3	3.4	39.6	5.0	448	17.4	34.9
1976	59.1	18.7	31.1	16.1	3.6	44.7	12.9	n.a.	21.0	35.5
1977	68.4	15.7	31.0	17.0	3.7	48.8	9.2	n.a.	23.9	34.9
1978	77.9	13.9	31.7	17.3	3.7	51.8	6.1	498	26.0	33.4
1979	82.9	6.4	31.3	16.8	3.5	50.7	-2.1	n.a.	28.8	34.7
1980	91.5	10.4	31.7	15.8	3.6	51.2	1.0	n.a.	34.2	37.4
1981	94.8	3.6	29.4	14.4	3.2	48.5	-5.3	539	40.1	42.3
1982	88.8	-7.0	25.4	12.1	2.9	42.6	-12.2	441 <sup>3</sup>	37.8	45.5
1983 est.	93.5	6.0	n.a.	11.6	2.9	42.9	0.7	409 <sup>4</sup>	n.a.	n.a.
1984 est.	95.9	2.6	n.a.	11.3	2.7	41.8	-2.6	n.a.	n.a.	n.a.

\*1983 and 1984 estimates based upon OMB assumptions published in the FY 1984 Budget. Grant-in-aid figures from Special Analysis H, Table H-7; federal outlays from Budget, Summary Table 23; GNP and GNP deflator figures from Budget, Section 2, page 9. See Special Analysis H for explanation of differences between grant-in-aid figures published by the National Income and Product Accounts, Census and OMB.

n.a.--Not available. est.--Estimated.

<sup>1</sup>For 1955-1976, years ending June 30; 1977-1982 years ending September 30.

<sup>2</sup>As defined in the national income and product accounts.

<sup>3</sup>Seventy-nine programs have been folded into nine block grants, and at least another twenty six-programs have not been funded as of November 1, 1981.

<sup>4</sup>Includes 398 categorical grants and 11 block grants.

Sources: ACIR staff computations based on U.S. Office of Management and Budget, Budget of the United States Government, (annual); Unpublished data from OMB Office of Financial Management; U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76, Statistical Tables; Survey of Current Business, various issues; David B. Walker, Toward a Functioning Federalism, Cambridge, MA., Winthrop Publishers, Inc., 1981, p. 79.



TABLE 40--STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1981

Fiscal Year	State Inter-governmental Revenue From--		Local Government Intergovernmental Revenue From--										All Governments--Federal, State and Interlocal			
	Federal Government	Local Governments	Federal Government (Direct)					State Government <sup>1</sup>					All Local Governments 2/3/	Municipalities	Counties	School Districts
			All Loc. Governments <sup>2</sup>	Municipalities	Counties	School Districts	All Local Governments <sup>2,3</sup>	Municipalities	Counties	School Districts						
<u>Intergovernmental Revenue (In Millions)</u>																
1955	\$2,762	\$266	\$368	\$121	\$31	\$169	\$5,987	\$1,236	\$1,767	\$2,720	\$6,355	\$1,439	\$1,837	\$3,031		
19604	6,382	363	592	256	45	225	9,522	1,868	2,245	4,850	10,114	2,321	2,385	5,278		
19654	9,874	447	1,155	557	98	331	14,010	2,745	3,325	6,865	15,165	3,534	3,495	7,460		
19704	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		
19714	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	3,261	19,393	10,234	4,824	1,229	64,661	14,482	15,388	33,631	84,054	25,833	20,878	34,858		
1979	54,548	2,539	20,616	10,818	4,941	1,175	74,162	15,472	18,097	37,978	94,777	27,579	23,891	40,237		
1980	61,892	2,434	21,136	10,872	4,948	1,198	81,289	15,939	18,968	43,679	102,425	28,270	24,746	45,976		
1981	67,868	2,918	22,427	11,283	4,712	1,272	89,017	16,998	21,168	47,559	111,443	29,841	26,788	50,256		
<u>Intergovernmental Revenue as a Percentage of General Revenue From Own Sources</u>																
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		
19604	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		
19654	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		
19704	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		
19714	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	36.1	1.7	17.6	25.3	18.8	3.5	63.3	36.2	68.8	112.9	80.9	64.5	90.8	119.6		
1980	36.6	1.4	16.3	22.8	16.6	3.3	62.5	33.4	63.6	121.9	78.8	59.2	83.0	128.3		
1981	36.2	1.6	15.4	21.1	13.9	3.2	61.1	31.8	62.6	119.8	76.5	55.9	79.3	126.6		

<sup>1</sup>Includes indirect federal aid passed through the states. Such aid in 1980 was estimated to be approximately \$17 billion--estimated on basis of 1977 data (latest available).

<sup>2</sup>Includes townships and special districts.

<sup>3</sup>Duplicative intergovernmental transfers are excluded.

<sup>4</sup>Partially estimated.

Source: ACTR staff computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (Tables 5 & 23 in 1981 edition).

TABLE 41--FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE,  
1954, 1964, AND 1969 THROUGH 1981

Fiscal Year	Total Federal Aid <sup>1</sup>						
	Amount	As a Percent of State-Local General Revenue From Own Sources	Education	Highways	Public Welfare	Housing and Urban Renewal	All Other (Including Revenue Sharing) <sup>2</sup>
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 <sup>2</sup>
1974	42,854	25.8	7,496	4,555	12,837	2,391	15,575 <sup>2</sup>
1975	49,628	27.0	8,959	4,754	14,352	2,734	18,829 <sup>2</sup>
1976	69,057	34.4	9,254	6,243	17,225	2,820	33,515 <sup>2</sup>
1977	73,045	32.7	10,205	6,173	19,520	2,914	34,233 <sup>2</sup>
1978	79,172	32.1	11,602	6,197	20,051	2,969	38,353 <sup>2</sup>
1979	85,184	31.8	11,401	7,132	23,501	6,399	36,751 <sup>2</sup>
1980	90,836	30.4	12,889	9,457	28,494	6,093	33,903 <sup>2</sup>
1981	94,609	28.4	12,708	9,253	34,405	6,065	32,178 <sup>2</sup>
Annual Percent Increase or Decrease (-)							
1954	--	--	--	--	--	--	--
1964	13.0 <sup>3</sup>	--	11.2 <sup>3</sup>	21.2 <sup>3</sup>	7.5 <sup>3</sup>	20.1 <sup>3</sup>	12.9 <sup>3</sup>
1969	14.0 <sup>4</sup>	--	29.3 <sup>4</sup>	3.5 <sup>4</sup>	16.4 <sup>4</sup>	10.3 <sup>4</sup>	14.1 <sup>4</sup>
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	7.6	--	-1.7	15.1	17.2	115.5	-4.2
1980	6.6	--	13.1	32.6	21.2	-4.8	-7.7
1981	4.2	--	-1.4	-2.2	20.7	-0.5	-5.1
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	100.0	--	13.4	8.4	27.6	7.5	43.1
1980	100.0	--	14.2	10.4	31.4	6.7	37.3
1981	100.0	--	13.4	9.8	36.4	6.4	34.0

\*Estimate.

<sup>1</sup>Federal intergovernmental expenditure, as defined by U.S. Bureau of the Census. See Special Analysis H of the U.S. Budget, Table H-9, to reconcile Budget, Census, and NIPA figures.

<sup>2</sup>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, \$6,848 million in 1979, \$6,835 million in 1980 and \$5,144 in 1981.

<sup>3</sup>Annual average increase 1954 to 1964.

<sup>4</sup>Annual average increase 1964 to 1969.

TABLE 42--STATE AID OUTLAY\* IN RELATION TO LOCAL OWN SOURCE REVENUE,  
1954, 1964, AND 1969 THROUGH 1981

Fiscal Year	Total State Aid*						
	Amount	As a Percent of Local General Revenue From Own Sources	General Local Government Support	Education	Highways	Public Welfare*	Others
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	74,461	63.5	8,224	46,196	4,149	8,667	7,225
1980	82,758	63.6	8,644	52,688	4,383	9,241	7,802
1981	91,307	62.7	9,570	57,257	4,751	11,026	8,703
Annual Percentage Increase or Decrease (-)							
1954	--	--	--	--	--	--	--
1964	8.61	--	5.81	10.11	5.81	7.71	8.51
1969	13.82	--	15.22	14.22	6.72	15.92	15.62
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	13.1	--	20.6	15.1	8.6	0.9	11.8
1980	11.1	--	5.1	14.1	5.6	6.6	8.0
1981	10.3	--	10.7	8.7	8.4	19.3	11.5
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	100.0	--	11.0	62.0	5.6	11.6	9.7
1980	100.0	--	10.4	63.7	5.3	11.2	9.4
1981	100.0	--	10.5	62.7	5.2	12.1	9.5

\*State Intergovernmental Expenditure less State to Federal Intergovernmental Expenditure (\$1873 million in 1981). State Supplementary security income payments to Federal (\$1857 million in 1981) have been subtracted from Public Welfare figures cited.

1 Annual average increase 1954 to 1964.

2 Annual average increase 1964 to 1969.

Source: ACIR staff calculations based upon U.S. Bureau of the Census, State Government Finances in [year], (Tables 10 & 11 in 1981 edition).

TABLE 43--LOCAL GOVERNMENT DEPENDENCY INDEX,\*  
FISCAL YEARS 1962, 1975, 1978, 1980 and 1981

<u>Unit of Government</u>	<u>1962</u>	<u>1975</u>	<u>1978</u>	<u>1980</u>	<u>1981</u>
<u>Federal and State Aid* Per \$1 of Own Source General Revenue</u>					
All Local Governments	\$0.44	\$0.73	\$0.76	\$0.79	\$0.76
Counties	.60	.78	.80	.81	.77
Municipalities	.26	.63	.62	.56	.53
Townships	.28	.40	.41	.39	.40
School Districts	.65	.94	1.01	1.25	1.23
Special Districts	.15	.42	.44	.42	.47
<u>Federal Aid* Per \$1 of Own Source General Revenue</u>					
All Local Governments	\$0.03	\$0.13	\$0.18	\$0.16	\$0.15
Counties	.01	.13	.19	.17	.14
Municipalities	.05	.19	.26	.23	.21
Townships	.01	.09	.13	.10	.09
School Districts	.02	.03	.04	.03	.03
Special Districts	.11	.28	.34	.33	.37
<u>State Aid* Per \$1 of Own Source General Revenue</u>					
All Local Governments	\$0.41	\$0.60	\$0.58	\$0.63	\$0.61
Counties	.59	.65	.61	.64	.63
Municipalities	.21	.42	.37	.33	.32
Townships	.27	.31	.28	.29	.31
School Districts	.63	.90	.97	1.22	1.20
Special Districts	.04	.14	.10	.09	.10

\*Intergovernmental revenue from state and/or federal governments. Interpretation: A figure of \$.50 means that for each \$1.00 of local own source revenue \$.50 is received from the federal and/or state governments.

Sources: ACIR staff computations based upon U.S. Bureau of the Census, Census of Governments, Vol. IV, 1962, and Governmental Finances in [year], (Table 24 in 1980-81 edition).

TABLE 44--FEDERAL AND STATE AID TO MUNICIPALITIES PER \$100 OF OWN SOURCE MUNICIPAL REVENUE, 1975, 1978, 1980 AND 1981

State and Region	Federal & State Aid				Federal Aid				State Aid			
	'81	'80	'78	'75	'81	'80	'78	'75	'81	'80	'78	'75
United States	\$53	\$56	\$62	\$63	\$20	\$23	\$26	\$19	\$33	\$33	\$37	\$42
<b>New England</b>	58*				16*				42*			
Connecticut	51	51	58	48	12	14	20	14	39	37	39	34
Maine	54	62	62	45	18	22	22	16	36	40	40	30
Massachusetts	62	66	55	48	16	19	24	13	45	48	31	35
New Hampshire	46	48	44	51	22	24	21	27	24	24	23	23
Rhode Island	60	61	66	53	18	20	26	15	43	41	40	38
Vermont	51	60	55	31	46	51	47	24	5	9	7	7
<b>Mideast</b>	67 <sup>1</sup> *				14 <sup>1</sup> *				53 <sup>1</sup> *			
Delaware	64	46	92	69	54	39	63	32	11	7	30	37
Dist. of Col.	59	72	73	90	59	72	73	90	0	0	0	0
Maryland	148	126	170	156	42	44	46	29	106	82	123	128
New Jersey	94	61	52	48	\$7	7	12	8	87	54	39	40
New York	64	73	86	106	12	14	17	12	52	60	69	93
Pennsylvania	42	43	51	48	21	19	34	25	21	23	18	23
<b>Great Lakes</b>	59*				28*				31*			
Illinois	44	49	41	37	25	29	23	18	19	20	18	19
Indiana	85	80	77	68	45	39	38	27	39	41	40	41
Michigan	70	68	75	51	36	31	36	24	34	37	40	27
Ohio	37	39	45	41	24	25	30	21	14	14	15	21
Wisconsin	104	90	96	90	17	15	17	11	87	75	79	79
<b>Plains</b>	45*				23*				22*			
Iowa	48	54	66	59	23	24	34	29	25	30	32	30
Kansas	29	36	33	35	20	25	23	21	10	10	10	14
Minnesota	54	60	62	51	17	21	24	15	37	39	39	36
Missouri	41	42	44	29	28	31	33	20	13	12	11	10
Nebraska	44	47	58	46	21	24	32	20	23	24	26	26
North Dakota	46	46	50	40	22	24	26	16	24	22	24	24
South Dakota	44	37	43	54	33	28	35	43	10	8	8	10
<b>Southeast</b>	49*				25*				24*			
Alabama	26	28	31	26	19	19	23	19	6	8	8	7
Arkansas	63	70	77	58	30	32	40	29	33	38	37	29
Florida	34	37	46	40	19	19	25	16	16	18	21	24
Georgia	36	41	43	32	27	29	28	24	9	12	15	9
Kentucky	49	46	48	34	41	37	38	29	8	9	6	5
Louisiana	49	54	59	49	35	41	43	30	14	14	17	19
Mississippi	84	91	92	89	31	37	44	36	53	54	49	52
North Carolina	56	65	83	65	32	40	54	34	24	25	30	31
South Carolina	52	56	66	54	40	41	44	37	12	15	22	17
Tennessee	58	77	79	72	21	29	32	21	37	48	47	51
Virginia	71	65	69	78	19	19	25	21	52	46	44	57
West Virginia	34	28	30	28	31	25	26	26	3	3	5	2
<b>Southwest</b>	31*				22*				9*			
Arizona	68	74	81	68	31	35	39	28	36	40	42	40
New Mexico	81	84	132	151	30	30	55	60	51	53	77	91
Oklahoma	25	30	37	38	21	26	32	27	4	4	6	10
Texas	22	23	24	22	20	21	22	20	2	2	2	2
<b>Rocky Mountain</b>	37*				18*				19*			
Colorado	30	28	38	36	15	16	21	19	15	13	16	17
Idaho	58	51	72	60	39	32	47	35	19	19	25	25
Montana	31	39	45	42	21	27	28	28	10	12	17	15
Utah	26	26	35	35	15	18	25	19	10	8	10	16
Wyoming	168	142	165	106	39	31	47	38	129	111	119	68
<b>Far West</b>	39 <sup>2</sup> *				18 <sup>2</sup> *				21 <sup>2</sup> *			
California	38	43	49	40	17	20	19	13	22	23	30	27
Nevada	25	35	44	54	\$8	17	24	21	17	18	20	33
Oregon	38	45	54	50	26	32	39	30	12	13	15	20
Washington	50	53	55	50	24	27	30	16	26	27	25	33
Alaska	80	61	65	60	13	12	15	13	67	49	50	47
Hawaii	37	44	57	34	30	38	50	26	7	6	8	8

Note: \*1981 regional averages are weighted averages.

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

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

Sources: ACIR staff computations based upon FY 1981 data tape supplied by U.S. Bureau of the Census. See U.S. Bureau of the Census, Governmental Finances in [year], (Table 24 in 1980-81 edition); See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 45--THE GROWTH IN AND PERCENTAGE DISTRIBUTION OF PUBLIC  
EMPLOYMENT, SELECTED YEARS 1929-1981

As of October	Total Public Sector	Federal (civilian)	State	Local	Total Public Sector	Federal (civilian)	State	Local
<u>ALL EMPLOYEES</u>								
	<u>Number (In Thousands)</u>				<u>Annual Percentage Increase or Decrease (-)<sup>1</sup></u>			
1929	3,100	600	600	1,900	--	--	--	--
1939	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	15,628	2,885	3,539	9,204	1.1	1.3	1.7	0.8
1979	15,971	2,869	3,699	9,403	2.2	-0.6	4.5	2.2
1980	16,213 <sup>r</sup>	2,898 <sup>r</sup>	3,753	9,562	1.5 <sup>r</sup>	1.0 <sup>r</sup>	1.5	1.7
1981	15,968	2,865	3,726	9,377	-1.5	-1.2	-0.7	-2.0
<u>Percentage Distribution</u>								
1929	100.0%	19.3%	19.3%	61.3%				
1939	100.0%	26.2%	16.7%	57.1%				
1944	100.0%	51.5%	10.7%	37.8%				
1949	100.0%	33.0%	16.7%	50.3%				
1954	100.0%	32.8%	15.9%	51.3%				
1959	100.0%	28.3%	17.1%	54.6%				
1964	100.0%	25.1%	18.6%	56.3%				
1969	100.0%	23.4%	20.6%	56.0%				
1970	100.0%	22.1%	21.1%	56.7%				
1971	100.0%	21.6%	21.3%	57.2%				
1972	100.0%	20.5%	21.6%	57.9%				
1973	100.0%	19.7%	21.3%	59.0%				
1974	100.0%	19.6%	21.5%	58.9%				
1975	100.0%	19.3%	21.8%	58.9%				
1976	100.0%	18.9%	22.2%	58.8%				
1977	100.0%	18.4%	22.5%	59.1%				
1978	100.0%	18.5%	22.6%	58.9%				
1979	100.0%	18.9%	23.2%	58.9%				
1980	100.0%	17.9%	23.1%	59.0%				
1981	100.0%	17.9%	23.3%	58.7%				

\*Less than 0.05 percent.  
r=revised figures.

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

Source: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Public Employment in [year], (Table 1 in 1981 edition)

TABLE 46--PUBLIC EMPLOYMENT IN THE UNITED STATES  
SELECTED YEARS 1952-1981

Year	Total Government Federal, State and Local	Federal (Civilian)	State and Local	State	Local
	Full-Time Equivalent Employment (In Thousands)				
1952	6,613	2,601	4,012	958	3,054
1957 (April)	7,211	2,418	4,793	1,154	3,638
1962	8,472	2,514	5,958	1,478	4,480
1967	10,363	2,908	7,455	1,946	5,509
1972	12,008	2,771	9,237	2,487	6,750
1977	13,311	2,720	10,591	2,903	7,688
1978	13,471	2,747	10,724	2,966	7,758
1979	13,652	2,708	10,944	3,072	7,871
1980	13,792	2,745	11,047	3,106	7,941
1981	13,624	2,707	10,917	3,087	7,830
Full-Time Employment Per 10,000 Population					
1952	422.8	166.3	256.5	61.3	195.3
1957	421.2	141.2	280.0	67.4	212.5
1962	455.8	135.2	320.5	79.5	241.0
1967	525.9	147.6	378.3	98.8	279.6
1972	578.7	133.6	445.2	119.9	325.3
1977	615.3	125.7	489.6	134.2	355.4
1978	617.8	126.0	491.8	136.0	355.8
1979	620.3	123.0	497.2	139.6	357.6
1980	608.9	121.1	487.7	137.1	350.5
1981	594.1	118.0	476.1	134.6	341.4

1As of June 30; paid employment rather than full-time equivalent employment.

2Full-time equivalent federal employment figures for 1980 and 1981 were not available in the Public Employment publication cited below. 1980 and 1981 federal figures were based upon the 1975-79 average ratio of full-time equivalent employment to all employment (.945).

Sources: ACIR staff compilation from U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, U.S. G.P.O., September 1975, p. 1102; U.S. Bureau of the Census, Public Employment in [year], Tables 1 and 2.

TABLE 47--FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION (with Federal employment exhibit), BY STATE, SELECTED YEARS 1957-1981

State and Region	Full-time Equivalent State-Local Employees Per 10,000 Population							Annual Average % Increase or Decrease (-)	
	Number of Employees							1978-81	1957-78
	1981	1980	1978	1972	1967	1962	1957		
United States	476	488	492	454	377	321	2813	-1.1	2.7
Exhibit: Federal Employment <sup>2</sup>	118	121	126	137	147	133	137	-2.2	-0.4
<b>New England</b>									
Connecticut	450	445	434	404	347	295	277	1.2	2.2
Maine	451	458	452	444	359	302	262	-0.1	2.6
Massachusetts	471	500	478	448	377	339	316	-0.5	2.0
New Hampshire	433	450	445	422	339	296	273	-0.9	2.4
Rhode Island	463	471	471	422	349	294	257	-0.6	2.9
Vermont	475	482	485	500	366	321	268	-0.7	2.9
<b>Mideast</b>									
Delaware	530	526	541	536	405	334	267	-0.7	3.4
District of Columbia	717	763	734	664	470	348	262	-0.8	5.0
Maryland	513	547	549	473	385	317	260	-2.2	3.6
New Jersey	490	502	490	415	326	292	265	0.0	3.0
New York	543	539	518	519	443	373	350	1.6	1.9
Pennsylvania	397	401	404	380	316	270	227	-0.6	2.8
<b>Great Lakes</b>									
Illinois	439	446	447	414	352	300	253	-0.6	2.7
Indiana	446	451	449	408	362	315	262	-0.2	2.6
Michigan	442	470	487	428	376	321	279	-3.2	2.7
Ohio	434	438	436	400	332	295	260	-0.2	2.5
Wisconsin	466	480	467	451	374	318	253	-0.1	3.0
<b>Plains</b>									
Iowa	494	508	504	439	393	335	292	-0.7	2.6
Kansas	540	536	535	478	420	359	320	0.3	2.5
Minnesota	488	498	491	465	385	325	285	-0.2	2.6
Missouri	450	465	456	417	350	286	250	-0.4	2.9
Nebraska	579	590	591	526	424	361	314	-0.7	3.1
North Dakota	499	503	493	474	403	343	281	0.4	2.7
South Dakota	502	500	515	475	427	330	296	-0.8	2.7
<b>Southeast</b>									
Alabama	484	504	501	427	340	279	259	-1.1	3.2
Arkansas	452	465	449	396	338	271	248	0.2	2.9
Florida	453	471	511	491	414	341	309	-3.9	2.4
Georgia	525	563	548	486	365	303	272	-1.4	3.4
Kentucky	413	423	437	389	333	265	230	-1.9	3.1
Louisiana	509	532	524	484	402	356	320	-1.0	2.4
Mississippi	502	514	508	468	354	292	260	-0.4	3.2
North Carolina	490	508	495	413	329	275	242	-0.3	3.5
South Carolina	499	516	557	451	324	271	255	-3.6	3.8
Tennessee	476	490	492	465	374	305	264	-1.1	3.0
Virginia	498	503	541	446	348	278	255	-2.7	3.6
West Virginia	489	511	498	471	372	304	227	-0.6	3.8
<b>Southwest</b>									
Arizona	491	506	557	529	408	338	283	-4.1	3.3
New Mexico	578	590	560	558	432	328	298	1.1	3.0
Oklahoma	527	524	505	466	400	321	301	1.4	2.5
Texas	478	488	500	451	357	307	264	-1.5	3.1
<b>Rocky Mountain</b>									
Colorado	507	515	564	526	462	373	312	-3.5	2.9
Idaho	480	481	515	498	395	345	306	-2.3	2.5
Montana	546	556	582	513	414	357	314	-2.1	3.0
Utah	439	463	495	520	405	346	283	-3.9	2.7
Wyoming	653	644	611	678	567	446	368	2.2	2.4
<b>Far West</b>									
California	458	468	489	477	408	367	334	-2.2	1.8
Nevada	497	501	602	597	468	382	341	-6.2	2.7
Oregon	504	514	539	502	423	390	321	-2.2	2.5
Washington	466	495	512	500	438	366	324	-3.1	2.2
Alaska	803	803	725	722	468	347	206	3.5	6.2
Hawaii	496	503	520	524	432	325	323	-1.6	2.3

<sup>1</sup>Number of employees are as of October for all years except 1957 which is as of April.

<sup>2</sup>Full-time equivalent federal civilian employees. Published full-time equivalent figures for federal employees not available for 1980 and 1981. Estimates based on average ratio of full-time equivalent employment to all employment (94%) for 1977-1979.

<sup>3</sup>U.S. average for 1957 excludes Alaska and Hawaii (prior to statehood).

Sources: ACIR compilation from U.S. Bureau of the Census, Census of Governments, various years; Public Employment in [year], (Table 7 in the 1981 edition).



TABLE 48--ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1957-1981<sup>1</sup>

State and Region	1981		State-Local Payroll as % of State Personal Income						Percentage Increase or Decrease (-) <sup>2</sup>		
	S-L Payroll as % of State Personal Income	State % Related to U.S. Average (U.S. = 100)	1980	1978	1975	1972	1967	1957	1978-1981	1975-1978	1957-1975
	United States	8.0	100	8.3	8.5	9.2	9.2	8.0	5.6 <sup>3</sup>	-2.2	-7.6
<b>New England</b>	* 7.0	88	7.8	8.0	8.5	8.8	7.3	5.0	*	-5.9	70.0
Connecticut	5.9	74	6.5	6.7	7.1	7.7	6.4	4.4	-4.2	-5.6	61.4
Maine	7.6	95	8.1	7.9	8.5	9.2	7.7	4.9	-1.3	-7.1	73.5
Massachusetts	7.3	91	8.3	8.4	8.9	8.9	7.4	5.6	-4.7	-5.6	58.9
New Hampshire	6.6	83	6.8	7.2	7.8	8.0	6.7	4.8	-2.7	-7.7	62.5
Rhode Island	8.5	107	8.5	8.9	8.9	8.6	7.0	4.7	-1.5	0	89.4
Vermont	8.1	102	8.4	8.8	9.8	10.7	8.4	5.6	-2.7	-10.2	75.0
<b>Mideast</b>	8.3	104	9.0	9.6	9.8	9.4	7.5	4.9	*	-2.0	100.0
Delaware	7.9	99	7.7	8.2	8.2	8.4	6.8	4.1	-1.3	0	100.0
Dist. of Col. <sup>4</sup>	12.4	156	13.6	14.7	14.1	11.6	8.8	5.0	-5.4	4.3	182.0
Maryland	8.3	104	8.8	9.3	9.4	9.3	7.7	4.9	-3.9	-1.1	91.8
New Jersey	7.3	92	7.9	8.0	8.3	8.0	6.3	4.6	-2.8	-3.6	80.4
New York	9.5	119	9.4	9.9	11.1	11.1	9.1	6.3	-1.5	-10.8	76.2
Pennsylvania	6.6	83	6.9	7.3	7.8	7.9	6.4	4.3	-3.1	-6.4	81.4
<b>Great Lakes</b>	7.6	96	8.0	8.0	8.6	8.8	7.5	5.2	*	-7.0	65.4
Illinois	7.2	91	7.4	7.6	8.6	8.5	6.8	4.6	-1.6	-11.6	87.0
Indiana	7.2	90	7.2	7.2	7.5	7.7	7.4	5.2	-0.1	-4.0	44.2
Michigan	8.8	110	9.2	9.0	9.7	9.7	8.4	6.0	-0.9	-7.2	61.7
Ohio	7.0	88	7.3	7.2	7.7	7.8	6.6	4.6	-1.1	-6.5	67.4
Wisconsin	8.5	107	9.0	8.8	9.6	10.2	8.4	5.7	-1.2	-8.3	68.4
<b>Plains</b>	7.8	98	8.5	8.4	8.7	8.9	8.4	6.1	*	-3.4	42.6
Iowa	8.0	101	8.4	8.2	8.6	8.6	8.0	5.5	-0.8	-4.7	56.4
Kansas	7.5	94	7.5	7.8	8.2	8.2	8.1	6.0	-1.4	-4.9	36.7
Minnesota	8.1	102	9.0	9.1	10.1	10.6	8.9	6.4	-3.7	-9.9	57.8
Missouri	6.7	84	7.2	7.2	8.1	7.9	6.9	4.7	-2.3	-11.1	72.3
Nebraska	8.6	108	9.4	9.1	8.8	8.8	8.1	6.0	-1.8	3.4	46.7
North Dakota	8.9	112	9.2	8.5	8.0	9.1	9.7	7.3	1.6	6.2	9.6
South Dakota	8.0	101	8.7	8.8	9.1	9.1	9.3	6.5	-3.0	-3.3	40.0
<b>Southeast</b>	7.8	98	8.4	8.5	8.6	8.5	8.0	5.9	*	-1.2	45.8
Alabama	8.3	105	8.9	9.4	8.8	8.5	8.1	6.1	-3.9	6.8	44.3
Arkansas	7.3	91	7.7	7.4	7.6	7.2	7.6	5.7	-0.6	-2.6	33.3
Florida	6.9	87	7.5	8.3	9.0	8.7	8.3	5.6	-6.0	-7.8	60.7
Georgia	8.1	102	8.9	8.6	9.2	8.4	7.8	5.5	-1.9	-6.5	67.3
Kentucky	7.4	92	7.6	7.5	7.8	7.9	7.5	5.2	-0.6	-3.8	50.0
Louisiana	7.9	100	8.3	8.2	9.3	9.5	9.0	7.1	-1.0	-11.8	31.0
Mississippi	8.4	105	8.9	8.7	9.2	9.1	8.5	6.7	-1.2	-5.4	37.3
North Carolina	8.3	105	8.9	8.7	8.5	8.5	7.9	6.0	-1.4	2.4	41.7
South Carolina	8.9	111	9.0	9.5	8.9	8.8	7.4	5.9	-2.3	6.7	50.8
Tennessee	8.2	103	8.4	8.4	8.5	8.6	8.2	5.8	-0.8	-1.2	46.6
Virginia	7.6	95	7.7	8.4	8.6	8.3	7.3	5.2	-3.4	-2.3	65.4
West Virginia	8.5	106	8.6	8.7	8.4	8.9	8.5	5.6	-1.0	3.6	50.0
<b>Southwest</b>	7.6	96	8.9	9.1	9.8	9.6	9.1	6.2	*	-7.1	58.1
Arizona	9.6	121	10.1	10.7	11.4	10.5	10.7	6.8	-3.4	-6.1	67.8
New Mexico	10.5	132	10.6	10.5	11.4	11.3	10.5	6.6	-0.1	-7.9	72.7
Oklahoma	7.4	92	7.5	7.6	8.1	8.3	7.9	6.2	-1.1	-6.2	30.6
Texas	7.1	89	7.4	7.7	8.4	8.2	7.4	5.3	-2.6	-8.3	58.5
<b>Rocky Mountain</b>	8.6	109	9.2	9.5	10.1	10.1	9.8	6.4	*	-5.9	57.8
Colorado	8.4	105	8.6	9.8	10.3	9.4	9.4	6.0	-5.2	-4.9	71.7
Idaho	8.2	102	8.4	8.6	9.3	9.0	8.9	6.2	-1.8	-7.5	50.0
Montana	9.4	118	9.8	10.4	10.5	10.0	9.2	6.4	-3.4	-1.0	64.1
Utah	8.6	108	9.7	9.9	9.8	10.8	9.9	6.2	-4.5	1.0	58.1
Wyoming	10.2	128	9.7	9.0	10.5	11.5	11.5	7.0	4.1	-14.3	50.0
<b>Far West<sup>5</sup></b>	8.6	108	8.7	9.2	10.4	10.6	9.6	6.5	*	-11.5	60.0
California	8.6	108	8.7	9.1	10.9	10.9	9.7	6.5	-2.0	-16.5	67.7
Nevada	8.0	101	8.2	8.9	9.8	10.2	9.6	6.0	-3.4	-9.2	63.3
Oregon	9.3	117	9.2	9.5	10.8	10.7	9.8	6.9	-0.7	-12.0	56.6
Washington	8.5	107	8.8	9.3	10.1	10.7	9.1	6.5	-3.0	-7.9	55.4
Alaska	16.8	211	16.8	14.6	13.9	17.3	12.3	5.0 <sup>2</sup>	4.7	5.0	178.0
Hawaii	8.3	104	8.8	9.4	9.7	9.6	9.5	6.6 <sup>2</sup>	-4.1	-3.1	47.0

Note: Regional payrolls as percent of income are unweighted averages 1957-1980.

\*Not computed since 1978 regional figures are unweighted averages whereas 1981 figures are weighted averages.

<sup>1</sup>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.

<sup>2</sup>Owing to the small magnitude of the figures in this table as well as to rounding, the figures cited in the last three columns are only accurate to + 0.2%.

<sup>3</sup>U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

<sup>4</sup>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 cities and/or SMSA's.

<sup>5</sup>Excluding Alaska and Hawaii.

Sources: ACIR staff computations based on the U.S. Bureau of the Census, Census of Governments, various years; Public Employment in [year], (Table 9 in 1981 edition); personal income figures from Bureau of Economic Analysis, Survey of Current Business, [monthly], (1981 figures from August 1982 edition, page 53).

TABLE 49--ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES, BY STATE,  
SELECTED YEARS, 1957-1981<sup>1</sup>

State and Region	1981	1980	1976	1972	1967	1962	1957	Average Annual Increase		
								1976-81	1972-76	1957-72
United States	\$17,568	\$16,044	\$12,252	\$9,480	\$6,816	\$5,304	\$4,032 <sup>1</sup>	7.5%	6.6%	5.9%
<b>New England</b>	16,092	15,146	11,388	9,088	6,580	4,974	3,690	7.2	5.8	6.2
Connecticut	16,884	16,404	12,492	10,464	7,488	5,748	4,500	6.2	4.5	5.8
Maine	14,400	13,764	9,960	7,908	5,736	4,368	3,156	7.7	5.9	6.3
Massachusetts	17,280	16,644	12,660	9,912	6,996	5,256	4,032	6.4	6.3	6.2
New Hampshire	14,424	13,596	10,500	8,232	6,096	4,608	3,384	6.6	6.3	6.1
Rhode Island	18,720	16,692	12,252	9,384	6,696	5,052	3,588	8.8	6.9	6.6
Vermont	14,844	13,776	10,464	8,628	6,468	4,812	3,480	7.2	4.9	6.2
<b>Mideast</b>	18,996	17,248	13,478	10,118	7,002	5,490	4,292	7.1	7.4	5.9
Delaware	16,320	14,772	11,544	8,556	6,060	4,884	3,888	7.2	7.8	5.4
Dist. of Col.	23,376	21,300	16,764	10,404	7,464	6,108	4,728	6.9	12.7	5.4
Maryland	18,504	16,632	12,876	10,176	6,888	5,244	4,092	7.5	6.1	6.3
New Jersey	18,276	16,896	13,092	10,620	7,308	5,748	4,440	6.9	5.4	6.0
New York	20,088	17,748	14,352	11,424	7,728	6,000	4,644	7.0	5.9	6.2
Pennsylvania	17,400	16,140	12,240	9,528	6,564	4,956	3,960	7.3	6.5	6.0
<b>Great Lakes</b>	18,240	16,862	12,562	9,922	7,044	5,498	4,318	7.7	6.1	5.7
Illinois	19,164	17,724	13,428	10,728	7,260	5,940	4,536	7.4	5.8	5.9
Indiana	15,612	14,316	10,668	8,436	6,516	5,148	4,008	7.9	6.0	5.1
Michigan	21,480	19,260	14,268	11,460	7,836	5,856	4,620	8.5	5.6	6.2
Ohio	16,584	15,648	12,048	9,072	6,504	5,100	4,044	6.6	7.4	5.5
Wisconsin	18,360	17,364	12,396	9,912	7,104	5,448	4,380	8.2	5.8	5.6
<b>Plains</b>	16,020	14,746	11,018	8,271	6,089	4,757	3,585	7.8	7.4	5.7
Iowa	16,728	15,180	11,520	8,676	6,312	4,764	3,492	7.7	7.3	6.3
Kansas	14,988	13,872	10,452	7,860	5,808	4,680	3,492	7.5	7.4	5.6
Minnesota	17,976	17,376	12,732	9,984	7,140	5,580	4,152	7.1	6.3	6.0
Missouri	14,448	13,740	10,680	8,292	6,036	4,680	3,516	6.2	6.5	5.9
Nebraska	15,492	14,292	10,344	7,716	5,820	4,440	3,444	8.4	7.6	5.5
North Dakota	18,360	15,768	11,268	7,968	6,012	4,824	3,636	10.3	9.0	5.4
South Dakota	14,124	12,996	10,128	7,404	5,496	4,332	3,360	6.9	8.1	5.4
<b>Southeast</b>	14,424	13,105	9,789	7,395	5,460	4,195	3,160	8.1	7.3	5.8
Alabama	14,220	13,176	9,720	7,056	5,280	3,948	3,168	7.9	8.3	5.5
Arkansas	12,936	11,832	8,844	6,408	4,920	3,696	2,700	7.9	8.4	5.9
Florida	15,456	14,292	11,196	8,724	5,976	4,536	3,432	6.7	6.4	6.4
Georgia	13,884	12,588	9,528	7,128	5,484	3,996	2,940	7.8	7.5	6.1
Kentucky	15,108	13,632	9,900	7,596	5,544	4,488	3,192	8.8	6.8	6.0
Louisiana	14,964	12,876	9,396	7,284	5,604	4,296	3,660	9.8	6.6	4.7
Mississippi	12,420	11,388	8,724	6,336	4,596	3,576	2,592	7.3	8.3	6.1
North Carolina	14,784	13,812	10,404	8,292	6,000	4,824	3,312	7.3	5.8	6.3
South Carolina	14,304	12,900	9,492	7,212	5,172	3,960	2,724	8.5	7.1	6.7
Tennessee	14,664	13,308	9,528	7,140	5,352	4,104	3,096	9.0	7.5	5.7
Virginia	15,876	14,484	10,632	8,472	6,096	4,632	3,420	8.3	5.8	6.2
West Virginia	14,472	12,972	10,104	7,092	5,496	4,284	3,684	7.5	9.3	4.5
<b>Southwest</b>	16,200	14,739	10,881	7,968	6,072	4,899	3,801	8.3	8.1	5.1
Arizona	19,104	17,352	12,732	9,564	7,236	5,700	4,320	8.5	7.4	5.4
New Mexico	15,432	14,280	10,584	7,536	5,940	4,956	3,840	7.8	8.8	4.6
Oklahoma	14,292	13,008	9,576	7,032	5,352	4,368	3,420	8.3	8.0	4.9
Texas	15,984	14,316	10,632	7,740	5,760	4,572	3,624	8.5	8.3	5.2
<b>Rocky Mountain</b>	16,944	15,559	11,167	8,153	6,185	4,944	3,809	8.7	8.2	5.2
Colorado	18,504	16,704	12,348	8,880	6,372	5,172	3,828	8.4	8.6	5.8
Idaho	15,252	14,244	10,176	7,332	5,820	4,464	3,504	8.4	8.5	5.0
Montana	16,188	14,892	11,352	8,232	6,192	5,148	4,008	7.4	8.4	4.9
Utah	16,476	15,852	10,764	8,424	6,408	5,004	3,804	8.9	6.3	5.4
Wyoming	18,300	16,104	11,196	7,896	6,132	4,932	3,900	10.3	9.1	4.8
<b>Far West</b>	20,088	18,198	13,809	10,227	7,668	5,949	4,488	7.8	7.8	5.6
California	22,428	20,292	15,480	11,796	8,820	6,888	5,028	7.7	7.0	5.8
Nevada	18,696	17,148	12,936	9,732	7,272	5,592	4,404	7.6	7.4	5.4
Oregon	18,540	16,812	12,696	9,528	7,092	5,508	4,152	7.9	7.4	5.7
Washington	20,700	18,540	14,124	9,852	7,488	5,808	4,368	7.9	9.4	5.6
Alaska	28,728	26,136	19,680	13,620	9,876	8,040	(6,432) <sup>2</sup>	7.9	9.6	5.1
Hawaii	18,372	16,812	14,028	9,780	7,224	6,036	(4,200) <sup>2</sup>	5.5	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 cities and/or SMSA's.

<sup>1</sup>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.

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

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

Source: ACIR staff computations based on U.S. Bureau of the Census, Census of Governments, various years; Public Employment in 1981, Table 9. See also prior issues of ACIR, Significant Features of Fiscal Federalism.

TABLE 50--FEDERAL, STATE, AND LOCAL DEBT, SELECTED YEARS 1929-1981

Fiscal Year	Amount (In Billions)			As a Percent of GNP		
	Gross Federal Debt	Total State Debt	Total Local Debt	Gross Federal Debt	Total State Debt	Total Local Debt
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	367.11	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	468.42	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	38.9	5.2	9.6
1977	709.1	90.2	167.3	38.0	5.1	9.4
1978	780.4	102.6	177.9	37.4	5.1	8.8
1979	833.8	111.7	192.4	35.4	4.9	8.4
1980	914.3	122.0	213.6	35.6	4.8	8.5
1981	1,003.9	134.8	229.0	35.1	4.8	8.2
	Percent Distribution			Annual Percent Change <sup>3</sup>		
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	73.3	9.8	16.9	6.8	8.9	8.2
1980	73.1	9.8	17.1	9.7	9.2	11.0
1981	73.4	9.9	16.7	9.8	10.5	7.2

<sup>1</sup>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.

<sup>2</sup>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.

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

Sources: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (state and local debt figures: Table 19 in 1980-81 edition); Office of Management and Budget, Budget of the United States Government, Fiscal Year [ ], (federal debt and GNP figures: Summary Table 21 in FY 1983 edition)

TABLE 51--INTEREST PAYMENTS ON GOVERNMENT DEBT, SELECTED YEARS 1929-1981

Fiscal Year	Amount (In Millions)			As a Percent of GNP		
	Federal <sup>1</sup>	State <sup>2</sup>	Local <sup>2</sup>	Federal	State	Local
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	59,837	5,790	7,197	2.5	0.3	0.3
1980	74,781	6,763	7,984	2.9	0.3	0.3
1981	95,503	7,844	9,288	3.3	0.3	0.3
	Percent Distribution			As a Percent of General Revenue		
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	82.2	8.0	9.9	16.1	3.8	6.1
1980	83.5	7.5	8.9	17.9	4.0	6.1
1981	84.8	7.0	8.2	19.6	4.2	6.4

\*Less than .05 percent.

<sup>1</sup>Interest on the public debt. Data for 1929-1949 are administrative budget figures; for 1954-1981, unified budget figures.

<sup>2</sup>Interest on general debt.

<sup>3</sup>General revenue from own sources (before intergovernmental transfers).

Sources: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2, 5 & 13 in the 1980-81 edition); Office of Management and Budget, Budget of the United States, Fiscal Year [ ], (Table 19 in FY 1983 edition).

TABLE 52--STATE PERSONAL INCOME, SELECTED YEARS 1929-1981 (Per Capita State Personal Income in 1981, and State Per Capita Income as a Percentage of the U.S. Average for Selected Years 1929-1981)

State and Region	Per Capita Personal Income		Per Capita Personal Income as a Percentage of U.S. Average(100)							Percentage Point Change	
	1981	1981	1980	1974	1964	1954	1944	1934	1929	1954-1981	1929-1981
U.S. Average <sup>1</sup>	\$10,491	\$10,491	\$9,480	\$5,448	\$2,592	\$1,781	\$1,186	\$425	\$697	--	--
<b>New England</b>	11,058	105	98	97	99	98	101	123	112		
Connecticut	12,816	122	121	119	125	129	134	155	146	-7	-24
Maine	8,535	81	82	82	83	79	91	98	85	2	-4
Massachusetts	11,128	106	106	105	109	106	109	146	130	0	-24
New Hampshire	9,994	95	95	95	92	92	88	113	98	3	-3
Rhode Island	10,153	97	98	99	102	105	106	141	124	-8	-27
Vermont	8,723	83	83	84	82	78	78	87	89	1	-6
<b>Mideast</b>	11,301	108	110	116	117	120	122	150	141		
Delaware	11,095	106	108	115	123	130	124	148	145	-24	-39
Dist. of Columbia	13,539	129	126	138	131	136	131	218	181	-7	-52
Maryland	11,477	109	109	108	107	106	111	123	111	3	-2
New Jersey	12,127	116	114	117	120	125	131	137	132	-9	-16
New York	11,466	109	107	115	122	121	129	162	165	-12	-56
Pennsylvania	10,370	99	98	101	101	101	104	114	110	-2	-11
<b>Great Lakes</b>	10,656	102	102	104	105	108	107	102	109		
Illinois	11,576	110	113	117	117	121	117	120	136	-11	-26
Indiana	9,720	93	95	97	99	101	100	84	87	-8	6
Michigan	10,790	103	104	109	109	114	116	107	113	-11	-10
Ohio	10,313	98	99	102	103	110	111	108	111	-12	-13
Wisconsin	10,035	96	98	96	97	96	93	90	97	0	-1
<b>Plains</b>	10,270	98	94	94	88	90	87	64	76		
Iowa	10,474	100	97	98	93	97	82	63	82	3	18
Kansas	10,813	103	105	99	96	99	97	67	76	4	27
Minnesota	10,768	103	101	100	92	94	84	85	85	9	18
Missouri	9,651	92	94	93	96	96	90	87	89	-4	3
Nebraska	10,366	99	94	90	90	94	90	60	84	5	15
North Dakota	10,213	97	90	102	78	70	84	42	53	27	44
South Dakota	8,833	84	79	78	71	78	80	42	59	6	25
<b>Southeast</b>	9,014	86	83	83	74	69	67	57	53		
Alabama	8,219	78	79	77	71	62	62	39	46	16	32
Arkansas	8,044	77	76	79	69	58	56	42	43	19	34
Florida	10,165	97	95	96	87	85	91	80	74	12	23
Georgia	8,934	85	85	86	78	71	70	57	50	14	35
Kentucky	8,420	80	82	82	74	71	64	54	56	9	24
Louisiana	9,518	91	88	79	76	75	74	61	59	16	32
Mississippi	7,408	71	69	69	59	51	53	39	41	20	30
North Carolina	8,649	82	83	85	75	69	64	58	48	13	34
South Carolina	8,039	77	79	78	67	63	61	48	38	14	39
Tennessee	8,447	81	82	83	74	68	72	57	54	13	27
Virginia	10,349	99	100	97	88	84	75	74	62	15	37
West Virginia	8,377	80	83	81	75	69	69	74	66	11	14
<b>Southwest</b>	10,405	99	93	85	84	85	81	67	69		
Arizona	9,754	93	91	92	87	91	87	83	84	2	9
New Mexico	8,529	81	84	76	79	79	73	57	58	2	23
Oklahoma	10,257	98	96	84	83	81	79	58	65	17	33
Texas	10,729	102	101	88	87	90	87	67	68	12	34
<b>Rocky Mountain</b>	10,056	96	94	91	90	93	94	86	84		
Colorado	11,215	107	105	98	97	96	89	87	91	11	16
Idaho	8,937	85	86	91	83	84	90	89	72	1	13
Montana	9,410	90	89	88	87	97	98	85	85	-7	5
Utah	8,313	79	79	82	88	87	89	74	80	-8	-1
Wyoming	11,665	111	113	95	95	102	103	95	96	9	15
<b>Far West<sup>2</sup></b>	11,669	111	109	106	111	118	126	118	117		
California	11,923	114	115	110	120	122	132	140	142	-8	-28
Nevada	11,576	110	111	112	120	137	124	126	125	-27	-15
Oregon	10,008	95	99	97	99	102	119	104	97	-7	-2
Washington	11,277	107	110	104	106	112	129	104	107	-5	0
Alaska	13,763	131	131	129	116	129	n.a.	n.a.	n.a.	2	n.a.
Hawaii	11,036	105	103	108	108	101	104	n.a.	n.a.	4	n.a.

n.a.--Not available \*Less than 0.05 percent.

Note: Regional averages prior to 1981 are unweighted averages. The percentage point change was not calculated for the regional averages for this reason.

<sup>1</sup>Includes Alaska and Hawaii since 1964 but not in earlier years.

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

Sources: ACIR staff compilation and calculations based upon 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, August 1982, pp. 54-57.



SECTION II:

# State Profiles

## SOURCES OF DATA AND DEFINITIONS FOR STATE PROFILES

[Special Note: The 1981 Governmental Finances data tape provided by the U.S. Bureau of the Census was used to produce portions of the state profiles. Published sources are given below.]

PER CAPITA INCOME: Per capita income for calendar year 1981 (preliminary). Consists of wage and salary disbursements, other labor income and proprietors' income. Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Table 2, p. 48, Vol. 6, No. 4, April 1982.

POPULATION: The state population figures used summed to 226,545,900 for the U.S. and were taken from the Governmental Finances data tape. The published figure that most closely approximates this total is that of the civilian population as of December 1, 1980 (the middle of FY 1981 for most states). Source: U.S. Department of Commerce, U.S. Bureau of the Census, Current Population Reports, Population Estimates and Projections, Estimates of the Population of the United States to June 1, 1982, Series P-25, No. 918, Issued August 1982.

GENERAL REVENUE, 1980-81: Includes all revenue of a government except utility revenue, liquor stores revenue and insurance-trust revenue (insurance-trusts include public employee retirement funds, unemployment and workers compensation and the like). All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classified as general revenue. (Note that Township and Special District figures have been omitted from this table and, hence, the Local total is greater than the County, Municipal and School District combined total. In addition, the Local total excludes interlocal transfers whereas the County, Municipal and School District figures include interlocal transfers.) Source: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C., 1982. State and Local figures: Table 5; County, Municipal and School District figures: Table 24. ACIR staff computations.

DIRECT GENERAL EXPENDITURE, 1980-81: Includes all payments to employees, suppliers, contractors, beneficiaries and other final recipients of governmental payments except payments by utilities, liquor stores and insurance trust funds; i.e. all expenditure other than Intergovernmental Expenditure. Source: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C. 1982. State and Local figures: Table 13; County and Municipal figures: Table 24 (Note that Sewerage and Sanitation figures are not published). ACIR staff computations.

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81: All expenditure of government other than utility



expenditure, liquor stores expenditure and insurance-trust expenditure. Sources: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C., 1982; U.S. Bureau of the Census, State Government Finances in 1981, Series GF81, No. 3, U.S. Government Printing Office, Washington, D.C., 1982. State-Local General Expenditures from ALL SOURCES, Total: Table 13. For federal, state and local shares of general expenditure, calculations were performed as follows (GF refers to Governmental Finances in 1980-81 while SGF refers to State Government Finances in 1981)--Federal Percentage:  $\frac{\text{Federal Intergovernmental Revenue [GF, Table 5]}}{\text{Total}}$ . State Percentage:  $\frac{\text{State Direct General Expenditure [GF, Table 13]} + \text{State Intergovernmental Expenditure [SGF, Table 11]} - \text{State Intergovernmental Revenue from Federal [SGF, Table 7]} - \text{State Intergovernmental Revenue from Local [SGF, Table 7]}}{\text{Total}}$ . Local Percentage:  $100.0 - \text{Federal Percentage} - \text{State Percentage}$ . State-Local General Expenditure from Own Sources, Total:  $\text{General Expenditure} - \text{Intergovernmental Revenue from Federal}$ . State Percentage calculated as above. Local Percentage:  $100 - \text{State Percentage}$ . Owing to data limitations, it was necessary to substitute Local Intergovernmental Revenue from State [GF, Table 5] for State Intergovernmental Expenditure for specific functions.

DIRECT TAXES AS A PERCENTAGE OF CITY MEDIAN FAMILY INCOME, 1980: The percentages major federal, state and local taxes comprise of the incomes of the median family with an FHA-insured mortgage, living in the SMSA containing the state's largest city. Income and social security tax liabilities were computed as a function of statutory rates and median family income assuming typical deductions and exclusions (for families with FHA-insured mortgages). Property taxes were computed by dividing the average real estate taxes paid by the median family income. Local income and sales taxes were included if in use in the SMSA's central city. Estimated itemized deductions were used in calculating income tax liabilities; sales tax estimates were based on the amount that the IRS allows as deductions in computing federal income tax liability. Total tax burdens were compared to the median city, Denver, which had an estimated tax burden of 23.4% of family income. Rates shown on U.S. Totals and Averages page for the Local Property Tax, State-Local Personal Income Tax and State-Local General Sales Tax are simply the 50-state and D.C. arithmetic mean for those taxes. Rates shown on U.S. Totals and Average page for Federal Personal Income Tax and Social Security Tax are based upon the tax liability on the average income of families with an FHA-insured mortgage (\$25,569). Sources: Department of Housing and Urban Development, Management Information Systems Division, Single Family Insured Branch, Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203(b), Table 31M, 1980; Federal Income Tax forms; State Income Tax forms from Commerce Clearing House, State Tax Reporter, [continually updated]; ACIR staff calculations.

SELECTED STATE TAX RATES: Sources: Commerce Clearing House, State Tax Reporter, [continually updated]; correspondence with directors of state revenue departments and their staffs. Please note that "Variable Rate" listed under the gasoline tax rate refers to those states that have gasoline tax rates that vary with the wholesale price of gasoline.

EFFECTIVE PROPERTY TAX RATE FOR PROPERTY WITH FHA-INSURED MORTGAGE, 1981:

The statewide average for property taxes as a percentage of the market value of homes currently having FHA-insured mortgages. The U.S. average for property taxes as a percentage of market value for 1980 was 1.28% of market value. Source: ACIR staff computations based on data from Department of Housing and Urban Development, FHA Management Information Systems Division, Single Family Insured Branch, Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203(b), 1981.

EFFECTIVE STATE PERSONAL INCOME TAX RATES, BY INCOME LEVEL, FAMILY OF FOUR, 1980: Estimates are for broad-based income taxes only. For incomes at the \$10,000 level the standard deduction was used; for higher income levels itemized deductions were estimated. Negative rates reflect circuit-breaker payments and credits to families with low incomes. Source: ACIR staff computations using state tax forms found in Commerce Clearing House, State Tax Reporter, [continually updated].

TAX CAPACITY AND TAX EFFORT: (ACIR Representative Tax System [RTS] Method) Tax Capacity is an estimate of a government's relative ability to raise revenue from a full array of tax bases (income, property, sales, natural resource extraction, etc.). It is calculated by estimating the amount of revenue that each state (including state and local governments) would raise if an identical set of rates were used. State tax capacity estimates are not affected by actual individual state tax practices--such as exemptions, partial assessment or even the absence of a particular tax (e.g. the lack of an individual income tax in Connecticut). Tax capacity figures printed in Significant Features are standardized relative to population and the U.S. average tax capacity so that the hypothetical average state has a tax capacity of 100. Tax Effort is computed by comparing actual tax collections to the hypothetical tax capacity estimates. Tax effort figures are standardized so that the hypothetical average state has a tax effort of 100. Sources: For a detailed discussion of the concept of tax capacity see ACIR, Tax Capacity of the Fifty States: Methodology and Estimates, M-134, March 1982; figures for 1967-1979 are found on pp. 55-105. 1980 estimates from ACIR, Tax Capacity of the Fifty States, Supplement: 1980 Estimates, June 1982.

PER CAPITA STATE AND LOCAL DEBT OUTSTANDING [at the end of the fiscal year], 1980-81: Source: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C. 1982, Table 19. ACIR staff computations.

U.S. Advisory Commission on Intergovernmental Relations

U.S. TOTALS AND AVERAGES                      Per Capita Income: \$10,517                      Population: 226,545,900

U.S. TOTALS	Total (millions)	Per Capita	Federal Aid	State Aid	PERCENTAGE DISTRIBUTION BY SOURCE				
					Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$423,401.8	\$1,868.9	21.3%	n.a.	17.7%	13.1%	14.3%	12.6%	20.9%
State	\$258,158.0	\$1,142.8	26.3%	n.a.	1.1%	18.0%	21.3%	17.6%	15.7%
Local	\$257,177.6	\$1,135.2	8.7%	34.6%	28.0%	3.6%	2.2%	3.1%	19.8%
County	\$60,582.9	\$273.1	7.8%	34.9%	26.1%	4.6%	1.0%	2.5%	23.2%
Municipal	\$83,246.6	\$367.5	13.6%	20.4%	22.0%	6.8%	5.4%	6.8%	25.1%
Ind. School Dist.	\$89,954.6	\$430.2	1.4%	52.9%	34.5%	0.4%	0.3%	0.7%	9.8%

U.S. TOTALS	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	PERCENTAGE DISTRIBUTION BY FUNCTION			
						Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State and Local	\$405,574.4	\$1,790.2	35.9%	8.5%	12.9%	8.9%	5.2%	3.7%	24.8%
State	\$160,473.4	\$710.3	24.7%	12.9%	24.0%	11.2%	1.4%	0.2%	25.5%
Local	\$245,100.2	\$1,081.9	43.3%	5.7%	5.6%	7.4%	7.8%	5.9%	24.4%
County	\$56,866.9	\$256.3	14.7%	9.7%	16.8%	16.3%	6.4%	3.6%	32.5%
Municipal	\$77,366.5	\$341.5	12.4%	8.7%	5.2%	5.9%	17.9%	11.5%	38.4%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

U.S. TOTALS	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:	Federal	State	Local	Total (millions)	Percentage: State	Local
Total General	\$405,574.4		22.3%	45.1%	32.6%	\$315,280.0	58.0%	42.0%
Education	\$145,783.4		10.9%	56.5%	32.6%	\$129,952.1	63.4%	36.6%
Public Welfare	\$52,247.5		55.8%	37.0%	7.2%	\$23,071.3	83.7%	16.3%
Health & Hospitals	\$36,100.3		7.8%	48.0%	44.3%	\$33,290.9	52.0%	48.0%
Highways	\$34,603.0		27.5%	44.6%	27.9%	\$25,094.6	61.5%	38.5%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	'80 '79 '77 '75 '67				
		Tax Capacity	100	100	100	100
Federal Personal	Exemptions for: Food-27 states Pr. Drugs-43 states	Tax Effort	100	100	100	100
Income Tax	Cigarettes (pack) 14¢	Per Capita State and Local Debt Outstanding, 1980-81	Amount			As Percent of U.S. Average
Social Security Tax	Gasoline (gallon) 10¢	Long Term	\$1,538			100%
Local Property Tax	Variable Rate 11 states	Guaranteed	\$670			100%
State-Local Personal	Avg. Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.26%	Nonguaranteed	\$868			100%
Income Tax		Short Term	\$69			100%
State-Local General	Avg. Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:	Total	\$1,606			100%
Sales Tax	\$10,000: 0.7%    \$17,500: 1.4%					
Total	\$25,000: 2.2%    \$50,000: 3.2%					
Tax Burden as a Percent- age of U.S. Median Median Family Income	\$25,569					



U.S. Advisory Commission on Intergovernmental Relations

Alaska Per Capita Income: \$14,090 Population: 401,580

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Alaska	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General				Charges & Misc.
						Sales Tax	Income Taxes	Other Taxes		
State and Local	\$5,521.0	\$13,748.1	8.4%	n.a.	6.2%	0.8%	16.3%	23.2%	45.0%	
State	\$4,867.0	\$12,119.6	8.1%	n.a.	2.9%	0.0%	18.5%	26.1%	44.3%	
Local	\$1,091.8	\$2,718.9	6.5%	40.0%	18.3%	4.1%	0.0%	0.7%	30.4%	
County	\$326.9	\$814.1	5.1%	46.3%	27.6%	4.8%	0.0%	0.4%	15.8%	
Municipal	\$766.9	\$1,909.7	7.1%	37.2%	14.3%	3.8%	0.0%	0.8%	36.8%	
Ind. School Dist.	not applicable									

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Alaska	Total (millions)	Per Capita	Educa- tion	High- ways	Public & Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$1,807.6	\$4,501.3	20.9%	11.0%	8.4%	2.8%	1.6%	0.0%	55.3%
Local	\$1,088.1	\$2,709.4	35.2%	5.7%	0.1%	3.4%	6.3%	8.2%	41.1%
County	\$374.6	\$932.7	48.2%	5.5%	0.1%	3.3%	1.7%	11.3%	29.9%
Municipal	\$713.5	\$1,776.7	28.4%	5.8%	0.1%	3.4%	8.7%	6.5%	47.0%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Alaska	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$2,895.7	16.1%	70.1%	13.9%	\$2,430.6	83.5%	16.5%
Education	\$761.5	13.9%	73.2%	12.9%	\$655.9	85.0%	15.0%
Public Welfare	\$153.5	30.6%	68.8%	0.6%	\$106.6	99.1%	0.9%
Health & Hospitals	\$87.2	6.9%	78.3%	14.8%	\$81.2	84.1%	15.9%
Highways	\$261.8	51.7%	28.7%	19.7%	\$126.5	59.3%	40.7%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83 General Sales: None (local only)	Tax Capacity Tax Effort	'80	'79	'77	'75	'67
			260	215	154	159	99
	Exemptions for: Food--n.a.		166	126	128	75	104
	Pr. Drugs--n.a.						
Federal Personal Income Tax	15.9%	Cigarettes (pack) 8¢	Per Capita State and Local Debt Outstanding, 1980-81				
Social Security Tax	4.1%	Gasoline (gallon) 8¢					
Local Property Tax	2.7%	Variable Rate No					
State-Local Personal Income Tax	--	Effective Prop. Tax Rate, FHA	Amount				
State-Local General Sales Tax	--	Insured Mortgage, 1980: 1.35	Average				
Total	22.7%	(1981 not avail.)	Long Term	\$12,970	842%		
Tax Burden as a Percent- age of U.S. Median	95%	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:	Guaranteed	\$4,310	641%		
Median Family Income	\$38,428	No personal state income tax	Nonguaranteed	\$8,659	997%		
			Short Term	\$39	57%		
			Total	\$13,009	808%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Arkansas Per Capita Income: \$8,042 Population: 2,286,434

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Arkansas	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$3,150.7	\$1,378.0	29.0%	n.a.	10.4%	12.7%	12.5%	13.7%	21.8%
State	\$2,227.8	\$974.3	35.0%	n.a.	0.2%	17.9%	17.6%	17.6%	11.6%
Local	\$1,563.4	\$683.8	8.5%	40.5%	20.6%	0.1%	0.0%	2.5%	27.8%
County	\$337.8	\$147.8	9.8%	22.4%	17.3%	0.0%	0.0%	0.2%	50.4%
Municipal	\$387.8	\$169.6	18.4%	20.1%	6.9%	0.4%	0.0%	9.8%	44.4%
Ind. School Dist.	\$804.9	\$352.0	1.4%	59.3%	29.1%	0.0%	0.0%	0.0%	10.2%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Arkansas	Total (millions)	Per Capita	Educa- tion	High- ways	Public & Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$1,496.1	\$654.4	26.7%	20.3%	23.9%	9.0%	1.3%	0.1%	18.7%
Local	\$1,483.9	\$649.0	53.5%	7.5%	0.3%	10.7%	5.7%	3.3%	19.0%
County	\$318.4	\$139.2	0.2%	20.4%	1.1%	41.1%	5.5%	0.8%	30.9%
Municipal	\$324.5	\$141.9	0.0%	13.9%	0.3%	8.7%	20.7%	14.2%	42.2%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Arkansas	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$2,980.0	30.6%	46.4%	23.0%	\$2,067.1	66.8%	33.2%
Education	\$1,193.1	14.6%	59.8%	25.6%	\$1,018.4	70.0%	30.0%
Public Welfare	\$362.6	83.0%	16.5%	0.6%	\$61.7	96.8%	3.2%
Health & Hospitals	\$293.7	8.4%	42.9%	48.7%	\$269.1	46.9%	53.1%
Highways	\$414.6	35.7%	51.4%	12.9%	\$266.7	79.9%	20.1%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3% + local	79	78	79	79	77
	Exemptions for: Food--No	86	82	78	79	83
	Pr. Drugs--Yes					
Federal Personal		Per Capita State and Local				
Income Tax	10.3%	Debt Outstanding, 1980-81				
Social Security Tax	6.1%					
Local Property Tax	2.8%					
State-Local Personal		As Percent				
Income Tax	2.5%	of U.S.				
State-Local General		Amount				
Sales Tax	1.0%	Average				
Total	22.7%					
Tax Burden as a Percent- age of U.S. Median	95%	Long Term				
Median Family Income	\$21,968	\$1,004				
		Guaranteed				
		\$203				
		Nonguaranteed				
		\$800				
		Short Term				
		\$13				
		Total				
		\$1,017				
		65%				
		30%				
		92%				
		19%				
		63%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.





U.S. Advisory Commission on Intergovernmental Relations

Colorado Per Capita Income: \$11,142 Population: 2,889,700

Colorado	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$5,361.4	\$1,855.3	19.6%	n.a.	19.5%	16.8%	10.1%	8.9%	25.2%
State	\$2,903.7	\$1,004.8	29.1%	n.a.	0.2%	18.2%	18.6%	12.8%	21.1%
Local	\$3,491.1	\$1,208.1	6.0%	29.3%	29.8%	10.6%	0.0%	3.0%	21.4%
County	\$667.1	\$230.8	7.9%	32.0%	30.4%	3.4%	0.0%	1.7%	24.7%
Municipal	\$1,090.6	\$377.4	11.1%	11.4%	11.6%	27.1%	0.0%	8.4%	30.3%
Ind. School Dist.	\$1,516.8	\$524.9	1.0%	45.0%	43.4%	0.0%	0.0%	0.0%	10.7%

Colorado	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$1,840.9	\$637.0	36.9%	14.2%	13.8%	11.6%	2.0%	0.0%	21.5%
Local	\$3,324.6	\$1,150.5	44.5%	6.5%	6.8%	6.6%	7.4%	4.6%	23.7%
County	\$645.1	\$223.2	0.0%	16.5%	24.0%	11.1%	5.6%	1.8%	41.0%
Municipal	\$987.0	\$341.5	0.0%	11.0%	7.1%	10.0%	19.7%	9.1%	43.2%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Colorado	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$5,165.5	20.4%	41.2%	38.5%	\$4,113.7	51.7%	48.3%
Education	\$2,159.9	12.4%	51.2%	36.5%	\$1,893.0	58.4%	41.6%
Public Welfare	\$478.2	57.3%	34.2%	8.5%	\$204.4	80.0%	20.0%
Health & Hospitals	\$433.9	11.9%	43.6%	44.5%	\$382.1	49.5%	50.5%
Highways	\$476.8	26.3%	44.8%	28.8%	\$351.2	60.8%	39.2%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3% + local	113	111	109	107	104
	Exemptions for: Food--Yes	90	96	95	90	106
	Pr. Drugs--Yes					
Federal Personal		Per Capita State and Local				
Income Tax	11.9%	Debt Outstanding, 1980-81				
Social Security Tax	6.1%					
Local Property Tax	2.5%					
State-Local Personal						As Percent
Income Tax	2.0%					of U.S.
State-Local General						Average
Sales Tax	1.3%					
Total	23.8%	Long Term	\$1,524	99%		
Tax Burden as a Percent- age of U.S. Median	100%	Guaranteed	\$535	79%		
Median Family Income	\$25,844	Nonguaranteed	\$989	113%		
		Short Term	\$16	23%		
		Total	\$1,540	95%		
		Effective State Personal				
		Income Tax Rates, by Income				
		Level, Family of 4, 1980:				
		\$10,000: 1.0%	\$17,500: 1.2%			
		\$25,000: 2.0%	\$50,000: 2.9%			

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Delaware Per Capita Income: \$11,279 Population: 594,316

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Delaware	Total (millions)	Per Capita	Federal Aid	General					
				State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$1,302.9	\$2,192.2	24.0%	n.a.	7.8%	0.0%	23.5%	20.0%	24.7%
State	\$998.0	\$1,679.2	23.4%	n.a.	0.0%	0.0%	29.5%	25.7%	21.4%
Local	\$509.4	\$857.2	15.4%	39.6%	20.1%	0.0%	2.1%	1.0%	21.9%
County	\$112.0	\$188.5	27.8%	5.4%	21.0%	0.0%	0.0%	1.1%	44.7%
Municipal	\$95.1	\$160.0	32.5%	6.4%	16.7%	0.0%	11.5%	4.0%	28.9%
Ind. School Dist.	\$272.6	\$458.6	3.3%	69.4%	22.9%	0.0%	0.0%	0.0%	4.3%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Delaware	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health		Sewer- age & Sanit.	All Other
						& Hos- pitals	Police & Fire		
State & Local	\$1,224.2	\$2,059.8	36.6%	9.5%	8.6%	4.8%	4.1%	3.6%	32.8%
State	\$727.6	\$1,224.2	27.3%	12.9%	14.4%	8.0%	2.0%	0.0%	35.4%
Local	\$496.6	\$835.6	50.2%	4.5%	0.0%	0.1%	7.3%	9.0%	28.9%
County	\$122.2	\$205.7	0.0%	0.4%	0.2%	0.4%	10.6%	25.8%	62.7%
Municipal	\$92.3	\$155.4	0.0%	5.9%	0.0%	0.2%	24.9%	14.2%	54.8%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Delaware	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$1,224.2	25.5%	56.8%	17.6%	\$912.0	76.3%	23.7%
Education	\$447.8	12.0%	76.2%	11.8%	\$393.9	86.6%	13.4%
Public Welfare	\$104.9	53.5%	46.3%	0.2%	\$48.8	99.5%	0.5%
Health & Hospitals	\$59.1	12.5%	86.4%	1.1%	\$51.7	98.7%	1.3%
Highways	\$116.1	34.3%	48.3%	17.3%	\$76.2	73.6%	26.4%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: None	111	111	122	125	123
	Exemptions for: Food-n.a.	89	95	79	84	90
	Pr. Drugs-n.a.	Per Capita State and Local Debt Outstanding, 1980-81				
Federal Personal		As Percent of U.S. Average				
Income Tax	10.3%	Amount				
Social Security Tax	6.1%	Long Term	\$2,854	185%		
Local Property Tax	1.7%	Guaranteed	\$1,113	165%		
State-Local Personal		Nonguaranteed	\$1,740	200%		
Income Tax	4.9%	Short Term	\$92	134%		
State-Local General		Total	\$2,946	183%		
Sales Tax	--					
Total	23.0%					
Tax Burden as a Percent- age of U.S. Median	97%					
Median Family Income	\$21,959					
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
	\$10,000: 2.4%	\$17,500: 2.9%				
	\$25,000: 4.4%	\$50,000: 6.5%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Washington D.C. Per Capita Income: \$13,487 Population: 638,441

	Total (millions)	Per Capita	Federal Aid	State Aid	PERCENTAGE DISTRIBUTION BY SOURCE				
					Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
Washington D.C.									
State and Local	\$2,447.1	\$3,832.9	46.4%	n.a.	11.5%	9.7%	15.8%	9.2%	7.3%
State				not applicable					
Local	\$2,447.1	\$3,832.9	46.4%	0.0%	11.5%	9.7%	15.8%	9.2%	7.3%
County				not applicable					
Municipal	\$2,054.7	\$3,218.3	36.8%	0.0%	13.7%	11.6%	18.8%	11.0%	8.1%
Ind. School Dist.				not applicable					

	Total (millions)	Per Capita	Educa- tion	PERCENTAGE DISTRIBUTION BY FUNCTION					
				High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
Washington D.C.									
State and Local	\$1,903.6	\$2,981.6	18.9%	4.1%	18.4%	8.9%	8.3%	4.3%	37.2%
State				not applicable					
Local	\$1,903.6	\$2,981.6	18.9%	4.1%	18.4%	8.9%	8.3%	4.3%	37.2%
County				not applicable					
Municipal	\$1,903.6	\$2,981.6	18.9%	4.1%	18.4%	8.9%	8.3%	4.3%	37.2%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:		Total (millions)	Percentage:	
Washington D.C.						
Total General	\$1,903.6	59.7%	n.a.	40.3%	\$767.0	
Education	\$359.9	17.1%	n.a.	82.9%	\$298.4	
Public Welfare	\$349.8	60.6%	n.a.	39.4%	\$137.9	not applicable
Health & Hospitals	\$169.3	3.0%	n.a.	97.0%	\$164.2	
Highways	\$77.3	29.5%	n.a.	70.5%	\$54.5	

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 6%	111	107	118	115	121
	Exemptions for: Food--Yes	131	133	119	94	90
	Pr. Drugs--Yes					
Federal Personal		Per Capita State and Local				
Income Tax	12.6%	Debt Outstanding, 1980-81				
Social Security Tax	5.6%					
Local Property Tax	3.6%					
State-Local Personal		As Percent				
Income Tax	4.9%	of U.S.				
State-Local General		Amount				
Sales Tax	1.0%	Average				
Total	27.7%					
Tax Burden as a Percent- age of U.S. Median	116%					
Median Family Income	\$28,382					
	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.22%					
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
	\$10,000: 1.3%					
	\$17,500: 3.1%					
	\$25,000: 4.6%					
	\$50,000: 7.0%					
		Long Term	\$4,169	270%		
		Guaranteed	\$2,197	327%		
		Nonguaranteed	\$1,971	227%		
		Short Term	\$64	93%		
		Total	\$4,234	263%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Florida Per Capita Income: \$10,050 Population: 9,746,339

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Florida</b>									
State and Local	\$14,857.9	\$1,524.5	19.9%	n.a.	17.1%	17.1%	2.7%	18.9%	24.3%
State	\$8,063.3	\$827.3	23.8%	n.a.	1.3%	31.5%	5.0%	28.1%	10.3%
Local	\$10,147.3	\$1,041.1	10.3%	32.5%	24.0%	0.0%	0.0%	5.3%	28.0%
County	\$2,931.1	\$300.7	19.4%	11.6%	29.2%	0.0%	0.0%	4.9%	34.9%
Municipal	\$2,364.2	\$242.6	13.7%	11.4%	19.3%	0.0%	0.0%	16.7%	39.0%
Ind. School Dist.	\$4,221.4	\$433.1	2.4%	63.4%	24.0%	0.0%	0.0%	0.0%	10.2%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

	Total (millions)	Per Capita	Educa- tion	High- ways	Public & Hos- Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$14,314.4	\$1,468.7	35.9%	8.6%	6.7%	11.5%	7.0%	4.4%	25.9%
State	\$4,554.6	\$467.3	21.0%	17.0%	19.6%	15.1%	2.1%	0.0%	25.2%
Local	\$9,759.9	\$1,001.4	42.8%	4.7%	0.7%	9.9%	9.3%	6.5%	26.2%
County	\$2,732.6	\$280.4	0.0%	10.5%	2.3%	13.5%	13.2%	9.5%	51.0%
Municipal	\$2,123.1	\$217.8	0.0%	7.9%	0.3%	5.2%	25.4%	17.3%	43.9%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
<b>Florida</b>							
Total General	\$14,314.4	20.7%	40.8%	38.6%	\$11,357.8	51.4%	48.6%
Education	\$5,140.3	11.3%	61.3%	27.4%	\$4,560.2	69.1%	30.9%
Public Welfare	\$961.0	60.7%	33.3%	6.0%	\$377.9	84.6%	15.4%
Health & Hospitals	\$1,650.5	11.5%	28.9%	59.7%	\$1,461.1	32.6%	67.4%
Highways	\$1,228.8	31.7%	44.1%	24.2%	\$839.0	64.6%	35.4%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 5%	100	104	104	104	104
	Exemptions for: Food--Yes	74	79	73	74	84
	Pr. Drugs--Yes					
Federal Personal		Per Capita State and Local Debt Outstanding, 1980-81				
Income Tax	9.5%					
Social Security Tax	6.1%					
Local Property Tax	2.2%					
State-Local Personal						
Income Tax	--					
State-Local General						
Sales Tax	0.9%					
Total	18.7%					
Tax Burden as a Percent- age of U.S. Median	79%					
Median Family Income	\$19,946					
	No personal state income tax					
	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.92%					
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
		Long Term	\$1,263		82%	
		Guaranteed	\$428		63%	
		Nonguaranteed	\$835		96%	
		Short Term	\$25		37%	
		Total	\$1,289		80%	

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Georgia Per Capita Income: \$8,960 Population: 5,463,101

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<u>Georgia</u>									
State and Local	\$9,008.7	\$1,649.0	24.0%	n.a.	13.4%	13.9%	14.3%	10.2%	24.3%
State	\$5,118.3	\$936.9	31.3%	n.a.	0.3%	19.7%	25.2%	13.9%	9.7%
Local	\$5,312.5	\$972.4	10.5%	26.5%	22.5%	4.6%	0.0%	3.9%	32.0%
County	\$1,144.1	\$209.4	9.6%	13.3%	36.0%	19.6%	0.0%	3.6%	17.8%
Municipal	\$980.8	\$179.5	18.3%	6.3%	17.3%	1.9%	0.0%	17.1%	39.0%
Ind. School Dist.	\$2,014.5	\$368.8	1.8%	58.6%	30.1%	0.0%	0.0%	0.0%	9.5%

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<u>Georgia</u>									
State & Local	\$8,401.1	\$1,537.8	34.5%	9.0%	10.7%	16.5%	4.6%	3.0%	21.8%
State	\$3,313.9	\$606.6	24.2%	15.4%	26.6%	10.8%	1.3%	0.0%	21.8%
Local	\$5,087.2	\$931.2	41.2%	4.9%	0.3%	20.2%	6.7%	5.0%	21.8%
County	\$883.2	\$161.7	0.0%	19.0%	1.3%	11.4%	15.3%	10.3%	42.8%
Municipal	\$984.8	\$180.3	0.1%	8.3%	0.3%	1.2%	21.0%	16.1%	53.1%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:		Total (millions)	Percentage:		
		Federal	State		State	Local	
<u>Georgia</u>							
Total General	\$8,401.1	25.7%	40.1%	34.3%	\$6,243.1	53.9%	46.1%
Education	\$2,899.7	14.0%	55.4%	30.6%	\$2,492.6	64.4%	35.6%
Public Welfare	\$894.8	69.8%	29.0%	1.2%	\$270.5	95.9%	4.1%
Health & Hospitals	\$1,383.7	7.6%	26.0%	66.4%	\$1,279.1	28.1%	71.9%
Highways	\$758.4	35.7%	35.4%	28.9%	\$487.4	55.0%	45.0%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3% + local	96	97	90	89	92
	Exemptions for: Food--No					
	Pr. Drugs--Yes (Approved by referendum 11/2/82)					
Federal Personal		Per Capita State and Local Debt Outstanding, 1980-81				
Income Tax	11.4%					
Social Security Tax	6.1%					
Local Property Tax	2.3%					
State-Local Personal						
Income Tax	2.7%					
State-Local General						
Sales Tax	1.3%					
Total	23.8%					
Tax Burden as a Percent- age of U.S. Median	100%					
Median Family Income	\$24,733					
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
	\$10,000: 0.8%	\$17,500: 1.5%	Long Term	\$1,210	78%	
	\$25,000: 2.7%	\$50,000: 4.0%	Guaranteed	\$327	48%	
			Nonguaranteed	\$883	101%	
			Short Term	\$48	70%	
			Total	\$1,258	78%	

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Hawaii Per Capita Income: \$11,096 Population: 964,690

Hawaii	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$2,253.6	\$2,336.1	21.2%	n.a.	8.7%	24.4%	17.2%	9.3%	19.1%
State	\$1,831.1	\$1,898.1	21.0%	n.a.	0.0%	30.0%	21.2%	8.3%	19.5%
Local	\$464.1	\$481.0	20.2%	7.8%	42.5%	0.0%	0.0%	12.7%	16.9%
County	\$125.8	\$130.4	15.3%	15.1%	40.5%	0.0%	0.0%	11.0%	18.1%
Municipal	\$338.4	\$350.7	22.0%	5.0%	43.2%	0.0%	0.0%	13.3%	16.5%
Ind. School Dist.	not applicable								

Hawaii	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$2,103.7	\$2,180.7	28.6%	6.9%	13.1%	6.3%	4.5%	2.9%	37.7%
State	\$1,672.4	\$1,733.6	36.0%	5.8%	16.2%	7.5%	0.0%	0.1%	34.2%
Local	\$431.3	\$447.1	0.1%	10.9%	1.0%	1.3%	21.9%	13.7%	51.1%
County	\$119.5	\$123.8	0.4%	10.6%	3.7%	0.6%	22.3%	9.4%	53.0%
Municipal	\$311.8	\$323.2	0.0%	11.0%	0.0%	1.5%	21.8%	15.4%	50.3%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Hawaii	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$2,103.7	22.8%	62.3%	15.0%	\$1,625.0	80.6%	19.4%
Education	\$602.6	16.6%	83.3%	0.2%	\$502.7	99.8%	0.2%
Public Welfare	\$275.6	55.4%	44.3%	0.3%	\$122.8	99.4%	0.6%
Health & Hospitals	\$131.5	13.3%	85.4%	1.3%	\$114.1	98.5%	1.5%
Highways	\$144.7	34.5%	33.2%	32.3%	\$94.8	50.7%	49.3%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 4%	107	105	107	109	99
	Exemptions for: Food--No Pr. Drugs--No	Tax Effort				
	Cigarettes (pack) 40% of wholesale price	125	128	115	120	135
	Gasoline (gallon) 8.5¢ Variable Rate No	Per Capita State and Local Debt Outstanding, 1980-81				
Federal Personal Income Tax 13.1%	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.36%	Long Term		\$2,185	141%	
Social Security Tax 5.3%	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:	Guaranteed		\$1,631	242%	
Local Property Tax 1.6%	\$10,000: 0.6% \$17,500: 2.5%	Nonguaranteed		\$554	63%	
State-Local Personal Income Tax 4.3%	\$25,000: 4.0% \$50,000: 5.8%	Short Term		\$37	55%	
State-Local General Sales Tax 1.3%		Total		\$2,223	138%	
Total 25.6%						
Tax Burden as a Percent- age of U.S. Median	108%					
Median Family Income	\$29,769					

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Idaho Per Capita Income: \$8,906 Population: 944,037

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Idaho	Total (millions)	Per Capita	Federal Aid	State Aid	General				
					Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$1,460.0	\$1,546.5	25.2%	n.a.	15.0%	9.9%	16.2%	11.2%	22.5%
State	\$988.8	\$1,047.4	30.7%	n.a.	0.0%	14.7%	23.9%	15.7%	15.0%
Local	\$769.2	\$814.9	8.4%	38.5%	28.4%	0.0%	0.0%	1.1%	23.6%
County	\$177.7	\$188.2	9.2%	21.1%	30.4%	0.0%	0.0%	1.4%	38.0%
Municipal	\$159.8	\$169.3	23.9%	11.7%	27.3%	0.0%	0.0%	3.7%	33.4%
Ind. School Dist.	\$373.6	\$395.8	1.9%	60.6%	27.5%	0.0%	0.0%	0.0%	10.1%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Idaho	Total (millions)	Per Capita	Educa- tion	High- ways	Public & Hos- pitals	Health & Hos- & Fire	Police & Fire	Sewer- age & Sanit.	All Other
State	\$672.1	\$712.0	26.4%	16.0%	17.1%	8.3%	1.4%	0.0%	30.8%
Local	\$744.8	\$788.9	50.6%	8.5%	0.5%	8.9%	7.1%	4.6%	19.9%
County	\$152.6	\$161.7	0.1%	15.6%	2.5%	32.1%	9.8%	2.9%	37.1%
Municipal	\$145.5	\$154.1	0.0%	10.4%	0.0%	1.1%	24.5%	19.8%	44.2%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Idaho	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$1,416.9	26.0%	49.1%	24.9%	\$1,048.4	66.3%	33.7%
Education	\$554.2	10.3%	64.1%	25.6%	\$497.0	71.5%	0.0%
Public Welfare	\$119.1	67.5%	29.5%	3.0%	\$38.7	90.7%	9.3%
Health & Hospitals	\$121.8	12.8%	33.0%	54.2%	\$106.3	37.8%	62.2%
Highways	\$170.7	33.4%	53.1%	13.5%	\$113.7	79.8%	20.2%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity Tax Effort	'80	'79	'77	'75	'67
			88	91	88	89	91
Federal Personal Income Tax	12.2%	General Sales: 3%	88	91	88	89	91
Social Security Tax	5.9%	Exemptions for: Food--No Pr. Drugs--Yes	88	92	90	90	105
Local Property Tax	1.9%	Cigarettes (pack) 9.1¢	Per Capita State and Local Debt Outstanding, 1980-81				
State-Local Personal Income Tax	3.5%	Gasoline (gallon) 12.5¢	Amount				
State-Local General Sales Tax	0.8%	Variable Rate No	As Percent of U.S. Average				
Total	24.3%	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.94%	Long Term \$761 49%				
Tax Burden as a Percent- age of U.S. Median	102%	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:	Guaranteed \$223 33%				
Median Family Income	\$27,142	\$10,000: 0.1% \$17,500: 1.9%	Nonguaranteed \$537 61%				
		\$25,000: 3.4% \$50,000: 5.0%	Short Term \$69 101%				
			Total \$830 51%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.





U.S. Advisory Commission on Intergovernmental Relations

Indiana Per Capita Income: \$9,656 Population: 5,490,257

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Indiana</b>									
State and Local	\$7,953.5	\$1,448.7	20.5%	n.a.	21.3%	17.1%	10.7%	8.0%	22.5%
State	\$4,880.2	\$888.9	25.2%	n.a.	0.6%	27.9%	16.3%	12.7%	17.3%
Local	\$5,006.7	\$911.9	7.9%	38.4%	33.2%	0.0%	1.1%	0.3%	19.1%
County	\$1,063.0	\$193.6	4.0%	28.3%	21.3%	0.0%	5.0%	0.5%	40.9%
Municipal	\$1,318.9	\$240.2	24.0%	20.9%	28.8%	0.0%	0.0%	0.7%	25.7%
Ind. School Dist.	\$2,508.1	\$456.8	0.4%	52.8%	39.4%	0.0%	0.0%	0.1%	7.3%

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public & Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<b>Indiana</b>									
State & Local	\$7,686.6	\$1,400.0	43.1%	8.8%	10.1%	10.9%	4.4%	4.1%	18.7%
State	\$2,978.9	\$542.6	37.5%	13.9%	17.2%	11.8%	1.8%	0.1%	17.9%
Local	\$4,707.7	\$857.5	46.6%	5.6%	5.6%	10.3%	6.0%	6.6%	19.2%
County	\$1,021.8	\$186.1	0.1%	14.4%	18.8%	36.4%	3.7%	0.7%	25.9%
Municipal	\$1,248.2	\$227.3	0.0%	9.4%	3.8%	8.3%	18.6%	24.3%	35.6%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:		Total (millions)	Percentage:		
		Federal	State		State	Local	
<b>Indiana</b>							
Total General	\$7,686.6	21.2%	48.5%	30.3%	\$6,060.0	61.5%	38.5%
Education	\$3,309.7	8.2%	65.8%	26.0%	\$3,037.2	71.7%	28.3%
Public Welfare	\$776.1	60.9%	26.3%	12.8%	\$303.5	67.3%	32.7%
Health & Hospitals	\$835.7	6.7%	36.1%	57.2%	\$779.9	38.7%	61.3%
Highways	\$678.5	25.9%	60.8%	13.3%	\$502.9	82.0%	18.0%

TAX BURDENS AND DEBT

	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
Direct Taxes as a Percentage of City Median Family Income, 1980	General Sales: 5%	84	84	83	92	95
	Exemptions for:	Per Capita State and Local Debt Outstanding, 1980-81				
Federal Personal	Food--Yes	As Percent of U.S.				
Income Tax	Pr. Drugs--Yes	Amount				
Social Security Tax	Cigarettes (pack) 10.5¢	Average				
Local Property Tax	Gasoline (gallon) 11.1¢					
State-Local Personal	Variable Rate Yes					
Income Tax	Effective Prop. Tax Rate, FHA					
State-Local General	Insured Mortgage, 1981: 1.13%					
Sales Tax						
Total	Effective State Personal					
	Income Tax Rates, by Income					
Tax Burden as a Percent- age of U.S. Median	Level, Family of 4, 1980:					
Median Family Income	\$10,000: 1.1%					
	\$17,500: 1.6%					
	\$25,000: 1.7%					
	\$50,000: 1.6%					
		Long Term	\$769	49%		
		Guaranteed	\$185	27%		
		Nonguaranteed	\$583	67%		
		Short Term	\$28	40%		
		Total	\$797	49%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Kansas Per Capita Income: \$10,870 Population: 2,364,235

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Kansas</b>									
State and Local	\$4,138.1	\$1,750.3	19.0%	n.a.	22.1%	11.7%	13.7%	9.9%	23.7%
State	\$2,374.2	\$1,004.2	26.5%	n.a.	0.9%	18.9%	23.8%	15.0%	14.9%
Local	\$2,396.1	\$1,013.5	6.6%	25.7%	37.4%	1.4%	0.0%	2.1%	26.7%
County	\$479.8	\$202.9	5.3%	9.3%	44.9%	3.7%	0.0%	2.7%	34.2%
Municipal	\$714.9	\$302.4	14.8%	7.2%	24.4%	2.1%	0.0%	5.3%	46.1%
Ind. School Dist.	\$1,165.4	\$492.9	1.0%	44.5%	41.3%	0.0%	0.0%	0.0%	13.3%

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<b>Kansas</b>									
State & Local	\$4,196.6	\$1,775.0	37.7%	14.0%	10.4%	8.2%	3.8%	3.1%	22.8%
State	\$1,715.1	\$725.4	27.1%	19.9%	24.9%	10.3%	0.8%	0.0%	17.0%
Local	\$2,481.5	\$1,049.6	45.0%	9.9%	0.3%	6.8%	5.9%	5.3%	26.8%
County	\$486.0	\$205.5	0.0%	24.2%	1.3%	18.9%	6.9%	9.8%	38.8%
Municipal	\$784.6	\$331.8	0.0%	14.2%	0.3%	6.3%	14.0%	10.7%	54.5%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
<b>Kansas</b>		Federal	State	Local		State	Local
Total General	\$4,196.6	18.7%	41.3%	39.9%	\$3,409.8	50.9%	49.1%
Education	\$1,580.6	9.0%	53.8%	37.2%	\$1,437.9	59.1%	40.9%
Public Welfare	\$434.9	52.9%	45.3%	1.8%	\$204.7	96.3%	3.7%
Health & Hospitals	\$344.7	8.5%	44.7%	46.8%	\$315.3	48.9%	51.1%
Highways	\$588.4	24.5%	38.6%	36.9%	\$444.0	51.2%	48.8%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3% + local	109	107	104	108	105
	Exemptions for: Food--No	88	86	88	84	96
	Pr. Drugs--Yes	Per Capita State and Local Debt Outstanding, 1980-81				
Federal Personal		Amount				
Income Tax	12.2%					
Social Security Tax	5.9%					
Local Property Tax	1.3%					
State-Local Personal						As Percent of U.S. Average
Income Tax	1.9%					
State-Local General						
Sales Tax	0.9%					
Total	22.2%					
Tax Burden as a Percent- age of U.S. Median	93%					
Median Family Income	\$27,000					
	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.93%					
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
	\$10,000: 0.7%					
	\$17,500: 1.1%					
	\$25,000: 1.8%					
	\$50,000: 3.0%					
		Long Term	\$1,605			104%
		Guaranteed	\$438			65%
		Nonguaranteed	\$1,166			134%
		Short Term	\$79			115%
		Total	\$1,684			104%

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Kentucky Per Capita Income: \$8,455 Population: 3,660,256

Kentucky	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$5,334.7	\$1,457.5	27.3%	n.a.	9.7%	11.8%	17.2%	15.3%	18.6%
State	\$4,031.3	\$1,101.4	29.6%	n.a.	4.5%	15.6%	18.1%	18.3%	14.0%
Local	\$2,423.8	\$662.2	11.0%	45.7%	14.0%	0.0%	7.8%	3.3%	18.3%
County	\$455.3	\$124.4	11.4%	35.0%	21.3%	0.0%	7.6%	2.6%	22.1%
Municipal	\$647.8	\$177.0	27.3%	5.3%	12.6%	0.0%	18.7%	6.0%	30.1%
Ind. School Dist.	\$1,249.4	\$341.4	1.1%	72.6%	12.4%	0.0%	2.6%	2.3%	9.1%

Kentucky	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$3,202.3	\$874.9	23.4%	22.2%	22.5%	7.3%	1.9%	0.0%	22.8%
Local	\$2,270.4	\$620.3	51.7%	4.7%	0.6%	5.9%	7.0%	5.9%	24.2%
County	\$414.2	\$113.1	0.1%	16.5%	3.0%	20.3%	5.7%	0.4%	54.0%
Municipal	\$577.6	\$157.8	0.0%	6.5%	0.4%	7.2%	22.7%	15.8%	47.4%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Kentucky	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$5,472.7	26.6%	56.5%	16.9%	\$4,014.6	77.0%	23.0%
Education	\$1,921.5	14.0%	72.7%	13.3%	\$1,652.5	84.5%	15.5%
Public Welfare	\$735.1	63.0%	35.7%	1.3%	\$271.7	96.6%	3.4%
Health & Hospitals	\$367.3	11.9%	63.1%	25.0%	\$323.7	71.6%	28.4%
Highways	\$815.9	25.4%	68.3%	6.2%	\$608.3	91.6%	8.4%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity	'80	'79	'77	'75	'67
			83	86	84	86	80
	General Sales: 5%	Tax Effort	89	86	84	85	85
	Exemptions for: Food--Yes						
Federal Personal	Pr. Drugs--Yes	Per Capita State and Local Debt Outstanding, 1980-81					
Income Tax	Cigarettes (pack) 3¢						
Social Security Tax	Gasoline (gallon) 10¢						
Local Property Tax	Variable Rate Yes						
State-Local Personal							As Percent of U.S.
Income Tax	Effective Prop. Tax Rate, FHA	Long Term	\$2,031				131%
State-Local General	Insured Mortgage, 1981: 1.14%	Guaranteed	\$293				43%
Sales Tax		Nonguaranteed	\$1,738				200%
Total	Effective State Personal	Short Term	\$10				14%
Tax Burden as a Percent- age of U.S. Median	Income Tax Rates, by Income Level, Family of 4, 1980:	Total	\$2,042				126%
Median Family Income	\$10,000: 2.6% \$17,500: 2.3%						
	\$25,000: 3.0% \$50,000: 3.3%						

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Louisiana Per Capita Income: \$9,486 Population: 4,206,308

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Louisiana</b>									
State and Local	\$7,990.4	\$1,899.6	22.1%	n.a.	6.4%	19.2%	5.7%	20.2%	26.4%
State	\$5,352.2	\$1,272.4	25.5%	n.a.	0.0%	16.0%	8.5%	27.9%	22.1%
Local	\$4,106.3	\$976.2	9.6%	35.7%	12.5%	16.5%	0.0%	2.9%	22.8%
County	\$1,127.6	\$268.1	9.3%	17.8%	17.3%	11.1%	0.0%	1.8%	42.6%
Municipal	\$1,153.0	\$274.1	22.9%	9.2%	10.7%	18.3%	0.0%	8.4%	30.5%
Ind. School Dist.	\$1,812.6	\$430.9	1.3%	63.7%	9.9%	18.8%	0.0%	0.0%	6.3%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$7,604.8	\$1,807.9	34.5%	11.9%	10.4%	11.0%	4.8%	3.0%	24.4%
State	\$3,672.2	\$873.0	23.6%	17.3%	21.0%	12.9%	1.6%	0.0%	23.6%
Local	\$3,932.6	\$934.9	44.7%	6.8%	0.4%	9.3%	7.9%	5.9%	25.1%
County	\$996.6	\$236.9	0.2%	15.7%	1.1%	33.2%	12.5%	4.8%	32.4%
Municipal	\$1,109.2	\$263.7	0.1%	9.8%	0.5%	3.0%	16.7%	16.5%	53.3%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
<b>Louisiana</b>							
Total General	\$7,604.8	23.2%	50.6%	26.2%	\$5,842.5	65.8%	34.2%
Education	\$2,624.7	12.6%	65.3%	22.1%	\$2,293.8	74.7%	25.3%
Public Welfare	\$788.5	72.7%	25.5%	1.8%	\$215.2	93.3%	6.7%
Health & Hospitals	\$838.6	11.2%	49.8%	39.0%	\$744.5	56.0%	44.0%
Highways	\$901.3	19.0%	61.7%	19.4%	\$730.5	76.1%	23.9%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3% + local	109	108	103	102	94
	Exemptions for: Food--Yes	78	79	76	84	90
	Pr. Drugs--Yes					
Federal Personal		Per Capita State and Local Debt Outstanding, 1980-81				
Income Tax	12.0%	Cigarettes (pack)	11¢			
Social Security Tax	6.0%	Gasoline (gallon)	8¢			
Local Property Tax	0.4%	Variable Rate	No			
State-Local Personal		As Percent of U.S.				
Income Tax	0.3%	Effective Prop. Tax Rate, FHA	Amount			Average
State-Local General		Insured Mortgage, 1981: 0.28%				
Sales Tax	1.3%	Effective State Personal	Long Term	\$2,044	132%	
Total	20.0%	Income Tax Rates, by Income	Guaranteed	\$1,014	151%	
Tax Burden as a Percent- age of U.S. Median	84%	Level, Family of 4, 1980:	Nonguaranteed	\$1,029	118%	
Median Family Income	\$26,603	\$10,000: -- \$17,500: --	Short Term	\$15	23%	
		\$25,000: 0.3% \$50,000: 0.7%	Total	\$2,060	128%	

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Maine Per Capita Income: \$8,655 Population: 1,125,026

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Maine	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$1,845.7	\$1,640.6	28.0%	n.a.	21.7%	12.8%	11.7%	11.4%	14.4%
State	\$1,303.1	\$1,158.3	33.9%	n.a.	1.1%	18.1%	16.6%	16.0%	14.3%
Local	\$813.4	\$723.0	9.2%	30.9%	47.4%	0.0%	0.0%	0.3%	12.1%
County	\$25.6	\$22.7	11.8%	13.8%	59.6%	0.0%	0.0%	0.2%	14.6%
Municipal	\$262.3	\$233.1	11.4%	23.0%	47.5%	0.0%	0.0%	0.5%	17.7%
Ind. School Dist.	\$207.6	\$184.6	0.3%	57.2%	38.1%	0.0%	0.0%	0.0%	4.4%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Maine	Total (millions)	Per Capita	Educa- tion	High- ways	Public & Hos- pitals	Health & Fire	Police & Sanit.	Sewer- & Other	All Other
State	\$911.2	\$810.0	17.5%	13.9%	33.1%	7.0%	1.4%	0.2%	26.9%
Local	\$813.2	\$722.9	52.5%	8.2%	0.9%	1.6%	7.7%	6.4%	22.6%
County	\$23.8	\$21.2	0.0%	4.7%	1.4%	1.3%	18.5%	0.4%	73.7%
Municipal	\$269.2	\$239.2	40.2%	7.4%	1.4%	4.4%	11.4%	5.6%	29.7%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Maine	State-Local General Expenditures From ALL Sources			State-Local General Expenditures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$1,724.5	30.0%	43.8%	26.3%	\$1,207.7	62.5%	37.5%
Education	\$586.8	13.8%	50.4%	35.8%	\$505.5	58.5%	41.5%
Public Welfare	\$309.0	65.0%	31.9%	3.1%	\$108.1	91.2%	8.8%
Health & Hospitals	\$77.3	17.7%	68.3%	14.0%	\$63.6	83.0%	17.0%
Highways	\$193.2	21.9%	43.5%	34.6%	\$150.8	55.7%	44.3%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
Federal Personal	General Sales: 5%	111	111	101	104	105
Income Tax	Exemptions for: Food--Yes					
Social Security Tax	Pr. Drugs--Yes					
Local Property Tax	Cigarettes (pack) 16¢					
State-Local Personal	Gasoline (gallon) 9¢					
Income Tax	Variable Rate No					
State-Local General	Effective Prop. Tax Rate, FHA					
Sales Tax	Insured Mortgage, 1981: 1.42%					
Total	Effective State Personal					
Tax Burden as a Percent- age of U.S. Median	Income Tax Rates, by Income					
Median Family Income	Level, Family of 4, 1980:					
	\$10,000: 0.4%					
	\$17,500: 0.8%					
	\$25,000: 1.9%					
	\$50,000: 4.6%					
		Long Term	\$1,246	80%		
		Guaranteed	\$652	97%		
		Nonguaranteed	\$593	68%		
		Short Term	\$37	54%		
		Total	\$1,284	79%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.





U.S. Advisory Commission on Intergovernmental Relations

Massachusetts Per Capita Income: \$11,158 Population: 5,737,035

Massachusetts	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$11,952.2	\$2,083.3	22.3%	n.a.	28.2%	7.2%	21.7%	7.6%	13.0%
State	\$7,251.5	\$1,264.0	26.0%	n.a.	0.0%	11.9%	35.8%	12.2%	14.2%
Local	\$6,790.7	\$1,183.7	11.5%	27.6%	49.6%	0.0%	0.0%	0.4%	10.8%
County	\$134.7	\$23.5	5.3%	7.4%	59.0%	0.0%	0.0%	0.8%	27.5%
Municipal	\$3,214.5	\$560.3	10.0%	27.9%	50.0%	0.0%	0.0%	0.4%	11.7%
Ind. School Dist.	\$380.9	\$66.4	0.1%	45.0%	0.0%	0.0%	0.0%	0.0%	55.0%

Massachusetts	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa-tion	High-ways	Public Welfare	Health & Hos-pitals	Police & Fire	Sewer-age & Sanit.	All Other
State & Local	\$11,134.5	\$1,940.8	30.5%	6.1%	18.0%	8.8%	6.6%	2.7%	27.2%
State	\$5,105.5	\$889.9	11.9%	7.8%	38.2%	13.6%	0.7%	0.4%	27.3%
Local	\$6,029.0	\$1,050.9	46.3%	4.7%	0.8%	4.8%	11.6%	4.7%	27.1%
County	\$121.6	\$21.2	6.5%	2.3%	0.3%	23.3%	1.5%	0.0%	66.1%
Municipal	\$2,981.4	\$519.7	39.6%	3.7%	1.1%	7.1%	13.7%	5.3%	29.5%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Massachusetts	State-Local General Expenditures From ALL Sources				State-Local General Expenditures From OWN Sources			
	Total (millions)	Percentage Financed by:	Federal	State	Local	Total (millions)	Percentage: State	Local
Total General	\$11,134.5		24.0%	46.3%	29.7%	\$8,465.6	60.9%	39.1%
Education	\$3,401.1		9.4%	41.7%	48.9%	\$3,080.8	46.0%	54.0%
Public Welfare	\$1,999.5		48.6%	49.6%	1.8%	\$1,027.5	96.6%	3.4%
Health & Hospitals	\$982.0		15.2%	57.5%	27.2%	\$832.6	67.9%	32.1%
Highways	\$683.3		22.5%	44.1%	33.4%	\$529.5	56.9%	43.1%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity					Per Capita State and Local Debt Outstanding, 1980-81
		'80	'79	'77	'75	'67	
	General Sales: 5%	96	91	92	95	98	
	Exemptions for: Food--Yes	135	145	134	130	121	
	Pr. Drugs--Yes						
Federal Personal Income Tax	11.2%						
Social Security Tax	6.1%						
Local Property Tax	4.7%						
State-Local Personal Income Tax	3.9%						
State-Local General Sales Tax	0.7%						
Total	26.6%						
Tax Burden as a Percent-age of U.S. Median	11.2%						
Median Family Income	\$24,200						
	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 2.43%						
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:						
	\$10,000: 2.5%						
	\$17,500: 3.4%						
	\$25,000: 3.9%						
	\$50,000: 4.6%						
		Long Term	\$1,684	109%			
		Guaranteed	\$1,048	156%			
		Nonguaranteed	\$635	73%			
		Short Term	\$188	274%			
		Total	\$1,872	116%			

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Michigan Per Capita Income: \$11,009 Population: 9,262,074

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<u>Michigan</u>									
State and Local	\$18,859.1	\$2,036.2	21.7%	n.a.	23.0%	9.5%	16.8%	7.3%	21.7%
State	\$11,069.4	\$1,195.1	26.5%	n.a.	1.3%	16.2%	26.9%	11.5%	17.7%
Local	\$11,157.5	\$1,204.6	10.4%	28.1%	37.6%	0.0%	1.8%	0.9%	21.1%
County	\$2,302.6	\$248.6	12.8%	31.6%	19.7%	0.0%	0.0%	0.9%	35.0%
Municipal	\$3,325.4	\$359.0	20.8%	19.3%	23.4%	0.0%	6.1%	2.0%	28.4%
Ind. School Dist.	\$5,125.2	\$553.3	1.6%	31.5%	54.9%	0.0%	0.0%	0.2%	11.9%

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<u>Michigan</u>									
State & Local	\$18,176.0	\$1,962.4	38.1%	6.4%	15.6%	9.1%	5.4%	3.9%	21.5%
State	\$7,178.2	\$775.0	25.8%	6.4%	36.9%	11.2%	1.3%	0.0%	18.5%
Local	\$10,997.8	\$1,187.4	46.1%	6.4%	1.6%	7.8%	8.0%	6.5%	23.5%
County	\$2,123.3	\$229.2	0.0%	18.5%	8.3%	22.1%	5.4%	6.2%	39.6%
Municipal	\$3,108.6	\$335.6	0.0%	9.6%	0.0%	7.8%	21.8%	15.7%	45.1%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
<u>Michigan</u>		Federal	State	Local		State	Local
Total General	\$18,176.0	22.5%	43.1%	34.4%	\$14,082.2	55.6%	44.4%
Education	\$6,926.1	9.3%	42.0%	48.7%	\$6,284.2	46.3%	53.7%
Public Welfare	\$2,827.1	54.6%	42.0%	3.4%	\$1,282.3	92.6%	7.4%
Health & Hospitals	\$1,658.0	7.7%	43.5%	48.8%	\$1,530.4	47.2%	52.8%
Highways	\$1,165.4	22.0%	54.1%	23.8%	\$908.6	69.4%	30.6%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'65
	General Sales: 4%	97	102	103	99	104
	Exemptions for:	Tax Effort				
	Food--Yes	116	114	107	107	100
	Pr. Drugs--Yes	Per Capita State and Local Debt Outstanding, 1980-81				
Federal Personal	Cigarettes (pack) 21¢	As Percent of U.S. Average				
Income Tax	Gasoline (gallon) 13¢	Long Term	\$1,231	79%		
Social Security Tax	Variable Rate Yes	Guaranteed	\$713	106%		
Local Property Tax	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 2.74%	Nonguaranteed	\$517	59%		
State-Local Personal	Effective State Personal	Short Term	\$33	48%		
Income Tax	Income Tax Rates, by Income Level, Family of 4, 1980:	Total	\$1,264	78%		
State-Local General	\$10,000: 1.1% \$17,500: 1.3%					
Sales Tax	\$25,000: 1.6% \$50,000: 2.8%					
Total						
Tax Burden as a Percent- age of U.S. Median						
Median Family Income	\$27,244					

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Minnesota Per Capita Income: \$10,747 Population: 4,075,969

Minnesota	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	General					
				State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$8,714.8	\$2,138.1	21.0%	n.a.	15.3%	8.0%	19.8%	11.6%	24.3%
State	\$5,671.9	\$1,391.5	25.3%	n.a.	0.1%	12.1%	30.5%	16.8%	15.2%
Local	\$5,498.9	\$1,349.1	7.2%	43.5%	24.2%	0.2%	0.0%	1.0%	23.9%
County	\$1,423.1	\$349.1	6.6%	46.3%	28.2%	0.0%	0.0%	0.4%	18.6%
Municipal	\$1,560.3	\$382.8	10.8%	23.8%	15.8%	0.6%	0.0%	3.2%	45.9%
Ind. School Dist.	\$2,097.7	\$514.6	0.8%	60.1%	29.9%	0.0%	0.0%	0.0%	9.2%

Minnesota	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$3,157.8	\$774.7	27.5%	12.2%	22.0%	11.0%	0.9%	0.1%	26.3%
Local	\$5,410.6	\$1,327.4	37.6%	9.2%	10.6%	7.4%	5.2%	5.5%	24.6%
County	\$1,388.9	\$340.8	0.0%	17.6%	39.6%	12.3%	4.1%	0.3%	26.0%
Municipal	\$1,473.3	\$361.5	0.0%	15.3%	1.6%	8.7%	14.5%	12.4%	47.5%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Minnesota	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$8,568.5	21.4%	46.8%	31.8%	\$6,734.5	59.6%	40.4%
Education	\$2,905.4	10.2%	63.6%	26.2%	\$2,609.1	70.9%	29.1%
Public Welfare	\$1,268.2	52.8%	28.6%	18.6%	\$598.8	60.5%	39.5%
Health & Hospitals	\$744.3	5.3%	45.4%	49.3%	\$705.1	47.9%	52.1%
Highways	\$884.3	23.7%	35.2%	41.0%	\$674.3	46.2%	53.8%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83				'80 '79 '77 '75 '67				
	Total	Federal	State	Local	Tax Capacity	Tax Effort	Per Capita State and Local Debt Outstanding, 1980-81		
Federal Personal							As Percent of U.S. Average		
Income Tax	12.4%						Long Term	\$1,909	124%
Social Security Tax	5.8%						Guaranteed	\$1,021	152%
Local Property Tax	2.6%						Nonguaranteed	\$888	102%
State-Local Personal							Short Term	\$32	47%
Income Tax	5.7%						Total	\$1,942	120%
State-Local General									
Sales Tax	0.7%								
Total	27.2%								
Tax Burden as a Percent- age of U.S. Median	114%								
Median Family Income	\$27,600								

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Mississippi Per Capita Income: \$7,256 Population: 2,520,637

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

	Total (millions)	Per Capita	Federal Aid	General					
				State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<u>Mississippi</u>									
State and Local	\$3,714.0	\$1,473.5	28.3%	n.a.	10.2%	19.5%	6.9%	11.8%	23.5%
State	\$2,637.5	\$1,046.4	33.6%	n.a.	0.2%	27.4%	9.7%	15.7%	13.4%
Local	\$2,045.0	\$811.3	7.9%	46.3%	18.2%	0.0%	0.0%	1.2%	26.4%
County	\$628.6	\$249.4	8.6%	21.8%	20.3%	0.0%	0.0%	1.3%	48.1%
Municipal	\$440.1	\$174.6	16.7%	28.4%	17.5%	0.0%	0.0%	3.5%	33.9%
Ind. School Dist.	\$953.4	\$378.2	2.4%	71.6%	17.0%	0.0%	0.0%	0.0%	8.9%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$3,748.7	\$1,487.2	37.2%	13.2%	11.3%	13.2%	3.5%	2.4%	19.2%
State	\$1,750.5	\$694.5	26.6%	16.0%	23.6%	10.5%	1.5%	0.0%	21.7%
Local	\$1,998.2	\$792.7	46.5%	10.8%	0.4%	15.6%	5.2%	4.5%	17.0%
County	\$613.1	\$243.2	0.5%	25.5%	0.9%	43.6%	3.6%	2.0%	24.0%
Municipal	\$424.9	\$168.6	0.0%	14.1%	0.6%	10.4%	19.3%	18.4%	37.2%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
<u>Mississippi</u>							
Total General	\$3,748.7	28.0%	47.7%	24.3%	\$2,699.1	66.2%	33.8%
Education	\$1,395.2	19.2%	64.2%	16.6%	\$1,127.8	79.4%	20.6%
Public Welfare	\$421.9	69.1%	27.4%	3.5%	\$130.3	88.5%	11.5%
Health & Hospitals	\$495.7	7.7%	31.4%	60.9%	\$457.6	34.0%	66.0%
Highways	\$495.9	21.8%	49.7%	28.4%	\$387.7	63.6%	36.4%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 5.5%	69	71	71	71	64
	Exemptions for: Food--No	Tax Effort				
	Pr. Drugs--Yes	97	96	94	95	98
Federal Personal	Cigarettes (pack) 11¢	Per Capita State and Local				
Income Tax 11.3%	Gasoline (gallon) 7¢	Debt Outstanding, 1980-81				
Social Security Tax 6.1%	Variable Rate No					
Local Property Tax 1.9%		As Percent				
State-Local Personal	Effective Prop. Tax Rate, FHA	of U.S.				
Income Tax 1.2%	Insured Mortgage, 1981: 0.86%	Amount				
State-Local General		Average				
Sales Tax 1.7%	Effective State Personal	Long Term	\$839	54%		
Total 22.2%	Income Tax Rates, by Income	Guaranteed	\$564	84%		
Tax Burden as a Percent- age of U.S. Median	Level, Family of 4, 1980:	Nonguaranteed	\$274	31%		
93%	\$10,000: -- \$17,500: 0.3%	Short Term	\$18	26%		
Median Family Income \$24,567	\$25,000: 1.2% \$50,000: 2.3%	Total	\$857	53%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Missouri Per Capita Income: \$9,876 Population: 4,916,757

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Missouri	Total (millions)	Per Capita	Federal Aid	General					
				State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$6,903.7	\$1,404.1	24.3%	n.a.	15.8%	15.3%	13.3%	11.8%	19.4%
State	\$3,794.0	\$771.6	31.0%	n.a.	0.1%	20.7%	21.0%	14.6%	12.5%
Local	\$4,279.5	\$870.4	11.8%	27.0%	25.4%	6.2%	2.9%	6.2%	20.5%
County	\$629.0	\$127.9	11.3%	12.1%	26.3%	17.6%	0.0%	4.7%	28.0%
Municipal	\$1,503.9	\$305.9	19.4%	8.6%	8.7%	10.4%	8.1%	15.6%	29.1%
Ind. School Dist.	\$2,023.7	\$411.6	1.9%	45.7%	35.5%	0.0%	0.0%	0.0%	16.9%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Missouri	Total (millions)	Per Capita	Education	Highways	Public Welfare	Health & Hospitals		Police & Fire	Sewerage & Sanit.	All Other
						Public	Police			
State & Local	\$6,950.0	\$1,413.5	37.1%	9.7%	11.7%	10.5%	5.7%	4.4%	20.9%	
State	\$2,823.3	\$574.2	22.2%	14.6%	28.1%	12.5%	1.6%	0.0%	21.1%	
Local	\$4,126.7	\$839.3	47.3%	6.4%	0.4%	9.1%	8.5%	7.5%	20.8%	
County	\$530.0	\$107.8	0.0%	16.4%	2.1%	31.0%	8.7%	5.8%	36.1%	
Municipal	\$1,348.5	\$274.3	0.0%	12.0%	0.4%	11.4%	21.6%	14.1%	40.5%	

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Missouri	State-Local General Expenditures From ALL Sources				State-Local General Expenditures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$6,950.0	24.2%	40.5%	35.3%	\$5,269.3	53.5%	46.5%
Education	\$2,577.9	10.1%	51.5%	38.4%	\$2,317.9	57.3%	0.0%
Public Welfare	\$810.8	53.6%	46.4%	0.0%	\$376.1	100.0%	0.0%
Health & Hospitals	\$728.7	6.7%	44.3%	49.0%	\$679.6	47.5%	52.5%
Highways	\$675.8	34.2%	39.0%	26.8%	\$444.7	59.3%	40.7%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 4.125% + local Exemptions for: Food--No Pr. Drugs--Yes	Tax Effort				
Federal Personal Income Tax	10.1%	84	83	81	84	86
Social Security Tax	6.1%	Per Capita State and Local Debt Outstanding, 1980-81				
Local Property Tax	2.0%	As Percent of U.S. Average				
State-Local Personal Income Tax	2.8%	Amount				
State-Local General Sales Tax	1.4%	Long Term				
Total	22.4%	\$901				
Tax Burden as a Percentage of U.S. Median Median Family Income	\$21,592	\$285				
		\$616				
		\$25				
		\$926				
		58%				
		42%				
		71%				
		36%				
		57%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Nebraska Per Capita Income: \$10,296 Population: 1,569,824

GENERAL REVENUE, 1980-81	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Nebraska</b>									
State and Local	\$2,775.8	\$1,768.2	18.5%	n.a.	23.5%	11.7%	9.2%	10.7%	26.4%
State	\$1,488.5	\$948.2	26.4%	n.a.	0.2%	18.9%	17.2%	17.8%	19.6%
Local	\$1,689.9	\$1,076.5	7.1%	22.2%	38.4%	2.6%	0.0%	1.9%	27.8%
County	\$330.2	\$210.3	6.4%	27.4%	33.3%	0.2%	0.0%	5.0%	27.7%
Municipal	\$416.3	\$265.2	14.4%	15.3%	22.6%	10.3%	0.0%	3.7%	33.7%
Ind. School Dist.	\$821.0	\$523.0	1.8%	26.1%	50.4%	0.0%	0.0%	0.1%	21.6%

DIRECT GENERAL EXPENDITURE, 1980-81	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educational	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
<b>Nebraska</b>									
State & Local	\$2,614.0	\$1,665.2	40.8%	13.7%	8.5%	9.3%	4.0%	2.5%	21.4%
State	\$1,017.9	\$648.4	30.0%	17.7%	18.8%	10.0%	1.4%	0.0%	22.1%
Local	\$1,596.2	\$1,016.8	47.6%	11.1%	1.9%	8.8%	5.6%	4.0%	21.0%
County	\$284.6	\$181.3	0.5%	31.1%	9.6%	19.4%	4.9%	0.9%	33.7%
Municipal	\$393.8	\$250.9	0.0%	20.8%	0.7%	6.0%	18.3%	13.2%	41.0%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expenditures From OWN Sources			
	Total (millions)	Percentage Federal	Percentage State	Percentage Local	Total (millions)	Percentage State	Percentage Local
<b>Nebraska</b>							
Total General	\$2,614.0	19.6%	41.1%	39.3%	\$2,101.3	51.1%	48.9%
Education	\$1,065.3	8.5%	41.5%	50.0%	\$975.0	45.4%	54.6%
Public Welfare	\$221.4	56.0%	28.6%	15.4%	\$97.3	65.0%	35.0%
Health & Hospitals	\$241.9	13.4%	34.2%	52.4%	\$209.5	39.5%	60.5%
Highways	\$356.9	23.9%	44.8%	31.3%	\$271.7	58.8%	41.2%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity					Per Capita State and Local Debt Outstanding, 1980-81	
		'80	'79	'77	'75	'67	Amount	As Percent of U.S. Average
	General Sales: 3% + local Exemptions for: Food--No Pr. Drugs--Yes	97	96	99	104	110		
	Cigarettes (pack) 18¢ Gasoline (gallon) 13.9¢ Variable Rate Yes	102	98	98	85	78		
Federal Personal Income Tax 10.1%	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 2.31%						\$2,848	185%
Social Security Tax 6.1%	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:						\$411	61%
Local Property Tax 4.5%	\$10,000: -0.6% \$17,500: 0.8% \$25,000: 1.3% \$50,000: 2.8%						\$2,436	280%
State-Local Personal Income Tax 1.0%							\$170	247%
State-Local General Sales Tax 1.5%							\$3,019	187%
Total Tax Burden as a Percentage of U.S. Median 23.2%								
Median Family Income \$21,583								

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U. S. Advisory Commission on Intergovernmental Relations

Nevada Per Capita Income: \$11,633 Population: 800,492

GENERAL REVENUE, 1980-81	PERCENTAGE DISTRIBUTION BY SOURCE									
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.	General
Nevada										
State and Local	\$1,618.7	\$2,022.1	18.5%	n.a.	15.9%	14.5%	0.0%	24.1%	27.0%	
State	\$889.0	\$1,110.6	28.9%	n.a.	2.6%	22.8%	0.0%	32.5%	13.1%	
Local	\$1,038.5	\$1,297.4	4.1%	29.3%	22.5%	3.1%	0.0%	9.7%	31.2%	
County	\$492.6	\$615.3	3.8%	5.5%	23.8%	6.5%	0.0%	13.7%	46.7%	
Municipal	\$208.7	\$260.7	5.5%	11.0%	20.4%	0.0%	0.0%	15.7%	47.4%	
Ind. School Dist.	\$360.2	\$450.0	1.9%	70.5%	19.1%	0.0%	0.0%	0.2%	8.4%	

DIRECT GENERAL EXPENDITURE, 1980-81	PERCENTAGE DISTRIBUTION BY FUNCTION									
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other	
Nevada										
State & Local	\$1,660.6	\$2,074.5	28.2%	12.1%	6.2%	9.9%	7.0%	2.1%	34.5%	
State	\$634.6	\$792.7	20.5%	23.5%	14.7%	6.7%	1.4%	0.0%	33.3%	
Local	\$1,026.1	\$1,281.8	33.0%	5.1%	1.0%	11.8%	10.5%	3.4%	35.2%	
County	\$448.7	\$560.5	0.0%	7.2%	2.3%	25.3%	11.8%	2.5%	50.7%	
Municipal	\$177.6	\$221.9	0.0%	11.2%	0.1%	4.2%	29.5%	11.4%	43.6%	

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Nevada	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$1,660.6	18.1%	40.1%	41.9%	\$1,360.8	48.9%	51.1%
Education	\$468.3	9.4%	74.0%	16.6%	\$424.1	81.7%	18.3%
Public Welfare	\$103.5	55.2%	34.2%	10.6%	\$46.4	76.3%	23.7%
Health & Hospitals	\$163.8	8.7%	19.0%	72.3%	\$149.5	20.8%	79.2%
Highways	\$201.2	50.4%	26.3%	23.2%	\$99.8	53.1%	46.9%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83 General Sales: 5.75% (incl. local)	Tax Capacity Tax Effort	'80	'79	'77	'75	'67	
			154	164	155	149	171	
Federal Personal Income Tax	12.7%	Exemptions for: Food--Yes Pr. Drugs--Yes Cigarettes (pack) 10¢ Gasoline (gallon) 10.25¢ + local (1.25¢) Variable Rate No	Per Capita State and Local Debt Outstanding, 1980-81					
Social Security Tax	5.5%		Amount					
Local Property Tax	2.6%	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.13%	As Percent of U. S. Average					
State-Local Personal Income Tax	--		Long Term					113%
State-Local General Sales Tax	0.8%	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:	Guaranteed					\$1,747
Total	21.6%		Nonguaranteed					\$796
Tax Burden as a Percent- age of U. S. Median	91%	No personal state income tax	Short Term					\$0
Median Family Income	\$28,670		Total					\$1,747
								108%

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

New Hampshire Per Capita Income: \$10,073 Population: 920,609

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<u>New Hampshire</u>									
State and Local	\$1,306.3	\$1,418.9	24.5%	n.a.	35.5%	0.0%	5.4%	15.2%	19.5%
State	\$710.6	\$771.9	35.5%	n.a.	1.1%	0.0%	9.8%	26.8%	26.7%
Local	\$734.6	\$797.9	9.2%	16.7%	62.0%	0.0%	0.0%	1.0%	11.1%
County	\$68.5	\$74.4	3.5%	39.9%	39.8%	0.0%	0.0%	0.0%	16.8%
Municipal	\$239.1	\$259.8	15.1%	16.1%	53.5%	0.0%	0.0%	1.3%	14.1%
Ind. School Dist.	\$264.8	\$287.6	0.2%	10.5%	84.8%	0.0%	0.0%	0.0%	4.5%

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<u>New Hampshire</u>									
State & Local	\$1,392.0	\$1,512.1	36.2%	12.5%	13.5%	4.9%	5.3%	4.3%	23.4%
State	\$638.5	\$693.5	21.7%	18.0%	23.2%	9.8%	1.6%	0.8%	24.9%
Local	\$753.6	\$818.6	48.4%	7.8%	5.2%	0.7%	8.3%	7.3%	22.2%
County	\$64.1	\$69.7	0.0%	0.0%	54.0%	2.2%	4.9%	0.0%	39.0%
Municipal	\$263.4	\$286.2	39.9%	9.3%	1.1%	0.5%	12.1%	11.7%	25.4%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
<u>New Hampshire</u>		Federal	State	Local		State	Local
Total General	\$1,392.0	23.0%	36.9%	40.1%	\$1,072.1	47.9%	52.1%
Education	\$503.7	9.5%	26.5%	64.0%	\$455.8	29.3%	70.7%
Public Welfare	\$187.6	45.0%	40.8%	14.3%	\$103.2	74.1%	25.9%
Health & Hospitals	\$67.8	11.6%	80.0%	8.4%	\$59.9	90.5%	9.5%
Highways	\$173.8	20.8%	49.8%	29.4%	\$137.7	62.8%	37.2%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity					
		'80	'79	'77	'75	'67	
	General Sales: None	97	97	102	103	110	
	Exemptions for: Food-n.a.	75	78	73	76	81	
	Pr. Drugs-n.a.						
Federal Personal		Per Capita State and Local Debt Outstanding, 1980-81					
Income Tax	11.4%	Cigarettes (pack)	12¢				
Social Security Tax	6.1%	Gasoline (gallon)	14¢				
Local Property Tax	2.6%	Variable Rate	No				
State-Local Personal						As Percent of U.S. Average	
Income Tax	--	Effective Prop. Tax Rate, FHA			Amount		
State-Local General		Insured Mortgage, 1980: 1.73%					
Sales Tax	--	(1981 not avail.)					
Total	20.1%	Effective State Personal			Long Term	\$1,488	96%
Tax Burden as a Percent- age of U.S. Median	84%	Income Tax Rates, by Income Level, Family of 4, 1980:			Guaranteed	\$718	106%
Median Family Income	\$24,830	No personal state income tax			Nonguaranteed	\$770	88%
					Short Term	\$119	173%
					Total	\$1,607	99%

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

New Mexico Per Capita Income: \$8,654 Population: 1,302,980

	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<u>New Mexico</u>									
State and Local	\$3,068.0	\$2,354.6	19.6%	n.a.	6.3%	18.0%	4.1%	18.4%	33.7%
State	\$2,476.9	\$1,901.0	18.8%	n.a.	0.4%	20.8%	5.0%	21.4%	33.6%
Local	\$1,230.1	\$944.1	11.0%	50.7%	14.9%	2.9%	0.0%	2.8%	17.6%
County	\$148.2	\$113.7	18.5%	14.9%	27.8%	2.0%	0.0%	8.4%	28.4%
Municipal	\$404.9	\$310.7	16.6%	27.8%	8.6%	8.1%	0.0%	5.5%	33.5%
Ind. School Dist.	\$665.7	\$510.9	6.1%	72.9%	15.4%	0.0%	0.0%	0.0%	5.5%

	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<u>New Mexico</u>									
State and Local	\$2,467.2	\$1,893.5	42.0%	11.1%	7.9%	8.5%	4.6%	2.7%	23.2%
State	\$1,275.3	\$978.8	30.8%	16.9%	15.1%	12.6%	1.5%	0.0%	23.2%
Local	\$1,191.9	\$914.7	54.0%	5.0%	0.3%	4.1%	7.8%	5.7%	23.1%
County	\$120.9	\$92.8	0.0%	18.0%	2.4%	21.9%	13.5%	2.0%	42.2%
Municipal	\$406.6	\$312.0	0.0%	9.2%	0.3%	5.4%	18.9%	16.1%	50.1%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
<u>New Mexico</u>		Federal	State	Local		State	Local
Total General	\$2,467.2	24.4%	59.0%	16.6%	\$1,866.3	78.0%	22.0%
Education	\$1,036.2	18.1%	70.0%	11.9%	\$848.5	85.5%	14.5%
Public Welfare	\$196.1	69.7%	28.2%	2.1%	\$59.4	93.2%	6.8%
Health & Hospitals	\$209.1	10.9%	62.3%	26.9%	\$186.3	69.9%	30.1%
Highways	\$274.0	30.3%	54.0%	15.7%	\$190.9	77.5%	22.5%

TAX BURDENS AND DEBT

		Selected State Tax Rates, 1/83					Tax Capacity				
		General Sales: 3.5% + local Exemptions for:					'80	'79	'77	'75	'67
						107	105	101	94	94	
<u>Direct Taxes as a Percentage of City Median Family Income, 1980</u>						<u>Tax Effort</u>	83	84	76	88	92
Federal Personal						<u>Per Capita State and Local Debt Outstanding, 1980-81</u>					
Income Tax	12.3%	Cigarettes (pack)		Pr. Drugs--No	12¢						
Social Security Tax	5.8%	Gasoline (gallon)		Variable Rate	11¢						
Local Property Tax	2.5%										
State-Local Personal											
Income Tax	0.7%	<u>Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.14%</u>									
State-Local General											
Sales Tax	1.4%					Long Term	\$2,051	133%			
Total	22.7%					Guaranteed	\$257	38%			
Tax Burden as a Percent- age of U.S. Median	95%	<u>Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:</u>				Nonguaranteed	\$1,793	206%			
Median Family Income	\$27,290	\$10,000:-1.9%	\$17,500:-0.4%	\$25,000: 0.5%	\$50,000: 2.4%	Short Term	\$16	23%			
						Total	\$2,067	128%			

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

New York Per Capita Income: \$11,440 Population: 17,558,040

	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>New York</b>									
State and Local	\$43,944.0	\$2,502.8	19.3%	n.a.	21.1%	12.3%	23.1%	8.6%	15.5%
State	\$23,539.0	\$1,340.6	28.3%	n.a.	0.0%	12.6%	34.6%	12.0%	12.5%
Local	\$32,450.7	\$1,848.2	5.6%	34.5%	28.6%	7.5%	6.2%	3.0%	14.5%
County	\$5,973.5	\$340.2	5.6%	40.8%	20.3%	17.9%	0.0%	0.7%	14.7%
Municipal	\$18,314.3	\$1,043.1	7.4%	31.0%	22.5%	7.5%	11.1%	4.5%	16.0%
Ind. School Dist.	\$6,409.2	\$365.0	0.3%	44.5%	49.3%	0.0%	0.0%	0.9%	5.0%

	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<b>New York</b>									
State & Local	\$42,467.6	\$2,418.7	29.9%	6.1%	16.3%	9.4%	5.5%	3.7%	29.1%
State	\$12,221.5	\$696.1	19.1%	9.9%	15.4%	16.4%	1.1%	0.2%	37.9%
Local	\$30,246.1	\$1,722.6	34.3%	4.6%	16.6%	6.6%	7.2%	5.1%	25.6%
County	\$5,670.8	\$323.0	6.6%	5.6%	36.9%	10.0%	7.1%	7.8%	26.1%
Municipal	\$16,178.3	\$921.4	24.1%	3.7%	18.2%	8.7%	9.8%	5.2%	30.2%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expenditures From OWN Sources			
	Total (millions)	Percentage Financed by:		Total (millions)	Percentage:		
<b>New York</b>		Federal	State	Local	State	Local	
Total General	\$42,467.6	20.0%	37.1%	42.9%	\$33,969.7	46.4%	53.6%
Education	\$12,708.2	10.1%	47.1%	42.7%	\$11,421.0	52.4%	47.6%
Public Welfare	\$6,916.8	53.1%	23.4%	23.5%	\$3,243.9	50.0%	50.0%
Health & Hospitals	\$3,994.6	5.2%	51.8%	43.0%	\$3,787.0	54.6%	45.4%
Highways	\$2,602.4	19.6%	32.4%	48.0%	\$2,093.2	40.3%	59.7%

TAX BURDENS AND DEBT

	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
Direct Taxes as a Percentage of City Median Family Income, 1980	General Sales: 4% + local Exemptions for: Food--Yes Pr. Drugs--Yes	Tax Effort 167 172 169 160 138				
Federal Personal Income Tax 12.2%	Cigarettes (pack) 15¢	Per Capita State and Local Debt Outstanding, 1980-81				
Social Security Tax 5.9%	Gasoline (gallon) 8¢	As Percent of U.S. Average				
Local Property Tax 3.8%	Variable Rate No	Amount				
State-Local Personal Income Tax 6.1%	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 2.75%	Long Term \$2,528 164%				
State-Local General Sales Tax 1.9%	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:	Guaranteed \$1,005 149%				
Total 29.9%	\$10,000: 1.3% \$17,500: 2.3%	Nonguaranteed \$1,522 175%				
Tax Burden as a Percentage of U.S. Median Median Family Income \$27,046	\$25,000: 4.2% \$50,000: 7.0%	Short Term \$158 231%				
		Total \$2,687 167%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

North Carolina Per Capita Income: \$8,679 Population: 5,881,812

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

North Carolina	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General				Charges & Misc.
						Sales Tax	Income Taxes	Other Taxes		
State and Local	\$8,372.8	\$1,423.5	24.4%	n.a.	13.3%	11.3%	18.9%	13.0%	19.0%	
State	\$5,791.8	\$984.7	27.4%	n.a.	0.9%	12.8%	27.3%	18.3%	13.4%	
Local	\$4,647.7	\$790.2	9.9%	42.2%	22.9%	4.5%	0.0%	0.7%	19.9%	
County	\$3,470.1	\$590.0	6.1%	52.2%	21.7%	6.0%	0.0%	0.5%	13.5%	
Municipal	\$1,037.5	\$176.4	19.0%	13.9%	29.9%	0.0%	0.0%	1.5%	35.7%	
Ind. School Dist.	----- not applicable -----									

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

North Carolina	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$3,654.1	\$621.2	29.3%	14.5%	18.9%	11.3%	2.1%	0.0%	23.9%
Local	\$4,703.7	\$799.7	53.8%	2.3%	3.4%	8.5%	6.7%	4.5%	20.9%
County	\$3,477.0	\$591.1	72.7%	0.0%	4.5%	7.2%	2.6%	1.0%	12.0%
Municipal	\$963.2	\$163.8	0.0%	11.3%	0.1%	2.2%	23.2%	17.8%	45.4%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

North Carolina	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$8,357.8	24.5%	51.6%	24.0%	\$6,311.9	68.3%	31.7%
Education	\$3,600.1	14.4%	61.2%	24.4%	\$3,082.6	71.5%	28.5%
Public Welfare	\$847.3	71.9%	13.0%	15.1%	\$237.9	46.1%	53.9%
Health & Hospitals	\$812.4	8.9%	49.2%	41.9%	\$740.0	54.0%	46.0%
Highways	\$639.9	32.7%	55.5%	11.8%	\$430.7	82.5%	17.5%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity					Per Capita State and Local Debt Outstanding, 1980-81	
		'80	'79	'77	'75	'67	Amount	As Percent of U.S. Average
	General Sales: 3% + local	80	82	83	84	78		
	Exemptions for: Food--No	97	92	88	87	94		
	Pr. Drugs--Yes							
Federal Personal								
Income Tax	10.3%							
Social Security Tax	6.1%							
Local Property Tax	1.8%							
State-Local Personal								
Income Tax	3.5%							
State-Local General								
Sales Tax	1.2%							
Total	22.9%							
Tax Burden as a Percent- age of U.S. Median	96%							
Median Family Income	\$21,900							
	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.07%							
	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:							
	\$10,000: 2.3%	\$17,500: 2.7%						
	\$25,000: 3.9%	\$50,000: 5.1%						
		Long Term	\$795	51%				
		Guaranteed	\$428	63%				
		Nonguaranteed	\$367	42%				
		Short Term	\$54	79%				
		Total	\$849	52%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

North Dakota Per Capita Income: \$10,525 Population: 652,716

	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>North Dakota</b>									
State and Local	\$1,456.9	\$2,232.0	19.9%	n.a.	13.0%	8.9%	7.1%	15.2%	36.0%
State	\$1,080.1	\$1,654.8	22.5%	n.a.	0.2%	12.0%	9.6%	19.9%	35.7%
Local	\$626.2	\$959.4	7.3%	37.0%	29.7%	0.0%	0.0%	1.0%	24.9%
County	\$148.5	\$227.5	7.2%	29.6%	37.1%	0.0%	0.0%	1.2%	24.9%
Municipal	\$154.9	\$237.3	15.1%	16.1%	14.4%	0.0%	0.0%	2.9%	51.4%
Ind. School Dist.	\$322.8	\$494.6	2.1%	49.4%	29.4%	0.0%	0.0%	0.0%	19.2%

	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<b>North Dakota</b>									
State & Local	\$1,270.6	\$1,946.6	37.7%	14.1%	9.0%	4.4%	2.8%	2.5%	29.6%
State	\$693.7	\$1,062.7	26.8%	15.8%	14.6%	7.4%	0.7%	0.0%	34.6%
Local	\$577.0	\$883.9	50.7%	12.0%	2.3%	0.8%	5.3%	5.4%	23.4%
County	\$108.7	\$166.5	1.9%	35.2%	12.1%	2.6%	6.6%	0.0%	41.6%
Municipal	\$152.4	\$233.5	0.0%	17.9%	0.0%	1.2%	14.2%	20.5%	46.1%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
<b>North Dakota</b>							
Total General	\$1,270.6	22.8%	53.7%	23.6%	\$981.4	69.5%	30.5%
Education	\$478.6	12.1%	61.5%	26.3%	\$420.5	70.0%	30.0%
Public Welfare	\$114.8	59.0%	30.5%	10.4%	\$47.0	74.5%	25.5%
Health & Hospitals	\$55.7	18.3%	76.7%	5.0%	\$45.5	93.8%	6.2%
Highways	\$179.0	35.0%	38.5%	26.5%	\$116.4	59.3%	40.7%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3%	108	106	97	100	92
	Exemptions for: Food--Yes	Tax Effort	79	77	88	92
	Pr. Drugs--Yes	<u>Per Capita State and Local Debt Outstanding, 1980-81</u>				
Federal Personal		Amount		As Percent of U.S. Average		
Income Tax	11.9%	Cigarettes (pack)	12¢	Long Term	\$1,239	80%
Social Security Tax	6.1%	Gasoline (gallon)	8¢	Guaranteed	\$294	43%
Local Property Tax	2.0%	Variable Rate	No	Nonguaranteed	\$944	108%
State-Local Personal		Effective Prop. Tax Rate, FHA		Short Term	\$13	19%
Income Tax	1.5%	Insured Mortgage, 1981: 1.01%		Total	\$1,252	77%
State-Local General		Effective State Personal				
Sales Tax	0.6%	Income Tax Rates, by Income				
Total	22.1%	Level, Family of 4, 1980:				
Tax Burden as a Percent- age of U.S. Median	93%	\$10,000: 0.5%	\$17,500: 0.8%			
Median Family Income	\$26,000	\$25,000: 1.5%	\$50,000: 2.2%			

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Ohio Per Capita Income: \$10,371 Population: 10,797,620

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Ohio	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$16,461.4	\$1,524.5	21.2%	n.a.	19.3%	10.9%	15.1%	12.0%	21.6%
State	\$9,296.8	\$861.0	26.6%	n.a.	1.6%	17.6%	17.5%	19.7%	17.1%
Local	\$10,859.9	\$1,005.8	9.4%	33.1%	27.8%	1.5%	7.9%	1.3%	19.0%
County	\$2,524.9	\$233.8	8.2%	35.9%	18.5%	4.3%	0.0%	2.3%	30.9%
Municipal	\$2,916.7	\$270.1	16.8%	9.7%	10.8%	0.0%	29.4%	2.3%	31.0%
Ind. School Dist.	\$4,769.6	\$441.7	0.8%	48.7%	42.6%	0.0%	0.0%	0.0%	7.8%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Ohio	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health		Sewer- age & Sanit.	All Other
						& Hos- pitals	Police & Fire		
State & Local	\$16,971.5	\$1,571.8	37.6%	7.1%	13.7%	10.1%	5.3%	5.4%	20.8%
State	\$6,342.4	\$587.4	26.3%	9.2%	27.6%	15.8%	0.8%	2.6%	17.7%
Local	\$10,629.1	\$984.4	44.4%	5.8%	5.5%	6.7%	7.9%	7.0%	22.6%
County	\$2,424.9	\$224.6	2.2%	9.1%	23.9%	23.3%	4.0%	5.7%	31.8%
Municipal	\$2,788.0	\$258.2	0.0%	11.4%	0.1%	4.2%	24.7%	17.3%	42.3%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Ohio	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$16,971.5	20.5%	43.1%	36.3%	\$13,485.4	54.3%	45.7%
Education	\$6,387.1	8.7%	54.9%	36.4%	\$5,829.0	60.1%	39.9%
Public Welfare	\$2,331.1	48.2%	42.2%	9.6%	\$1,206.4	81.5%	18.5%
Health & Hospitals	\$1,720.6	7.6%	57.4%	35.0%	\$1,589.5	62.1%	37.9%
Highways	\$1,204.5	24.0%	48.4%	27.6%	\$915.6	63.7%	36.3%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 5% + local	97	99	103	103	100
	Exemptions for:	Tax Effort				
	Food--Yes	87	86	78	80	82
	Pr. Drugs--Yes					
Federal Personal	Cigarettes (pack) 14¢	Per Capita State and Local				
Income Tax 12.4%	Gasoline (gallon) 11.7¢	Debt Outstanding, 1980-81				
Social Security Tax 5.7%	Variable Rate Yes					
Local Property Tax 2.0%						
State-Local Personal	Effective Prop. Tax Rate, FHA	As Percent				
Income Tax 3.1%	Insured Mortgage, 1981: 1.07%	of U.S.				
State-Local General		Amount				
Sales Tax 1.0%		Average				
Total 24.2%	Effective State Personal	Long Term	\$917	59%		
Tax Burden as a Percent- age of U.S. Median	Income Tax Rates, by Income	Guaranteed	\$472	70%		
102%	Level, Family of 4, 1980:	Nonguaranteed	\$444	51%		
Median Family Income \$27,700	\$10,000: 0.5% \$17,500: 1.0%	Short Term	\$126	183%		
	\$25,000: 1.5% \$50,000: 2.3%	Total	\$1,043	64%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U. S. Advisory Commission on Intergovernmental Relations

Oklahoma Per Capita Income: \$10,210 Population: 3,025,289

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Oklahoma</b>									
State and Local	\$5,339.2	\$1,764.9	19.5%	n.a.	9.2%	12.4%	11.7%	23.9%	23.3%
State	\$3,737.0	\$1,235.2	21.8%	n.a.	0.0%	10.2%	16.7%	32.8%	18.5%
Local	\$2,555.9	\$844.9	8.8%	36.3%	19.3%	11.0%	0.0%	1.9%	22.7%
County	\$347.7	\$114.9	5.4%	34.9%	27.8%	0.0%	0.0%	0.3%	31.6%
Municipal	\$929.9	\$307.4	16.9%	3.1%	5.4%	30.3%	0.0%	4.5%	39.8%
Ind. School Dist.	\$1,269.8	\$419.7	2.0%	61.2%	27.2%	0.0%	0.0%	0.4%	9.2%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$4,789.4	\$1,583.1	40.3%	10.9%	13.0%	8.6%	4.4%	2.5%	20.3%
State	\$2,373.1	\$784.4	30.2%	13.2%	26.1%	9.7%	1.6%	0.0%	19.1%
Local	\$2,416.3	\$798.7	50.1%	8.6%	0.2%	7.5%	7.2%	5.0%	21.4%
County	\$299.5	\$99.0	0.6%	38.6%	1.3%	23.3%	5.2%	0.1%	31.0%
Municipal	\$837.6	\$276.9	0.0%	10.9%	0.1%	12.9%	18.9%	14.4%	42.8%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
<b>Oklahoma</b>							
Total General	\$4,789.4	21.7%	51.8%	26.5%	\$3,749.9	66.1%	33.9%
Education	\$1,928.6	10.4%	68.4%	21.2%	\$1,728.1	76.3%	23.7%
Public Welfare	\$624.3	61.5%	37.6%	0.9%	\$240.5	97.6%	2.4%
Health & Hospitals	\$411.6	7.8%	48.6%	43.6%	\$379.5	52.8%	47.2%
Highways	\$520.3	18.2%	63.8%	18.0%	\$425.5	78.0%	22.0%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 2% + local	117	113	105	103	102
	Exemptions for: Food--No	72	71	70	70	80
	Pr. Drugs--Yes	Per Capita State and Local				
Federal Personal		Debt Outstanding, 1980-81				
Income Tax	11.3%					
Social Security Tax	6.1%					
Local Property Tax	1.1%					
State-Local Personal						As Percent
Income Tax	1.5%					of U.S.
State-Local General						Average
Sales Tax	1.3%					
Total	21.3%					
Tax Burden as a Percent- age of U.S. Median	89%					
Median Family Income	\$24,392					
	Effective Prop. Tax Rate, FHA					
	Insured Mortgage, 1981: 0.82%					
	Effective State Personal					
	Income Tax Rates, by Income					
	Level, Family of 4, 1980:					
	\$10,000: 0.4%					
	\$17,500: 0.7%					
	\$25,000: 1.6%					
	\$50,000: 3.3%					

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Oregon Per Capita Income: \$9,991 Population: 2,633,148

Oregon	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$5,651.9	\$2,146.5	22.1%	n.a.	20.9%	0.0%	20.5%	10.1%	26.3%
State	\$3,338.8	\$1,268.0	27.5%	n.a.	0.0%	0.0%	34.8%	13.4%	24.3%
Local	\$3,229.9	\$1,226.6	10.3%	27.6%	36.6%	0.0%	0.0%	3.8%	21.7%
County	\$647.2	\$245.8	24.2%	33.8%	17.6%	0.0%	0.0%	3.2%	21.2%
Municipal	\$685.0	\$260.1	17.9%	8.6%	27.9%	0.0%	0.0%	8.9%	36.7%
Ind. School Dist.	\$1,629.6	\$618.9	1.1%	37.7%	48.8%	0.0%	0.0%	0.0%	12.4%

Oregon	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$5,534.0	\$2,101.7	37.5%	9.0%	9.1%	5.8%	5.1%	2.6%	30.9%
State	\$2,293.7	\$871.1	20.6%	12.6%	20.8%	8.0%	1.5%	0.0%	36.5%
Local	\$3,240.3	\$1,230.6	49.5%	6.4%	0.9%	4.2%	7.6%	4.5%	27.0%
County	\$592.2	\$224.9	0.0%	22.1%	4.8%	11.4%	7.8%	3.4%	50.4%
Municipal	\$686.8	\$260.8	0.0%	11.0%	0.2%	2.1%	22.8%	16.0%	47.9%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Oregon	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$5,534.0	22.6%	40.7%	36.7%	\$4,282.4	52.6%	47.4%
Education	\$2,075.9	8.8%	44.9%	46.2%	\$1,892.5	49.3%	50.7%
Public Welfare	\$505.9	64.7%	28.5%	6.8%	\$178.5	80.6%	19.4%
Health & Hospitals	\$318.6	9.9%	60.0%	30.1%	\$286.9	66.6%	33.4%
Highways	\$496.4	32.4%	51.5%	16.1%	\$335.4	76.2%	23.8%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: None	103	105	104	100	106
	Exemptions for: Food--n.a.	Tax Effort				
	Pr. Drugs--n.a.	93	94	93	97	101
	Cigs.(pack) 19¢(9¢ after 7/83)	Per Capita State and Local Debt Outstanding, 1980-81				
Federal Personal	Gasoline (gallon) 8¢	As Percent of U.S.				
Income Tax 12.4%	Variable Rate No	Amount				
Social Security Tax 5.8%	Effective Prop. Tax Rate, FHA	Average				
Local Property Tax 3.1%	Insured Mortgage, 1981: 1.56%	Long Term \$3,135 203%				
State-Local Personal		Guaranteed \$2,599 386%				
Income Tax 4.2%	Effective State Personal	Nonguaranteed \$536 61%				
State-Local General	Income Tax Rates, by Income	Short Term \$34 49%				
Sales Tax --	Level, Family of 4, 1980:	Total \$3,170 197%				
Total 25.5%	\$10,000: 2.3% \$17,500: 2.6%					
Tax Burden as a Percent- age of U.S. Median	\$25,000: 4.0% \$50,000: 5.6%					
107%						
Median Family Income \$27,552						

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Pennsylvania Per Capita Income: \$10,373 Population: 11,863,890

	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<u>Pennsylvania</u>									
State and Local	\$19,716.9	\$1,661.9	21.0%	n.a.	16.0%	10.6%	19.2%	16.5%	16.9%
State	\$12,002.7	\$1,011.7	25.5%	n.a.	0.8%	17.4%	22.6%	22.5%	11.2%
Local	\$11,590.6	\$977.0	9.2%	32.8%	26.3%	0.0%	9.2%	4.7%	17.8%
County	\$1,512.3	\$127.5	10.2%	42.5%	30.3%	0.0%	0.0%	0.6%	16.4%
Municipal	\$2,645.7	\$223.0	14.6%	14.6%	18.5%	0.0%	26.5%	6.2%	19.5%
Ind. School Dist.	\$5,605.1	\$472.5	1.7%	44.2%	34.5%	0.0%	4.4%	5.5%	9.8%

	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
<u>Pennsylvania</u>									
State & Local	\$18,909.7	\$1,593.9	34.9%	7.6%	16.4%	6.7%	4.3%	4.5%	25.6%
State	\$7,583.4	\$639.2	17.8%	12.4%	35.6%	10.6%	1.8%	0.1%	21.7%
Local	\$11,326.3	\$954.7	46.4%	4.3%	3.6%	4.1%	6.0%	7.5%	28.2%
County	\$1,417.7	\$119.5	0.1%	2.7%	23.0%	14.1%	1.1%	0.6%	58.4%
Municipal	\$2,652.3	\$223.6	0.0%	8.6%	3.0%	4.1%	20.2%	18.1%	45.8%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expenditures From OWN Sources			
	Total (millions)	Percentage Federal	Percentage State	Percentage Local	Total (millions)	Percentage State	Percentage Local
<u>Pennsylvania</u>							
Total General	\$18,909.7	21.9%	42.9%	35.2%	\$14,777.1	55.0%	45.0%
Education	\$6,603.5	9.3%	49.1%	41.5%	\$5,986.3	54.2%	45.8%
Public Welfare	\$3,101.9	51.5%	43.8%	4.7%	\$1,503.7	90.4%	9.6%
Health & Hospitals	\$1,272.4	5.2%	76.2%	18.6%	\$1,206.1	80.4%	19.6%
Highways	\$1,428.8	28.0%	47.6%	24.4%	\$1,029.4	66.1%	33.9%

TAX BURDENS AND DEBT

	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
Direct Taxes as a Percentage of City Median Family Income, 1980	General Sales: 6%	93	92	98	97	91
	Exemptions for: Food--Yes	104	105	94	93	99
	Pr. Drugs--Yes					
Federal Personal Income Tax	Cigarettes (pack) 18¢					
Social Security Tax	Gasoline (gallon) 11¢					
Local Property Tax	Variable Rate No					
State-Local Personal Income Tax	Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.50%					
State-Local General Sales Tax	Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
Total	\$10,000: 2.2% \$17,500: 2.2% \$25,000: 2.2% \$50,000: 2.2%					
Tax Burden as a Percentage of U.S. Median Family Income		114%				
Median Family Income		\$28,112				
			Long Term	\$1,570	102%	
			Guaranteed	\$648	96%	
			Nonguaranteed	\$922	106%	
			Short Term	\$67	98%	
			Total	\$1,638	101%	

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.





U.S. Advisory Commission on Intergovernmental Relations

South Dakota Per Capita Income: \$8,793 Population: 690,767

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
South Dakota									
State and Local	\$1,180.0	\$1,708.2	27.8%	n.a.	21.5%	15.2%	0.3%	12.7%	22.4%
State	\$733.8	\$1,062.3	36.1%	n.a.	0.0%	21.5%	0.5%	18.5%	23.3%
Local	\$590.6	\$854.9	10.7%	23.2%	43.0%	3.7%	0.0%	2.3%	17.1%
County	\$110.4	\$159.8	10.3%	17.3%	46.3%	0.0%	0.0%	6.5%	19.6%
Municipal	\$155.4	\$225.0	23.0%	7.2%	23.4%	14.0%	0.0%	2.0%	30.4%
Ind. School Dist.	\$305.0	\$441.5	4.2%	34.7%	52.6%	0.0%	0.0%	0.2%	8.4%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
South Dakota									
State & Local	\$1,184.6	\$1,714.9	34.9%	17.7%	9.7%	4.7%	3.3%	2.6%	27.1%
State	\$647.3	\$937.1	20.6%	22.1%	17.2%	5.9%	1.1%	0.0%	33.1%
Local	\$537.2	\$777.8	52.2%	12.3%	0.8%	3.1%	5.9%	5.8%	19.9%
County	\$96.0	\$138.9	0.0%	41.0%	3.9%	7.7%	8.1%	0.8%	38.5%
Municipal	\$146.0	\$211.3	0.0%	15.0%	0.2%	6.5%	16.2%	20.4%	41.7%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
South Dakota		Federal	State	Local		State	Local
Total General	\$1,184.6	27.7%	44.7%	27.6%	\$856.3	61.8%	38.2%
Education	\$413.6	15.5%	45.3%	39.2%	\$349.4	53.6%	46.4%
Public Welfare	\$115.2	70.9%	25.7%	3.4%	\$33.5	88.3%	11.7%
Health & Hospitals	\$55.3	40.0%	26.4%	33.6%	\$33.2	44.0%	56.0%
Highways	\$209.6	27.0%	44.7%	28.4%	\$153.1	61.2%	38.8%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 4% + local	90	92	89	93	91
	Exemptions for: Food--No	88	84	87	88	107
	Pr. Drugs--Yes					
Federal Personal	Cigarettes (pack) 15¢	Per Capita State and Local Debt Outstanding, 1980-81				
Income Tax 9.4%	Gasoline (gallon) 13¢					
Social Security Tax 6.1%	Variable Rate No					
Local Property Tax 3.5%	Effective Prop. Tax Rate, FHA	Amount				
State-Local Personal	Insured Mortgage, 1981: 1.69%	As Percent of U.S. Average				
Income Tax --						
State-Local General	Effective State Personal					
Sales Tax 2.0%	Income Tax Rates, by Income					
Total 21.0%	Level, Family of 4, 1980:					
Tax Burden as a Percent- age of U.S. Median	No personal state income tax	Long Term	\$1,633	106%		
Median Family Income \$18,666		Guaranteed	\$136	20%		
		Nonguaranteed	\$1,496	172%		
		Short Term	\$1	2%		
		Total	\$1,635	101%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Tennessee Per Capita Income: \$8,604 Population: 4,591,117

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
<b>Tennessee</b>									
State and Local	\$6,553.9	\$1,427.5	25.8%	n.a.	14.8%	20.6%	3.5%	12.9%	22.4%
State	\$3,787.3	\$824.9	34.9%	n.a.	0.0%	27.6%	6.1%	18.0%	13.4%
Local	\$3,811.3	\$830.2	9.6%	26.6%	25.4%	8.0%	0.0%	4.3%	26.2%
County	\$1,914.2	\$416.9	3.2%	30.6%	25.5%	12.6%	0.0%	2.2%	25.9%
Municipal	\$1,984.6	\$432.3	11.6%	20.8%	24.1%	3.2%	0.0%	6.2%	34.2%
Ind. School Dist.	\$23.3	\$5.1	0.6%	54.1%	0.0%	0.0%	0.0%	0.0%	45.4%

	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public & Hos- pital	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
<b>Tennessee</b>									
State & Local	\$6,416.2	\$1,397.5	34.2%	10.5%	10.7%	13.1%	5.0%	4.5%	22.0%
State	\$2,765.0	\$602.3	29.0%	15.6%	23.5%	12.0%	0.9%	0.0%	19.0%
Local	\$3,651.2	\$795.3	38.2%	6.6%	1.0%	13.9%	8.1%	7.9%	24.3%
County	\$1,699.8	\$370.2	46.3%	7.4%	1.5%	23.2%	2.5%	0.7%	18.4%
Municipal	\$1,768.1	\$385.1	33.2%	6.5%	0.6%	6.4%	14.4%	15.2%	23.8%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
<b>Tennessee</b>							
Total General	\$6,416.2	26.3%	37.9%	35.8%	\$4,728.0	51.4%	48.6%
Education	\$2,197.0	14.5%	55.4%	30.1%	\$1,877.6	64.8%	35.2%
Public Welfare	\$684.0	66.4%	28.0%	5.6%	\$229.8	83.4%	16.6%
Health & Hospitals	\$838.5	6.2%	33.1%	60.7%	\$786.9	35.3%	64.7%
Highways	\$672.6	39.2%	42.3%	18.5%	\$409.1	69.6%	30.4%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 4.5% + local	79	81	83	84	78
	Exemptions for: Food--No	84	87	83	79	87
	Pr. Drugs--Yes					
Federal Personal		Per Capita State and Local				
Income Tax	11.2%	Debt Outstanding, 1980-81				
Social Security Tax	6.1%					
Local Property Tax	3.0%					
State-Local Personal						As Percent
Income Tax	--					of U.S.
State-Local General						Average
Sales Tax	1.8%	Long Term	\$1,322	85%		
Total	22.1%	Guaranteed	\$620	92%		
Tax Burden as a Percent- age of U.S. Median	93%	Nonguaranteed	\$701	80%		
Median Family Income	\$24,263	Short Term	\$100	146%		
		Total	\$1,422	88%		

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Texas Per Capita Income: \$10,743 Population: 14,229,280

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
Texas									
State and Local	\$23,617.1	\$1,659.8	17.6%	n.a.	19.5%	15.1%	0.0%	23.3%	24.5%
State	\$13,799.1	\$969.8	22.8%	n.a.	0.1%	21.7%	0.0%	37.4%	17.9%
Local	\$13,638.9	\$958.5	7.4%	27.8%	33.7%	4.2%	0.0%	2.4%	24.5%
County	\$1,775.0	\$124.7	6.8%	5.1%	50.4%	0.0%	0.0%	3.9%	33.8%
Municipal	\$3,664.0	\$257.5	16.2%	1.5%	26.3%	15.0%	0.0%	7.2%	33.7%
Ind. School Dist.	\$6,886.5	\$484.0	1.5%	52.8%	36.4%	0.0%	0.0%	0.0%	9.3%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
Texas									
State & Local	\$21,333.8	\$1,499.3	41.0%	11.7%	8.2%	9.7%	4.9%	3.5%	21.0%
State	\$8,150.2	\$572.8	29.6%	21.0%	20.7%	11.3%	1.2%	0.0%	16.3%
Local	\$13,183.7	\$926.5	48.1%	6.0%	0.4%	8.7%	7.1%	5.7%	24.0%
County	\$1,838.2	\$129.2	0.0%	16.7%	2.3%	30.2%	5.7%	0.3%	44.8%
Municipal	\$3,631.0	\$255.2	0.0%	13.4%	0.3%	5.3%	23.0%	17.2%	40.7%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
Texas		Federal	State	Local		State	Local
Total General	\$21,333.8	19.5%	41.5%	39.1%	\$17,180.3	51.5%	48.5%
Education	\$8,743.4	12.0%	58.3%	29.7%	\$7,695.8	66.2%	33.8%
Public Welfare	\$1,741.2	65.7%	32.6%	1.7%	\$597.4	94.9%	5.1%
Health & Hospitals	\$2,066.6	6.6%	39.2%	54.1%	\$1,930.0	42.0%	58.0%
Highways	\$2,505.6	23.4%	44.7%	31.9%	\$1,919.5	58.3%	41.7%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83 General Sales: 4% + local Exemptions for:	Tax Capacity					Per Capita State and Local Debt Outstanding, 1980-81	
		'80	'79	'77	'75	'67		
Federal Personal		124	122	116	116	98		
Income Tax	13.7%	65	63	67	66	75		
Social Security Tax	5.0%							
Local Property Tax	2.6%							
State-Local Personal								
Income Tax	—							
State-Local General								
Sales Tax	1.1%							
Total	22.4%							
Tax Burden as a Percent- age of U.S. Median	94%							
Median Family Income	\$31,486							
		Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.68%						
		Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:						
		No personal state income tax						
		Long Term	\$1,564	101%				
		Guaranteed	\$702	104%				
		Nonguaranteed	\$862	99%				
		Short Term	\$17	25%				
		Total	\$1,582	98%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Utah Per Capita Income: \$8,307 Population: 1,461,036

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Utah	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	General			
						Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$2,489.6	\$1,704.0	24.6%	n.a.	15.0%	17.2%	13.5%	7.9%	21.9%
State	\$1,679.8	\$1,149.8	31.6%	n.a.	0.0%	20.8%	20.0%	9.8%	17.8%
Local	\$1,301.4	\$890.8	6.2%	37.1%	28.7%	6.0%	0.0%	2.5%	19.6%
County	\$270.8	\$185.3	12.2%	14.9%	33.7%	8.9%	0.0%	2.2%	28.2%
Municipal	\$264.1	\$180.8	12.1%	8.2%	16.1%	20.2%	0.0%	10.0%	33.4%
Ind. School Dist.	\$731.3	\$500.5	1.4%	57.2%	30.0%	0.0%	0.0%	0.0%	11.4%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Utah	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$1,199.6	\$821.0	32.1%	17.1%	18.9%	9.7%	1.6%	0.0%	20.7%
Local	\$1,290.2	\$883.1	55.7%	5.7%	0.6%	3.9%	7.1%	3.7%	23.4%
County	\$250.5	\$171.4	0.1%	12.5%	2.9%	18.9%	11.1%	2.9%	51.6%
Municipal	\$278.5	\$190.6	0.0%	15.3%	0.0%	0.1%	22.8%	10.1%	51.8%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Utah	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$2,489.8	24.6%	46.4%	29.0%	\$1,877.8	61.5%	38.5%
Education	\$1,103.9	10.9%	62.8%	26.3%	\$983.5	70.5%	29.5%
Public Welfare	\$233.5	64.6%	33.8%	1.7%	\$82.7	95.3%	4.7%
Health & Hospitals	\$166.4	14.2%	62.9%	22.9%	\$142.8	73.3%	26.7%
Highways	\$278.7	45.8%	37.0%	17.2%	\$151.1	68.2%	31.8%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83 General Sales: 4% + local Exemptions for: Food--No Pr. Drugs--Yes	Tax Capacity Tax Effort				
		'80	'79	'77	'75	'67
Federal Personal Income Tax	12.0%	101	99	91	89	111
Social Security Tax	6.0%					
Local Property Tax	2.3%					
State-Local Personal Income Tax	3.5%					
State-Local General Sales Tax	1.5%					
Total	25.3%					
Tax Burden as a Percent- age of U.S. Median Median Family Income	106%					
	\$26,326					
		Per Capita State and Local Debt Outstanding, 1980-81				
		As Percent of U.S. Average				
		Long Term	\$1,484			96%
		Guaranteed	\$443			66%
		Nonguaranteed	\$1,040			119%
		Short Term	\$1			1%
		Total	\$1,485			92%
		Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.03%				
		Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:				
		\$10,000: 2.0%	\$17,500: 2.4%			
		\$25,000: 3.5%	\$50,000: 4.1%			

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Vermont Per Capita Income: \$8,654 Population: 511,455

GENERAL REVENUE, 1980-81	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	General					
				State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
Vermont									
State and Local	\$966.8	\$1,890.2	30.3%	n.a.	21.7%	4.6%	12.6%	13.4%	17.5%
State	\$687.6	\$1,344.4	37.7%	n.a.	0.0%	6.5%	17.7%	18.6%	19.5%
Local	\$357.6	\$699.2	9.4%	21.0%	58.5%	0.0%	0.0%	0.4%	10.6%
County	\$1.1	\$2.2	15.9%	2.3%	78.5%	0.0%	0.0%	0.0%	3.3%
Municipal	\$47.7	\$93.3	29.6%	3.2%	42.2%	0.0%	0.0%	0.8%	24.2%
Ind. School Dist.	\$220.4	\$431.0	0.2%	28.5%	64.2%	0.0%	0.0%	0.1%	7.0%

DIRECT GENERAL EXPENDITURE, 1980-81	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health		Sewer- age & Sanit.	All Other
						& Hos- pitals	Police & Fire		
Vermont									
State & Local	\$893.4	\$1,746.8	39.3%	10.3%	12.6%	5.4%	3.2%	2.3%	26.9%
State	\$535.8	\$1,047.5	26.8%	10.0%	21.0%	8.6%	1.8%	0.0%	31.8%
Local	\$357.7	\$699.3	58.0%	10.9%	0.0%	0.5%	5.3%	5.7%	19.6%
County	\$1.1	\$2.1	0.0%	0.0%	0.0%	0.0%	16.8%	0.4%	82.8%
Municipal	\$50.1	\$97.9	0.0%	13.4%	0.0%	0.6%	19.0%	17.2%	49.8%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Vermont	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources		
	Total (millions)	Percentage:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$893.4	32.8%	41.9%	25.3%	\$600.5	62.4%	37.6%
Education	\$350.8	12.5%	45.5%	42.0%	\$306.9	52.0%	48.0%
Public Welfare*	\$112.9	71.4%	28.6%	0.0%	\$32.3	100.0%	0.0%
Health & Hospitals	\$47.9	38.2%	58.3%	3.4%	\$29.6	94.4%	5.6%
Highways	\$92.3	28.8%	38.7%	32.4%	\$65.7	54.4%	45.6%

\*Owing to data irregularities, these figures reflect estimates of Vermont welfare officials.

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83			Tax Capacity				
	General Sales: 4%	Food--Yes	Pr. Drugs--Yes	'85	'79	'77	'75	'67
Federal Personal								
Income Tax	12.1%	Cigarettes (pack)	12¢					
Social Security Tax	5.9%	Gasoline (gallon)	11¢					
Local Property Tax	2.3%	Variable Rate	No					
State-Local Personal								
Income Tax	2.8%	Effective Prop. Tax Rate, FHA						
State-Local General		Insured Mortgage, 1980: 1.60%						
Sales Tax	0.5%	(1981 not avail.)						
Total	23.6%	Effective State Personal						
Tax Burden as a Percent- age of U.S. Median	99%	Income Tax Rates, by Income						
Median Family Income	\$26,740	Level, Family of 4, 1980:						
		\$10,000: 0.9%	\$17,500: 2.1%					
		\$25,000: 2.7%	\$50,000: 4.6%					
				Long Term	\$1,564		101%	
				Guaranteed	\$759		113%	
				Nonguaranteed	\$805		92%	
				Short Term	\$104		152%	
				Total	\$1,669		103%	

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Washington Per Capita Income: \$11,266 Population: 4,132,179

GENERAL REVENUE, 1980-81

PERCENTAGE DISTRIBUTION BY SOURCE

Washington	Total (millions)	Per Capita	Federal Aid	State Aid	General				
					Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$8,114.3	\$1,963.7	23.5%	n.a.	15.3%	23.2%	0.0%	14.3%	23.7%
State	\$5,347.6	\$1,294.1	28.8%	n.a.	9.8%	32.1%	0.0%	16.5%	12.7%
Local	\$4,807.7	\$1,163.5	7.6%	40.4%	14.9%	3.5%	0.0%	5.8%	27.9%
County	\$904.9	\$219.0	10.5%	23.2%	23.9%	5.2%	0.0%	12.9%	24.2%
Municipal	\$1,054.3	\$255.1	15.5%	17.3%	13.1%	8.4%	0.0%	15.3%	30.5%
Ind. School Dist.	\$2,090.3	\$505.8	1.8%	73.1%	11.5%	0.0%	0.0%	0.0%	13.6%

DIRECT GENERAL EXPENDITURE, 1980-81

PERCENTAGE DISTRIBUTION BY FUNCTION

Washington	Total (millions)	Per Capita	Educa- tion	High- ways	Public & Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State	\$4,027.0	\$974.5	31.3%	13.9%	23.0%	10.4%	1.1%	0.1%	20.2%
Local	\$4,580.7	\$1,108.6	46.8%	7.3%	0.2%	5.5%	7.5%	4.8%	27.9%
County	\$774.0	\$187.3	0.3%	24.3%	0.9%	9.1%	9.8%	5.2%	50.4%
Municipal	\$1,007.4	\$243.8	0.2%	14.4%	0.1%	2.0%	22.5%	15.0%	45.9%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Washington	State-Local General Expenditures From ALL Sources			State-Local General Expend- itures From OWN Sources			
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$8,607.8	22.1%	48.7%	29.1%	\$6,703.7	62.6%	37.4%
Education	\$3,403.0	10.8%	71.7%	17.5%	\$3,034.0	80.4%	19.6%
Public Welfare	\$935.8	51.4%	47.8%	0.8%	\$454.7	98.3%	1.7%
Health & Hospitals	\$669.7	14.3%	48.3%	37.4%	\$573.7	56.4%	43.6%
Highways	\$893.9	39.3%	39.1%	21.5%	\$542.2	64.5%	35.5%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83 General Sales: 5.4% + local (4.5% after 6/83)	Tax Capacity				
		'80	'79	'77	'75	'67
Federal Personal Income Tax	13.4%	103	103	101	98	112
Social Security Tax	5.2%	94	97	95	102	106
Local Property Tax	1.8%	Tax Effort				
State-Local Personal Income Tax	--	Exemptions for: Food--Yes (in 1983)				
State-Local General Sales Tax	1.1%	Pr. Drugs--Yes				
Total	21.5%	Per Capita State and Local Debt Outstanding, 1980-81				
Tax Burden as a Percent- age of U.S. Median	90%	Amount				
Median Family Income	\$30,736	As Percent of U.S. Average				
		Insured Mortgage, 1981: 0.95%				
		Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:				
		No personal state income tax				
		Long Term				
		Guaranteed				
		Nonguaranteed				
		Short Term				
		Total				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.



U.S. Advisory Commission on Intergovernmental Relations

Wisconsin Per Capita Income: \$10,056 Population: 4,705,519

Wisconsin	GENERAL REVENUE, 1980-81								
	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE						
			Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$9,266.6	\$1,969.3	21.4%	n.a.	19.8%	9.7%	20.6%	8.1%	20.3%
State	\$6,036.5	\$1,282.9	26.8%	n.a.	1.5%	14.9%	31.6%	12.0%	13.1%
Local	\$5,818.2	\$1,236.5	6.3%	43.8%	30.0%	0.0%	0.0%	0.5%	19.4%
County	\$1,487.1	\$316.0	5.6%	42.2%	17.7%	0.0%	0.0%	0.2%	34.2%
Municipal	\$2,156.0	\$458.2	8.3%	42.2%	27.0%	0.0%	0.0%	0.9%	21.6%
Ind. School Dist.	\$1,923.8	\$408.8	2.5%	46.0%	44.2%	0.0%	0.0%	0.0%	7.2%

Wisconsin	DIRECT GENERAL EXPENDITURE, 1980-81								
	Total (millions)	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION						
			Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$9,076.9	\$1,929.0	38.5%	10.3%	14.6%	7.2%	5.0%	4.9%	19.5%
State	\$3,267.2	\$694.3	30.2%	9.4%	28.9%	8.1%	0.7%	0.9%	21.8%
Local	\$5,809.7	\$1,234.6	43.2%	10.8%	6.5%	6.7%	7.4%	7.1%	18.2%
County	\$1,448.0	\$307.7	2.0%	16.5%	25.5%	24.4%	6.1%	0.4%	25.0%
Municipal	\$2,084.9	\$443.1	28.8%	13.1%	0.4%	1.6%	15.4%	13.0%	27.6%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Wisconsin	State-Local General Expenditures From ALL Sources				State-Local General Expenditures From OWN Sources		
	Total (millions)	Percentage Financed by:			Total (millions)	Percentage:	
		Federal	State	Local		State	Local
Total General	\$9,076.9	21.9%	48.9%	29.2%	\$7,091.2	62.6%	37.4%
Education	\$3,498.2	10.5%	54.4%	35.1%	\$3,130.5	60.8%	39.2%
Public Welfare	\$1,321.5	67.1%	22.9%	10.0%	\$435.1	69.5%	30.5%
Health & Hospitals	\$653.1	10.6%	45.2%	44.2%	\$583.8	50.6%	49.4%
Highways	\$938.1	15.6%	34.8%	49.6%	\$792.0	41.2%	58.8%

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83 General Sales: 5% (4% after 6/83 if Apr. referendum fails)Exemptions for: Food--Yes Pr. Drugs--Yes Cigs.(pack)25¢(20¢ after 9/83) Gasoline (gallon) 13¢ Variable Rate No	Tax Capacity Tax Effort	'80	'79	'77	'75	'67
			95	96	97	96	94
Federal Personal Income Tax	12.4%	Per Capita State and Local Debt Outstanding, 1980-81					
Social Security Tax	5.7%						
Local Property Tax	3.3%	As Percent of U.S. Average					
State-Local Personal Income Tax	5.7%						
State-Local General Sales Tax	0.9%	Long Term		\$1,250		81%	
Total	28.0%	Guaranteed		\$887		132%	
Tax Burden as a Percent- age of U.S. Median	118%	Nonguaranteed		\$362		41%	
Median Family Income	\$27,652	Short Term		\$47		69%	
		Total		\$1,297		80%	
		Effective State Personal Income Tax Rates, by Income Level, Family of 4, 1980:					
		\$10,000:-0.6%	\$17,500: 4.1%				
		\$25,000: 5.5%	\$50,000: 7.0%				

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Wyoming Per Capita Income: \$11,780 Population: 469,556

Wyoming	PERCENTAGE DISTRIBUTION BY SOURCE								
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Charges & Misc.
State and Local	\$1,712.7	\$3,647.5	19.6%	n.a.	18.3%	13.7%	0.0%	14.7%	33.7%
State	\$1,010.1	\$2,151.2	29.1%	n.a.	2.6%	19.5%	0.0%	24.3%	24.5%
Local	\$958.1	\$2,040.5	4.4%	26.5%	30.0%	3.9%	0.0%	0.7%	34.5%
County	\$432.3	\$920.6	3.0%	8.0%	28.9%	8.6%	0.0%	0.1%	51.3%
Municipal	\$174.8	\$372.3	12.1%	40.0%	3.8%	0.0%	0.0%	3.5%	40.6%
Ind. School Dist.	\$416.1	\$886.2	1.9%	35.2%	36.6%	0.0%	0.0%	0.0%	26.2%

Wyoming	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
State & Local	\$1,306.6	\$2,782.6	36.4%	16.4%	3.7%	9.2%	4.0%	2.0%	28.2%
State	\$534.1	\$1,137.5	18.6%	31.4%	9.0%	7.5%	1.8%	0.0%	31.7%
Local	\$772.5	\$1,645.1	48.7%	6.0%	0.1%	10.4%	5.5%	3.4%	25.8%
County	\$213.2	\$454.0	0.0%	10.8%	0.1%	29.8%	5.7%	1.0%	52.6%
Municipal	\$147.5	\$314.1	0.0%	15.9%	0.1%	0.5%	19.9%	15.0%	48.7%

STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81

Wyoming	State-Local General Expenditures From ALL Sources				State-Local General Expend- itures From OWN Sources				
	Total (millions)	Percentage Financed by:	Federal	State	Local	Total (millions)	Percentage:	State	Local
Total General	\$1,306.6	25.7%	43.6%	30.7%		\$970.6	58.7%	41.3%	
Education	\$475.9	7.9%	45.6%	46.5%		\$438.4	49.5%	50.5%	
Public Welfare	\$48.4	51.6%	48.4%	0.0%		\$23.4	100.0%	0.0%	
Health & Hospitals	\$120.6	3.6%	30.8%	65.7%		\$116.3	31.9%	68.1%	
Highways	\$214.3	29.8%	53.0%	17.2%		\$150.4	75.5%	24.5%	

TAX BURDENS AND DEBT

Direct Taxes as a Percentage of City Median Family Income, 1980	Selected State Tax Rates, 1/83	Tax Capacity				
		'80	'79	'77	'75	'67
	General Sales: 3% + local	196	179	159	162	141
	Exemptions for: Food--No Pr. Drugs--Yes	Tax Effort				
	Cigarettes (pack) 8¢	74	79	78	66	79
	Gasoline (gallon) 8¢	Per Capita State and Local Debt Outstanding, 1980-81				
	Variable Rate No	As Percent of U.S. Average				
Federal Personal Income Tax	12.0%	Amount				
Social Security Tax	6.1%	Long Term \$3,232 209%				
Local Property Tax	1.2%	Guaranteed \$674 100%				
State-Local Personal Income Tax	--	Nonguaranteed \$2,558 294%				
State-Local General Sales Tax	1.3%	Short Term \$7 11%				
Total	20.6%	Total \$3,240 201%				
Tax Burden as a Percentage of U.S. Median	87%					
Median Family Income	\$26,085					

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

## GLOSSARY OF SELECTED TERMS

Terms used in Significant Features of Fiscal Federalism adhere to the definitions prescribed by the U.S. Bureau of the Census. (Differences do exist between figures cited by the Office of Management and Budget, National Income and Product Accounts and Census, but these differences are primarily accounting rather than definitional differences.) For an expanded glossary of terms, see U.S. Bureau of the Census, State Government Finances in [year] or Governmental Finances in [year].

CHARGES AND MISCELLANEOUS GENERAL REVENUE--Current charges, special assessments and all other general revenue except taxes and intergovernmental revenue. Current Charges comprise amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions and gross income of commercial-type activities (parking lots, school lunch programs and the like). Interest Earnings consist of earnings on deposits and securities, other than such earnings of insurance trust funds. Special Assessments are compulsory contributions collected from owners of property benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the cost of such improvements and apportioned according to the assumed benefits to the property affected.

CORPORATION NET INCOME TAXES--Taxes on net income of corporations. Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses. See Individual Income Taxes.

DEBT--Comprises long-term credit obligations of the government and its agencies and all interest-bearing short-term (i.e., repayable within 1 year) credit obligations. Includes judgments, mortgages and "revenue" bonds as well as general obligation bonds, notes, and interest-bearing warrants. Excludes non-interest-bearing short-term obligations, inter-fund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments and rights of individuals to benefits from employee-retirement funds. Nonguaranteed Federal agency debt is excluded from total long-term balances. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. For the Federal Government, includes Public Debt (subject to Public Law 94-3 statutory limitations) and Agency Debt (issued outside the above Federal statutory restrictions). Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue producing activities, from special assessments or from specific non-property taxes. Net Long-Term Debt is total long-term debt outstanding minus Long-term Debts Offsets.

DIRECT EXPENDITURE--Payments to employees, suppliers, contractors, beneficiaries and other final recipients of governmental payments; i.e., all expenditure other than intergovernmental expenditure. Compare with Direct General Expenditure and General Expenditure.

DIRECT GENERAL EXPENDITURE--All general expenditure other than intergovernmental expenditure. Compare with General Expenditure and Direct Expenditure.

EDUCATION--Provision or support of schools and other educational facilities and services.

EXPENDITURE--All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

FISCAL YEAR--The 12th month period at the end of which the unit of government determines its financial condition and the results of its operations and closes its books.

GENERAL DEBT--All debt other than that incurred to finance a utility.

GENERAL EXPENDITURE--All expenditure of a government other than utility expenditure, liquor stores expenditure and insurance-trust expenditure. Compare with Direct General Expenditure and Direct Expenditure.

GENERAL REVENUE--All revenue of a government except utility revenue, liquor stores revenue and insurance-trust revenue. All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classified as general revenue.

HEALTH--Health services, other than hospital care, including health research, clinics, nursing, immunization and other categorical, environmental and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS--Streets, highways and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities and ferries.

HOSPITALS--Establishment and operation of hospital facilities, provision of hospital care and support of public or private hospitals. However, see Public Welfare concerning vendor payments under welfare programs.



INDIVIDUAL INCOME TAXES--Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends and the like. All amounts from local income taxes (including scattering amounts from corporations) are classed under this heading.

INTEREST EXPENDITURE--Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for utility purposes, is classified under general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but is classed functionally as Interest on General Debt.

INTERGOVERNMENTAL TRANSACTIONS--Intergovernmental Revenue and Expenditure comprise, respectively, payments from one governmental to another as grants-in-aid, shared revenues, payments in lieu of taxes or reimbursements for governmental services. Excludes amounts for the purchase of commodities, property or utility services, any tax levied as such on facilities of the payer and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI insurance). Intergovernmental Revenue From State Government includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

POLICE PROTECTION--Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection and the like.

PROPERTY TAXES--Taxes conditioned on ownership of property and measured by its value. Include general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates and taxes on selected types of property, such as motor vehicles or certain intangibles.

PUBLIC WELFARE--Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: 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 intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its Hospitals and Health agencies are classified under those headings.

REVENUE--All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issue of debt, liquidation of investments and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities or other "receipts in kind."

SALES AND GROSS RECEIPTS TAXES--Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income and related taxes based upon use, storage, production (other than severance of natural resources), importation or consumption of goods. General Sales or Gross Receipts Taxes comprise such taxes which are applicable with only specified exceptions to all types of goods or of goods and services or of all gross income. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services or businesses are reported separately under various Selective Sales and Gross Receipts Taxes categories.

SANITATION--Government activities relating to Sewerage, consisting of the provision of sanitary and storm sewers and sewage disposal facilities and services and Sanitation Other Than Sewerage, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering and activities to limit air and water pollution are classified under Health.

TAXES--Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; in such instances, however, any amounts retained by the collecting government are treated as its tax revenue.

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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 states nominated by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

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