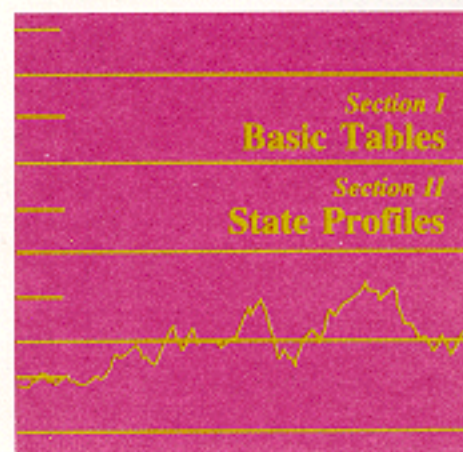


**Significant
Features
of Fiscal
Federalism
1982-83 Edition**



Section I
Basic Tables

Section II
State Profiles



**ADVISORY
COMMISSION ON
INTERGOVERNMENTAL
RELATIONS**

WASHINGTON, D.C. 20575

January 1984 **M-137**

Advisory Commission on Intergovernmental Relations

December 1983

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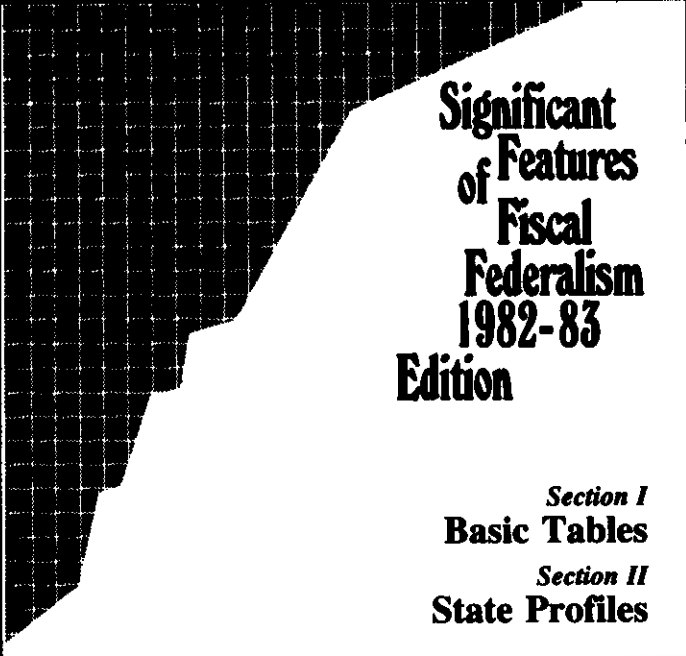
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**Significant
of Features
Fiscal
Federalism
1982-83
Edition**

Section I
Basic Tables

Section II
State Profiles



**Advisory Commission
on Intergovernmental
Relations**

Washington, D.C. 20575

PREFACE

During the past 25 years, the Advisory Commission on Intergovernmental Relations has analyzed, in considerable detail, a large body of information pertaining to federal, state and local fiscal relations. Since 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, tax rates, employment, earnings, and major features of state-local tax systems. 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.

Several changes have been made in this edition. First, an expanded section on state and local tax rates and on specific details of state-local tax systems has been added. Second, the organization of state-local expenditure information has been improved. The reader is provided an opportunity to compare state-local expenditures for specific functions for the most recent year and, following that table, historical detail on specific state-local expenditure items. Third, Tables 1-7 have been redesigned to conform to the standards and definitions of the Bureau of Economic Analysis. The final major change occurs in the State Profiles section. Historical detail on individual states has been added and corporate and individual income tax revenues have been listed separately.

We trust that these changes will enhance the usefulness of Significant Features while continuing the tradition of quality established by its predecessors.

Robert B. Hawkins, Jr.
Chairman

ACKNOWLEDGMENTS

Michael W. Lawson and Karen M. Benker prepared this report. Mr. Lawson was primarily responsible for the overall design of the report and for preparing the government revenue and expenditure information. Ms. Benker designed and compiled the information pertaining to government tax rates and to the major features of state and local tax systems.

Ruthamae Phillips and Arlene Preston were invaluable in producing this document. Their gracious assistance and patience in dealing with multitudinous details are gratefully acknowledged.

The Commission's entire Taxation and Finance staff gave continual encouragement and support which was greatly appreciated.

The Governments Division of the U.S. Bureau of the Census was an indispensable partner in this project. The complete cooperation of the Division is truly appreciated, with a special thanks to Henry Wulf, Chief of the Finance Branch.

A word of thanks must also be given to the staffs of the state revenue offices and to the state legislative and executive fiscal affairs offices for their continued support and cooperation. Their suggestions and comments have aided in the continuing quest to improve the usefulness of this publication. We would specifically like to express our appreciation for the suggestions and information provided by Steven Gold of the National Conference of State Legislatures.

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

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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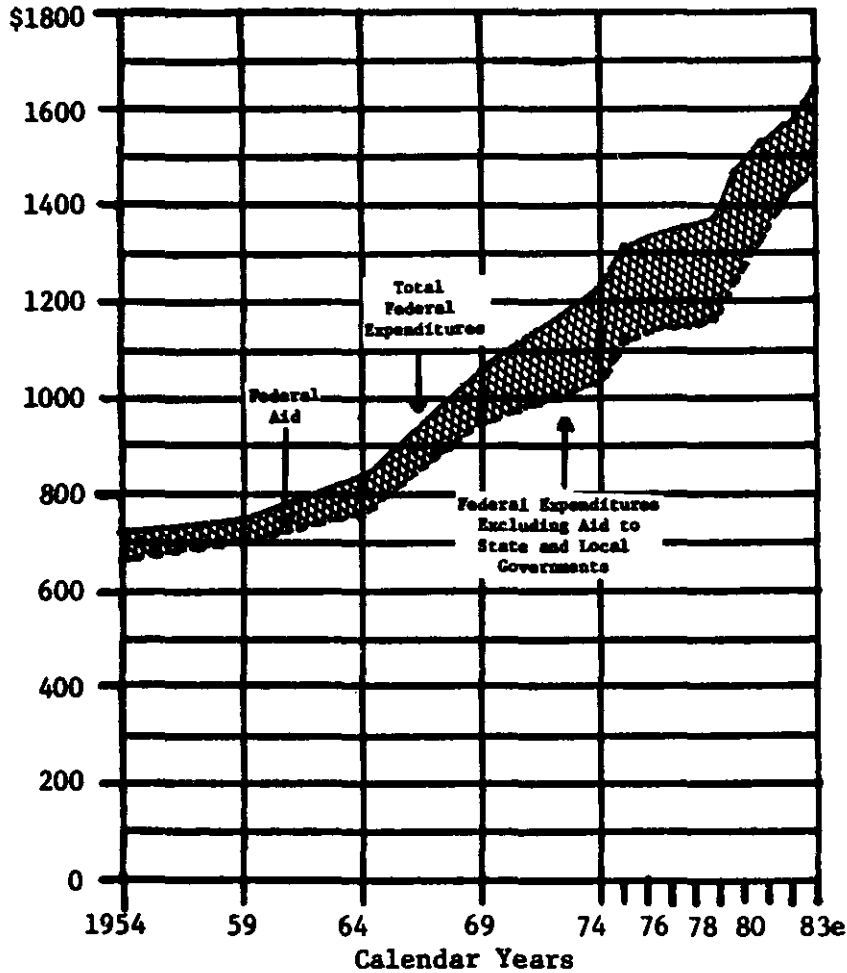
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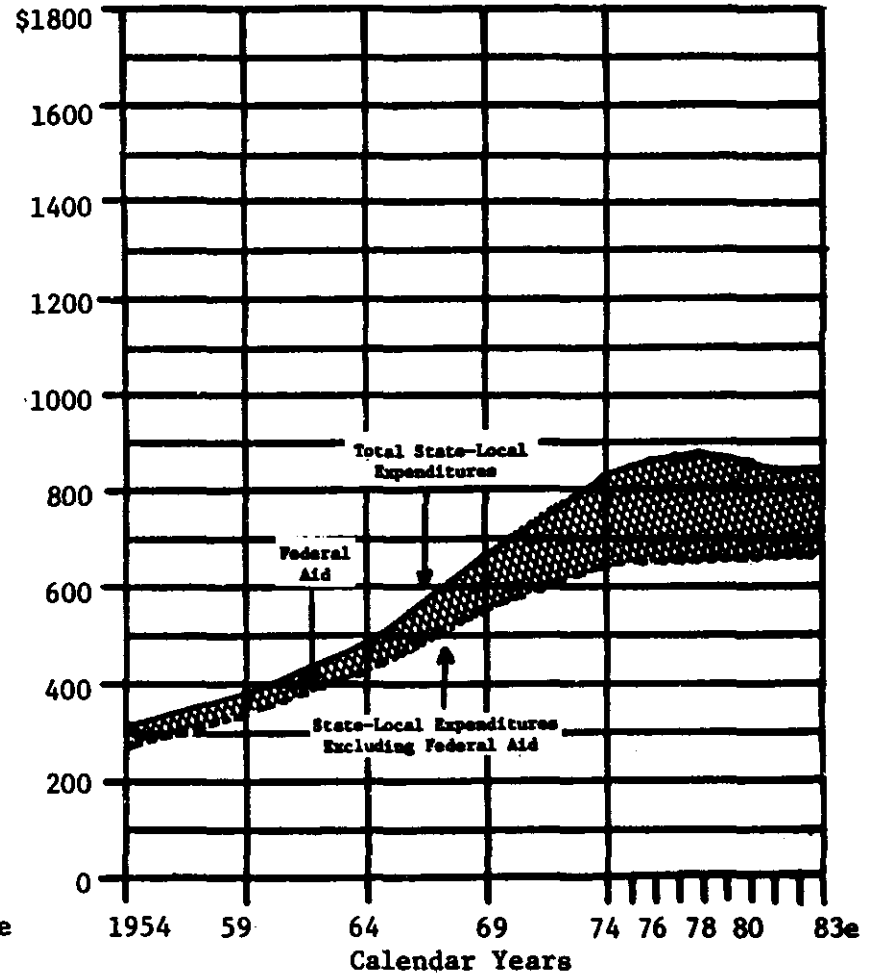
EXHIBIT 1--AFTER THE TAX REVOLT--FEDERAL AND STATE-LOCAL SPENDERS GO THEIR SEPARATE WAYS

Per Capita Expenditures
Adjusted for Inflation ^{1/}

Federal Expenditures



State-Local Expenditures

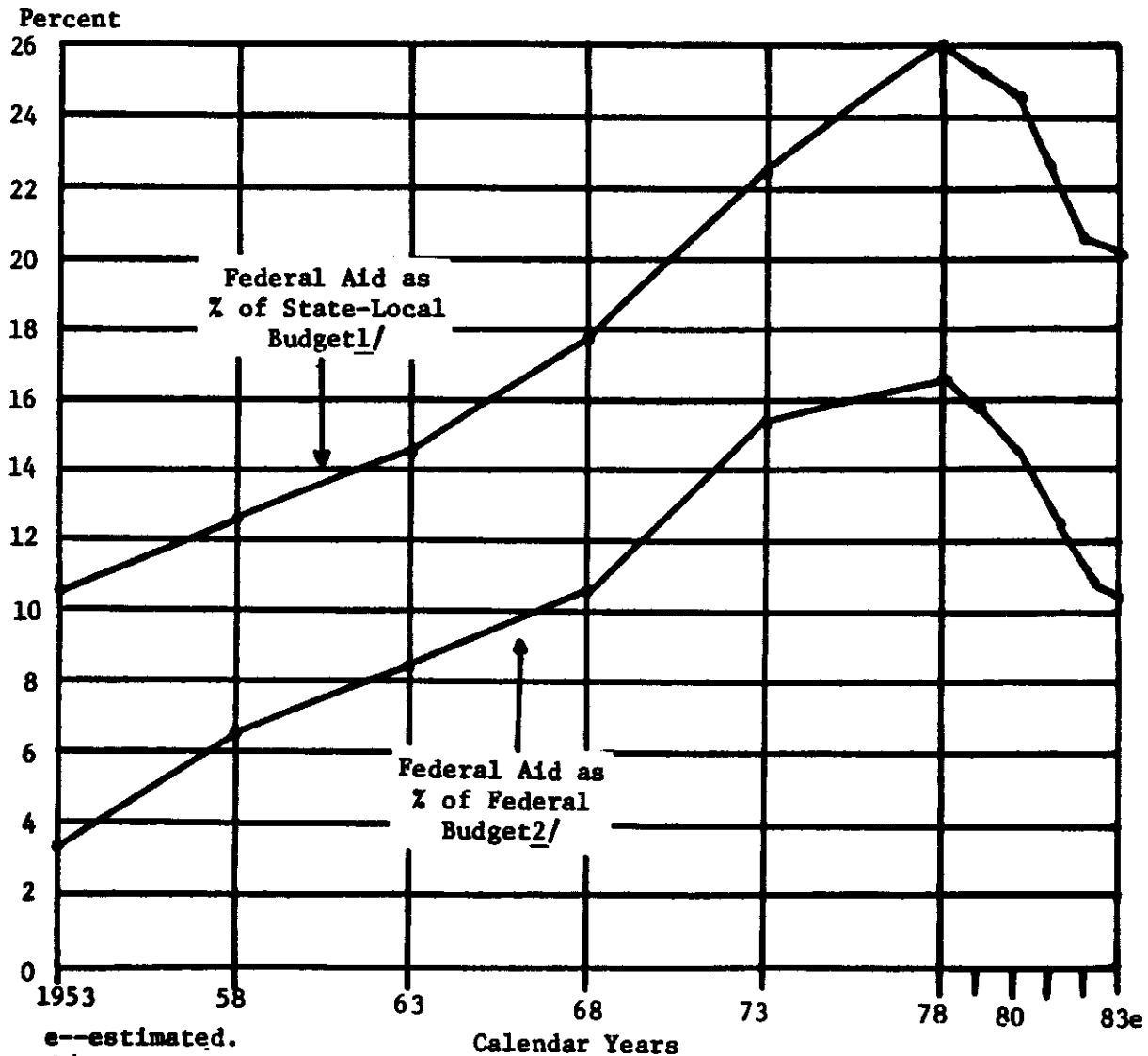


e--estimated.

^{1/} Inflation adjustment by GNP Implicit Price Deflator, 1972 = 100.

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

EXHIBIT 2--THE RISE AND DECLINE OF FEDERAL AID



e--estimated.

Calendar Years

1/ Federal aid as a percentage of state-local expenditures after transfers.

2/ Federal aid as a percentage of federal expenditures from own funds.

Source: ACIR staff compilation based on Survey of Current Business reports.

HIGHLIGHTS

While state and local policymakers cut budgets and raised taxes in 1983, their counterparts in the federal government continued both to increase spending and to reduce taxes. Consequently, state and local budget problems created by the recession were contained, while the federal deficit continued to grow to record peace-time levels.

The enormity of the 1983 federal budget deficit of \$195 billion is underscored by a stunning comparison--it is about \$25 billion larger than the total 1983 tax collections of all state governments combined.

Government Expenditures

- Triggered by the national grassroots tax revolt, the state and local public sectors have held government expenditures in check since 1978. This spending "slowdown" continued into 1982 and 1983 when the growth in state and local spending was sharply curbed by the severe recession and cutbacks in federal aid. Exhibit 1 outlines the expenditure pattern for the federal, state and local governments from 1954 to 1983. In sharp contrast to state and local behavior, the federal government has not amended its expenditure pattern. (Refer to Tables 1-9 for actual government expenditure figures for selected years.)
- Another indicator of the "great slowdown" in domestic government outlays is the recent decrease in the total number of public employees. During the 1970s, state and local governments dramatically increased their workforce as they assumed more public responsibilities, but in 1981 this trend reversed and the public workforce registered a decline for the first time since the 1940s (Tables 81-83).
- Not only did state and local governments have to cope with the recession, they also faced substantial cutbacks in aid from Washington. Since 1978, federal aid to state and local governments has declined in real terms. Exhibit 2 illustrates the trend of federal aid, with aid as a percentage of state-local budgets reaching a peak of 26% in 1978 then dropping to 20% by 1983 (Tables 75-77).

- Although federal government expenditures continue to spiral upward, Table 3 provides an insight into the sharply differing expenditure patterns that have been occurring since 1980. There are three variables that reflect changing priorities: the growing national defense budget, the declining share of the federal budget for intergovernmental aid, and the relative reduction of all other domestic spending. But there are two major elements of the federal budget that are maintaining a steady growth pattern--payments into the Social Security system and interest on the national debt. Both of these budget items consistently consume an ever larger share of the federal budget.
- Another public finance "event" occurred in 1981 when the total national debt exceeded \$1 trillion. In the following year, the annual federal budget deficit for the first time passed the \$100 billion milestone. By 1983, the annual deficit neared the \$200 billion mark and financed almost 25% of total federal expenditures--the highest since the end of World War II (Table 23). Interest payments on the debt currently account for 11.5% of federal spending (Table 3).
- State-local government spending on a per capita basis in 1982 was \$1,868, with the mideastern states above the national average with \$2,168 and the southeastern states below average with \$1,557 (Tables 10-20). As an example of the great diversity in a federal system, compare New York's taste for government services which is 41% above the national average (as measured by per capita state-local expenditures) with that of neighboring Pennsylvania which is 10% below the national average.

Government Revenues

- In 1983, the federal government collected 6% less tax revenue than the previous year from individual income taxes, corporate income taxes, death and gift taxes, and special gross receipts and customs taxes. This revenue loss can be attributed to the last round of the individual income tax cut, to major changes in the base of the corporate income tax, and to the recession (Tables 24-27).
- Between FY82 and FY83, corporate income tax revenues for federal and state governments are down by 25% and 7%, respectively. This drastic reduction partially reflects adopting the Accelerated Cost Recovery System at the national level which altered depreciation schedules. Most state corporate income tax systems use the federal corporate tax base and many states chose to conform to this new depreciation schedule. The recession also played a major role in lowering revenue collections (Tables 24 and 25).
- On the average, state-local tax collections constitute 10.96% of personal income. The mideastern states collect the most revenue from their taxpayers, 17% higher than the average, while the southeastern states collect almost 12% less than the national average (Table 29).

Recent Trends in State Finance

- 1983 was a landmark year for state tax increases, unrivaled since 1971-72. (See Table 36 for more on annual revenue increases.) Thirty-eight states raised tax revenue during regular and special legislative sessions for an estimated aggregate total of \$7.4 billion in new tax money for FY84; an additional \$2.8 billion was gained through delaying the expiration of previously adopted tax changes. As Table 38 illustrates, only three states have weathered the past three economically turbulent years without a significant tax increase--Georgia, Texas, and Hawaii.
- During the Tax Revolt period, tax equity and political accountability were major reform considerations. As a result, ten states adopted legislation indexing their personal income taxes to the cost-of-living changes brought by inflation. Indexation proved to be a victim of the recession as two states--Colorado and Wisconsin--suspended indexing for several years, and two other states--Oregon and South Carolina--that were scheduled to implement indexation postponed adoption for several years (Tables 67-68).
- Despite set-backs for tax indexation in some states, indexing the personal income tax in California has provided taxpayers with a substantial hedge against inflation. Since indexation was adopted in 1978, taxpayers have been able to keep an estimated \$9.4 billion more in disposable income (Table 68).
- Recently several states have turned to "voluntary" taxing methods such as state lotteries. There were hefty increases in lottery revenues during FY82 ranging from 4% in Michigan to 76% in New York (Tables 63-64).
- There were many increases in a variety of state taxes this year, including 17 cigarette excise tax hikes. This tax is characterized by a wide spectrum of tax rates ranging from 2¢ per pack in North Carolina to 26¢ in Connecticut and Massachusetts (Table 51). Unfortunately, this wide tax disparity encourages cigarette bootlegging between low and high tax states.
- ACIR commissioned the Gallup Organization to conduct a public opinion poll to find out what form of tax increase would be most palatable to taxpayers. The sales tax was selected as the preferred tax for all three levels of government by an overwhelming margin (Table 59).
- More than one-half of the states now rely on circuit-breakers to ease the property tax burden on low-income and senior citizen taxpayers; over one-third of the states use classified property tax systems to give preferential treatment to homeowners; and the majority of states provide special property tax breaks for farmers and businesses. Tables 69 through 73 provide background information, particularly on property tax relief programs.

SECTION I:

Basic Tables

TABLE 1--GOVERNMENT EXPENDITURE 1/, FROM OWN FUNDS, SELECTED YEARS 1929-1983

Calendar Year	Total Public Sector	Federal Government	State-Local Government		
			Total State-Local Government	State	Local
<u>Amount (in Millions of Current Dollars)</u>					
1929	\$ 10,276	\$ 2,629	\$ 7,647	\$ 2,137 ^{2/}	\$ 5,510 ^{2/}
1939	17,559	8,930	8,629	3,718 ^{2/}	4,911 ^{2/}
1949	59,304	41,344	17,960	8,842 ^{2/}	9,118 ^{2/}
1954	97,020	69,772	27,248	12,800 ^{2/}	14,448 ^{2/}
1959	131,005	90,964	40,041	18,926	21,115
1964	176,289	118,182	58,107	27,922	30,185
1969	286,775	188,425	98,350	51,668	46,682
1974	459,963	299,345	160,618	91,431	69,187
1975	534,264	356,617	177,647	99,115	78,532
1976	574,938	384,833	190,105	107,251	82,854
1977	623,255	421,089	202,166	116,180	85,986
1978	681,105	461,032	220,073	128,065	92,008
1979	750,755	509,726	241,029	143,267	97,762
1980	868,987	602,120	266,867	160,277 ^{3/}	108,815 ^{3/}
1981	984,089	689,240	294,849	176,918 ^{3/}	120,419 ^{3/}
1982	1,088,336	764,432	323,904	193,000 ^{4/}	131,000 ^{4/}
1983 est.	1,178,000 ^{5/}	833,000 ^{5/}	345,000 ^{5/}	205,000 ^{5/}	140,000 ^{5/}
<u>As a Percentage of GNP</u>					
1929	9.9%	2.5%	7.4%	2.1%	5.3%
1939	19.3	9.8	9.4	4.1	5.4
1949	23.0	16.0	7.0	3.4	3.5
1954	26.5	19.0	7.4	3.5	3.9
1959	26.9	18.6	8.2	3.9	4.3
1964	27.6	18.5	9.1	4.4	4.7
1969	30.4	20.0	10.4	5.5	4.9
1974	32.1	20.9	11.2	6.4	4.8
1975	34.5	23.0	11.5	6.4	5.1
1976	33.5	22.4	11.1	6.2	4.8
1977	32.5	22.0	10.5	6.1	4.5
1978	31.5	21.3	10.2	5.9	4.3
1979	31.1	21.1	10.0	5.9	4.0
1980	33.0	22.9	10.1	6.1	4.1
1981	33.3	23.3	10.0	6.0	4.1
1982	35.4	24.9	10.5	6.3	4.3
1983 est.	35.5	25.1	10.4	6.2	4.2
<u>Per Capita in Constant (1972) Dollars</u>					
1929	\$ 258	\$ 66	\$ 192	\$ 54	\$ 138
1939	472	240	232	100	132
1949	757	528	229	113	116
1954	999	719	281	132	149
1959	1,090	757	333	157	176
1964	1,262	846	416	200	216
1969	1,630	1,071	559	294	265
1974	1,872	1,218	654	372	282
1975	1,970	1,315	655	366	290
1976	1,996	1,336	660	372	288
1977	2,021	1,365	655	377	279
1978	2,034	1,377	657	382	275
1979	2,041	1,386	655	390	266
1980	2,139	1,482	657	395	268
1981	2,194	1,537	657	394	268
1982	2,267	1,592	675	401	273
1983 est.	2,326	1,645	681	405	276

(continued on next page)

U.S. Advisory Commission on Intergovernmental Relations

TABLE 1--GOVERNMENT EXPENDITURE 1/, FROM OWN FUNDS, SELECTED YEARS 1929-1983
(continued)

Exhibit: Supplemental Data

Calendar Year	GNP (In Billions of Current Dollars)	GNP Implicit Price Deflator (1972=100)	GNP (In Billions of 1972 Dollars)	Average Annual Per- centage Change in in Real GNP	Average Annual Per- centage Change in GNP Implicit Price Deflator
1929	\$103.4	32.76	\$315.7	not available	not available
1939	90.9	28.43	319.8	+ 0.1(1929-39)%	- 1.4(1929-39)%
1949	258.3	52.49	492.2	+ 4.4(1939-49)	+ 6.3(1939-49)
1954	366.8	59.55	616.1	+ 4.6(1949-54)	+ 2.6(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	114.92	1,248.0	+ 2.8(1969-74)	+ 5.8(1969-74)
1975	1,549.2	125.56	1,233.9	- 1.1	+ 9.3
1976	1,718.0	132.11	1,300.4	+ 5.4	+ 5.2
1977	1,918.3	140.05	1,369.7	+ 5.3	+ 6.0
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	2,631.7	178.42	1,475.0	- 0.3	+ 9.2
1981	2,954.1	195.14	1,513.8	+ 2.6	+ 9.4
1982	3,073.0	206.88	1,485.4	- 1.9	+ 6.0
1983 est. 6/	3,319.0	216.20	1,535.0	+ 3.1	+ 4.5

est.--Estimated.

1/ National Income and Product Accounts, Department of Commerce, Bureau of Economic Analysis. See citations below.

2/ The Bureau of Economic Analysis has not published figures that allocate state-local expenditures between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local expenditure data reported in U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975, pp. 1127, 1131.

3/ State and local detail do not sum to state-local total; this is because state-local totals for 1980 and 1981 were revised in the July 1983 Survey of Current Business (see citation below) while the state and local detail were taken from the May 1983 Survey.

4/ Published data on a NIPA basis unavailable. Figures were estimated and rounded to the nearest billion on the basis of ratios of state-to-local expenditures of prior years AND ratios of state to local expenditure in U.S. Bureau of the Census, Governmental Finances in 1981-82, October 1983.

5/ Estimated and rounded to the nearest billion on the basis of 1983 quarterly data in October 1983 Survey of Current Business.

6/ Estimates based upon economic forecasts of the Congressional Budget Office (August 1983) and a consensus forecast by the Bureau of Economic Analysis (BEA's sources: DRI (9/26/83), Wharton (9/83), Townsend-Greenspan (8/16/83) and the Research Seminar in Quantitative Economics (9/11/83)). Figures were adjusted upward slightly to account for more robust economic indicator information than was previously assumed in these forecasts. Estimates are as of November 9, 1983.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1978 data); Survey of Current Business, July 1983 (for 1979-1983 data). The allocation of state-local expenditures between state and local governments from Survey, May 1983 (1969-81 data) and Survey, May 1978 (1959-1964 data).

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TABLE 2--GOVERNMENT EXPENDITURE 1/, AFTER INTERGOVERNMENTAL TRANSFERS
SELECTED YEARS 1929-1983

Calendar Year	Total Public Sector	State-Local Government			
		Federal Government	Total State-Local Government	State	Local
Amount (in Millions of Current Dollars)					
1929	\$ 10,276	\$ 2,512	\$ 7,764	\$ 1,658 ^{2/}	\$ 6,106 ^{2/}
1939	17,559	7,942	9,617	3,005 ^{2/}	6,612 ^{2/}
1949	59,304	39,116	20,188	7,679 ^{2/}	12,509 ^{2/}
1954	97,020	66,859	30,161	10,717 ^{2/}	19,444 ^{2/}
1959	131,005	84,116	46,889	16,579	30,310
1964	176,289	107,749	68,540	23,985	44,555
1969	286,775	168,079	118,696	42,718	75,978
1974	459,963	255,405	204,558	75,756	128,802
1975	534,264	302,059	232,205	85,607	146,598
1976	574,938	323,732	251,206	92,830	158,376
1977	623,255	353,553	269,702	100,575	169,127
1978	681,105	383,771	297,334	110,580	186,754
1979	750,755	429,216	321,539	121,468	200,071
1980	868,987	513,442	355,545	137,858 ^{3/}	219,909 ^{3/}
1981	984,089	601,360	382,729	149,171 ^{3/}	235,855 ^{3/}
1982	1,088,336	680,540	407,796	157,000 ^{4/}	251,000 ^{4/}
1983 est.	1,178,000 ^{5/}	747,000 ^{5/}	431,000 ^{5/}	166,000 ^{5/}	265,000 ^{5/}

As a Percentage of GNP

1929	9.9%	2.4%	7.5%	1.6%	5.9%
1939	19.3	8.7	10.6	3.3	7.3
1949	23.0	15.1	7.8	3.0	4.8
1954	26.5	18.2	8.2	2.9	5.3
1959	26.9	17.2	9.6	3.4	6.2
1964	27.6	16.9	10.7	3.8	7.0
1969	30.4	17.8	12.6	4.5	8.0
1974	32.1	17.8	14.3	5.3	9.0
1975	34.5	19.5	15.0	5.5	9.5
1976	33.5	18.8	14.6	5.4	9.2
1977	32.5	18.4	14.1	5.2	8.8
1978	31.5	17.7	13.7	5.1	8.6
1979	31.1	17.8	13.3	5.0	8.3
1980	33.0	19.5	13.5	5.2	8.4
1981	33.3	20.4	13.0	5.0	8.0
1982	35.4	22.1	13.3	5.1	8.2
1983 est.	35.5	22.5	13.0	5.0	8.0

Per Capita Constant (1972) Dollars

1929	\$ 258	\$ 63	\$ 194	\$ 42	\$ 153
1939	472	213	258	81	178
1949	757	500	258	98	160
1954	999	689	311	110	200
1959	1,090	700	390	138	252
1964	1,262	772	491	172	319
1969	1,630	956	675	243	432
1974	1,872	1,039	832	308	524
1975	1,970	1,114	856	316	541
1976	1,996	1,124	872	322	550
1977	2,021	1,146	874	326	548
1978	2,034	1,146	888	330	558
1979	2,041	1,167	874	330	544
1980	2,139	1,264	875	339	541
1981	2,194	1,341	853	333	526
1982	2,267	1,418	849	327	523
1983 est.	2,326	1,475	851	328	523

(continued on next page)

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TABLE 2--GOVERNMENT EXPENDITURE 1/, AFTER INTERGOVERNMENTAL TRANSFERS
SELECTED YEARS 1929-1983
(continued)

Exhibit: Supplemental Data

Calendar Year	Per Capita Personal Income 6/	Consumer Price Index (1967=100) 7/	Per Capita Personal Income in Constant (1967) Dollars	Average Annual Increase in the Consumer Price Index	Population (in thousands) 8/
1929	\$697	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	1,768	80.5	2,206	+ 2.4(1949-54)	163,026
1959	2,149	87.3	2,477	+ 1.6(1954-59)	177,830
1964	2,583	92.9	2,801	+ 1.3(1959-64)	191,889
1969	3,680	109.8	3,392	+ 3.4(1964-69)	202,677
1974	5,401	147.7	3,699	+ 6.1(1969-74)	213,854
1975	5,813	161.2	3,633	+ 9.1	215,973
1976	6,381	170.5	3,743	+ 5.8	218,035
1977	6,994	181.5	3,853	+ 6.5	220,239
1978	7,784	195.4	3,984	+ 7.7	222,585
1979	8,670	217.4	3,988	+ 11.3	225,055
1980	9,511	246.8	3,854	+ 13.5	227,704
1981	10,596	272.4	3,890	+ 10.4	229,849
1982	11,120	289.1	3,844	+ 6.1	232,057
1983 est. 9/	11,723	298.4	3,929	+ 3.2	234,249

est.--Estimated.

1/ National Income and Product Accounts, Department of Commerce, Bureau of Economic Analysis. See citations below.

2/ The Bureau of Economic Analysis has not published figures that allocate state-local expenditures between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local expenditure data reported in U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975, pp. 1127, 1131.

3/ State and local detail do not sum to state-local total; this is because state-local totals for 1980 and 1981 were revised in the July 1983 Survey of Current Business (see citation below) while the state and local detail were taken from the May 1983 Survey.

4/ Published data on a NIPA basis unavailable. Figures were estimated and rounded to the nearest billion on the basis of ratios of state-to-local expenditures of prior years AND ratios of state to local expenditure in U.S. Bureau of the Census, Governmental Finances in 1981-82, October 1983.

5/ Estimated and rounded to the nearest billion on the basis of 1983 quarterly data in October 1983 Survey of Current Business.

6/ 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 last column. See Survey of Current Business, Table 2.1.

7/ 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, B-52.

8/ Total population including Armed Forces overseas. See U.S. Bureau of the Census, Estimates of the Population of the United States to August 1, 1983, Series P-25, No. 939, September 1983.

9/ Estimates based upon economic forecasts of the Congressional Budget Office (August 1983) and a consensus forecast by the Bureau of Economic Analysis (BEA's sources: DRI (9/26/83), Wharton (9/83), Townsend-Greenspan (8/16/83) and the Research Seminar in Quantitative Economics (9/11/83)). Figures were adjusted upward slightly to account for more robust economic indicator information than was previously assumed in these forecasts. Estimates are as of November 9, 1983.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1978 data); Survey of Current Business, July 1983 (for 1979-1983 data). The allocation of state-local expenditures between state and local governments from Survey, May 1983 (1969-81 data) and Survey, May 1978 (1959-1964 data).
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TABLE 3--FEDERAL GOVERNMENT EXPENDITURES, SELECTED YEARS 1929-1983

Calendar Year	Expenditures Excluding Defense and Net Interest						
	(1) Total Federal Expenditure	(2) Net Interest Paid	(3) National Defense	(4) Total	(5) Social Security (OASDHI)1/	(6) Federal Aid to State & Local Governments	(7) All Other
<u>1. Amount (in millions of dollars)</u>							
1929	\$ 2,629	\$ 256	\$ 791 2/	\$ 1,582	\$ ---	\$ 117	\$ 1,465
1939	8,930	617	1,235	7,078	14	988	6,076
1949	41,344	4,264	13,187	23,893	664	2,228	21,001
1954	69,772	4,644	41,112	24,016	3,633	2,913	17,470
1959	90,964	6,165	45,597	39,202	10,175	6,848	22,179
1964	118,182	7,983	49,048	61,151	16,018	10,433	34,700
1969	188,425	12,691	76,320	99,414	33,950	20,346	45,118
1974	299,345	20,654	77,046	201,645	72,123	43,940	85,582
1975	356,617	23,090	82,971	250,556	83,536	54,558	112,462
1976	384,833	26,769	85,964	272,100	95,228	61,101	115,771
1977	421,089	29,096	92,825	299,168	107,363	67,536	124,269
1978	461,032	35,180	100,273	325,579	118,975	77,261	129,343
1979	509,726	42,399	111,839	355,488	134,681	80,510	140,297
1980	602,120	53,394	131,190	417,536	157,292	88,678	171,566
1981	689,240	73,167	154,031	462,042	185,396	87,880	188,766
1982	764,432	84,931	179,417	500,084	208,216	83,892	207,976
1983 est.	833,000*	96,000*	204,000*	533,000*	229,000*	86,000*	218,000*
<u>2. As a Percentage of Gross National Product</u>							
1929	2.5%	0.2%	0.8%	1.5%	---	0.1%	1.4%
1939	9.8	0.7	1.4	7.8	**	1.1	6.7
1949	16.0	1.7	5.1	9.3	0.3	0.9	8.1
1954	19.0	1.3	11.2	6.5	1.0	0.8	4.8
1959	18.6	1.3	9.3	8.0	2.1	1.4	4.5
1964	18.5	1.3	7.7	9.6	2.5	1.6	5.4
1969	20.0	1.3	8.1	10.5	3.6	2.2	4.8
1974	20.9	1.4	5.4	14.1	5.0	3.1	6.0
1975	23.0	1.5	5.4	16.2	5.4	3.5	7.3
1976	22.4	1.6	5.0	15.8	5.5	3.6	6.7
1977	22.0	1.5	4.8	15.6	5.6	3.5	6.5
1978	21.3	1.6	4.6	15.0	5.5	3.6	6.0
1979	21.1	1.8	4.6	14.7	5.6	3.3	5.8
1980	22.9	2.0	5.0	15.9	6.0	3.4	6.5
1981	23.3	2.5	5.2	15.6	6.3	3.0	6.4
1982	24.9	2.8	5.8	16.3	6.8	2.7	6.8
1983 est.	25.1	2.9	6.1	16.1	6.9	2.6	6.6

est.--estimated. *Estimated and rounded to the nearest billion. **Less than 0.1%.

Note: National Defense and Social Security figures exclude the relatively small amounts of federal grants-in-aid paid to state and local governments for these functions; these amounts are included in column 6. In 1982, these amounts were \$1,206m. and \$607m. respectively.

1/ Old-Age, survivors, disability and health (Medicare) insurance.

2/ National Income and Product Accounts figure not available--figure cited is for fiscal year 1929 and is taken from U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, U.S. Government Printing Office, Washington, D.C. p. 1114, 1975.

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TABLE 3--FEDERAL GOVERNMENT EXPENDITURES, SELECTED YEARS 1929-1983
(continued)

Expenditures Excluding Defense and Net Interest

Calendar Year	(1) Total Federal Expenditure	(2) Net Interest Paid	(3) National Defense	(4) Total	(5) Social Security (OASDHI)	(6) Federal Aid to State & Local Governments	(7) All Other
3. Percentage Distribution							
1929	100.0%	9.7%	30.1% ^{1/}	60.2%	--	4.5%	55.7%
1939	100.0	6.9	13.8	79.3	0.2	11.1	68.0
1949	100.0	10.3	31.9	57.8	1.6	5.4	50.8
1954	100.0	6.7	58.9	34.4	5.2	4.2	25.0
1959	100.0	6.8	50.1	43.1	11.2	7.5	24.4
1964	100.0	6.8	41.5	51.7	13.6	8.8	29.4
1969	100.0	6.7	40.5	52.8	18.0	10.8	23.9
1974	100.0	6.9	25.7	67.4	24.1	14.7	28.6
1975	100.0	6.5	23.3	70.3	23.4	15.3	31.5
1976	100.0	7.0	22.3	70.7	24.7	15.9	30.1
1977	100.0	6.9	22.0	71.0	25.5	16.0	29.5
1978	100.0	7.6	21.7	70.6	25.8	16.8	28.1
1979	100.0	8.3	21.9	69.7	26.4	15.8	27.5
1980	100.0	8.9	21.8	69.3	26.1	14.7	28.5
1981	100.0	10.6	22.3	67.0	26.9	12.8	27.4
1982	100.0	11.1	23.5	65.4	27.2	11.0	27.2
1983 est.	100.0	11.5	24.5	64.0	27.5	10.3	26.2

4. Per Capita in Constant (1972) Dollars

1929	\$ 66	\$ 6	\$ 20	\$ 40	---	\$ 3	\$ 37
1939	240	17	33	190	***	27	163
1949	527	54	168	305	8	28	268
1954	719	48	423	247	37	30	180
1959	757	51	379	326	85	57	184
1964	846	57	351	438	115	75	249
1969	1,071	72	434	565	193	116	256
1974	1,218	84	313	820	293	179	348
1975	1,315	85	306	924	308	201	415
1976	1,336	93	298	945	331	212	402
1977	1,365	94	301	970	348	219	403
1978	1,377	105	299	972	355	231	386
1979	1,386	115	304	967	366	219	381
1980	1,482	131	323	1,028	387	218	422
1981	1,537	163	343	1,030	413	196	421
1982	1,592	177	374	1,042	434	175	433
1983 est.	1,645	190	403	1,052	452	170	431

est.--estimated. ***Less than \$1.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1978 data); Survey of Current Business, July 1983 (for 1979-1983 data--1983 quarterly data used to estimate 1983 figures). The figures can be found in the July 1983 Survey in the following tables: Columns 1-3: Table 3.2, Lines 12, 20 and 14 respectively. Column 4: Col. 1 less cols. 2 and 3. Column 5: Table 3.16, Lines 27, 32 and 42 ("Expenditure" column in the Survey) LESS the amounts on the same lines under the "Grants-in-aid to State and Local Governments" column. Column 6: Table 3.2, Line 19. Column 7: Col. 4 less cols. 5 and 6. For GNP figures, implicit price deflators and population figures, see Tables 1 and 2 of this publication.

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TABLE 4--A COMPARISON OF ANNUAL AVERAGE CHANGE IN PER CAPITA PERSONAL INCOME AND PER CAPITA PUBLIC SECTOR EXPENDITURE, FROM OWN FUNDS, SELECTED PERIODS 1929-1983 (Nominal Per Capita Income and Expenditures)

Calendar Year or Period	Personal Income	Total Public Sector Expenditure	Total Federal Government Expenditure	State-Local Government Expenditure		
				Total	State	Local
1929-39	-2.3%	4.7%	12.2%	0.5%	4.9%	-1.9%
1939-49	9.6	11.5	15.0	6.2	7.6	5.0
1949-54	5.1	8.4	9.1	6.8	5.8	7.7
1954-59	4.0	4.4	3.6	6.1	6.3	6.0
1959-64	3.7	4.5	3.8	6.1	6.5	5.8
1964-69	7.3	9.0	8.6	9.9	11.9	7.9
1969-74	8.0	8.7	8.5	9.1	10.9	7.0
1974-75	7.6	15.0	18.0	9.5	7.3	12.4
1975-76	9.8	6.6	6.9	6.0	7.2	4.5
1976-77	9.6	7.3	8.3	5.3	7.2	2.7
1977-78	11.3	8.1	8.3	7.7	9.1	5.9
1978-79	11.4	9.0	9.3	8.3	10.6	5.1
1979-80	9.7	14.4	16.8	9.4	10.6	10.0
1980-81	11.4	12.2	13.4	9.5	9.4	9.6
1981-82	4.9	9.5	9.9	8.8	8.1	7.8
1982-83 est.	5.4	7.2	8.0	5.5	5.2	5.9
1929-83	5.4	7.9	9.9	6.0	7.5	4.9

Source: ACIR staff computations. See Tables 1 and 2.

TABLE 5--RATIOS OF THE ANNUAL AVERAGE INCREASE IN PER CAPITA PUBLIC SECTOR EXPENDITURE* (FROM OWN FUNDS) TO THE INCREASE IN PER CAPITA PERSONAL INCOME, SELECTED PERIODS 1929-1983

Calendar Year or Period	Total Public Sector	Total Federal Government	State-Local Government Expenditure		
			Total	State	Local
1929-39	-2.1	-5.3	(-0.2)	-2.2	(0.8)
1939-49	1.2	1.6	(0.6)	(0.8)	(0.5)
1949-54	1.6	1.8	1.3	1.1	1.5
1954-59	1.1	(0.9)	1.5	1.6	1.5
1959-64	1.2	1.0	1.6	1.7	1.5
1964-69	1.2	1.2	1.3	1.6	1.1
1969-74	1.1	1.1	1.1	1.4	(0.9)
1974-75	2.0	2.4	1.2	1.0	1.6
1975-76	(0.7)	(0.7)	(0.6)	(0.7)	(0.5)
1976-77	(0.8)	(0.9)	(0.5)	(0.8)	(0.3)
1977-78	(0.7)	(0.7)	(0.7)	(0.8)	(0.5)
1978-79	(0.8)	(0.8)	(0.7)	(0.9)	(0.4)
1979-80	1.5	1.7	1.0	1.1	1.0
1980-81	1.1	1.2	(0.8)	(0.8)	(0.8)
1981-82	1.9	2.0	1.8	1.6	1.6
1982-83 est.	1.3	1.5	1.0	1.0	1.1
1929-83	1.5	1.8	1.1	1.4	(0.9)

*Thus, a figure greater than 1.0 indicates that government spending increased more than per capita income; figures less than 1.0 indicate that per capita income increased more than government spending. Parentheses highlight the latter figures. The negative figures (in all cases) indicate that per capita income was declining while government expenditures were increasing. A figure of -1.0 would indicate that expenditures were rising at the same rate that income was falling.

Source: ACIR staff computations. See Table 4.

TABLE 6--A COMPARISON OF ANNUAL AVERAGE CHANGE IN PER CAPITA PERSONAL INCOME AND PER CAPITA PUBLIC SECTOR EXPENDITURE, AFTER TRANSFERS, SELECTED PERIODS 1929-1983 (Nominal Per Capita Income and Expenditure)

Calendar Year or Period	Personal Income	Total Public Sector Expenditure	Total Federal Government Expenditure	State-Local Government Expenditure		
				Total	State	Local
1929-39	-2.3%	4.7%	11.4%	1.4%	5.4%	0.1%
1939-49	9.6	11.5	15.8	6.3	8.4	5.2
1949-54	5.1	8.4	9.4	6.5	5.0	7.3
1954-59	4.0	4.4	2.9	7.3	7.2	7.4
1959-64	3.7	4.5	3.5	6.3	6.0	6.4
1964-69	7.3	9.0	8.1	10.4	11.0	10.1
1969-74	8.0	8.7	7.6	10.3	10.9	9.9
1974-75	7.6	15.0	17.1	12.4	11.9	12.7
1975-76	9.8	6.6	6.2	7.2	7.4	7.0
1976-77	9.6	7.3	8.1	6.3	7.3	5.7
1977-78	11.3	8.1	7.4	9.1	8.8	9.3
1978-79	11.4	9.0	10.6	7.0	8.6	6.0
1979-80	9.7	14.4	18.2	9.3	12.2	8.6
1980-81	11.4	12.2	16.0	6.6	7.2	6.3
1981-82	4.9	9.5	12.1	5.5	4.2	5.4
1982-83 est.	5.4	7.2	8.7	4.7	4.7	4.6
1929-83	5.4	7.9	9.8	6.4	7.6	5.9

Source: ACIR staff computations. See Tables 1 and 2.

TABLE 7--RATIOS OF THE ANNUAL AVERAGE INCREASE IN PER CAPITA PUBLIC SECTOR EXPENDITURE* (AFTER TRANSFERS) TO THE INCREASE IN PER CAPITA PERSONAL INCOME, SELECTED PERIODS 1929-1983

Calendar Year or Period	Total Public Sector	Total Federal Government	State-Local Government Expenditure		
			Total	State	Local
1929-39	-2.1	-5.0	(-0.6)	-2.3	(0.0)
1939-49	1.2	1.6	(0.7)	(0.9)	(0.5)
1949-54	1.6	1.8	1.3	1.0	1.4
1954-59	1.1	(0.7)	1.8	1.8	1.9
1959-64	1.2	(0.9)	1.7	1.6	1.7
1964-69	1.2	1.1	1.4	1.5	1.4
1969-74	1.1	(0.9)	1.3	1.4	1.2
1974-75	2.0	2.2	1.6	1.6	1.7
1975-76	(0.7)	(0.6)	(0.7)	(0.8)	(0.7)
1976-77	(0.8)	(0.8)	(0.7)	(0.8)	(0.6)
1977-78	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)
1978-79	(0.8)	(0.9)	(0.6)	(0.8)	(0.5)
1979-80	1.5	1.9	1.0	1.3	(0.9)
1980-81	1.1	1.4	(0.6)	(0.6)	(0.5)
1981-82	1.9	2.4	1.1	(0.9)	1.1
1982-83 est.	1.3	1.6	(0.9)	(0.9)	(0.8)
1929-83	1.5	1.8	1.2	1.4	1.1

*Thus, a figure greater than 1.0 indicates that government spending increased more than per capita income; figures less than 1.0 indicate that per capita income increased more than government spending. Parentheses highlight the latter figures. The negative figures (in all cases) indicate that per capita income was declining while government expenditures were increasing. A figure of -1.0 would indicate that expenditures were rising at the same rate that income was falling.

Source: ACIR staff computations. See Table 6.

TABLE 8--GOVERNMENT DIRECT GENERAL EXPENDITURE,1/ BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1982

Fiscal Year	State and Local Governments										Exhibit: Federal Insurance Trust Ex- penditure 2/
	Total Federal, State and Local	Federal Government	Local Governments							Special Districts	
			Total (State-Local)	State Governments	Munici- palities	Counties	School Districts	Townships			
1. Amount (In Millions of Current Dollars)											
1955	\$96,796	\$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
1982	915,889	482,359	433,530	170,747	262,783	83,360	61,609	93,054	8,931	15,828	228,110
2. Percentage Distribution											
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%	
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	N
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	O
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	T
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	A
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	P
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	L
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	I
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	C
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	A
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	B
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	L
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	E
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7	

1/ Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store and insurance-trust expenditures (see glossary). Hence federal insurance trust expenditures (which comprise approximately 29% of total federal expenditures in FY1982--see exhibit), federal grants-in-aid (\$86b) and state-local utility, liquor store and insurance-trust expenditures (\$45b, \$3b and \$39b in 1982 respectively) are excluded from the figures cited above.

2/ 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 FY82, these figures were \$201.2b, \$19.7b, \$5.3b, \$0.3b and \$1.6b respectively.

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2 & 24 in the 1981-82 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.

TABLE 9.1--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-82

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

State and Region	1982	1981	1980	1978	1976	1966	1957	1942
United States 1/	17.84%	18.72%	19.03%	19.43%	20.32%	15.57%	11.60%	7.51%
New England	16.86	17.84		19.29				
Connecticut	14.24	14.60	15.60	16.07	15.77	12.78	11.31	5.91
Maine	19.46	19.29	20.47	21.39	21.35	15.15	12.14	7.90
Massachusetts	17.39	19.12	20.08	20.56	20.55	14.16	12.42	7.78
New Hampshire	15.79	16.51	16.66	17.66	19.68	14.98	12.83	9.46
Rhode Island	20.35	20.48	21.01	20.72	20.57	15.38	10.59	6.29
Vermont	21.82	22.26	22.63	24.24	25.44	20.16	14.34	9.07
Mideast 1/	19.21	19.95		20.82				
Delaware	19.67	19.83	19.83	19.27	20.48	17.36	8.64	5.42
District of Columbia	24.99	24.38	27.35	26.14	26.38	14.06	8.90	5.08
Maryland	17.59	18.29	19.80	20.34	21.03	14.11	11.15	5.25
New Jersey	15.98	17.20	17.39	17.54	17.90	11.82	9.36	7.17
New York	22.96	23.51	24.08	24.23	26.38	16.31	11.73	8.63
Pennsylvania	16.09	16.85	17.36	17.85	18.78	13.13	9.18	7.64
Great Lakes	17.08	17.59		17.60				
Illinois	15.43	16.71	16.47	16.94	17.45	11.72	9.17	6.87
Indiana	14.94	15.63	14.75	14.42	16.00	13.56	10.07	6.88
Michigan	19.49	19.47	20.10	19.68	21.06	14.96	11.97	7.09
Ohio	16.29	16.57	16.52	16.79	17.64	13.01	9.83	6.49
Wisconsin	20.90	20.58	21.14	20.48	21.82	17.24	12.34	8.69
Plains	17.71	18.58		18.76				
Iowa	17.46	18.69	19.29	19.33	18.89	16.13	12.75	8.52
Kansas	16.23	17.75	17.14	18.21	18.42	15.28	14.80	7.46
Minnesota	22.01	21.56	21.46	21.87	23.70	17.93	14.04	9.80
Missouri	14.42	15.70	15.68	15.12	16.47	13.53	9.70	6.57
Nebraska	17.32	17.74	17.74	18.79	17.50	14.83	11.02	7.71
North Dakota	19.87	22.20	22.21	22.47	20.76	20.84	17.69	12.34
South Dakota	18.83	21.90	21.31	21.37	23.11	19.59	15.43	10.58
Southeast	17.25	18.46		18.83				
Alabama	18.44	19.31	19.66	19.81	20.18	18.04	13.38	6.86
Arkansas	16.45	17.90	18.11	17.66	18.59	17.63	12.77	6.35
Florida	15.32	16.14	16.84	17.78	18.01	16.05	12.77	8.12
Georgia	18.84	19.00	19.11	18.97	19.26	15.67	12.97	6.28
Kentucky	17.01	19.59	20.74	18.68	19.42	16.75	11.17	6.96
Louisiana	20.47	21.33	21.53	21.64	23.00	20.36	17.43	9.84
Mississippi	21.15	22.55	22.74	21.95	23.82	20.44	15.49	7.59
North Carolina	16.91	18.15	18.45	18.31	18.75	14.93	12.14	6.84
South Carolina	17.86	19.72	19.13	18.92	21.13	14.71	12.89	8.70
Tennessee	15.96	18.06	18.43	19.08	19.22	16.79	11.43	7.21
Virginia	15.65	17.01	17.25	17.12	17.91	14.64	10.84	5.13
West Virginia	19.83	20.79	21.43	20.55	21.45	17.43	9.86	9.52
Southwest	15.98	16.84		17.59				
Arizona	18.68	19.84	20.37	21.19	21.92	20.16	14.57	8.85
New Mexico	24.50	24.14	22.98	22.80	23.81	23.45	16.20	10.13
Oklahoma	15.88	17.32	17.29	17.48	18.48	18.48	14.98	9.14
Texas	14.92	15.67	16.48	16.59	17.39	14.88	11.44	6.71
Rocky Mountain	18.93	19.86		21.55				
Colorado	16.93	17.79	18.03	19.84	21.53	19.24	13.90	9.51
Idaho	17.16	18.58	18.81	20.95	21.56	17.65	14.06	9.16
Montana	20.92	22.11	23.05	25.52	23.41	20.15	14.86	10.36
Utah	20.72	22.22	23.98	22.55	23.13	21.36	13.37	8.64
Wyoming	26.46	25.36	24.64	24.49	27.56	27.18	16.11	9.64
Far West 2/	18.43	19.53		21.40				
California	18.17	19.15	19.04	21.29	22.06	18.41	12.67	7.21
Nevada	18.01	19.32	20.20	21.41	22.05	20.90	14.86	7.25
Oregon	22.02	22.51	22.14	23.58	23.90	18.32	13.79	8.76
Washington	18.10	20.17	19.60	20.76	19.76	16.86	13.72	8.49
Alaska 3/	56.30	56.38	54.94	34.53	35.38	29.49	(9.05) 4/	n.a.
Hawaii	20.80	21.52	22.46	24.91	27.62	19.95	(15.61) 4/	n.a.

n.a.--not available. Note: Regional averages for 1978, 1981 and 1982 are weighted averages.

1/ Excluding Washington, D.C. in 1982, 1981 and 1978.

2/ Excluding Alaska and Hawaii.

3/ The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.

4/ Prior to statehood and excluded from United States total.

Sources: Data tape for FY 1982 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 1982, September 1982. See also, Significant Features of Fiscal Federalism, prior years. U.S. Advisory Commission on Intergovernmental Relations

TABLE 9.2--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-82

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

State and Region	1982	1981	1980	1978	1976	1966	1957	1942
United States 1/	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
New England	94.5	95.3		99.3				
Connecticut	79.8	78.0	82.0	82.7	77.6	82.1	97.5	78.7
Maine	109.1	103.0	107.6	110.1	105.1	97.3	104.7	105.2
Massachusetts	97.5	102.1	105.5	105.8	101.1	90.9	107.1	103.6
New Hampshire	88.5	88.2	87.5	90.9	96.9	96.2	110.6	126.0
Rhode Island	114.1	109.4	110.4	106.6	101.2	98.8	91.3	83.8
Vermont	122.3	118.9	118.9	124.8	125.2	129.5	123.6	120.8
Mideast 1/	107.7	106.6		107.2				
Delaware	110.3	105.9	104.2	99.2	100.8	111.5	74.5	72.2
District of Columbia	140.1	130.2	143.7	134.5	129.8	90.3	76.7	67.6
Maryland	98.6	97.7	104.0	104.7	103.5	90.6	96.1	69.9
New Jersey	89.6	91.9	91.4	90.3	88.1	75.9	80.7	95.5
New York	128.7	125.6	126.5	124.7	129.8	104.8	101.1	114.9
Pennsylvania	90.2	90.0	91.2	91.9	92.4	84.3	79.1	101.7
Great Lakes	95.8	94.0		90.6				
Illinois	86.5	89.2	86.5	87.2	85.9	75.3	79.1	91.5
Indiana	83.7	83.5	77.5	74.2	78.7	87.1	86.8	91.6
Michigan	109.2	104.0	105.6	101.3	103.6	96.1	103.2	94.4
Ohio	91.3	88.5	86.8	86.4	86.8	93.6	84.7	86.4
Wisconsin	117.2	110.0	111.1	105.4	107.4	110.7	106.4	115.7
Plains	99.3	99.3		96.6				
Iowa	97.9	99.8	101.4	99.5	93.0	103.6	109.9	113.4
Kansas	91.0	94.8	90.1	93.7	90.6	98.1	127.6	99.3
Minnesota	123.4	115.2	112.8	112.6	116.6	115.2	121.0	130.5
Missouri	80.8	83.9	82.4	77.8	81.1	86.9	83.6	87.5
Nebraska	97.1	94.7	93.2	96.7	86.1	95.2	95.0	102.7
North Dakota	111.4	118.6	116.7	115.6	102.2	133.8	152.5	164.3
South Dakota	105.6	117.0	112.0	110.0	113.7	125.8	133.0	140.9
Southeast	96.7	98.6		96.9				
Alabama	103.4	103.2	103.3	102.0	99.8	115.9	115.3	91.3
Arkansas	92.2	95.6	95.2	90.9	91.5	113.2	110.1	84.6
Florida	85.9	86.2	88.5	91.5	88.6	103.1	110.1	108.1
Georgia	105.6	101.5	100.4	97.6	94.8	100.6	111.8	83.6
Kentucky	95.4	104.6	109.0	96.1	95.6	107.6	96.3	92.7
Louisiana	114.8	114.0	113.1	111.4	113.2	130.8	150.3	131.0
Mississippi	118.5	120.4	119.5	113.0	117.2	131.3	133.5	101.1
North Carolina	94.8	97.0	97.0	94.2	92.3	95.9	104.7	91.1
South Carolina	100.1	105.3	100.5	97.4	104.0	94.5	111.1	115.8
Tennessee	89.5	96.5	96.8	98.2	94.6	107.8	98.5	96.0
Virginia	87.8	90.9	90.6	88.1	88.1	94.0	93.4	68.3
West Virginia	111.2	111.1	112.6	105.8	105.6	111.9	85.0	128.8
Southwest	89.6	90.0		90.5				
Arizona	104.7	106.0	107.0	109.1	107.9	129.5	125.6	117.8
New Mexico	137.3	129.0	120.8	117.3	117.2	150.6	139.7	134.9
Oklahoma	89.0	92.5	90.9	90.0	90.9	118.7	129.1	121.7
Texas	83.6	83.7	86.6	85.4	85.6	95.6	98.6	89.3
Rocky Mountain	106.1	106.1		110.9				
Colorado	94.9	95.0	94.7	102.1	106.0	123.6	119.8	126.6
Idaho	96.2	99.2	98.8	107.8	106.1	113.4	121.2	122.0
Montana	117.3	118.1	121.1	131.3	115.2	129.4	128.1	137.9
Utah	116.1	118.7	126.0	116.1	113.8	137.2	115.3	115.0
Wyoming	148.3	135.5	129.5	126.0	135.6	174.6	138.9	128.4
Far West 2/	103.1	104.3		110.1				
California	101.9	102.3	100.1	109.6	108.6	118.2	109.2	96.0
Nevada	102.3	103.2	106.1	110.2	108.5	134.2	128.1	96.5
Oregon	123.0	120.2	116.3	121.4	117.6	117.7	118.9	116.6
Washington	99.7	107.7	103.0	106.8	97.2	108.3	118.3	113.0
Alaska 3/	342.4	301.2	288.7	177.7	174.1	189.4	(78.0) 4/	n.a.
Hawaii	115.8	115.0	118.0	128.2	135.9	128.1	(134.6) 4/	n.a.

n.a.--Not available. Note: Regional averages for 1978, 1981 and 1982 are weighted averages.

1/ Excluding the District of Columbia in 1982, 1981 and 1978.

2/ Excluding Alaska and Hawaii

3/ The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.

4/ Prior to statehood and excluded from United States total.

Source: See preceding table.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 10--DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, BY STATE AND REGION, 1982

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 1/	\$1,868	100%	\$178	100%
New England	1,870	100	169	95
Connecticut	1,819	97	142	80
Maine	1,649	88	195	109
Massachusetts	1,954	105	174	98
New Hampshire	1,564	84	158	89
Rhode Island	2,055	110	204	114
Vermont	1,935	104	218	122
Mideast 1/	2,168	116	192	108
Delaware	2,151	115	197	110
Washington D.C.	3,430	184	250	140
Maryland	2,024	108	176	99
New Jersey	1,950	104	160	90
New York	2,625	141	230	129
Pennsylvania	1,678	90	161	90
Great Lakes	1,822	98	171	96
Illinois	1,792	96	154	87
Indiana	1,460	78	149	84
Michigan	2,094	112	195	109
Ohio	1,674	90	163	91
Wisconsin	2,126	114	209	117
Plains	1,839	98	177	99
Iowa	1,883	101	175	98
Kansas	1,807	97	162	91
Minnesota	2,340	125	220	123
Missouri	1,405	75	144	81
Nebraska	1,780	95	173	97
North Dakota	2,136	114	199	111
South Dakota	1,738	93	188	106
Southeast	1,557	83	172	97
Alabama	1,518	81	184	103
Arkansas	1,345	72	165	92
Florida	1,558	83	153	86
Georgia	1,676	90	188	106
Kentucky	1,456	78	170	95
Louisiana	1,971	106	205	115
Mississippi	1,559	83	211	119
North Carolina	1,447	77	169	95
South Carolina	1,436	77	179	100
Tennessee	1,351	72	160	89
Virginia	1,616	87	157	88
West Virginia	1,652	88	198	111
Southwest	1,644	88	160	90
Arizona	1,799	96	187	105
New Mexico	2,092	112	245	137
Oklahoma	1,646	88	159	89
Texas	1,575	84	149	84
Rocky Mountain	1,891	101	189	106
Colorado	1,884	101	169	95
Idaho	1,512	81	172	96
Montana	1,921	103	209	117
Utah	1,714	92	207	116
Wyoming	3,158	169	265	148
Far West 2/	2,132	114	184	103
California	2,147	115	182	102
Nevada	2,044	109	180	101
Oregon	2,217	119	220	123
Washington	2,008	108	181	101
Alaska 3/	7,960	426	563	316
Hawaii	2,268	121	208	117

1/ Excluding Washington, D.C.

2/ Excluding Alaska and Hawaii.

3/ The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.

Note: Regional averages are weighted averages.

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

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TABLE 11--STATE-LOCAL DIRECT GENERAL EXPENDITURE:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982

	Total (millions)	Percentage Financed by:		
		Federal	State	Local
United States	\$433,528.5	20%	46%	34%
New England				
Connecticut	5,734.7	18	46	36
Maine	1,868.6	25	47	27
Massachusetts	11,296.9	24	50	26
New Hampshire	1,487.5	19	38	43
Rhode Island	1,968.6	23	51	25
Vermont	998.3	29	46	25
Mideast				
Delaware	1,295.0	22	61	17
Washington D.C.	2,164.1	62	n.a.	38
Maryland	8,632.1	19	48	33
New Jersey	14,506.0	17	49	34
New York	46,355.4	19	37	44
Pennsylvania	19,912.0	22	45	33
Great Lakes				
Illinois	20,517.5	21	44	35
Indiana	7,986.4	19	50	31
Michigan	19,071.9	21	43	36
Ohio	18,068.1	19	44	38
Wisconsin	10,132.3	18	46	36
Plains				
Iowa	5,470.1	17	49	34
Kansas	4,351.5	17	42	42
Minnesota	9,671.3	18	51	31
Missouri	6,954.4	22	40	37
Nebraska	2,822.4	18	41	41
North Dakota	1,430.8	21	59	20
South Dakota	1,200.6	25	45	30
Southeast				
Alabama	5,986.8	23	50	27
Arkansas	3,080.9	27	47	26
Florida	16,223.7	18	42	40
Georgia	9,450.2	23	42	35
Kentucky	5,340.6	25	58	17
Louisiana	8,597.1	18	53	29
Mississippi	3,976.2	26	47	27
North Carolina	8,707.1	22	53	25
South Carolina	4,600.7	22	52	26
Tennessee	6,283.7	25	41	35
Virginia	8,874.1	19	49	32
West Virginia	3,217.8	25	52	23
Southwest				
Arizona	5,146.3	15	47	38
New Mexico	2,843.3	20	63	17
Oklahoma	5,228.9	18	55	27
Texas	24,065.7	15	43	41
Rocky Mountain				
Colorado	5,736.6	19	41	40
Idaho	1,459.2	22	51	27
Montana	1,538.9	23	42	35
Utah	2,663.2	24	45	31
Wyoming	1,585.4	24	42	34
Far West				
California	53,087.8	20	50	29
Nevada	1,800.7	16	49	35
Oregon	5,871.9	20	43	37
Washington	8,525.8	18	53	28
Alaska	3,486.6	12	76	11
Hawaii	2,254.2	21	64	15

n.a.--not applicable.

Sources: ACIR staff computations based data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1981-1982 and State Government Finances, 1982. Computations were performed as follows: (GF refers to Governmental Finances; SGF refers to State Government Finances) Direct Expenditure Total: GF, Table 13. Federal Percentage: Federal Intergovernmental Revenue (GF,5)/Total. State Percentage: (State Direct Expenditure (GF,13) + State Intergovernmental Expenditure (SGF,11) - State Intergovernmental Revenue from Federal (SGF,7) - State Intergovernmental Revenue from Local (SGF,7))/Total. Local: 100 - Federal - State.

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TABLE 12--STATE-LOCAL DIRECT EXPENDITURE FOR PUBLIC WELFARE:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982

	Total (millions)	Percentage Financed by:		
		Federal	State	Local
United States	\$56,257.0 1/	57%	39%	5%
New England				
Connecticut	803.2	50	45	5
Maine	325.5	57	41	2
Massachusetts	2,077.9	54	44	2
New Hampshire	197.5	44	26	31
Rhode Island	351.4	58	41	0
Vermont	129.0	88	11	0
Mideast				
Delaware	98.4	53	47	0
Washington D.C.	352.9	57	n.a.	43
Maryland	903.5	43	57	0
New Jersey	1,870.1	56	42	2
New York	7,906.8	63	19	17
Pennsylvania	3,415.1	53	44	3
Great Lakes				
Illinois	3,198.1	48	50	2
Indiana	817.1	58	28	14
Michigan	3,043.3	54	45	0
Ohio	2,633.6	46	46	8
Wisconsin 2/	1,184.7	75	22	3
Plains				
Iowa	633.5	44	47	9
Kansas	445.8	52	45	2
Minnesota	1,431.3	50	31	19
Missouri	794.2	63	36	0
Nebraska	249.8	57	32	11
North Dakota	108.9	63	29	7
South Dakota	113.3	75*	22	4
Southeast				
Alabama	542.2	69	29	1
Arkansas	362.8	80	19	1
Florida	1,223.1	55	40	5
Georgia	929.0	70	28	2
Kentucky	737.8	62	37	2
Louisiana	872.8	69	29	2
Mississippi	451.1	72	25	2
North Carolina	831.4	72	12	15
South Carolina	472.9	70	29	1
Tennessee	691.3	67	29	4
Virginia	951.3	56	37	6
West Virginia	273.5	68	31	1
Southwest				
Arizona	243.0	32	41	27
New Mexico	220.5	66	31	2
Oklahoma	689.8	59	41	0
Texas	1,678.8	63	33	3
Rocky Mountain				
Colorado	569.7	50	47	3
Idaho	120.0	71	25	4
Montana	153.6	53	33	13
Utah	214.1	67	32	1
Wyoming	65.0	53	45	2
Far West				
California	8,968.5	51	48	1
Nevada	114.8	51	39	10
Oregon	482.7	60	34	6
Washington	851.6	47	53	1
Alaska	170.6	30	70	0
Hawaii	290.5	58	40	2

n.a.--not applicable.

1/ Does not include public welfare expenditures financed directly by the federal government. These expenditures totaled \$22,564 million in FY 1982. 2/ Owing to inconsistencies in the 1982 data for Wisconsin, local intergovernmental revenue from state was used as a substitute for state intergovernmental expenditure to local.

Sources: ACIR staff computations based data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1981-1982 and State Government Finances, 1982. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1982."

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TABLE 13--STATE-LOCAL DIRECT EXPENDITURE FOR HIGHWAYS:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982

	Total (millions)	Percentage Financed by:		
		Federal	State	Local
United States	\$34,544.4	1/ 24%	48%	28%
New England				
Connecticut	412.8	27	41	32
Maine	214.7	24	40	35
Massachusetts	625.0	28	40	33
New Hampshire	179.5	22	47	32
Rhode Island	93.2	32	29	39
Vermont	111.9	36	36	28
Mideast				
Delaware	117.4	36	48	16
Washington D.C.	87.9	37	n.a.	63
Maryland	845.3	41	48	11
New Jersey	958.1	16	49	36
New York	2,547.3	16	32	52
Pennsylvania	1,606.9	27	55	18
Great Lakes				
Illinois	1,626.0	26	43	30
Indiana	646.9	25	61	14
Michigan	1,079.4	25	58	17
Ohio	1,246.2	21	59	21
Wisconsin	1,009.5	12	40	48
Plains				
Iowa	694.0	19	49	32
Kansas	508.6	26	28	46
Minnesota	895.5	21	39	39
Missouri	617.0	28	38	34
Nebraska	378.4	22	47	31
North Dakota	182.0	35	41	24
South Dakota	191.7	31	38	31
Southeast				
Alabama	567.3	34	43	23
Arkansas	321.2	28	60	11
Florida	1,344.4	24	50	26
Georgia	1,011.8	27	55	18
Kentucky	656.2	25	69	6
Louisiana	754.7	19	53	28
Mississippi	534.3	19	47	34
North Carolina	624.4	29	61	10
South Carolina	220.7	39	61	0
Tennessee	587.7	33	51	16
Virginia	788.6	24	59	17
West Virginia	464.6	50	45	6
Southwest				
Arizona	454.8	30	46	24
New Mexico	355.5	28	52	20
Oklahoma	495.2	13	70	17
Texas	2,788.8	16	55	30
Rocky Mountain				
Colorado	507.2	26	40	34
Idaho	162.4	27	53	20
Montana	202.6	34	35	30
Utah	245.2	40	33	27
Wyoming	236.8	27	51	22
Far West				
California	2,349.8	21	42	37
Nevada	173.2	35	35	30
Oregon	511.0	36	39	25
Washington	863.5	32	41	26
Alaska	304.3	37	48	15
Hawaii	143.3	32	34	34

n.a.--not applicable.

1/ Does not include highway expenditures financed directly by the federal government. These expenditures totaled \$576 million in FY 1982.

Sources: ACIR staff computations based data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1981-1982 and State Government Finances, 1982. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct Expenditures: Federal, State and Local Share of Finances, 1982."

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TABLE 14--STATE-LOCAL DIRECT EXPENDITURE FOR HEALTH AND HOSPITALS:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982

	Total (millions)	Percentage Financed by:		
		Federal	State	Local
United States	\$40,258.1 1/	7%	48%	45%
New England				
Connecticut	373.3	14	79	7
Maine	81.1	13	74	14
Massachusetts	1,047.8	3	70	27
New Hampshire	72.7	14	80	5
Rhode Island	153.7	9	90	1
Vermont	49.9	21	76	3
Mideast				
Delaware	65.6	12	88	1
Washington D.C.	201.7	6	n.a.	94
Maryland	635.0	8	74	17
New Jersey	889.9	5	60	35
New York	4,652.8	5	52	43
Pennsylvania	1,372.1	7	76	16
Great Lakes				
Illinois	1,388.7	6	51	43
Indiana	857.3	6	35	59
Michigan	1,953.6	8	46	45
Ohio	1,759.1	7	57	37
Wisconsin	1,004.5	6	33	60
Plains				
Iowa	567.3	4	39	57
Kansas	394.6	6	49	45
Minnesota	852.2	5	40	56
Missouri	771.2	6	42	52
Nebraska	278.3	9	43	48
North Dakota	75.7	14	84	2
South Dakota	60.8	25	48	27
Southeast				
Alabama	767.6	7	45	48
Arkansas	344.6	9	42	49
Florida	1,908.7	12	28	60
Georgia	1,781.9	11	22	67
Kentucky	363.9	13	64	22
Louisiana	995.0	7	52	42
Mississippi	568.0	7	30	63
North Carolina	921.2	8	52	40
South Carolina	641.5	9	41	50
Tennessee	762.6	7	37	56
Virginia	806.7	5	72	22
West Virginia	298.7	11	45	44
Southwest				
Arizona	380.2	7	49	44
New Mexico	250.4	6	67	27
Oklahoma	505.4	6	55	39
Texas	2,267.2	6	41	53
Rocky Mountain				
Colorado	494.8	11	45	44
Idaho	131.7	12	33	55
Montana	85.9	24	54	22
Utah	160.7	15	66	20
Wyoming	128.0	4	34	62
Far West				
California	4,722.1	4	44	52
Nevada	190.7	7	20	73
Oregon	349.7	10	58	32
Washington	605.1	13	32	55
Alaska	111.2	6	84	10
Hawaii	156.0	15	82	3

n.a.--not applicable.

1/ Does not include health and hospital expenditures financed directly by the federal government. These expenditures totaled \$12,507 million in FY 1982.

Sources: ACIR staff computations based data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1981-1982 and State Government Finances, 1982. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1982."

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TABLE 15--ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS, 1/
PERCENTAGE DISTRIBUTION BY LEVEL OF GOVERNMENT, SCHOOL YEAR 1983

	Total (millions)	1982-1983p		
		Federal	State	Local*
U.S. Average	\$116,273.5	7.4%	50.3%	42.3%
New England	6,423.2	5.3	37.0	57.7
Connecticut	1,814.5	4.9	36.4	58.7
Maine	552.8	10.1	49.7	40.2
Massachusetts	2,900.0	4.8	39.4	55.8
New Hampshire	406.0	3.9	6.9	89.2
Rhode Island	471.5	4.7	37.0	58.3
Vermont	278.4	7.0	35.2	57.8
Mideast	24,948.5	5.2	42.0	52.7
Delaware	361.5	11.2	67.6	21.2
Dist. of Col.	319.8	15.5	n.a.	84.5
Maryland	2,380.8	5.9	40.2	53.9
New Jersey	4,865.4	3.5	40.0	56.4
New York	10,709.0	4.0	41.9	54.1
Pennsylvania	6,312.0	7.5	45.2	47.4
Great Lakes	22,376.6	7.0	40.5	52.5
Illinois	6,117.7	8.5	38.0	53.4
Indiana	2,665.4	6.3	58.6	35.1
Michigan	5,725.0	8.1	36.1	55.8
Ohio	5,251.0	5.0	40.7	54.3
Wisconsin	2,617.5	5.4	37.4	57.2
Plains	8,820.6	6.5	42.4	51.1
Iowa	1,508.2	7.3	42.1	50.6
Kansas	1,365.1	4.8	44.4	50.8
Minnesota	2,416.5	4.7	48.9	46.3
Missouri	2,165.6	8.1	39.6	52.3
Nebraska	680.7	7.1	27.9	65.0
North Dakota	340.5	7.3	51.5	41.1
South Dakota	344.0	8.7	27.6	63.7
Southeast	22,657.1	11.2	56.8	32.0
Alabama	1,144.8	14.8	64.3	21.0
Arkansas	930.2	13.3	54.3	32.4
Florida	4,200.0	7.1	61.9	31.0
Georgia	2,440.8	10.2	55.6	34.2
Kentucky	1,494.0	10.7	70.5	18.7
Louisiana	1,917.6	9.4	55.9	34.7
Mississippi	991.2	23.0	53.3	23.7
North Carolina	2,640.6	16.1	61.5	22.4
South Carolina	1,376.7	13.6	57.1	29.3
Tennessee	1,868.3	13.0	47.2	39.8
Virginia	2,682.5	6.6	41.6	51.8
West Virginia	970.4	9.0	62.4	28.5
Southwest	12,175.1	10.2	53.2	36.6
Arizona	1,400.0	11.4	45.7	42.9
New Mexico	830.1	10.2	77.8	12.0
Oklahoma	1,722.4	10.3	60.2	29.5
Texas	8,222.6	10.0	50.6	39.5
Rocky Mountain	3,988.3	5.8	45.1	49.2
Colorado	1,812.8	5.4	36.9	57.7
Idaho	460.5	6.9	62.6	30.4
Montana	486.8	8.5	47.4	44.2
Utah	853.1	5.2	56.3	38.5
Wyoming	375.0	4.0	34.7	61.3
Far West	14,884.1	5.9	78.1	16.0
California	9,545.4	5.7	78.3	16.0
Nevada	358.5	5.3	85.8	8.9
Oregon	1,633.3	9.9	89.8	0.3
Washington	2,237.4	7.6	60.6	31.8
Alaska	598.9	8.8	36.8	54.4
Hawaii	510.7	5.4	75.2	19.4

*Local and other revenue. p=preliminary.

1/ Revenue receipts were used as a substitute measure of education expenditure by level of government.

Source: ACIR staff compilation from National Education Association, Estimates of School Statistics, 1982-83, Table 9, p. 37, January 1983.

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TABLE 16—STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE AND REGION, 1982

State and Region	Total General Expenditure	Highways	Public Welfare	Health & Hospitals	Local Education
U.S. Average	58%	63%	89%	51%	53%
New England	62	55	91	80	38
Connecticut	56	56	90	92	36
Maine	63	53	95	85	55
Massachusetts	66	55	96	72	42
New Hampshire	47	59	46	94	7
Rhode Island	67	42	99	99	38
Vermont	65	57	99	96	30
Mideast	52	56	74	63	44
Delaware	78	74	99	99	76
Maryland	59	81	100	81	44
New Jersey	59	58	94	63	41
New York	46	38	53	55	42
Pennsylvania	58	76	94	82	49
Great Lakes	56	66	89 1/	50	45
Illinois	56	59	96	54	42
Indiana	62	82	66	37	65
Michigan	55	77	100	50	41
Ohio	54	74	86	61	45
Wisconsin	56	46	87 2/	36	40
Plains	57	53	78	46	47
Iowa	59	60	83	41	45
Kansas	50	38	95	52	47
Minnesota	62	50	63	41	62
Missouri	52	53	99	45	42
Nebraska	50	60	74	47	18
North Dakota	75	63	80	98	49
South Dakota	60	55	84	64	31
Southeast	61	75	88	44	62
Alabama	65	66	96	49	77
Arkansas	65	84	94	46	64
Florida	51	66	89	32	56
Georgia	54	76	95	25	62
Kentucky	78	92	96	74	79
Louisiana	65	65	93	55	63
Mississippi	63	58	92	32	70
North Carolina	68	86	44	56	74
South Carolina	66	100	98	45	66
Tennessee	54	76	87	39	56
Virginia	60	78	85	76	44
West Virginia	69	88	98	51	70
Southwest	56	68	89	49	59
Arizona	56	66	60	53	51
New Mexico	79	72	93	71	87
Oklahoma	68	80	100	58	68
Texas	51	65	91	44	56
Rocky Mountain	55	60	91	52	49
Colorado	51	54	94	50	43
Idaho	66	73	85	37	60
Montana	55	54	72	71	53
Utah	59	55	97	77	58
Wyoming	55	70	96	36	31
Far West 3/	62	56	98	45	75
California	63	54	98	46	80
Nevada	58	54	80	22	60
Oregon	54	61	85	65	37
Washington	65	61	99	36	82
Alaska	87	76	100	89	84
Hawaii	81	50	96	96	97

Note: Percentages for total general expenditure, highways, public welfare and health & hospitals from U.S. Bureau of the Census data tape for FY 1981-82. 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 NEA.

1/ Approximation of weighted regional average owing to data inconsistencies in the state of Wisconsin (see following note). 2/ Owing to inconsistencies in the 1982 data for Wisconsin, local intergovernmental revenue from state was used as a substitute for state intergovernmental expenditure to local. 3/ 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 1981-82; State Government Finances in 1982). Nat'l. Education Association, Estimates of School Statistics, 1981-82 (© 1982 by NEA). U.S. Advisory Commission on Intergovernmental Relations

TABLE 17--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-1982

State and Region	1982	1979	1975	1966	1957	1942
United States	58%	57%	55%	48%	47%	44%
New England	62 1/	60	60	49	51	41
Connecticut	56	55	55	48	55	39
Maine	63	65	68	51	52	49
Massachusetts	66	54	57	40	47	36
New Hampshire	47	51	51	44	48	43
Rhode Island	67	65	62	55	50	31
Vermont	65	69	69	58	55	50
Mideast	52 1/	58	58	48	49	44
Delaware	78	80	76	66	78	69
Maryland	59	60	59	52	52	42
New Jersey	59	51	47	28	30	28
New York	46	45	47	46	38	36
Pennsylvania	58	56	63	48	47	46
Great Lakes	56 1/	57	57	48	45	46
Illinois	56	54	56	41	35	34
Indiana	62	61	58	51	48	48
Michigan	55	57	54	50	54	49
Ohio	54	53	52	41	44	52
Wisconsin	56	61	63	54	45	48
Plains	57 1/	57	54	44	45	46
Iowa	59	60	57	44	47	46
Kansas	50	53	52	45	48	44
Minnesota	62	64	57	43	42	50
Missouri	52	52	51	45	42	44
Nebraska	50	49	44	36	38	38
North Dakota	75	65	64	52	52	58
South Dakota	60	54	52	45	44	43
Southeast	61 1/	65	64	59	60	58
Alabama	65	65	63	61	62	55
Arkansas	65	68	70	56	62	65
Florida	51	52	54	46	49	48
Georgia	54	57	55	52	56	50
Kentucky	78	76	68	63	55	52
Louisiana	65	66	69	67	70	67
Mississippi	63	66	69	55	60	60
North Carolina	68	68	68	64	62	63
South Carolina	66	66	73	65	65	68
Tennessee	54	55	56	55	55	50
Virginia	60	59	59	52	55	58
West Virginia	69	76	71	68	65	66
Southwest	56 1/	61	61	57	58	65
Arizona	56	55	62	52	53	73
New Mexico	79	76	73	70	72	78
Oklahoma	68	64	59	60	64	61
Texas	51	50	50	45	42	48
Rocky Mountain	55 1/	57	54	52	47	47
Colorado	51	51	51	46	48	48
Idaho	66	63	60	54	47	46
Montana	55	53	49	46	43	40
Utah	59	63	64	60	50	54
Wyoming	55	55	46	54	49	49
Far West 2/	62 1/	56	58	49	51	40
California	63	63	49	45	43	41
Nevada	58	46	48	42	49	36
Oregon	54	53	50	49	50	35
Washington	65	61	58	57	61	46
Alaska	87	71	77	65	57	n.a.
Hawaii	81	85	79	70	72	n.a.

n.a.—Not available.

Note: Figures cited above exclude federal transfers to state and local governments.

1/ Regional percentages for 1982 are weighted averages; prior years are unweighted.

2/ 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, Governmental Finances in [year] and State Government Finances in [year]. 1982 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years.
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TABLE 18--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE,
FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-82

State and Region	Percentage State Financed					
	1982	1979	1975	1966	1957	1942
United States	89%	84%	78%	76%	72%	61%
New England	91	94	95	83	66	52
Connecticut	90	92	93	90	95	42
Maine	95	89	93	78	76	77
Massachusetts	96	97	98	84	53	53
New Hampshire	46	53	49	39	47	27
Rhode Island	99	97	100	98	93	73
Vermont	99	99	99	63	71	56
Mideast	74	62	70	73	56	52
Delaware	99	98	100	68	77	70
Maryland	100	98	92	96	57	70
New Jersey	94	77	88	54	46	55
New York	53	43	57	76	53	37
Pennsylvania	94	87	93	81	69	86
Great Lakes	89 1/	89	94	75	73	68
Illinois	96	100	100	80	93	78
Indiana	66	62	63	37	25	35
Michigan	100	95	92	98	76	58
Ohio	86	75	75	74	78	92
Wisconsin	87 2/	84	82	57	40	40
Plains	78	79	69	61	62	65
Iowa	83	82	84	53	64	58
Kansas	95	95	90	73	61	40
Minnesota	63	58	37	30	16	57
Missouri	99	100	95	92	95	90
Nebraska	74	78	62	79	87	78
North Dakota	80	78	42	70	73	54
South Dakota	84	90	90	78	63	68
Southeast	88	89	84	77	85	73
Alabama	96	94	87	94	97	61
Arkansas	94	97	98	96	95	93
Florida	89	82	81	77	77	80
Georgia	95	2/	90	78	86	67
Kentucky	96	97	95	89	79	65
Louisiana	93	97	95	99	99	96
Mississippi	92	88	88	95	94	72
North Carolina	44	2/	46	29	41	41
South Carolina	98	94	87	74	88	85
Tennessee	87	89	86	70	73	63
Virginia	85	75	82	52	55	50
West Virginia	98	98	98	90	86	88
Southwest	89	91	91	90	94	87
Arizona	60	71	84	84	98	95
New Mexico	93	2/	91	99	99	98
Oklahoma	100	97	97	97	97	88
Texas	91	92	91	86	89	83
Rocky Mountain	91	80	85	74	90	80
Colorado	94	76	95	79	97	88
Idaho	85	92	84	74	83	72
Montana	72	41	31	38	65	42
Utah	97	97	91	94	94	97
Wyoming	96	81	60	49	66	75
Far West 3/	98	97	62	77	76	53
California	98	97	58	75	68	38
Nevada	80	50	55	72	67	33
Oregon	85	89	96	72	76	61
Washington	99	100	100	100	100	100
Alaska	100	99	99	100	99	n.a.
Hawaii	96	99	100	100	84	n.a.

n.a.--Data not available.

Note: Regional figures are weighted.

1/ Approximation of weighted regional average owing to data inconsistencies in the state of Wisconsin (see following note). 2/ Owing to inconsistencies in the 1982 data for Wisconsin, local intergovernmental revenue from state was used as a substitute for state intergovernmental expenditure to local. 3/ Excluding Alaska and Hawaii.

Sources: ACIR staff compilation and computations from U.S. Bureau of the Census, Historical Statistics on Government Finances and Employment, 1962 Census of Governments, Vol. VI, No. 4, Governmental Finances in [year] and State Government Finances in [year]. 1982 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years. U.S. Advisory Commission on Intergovernmental Relations

TABLE 19--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HIGHWAYS,
FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-82

State and Region	Percentage State Financed					
	1982	1979	1975	1966	1957	1942
United States	63%	66%	69%	71%	71%	73%
New England	55	n.a.	65	67	78	66
Connecticut	56	58	72	77	88	83
Maine	53	55	61	63	68	57
Massachusetts	55	55	63	57	74	60
New Hampshire	59	56	64	62	73	58
Rhode Island	42	40	50	74	68	40
Vermont	57	59	60	78	69	77
Mideast	56	n.a.	63	64	63	61
Delaware	74	76	80	43	94	100
Maryland	81	94	94	84	87	89
New Jersey	58	49	52	57	59	66
New York	38	38	47	55	50	39
Pennsylvania	76	70	81	83	79	82
Great Lakes	66	n.a.	71	74	71	81
Illinois	59	64	73	72	59	68
Indiana	82	84	85	85	86	96
Michigan	77	75	76	79	80	84
Ohio	74	76	75	82	80	94
Wisconsin	46	40	43	47	49	58
Plains	53	n.a.	62	62	62	65
Iowa	60	66	69	69	71	75
Kansas	38	51	57	56	54	70
Minnesota	50	51	51	58	54	65
Missouri	53	66	76	68	59	56
Nebraska	60	62	55	63	60	65
North Dakota	63	58	58	56	54	70
South Dakota	55	48	57	58	55	51
Southeast	75	n.a.	82	80	80	86
Alabama	66	67	75	73	72	88
Arkansas	84	90	91	99	81	80
Florida	66	72	85	69	81	96
Georgia	76	72	76	67	73	87
Kentucky	92	88	88	89	86	80
Louisiana	65	68	77	74	77	65
Mississippi	58	70	77	69	68	77
North Carolina	86	85	74	85	86	86
South Carolina	00	97	100	90	86	100
Tennessee	76	78	79	82	80	82
Virginia	78	84	84	87	81	91
West Virginia	88	93	91	94	91	91
Southwest	68	n.a.	65	65	69	72
Arizona	66	68	78	73	74	92
New Mexico	72	77	77	78	89	92
Oklahoma	80	75	79	89	92	91
Texas	65	63	59	57	59	61
Rocky Mountain	60	n.a.	65	71	69	68
Colorado	54	58	57	71	72	74
Idaho	73	82	77	75	74	63
Montana	54	46	64	54	52	54
Utah	55	74	59	76	71	73
Wyoming	70	75	86	82	80	80
Far West 1/	56	n.a.	65	76	78	76
California	54	52	64	76	79	74
Nevada	54	93	65	70	84	68
Oregon	61	79	79	78	75	72
Washington	61	72	63	72	74	87
Alaska	76	96	60	78	60	n.a.
Hawaii	50	70	54	40	68	n.a.

Note: Regional figures are weighted. n.a.—not readily available.

1/ Excluding Alaska and Hawaii.

Sources: ACIR staff compilation and computations from U.S. Bureau of the Census, Historical Statistics on Government Finances and Employment, 1962 Census of Governments, Vol. VI, No. 4, Governmental Finances in [year] and State Government Finances in [year]. 1982 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years.
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TABLE 20--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HEALTH & HOSPITALS,
FROM OWN REVENUE SOURCES, BY STATE AND REGION, SRELECTED YEARS 1942-82

State and Region	Percentage State Financed					
	1982	1979	1975	1966	1957	1942
United States	51%	51%	49%	51%	51%	50%
New England	80	n.a.	69	73	65	62
Connecticut	92	90	84	86	83	79
Maine	85	76	88	84	82	85
Massachusetts	72	63	56	64	54	52
New Hampshire	94	92	89	86	69	81
Rhode Island	99	100	98	90	85	70
Vermont	96	96	96	89	85	82
Mideast	63	n.a.	51	53	56	47
Delaware	99	99	99	94	96	87
Maryland	81	77	64	71	69	57
New Jersey	63	62	49	40	33	29
New York	55	53	44	47	53	45
Pennsylvania	82	78	85	85	86	72
Great Lakes	50	n.a.	48	51	49	46
Illinois	54	56	56	60	52	54
Indiana	37	43	37	48	51	45
Michigan	50	51	50	45	50	51
Ohio	61	55	41	45	46	35
Wisconsin	36	49	56	54	43	37
Plains	46	n.a.	48	48	43	54
Iowa	41	42	38	35	24	51
Kansas	52	57	54	67	63	83
Minnesota	41	49	53	49	40	54
Missouri	45	49	43	47	41	35
Nebraska	47	45	41	30	41	79
North Dakota	98	100	81	90	81	100
South Dakota	64	68	68	74	47	67
Southeast	44	n.a.	49	49	52	63
Alabama	49	47	44	45	49	66
Arkansas	46	41	53	58	57	85
Florida	32	32	34	33	38	47
Georgia	25	1/	33	32	40	47
Kentucky	74	68	52	60	50	61
Louisiana	55	57	65	83	85	86
Mississippi	32	36	37	33	46	85
North Carolina	56	1/	66	60	57	51
South Carolina	45	49	53	49	44	49
Tennessee	39	35	45	35	37	42
Virginia	76	78	84	84	77	75
West Virginia	51	57	60	70	47	76
Southwest	49	n.a.	50	45	50	60
Arizona	53	40	42	41	42	43
New Mexico	71	1/	67	36	48	78
Oklahoma	58	51	50	55	69	81
Texas	44	44	50	44	46	53
Rocky Mountain	52	n.a.	48	59	50	59
Colorado	50	47	51	68	57	60
Idaho	37	34	44	46	41	63
Montana	71	50	66	54	65	67
Utah	77	76	47	61	42	50
Wyoming	36	29	26	36	25	56
Far West 2/	45	n.a.	38	43	42	36
California	46	39	35	41	40	34
Nevada	22	22	23	19	17	20
Oregon	65	70	59	66	65	63
Washington	36	46	52	60	59	42
Alaska	89	83	90	90	86	n.a.
Hawaii	96	98	99	76	72	n.a.

n.a.—not readily available. Note: Regional figures are weighted.

1/ Health and hospital expenditures for Georgia, New Mexico and North Carolina include public welfare expenditures for 1979. Data necessary for separation by function, by source of financing, are not readily available for FY 1979.

2/ Excluding Alaska and Hawaii.

Sources: ACIR staff compilation and computations from U.S. Bureau of the Census, Historical Statistics on Government Finances and Employment, 1962 Census of Governments, Vol. VI, No. 4, Governmental Finances in [year] and State Government Finances in [year]. 1982 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years. U.S. Advisory Commission on Intergovernmental Relations

TABLE 21--ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS, 1/
PERCENTAGE DISTRIBUTION BY LEVEL OF GOVERNMENT, SCHOOL YEARS 1960-1983

	1982-83p			1979-80			1969-70			1959-60		
	Fed.	State	Local*	Fed.	State	Local*	Fed.	State	Local*	Fed.	State	Local*
U.S. Average	7.4%	50.3%	42.3%	9.2%	48.9%	42.0%	7.2%	40.9%	51.8%	3.7%	39.5%	56.8%
New England	5.3	37.0	57.7	6.5	34.2	59.3	4.6	23.8	71.6	n.a.	n.a.	n.a.
Connecticut	4.9	36.4	58.7	6.1	31.5	62.5	2.1	25.2	72.8	3.0	26.8	70.2
Maine	10.1	49.7	40.2	9.6	48.9	41.5	6.7	32.5	60.8	4.0	30.6	65.4
Massachusetts	4.8	39.4	55.8	6.5	36.3	57.2	6.0	20.0	74.0	2.0	20.5	77.5
New Hampshire	3.9	6.9	89.2	5.1	6.8	88.1	5.1	8.3	86.7	4.6	5.3	90.1
Rhode Island	4.7	37.0	58.3	5.9	38.8	55.4	5.9	35.3	58.8	4.0	18.1	77.9
Vermont	7.0	35.2	57.8	7.7	28.0	64.2	2.9	37.1	60.0	0.8	23.1	76.1
Mideast	5.2	42.0	52.7	6.3	41.5	52.2	5.9	41.6	52.5	n.a.	n.a.	n.a.
Delaware	11.2	67.6	21.2	13.0	64.7	22.3	7.4	71.3	21.3	2.2	78.9	18.9
Dist. of Col.	15.5	n.a.	84.5	15.8	n.a.	84.2	30.2	n.a.	69.8	0.8	0.0	99.2
Maryland	5.9	40.2	53.9	8.0	40.2	51.8	6.4	35.2	58.4	6.9	36.4	56.7
New Jersey	3.5	40.0	56.4	4.1	40.4	55.5	5.4	27.0	67.6	1.5	24.1	74.4
New York	4.0	41.9	54.1	5.0	40.6	54.4	4.7	46.4	48.9	1.2	39.3	59.5
Pennsylvania	7.5	45.2	47.4	8.5	45.0	46.5	6.2	46.2	47.6	1.8	50.2	48.0
Great Lakes	7.0	40.5	52.5	4.9	35.7	59.4	8.7	42.8	48.5	n.a.	n.a.	n.a.
Illinois	8.5	38.0	53.4	5.7	34.8	59.5	12.8	41.2	46.0	2.7	18.9	78.4
Indiana	6.3	58.6	35.1	6.8	39.4	53.8	6.9	56.1	37.0	3.1	29.8	67.1
Michigan	8.1	36.1	55.8	3.9	45.1	51.0	7.4	42.7	49.9	2.8	43.8	53.4
Ohio	5.0	40.7	54.3	5.0	28.3	66.7	7.7	40.6	51.6	2.8	30.3	66.9
Wisconsin	5.4	37.4	57.2	2.5	31.6	65.9	5.5	37.6	56.8	2.9	21.3	75.8
Plains	6.5	42.4	51.1	6.2	33.3	60.4	7.7	42.7	49.7	n.a.	n.a.	n.a.
Iowa	7.3	42.1	50.6	3.6	28.0	68.4	6.7	42.2	51.0	2.9	12.1	85.0
Kansas	4.8	44.4	50.8	5.9	31.2	62.9	6.9	43.3	49.8	5.3	21.5	73.2
Minnesota	4.7	48.9	46.3	5.3	46.0	48.7	6.1	56.6	37.3	2.7	38.2	59.1
Missouri	8.1	39.6	52.3	7.9	33.7	58.4	9.7	36.7	53.6	4.8	30.5	64.7
Nebraska	7.1	27.9	65.0	6.4	17.6	76.0	7.9	18.2	73.9	4.3	4.3	91.4
North Dakota	7.3	51.5	41.1	9.3	25.7	65.0	7.7	46.5	45.7	1.7	31.3	67.0
South Dakota	8.7	27.6	63.7	11.7	13.1	75.2	13.9	20.8	65.3	5.3	8.6	86.1
Southeast	11.2	56.8	32.0	13.1	56.0	30.9	12.9	54.0	33.1	n.a.	n.a.	n.a.
Alabama	14.8	64.3	21.0	12.6	69.0	18.4	15.2	63.3	21.5	8.1	69.3	22.6
Arkansas	13.3	54.3	32.4	14.5	53.0	32.5	18.2	44.5	37.3	8.0	47.7	44.3
Florida	7.1	61.9	31.0	11.0	55.2	33.7	9.5	55.7	34.8	2.2	57.7	40.1
Georgia	10.2	55.6	34.2	11.8	57.6	30.6	10.5	58.3	31.1	11.1	62.8	26.1
Kentucky	10.7	70.5	18.7	12.5	69.7	17.8	13.6	56.2	30.2	4.7	44.9	50.4
Louisiana	9.4	55.9	34.7	14.8	54.4	30.8	11.9	56.4	31.7	2.4	67.7	29.9
Mississippi	23.0	53.3	23.7	24.1	53.1	22.8	21.4	52.4	26.2	9.2	52.4	38.4
North Carolina	16.1	61.5	22.4	15.2	62.4	22.3	15.6	65.7	18.7	4.7	68.3	27.0
South Carolina	13.6	57.1	29.3	14.9	56.8	28.3	14.0	59.5	26.4	5.8	70.9	23.3
Tennessee	13.0	47.2	39.8	14.0	48.3	37.7	11.9	48.0	40.1	3.7	54.0	42.3
Virginia	6.6	41.6	51.8	9.5	40.9	49.6	11.1	36.4	52.5	9.5	36.5	54.0
West Virginia	9.0	62.4	28.5	10.6	60.1	29.3	12.4	48.2	39.4	4.2	54.2	41.6
Southwest	10.2	53.2	36.6	11.5	51.1	37.5	10.1	47.3	42.6	n.a.	n.a.	n.a.
Arizona	11.4	45.7	42.9	11.1	41.6	47.3	8.2	46.4	45.4	6.8	39.5	53.7
New Mexico	10.2	77.8	12.0	16.6	63.4	20.0	17.7	61.9	20.4	15.2	69.4	15.4
Oklahoma	10.3	60.2	29.5	11.5	57.7	30.9	11.8	43.8	44.4	7.2	42.2	50.6
Texas	10.0	50.6	39.5	11.0	50.1	38.9	9.3	46.4	44.3	4.6	49.9	45.5
Rocky Mountain	5.8	45.1	49.2	7.2	45.5	47.2	8.8	33.8	57.3	n.a.	n.a.	n.a.
Colorado	5.4	36.9	57.7	6.1	41.0	52.9	7.6	27.9	64.5	5.7	19.9	74.4
Idaho	6.9	62.6	30.4	9.5	55.0	35.5	8.4	37.8	53.8	5.8	33.2	61.0
Montana	8.5	47.4	44.2	8.4	49.3	42.2	8.5	25.4	66.2	3.7	25.4	70.9
Utah	5.2	56.3	38.5	7.8	54.0	38.2	7.6	52.8	39.5	5.3	41.9	52.8
Wyoming	4.0	34.7	61.3	6.6	29.6	63.8	20.2	24.8	55.0	5.7	45.7	48.6
Far West	5.9	78.1	16.0	9.5	67.3	23.2	5.6	38.6	55.8	n.a.	n.a.	n.a.
California	5.7	78.3	16.0	9.7	71.2	19.1	5.3	37.3	57.4	3.6	42.7	53.7
Nevada	5.3	85.8	8.9	8.6	58.5	32.9	8.8	36.5	54.7	9.4	56.4	34.2
Oregon	9.9	89.8	0.3	9.9	35.5	54.6	6.0	20.8	73.2	4.5	29.5	66.0
Washington	7.6	60.6	31.8	8.6	70.8	20.6	6.6	56.6	36.8	5.7	61.1	33.2
Alaska	8.8	36.8	54.4	13.0	70.2	16.9	27.1	53.3	19.6	17.9	50.0	32.1
Hawaii	5.4	75.2	19.4	12.5	85.2	2.4	9.7	87.2	3.2	13.6	69.9	16.5

*Local and other revenue. p=preliminary.

1/ Revenue receipts were used as a substitute measure of education expenditure by level of government.

Source: ACIR staff compilation from National Education Association, Estimates of School Statistics, 1982-83, Table 9, p. 37, January 1983 (see also prior years).

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TABLE 22--GOVERNMENT RECEIPTS,^{1/} SELECTED YEARS 1929-1983

Calendar Year	Total Public Sector Receipts	Total Federal Receipts	From Own Funds			After Federal Aid Transfers	
			State and Local			Federal Aid	State & Local Receipts After Federal Aid
			Total	State	Local		
<u>Amount (Billions of Current Dollars)</u>							
1929	\$11.3	\$3.8	\$7.5	\$2.3 ^{2/}	\$5.2 ^{2/}	\$0.1	\$7.6
1939	15.4	6.7	8.7	3.1 ^{2/}	5.6 ^{2/}	1.0	9.7
1949	55.9	38.7	17.2	8.9 ^{2/}	8.3 ^{2/}	2.2	19.4
1954	89.9	63.7	26.1	13.4 ^{2/}	12.7 ^{2/}	2.9	29.0
1959	129.4	89.8	39.6	20.2	19.4	6.8	46.4
1964	174.0	114.9	59.1	30.3	28.8	10.4	69.5
1969	296.7	196.9	99.9	54.8	45.0	20.3	120.2
1974	455.2	287.8	167.4	95.2	72.2	43.9	211.3
1975	470.5	287.3	183.1	104.0	79.1	54.6	237.7
1976	538.4	331.8	206.7	119.0	87.7	61.1	267.8
1977	605.4	375.2	230.2	133.9	96.4	67.5	297.7
1978	681.9	431.6	250.3	149.5	100.9	77.3	327.6
1979	765.1	493.6	271.5	165.2	106.3	80.5	352.0
1980	838.3	540.9	297.4	182.1 ^{3/}	115.1 ^{3/}	88.7	386.1
1981	957.2	627.0	330.2	200.5 ^{3/}	128.6 ^{3/}	87.9	418.1
1982	972.5	617.4	355.2	215.6 ^{4/}	139.6 ^{4/}	83.9	439.1
1983 est.	1048.4	647.3	401.1	241.9 ^{5/}	159.2 ^{5/}	86.3	487.4
<u>As a Percentage of GNP</u>							
1929	10.9%	3.7%	7.3%	2.2%	5.0%	0.1%	7.4%
1939	16.9	7.4	9.6	3.4	6.2	1.1	10.7
1949	21.6	15.0	6.7	3.4	3.2	0.9	7.6
1954	24.5	17.4	7.1	3.6	3.5	0.8	7.9
1959	26.5	18.4	8.1	4.0	4.1	1.4	9.5
1964	27.3	18.0	9.3	4.8	4.5	1.6	10.9
1969	31.4	20.9	10.6	5.8	4.8	2.2	12.8
1974	31.7	20.1	11.7	6.6	5.0	3.1	14.8
1975	30.4	18.5	11.8	6.7	5.1	3.5	15.3
1976	31.3	19.3	12.0	6.9	5.1	3.6	15.6
1977	31.6	19.6	12.0	7.0	5.0	3.5	15.5
1978	31.5	19.9	11.6	6.9	4.7	3.6	15.1
1979	31.6	20.4	11.2	6.8	4.4	3.3	14.6
1980	31.9	20.6	11.3	6.9	4.4	3.4	14.7
1981	32.4	21.2	11.2	6.8	4.4	3.0	14.2
1982	31.6	20.1	11.6	7.0	4.5	2.7	14.3
1983 est. ^{6/}	31.6	19.5	12.1	7.3	4.8	2.6	14.7
<u>Per Capita in Constant (1972) Dollars</u>							
1929	\$ 282	\$ 95	\$ 187	\$ 58	\$ 130	\$ 3	\$ 190
1939	413	180	234	83	151	26	260
1949	713	493	219	114	106	29	248
1954	926	656	269	138	131	30	299
1959	1077	746	329	168	161	57	386
1964	1246	823	424	217	206	74	498
1969	1686	1120	568	312	256	115	683
1974	1849	1169	680	387	294	178	858
1975	1731	1057	674	384	292	201	875
1976	1866	1150	716	413	304	211	927
1977	1963	1216	746	434	313	219	965
1978	2037	1289	748	447	301	231	978
1979	2080	1342	738	449	289	219	957
1980	2063	1331	732	448	283	218	950
1981	2134	1398	736	447	287	196	932
1982	2026	1286	740	449	291	175	915
1983 est. ^{6/}	2070	1278	792	477	314	170	962

(continued on next page)

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TABLE 22--GOVERNMENT RECEIPTS,^{1/} SELECTED YEARS 1929-1983
(continued)

est.--estimated.

^{1/} National Income and Product Accounts, Department of Commerce, Bureau of Economic Analysis. See citations below.

^{2/} The Bureau of Economic Analysis has not published figures that allocate state-local revenues between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local revenue data reported in U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975, pp. 1127, 1131.

^{3/} State and local detail do not sum to state-local total; this is because state-local totals for 1980 and 1981 were revised in the July 1983 Survey of Current Business (see citation below) while the state and local detail were taken from the May 1983 Survey.

^{4/} Published data on a NIPA basis unavailable. Figures were estimated and rounded to the nearest billion on the basis of ratios of state-to-local revenues of prior years AND ratios of state to local expenditure in U.S. Bureau of the Census, Governmental Finances in 1981-82, October 1983.

^{5/} Estimated and rounded to the nearest billion on the basis of 1983 quarterly data in October 1983 Survey of Current Business.

^{6/} Estimates based upon economic forecasts of the Congressional Budget Office (August 1983) and a consensus forecast by the Bureau of Economic Analysis (BEA's sources: DRI (9/26/83), Wharton (9/83), Townsend-Greenspan (8/16/83) and the Research Seminar in Quantitative Economics (9/11/83)). Figures were adjusted upward slightly to account for more robust economic indicator information than was previously assumed in these forecasts. Estimates are as of November 9, 1983.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1978 data); Survey of Current Business, July 1983 (for 1979-1983 data). The allocation of state-local expenditures between state and local governments from Survey, May 1983 (1969-81 data) and Survey, May 1978 (1959-1964 data). For population and GNP deflator information, see Tables 1 and 2 of this publication.

TABLE 23--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 Inter- est Paid as a % of Outlays
1929	\$3.9	\$3.1	\$0.7	17.9%	22.6%	\$16.9	16.3%	n.a.	n.a.
1931	3.1	3.6	-0.5	16.1	13.9	16.8	20.1	n.a.	n.a.
1933	2.0	4.6	-2.6	130.0	56.5	22.5	39.4	n.a.	n.a.
1935	3.7	6.5	-2.8	75.7	43.1	28.7	41.7	n.a.	n.a.
1937	5.0	7.7	-2.8	56.0	36.4	36.4	42.0	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	35.5	52.5	9.1
1981	599.3	657.2	-57.9	9.7	8.8	1003.9	34.9	68.7	10.5
1982	617.8	728.4	-110.6	17.9	15.2	1147.0	37.7	84.7	11.6
1983	600.6	795.9	-195.4	32.5	24.6	1381.9	42.4	89.0	11.2
1984est.	668.4	848.1	-179.7	26.9	21.2	1611.9	45.3	103.5	12.2

n.a.--not available. est.--estimated.

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.

Sources: ACIR staff compilation and computations. Col. 1-4: Office of Management and Budget, The United States Budget FY 1984, Table 24. Col. 7: (1929-1970) U.S. Bureau of the Census, Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series Y 493, p. 1117. 1971-1978, see Dept. of the Treasury, Treasury Bulletin, Table FD-1, p. 21, Oct. 1979; for 1979-1983, see Treasury Bulletin, Table FD-1, p. 13, Summer Issue 1983. Col. 8 (GNP--calendar year data adjusted to compare to fiscal year data): (1929-1949) Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-1976; for 1950-78 revisions, see BEA, Survey of Current Business, p. 39, Oct. 1982; for 1979-1982, see Survey, July 1983; quarter II and III for 1983 estimate, see Survey, Oct. 1983. Col. 9: (1958-84) OMB, Budget, FY [1984], Table 23. 1983 est.: OMB, Mid-Session Review of the 1984 Budget in Jt. Econ. Committee and the Council of Econ. Advisors, Economic Indicators, p.32, Sept. 1983. U.S. Advisory Commission on Intergovernmental Relations

TABLE 24--FEDERAL, STATE AND LOCAL TAXES* BY MAJOR SOURCE, 1948 THROUGH 1983
(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
1982	671,424	405,125	298,111	49,207	45,675	7,991	4,141	266,299	162,658	45,708	14,006
1983est.**	665,000	381,000	289,000	37,000	44,000	6,000	5,000	284,000	171,000	50,000	13,000

*SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1982, the federal government trust funds received \$189.8 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 \$56.1 billion. See citations on next page for sources.

**Source of Federal Government estimates: Department of the Treasury, Treasury Bulletin, Table FFO-2, p. 5, Summer 1983 and Treasury, "Final Monthly Treasury Statement of Receipts and Outlays of the United States Government for the Fiscal Year through September 30, 1983." State and Local Government estimates: ACIR staff estimates based upon Bureau of the Census, Quarterly Estimates of State and Local Tax Revenue [April-June 1983], October 1983.

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TABLE 24--FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1983
(continued)
(Millions of Dollars)

Fiscal Year	State (cont'd)					Local				
	General Sales and Gross Receipts	Selected Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Death and Gift	All Other	Total	Property	General & Selective Sales and Gross Receipts	Local Income 1/	All Other
1948	\$1,478	\$2,564	\$593	\$180	\$844	\$6,599	\$5,850	\$400	\$44	\$305
49	1,609	2,756	665	176	936	7,414	6,566	451	51	346
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394
51	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422
52	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473
53	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530
54	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641
56	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657
57	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679
58	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653
59	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692
61	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744
62	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815
63	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867
64	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807
66	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012
67	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016
68	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327
69	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239
1970	14,177	13,077	2,728	996	4,063	38,833	32,963	3,068	1,630	1,173
1971	15,478	14,092	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298
1972	17,619	15,631	3,340	1,294	4,574	49,739	41,620	4,268	2,230	1,621
1973	19,793	17,330	3,636	1,431	4,867	53,032	43,970	4,924	2,406	1,731
1974	22,612	17,944	3,755	1,425	5,378	56,466	46,404	5,542	2,413	2,108
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166
1976	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390
1977	30,896	21,466	4,587	1,805	7,664	74,852	60,267	8,278	3,754	2,552
1978	35,280	22,990	4,836	1,842	8,470	80,381	64,058	9,326	4,071	2,926
1979	39,505	24,163	5,155	1,973	9,362	80,606	62,453	10,579	4,309	3,265
1980	43,168	24,687	5,325	2,035	11,450	86,387	65,607	12,072	4,990	3,718
1981	46,412	26,339	5,695	2,229	14,025	94,776	72,020	13,220	5,531	4,005
1982	50,343	28,458	6,051	2,300	15,742	103,641	78,805	14,836	6,105	4,922
1983 est.	53,000	29,000	6,000	2,000	18,000	113,000	86,000	16,000	6,000	5,000

1/ Individual and corporation income taxes. For 1982, the local individual income tax revenues were \$5,078m. and the corporation income tax revenues were \$1,027m. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, D.C.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, Governmental Finances in [year]; State Government Finances in [year].
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TABLE 25--AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN THE RECEIPTS FROM MAJOR FEDERAL, STATE AND LOCAL TAXES, SELECTED PERIODS 1953 THROUGH 1983

Item	1982-83e	1981-82	1980-81	1978-81	1973-78	1968-73	1963-68	1958-63	1953-58
<u>By Level of Government:</u>									
Federal, State & Local	(-1.0)%	3.3%	13.2%	11.6%	10.3%	9.1%	7.2%	5.9%	3.3%
Federal	(-6.0)	(-0.1)	15.7	13.9	10.7	7.0	6.3	5.0	1.6
State & Local	7.0	8.9	9.4	8.1	9.8	12.4	9.0	7.7	7.8
State	5.0	8.6	9.2	9.8	10.7	13.3	10.5	8.2	7.2
Local	9.0	9.3	9.7	4.2	8.7	11.2	7.3	7.2	8.3
<u>By Type of Tax, by Gov't.</u>									
<u>Federal</u>									
Individual Income	(-3.0)	4.4	17.0	16.4	11.9	8.5	7.6	6.5	3.1
Corporation Income	(-25.0)	(-19.5)	(-5.4)	0.7	10.6	4.8	5.8	1.5	(-1.1)
Sales, Gross Receipts & Customs	(-4.0)	(-5.9)	51.6	24.0	5.2	3.9	2.7	4.7	1.7
Death & Gift	(-25.0)	17.7	6.2	8.7	1.5	10.0	7.1	9.2	9.6
All Other	22.0	12.6	(-0.3)	9.0	23.4	3.4	(-7.6)	18.1	1.3
<u>State</u>									
Individual Income	9.0	11.8	10.3	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	(-7.0)	(-1.0)	6.2	9.6	14.6	16.6	10.8	8.1	4.7
Gen. Sales & Gross Recpts. Selective Sales & Gross Receipts	5.0	8.5	7.5	9.6	12.3	13.6	13.5	9.6	7.6
Motor Vehicle & Operators Licenses	2.0	8.0	6.7	4.6	5.8	10.5	7.6	6.9	6.8
Death & Gift	n.a.	6.3	6.9	5.6	5.9	7.9	6.9	4.7	8.3
All Other	n.a.	3.2	9.5	6.6	5.2	10.4	7.9	11.1	9.6
All Other	14.0	12.2	22.5	18.3	11.7	8.0	6.4	5.7	5.7
<u>Local</u>									
Property	9.0	9.4	9.8	4.0	7.8	10.4	7.0	7.2	8.4
Sales & Gross Receipts	8.0	12.2	9.5	12.3	13.6	20.6	4.2	7.8	8.5
Local Income ^{1/}	n.a.	10.4	10.8	10.8	11.1	17.4	28.2	7.7	17.6
All Other	n.a.	22.9	7.7	11.0	11.1	5.5	8.9	5.8	4.3
<u>Exhibits:</u>									
Gross National Product ^{2/}	8.0	4.0	12.3r	10.9r	10.3r	8.7r	7.9	5.8	4.1
GNP Implicit Price Deflator	4.5	6.0	9.4	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index ^{3/}	3.2	6.1	10.4	11.7	8.0	5.0	2.6	1.2	1.6

e=estimated and rounded to the nearest percentage point. r=revised since last edition.
n.a.--not available (inadequate number of significant digits to perform calculations in a meaningful way.)

^{1/} Individual and corporation income taxes.

^{2/} Based on current dollar figures.

^{3/} 1972-73 consumer expenditure weights.

Source: ACIR staff computations, based on preceding table.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 26--FEDERAL, STATE AND LOCAL TAXES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1983

Item	1983e	1982r	1981r	1980r	1978	1976	1974	1972	1970	1968	1964	1956	1948
<u>By Level of Government:</u>													
Federal, State & Local	20.0%	21.8%	22.0%	21.8%	22.7%	22.1%	23.1%	23.7%	24.3%	22.3%	22.4%	22.3%	20.8%
Federal	11.5	13.2	13.7	13.3	13.2	12.4	13.5	13.8	15.2	14.2	14.7	15.9	15.4
State & Local	8.6	8.7	8.3	8.5	9.6	9.7	9.6	9.9	9.0	8.2	7.8	6.4	5.4
State	5.2	5.3	5.1	5.2	5.6	5.5	5.5	5.4	5.0	4.4	3.9	3.3	2.7
Local	3.4	3.4	3.2	3.3	4.0	4.2	4.2	4.5	4.0	3.8	3.8	3.2	2.7
<u>By Type of Tax, By Government:</u>													
<u>Federal</u>													
Individual Income	8.7	9.7	9.7	9.3	8.7	8.1	8.7	8.5	9.4	8.3	7.9	7.8	7.9
Corporation Income	1.1	1.6	2.1	2.4	2.9	2.6	2.8	2.9	3.4	3.5	3.8	5.1	3.9
Sales, Gross Receipts and Customs	1.3	1.5	1.6	1.2	1.2	1.3	1.5	1.8	1.9	2.0	2.4	2.6	3.1
Death & Gift	.2	.3	.2	.2	.3	.3	.4	.5	.4	.4	.4	.3	.4
All Other	.2	.1	.1	.2	.1	.1	.1	.1	.1	.1	.2	.1	.1
<u>State</u>													
Individual Income	1.5	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.0	.8	.6	.3	.2
Corporation Income	.4	.5	.5	.5	.5	.5	.4	.4	.4	.3	.3	.2	.2
General Sales & Gross Receipts	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.5	1.3	1.0	.7	.6
Selective Sales & Gross Receipts	.9	.9	.9	.9	1.1	1.2	1.3	1.4	1.4	1.3	1.3	1.2	1.0
Motor Vehicle & Operators Licenses	.2	.2	.2	.2	.2	.3	.3	.3	.3	.3	.3	.3	.2
Death & Gift	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1
All Other	.5	.5	.4	.5	.4	.5	.4	.4	.4	.4	.4	.4	.3
<u>Local</u>													
Property	2.6	2.6	2.4	2.5	3.2	3.4	3.4	3.7	3.4	3.2	3.3	2.8	2.4
Sales & Gross Receipts	.5	.5	.4	.5	.5	.4	.4	.4	.3	.2	.3	.2	.2
Local Income ^{1/}	.2	.2	.2	.2	.2	.2	.2	.2	.2	.1	.1	--	--
All Other	.1	.1	.2	.1	.1	.2	.2	.2	.1	.2	.1	.2	.1

e=estimated. r=revised since last edition.

SPECIAL NOTE: These figures excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue. In FY82, the federal government trust funds received \$189.8b. 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 \$56.1b. 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 29.9%; federal only--19.4%; state and local--10.5%. Charges and miscellaneous revenue amounted to \$193.8b. for all governments in 1982--6.3% of GNP.

^{1/}Individual and corporation income taxes.

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

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TABLE 27.1--TAX REVENUE ^{1/} BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT SELECTED YEARS 1957-1983

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
Total Taxes										
1957	\$98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
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 ^{1/}	405,714 ^{1/}	244,514 ^{1/}	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1983 est.	665,000	381,000	284,000	171,000	113,000	-----	-----	not available	-----	-----
Property Taxes										
1957	12,864	---	12,864	479	12,385	4,297	2,613	4,448	743	283
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	81,918	---	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983 est.	90,000	---	90,000	4,000	86,000	-----	-----	not available	-----	-----
Sales, Gross Receipts and Customs										
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	---
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	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1983 est.	142,000	44,000	98,000	82,000	16,000	-----	-----	not available	-----	-----
Income Taxes										
1957	59,525	56,787	2,738	2,547	191	181	---	7	3	---
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	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	---
1983 est.	395,000	326,000	69,000	63,000	6,000	-----	-----	not available	-----	-----
All Other Taxes										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	---
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	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1983 est.	38,000	11,000	27,000	22,000	5,000	-----	-----	not available	-----	-----

^{1/} Figures above exclude charges, utility, liquor store revenues as well as social insurance contributions. In 1982, the federal government trust funds received \$189.8 billion in social insurance contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical, Employee Retirement and Veterans' Life Insurance) while state and local government trust funds receive \$56.1 billion. Charges and miscellaneous general revenue amounted to \$193.8 billion for all governments in 1982.

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

TABLE 27.2--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT
SELECTED YEARS 1957-1983

2. Percentage Distribution, By Level of Government

Fiscal Year	State and Local Governments									
	Total Federal, State and Local	Federal Government	Total (State-Local)	State Govern- ments	Local Governments					
					Total	Munici- palities	Counties	School Districts	Town- ships	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%
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	100.0	60.3	39.7	24.2	15.4	5.5	3.4	5.3	0.8	0.4
1983 est.	100.0	57.0	43.0	26.0	17.0	----- 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
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	100.0	--	100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983 est.	100.0	--	100.0	4.0	96.0	----- 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	--
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	100.0	32.8	67.2	56.6	10.6	7.3	2.6	0.3	*	0.4
1983 est.	100.0	31.0	69.0	58.0	11.0	----- not available -----				
<u>Income Taxes</u>										
1957	100.0	95.4	4.6	4.3	0.3	0.3	--	*	*	--
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	100.0	84.1	15.9	14.5	1.5	1.2	0.2	0.1	*	--
1983 est.	100.0	83.0	17.0	16.0	2.0	----- 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	--
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	100.0	32.7	67.3	56.8	10.5	6.5	2.4	1.0	0.5	0.1
1983 est.	100.0	29.0	71.0	58.0	13.0	----- not available -----				

*Less than 0.05 percent. est.--estimates and rounded to the nearest percentage point.

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

U.S. Advisory Commission on Intergovernmental Relations

TABLE 27.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1983

3. Percentage Distribution, By Type of Tax

<u>Fiscal Year</u>	<u>Total Taxes</u>	<u>Property Taxes</u>	<u>Sales, Gross Receipts & Customs</u>	<u>Income Taxes</u>	<u>All Other Taxes</u>
<u>Federal, State and Local Governments</u>					
1957	100.0%	13.0%	20.9%	60.4%	5.7%
1967	100.0	14.8	20.6	58.8	5.8
1972	100.0	16.3	21.9	55.6	6.2
1977	100.0	14.9	20.0	59.6	5.6
1979	100.0	12.4	19.3	63.4	5.0
1980	100.0	11.9	19.5	63.4	5.2
1981	100.0	11.5	20.7	62.6	5.2
1982	100.0	12.2	20.7	61.5	5.5
1983 est.	100.0	13.0	21.0	59.0	6.0
<u>Federal Government</u>					
1957	100.0	0.0	15.9	81.3	2.7
1967	100.0	0.0	13.7	83.0	3.3
1972	100.0	0.0	13.1	82.5	4.4
1977	100.0	0.0	9.5	86.8	3.7
1979	100.0	0.0	8.4	88.9	2.7
1980	100.0	0.0	9.1	88.0	2.9
1981	100.0	0.0	12.0	85.5	2.5
1982	100.0	0.0	11.3	85.7	3.0
1983 est.	100.0	0.0	12.0	86.0	3.0
<u>State and Local Governments</u>					
1957	100.0	44.6	32.9	9.5	13.0
1967	100.0	42.7	33.7	13.2	10.4
1972	100.0	39.1	34.2	17.9	8.7
1977	100.0	35.5	34.5	21.8	8.2
1979	100.0	31.6	36.1	23.9	8.4
1980	100.0	30.7	35.8	24.8	8.8
1981	100.0	30.7	35.2	24.8	9.3
1982	100.0	30.8	35.2	24.7	9.4
1983 est.	100.0	32.0	35.0	24.0	10.0
<u>State Governments</u>					
1957	100.0	3.3	58.1	17.5	21.1
1967	100.0	2.7	58.2	22.4	16.8
1972	100.0	2.1	55.5	29.1	13.3
1977	100.0	2.2	51.8	34.3	11.7
1979	100.0	2.0	51.0	35.8	11.2
1980	100.0	2.1	49.5	36.8	11.6
1981	100.0	2.0	48.6	36.8	12.6
1982	100.0	1.9	48.4	36.7	12.9
1983 est.	100.0	2.0	48.0	37.0	13.0
<u>Local Governments</u>					
1957	100.0	86.7	7.2	1.3	4.8
1967	100.0	86.6	6.7	3.2	3.5
1972	100.0	83.7	8.6	4.5	3.3
1977	100.0	80.5	11.1	5.0	3.4
1979	100.0	77.5	13.1	5.3	4.0
1980	100.0	75.9	14.0	5.8	4.3
1981	100.0	76.0	13.9	5.8	4.3
1982	100.0	76.0	14.3	5.9	3.9
1983 est.	100.0	76.0	14.0	5.0	4.0

(continued on next page)

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TABLE 27.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1983
(continued)

3. Percentage Distribution, By Type of Tax

<u>Fiscal Year</u>	<u>Total Taxes</u>	<u>Property Taxes</u>	<u>Sales, Gross Receipts & Customs</u>	<u>Income Taxes</u>	<u>All Other Taxes</u>
<u>Municipalities</u>					
1957	100.0%	72.7%	15.8%	3.1%	8.4%
1967	100.0	70.0	15.7	7.8	6.6
1972	100.0	64.3	18.8	11.1	5.9
1977	100.0	60.0	22.3	11.9	5.9
1979	100.0	55.8	25.4	12.2	6.6
1980	100.0	53.9	26.3	12.9	6.9
1981	100.0	53.6	26.3	13.3	6.8
1982	100.0	52.6	27.5	13.4	6.5
1983 est.	-----not available-----				
<u>Counties</u>					
1957	100.0	93.7	2.8	0.0	3.6
1967	100.0	92.1	4.5	0.3	3.1
1972	100.0	85.6	8.9	1.9	3.6
1977	100.0	81.2	12.4	2.4	3.9
1979	100.0	77.1	15.3	3.0	4.6
1980	100.0	76.0	16.4	3.1	4.6
1981	100.0	76.4	16.5	2.9	4.2
1982	100.0	77.3	16.0	2.9	3.9
1983 est.	-----not available-----				
<u>School Districts</u>					
1957	100.0	98.6	0.1	0.2	1.2
1967	100.0	98.4	0.2	0.7	0.8
1972	100.0	98.1	0.4	0.7	0.9
1977	100.0	97.5	0.9	0.7	1.0
1979	100.0	96.7	1.2	0.8	1.3
1980	100.0	96.1	1.3	0.9	1.7
1981	100.0	96.1	1.2	0.9	1.8
1982	100.0	96.8	1.2	1.0	1.0
1983 est.	-----not available-----				
<u>Townships</u>					
1957	100.0	93.6	2.1	0.4	3.9
1967	100.0	92.8	2.3	0.6	4.4
1972	100.0	93.5	2.2	0.9	3.4
1977	100.0	91.7	3.4	1.8	3.1
1979	100.0	90.7	3.8	1.8	3.7
1980	100.0	90.0	4.1	2.2	3.6
1981	100.0	94.1	0.2	2.4	3.3
1982	100.0	93.7	0.2	2.5	3.6
1983 est.	-----not available-----				
<u>Special Districts</u>					
1957	100.0	100.0	0.0	0.0	0.0
1967	100.0	100.0	0.0	0.0	0.0
1972	100.0	94.9	5.1	0.0	0.0
1977	100.0	91.2	7.6	0.0	1.1
1979	100.0	89.6	9.3	0.0	1.1
1980	100.0	88.3	9.8	0.0	1.9
1981	100.0	80.4	17.8	0.0	1.8
1982	100.0	78.9	19.4	0.0	1.7
1983 est.	-----not available-----				

est.--estimated and rounded to the nearest percentage point.

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

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TABLE 28--PERCENTAGE DISTRIBUTION OF STATE-LOCAL GENERAL REVENUE, BY SOURCE, BY STATE AND REGION, 1982

	PERCENTAGE DISTRIBUTION BY SOURCE								EXHIBIT:	
	Federal Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	Per Capita General Revenue	As a % of State Personal Income
U.S. Average	19.1%	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%	\$1,970	18.8%
New England										
Connecticut	16.7	28.5	16.3	2.2	5.7	14.1	5.2	11.2	1,952	15.3
Maine	24.5	22.3	12.8	10.8	1.9	11.6	3.8	12.3	1,710	20.2
Massachusetts	22.2	23.7	7.4	18.9	4.9	8.1	3.6	11.2	2,131	19.0
New Hampshire	19.8	36.5	0.0	1.0	5.5	16.0	4.4	16.7	1,517	15.3
Rhode Island	22.6	23.9	9.8	10.6	2.6	10.1	7.8	12.6	2,121	21.0
Vermont	27.4	22.2	4.6	10.8	2.4	14.2	4.7	13.6	2,019	22.8
Mideast										
Delaware	20.9	8.0	0.0	21.8	2.6	20.4	6.7	19.6	2,269	20.8
Washington D.C.	48.2	12.2	8.9	14.8	0.0	8.2	1.5	6.1	4,409	32.1
Maryland	18.4	15.8	8.8	22.0	1.6	10.9	4.9	17.6	2,128	18.5
New Jersey	16.3	28.6	9.1	8.6	4.8	14.5	4.1	14.2	2,048	16.8
New York	18.6	20.9	12.1	19.0	4.9	8.1	4.6	11.7	2,734	23.9
Pennsylvania	20.1	16.0	10.3	14.7	4.0	16.3	4.8	13.7	1,816	17.4
Great Lakes										
Illinois	19.6	22.2	14.6	10.2	3.3	12.3	5.5	12.3	1,912	16.5
Indiana	18.0	20.4	18.1	9.6	1.5	8.0	4.1	20.3	1,527	15.6
Michigan	19.6	23.9	9.1	12.0	4.7	6.6	3.9	20.2	2,223	20.7
Ohio	19.0	19.7	11.2	12.2	3.0	12.2	4.0	18.7	1,667	16.2
Wisconsin	18.5	20.7	9.6	16.8	3.2	9.0	4.2	18.0	2,096	20.6
Plains										
Iowa	16.6	23.1	9.5	13.1	2.7	11.4	3.0	20.6	1,899	17.6
Kansas	16.1	22.2	11.2	10.1	2.7	9.3	7.2	21.1	1,891	17.0
Minnesota	18.2	14.4	9.1	16.0	3.4	11.5	6.4	21.1	2,341	22.0
Missouri	21.4	15.6	15.8	12.3	1.7	12.0	5.3	16.0	1,460	15.0
Nebraska	16.7	23.7	11.3	7.6	1.6	11.1	7.1	20.8	1,875	18.3
North Dakota	19.3	12.9	9.5	2.3	2.4	20.6	7.1	25.8	2,307	21.5
South Dakota	23.8	21.0	16.0	0.0	0.1	12.9	11.1	15.2	1,835	19.9
Southeast										
Alabama	22.7	5.7	14.6	8.5	2.0	18.2	4.9	23.4	1,539	18.7
Arkansas	25.3	11.0	13.0	10.8	2.8	13.5	5.0	18.5	1,424	17.4
Florida	17.7	19.5	17.2	0.0	2.4	17.9	6.5	18.9	1,557	15.3
Georgia	22.2	14.1	13.8	12.0	2.7	9.8	4.6	20.8	1,747	19.6
Kentucky	24.2	10.0	12.4	14.6	3.0	16.9	5.4	13.5	1,499	17.5
Louisiana	17.5	6.4	19.7	2.5	3.3	20.4	7.0	23.2	2,032	21.1
Mississippi	26.2	10.3	19.3	4.2	1.8	12.0	2.9	23.2	1,554	21.1
North Carolina	20.9	13.5	11.2	16.2	3.1	14.1	4.3	16.8	1,491	17.4
South Carolina	20.6	13.0	13.5	13.4	2.7	12.1	6.2	18.4	1,499	18.6
Tennessee	23.4	13.4	21.9	0.7	3.1	14.1	5.4	18.1	1,434	16.9
Virginia	18.4	17.5	9.8	15.8	1.9	15.1	5.5	15.9	1,667	16.1
West Virginia	24.0	9.2	23.1	9.1	1.0	12.7	5.9	15.1	1,735	20.8
Southwest										
Arizona	15.1	18.0	19.7	8.8	2.3	8.9	6.7	20.5	1,747	18.1
New Mexico	16.5	5.9	16.9	0.4	1.8	19.1	14.6	24.7	2,483	29.1
Oklahoma	15.6	8.8	14.1	10.7	2.3	25.2	6.5	16.9	1,887	18.2
Texas	14.2	20.0	15.9	0.0	0.0	23.1	6.2	20.7	1,705	16.2
Rocky Mountain										
Colorado	17.4	19.6	17.0	9.0	1.5	8.9	6.7	19.9	2,012	18.1
Idaho	21.5	14.7	9.6	14.5	3.0	11.6	6.6	18.4	1,570	17.8
Montana	19.7	25.8	0.0	8.1	2.5	18.0	10.3	15.5	2,212	24.1
Utah	21.7	13.6	15.9	11.1	1.4	7.7	11.8	16.8	1,914	23.1
Wyoming	17.5	19.2	12.6	0.0	0.0	23.3	8.7	18.7	4,324	36.2
Far West										
California	19.5	15.1	17.0	13.5	4.8	8.4	5.7	15.9	2,232	18.9
Nevada	15.8	10.2	20.7	0.0	0.0	24.9	8.1	20.4	2,066	18.2
Oregon	20.5	22.0	0.0	16.7	2.1	10.2	12.1	16.3	2,184	21.7
Washington	18.2	16.6	24.1	0.0	0.0	15.5	7.9	17.7	2,031	18.3
Alaska	6.7	5.7	0.7	0.0	11.1	26.9	16.7	32.2	14,459	1/102.3
Hawaii	20.0	10.9	24.8	12.2	1.9	9.6	6.8	13.9	2,343	21.5

Note: For distribution of state only general revenue, local only general revenue and local government general revenue by type of local government, see the state profiles section of this publication.

1/ Because much of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, per capita general revenue as well as general revenue expressed as a percentage of personal income overstates the actual tax burden borne by the residents of Alaska.

Source: ACIR staff computations based on data tape supplied by the U.S. Bureau of the Census, FY 1982. U.S. Advisory Commission on Intergovernmental Relations

TABLE 29.1--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1982

1. Tax Revenue as a Percent of Personal Income.

State and Region	1982	1981	1980	1978	1975	1965	1953
United States 1/	10.96%	11.29%	11.57%	12.75%	12.29%	10.45%	7.58%
New England	11.27	11.82	12.35	13.49	12.79	9.97	7.90
Connecticut	10.22	10.20	10.55	11.64	10.82	9.08	6.06
Maine	11.98	11.89	12.50	13.29	12.59	10.98	8.95
Massachusetts	11.95	13.28	13.90	15.11	14.20	10.21	8.77
New Hampshire	9.05	8.68	9.20	10.51	10.75	9.51	8.28
Rhode Island	11.97	11.53	11.89	12.52	11.94	10.19	7.02
Vermont	12.36	12.58	12.73	14.48	15.46	12.72	9.62
Midwest 1/	12.86	13.11	13.68	14.50	13.94	10.54	7.46
Delaware	10.97	10.84	11.60	12.28	11.66	8.98	4.21
Dist. of Col.	14.17	14.69	13.57	13.63	10.67	8.09	5.90
Maryland	10.94	11.24	12.03	13.02	12.26	9.34	6.33
New Jersey	10.98	11.21	11.72	12.42	11.59	9.07	6.59
New York	15.57	15.84	16.34	17.19	16.65	11.87	8.79
Pennsylvania	10.70	10.92	11.56	12.25	11.68	9.47	6.17
Great Lakes	10.44	10.59	10.66	11.60	11.35	9.73	6.78
Illinois	10.29	11.05	11.25	11.80	11.73	8.89	6.37
Indiana	9.00	9.23	8.82	10.29	11.15	10.24	7.08
Michigan	11.64	11.57	11.50	12.67	11.66	10.67	7.31
Ohio	9.47	9.20	9.35	9.93	9.69	8.64	5.87
Wisconsin	12.23	12.24	12.47	14.16	13.83	12.55	8.91
Plains	10.12	10.45	10.80	11.77	11.73	10.83	8.25
Iowa	10.51	11.08	11.07	11.62	12.14	11.63	9.22
Kansas	9.44	10.03	10.00	11.29	10.86	11.70	8.71
Minnesota	11.96	12.00	12.74	14.16	13.94	12.72	9.38
Missouri	8.59	8.77	9.30	9.94	10.35	8.74	6.14
Nebraska	10.10	10.37	11.06	12.15	10.96	9.34	7.69
North Dakota	10.25	11.24	10.22	11.63	10.95	11.77	11.27
South Dakota	9.93	10.85	10.59	11.48	11.60	12.60	10.79
Southeast	9.70	10.12	10.31	11.01	10.70	10.04	7.86
Alabama	9.16	9.85	9.64	10.21	9.94	9.74	7.00
Arkansas	8.90	9.32	9.87	10.18	9.90	9.77	7.92
Florida	8.71	9.34	9.75	10.64	9.94	10.53	9.20
Georgia	10.30	10.55	10.78	11.26	10.79	9.96	7.67
Kentucky	9.97	10.32	10.39	11.26	11.32	9.62	6.47
Louisiana	11.03	11.54	11.60	12.25	12.99	12.05	10.43
Mississippi	10.07	10.78	10.86	11.77	11.84	11.85	9.37
North Carolina	10.11	10.29	10.62	10.93	10.58	9.97	8.25
South Carolina	10.20	10.66	10.68	11.09	10.46	9.67	8.61
Tennessee	9.00	9.56	9.37	10.74	10.04	9.71	7.32
Virginia	9.72	10.05	10.25	11.05	10.67	8.55	6.09
West Virginia	11.47	10.71	11.21	11.29	12.27	9.85	6.81
Southwest	10.02	10.56	10.36	11.15	11.06	10.16	7.34
Arizona	10.45	11.49	13.27	14.28	13.26	12.15	8.50
New Mexico	12.82	14.02	12.18	13.26	13.54	12.16	8.66
Oklahoma	11.12	11.05	10.16	10.66	10.53	10.44	9.07
Texas	9.52	10.04	9.75	10.55	10.56	9.60	6.68
Rocky Mountain	11.49	11.25	11.90	12.91	11.78	11.61	8.60
Colorado	10.13	10.20	11.31	12.55	11.61	11.40	8.93
Idaho	9.53	10.01	10.39	12.00	11.02	12.14	9.00
Montana	13.12	12.87	13.03	13.76	12.57	11.78	7.62
Utah	11.50	11.89	12.47	12.66	11.63	11.78	8.44
Wyoming	19.98	15.53	14.76	15.95	13.43	11.28	8.73
Far West 2/	10.99	11.30	11.91	15.13	14.07	11.79	8.34
California	11.12	11.49	12.17	15.80	14.59	11.98	8.41
Nevada	10.14	10.26	10.52	13.10	13.23	10.69	7.93
Oregon	11.08	11.85	11.41	12.80	12.13	10.94	8.24
Washington	10.28	10.04	10.88	12.73	12.06	11.18	8.07
Alaska 3/	45.42	50.02	36.78	17.49	21.45	8.11	5.03 4/
Hawaii	12.75	13.75	14.75	14.02	14.44	11.72	8.23 4/

1/ Excluding the District of Columbia. 2/ Excluding Alaska and Hawaii. 3/ 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. 4/ 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's 1981-82 supplied by U.S. Bureau of the Census. See also, Census, Governmental Finances in [year] and ACIR, Significant Features of Fiscal Federalism, prior years. Personal income figures from Bureau of Economic Analysis, Survey of Current Business, [monthly--see Aug. 1983, p. 50 for 1980-1982 figures]. Fiscal year tax revenues were divided by the personal income figures from the prior calendar year.

TABLE 29.2--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1982

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

State and Region	1982	1981	1980	1979	1978	1975	1965	1953
United States 1/	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
New England	102.8	104.7	106.7	110.0	105.8	104.1	95.4	104.2
Connecticut	93.2	90.3	91.2	94.9	91.3	88.0	86.9	79.9
Maine	109.3	105.3	108.0	106.0	104.2	102.4	105.1	118.1
Massachusetts	109.0	117.6	120.1	123.3	118.5	115.5	97.7	115.7
New Hampshire	82.6	76.9	79.5	83.1	82.4	87.5	91.0	109.2
Rhode Island	109.2	102.1	102.8	107.8	98.2	97.2	97.5	92.6
Vermont	112.7	111.5	110.0	115.7	113.6	125.8	121.7	126.9
Mideast 1/	117.3	116.1	118.2	116.5	113.7	113.4	100.9	98.4
Delaware	100.1	96.0	100.3	100.8	96.3	94.9	85.9	55.5
Dist. of Col.	129.3	130.1	117.3	109.0	106.9	86.8	77.4	77.8
Maryland	99.8	99.6	104.0	104.9	102.1	99.8	89.4	83.5
New Jersey	100.2	99.3	101.3	100.6	97.4	94.3	86.8	86.9
New York	142.0	140.4	141.2	137.6	134.8	135.5	113.6	116.0
Pennsylvania	97.6	96.8	99.9	98.8	96.1	95.0	90.6	81.4
Great Lakes	95.2	93.8	92.1	93.3	91.0	92.4	93.1	89.4
Illinois	93.9	97.9	97.2	93.6	92.5	95.4	85.1	84.0
Indiana	82.1	81.8	76.2	81.2	80.7	90.7	98.0	93.4
Michigan	106.2	102.5	99.4	103.1	99.4	94.9	102.1	96.4
Ohio	86.4	81.5	80.8	81.2	77.9	78.8	82.7	77.4
Wisconsin	111.6	108.5	107.8	113.5	111.1	112.5	120.1	117.5
Plains	92.4	92.6	93.3	96.1	92.3	95.4	103.6	108.8
Iowa	95.9	98.2	95.7	92.3	91.1	98.8	111.3	121.6
Kansas	86.1	88.9	86.4	93.4	88.5	88.4	112.0	114.9
Minnesota	109.1	106.3	110.1	116.7	111.1	113.4	121.7	123.7
Missouri	78.4	77.7	80.4	82.6	78.0	84.2	83.6	81.0
Nebraska	92.1	91.9	95.6	98.8	95.3	89.2	89.4	101.5
North Dakota	93.6	99.6	88.3	88.5	91.2	89.1	112.6	148.7
South Dakota	90.6	96.2	91.5	89.6	90.0	94.4	120.6	142.3
Southeast	88.5	89.7	89.1	90.3	86.4	87.1	96.1	103.7
Alabama	83.5	87.3	83.3	83.0	80.1	80.9	93.2	92.3
Arkansas	81.2	82.5	85.3	82.5	79.8	80.6	93.5	104.5
Florida	79.4	82.8	84.3	87.3	83.5	80.9	100.8	121.4
Georgia	94.0	93.5	93.2	93.7	88.3	87.8	95.3	101.2
Kentucky	90.9	91.5	89.8	93.6	88.3	92.1	92.1	85.4
Louisiana	100.6	102.3	100.3	101.2	96.1	105.7	115.3	137.6
Mississippi	91.9	95.5	93.9	96.7	92.3	96.3	113.4	123.6
North Carolina	92.2	91.2	91.8	90.4	85.7	86.1	95.4	108.8
South Carolina	93.1	94.5	92.3	90.3	87.0	85.1	92.5	113.6
Tennessee	82.1	84.7	81.0	84.6	84.2	81.7	92.9	96.6
Virginia	88.7	89.0	88.6	89.1	86.7	86.8	81.8	80.3
West Virginia	104.7	94.9	96.9	98.0	88.5	99.8	94.3	89.8
Southwest	91.4	93.6	89.5	89.1	87.5	90.0	97.2	96.8
Arizona	95.4	101.8	114.7	117.8	112.0	107.9	116.3	112.1
New Mexico	117.0	124.2	105.3	107.4	104.0	110.2	116.4	114.2
Oklahoma	101.4	97.9	87.8	88.1	83.6	85.7	99.9	119.7
Texas	86.9	89.0	84.3	82.9	82.7	85.9	91.9	88.1
Rocky Mountain	104.9	99.7	102.9	105.9	101.3	95.9	111.1	113.5
Colorado	92.4	90.3	97.8	103.5	98.4	94.5	109.1	117.8
Idaho	87.0	88.7	89.8	93.8	94.1	89.7	116.2	118.7
Montana	119.7	114.0	112.6	111.0	107.9	102.3	112.7	100.5
Utah	104.9	105.3	107.8	106.6	99.3	94.6	112.7	111.3
Wyoming	182.2	137.6	127.6	132.1	125.1	109.3	107.9	115.2
Far West 2/	100.2	100.1	102.9	100.6	118.7	114.5	112.8	110.0
California	101.4	101.8	105.2	100.3	123.9	118.7	114.6	110.9
Nevada	92.5	90.9	90.9	105.5	102.7	107.6	102.3	104.6
Oregon	101.1	105.0	98.6	101.5	100.4	98.7	104.7	108.7
Washington	93.8	89.0	94.0	100.9	99.8	98.1	107.0	106.5
Alaska 3/	414.4	443.1	317.9	194.6	137.2	101.3	77.6	66.4
Hawaii	116.3	121.8	127.5	121.7	110.0	117.5	112.2	108.6

1/ Excluding the District of Columbia.

2/ Excluding Alaska and Hawaii.

3/ 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.

Source: ACIR staff computations--see preceding table.
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TABLE 30--PER CAPITA STATE-LOCAL TAX COLLECTIONS, BY STATE AND REGION, SELECTED YEARS 1953-1982

State and Region	1982	1981	1980	1975	1965	1953
United States	\$1,148 1/	\$1,077 1/	\$987	\$664	\$264	\$132
New England	1,249*	1,198*	967	658	265	138
Connecticut	1,305	1,198	1,070	697	291	141
Maine	1,016	945	858	571	233	128
Massachusetts	1,343	1,348	1,243	814	302	167
New Hampshire	896	795	740	525	221	128
Rhode Island	1,209	1,092	992	645	263	130
Vermont	1,096	987	900	699	278	137
Mideast	1,452* 1/	1,336* 1/	1,208	767	290	132
Delaware	1,200	1,126	1,059	727	302	100
Dist. of Col.	1,945	1,771	1,475	759	288	132
Maryland	1,259	1,178	1,104	728	261	121
New Jersey	1,340	1,229	1,137	725	269	142
New York	1,780	1,630	1,495	1,025	372	185
Pennsylvania	1,116	1,033	978	636	245	113
Great Lakes	1,114*	1,040*	955	649	270	136
Illinois	1,195	1,164	1,084	730	266	135
Indiana	879	827	744	580	257	130
Michigan	1,251	1,153	1,075	682	290	146
Ohio	973	873	810	534	225	114
Wisconsin	1,244	1,147	1,061	719	310	156
Plains	1,052*	978*	911	606	254	135
Iowa	1,133	1,039	967	637	276	146
Kansas	1,050	1,003	926	598	273	146
Minnesota	1,272	1,170	1,125	754	299	151
Missouri	837	790	759	523	223	103
Nebraska	1,037	974	963	577	220	124
North Dakota	1,102	986	847	613	248	138
South Dakota	916	850	789	543	241	139
Southeast	875*	824*	735	486	185	94
Alabama	754	739	650	415	168	75
Arkansas	727	678	654	405	159	79
Florida	885	850	758	521	233	134
Georgia	916	854	770	508	191	95
Kentucky	854	788	740	497	175	78
Louisiana	1,062	978	841	566	222	133
Mississippi	742	711	646	446	170	82
North Carolina	865	805	748	485	188	95
South Carolina	821	776	708	446	161	96
Tennessee	762	739	656	451	178	87
Virginia	1,003	946	856	563	188	90
West Virginia	956	837	796	533	192	87
Southwest	1,031*	983*	880	551	233	122
Arizona	1,007	1,012	1,007	658	266	135
New Mexico	1,095	1,100	879	548	243	118
Oklahoma	1,152	1,010	827	482	216	132
Texas	1,005	961	806	515	207	102
Rocky Mountain	1,148*	1,026*	997	595	267	143
Colorado	1,128	1,024	990	631	292	154
Idaho	840	808	754	528	245	137
Montana	1,205	1,101	1,000	612	265	135
Utah	951	912	840	506	255	126
Wyoming	2,384	1,704	1,399	697	278	163
Far West 2/	1,271*	1,214*	1,028	738	314	165
California	1,314	1,260	1,172	869	361	179
Nevada	1,151	1,102	972	770	322	178
Oregon	1,115	1,106	979	635	281	148
Washington	1,141	1,037	989	676	294	156
Alaska	6,422	6,397	4,189	842	250	101 3/
Hawaii	1,390	1,393	1,278	852	298	135 3/

Note: *Regional collections for 1953-1980 are unweighted averages. 1981 and 1982 figures are weighted averages.

1/ Excluding Washington, D.C.

2/ Excluding Alaska and Hawaii.

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

Sources: ACIR staff computations from FY 1982 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. U.S. Advisory Commission on Intergovernmental Relations

TABLE 31--STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE AND REGION, SELECTED YEARS 1959-82

State	1982	1981	1980	1975	1971	1967	1963	1959
United States 1/	61.4%	61.6%	61.3%	56.7%	54.2%	52.1%	49.9%	48.9%
New England	59.0	55.8						
Connecticut	56.9	55.7	55.3	49.1	48.4	48.1	47.0	44.9
Maine	63.5	63.5	64.1	61.0	55.5	51.4	48.5	50.0
Massachusetts	61.9	56.1	55.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	38.2	36.7	39.3	40.1	41.4	37.5	36.5	38.1
Rhode Island	58.3	58.8	58.6	58.5	60.8	53.7	51.4	50.7
Vermont	58.8	58.3	57.9	56.8	62.2	61.3	55.0	49.6
Mideast 1/	54.3	54.1						
Delaware	82.4	82.3	81.9	79.9	79.7	78.8	79.8	80.1
Maryland	59.5	59.5	59.3	58.0	56.8	53.6	56.0	55.7
New Jersey	56.0	55.6	50.9	39.6	41.2	37.7	29.5	28.4
New York	49.1	48.6	48.5	48.1	49.3	48.3	43.3	38.0
Pennsylvania	61.8	62.0	62.4	62.9	58.6	54.3	53.2	50.3
Great Lakes	57.3	58.1						
Illinois	54.3	55.0	57.2	54.2	54.6	44.6	42.2	41.3
Indiana	63.7	61.9	66.0	60.2	49.7	50.0	44.0	48.6
Michigan	55.3	57.8	59.7	55.8	57.5	55.2	54.4	51.5
Ohio	55.4	55.6	54.5	52.9	45.1	44.4	44.7	46.2
Wisconsin	66.4	67.2	67.4	64.6	59.4	62.0	51.3	48.5
Plains	61.8	61.3						
Iowa	60.6	60.6	62.0	58.0	49.8	50.1	43.1	47.4
Kansas	57.0	58.7	58.0	56.7	49.2	49.6	43.2	44.0
Minnesota	72.3	70.8	69.8	68.3	56.8	51.6	47.2	45.7
Missouri	55.8	55.2	56.1	52.3	49.9	51.3	48.7	47.4
Nebraska	52.3	52.6	54.0	47.6	45.1	34.9	34.0	37.2
North Dakota	72.1	70.1	67.3	67.7	54.2	50.8	49.2	50.3
South Dakota	51.9	50.7	49.7	46.2	41.7	43.1	40.9	40.2
Southeast	67.4	68.3						
Alabama	73.9	74.7	73.4	74.1	74.0	71.0	69.2	69.4
Arkansas	75.8	76.6	77.6	76.1	72.6	72.5	68.8	70.2
Florida	60.3	64.1	65.1	64.1	60.1	53.2	52.8	56.3
Georgia	63.5	64.7	64.9	61.9	63.9	65.8	64.8	65.9
Kentucky	79.6	78.9	79.2	76.1	73.2	68.5	68.4	61.8
Louisiana	67.5	68.2	67.8	71.2	70.7	72.3	73.8	74.4
Mississippi	77.2	77.9	77.2	76.2	73.7	66.6	65.6	68.5
North Carolina	72.8	72.4	73.2	71.8	74.9	74.6	74.1	72.0
South Carolina	74.5	75.3	76.0	76.2	76.6	77.2	75.0	73.8
Tennessee	60.5	57.7	62.6	61.0	61.0	62.4	62.3	64.2
Virginia	58.7	59.9	60.0	59.5	59.2	58.5	58.8	54.9
West Virginia	78.9	77.8	78.6	77.3	74.5	70.0	69.9	67.6
Southwest	63.7	63.9						
Arizona	64.4	64.9	61.5	64.1	61.1	57.3	55.7	56.3
New Mexico	82.4	82.3	81.0	82.7	78.9	74.5	72.9	74.2
Oklahoma	74.1	73.1	71.0	67.6	64.1	62.2	67.1	66.8
Texas	59.2	59.8	58.9	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	57.2	56.0						
Colorado	49.2	48.8	52.1	54.2	50.2	49.0	46.6	49.0
Idaho	71.4	70.3	68.9	68.8	64.0	62.5	53.1	50.3
Montana	54.8	53.7	55.4	50.8	45.3	44.1	43.7	42.1
Utah	64.3	63.8	64.1	65.4	63.1	59.5	56.7	54.6
Wyoming	63.7	58.6	58.9	59.2	56.7	47.9	52.3	52.7
Far West 2/	67.0	67.9						
California	67.2	68.7	69.8	52.0	46.5	43.8	45.7	46.8
Nevada	73.5	58.4	61.4	58.5	58.7	51.5	59.1	56.5
Oregon	52.5	55.2	56.5	54.6	49.4	51.4	50.2	48.9
Washington	72.9	72.9	71.4	64.9	67.0	70.6	68.4	69.1
Alaska	90.3	90.2	85.8	68.4	69.9	68.5	69.8	71.0
Hawaii	77.2	81.0	81.0	78.1	76.4	73.2	74.8	81.7

Note: Regional and U.S. averages are weighted.

1/ Excluding Washington, D.C.

2/ Excluding Alaska and Hawaii.

Sources: ACIR staff computations from FY 1982 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.

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TABLE 32--STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL,
STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1982

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	969% <u>1/</u>	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 <u>2/</u>	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
1982	45,708	15.3	28.1	90.8	326.3	58.0

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

2/ 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.

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TABLE 33--LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1983

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Income Taxes 1/	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	\$40 2/	50 2/	--	128
1940	4,497	4,170	55 2/	75 2/	\$18	179
1944	4,703	4,361	60 2/	76 2/	26	180
1948	6,599	5,850	210 2/	190 2/	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	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	103,641	78,805	10,240	4,596	6,105	4,922
1983 est.	113,000	86,000	11,000	5,000	6,000	5,000
<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	100.0	76.0	9.9	4.4	5.9	4.7
1983 est.	100.0	76.0	10.0	4.0	5.0	4.0

est.--estimated and rounded to the nearest million of dollars or nearest percentage point.

1/ Individual and corporation income taxes. For 1982, the local income tax revenues were \$5.078m. and the corporation income tax revenues were \$1,027m. Nearly all of the local coporation income taxes are raised by two localities: New York and Washington, D.C.

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

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Table 4 in 1981-82 edition). 1983 estimates based upon U.S. Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, April-June 1983, October 1983.

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TABLE 34--PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,
BY STATE AND REGION, SELECTED YEARS, 1942-1982

State and Region	1982	1981	1980	1977	1972	1967	1962	1957	1942
United States 1/	30.8%	30.7%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6% 2/	53.2% 2/
New England	40.7*	44.0*	45.1	45.9	48.1	50.2	53.9	52.7	60.2
Connecticut	42.7	43.8	44.2	46.6	49.4	52.0	53.6	50.0	57.5
Maine	37.5	37.7	37.2	36.1	45.0	48.5	52.8	50.0	62.7
Massachusetts	37.7	43.6	44.6	49.1	51.2	51.8	60.6	58.0	67.2
New Hampshire	61.8	63.4	60.9	61.8	60.4	63.4	63.6	62.8	60.5
Rhode Island	42.0	41.5	41.7	41.2	39.5	45.6	47.8	50.4	62.6
Vermont	41.0	41.5	41.9	40.8	42.9	40.1	45.2	45.0	50.4
Mideast 1/	32.0*	32.1*	28.0	30.1	33.6	37.5	40.5	41.4	54.6
Delaware	15.2	15.3	15.8	16.2	17.3	19.9	20.5	23.9	28.6
Dist. of Col.	27.6	24.8	23.3	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	26.7	26.3	26.1	29.8	32.3	41.2	41.7	42.5	57.7
New Jersey	43.7	44.2	43.8	50.3	57.1	56.9	64.7	64.0	75.3
New York	32.1	32.4	33.5	35.8	36.6	39.4	44.4	47.7	58.4
Pennsylvania	26.1	25.7	25.5	26.1	27.3	33.6	34.7	33.4	51.1
Great Lakes	36.8*	36.0*	34.8	37.0	44.2	46.9	53.2	50.5	53.4
Illinois	35.6	34.4	33.9	37.0	41.6	48.9	53.4	51.7	55.5
Indiana	35.4	37.3	33.0	37.2	51.2	48.4	56.2	54.9	55.1
Michigan	42.5	40.7	38.5	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	33.7	33.7	34.7	38.9	43.7	51.7	51.7	48.0	47.8
Wisconsin	34.9	34.0	34.0	34.3	44.7	41.7	55.6	51.8	55.9
Plains	32.8*	33.3*	36.0	38.5	45.2	52.9	56.0	54.8	60.0
Iowa	38.6	38.6	37.2	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	40.0	38.6	39.5	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	26.5	28.0	28.8	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	27.2	28.1	28.3	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	42.8	42.6	41.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	27.0	29.3	31.8	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	42.1	43.2	44.5	48.8	52.9	56.1	58.4	58.2	61.5
Southeast	24.1*	23.4*	21.3	22.9	24.3	27.0	29.4	27.7	38.0
Alabama	11.7	11.7	12.1	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	21.4	21.1	20.4	22.8	24.1	26.1	28.3	26.5	30.7
Florida	34.2	30.6	29.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	26.9	25.9	25.8	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	17.6	18.0	18.3	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	12.2	12.5	13.2	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	21.6	21.0	21.7	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	23.3	23.6	22.8	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	23.8	22.9	22.5	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	25.2	28.5	24.0	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	29.2	28.1	27.5	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	16.7	17.7	17.2	18.0	20.6	26.7	27.2	25.4	32.7
Southwest	29.2*	29.4*	26.0	28.9	31.6	36.6	37.4	36.6	43.4
Arizona	31.2	31.2	34.9	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	13.4	13.5	16.2	18.2	20.6	22.5	25.2	23.4	34.2
Oklahoma	14.3	16.1	18.3	22.5	27.2	32.9	31.2	30.4	35.7
Texas	33.9	33.7	34.7	36.5	39.1	45.4	45.3	46.2	55.5
Rocky Mountain	34.3*	35.2*	35.2	37.5	41.5	46.9	50.1	50.9	73.7
Colorado	35.0	35.3	33.3	38.1	40.8	45.8	47.7	50.8	56.6
Idaho	27.5	28.6	30.0	32.0	35.3	36.8	48.6	50.2	62.0
Montana	47.4	47.8	45.5	47.3	50.6	56.0	56.8	58.3	68.4
Utah	27.4	28.0	27.9	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	34.9	39.1	39.4	40.7	46.7	54.7	53.4	51.4	54.6
Far West 2/	27.2*	26.1*	29.5	37.4	42.0	42.4	40.3	38.8	49.2
California	25.6	24.2	23.3	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	18.2	29.2	26.3	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	43.0	40.6	39.0	44.5	49.7	47.5	47.4	42.4	51.7
Washington	29.6	29.0	29.4	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	12.8	13.4	21.5	57.4	24.5	24.6	22.9	22.0	n.a.
Hawaii	18.4	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 and 1982 regional figures are weighted averages.

n.a.--Not available.

1/ Excluding Washington, D.C. in 1981 and 1982.

2/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on FY 1982 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.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 35--PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS,
BY STATE AND REGION, SELECTED YEARS 1942-1982

State and Region	1982	1981	1980	1977	1972	1967	1962	1957	1942
United States 1/	76.6%	76.6%	75.9%	80.6%	83.7%	86.6%	87.7%	86.7%	92.4%
New England	98.9*	99.1*	99.0	98.9	98.6	98.6	98.3	97.6	95.8
Connecticut	98.9	98.8	98.9	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.4	99.4	99.4	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	98.9	99.2	99.3	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	98.6	98.4	98.3	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	99.1	99.1	99.0	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.3	99.3	99.3	98.7	98.0	96.7	96.9	96.3	97.2
Mideast 1/	69.8*	68.8*	72.6	75.0	77.1	84.1	85.5	84.9	92.8
Delaware	86.0	86.5	87.2	85.0	82.3	93.3	93.6	94.6	94.8
Dist. of Col.	27.6	24.8	23.3	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	60.6	60.5	59.8	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	97.9	97.8	87.5	90.0	92.1	90.7	90.4	89.0	97.2
New York	63.0	63.0	64.9	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	66.3	65.4	63.6	66.2	70.3	73.8	75.1	74.7	88.0
Great Lakes	83.2*	82.9*	87.1	89.4	91.4	93.8	95.1	93.6	96.2
Illinois	75.7	74.0	77.1	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	96.0	96.1	95.0	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	92.1	93.2	92.3	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	72.3	72.3	72.7	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.5	98.5	98.4	98.7	98.9	98.4	98.2	97.0	96.3
Plains	85.2*	85.5*	89.1	91.0	93.1	94.5	93.6	93.3	95.3
Iowa	98.2	98.1	97.9	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	91.0	91.4	92.0	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.2	95.3	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	61.2	62.5	64.2	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	89.4	89.5	90.1	93.1	93.5	93.7	92.3	91.6	94.6
North Carolina	96.0	96.7	95.7	96.4	96.1	96.6	96.5	96.9	98.2
South Carolina	87.6	87.8	88.5	90.5	93.4	94.9	93.1	92.6	97.2
Southeast	70.8*	70.7*	71.7	75.1	78.0	81.0	83.5	82.7	87.3
Alabama	38.7	40.1	39.0	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	87.5	89.0	90.1	90.9	91.7	93.2	92.4	88.0	89.9
Florida	83.1	81.9	81.4	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	73.0	72.5	72.9	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	55.4	55.9	56.5	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	37.6	39.3	41.0	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	93.9	94.0	94.1	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	81.6	81.6	81.1	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	92.3	91.8	92.6	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	64.0	67.4	64.3	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	69.1	68.5	67.5	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	79.0	79.6	80.1	81.9	85.2	89.6	88.7	86.7	93.2
Southwest	78.8*	79.7*	75.0	79.6	84.0	86.2	88.4	88.6	94.2
Arizona	74.9	75.9	79.1	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	72.0	72.2	74.0	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	55.5	59.9	63.2	69.8	79.9	90.7	95.1	95.0	97.4
Texas	83.2	83.6	83.5	85.8	87.0	93.8	92.9	91.4	95.5
Rocky Mountain	77.9*	78.1*	85.5	88.5	92.0	93.3	93.4	93.9	95.7
Colorado	68.6	68.7	69.3	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	95.8	96.3	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	97.1	97.3	96.9	96.1	95.1	95.1	94.4	93.3	98.4
Utah	76.7	77.3	77.7	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	87.9	86.8	87.3	91.8	97.4	92.9	93.9	92.6	93.6
Far West 2/	72.3	71.0	70.6	78.6	84.0	87.8	85.9	85.5	91.6
California	71.4	69.7	69.2	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	60.0	63.8	61.1	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.6	90.7	89.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	62.1	61.7	62.4	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	79.8	79.3	80.3	78.7	69.5	76.2	74.8	(68.8)	3/ n.a.
Hawaii	80.8	77.0	79.4	80.0	78.1	75.9	67.0	(70.6)	3/ n.a.

Note: *Regional averages for 1942-1980 are unweighted averages. 1981 and 1982 regional averages are weighted averages.

n.a.--Not available.

1/ Excluding the District of Columbia in 1982 and 1981.

2/ Excluding Alaska and Hawaii.

3/ Data for years prior to statehood (shown in parentheses) not included in U.S. totals.

Source: ACIR staff computations based upon FY 1982 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.

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TABLE 36--SOURCES OF INCREASES IN STATE TAX COLLECTIONS, 1964-1983
(in billions of dollars)

Fiscal Year	Total Tax Revenue Collections	Dollar Change in Total Tax Revenue	Percentage Change in Tax Revenue ^{1/}	Dollar Change Resulting from Political Actions ^{2/}	Percentage of Increased Tax Revenue Resulting from Political Actions	Dollar Change Resulting From Other Factors	Percentage of Increased Tax Revenue Resulting from Other Factors
1983	\$171.00 est.	\$8.3 est.	5.1%	\$3.5	42.2%	\$4.8	57.8%
1982	162.66	12.9	8.6	3.8	29.5	9.1	70.5
1981	149.74	12.7	9.2	0.4	3.1	12.3	96.9
1980	137.08	12.1	9.8	-2.0	-16.5	14.1	116.5
1979	124.96	11.7	10.3	-2.3	-19.7	14.0	119.7
1978	113.26	12.2	12.0	0.5	4.1	11.7	95.9
1977	101.09	11.8	13.3	1.0	8.5	10.8	91.5
1976	89.26	9.1	11.4	1.0	11.0	8.1	89.0
1975	80.16	5.9	8.0	-0.4	-6.8	6.3	106.8
1974	74.21	6.1	9.0	-0.5	-8.2	6.6	108.2
1973	68.07	8.2	13.7	0.9	11.0	7.3	89.0
1972	59.87	8.3	16.2	5.0	60.2	3.3	39.8
1971	51.52	3.6	7.5	.8	22.2	2.8	77.8
1970	47.96	6.0	14.4	4.0	66.7	2.0	33.3
1969	41.93	5.5	15.2	1.3	23.6	4.2	76.4
1968	36.40	4.5	14.1	2.5	55.6	2.0	44.4
1967	31.93	2.5	8.7	0.5	20.0	2.0	80.0
1966	29.38	3.3	12.5	1.3	39.4	2.0	60.8
1965	26.13	1.9	7.8	0.1	5.3	1.8	94.7
1964	24.24	2.1	9.6	1.0	47.6	1.1	52.4

^{1/} Increase in actual tax collections divided by previous year collections.

^{2/} Political action includes discretionary legislative actions such as adopting or repealing a tax, raising or lowering a tax rate, and changing the tax base. Does not include administrative tax adjustments or changes in tax collection procedures.

^{3/} Economic growth (or decline) and inflation's effect on revenue growth.

Source: ACIR staff computations from Bureau of the Census, State Government Finance, selected years; Tax Foundation, Tax Review, Annual "State Tax Action" for selected years, Washington, D.C.
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TABLE 37--MAJOR STATE TAX CHANGES IN 1983

<u>State</u>	<u>Tax</u>
Alabama	Increased oil and gas severance tax from 8% to 10%.
Alaska	Increased alcohol excise tax rates.
Arizona	Temporarily raised sales tax from 4% to 5%. Increased business transaction taxes 25%.
Arkansas	Increased sales tax from 3% to 4%. Increased cigarette tax from 17.75¢ to 21¢ per pack. Raised coal severance tax from 2¢ to 10¢ per ton. Increased alcohol excise tax.
California	Adopted a trigger sales tax that may increase the rate from 4.75% to 5.75%.
Colorado	Temporarily suspended income tax indexing and the low income tax credit. Temporarily increased sales tax from 3% to 3.5%. Increased gasoline excise tax from 9¢ to 12¢ per gallon. Temporarily suspended corporate income tax rates. Temporarily increased cigarette tax from 10¢ to 15¢ per pack.
Connecticut	Instituted a tax on interest income. Raised corporate profits tax from 10% to 11.5%. Increased business services tax from 3.5% to 7.5%. Instituted a real estate transaction tax. Placed a 10% surcharge on inheritance taxes. Increased alcohol excise tax. Increased motor fuel tax from 11¢ to 14¢ per gallon.
Florida	Decreased motor fuel excise tax from 8¢ to 4¢ per gallon but added 5% sales tax. Adopted unitary method of taxation. Increased alcohol beverage excise tax.
Idaho	Temporarily raised sales tax from 3% to 4.5%. Raised corporate income tax from 6.7% to 7.7%. Increased motor fuel tax from 12.5¢ to 14.5¢ per gallon.
Illinois	Temporarily increased personal income tax from 2.5% to 3.0%. Temporarily increased corporate income tax from 4.0% to 4.8%. Increased sales tax from 4% to 5%. Exempted sales tax on food and drugs. Raised gasoline tax from 7.5¢ to 11¢ per gallon.
Iowa	Increased sales tax from 3% to 4%. Made 18¢ per pack cigarette tax permanent.
Kansas	Limited federal tax deductions on personal income tax. Instituted severance tax on oil, gas, coal, and, salt. Raised cigarette tax from 11¢ to 16¢ per pack. Increased alcohol tax. Increased gasoline tax from 8¢ to 11¢ gallon.
Kentucky	No legislative session.
Louisiana	Decreased the individual income tax personal exemption from \$6,000 to \$4,500 for single taxpayers and from \$12,000 to \$9,000 for married taxpayers.
Maine	Retroactively raised personal income tax to nullify retroactive indexing. Raised motor fuel excise tax from 9¢ to 14¢ per gallon. Adopted unitary tax method. Changed corporate income tax rates and brackets. Raised cigarette tax from 16¢ to 20¢ per pack.
Massachusetts	Established minimum tax on motor fuels of 11¢ per gallon. Raised cigarette tax from 21¢ to 26¢ per pack.
Michigan	Temporarily increased personal income tax from 4.6% to 6.35%.
Minnesota	Made 6% sales tax permanent. Raised motor vehicle excise tax. Extended 10% personal income tax surcharge. Raised motor fuel tax from 13¢ to 17¢ per gallon. Changed mixed drink tax.
Mississippi	Increased sales tax from 5% to 6%. Increased general wholesale sales tax.
Montana	Increased motor fuel tax from 9¢ to 15¢ per gallon. Increased cigarette tax from 12¢ to 16¢ per pack.
Nebraska	Adjusted personal income tax rates from 18% to 20% of federal tax liability. Raised corporate income tax rates. Temporarily raised sales tax from 3.5% to 4%. Exempted food from the sales tax. Adjusted personal income tax credit for food. Made 18¢ per pack cigarette tax increase permanent.
Nevada	Instituted state property tax. Raised tobacco taxes. Increased insurance premium tax from 2% to 3%. Increased alcohol excise tax. Instituted statewide room tax of 1%. Instituted whole-sale tax on soft drinks of 5%.
New Hampshire	Temporarily increased Business Profits tax surtax from 13.5% to 19.5%. Temporarily increased real estate transfer tax. Changed base and rate of utility franchise tax. Raised excise tax on beer. Made 14¢ per gallon motor fuels tax permanent.

(continued on next page)

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TABLE 37--MAJOR STATE TAX CHANGES IN 1983
(continued)

<u>State</u>	<u>Tax</u>
New Mexico	Increased personal income tax 30%. Increased corporate income tax 20%. Increased sales tax from 3.5% to 3.75%. Changed alcohol excise tax. Raised insurance premium tax from 2.5% to 3%. Raised oil and gas emergency privilege tax.
New York	Instituted capital gains tax on real estate sales. Increased realty transfer tax. Instituted 2.5% oil gross receipts tax and eliminated unitary taxation for oil companies. Instituted tax on out-of-state phone calls. Increased cigarette tax from 15¢ to 21¢ per pack. Raised alcohol excise tax.
North Carolina	Raised sales tax limit on purchase of motor vehicles.
North Dakota	Raised sales tax from 3% to 4%. Raised personal income tax 40% and repealed energy credit. Raised corporate income tax 50%. Increased cigarette tax from 12¢ to 18¢ per pack. Increased alcohol beverage sales tax. Raised motor fuel tax from 8¢ to 13¢ per gallon. Increased coal conversion facilities privilege tax.
Ohio	Raised personal income tax 90%. Liberalized several personal income tax credits. Raised corporate and bank franchise taxes. Increased public utilities tax.
Oklahoma	Removed gasohol exemption. Conformed to ACRS, but provided for increases in corporate income tax to offset losses.
Oregon	Continued income tax surcharge and substituted personal credit for exemption. Continued temporary 19¢ per pack cigarette tax increase. Raised motor fuel excise tax.
Pennsylvania	Raised personal income tax 11%. Increased motor fuel excise tax from 11¢ to 12¢ per gallon. Increased oil franchise tax from 3.5% to 5%. Eliminated sales tax exemption for cigarettes.
Rhode Island	Temporarily increased personal income tax from 21.9% to 26% of federal tax liability. Temporarily increased corporate income tax from 8% to 9%. Raised alcohol excise tax. Raised motor fuel tax from 10¢ to 11¢ of average wholesale price.
South Carolina	Delayed personal income tax. Increased alcohol excise tax.
Tennessee	Made 4.5% sales tax permanent.
Utah	Temporarily increased sales tax from 4% to 4.625%. Increased alcohol excise tax. Raised corporate franchise tax and conformed to ACRS.
Vermont	Raised personal income tax from 24% to 26% of federal tax liability. Increased motor fuel tax from 8¢ to 11¢ per gallon. Increased cigarette tax from 12¢ to 17¢ per pack.
Washington	Increased sales tax from 5.4% to 6.5%. Raised various Business and Occupation taxes. Raised all other General Fund taxes 7% except alcohol 14% and cigarette 15%. Re-enacted timber tax. Increased motor fuel excise tax 15%.
West Virginia	Increased personal income tax rates. Temporarily imposed surtax on personal income tax. Enacted a 5% wholesale tax on motor fuels.
Wisconsin	Placed 10% surtax on personal income tax. Made 5% sales tax permanent. Made 25¢ cigarette tax permanent. Extended 10% surtax on corporate income tax. Suspended personal income tax indexing. Increased motor fuels tax from 13¢ to 15¢ per gallon.

NO MAJOR TAX ACTION

Delaware
Georgia
Hawaii
Indiana
Louisiana
Maryland
New Jersey
South Dakota
Texas
Virginia
Wyoming

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper, State Budget Actions in 1983, September 1983, Denver, CO.
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TABLE 38--STATE TAX INCREASES IN 1981, 1982 AND 1983

State and Region	Income	Sales	Business	Cigarette	Alcohol	Motor Fuel	Miscellaneous	None
New England								
Connecticut	3 ^c		1,3	3	3	3	3	
Maine	3 ^b		3	3	1	3	2	
Massachusetts				3		3		
New Hampshire			1,3	3	1,3	1,3 ^e	3	
Rhode Island	3		3	2	3	1,3	2	
Vermont		2		3	1	1,2,3		
Mideast								
Delaware						1		
Maryland						2		
New Jersey	2	2		2				
New York				3	3		1,3	
Pennsylvania	1*,3			3		3	1	
Great Lakes								
Illinois	3	3	3			3		
Indiana	2	2			1	1		
Michigan	2,3			2				
Ohio	2,3	1	1,2,3		1	1	1,3	
Wisconsin	3	2,3 ^e	3 ^e	1,2,3 ^e	1	1,3		
Plains								
Iowa		3		1,3 ^e		1		
Kansas	3*			3	3	3	3	
Minnesota	2,3 ^{e*}	1,2,3 ^e	2			1,3	3	
Missouri		2		2				
Nebraska	2 ^e ,3 ^a	2,3 ^a	2,3	1,2,3 ^e	1		1,3	
North Dakota	3	3	3	3	3	1,3	3	
South Dakota				1	1	1	1	
Southeast								
Alabama							3	
Arkansas		3		3	3		1,3	
Florida		2	3		3	3*	2*	
Georgia								X
Kentucky					2	2		
Louisiana	3*							
Mississippi	2	2,3	2		1		3	
North Carolina						1	3	
South Carolina	2*,3*				3	1	2,3	
Tennessee		3 ^e			1	1	2,3	
Virginia					2	1,2		
West Virginia	3	1	3		1,3	1,3		
Southwest								
Arizona		3				1,2	3	
New Mexico	3	3	3		1		3	
Oklahoma							3	
Texas								X
Rocky Mountain								
Colorado	3*	3	3*	3		1,3	2	
Idaho		3	3			1,2,3	1	
Montana				3		3	1	
Utah		3	3	2	1,2,3	1	3	
Wyoming							1	
Far West								
California		3 ^d				1		
Nevada		1		3	1,3	1	3	
Oregon	2,3 ^{e*}			1,2,3 ^e	3 ^e	1,3	1	
Washington		1,2,3	2,3	1,2,3 ^e	1,2,3 ^e	1,3	3	
Alaska					3		1	
Hawaii								X

1--Tax increase in 1981. 2--Tax increase in 1982. 3--Tax increase in 1983.

*--Indicates states that increased revenue from a tax without directly increasing the tax rate, e.g., by suspending indexing.

a--Nebraska raised its sales tax rate and exempted food from the sales tax. These two actions approximately offset each other in terms of their effect on tax revenue. It also raised its income tax from 18% to 20% of federal tax liability, but this essentially offset the 10% federal tax reduction.

b--Maine cancelled a tax decrease passed by initiative which would have retroactively indexed the income tax. The retroactive feature of this initiative was eliminated, but future tax rates were not increased.

c--Connecticut enacted a new tax on interest income.

d--Trigger increase; unlikely to take effect.

e--Indicates states that extended or made permanent previously enacted temporary taxes.

Note: Table does not distinguish differences between temporary and permanent tax increases.

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper #38, "State Budget Actions in 1983;" Legislative Finance Paper #37, "State Tax Action in 1982," Denver, CO; Commerce Clearing House, State Tax Review, Vol. 43, No. 2.

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TABLE 39--A BAROMETER OF FISCAL PRESSURE
(State Personal Income and Sales Tax Legislative Actions)

	<u>Personal Income Tax</u>	<u>Sales Tax</u>	<u>Commentary</u>
<u>Period of Program Growth</u>			
<u>1959-1977</u>			
New Tax Adoptions	13	12	A steady strengthening of state tax systems to underwrite real expenditure growth.
Tax Increases	75	76	
Tax Decreases	N/A	N/A	
<u>Period of Tax Revolt</u>			
<u>1978-1980</u>			
New Tax Adoptions	--	--	Sharp contractions in state tax powers.
Tax Increases	2	6	
Tax Decreases	35	19	
<u>Period of Recession</u>			
<u>1981-1983</u>			
New Tax Adoptions	--	--	Dramatic tax hikes to offset recession-induced revenue losses. No countercyclical aid from Washington.
Tax Increases	28	31	
Tax Decreases	2	1	

Calculations not only count state tax rate increases and decreases, but also include adoptions and extensions of temporary tax changes, major changes in personal exemptions or credits or standard deductions, indexation of personal income taxes, tax rebates, elimination of taxes, and changes in major tax exemptions.

Source: ACIR staff compilations.

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TABLE 40--PROPERTY TAX RELIEF STRATEGIES--STATE TRENDS
(Selected Years)

Beneficiary	Mechanism	State Trend Data
Home Owners	Circuit-breaker	1972: 13 states 1976: 24 states 1982: 30 states
Home Owners	Homestead exemption	1965: 12 states 1981: 25 states
Home Owners & Farmers	Classified property tax	1960: 3 states 1969: 5 states 1981: 17 states
Farmers	Preferential assessment ^{1/} (land use-value)	1959: 2 states 1965: 6 states 1970: 24 states 1983: 49 states
Business	Tax exemptions for business inventories ^{2/}	1969: 22 states 1982: 37 states
All Property Owners	Local option income taxes authorized	1964: 6 states 1969: 10 states 1983: 11 states
All Property Owners	Local option sales taxes authorized	1964: 13 states 1970: 22 states 1983: 26 states
All Property Owners	Property tax rate or levy limits	1969: 27 states 1974: 38 states 1983: 40 states

^{1/} Preferential assessment of agricultural land also includes states that use deferred taxation and contracts and agreements.

^{2/} Both partial and full exemptions for business inventories are counted.

Source: ACIR staff compilations.

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TABLE 41--RELATIONSHIP OF STATE AND LOCAL TAXES WITH AN INITIAL
IMPACT ON BUSINESS TO TOTAL STATE AND LOCAL TAXES, BY STATE
1957, 1967, 1977, AND 1980*

Region and State	Taxes on business as percent of total taxes				Percent change		
	1957	1967	1977	1980	1957-67	1967-77	1977-80
United States	36.8%	32.6%	30.6%	31.4%	-11.4%	-6.1%	+2.6%
New England	33.8	29.6	25.6	25.7	-12.4	-9.5	+0.4
Connecticut	36.1	34.3	33.4	33.9	-5.0	-2.6	+1.5
Maine	31.4	29.3	24.6	23.5	-6.7	-16.0	-4.5
Massachusetts	33.6	27.7	21.4	21.0	-17.6	-14.8	-1.9
New Hampshire	31.8	25.5	30.1	34.8	-19.8	+18.0	+15.6
Rhode Island	35.5	32.0	26.9	27.3	-9.9	-15.9	+1.5
Vermont	26.8	24.0	26.6	28.0	-10.4	+10.8	+5.3
Mideast	38.0	32.8	29.6	30.0	-13.7	-3.9	+1.4
Delaware	27.8	28.8	34.2	38.4	+3.6	+18.8	+12.3
Dist. of Col.	33.9	31.8	31.9	n.a.	-6.2	+0.3	n.a.
Maryland	30.8	27.2	24.1	23.6	-11.4	-11.4	-2.1
New Jersey	40.8	34.2	29.8	33.4	-16.2	-12.9	+12.1
New York	37.3	33.6	30.4	29.5	-9.9	-9.5	-3.0
Pennsylvania	40.4	32.2	29.4	30.6	-20.3	-8.7	+4.1
Great Lakes	36.1	32.4	28.6	29.6	-10.2	-11.7	+3.5
Illinois	33.9	29.6	32.0	33.9	-12.7	+8.1	+5.9
Indiana	37.2	29.5	29.6	32.8	-20.7	+0.3	+10.8
Michigan	40.0	35.9	23.6	23.8	-10.3	-34.3	+0.8
Ohio	34.8	36.2	32.9	32.7	+4.0	-9.1	-0.6
Wisconsin	35.5	28.1	22.3	22.7	-20.8	-20.6	+1.8
Plains	30.9	27.0	26.7	27.1	-12.6	-1.1	+1.5
Iowa	23.4	21.0	21.5	23.1	-10.3	+2.4	+7.4
Kansas	32.6	29.2	33.0	32.2	-10.4	+13.0	-2.4
Minnesota	39.7	32.6	26.2	27.3	-17.9	-19.6	+4.0
Missouri	32.3	28.1	31.2	29.9	-13.0	+11.0	-4.2
Nebraska	23.2	19.8	19.1	19.6	-14.7	-3.5	+2.6
North Dakota	25.8	25.4	26.7	33.8	-1.6	+5.1	+26.6
South Dakota	20.9	21.9	22.4	21.3	+4.8	+2.3	-4.9
Southeast	36.0	32.6	32.2	32.6	-9.5	-1.2	+1.2
Alabama	30.9	28.9	32.6	34.2	-6.5	+12.8	+4.9
Arkansas	30.7	25.4	27.6	26.5	-17.3	+8.7	-4.0
Florida	35.4	29.3	32.0	35.1	-17.2	+9.2	+9.7
Georgia	30.7	29.7	25.7	24.0	-3.3	-13.5	-6.6
Kentucky	29.1	24.3	28.7	28.8	-16.5	-18.1	+0.3
Louisiana	51.9	55.3	49.6	47.1	+6.6	-10.3	-5.0
Mississippi	37.6	34.0	31.7	34.0	-9.6	-6.8	+7.3
North Carolina	35.4	31.6	29.1	29.8	-10.7	-7.9	+2.4
South Carolina	32.8	33.3	26.1	25.8	+1.5	-21.6	-1.1
Tennessee	31.1	31.1	34.9	34.1	0.0	+12.2	-2.3
Virginia	37.3	29.1	28.4	27.7	-22.0	-2.4	-2.5
West Virginia	44.3	39.1	45.4	46.6	-11.7	+16.1	+2.6
Rocky Mountain	37.3	33.7	32.6	33.6	-9.7	-3.3	+3.1
Colorado	34.4	31.7	30.8	30.5	-7.8	-2.8	-1.0
Idaho	34.5	33.5	27.6	27.2	-2.9	-17.6	-1.4
Montana	38.8	35.9	37.4	42.1	-7.5	+4.2	+12.6
Utah	41.7	33.2	28.5	28.0	-20.4	-14.2	-1.8
Wyoming	43.4	43.6	50.9	54.0	+0.5	+16.7	+6.1
Southwest	46.7	39.0	40.7	42.9	-16.5	+4.4	+5.4
Arizona	36.9	31.5	31.8	32.1	-14.6	-1.0	+0.9
New Mexico	33.9	37.6	38.9	43.4	+10.9	+3.5	+11.6
Oklahoma	37.0	34.6	35.1	38.4	-6.5	+1.4	+9.4
Texas	52.1	41.9	44.1	46.4	-19.6	+5.3	+5.2
Far West	37.1	33.8	31.3	32.9	-8.9	-7.4	+5.1
California	37.3	34.3	30.9	30.3	-8.0	-9.9	-1.9
Nevada	40.2	37.3	30.4	30.8	-7.2	-18.5	+1.3
Oregon	35.4	32.0	27.7	31.6	-9.6	-13.4	+14.1
Washington	36.4	34.3	34.6	35.3	-5.8	+0.9	+2.0
Alaska	n.a.	28.6	45.1	79.1	n.a.	+5.7	+75.4
Hawaii	n.a.	22.9	25.3	25.7	n.a.	+10.5	+1.6

*Taxes that are levied directly on businesses are the corporate net income tax; the local property tax on business property; the sales tax on business purchases; taxes on insurance companies, on public utilities, and banks; severance taxes; and various occupation and business license taxes. It should be noted that the ACIR data include all taxes initially paid by business, regardless of whether firms are able to pass the tax on to others. The table does not include unemployment compensation taxes.

Source: ACIR staff compilations for 1957, 1967, and 1977. 1980 data from State Tax Policy: Evaluating the Issues, Joint Center for Urban Studies of MIT and Harvard University, 1983.

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TABLE 42--FEDERAL INDIVIDUAL INCOME TAX RATES, 1983 AND 1984

Single Individuals 1/							Married Individuals-- Joint Returns and Surviving Spouses								
Taxable Income		1983			1984			Taxable Income		1983			1984		
Over	Not Over	Pay	+ % on Excess	Pay	+ % on Excess	Pay	Over	Not Over	Pay	+ % on Excess	Pay	+ % on Excess	Pay	+ % on Excess	
\$ 0-	\$ 2,300 ²	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0-	\$ 3,400 ²	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2,300-	3,400	0	11	0	11	0	3,400-	5,500	0	11	0	11	0	11	
3,400-	4,400	121	13	121	12	121	5,500-	7,600	231	13	231	12	231	12	
4,400-	6,500	251	15	241	14	241	7,600-	11,900	504	15	483	14	483	14	
6,500-	8,500	566	15	535	15	535	11,900-	16,000	1,149	17	1,085	16	1,085	16	
8,500-	10,800	866	17	835	16	835	16,000-	20,200	1,846	19	1,741	18	1,741	18	
10,800-	12,900	1,257	19	1,203	18	1,203	20,200-	24,600	2,644	23	2,497	22	2,497	22	
12,900-	15,000	1,656	21	1,581	20	1,581	24,600-	29,900	3,656	26	3,465	25	3,465	25	
15,000-	18,200	2,097	24	2,001	23	2,001	29,900-	35,200	5,034	30	4,790	28	4,790	28	
18,200-	23,500	2,865	28	2,737	26	2,737	35,200-	45,800	6,624	35	6,274	33	6,274	33	
23,500-	28,800	4,349	32	4,115	30	4,115	45,800-	60,000	10,334	40	9,772	38	9,772	38	
28,800-	34,100	6,045	36	5,705	34	5,705	60,000-	85,600	16,014	44	15,168	42	15,168	42	
34,100-	41,500	7,953	40	7,507	38	7,507	85,600-	109,400	27,278	48	25,920	45	25,920	45	
41,500-	55,300	10,913	45	10,319	42	10,319	109,400-	120,000	38,702	50	36,630	49	36,630	49	
55,300-	60,000	17,123	50	16,115	48	16,115	120,000-	162,400	44,002	50	41,824	49	41,824	49	
60,000-	70,000	19,473	50	18,371	48	18,371	162,400-	200,000	65,202	50	62,600	50	62,600	50	
70,000-	81,800	24,473	50	23,171	48	23,171	200,000 & over		84,002	50	81,400	50	81,400	50	
81,800-	90,000	30,373	50	28,835	50	28,835									
90,000-	100,000	34,473	50	32,935	50	32,935									
100,000 & over		39,473	50	37,935	50	37,935									

Separate Returns--Married Persons							Heads of Households								
Taxable Income		1983			1984			Taxable Income		1983			1984		
Over	Not Over	Pay	+ % on Excess	Pay	+ % on Excess	Pay	Over	Not Over	Pay	+ % on Excess	Pay	+ % on Excess	Pay	+ % on Excess	
\$ 0-	\$ 1,700 ²	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0-	\$ 2,300 ²	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
1,700-	2,750	0	11	0	11	0	2,300-	4,400	0	11	0	11	0	11	
2,750-	3,800	115.50	13	115.50	12	115.50	4,400-	6,500	231	13	231	12	231	12	
3,800-	5,950	252	15	241.50	14	241.50	6,500-	8,700	504	15	483	14	483	14	
5,950-	8,000	574.50	17	542.50	16	542.50	8,700-	11,800	834	18	791	17	791	17	
8,000-	10,100	923	19	870.50	18	870.50	11,800-	15,000	1,392	19	1,318	18	1,318	18	
10,100-	12,300	1,322	23	1,248.50	22	1,248.50	15,000-	18,200	2,000	21	1,894	20	1,894	20	
12,300-	14,950	1,828	26	1,732.50	25	1,732.50	18,200-	23,500	2,672	25	2,534	24	2,534	24	
14,950-	17,600	2,517	30	2,395	28	2,395	23,500-	28,800	3,997	29	3,806	28	3,806	28	
17,600-	22,900	3,312	35	3,137	33	3,137	28,800-	34,100	5,534	34	5,290	32	5,290	32	
22,900-	30,000	5,167	40	4,886	38	4,886	34,100-	44,700	7,336	37	6,986	35	6,986	35	
30,000-	42,800	8,007	44	7,584	42	7,584	44,700-	60,600	11,258	44	10,696	42	10,696	42	
42,800-	54,700	13,639	48	12,960	45	12,960	60,600-	81,800	18,254	48	17,374	45	17,374	45	
54,700-	81,200	19,351	50	18,315	49	18,315	81,800-	108,300	28,430	50	26,914	48	26,914	48	
81,200-	100,000	32,601	50	31,300	50	31,300	108,300-	120,000	41,680	50	39,634	50	39,634	50	
100,000 & over		42,001	50	40,700	50	40,700	120,000-	150,000	47,530	50	45,484	50	45,484	50	
							150,000-	200,000	62,530	50	60,484	50	60,484	50	
							200,000 & over		87,530	50	85,484	50	85,484	50	

1/ Example: Ms. Thomas, a single person, has gross income of \$61,000 for 1983. She files a return as a single individual and claims itemized deductions of \$5,000. Her taxable income is \$57,300 (\$61,000 less \$2,700 excess itemized deductions and less a \$1,000 exemption). Referring to the 1983 schedule above, the tax on \$55,300 is \$17,123. The tax on the \$2,000 balance at 50% is \$1,000. The total tax is \$18,123 (\$17,123 plus \$1,000).

2/ Standard deduction for a single individual is \$2,300; for married individuals and surviving spouses it is \$3,400; for married persons with separate returns it is \$1,700; and for Heads of Households it is \$2,300. The personal exemption is \$1,000.

TABLE 43--FEDERAL CORPORATE INCOME TAX RATES, 1983

Taxable Income	Tax Year Beginning in 1/ 1983	Tax Rate
\$ 0	\$ 25,000	15%
25,000	50,000	18
50,000	75,000	30
75,000	100,000	40
100,000	.....	46

1/ The tax rates that applied in 1982 were as follows: 16% on the first \$25,000 of taxable income, 19% on the next \$25,000, 30% on the next \$25,000, 40% on the next 25,000, and 46% on all taxable income over \$100,000. A fiscal-year 1982-1983 corporation must follow the statutory procedure for tax proration to take into account this change in tax rates.

Source: ACIR staff compilations based on the Commerce Clearing House, 1984 U.S. Master Tax Guide. U.S. Advisory Commission on Intergovernmental Relations

TABLE 44--MAJOR FEDERAL EXCISE TAX RATES
(As of December 1983)

Type of Tax	Rate	Type of Tax	Rate
Retailers' excise taxes:		Miscellaneous taxes:	
1. Diesel fuel (except if for farming purposes).....	9¢/gallon	1. Foreign (insurance and reinsurance) policies.....	4¢ or 1¢/dollar of premium
2. Gasoline substitutes sold or used for motor vehicles or motorboats, except for farm use.....	9¢/gallon	2. (a) Wagers 2/.....	0.25% of wager
Heavy trucks and trailers (Tax on retail level):		(b) Occupation of accepting wagers....	\$50/year
1. Truck chassis or body (suitable for use with a vehicle in excess of 33,000 lbs. gross vehicle weight).....	12%	3. Use tax on certain highway vehicles...	\$3 per 1,000 lbs./year
2. Trailer and semitrailer chassis or body (suitable for use with a trailer or semitrailer in excess of 26,000 lbs. gross vehicle weight..)	12%	4. Firearms:	
3. Parts and accessories installed on taxable vehicles within 6 months after being placed in service.....	12%	(a) Transfers.....	\$5 or \$200/firearm
Facilities and services:		(b) Occupational.....	\$10, \$25, \$200 or \$500/year
1. Communications:		5. Inland waterways users fuel.....	8¢/gallon
Telephone and teletypewriter service.	3%	6. Petroleum.....	0.79¢/barrel
2. Transportation by air:		7. Hazardous waste.....	\$2.13/dry weight ton
(a) Domestic passenger tickets.....	8%	Manufacturers' excise taxes:	
(b) International passenger tickets....	\$3	1. Tires, 3/ weighing	
(c) Air freight waybill.....	5%	40 lbs. or less.....	no tax
Alcohol taxes:		41 lbs. to 70 lbs.....	15¢/lb.
1. Distilled spirits.....	\$10.50/gallon	71 lbs. to 90 lbs.....	\$4.50 + 30¢/lb.
2. Beer.....	\$9.00/ barrel	over 90 lbs.....	\$10.50 + 50¢/lb
3. Wine:		2. Gasoline.....	9¢/gallon
(a) Still Wine		3. Pistols and revolvers.....	10% of mfr. price
14% alcohol or less.....	17¢/gallon	4. Other firearms, shells and cartridges.	11% of mfr. price
over 14% to 21%.....	67¢/gallon	5. Fishing equipment.....	10% of mfr. price
over 21% to 24%.....	\$2.25/gallon	6. Bows, arrows, etc.....	11% of mfr. price
over 24%.....	\$10.50/gallon	7. Coal--underground mines.....	\$1/ton 4/
(b) Sparkling Wine.....	\$3.40/gallon	8. Coal--surface mines.....	50¢/ton 4/
artificially carbonated.....	\$2.40/gallon	9. Gas guzzler tax:	
Tobacco taxes:		Automobiles, 1983 model with mileage ratings (per gallon) of:	
1. Cigarettes 1/		19 or more.....	\$ 0
weighing more than 3 lbs./1,000.....	\$16.80	18 but less than 19.....	\$ 350
weighing less than 3 lbs./1,000.....	\$8.00	17 but less than 18.....	\$ 500
2. Cigars (depending on weight).....	75¢ or \$20/1,000	16 but less than 17.....	\$ 650
		15 but less than 16.....	\$ 800
		14 but less than 15.....	\$1,000
		13 but less than 14.....	\$1,250
		Less than 13.....	\$1,250

1/ Tax rate for cigarettes will be reduced by one-half on 10/85.

2/ Wagers placed in wagering enterprises (lotteries, sweepstakes, and wagering pools, including parimutuel pools) license under state law are not subject to tax.

3/ Effective January 1984.

4/ The tax may not exceed 4% of the price at which such ton of coal is sold by the producer.

Source: ACIR staff compilations based on the Commerce Clearing House, 1984 U.S. Master Tax Guide.

TABLE 45--SELF-EMPLOYMENT AND SOCIAL SECURITY TAXES

For a tax year beginning in 1973 a tax rate of 9.35% is imposed for social security and hospital insurance purposes on self-employment income through \$35,700. For a tax year beginning in 1984, the rate increases to an effective rate of 11.3% (14% less 2.7% tax credit) and applies to a \$37,800 earnings base. No tax is payable if annual net earnings are less than \$400.

Social Security--Hospital Insurance.--For the calendar year 1983, a tax rate of 6.7% is imposed on employers and employee on wages through \$35,700. For 1984, the wage base goes to \$37,800, and the tax rate increases to 7% with a 0.3% tax credit for employees against 1984 taxes.

Source: ACIR staff compilations based on the Commerce Clearing House, 1984 U.S. Master Tax Guide.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 46--MAJOR FEATURES OF STATE SALES TAX
(Effective January 1984)

State and Region	Tax Rate	States Exempting				States Granting Related Income Tax Credit	Degree of Taxation of Services 1/
		Food	Prescription Drugs	Consumer Electric & Gas Utilities	Clothing		
U.S. Median Rate	4%	29	44	31	5	9	
New England							
Connecticut	7.5	X	X	X	*		4
Maine	5	X	X	X*			5
Massachusetts	5	X	X	X	X*	X	5
New Hampshire			-- NO STATE SALES TAX --				
Rhode Island	6	X	X	X	X*		5
Vermont	4*	X	X	X		X	5
Mideast							
Delaware			-- NO STATE SALES TAX --				
Dist. of Col.	6	X	X				N/A
Maryland	5	X	X	X*			5
New Jersey	6	X	X	X	X		3
+New York	4	X	X	X			3
Pennsylvania	6	X	X	X	X		3
Great Lakes							
+Illinois	5	X	X				5
Indiana	5	X	X				5
Michigan	4	X	X				5
+Ohio	5	X	X	X			3
Wisconsin	5	X	X	X*			3
Plains							
Iowa	4	X	X				2
+Kansas	3		X	X		X*	3
+Minnesota	6	X	X	X*	X		5
+Missouri	4.125		X	X			5
+Nebraska	4*	X	X			X*	5
North Dakota	4*	X	X	X*			5
+South Dakota	4		X			X*	1
Southeast							
+Alabama	4		X				5
+Arkansas	4		X				3
Florida	5	X	X	X			3
+Georgia	3						5
Kentucky	5	X	X	X			5
+Louisiana	3	X	X	X			3
Mississippi	6*		X				3
+North Carolina	3		X	X			4
South Carolina	4		X	X*			4
+Tennessee	4.5		X	X*			3
+Virginia	3		X	X			5
West Virginia	5	X	X	X			2
Southwest							
+Arizona	5*	X	X				4
+New Mexico	3.75					X	1
+Oklahoma	2		X	X			5
+Texas	4	X	X	X			5
Rocky Mountain							
+Colorado	3.5*	X	X	X			5
Idaho	4.5*		X	X		X	5
Montana			-- NO STATE SALES TAX --				
+Utah	4.625*		X	X*			3
+Wyoming	3		X			X*	3
Far West							
+California	4.75*	X	X	X			5
+Nevada	5.75*	X	X	X			5
Oregon			-- NO STATE SALES TAX --				
+Washington	6.5*	X	X	X			2
+Alaska			-- NO STATE SALES TAX --				
Hawaii	4		X			X	1

+ Local sales tax rates are additional. See table on "Use of Local Sales Taxes" for local rates.
(continued on next page)

TABLE 46--MAJOR FEATURES OF STATE SALES TAX
(Effective January 1984)
(continued)

Notes

Arizona:	The 5.0% tax rate decreases to 4.0% in June 1984.
California:	The rate may temporarily increase to 5.75% during 1984 depending on economic conditions.
Colorado:	The 3.5% tax rate decreases to 3.0% in June 1984.
Connecticut:	Clothing for children under 10 is exempt.
Idaho:	The 4.5% tax rate decreases to 3.0% in July 1984.
Kansas:	Related income tax credit allowed for senior citizens depending on income level.
Maine:	The first 750 KWH per month is exempt.
Maryland:	Residential electricity bills are exempt from sales tax, but natural gas bills are not.
Massachusetts:	Sales tax applies if an item of clothing is over \$175.
Minnesota:	Residential use of natural gas or electricity for heating purposes is exempt through the months of November-April.
Mississippi:	The 5.0% tax rate temporarily increased to 6.0% from December 1983 to July 1984 and then drops to 5.5% until December 1986, when it then drops to 5.0%.
Nebraska:	The 4.0% tax rate decreases to 3.5% in May 1984 or earlier if \$30 million accumulates in the Cash Reserve Fund. The food income tax credit will expire after FY 84.
Nevada:	The state has a mandatory 3.75% county sales tax, which in practice gives the state a sales tax rate of 5.75%.
North Dakota:	The rate may temporarily increase 1.0% depending on the FY 84 General Fund receipts.
Rhode Island:	Sales tax applies for sports clothing.
South Carolina:	Sales tax on residential heating utility bills will be reduced as follows: 3% for FY 81; 2% for FY 82; 1% for FY 83; and 1% for the first 9 months of FY 84; and no tax imposed thereafter.
South Dakota:	Related income tax credit allowed for senior citizens depending on income level.
Tennessee:	Residential utility sales tax rates for electricity and natural gas imposed at 1.5%.
Utah:	The 4.625% tax rate decreases to 4.125% in September 1984, and to 4.0% in July 1987. Residential utility sales tax for electricity and natural gas imposed at 1%.
Vermont:	The 4.0% tax rate decreases to 3.0% in July 1987.
Washington:	The tax rate for the four counties bordering Oregon is 5.4%.
Wisconsin:	Residential use of natural gas or electricity for heating purposes is exempt through the months of November-April.
Wyoming:	Related income tax credit allowed for senior citizens depending on income level.

1/ Degree of state taxation of profession and personal services other than utilities, admissions, and transient accommodations is divided into five (5) categories:

1. General taxation of most services (Includes most professional and personal services.);
2. Broad taxation of services (May include taxation of repairs; investment counseling; bank service charges; barber and beauty shops; carpentry; laundry and cleaning; photography; rentals; interior decorating; printing; packing; parking; and bookkeeping and collection services.);
3. Substantial taxation of services (May include taxation of repair services; bookkeeping and collection services; laundry and drycleaning; cable T.V.; parking; and landscaping);
4. Narrow taxation of services; (May include taxation of advertising selected business services, and laundry and dry cleaning.); and
5. No (or little) taxation of additional services.

Sources: ACIR staff compilations as of November 1983 based on Commerce Clearing House, State Tax Guide, and John F. Due and John L. Mikesell, Sales Taxation: State and Local Structure and Administration, John Hopkins University Press, 1983.

TABLE 47--SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS, AND DEDUCTIBILITY OF FEDERAL INCOME TAXES, 1983

[As of October 1. Only basic rates, brackets and exemptions are shown. Local income tax rates, even those mandated by the state, are not included. Taxable income rates and brackets apply to single individuals; other schedules may be used for married taxpayers filing jointly or separately and/or heads of households in California, Georgia, Hawaii, Idaho, Kansas, Maine, New Mexico, Oklahoma, Oregon, Utah, and West Virginia.]

STATE	Taxable Income Rates (range in percent)	TAXABLE INCOME BRACKETS		PERSONAL EXEMPTIONS			SIZE OF STANDARD DEDUCTION 1/			Federal income tax deductible 2/
		Lowest: amount under	Highest: amount over	Single	Married-joint return	Dependents	Per-cent	Single	Married-joint return	
AL+	2.0 - 5.0	\$ 500	\$ 3,000	\$1,500	\$ 3,000	\$ 300	20%	\$2,000	\$4,000	yes
AK		NO STATE INCOME TAX								
AZ 3/	2.0 - 8.0	1,017	6,102	1,759	3,518	1,056	17	880	1,759	yes
AR	1.0 - 7.0	2,999	25,000	4/ 17.50	4/ 35	4/ 6	10	1,000	1,000	no
CA 3/	1.0 - 11.0	4,600	25,430	4/ 38	4/ 76	4/12	X	1,510	3,020	no
CO 3/	2.5 - 8.0	1,415	14,153	1,203	2,406	1,203	X	1,415	1,415	yes
CT*		VERY LIMITED INCOME TAX								
DE+	1.4 - 13.5	1,000	50,000	600	1,200	600	10	1,000	1,000	yes*
DC	2.0 - 11.0	1,000	25,000	750	1,500	750	10	1,000	1,000	no
FL		NO STATE INCOME TAX								
GA	1.0 - 6.0	750	7,000	1,500	3,000	1,500	1/15	2,300	3,000	no
HI	2.25 - 11.0	800	30,800	1,000	2,000	1,000	X	800	1,000	no
ID	2.0 - 7.5	1,000	5,000	same as federal						no
IL	3.0	-- FLAT RATE --		1,000	2,000	1,000	X	X	X	no
IN+	3.0	-- FLAT RATE --		1,000	2,000	500	X	X	X	no
IA+* 3/	.5 - 13.0	1,023	76,725	4/ 19	4/ 38	4/ 14	1/ 15	1,200	3,000	yes
KS	2.0 - 9.0	2,000	25,000	1,000	2,000	1,000	1/ 16	2,400	2,800	yes
KY+	2.0 - 6.0	3,000	8,000	4/ 20	4/ 40	4/ 20	X	650	650	yes
LA	2.0 - 6.0	10,000	50,000	4,500	9,000	4,500		same as federal		yes
ME 3/	1.0 - 10.0	2,044	25,000	1,000	2,000	1,000	16	2,453	2,862	no
MD+*	2.0 - 5.0	1,000	3,000	800	1,600	800	13	1,500	3,000	no
MA*	5.0	--- FLAT RATE ---		2,200	*	700	X	X	X	no
MI+*	6.35	--- FLAT RATE ---		1,500	3,000	1,500	X	X	X	no
MN 3/*	1.6 - 16.0	672	36,925	4/ 68	4/ 136	4/ 68	10	2,268	2,268	yes
MS	3.0 - 5.0	5,000	10,000	6,000	9,500	1,500	15	2,300	3,400	no
MO+	1.5 - 6.0	1,000	9,000	1,200	1,200	400	X	2,300	3,400	yes
MT 3/	2.0 - 11.0	1,200	42,000	960	1,920	960	20	1,800	3,600	yes
NE		20% of federal income tax liability for tax year 1983								
NV		NO STATE INCOME TAX								
NH*		VERY LIMITED STATE INCOME TAX								
NJ*	2.0 - 3.5	20,000	50,000	1,000	2,000	1,000	X	X	X	no
NM	.7 - 7.8	1,000	100,000	same as federal						no
NY+*	2.0 - 14.0	1,000	23,000	800	1,600	800	17	2,500	2,500	no
NC	3.0 - 7.0	2,000	10,000	1,100	2,200*	800	10	550	*	no
ND*	2.0 - 9.0	3,000	50,000	1,000	2,000	1,000	X	2,300	3,400	yes
OH+*	.5 - 5.0	5,000	100,000	1,000	2,000	1,000	X	X	X	no
OK*	.5 - 6.0	1,000	7,500	1,000	2,000	1,000	1/15	2,000	2,000	yes*
OR*3/	4.0 - 10.0	500	5,000	4/ 85	4/ 170	4/ 85	13	1,500	1,500	yes*
PA+*	2.45	--- FLAT RATE ---		X	X	X	X	X	X	no
RI		26.75% of federal income tax liability for tax year 1983								
SC 3/	2.0 - 7.0	2,000	10,000	800	1,600	800	10	1,000	2,000	yes*
SD		NO STATE INCOME TAX								
TN*		VERY LIMITED STATE INCOME TAX								
TX		NO STATE INCOME TAX								
UT	2.75 - 7.75	750	3,750	750	1,500	750	1/15	2,000	2,000	yes
VT		26% of federal income tax liability for tax year 1983 (with special allowances)								
VA	2.0 - 5.75	3,000	12,000	600	1,200	600	15	2,000	2,000	no
WA		NO STATE INCOME TAX								
WV*	2.1 - 13.0	2,000	200,000	700	1,400	700	10	1,000	1,000	no
WI*3/	3.4 - 10.0	3,900	51,600	4/ 20	4/ 40	4/ 20	X	2,300	3,400	no
WY		NO STATE INCOME TAX								

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TABLE 47--SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS,
AND DEDUCTABILITY OF FEDERAL INCOME TAXES, 1983
(continued)

X Not applicable.

+ States in which one or more local governments levy a local income tax.

- 1/ The lesser of 1) the percentage indicated, multiplied by adjusted gross income or 2) the dollar value listed. Of states that have a maximum standard deduction with a percent of A.G.I. provision, only IA, GA, KS, and UT have a minimum deduction as well.
- 2/ A state provision that allows the taxpayer to deduct fully the federal income tax reduces the effective marginal tax rate for persons in the highest state and federal tax brackets by approximately one-half the nominal tax rate--the deduction is of a lesser benefit to other taxpayers.
- 3/ Indexed by an inflation factor. CO, IA, OR, SC and WI have suspended or postponed indexing through at least 1983.
- 4/ Tax credit.

NOTES:

CT: There is an income tax on interest and dividend income only. The rate of this tax ranges from 6% of interest and dividend income for taxpayers with an A.G.I. of \$50,000-\$59,999 to 13% of such income of taxpayers with an A.G.I. over \$100,000. Capital gains are taxed at 7% after an exemption of \$100 is applied.

DE: Federal income tax deduction limited to \$300 (\$600 married).

IA: Tax cannot reduce after-tax income of taxpayer to below \$5,000.

MA: Rates includes a 7.5% surcharge which has been in effect since 1976. 10% (flat rate) imposed on net gains, interest and dividends. Tax cannot reduce after-tax income to below \$3,000 (\$5,000 married). Exemption is the smaller of \$4,400 or \$3,000 plus the income of the spouse having the smaller income.

MI: January 1984 the rate will drop to 6.1% and on January 1985, it will drop to 5.35%. Lower rates are possible depending on the state unemployment rate and state accounting practices.

MN: A 10% surcharge on the liability is also additional.

NH: There is a 5% tax on interest and dividends (excluding income from savings bank deposits) in excess of \$1,200 (\$2,400 married).

NJ: No taxpayer is subject to tax if gross income is \$3,000 or less (\$1,500 married, filing separately).

NY: No tax due from individuals with an adjusted gross income of \$2,500 or less or married head of household or surviving spouse of \$5,000 or less.

NC: An additional exemption of \$1,100 is allowed the spouse with the smallest income. Joint returns are not allowed. An additional \$550 is allowed a married woman with separate income.

ND: Taxpayers have the option of paying a tax of 10.5 percent of the taxpayers adjusted federal income tax liability.

OH: For tax year 1983, there is an additional 83.3% surcharge. After January 1984, there is a permanent 90% rate increase. Beginning in 1983 tax year, taxpayers may choose between a \$1,000 personal income exemption or a \$650 personal exemption plus a \$20 tax credit.

OK: These tax rates and brackets apply to single persons not deducting federal income tax. For individuals deducting federal income tax rates range from .5 percent of the first \$1,000 to 17 percent on income over \$49,000.

OR: An 8% surcharge on tax liability is also additional. Federal tax deduction limited to \$7,000 (\$3,500 married, filing separately).

PA: The tax rate is 2.35% beginning July 1984.

SC: Federal tax deduction limited to \$500.

TN: Interest and dividends taxes at 6%; dividends from TN corporations taxed at 4%.

WV: A 12% surcharge on taxable income over \$10,000 is also additional.

WI: A 10% surcharge on tax liability is also additional.

Source: ACIR staff compilations based on Commerce Clearing House, State Tax Reporter.
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TABLE 48--STATE INDIVIDUAL INCOME TAX RATES FOR 1983
As of December 1983

State	Net Income After Personal Exemption	Marginal Rate (Percent)	Special Rates or Features
Alabama	First \$1,000	2	Rates shown are for married persons filing jointly. Single persons, heads of families, married persons filing separately, and estates or trusts are taxed at 2% of the first \$500 of taxable income, 4% on the next \$2,500, and 5% on any excess over \$3,000. Local income taxes are additional.
	\$1,001-\$3,000	4	
	Over \$6,000	5	
Arizona	First \$1,017	2	1983 is the first year that tax brackets have been adjusted to reflect changes in the Consumer Price Index.
	\$1,018-\$2,034	3	
	\$2,035-\$3,051	4	
	\$3,052-\$4,068	5	
	\$4,069-\$5,085	6	
	\$5,086-\$6,102	7	
	Over \$6,102	8	
Arkansas	First \$2,999	1	
	\$3,000-\$5,999	2.5	
	\$6,000-\$8,999	3.5	
	\$9,000-\$14,999	4.5	
	\$15,000-\$24,999	6	
	Over \$25,000	7	
California	\$0-\$3,020	No Tax	Rates shown are for joint taxpayers and surviving spouses with dependents. Single taxpayers and married persons filing separately pay at rates ranging from 1% on taxable income between \$1,511 to \$4,600 and 11% on taxable income over \$25,431. Unmarried head of household taxpayers pay at rates ranging from 1% on taxable income between \$3,021 to \$9,200 and 11% on taxable income over \$30,801. The tax brackets have been adjusted for changes in the California CPI.
	\$3,021-\$9,200	1	
	\$9,201-\$13,800	2	
	\$13,801-\$18,420	3	
	\$18,421-\$23,100	4	
	\$23,101-\$27,740	5	
	\$27,741-\$32,380	6	
	\$32,381-\$36,960	7	
	\$36,961-\$41,600	8	
	\$41,601-\$46,240	9	
	\$46,241-\$50,860	10	
Over \$50,860	11		
Colorado	\$0-\$1,415	2.5	Except for 1983 and 1984, tax rates are adjusted annually by an inflation factor. The brackets take into account a tax reduction credit which reduces the effective rate of tax 1/2 of 1% in each bracket up to \$9,000, multiplied by the annual inflation factor. This credit has been suspended for the 1984 and 1985 tax years.
	\$1,416-\$2,831	3	
	\$2,832-\$4,246	3.5	
	\$4,247-\$5,661	4	
	\$5,662-\$7,076	4.5	
	\$7,077-\$8,492	5	
	\$8,493-\$9,907	5.5	
	\$9,908-\$11,322	6	
	\$11,323-\$12,738	6.5	
	\$12,739-\$14,153	7.5	
Over \$14,153	8		
Connecticut	Dividends and Interest income only		A tax ranging from 6% on dividends and interest income of \$50,000 to \$59,999 to 13% on such income over \$100,000 is levied. A 7% tax is imposed on all net gains from the sales or exchange of capital assets.
Delaware	First \$1,000	1.4	Local income taxes are additional.
	\$1,001-\$2,000	2	
	\$2,001-\$3,000	3	
	\$3,001-\$4,000	4.2	
	\$4,001-\$5,000	5.2	
	\$5,001-\$6,000	6.2	
	\$6,001-\$8,000	7.2	
	\$8,001-\$10,000	8	
	\$10,001-\$15,000	8.2	
	\$15,001-\$20,000	8.4	
	\$20,001-\$25,000	8.8	
	\$25,001-\$30,000	9.4	
	\$30,001-\$40,000	11	
	\$40,001-\$50,000	12.2	
Over \$50,000	13.5		

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TABLE 48--STATE INDIVIDUAL INCOME TAX RATES FOR 1983
As of December 1983
(continued)

State	Net Income After Personal Exemption	Marginal Rate (Percent.)	Special Rates or Features		
Dist. of Col.	First \$1,000	2	The tax on unincorporated businesses is 9% plus a 10% surcharge. Minimum tax is \$100.		
	\$1,001-\$2,000	3			
	\$2,001-\$3,000	4			
	\$3,001-\$4,000	5			
	\$4,001-\$5,000	6			
	\$5,001-\$10,000	7			
	\$10,001-\$13,000	8			
	\$13,001-\$17,000	9			
Georgia	First \$1,000	1	Rates shown are for married persons filing jointly and heads of households. Single persons pay at rates ranging from 1% on taxable net income not over \$750 to 6% on taxable net income over \$7,000. Married persons filing separately pay at rates ranging from 1% on taxable net income not over \$500 to 6% on taxable income over \$5,000.		
	\$1,001-\$3,000	2			
	\$3,001-\$5,000	3			
	\$5,001-\$7,000	4			
	\$7,001-\$10,000	5			
	Over \$10,000	6			
	Hawaii	First \$1,000		No Tax	Rates shown are for taxpayers filing jointly and surviving spouses. Special rate tables are provided for heads of households, unmarried individuals (other than surviving spouses and heads of households), married individuals filing separately and estates and trusts.
		\$1,001-\$2,000		2.25	
\$2,001-\$3,000		3.25			
\$3,001-\$4,000		4.5			
\$4,001-\$5,000		5			
\$5,001-\$7,000		6.5			
\$7,001-\$11,000		7.5			
\$11,001-\$21,000		8.5			
\$21,001-\$29,000		9.5			
\$29,001-\$41,000		10			
\$41,001-\$61,000		10.5			
Over \$61,000	11				
Idaho	First \$1,000	2	Each person (joint returns deemed one person) filing return pays additional \$10. Community property state in which, generally, one-half of the community income is taxable to each spouse.		
	\$1,001-\$2,000	4			
	\$2,001-\$3,000	4.5			
	\$3,001-\$4,000	5.5			
	\$4,001-\$5,000	6.5			
Over \$5,001	7.5				
Illinois	Taxable Net Income	3	The tax rate is reduced to 2.5% on July 1, 1984. Additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts and subchapter S corporations.		
Indiana	Adjusted Gross Income	3	Counties may impose an adjusted gross income tax on residents at .5%, .75% or 1% and at .25% for nonresidents.		
Iowa	\$0-\$1,023	.5	Brackets are adjusted annually for inflation if the ending General Fund balance is \$60 million or more. Indexation of brackets occurred only for tax year 1979. Local income taxes are additional.		
	\$1,024-\$2,046	1.25			
	\$2,047-\$3,069	2.75			
	\$3,070-\$4,092	3.5			
	\$4,093-\$7,161	5			
	\$7,162-\$9,207	6			
	\$9,208-\$15,345	7			
	\$15,346-\$20,460	8			
	\$20,461-\$25,575	9			
	\$25,576-\$30,690	10			
	\$30,691-\$40,920	11			
\$40,921-\$76,725	12				
Over \$76,725	13				

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TABLE 48—STATE INDIVIDUAL INCOME TAX RATES FOR 1983
As of December 1983
(continued)

State	Net Income After Personal Exemption	Marginal Rate (Percent)	Special Rates or Features
Kansas	First \$2,000	2	
	\$2,001-\$3,000	3.5	
	\$3,001-\$5,000	4	
	\$5,001-\$7,000	5	
	\$7,001-\$10,000	6.5	
	\$10,001-\$20,000	7.5	
	\$20,001-\$25,000	8.5	
	Over \$25,000	9	
Kentucky	First \$3,000	2	Local income taxes are additional.
	\$3,001-\$4,000	3	
	\$4,001-\$5,000	4	
	\$5,001-\$8,000	5	
	Over \$8,000	6	
Louisiana	First \$10,000	2	Community property state in which, generally, one-half of the community income is taxable to each spouse.
	\$10,001-\$50,000	4	
	Over \$50,000	6	
Maine	First \$2,000	1	Rates shown are for single individuals and married persons filing separately. For unmarried or legally separated individuals who qualify as heads of household, the tax rates range between 1% if taxable income is not over \$3,000 and 10% if taxable income is over \$37,500. For married individuals filing jointly and widows and widowers permitted to file a joint federal return, the tax rates range between 1% if taxable income is not over \$4,000 and 10% if taxable income is over \$50,000. Beginning in 1983, the tax brackets are adjusted for inflation except for the two highest brackets. The 1983 index rate is 1.022.
	\$2,001-\$4,100	2	
	\$4,101-\$6,100	3	
	\$6,101-\$8,200	6	
	\$8,201-\$10,200	7	
	\$10,201-\$15,300	8	
	\$15,301-\$25,000	9.2	
Over \$25,001	10		
Maryland	First \$1,000	2	Local income taxes are additional.
	\$1,001-\$2,000	3	
	\$2,001-\$3,000	4	
	Over \$3,000	5	
Massachusetts	Interest, dividends, net capital gains	10	An additional 7.5% surtax is imposed.
	Earned income, annuities	5	
Michigan	Taxable income	6.35	For 1984 the rate is 6.1%, and for 1985 and thereafter, the rate is 5.35%. The rates may be reduced, depending on state accounting practices or the state unemployment rate. Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax of 2.35% on an adjusted tax base. Local income taxes are additional.
Minnesota	\$0-\$672	1.6	A 10% surtax is imposed in 1983. The tax brackets have been adjusted annually for inflation. The 1983 adjustment factor is 1.009.
	\$673-\$1,334	2.2	
	\$1,345-\$2,687	3.5	
	\$2,688-\$4,030	5.8	
	\$4,031-\$5,373	7.3	
	\$5,374-\$6,716	8.8	
	\$6,717-\$9,401	10.2	
	\$9,402-\$12,086	11.5	
	\$12,087-\$16,785	12.8	
	\$16,786-\$26,855	14.0	
	\$26,856-\$36,925	15.0	
Over \$36,925	16.0		
Mississippi	First \$5,000	3	Beginning in 1986, the tax rates are 3% of the first \$5,000, and 4% of amounts over \$5,000.
	\$5,001-\$10,000	4	
	Over \$10,000	5	

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TABLE 48--STATE INDIVIDUAL INCOME TAX RATES FOR 1983
As of December 1983
(continued)

State	Net Income After Personal Exemption	Marginal Rate (Percent)	Special Rates or Features
Missouri	First \$1,000	1.5	Local income taxes are additional.
	\$1,001-\$2,000	2	
	\$2,001-\$3,000	2.5	
	\$3,001-\$4,000	3	
	\$4,001-\$5,000	3.5	
	\$5,001-\$6,000	4	
	\$6,001-\$7,000	4.5	
	\$7,001-\$8,000	5	
	\$8,001-\$9,000	5.5	
Over \$9,000	6		
Montana	\$0-\$1,200	2	The tax brackets have been adjusted for the 1983 inflation factor.
	\$1,201-\$2,400	3	
	\$2,401-\$4,800	4	
	\$4,801-\$7,200	5	
	\$7,201-\$9,600	6	
	\$9,601-\$12,000	7	
	\$12,001-\$16,800	8	
	\$16,801-\$24,000	9	
	\$24,001-\$42,000	10	
Over \$42,000	11		
Nebraska	Adjusted federal income tax liability	20	
New Hampshire	Interest and dividends only	5	
New Jersey	First \$20,000	2	
	\$20,001-\$50,000	2.5	
	Over \$50,000	3.5	
New Mexico	First \$2,000	0.7	Taxpayers filing jointly and heads of households pay at rates ranging from 0.7% on net income not over \$2,000 to 7.8% on net income over \$200,000. Special rates are provided for married persons filing separately. Community property state in which, generally, one-half of the community income is taxable to each spouse.
	\$2,001-\$3,000	0.8	
	\$3,001-\$4,000	1.0	
	\$4,001-\$5,000	1.1	
	\$5,001-\$6,000	1.3	
	\$6,001-\$7,000	1.6	
	\$7,001-\$8,000	2.0	
	\$8,001-\$10,000	2.5	
	\$10,001-\$12,000	3.0	
	\$12,001-\$14,000	3.6	
	\$14,001-\$16,000	4.2	
	\$16,001-\$18,000	4.9	
	\$18,001-\$20,000	5.5	
	\$20,001-\$25,000	6.1	
	\$25,001-\$35,000	6.5	
	\$35,001-\$50,000	6.9	
\$50,001-\$100,000	7.4		
Over \$100,000	7.8		
New York	First \$1,000	2	The maximum tax rate on personal service taxable income is 10% of the amount by which such income exceeds \$17,000. New York City income taxes are additional.
	\$1,001-\$3,000	3	
	\$3,001-\$5,000	4	
	\$5,001-\$7,000	5	
	\$7,001-\$9,000	6	
	\$9,001-\$11,000	7	
	\$11,001-\$13,000	8	
	\$13,001-\$15,000	9	
	\$15,001-\$17,000	10	
	\$17,001-\$19,000	11	
	\$19,001-\$21,000	12	
	\$21,001-\$23,000	13	
	Over 23,000	14	

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TABLE 48--STATE INDIVIDUAL INCOME TAX RATES FOR 1983
As of December 1983
(continued)

State	Net Income After Personal Exemption	Marginal Rate (Percent)	Special Rates or Features
North Carolina	First \$2,000	3	
	\$2,001-\$4,000	4	
	\$4,001-\$6,000	5	
	\$6,001-\$10,000	6	
	Over \$10,000	7	
North Dakota	First \$3,000	2	Individuals, estates and trusts are allowed an optional method of computing the tax. The optional tax is 10.5% of the taxpayer's adjusted federal income tax liability for the tax year.
	\$3,001-\$5,000	3	
	\$5,001-\$8,000	4	
	\$8,001-\$15,000	5	
	\$15,001-\$25,000	6	
	\$25,001-\$35,000	7	
	\$35,001-\$50,000	8	
Over \$50,000	9		
Ohio	First \$5,000	0.5	For 1983, an 83.3% surtax is imposed. For 1984 and thereafter, the rates range between 0.95% and 9.5%. Local income taxes are additional.
	\$5,001-\$10,000	1	
	\$10,001-\$15,000	2	
	\$15,001-\$20,000	2.5	
	\$20,001-\$40,000	3	
	\$40,001-\$80,000	3.5	
	\$80,001-\$100,000	4	
Over \$100,000	5		
Oklahoma	First \$2,000	0.5	Rates shown are for heads of households, married persons filing jointly and a surviving spouse not deducting federal income taxes. Single persons, married persons filing separately and estates and trusts not deducting federal income taxes pay at rates ranging from .5% on the first \$1,000 of taxable income to 6% on taxable income over \$7,500. Optional rates (ranging from .5% to 17%) are enacted for taxpayers who deduct federal income taxes.
	\$2,001-\$5,000	1	
	\$5,001-\$7,500	2	
	\$7,501-\$10,000	3	
	\$10,001-\$12,500	4	
	\$12,501-\$15,000	5	
Over \$15,000	6		
Oregon	First \$500	4.2	For tax years beginning on or after January 1985, the tax rates range between 4% and 10% when the 8% surtax expires. In tax year 1985, the state will begin to index the personal credit.
	\$501-\$1,000	5.3	
	\$1,001-\$2,000	6.5	
	\$2,001-\$3,000	7.6	
	\$3,001-\$4,000	8.7	
	\$4,001-\$5,000	9.8	
	Over \$5,000	10.8	
Pennsylvania	Specified classes of taxable income	2.45	The tax rate is 2.35% for the second six months of the tax year beginning on January 1984 and thereafter. Local income taxes are additional.
Rhode Island	Modified federal income tax liability	26	The effective rate for 1983 is 26.75% because from January to June 1983 the rate was 27.5% and from July to December the rate was 26%.
South Carolina	First \$2,000	2	Beginning January 1984 the tax rates are indexed for inflation.
	\$2,001-\$4,000	3	
	\$4,001-\$6,000	4	
	\$6,001-\$8,000	5	
	\$8,001-\$10,000	6	
	Over \$10,000	7	
Tennessee	Interest and dividends only	6	
Utah	First \$1,500	2.25	Married taxpayers filing separately, single taxpayers and estates and trusts pay at rates ranging from 2.75% on taxable income not over \$750 to \$178 plus 7.75% on taxable income over \$3,750.
	\$1,501-\$3,000	\$41 + 3.75	
	\$3,001-\$4,500	\$98 + 4.75	
	\$4,501-\$6,000	\$169 + 5.75	
	\$6,001-\$7,500	\$255 + 6.75	
	Over \$7,500	\$356 + 7.75	

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TABLE 48—STATE INDIVIDUAL INCOME TAX RATES FOR 1983
As of December 1983
(continued)

State	Net Income After Personal Exemption	Marginal Rate (Percent)	Special Rates or Features
Vermont	Federal income tax liability	26	The tax rate is 24% for tax years beginning on and after January 1985.
Virginia	First \$3,000	2	
	\$3,001-\$5,000	3	
	\$5,001-\$12,000	5	
	Over \$12,000	5.75	
West Virginia	First \$2,000	2.1	Rates shown are for taxpayers filing separate returns. Taxpayers filing jointly or filing a return as a surviving spouse pay at rates ranging from 2.1% of taxable income not over \$4,000 to 13% on taxable income over \$120,000. Heads of households pay at rates ranging from 2.1% of taxable income not over \$2,000 to 13% of taxable income over \$70,000. A 12% surtax imposed from April 1983 through June 1985, for individuals and heads of households with state taxable income in excess of \$10,000 and for persons filing a joint return with state taxable income in excess of \$20,000. A minimum tax is also imposed equal to the excess by which an amount equal to 25% of any federal minimum tax or alternative minimum tax for the tax year exceeds the total tax due for the tax year.
	\$2,001-\$4,000	2.3	
	\$4,001-\$6,000	2.8	
	\$6,001-\$8,000	3.2	
	\$8,001-\$10,000	3.5	
	\$10,001-\$12,000	4	
	\$12,001-\$14,000	5.3	
	\$14,001-\$16,000	5.9	
	\$16,001-\$18,000	6.8	
	\$18,001-\$20,000	7.4	
	\$20,001-\$22,000	8.2	
	\$22,001-\$26,000	9.2	
	\$26,001-\$32,000	10.5	
	\$32,001-\$38,000	11.6	
	\$38,001-\$44,000	12.6	
	\$44,001-\$60,000	12.9	
	Over \$60,000	13	
Wisconsin	\$0-\$3,900	3.4	For 1983 and 1984, a 10% surtax is imposed. For 1986 and thereafter, the dollar amounts are increased to reflect the percentage change, minus 3%, in the consumer price index, but not to exceed 7%. For tax years 1983, 1984, and 1985 indexation has been suspended.
	\$3,901-\$7,700	5.2	
	\$7,701-\$11,700	7	
	\$11,701-\$15,500	8.2	
	\$15,501-\$19,400	8.7	
	\$19,401-\$25,800	9.1	
	\$25,801-\$51,600	9.5	
	Over \$51,600	10	

Source: ACIR staff compilations based on the Commerce Clearing House, State Tax Guide.
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TABLE 49--STATE CORPORATE INCOME TAX RATES--1983
As of December 1983

State	Net Income	Rate (Percent)	Allow Full ACRS*	Special Rates or Features
Alabama <u>1/2/</u>	.....	5	Yes	
Alaska	First \$10,000	1	No	Decoupled from ACRS only for the oil and gas industry which account for about 90% of the state's corporate tax revenues.
	\$10,000-\$20,000	2		
	\$20,000-\$30,000	3		
	\$30,000-\$40,000	4		
	\$40,000-\$50,000	5		
	\$50,000-\$60,000	6		
	\$60,000-\$70,000	7		
	\$70,000-\$80,000	8		
	\$80,000-\$90,000	9		
	Over \$90,000	9.4		
Arizona <u>1/</u>	First \$1,000	2.5	Yes	
	\$1,000-\$2,000	4		
	\$2,000-\$3,000	5		
	\$3,000-\$4,000	6.5		
	\$4,000-\$5,000	8		
	\$5,000-\$6,000	9		
	Over \$6,000	10.5		
Arkansas <u>2/</u>	First \$3,000	1	Yes	Will begin to conform to ACRS in 1983 for 3 yr. and 5 yr. property, in 1985 for 10 yr. property, and in 1987 for 15 yr. property.
	\$3,000-\$6,000	2		
	\$6,000-\$11,000	3		
	\$11,000-\$25,000	5		
	Over \$25,000	6		
California <u>2/</u>	.....	9.6	No	Financial corporations other than banks are allowed a limited offset for personal property taxes and license fees. Minimum tax, \$200.
Colorado	.....	5	Yes	Suspended the phased-in of a graduated income tax.
Connecticut	.....	11.5	No	Decoupled from ACRS and permit the option of using pre-1981 depreciation rules or adding back to taxable income a percentage of ACRS deductions. If tax yield is greater, an alternative tax of 3.1 mills/dollar of capital employed in CT is used. Minimum tax, \$250; maximum, \$100,000.
Delaware	.....	8.7	Yes	
D.C.	.....	9	Yes	A 10% surtax is imposed. The minimum tax is \$100.
Florida	.....	5	No	Decoupled from ACRS and permits the option of using pre-1981 depreciation rules or adding back to taxable income a percentage of ACRS deductions.
Georgia	.....	6	No	Decoupled from ACRS and using pre-1981 depreciation rules.
Hawaii	First \$25,000	5.85	Yes	
	Over \$25,000	6.435		
	Capital gains	3.08		
Idaho	.....	7.7	Yes	Minimum tax, \$20. Additional \$10 tax on each corporation filing a return and having gross income during the tax yr.
Illinois	.....	4.8	Yes	The tax is reduced to 4% on July 1984. Additional 2.5% personal property replacement tax imposed.
Indiana	Corporate income tax	3	Yes	Domestic and interstate corporations pay a tax of 3% of AGI from sources within IN. A supplemental net income tax is imposed on corporations, banks, trust companies, savings associations and domestic insurers at 4%. Tax rates increased to offset ACRS revenue losses.
	Supplemental Net Income Tax	4		
Iowa <u>1/</u>	First \$25,000	6	Yes	Corporate income tax rates were increased to offset ACRS revenue losses.
	\$25,000-\$100,000	8		
	\$100,000-\$250,000	10		
	Over \$250,000	12		

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TABLE 49--STATE CORPORATE INCOME TAX RATES--1983
As of December 1983
(continued)

State	Net Income	Rate (Percent)	Allow Full ACRS*	Special Rates or Features
Kansas	.....	4.5	Yes	A 2.25% surtax is imposed on taxable income in excess of \$25,000.
Kentucky	First \$25,000	3	No	Decoupled from ACRS but not relying on pre-1981 ACRS depreciation rules.
	\$25,000-\$50,000	4		
	\$50,000-\$100,000	5		
	Over \$100,000	6		
Louisiana <u>1/2/</u>	First \$25,000	4	Yes	
	\$25,000-\$50,000	5		
	\$50,000-\$100,000	6		
	\$100,000-\$200,000	7		
	Over \$200,000	8		
Maine	First \$25,000	3.5	No	Decoupled from ACRS but not relying on pre-1981 depreciation rules.
	\$25,000-\$75,000	7.93		
	\$75,000-\$250,000	8.33		
	Over \$250,000	8.93		
Maryland	.....	7	Yes	
Massachusetts	.....	8.33	Yes	Corporations pay an excise tax equal to the greater of the following: 1) \$2.60 (includes surtax) per \$1,000 of value of MA tangible property not taxed locally or net worth allocated to MA, plus 8.33% (excludes surtax) of net income; or 2) \$228 (includes surtax), whichever is greater. A surtax of 14% is imposed.
Michigan <u>2/</u>	.....	2.35	n/a	State uses a Single Business Tax rather than a corporate income tax.
Minnesota <u>2/</u>	First \$25,000	6	No	80% of ACRS is allowed for 3,5, and 10 yr. property and 15 yr. public utility property, and 60% for 15 yr. real property.
	Over \$25,000	12		
Mississippi <u>2/</u>	First \$5,000	3	Yes	Beginning in 1986, the rates are 3% on the first \$5,000 of taxable income and 4% on amounts over \$5,000.
	\$5,000-\$10,000	4		
	Over \$10,000	5		
Missouri <u>1/</u>	.....	5	Yes	
Montana	.....	6.75	Yes	Minimum tax, \$50, except \$10 for small business corporations.
Nebraska	First \$50,000	5	Yes	Adopted ACRS but increased tax rates to offset revenue losses.
	Over \$50,000	7		
New Hampshire	.....	8	Yes	A 19.5% surtax is levied for FY84. A 13.5% surtax is levied for FY85.
New Jersey	.....	9	No	Decoupled from ACRS and using pre-1981 depreciation rules. Corporations pay additional tax on net worth. A 7.25% corporation income tax is imposed on net income from NJ other than those subject to or exempt from the general income tax.
New Mexico	First \$1 million	4.8	Yes	
	Second million	6		
	Over \$2 million	7.2		
New York	10	No	Corporations are subject to a 10% tax on net income on 3 alternative bases, whichever produces the greatest tax. A 10% tax is imposed on unrelated business income, with modifications, of taxpayers subject to the federal tax on unrelated business income. Minimum tax, \$250. Decoupled from ACRS using pre-1981 depreciation rules. Surcharge imposed on Metropolitan Commuter Transportation District.
North Carolina	6	Yes	

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TABLE 49--STATE CORPORATE INCOME TAX RATES--1983
As of December 1983
(continued)

State	Net Income	Rate (Percent)	Allow Full ACRS*	Special Rates or Features
North Dakota <u>1/</u>	First \$3,000	3	No	For the 1986 tax year and thereafter, the tax rates range from 2% to 7%. ACRS deduction cannot exceed 75% for 1983, and 85% for 1984 and 1985.
	\$3,000-\$8,000	4.5		
	\$8,000-\$20,000	6		
	\$20,000-\$30,000	7.5		
	\$30,000-\$50,000	9		
	Over \$50,000	10.5		
Ohio	First \$25,000	5.1	No	If the tax based on net income exceeds the alternative tax, then a 5.4% surtax is imposed. For tax year 1983, and for 1984 for any corporations whose franchise tax is based on a tax year ending prior to July 1983, a 5.75% surtax is added to taxes formerly imposed in lieu of the increased rates. For ACRS, taxpayer must add 25% of the amount by which the corporation's federal taxable income was reduced by ACRS depreciation, but a deduction of 20% of such addition is allowed in each of the five ensuing tax years.
	Over \$25,000 or 5.82 mills x value of stock, whichever is greater	9.2		
Oklahoma	.....	4	Yes	
Oregon	.....	7.5	No	Minimum tax, \$10. Decoupled from ACRS and using pre-1981 depreciation rules.
Pennsylvania	.....	10.5	No	Decoupled from ACRS and using pre-1981 depreciation rules.
Rhode Island	..... or 40¢ per \$100 of net worth, whichever is greater	9	Yes	
South Carolina <u>2/</u>		6	No	Decoupled from ACRS and using pre-1981 depreciation rules.
Tennessee	.....	6	No	Decoupled from ACRS and permits the option of using pre-1981 rules or adding back to taxable income a percentage of ACRS deductions. Corporations are also subject to the tax on dividends and interest.
Utah <u>2/</u>	.....	4.65	Yes	Minimum tax, \$50. The rate is reduced for tax years beginning on or after January 1984.
Vermont	First \$10,000	5	Yes	Minimum tax, \$50.
	\$10,000-\$25,000	6		
	\$25,000-\$250,000	7		
	Over \$250,000	7.5		
Virginia	.....	6	No	Decoupled from ACRS but not using pre-1981 depreciation rules.
West Virginia	Under \$50,000	6	No	Decoupled from ACRS but not using pre-1981 depreciation rules. Imposed a 15% surtax until June 1985.
	Over \$50,000	7		
Wisconsin <u>2/</u>	.....	7.9	Yes	Corporate income tax rate raised to offset revenue losses due to ACRS. A 10% surtax is imposed for tax years 1982 to 1984.

Notes:

* Under the 1981 Economic Recovery Tax Act, the Accelerated Cost Recovery System (ACRS) was adopted by the federal government. This tax change resulted in very rapid depreciation of buildings, machinery, and vehicles. Most states rely on the federal corporate tax as a base for their own corporate tax and therefore would lose significant amounts of revenue if the state conformed to the federal depreciation schedule. ACRS was amended in 1982 under the Tax Equity and Fiscal Responsibility Act. Even under this amended version, the Citizens for Tax Justice estimates that states may lose up to \$26 billion from 1983 to 1987 if they comply with ACRS.

1/ Allows federal income tax to be deducted on state corporate returns.

2/ Federal income tax is NOT used as a base.

Source: Commerce Clearing House, State Tax Guide; ACRS data obtained from Citizens for Tax Justice, Washington, D.C. U.S. Advisory Commission on Intergovernmental Relations

TABLE 50--STATE SEVERANCE TAX RATES, 1983

State (*82 collections, \$000) [as % of total state tax collections]*	Title and Application of Tax	Rate
Alabama (\$63,470) [2.9%]	Iron Ore Mining Tax Forest Products Severance Tax Oil and Gas Severance Tax Oil and Gas Production Tax Coal Severance Tax Coal and Lignite Severance Tax	3¢/ton Varies by species and ultimate use 8% of gross value at point of production; 4% for wells producing less than 10 bbls./day 2% of gross value at point of production 13.5¢/ton 20¢/ton County taxes are additional.
Alaska (\$1,571,553) [61.9%]	Fisheries Business Tax Oil and Gas Production Tax Regulation and Conservation Tax	3% to 5% of fish value based on type of fish Percentage of gross value determined annually-- oil production for 1983 is 15% of gross value at point of production and varies by gravity of oil relative to its economic limit. Gas produc- tion tax for 1983 is 10% of gross value at point of production and varies by the economic limit factor. 1/8¢/barrel
Arizona (n/a)	Severance Tax	2 1/2% of net severance base of all minerals 1 1/2% of timber value
Arkansas (\$29,753) [2.4%]	Natural Resources Severance Tax Oil and Gas Conservation Tax	Coal: 10¢/ton Bauxite, manganese, lead, ore: 15¢/ton Gypsum: 1 1/2¢/ton Crushed stone: 2¢/ton Gas: 3/10¢/1,000 cubic feet Oil: wells producing more than 10 barrels/day - 5%; wells producing 10 or less barrels/day - 4% Timber: pine - 17.8¢/2,000 pound ton; all other - 12.5¢/2,000 pound ton Brine: \$2.45/1,000 barrels All other minerals: 5% at point of severance Not more than 25 mills/bbl. of oil nor more than 5 mills/1,000 cu. ft. of gas
California (\$27,911) [.1%]	Oil and Gas Production Tax	Rate determined annually by Department of Con- servation. The 1982 ratio was \$.015/barrel of oil or per 10,000 cu. ft. of gas.
Colorado (\$49,184) [2.9%]	Severance Tax Oil and Gas Conservation Tax	Metallic minerals tax is imposed at 2.25% of gross income exceeding \$11 million. Molybdenum ore: 15¢/ton Coal: 60¢/ton, plus a 1% increase for every 3% increase in the producers price index. Oil shale: 4% of gross value effective during 4th year of facility operation. Oil & gas: 2% if gross income is under \$25,000; 3% if gross income is \$25,000-\$99,000; 4% if gross income is \$100,000-\$299,999; 5% over \$300,000. 6/10 mill/\$1 of market value for oil and gas.
Florida (\$157,633) [2.8%]	Oil and Gas Production Tax Solid Minerals Tax	8% for oil and 5% for gas of gross value at point of production. Wells producing less than 100 bbls./day or producing oil by tertiary methods are taxed 5% of gross value at point of production 5% of market value at point of production for clay, gravel, lime, shells, stone, sand and rare earths. Phosphate rock: \$1.67/ton Heavy Minerals: 84¢/ton

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TABLE 50--STATE SEVERANCE TAX RATES, 1983
(continued)

<u>State</u> (^{'82} collections, \$000) [as % of total state tax collections]*	<u>Title and Application of Tax</u>	<u>Rate</u>
Georgia (n/a)	Tax on Phosphates	Phosphate rock: \$1/ton
Idaho (\$2,517) [.4%]	Ore Severance Tax Oil and Gas Production Tax Additional Oil and Gas Production Tax	2% of net value Maximum of 5 mills/bbl. of oil and 5 mills/1,000 cu. ft. of gas 2% of market value at site of production
Illinois (n/a)	Timber Fee	4% of purchase price
Indiana (\$1,780) [less than .1%]	Petroleum Production Tax	1% of value
Kansas (\$1,013) [.1%]	Oil and Gas Assessments Severance Tax	Various assessments for conservation Oil and gas: 8% of gross value at point of pro- duction Coal: \$1/ton Salt: 4¢/ton
Kentucky (\$256,838) [10.3%]	Oil Production Tax Coal Severance Tax Natural Resource Severance Tax	4 1/2% of market value 4 1/2% of gross value 4 1/2% of gross value of all resources except oil and coal
Louisiana (\$982,146) [31.4%]	Natural Resources Severance Tax	Gas: 7¢/1,000 cu. ft. (lower rates for smaller producers) Oil: 12.5% of value at point of severance Coal & ores: 10¢/2,000 pounds Stone, gravel & sand: 3¢/2,000 pounds Marble: 20¢/2,000 pounds Salt: 6¢/2,000 pounds Shells: 4¢/2,000 pounds Sulphur: \$1.03//2,240 pounds Timber: varies from 2 1/4% to 6% of average stumpage market value
Maine (n/a)	Mining Excise Tax	Based on excise tax of a firm's facilities and equipment or gross proceeds
Maryland (n/a)	Mine Reclamation Surcharge Gas & Coal Severance Tax	State levies 9¢/ton for coal mined by the open-pit method and counties levy 6¢/ton surcharge. Tax is levied by counties.
Michigan (\$81,603) [1.7%]	Gas and Oil Severance Tax	5%, 6.6%, and 4% of gross cash market value of gas, oil, and oil from stripper wells and marginal properties. Additional fee not to exceed 1% of gross market value from previous year.
Minnesota (\$118,609) [3.1%]	Iron Severance Tax Ore Royalty Tax Taconite, Iron Sulphides and Agglomerate Taxes Semi-Taconite Tax Aggregate Material Tax	15% to 15.5% of value (depending on ore) minus credits 15% to 15.5% of royalty (depending on ore) minus credits \$1.25/ton plus a surcharge up to 1.6% based on percentage iron content of the ore 10¢/ton plus 1/10 of 1¢/ton depending on iron content Levied by counties

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TABLE 50--STATE SEVERANCE TAX RATES, 1983
(continued)

State (^{'82} collections, \$000) [as % of total state tax collections]*	Title and Application of Tax	Rate
Mississippi (\$117,012) [8.0%]	Oil and Gas Severance Tax	The greater of 6% of value or 6¢/bbl. of oil or 6% of value or 3 mills/1,000 cu. ft. of gas
	Oil and Gas Board Maintenance Tax	Not to exceed 20 mills/barrel for oil or 2 mills/cu. ft. for gas
	Timber Severance Tax	Varies depending on type of wood & ultimate use
	Salt Severance Tax	3% of value of amount produced
Missouri (\$30) [less than .1%]	Assessment on Surface Coal Mining Permittees	30¢/ton for first 50,000 tons and 20¢/ton for the next 50,000 tons. No tax thereafter.
Montana (\$149,361) [28.2%]	Coal Severance Tax	Surface mining tax varies from 12¢ or 20% of value/ton to 40¢ or 30% depending on quality of coal. Underground mining tax varies from 5¢ or 3% of value/ton to 12¢ or 4% of value.
	Metalliferous Mines License Tax	Progressive gross value tax from 0% to 1.5% of value
	Oil or Gas Producers' Severance Tax	License Tax: 6% of gross value until 1985 (5% thereafter) on oil; 2.65% of gross value of gas. Maximum conservation tax: 2/10 of 1% of market value/bbl. of oil and of each 10,000 cu. ft. of gas
	Micaceous Minerals License Tax	5¢/ton
	Cement License Tax Resource Indemnity Trust Tax	22¢/ton of cement, 5¢/ton of gypsum or plaster \$25 plus 1/2% of gross value over \$5,000
Nebraska (\$6,010) [.7%]	Oil and Gas Severance Tax	3% of the value (wells averaging 10 bbls./day or less, 2%)
	Oil and Gas Conservation Tax	Not to exceed 4 mills/\$1 of value at the well-head
	Uranium Tax	2% of value in excess of \$5 million gross value
Nevada (n/a)	Net Proceeds of Mine Tax Oil and Gas Conservation Tax	Property tax rate of place where mine is located 50 mills/bbl. of oil and 50 mills/50,000 cu. ft. of gas
New Hampshire (\$45) [less than .1%]	Refined Petroleum Products Tax	1/10 of 1% on net proceeds of all petroleum products
New Mexico (\$322,802) [30.8%]	Resources Excise Tax	All resources except oil, gas, and carbon dioxide taxed at various rates of 1/8% to 3/4%.
	Severance Tax	All resources except oil, gas, and carbon dioxide taxed at various rates of 1/8% to 2 1/2%; surface coal at 96.5¢/ton; underground coal at 93.1¢/ton.
	Oil and Gas Severance Tax	Oil is taxed at 3 3/4% of market value and gas at 14.7¢/1,000 cu. ft.
	Oil and Gas Privilege Tax	Rate is 3.15% of value.
	Natural Gas Processor's Tax	0.45% of value
	Oil and Gas Ad Valorem Production Tax Oil and Gas Conservation Tax	Varies Oil, gas, geothermal energy, coal, and uranium taxed at 19/100 of value. Rate varies depending on amount in Oil and Gas Reclamation Fund.
North Carolina (\$1,217) [less than .1%]	Oil and Gas Conservation Act	Not to exceed 5 mills/bbl. of oil nor 1/2 mill/1,000 cu. ft. of gas (currently no producers in the state.)
	Primary Forest Product Assessment Tax	40¢ to 50¢/1,000 board ft. and 12¢ to 20¢/cord depending on type of wood and use.

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TABLE 50--STATE SEVERANCE TAX RATES, 1983
(continued)

<u>State</u> ('82 collections, \$000) [as % of total state tax collections]*	<u>Title and Application of Tax</u>	<u>Rate</u>
North Dakota (\$186,685) [35.0%]	Oil and Gas Production Tax	5% of gross value at well
	Coal Severance Tax	85¢/ton and 1¢/ton for every four-point increase in wholesale price index
	Oil Extraction Tax	6 1/2% of gross value at well
Ohio (\$4,033) [.1%]	Resource Severance Tax	Coal and salt: 4¢/ton
		Limestone, dolomite, sand, and gravel: 1¢/ton
		Oil: 10¢/barrel
		Gas: 2.5¢/1,000 cu. ft.
Oklahoma (\$742,700) [27.4%]	Oil, Gas and Mineral Gross Production Tax	Lead, asphalt, zinc, gold, silver and copper: 3/4% of gross value Oil and Gas: 7% of gross value, plus 0.085%/ barrel of oil and 0.085% of gross value of gas Uranium: 5%
	Natural Gas and Casinghead Gas Conservation Excise Tax	7¢/1,000 cu. ft. less 7% of the gross value of each 1,000 cu. ft. of gas
Oregon (\$50,480) [3.3%]	Forest Products Harvest Tax	23¢/1,000 board ft., plus 12¢/1,000 board ft. (levied July 1983 to July 1985) plus 15¢/1,000 board ft. on both west and east forest lands
	Severance Tax on Eastern Oregon Timber	5% of value; additional 7.5% tax on reforestation land which is reduced 1/4% each yr. after 1978
	Severance Tax on Western Oregon Timber	6.5% of value; additional 6% tax on reforestation land which is reduced 1/4% each yr. after 1978
South Dakota (\$9,299) [2.8%]	Precious Metals Severance Tax	6% of gross yield
	Energy Minerals Severance Tax	4 1/2% of taxable value of any energy mineral
	Conservation Tax	2.4 mills of taxable value of any energy mineral severed and saved
Tennessee (\$2,512) [.1%]	Oil and Gas Severance Tax	3% of the sales price
	Coal Severance Tax	32¢/ton (increases to 35¢/ton July 1984)
	Privilege Tax on Nuclear Minerals	Levied by local governments
Texas (\$2,378,601) [26.1%]	Natural Gas Production Tax	7 1/2% of market value
	Oil Production Tax	4.6% of market value or 4.6¢/barrel, whichever is greater, plus 3/16¢/barrel
	Sulphur Production Tax	\$1.03/long ton
	Cement Distributor's Tax	2 3/4¢/100 lbs.
Utah (\$22,295) [2.3%]	Mining Occupation Tax	1% of value for metals, 2% of value for oil and gas
	Oil and Gas Conservation Tax	Up to 2 mills/\$1 of wellhead value
Virginia (\$1,280) [less than .1%]	Forest Products Severance Tax	Ranges from \$1.15/1,000 board ft. for pine to 15¢/1,000 board ft. for cedar; various rates for other wood products. If revenue is not appropriated for reforestation purposes, then rates are reduced.
	Coal Surface Mining Reclamation Tax	2¢/ton of surface mined coal; 1¢/ton under- ground mined coal. Payment varies depending on fund level of the Coal Surface Mining Reclamation Fund
Washington (\$46,123) [1.3%]	Uranium and Thorium Milling Tax	5¢/lb.
	Food Fish and Shellfish Tax	0.07% to 5% of the selling price depending on species plus 7% surtax

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TABLE 50--STATE SEVERANCE TAX RATES, 1983
(continued)

<u>State</u> (¹ 82 collections, \$000) [as % of total state tax collections]	<u>Title and Application of Tax</u>	<u>Rate</u>
Wisconsin (\$837) [less than .1%]	Metalliferous Minerals Occupation Tax	Progressive net proceeds tax from 3% to 15%
Wyoming (\$389,361) [51.1%]	Oil and Gas Production Tax Mining Excise and Severance Taxes	Not to exceed 4/5 mill/\$1 value of the well Uranium: 5.5% of value Oil and gas: 6% of value Coal: 10.5% of value

* The information contained in parenthesis are the 1982 severance tax collections by state. The information contained in brackets are the 1982 severance tax collections as a percent of total 1982 tax collections. Total tax collections do not include revenue obtained from charges and miscellaneous sources. Figures do not include rents and royalties derived from natural resource production.

Source: ACIR staff compilations based on the Commerce Clearing House, State Tax Guide; Council of State Governments, The Book of the States, 1982-83, pp. 398-399; and Bureau of the Census, State Government Finances in 1982.

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TABLE 51--1983 STATE CIGARETTE TAX RATES
(As of January 1984)

State and Region	Excise Tax Cents/ Pack of 20	State Sales Tax Levied	State Sales Tax Rate (If Applicable) ^{1/}	Notes
U.S. ^{2/}	15¢	34		
New England				
+Connecticut	26	X	7.5	
+Maine	20			
+Massachusetts	26			
+New Hampshire	17			
Rhode Island	23			
+Vermont	17			
Mideast				
Delaware	14			
D.C.	13	X	6	
Maryland	13			
New Jersey	25			
+New York	21	X*	4	Will decrease to 15¢/pack April 1985; New York City levies an 8¢/pack tax.
+Pennsylvania	18	X	6	
Great Lakes				
Illinois	12	X*	5	Chicago levies a 10¢/pack tax; Cook County levies a 5¢/pack tax; and 3 other municipalities levy a tax of 1-5¢/pack.
Indiana	10.5	X	5	
Michigan	21	X*	4	
Ohio	14	X	5	
+Wisconsin	25	X	5	
Plains				
+Iowa	18	X	4	
+Kansas	16	X	3	If the federal excise tax increase of 8¢/pack expires in 1985, then the KS rate will increase to 24¢.
Minnesota	18	X	6	
Missouri	13	X*	4.125	11% of the municipalities and 2% of the counties levy a tax ranging from 1 to 10¢/pack.
+Nebraska	18	X	4	
+North Dakota	18	X	4	
South Dakota	15			
Southeast				
Alabama	16¢	X*	4	51% of the municipalities levy a tax ranging from 1-7¢; 21% of the counties levy a tax ranging from 1-4¢/pack.
+Arkansas	21			
Florida	21	X	5	
Georgia	12	X*	3	
Kentucky	3	X	5	Plus a .1¢ tax/package cigarettes.
Louisiana	11	X	3	
Mississippi	11	X	6	
North Carolina	2	X	3	
South Carolina	7	X	4	
Tennessee	13	X	4.5	One city and one county levy a 1¢/pack tax.
Virginia	2.5	X	3	8% of the municipalities levy a tax ranging from 2-15¢/pack; 2% of the counties levy a 5¢/pack tax.
West Virginia	17	X	5	
Southwest				
Arizona	13	X	5	
New Mexico	12	X	3.75	
Oklahoma	18			
Texas	18.5			
Rocky Mountain				
+Colorado	15			Will decrease to 10¢/pack July 1985.
Idaho	9.1	X	4.5	
+Montana	16			
Utah	12	X	4.625	
Wyoming	8			
Far West				
California	10	X	4.75	
+Nevada	15	X	5.75	Will decrease to 10¢/pack July 1985.
+Oregon	19			Will decrease to 9¢/pack January 1986.
+Washington	23	X	6.5	
Alaska	8			
Hawaii	23	X	4	Tax is 40% of wholesale price.

+Indicates 1983 legislative action.

*Sales taxed net of excise taxes. ^{1/} Local sales taxes are not included. ^{2/} Tax rate is U.S. median.

Sources: ACIR staff compilations based on the Commerce Clearing House, State Tax Reporter; and Sales Taxation: State and Local Structure and Administration, John F. Due, John L. Mikesell, Johns Hopkins University Press, 1983; and the Tobacco Institute.

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TABLE 52--STATE MOTOR FUEL TAX RATES
As of December 1983

State and Region	Gasoline	Diesel	Gasohol	Added Tax	Local Tax	Notes
	(cents-per-gallon)					
U.S. Median	11.1	12	9			
New England						
+Connecticut	14	14	13	2%		Plus 2% oil company gross earnings tax.
+Maine	14	14	14			
+Massachusetts	*11	11	11			Variable tax with 11¢ minimum.
New Hampshire	14	14	14			
+Rhode Island	*13	13	13	1%		Wholesale variable with 13¢ minimum + 1% oil company gross earnings.
+Vermont	13	14	13			
Mideast						
Delaware	11	11	11			
Dist. of Col.	*14.8	14.8	14.8			Based on Consumer Price Index.
Maryland	13.5	13.5	10.5			Switches to variable June 1984.
New Jersey	8	8	8			
New York	8	10	8	7.25% L		4% state sales tax + 3.25% oil co. gross earnings tax.
+Pennsylvania	12	12	12	6.0%		6.0% wholesale franchise tax on motor fuels.
Great Lakes						
+Illinois	11	13.5	11	4%	L	Will increase 1¢ 7/84 & 1¢ 7/85 + 1% sales inc 1/84.
Indiana	*11.1	11.1	11.1	5%		Variable tax on retail average. 2% sales tax on gasohol.
Michigan	*13	13	9	4%		4% state sales tax.
Ohio	*12	12	8.5			
+Wisconsin	15	15	15			Will increase 1¢ 7/84; index 4/85.
Plains						
Iowa	13	15.5	10			
+Kansas	10	12	6			Will increase + 1¢ January 1984; index in 1985.
+Minnesota	16	16	14			Will increase + 1¢ January 1984.
Missouri	7	7	7			
Nebraska	*15.5	15.5	10.5			Based on 11.5¢ + percentage variable.
+North Dakota	13	13	9			
South Dakota	13	13	9		L	
Southeast						
Alabama	11	12	8		L	
Arkansas	9.5	10.5	0			4% sales tax on gasohol only.
+Florida	*9.7	9.7	4		L	Based on 4¢ gas tax + 5% retail average.
Georgia	7.5	7.5	7.5	3%		3% retail "second gas tax."
Kentucky	*10	10	6.5			Variable tax on wholesale average; 10¢ minimum. Large trucks pay + 2% per gallon.
Louisiana	8	8	0			
Mississippi	9	10	9	6%	L	
North Carolina	12.25	12.25	11.25			
South Carolina	13	13	13			
Tennessee	10	13	6		L	
Virginia	*13.80	13.80	5.80		L	Based on 11¢ + 3% excise. Trucks + 2¢.
+West Virginia	*15.35	15.35	15.35			Based on 10.5¢ + 5% wholesale average.
Southwest						
Arizona	12	12	12			Will increase + 1¢ July 1984.
New Mexico	*11	11	0			11¢ maximum.
Oklahoma	6.58	6.5	6.58			
Texas	5	6.5	0			
Rocky Mountain						
+Colorado	12	13	7			
+Idaho	14.5	14.5	10.5			
+Montana	15	17	8			
Utah	11	11	6			
Wyoming	8	-	4			Diesel taxed otherwise, approximately 8¢.
Far West						
California	9	9	9	6%	L	Sales tax reduced on gasohol.
Nevada	12	12	11		L	
+Oregon	8	8	8		L	Will increase 1¢ January 1984; + 1¢ January 1985.
+Washington	16	16	14.4			Will increase + 2¢ July 1984. Variable tax repealed.
Alaska	8	8	0			
Hawaii	8.5	8.5	8.5	4%	L	Gasohol exempt from sales tax.

* Variable or indexed tax expressed in cents-per-gallon. Changes without legislative action.

Gasohol rates may be restricted to only certain products.

+ Indicates 1983 legislative action.

Source: ACIR staff compilations based on Highway Users Federation, "State Legislative Report," Washington, DC. U.S. Advisory Commission on Intergovernmental Relations

TABLE 53--STATE ALCOHOL BEVERAGE EXCISE TAX RATES
 LICENSE STATES
 As of November 1983

State	Beer Over 3.2%	Wine	Spirits	Other Taxes ¹
Alaska	\$.35/g	\$.85/g	\$5.60/g	*
Arizona	\$.08/g	\$0.42/g for wine 24% or less \$.125/8 ounce for wine over 24%	\$2.50/g	*
Arkansas	\$.234375/g \$.20/g for malt liquor	\$.75/g	\$2.875/g	Additional \$.25/bbl for beer. Additional \$.05/case for sparkling & still wines. Additional \$.20/case for liquors & cordials. Additional 12% mixed drink tax.
California	\$.04/g	\$.01/g for wine 14% or less \$.02/g for wine over 14% \$.30/g for champagne & sparkling wine	\$2.00/g for spirits 100° or less \$4.00/g for spirits over 100°	*
Colorado	\$.08/g	\$.2778/g	\$2.2839/g	*
Connecticut	\$.09375/g	\$.30/g for wine 21% or less \$.75/g for wine over 21% & spark- ling	\$3.00/g	*
Delaware	\$.0645/g	\$.40/g	\$1.50/g for spirits 25% or less \$2.25/g for spirits over 25%	
D.C.	\$.0758/g	\$.15/g for wine 14% or less \$.33/g for wine over 14% \$.45/g for champagne & sparkling wine	\$1.50/g	6% sales tax on packaged liquor. 8% sales tax for on- premise consumption.
Florida	-\$.48/g	\$2.25/g for wine under 14% \$3.00/g for wine 14% & over \$3.50/g for cham- pagne & sparkling wine	\$6.50/g for spirits 14%-48% \$9.53/g for spirits over 48%	
Georgia	\$.32258/g \$.045/12 oz container	\$1.516/g \$2.539/g for dessert wines	\$3.79/g	*
Hawaii	20% of wholesale price	20% of wholesale price	20% of wholesale price	Additional .5% wholesalers tax.
Illinois	\$.07/g	\$.60/g for wine over 14% \$.23/g for wine 14% or less	\$2.00/g	*
Indiana	\$.115/g	\$.47/g for wine 21% or less \$2.68/g for wine over 21%	\$2.68/g	Retail taxpayers allowed 1.5% discount on excise taxes due.

(continued on next page)

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TABLE 53—STATE ALCOHOL BEVERAGE EXCISE TAX RATES
 LICENSE STATES
 As of November 1983
 (continued)

State	Beer Over 3.2%	Wine	Spirits	Other Taxes ¹
Kansas	\$.18/g	\$.30/g on wine 14% or less \$.75/g on wine over 14%	\$2.50/g	Additional enforcement tax of 8% and Gross Receipts tax on clubs of 10%. *
Kentucky	\$.080645/g	\$.50/g	\$1.92/g	Additional 9% on gross re- ceipts of wholesalers; also \$.05/case on wholesalers and an ad valorem property tax on distilled spirits. Packaged liquor is exempt from sales tax. *
Louisiana	\$.32258/g	\$1.592/g for wine over 24% \$.227/g for wine 14% to 24% \$.114/g for wine 14% or less \$1.592/g for spark- ling wine	\$2.50/g	*
Maryland	\$.09/g	\$.40/g	\$1.50/g	*
Massachusetts	\$.10645/g	\$.55/g \$.70/g for sparkling wine	\$1.10/g for spir- its 15% or less \$4.05/g for spir- its over 15%--50% \$4.05/g over 50%	Additional gross receipts tax on sales of packaged & on- premise liquor of .5%. *
Minnesota	\$.12903/g	\$.27/g for wine under 14% \$.79/g for wine 14% to 21% \$1.58/g for wine 21% to 24% \$3.08/g for wine over 24% \$1.50/g for sparkling wine	\$4.39/g	Additional 2.5% tax on sales of packaged & on-premise liquor.
Missouri	\$.06/g	\$.30/g	\$2.00/g	*
Nebraska	\$.14/g	\$.65/g for wine 14% or less \$1.25/g for wine over 14% \$2.05/g for wine over 22%	\$2.75/g	*
Nevada	\$.09/g	\$.40/g for wine 14% or less \$.75 for wine over 14% to 22% \$2.05/g for wine over 22%	\$2.05/g	A 3% excise tax refund is granted for early payment of taxes. *
New Jersey	\$.0333/g	\$.30/g	\$2.80/g	A 6.5% wholesale tax is used in lieu of sales tax. *
New Mexico	\$.18/g	\$.948/g	\$3.942/g	*
New York	\$.055/g	\$.121/g for still wine \$.663/g for spark- ling wine \$.334/g for artifici- ally carbonated wine	\$1.00/g for spirits 24% or less \$4.09/g for spirits over 24%	*

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TABLE 53—STATE ALCOHOL BEVERAGE EXCISE TAX RATES
 LICENSE STATES
 As of November 1983
 (continued)

State	Beer Over 3.2%	Wine	Spirits	Other Taxes ¹
North Dakota	\$.08/g for barrel & keg beer \$.16/g for bottled & canned beer	\$.60/g for wine 17% to 24% \$.50/g for wine less than 17% \$1.00 for sparkling wine	\$2.50/g	Sales tax is levied at 5%; 1% higher than the state rate.
Oklahoma	\$.32258/g	\$.50/g for wine 14% or less \$1.00/g for wine over 14% \$1.50 for sparkling wine	\$4.00/g	*
Rhode Island	\$.064516/g	\$.40/g still wine \$.50/g for sparkling wine	\$2.50/g	
South Carolina	\$.768/g	\$1.08/g (combines excise tax and additional wine tax)	\$2.72/g	Additional 9% liquor surtax; plus 3 separate taxes on spirits: Wholesale tax \$1.81/case Additional wholesale tax \$.56/case Retailers' tax \$2.99/case. A 2% discount for taxes paid is allowed for beer & wine *
South Dakota	\$.26774/g	\$.90/g for wine 14% or less \$1.40/g for wine over 14% to 20% \$2.00/g for wine over 20% & sparkling	\$3.80/g	Additional wholesale tax of 2% of purchase price on alcoholic beverages except beer *
Tennessee	\$.1258/g	\$1.10/g	\$4.00/g	Additional taxes include: enforcement tax of \$.15/case; 15% Gross Receipts Tax on drink licenses; and Beer Wholesalers Tax of 17%, less 3% to cover collection costs. *
Texas	\$.16129/g for beer 4% or less \$.165/g for beer over 4%	\$.17/g for wine 14% or less \$.34/g for wine over 14% \$.43/g for sparkling wine	\$2.00/g	Additional Gross Receipts Tax for Mixed Beverages of 10%. *
Wisconsin	\$.064516/g	\$.25/g for wine 14% or less \$.45/g for wine over 14% to 21%	\$3.25/g	

Note: Special tax rates for native alcoholic beverages are not included. Does not include state and local license fees. The median tax rate for beer (excluding Hawaii) is \$.129/g. Median rates for wine and spirits are too diversified to compute a median rate. Many states levy tax rates based on barrels or liters. These have been converted to gallons to help make tax rates comparable.

¹ Sales of liquor, wine, and beer are generally subject to the sales tax. Only two states exempt all liquor: Massachusetts and Vermont. Special taxes in lieu of sales tax are used in Kansas and North Carolina. Maine and Virginia exempt from liquor sales through state stores. Oklahoma exempts 2.3 beer. Washington applies a special 15% rate and surtax on liquor and New Jersey places a 6.5% rate on liquor at the wholesale level only. Kentucky exempts off-premise sales but applies an extra wholesale level tax.

*Local tax rates are additional.

Source: ACIR staff compilations from Public Revenues From Alcohol Beverages, 1981-1982, Distilled Spirits Council of the United States, Inc.; Commerce Clearinghouse, State Tax Reporter, Sales Taxation: State and Local Structure and Administration, John F. Due and John L. Mikesell, Johns Hopkins University Press, 1983.
 U.S. Advisory Commission on Intergovernmental Relations

TABLE 54--STATE ALCOHOL BEVERAGE EXCISE TAX RATES, MARKUP AND METHOD OF CONTROL¹
CONTROL STATES
As of November 1983

State	Beer	Wine	Spirits	Other Taxes	Method of Control
Alabama	\$.5333/g	48% tax 25-30% markup	48% tax 25-30% markup	*	Monopoly at wholesale. State also owns some retail stores.
Idaho	\$.15/g	\$.45/g--private outlet or 80% markup state store	45% markup	15% surcharge on goods sold at state stores	State-owned retail stores sell spirits & wine. Li- censed retailers may sell wine and beer.
Iowa	\$.14/g	80% markup for still wines 70% markup for sparkling wine	66% markup	15% on alco- holic bever- ages	State-owned retail stores sell spirits & wine. Li- censed retailers may sell beer.
Maine	\$.30/g	\$.45/g for wine--private outlet or 75% markup-- state store	\$.625/g 75% markup		State-owned retail stores sell spirits & wine over 14%. Licensed retailers may sell wine under 14% & beer.
Michigan	\$.203226/g	\$.51/g for wine 16% or less. \$.758/g for wine over 16%--pri- vate outlet or 50% markup-- state store.	8% tax 57% markup	Additional tax of 1.85% of retail price of liquor for off-premise consumption	State-owned retail stores & private "specially designated distributors" sell spirits & wine over 21%. Licensed retailers may sell wine under 21% & beer.
Mississippi	\$.4268/g	\$.35/g for still wines \$1.00/g for sparkling 22% markup	\$2.50 tax 17% markup	5% alcohol abuse tax 1% warehouse surcharge	State monopoly of whole- sale sales of alcoholic beverages over 4% by weight.
Montana	\$.129/g	\$.758/g--private outlet or 40%-60% markup-- state store	26% tax 40% markup		State-owned retail stores sell spirits & wine. Li- censed retailers may sell table wine & beer.
New Hampshire	\$.30/g	55%-63% markup	40%-46% markup		State-owned retail stores sell alcoholic beverages. Licensed retailers may sell wine under 14% & beer.
North Carolina	\$.484/g	\$.796/g for wine 14% or less-- private outlet \$.91/g for wine 14% to 21% + varied markup for state stores	22.5% of retail price 64.3% markup	Additional alcoholic re- hab. tax of \$.01-.05/ bottle; & mixed bever- age tax of \$10.00/g	County-operated liquor stores in counties allow- ing sale. Licensed re- tailers may sell wine & beer.
Ohio	\$.081/g \$.00124/oz for bottled & canned beer containing 12 oz or more \$.0075/6 oz for bottled & canned beer containing more than 12 oz	\$.26/g for wine 14% or less \$.62/g for wine over 14% to 21% \$1.27/g for sparkling wine	\$2.25/g 42.86% markup +5% markup		State-owned retail or agency stores sell al- coholic beverages over 21%. Licensed retailers may sell wine under 21% & beer.

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TABLE 54--STATE ALCOHOL BEVERAGE EXCISE TAX RATES, MARKUP AND METHOD OF CONTROL¹
CONTROL STATES
As of November 1983
(continued)

State	Beer	Wine	Spirits	Other Taxes	Method of Control
Oregon	\$.0839/g	\$.65/g for wine 14% or less \$.75/g for wine over 14% to 21%--private outlet or 99% markup-- state store	99% markup		State-owned retail stores sell spirits & some wine. Licensed retailers sell wine & beer.
Pennsylvania	\$.08/g	25% markup	25% markup	Additional tax of 18% of net price; \$.85/ bottle handling charge for spirits & wine.	State-owned retail stores sell spirits & wine. Li- censed retailers sell beer.
Utah	\$.3548/g--pri- vate outlet & state store 59.5% markup-- state store	18% tax 59.5% markup	18% tax 59.5% markup	Additional school lunch tax of 13%.	State monopoly of sales of alcoholic beverages. Licensed retailers may sell beer under 3.2%.
Vermont	\$.265/g	\$.55/g for wine less than 14%-- private outlet or 25% tax & 36.5% markup--state store	25% tax + 36.5% markup		State-owned retail stores sell spirits, wine over 14%, & beer over 6%. Li- censed retailers may sell wine under 14%, & beer 6% & under.
Virginia	\$.25645/g for bulk \$.02/bottle of not more than 7 oz \$.0265/bottle of beer over 7 oz but not more than 12 oz \$.0222/oz for each oz over 12 oz	\$1.52/g--private outlet & state stores 50% markup-- state stores	20% tax 37.5% markup	\$.80/case hand- ling charge for wine & spirits	State-owned retail stores sell spirits & wine. Li- censed retailers may sell wine & beer.
Washington	\$.08974/g--pri- vate outlet 70% markup--state stores	\$.82/g--private outlet & state store 60% markup-- state store	\$7.43/g 17.1% sales tax 45.9% markup		State-owned retail & agency stores sell spirits, wine & beer in excess of 8%. Licensed retailers may sell wine & beer.
West Virginia	\$.17742/g	\$1.00/g--private outlet or 75% markup + per bottle tax--state store	72% markup \$.25/750m/bottle	10% sales tax	State-owned retail stores sell spirits & wine. Licensed retailers may sell wine under 14% & beer.
Wyoming	\$.1895/g	\$.284/g--pri- vate outlet 17.6% markup	\$.948/g	* 17¢/case hand- ling charge & \$3.00/case freight out for wine & spirits	State monopoly at wholesale level.

¹ In 18 control states, retail or wholesale sales of spirits are mainly performed by state-owned outlets. In 16 of these states, off-premise retail sales are made by state-owned stores or agencies. In two states, wholesale sales are a state monopoly with sales at retail conducted by private outlets. Revenues in control states are derived from markups that yield profits for state governments. In addition to state profits, excise, sales, and other taxes also contribute revenues.

* Local government taxes are additional.

TABLE 55--USE OF LOCAL SALES TAXES
(As of October 1983)

State, Type of Government	Tax Rates Employed	Tax Rate Limit	No. of Jurisdictions Levying Tax	% of Jurisdictions Levying Tax	Voter Approval Required	Local Tax Coordination	Revenue Redistribution
Alabama Counties Municipalities	0.5-3.0 0.5-3.0	None None	41 310	16% 71%	No No	Overlap, but some counties do not apply tax within cities with sales tax	None
Alaska Boroughs Municipalities	1.0-4.0 1.0-5.0	6.0 6.0	7 92	88% 65%	Yes No	Cooperative administration	None
Arizona Municipalities	1.0-2.0	None	70	92%	No	Exclusive authority	None
Arkansas Counties Municipalities	1.0 1.0	2% 2%	11 32	15% 7%	Yes Yes	Overlap	None
California Counties Municipalities Transit Dists. ¹	1.25 1.0 0.5	1.25 .85-1.0 .5	58 434 5	100% 100% N/A	No No Yes	City credit against county collections	.25% of the county tax is used for streets & highways.
Colorado* Counties Municipalities Transit Dist. ¹	0.25-2.0 1.0-4.0 0.6	Total state, county & city tax may not exceed 7.0% 0.6	27 170 1	44% 64% N/A	Yes Yes Yes	4% maximum local rates; this does not preclude counties from a tax not to exceed 1%.	None
Florida Counties Municipalities	0 0	2.0 1.0	0 0	0 0	Yes Yes	County precedence; cities allowed 1% if county does not levy tax.	First 1% tax to be used only for a rapid transit system; second 1% may be used only during 1983 for construction of convention, sports or recreation centers.
Georgia Counties Transit Dist. ¹	1.0 1.0	1.0 1.0	128 1	81% N/A	Yes	Cities contract with counties for share of tax; if no agreement is reached then there is no tax levied.	Must be used for property tax relief
Illinois Counties Municipalities Transit Dist. ¹	1.0 0.5-1.0 0.25-1.0	1.0 1.0 1.0	102 1253 2	100% 98% N/A	No No No	Nonoverlapping jurisdictions, since county tax applies only to unincorporated areas	None
Kansas Counties Municipalities	0.5-1.0 0.5-1.0	1.0 1.0	51 83	49% 13%	Yes Yes	Overlap; maximum combined local rate is 2%.	None

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TABLE 55--USE OF LOCAL SALES TAXES
(As of October 1983)
(continued)

State, Type of Government	Tax Rates Employed	Tax Rate Limit	No. of Jurisdictions Levying Tax	% of Jurisdictions Levying Tax	Voter Approval Required	Local Tax Coordination	Revenue Redistribution
Kentucky Transit Dist. ¹	0	0.5	0	0	Yes	Exclusive authority	Transit purposes
Louisiana Parishes Municipalities School Dist.	1.0-2.0 0.3-3.5 0.5-3.0	Combined local tax of 3% un- less authorized	63 161 58	100% 53% 88%	Yes Yes Yes	Some cooperative admini- stration	None
Minnesota* Municipalities	1.0	1.0	2	(X)	Yes	Exclusive authority	The city of Rochester must allocate the revenue for flood control.
Missouri* Counties	0.375-0.5	1.0 except 3% in St. Louis	70	61%	Yes	Overlap, except for St. Louis county where county tax supercedes	Portions of county sales tax may be used for property tax re- lief.
Municipalities	0.5-1.0		360	39%	Yes		
Nebraska Municipalities	1.0-1.5	1.5	12	2%	Yes	Exclusive authority	None
Nevada* Counties	0.25	0.25	1	6%	Yes	Nonoverlapping jurisdic- tions	Dedicated for mass transit purposes
New Mexico* Counties	0.25	0.25	10	30%	Yes	Overlap, except Bernalillo county tax applicable only to areas outside munici- palities	County portion dedi- cated for county fire districts or indigent hospital patients.
Municipalities	0.25-0.75	0.75	98	100%	No		
New York* Counties	1.0-3.0	Combined city & county tax of 3%	51	89%	No	City can pre-empt 1.5% of sales tax from county, but generally cities & counties will negotiate for split.	Not mandated by state but counties share revenue w/cities
Municipalities	1.0-3.0		29	5%	No		
Transit Dist. ¹	.5		1	N/A	No		
North Carolina* Counties	1.0	1.5	99	99%	No	Exclusive authority	Apportioned w/cities on basis of population or property tax levy
North Dakota Municipalities	0	None	0	0	Yes	Home rule cities only; exclusive authority	None
Ohio Counties	0.5-1.0	1.0	59	67%	No*	Exclusive authority	None
Transit Dist. ¹	0.5-1.5	1.5	3	N/A	Yes		
Oklahoma* Municipalities	1.0-4.0	None	427	73%	Yes	Exclusive authority; when counties are allowed access to the tax in 1984, there will be overlap.	None

(continued on next page)

U.S. Advisory Commission on Intergovernmental Relations

TABLE 55--USE OF LOCAL SALES TAXES
(As of October 1983)
(continued)

State, Type of Government	Tax Rates Employed	Tax Rate Limit	No. of Jurisdictions Levying Tax	% of Jurisdictions Levying Tax	Voter Approval Required	Local Tax Coordination	Revenue Redistribution
South Dakota Municipalities	1.0-2.0	2.0	74	24%	Yes	Exclusive authority	None
Tennessee Counties	1.0-2.25	2.25	94	100%	Yes	Maximum local rate with county precedence	One-half of county portion must go for local school purposes.
Tennessee Municipalities	0.25-2.25	2.25	16	5%	Yes		
Texas Municipalities	1.0	1.0	1117	100%	Yes	Exclusive authority	None
Texas Transit Dist. ¹	0.5-1.0	1.0	3	N/A	Yes		
Utah* Counties	0.75-.875	0.875	29	100%	No	Do not overlap; cites have precedence	None
Utah* Municipalities	0.75-.875	0.875	219	98%	No		
Virginia Counties	1.0	1.0	95	100%	No	Do not overlap; independent cities have precedence	County portion divided w/towns on basis of school age population
Virginia Municipalities	1.0	1.0	41	100%	No		
Washington* Counties	0.5-1.0	1.0	39	100%	No	Local credit	None
Washington* Municipalities	0.5-1.0	1.0	273	100%	No		
Wisconsin Counties	0	0.5	0	0	No	Exclusive authority	All revenue to cities, villages, & towns; half divided by population and half divided by equalized assessed value
Wyoming Counties	1.0	1.0	15	65%	Yes	Exclusive authority	Divided between county & cities & towns based on population

¹ Transit tax is in addition to county and municipal taxes and dedicated for public transportation purposes.

(X) less than 1 percent.

See notes on next page.

Source: ACIR staff compilations from Sales Taxation: State and Local Structure and Administration, John E. Due and John L. Mikesell, Johns Hopkins University Press, 1983; and State Tax Reporter, Commerce Clearinghouse. U.S. Advisory Commission on Intergovernmental Relations

TABLE 55--USE OF LOCAL SALES TAXES
(As of October 1983)
(continued)

Notes:

- CO: Temporary state and local sales tax limit is raised to 7.5% until July 1984 when the state sales tax decreases from 3.5% to 3.0%.
- MN: In 1981, the state prohibited other localities from adopting a sales tax unless specifically authorized by the state.
- MO: St. Louis County and the cities of Carterville, Columbia, Excelsior Springs, Toplin, Kansas City, O'Fallon, Perryville, St. Louis, St. Peters, and St. Roberts levy a 0.5% public transit tax in lieu of creating a transit district.
- NC: Voter approval for sales tax adoption is optional.
- NM: Effective July 1984, municipalities may increase sales tax limit to 1.0%.
- NY: Maximum combined local rate is 3.5% for the Metropolitan Communities Transportation District (MCTD) (comprise of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties) and 3% elsewhere. Exceptions: for the cities of New York and Yonkers the combined local rate is 4.5%.
- NV: In 1981, the state made the 3.75% county sales tax mandatory, which in practice raises the state rate and dedicates the tax for local government purposes. Also in 1981, counties were authorized to levy an optional transit tax. Only Washoe County has a 0.25% tax.
- OH: Voter approval not required unless voters petition.
- OK: Effective January 1984, counties w/populations of 300,000 or less are authorized to levy a sales tax not over 2%, with voter approval.
- UT: Davis, Salt Lake, and Weber counties and Park City have enacted an additional 0.25% transit tax in lieu of creating a transit district. (Cities use of transit tax requires voter approval.) Local tax limits will increase to 1% in 1987. Also, resort communities, defined as having a transient population higher than the permanent population, may levy an additional 1%.
- WA: If the county in which the city is located imposes a tax, the rate of the city may not exceed 0.425%. For counties and cities to adopt the second 0.5%, voter approval is required. A local transit tax is levied by 99 cities, 6 unincorporated county areas, and 9 unincorporated Public Transportation Benefit Areas. The rates authorized are .1%, .2%, or .3% except for the King County area which is allowed a .6% tax rate.

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TABLE 56--LOCAL GOVERNMENT UNITS WITH SALES TAXES, SELECTED YEARS

State, Type of Government	1983	1981	1979	1976	State, Type of Government	1983	1981	1979	1976
Alabama (Total)	351	321	301	265	Nevada* (Total)	1	n.a.	13	12
Municipalities	310	281	270		Municipalities	n.a.	n.a.	1	
Counties	41	40	31		Counties	1	n.a.	12	
Alaska (Total)	99	92	93	86	New Mexico (Total)	108	84	99	32
Municipalities	92	85	86		Municipalities	98	76	93	
Boroughs	7	7	7		Counties	10	8	6	
Arizona					New York (Total)	81	74	70	68
Municipalities	70	59	39	38	Municipalities	29	29	25	
Arkansas (Total)	43	2	1	1	Counties	51	45	45	
Municipalities	32	2	1		Transit District	1	--	--	
Counties	11	--	--		North Carolina				
California (Total)	497	442	442	455	Counties	99	99	99	96
Municipalities	434	381	381		Ohio (Total)	62	55	51	33
Counties	58	58	58		Counties	59	52	50	
Transit District	5	3	3		Transit District	3	3	1	
Colorado (Total)	198	183	165	121	Oklahoma				
Municipalities	170	159	144		Municipalities	427	398	398	356
Counties	27	23	20		South Dakota				
Transit District	1	1	1		Municipalities	74	61	46	18
Georgia (Total)	129	104	84	16	Tennessee (Total)	110	105	104	115
Municipalities	0	0	3		Municipalities	16	11	12	
Counties	128	103	80		Counties	94	94	92	
Transit District	1	1	1		Texas (Total)	1120	949	946	854
Illinois (Total)	1357	1359	1359	1342	Municipalities	1117	921	921	
Municipalities	1253	1256	1256		Transit District	3	28	25	
Counties	102	102	102		Utah (Total)	248	n.a.	230	204
Transit District	2	1	1		Municipalities	219	n.a.	201	
Kansas (Total)	134	40	20	7	Counties	29	29	29	
Municipalities	83	35	15		Virginia (Total)	136	136	136	133
Counties	51	5	5		Municipalities	41	41	41	
Louisiana (Total)	282	281	217	183	Counties	95	95	95	
Municipalities	161	152	136		Washington (Total)	312	302	302	300
Parishes	63	63	21		Municipalities	273	264	264	
School Districts	58	66	60		Counties	39	38	38	
Minnesota					Wyoming				
Municipalities	2	1	1	1	Counties	15	15	13	5
Missouri (Total)	430	333	215	152	U.S. Total	6397	5732 ¹	5448	4893
Municipalities	360	332	214		Percentage change				
Counties	70	1	1		from previous				
Nebraska					year cited	12%	5%	11%	
Municipalities	12	7	4	--					

¹ In a small number of states, the exact number of units using the tax in 1981 is not provided. Total figure is an estimate.

Note: NV: In 1981, the state made the 3.75% county tax mandatory, which in essence raises the state rate and dedicates the tax for special purposes. That same year, authority was granted for counties to levy a transit tax and one county currently exercises this option.

Source: ACIR staff compilations based on Commerce Clearing House, State Tax Reporter; and National Conference of State Legislatures, Legislative Finance Paper #24, "Local Sales and Income Taxes: How Much Are They Used? Should They Be More Widespread?," Denver, Colorado, 1982.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 57--USE OF LOCAL INCOME AND WAGE TAXES* (AS OF OCTOBER 1983)

State/ Type of Govt.	Tax Rates Employed	Tax Rate Limits	Tax Base	Kind of Tax	Number of Jurisdictions Levying Tax & Percentage		Voter Approval Required	Notes
					#	%		
ALABAMA Municipal	1.0 - 2.0%	none	Wages only	flat rate	8	2%	no	Tax is levied on resi- dents and non-residents that derive income with- in city boundaries
ARKANSAS Municipal	0	1.0%	state taxable income	flat rate	0	0	yes	Non-residents are sub- ject to the tax on only one-half of income
DELAWARE Municipal	1.25	1.25	Wages only	flat rate	1	2	no	Non-residents deriving income from the city are liable for the tax
GEORGIA County	0	1.0	state taxable income	flat rate	0	0	yes	Tax may not be levied if local government opted to use a sales tax. Counties have pre- cedence. Tax does not apply to individuals with gross incomes under \$7,000.
Municipal	0	1.0			0	0	yes	
INDIANA County	0.5 - 1.0	1.0	state taxable income	flat rate	38	42	no	The tax rate for non- residents is 0.25%.
IOWA School Districts	3.5 -16.0	determined by state comptrol- ler	state taxable income	surcharge on state income tax	44	10	yes	School districts may use a local income tax when its costs exceed the property tax limit and state aid.
KENTUCKY County	0.1 - 2.7	none	Wages only	flat rate	9	8	no	Counties may impose a tax not greater than 0.5% for school pur- poses. Taxpayers sub- ject to the 1.45% tax imposed by the city of Louisville may credit this tax against the 2.7% levied by Jeffer- son County. Lexington- Fayette is included as a municipality. Larger cities tax non-residents at a lower rate.
Municipal	0.25- 2.7	none			60	14	no	
MARYLAND County	20 - 50 surcharge	20 - 50 surcharge	state taxable income	surcharge on state income tax	24	100	no	The state mandates the counties and city of Baltimore to levy a tax. The city of Baltimore is included as a county.
MICHIGAN Municipal	1.0 - 3.0	1.0 - 3.0	state taxable income & net busi- ness earnings	surcharge on state income tax	16	3	no	Detroit taxes residents at 3%, non-residents at 1.5%, and businesses at 2%. Cities with popu- lations under 1 million may levy a 2% tax on residents and businesses & a 1% tax on non-resi- dents. Taxpayers may file petitions for a referendum vote for adoption & increase in tax.

(continued on next page)

TABLE 57--USE OF LOCAL INCOME AND WAGE TAXES* (AS OF OCTOBER 1983)
(continued)

State/ Type of Govt.	Tax Rates Employed	Tax Rate Limits	Tax Base	Kind of Tax	Number of Jurisdictions Levying Tax & Percentage		Voter Approval Required	Notes
					#	%		
MISSOURI Municipal	1.0%	1.0%	Wages only	flat rate	2	**	yes	Non-residents are liable for tax by apportioning taxable income derived from the city. Only Kansas City & St. Louis have tax.
NEW YORK Municipal	0.4 - 2.0	none; but adoptions of surtax must be approved by state legislature	state taxable income	graduated	1	**	no	New York City uses 9 brackets; the top bracket begins at \$30,000. For AGIs \$15,000-20,000, there is a 5% surtax for 1983 & a 2.5% surtax for 1984. For AGIs greater than \$20,000 the surtax is 10% in 1983 & 5% in 1984. Non-residents pay a 45/100 of 1% tax on wages.
OHIO Municipal	.25 - 2.5	none	state taxable income	flat rate	459	48%	no	Municipalities levying a tax greater than 1% requires voter approval. Non-residents are liable for the tax that is attributable to the City
School District	.5 - 1.0	.25 - 1.0			4	1	yes	
PENNSYLVANIA Municipal	.25 - 4.96	1.0	Wages only	flat rate	2,220 est.	86	no	Overlapping jurisdiction limits each jurisdiction to 1/2 of the maximum rate, except home rule cities may add an additional 1%. The jurisdiction where the taxpayer resides has priority over the jurisdiction where he is employed. Tax is generally imposed on non-residents. There are 17 exceptions that exceed the maximum amount, most notable are Philadelphia (4.96%), Pittsburgh (2.625%), and Scranton (2.5%). The count of municipalities levying a tax includes townships and boroughs.
School District	.5 - 1.0	1.0	Wages only with some exceptions The most notable of these exceptions is Philadelphia, where it is levied on specific classes of unearned income at a rate of 4.96%.		444	86	no	

- CA: San Francisco levies a 1.5% payroll tax as an alternative to the city's business tax. Taxpayers must pay the greater of the two taxes.
- CO: The City of Denver levies a monthly \$4 Employee Occupational Privilege Tax--\$2 paid by the employee and \$2 paid by the employer.
- DC: Excludes Washington, D.C. which has a graduated net income tax which is similar to a state personal income tax.
- NJ: The City of Newark levies a 3/4% payroll tax on employers, profit and non-profit, having a payroll over \$2,500 per calendar quarter.
- OR: Two transit districts levy a payroll tax on employers. Tax (includes Washington, Clackamas, Multnomah, and Lane Counties) of .54% and .6%. Multnomah County (Portland) levies a .6% business income tax on net income.

* Does not include any taxes levied on businesses.

** Percent is less than one.

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

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TABLE 58--LOCAL GOVERNMENT UNITS WITH INCOME TAXES, SELECTED YEARS

<u>State</u>	<u>1983</u>	<u>1981</u>	<u>1979</u>	<u>1976</u>
Alabama Cities	8	5	5	6
Delaware Cities	1	1	1	1
Indiana Counties	38	38	37	38
Iowa School districts	44	26	21	3
Kentucky Cities	60		59	
Counties	9		8	
Total	69	67	67	59
Maryland Counties	24	24	24	24
Michigan Cities	16	16	16	16
Missouri Cities	2	2	2	2
New York City	1	1	1	1
Ohio Cities	459	n.a.	417	385
School districts	4	n.a.	0	0
Pennsylvania Cities, boroughs, towns, townships, and school districts	2,644 est.	n.a.	2,585 est.	2,553 est.
TOTAL (excluding Penn.)	666	n.a.	597	535
TOTAL (including Penn.)	3,310 est.	n.a.	3,182 est.	3,088 est.

Source: ACIR staff compilations.

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TABLE 59--PUBLIC OPINION ON TAXES
(1983 ACIR Survey Results)

QUESTION #1: WHICH DO YOU THINK IS THE WORST TAX--THAT IS, THE LEAST FAIR?

	May 1983	May 1982	Sept. 1981	May 1980	May 1979	May 1978	May 1977	May 1975	April 1974	May 1973	March 1972
Federal Income Tax	35%	36%	36%	36%	37%	30%	28%	28%	30%	30%	19%
Local Property Tax	26	30	33	25	27	32	33	29	28	31	45
State Sales Tax	13	14	14	19	15	18	17	23	20	20	13
State Income Tax	11	11	9	10	8	11	11	11	10	10	13
Don't Know	15	9	9	10	13	10	11	10	14	11	11

QUESTION #2: IF THE FEDERAL GOVERNMENT HAD TO RAISE TAXES SUBSTANTIALLY,
WHICH WOULD BE A BETTER WAY TO DO IT?

	Increasing Individual Income Taxes	A New National Sales Tax on All Purchases Other than Food	Don't Know
Total Public	24%	52%	25%
Northeast	31	40	29
North-Central	21	58	21
South	21	55	24
West	24	52	25

QUESTION #3: SUPPOSE YOUR STATE GOVERNMENT MUST RAISE TAXES SUBSTANTIALLY,
WHICH WOULD BE A BETTER WAY TO DO IT?

	State Individual Income Tax	State Sales Tax	Don't Know
Total Public	23%	57%	20%
Northeast	30	48	22
North-Central	23	60	17
South	17	61	22
West	22	60	18

QUESTION #4: SUPPOSE YOUR LOCAL GOVERNMENT MUST RAISE MORE REVENUE,
THE BETTER WAY TO DO THIS WOULD BE--

	Local Income Tax	Local Sales Tax	Local Property Tax	Don't Know
Total Public	12%	45%	19%	24%
Northeast	17	33	21	29
North-Central	12	48	20	20
South	9	49	18	23
West	10	48	17	25

Source: Advisory Commission on Intergovernmental Relations, 1983 Changing Public Attitudes on Governments and Taxes, S-12, U.S. Government Printing Office, Washington, D.C., 1983, pp. 1-12.

TABLE 60--REPRESENTATIVE TAX SYSTEM TAX CAPACITY INDICES FOR 1981
AND PRIOR SELECTED YEARS ^{1/}

State	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100
New England						
Connecticut	110	112	109	112	110	117
Maine	79	80	80	82	84	81
Massachusetts	96	96	93	95	98	98
New Hampshire	95	97	96	102	102	110
Rhode Island	80	84	84	87	88	91
Vermont	84	84	85	93	94	88
Mideast						
Delaware	111	111	110	120	124	123
Washington D.C.	111	111	110	123	118	121
Maryland	98	99	99	101	101	101
New Jersey	105	105	102	106	109	107
New York	89	90	89	94	98	108
Pennsylvania	90	93	93	99	98	91
Great Lakes						
Illinois	104	108	112	112	112	114
Indiana	91	92	98	100	98	99
Michigan	96	97	104	103	101	104
Ohio	94	97	101	104	104	100
Wisconsin	91	95	100	99	98	94
Plains						
Iowa	102	105	108	105	106	104
Kansas	109	109	109	105	109	105
Minnesota	100	102	105	100	97	95
Missouri	92	94	97	96	96	97
Nebraska	97	97	100	101	106	110
North Dakota	123	108	109	99	101	92
South Dakota	86	90	95	91	94	91
Southeast						
Alabama	74	76	76	77	77	70
Arkansas	82	79	77	78	78	77
Florida	101	100	100	101	102	104
Georgia	81	82	81	84	86	80
Kentucky	82	83	85	83	85	80
Louisiana	117	109	104	99	97	94
Mississippi	72	69	70	70	70	64
North Carolina	80	80	82	83	85	78
South Carolina	75	75	76	77	77	64
Tennessee	79	79	81	83	84	78
Virginia	94	95	93	91	93	86
West Virginia	90	94	92	90	89	75
Southwest						
Arizona	89	89	91	89	92	95
New Mexico	114	107	103	98	97	94
Oklahoma	127	117	108	101	98	102
Texas	132	124	117	112	111	98
Rocky Mountain						
Colorado	113	113	110	107	106	104
Idaho	87	87	91	88	89	91
Montana	114	112	113	103	103	105
Utah	86	86	87	88	86	87
Wyoming	216	196	173	154	154	141
Far West						
California	115	117	116	114	110	124
Nevada	148	154	154	148	145	171
Oregon	99	103	106	104	100	106
Washington	99	103	103	100	98	112
Alaska	324	260	217	158	155	99
Hawaii	105	107	103	107	109	99
Standard						
Deviation ^{2/}	18.5	15.7	13.7	11.4	10.4	14.6

^{1/} Tax capacity is the amount of revenue each state would raise if it applied a national average set of tax rates for 26 commonly used tax bases. It is the per capita tax capacity divided by the per capita average for all states, with the index for the average set at 100. For a more complete explanation see publication cited below.

^{2/} Population weighted.

Source: ACIR, 1981 Tax Capacity of the Fifty States, A-93, U.S. Government Printing Office, Washington, DC, pp. 2-3.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 61--REPRESENTATIVE TAX SYSTEM TAX EFFORT INDICES FOR 1981
AND SELECTED PRIOR YEARS 1/

State	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100
New England						
Connecticut	103	100	102	103	99	93
Maine	113	111	110	100	104	105
Massachusetts	134	135	144	133	129	121
New Hampshire	74	75	78	73	75	81
Rhode Island	130	123	121	114	112	105
Vermont	105	104	110	104	108	119
Mideast						
Delaware	87	89	96	80	84	90
Dist. of Col.	145	131	132	118	94	90
Maryland	107	109	109	105	106	103
New Jersey	112	112	118	113	103	97
New York	171	167	171	168	160	138
Pennsylvania	105	104	105	94	93	99
Great Lakes						
Illinois	105	102	99	96	99	84
Indiana	88	84	84	83	92	95
Michigan	116	116	113	109	106	100
Ohio	89	87	86	78	80	82
Wisconsin	120	116	118	113	115	124
Plains						
Iowa	98	96	93	90	93	104
Kansas	87	88	87	89	85	96
Minnesota	109	111	115	112	117	119
Missouri	81	84	82	80	84	86
Nebraska	95	102	98	98	85	78
North Dakota	74	79	78	88	92	97
South Dakota	93	88	84	87	87	107
Southeast						
Alabama	91	85	86	79	79	89
Arkansas	79	86	81	78	78	83
Florida	73	74	78	73	74	84
Georgia	97	96	96	89	89	92
Kentucky	88	89	87	84	84	85
Louisiana	77	78	82	79	87	90
Mississippi	95	96	97	94	96	98
North Carolina	95	97	91	87	86	94
South Carolina	95	95	91	86	85	97
Tennessee	87	84	87	82	79	87
Virginia	90	88	88	88	87	90
West Virginia	83	82	82	80	85	96
Southwest						
Arizona	106	117	115	110	108	109
New Mexico	89	83	85	77	85	92
Oklahoma	73	72	74	72	73	80
Texas	65	65	64	68	68	75
Rocky Mountain						
Colorado	84	90	96	95	90	106
Idaho	87	88	90	89	90	105
Montana	92	92	88	94	92	93
Utah	97	101	99	91	89	111
Wyoming	73	74	83	82	70	79
Far West						
California	100	102	95	117	119	108
Nevada	62	60	65	62	70	71
Oregon	101	93	93	92	96	101
Washington	92	94	96	94	101	106
Alaska	184	166	129	130	76	104
Hawaii	126	124	128	115	119	135

1/ Personal income based index of tax effort is formulated by first dividing each state's state and local taxes by state personal income, and then indexing each result to the average for all states (i.e., national total of state-local taxes divided by national personal income). 100 becomes the index for the U.S. average.

Source: ACIR, 1981 Tax Capacity of the Fifty States, A-93, Washington, DC, U.S. Government Printing Office, 1983, Table 6, p. 12.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 62--DESCRIPTION OF STATE GENERAL FUND STABILIZATION ("RAINY DAY") FUNDS, 1983

State and Fund Name	FY 1981-82		FY 1982-83		Determination of Fund Size	Procedure for Expenditure
	Expend's	Balance	Expend's	Closing Balance		
	(millions of dollars)					
ALASKA Reserve for Emergency Operating Expenses (REOE)		\$340		\$230	By appropriation	Usually requires special session
CALIFORNIA Contingency Reserve Fund for Economic Uncertainties (CRF)	\$635	\$ 51	\$556	\$ 0	By appropriation	Automatic expenditure to cover revenue shortfall
COLORADO The Four Percent Reserve (FPR)	\$ 0	\$ 0	\$ 0	\$ 0	4% appropriations	Automatic expenditure to cover revenue shortfall
CONNECTICUT Budget Reserve Fund (BRF)*	(New in 1983)		\$ 0	\$ 0	Year-end surplus up to 5% General Fund appropriations	Automatic expenditure to cover revenue shortfall
DELAWARE Budget Reserve Account (BRA)	\$645.5	\$ 36.6	\$697	\$ 38.1	Maximum of 5% General Fund revenues	By appropriation
FLORIDA Working Capital Fund (WCF)	\$270	\$128	\$119	\$ 9.1	Year-end surplus up to 10% General Fund revenues	Governor consults with appropriations committees
GEORGIA Reserve Short-fall (RS)	\$ 60	\$ 30 approx.	\$ 0	\$ 17.5	Year-end surplus up to 3% prior year revenues	Automatic expenditure to cover revenue shortfall
ILLINOIS Contingency Reserves (CR)	(New in 1983)		\$ 0	\$ 0	Governor may place maximum of 2% General Fund in reserve*	Funds may not be expended
INDIANA Countercyclical Rev. & Economic Stabilization Fund (CCRESF)	(New in 1983)		\$ 0	\$ 0	= (Annual growth rate - 2%) X General Fund revenues.	Funds transferred to General Fund if annual growth rate less than 2%
KENTUCKY Budget Reserve Fund (BRF)	(New in 1983)		\$ 18.2	\$ 0	By appropriation	
MICHIGAN Budget and Economic Stabilization Fund (BESF)	\$ 0	\$ 3	\$ 3	\$ 0	= (Annual growth in personal income - 2%) X General Fund revenues	Depends on adjusted growth rate in personal income
MINNESOTA	(New in 1984; FY 84-85 balance is \$250 million.)				By appropriation	Automatic expenditure of first \$100 million to cover revenue shortfall; remaining amt for specific budget areas.

(continued on next page)

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TABLE 62--DESCRIPTION OF STATE GENERAL FUND STABILIZATION ("RAINY DAY") FUNDS, 1983
(continued)

State and Fund Name	FY 1981-82		FY 1982-83		Determination of Fund Size	Procedure For Expenditure
	Expend's	Balance	Expend's	Closing Balance		
	(millions of dollars)					
MISSISSIPPI						
General Fund Stabilization Reserve Account (GSFRA)	\$ 0	\$ 12	\$ 33	\$ 0	= Year-end surplus up to 5% General Fund revenues	Automatic expenditure to cover revenue shortfall
	(Total for both funds)					
General Fund Reserve Account (GFRA)					Cash balance in general fund after required amt. has been placed in GSFRA	By appropriation
NEW MEXICO						
Operating Reserve Fund (ORF)	\$ 0	\$ 50	\$ 45	\$ 5	By appropriation	By appropriation
School Support Reserve Fund (SSRF)	\$ 0	\$ 27	\$ 20	\$ 7	By appropriation with minimum opening balance of \$3 million each year	Automatic expenditure
NEW YORK						
State Purposes Reserve Fund (SPRF)*	\$(?)	\$250	\$(?)	\$(?)	Year-end surplus up to 2% expenditures	By appropriation
OHIO						
Budget Stabilization Fund (BSF)	\$ 0	\$ 0	\$ 0	\$ 0	(Annual growth in personal income - 1.4%) X General Fund Revenues	Funds transferred to General Fund if growth in adjusted personal income is less than 0%
SOUTH CAROLINA						
General Reserve Fund (GRF)	\$ 55.4	\$ 30.1	\$ 0	\$ 30.1	5% General Revenue Fund	Automatic expenditure to cover revenue shortfall
TENNESSEE						
Revenue Fluctuation Reserve (RFR)	\$ 0	\$ 31.0	\$ 31	\$ 0	By appropriation	Automatic expenditure to cover revenue shortfall
WASHINGTON						
Reserve Fund (RF)	(New in 1983-85)	\$ 0	\$ 0	\$ 0	Revenue from growth in real personal income over 3% each biennium up to 8% biennial state revenue	By appropriation
WYOMING						
Budget Reserve Account (BRA)	(New in 1982-84)	\$ 0	\$ 42	\$ 42	Year-end surplus plus appropriations	By appropriation

Notes:

- Illinois: Maximum of 2% appropriations for the following agencies/items/funds may be placed in reserves: Elementary and Secondary Education grants; Public Aid grants; Higher Education; personal services.
- New York: A revision of this law, which becomes effective July 7, 1984, establishes a single Tax Stabilization Reserve Fund (instead of separate state purposes and local assistance reserve funds) and sets the ceiling on transfers of year-end general fund surpluses into the Fund at .2% of the year's expenditures, unless such transfer would increase the reserve fund to an amount in excess of 2% of expenditures for the fiscal year.

Source: ACIR staff compilations based on the National Conference of State Legislatures, A Legislator's Guide to Budget Oversight After the Appropriations Act Has Passed, August 1983.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 63--STATE GAMING AUTHORIZATIONS
(As of 1983)

State	Bingo	Card Rooms	Casinos	Greyhounds	Horses			Jai-alai	Lottery			Off Track Betting						
					Harness	Quarter-horse	Thorough-bred		Lottery	Numbers	Lotto	Interstate Intertrack	Intrastate Intertrack	Pari-theatre	Parlors	Telephone Betting	Sports Betting	
Alabama	I			X														
Alaska	X	X																
Arizona	X			X	X	X		X		A	I	A	A					
Arkansas				X														
California	X	X			X	X						A						
Colorado	X			X	P	X			I									
Connecticut	X			X			X	X	X		X	I			X	X		
Delaware	X				X				X	X	X						P	
Florida	X			X	X	X		X									X	
Georgia	X																	
Hawaii																		
Idaho	X					X	X											
Illinois	X				X	P	X		X	X	I	X						
Indiana																		
Iowa	X	X		A	A	A	A											
Kansas	X																	
Kentucky	X				X	A	X					I	A				X	
Louisiana	X				P	X	X					I	A					
Maine	X				X		P		X	X	A							
Maryland	X				X		X		X	X	A	A						
Massachusetts	X			X	X		X		X	X	I	I						
Michigan	X				X	X	X		X	X	A							
Minnesota	X				A	A	A						A					
Mississippi																		
Missouri	X																	
Montana	X	X				X	X										X	
Nebraska	X					X	X											
Nevada	X	X	X	A	A	X	A	X							X		X	
New Hampshire	X			X	X	X	X		X	I								
New Jersey	X		X		X		X		X	X	X							
New Mexico	X					X	X											
New York	X				X	P	X		X	X	X				X		X	
North Carolina	X																	
North Dakota	X	X																
Ohio	X				X	X	X		X	X	I	I						
Oklahoma	X					A	A											
Oregon	X	X		X		X	X											
Pennsylvania	X				X		X		X	X	X	X					I	
Rhode Island	X			X	P		P	X	X	X	X							
South Carolina	X																	
South Dakota	X			X		X	X											
Tennessee	X																	
Texas	X																	
Utah																		
Vermont	X			X	X		P		X	X	A							
Virginia	X																	
Washington	X	X			A	X	X		I	A	A	X						
West Virginia	X			X	P		X					X	A					
Wisconsin	X																	
Wyoming	X					X	X											
Washington, D.C.	X								I	A	A							
TOTAL	46	8	2	15	23	22	33	4	18	16	15	12	6	2	3	5	3	

Explanation of symbols: X--legal and operative; P--previously operative, currently inactive; I--implemented, 1982-1983; A--authorized but not yet implemented

Source: ACIR staff compilations based on Gaming Business Magazine, "U.S. & Canadian Gaming-at-a-Glance," New York, 1983. U.S. Advisory Commission on Intergovernmental Relations

TABLE 64--A COMPARISON OF STATE LOTTERY REVENUES--1980, 1981, AND 1982

------(In millions of dollars)-----

State	Started	Gross Revenue			Prizes			Administration			Net Proceeds		
		80	81	82	80	81	82	80	81	82	80	81	82
Connecticut	Feb. 1982	\$129.9	\$141.8	\$159.7	\$65.3	\$78.0	\$87.9	\$3.9	\$8.3	\$9.3	\$60.8	\$55.5	\$62.5
Delaware	Nov. 1975	15.9	19.1	23.5	8.1	10.1	1.7	1.5	1.4	13.3	6.3	7.7	8.5
Illinois	July 1974	91.0	197.5	310.5	45.8	100.5	158.0	9.5	10.0	10.9	35.8	87.0	141.5
Maine	June 1974	6.0	5.7	9.7	2.8	3.1	4.7	2.5	1.5	2.5	0.7	1.1	2.4
Maryland	May 1973	372.3	366.4	434.1	174.3	182.7	211.0	12.6	12.4	14.8	185.4	171.4	208.3
Mass.	March 1972	192.5	184.8	210.0	90.5	104.2	121.2	9.4	15.7	19.4	92.5	64.8	69.4
Michigan	Nov. 1972	487.9	463.6	483.1	241.0	253.2	270.2	10.9	13.6	14.6	236.0	196.8	198.3
N.H.	March 1964	9.0	11.2	13.3	3.4	5.5	5.9	1.9	1.8	2.1	3.7	3.9	5.3
New Jersey	Jan. 1971	331.9	396.2	480.8	173.8	208.1	258.4	15.7	6.7	7.4	142.4	181.4	214.9
New York	1967-1975 Sept. 1976	182.8	219.4	386.9	72.8	101.3	191.0	26.7	21.0	16.8	83.3	97.0	179.0
Ohio	Aug. 1974	57.2	280.2	345.3	10.3	150.2	174.6	11.2	17.8	21.1	35.7	112.2	150.5
Pennsylvania	March 1972	194.7	393.6	523.8	15.7	205.5	274.1	21.0	19.3	23.1	158.0	168.8	226.7
Rhode Island	May 1974	33.4	31.2	33.8	14.7	17.0	18.7	2.1	2.4	2.3	16.6	11.8	12.8
Vermont	Feb. 1978	2.9	2.3	3.5	1.3	1.2	0.7	1.4	0.6	1.9	0.2	0.5	1.0

	Annual Percent Increase in Gross Revenue		Net Proceeds as a % of Total State General Revenue			Annual Bet Per Capita		
	81	82	80	81	82	80	81	82
	Connecticut	9.1%	12.6%	2.6%	2.1%	2.1%	\$41.80	\$45.21	$50.65
Delaware	19.9	23.0	0.9	1.0	1.0	26.79	32.02	39.06
Illinois	117.0	57.2	0.4	1.0	1.0	7.97	17.26	27.12
Maine	-6.5	70.7	*	0.1	0.3	5.36	5.00	8.53
Maryland	-1.6	18.6	5.1	4.4	4.9	88.32	86.04	101.78
Mass.	-4.2	13.6	2.0	1.3	1.2	33.55	32.00	36.32
Michigan	-5.2	4.2	3.2	2.5	2.4	52.70	50.31	53.04
N.H.	25.5	18.4	0.9	0.9	1.0	9.72	11.99	13.99
New Jersey	19.4	21.3	2.7	2.9	3.0	45.07	53.40	64.64
New York	20.0	76.4	0.6	0.6	1.0	10.41	12.47	21.91
Ohio	390.0	23.2	0.6	1.7	2.0	5.30	25.96	32.00
Pennsylvania	102.2	33.1	1.9	1.9	2.4	16.40	33.14	44.15
Rhode Island	-6.8	8.3	2.0	1.3	1.2	35.24	32.70	35.31
Vermont	-22.8	52.7	*	0.1	0.2	5.58	4.51	6.87

*Percent less than one-tenth.

Note: Arizona began a lottery in 1981; Colorado in 1983; Washington in 1982; and Washington, D.C in 1982.

Source: ACIR staff compilations based on Bureau of the Census, State Government Finances in 1980, 1981, 1982.
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TABLE 65--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX AND EXPENDITURE POWERS (NOVEMBER 1983)

States	State Imposed Limits on Local Governments							Limits on State Governments
	Overall ^{1/} Property Tax Rate Limit	Specific ^{1/} Property Tax Rate Limit	Property Tax Levy Limit	General Revenue Limit	General Expenditure Limit	Limits on Assessment Increases	Full Disclosure	
Total Number	13	29	21	7	6	6	11	19
Alabama	CMS***	CMS*						
Alaska	CMS**		CM**					Const.***
Arizona			CM***		CMS***	CMS***		Const.***
Arkansas		CMS*	CMS*** ^{2/}					
California	CMS***				CMS***	CMS***		Const.***
Colorado		CS*	CM*		S**		CMS***	Stat.***
Connecticut								
Delaware		S**	C*** ^{2/}					
Dist. of Col.								
Florida	CM***	CMS*					CMS**	
Georgia		S*						
Hawaii							C**	Const.***
Idaho		CMS*	CMS***	CMS***				Stat.***
Illinois		CMS*						
Indiana			CMS***					
Iowa			CMS*				CMS*	
Kansas		CM*	CM**		S**			
Kentucky	CMS*						CMS***	
Louisiana		CMS**	CMS*** ^{2/}					Stat.***
Maine								
Maryland				CM***		CM**	CM**	
Massachusetts			CMS***					
Michigan	CS*	M*	CMS***				CMS***	Const.***
Minnesota		S*	CMS**	M**	S**			
Mississippi		CMS*	CMS***	CMS***				
Missouri		CMS*		CMS***				Const.***
Montana		CMS*					CMS**	Stat.***
Nebraska		CMS*		CMS***				
Nevada	CMS*	S*	CM**					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*** ^{2/}					
Oklahoma	CMS*	CMS*						
Oregon			CMS*			CMS***		Stat.***
Pennsylvania	CM*	CM*						
Rhode Island								Stat.**
South Carolina								Stat.***
South Dakota		CMS*						
Tennessee							CMS***	Const.***
Texas		CMS**				CMS***	CMS***	Const.***
Utah		CMS*						Stat.***
Vermont								
Virginia							CM**	
Washington	CMS**	CMS**	CMS**	S**				Stat.***
West Virginia	CMS*	CMS*						
Wisconsin		CMS*						
Wyoming		CMS*						

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

^{1/} 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).
^{2/} Limits follow reassessment.

Source: ACIR staff calculations.
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TABLE 66--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITATION MEASURES

<u>State</u>	<u>Year Adopted</u>	<u>Constitutional or Statutory</u>	<u>Expenditures or Revenues</u>	<u>Nature of Limitation</u>	<u>Emergency Override Provisions</u>
Alaska	1982	Statutory	Expenditures	Inflation and population growth	Governor specifies emergency legislature must appropriate amount.
Arizona	1978	Constitutional	Expenditures	7% of personal income	2/3 vote of legislature on specific additional amount.
	1979	Constitutional	Expenditures	Inflation and population growth	Limit can be exceeded by voter approval (to be reapproved after 4 years); and, "in the event of an emergency," the limit can be exceeded for 1 year. (The amendment does not specify how and by whom an emergency is determined.)
California					
Colorado	1979	Statutory	Expenditures	7% annual increase	(Statutory; may be amended.)
	1978	Constitutional	Expenditures	Growth of personal income	2/3 vote of "members to which each house of the Legislature is entitled," on specified amount.
Hawaii					
Idaho	1980	Statutory	Expenditures	5 1/3% of personal income	(Statutory; may be amended.)
Louisiana	1979	Statutory	Revenues	Growth of personal income	(Statutory; may be amended.)
Michigan	1978	Constitutional	Revenues	Ratio of revenue to personal income in base year	Governor first specifies emergency; 2/3 of members in each house concur.
Missouri	1980	Constitutional	Revenues	Ratio of revenue to personal income in base year	Governor can request General Assembly to call an emergency not to exceed one year. 2/3's vote of legislature required for specific purpose and amt.
Montana	1981	Statutory	Expenditures	Growth of personal income	Governor must declare an emergency and 2/3 vote of legislature on specified amount.
Nevada	1979	Statutory	Expenditures	Inflation and population growth	(Statutory; may be amended.)
New Jersey*	1976	Statutory	Expenditures	Growth of personal income per capita	Proposed increase submitted to people as referendum and approved by majority of legally qualified voters who vote.
Oregon	1979	Statutory	Expenditures	Growth of personal income	(Statutory; may be amended.)
Rhode Island*	1977	Statutory	Expenditures	8% annual increase	(Statutory; may be amended.)
South Carolina	1980	Statutory	Expenditures	Growth of personal income	(Statutory; may be amended.)
Tennessee	1978	Constitutional	Expenditures	Growth of personal income	Specific excess amount can be approved by majority vote of General Assembly.
Texas	1978	Constitutional	Expenditures	Growth of personal income	Record vote of majority of legislature finds emergency and specifies amount.
Utah*	1979	Statutory	Expenditures	Growth of personal income x .85	A 2/3 vote of the legislative body "may declare a fiscal emergency in order to exceed the appropriations of revenue limit for any fiscal year."
Washington	1979	Statutory	Revenues	Growth of personal income	The limit may be exceeded "to meet an emergency as declared by the Legislature" by a 2/3 vote. The Legislatures, with 2/3 vote, appropriates the additional revenue requested.

Notes: NJ: Statute expired, but state is still adhering to limitation; RI: Limitation applies to governor's budget request, not to legislative; and UT: Limitation is not yet in effect.

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper, *State Tax and Spending Limitations: Paper Tigers or Slumbering Giants?*, January 1983. U.S. Advisory Commission on Intergovernmental Relations

TABLE 67--MAJOR FEATURES OF STATE PERSONAL INCOME INDEXING LAWS

STATE	FEATURES			INDEXED		Exhibit Number of Brackets	INDEX USED	EFFECTIVE DATE	CURRENT STATUS	NOTES
	Tax Brackets	Personal Exemption or Credit	Standard Deduction	Other						
Arizona	X	X	X	X		7	Phoenix CPI (will switch to state CPI as soon as it is developed)	1978	Operational	First passed in 1978 which indexed personal exemption, standard deduction, property tax and renters credits. In 1983, the state began to index tax brackets.
California	X	X	X	X		11	California CPI (modified for rental equivalent homeownership)	1978	Operational	In June 1982, initiative passed deleting provision providing for indexation only if CCPI was over 3%.
Colorado	X	X	X			11	Annually set by General Assembly	1978	Suspended for 1983, 1984, 1985	In the event that the General Assembly does not select an indexing rate, a 6% rate will be used.
Iowa	X					13	One-half of GNP Deflator	1979	Conditional	Indexation will go into effect only if ending General Fund balance exceeds \$60 million. Indexation has been triggered only once.
Maine	X	X	X			8	One-half of CPI	1983	Operational	Indexing rate may not exceed 7%. Two highest brackets are not indexed.
Minnesota	X	X	X			12	Average MN Gross Income or Minneapolis-St. Paul CPI, whichever is less	1979	Operational	Indexing correction for growth in federal income tax deduction which is tied to the rate of growth in personal income. In 1983, state adopted a measure requiring indexation to be suspended if a deficit occurs at the end of the biennium.
Montana	X	X	X			10	CPI	1981	Operational	N/A
Oregon		X				7	Portland CPI	1985	Postponed Adoption	Legislature passed measure in 1979 to begin in 1981. Implementation was postponed in 1981 and 1983. Will begin for the 1985 tax year.
South Carolina	X	X	X			6	South Carolina CPI determined by Budget Control Board	1984	Postponed Adoption	Legislature passed measure in 1979 to begin in 1981. Implementation was postponed in 1981 and 1983. Will begin for the 1984 tax year. Indexing rate may not exceed 6%.
Wisconsin	X					8	CPI	1980	Suspended for 1983, 1984, 1985	Beginning in 1986, the standard deduction will be indexed and the CPI will be reduced by 3% annually with a maximum CPI limit of 7%.

Source: ACIR staff compilations based on Commerce Clearing House, State Tax Reporter and information from legislative fiscal offices.

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TABLE 68--STATE REVENUE LOSS (TAXPAYER GAIN) DUE TO INDEXING STATE PERSONAL INCOME TAX

	Calendar Years (in millions of dollars)					Cumulative Total
	1978	1979	1980	1981	1982	
Arizona	\$11*	\$30*	\$57*	\$84*	\$111*	\$391
California ^{1/}	X	267*	735*	1,964*	2,550*	5,516
Colorado ^{2/}	18	40	81	120	157est.	416
Iowa ^{3/}	X	7	8	9	10	34
Minnesota ^{4/}	X	64	134	209	235	642
Montana	X	X	X	X	12*	12
Wisconsin ^{2/}	X	X	49	103	144	296
				U.S. Total		7,307

Refer to the table "Major Features of State Personal Indexing Laws" for more information.

*Fiscal year.

X Indexation was not in effect.

^{1/} CA: The estimated revenue loss for FY 83 is \$3,886.

^{2/} CO and WI: Indexation suspended for tax years 1983-1985.

^{3/} IA: Indexation is triggered by the amount in the ending state general fund balance. Indexation occurred only once in 1979.

^{4/} MN: The estimated revenue loss for 1983 is \$250, 1984 is \$311, and 1985 is \$380.

Source: ACIR staff compilation from state revenue offices and legislative fiscal offices.

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TABLE 69--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983

<u>1/</u> State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Arizona*	1973 Revised: 1977, 1981	Homeowners and renters 65 and over, and disabled (50,340)	\$3,750/ single \$5,550/ married	Maximum tax credit is \$396 (indexed annually) for single taxpayers earning less than \$1,750 and married taxpayers earning less than \$2,500. Minimum tax credit is \$44 with an income ceiling of \$3,750 for single and \$5,500 for married taxpayers. Social Security payments are exempted from income limits.	State income tax credit or rebate	\$327.09 (\$5.76) [16,466]
Arkansas	1973 Revised: 1975, 1983	Homeowners 65 and over, widows 62 and over (32,203)	\$12,000	Relief based on amount that property taxes exceed various percentages of household income, based on income size. Maximum relief ranges from \$250 if income is \$7,000 or less to \$50 if income is between \$11,000 and \$12,000.	State income tax credit or rebate	\$ 81.35 (\$2.02) [2,685]
California* (1982)	1967 Revised: 1971, 1973, 1977, 1978, 1979	Homeowners and renters 62 and over, totally disabled Homeowners (117,500) Renters (281,400)	\$20,000 gross household income; \$12,000 net household income	Homeowner relief ranges from 96% of tax payment on first 34,000 of full value if net household income is not over \$3,000 to 4% of tax payment if net household income is not over \$12,000. Renter relief is based on household income and a statutory property tax equivalent of \$250. Relief also ranges from 96% of the property tax equivalent to 4% of property tax equivalent for same income brackets as homeowners.	State rebate	Homeowners \$ 93.00 (\$.47) [11,500] Renters \$147.00 (\$1.79) [44,300]
Colorado	1971 Revised: 1972, 1973, 1974, 1975, 1977, 1978, 1980	Homeowners and renters 65 and over, disabled or surviving spouse 58 and over (57,975)	\$7,500/ single \$11,200/ married	Relief cannot exceed \$500 and is equal to \$500 reduced by 10% of income over \$5,000 for individuals and 20% of income over \$8,700 for married couples (20% of rent equals tax equivalent).	State income tax credit or rebate	\$261.61 (\$4.98) [15,167]
Connecticut* (FY 83)	1973 Revised: 1974	Homeowners and renters 65 and over (49,304)	\$11,900/ single \$14,300/ married	Taxes exceeding 5% of income. Maximum refund ranges up to \$500 for single taxpayers with an income limit of \$11,900 and \$600 for married taxpayers with income limit of \$14,300. (20% of rent and utilities equals tax equivalent).	Reduction in tax bill or state rebate	\$284.16 (\$ 4.44) [14,010]
Dist. of Col.	1974 Revised: 1977	Non-elderly homeowners and renters (6,000)	\$10,000	Relief takes the form of a variable credit ranging from 95% of tax in excess of 1.5% of income for incomes less than \$3,000 to 75% of tax in excess of 4% of incomes for incomes between \$15,000 and \$20,000. Maximum credit \$750. (15% of rent equals tax equivalent.)	Income tax credit	\$207.56 (\$6.43) [4,102.3]

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TABLE 69—KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983
(continued)

^{1/} State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Dist. of Col.	1974 Revised: 1977	Elderly, blind or disabled homeowners and renters (12,632)	\$20,000	Credit is based on amount of property tax paid in excess of various percentages of household gross income. Credit ranges from taxes paid in excess of 1% of household income if income is under \$5,000 to taxes paid in excess of 2.5% of income for incomes between \$15,000 and \$20,000. Maximum credit is \$750. (15% of rent equals tax equivalent.)	Income tax credit	\$341.53 (\$8.24) [5,254.4]
Hawaii (1981)	1977 Revised: 1981	All renters (41,494)	\$20,000	Taxpayers with AGI under \$20,000 who have paid more than \$1,000 in rent qualify for a tax credit or refund of \$50 per qualified exemption. Taxpayers 65 and over may claim double tax credits.		\$100.65 (\$4.27) [4,177]
Idaho (1982)	1974 Revised: 1976, 1978, 1980, 1982	Homeowners age 65 and over, widows, blind disabled veterans, fatherless children under 18, POWS, disabled (17,323)	\$7,500	Relief ranges from lesser of \$400 or actual taxes for those with incomes \$4,780 less to lesser of \$50 or taxes for those with incomes between 11,701 and 11,900. Brackets adjusted annually with COLA based on Social Security increase.	Reduction of tax bill	\$181.48 (\$3.33) [3,200]
Illinois	1972 Revised: 1974, 1975, 1977, 1981, 1982	Homeowners and renters 65 and over or disabled (317,000)	\$10,000	Relief based on amount by which property tax (or rent equivalent) exceeds 3.5% of household income. Relief limit is \$700 less 5% of household income (30% of rent equals tax equivalent). An additional grant is provided regardless of the amount of property tax or rent payments. The additional grant is \$80.	State rebate	\$246.00 (\$6.79) [78,100]
Iowa	1973 Revised: 1975, 1977-81, 1983	Homeowners and renters 65 and over, surviving spouse 55 or older, and totally disabled (53,000)	\$12,000	Relief ranges from 100% of property tax for incomes below \$5,000 to 25% for incomes \$9,000 to \$12,000. Property taxes are limited to \$1,000 for calculating relief. (In addition, all homeowners receive a state financed homestead tax exemption of \$4,850. However, homestead assistance must be deducted from elderly credit program.) (25% of rent equals tax equivalent.)	State funded local credit	\$179.25 (\$3.26) [9,500]

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TABLE 69--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983
(continued)

^{1/} State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Kansas	1970 Revised, 1972 1973, 1975 1978, 1979	Homeowners and renters 55 and over, disabled, blind or having a dependent child under 18. (60,478)	\$13,000	Relief is dependent upon income level with various percentages of income subtracted from property tax to determine refund. Ranges from 0% for incomes below \$3,000 to 4.5% for incomes above \$7,000. Property taxes are limited to \$400 for calculating relief. (15% of rent equals tax equivalent.)	State rebate	\$149.13 (\$3.79) [9,019]
Maine	1971 Revised: 1973 1974, 1977, 1981	Homeowners and renters 62 and over disabled surviving spouse 55 and over (20,786)	\$6,200/ single \$7,400/ married	Relief equal to amount of tax up to \$400 (25% of rent equals tax equivalent.)	State rebate	\$270.00 (\$5.37) [5,917]
Maryland	1975 Revised: 1977 1981	All homeowners (99,625) Renters age 60 and over or disabled (8,606)	none (net worth \$200,000)	Homeowners relief, not to exceed \$1,200, equals property tax exceeding sum of graduated percentage of income ranging from 3/4% of first \$4,000 of household income to 9% of income over \$16,000. Renters' relief, not to exceed \$450, equals the amount by which 15% of the individual rent exceeds the same graduated percentage of income as homeowners relief.	Homeowners: Credit against property tax bill Renters: direct payment	\$363.97 (\$8.50) [36,260] \$177.11 (.36) [15,242]
Michigan	1973 Revised: 1975 1982	All homeowners and renters (1,456,500)	none	Credit equals 60% of property taxes in excess of 3.5% of income (100% of a lower percentage of income for elderly). Maximum relief is \$1,200 (17% of rent equals tax equivalent). The credit is reduced 10% for each \$1,000 of household income above \$65,000.	State income tax credit or rebate	\$369.79 (\$58.16) [538,593]
Minnesota	1967 Revised: 1973 1975-1983	All homeowners and renters (700,000)	none	Tax exceeding various percentages of income is remitted; percentages range from 0.5% of income below \$3,000 to 4% of income \$10,000 or more. The refund is limited to a maximum of \$650 and a limit of \$850 for senior/disabled applicants. Additional refund of excess tax remaining after the maximum has been reached is available to all applicants up to a second maximum of \$1,000. (Rent equivalent is 23%.)	State rebate	\$270.00 (\$45.37) [188,900]

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TABLE 69—KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983
(continued)

<u>1/</u> State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Missouri	1973 Revised: 1975 1977	Homeowners and renters 65 and over (56,260)	\$10,500	For incomes not over \$3,000 the credit is equal to actual property tax or rent equivalent paid up to \$500. For incomes between \$3,000 and \$10,000, tax exceeding various percentages range from 1/8% accumulative per \$200 of income for incomes between \$3,000 and \$4,000 to 4% for incomes between \$6,200 and \$10,000. Maximum relief, \$500 (20% of rent equals tax equivalent.)	State income tax credit or rebate	\$134.77 (\$1.53) [7,582]
Montana (1982)	1981 Revised: 1983	Homeowners and renters 62 and over (15,428)	none	Credit is based on a percentage ranging from .006 to .05 multiplied by household income and then subtracted from property tax liability. Household income means \$0 or the amount obtained by subtracting \$4,000 from gross household income. Maximum credit is \$400.	Income tax credit	\$194.45 (\$3.74) [3,000]
Nevada	1973 Revised: 1975 1977, 1979, 1981, 1983	Homeowners and renters 62 and over (10,066)	\$14,000*	Relief ranges from 90% of property tax for incomes less than \$4,500 to 10% for incomes between \$11,000 and \$14,000. Maximum relief is \$500 (17% of rent equals tax equivalent).	State rebate	\$152.66 (\$1.77) [1,537]
New Mexico	1977 Revised: 1981	Homeowners and renters 65 and over (20,000)	\$16,000	The amount of credit allowed is based on a table provided indicating for various modified gross income classes. The credit is the difference between actual property tax liability and this maximum amount, not to exceed \$250. The maximum liability ranges from \$20 for MGI of \$1,000 or less to \$180 for MGI of \$15,000 to \$16,000.	State income tax rebate	\$ 97.00 (\$1.49) [2,012]
New York	1978, Revised: 1981 1982	All homeowners and renters (315,934)	\$16,000	Relief is equal to 50% of the difference between real property tax and a certain percent of income. The percent of income ranges from 4% for taxpayers 65 and over with \$3,600 or less to 6.5% for taxpayers (all ages) with income over \$10,000 but not over \$16,000. The maximum credit ranges from \$250 for taxpayers 65 and over with income of \$7,200 or less to \$45 for taxpayers under 65 with income over \$10,000 but not over \$16,000. (25% of rent equals tax equivalent.)	State income tax credit or rebate	\$ 73.92 (\$1.33) [23,355]

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TABLE 69--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983
(Continued)

<u>1/</u> State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
North Dakota*	1969 Revised: 1973 1975, 1977, 1979, 1981, 1983	Homeowners age 65 and over or disabled (9,411)	\$10,000	For persons with income under \$5,500 the taxable value of the homestead is reduced 100% (maximum reduction, \$2,000). For persons with income between \$5,500 and \$10,000 the reduction in taxable value varies. Relief ranges from an 80% reduction for incomes between \$5,500 and \$6,500 with a maximum reduction of \$1,600 to a 20% reduction for incomes between \$8,500 and \$10,000 with a maximum reduction of \$400.	Reduction of tax bill	\$120.20 (\$1.86) [1,198]
		Renters 65 and over or disabled (2,635)	\$10,000	Property tax in excess of 4% of income is refunded. Maximum relief is \$190 (20% of rent equals tax equivalent).	State rebate	\$147.21 (\$.59) [388]
Ohio (1979)	1971 Revised: 1972 1973, 1975, 1977	Homeowners 65 and over or disabled (352,867)	\$15,000	Benefits range from reduction of 75% or \$5,000 assessed value (whichever is less) for incomes below \$5,000 to 25% or 1,000 for incomes above 10,000.	Reduction of tax bill	\$153.20 (\$5.01) [54,058]
Oklahoma	1974	Homeowners age 65 and over or disabled (1,965)	\$7,200	Relief equal to property taxes due in excess of 1% of household income, not to exceed \$200. In addition, homeowners with household income of \$4,000 or less receive a double homestead exemption (\$2,000).	State income tax credit or rebate	\$ 89.71 (\$0.06) [176]
Oregon (1981)	1971 Revised: 1973 1977	All homeowners and renters (413,109)	\$17,500	Refund of all property taxes up to various maximums that depend on income. For homeowners, these maximums range from \$750 if household income is under \$500, to \$36 if household income is \$17,000 to \$17,499, for renters, maximums range from \$375 if household income is under \$500 to \$58 if household income is \$17,000 to \$17,499. (17% of rent equals tax equivalent.)*	State rebate	\$205.08 (\$31.89) [84,719]
Pennsylvania (1981)	1971 Revised: 1973 1979, 1981	Homeowners and renters 65 and over or disabled 18 and over, widows and widowers 55 and over (465,348)	\$11,999	Relief ranges from 100% of tax for incomes less than \$5,000 (maximum relief, \$500) to 10% of tax for incomes greater than \$9,000 (20% of rent equals tax equivalent).	State rebate	\$218.50 (\$8.56) [\$101,679]

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TABLE 69--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983
(continued)

<u>1/</u> State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
Rhode Island	1977	Homeowners and renters 65 and over (1,996)	\$12,500	The credit equals the amount by which property taxes paid exceed various percentages of household income. A table is provided based on income and household size. The credit ranges from taxes paid in excess of 3% of household income for taxpayers with income of \$1,000 or less to taxes paid in excess of 7% of household income for two or more person households with income between \$11,001 and \$12,500. The maximum credit or rebate is \$200. (20% of rent equals tax equivalent.)	State income tax credit or rebate	\$159.19 (\$0.33) [318]
South Dakota*	1976 Revised: 1978 1982	Homeowners 65 and over or disabled (6,629)	\$4,625 (single member household) \$7,375 (multiple member household)	Refund is based on a percentage of real estate tax according to income. For single-member households, the percentage refunded ranges from 35% of tax if household income is less than \$2,750 to 19% if income is between \$4,501 and \$4,625. For multi-member households, refunds range from 55% of tax if income is less than \$5,500 to 25% if income is between \$7,251 and \$7,375.	State rebate	\$113.14 (\$1.09) [750]
Tennessee	1972 Revised: 1979 1982	Homeowners 65 and over or disabled (78,500)	\$6,000	If income is \$6,000 or less, taxpayers will receive a homestead exemption of \$12,000 of market value. This program can also be classified as a homestead exemption.	State rebate	\$ 92.61 (.61) [7,270]
Utah	1977	Homeowners and renters 65 and over and those that are widowed. (10,000)	\$7,000 (homestead in excess of \$80,000)	The rebate ranges from \$300 for incomes under \$3,000 to \$25 for incomes between \$9,000 to \$10,000. Maximum credit is applied first; remaining tax liability can be reduced by indigent abatement of one-half of remaining tax up to \$300. Income limit on abatement is \$8,000 for married and \$7,000 for single taxpayers.	State rebate	\$106.00 (.68) [1,060]
Vermont	1969 Revised: 1971 1973, 1983	All homeowners and renters (full-year residents) (22,963)	\$35,000	Refund of taxes exceeding variable percent of income ranging from 4% for incomes less than \$4,000 to 7% for incomes up to \$24,999. Maximum relief is \$500 (20% of rent equals tax equivalent).	State rebate (or income tax credit for elderly)	\$236.48 (\$10.61) [5,430]

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TABLE 69--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1983
(continued)

^{1/} State	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost (\$1,000)]
West Virginia	1972	Homeowners and renters age 65 and over (106)	\$5,000	Relief ranges from 30% to 75% of taxes exceeding a given percentage of income. These percents range from .5% to 4.5% with graduated income brackets ranging from 0-\$499 to \$4,950-\$5,000, including Social Security benefits. (12% of rent equals tax equivalent; not more than \$125 considered for relief).	State rebate	\$ 16.19 (n.a.) [2]
Wisconsin	1964 Revised: 1971 1973, 1977 1979, 1981, 1983	All homeowners and renters (263,597)	\$15,500	If household income was more than \$7,000, excess taxes are taxes above 12.9% of income exceeding \$7,000. Tax credit equals 80% of excess taxes. If household income was \$7,000 or less, credit equals 80% of total tax. In all cases aid-able property taxes cannot exceed \$1,100. (20% of rent equals tax equivalent.)	State income tax credit or rebate	\$318.00 (17.58) [83,750]

^{1/} The number of beneficiaries and cost data are for FY 83 unless otherwise indicated in parenthesis.

AZ: In addition, there is a renters income tax credit program with no age or income restrictions which subsidizes 10% of rent paid up to a maximum of \$132. There are 256,654 recipients with a total program cost of \$30.7 million.

CA: Additionally there is a state financed homestead exemption of \$7,000 for all homeowners.

CT: There also is a property tax freeze program that is currently being phased out with a total cost of \$17.5 million for FY 83.

IN: In 1980, the circuit-breaker was revised to the Unified Tax Credit for the Elderly which enables all senior citizens, regardless of whether they are homeowners to qualify for the credit if their income is below \$10,000. The state also offers a renters program for senior citizen renters which provides for a maximum \$1,500 deduction on state income taxes.

NV: Claimants may not own Nevada realty, other than their own home, assessed at over \$30,000.

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

ND: State has separate program which lowers the taxable value of low-income elderly homeowners by as much as \$2,000. In determining a person's income for eligibility, the amount of medical expenses incurred and not compensated for shall be deducted.

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

NOTE: Circuit-breaker property tax relief programs for homeowners and renters are generally defined as state-funded programs that target property tax relief to selected income groups or senior citizens and take the form of a state income tax credit, a direct payment to qualified individuals, or a state payment to the local government that lost tax revenue. Homestead exemptions can be state or locally financed and operate by subtracting a given dollar amount from assessed valuation before computing the tax liability and are often available to all homeowners (or just senior citizen homeowners) regardless of income levels. Recently, some states (e.g., Tennessee) have been restructuring homestead exemptions to use as a means of property tax relief for low-income homeowners. Another hybrid cross between circuit-breakers and homestead exemptions is used by the state of Washington which in 1985 will allow senior citizens and disabled homeowners with incomes less than \$9,000 to receive a valuation exemption of \$25,000 or 50%, whichever is more. Taxpayers with incomes between \$9,000 to \$12,000 receive an exemption of \$20,000 or 30% of total value of residence up to a maximum of \$40,000 exempted. All special excess property tax levies are also exempted. Unlike the typical state circuit-breaker programs, this program is locally financed.

Refer to Table 40 on page 54 regarding state trends in property tax relief strategies.

Source: ACIR staff compilation from questionnaire responses and Commerce Clearing House data.
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TABLE 70—BASIS FOR PROPERTY TAX ASSESSMENTS

State	Full Value	Other Than Full Value		Legal Valuation Basis
		Percent	Classified*	
Alabama		Varies	X	Fair and reasonable market value.
Alaska	X			Full and true value. Exception for some mining claims.
Arizona		Varies	X	Two valuation bases are used for determining property taxes—limited and full cash value.
Arkansas		20%		True and full market or actual value.
California	X			"Full cash value" or "fair market value."
Colorado		30%		Actual value. Beginning in 1985, property will be classified.
Connecticut		70%		In the process of switching from 100% to 70% of true and actual value beginning with each jurisdiction's next reevaluation.
Delaware	X			True value in money.
Florida	X			Full cash value.
Georgia		40%		Fair market value.
Hawaii	X			Prior to January 1983, based on 60% of fair market value.
Idaho	X			Based on market value. Property taxes limited to 1% of actual market value.
Illinois		33-1/3%		Fair cash value, except in Cook County which classifies property.
Indiana		33-1/3%		True cash value, except for land classified as wildlife habitat.
Iowa	X		X	Actual value; beginning in 1978, rollback adjustments by property class were instituted.
Kansas		30%		Fair market value in money.
Kentucky	X			Fair cash value.
Louisiana			X	Fair market value or use value, depending on kind of property.
Maine	X			Just value.
Maryland	X			Full cash value multiplied by an annual growth factor. For 1982 and 1983 the growth factor is .456343 and .442617, respectively. Agricultural property is valued at full cash value less inflation allowance.
Massachusetts	X		X	Full and fair cash value. Total property taxes may not exceed 2.5%, except for special overrides.
Michigan		50%		True cash value.
Minnesota			X	Percentages of market value.
Mississippi			X	True value ("...in proportion to its value..." per state constitution).
Missouri		33-1/3%	X	True value in money. Property is divided into various classes with differential tax rates applied.
Montana			X	Percentages of market value (with some exceptions).
Nebraska	X			Actual value.
Nevada		35%		Beginning July 1983, all taxable property will be assessed at taxable value which shall be obtained by appraising full cash value of vacant land, plus improved land in its present use, plus improvements on the land, to be valued by subtracting from the cost of replacement all applicable depreciation.

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TABLE 70--BASIS FOR PROPERTY TAX ASSESSMENTS
(continued)

State	Full Value	Other Than Full Value		Legal Valuation Basis
		Percent	Classified*	
New Hampshire	X			Full and true value in money.
New Jersey		20-100%		Taxable value, the percentage established by each county board of taxation. If a county board fails to establish a level, then the level is 50% of true value.
New Mexico		33-1/3%	X	Taxable value, set at percent of market value. Beginning in 1982, property classified as either residential or non-residential.
New York	X			May not be assessed in excess of full value. New York City and Nassau County.
North Carolina	X			True value in money (except for historic property).
North Dakota		50%	X	Assessed value being 50% of true and full value.
Ohio		35%	X	Taxable value, which may not exceed 35% of true value in money.
Oklahoma		12%		Beginning in 1982, taxable property will be assessed at 12% of taxable value with permissible inter-county deviations of not more than 3% above or below mean ratio.
Oregon	X		X	True cash value, i.e., market value as of assessment date.
Pennsylvania		Varies		Actual value defined as either current market value or an adopted base year market value. Different assessment ratios depending on class of county.
Rhode Island		Varies		Full and fair cash value, or a uniform percentage not to exceed 100%.
South Carolina			X	Fair market value.
South Dakota		Up to 60%	X	Taxable value which cannot exceed 60% of true and full value in money.
Tennessee			X	Percentages of actual value.
Texas	X			True and full value in money.
Utah			X	Reasonable fair cash value.
Vermont	X			Listed value which is 100% of appraised value (the latter is fair market value). One percent of listed value is the value against which the tax rate is applied.
Virginia	X			Fair market value.
Washington	X			True and fair value in money.
West Virginia			X	True and actual value. Full value standard will be retained until completion of statewide reappraisal when property valuation will be 60% of value. New values will be phased in over a 10-year period.
Wisconsin	X			Full value.
Wyoming	X			Fair value in conformity with values and procedures prescribed by State Board of Equalization.

* For more information on states with classified property tax systems, refer to the following table.

Source: ACIR staff compilations based on U.S. Bureau of the Census, Governments Division, Taxable Property Values and Assessment/Sales Price Ratios, 1983.

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TABLE 71--STATE CLASSIFIED PROPERTY TAX SYSTEMS

<u>State</u>	<u>Classification Basis</u>
Alabama.....	Fair and reasonable market value. The following percentages thereof apply for the type of realty indicated:

- Class 1--Utilities used in business--30 percent.
- Class 2--Property not otherwise classified--20 percent.
- Class 3--Agricultural, forest, historic, and owner-occupied, single-family residential--10 percent. Class 3 property may, at the request of the owner, be valued on the basis of current use.

Arizona.....Property tax reform legislation approved by the voters on May 6, 1980, created two distinct valuation bases for levying ad valorem property taxes in the state of Arizona. They are referred to as "limited" valuation and "full cash" valuation.

Limited Property Value

The 1981 limited property valuations were derived on an individual parcel basis by using one of the following methods:

- (a) For parcels in existence in both 1980 and 1981 that did not undergo modification through construction, destruction, split, assemblage or change in use, limited values were established at the lesser of the 1980 limited value increased by 10% or the 1981 full cash value.
- (b) For parcels that were subject to modification through construction, destruction or change in use, and for new parcels including those that were the result of split or assemblage, limited values were established by applying the ratio of full cash to limited value for existing properties of the same use or legal classification.

Taxes levied against the new assessed amount of limited property valuation are referred to as primary taxes, and the dollars generated are used for the maintenance and operation of counties, cities, school districts, community college districts and the state.

Full Cash Value

Full cash value is synonymous with market value. Taxes levied against the net assessed amount of full cash value are referred to as secondary taxes, and the dollars generated are used for debt retirement, voter-approved budget overrides, and the maintenance and operation of special service districts such as sanitary, fire and road improvement districts.

All property, both real and personal, is assigned a classification to determine assessed valuation for taxation purposes. Each legal class is defined by property use and is associated with a statutory percentage. The applicable percentage is multiplied by full cash and limited value of the property to obtain applicable assessed valuations. Legal classes defined as follows:

- Class One--Producing mine and mining claim property, standing timber, and airline flight property--52 percent of its limited and full cash property value (38 percent effective 1983; after 1983, 2 percent reduction annually until 1990; 1990 and thereafter, 25 percent).
- Class Two--Telephone and telegraph operating property, gas, water and electric utility company property, and pipeline company property--44 percent of its limited and full cash property value (38 percent effective 1983; after 1983, 2 percent reduction annually until 1990; 1990 and thereafter, 25 percent).
- Class Three--Commercial and industrial property not included in other classes--25 percent of its limited and full cash property value.
- Class Four--Agricultural properties and vacant land--16 percent of its limited and full cash property value.
- Class Five--Residential property not used for profit--10 percent of its limited and full cash property value.
- Class Six--Leased or rented residential property--18 percent of its limited and full cash property value.
- Class Seven--Railroad operating property, and private car company property--36 percent of limited property value and 35 percent of full cash property value (effective 1982, 34 percent of limited property value and 33 percent of full cash value).
- Class Eight--Historic property as defined in Arizona Revised Statutes Section 42-139--8 percent of its limited and full cash property value (5 percent, effective 1982).
- Class C--Producing oil and gas company property--100 percent of its limited and full cash property value.

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TABLE 71--STATE CLASSIFIED PROPERTY TAX SYSTEMS
(continued)

State	Classification Basis
Colorado.....	Effective January 1, 1985, residential realty, including mobile home parks but not including motels and hotels, to be assessed at 21 percent and all other realty to be assessed at 29 percent. For tax years 1982 through 1986, rail transportation property separately classified; such property to be valued based on the ratio of all commercial and industrial property in Colorado in the previous year. Such ratio to be determined by sales assessment ratio study (to be conducted by rail transportation companies) which sets forth the ratio that the valuation for assessment of all commercial and industrial property in Colorado has to the true market value thereof. Effective January 1, 1987, rail transportation property ratio to be 30 percent.
Iowa.....	100 percent of actual value; beginning in 1977 and biennially thereafter, such values subject to equalizing adjustments by the Department of Revenue on the basis of property category (agricultural, urban residential, rural residential, and commercial) and jurisdiction. For 1981 equalization adjustments ranged from plus 40 percent to minus 49 percent although most were positive. Beginning in fiscal 1978, rollback adjustments by property class statewide were instituted. Rollback percentages for 1981 were as follows: Agricultural, 95.7039; residential, 64.7793; commercial and railroad, 87.8423; industrial, 96.9619.
Louisiana.....	Assessment at the following percentages of fair market value or use value as indicated, for following classifications of property: Land--10 percent of fair market value. Improvements for residential purposes--10 percent of fair market value. Qualifying agricultural, horticultural, marsh and timber land--10 percent of use value. Public service property except land and property of electric cooperatives--25 percent of fair market value. Other property including property of electric cooperatives (except land)--15 percent of fair market value.
Massachusetts..	Real property is grouped into the following four classes for application of differential tax rates: Class 1--Residential. Class 2--Open space. Class 3--Commercial. Class 4--Industrial.
Minnesota.....	Percentages of market value, as shown: Class 1 --Unmined iron ore--50 percent. Class 1a--Low recovery iron ore--30 to 48.5 percent. Class 1a--Blast furnace products--15 percent. Class 3 --Agricultural nonhomestead--19 percent. Class 3 --Seasonal residential for recreational purposes. This class also includes certain commercial properties of up to 2 acres used exclusively for recreational purposes in connection with seasonal residential recreational property. The commercial property must be located within 2 miles of the seasonal residential recreational property with which it is used--21 percent. Class 3 --Tools, implements, and machinery affixed to public utility realty--33-1/3 percent. Class 3a--Commercial seasonal recreational residential not used more than 200 days per year which include a homestead--12 percent. Class 3b--Agricultural homesteads: first \$54,000 market value (for 1984 valuations, the first \$62,000 of market value)--14 percent; excess of market value over \$54,000 (over \$62,000 for 1984 valuations)--19 percent. Class 3c--Residential homesteads: first \$27,000 market value--16 percent; second \$27,000--22 percent; excess of market value over \$54,000--28 percent. For 1984 valuations: first \$31,000--17 percent; second \$31,000--19 percent; excess over \$62,000--30 percent. Class 3cc--Homesteads of blind persons, paraplegic veterans, and permanently and totally disabled: first \$35,000 market value--5 percent; second \$19,000--22 percent (14 percent if agricultural); excess of market value over \$54,000--28 percent (19 percent if agricultural). For 1984 valuations: first \$31,000--5 percent; second \$31,000--19 percent, but 14 percent if agricultural; excess over \$62,000--30 percent, but 19 percent if agricultural. Class 3d--Residential non-homestead, 4 or more units--36 percent (34 percent for 1982 valuations). Class 3dd--Residential non-homestead, 3 or fewer units--28 percent. Class 3e--Timberland--19 percent. Class 4a--All other realty--43 percent. Class 4b--Realty that is unimproved, noncommercial and not included in any other class--40 percent. Class 4c--Commercial and industrial, and public utility: first \$50,000 market value--40 percent; excess of market value over \$50,000--43 percent.

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TABLE 71--STATE CLASSIFIED PROPERTY TAX SYSTEMS
(continued)

<u>State</u>	<u>Classification Basis</u>
Minnesota	<p>(Continued)...Unclassified--Type I and II apartments (structures): four or less stories--33-1/3 percent; five or more stories--25 percent.</p> <p>Unclassified--Title II National Housing: in cities under 10,000 population--5 percent; in cities of 10,000 or greater population--20 percent.</p> <p>Unclassified--Parking ramp and refinery property: first \$50,000 market value--40 percent; excess of market value over \$50,000--43 percent.</p>
Mississippi....	<p>Class I --Real property except realty in Class IV.</p> <p>Class II --Personal property except for motor vehicles and personalty included in Class IV.</p> <p>Class III--Motor vehicles.</p> <p>Class IV --Public utility property excluding airlines, railroads, and motor vehicles.</p> <p>Assessment ratios (percentages of true value) to be established for each class by subsequent legislative action. The ratio of any one class of property limited to not more than double the ratio for any other class.</p>
Missouri.....	<p>33-1/3 percent of true value in money. For tax purposes, property is divided into the following classes:</p> <p>Class 1--Real property.</p> <p>Subclass 1--Residential.</p> <p>Subclass 2--Agricultural and Horticultural (valuation based on use).</p> <p>Subclass 3--Industrial, commercial, railroad, and all other not in subclasses 1 and 2.</p> <p>Although all property is subject to the same assessment standard, differential rates may be applicable.</p>
Montana.....	<p>By classes, as follows, percentages of market value unless otherwise indicated:</p> <p>Class 3--Agricultural land--30 percent of productive capacity.</p> <p>Class 4--Land and improvements (unless otherwise classified) and trailers and mobile homes used as permanent dwellings--8.55 percent. The first \$35,000 of improvements to realty with appurtenant land owned by qualified individuals--4.275 percent (effective October 1, 1981--8.55 percent multiplied by a percentage figure (0% to 90%) based on income of qualified individual(s). Golf courses meeting specified criteria--4.275 percent.</p> <p>Class 5--Property of cooperative rural electrical and telephone associations (except that in Class 7); property used primarily in the production of gasohol during construction and the first three years of its operation; new industrial property used by new industries during the first 3 years of their operation--3 percent.</p> <p>Class 7--Property used and owned by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or less; all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95% of the electricity consumers or telephone users within the incorporated limits of city or town--8 percent.</p> <p>Class 10--Cable television systems; centrally assessed utility allocations after deduction of locally assessed properties except those in classes 5 and 7 such property deleted from class 10 effective October 1, 1981)--16 percent.</p> <p>Class 11--Centrally assessed electric power companies' allocations and natural gas companies' allocations--12 percent; other specified centrally assessed utility allocations--15 percent.</p>
New Mexico.....	<p>Taxable value, set at 33-1/3 percent of market value. Specified valuation procedures. Effective January 1, 1982, property classified as either residential or nonresidential.</p>
North Dakota.....	<p>Effective March 30, 1981, and applicable to assessments made on or after January 1, 1981, property was classified into the following categories subject to taxation at indicated percentages of "assessed value" (assessed value being 50 percent of true and full value):</p> <p>Residential--9 percent.</p> <p>Agricultural--10 percent.</p> <p>Commercial and railroad--10 percent.</p> <p>Centrally assessed property except railroads--14 percent for the 1981 tax year; 13 percent for the 1982 tax year; 12 percent for the 1983 tax year; 11 percent for the 1984 tax year; 10 percent for 1985 tax year and thereafter.</p>

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TABLE 71--STATE CLASSIFIED PROPERTY TAX SYSTEMS
(continued)

<u>State</u>	<u>Classification Basis</u>
Ohio.....	Taxable value, which may not to exceed 35 percent of true value in money. Property is classified into two classes, residential/agricultural and nonresidential/nonagricultural, solely for the purpose of calculating tax credit amounts.
Oregon.....	100 percent of true cash value; i.e., market value as of assessment date. For assessment years beginning January 1, 1980, values are classified by counties into homestead and nonhomestead categories and are subject to equalizing adjustments by the Department of Revenue if statewide increases exceed specified limits. 1981 adjustments have been set at 81.6 percent of true cash value for homestead and 84.4 percent of true cash value for all other property.
South Carolina.....	The following percentages of fair market value: Realty owned by or leased to manufacturers and utilities--10.5 percent. Residences and up to five contiguous acres--4 percent. Agricultural realty (subject to specified exceptions)--4 percent. Realty owned by or leased to transportation companies--9.5 percent. All other realty--6 percent.
South Dakota.....	Taxable value, which cannot exceed 60 percent of true and full value in money. All property is classified into two classes: Agricultural and nonagricultural. All improvements on realty devoted to nationally chartered fraternal organizations are assessed at 65 percent of taxable value.
Tennessee.....	Percentages of actual value, as follows: Public utilities--55 percent. Industrial and commercial--40 percent. Farm and residential--25 percent.
Utah.....	20 percent of reasonable fair cash value (effective January 1, 1983, residential property is assessed at 15 percent of fair cash value). Effective May 12, 1981, values for locally assessed realty rolled back to January 1, 1978 levels. All metalliferous mines and mining claims, both placer and rock in place, are assessed at \$10 per acre plus two times the average net annual proceeds for the three preceding calendar years.
West Virginia..	True and actual value, but four classes of property, each subject to a specified rate limit (other than for debt service) as follows, amounts per \$100 of assessed value: I --personalty--50 cents. II --owner-occupied residential property, including farms--\$1.00. III--all property outside municipalities, other than I and II--\$1.50. IV --all property inside municipalities, other than I and II--\$2.00. A change in Article X of the West Virginia Constitution was approved by the electorate on November 2, 1982, to provide as the legal standard for property valuation 60 percent of value. Full value standard retained until completion of statewide reappraisal; subsequent phase-in of new values over 10-year period.

^{1/} The special class 3cc assessment provisions are used to determine the reduced assessment credit only. The appropriate class 3b or 3c assessment provisions are used to determine the taxable value for such properties.

Source: ACIR staff compilations based on Bureau of the Census, Governments Division, Taxation Branch, Taxable Property Values and Assessment/ Sales Price Ratios, "Appendix A: Legal Basis for Assessed Value of Realty, by State: 1981 and Subsequent Periods," 1983.
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TABLE 72--PREFERENTIAL PROPERTY TAX TREATMENT FOR FARMLAND
AND EXEMPTION OF BUSINESS INVENTORIES

State	Farmland Assessment Preferential Treatment	Exemption of Business Inventories	State	Farmland Assessment Preferential Treatment	Exemption of Business Inventories
Alabama	2	4	New Hampshire	2,3	4
Alaska	2	--	New Jersey	2	4
Arizona	1	4	New Mexico	1	4
Arkansas	1	--	New York	2	4
California	3	4	North Carolina	2	5*
Colorado	1	5	North Dakota	1	4
Connecticut	2*	4	Ohio	2	4*
Delaware	1	4	Oklahoma	1	--
Florida	1	4	Oregon	2	4
Georgia	X	--	Pennsylvania	2,3	4
Hawaii	2,3	4	Rhode Island	2	4*
Idaho	1	4	South Carolina	2	4,5*
Illinois	2	4	South Dakota	1	4
Indiana	1	--	Tennessee	2	4
Iowa	1	--	Texas	2	--
Kansas	--	--	Utah	2	4
Kentucky	2	--	Vermont	2,3	4*
Louisiana	1	--	Virginia	2*	--
Maine	2	4	Washington	2,3	4
Maryland	2	--	West Virginia	1	--
Massachusetts	2	4*	Wisconsin	X*	4
Michigan	3	4	Wyoming	1	4
Minnesota	2	4			
Mississippi	1	4*	Total	49	37
Missouri	1	4*	Exhibit: No. of states		
Montana	1	4	in 1960 and 1970		
Nebraska	2	4	1970	17	N/A
Nevada	2	4	1960	3	N/A

- 1 Preferential assessment: Land to be assessed at value in agriculture use rather than market value, with no penalty if it is later converted to another use.
- 2 Deferred taxation: Additional taxes collected if use of land changes.
- 3 Contracts and agreements: Local government and landowner agree on restrictions on land use in return for lower property taxes. Typically there are penalties for not complying with the agreement.
- 4 Inventories exempt from tax.
- 5 Inventories assessed at a lower percentage.

- *Notes: CT: Does not collect a deferred tax upon a change in land use but imposes a special real estate transfer tax on the total sales price at rates ranging from 1 to 10 percent, depending on the length of time the land was held subsequent to its classification as farm land (up to 10 years). The tax applies also if the use is changed by the original owner during the 10 year period.
- MASS: Businesses operating as merchants are exempt from tax on most types of personalty except business machinery.
- MISS: No tax applies to manufacturers' products in Mississippi if they will be shipped or sold to other than the final consumer and not at retail.
- MO: Special tax imposed on merchants and manufacturers.
- NC: An income tax credit is allowed for inventory taxes paid. Certain inventoried property (peanuts, baled cotton, fruit products) is taxed at a lower rate.
- OH: Merchants' and manufacturers' personal property is assessed at 35%. Personal property held in a foreign trade zone is exempt.
- RI: Manufacturers' inventories are exempt unless offered for retail sale; stocks in trade and materials used in manufacture are estimated on average kept on hand.
- SC: Inventories of business establishments are assessed at 6% of value. Inventories of manufacturers, unless offered for sale at retail, are exempt.
- VT: Has provided contracts between farmers and local government to fix the tax rate for land. Vermont also enables local governments to purchase rights and interests in farmland, with the farmer being taxed according to the value of the rights and interests left him. Municipalities may exempt inventories and tax business machinery and equipment instead.
- VA: Law enables local governments to enact a deferred tax ordinance.
- WI: Property tax relief program for farmers takes the form of an income tax credit or circuit-breaker.

Source: ACIR staff compilations based on business inventory information from: Commerce Clearing House, State Tax Guide, 1983; Farmland assessment information from: National Association of State Departments of Agriculture Research Foundation, Washington, D.C., January 1983.

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TABLE 73--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1982 1/

State and Region	Percentage of Full Market Value							
	1982	1981	1980	1977	1975 2/	1971	1966	1958
United States	1.26%	1.26%	1.28%	1.67%	1.89%	1.98%	1.70%	1.34%
New England								
Connecticut	n.a.	1.53	1.55	2.17	1.94	2.38	2.01	1.44
Maine	1.52	1.42	1.25 3/	1.65	1.86	2.43	2.17	1.58
Massachusetts	n.a.	2.43	2.51	3.50	3.26	3.13	2.76	2.21
New Hampshire	2.39	n.a.	1.73 4/	n.a.	(2.38)	3.14	2.38	1.81
Rhode Island	n.a.	n.a.	1.93	n.a.	2.27	2.21	1.96	1.67
Vermont	n.a.	n.a.	1.60 5/	n.a.	(2.21)	2.53	2.27	1.63
Mideast								
Delaware	0.75	0.79	0.85	0.88	0.92	1.26	1.14	0.71
Dist. of Columbia	1.15	1.22	1.30	n.a.	1.78	1.80	1.37	1.08
Maryland	1.37	1.25	1.61	1.69	2.01	2.24	2.05	1.47
New Jersey	2.55	2.53	2.60	3.31	3.15	3.01	2.57	1.77
New York	2.57	2.75	2.75	2.89	2.56	2.72	2.40	2.09
Pennsylvania	1.63	1.50	1.57	1.85	1.71	2.16	1.88	1.50
Great Lakes								
Illinois	1.59	1.47	1.50	1.90	2.21	2.15	1.96	1.35
Indiana	1.19	1.13	1.19	1.66	1.64	1.96	1.64	0.84
Michigan	2.68	2.74	2.54	2.63	2.38	2.02	1.81	1.45
Ohio	1.15	1.07	1.08	1.26	1.29	1.47	1.44	1.07
Wisconsin	2.01	1.75	1.67	2.22	2.63	3.01	2.31	1.82
Plains								
Iowa	1.64	1.75	1.48	1.76	2.20	2.63	2.12	1.34
Kansas	0.97	0.93	0.94	1.37	1.55	2.17	1.96	1.65
Minnesota	0.77	0.79	0.93	1.39	1.58	2.05	2.14	1.57
Missouri	1.17	0.95	1.00	1.59	1.85	1.79	1.64	1.12
Nebraska	2.23	2.31	2.37	2.48	2.50	3.15	2.67	1.90
North Dakota	1.10	1.01	1.00	1.26	1.53	2.08	1.81	1.54
South Dakota	1.77	1.69	1.70	1.79	2.14	2.71	2.64	2.01
Southeast								
Alabama	0.41	0.38	0.56	0.74	0.75	0.85	0.66	0.56
Arkansas	1.42	1.42	1.53	1.49	1.41	1.14	1.09	0.84
Florida	1.03	0.92	1.02	1.13	1.18	1.41	1.09	0.76
Georgia	1.21	1.21	1.24	1.27	1.33	1.44	1.30	0.84
Kentucky	1.11	1.14	1.19	1.25	1.23	1.27	1.03	0.93
Louisiana	0.15	0.28	0.26	0.61	0.64	0.56	0.43	0.52
Mississippi	0.76	0.86	0.93	1.10	1.12	0.96	0.93	0.66
North Carolina	0.97	1.07	0.95	1.35	1.51	1.58	1.31	0.90
South Carolina	0.92	0.84	0.81	0.82	1.07	0.94	0.60	0.48
Tennessee	1.24	1.42	1.27	1.40	1.31	1.53	1.37	0.97
Virginia	1.44	1.39	1.26	1.21	1.32	1.32	1.13	0.90
West Virginia	n.a.	0.37	0.43	n.a.	0.78	0.69	0.71	0.56
Southwest								
Arizona	0.56	0.74	1.16	1.72	1.54	1.65	2.41	2.14
New Mexico	0.93	1.14	1.12	1.65	1.56	1.70	1.30	0.93
Oklahoma	0.74	0.82	0.91	0.95	1.27	1.35	1.11	0.86
Texas	1.40	1.68	1.57	1.84	2.06	1.91	1.62	1.36
Rocky Mountain								
Colorado	1.01	1.01	1.05	1.80	1.99	2.45	2.20	1.72
Idaho	1.04	0.94	0.96	1.46	1.86	1.72	1.23	1.14
Montana	1.14	1.08	1.11	1.31	1.60	2.19	1.70	1.32
Utah	0.92	1.03	1.02	1.03	1.20	1.49	1.52	1.05
Wyoming	0.48	0.47	0.50	0.87	1.12	1.38	1.34	1.17
Far West								
California	1.03	1.04	0.98	2.21	2.08	2.48	2.03	1.50
Nevada	0.77	1.13	1.22	1.71	1.53	1.48	1.47	1.06
Oregon	2.06	1.56	1.72	2.25	2.18	2.33	1.98	1.55
Washington	1.01	0.95	1.06	1.75	1.86	1.62	1.14	0.92
Alaska	n.a.	n.a.	1.35	n.a.	1.73	1.61	1.42	1.12
Hawaii	n.a.	0.36	0.42	n.a.	(0.95)	0.92	0.81	0.62

(continued on next page)

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TABLE 73--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1982 ^{1/}
(continued)

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 1982 (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.

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

^{2/} Figures in parenthesis are for 1974, data for 1975 not available.

^{3/} Fourth quarter of 1977 increased to 1980 on the basis of the U.S. average percentage change.

^{4/} 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%).

^{5/} 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.

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TABLE 74--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1982
(Amounts in dollars)

(1) State and Region	(2) Index of Per Capita Federal Expenditures (100=U.S. Avg.)	(3) Total	(4) Grants to States and Local Governments	(5) Salaries and Wages	(6) Direct Payments to Individuals	(7) Procurement Contract Awards	(7) Other
U.S. Total	100	\$2,591	\$379	\$335	\$1,228	\$ 626	\$ 23
New England	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
Mideast 8/	106	2,745	472	375	1,352	528	17
Delaware	96	2,493	467	274	1,223	516	12
Dist. of Col. 4/	661 4/	17,127 4/	2,053	9,600 4/	2,438	2,970	66
Maryland 4/	136 4/	3,534 4/	421	850 4/	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
Great Lakes	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
Plains	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
Southeast	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 4/	155 4/	4,027 4/	299	1,192 4/	1,323	1,203	10
West Virginia	79	2,048	395	132	1,430	86	5
Southwest	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
Rocky Mountain	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
Far West 9/	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

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TABLE 74--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1982
(continued)

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.

(Notes 1-7 refer to column numbers)

1/ 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.)

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

3/ 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.

4/ 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.

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

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

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

8/ 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.

9/ 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. U.S. Advisory Commission on Intergovernmental Relations

TABLE 75--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 1/	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)	Percent Increase or Decrease (-)	Estimated Number of Federal Grant Programs	Grants for Payments to Individuals	
			State-Local Receipts From Own Source 2/	Total Federal Outlays	Gross National Product 2/				Amount	Percent of Total Grants
1955	\$3.2	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	3.3	39.6	5.0	448	17.4	34.9
1976	59.1	18.7	31.1	16.1	3.5	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	3.5	51.2	1.0	n.a.	34.2	37.4
1981	94.8	3.6	29.4	14.4	3.2	48.6	-5.1	539	39.9	42.1
1982	88.2	-7.0	25.3	12.1	2.9	42.6	-12.2	441 3/	40.7	46.2
1983 est.	94.0	6.6	24.1	11.8	2.9	43.5	1.2	409 4/	45.0	47.9
1984 est.	97.8	4.0								

*1983 and 1984 estimates from OMB, Mid-Session Review of the 1984 Budget, July 25, 1983. 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.

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

2/ As defined in the national income and product accounts. To adjust the NIPA figures (which are calculated on a calendar year basis) to federal fiscal years, the GNP figures were weighted 3/4 for the current calendar year and 1/4 the prior calendar year for the fiscal year in question. State-Local Receipts were similarly adjusted. Figures prior to 1977 were weighted 1/2 and 1/2, given that federal fiscal years ended on June 30.

3/ 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.

4/ Includes 398 categorical grants and 11 block grants.

Sources: ACIR staff calculations based on U.S. Office of Management and Budget, Budget of the United States Government, [annually]; 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, [monthly].
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TABLE 76--STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1982

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 1/					All Local Governments 2,3/	Municipalities	Counties	School Districts
			All Loc. Governments 2/	Municipalities	Counties	School Districts	All Local Governments 2,3/	Municipalities	Counties	School Districts				
Intergovernmental Revenue (In Millions)														
1955	\$2,762	\$266	\$368	\$121	\$31	\$169	\$5,987	\$1,236	\$1,767	\$2,720	\$6,355	\$1,439	\$1,837	\$3,031
1960 4/	6,382	363	592	256	45	225	9,522	1,868	2,245	4,850	10,114	2,321	2,385	5,278
1965 4/	9,874	447	1,155	557	98	331	14,010	2,745	3,325	6,865	15,165	3,534	3,495	7,460
1970 4/	19,252	995	2,605	1,337	234	535	26,920	6,173	7,000	12,895	29,525	7,906	7,290	14,436
1971 4/	22,754	1,054	3,391	1,861	302	700	31,081	7,401	8,145	14,730	34,473	9,697	8,490	16,299
1972	26,791	1,191	4,551	2,538	405	749	35,143	8,434	9,252	16,471	39,694	11,528	9,956	17,653
1973	31,353	1,339	7,903	4,370	1,075	790	39,963	9,694	10,262	17,995	47,866	14,697	11,736	19,291
1974	31,632	1,538	10,199	5,458	2,331	829	44,553	10,464	10,890	21,720	54,752	16,624	13,666	23,112
1975	36,148	1,680	10,906	5,844	2,385	871	51,068	13,052	11,842	24,209	61,974	19,648	14,755	26,066
1976	42,013	2,704	13,576	7,442	2,911	894	56,169	13,772	13,156	27,181	69,746	22,234	16,677	29,160
1977	45,938	2,737	16,637	8,880	3,741	934	60,311	14,236	14,315	29,660	76,948	24,139	18,787	31,887
1978	50,200	3,261	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
1982	66,026	3,139	20,919	10,998	4,265	967	95,044	18,947	22,701	49,755	115,963	31,636	27,922	52,224
Intergovernmental Revenue as a Percentage of General Revenue From Own Sources														
1955	20.9%	1.7%	2.5%	1.9%	1.1%	4.3%	40.6%	19.4%	59.9%	69.0%	43.1%	22.5%	62.2%	76.9%
1960 4/	31.0	1.8	2.6	2.8	1.0	3.2	41.6	20.1	52.2	69.3	44.1	25.0	55.5	75.4
1965 4/	32.3	1.5	3.6	4.5	1.6	3.1	43.3	22.2	53.7	64.8	46.9	28.6	56.5	70.5
1970 4/	33.5	1.7	5.1	7.1	2.3	3.1	52.4	33.0	67.4	75.1	57.5	42.2	70.2	84.1
1971 4/	37.1	1.7	5.9	8.9	2.6	3.7	54.1	35.4	69.0	77.4	60.0	46.4	72.0	85.6
1972	37.9	1.7	7.1	10.8	3.0	3.6	54.5	35.9	68.1	79.3	61.6	49.1	73.3	84.9
1973	39.0	1.7	11.2	17.0	7.1	3.5	56.7	37.7	67.9	80.2	67.9	57.2	77.7	86.0
1974	35.5	1.7	13.3	19.8	14.2	3.4	58.1	38.0	66.2	88.6	71.3	60.4	83.1	94.3
1975	37.3	1.7	12.9	19.3	13.1	3.2	60.5	43.2	65.3	90.3	73.5	65.0	81.3	97.2
1976	39.1	2.5	14.6	22.5	14.4	3.0	60.3	41.6	64.9	91.5	74.8	67.2	82.3	98.1
1977	37.9	2.3	16.3	24.2	16.5	3.0	59.1	38.7	63.2	94.4	75.4	65.7	82.9	101.5
1978	37.0	2.4	17.5	25.8	19.2	3.7	58.4	36.5	61.1	97.0	75.9	65.1	82.9	103.7
1979	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
1982	32.1	1.5	12.8	18.4	11.1	2.2	58.2	31.7	59.2	112.6	71.0	52.9	72.8	118.2

1/ 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).

2/ Includes townships and special districts.

3/ Duplicative intergovernmental transfers are excluded.

4/ Partially estimated.

Source: ACIR staff computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (Tables 5 and 23 in 1982 edition).

TABLE 77--FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE,
1954, 1964, AND 1969 THROUGH 1982

Fiscal Year	Total Federal Aid 1/						
	Amount	As a Percent of State-Local General Revenue From Own Sources	Education	Highways	Public Welfare	Housing and Urban Renewal	All Other Revenue (Including Revenue Sharing 2/)
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 2/
1974	42,854	25.8	7,496	4,555	12,837	2,391	15,575 2/
1975	49,628	27.0	8,959	4,754	14,352	2,734	18,829 2/
1976	69,057	34.4	9,254	6,243	17,225	2,820	33,515 2/
1977	73,045	32.7	10,205	6,173	19,520	2,914	34,233 2/
1978	79,172	32.1	11,602	6,197	20,051	2,969	38,353 2/
1979	85,327	31.8	11,401	7,275	23,501	6,399	36,751 2/
1980	90,836	30.4	12,889	9,457	28,494	6,093	33,903 2/
1981	94,609	28.4	12,708	9,253	34,405	6,065	32,178 2/
1982	86,014	23.3	11,971	8,000	34,414	5,716	25,913 2/
Annual Percent Increase or Decrease (-)							
1954	--	--	--	--	--	--	--
1964 3/	13.0%	--	11.2%	21.2%	7.5%	20.1%	12.9%
1969 4/	14.0	--	29.3	3.5	16.4	10.3	14.1
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	7.8	--	-1.7	17.4	17.2	115.5	-4.2
1980	6.5	--	13.1	30.0	21.2	-4.8	-7.7
1981	4.2	--	-1.4	-2.2	20.7	-0.5	-5.1
1982	-9.1	--	-5.8	-13.5	0.0	-5.8	-19.5
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
1982	100.0	--	13.9	9.3	40.0	6.6	30.1

*Estimate.

1/ 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 National Income and Product Account figures. 2/ Includes federal general revenue sharing payments of \$6,636 m. in 1973, \$6,106 m. in 1974, \$6,130 m. in 1975, \$6,238 m. in 1976, \$6,758 m. in 1977, \$6,830 m. in 1978, \$6,848 m. in 1979, \$6,835 m. in 1980, \$5,144m. in 1981 and \$4,575m. in 1982. 3/ Annual average increase 1954 to 1964. 4/ Annual average increase 1964 to 1969.

Source: U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2, 10 & 12 in 1981-82 edition); ACIR staff computations.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 78--STATE AID OUTLAY* IN RELATION TO LOCAL OWN SOURCE REVENUE,
1954, 1964, AND 1969 THROUGH 1982

Fiscal Year	<u>Total State Aid*</u>						
	<u>Amount</u>	<u>As a Percent of Local General Revenue From Own Sources</u>	<u>General Local Government Support</u>	<u>Education</u>	<u>Highways</u>	<u>Public Welfare*</u>	<u>Others</u>
<u>Amount (In Millions)</u>							
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
1982	96,950	59.4	10,044	60,684	5,028	11,965	9,229
<u>Annual Percentage Increase or Decrease (-)</u>							
1954	--	--	--	--	--	--	--
1964 ^{1/}	8.6%	--	5.8%	10.1%	5.8%	7.7%	8.5%
1969 ^{2/}	13.8	--	15.2	14.2	6.7	15.9	15.6
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
1982	6.2	--	5.0	6.0	5.8	8.5	6.0
<u>Percentage Distribution</u>							
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
1982	100.0	--	10.4	62.6	5.2	12.3	9.5

*State Intergovernmental Expenditure less State to Federal Intergovernmental Expenditure (\$1793 million in 1982). State Supplementary security income payments to Federal (\$1779 million in 1982) 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 1982 edition) and Governmental Finances in [year], (Table 4 in 1982 edition).

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TABLE 79--LOCAL GOVERNMENT DEPENDENCY INDEX,*
FISCAL YEARS 1962, 1975, 1978, 1980 - 1982

<u>Unit of Government</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1978</u>	<u>1975</u>	<u>1962</u>
<u>Federal and State Aid* Per \$1 of Own Source General Revenue</u>						
All Local Governments	\$0.71	\$0.76	\$0.79	\$0.76	\$0.73	\$0.44
Counties	.70	.77	.81	.80	.78	.60
Municipalities	.50	.53	.56	.62	.63	.26
Townships	.41	.40	.39	.41	.40	.28
School Districts	1.15	1.23	1.25	1.01	.94	.65
Special Districts	.39	.47	.42	.44	.42	.15
<u>Federal Aid* Per \$1 of Own Source General Revenue</u>						
All Local Governments	\$0.13	\$0.15	\$0.16	\$0.18	\$0.13	\$0.03
Counties	.11	.14	.17	.19	.13	.01
Municipalities	.18	.21	.23	.26	.19	.05
Townships	.08	.09	.10	.13	.09	.01
School Districts	.02	.03	.03	.04	.03	.02
Special Districts	.29	.37	.33	.34	.28	.11
<u>State Aid* Per \$1 of Own Source General Revenue</u>						
All Local Governments	\$0.58	\$0.61	\$0.63	\$0.58	\$0.60	\$0.41
Counties	.59	.63	.64	.61	.65	.59
Municipalities	.32	.32	.33	.37	.42	.21
Townships	.33	.31	.29	.28	.31	.27
School Districts	1.13	1.20	1.22	.97	.90	.63
Special Districts	.10	.10	.09	.10	.14	.04

*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
23 in 1981-82 edition).

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TABLE 81--THE GROWTH IN AND PERCENTAGE DISTRIBUTION OF PUBLIC EMPLOYMENT, SELECTED YEARS 1929-1982

<u>As of</u> <u>October</u>	<u>Total</u> <u>Public</u> <u>Sector</u>	<u>Federal</u> <u>(civilian)</u>	<u>State</u>	<u>Local</u>	<u>Total</u> <u>Public</u> <u>Sector</u>	<u>Federal</u> <u>(civilian)</u>	<u>State</u>	<u>Local</u>
<u>ALL EMPLOYEES</u>								
	<u>Number (In Thousands)</u>				<u>Annual Percentage Increase</u> <u>or Decrease (-) 1/</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	2,898	3,753	9,562	1.5	1.0	1.5	1.7
1981	15,968	2,865	3,726	9,377	-1.5	-1.1	-0.7	-1.9
1982	15,933	2,862	3,747	9,324	-0.2	-0.1	0.6	-0.6
<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				
1982	100.0	18.0	23.5	58.5				

*Less than 0.05 percent.

1/ 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 1982 edition)
U.S. Advisory Commission on Intergovernmental Relations

TABLE 82--PUBLIC EMPLOYMENT IN THE UNITED STATES
SELECTED YEARS 1952-1982

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 <u>1/</u>	4,012	958	3,054
1957 (April)	7,211	2,418 <u>1/</u>	4,793	1,154	3,638
1962	8,472	2,514 <u>1/</u>	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	13,807 <u>2/</u>	2,760 <u>2/</u>	11,047	3,106	7,941
1981	13,646 <u>2/</u>	2,729 <u>2/</u>	10,917	3,087	7,830
1982	13,555 <u>2/</u>	2,726 <u>2/</u>	10,829	3,083	7,746
<u>Full-Time Equivalent Employment Per 10,000 Population</u>					
1952	422.8	166.3 <u>1/</u>	256.5	61.3	195.3
1957	421.2	141.2 <u>1/</u>	280.0	67.4	212.5
1962	455.8	135.2 <u>1/</u>	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	609.6 <u>2/</u>	121.9 <u>2/</u>	487.7	137.1	350.5
1981	595.1 <u>2/</u>	119.0 <u>2/</u>	476.1	134.6	341.4
1982	585.4 <u>2/</u>	117.7 <u>2/</u>	467.7	133.2	334.6

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

2/ Full-time equivalent federal employment figures for 1980-1982 were not available in the Public Employment publication cited below. 1980-1982 federal figures were based upon the 1974-79 average ratio of full-time equivalent employment to all employment (0.9524).

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; population figures (as of July 1 for the years indicated) from Public Employment, Table 12.

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TABLE 83--FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION (with Federal employment exhibit), BY STATE, SELECTED YEARS 1957-1982 ^{1/}

State and Region	Full-time Equivalent State-Local Employees Per 10,000 Population							
	1982	1981	1980	1978	1972	1967	1962	1957
United States	468	476	488	492	454	377	321	281 ^{2/}
Exhibit:								
Federal Employment ^{3/}	118	118	121	126	137	147	133	137
New England								
Connecticut	437	450	445	434	404	347	295	277
Maine	447	451	458	452	444	359	302	262
Massachusetts	444	471	500	478	448	377	339	316
New Hampshire	418	433	450	445	422	339	296	273
Rhode Island	456	463	471	471	422	349	294	257
Vermont	468	475	482	485	500	366	321	268
Mideast								
Delaware	521	530	526	541	536	405	334	267
District of Columbia	730	717	763	734	664	470	348	262
Maryland	513	513	547	549	473	385	317	260
New Jersey	482	490	502	490	415	326	292	265
New York	546	543	539	518	519	443	373	350
Pennsylvania	386	397	401	404	380	316	270	227
Great Lakes								
Illinois	425	439	446	447	414	352	300	253
Indiana	434	446	451	449	408	362	315	262
Michigan	431	442	470	487	428	376	321	279
Ohio	424	434	438	436	400	332	295	260
Wisconsin	449	466	480	467	451	374	318	253
Plains								
Iowa	489	494	508	504	439	393	335	292
Kansas	530	540	536	535	478	420	359	320
Minnesota	458	488	498	491	465	385	325	285
Missouri	446	450	465	456	417	350	286	250
Nebraska	565	579	590	591	526	424	361	314
North Dakota	501	499	503	493	474	403	343	281
South Dakota	494	502	500	515	475	427	330	296
Southeast								
Alabama	481	484	504	501	427	340	279	259
Arkansas	453	452	465	449	396	338	271	248
Florida	449	453	471	511	491	414	341	309
Georgia	535	525	563	548	486	365	303	272
Kentucky	406	413	423	437	389	333	265	230
Louisiana	515	509	532	524	484	402	356	320
Mississippi	496	502	514	508	468	354	292	260
North Carolina	479	490	508	495	413	329	275	242
South Carolina	488	499	516	557	451	324	271	255
Tennessee	460	476	490	492	465	374	305	264
Virginia	486	498	503	541	446	348	278	255
West Virginia	485	489	511	498	471	372	304	227
Southwest								
Arizona	472	491	506	557	529	408	338	283
New Mexico	564	578	590	560	558	432	328	298
Oklahoma	530	527	524	505	466	400	321	301
Texas	476	478	488	500	451	357	307	264
Rocky Mountain								
Colorado	490	507	515	564	526	462	373	312
Idaho	468	480	481	515	498	395	345	306
Montana	530	546	556	582	513	414	357	314
Utah	444	439	463	495	520	405	346	283
Wyoming	659	653	644	611	678	567	446	368
Far West								
California	444	458	468	489	477	408	367	334
Nevada	480	497	501	602	597	468	382	341
Oregon	486	504	514	539	502	423	390	321
Washington	454	466	495	512	500	438	366	324
Alaska	820	803	803	725	722	468	347	206
Hawaii	498	496	503	520	524	432	325	323

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

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

^{3/} 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 (.9524) for 1974-1979.

Sources: ACIR compilation from U.S. Bureau of the Census, Census of Governments, various years; Public Employment in [year], (Table 12 in the 1982 edition).

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TABLE 84--ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1957-1982 1/

State and Region	1982		State-Local Payroll as % of State Personal Income						
	S-L Payroll as % of State Personal Income	State % Related to U.S. Average (U.S. = 100)	1981	1980	1978	1975	1972	1967	1957
United States 2/	8.0	100	8.0%	8.3%	8.5%	9.2%	9.2%	8.0%	5.6% ^{3/}
New England	6.8	85	7.0	7.8	8.0	8.5	8.8	7.3	5.0
Connecticut	5.9	74	5.9	6.5	6.7	7.1	7.7	6.4	4.4
Maine	7.7	97	7.6	8.1	7.9	8.5	9.2	7.7	4.9
Massachusetts	7.0	88	7.3	8.3	8.4	8.9	8.9	7.4	5.6
New Hampshire	6.0	75	6.6	6.8	7.2	7.8	8.0	6.7	4.8
Rhode Island	8.3	104	8.5	8.5	8.9	8.9	8.6	7.0	4.7
Vermont	8.0	100	8.1	8.4	8.8	9.8	10.7	8.4	5.6
Mideast 2/	8.2	102	8.3	9.0	9.6	9.8	9.4	7.5	4.9
Delaware	8.1	102	7.9	7.7	8.2	8.2	8.4	6.8	4.1
Dist. of Col. 4/	12.5	157	12.4	13.6	14.7	14.1	11.6	8.8	5.0
Maryland	8.3	104	8.3	8.8	9.3	9.4	9.3	7.7	4.9
New Jersey	7.3	91	7.3	7.9	8.0	8.3	8.0	6.3	4.6
New York	9.5	119	9.5	9.4	9.9	11.1	11.1	9.1	6.3
Pennsylvania	6.6	83	6.6	6.9	7.3	7.8	7.9	6.4	4.3
Great Lakes	7.8	98	7.6	8.0	8.0	8.6	8.8	7.5	5.2
Illinois	7.5	93	7.2	7.4	7.6	8.6	8.5	6.8	4.6
Indiana	7.5	94	7.2	7.2	7.2	7.5	7.7	7.4	5.2
Michigan	8.9	112	8.8	9.2	9.0	9.7	9.7	8.4	6.0
Ohio	7.4	92	7.0	7.3	7.2	7.7	7.8	6.6	4.6
Wisconsin	8.2	102	8.5	9.0	8.8	9.6	10.2	8.4	5.7
Plains	7.9	99	7.8	8.5	8.4	8.7	8.9	8.4	6.1
Iowa	8.2	102	8.0	8.4	8.2	8.6	8.6	8.0	5.5
Kansas	7.3	91	7.5	7.5	7.8	8.2	8.2	8.1	6.0
Minnesota	8.7	108	8.1	9.0	9.1	10.1	10.6	8.9	6.4
Missouri	7.0	88	6.7	7.2	7.2	8.1	7.9	6.9	4.7
Nebraska	8.7	109	8.6	9.4	9.1	8.8	8.8	8.1	6.0
North Dakota	9.0	113	8.9	9.2	8.5	8.0	9.1	9.7	7.3
South Dakota	7.7	96	8.0	8.7	8.8	9.1	9.1	9.3	6.5
Southeast	7.8	98	7.8	8.4	8.5	8.6	8.5	8.0	5.9
Alabama	8.6	108	8.3	8.9	9.4	8.8	8.5	8.1	6.1
Arkansas	7.5	93	7.3	7.7	7.4	7.6	7.2	7.6	5.7
Florida	7.0	87	6.9	7.5	8.3	9.0	8.7	8.3	5.6
Georgia	8.4	105	8.1	8.9	8.6	9.2	8.4	7.8	5.5
Kentucky	7.2	90	7.4	7.6	7.5	7.8	7.9	7.5	5.2
Louisiana	8.0	100	7.9	8.3	8.2	9.3	9.5	9.0	7.1
Mississippi	8.2	103	8.4	8.9	8.7	9.2	9.1	8.5	6.7
North Carolina	8.3	103	8.3	8.9	8.7	8.5	8.5	7.9	6.0
South Carolina	8.6	107	8.9	9.0	9.5	8.9	8.8	7.4	5.9
Tennessee	8.4	105	8.2	8.4	8.4	8.5	8.6	8.2	5.8
Virginia	7.5	94	7.6	7.7	8.4	8.6	8.3	7.3	5.2
West Virginia	8.4	105	8.5	8.6	8.7	8.4	8.9	8.5	5.6
Southwest	7.7	97	7.6	8.9	9.1	9.8	9.6	9.1	6.2
Arizona	9.6	120	9.6	10.1	10.7	11.4	10.5	10.7	6.8
New Mexico	10.6	133	10.5	10.6	10.5	11.4	11.3	10.5	6.6
Oklahoma	7.5	94	7.4	7.5	7.6	8.1	8.3	7.9	6.2
Texas	7.2	91	7.1	7.4	7.7	8.4	8.2	7.4	5.3
Rocky Mountain	8.6	107	8.6	9.2	9.5	10.1	10.1	9.8	6.4
Colorado	7.7	96	8.4	8.6	9.8	10.3	9.4	9.4	6.0
Idaho	8.5	106	8.2	8.4	8.6	9.3	9.0	8.9	6.2
Montana	10.4	131	9.4	9.8	10.4	10.5	10.0	9.2	6.4
Utah	9.1	114	8.6	9.7	9.9	9.8	10.8	9.9	6.2
Wyoming	10.5	131	10.2	9.7	9.0	10.5	11.5	11.5	7.0
Far West 5/	8.5	107	8.6	8.7	9.2	10.4	10.6	9.6	6.5
California	8.5	106	8.6	8.7	9.1	10.9	10.9	9.7	6.5
Nevada	8.7	108	8.0	8.2	8.9	9.8	10.2	9.6	6.0
Oregon	9.3	116	9.3	9.2	9.5	10.8	10.7	9.8	6.9
Washington	8.4	105	8.5	8.8	9.3	10.1	10.7	9.1	6.5
Alaska	15.7	197	16.8	16.8	14.6	13.9	17.3	12.3	5.0 ^{3/}
Hawaii	8.6	107	8.3	8.8	9.4	9.7	9.6	9.5	6.6 ^{3/}

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

1/ Except for 1957, when the month of April was used, the estimated annual payroll is the payroll for the month of October multiplied by twelve. 2/ Excludes Washington, D.C. in 1981 and 1982.

3/ U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood). 4/ 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. 5/ 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 1982 edition); personal income figures from Bureau of Economic Analysis, Survey of Current Business, [monthly], (1982 figures from August 1983 edition, page 53).

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TABLE 85--ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES,
BY STATE, SELECTED YEARS, 1957-1982 1/

State and Region	1982	1981	1980	1976	1972	1967	1962	1957
United States	\$19,044	\$17,568	\$16,044	\$12,252	\$9,480	\$6,816	\$5,304	\$4,032 2/
New England	17,426	16,092	15,146	11,388	9,088	6,580	4,974	3,690
Connecticut	18,588	16,884	16,404	12,492	10,464	7,488	5,748	4,500
Maine	15,672	14,400	13,764	9,960	7,908	5,736	4,368	3,156
Massachusetts	19,176	17,280	16,644	12,660	9,912	6,996	5,256	4,032
New Hampshire	15,348	14,424	13,596	10,500	8,232	6,096	4,608	3,384
Rhode Island	19,560	18,720	16,692	12,252	9,384	6,696	5,052	3,588
Vermont	16,212	14,844	13,776	10,464	8,628	6,468	4,812	3,480
Mideast	20,556	18,996	17,248	13,478	10,118	7,002	5,490	4,292
Delaware	18,096	16,320	14,772	11,544	8,556	6,060	4,884	3,888
Dist. of Col.	25,056	23,376	21,300	16,764	10,404	7,464	6,108	4,728
Maryland	20,028	18,504	16,632	12,876	10,176	6,888	5,244	4,092
New Jersey	19,776	18,276	16,896	13,092	10,620	7,308	5,748	4,440
New York	21,564	20,088	17,748	14,352	11,424	7,728	6,000	4,644
Pennsylvania	18,816	17,400	16,140	12,240	9,528	6,564	4,956	3,960
Great Lakes	19,924	18,240	16,862	12,562	9,922	7,044	5,498	4,318
Illinois	21,372	19,164	17,724	13,428	10,728	7,260	5,940	4,536
Indiana	17,160	15,612	14,316	10,668	8,436	6,516	5,148	4,008
Michigan	22,800	21,480	19,260	14,268	11,460	7,836	5,856	4,620
Ohio	18,504	16,584	15,648	12,048	9,072	6,504	5,100	4,044
Wisconsin	19,788	18,360	17,364	12,396	9,912	7,104	5,448	4,380
Plains	17,535	16,020	14,746	11,018	8,271	6,089	4,757	3,585
Iowa	17,976	16,728	15,180	11,520	8,676	6,312	4,764	3,492
Kansas	16,248	14,988	13,872	10,452	7,860	5,808	4,680	3,492
Minnesota	21,300	17,976	17,376	12,732	9,984	7,140	5,580	4,152
Missouri	15,972	14,448	13,740	10,680	8,292	6,036	4,680	3,516
Nebraska	16,608	15,492	14,292	10,344	7,716	5,820	4,440	3,444
North Dakota	19,656	18,360	15,768	11,268	7,968	6,012	4,824	3,636
South Dakota	14,988	14,124	12,996	10,128	7,404	5,496	4,332	3,360
Southeast	15,489	14,424	13,105	9,789	7,395	5,460	4,195	3,160
Alabama	15,408	14,220	13,176	9,720	7,056	5,280	3,948	3,168
Arkansas	13,980	12,936	11,832	8,844	6,408	4,920	3,696	2,700
Florida	17,088	15,456	14,292	11,196	8,724	5,976	4,536	3,432
Georgia	15,120	13,884	12,588	9,528	7,128	5,484	3,996	2,940
Kentucky	16,020	15,108	13,632	9,900	7,596	5,544	4,488	3,192
Louisiana	15,924	14,964	12,876	9,396	7,284	5,604	4,296	3,660
Mississippi	12,924	12,420	11,388	8,724	6,336	4,596	3,576	2,592
North Carolina	15,624	14,784	13,812	10,404	8,292	6,000	4,824	3,312
South Carolina	14,976	14,304	12,900	9,492	7,212	5,172	3,960	2,724
Tennessee	16,332	14,664	13,308	9,528	7,140	5,352	4,104	3,096
Virginia	17,292	15,876	14,484	10,632	8,472	6,096	4,632	3,420
West Virginia	15,180	14,472	12,972	10,104	7,092	5,496	4,284	3,684
Southwest	17,883	16,200	14,739	10,881	7,968	6,072	4,899	3,801
Arizona	20,832	19,104	17,352	12,732	9,564	7,236	5,700	4,320
New Mexico	17,232	15,432	14,280	10,584	7,536	5,940	4,956	3,840
Oklahoma	16,044	14,292	13,008	9,576	7,032	5,352	4,368	3,420
Texas	17,424	15,984	14,316	10,632	7,740	5,760	4,572	3,624
Rocky Mountain	18,554	16,944	15,559	11,167	8,153	6,185	4,944	3,809
Colorado	19,212	18,504	16,704	12,348	8,880	6,372	5,172	3,828
Idaho	16,476	15,252	14,244	10,176	7,332	5,820	4,464	3,504
Montana	18,912	16,188	14,892	11,352	8,232	6,192	5,148	4,008
Utah	18,312	16,476	15,852	10,764	8,424	6,408	5,004	3,804
Wyoming	19,860	18,300	16,104	11,196	7,896	6,132	4,932	3,900
Far West 3/	21,756	20,088	18,198	13,809	10,227	7,668	5,949	4,488
California	24,036	22,428	20,292	15,480	11,796	8,820	6,888	5,028
Nevada	21,684	18,696	17,148	12,936	9,732	7,272	5,592	4,404
Oregon	19,728	18,540	16,812	12,696	9,528	7,092	5,508	4,152
Washington	21,576	20,700	18,540	14,124	9,852	7,488	5,808	4,368
Alaska	31,272	28,728	26,136	19,680	13,620	9,876	8,040	(6,432) 2/
Hawaii	19,944	18,372	16,812	14,028	9,780	7,224	6,036	(4,200) 2/

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.

1/ Estimated annual earnings are the average earnings for the month of October multiplied by twelve for all years except 1957. For 1957 the month of April was used. 2/ U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood). 3/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Bureau of the Census, Census of Governments, various years; Public Employment in 1982, Table 9. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 86--FEDERAL, STATE, AND LOCAL DEBT, SELECTED YEARS 1929-1983

Fiscal Year	Amount (in Billions)			As a Percentage 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	367.1 ^{1/}	39.6	94.0	40.6	4.4	10.4
1970	382.6	42.0	101.6	39.8	4.4	10.6
1971	409.5	47.8	111.0	40.2	4.7	10.9
1972	437.3	54.5	120.7	39.3	4.9	10.9
1973	468.4 ^{2/}	59.4	129.1	37.8	4.8	10.4
1974	486.2	65.3	141.3	35.8	4.8	10.4
1975	544.1	72.1	149.1	37.5	5.0	10.3
1976	631.9	84.4	155.7	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
1982	1,147.0	147.5	251.8	37.8	4.9	8.4
1983	1,381.9p	n.a.	n.a.	42.4e	n.a.	n.a.

Fiscal Year	Percentage Distribution			Annual Percentage Increase ^{3/}		
	Gross Federal Debt	Total State Debt	Total Local Debt	Gross Federal Debt	Total State Debt	Total Local Debt
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
1982	74.2	9.5	16.3	14.3	9.4	10.0
1983	n.a.	n.a.	n.a.	20.5p	n.a.	n.a.

p--preliminary. est.--estimated. n.a.--not available

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

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

^{3/} The percentage 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 18 in 1981-82 edition); Office of Management and Budget, Budget of the United States Government, Fiscal Year [], (federal debt and GNP figures: Summary Table 22 in FY 1984 edition). 1983 preliminary figures from Dept. of the Treasury, "Final Monthly Statement of Receipts and Outlays of the U.S. Government for the Fiscal Year Ending September 30, 1983," Table IV, p. 23.

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TABLE 87--INTEREST PAYMENTS ON GOVERNMENT DEBT, SELECTED YEARS 1929-1983

Fiscal Year	Amount (In Millions)			As a Percentage of GNP		
	Federal 1/	State 2/	Local 2/	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	74,860	6,763	7,984	2.9	0.3	0.3
1981	95,589	7,844	9,288	3.3	0.3	0.3
1982	117,404	9,015	10,955	3.9	0.3	0.4
1983	128,813	n.a.	n.a.	4.0e	n.a.	n.a.
	Percentage Distribution			As a Percentage of General Revenue 3/		
1929	51.2%	7.2%	41.6%	19.2%	4.8%	10.9%
1939	58.7	8.0	33.3	20.9	3.6	10.7
1949	92.6	1.7	5.7	13.2	1.6	3.7
1954	90.0	2.7	7.4	9.1	1.6	3.9
1959	84.3	5.0	10.7	10.0	2.5	4.6
1964	81.9	5.9	12.2	10.4	2.7	5.3
1969	81.6	6.3	12.1	10.2	2.6	5.4
1970	91.5	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
1982	85.5	6.6	8.0	23.6	4.4	6.7
1983est.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

*Less than .05 percent. e--estimated. n.a.--not available.

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

2/ Interest on general debt.

3/ 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, 4 & 13 in the 1981-82 edition); Office of Management and Budget, Budget of the United States, Fiscal Year [], (Table 20 in FY 1984 edition). 1980-1982 federal government figures from Dept. of the Treasury, Treasury Bulletin, Table FFO-3, p. 7, Summer 1983. Interest payments on the federal debt for 1983 from Dept. of the Treasury, "Final Monthly Treasury Statement of Receipts and Outlays of the United States Government for the Fiscal Year through September 30, 1983," Table III, p. 17. Calendar year GNP figures adjusted so as to coincide with the federal and state fiscal years.

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TABLE 88--STATE PER CAPITA PERSONAL INCOME EXPRESSED AS A PERCENTAGE OF U.S. AVERAGE, SELECTED YEARS 1929-1982

State and Region	Per Capita Personal Income 1982	Per Capita Personal Income as a Percentage of U.S. Average(100)								
		1982	1981 ^r	1979 ^r	1974	1964	1954	1944	1934	1929
U.S. Average 1/	\$11,107	\$11,107	\$10,582	\$8,657	\$5,448	\$2,592	\$1,781	\$1,186	\$425	\$697
New England	11,916	107%	105%	103%	97%	99%	98%	101%	123%	112%
Connecticut	13,748	124	121	118	119	125	129	134	155	146
Maine	9,042	81	80	80	82	83	79	91	98	85
Massachusetts	12,088	109	106	104	105	109	106	109	146	130
New Hampshire	10,729	97	95	94	95	92	92	88	113	98
Rhode Island	10,723	97	96	95	99	102	105	106	141	124
Vermont	9,507	86	84	82	84	82	78	78	87	89
Mideast	12,087	109	107	106	116	117	120	122	150	141
Delaware	11,731	106	104	105	115	123	130	124	148	145
Dist. of Columbia	14,550	131	129	124	138	131	136	131	218	181
Maryland	12,238	110	109	108	108	107	106	111	123	111
New Jersey	13,089	118	116	113	117	120	125	131	137	132
New York	12,314	111	108	106	115	122	121	129	162	165
Pennsylvania	10,955	99	98	99	101	101	101	104	114	110
Great Lakes	11,055	100	101	105	104	105	108	107	102	109
Illinois	12,100	109	110	113	117	117	121	117	120	136
Indiana	10,021	90	92	97	97	99	101	100	84	87
Michigan	10,956	99	100	107	109	109	114	116	107	113
Ohio	10,677	96	97	101	102	103	110	111	108	111
Wisconsin	10,774	97	97	100	96	97	96	93	90	97
Plains	10,789	97	99	100	94	88	90	87	64	76
Iowa	10,791	97	102	102	98	93	97	82	63	82
Kansas	11,765	106	106	107	99	96	99	97	67	76
Minnesota	11,175	101	101	103	100	92	94	84	85	85
Missouri	10,170	92	92	94	93	96	96	90	87	89
Nebraska	10,683	96	98	100	90	90	94	90	60	84
North Dakota	10,876	98	103	93	102	78	70	84	42	53
South Dakota	9,666	87	87	86	78	71	78	80	42	59
Southeast	9,602	86	86	85	83	74	69	67	57	53
Alabama	8,649	78	78	79	77	71	62	62	39	46
Arkansas	8,479	76	77	78	79	69	58	56	42	43
Florida	10,978	99	99	95	96	87	85	91	80	74
Georgia	9,583	86	85	85	86	78	71	70	57	50
Kentucky	8,934	80	81	82	82	74	71	64	54	56
Louisiana	10,231	92	92	86	79	76	75	74	61	59
Mississippi	7,778	70	70	71	69	59	51	53	39	41
North Carolina	9,044	81	82	82	85	75	69	64	58	48
South Carolina	8,502	77	77	77	78	67	63	61	48	38
Tennessee	8,906	80	80	81	83	74	68	72	57	54
Virginia	11,095	100	99	97	97	88	84	75	74	62
West Virginia	8,769	79	79	82	81	75	69	69	74	66
Southwest	11,122	100	100	96	85	84	85	81	67	69
Arizona	10,173	92	93	92	92	87	91	87	83	84
New Mexico	9,190	83	82	83	76	79	79	73	57	58
Oklahoma	11,370	102	100	94	84	83	81	79	58	65
Texas	11,419	103	104	99	88	87	90	87	67	68
Rocky Mountain	10,754	97	96	95	91	90	93	94	86	84
Colorado	12,302	111	108	104	98	97	96	89	87	91
Idaho	9,029	81	84	85	91	83	84	90	89	72
Montana	9,580	86	87	88	88	87	97	98	85	85
Utah	8,875	80	80	82	82	88	87	89	74	80
Wyoming	12,372	111	115	113	95	95	102	103	95	96
Far West 2/	12,238	110	111	112	106	111	118	126	118	117
California	12,567	113	114	114	110	120	122	132	140	142
Nevada	11,981	108	112	113	112	120	137	124	126	125
Oregon	10,335	93	95	100	97	99	102	119	104	97
Washington	11,560	104	105	108	104	106	112	129	104	107
Alaska	16,257	146	141	131	129	116	129	n.a.	n.a.	n.a.
Hawaii	11,652	105	105	106	108	108	101	104	n.a.	n.a.

* r--revised since the last edition of Significant Features. n.a.--not available.

Note: Regional averages prior to 1979 are unweighted averages.

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

2/ 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 1983, p. 51.

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SECTION II:

State Profiles

SOURCES OF DATA AND DEFINITIONS FOR STATE PROFILES

[Special Note: The 1982 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 1982. It consists of "the income received by persons from all sources, that is, from participation in production, from transfer payments from government and business...Personal income is the sum of wage and salary disbursements, other labor income, proprietors' income...rental income...personal dividend income, personal interest income and transfer payments, less personal contributions for social insurance." Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Vol. 63, No. 8, p. 50, August 1983. For a complete definition of personal income, see p. 49. (The figures published in Significant Features may vary by a few dollars from the published figures because the aggregate personal income figures in the aforementioned publication were divided by the population figures cited below.) ACIR staff computations.

POPULATION: (provisional resident population as of July 1, 1982) Source: U.S. Department of Commerce, U.S. Bureau of the Census, Commerce News, March 9, 1983.

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982:

GENERAL REVENUE: 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.

DIRECT GENERAL EXPENDITURE: 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.

Revenues and expenditures expressed as a percentage of personal income were computed by dividing revenues and expenditures by the resident population figures for the prior calendar year (except 1942 and 1957, which were divided by personal income for the same year), this to account for the fact that most states conclude their fiscal

years on June 30 and because Census has traditionally computed it in this manner.

Sources: For 1982: U.S. Bureau of the Census, Governmental Finances in 1981-82, Series GF 82, No. 5, Tables 5 and 13, U.S. Government Printing Office, Washington, D.C., 1983. Personal income figures for calendar year 1981 from Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Vol. 63, No. 8, p. 50, August 1983. Figures for 1942-1980 from ACIR, Significant Features of Fiscal Federalism, 1980-81 Edition, pp. 98-199 based upon Governmental Finances in [year]; Census, 1977 Census of Governments, Historical Statistics on Governmental Finances and Employment, Table 18 and 21; 1962 Census...Historical Statistics..., Tables 18 and 20. ACIR staff computations.

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82:

(See definition of GENERAL REVENUE under TRENDS) Per capita general revenue figures were computed by dividing general revenue for fiscal year 1982 by the resident population figures for the prior calendar year (1981), this to account for the fact that most states conclude their fiscal years on June 30 and because Census has traditionally computed it in this manner.

Note that township and special district figures have been omitted from this table; hence, the per capita dollar amount for local government general revenues is greater than the sum of per capita general revenues for counties, municipalities and school districts.

As is noted in the tables, percentages for counties, municipalities and school districts do not sum to 100% because a column for inter-local aid was omitted, owing to space limitations. This figure can be calculated by subtracting all of the various percentages listed from 100%.

To avoid double-counting, the local government per capita amounts and percentages exclude interlocal transfers.

Sources: U.S. Bureau of the Census, Governmental Finances in 1981-82, Series GF 82, No. 5, U.S. Government Printing Office, Washington, D.C., 1983. State and local figures: Table 5; county, municipal and school district figures: Table 24. Population: (resident population as of July 1, 1981) U.S. Department of Commerce, U.S. Bureau of the Census, Commerce News, March 9, 1983.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE
OF GOVERNMENT, 1981-82:

(See definition of DIRECT GENERAL EXPENDITURE under TRENDS) Per capita direct general expenditure figures were computed by dividing direct general expenditures for fiscal year 1982 by the resident population figures for the prior calendar year (1981), this to account for the fact that most states conclude their fiscal years on June 30 and because Census has traditionally computed it in this manner.

Note that township, special district and school district figures have been omitted from this table; hence, the per capita dollar amount for local government direct general expenditures is greater than the sum of per capita direct general expenditures for counties and municipalities.

Sources: U.S. Bureau of the Census, Governmental Finances in 1981-82, Series GF 82, No. 5, U.S. Government Printing Office, Washington, D.C., 1983. State and local figures: Table 13; county and municipal figures: Table 24 (Note that Sewerage and Sanitation figures are not published for counties and municipalities in this publication). Population: (resident population as of July 1, 1981) U.S. Department of Commerce, U.S. Bureau of the Census, Commerce News, March 9, 1983. ACIR staff computations.

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U.S. TOTALS 1982 Per Capita Income: \$11,106 1982 Population: 231,534,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: U.S. TOTALS	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
Federal Aid	\$86,944.9	3.6%	4.3%	4.5%	3.7%	2.6%	1.1%	0.7%
Total Own Source Revenue	\$369,234.5	15.2%	15.5%	16.2%	15.9%	13.1%	9.8%	7.8%
Property Tax	\$81,917.3	3.4%	3.5%	4.6%	5.0%	4.5%	3.7%	3.7%
All Income Taxes	\$65,818.1	2.7%	2.9%	2.8%	2.3%	1.4%	0.8%	0.4%
General Sales Tax	\$60,582.6	2.5%	2.7%	2.6%	2.4%	1.7%	1.3%	0.6%
Other Taxes	\$57,980.4	2.4%	2.5%	2.8%	3.1%	2.9%	2.5%	2.3%
Charges & Misc. Total	\$102,936.4	4.2%	3.9%	3.4%	3.1%	2.6%	1.6%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: U.S. TOTALS	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Education	\$154,572.2	6.4%	6.9%	7.5%	7.7%	6.5%	4.1%	2.1%
Public Welfare	\$56,256.9	2.3%	2.4%	2.5%	2.5%	1.4%	1.0%	1.0%
Highways	\$34,544.4	1.4%	1.7%	1.7%	2.2%	2.4%	2.2%	1.2%
Health & Hospitals	\$40,258.1	1.7%	1.7%	1.7%	1.5%	1.1%	0.9%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
U.S. TOTALS										
State and Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
State*	\$1,192.	24.0%	n.a.	1.1%	18.3%	16.6%	5.1%	18.0%	4.4%	11.4%
Local	\$1,206.	7.5%	34.0%	28.2%	3.7%	1.8%	0.4%	3.0%	4.9%	16.5%
County**	\$292.	6.4%	34.3%	26.7%	4.5%	1.0%	0.0%	2.4%	4.8%	18.5%
Municipal**	\$395.	12.0%	20.7%	21.3%	6.9%	4.3%	1.1%	6.8%	5.6%	26.2%
Ind. School Dist.**	\$451.	1.0%	51.6%	35.7%	0.4%	0.4%	0.0%	0.4%	2.7%	6.3%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
U.S. TOTALS									
State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
State	\$739.	0.6%	24.2%	11.8%	24.3%	11.4%	1.4%	0.2%	26.2%
Local	\$1,135.	40.0%	2.7%	5.5%	5.6%	7.9%	8.0%	5.5%	24.7%
County	\$272.	12.5%	1.7%	9.2%	16.5%	17.4%	6.7%	3.2%	32.9%
Municipal	\$360.	10.8%	1.0%	8.3%	5.4%	6.2%	18.3%	11.2%	38.8%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

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Alabama 1982 Per Capita Income: \$8,648 1982 Population: 3,943,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Alabama	\$6,069.4	18.7%	20.1%	20.6%	20.1%	17.1%	12.2%	7.0%
Federal Aid	\$1,379.6	4.2%	5.6%	5.8%	5.6%	4.2%	2.4%	0.8%
Total Own Source Revenue	\$4,689.8	14.4%	14.6%	14.8%	14.5%	12.9%	9.7%	6.2%
Property Tax	\$346.8	1.1%	1.2%	1.2%	1.5%	1.7%	1.5%	1.7%
All Income Taxes	\$638.8	2.0%	2.0%	1.9%	1.5%	1.2%	0.8%	0.3%
General Sales Tax	\$883.2	2.7%	3.0%	3.2%	3.1%	2.8%	1.8%	0.6%
Other Taxes	\$1,104.5	3.4%	3.4%	3.7%	4.3%	3.6%	3.5%	2.7%
Charges & Misc. Total	\$1,716.5	5.3%	5.0%	4.8%	4.2%	3.6%	2.1%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Alabama	\$5,986.8	18.4%	19.7%	20.1%	19.6%	18.4%	13.3%	6.9%
Education	\$2,386.1	7.3%	7.6%	7.9%	7.5%	7.7%	4.2%	2.1%
Public Welfare	\$542.2	1.7%	2.1%	2.0%	2.4%	1.8%	1.7%	0.4%
Highways	\$567.3	1.7%	2.0%	2.3%	2.8%	3.2%	3.3%	1.5%
Health & Hospitals	\$767.6	2.4%	2.7%	2.8%	2.1%	1.3%	0.8%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Alabama										
State and Local	\$1,539.	22.7%	n.a.	5.7%	14.6%	8.5%	2.0%	18.2%	4.9%	23.4%
State*	\$1,055.	27.7%	n.a.	1.1%	15.1%	11.6%	3.0%	22.0%	4.7%	14.1%
Local	\$768.	7.5%	36.0%	9.9%	8.4%	1.1%	0.0%	6.2%	3.4%	27.4%
County**	\$129.	10.0%	27.7%	21.4%	15.1%	0.0%	0.0%	11.0%	3.2%	10.1%
Municipal**	\$268.	11.1%	4.8%	6.1%	16.7%	3.3%	0.0%	12.5%	5.2%	38.2%
Ind. School Dist.**	\$328.	0.8%	69.5%	9.6%	0.0%	0.0%	0.0%	0.0%	1.3%	12.1%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Alabama									
State & Local	\$1,518.	23.0%	16.8%	9.5%	9.1%	12.8%	4.5%	2.9%	21.4%
State	\$772.	3.3%	33.1%	11.1%	17.5%	13.1%	1.2%	0.0%	20.8%
Local	\$746.	43.4%	0.0%	7.8%	0.3%	12.6%	7.9%	5.8%	22.1%
County	\$112.	0.2%	0.0%	32.8%	2.0%	8.6%	8.8%	8.6%	39.1%
Municipal	\$240.	0.2%	0.0%	9.1%	0.1%	16.0%	20.6%	14.1%	40.0%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Alaska 1982 Per Capita Income: \$16,251 1982 Population: 438,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Alaska	\$6,333.2	102.3%	78.3%	38.2%	34.7%	32.0%	--	--
Federal Aid	\$424.4	6.9%	9.5%	7.9%	11.5%	16.6%	--	--
Total Own Source Revenue	\$5,908.9	95.4%	68.9%	30.3%	23.2%	15.4%	--	--
Property Tax	\$361.2	5.8%	7.9%	13.5%	2.5%	2.3%	--	--
All Income Taxes	\$705.2	11.4%	14.6%	6.2%	3.0%	2.9%	--	--
General Sales Tax	\$43.8	0.7%	0.9%	0.8%	0.9%	0.6%	--	--
Other Taxes	\$1,702.9	27.5%	13.4%	3.0%	3.9%	3.7%	--	--
Charges & Misc. Total	\$3,095.9	50.0%	32.1%	6.8%	13.0%	6.0%	--	--
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Alaska	\$3,486.6	56.3%	54.9%	33.6%	47.3%	35.7%	--	--
Education	\$880.1	14.2%	15.9%	11.0%	16.0%	9.3%	--	--
Public Welfare	\$170.6	2.8%	2.5%	1.4%	2.3%	1.1%	--	--
Highways	\$304.3	4.9%	4.9%	4.8%	8.3%	13.2%	--	--
Health & Hospitals	\$111.2	1.8%	1.3%	1.1%	1.4%	0.9%	--	--

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Alaska										
State and Local	\$14,459.	6.7%	n.a.	5.7%	0.7%	0.0%	11.1%	26.9%	16.7%	32.2%
State*	\$12,746.	6.6%	n.a.	2.6%	0.0%	0.0%	12.6%	30.3%	16.7%	31.3%
Local	\$3,252.	4.1%	47.2%	15.3%	3.1%	0.0%	0.0%	0.8%	8.9%	20.5%
County**	\$1,076.	4.0%	44.4%	29.5%	2.5%	0.0%	0.0%	0.3%	12.6%	6.4%
Municipal**	\$2,182.	4.1%	48.5%	8.3%	3.3%	0.0%	0.0%	1.1%	7.1%	27.4%
Ind. School Dist.**										not applicable

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Alaska									
State & Local	\$7,960.	18.2%	7.0%	8.7%	4.9%	3.2%	4.2%	3.0%	50.7%
State	\$4,661.	8.0%	12.0%	11.1%	8.2%	3.0%	1.9%	0.0%	55.7%
Local	\$3,299.	32.5%	0.0%	5.4%	0.2%	3.5%	7.5%	7.1%	43.7%
County	\$1,190.	43.6%	0.0%	7.7%	0.2%	2.7%	5.8%	11.9%	28.1%
Municipal	\$2,109.	26.3%	0.0%	4.1%	0.2%	3.9%	8.5%	4.4%	52.6%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Arizona 1982 Per Capita Income: \$10,174 1982 Population: 2,860,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Arizona	\$4,995.1	18.1%	21.2%	22.2%	20.7%	20.8%	13.1%	10.0%
Federal Aid	\$756.5	2.7%	3.9%	4.0%	3.6%	4.5%	1.7%	1.5%
Total Own Source Revenue	\$4,238.6	15.4%	17.3%	18.2%	17.1%	16.3%	11.4%	8.5%
Property Tax	\$897.2	3.3%	4.6%	5.7%	5.4%	5.8%	4.2%	3.5%
All Income Taxes	\$553.7	2.0%	2.0%	1.8%	1.7%	1.0%	0.7%	0.4%
General Sales Tax	\$986.4	3.6%	4.7%	4.6%	3.8%	3.1%	1.9%	1.1%
Other Taxes	\$442.9	1.6%	1.9%	2.4%	2.8%	2.9%	2.2%	2.2%
Charges & Misc. Total	\$1,358.3	4.9%	4.0%	3.6%	3.4%	3.4%	2.3%	1.3%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Arizona	\$5,146.3	18.7%	20.4%	22.1%	21.2%	21.3%	14.6%	8.8%
Education	\$2,160.9	7.8%	8.9%	10.1%	10.0%	9.7%	6.1%	2.9%
Public Welfare	\$243.0	0.9%	0.9%	1.0%	1.1%	1.0%	1.0%	1.4%
Highways	\$454.8	1.7%	2.1%	2.2%	2.6%	4.1%	2.7%	1.7%
Health & Hospitals	\$380.2	1.4%	1.5%	1.7%	1.2%	0.9%	0.6%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Arizona										
State and Local	\$1,747.	15.1%	n.a.	18.0%	19.7%	8.8%	2.3%	8.9%	6.7%	20.5%
State*	\$1,010.	17.6%	n.a.	4.5%	27.7%	15.2%	4.0%	12.9%	3.7%	13.9%
Local	\$1,184.	7.3%	37.3%	22.7%	5.5%	0.0%	0.0%	2.1%	6.6%	18.5%
County**	\$269.	8.7%	26.7%	28.2%	0.0%	0.0%	0.0%	1.5%	7.4%	26.4%
Municipal**	\$360.	13.1%	24.4%	8.5%	18.0%	0.0%	0.0%	5.8%	5.8%	21.4%
Ind. School Dist.**	\$531.	3.0%	53.1%	29.8%	0.0%	0.0%	0.0%	0.0%	3.5%	7.1%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Arizona									
State & Local	\$1,799.	25.5%	16.5%	8.8%	4.7%	7.4%	7.1%	4.4%	25.6%
State	\$620.	0.0%	37.5%	14.3%	9.9%	10.7%	3.7%	0.0%	23.9%
Local	\$1,179.	38.9%	5.4%	5.9%	2.0%	5.7%	8.9%	6.7%	26.4%
County	\$276.	1.3%	0.0%	10.5%	8.2%	21.8%	6.6%	3.8%	47.7%
Municipal	\$341.	0.2%	0.0%	12.1%	0.3%	0.4%	25.1%	20.0%	41.8%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Arkansas 1982 Per Capita Income: \$8,481 1982 Population: 2,291,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income							
		1982	1980	1977	1972	1967	1957	1942	
General Revenue									
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%	
General Revenue: Arkansas	\$3,261.6	17.4%	19.1%	19.1%	19.1%	17.6%	13.0%	7.9%	
Federal Aid	\$826.7	4.4%	5.5%	5.6%	5.3%	4.9%	2.5%	0.9%	
Total Own Source Revenue	\$2,434.9	13.0%	13.6%	13.6%	13.8%	12.7%	10.6%	7.0%	
Property Tax	\$357.3	1.9%	2.0%	2.2%	2.5%	2.6%	2.3%	1.8%	
All Income Taxes	\$445.4	2.4%	2.6%	2.2%	1.7%	1.4%	0.7%	0.3%	
General Sales Tax	\$423.7	2.3%	2.5%	2.6%	2.4%	2.3%	1.7%	0.9%	
Other Taxes	\$439.8	2.3%	2.8%	3.1%	3.8%	3.7%	3.9%	3.0%	
Charges & Misc. Total	\$768.6	4.1%	3.7%	3.4%	3.6%	2.7%	1.9%	1.1%	
Direct General Expenditure									
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%	
Dir. Gen. Exp.: Arkansas	\$3,080.9	16.5%	18.1%	18.2%	17.2%	17.7%	12.8%	6.4%	
Education	\$1,242.1	6.6%	7.2%	7.2%	6.8%	7.0%	4.5%	1.9%	
Public Welfare	\$362.8	1.9%	2.1%	2.3%	2.4%	2.1%	1.7%	0.5%	
Highways	\$321.2	1.7%	2.7%	2.6%	2.7%	3.4%	3.0%	1.0%	
Health & Hospitals	\$344.6	1.8%	1.8%	1.8%	1.4%	1.2%	0.9%	0.3%	

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Arkansas										
State and Local	\$1,424.	25.3%	n.a.	11.0%	13.0%	10.8%	2.8%	13.5%	5.0%	18.5%
State*	\$977.	30.9%	n.a.	0.2%	18.7%	15.8%	4.1%	17.6%	3.5%	8.7%
Local	\$729.	8.1%	38.2%	21.1%	0.3%	0.0%	0.0%	2.7%	5.1%	24.5%
County**	\$161.	8.3%	20.0%	16.6%	0.1%	0.0%	0.0%	0.1%	6.8%	47.8%
Municipal**	\$189.	18.6%	17.3%	6.4%	0.9%	0.0%	0.0%	10.5%	9.7%	35.7%
Ind. School Dist.**	\$365.	0.6%	58.4%	31.2%	0.0%	0.0%	0.0%	0.0%	2.0%	7.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Arkansas									
State & Local	\$1,345.	26.3%	14.0%	10.4%	11.8%	11.2%	3.7%	2.5%	20.1%
State	\$651.	0.3%	28.9%	14.5%	24.0%	10.5%	1.3%	0.1%	20.3%
Local	\$694.	50.7%	0.0%	6.6%	0.3%	11.8%	5.9%	4.8%	19.8%
County	\$157.	0.2%	0.0%	16.9%	1.2%	45.1%	5.4%	0.7%	30.5%
Municipal	\$162.	0.0%	0.0%	11.6%	0.2%	6.7%	20.1%	20.0%	41.4%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

California 1982 Per Capita Income: \$12,566 1982 Population: 24,724,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: California	\$55,178.6	18.9%	20.2%	23.6%	22.5%	18.1%	12.3%	8.3%
Federal Aid	\$10,745.4	3.7%	4.1%	4.8%	4.4%	3.4%	1.3%	0.7%
Total Own Source Revenue	\$44,433.2	15.2%	16.0%	18.8%	18.1%	14.6%	11.0%	7.6%
Property Tax	\$8,324.0	2.8%	2.8%	6.5%	7.2%	6.2%	4.4%	3.3%
All Income Taxes	\$10,111.7	3.5%	3.9%	3.4%	2.7%	1.5%	0.9%	0.6%
General Sales Tax	\$9,406.2	3.2%	3.6%	3.4%	2.7%	2.1%	2.1%	1.3%
Other Taxes	\$4,639.5	1.6%	1.8%	2.1%	2.5%	2.2%	1.9%	1.4%
Charges & Misc. Total	\$11,951.8	4.1%	3.9%	3.3%	3.1%	2.7%	1.7%	1.0%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: California	\$53,087.8	18.2%	19.0%	21.8%	21.3%	18.9%	12.5%	7.2%
Education	\$17,901.0	6.1%	6.6%	7.9%	7.4%	6.8%	4.7%	2.0%
Public Welfare	\$8,968.5	3.1%	3.0%	3.9%	4.1%	2.5%	1.2%	1.1%
Highways	\$2,349.8	0.8%	1.0%	1.0%	1.7%	2.1%	1.8%	0.8%
Health & Hospitals	\$4,722.1	1.6%	1.6%	1.6%	1.4%	1.2%	0.9%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY SOURCE									
	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
California										
State and Local	\$2,232.	19.5%	n.a.	15.1%	17.0%	13.5%	4.8%	8.4%	5.7%	15.9%
State*	\$1,392.	25.0%	n.a.	2.1%	22.4%	21.7%	7.7%	9.5%	2.5%	8.5%
Local	\$1,532.	5.6%	44.7%	20.1%	4.4%	0.0%	0.0%	3.6%	6.1%	15.5%
County**	\$498.	4.1%	53.4%	21.5%	2.2%	0.0%	0.0%	1.2%	4.3%	11.7%
Municipal**	\$384.	10.5%	12.9%	14.9%	14.2%	0.0%	0.0%	12.7%	10.6%	22.9%
Ind. School Dist.**	\$519.	1.2%	68.7%	22.7%	0.0%	0.0%	0.0%	0.0%	2.5%	4.4%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Per Capita	Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
California									
State & Local	\$2,147.	21.6%	12.1%	4.4%	16.9%	8.9%	6.4%	3.0%	26.6%
State	\$723.	0.2%	25.5%	5.9%	27.1%	8.0%	1.7%	0.1%	31.5%
Local	\$1,425.	32.5%	5.3%	3.7%	11.7%	9.3%	8.8%	4.4%	24.2%
County	\$477.	6.4%	0.0%	4.1%	33.9%	17.6%	7.0%	1.5%	29.6%
Municipal	\$336.	0.5%	0.0%	9.7%	1.7%	2.3%	26.5%	10.6%	48.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Colorado 1982 Per Capita Income: \$12,299 1982 Population: 3,045,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Colorado	\$6,126.3	18.1%	20.0%	21.9%	20.9%	18.8%	13.4%	11.0%
Federal Aid	\$1,065.0	3.1%	4.0%	4.6%	4.4%	3.5%	2.0%	1.6%
Total Own Source Revenue	\$5,061.3	14.9%	16.1%	17.3%	16.5%	15.3%	11.4%	9.4%
Property Tax	\$1,201.8	3.5%	3.8%	4.9%	5.1%	5.4%	4.7%	4.6%
All Income Taxes	\$640.3	1.9%	2.2%	2.5%	2.2%	1.8%	0.8%	0.4%
General Sales Tax	\$1,043.2	3.1%	3.5%	3.4%	2.7%	2.1%	1.4%	1.0%
Other Taxes	\$548.3	1.6%	1.8%	2.1%	2.5%	2.5%	2.4%	2.1%
Charges & Misc. Total	\$1,627.7	4.8%	4.8%	4.3%	3.9%	3.4%	2.1%	1.2%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Colorado	\$5,736.6	16.9%	18.0%	21.1%	20.4%	18.6%	13.9%	9.5%
Education	\$2,373.3	7.0%	7.6%	9.4%	9.2%	8.7%	5.1%	2.6%
Public Welfare	\$569.7	1.7%	1.6%	1.9%	2.4%	1.9%	2.2%	2.4%
Highways	\$507.2	1.5%	1.9%	2.0%	2.5%	2.6%	2.7%	1.4%
Health & Hospitals	\$494.8	1.5%	1.5%	1.7%	1.4%	1.2%	0.8%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Colorado										
State and Local	\$2,012.	17.4%	n.a.	19.6%	17.0%	9.0%	1.5%	8.9%	6.7%	19.9%
State*	\$1,042.	26.1%	n.a.	0.2%	19.3%	17.3%	2.9%	13.6%	4.2%	16.2%
Local	\$1,328.	5.9%	26.8%	29.6%	10.6%	0.0%	0.0%	2.9%	6.8%	17.4%
County**	\$255.	7.1%	29.3%	30.6%	4.0%	0.0%	0.0%	1.7%	9.7%	16.9%
Municipal**	\$425.	9.2%	9.8%	11.0%	26.3%	0.0%	0.0%	8.0%	8.0%	25.5%
Ind. School Dist.**	\$559.	0.5%	42.7%	44.6%	0.0%	0.0%	0.0%	0.0%	3.7%	8.4%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Colorado									
State & Local	\$1,884.	28.0%	13.4%	8.8%	9.9%	8.6%	5.4%	3.2%	22.7%
State	\$662.	0.0%	36.7%	13.3%	15.2%	12.3%	1.8%	0.0%	20.8%
Local	\$1,222.	43.2%	0.8%	6.4%	7.1%	6.6%	7.3%	4.9%	23.7%
County	\$240.	0.0%	0.0%	15.0%	25.3%	11.7%	5.6%	1.8%	40.5%
Municipal	\$369.	0.0%	0.0%	11.5%	7.0%	9.0%	19.5%	10.9%	42.1%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Connecticut 1982 Per Capita Income: \$13,749 1982 Population: 3,153,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Connecticut	\$6,153.4	15.3%	16.0%	17.5%	17.1%	12.5%	8.6%	6.4%
Federal Aid	\$1,027.5	2.6%	3.1%	3.3%	2.4%	1.7%	0.5%	0.4%
Total Own Source Revenue	\$5,125.9	12.7%	12.9%	14.2%	14.7%	10.8%	8.1%	6.0%
Property Tax	\$1,755.7	4.4%	4.7%	5.6%	6.4%	4.8%	3.6%	3.2%
All Income Taxes	\$487.0	1.2%	1.1%	1.1%	1.2%	0.7%	0.5%	0.4%
General Sales Tax	\$1,004.2	2.5%	2.5%	2.5%	2.3%	1.4%	1.2%	—
Other Taxes	\$868.1	2.2%	2.2%	2.7%	3.0%	2.3%	1.9%	2.0%
Charges & Misc. Total	\$1,010.9	2.5%	2.4%	2.2%	1.8%	1.5%	1.0%	0.4%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Connecticut	\$5,734.7	14.2%	15.6%	16.0%	17.0%	12.8%	11.3%	5.9%
Education	\$1,958.4	4.9%	5.4%	5.9%	6.6%	4.8%	3.3%	1.5%
Public Welfare	\$803.2	2.0%	2.1%	1.9%	1.8%	1.0%	0.7%	0.6%
Highways	\$412.8	1.0%	1.1%	1.1%	1.8%	1.9%	3.8%	1.2%
Health & Hospitals	\$373.3	0.9%	1.0%	1.0%	1.0%	0.8%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY SOURCE									
	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Connecticut										
State and Local	\$1,952.	16.7%	n.a.	28.5%	16.3%	2.2%	5.7%	14.1%	5.2%	11.2%
State*	\$1,220.	21.9%	n.a.	0.0%	26.1%	3.6%	9.1%	22.1%	5.5%	11.6%
Local	\$944.	6.2%	22.3%	59.0%	0.0%	0.0%	0.0%	0.7%	3.7%	8.2%
County**					not applicable					
Municipal**	\$416.	7.1%	26.4%	54.0%	0.0%	0.0%	0.0%	0.7%	3.5%	8.1%
Ind. School Dist.**	\$24.	0.1%	10.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	3.6%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY FUNCTION									
	Per Capita	Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
Connecticut										
State & Local	\$1,819.	26.1%	8.0%	7.2%	14.0%	6.5%	6.0%	3.3%	28.9%	
State	\$868.	0.0%	16.8%	9.4%	26.5%	11.8%	1.4%	0.0%	34.0%	
Local	\$950.	50.0%	0.0%	5.2%	2.5%	1.6%	10.2%	6.3%	24.2%	
County					not applicable					
Municipal	\$418.	42.0%	0.0%	4.4%	4.5%	2.6%	12.7%	6.1%	27.6%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Delaware 1982 Per Capita Income: \$11,735 1982 Population: 602,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Delaware	\$1,366.2	20.8%	21.5%	20.9%	19.8%	15.6%	7.4%	5.4%
Federal Aid	\$285.3	4.3%	5.1%	4.9%	3.6%	2.1%	0.7%	0.6%
Total Own Source Revenue	\$1,080.9	16.4%	16.4%	16.0%	16.2%	13.5%	6.8%	4.8%
Property Tax	\$109.5	1.7%	1.8%	1.9%	2.1%	1.9%	1.2%	1.2%
All Income Taxes	\$334.4	5.1%	5.3%	5.1%	4.4%	3.7%	1.2%	0.4%
General Sales Tax	\$0.0	0.0%	—	—	—	—	—	—
Other Taxes	\$278.2	4.2%	4.5%	4.8%	5.8%	4.1%	2.5%	2.7%
Charges & Misc. Total	\$358.8	5.4%	4.8%	4.2%	3.9%	3.8%	1.9%	0.5%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Delaware	\$1,295.0	19.7%	19.8%	20.8%	21.1%	17.8%	8.6%	5.4%
Education	\$470.0	7.1%	8.0%	8.4%	9.9%	6.9%	3.4%	1.7%
Public Welfare	\$98.4	1.5%	1.8%	1.8%	1.8%	0.8%	0.4%	0.4%
Highways	\$117.4	1.8%	1.8%	1.7%	2.6%	3.9%	1.9%	1.0%
Health & Hospitals	\$65.6	1.0%	0.9%	1.1%	0.9%	0.8%	0.6%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Delaware										
State and Local	\$2,269.	20.9%	n.a.	8.0%	0.0%	21.8%	2.6%	20.4%	6.7%	19.6%
State*	\$1,770.	20.3%	n.a.	0.0%	0.0%	26.8%	3.4%	25.6%	6.6%	17.0%
Local	\$837.	13.6%	39.8%	21.7%	0.0%	2.4%	0.0%	1.1%	4.2%	17.1%
County**	\$158.	25.5%	5.8%	29.7%	0.0%	0.0%	0.0%	1.4%	7.8%	28.2%
Municipal**	\$163.	27.8%	3.9%	17.6%	0.0%	12.4%	0.0%	4.4%	6.8%	26.5%
Ind. School Dist.**	\$460.	2.8%	69.1%	23.0%	0.0%	0.0%	0.0%	0.0%	1.4%	3.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Delaware									
State & Local	\$2,151.	19.5%	16.8%	9.1%	7.6%	5.1%	4.3%	3.3%	34.4%
State	\$1,313.	0.0%	27.5%	11.9%	12.4%	8.2%	2.0%	0.0%	37.9%
Local	\$838.	50.0%	0.0%	4.7%	0.1%	0.1%	7.8%	8.4%	29.0%
County	\$191.	0.0%	0.0%	0.4%	0.2%	0.2%	12.1%	23.2%	63.8%
Municipal	\$169.	0.0%	0.0%	5.0%	0.0%	0.2%	24.8%	15.4%	54.6%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Washington D.C. 1982 Per Capita Income: \$14,557 1982 Population: 631,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Washington D.C.	\$2,782.2	32.1%	32.4%	35.8%	24.2%	14.5%	9.4%	5.2%
Federal Aid	\$1,342.0	15.5%	16.6%	20.7%	11.5%	4.6%	1.7%	0.8%
Total Own Source Revenue	\$1,440.2	16.6%	15.9%	15.0%	12.7%	9.9%	7.7%	4.4%
Property Tax	\$339.1	3.9%	3.2%	2.9%	3.2%	2.9%	2.5%	2.2%
All Income Taxes	\$411.3	4.7%	4.9%	4.5%	3.1%	2.0%	1.3%	0.5%
General Sales Tax	\$247.7	2.9%	2.8%	2.5%	1.9%	1.4%	1.0%	—
Other Taxes	\$229.3	2.6%	2.7%	3.1%	2.2%	2.3%	2.1%	1.3%
Charges & Misc. Total	\$212.8	2.5%	2.3%	2.0%	2.4%	1.2%	0.8%	0.4%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Washington D.C.	\$2,164.1	25.0%	27.3%	26.4%	24.2%	15.1%	8.9%	5.1%
Education	\$392.3	4.5%	5.5%	5.9%	6.4%	3.7%	1.9%	1.2%
Public Welfare	\$352.9	4.1%	4.8%	4.7%	3.3%	1.3%	0.6%	0.3%
Highways	\$87.9	1.0%	1.1%	0.9%	1.6%	1.6%	0.7%	0.5%
Health & Hospitals	\$201.7	2.3%	2.6%	2.1%	3.2%	2.1%	1.4%	0.6%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Washington D.C.										
State and Local	\$4,409.	48.2%	n.a.	12.2%	8.9%	14.8%	0.0%	8.2%	1.5%	6.1%
State*					not applicable					
Local	\$4,409.	48.2%	0.0%	12.2%	8.9%	14.8%	0.0%	8.2%	1.5%	6.1%
County**					not applicable					
Municipal**	\$3,823.	40.8%	0.0%	14.1%	10.3%	17.1%	0.0%	9.5%	0.7%	7.0%
Ind. School Dist.**					not applicable					

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION								
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
Washington D.C.										
State & Local	\$3,430.	15.0%	3.1%	4.1%	16.3%	9.3%	8.0%	4.3%	40.0%	
State					not applicable					
Local	\$3,430.	15.0%	3.1%	4.1%	16.3%	9.3%	8.0%	4.3%	40.0%	
County					not applicable					
Municipal	\$3,430.	15.0%	3.1%	4.1%	16.3%	9.3%	8.0%	4.3%	40.0%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Florida 1982 Per Capita Income: \$10,978 1982 Population: 10,416,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income							
		1982	1980	1977	1972	1967	1957	1942	
General Revenue									
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%	
General Revenue: Florida	\$16,213.0	15.3%	17.5%	17.9%	18.0%	16.3%	11.9%	8.8%	
Federal Aid	\$2,865.0	2.7%	3.6%	3.5%	2.7%	2.4%	1.2%	0.7%	
Total Own Source Revenue	\$13,348.0	12.6%	13.9%	14.4%	15.2%	13.8%	10.7%	8.1%	
Property Tax	\$3,155.9	3.0%	2.9%	3.5%	3.8%	4.2%	3.0%	3.1%	
All Income Taxes	\$383.8	0.4%	0.5%	0.4%	0.1%	—	—	—	
General Sales Tax	\$2,783.9	2.6%	3.0%	2.8%	3.2%	1.9%	1.3%	—	
Other Taxes	\$2,897.7	2.7%	3.4%	3.8%	4.5%	4.3%	4.3%	3.8%	
Charges & Misc. Total	\$4,126.7	3.9%	4.1%	3.9%	3.7%	3.3%	2.1%	1.2%	
Direct General Expenditure									
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%	
Dir. Gen. Exp.: Florida	\$16,223.7	15.3%	16.8%	18.3%	18.0%	16.4%	12.7%	8.1%	
Education	\$5,619.4	5.3%	5.9%	6.7%	7.5%	6.5%	3.9%	1.9%	
Public Welfare	\$1,223.1	1.2%	1.0%	1.0%	1.2%	0.9%	0.9%	0.7%	
Highways	\$1,344.4	1.3%	1.6%	1.4%	2.1%	2.4%	2.6%	1.4%	
Health & Hospitals	\$1,908.7	1.8%	2.0%	2.0%	1.8%	1.5%	1.1%	0.5%	

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Florida										
State and Local	\$1,557.	17.7%	n.a.	19.5%	17.2%	0.0%	2.4%	17.9%	6.5%	18.9%
State*	\$800.	22.5%	n.a.	1.3%	33.4%	0.0%	4.6%	27.3%	4.7%	5.6%
Local	\$1,094.	8.7%	30.4%	26.7%	0.0%	0.0%	0.0%	5.4%	5.8%	22.9%
County**	\$324.	16.2%	11.6%	30.5%	0.0%	0.0%	0.0%	4.7%	8.0%	28.6%
Municipal**	\$255.	11.9%	9.5%	20.1%	0.0%	0.0%	0.0%	17.4%	11.2%	26.6%
Ind. School Dist.**	\$446.	1.5%	60.5%	29.3%	0.0%	0.0%	0.0%	0.0%	1.4%	7.2%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Florida									
State & Local	\$1,558.	24.8%	9.9%	8.3%	7.5%	11.8%	7.2%	4.4%	26.1%
State	\$504.	0.0%	21.1%	16.1%	21.6%	15.0%	2.2%	0.0%	24.0%
Local	\$1,054.	36.6%	4.5%	4.6%	0.8%	10.2%	9.6%	6.5%	27.1%
County	\$302.	0.0%	0.0%	10.0%	2.7%	14.4%	14.0%	10.1%	49.0%
Municipal	\$238.	0.0%	0.0%	7.5%	0.2%	3.2%	24.5%	16.0%	48.6%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Georgia 1982 Per Capita Income: \$9,582 1982 Population: 5,639,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Georgia	\$9,849.8	19.6%	20.6%	20.6%	19.3%	16.2%	12.6%	7.0%
Federal Aid	\$2,182.6	4.4%	4.9%	5.0%	4.3%	3.4%	1.8%	0.7%
Total Own Source Revenue	\$7,667.2	15.3%	15.6%	15.6%	15.0%	12.8%	10.8%	6.3%
Property Tax	\$1,390.0	2.8%	2.8%	3.5%	3.3%	3.0%	2.5%	2.2%
All Income Taxes	\$1,450.5	2.9%	2.8%	2.4%	2.0%	1.6%	0.9%	0.6%
General Sales Tax	\$1,363.0	2.7%	2.9%	2.8%	2.5%	2.3%	2.3%	—
Other Taxes	\$963.4	1.9%	2.2%	2.5%	3.1%	2.8%	3.0%	2.6%
Charges & Misc. Total	\$2,500.3	5.0%	4.9%	4.4%	4.1%	3.1%	2.1%	0.9%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Georgia	\$9,450.2	18.8%	19.1%	18.9%	19.0%	16.2%	13.0%	6.3%
Education	\$3,093.8	6.2%	6.7%	7.0%	7.2%	6.7%	4.7%	2.0%
Public Welfare	\$929.0	1.9%	1.8%	1.9%	2.4%	1.3%	1.4%	0.6%
Highways	\$1,011.8	2.0%	2.1%	1.7%	2.1%	2.5%	2.2%	1.2%
Health & Hospitals	\$1,781.9	3.6%	3.0%	3.1%	2.6%	1.7%	1.3%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Georgia										
State and Local	\$1,747.	22.2%	n.a.	14.1%	13.8%	12.0%	2.7%	9.8%	4.6%	20.8%
State*	\$953.	28.9%	n.a.	0.2%	20.2%	22.0%	5.0%	13.6%	2.8%	7.1%
Local	\$1,064.	10.5%	25.3%	23.0%	4.6%	0.0%	0.0%	3.9%	5.0%	27.8%
County**	\$227.	9.2%	12.9%	38.6%	19.8%	0.0%	0.0%	3.8%	3.6%	11.3%
Municipal**	\$179.	17.3%	3.4%	18.9%	2.1%	0.0%	0.0%	18.3%	10.1%	22.9%
Ind. School Dist.**	\$391.	1.2%	57.5%	31.4%	0.0%	0.0%	0.0%	0.0%	2.7%	6.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Georgia									
State & Local	\$1,676.	23.3%	9.5%	10.7%	9.8%	18.9%	4.6%	1.6%	21.7%
State	\$664.	0.0%	23.4%	20.6%	24.3%	10.0%	1.2%	0.0%	20.4%
Local	\$1,012.	38.5%	0.3%	4.2%	0.3%	24.6%	6.8%	2.7%	22.5%
County	\$189.	0.0%	0.0%	14.7%	0.8%	15.8%	14.9%	3.4%	50.5%
Municipal	\$167.	1.0%	0.1%	9.2%	1.1%	0.5%	24.2%	12.4%	51.6%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Hawaii 1982 Per Capita Income: \$11,648 1982 Population: 994,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Hawaii	\$2,328.5	21.5%	24.5%	25.4%	22.6%	21.3%	--	--
Federal Aid	\$465.4	4.3%	5.7%	7.4%	5.2%	4.9%	--	--
Total Own Source Revenue	\$1,863.1	17.2%	18.8%	18.0%	17.5%	16.4%	--	--
Property Tax	\$254.4	2.3%	2.2%	2.4%	2.7%	2.7%	--	--
All Income Taxes	\$326.2	3.0%	4.3%	3.7%	3.6%	3.3%	--	--
General Sales Tax	\$576.9	5.3%	6.0%	5.5%	5.0%	4.7%	--	--
Other Taxes	\$223.7	2.1%	2.2%	2.4%	2.6%	2.7%	--	--
Charges & Misc. Total	\$481.9	4.4%	4.1%	3.9%	3.5%	2.9%	--	--
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Hawaii	\$2,254.2	20.8%	22.5%	27.7%	25.4%	22.0%	--	--
Education	\$644.4	5.9%	6.7%	7.7%	8.3%	8.0%	--	--
Public Welfare	\$290.5	2.7%	2.8%	3.1%	2.5%	1.1%	--	--
Highways	\$143.3	1.3%	1.6%	2.2%	2.2%	2.5%	--	--
Health & Hospitals	\$156.0	1.4%	1.6%	1.7%	1.7%	1.4%	--	--

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Hawaii										
State and Local	\$2,343.	20.0%	n.a.	10.9%	24.8%	12.2%	1.9%	9.6%	6.8%	13.9%
State*	\$1,854.	20.6%	n.a.	0.0%	31.3%	15.4%	2.3%	8.8%	6.8%	14.4%
Local	\$532.	16.2%	7.1%	48.1%	0.0%	0.0%	0.0%	11.5%	5.9%	11.2%
County**	\$136.	15.4%	12.2%	47.6%	0.0%	0.0%	0.0%	10.5%	7.4%	7.0%
Municipal**	\$396.	16.4%	5.3%	48.3%	0.0%	0.0%	0.0%	11.8%	5.4%	12.7%
Ind. School Dist.**					not applicable					

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Hawaii									
State & Local	\$2,268.	17.0%	11.6%	6.4%	12.9%	6.9%	4.7%	3.5%	37.1%
State	\$1,809.	21.3%	14.5%	5.2%	15.9%	8.4%	0.0%	0.1%	34.5%
Local	\$459.	0.1%	0.0%	10.8%	1.0%	1.1%	23.0%	16.7%	47.3%
County	\$126.	0.2%	0.0%	10.8%	3.6%	0.0%	24.3%	9.4%	51.6%
Municipal	\$333.	0.0%	0.0%	10.8%	0.0%	1.6%	22.5%	19.5%	45.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Idaho 1982 Per Capita Income: \$9,032 1982 Population: 965,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Idaho	\$1,515.1	17.8%	19.7%	20.9%	21.0%	19.1%	13.7%	9.7%
Federal Aid	\$325.1	3.8%	4.9%	5.8%	5.0%	3.6%	2.2%	1.4%
Total Own Source Revenue	\$1,190.0	14.0%	14.8%	15.1%	16.0%	15.5%	11.5%	8.3%
Property Tax	\$222.7	2.6%	3.1%	3.7%	4.4%	4.4%	4.7%	4.2%
All Income Taxes	\$265.7	3.1%	2.9%	3.1%	2.5%	2.4%	1.3%	0.5%
General Sales Tax	\$146.2	1.7%	2.0%	2.2%	2.1%	1.9%	—	—
Other Taxes	\$176.2	2.1%	2.3%	2.7%	3.5%	3.3%	3.3%	2.0%
Charges & Misc. Total	\$379.2	4.5%	4.4%	3.4%	3.6%	3.5%	2.2%	1.5%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Idaho	\$1,459.2	17.2%	18.8%	21.0%	20.7%	18.5%	14.0%	9.2%
Education	\$578.9	6.8%	7.1%	7.9%	8.2%	7.3%	4.9%	2.7%
Public Welfare	\$120.0	1.4%	1.7%	1.7%	1.7%	1.4%	1.0%	1.2%
Highways	\$162.4	1.9%	2.5%	3.3%	3.5%	3.8%	3.6%	2.3%
Health & Hospitals	\$131.7	1.5%	1.7%	1.6%	1.6%	1.1%	1.0%	0.2%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Idaho										
State and Local	\$1,570.	21.5%	n.a.	14.7%	9.6%	14.5%	3.0%	11.6%	6.6%	18.4%
State*	\$1,046.	26.6%	n.a.	0.0%	14.5%	21.8%	4.5%	16.5%	6.5%	9.1%
Local	\$856.	6.9%	38.2%	26.9%	0.0%	0.0%	0.0%	1.2%	4.3%	22.6%
County**	\$206.	9.8%	17.2%	27.1%	0.0%	0.0%	0.0%	1.7%	5.6%	38.4%
Municipal**	\$172.	17.9%	10.9%	28.5%	0.0%	0.0%	0.0%	3.8%	4.3%	31.8%
Ind. School Dist.**	\$411.	1.3%	63.1%	26.0%	0.0%	0.0%	0.0%	0.0%	3.6%	5.9%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Idaho									
State & Local	\$1,512.	25.5%	14.2%	11.1%	8.2%	9.0%	4.7%	3.1%	24.1%
State	\$691.	0.0%	28.3%	14.5%	17.3%	8.5%	1.4%	0.0%	30.1%
Local	\$821.	46.9%	2.3%	8.3%	0.6%	9.5%	7.5%	5.8%	19.1%
County	\$171.	0.0%	0.0%	13.3%	2.9%	34.4%	10.0%	3.1%	36.3%
Municipal	\$165.	0.0%	0.0%	9.8%	0.0%	0.8%	25.7%	24.5%	39.3%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Illinois 1982 Per Capita Income: \$12,099 1982 Population: 11,448,000

TRENDS: STATE AND LOCAL GENERAL-REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income							
		1982	1980	1977	1972	1967	1957	1942	
General Revenue									
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%	
General Revenue: Illinois	\$21,888.7	16.5%	17.6%	17.4%	17.7%	11.7%	8.8%	8.1%	
Federal Aid	\$4,300.4	3.2%	3.7%	3.4%	3.5%	1.6%	0.6%	0.6%	
Total Own Source Revenue	\$17,588.4	13.2%	13.9%	13.9%	14.2%	10.1%	8.2%	7.5%	
Property Tax	\$4,865.7	3.7%	3.8%	4.3%	5.1%	4.2%	3.7%	3.9%	
All Income Taxes	\$2,936.3	2.2%	2.5%	2.2%	1.9%	--	--	--	
General Sales Tax	\$3,192.9	2.4%	2.6%	2.7%	2.5%	2.1%	1.4%	1.0%	
Other Taxes	\$2,683.4	2.0%	2.3%	2.5%	2.7%	2.3%	2.1%	2.1%	
Charges & Misc. Total	\$3,910.1	2.9%	2.7%	2.3%	2.0%	1.6%	1.0%	0.5%	
Direct General Expenditure									
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%	
Dir. Gen. Exp.: Illinois	\$20,517.5	15.4%	16.5%	17.4%	16.5%	11.8%	9.1%	6.9%	
Education	\$7,108.0	5.3%	5.8%	6.3%	6.4%	4.8%	3.2%	2.0%	
Public Welfare	\$3,198.1	2.4%	2.3%	2.5%	2.3%	1.0%	0.8%	1.2%	
Highways	\$1,626.0	1.2%	1.6%	1.7%	2.0%	1.5%	1.7%	0.8%	
Health & Hospitals	\$1,388.7	1.0%	1.0%	1.2%	1.1%	0.9%	0.6%	0.4%	

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General		Other Taxes	Interest Earnings	Charges & Misc.
						Indiv.	Corp.			
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Illinois										
State and Local	\$1,912.	19.6%	n.a.	22.2%	14.6%	10.2%	3.3%	12.3%	5.5%	12.3%
State*	\$1,038.	24.5%	n.a.	1.1%	19.6%	18.7%	6.0%	17.1%	3.9%	8.5%
Local	\$1,193.	10.2%	26.1%	34.7%	6.3%	0.0%	0.0%	4.8%	5.5%	12.4%
County**	\$137.	8.1%	20.2%	32.3%	2.4%	0.0%	0.0%	7.5%	8.1%	17.3%
Municipal**	\$352.	15.8%	13.7%	20.9%	13.6%	0.0%	0.0%	13.4%	6.0%	15.9%
Ind. School Dist.**	\$547.	0.8%	40.7%	44.1%	0.0%	0.0%	0.0%	0.0%	4.1%	5.7%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Illinois									
State & Local	\$1,792.	24.0%	10.7%	7.9%	15.6%	6.8%	6.6%	4.4%	24.1%
State	\$726.	0.2%	20.1%	10.9%	36.3%	9.0%	1.2%	0.1%	22.2%
Local	\$1,067.	40.2%	4.2%	5.9%	1.5%	5.3%	10.3%	7.3%	25.4%
County	\$120.	0.3%	0.0%	16.6%	5.8%	22.8%	7.2%	1.0%	46.3%
Municipal	\$312.	0.0%	0.0%	11.2%	1.6%	4.8%	30.6%	10.3%	41.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Indiana 1982 Per Capita Income: \$10,019 1982 Population: 5,471,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Indiana	\$8,352.0	15.6%	14.9%	16.6%	17.1%	13.9%	9.0%	7.6%
Federal Aid	\$1,504.5	2.8%	2.6%	3.0%	2.3%	1.7%	0.6%	0.7%
Total Own Source Revenue	\$6,847.4	12.8%	12.2%	13.6%	14.8%	12.2%	8.4%	6.9%
Property Tax	\$1,701.8	3.2%	2.9%	3.9%	5.9%	4.7%	3.8%	3.5%
All Income Taxes	\$927.4	1.7%	1.7%	1.8%	1.4%	1.1%	—	—
General Sales Tax	\$1,510.5	2.8%	2.9%	3.2%	2.1%	2.0%	1.3%	1.0%
Other Taxes	\$670.4	1.3%	1.3%	1.6%	2.2%	1.9%	1.9%	1.8%
Charges & Misc. Total	\$2,037.4	3.8%	3.4%	3.1%	3.2%	2.5%	1.4%	0.6%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Indiana	\$7,986.4	14.9%	14.8%	15.3%	16.9%	13.5%	10.0%	6.9%
Education	\$3,523.3	6.6%	6.3%	6.9%	8.3%	6.9%	4.4%	2.2%
Public Welfare	\$817.1	1.5%	1.4%	1.4%	1.3%	0.6%	0.6%	1.1%
Highways	\$646.9	1.2%	1.5%	1.5%	2.0%	2.0%	1.8%	1.3%
Health & Hospitals	\$857.3	1.6%	1.6%	1.5%	1.5%	1.1%	0.8%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Indiana										
State and Local	\$1,527.	18.0%	n.a.	20.4%	18.1%	9.6%	1.5%	8.0%	4.1%	20.3%
State*	\$932.	22.1%	n.a.	0.5%	29.6%	14.7%	2.5%	12.8%	2.8%	14.7%
Local	\$965.	7.1%	38.1%	31.7%	0.0%	1.0%	0.0%	0.3%	3.8%	18.0%
County**	\$215.	4.0%	26.5%	22.1%	0.0%	4.5%	0.0%	0.4%	4.5%	37.6%
Municipal**	\$276.	19.1%	21.4%	28.6%	0.0%	0.0%	0.0%	0.7%	4.3%	24.0%
Ind. School Dist.**	\$455.	0.3%	54.6%	36.5%	0.0%	0.0%	0.0%	0.1%	2.5%	5.0%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Indiana									
State & Local	\$1,460.	28.6%	15.5%	8.1%	10.2%	10.7%	4.8%	3.1%	19.0%
State	\$567.	0.0%	39.9%	12.8%	17.2%	11.0%	1.6%	0.1%	17.5%
Local	\$893.	46.8%	0.0%	5.1%	5.8%	10.6%	6.8%	4.9%	19.9%
County	\$198.	0.1%	0.0%	12.6%	19.7%	37.4%	3.8%	0.7%	25.8%
Municipal	\$242.	0.0%	0.0%	8.6%	4.4%	7.7%	21.1%	17.6%	40.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Iowa 1982 Per Capita Income: \$10,790 1982 Population: 2,905,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Iowa	\$5,516.6	17.6%	18.6%	19.9%	19.1%	16.3%	12.4%	9.5%
Federal Aid	\$918.2	2.9%	3.6%	4.0%	2.7%	2.5%	1.2%	0.7%
Total Own Source Revenue	\$4,598.3	14.7%	15.1%	15.9%	16.3%	13.9%	11.2%	8.7%
Property Tax	\$1,272.5	4.1%	4.1%	4.7%	6.0%	5.6%	4.7%	4.2%
All Income Taxes	\$868.0	2.8%	2.9%	3.0%	2.2%	1.4%	0.6%	0.4%
General Sales Tax	\$523.4	1.7%	2.0%	1.9%	2.0%	1.4%	1.7%	1.1%
Other Taxes	\$628.7	2.0%	2.1%	2.4%	2.8%	2.7%	2.6%	2.0%
Charges & Misc. Total	\$1,305.7	4.2%	4.0%	3.8%	3.4%	2.8%	1.6%	1.1%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Iowa	\$5,470.1	17.5%	19.3%	19.8%	19.5%	16.4%	12.7%	8.5%
Education	\$2,196.9	7.0%	8.0%	8.4%	9.2%	7.3%	5.0%	2.7%
Public Welfare	\$633.5	2.0%	2.2%	2.1%	1.6%	1.1%	1.2%	1.2%
Highways	\$694.0	2.2%	2.7%	2.9%	3.6%	3.7%	3.6%	1.9%
Health & Hospitals	\$567.3	1.8%	2.0%	1.6%	1.2%	1.0%	0.7%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Iowa										
State and Local	\$1,899.	16.6%	n.a.	23.1%	9.5%	13.1%	2.7%	11.4%	3.0%	20.6%
State*	\$1,126.	22.5%	n.a.	0.0%	16.0%	22.0%	4.5%	18.5%	1.3%	13.8%
Local	\$1,195.	5.2%	34.1%	36.6%	0.0%	0.0%	0.0%	0.7%	3.6%	19.7%
County**	\$286.	4.4%	23.9%	40.1%	0.0%	0.0%	0.0%	0.9%	5.1%	24.5%
Municipal**	\$340.	12.7%	15.4%	28.6%	0.0%	0.0%	0.0%	1.5%	5.9%	35.1%
Ind. School Dist.**	\$572.	0.9%	50.0%	39.5%	0.0%	0.0%	0.0%	0.0%	1.5%	8.0%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Iowa									
State & Local	\$1,883.	25.5%	14.7%	12.7%	11.6%	10.4%	3.5%	3.4%	18.2%
State	\$753.	0.0%	29.6%	14.5%	25.8%	12.3%	1.1%	0.0%	16.8%
Local	\$1,130.	42.5%	4.7%	11.5%	2.1%	9.1%	5.2%	5.7%	19.2%
County	\$253.	0.0%	0.0%	26.8%	9.5%	29.0%	4.4%	0.6%	29.7%
Municipal	\$335.	0.0%	0.0%	18.6%	0.1%	8.8%	14.1%	18.8%	39.6%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Kansas 1982 Per Capita Income: \$11,762 1982 Population: 2,408,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Kansas	\$4,554.1	17.0%	17.1%	18.6%	17.3%	16.3%	12.9%	8.6%
Federal Aid	\$734.7	2.7%	3.4%	3.7%	3.0%	2.4%	1.5%	0.9%
Total Own Source Revenue	\$3,819.4	14.2%	13.7%	14.9%	14.3%	13.9%	11.4%	7.7%
Property Tax	\$1,013.0	3.8%	3.9%	4.6%	5.4%	5.5%	5.6%	4.3%
All Income Taxes	\$582.4	2.2%	2.2%	2.2%	1.4%	1.5%	0.5%	0.3%
General Sales Tax	\$511.5	1.9%	2.0%	2.3%	1.9%	1.8%	1.3%	0.9%
Other Taxes	\$422.8	1.6%	1.8%	2.2%	2.4%	2.2%	2.2%	1.6%
Charges & Misc. Total	\$1,289.8	4.8%	3.7%	3.6%	3.2%	2.9%	1.8%	0.7%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Kansas	\$4,351.5	16.2%	17.1%	18.5%	16.5%	15.7%	14.8%	7.5%
Education	\$1,684.1	6.3%	6.3%	7.4%	7.4%	7.1%	5.0%	2.4%
Public Welfare	\$445.8	1.7%	1.7%	2.0%	1.2%	1.1%	1.2%	1.2%
Highways	\$508.6	1.9%	2.6%	2.3%	2.7%	2.9%	4.4%	1.8%
Health & Hospitals	\$394.6	1.5%	1.4%	1.8%	1.3%	1.1%	1.0%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Kansas										
State and Local	\$1,891.	16.1%	n.a.	22.2%	11.2%	10.1%	2.7%	9.3%	7.2%	21.1%
State*	\$1,008.	23.8%	n.a.	1.0%	19.4%	18.9%	5.0%	15.0%	4.3%	11.9%
Local	\$1,158.	5.6%	23.3%	35.5%	1.5%	0.0%	0.0%	2.1%	8.0%	24.1%
County**	\$239.	6.7%	8.2%	41.2%	3.2%	0.0%	0.0%	2.6%	17.5%	20.1%
Municipal**	\$367.	10.3%	5.3%	21.5%	2.5%	0.0%	0.0%	4.8%	5.7%	47.2%
Ind. School Dist.**	\$549.	0.8%	41.8%	40.5%	0.0%	0.0%	0.0%	0.0%	4.8%	7.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Kansas									
State & Local	\$1,807.	25.7%	13.0%	11.7%	10.2%	9.1%	4.1%	2.5%	23.7%
State	\$703.	0.7%	27.6%	14.2%	25.7%	11.9%	1.0%	0.0%	18.8%
Local	\$1,104.	41.6%	3.7%	10.1%	0.4%	7.2%	6.2%	4.0%	26.8%
County	\$217.	0.0%	0.0%	24.0%	1.5%	19.6%	7.4%	4.1%	43.5%
Municipal	\$343.	0.0%	0.0%	15.0%	0.3%	7.3%	15.0%	10.4%	52.0%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Kentucky 1982 Per Capita Income: \$8,934 1982 Population: 3,667,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Kentucky	\$5,496.5	17.5%	19.3%	19.9%	18.7%	17.1%	10.9%	8.0%
Federal Aid	\$1,327.5	4.2%	5.2%	5.2%	4.5%	4.6%	1.6%	0.9%
Total Own Source Revenue	\$4,169.0	13.3%	14.1%	14.6%	14.1%	12.5%	9.3%	7.2%
Property Tax	\$549.9	1.8%	1.9%	2.1%	2.3%	2.6%	2.8%	3.0%
All Income Taxes	\$969.5	3.1%	3.2%	3.3%	2.5%	2.2%	1.8%	0.5%
General Sales Tax	\$682.6	2.2%	2.3%	2.5%	2.9%	1.9%	--	--
Other Taxes	\$927.9	3.0%	2.9%	3.4%	3.0%	2.8%	3.2%	2.9%
Charges & Misc. Total	\$1,039.1	3.3%	3.7%	3.3%	3.4%	3.1%	1.6%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Kentucky	\$5,340.6	17.0%	20.7%	19.2%	18.9%	17.9%	11.1%	7.0%
Education	\$1,903.0	6.1%	7.1%	7.4%	7.2%	7.1%	4.0%	2.1%
Public Welfare	\$737.8	2.3%	2.5%	2.6%	2.1%	1.8%	1.2%	0.7%
Highways	\$656.2	2.1%	3.8%	2.5%	3.9%	3.8%	2.5%	1.8%
Health & Hospitals	\$363.9	1.2%	1.3%	1.1%	1.1%	1.0%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Kentucky										
State and Local	\$1,499.	24.2%	n.a.	10.0%	12.4%	14.6%	3.0%	16.9%	5.4%	13.5%
State*	\$1,159.	25.6%	n.a.	4.6%	16.1%	14.1%	3.9%	19.9%	5.4%	10.1%
Local	\$646.	10.0%	46.8%	14.9%	0.0%	8.5%	0.0%	3.5%	2.8%	13.4%
County**	\$125.	11.4%	35.0%	21.5%	0.0%	8.7%	0.0%	2.6%	2.2%	17.1%
Municipal**	\$161.	25.5%	4.7%	14.5%	0.0%	21.4%	0.0%	6.4%	5.1%	20.4%
Ind. School Dist.**	\$338.	0.8%	73.5%	13.2%	0.0%	2.8%	0.0%	2.7%	1.4%	5.5%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Kentucky									
State & Local	\$1,456.	21.8%	13.8%	12.3%	13.8%	6.8%	4.3%	2.4%	24.8%
State	\$850.	0.1%	23.7%	18.3%	23.2%	7.9%	1.9%	0.0%	25.0%
Local	\$606.	52.3%	0.0%	3.9%	0.6%	5.4%	7.6%	5.7%	24.6%
County	\$95.	0.1%	0.0%	14.1%	2.9%	17.0%	6.6%	0.1%	59.2%
Municipal	\$167.	0.0%	0.0%	6.1%	0.6%	8.2%	23.3%	15.4%	46.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Louisiana 1982 Per Capita Income: \$10,232 1982 Population: 4,362,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Louisiana	\$8,862.6	21.1%	23.2%	22.5%	22.9%	20.0%	16.3%	10.6%
Federal Aid	\$1,549.5	3.7%	5.6%	5.8%	4.8%	4.2%	2.4%	1.0%
Total Own Source Revenue	\$7,313.1	17.4%	17.6%	16.7%	18.2%	15.8%	13.9%	9.6%
Property Tax	\$566.0	1.3%	1.5%	1.8%	2.7%	2.4%	2.2%	2.7%
All Income Taxes	\$512.1	1.2%	1.6%	1.1%	1.6%	0.9%	0.6%	0.5%
General Sales Tax	\$1,745.6	4.2%	4.3%	4.0%	3.6%	2.5%	2.0%	z
Other Taxes	\$1,809.0	4.3%	4.2%	5.1%	5.5%	5.9%	5.4%	4.9%
Charges & Misc. Total	\$2,680.3	6.4%	6.0%	4.7%	4.8%	4.1%	3.7%	1.5%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Louisiana	\$8,597.1	20.5%	21.5%	22.4%	22.3%	21.7%	17.3%	9.8%
Education	\$2,942.6	7.0%	7.4%	7.5%	8.3%	8.3%	5.4%	2.6%
Public Welfare	\$872.8	2.1%	2.1%	2.1%	2.6%	2.6%	2.9%	1.2%
Highways	\$754.7	1.8%	2.6%	3.2%	3.2%	3.9%	3.2%	1.6%
Health & Hospitals	\$995.0	2.4%	2.5%	2.4%	1.9%	1.5%	1.0%	0.7%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY SOURCE									
	Per Capita	Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Louisiana										
State and Local	\$2,032.	17.5%	n.a.	6.4%	19.7%	2.5%	3.3%	20.4%	7.0%	23.2%
State*	\$1,326.	20.6%	n.a.	0.0%	16.0%	3.8%	5.0%	29.2%	5.8%	19.4%
Local	\$1,100.	7.4%	35.7%	11.8%	17.1%	0.0%	0.0%	2.5%	5.9%	19.5%
County**	\$317.	7.0%	15.6%	16.6%	11.8%	0.0%	0.0%	1.8%	6.6%	40.6%
Municipal**	\$301.	19.1%	10.6%	10.1%	20.0%	0.0%	0.0%	7.3%	9.9%	20.5%
Ind. School Dist.**	\$485.	0.5%	63.9%	9.2%	18.6%	0.0%	0.0%	0.0%	2.9%	4.5%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY FUNCTION								
	Per Capita	Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Louisiana									
State & Local	\$1,971.	23.3%	11.0%	8.8%	10.2%	11.6%	4.7%	2.6%	28.0%
State	\$957.	0.5%	22.5%	11.2%	20.4%	12.8%	1.4%	0.0%	31.3%
Local	\$1,014.	44.8%	0.1%	6.5%	0.5%	10.4%	7.8%	5.0%	24.9%
County	\$272.	0.1%	0.0%	13.8%	0.9%	35.1%	11.6%	4.4%	34.1%
Municipal	\$272.	0.0%	0.0%	10.6%	1.0%	3.7%	17.4%	14.4%	52.9%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Maine 1982 Per Capita Income: \$9,045 1982 Population: 1,133,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Maine	\$1,937.5	20.2%	21.8%	21.6%	22.3%	15.4%	11.5%	8.4%
Federal Aid	\$474.6	4.9%	6.3%	6.2%	5.1%	3.0%	1.4%	0.8%
Total Own Source Revenue	\$1,462.8	15.2%	15.5%	15.4%	17.3%	12.5%	10.1%	7.6%
Property Tax	\$431.4	4.5%	4.7%	4.5%	6.6%	5.1%	4.4%	4.5%
All Income Taxes	\$245.7	2.6%	2.4%	1.9%	1.1%	—	—	—
General Sales Tax	\$248.9	2.6%	2.8%	3.0%	3.0%	2.3%	1.1%	—
Other Taxes	\$224.5	2.3%	2.6%	3.1%	4.0%	3.1%	3.4%	2.7%
Charges & Misc. Total	\$312.3	3.3%	3.0%	2.9%	2.6%	2.0%	1.2%	0.5%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Maine	\$1,868.6	19.5%	20.5%	20.9%	21.7%	16.0%	12.0%	7.9%
Education	\$649.5	6.8%	7.0%	7.6%	7.7%	6.3%	3.6%	2.0%
Public Welfare	\$325.5	3.4%	3.4%	3.1%	2.8%	1.4%	1.2%	1.1%
Highways	\$214.7	2.2%	2.7%	2.8%	3.9%	3.5%	3.3%	2.1%
Health & Hospitals	\$81.1	0.8%	0.9%	0.9%	0.9%	0.8%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General		Other Taxes	Interest Earnings	Charges & Misc.
						Indiv.	Corp.			
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Maine										
State and Local	\$1,710.	24.5%	n.a.	22.3%	12.8%	10.8%	1.9%	11.6%	3.8%	12.3%
State*	\$1,201.	29.3%	n.a.	1.1%	18.3%	15.4%	2.7%	16.3%	4.3%	11.0%
Local	\$762.	8.8%	30.5%	48.3%	0.0%	0.0%	0.0%	0.3%	1.8%	10.3%
County**	\$24.	9.7%	9.2%	64.8%	0.0%	0.0%	0.0%	0.2%	3.9%	10.9%
Municipal**	\$240.	10.4%	23.0%	49.1%	0.0%	0.0%	0.0%	0.4%	2.1%	13.4%
Ind. School Dist.**	\$193.	0.1%	57.1%	38.4%	0.0%	0.0%	0.0%	0.0%	0.9%	3.5%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Maine									
State & Local	\$1,649.	24.4%	10.4%	11.5%	17.4%	4.3%	4.3%	3.2%	24.5%
State	\$891.	0.2%	19.2%	14.1%	31.5%	6.6%	1.5%	0.2%	26.6%
Local	\$758.	52.8%	0.0%	8.4%	0.9%	1.7%	7.6%	6.7%	21.9%
County	\$21.	0.0%	0.0%	4.7%	1.3%	1.0%	19.3%	0.4%	73.4%
Municipal	\$239.	41.0%	0.0%	7.7%	1.5%	4.6%	11.9%	6.7%	26.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Maryland 1982 Per Capita Income: \$12,237 1982 Population: 4,265,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Maryland	\$9,075.2	18.5%	20.5%	20.6%	18.2%	14.0%	9.4%	5.7%
Federal Aid	\$1,671.6	3.4%	4.3%	4.2%	2.8%	1.8%	0.8%	0.4%
Total Own Source Revenue	\$7,403.6	15.1%	16.2%	16.3%	15.4%	12.2%	8.6%	5.4%
Property Tax	\$1,431.0	2.9%	3.1%	3.8%	4.0%	4.2%	3.1%	2.7%
All Income Taxes	\$2,149.1	4.4%	4.7%	4.6%	4.1%	2.2%	1.1%	0.3%
General Sales Tax	\$797.4	1.6%	1.8%	1.6%	1.6%	1.2%	0.7%	—
Other Taxes	\$990.5	2.0%	2.3%	2.9%	2.7%	2.6%	2.3%	1.7%
Charges & Misc. Total	\$2,035.5	4.1%	4.1%	3.5%	2.9%	2.1%	1.4%	0.6%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Maryland	\$8,632.1	17.6%	19.8%	20.7%	19.4%	14.6%	11.0%	5.3%
Education	\$3,059.4	6.2%	7.0%	8.2%	5.2%	6.2%	3.6%	1.2%
Public Welfare	\$903.5	1.8%	2.0%	2.1%	1.9%	1.1%	0.4%	0.4%
Highways	\$845.3	1.7%	1.8%	1.6%	1.8%	1.8%	2.6%	1.0%
Health & Hospitals	\$635.0	1.3%	1.6%	1.5%	1.4%	1.1%	0.9%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Indiv. Taxes	Corp. Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Maryland										
State and Local	\$2,128.	18.4%	n.a.	15.8%	8.8%	22.0%	1.6%	10.9%	4.9%	17.6%
State*	\$1,311.	22.6%	n.a.	2.0%	14.3%	24.2%	2.7%	14.0%	4.3%	15.3%
Local	\$1,218.	7.8%	32.2%	25.4%	0.0%	12.4%	0.0%	4.1%	3.8%	14.2%
County**	\$796.	4.8%	28.3%	29.8%	0.0%	16.7%	0.0%	4.4%	3.2%	12.7%
Municipal**	\$364.	10.5%	45.5%	19.4%	0.0%	5.1%	0.0%	3.9%	2.7%	10.7%
Ind. School Dist.**					not applicable					

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Maryland									
State and Local	\$2,024.	23.6%	11.8%	9.8%	10.5%	7.4%	5.6%	4.1%	27.3%
State	\$869.	0.0%	22.3%	11.4%	24.2%	10.9%	1.8%	0.6%	28.9%
Local	\$1,154.	41.4%	3.9%	8.6%	0.2%	4.7%	8.4%	6.7%	26.2%
County	\$753.	53.3%	5.5%	4.8%	0.1%	4.0%	7.5%	4.2%	20.7%
Municipal	\$328.	23.3%	1.3%	19.0%	0.3%	7.4%	12.5%	8.4%	27.8%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Massachusetts 1982 Per Capita Income: \$12,088 1982 Population: 5,781,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Massachusetts	\$12,319.6	19.0%	21.8%	22.6%	19.6%	15.1%	10.7%	8.8%
Federal Aid	\$2,729.2	4.2%	5.3%	4.9%	3.5%	2.1%	0.8%	0.6%
Total Own Source Revenue	\$9,590.4	14.8%	16.5%	17.7%	16.1%	13.0%	10.0%	8.2%
Property Tax	\$2,925.8	4.5%	6.2%	7.4%	7.3%	5.9%	5.2%	5.1%
All Income Taxes	\$2,922.3	4.5%	4.7%	4.2%	3.7%	1.8%	1.2%	0.5%
General Sales Tax	\$917.4	1.4%	1.5%	1.2%	0.8%	0.7%	—	—
Other Taxes	\$997.0	1.5%	1.6%	2.4%	2.4%	2.9%	2.5%	2.0%
Charges & Misc. Total	\$1,828.0	2.8%	2.6%	2.6%	1.9%	1.7%	1.0%	0.6%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Massachusetts	\$11,296.9	17.4%	20.1%	21.7%	19.6%	14.4%	12.4%	7.8%
Education	\$3,296.2	5.1%	6.3%	7.3%	4.7%	3.0%	1.8%	1.8%
Public Welfare	\$2,077.9	3.2%	3.5%	3.9%	3.6%	1.7%	1.3%	1.4%
Highways	\$625.0	1.0%	1.2%	1.3%	1.5%	1.5%	2.6%	0.8%
Health & Hospitals	\$1,047.8	1.6%	1.7%	1.5%	1.5%	1.3%	1.3%	0.7%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Massachusetts										
State and Local	\$2,131.	22.2%	n.a.	23.7%	7.4%	18.9%	4.9%	8.1%	3.6%	11.2%
State*	\$1,364.	23.7%	n.a.	0.0%	11.6%	29.5%	7.6%	12.2%	3.0%	9.5%
Local	\$1,167.	12.7%	30.9%	43.4%	0.0%	0.0%	0.0%	0.5%	3.1%	9.4%
County**	\$25.	5.0%	9.1%	53.1%	0.0%	0.0%	0.0%	0.7%	3.2%	28.8%
Municipal**	\$535.	9.7%	32.5%	44.4%	0.0%	0.0%	0.0%	0.6%	1.9%	10.5%
Ind. School Dist.**	\$65.	0.0%	46.9%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	4.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Massachusetts									
State & Local	\$1,954.	23.2%	6.0%	5.5%	18.4%	9.3%	6.1%	2.6%	28.9%
State	\$944.	0.0%	12.3%	6.5%	37.2%	13.5%	0.6%	0.4%	29.4%
Local	\$1,010.	44.8%	0.1%	4.6%	0.8%	5.3%	11.2%	4.7%	28.3%
County	\$22.	4.4%	3.0%	1.8%	0.3%	24.1%	1.6%	0.0%	64.9%
Municipal	\$479.	39.0%	0.1%	3.6%	1.3%	8.4%	13.4%	5.6%	28.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Michigan 1982 Per Capita Income: \$10,956 1982 Population: 9,109,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Michigan	\$20,250.4	20.7%	20.2%	21.2%	19.9%	14.6%	10.7%	7.9%
Federal Aid	\$3,962.4	4.0%	4.5%	4.6%	3.3%	2.1%	0.8%	0.6%
Total Own Source Revenue	\$16,288.0	16.6%	15.7%	16.6%	16.6%	12.5%	9.8%	7.4%
Property Tax	\$4,843.1	4.9%	4.4%	4.9%	5.3%	4.3%	3.8%	3.4%
All Income Taxes	\$3,374.1	3.4%	3.5%	4.0%	2.9%	0.2%	—	—
General Sales Tax	\$1,843.7	1.9%	2.0%	2.3%	2.5%	2.5%	1.9%	1.4%
Other Taxes	\$1,336.0	1.4%	1.6%	1.9%	2.5%	2.8%	2.5%	1.6%
Charges & Misc. Total	\$4,891.3	5.0%	4.2%	3.6%	3.4%	2.7%	1.6%	1.0%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Michigan	\$19,071.9	19.5%	20.1%	20.5%	19.7%	15.6%	11.9%	7.1%
Education	\$7,152.9	7.3%	7.4%	8.0%	8.2%	7.5%	4.8%	2.6%
Public Welfare	\$3,043.3	3.1%	3.1%	3.3%	2.7%	1.2%	0.7%	1.0%
Highways	\$1,079.4	1.1%	1.5%	1.5%	1.7%	1.9%	2.2%	1.1%
Health & Hospitals	\$1,953.6	2.0%	1.9%	1.7%	1.5%	1.2%	1.1%	0.6%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Michigan										
State and Local	\$2,223.	19.6%	n.a.	23.9%	9.1%	12.0%	4.7%	6.6%	3.9%	20.2%
State*	\$1,256.	25.4%	n.a.	1.4%	16.1%	18.6%	8.3%	10.7%	2.5%	14.1%
Local	\$1,339.	8.6%	25.2%	38.4%	0.0%	2.4%	0.0%	0.9%	4.2%	20.3%
County**	\$269.	10.0%	30.2%	21.2%	0.0%	0.0%	0.0%	0.8%	4.5%	26.2%
Municipal**	\$428.	16.7%	16.5%	21.5%	0.0%	7.6%	0.0%	1.8%	4.7%	29.0%
Ind. School Dist.**	\$590.	1.1%	28.3%	58.9%	0.0%	0.0%	0.0%	0.2%	3.0%	6.6%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Michigan									
State & Local	\$2,094.	25.1%	12.4%	5.7%	16.0%	10.2%	5.6%	3.7%	21.4%
State	\$843.	0.0%	25.9%	5.4%	37.3%	11.8%	1.3%	0.0%	18.3%
Local	\$1,250.	42.1%	3.3%	5.8%	1.6%	9.2%	8.4%	6.2%	23.5%
County	\$239.	0.0%	0.0%	16.7%	8.0%	24.9%	5.2%	4.3%	41.0%
Municipal	\$363.	0.0%	0.0%	8.3%	0.2%	10.3%	22.8%	15.4%	43.0%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Minnesota 1982 Per Capita Income: \$11,174 1982 Population: 4,133,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Minnesota	\$9,677.0	22.0%	22.3%	24.3%	22.5%	18.5%	13.1%	12.1%
Federal Aid	\$1,764.8	4.0%	4.4%	5.1%	3.8%	3.0%	1.3%	1.1%
Total Own Source Revenue	\$7,912.2	18.0%	17.9%	19.2%	18.8%	15.4%	11.9%	11.0%
Property Tax	\$1,392.0	3.2%	3.7%	4.4%	5.8%	6.0%	5.0%	5.2%
All Income Taxes	\$1,874.4	4.3%	4.6%	5.0%	3.8%	3.1%	1.4%	0.8%
General Sales Tax	\$881.6	2.0%	1.8%	1.9%	1.7%	--	--	--
Other Taxes	\$1,108.9	2.5%	2.7%	3.4%	3.1%	3.1%	3.3%	3.2%
Charges & Misc. Total	\$2,655.4	6.0%	5.2%	4.5%	4.3%	3.3%	2.1%	1.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Minnesota	\$9,671.3	22.0%	21.5%	23.6%	22.8%	18.6%	14.1%	9.8%
Education	\$3,305.7	7.5%	7.4%	8.9%	10.2%	8.2%	5.4%	2.9%
Public Welfare	\$1,431.3	3.3%	2.9%	3.1%	2.4%	1.6%	1.2%	1.5%
Highways	\$895.5	2.0%	2.5%	2.5%	2.9%	3.3%	2.9%	2.2%
Health & Hospitals	\$852.2	1.9%	1.8%	1.8%	1.5%	1.2%	1.2%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Minnesota										
State and Local	\$2,341.	18.2%	n.a.	14.4%	9.1%	16.0%	3.4%	11.5%	6.4%	21.1%
State*	\$1,475.	22.6%	n.a.	0.1%	14.4%	25.4%	5.3%	17.2%	4.0%	10.0%
Local	\$1,561.	6.0%	43.5%	21.5%	0.1%	0.0%	0.0%	1.0%	5.8%	22.2%
County**	\$389.	5.9%	47.1%	26.8%	0.0%	0.0%	0.0%	0.4%	4.0%	14.4%
Municipal**	\$486.	9.5%	19.9%	14.8%	0.3%	0.0%	0.0%	2.8%	8.0%	43.3%
Ind. School Dist.**	\$594.	0.7%	64.1%	24.1%	0.0%	0.0%	0.0%	0.0%	4.3%	6.5%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Minnesota									
State & Local	\$2,340.	24.1%	10.0%	9.3%	14.8%	8.8%	3.6%	3.7%	25.7%
State	\$815.	0.0%	28.8%	11.5%	23.3%	10.7%	0.9%	0.1%	24.7%
Local	\$1,525.	37.0%	0.0%	8.0%	10.3%	7.8%	5.0%	5.7%	26.2%
County	\$372.	0.0%	0.0%	15.3%	41.9%	13.1%	4.2%	0.3%	25.2%
Municipal	\$461.	0.0%	0.0%	12.7%	0.2%	9.3%	12.8%	12.6%	52.3%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Mississippi 1982 Per Capita Income: \$7,777 1982 Population: 2,551,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Mississippi	\$3,965.4	21.1%	23.1%	23.5%	23.3%	20.0%	16.4%	9.7%
Federal Aid	\$1,038.2	5.5%	7.2%	6.6%	6.4%	5.1%	2.8%	1.3%
Total Own Source Revenue	\$2,927.2	15.6%	15.9%	16.8%	16.9%	14.9%	13.6%	8.4%
Property Tax	\$409.9	2.2%	2.4%	2.6%	2.8%	3.1%	3.0%	3.1%
All Income Taxes	\$239.5	1.3%	1.4%	1.7%	1.2%	0.7%	0.9%	0.5%
General Sales Tax	\$767.3	4.1%	4.5%	4.5%	4.5%	3.4%	2.8%	1.0%
Other Taxes	\$476.7	2.5%	2.6%	3.1%	3.9%	3.9%	4.3%	2.9%
Charges & Misc. Total	\$1,033.9	5.5%	5.1%	5.0%	4.5%	3.8%	2.5%	1.0%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Mississippi	\$3,976.2	21.1%	22.7%	22.9%	22.7%	20.1%	15.5%	7.6%
Education	\$1,435.9	7.6%	8.4%	8.6%	8.3%	8.0%	5.2%	2.2%
Public Welfare	\$451.1	2.4%	2.6%	2.1%	3.0%	2.1%	1.8%	0.5%
Highways	\$534.3	2.8%	2.3%	3.5%	3.9%	4.0%	4.0%	2.1%
Health & Hospitals	\$568.0	3.0%	2.9%	2.7%	2.2%	1.5%	1.1%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Mississippi										
State and Local	\$1,554.	26.2%	n.a.	10.3%	19.3%	4.2%	1.8%	12.0%	2.9%	23.2%
State*	\$1,068.	31.7%	n.a.	0.2%	28.2%	6.2%	2.6%	16.5%	2.4%	11.8%
Local	\$867.	8.0%	43.3%	18.3%	0.0%	0.0%	0.0%	1.2%	2.3%	27.0%
County**	\$294.	6.5%	21.5%	20.4%	0.0%	0.0%	0.0%	1.0%	2.0%	48.4%
Municipal**	\$190.	18.3%	25.4%	17.0%	0.0%	0.0%	0.0%	3.7%	4.1%	30.2%
Ind. School Dist.**	\$370.	2.0%	71.2%	17.3%	0.0%	0.0%	0.0%	0.0%	1.3%	8.0%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Mississippi									
State & Local	\$1,559.	21.6%	14.5%	13.4%	11.3%	14.3%	3.6%	2.4%	18.8%
State	\$696.	0.3%	25.2%	15.6%	24.8%	11.0%	1.7%	0.0%	21.4%
Local	\$862.	38.8%	5.9%	11.7%	0.5%	16.9%	5.2%	4.3%	16.7%
County	\$278.	0.6%	0.0%	27.5%	1.0%	44.3%	3.4%	1.8%	21.4%
Municipal	\$182.	0.0%	0.0%	13.3%	0.9%	12.4%	19.4%	17.7%	36.3%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Missouri 1982 Per Capita Income: \$10,168 1982 Population: 4,951,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Missouri	\$7,230.7	15.0%	16.4%	17.1%	16.7%	14.1%	9.2%	7.5%
Federal Aid	\$1,546.4	3.2%	4.1%	4.1%	3.3%	2.6%	1.5%	0.9%
Total Own Source Revenue	\$5,684.3	11.8%	12.3%	13.0%	13.4%	11.5%	7.7%	6.6%
Property Tax	\$1,126.8	2.3%	2.6%	3.3%	4.0%	3.8%	3.0%	3.0%
All Income Taxes	\$1,009.1	2.1%	2.1%	2.0%	2.0%	1.2%	0.6%	0.2%
General Sales Tax	\$1,141.3	2.4%	2.6%	2.6%	2.2%	2.0%	1.2%	1.0%
Other Taxes	\$866.9	1.8%	2.0%	2.4%	2.6%	2.3%	1.9%	1.8%
Charges & Misc. Total	\$1,540.2	3.2%	2.9%	2.7%	2.6%	2.2%	1.1%	0.6%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Missouri	\$6,954.4	14.4%	15.7%	15.8%	17.1%	14.2%	9.8%	6.6%
Education	\$2,610.6	5.4%	5.8%	6.3%	7.0%	6.0%	3.4%	1.9%
Public Welfare	\$794.2	1.6%	1.6%	1.6%	1.8%	1.4%	1.5%	1.1%
Highways	\$617.0	1.3%	1.7%	1.8%	2.1%	2.2%	1.8%	1.0%
Health & Hospitals	\$771.2	1.6%	1.7%	1.6%	1.3%	1.0%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Missouri										
State and Local	\$1,460.	21.4%	n.a.	15.6%	15.8%	12.3%	1.7%	12.0%	5.3%	16.0%
State*	\$809.	28.1%	n.a.	0.1%	21.0%	19.0%	3.1%	14.6%	3.5%	10.0%
Local	\$884.	9.7%	25.6%	25.6%	6.9%	2.9%	0.0%	6.4%	5.5%	17.4%
County**	\$138.	12.5%	9.5%	23.7%	19.9%	0.0%	0.0%	4.4%	5.3%	23.6%
Municipal**	\$304.	15.3%	6.5%	8.9%	11.0%	8.3%	0.0%	16.7%	7.4%	22.2%
Ind. School Dist.**	\$421.	1.4%	45.2%	35.9%	0.0%	0.0%	0.0%	0.0%	3.3%	7.4%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Missouri									
State & Local	\$1,405.	26.9%	10.7%	8.9%	11.4%	11.1%	6.1%	3.5%	21.6%
State	\$565.	0.0%	22.9%	12.5%	27.9%	12.9%	1.4%	0.0%	22.4%
Local	\$839.	44.9%	2.4%	6.4%	0.3%	9.9%	9.2%	5.8%	21.0%
County	\$116.	0.0%	0.0%	16.4%	1.6%	30.6%	8.9%	6.4%	36.0%
Municipal	\$272.	0.0%	0.0%	11.6%	0.3%	12.3%	23.6%	12.0%	40.2%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Montana 1982 Per Capita Income: \$9,579 1982 Population: 801,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Montana	\$1,772.1	24.1%	24.8%	25.1%	24.6%	19.6%	14.5%	11.4%
Federal Aid	\$349.0	4.7%	7.2%	7.3%	6.5%	4.9%	2.6%	1.4%
Total Own Source Revenue	\$1,423.1	19.3%	17.7%	17.8%	18.1%	14.8%	11.9%	10.0%
Property Tax	\$457.8	6.2%	5.9%	6.4%	7.4%	6.4%	5.7%	5.7%
All Income Taxes	\$188.4	2.6%	3.0%	3.2%	3.1%	1.7%	0.8%	0.5%
General Sales Tax	\$0.0	0.0%	—	—	—	—	—	—
Other Taxes	\$319.2	4.3%	4.1%	4.0%	4.1%	3.4%	3.3%	2.1%
Charges & Misc. Total	\$457.7	6.2%	4.6%	4.2%	3.5%	3.2%	2.1%	1.7%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Montana	\$1,538.9	20.9%	23.0%	24.4%	23.0%	19.4%	14.8%	10.4%
Education	\$620.3	8.4%	9.0%	9.6%	9.3%	7.8%	5.3%	8.0%
Public Welfare	\$153.6	2.1%	1.8%	1.9%	1.7%	1.1%	1.1%	1.6%
Highways	\$202.6	2.8%	4.0%	4.6%	5.4%	5.2%	4.2%	2.6%
Health & Hospitals	\$85.9	1.2%	1.3%	1.4%	0.9%	0.8%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Montana										
State and Local	\$2,212.	19.7%	n.a.	25.8%	0.0%	8.1%	2.5%	18.0%	10.3%	15.5%
State*	\$1,359.	26.3%	n.a.	3.1%	0.0%	13.2%	4.1%	28.2%	12.8%	11.7%
Local	\$1,140.	6.8%	24.5%	46.4%	0.0%	0.0%	0.0%	1.4%	4.7%	16.1%
County**	\$420.	7.0%	7.9%	63.0%	0.0%	0.0%	0.0%	1.9%	6.1%	13.6%
Municipal**	\$231.	14.4%	6.4%	32.0%	0.0%	0.0%	0.0%	3.2%	5.0%	38.0%
Ind. School Dist.**	\$615.	2.2%	37.6%	30.5%	0.0%	0.0%	0.0%	0.0%	2.6%	3.7%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Montana									
State & Local	\$1,921.	29.9%	10.4%	13.2%	10.0%	5.6%	4.0%	2.1%	24.8%
State	\$874.	0.0%	22.1%	18.9%	19.2%	8.6%	1.4%	0.0%	29.7%
Local	\$1,047.	54.8%	0.7%	8.3%	2.3%	3.0%	6.3%	3.9%	20.7%
County	\$255.	1.0%	0.0%	24.3%	8.6%	7.3%	10.2%	1.6%	46.9%
Municipal	\$182.	0.0%	0.0%	13.9%	0.9%	1.4%	21.6%	19.3%	42.9%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Nebraska 1982 Per Capita Income: \$10,680 1982 Population: 1,586,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Nebraska	\$2,973.5	18.3%	19.2%	21.2%	18.4%	15.2%	10.6%	8.5%
Federal Aid	\$497.2	3.1%	3.5%	3.9%	2.9%	2.8%	1.3%	1.0%
Total Own Source Revenue	\$2,476.3	15.2%	15.8%	17.4%	15.5%	12.4%	9.3%	7.5%
Property Tax	\$704.8	4.3%	4.6%	6.0%	5.9%	6.7%	5.3%	4.4%
All Income Taxes	\$275.1	1.7%	2.1%	2.2%	1.1%	---	---	---
General Sales Tax	\$336.7	2.1%	2.3%	2.3%	1.8%	---	---	---
Other Taxes	\$328.6	2.0%	2.0%	2.3%	2.8%	2.6%	2.3%	2.0%
Charges & Misc. Total	\$831.1	5.1%	4.7%	4.5%	3.9%	3.1%	1.7%	1.1%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Nebraska	\$2,822.4	17.3%	17.7%	19.7%	17.6%	15.5%	10.1%	7.7%
Education	\$1,145.3	7.0%	7.1%	8.3%	7.5%	6.3%	4.3%	2.4%
Public Welfare	\$249.8	1.5%	1.4%	1.5%	1.5%	0.9%	0.8%	1.1%
Highways	\$378.4	2.3%	2.6%	2.7%	3.0%	3.4%	2.8%	1.8%
Health & Hospitals	\$278.3	1.7%	1.6%	1.7%	1.2%	1.1%	0.8%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Nebraska										
State and Local	\$1,875.	16.7%	n.a.	23.7%	11.3%	7.6%	1.6%	11.1%	7.1%	20.8%
State*	\$984.	24.6%	n.a.	0.2%	18.5%	14.5%	3.1%	18.8%	4.2%	14.6%
Local	\$1,142.	6.3%	20.7%	38.8%	2.7%	0.0%	0.0%	1.9%	8.0%	21.7%
County**	\$225.	4.7%	21.9%	33.6%	0.2%	0.0%	0.0%	4.8%	6.6%	25.2%
Municipal**	\$284.	14.4%	15.0%	22.2%	10.4%	0.0%	0.0%	3.7%	6.8%	24.6%
Ind. School Dist.**	\$556.	1.4%	25.0%	50.6%	0.1%	0.0%	0.0%	0.1%	3.9%	9.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Nebraska									
State & Local	\$1,780.	27.1%	13.5%	13.4%	8.8%	9.9%	4.0%	2.9%	20.4%
State	\$690.	0.0%	29.9%	17.2%	19.8%	10.3%	1.4%	0.0%	21.4%
Local	\$1,090.	44.2%	3.1%	11.0%	1.9%	9.6%	5.7%	4.7%	19.8%
County	\$202.	0.5%	0.0%	27.8%	9.3%	24.1%	4.7%	0.8%	32.8%
Municipal	\$275.	0.0%	0.0%	21.9%	0.6%	6.0%	18.2%	17.2%	36.1%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Nevada 1982 Per Capita Income: \$11,977 1982 Population: 881,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Nevada	\$1,820.3	18.2%	19.6%	21.3%	21.0%	19.5%	14.6%	8.3%
Federal Aid	\$287.3	2.9%	4.1%	4.0%	3.7%	4.7%	2.5%	2.1%
Total Own Source Revenue	\$1,532.9	15.3%	15.5%	17.3%	17.3%	14.8%	12.0%	6.1%
Property Tax	\$184.8	1.8%	2.8%	4.2%	4.4%	4.4%	3.4%	3.2%
All Income Taxes	\$0.0	0.0%	—	—	—	—	—	—
General Sales Tax	\$376.0	3.8%	2.9%	3.1%	2.8%	1.6%	1.5%	—
Other Taxes	\$453.0	4.5%	4.9%	5.7%	5.7%	5.1%	4.4%	2.0%
Charges & Misc. Total	\$519.1	5.2%	5.0%	4.4%	4.4%	3.8%	2.7%	0.9%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Nevada	\$1,800.7	18.0%	20.2%	21.0%	21.9%	20.6%	14.9%	7.2%
Education	\$552.8	5.5%	6.2%	6.7%	7.2%	6.5%	3.9%	1.7%
Public Welfare	\$114.8	1.1%	1.0%	1.4%	1.3%	0.9%	0.6%	0.6%
Highways	\$173.2	1.7%	2.6%	2.5%	3.0%	4.3%	3.6%	2.4%
Health & Hospitals	\$190.7	1.9%	1.9%	2.3%	1.8%	1.7%	1.3%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Nevada										
State and Local	\$2,066.	15.8%	n.a.	10.2%	20.7%	0.0%	0.0%	24.9%	8.1%	20.4%
State*	\$1,251.	20.5%	n.a.	2.1%	34.1%	0.0%	0.0%	31.4%	5.1%	6.4%
Local	\$1,366.	5.1%	39.9%	13.4%	0.0%	0.0%	0.0%	8.9%	7.7%	25.0%
County**	\$622.	4.8%	21.2%	8.9%	0.0%	0.0%	0.0%	13.3%	10.2%	38.5%
Municipal**	\$263.	7.2%	36.2%	6.9%	0.0%	0.0%	0.0%	14.7%	6.9%	21.7%
Ind. School Dist.**	\$458.	0.8%	69.2%	22.8%	0.0%	0.0%	0.0%	0.1%	3.9%	3.3%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Nevada									
State & Local	\$2,044.	21.7%	9.0%	9.6%	6.4%	10.6%	7.0%	2.4%	33.3%
State	\$741.	0.0%	24.7%	17.0%	15.5%	7.0%	1.6%	0.0%	34.2%
Local	\$1,303.	34.1%	0.0%	5.4%	1.2%	12.6%	10.1%	3.8%	32.8%
County	\$561.	0.0%	0.0%	7.0%	2.8%	27.6%	11.6%	3.4%	47.5%
Municipal	\$226.	0.0%	0.0%	13.8%	0.0%	4.1%	27.8%	10.7%	43.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

New Hampshire 1982 Per Capita Income: \$10,727 1982 Population: 951,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New Hampshire	\$1,442.2	15.3%	16.5%	17.8%	17.8%	13.7%	10.5%	10.2%
Federal Aid	\$284.9	3.0%	4.2%	4.1%	3.0%	2.3%	1.0%	1.0%
Total Own Source Revenue	\$1,157.3	12.3%	12.3%	13.7%	14.8%	11.4%	9.5%	9.3%
Property Tax	\$526.9	5.6%	5.6%	6.6%	7.3%	5.9%	5.1%	5.0%
All Income Taxes	\$94.9	1.0%	1.0%	0.8%	0.8%	0.1%	0.1%	0.2%
General Sales Tax	\$0.0	0.0%	—	—	—	—	—	—
Other Taxes	\$230.6	2.4%	2.6%	3.3%	4.0%	3.3%	2.9%	3.1%
Charges & Misc. Total	\$304.9	3.2%	3.1%	3.1%	2.6%	2.1%	1.4%	1.0%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: New Hampshire	\$1,487.5	15.8%	16.7%	19.3%	18.6%	16.2%	12.8%	9.5%
Education	\$523.3	5.6%	5.8%	7.1%	7.3%	6.4%	3.8%	2.3%
Public Welfare	\$197.5	2.1%	2.3%	2.3%	1.9%	1.0%	1.0%	1.3%
Highways	\$179.5	1.9%	2.4%	3.0%	3.3%	3.2%	3.9%	2.5%
Health & Hospitals	\$72.7	0.8%	0.8%	1.3%	1.1%	0.9%	0.9%	0.7%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
New Hampshire										
State and Local	\$1,517.	19.8%	n.a.	36.5%	0.0%	1.0%	5.5%	16.0%	4.4%	16.7%
State*	\$830.	29.3%	n.a.	0.9%	0.0%	1.9%	10.1%	28.3%	5.5%	21.3%
Local	\$838.	6.7%	15.5%	65.2%	0.0%	0.0%	0.0%	0.9%	2.5%	9.2%
County**	\$79.	2.8%	38.2%	42.2%	0.0%	0.0%	0.0%	0.0%	2.6%	14.1%
Municipal**	\$269.	11.5%	15.8%	56.4%	0.0%	0.0%	0.0%	1.2%	3.8%	10.3%
Ind. School Dist.**	\$314.	0.2%	9.3%	85.5%	0.0%	0.0%	0.0%	0.0%	0.7%	4.3%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
New Hampshire									
State & Local	\$1,564.	25.3%	9.9%	12.1%	13.3%	4.9%	5.5%	3.8%	25.3%
State	\$717.	0.0%	21.6%	17.0%	22.6%	10.1%	1.6%	0.7%	26.4%
Local	\$847.	46.7%	0.0%	7.9%	5.4%	0.5%	8.7%	6.4%	24.4%
County	\$70.	0.0%	0.0%	0.0%	56.8%	0.3%	5.2%	0.0%	37.7%
Municipal	\$290.	36.5%	0.0%	9.1%	1.3%	0.5%	12.9%	12.2%	27.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

New Jersey 1982 Per Capita Income: \$13,089 1982 Population: 7,438,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income							
		1982	1980	1977	1972	1967	1957	1942	
General Revenue									
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%	
General Revenue: New Jersey	\$15,232.8	16.8%	17.8%	18.9%	16.6%	12.6%	8.5%	7.8%	
Federal Aid	\$2,486.1	2.7%	3.2%	3.6%	2.6%	1.4%	0.4%	0.3%	
Total Own Source Revenue	\$12,746.7	14.0%	14.6%	15.2%	14.0%	11.2%	8.1%	7.5%	
Property Tax	\$4,353.7	4.8%	5.1%	6.4%	6.7%	5.4%	4.5%	5.2%	
All Income Taxes	\$2,030.4	2.2%	2.1%	1.9%	0.4%	0.3%	—	—	
General Sales Tax	\$1,379.2	1.5%	1.7%	1.7%	1.6%	0.9%	—	—	
Other Taxes	\$2,201.5	2.4%	2.8%	2.7%	3.0%	2.9%	2.5%	1.7%	
Charges & Misc. Total	\$2,781.8	3.1%	2.8%	2.5%	2.4%	1.7%	1.2%	0.6%	
Direct General Expenditure									
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%	
Dir. Gen. Exp.: New Jersey	\$14,506.0	16.0%	17.4%	18.2%	17.2%	12.2%	9.4%	7.2%	
Education	\$5,083.1	5.6%	6.2%	6.6%	6.7%	4.8%	3.1%	2.0%	
Public Welfare	\$1,870.1	2.1%	2.1%	2.3%	2.1%	0.7%	0.4%	0.5%	
Highways	\$958.1	1.1%	1.1%	1.0%	1.9%	1.6%	1.5%	0.8%	
Health & Hospitals	\$889.9	1.0%	1.1%	1.0%	1.0%	0.8%	0.7%	0.7%	

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
New Jersey										
State and Local	\$2,048.	16.3%	n.a.	28.6%	9.1%	8.6%	4.8%	14.5%	4.1%	14.2%
State*	\$1,244.	22.0%	n.a.	0.6%	14.9%	14.1%	7.8%	22.8%	3.6%	13.0%
Local	\$1,277.	4.8%	35.9%	45.2%	0.0%	0.0%	0.0%	1.0%	3.1%	10.0%
County**	\$314.	4.2%	39.7%	42.3%	0.0%	0.0%	0.0%	0.5%	2.5%	10.4%
Municipal**	\$313.	3.1%	45.5%	36.1%	0.0%	0.0%	0.0%	2.1%	3.3%	9.3%
Ind. School Dist.**	\$437.	0.2%	31.6%	63.5%	0.0%	0.0%	0.0%	0.0%	0.5%	4.1%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
New Jersey									
State & Local	\$1,950.	27.2%	7.9%	6.6%	12.9%	6.1%	5.9%	3.9%	29.6%
State	\$697.	0.0%	18.0%	10.4%	21.6%	11.1%	1.7%	0.3%	36.9%
Local	\$1,253.	42.3%	2.2%	4.5%	8.1%	3.4%	8.2%	5.8%	25.5%
County	\$305.	6.7%	9.2%	5.2%	31.0%	9.5%	1.8%	0.1%	36.4%
Municipal	\$315.	31.0%	0.0%	5.2%	1.8%	3.5%	19.9%	7.2%	31.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

New Mexico 1982 Per Capita Income: \$9,192 1982 Population: 1,359,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New Mexico	\$3,374.4	29.1%	26.8%	25.1%	26.0%	23.6%	17.2%	11.6%
Federal Aid	\$558.4	4.8%	5.9%	6.9%	7.7%	7.1%	3.9%	1.5%
Total Own Source Revenue	\$2,815.9	24.3%	20.9%	18.1%	18.3%	16.5%	13.3%	10.1%
Property Tax	\$199.1	1.7%	2.0%	2.2%	2.6%	2.6%	2.1%	2.7%
All Income Taxes	\$74.5	0.6%	1.0%	0.9%	1.7%	0.8%	0.4%	0.3%
General Sales Tax	\$569.0	4.9%	4.6%	4.3%	4.0%	3.3%	2.7%	1.6%
Other Taxes	\$645.3	5.6%	4.6%	4.6%	4.5%	4.8%	4.0%	3.3%
Charges & Misc. Total	\$1,328.0	11.4%	8.7%	6.2%	5.5%	5.1%	4.2%	2.2%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: New Mexico	\$2,843.3	24.5%	23.0%	22.3%	23.8%	23.1%	16.2%	10.1%
Education	\$1,161.9	10.0%	9.9%	10.2%	10.9%	11.5%	6.4%	3.6%
Public Welfare	\$220.5	1.9%	1.8%	1.7%	2.3%	1.7%	1.3%	0.8%
Highways	\$355.5	3.1%	2.7%	2.4%	3.5%	4.0%	3.8%	2.6%
Health & Hospitals	\$250.4	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
New Mexico										
State and Local	\$2,483.	16.5%	n.a.	5.9%	16.9%	0.4%	1.8%	19.1%	14.6%	24.7%
State*	\$2,041.	16.4%	n.a.	0.4%	19.2%	0.5%	2.2%	21.9%	14.9%	23.7%
Local	\$1,066.	7.1%	57.0%	13.0%	2.4%	0.0%	0.0%	2.6%	5.5%	12.3%
County**	\$154.	12.6%	22.1%	30.5%	2.0%	0.0%	0.0%	8.8%	6.2%	17.4%
Municipal**	\$339.	13.2%	33.7%	8.5%	6.7%	0.0%	0.0%	4.3%	9.2%	23.2%
Ind. School Dist.**	\$577.	2.1%	79.6%	10.2%	0.0%	0.0%	0.0%	0.0%	2.9%	3.6%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
New Mexico									
State & Local	\$2,092.	27.7%	13.1%	12.5%	7.8%	8.8%	4.7%	2.6%	22.8%
State	\$1,061.	1.1%	25.9%	19.1%	14.9%	13.3%	1.6%	0.0%	24.1%
Local	\$1,031.	55.1%	0.0%	5.7%	0.4%	4.2%	7.8%	5.3%	21.5%
County	\$107.	0.0%	0.0%	19.0%	2.9%	20.1%	14.8%	1.5%	41.6%
Municipal	\$342.	0.0%	0.0%	11.3%	0.2%	6.3%	18.9%	15.5%	47.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

New York 1982 Per Capita Income: \$12,314 1982 Population: 17,658,990

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New York	\$48,285.0	23.9%	25.4%	26.5%	22.4%	17.7%	11.1%	10.3%
Federal Aid	\$9,000.8	4.5%	5.3%	5.1%	3.7%	2.0%	0.6%	0.4%
Total Own Source Revenue	\$39,284.1	19.5%	20.1%	21.4%	18.8%	15.7%	10.5%	9.9%
Property Tax	\$10,079.4	5.0%	5.5%	6.4%	5.8%	5.2%	4.3%	5.3%
All Income Taxes	\$11,563.9	5.7%	5.4%	5.7%	4.5%	3.6%	1.8%	1.2%
General Sales Tax	\$5,851.9	2.9%	3.2%	3.1%	2.7%	1.7%	1.0%	—
Other Taxes	\$3,932.2	1.9%	2.3%	2.6%	2.8%	2.7%	2.0%	2.6%
Charges & Misc. Total	\$7,856.7	3.9%	3.8%	3.7%	3.0%	2.5%	1.5%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: New York	\$46,355.4	23.0%	24.1%	24.9%	25.1%	17.7%	11.7%	8.6%
Education	\$13,435.6	6.7%	7.3%	7.7%	8.7%	6.5%	3.5%	2.1%
Public Welfare	\$7,906.8	3.9%	3.9%	4.4%	3.6%	1.7%	0.9%	1.3%
Highways	\$2,547.3	1.3%	1.3%	1.2%	1.6%	1.7%	1.6%	0.9%
Health & Hospitals	\$4,652.8	2.3%	2.2%	2.3%	2.8%	1.7%	1.3%	0.8%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
New York										
State and Local	\$2,734.	18.6%	n.a.	20.9%	12.1%	19.0%	4.9%	8.1%	4.6%	11.7%
State*	\$1,501.	27.6%	n.a.	0.0%	12.1%	30.3%	5.1%	10.8%	4.4%	5.7%
Local	\$2,011.	4.7%	35.7%	28.4%	7.5%	3.3%	2.9%	3.0%	3.0%	11.6%
County**	\$352.	4.5%	39.4%	20.6%	17.7%	0.0%	0.0%	0.8%	2.8%	12.6%
Municipal**	\$1,158.	6.3%	34.0%	22.0%	7.6%	5.7%	5.0%	4.5%	2.5%	11.1%
Ind. School Dist.**	\$390.	0.1%	43.5%	49.7%	0.0%	0.0%	0.0%	1.0%	2.6%	3.0%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
New York									
State & Local	\$2,625.	21.2%	7.8%	5.5%	17.1%	10.0%	5.4%	3.6%	29.4%
State	\$775.	0.0%	18.4%	7.7%	18.1%	17.3%	1.1%	0.2%	37.3%
Local	\$1,850.	30.1%	3.4%	4.6%	16.6%	7.0%	7.3%	5.0%	26.1%
County	\$337.	1.1%	6.2%	6.2%	35.4%	10.7%	7.3%	6.6%	26.5%
Municipal	\$1,000.	18.2%	4.1%	3.2%	18.8%	9.2%	9.8%	5.7%	30.9%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

North Carolina 1982 Per Capita Income: \$9,043 1982 Population: 6,019,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: North Carolina	\$8,973.7	17.4%	18.7%	19.3%	17.7%	15.2%	12.1%	8.6%
Federal Aid	\$1,875.9	3.6%	4.7%	5.2%	3.6%	2.8%	1.9%	0.7%
Total Own Source Revenue	\$7,097.8	13.8%	13.9%	14.0%	14.1%	12.4%	10.2%	7.9%
Property Tax	\$1,210.9	2.4%	2.4%	2.6%	2.8%	2.6%	2.3%	2.2%
All Income Taxes	\$1,726.8	3.4%	3.6%	3.3%	2.7%	2.5%	1.6%	1.1%
General Sales Tax	\$1,004.6	2.0%	2.1%	2.2%	2.1%	1.8%	1.2%	0.8%
Other Taxes	\$1,262.4	2.5%	2.5%	2.9%	3.6%	3.0%	3.3%	3.0%
Charges & Misc. Total	\$1,893.0	3.7%	3.3%	3.1%	2.9%	2.4%	1.7%	0.9%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: North Carolina	\$8,707.1	16.9%	18.5%	18.4%	17.4%	15.3%	12.1%	6.8%
Education	\$3,768.8	7.3%	7.7%	8.1%	7.6%	7.1%	4.9%	2.3%
Public Welfare	\$831.4	1.6%	1.9%	1.5%	1.7%	1.1%	0.9%	0.5%
Highways	\$624.4	1.2%	1.7%	1.7%	2.3%	2.5%	2.5%	1.3%
Health & Hospitals	\$921.2	1.8%	1.8%	1.9%	1.3%	1.1%	0.9%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
North Carolina										
State and Local	\$1,491.	20.9%	n.a.	13.5%	11.2%	16.2%	3.1%	14.1%	4.3%	16.8%
State*	\$1,017.	23.4%	n.a.	0.9%	12.7%	23.7%	4.5%	20.0%	2.4%	10.6%
Local	\$865.	8.5%	43.3%	22.2%	4.3%	0.0%	0.0%	0.7%	4.5%	16.5%
County**	\$640.	4.6%	54.2%	21.3%	5.8%	0.0%	0.0%	0.4%	2.0%	11.3%
Municipal**	\$187.	16.6%	14.7%	29.5%	0.0%	0.0%	0.0%	1.6%	9.7%	19.0%
Ind. School Dist.**					not applicable					

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
North Carolina									
State & Local	\$1,447.	27.3%	16.0%	7.2%	9.5%	10.6%	4.7%	2.4%	22.3%
State	\$621.	0.8%	30.0%	13.7%	18.0%	11.6%	1.7%	0.0%	24.2%
Local	\$825.	47.2%	5.5%	2.2%	3.2%	9.8%	7.0%	4.2%	20.9%
County	\$607.	64.2%	7.5%	0.0%	4.3%	8.4%	2.7%	1.2%	11.6%
Municipal	\$164.	0.0%	0.0%	11.1%	0.1%	2.9%	24.9%	15.3%	45.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

North Dakota 1982 Per Capita Income: \$10,876 1982 Population: 670,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: North Dakota	\$1,545.4	21.5%	23.1%	24.6%	22.3%	23.0%	17.9%	16.6%
Federal Aid	\$298.5	4.1%	5.2%	6.5%	5.0%	4.5%	2.2%	1.5%
Total Own Source Revenue	\$1,246.9	17.3%	17.9%	18.1%	17.2%	18.4%	15.6%	15.2%
Property Tax	\$199.6	2.8%	3.3%	3.9%	4.8%	5.9%	6.1%	7.8%
All Income Taxes	\$73.1	1.0%	1.7%	2.0%	1.3%	0.9%	0.5%	0.2%
General Sales Tax	\$146.9	2.0%	2.3%	2.9%	2.7%	1.5%	1.5%	1.1%
Other Taxes	\$318.7	4.4%	3.0%	3.0%	3.2%	3.2%	3.4%	2.4%
Charges & Misc. Total	\$508.5	7.1%	7.7%	6.3%	5.2%	6.8%	4.1%	3.5%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: North Dakota	\$1,430.8	19.9%	22.2%	23.3%	21.7%	23.5%	17.7%	12.3%
Education	\$551.4	7.7%	7.9%	8.9%	9.3%	9.1%	5.6%	3.5%
Public Welfare	\$108.9	1.5%	1.7%	1.8%	1.7%	1.5%	1.4%	1.4%
Highways	\$182.0	2.5%	3.7%	4.0%	4.2%	5.2%	5.0%	2.5%
Health & Hospitals	\$75.7	1.1%	1.0%	0.8%	0.8%	0.7%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
North Dakota										
State and Local	\$2,307.	19.3%	n.a.	12.9%	9.5%	2.3%	2.4%	20.6%	7.1%	25.8%
State*	\$1,705.	22.1%	n.a.	0.2%	12.9%	3.1%	3.3%	27.2%	6.1%	23.7%
Local	\$1,085.	6.3%	42.2%	27.2%	0.0%	0.0%	0.0%	1.1%	5.5%	17.6%
County**	\$222.	7.7%	31.0%	33.2%	0.0%	0.0%	0.0%	2.0%	5.3%	18.0%
Municipal**	\$242.	14.3%	15.9%	14.5%	0.0%	0.0%	0.0%	3.2%	9.0%	42.8%
Ind. School Dist.**	\$599.	1.5%	57.7%	27.4%	0.0%	0.0%	0.0%	0.0%	4.2%	6.0%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
North Dakota									
State & Local	\$2,136.	24.5%	14.0%	12.7%	7.6%	5.3%	2.7%	2.0%	31.1%
State	\$1,139.	0.0%	25.3%	14.4%	12.4%	9.3%	0.7%	0.0%	37.9%
Local	\$996.	52.6%	1.1%	10.8%	2.1%	0.7%	5.1%	4.4%	23.2%
County	\$168.	0.7%	0.0%	35.0%	12.4%	2.5%	7.2%	0.0%	42.2%
Municipal	\$250.	0.0%	0.0%	15.8%	0.1%	1.2%	14.6%	17.4%	51.0%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Ohio 1982 Per Capita Income: \$10,677 1982 Population: 10,791,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Ohio	\$17,983.4	16.2%	16.0%	16.4%	15.4%	12.4%	8.8%	7.5%
Federal Aid	\$3,411.3	3.1%	3.3%	3.3%	2.3%	1.8%	0.7%	0.6%
Total Own Source Revenue	\$14,572.1	13.1%	12.7%	13.1%	13.1%	10.6%	8.1%	6.9%
Property Tax	\$3,544.7	3.2%	3.2%	3.7%	4.4%	4.3%	3.2%	2.9%
All Income Taxes	\$2,749.4	2.5%	2.5%	2.2%	1.3%	0.4%	0.3%	—
General Sales Tax	\$2,017.9	1.8%	1.7%	1.8%	1.7%	1.2%	1.1%	0.9%
Other Taxes	\$2,192.3	2.0%	1.9%	2.2%	2.7%	2.4%	2.1%	2.3%
Charges & Misc. Total	\$4,067.8	3.7%	3.3%	3.2%	2.9%	2.3%	1.4%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Ohio	\$18,068.1	16.3%	16.5%	17.2%	15.4%	12.8%	9.8%	6.5%
Education	\$6,586.7	5.9%	6.3%	7.0%	6.7%	5.4%	3.6%	2.0%
Public Welfare	\$2,633.6	2.4%	2.0%	1.9%	1.6%	1.1%	0.8%	0.9%
Highways	\$1,246.2	1.1%	1.3%	1.4%	1.8%	2.2%	2.0%	1.2%
Health & Hospitals	\$1,759.1	1.6%	1.7%	1.6%	1.2%	0.7%	0.7%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Ohio										
State and Local	\$1,667.	19.0%	n.a.	19.7%	11.2%	12.2%	3.0%	12.2%	4.0%	18.7%
State*	\$942.	23.7%	n.a.	1.6%	17.9%	12.2%	5.4%	20.2%	2.5%	15.3%
Local	\$1,075.	8.6%	31.6%	29.2%	1.7%	8.3%	0.0%	1.2%	4.0%	15.5%
County**	\$260.	6.6%	37.5%	18.3%	4.3%	0.0%	0.0%	2.0%	4.6%	24.2%
Municipal**	\$288.	16.7%	9.2%	11.0%	0.0%	30.8%	0.0%	2.2%	6.2%	21.9%
Ind. School Dist.**	\$456.	0.6%	45.0%	46.6%	0.0%	0.0%	0.0%	0.0%	2.0%	5.7%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION								
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
Ohio										
State & Local	\$1,674.	26.6%	9.9%	6.9%	14.6%	9.7%	5.4%	4.9%	22.0%	
State	\$635.	0.0%	24.7%	9.1%	29.0%	14.2%	0.9%	2.9%	19.1%	
Local	\$1,039.	42.8%	0.9%	5.6%	5.7%	7.0%	8.2%	6.1%	23.8%	
County	\$242.	2.2%	0.0%	8.7%	24.6%	23.9%	4.0%	4.3%	32.3%	
Municipal	\$278.	0.0%	0.0%	10.3%	0.1%	4.0%	24.9%	16.0%	44.7%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Oklahoma 1982 Per Capita Income: \$11,368 1982 Population: 3,177,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Oklahoma	\$5,995.4	18.2%	18.5%	19.7%	19.9%	18.7%	14.1%	10.7%
Federal Aid	\$935.5	2.8%	4.1%	5.1%	4.9%	4.7%	2.5%	1.5%
Total Own Source Revenue	\$5,059.9	15.4%	14.4%	14.6%	15.0%	14.1%	11.6%	9.2%
Property Tax	\$525.0	1.6%	1.9%	2.4%	2.9%	3.4%	2.8%	3.0%
All Income Taxes	\$780.4	2.4%	1.8%	1.8%	1.4%	0.9%	0.6%	0.6%
General Sales Tax	\$845.2	2.6%	2.2%	2.2%	1.8%	1.4%	1.3%	1.0%
Other Taxes	\$1,508.3	4.6%	4.3%	4.3%	4.7%	4.6%	4.5%	3.8%
Charges & Misc. Total	\$1,400.9	4.3%	4.3%	3.9%	4.2%	3.7%	2.3%	0.9%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Oklahoma	\$5,228.9	15.9%	17.3%	18.4%	19.7%	19.0%	15.0%	9.1%
Education	\$2,202.1	6.7%	6.8%	7.5%	7.4%	7.6%	5.4%	3.0%
Public Welfare	\$689.8	2.1%	2.2%	2.3%	3.4%	3.4%	2.8%	1.9%
Highways	\$495.2	1.5%	1.8%	1.9%	2.5%	3.0%	3.2%	1.7%
Health & Hospitals	\$505.4	1.5%	1.4%	1.5%	1.3%	1.0%	0.7%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Oklahoma										
State and Local	\$1,887.	15.6%	n.a.	8.8%	14.1%	10.7%	2.3%	25.2%	6.5%	16.9%
State*	\$1,334.	18.0%	n.a.	0.0%	11.4%	15.1%	3.3%	34.2%	5.1%	12.1%
Local	\$916.	5.9%	38.5%	18.0%	12.5%	0.0%	0.0%	2.0%	5.8%	17.2%
County**	\$131.	4.5%	34.8%	25.1%	0.0%	0.0%	0.0%	0.3%	9.7%	24.1%
Municipal**	\$314.	11.6%	3.1%	4.7%	36.4%	0.0%	0.0%	5.2%	8.0%	30.9%
Ind. School Dist.**	\$469.	1.0%	63.2%	25.1%	0.0%	0.0%	0.0%	0.3%	3.0%	5.3%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Oklahoma									
State & Local	\$1,646.	26.7%	15.4%	9.5%	13.2%	9.7%	4.6%	1.7%	19.3%
State	\$798.	0.3%	31.8%	11.2%	27.0%	11.4%	1.4%	0.0%	16.8%
Local	\$848.	51.5%	0.0%	7.9%	0.2%	8.0%	7.6%	3.3%	21.6%
County	\$109.	0.6%	0.0%	33.9%	1.0%	24.9%	5.8%	0.1%	33.8%
Municipal	\$264.	0.0%	0.0%	11.3%	0.1%	15.4%	22.0%	10.4%	40.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Oregon 1982 Per Capita Income: \$10,333 1982 Population: 2,649,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Oregon	\$5,785.4	21.7%	22.6%	24.1%	21.3%	18.0%	14.2%	8.0%
Federal Aid	\$1,187.2	4.5%	5.6%	6.1%	4.9%	3.5%	2.0%	0.9%
Total Own Source Revenue	\$4,598.2	17.2%	17.0%	18.0%	16.3%	14.6%	12.2%	7.1%
Property Tax	\$1,271.0	4.8%	4.5%	5.9%	6.2%	5.2%	4.4%	3.1%
All Income Taxes	\$1,092.4	4.1%	4.6%	4.5%	3.4%	3.2%	3.3%	0.9%
General Sales Tax	\$0.0	0.0%	--	--	--	--	--	--
Other Taxes	\$590.8	2.2%	2.3%	2.7%	2.8%	2.5%	2.6%	2.0%
Charges & Misc. Total	\$1,643.9	6.2%	5.6%	4.9%	4.0%	3.6%	2.0%	1.0%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Oregon	\$5,871.9	22.0%	22.1%	23.0%	21.8%	19.1%	13.9%	8.8%
Education	\$2,196.1	8.2%	8.5%	9.6%	9.3%	8.8%	5.4%	1.9%
Public Welfare	\$482.7	1.8%	2.1%	2.4%	1.7%	1.1%	1.1%	0.8%
Highways	\$511.0	1.9%	2.1%	1.8%	3.1%	3.2%	3.0%	1.8%
Health & Hospitals	\$349.7	1.3%	1.3%	1.4%	1.0%	0.9%	0.7%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Oregon										
State and Local	\$2,184.	20.5%	n.a.	22.0%	0.0%	16.7%	2.1%	10.2%	12.1%	16.3%
State*	\$1,267.	26.7%	n.a.	0.0%	0.0%	28.8%	3.7%	13.7%	14.6%	11.5%
Local	\$1,307.	8.4%	29.0%	36.7%	0.0%	0.0%	0.0%	3.8%	6.1%	16.0%
County**	\$254.	20.8%	34.1%	19.8%	0.0%	0.0%	0.0%	3.4%	7.6%	12.7%
Municipal**	\$265.	13.0%	8.7%	29.1%	0.0%	0.0%	0.0%	9.2%	10.8%	24.8%
Ind. School Dist.**	\$669.	1.1%	39.9%	47.3%	0.0%	0.0%	0.0%	0.0%	3.0%	6.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Oregon									
State & Local	\$2,217.	26.2%	11.2%	8.7%	8.2%	6.0%	5.4%	3.0%	31.3%
State	\$917.	0.0%	20.0%	11.2%	19.0%	8.3%	1.6%	0.0%	39.9%
Local	\$1,299.	44.7%	4.9%	7.0%	0.6%	4.3%	8.1%	5.2%	25.1%
County	\$242.	0.0%	0.0%	22.1%	3.2%	12.1%	7.8%	3.9%	50.8%
Municipal	\$273.	0.1%	0.0%	13.5%	0.1%	1.5%	24.9%	17.4%	42.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Pennsylvania 1982 Per Capita Income: \$10,955 1982 Population: 11,865,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Pennsylvania	\$21,548.8	17.4%	18.2%	18.3%	17.9%	13.1%	9.2%	8.5%
Federal Aid	\$4,323.7	3.5%	3.7%	4.1%	2.9%	1.9%	0.6%	0.7%
Total Own Source Revenue	\$17,225.1	13.9%	14.6%	14.2%	15.0%	11.2%	8.6%	7.8%
Property Tax	\$3,458.5	2.8%	2.9%	3.1%	3.4%	3.2%	2.5%	3.6%
All Income Taxes	\$4,035.0	3.3%	3.5%	3.4%	3.4%	1.4%	1.1%	0.7%
General Sales Tax	\$2,229.4	1.8%	2.0%	2.0%	2.0%	1.9%	0.8%	z
Other Taxes	\$3,516.3	2.8%	3.1%	3.4%	3.8%	3.0%	3.1%	2.7%
Charges & Misc. Total	\$3,985.9	3.2%	3.0%	2.3%	2.3%	1.8%	1.1%	0.7%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Pennsylvania	\$19,912.0	16.1%	17.4%	18.2%	18.0%	13.5%	9.2%	7.6%
Education	\$6,716.7	5.4%	6.1%	6.3%	7.3%	5.6%	3.3%	2.2%
Public Welfare	\$3,415.1	2.8%	2.8%	3.2%	2.3%	1.1%	0.6%	1.1%
Highways	\$1,606.9	1.3%	1.1%	1.5%	2.0%	2.1%	1.6%	1.3%
Health & Hospitals	\$1,372.1	1.1%	1.1%	1.3%	1.1%	0.8%	0.7%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Pennsylvania										
State and Local	\$1,816.	20.1%	n.a.	16.0%	10.3%	14.7%	4.0%	16.3%	4.8%	13.7%
State*	\$1,093.	25.2%	n.a.	0.9%	17.2%	15.3%	6.7%	23.1%	2.1%	9.0%
Local	\$1,061.	8.4%	31.3%	26.6%	0.0%	9.4%	0.0%	4.2%	5.9%	14.2%
County**	\$142.	8.7%	41.0%	31.9%	0.0%	0.0%	0.0%	0.5%	4.8%	12.6%
Municipal**	\$242.	16.2%	12.2%	17.9%	0.0%	25.9%	0.0%	6.0%	5.5%	14.9%
Ind. School Dist.**	\$514.	1.4%	42.5%	34.8%	0.0%	5.0%	0.0%	4.6%	4.5%	7.2%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Pennsylvania									
State & Local	\$1,678.	25.7%	8.0%	8.1%	17.2%	6.9%	4.5%	3.6%	26.1%
State	\$703.	0.3%	17.0%	13.4%	35.7%	10.3%	1.9%	0.1%	21.3%
Local	\$975.	44.0%	1.5%	4.2%	3.8%	4.4%	6.4%	6.2%	29.5%
County	\$129.	0.1%	0.0%	2.5%	23.6%	14.4%	1.0%	0.8%	57.6%
Municipal	\$227.	0.2%	0.0%	8.7%	3.0%	4.4%	21.5%	14.5%	47.6%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Rhode Island 1982 Per Capita Income: \$10,728 1982 Population: 958,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Rhode Island	\$2,032.0	21.0%	21.5%	21.3%	18.5%	14.2%	9.7%	6.4%
Federal Aid	\$459.6	4.8%	5.5%	5.8%	3.8%	2.8%	1.2%	0.4%
Total Own Source Revenue	\$1,572.4	16.3%	16.0%	15.5%	14.7%	11.4%	8.5%	5.9%
Property Tax	\$486.0	5.0%	5.0%	5.1%	5.0%	4.5%	3.9%	3.5%
All Income Taxes	\$267.7	2.8%	2.6%	2.5%	2.4%	0.6%	0.5%	—
General Sales Tax	\$199.8	2.1%	2.1%	2.4%	2.3%	1.8%	0.9%	—
Other Taxes	\$204.4	2.1%	2.2%	2.5%	3.0%	2.9%	2.5%	2.1%
Charges & Misc. Total	\$414.5	4.3%	4.1%	2.9%	2.0%	1.6%	0.9%	0.3%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Rhode Island	\$1,968.6	20.4%	21.0%	20.1%	17.9%	16.1%	10.6%	6.3%
Education	\$646.2	6.7%	6.9%	7.0%	6.8%	5.5%	3.1%	1.7%
Public Welfare	\$351.4	3.6%	3.8%	1.1%	1.3%	2.8%	1.8%	0.6%
Highways	\$93.2	1.0%	1.1%	3.7%	3.2%	1.7%	1.2%	0.8%
Health & Hospitals	\$153.7	1.6%	1.8%	1.6%	1.3%	1.0%	0.8%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Rhode Island										
State and Local	\$2,121.	22.6%	n.a.	23.9%	9.8%	10.6%	2.6%	10.1%	7.8%	12.6%
State*	\$1,484.	27.2%	n.a.	0.5%	14.1%	15.1%	3.7%	14.1%	9.8%	15.0%
Local	\$863.	8.8%	25.4%	57.9%	0.0%	0.0%	0.0%	0.5%	2.2%	5.2%
County**					not applicable					
Municipal**	\$494.	9.5%	25.7%	58.3%	0.0%	0.0%	0.0%	0.6%	2.1%	3.5%
Ind. School Dist.**	\$12.	0.0%	32.5%	66.4%	0.0%	0.0%	0.0%	0.0%	1.0%	0.1%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION								
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
Rhode Island										
State & Local	\$2,055.	21.0%	11.8%	4.7%	17.8%	7.8%	6.0%	3.1%	27.7%	
State	\$1,217.	0.0%	19.9%	4.8%	28.3%	13.0%	0.9%	0.4%	32.7%	
Local	\$837.	51.6%	0.0%	4.6%	2.7%	0.2%	13.5%	7.0%	20.4%	
County					not applicable					
Municipal	\$474.	47.7%	0.0%	4.3%	3.8%	0.1%	16.0%	7.6%	20.4%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

South Carolina 1982 Per Capita Income: \$8,501 1982 Population: 3,203,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: South Carolina	\$4,801.6	18.6%	19.4%	19.3%	18.4%	15.3%	12.5%	8.8%
Federal Aid	\$991.5	3.8%	4.7%	5.1%	3.9%	2.9%	1.7%	1.3%
Total Own Source Revenue	\$3,810.1	14.8%	14.8%	14.2%	14.4%	12.3%	10.9%	7.5%
Property Tax	\$625.8	2.4%	2.4%	2.5%	2.6%	2.0%	2.0%	2.4%
All Income Taxes	\$773.4	3.0%	3.1%	2.7%	2.2%	2.0%	1.2%	0.8%
General Sales Tax	\$646.9	2.5%	2.8%	2.8%	3.0%	2.1%	1.9%	—
Other Taxes	\$582.4	2.3%	2.4%	2.7%	3.2%	3.4%	3.6%	3.4%
Charges & Misc. Total	\$1,181.7	4.6%	4.1%	3.4%	3.4%	2.7%	2.1%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: South Carolina	\$4,600.7	17.9%	19.1%	18.2%	18.1%	15.0%	12.9%	8.7%
Education	\$2,028.7	7.9%	8.2%	7.8%	8.1%	7.0%	5.6%	2.3%
Public Welfare	\$472.9	1.8%	1.8%	1.6%	1.2%	0.7%	1.1%	0.4%
Highways	\$220.7	0.9%	1.4%	1.2%	2.1%	2.4%	2.1%	1.8%
Health & Hospitals	\$641.5	2.5%	2.7%	2.4%	1.9%	1.4%	1.2%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
South Carolina										
State and Local	\$1,499.	20.6%	n.a.	13.0%	13.5%	13.4%	2.7%	12.1%	6.2%	18.4%
State*	\$1,044.	24.1%	n.a.	0.2%	19.3%	19.2%	3.9%	15.9%	6.0%	10.7%
Local	\$745.	7.7%	38.2%	25.9%	0.0%	0.0%	0.0%	2.1%	4.0%	22.0%
County**	\$211.	7.4%	15.4%	22.0%	0.0%	0.0%	0.0%	1.0%	4.0%	49.8%
Municipal**	\$108.	25.1%	6.6%	27.6%	0.0%	0.0%	0.0%	12.5%	9.1%	18.4%
Ind. School Dist.**	\$397.	1.2%	61.4%	28.2%	0.0%	0.0%	0.0%	0.1%	2.4%	5.9%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION								
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
South Carolina										
State & Local	\$1,436.	29.1%	15.0%	4.8%	10.3%	13.9%	4.2%	3.0%	19.7%	
State	\$684.	1.7%	31.5%	7.5%	21.1%	14.3%	1.4%	0.0%	22.5%	
Local	\$752.	53.9%	0.0%	2.4%	0.4%	13.6%	6.7%	5.8%	17.2%	
County	\$203.	0.1%	0.0%	5.6%	1.6%	47.7%	8.0%	3.4%	33.6%	
Municipal	\$104.	0.0%	0.0%	6.2%	0.0%	0.3%	28.1%	28.3%	37.1%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

South Dakota 1982 Per Capita Income: \$9,659 1982 Population: 691,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: South Dakota	\$1,268.3	19.9%	21.5%	23.3%	22.6%	20.4%	15.3%	12.6%
Federal Aid	\$302.2	4.7%	6.1%	6.3%	4.9%	4.4%	2.5%	1.4%
Total Own Source Revenue	\$966.1	15.2%	15.4%	16.9%	17.7%	16.0%	12.7%	11.2%
Property Tax	\$266.4	4.2%	4.7%	6.0%	7.0%	7.0%	6.0%	5.5%
All Income Taxes	\$1.0	0.0%	0.1%	0.1%	z	z	z	0.2%
General Sales Tax	\$202.6	3.2%	3.2%	3.2%	2.8%	1.9%	1.2%	0.8%
Other Taxes	\$163.0	2.6%	2.6%	3.1%	3.4%	3.5%	3.1%	2.5%
Charges & Misc. Total	\$333.1	5.2%	4.8%	4.6%	4.5%	3.6%	2.4%	2.2%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: South Dakota	\$1,200.6	18.8%	21.3%	23.3%	21.4%	20.5%	15.5%	10.6%
Education	\$429.9	6.7%	7.8%	8.8%	9.6%	8.9%	5.4%	3.2%
Public Welfare	\$113.3	1.8%	2.0%	2.0%	1.8%	1.3%	1.0%	1.3%
Highways	\$191.7	3.0%	4.0%	3.9%	4.5%	5.5%	5.0%	2.4%
Health & Hospitals	\$60.8	1.0%	1.0%	1.6%	0.8%	0.7%	0.5%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
South Dakota										
State and Local	\$1,835.	23.8%	n.a.	21.0%	16.0%	0.0%	0.1%	12.9%	11.1%	15.2%
State*	\$1,148.	30.7%	n.a.	0.0%	22.5%	0.0%	0.1%	18.8%	12.7%	14.1%
Local	\$916.	9.2%	23.6%	42.1%	3.8%	0.0%	0.0%	2.2%	6.2%	12.8%
County**	\$169.	9.2%	17.2%	44.1%	0.0%	0.0%	0.0%	6.3%	10.0%	12.0%
Municipal**	\$234.	18.7%	6.2%	23.8%	14.8%	0.0%	0.0%	2.0%	5.1%	28.3%
Ind. School Dist.**	\$485.	4.0%	35.3%	50.7%	0.0%	0.0%	0.0%	0.2%	3.3%	5.3%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION								
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
South Dakota										
State & Local	\$1,738.	24.5%	11.3%	16.0%	9.4%	5.1%	3.4%	2.7%	27.7%	
State	\$918.	0.0%	21.4%	19.4%	17.2%	6.7%	1.1%	0.0%	34.2%	
Local	\$820.	52.0%	0.0%	12.1%	0.7%	3.2%	6.0%	5.7%	20.3%	
County	\$151.	0.0%	0.0%	40.5%	3.5%	8.1%	7.6%	0.5%	39.8%	
Municipal	\$220.	0.0%	0.0%	13.7%	0.4%	6.4%	16.9%	20.5%	42.1%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Tennessee 1982 Per Capita Income: \$8,905 1982 Population: 4,651,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Tennessee	\$6,667.9	16.9%	18.3%	19.1%	18.3%	16.0%	11.6%	8.0%
Federal Aid	\$1,561.7	4.0%	4.9%	4.9%	4.2%	3.8%	1.7%	0.8%
Total Own Source Revenue	\$5,106.1	13.0%	13.4%	14.3%	14.2%	12.2%	9.9%	7.1%
Property Tax	\$895.1	2.3%	2.2%	2.7%	2.9%	2.8%	2.4%	2.9%
All Income Taxes	\$251.3	0.6%	0.7%	0.8%	0.7%	0.6%	0.5%	0.3%
General Sales Tax	\$1,459.7	3.7%	3.9%	4.1%	3.5%	2.6%	1.9%	—
Other Taxes	\$938.8	2.4%	2.5%	3.1%	3.8%	3.5%	3.5%	3.3%
Charges & Misc. Total	\$1,561.2	4.0%	4.0%	3.6%	3.3%	2.7%	1.6%	0.7%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Tennessee	\$6,283.7	16.0%	18.4%	18.8%	18.7%	17.6%	11.4%	7.2%
Education	\$2,181.0	5.5%	6.6%	7.0%	7.0%	7.0%	4.1%	2.1%
Public Welfare	\$691.3	1.8%	1.9%	1.9%	1.8%	1.2%	1.0%	0.7%
Highways	\$587.7	1.5%	2.1%	2.2%	2.6%	3.3%	2.4%	1.6%
Health & Hospitals	\$762.6	1.9%	2.4%	2.1%	1.8%	1.6%	1.0%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Tennessee										
State and Local	\$1,434.	23.4%	n.a.	13.4%	21.9%	0.7%	3.1%	14.1%	5.4%	18.1%
State*	\$850.	31.1%	n.a.	0.0%	28.3%	1.1%	5.2%	19.7%	3.7%	10.0%
Local	\$807.	8.8%	26.7%	23.9%	9.1%	0.0%	0.0%	4.3%	5.7%	21.5%
County**	\$416.	2.6%	30.4%	26.6%	13.7%	0.0%	0.0%	2.3%	4.3%	19.2%
Municipal**	\$414.	11.0%	20.6%	19.8%	3.9%	0.0%	0.0%	6.1%	5.9%	18.7%
Ind. School Dist.**	\$7.	0.3%	55.7%	0.0%	0.0%	0.0%	0.0%	0.0%	4.1%	5.8%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Tennessee									
State & Local	\$1,351.	22.4%	12.3%	9.4%	11.0%	12.1%	5.3%	4.3%	23.2%
State	\$590.	0.0%	28.1%	14.1%	23.9%	12.4%	1.0%	0.0%	20.5%
Local	\$761.	39.9%	0.0%	5.6%	1.0%	11.9%	8.7%	7.6%	25.3%
County	\$333.	51.3%	0.0%	6.6%	1.4%	19.0%	2.5%	0.6%	18.6%
Municipal	\$384.	32.8%	0.0%	5.5%	0.8%	7.1%	15.1%	14.1%	24.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Texas 1982 Per Capita Income: \$11,419 1982 Population: 15,280,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Texas	\$26,049.1	16.2%	17.2%	17.8%	17.4%	14.6%	11.1%	7.3%
Federal Aid	\$3,702.0	2.3%	3.2%	3.5%	3.4%	2.6%	1.4%	0.7%
Total Own Source Revenue	\$22,347.0	13.9%	14.0%	14.2%	14.0%	12.0%	9.6%	6.6%
Property Tax	\$5,212.3	3.2%	3.4%	3.9%	4.2%	4.1%	3.5%	3.1%
All Income Taxes	\$0.0	0.0%	—	—	—	—	—	—
General Sales Tax	\$4,131.0	2.6%	2.6%	2.6%	2.3%	1.0%	—	—
Other Taxes	\$6,015.9	3.7%	3.8%	4.1%	4.2%	4.0%	4.1%	2.5%
Charges & Misc. Total	\$6,987.8	4.3%	4.3%	3.7%	3.3%	2.9%	2.0%	0.9%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Texas	\$24,065.7	14.9%	16.5%	16.8%	17.5%	15.2%	11.4%	6.7%
Education	\$10,001.1	6.2%	7.0%	7.2%	7.5%	6.8%	4.5%	2.2%
Public Welfare	\$1,678.8	1.0%	1.3%	1.6%	1.7%	1.1%	0.9%	0.6%
Highways	\$2,788.8	1.7%	1.9%	1.5%	2.5%	2.9%	2.4%	1.4%
Health & Hospitals	\$2,267.2	1.4%	1.5%	1.7%	1.3%	0.9%	0.6%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY SOURCE									
	Per Capita	Federal Aid	State Aid	Property Taxes	General			Other Taxes	Interest Earnings	Charges & Misc.
					Sales Tax	Income Taxes	Corp. Income Taxes			
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Texas										
State and Local	\$1,705.	14.2%	n.a.	20.0%	15.9%	0.0%	0.0%	23.1%	6.2%	20.7%
State*	\$961.	18.8%	n.a.	0.0%	23.7%	0.0%	0.0%	38.2%	5.7%	13.5%
Local	\$1,027.	6.0%	27.6%	33.2%	4.1%	0.0%	0.0%	2.5%	4.9%	21.6%
County**	\$140.	5.4%	5.6%	52.4%	0.0%	0.0%	0.0%	3.5%	5.7%	26.6%
Municipal**	\$273.	14.5%	1.5%	25.5%	15.1%	0.0%	0.0%	7.8%	8.1%	26.9%
Ind. School Dist.**	\$523.	1.0%	50.1%	36.4%	0.0%	0.0%	0.0%	0.0%	1.3%	11.0%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	PERCENTAGE DISTRIBUTION BY FUNCTION									
	Per Capita	Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
Texas										
State & Local	\$1,575.	28.5%	13.1%	11.6%	7.0%	9.4%	4.9%	3.6%	22.0%	
State	\$585.	0.8%	28.8%	21.6%	18.2%	12.0%	1.1%	0.0%	17.4%	
Local	\$990.	44.8%	3.8%	5.7%	0.4%	7.9%	7.1%	5.7%	24.7%	
County	\$152.	0.0%	0.0%	15.4%	2.0%	26.8%	5.3%	0.3%	50.2%	
Municipal	\$267.	0.0%	0.0%	12.2%	0.2%	4.9%	23.3%	18.3%	41.0%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Utah 1982 Per Capita Income: \$8,872 1982 Population: 1,554,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Utah	\$2,975.0	23.1%	23.2%	23.1%	22.4%	20.5%	13.2%	9.6%
Federal Aid	\$646.6	5.0%	5.9%	6.4%	6.0%	5.3%	1.9%	1.7%
Total Own Source Revenue	\$2,328.4	18.1%	17.3%	16.7%	16.4%	15.2%	11.2%	8.0%
Property Tax	\$404.2	3.1%	3.5%	3.7%	4.3%	5.0%	4.1%	3.8%
All Income Taxes	\$372.0	2.9%	3.1%	2.8%	2.3%	2.0%	1.2%	0.6%
General Sales Tax	\$472.7	3.7%	4.0%	4.1%	3.5%	2.5%	1.6%	1.0%
Other Taxes	\$228.8	1.8%	1.9%	2.1%	2.5%	2.4%	2.4%	1.9%
Charges & Misc. Total	\$850.6	6.6%	4.8%	4.1%	3.8%	3.2%	1.9%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Utah	\$2,663.2	20.7%	24.0%	23.4%	22.0%	21.3%	13.4%	8.6%
Education	\$1,264.7	9.8%	10.9%	11.6%	10.9%	11.4%	6.0%	3.0%
Public Welfare	\$214.1	1.7%	1.9%	1.8%	1.9%	1.3%	1.1%	1.8%
Highways	\$245.2	1.9%	2.8%	2.4%	3.4%	3.6%	2.4%	1.5%
Health & Hospitals	\$160.7	1.3%	1.5%	1.4%	1.0%	0.9%	0.7%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Utah										
State and Local	\$1,914.	21.7%	n.a.	13.6%	15.9%	11.1%	1.4%	7.7%	11.8%	16.8%
State*	\$1,198.	29.7%	n.a.	0.0%	20.8%	17.8%	2.2%	10.3%	4.4%	14.3%
Local	\$1,054.	5.8%	31.3%	24.7%	5.2%	0.0%	0.0%	2.3%	16.4%	14.4%
County**	\$203.	13.3%	11.8%	31.2%	8.0%	0.0%	0.0%	1.9%	6.3%	23.7%
Municipal**	\$199.	10.8%	4.1%	16.2%	19.4%	0.0%	0.0%	10.3%	6.8%	31.6%
Ind. School Dist.**	\$517.	1.7%	57.5%	29.6%	0.0%	0.0%	0.0%	0.0%	4.5%	6.7%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Utah									
State & Local	\$1,714.	29.7%	17.8%	9.2%	8.0%	6.0%	5.1%	1.9%	22.2%
State	\$792.	0.0%	38.4%	12.9%	17.0%	9.0%	1.4%	0.0%	21.3%
Local	\$922.	55.3%	0.0%	6.0%	0.4%	3.5%	8.3%	3.5%	23.0%
County	\$186.	0.0%	0.0%	12.6%	1.7%	17.0%	12.6%	1.8%	54.3%
Municipal	\$201.	0.0%	0.0%	16.0%	0.0%	0.2%	26.3%	11.9%	45.5%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Vermont 1982 Per Capita Income: \$9,509 1982 Population: 516,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Vermont	\$1,042.0	22.8%	24.5%	26.7%	26.8%	19.8%	13.3%	10.2%
Federal Aid	\$285.5	6.2%	7.6%	7.9%	6.2%	4.9%	1.8%	1.1%
Total Own Source Revenue	\$756.6	16.5%	16.9%	18.8%	20.5%	14.9%	11.6%	9.1%
Property Tax	\$231.8	5.1%	5.3%	6.1%	7.3%	5.0%	4.6%	4.3%
All Income Taxes	\$137.5	3.0%	2.9%	3.4%	3.2%	2.8%	1.8%	0.5%
General Sales Tax	\$48.4	1.1%	1.1%	1.3%	1.3%	—	—	—
Other Taxes	\$147.6	3.2%	3.3%	4.3%	5.2%	4.7%	3.9%	3.7%
Charges & Misc. Total	\$191.2	4.2%	4.1%	3.7%	3.6%	2.3%	1.3%	0.6%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Vermont	\$998.3	21.8%	22.6%	24.6%	26.4%	22.1%	14.5%	9.1%
Education	\$389.3	8.5%	8.9%	9.6%	10.7%	8.5%	4.9%	2.3%
Public Welfare	\$129.0	2.8%	2.6%	3.3%	3.3%	1.7%	1.2%	1.0%
Highways	\$111.9	2.4%	2.8%	3.2%	4.9%	6.4%	4.4%	2.6%
Health & Hospitals	\$49.9	1.1%	1.2%	1.3%	1.1%	0.8%	0.9%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Vermont										
State and Local	\$2,019.	27.4%	n.a.	22.2%	4.6%	10.8%	2.4%	14.2%	4.7%	13.6%
State*	\$1,430.	34.3%	n.a.	0.1%	6.6%	15.2%	3.4%	19.8%	5.0%	15.2%
Local	\$746.	8.4%	20.1%	60.1%	0.0%	0.0%	0.0%	0.4%	3.1%	7.7%
County**	\$3.	13.9%	2.2%	76.0%	0.0%	0.0%	0.0%	0.0%	1.5%	6.4%
Municipal**	\$98.	29.7%	3.3%	41.8%	0.0%	0.0%	0.0%	0.9%	4.2%	18.0%
Ind. School Dist.**	\$461.	0.1%	27.0%	65.7%	0.0%	0.0%	0.0%	0.1%	3.7%	3.4%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Vermont									
State & Local	\$1,935.	23.6%	15.4%	11.2%	12.9%	5.0%	3.4%	1.9%	26.5%
State	\$1,181.	0.0%	25.3%	11.5%	21.1%	7.9%	2.0%	0.0%	32.2%
Local	\$754.	60.5%	0.0%	10.7%	0.0%	0.4%	5.7%	5.0%	17.6%
County	\$3.	0.0%	0.0%	0.0%	0.0%	0.0%	20.4%	0.4%	79.2%
Municipal	\$97.	0.0%	0.0%	14.4%	0.1%	0.7%	20.9%	16.2%	47.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Virginia 1982 Per Capita Income: \$11,095 1982 Population: 5,491,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Virginia	\$9,154.3	16.1%	17.5%	17.9%	16.9%	14.0%	10.4%	5.6%
Federal Aid	\$1,681.9	3.0%	3.9%	4.1%	3.2%	2.6%	1.0%	0.5%
Total Own Source Revenue	\$7,472.3	13.2%	13.6%	13.8%	13.7%	11.4%	9.4%	5.1%
Property Tax	\$1,606.1	2.8%	2.8%	3.1%	3.1%	2.8%	2.4%	1.7%
All Income Taxes	\$1,623.3	2.9%	2.9%	2.7%	2.4%	2.1%	2.1%	0.4%
General Sales Tax	\$901.6	1.6%	1.8%	1.8%	1.9%	1.1%	0.1%	—
Other Taxes	\$1,378.6	2.4%	2.7%	3.2%	3.5%	3.2%	3.2%	2.3%
Charges & Misc. Total	\$1,962.8	3.5%	3.4%	2.9%	2.8%	2.2%	1.7%	0.8%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Virginia	\$8,874.1	15.7%	17.3%	17.4%	16.8%	14.6%	10.8%	5.1%
Education	\$3,443.2	6.1%	6.5%	6.8%	7.3%	6.3%	3.8%	1.6%
Public Welfare	\$951.3	1.7%	1.7%	1.6%	1.5%	0.6%	0.4%	0.3%
Highways	\$788.6	1.4%	2.1%	2.3%	2.4%	3.0%	2.8%	1.3%
Health & Hospitals	\$806.7	1.4%	1.5%	1.4%	1.0%	1.0%	0.8%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	Income Taxes	Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Virginia										
State and Local	\$1,667.	18.4%	n.a.	17.5%	9.8%	15.8%	1.9%	15.1%	5.5%	15.9%
State*	\$1,051.	22.6%	n.a.	0.6%	11.6%	25.1%	3.1%	15.7%	5.4%	14.7%
Local	\$920.	7.5%	31.7%	31.1%	4.6%	0.0%	0.0%	9.3%	3.8%	12.0%
County**	\$492.	4.7%	35.4%	36.0%	4.4%	0.0%	0.0%	6.9%	4.2%	7.9%
Municipal**	\$399.	9.2%	29.4%	27.3%	5.1%	0.0%	0.0%	13.1%	3.0%	12.1%
Ind. School Dist.**										not applicable

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION								
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other	
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%	
Virginia										
State & Local	\$1,616.	26.6%	12.2%	8.9%	10.7%	9.1%	5.4%	4.6%	22.6%	
State	\$733.	0.0%	26.9%	15.2%	17.9%	16.1%	1.5%	0.3%	22.1%	
Local	\$883.	48.7%	0.0%	3.7%	4.7%	3.2%	8.6%	8.1%	23.0%	
County	\$464.	61.0%	0.0%	1.1%	4.3%	1.7%	7.1%	5.4%	19.3%	
Municipal	\$384.	38.2%	0.0%	6.8%	5.7%	2.0%	11.2%	8.2%	27.8%	

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Washington 1982 Per Capita Income: \$11,560 1982 Population: 4,245,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Washington	\$8,621.4	18.3%	19.8%	21.4%	21.3%	17.7%	12.4%	8.0%
Federal Aid	\$1,571.0	3.3%	4.1%	4.8%	3.9%	3.0%	1.4%	1.2%
Total Own Source Revenue	\$7,050.4	15.0%	15.7%	16.6%	17.4%	14.7%	11.0%	6.8%
Property Tax	\$1,431.6	3.0%	3.2%	3.8%	4.7%	3.5%	2.6%	2.0%
All Income Taxes	\$0.0	0.0%	—	—	—	—	—	—
General Sales Tax	\$2,075.5	4.4%	4.8%	5.2%	4.6%	4.3%	3.4%	1.8%
Other Taxes	\$1,334.3	2.8%	2.9%	3.2%	3.6%	3.5%	2.8%	2.2%
Charges & Misc. Total	\$2,208.9	4.7%	4.8%	4.3%	4.5%	3.4%	2.2%	0.9%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Washington	\$8,525.8	18.1%	19.6%	20.5%	21.6%	17.8%	13.7%	8.5%
Education	\$3,319.6	7.0%	8.0%	8.3%	8.6%	7.6%	5.1%	1.9%
Public Welfare	\$851.6	1.8%	2.1%	2.2%	2.2%	1.4%	1.7%	1.5%
Highways	\$863.5	1.8%	2.1%	2.0%	2.9%	3.2%	2.7%	1.0%
Health & Hospitals	\$605.1	1.3%	1.2%	1.2%	1.1%	0.9%	0.8%	0.3%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Income Taxes	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Washington										
State and Local	\$2,031.	18.2%	n.a.	16.6%	24.1%	0.0%	0.0%	15.5%	7.9%	17.7%
State*	\$1,324.	22.5%	n.a.	11.0%	33.7%	0.0%	0.0%	18.2%	2.7%	10.4%
Local	\$1,232.	5.9%	40.9%	15.6%	3.5%	0.0%	0.0%	6.0%	10.2%	18.0%
County**	\$239.	9.5%	25.1%	24.6%	4.8%	0.0%	0.0%	11.4%	6.9%	14.3%
Municipal**	\$277.	13.8%	16.2%	13.3%	7.7%	0.0%	0.0%	16.8%	8.6%	22.0%
Ind. School Dist.**	\$499.	1.1%	78.5%	12.5%	0.0%	0.0%	0.0%	0.0%	2.7%	5.2%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Washington									
State & Local	\$2,008.	26.2%	12.7%	10.1%	10.0%	7.1%	5.2%	3.0%	25.6%
State	\$887.	2.8%	28.8%	14.0%	22.4%	8.2%	1.2%	0.1%	22.5%
Local	\$1,121.	44.7%	0.0%	7.0%	0.2%	6.2%	8.3%	5.4%	28.2%
County	\$195.	0.3%	0.0%	21.6%	0.9%	10.9%	10.2%	6.0%	50.1%
Municipal	\$263.	0.0%	0.0%	13.9%	0.0%	0.4%	23.7%	14.8%	47.1%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

West Virginia 1982 Per Capita Income: \$8,766 1982 Population: 1,948,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: West Virginia	\$3,380.0	20.8%	21.0%	20.3%	20.8%	17.5%	9.6%	9.5%
Federal Aid	\$810.9	5.0%	5.8%	5.8%	6.0%	4.7%	1.2%	1.1%
Total Own Source Revenue	\$2,569.1	15.8%	15.1%	14.4%	14.8%	12.8%	8.4%	8.4%
Property Tax	\$311.7	1.9%	1.9%	2.1%	2.5%	2.7%	1.8%	2.5%
All Income Taxes	\$340.4	2.1%	2.1%	1.9%	1.7%	0.7%	—	0.2%
General Sales Tax	\$781.2	4.8%	4.3%	4.5%	3.9%	3.2%	2.6%	2.8%
Other Taxes	\$428.3	2.6%	2.9%	3.2%	4.0%	3.5%	2.8%	2.2%
Charges & Misc. Total	\$707.5	4.4%	3.9%	2.8%	2.7%	2.6%	1.2%	0.7%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: West Virginia	\$3,217.8	19.8%	21.4%	19.9%	21.6%	18.2%	9.9%	9.5%
Education	\$1,189.4	7.3%	7.7%	7.4%	7.8%	7.4%	4.0%	3.3%
Public Welfare	\$273.5	1.7%	1.8%	1.9%	1.8%	1.7%	1.2%	1.2%
Highways	\$464.6	2.9%	4.3%	3.6%	6.6%	4.7%	1.9%	2.2%
Health & Hospitals	\$298.7	1.8%	1.5%	1.4%	1.2%	1.0%	0.6%	0.5%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
West Virginia										
State and Local	\$1,735.	24.0%	n.a.	9.2%	23.1%	9.1%	1.0%	12.7%	5.9%	15.1%
State*	\$1,267.	27.4%	n.a.	0.1%	31.7%	12.4%	1.4%	14.0%	4.8%	8.1%
Local	\$820.	8.5%	42.6%	19.4%	0.0%	0.0%	0.0%	5.2%	5.0%	19.3%
County**	\$127.	10.8%	11.5%	25.5%	0.0%	0.0%	0.0%	0.8%	12.4%	37.4%
Municipal**	\$187.	22.9%	2.9%	9.0%	0.0%	0.0%	0.0%	22.1%	3.9%	38.9%
Ind. School Dist.**	\$471.	0.4%	69.5%	23.3%	0.0%	0.0%	0.0%	0.0%	3.5%	3.3%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
West Virginia									
State & Local	\$1,652.	27.7%	9.3%	14.4%	8.5%	9.3%	2.8%	2.9%	25.2%
State	\$861.	0.0%	17.8%	26.0%	16.2%	9.3%	1.2%	0.0%	29.4%
Local	\$791.	57.8%	0.0%	1.8%	0.1%	9.3%	4.4%	5.9%	20.6%
County	\$123.	0.0%	0.0%	0.0%	0.9%	11.3%	7.2%	1.7%	79.0%
Municipal	\$165.	0.0%	0.0%	8.6%	0.0%	26.1%	15.8%	19.4%	30.1%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Wisconsin 1982 Per Capita Income: \$10,774 1982 Population: 4,765,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Wisconsin	\$9,988.2	20.6%	21.3%	22.4%	22.0%	16.8%	11.8%	10.7%
Federal Aid	\$1,845.3	3.8%	4.5%	4.4%	3.0%	2.1%	0.8%	0.8%
Total Own Source Revenue	\$8,142.9	16.8%	16.8%	18.0%	19.1%	14.7%	10.9%	10.0%
Property Tax	\$2,067.9	4.3%	4.2%	5.0%	7.1%	5.1%	4.9%	4.8%
All Income Taxes	\$2,003.3	4.1%	4.3%	5.0%	4.1%	3.8%	2.2%	1.3%
General Sales Tax	\$961.1	2.0%	2.1%	2.4%	2.2%	0.8%	—	—
Other Taxes	\$895.7	1.8%	1.8%	2.1%	2.6%	2.5%	2.3%	2.4%
Charges & Misc. Total	\$2,214.9	4.6%	4.3%	3.6%	3.0%	2.5%	1.5%	1.4%
Direct General Expenditure								
U.S. State and Local	\$433,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Wisconsin	\$10,132.3	20.9%	21.1%	22.1%	21.7%	17.9%	12.3%	8.7%
Education	\$3,957.3	8.2%	8.2%	8.8%	9.4%	7.8%	4.0%	2.6%
Public Welfare	\$1,184.7	2.4%	3.1%	3.4%	2.2%	1.4%	0.9%	1.1%
Highways	\$1,009.5	2.1%	2.3%	2.2%	2.9%	3.0%	2.8%	1.8%
Health & Hospitals	\$1,004.5	2.1%	1.6%	1.5%	1.4%	1.1%	1.0%	0.6%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	Sales Tax	General Indiv. Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Wisconsin										
State and Local	\$2,096.	18.5%	n.a.	20.7%	9.6%	16.8%	3.2%	9.0%	4.2%	18.0%
State*	\$1,321.	24.1%	n.a.	1.6%	15.3%	26.7%	5.1%	13.8%	3.0%	9.9%
Local	\$1,335.	5.1%	41.4%	30.9%	0.0%	0.0%	0.0%	0.5%	3.6%	18.5%
County**	\$346.	5.3%	37.7%	19.3%	0.0%	0.0%	0.0%	0.2%	3.4%	31.1%
Municipal**	\$481.	6.9%	40.2%	28.3%	0.0%	0.0%	0.0%	0.9%	5.2%	17.2%
Ind. School Dist.**	\$457.	1.8%	44.4%	43.2%	0.0%	0.0%	0.0%	0.0%	1.6%	8.9%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Educa- tion	Other Educa- tion	High- ways	Public Welfare	Health & Hos- pitals	Police & Fire	Sewer- age & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Wisconsin									
State & Local	\$2,126.	25.7%	13.3%	10.0%	11.7%	9.9%	5.7%	5.2%	18.5%
State	\$722.	0.0%	31.5%	10.7%	26.9%	8.4%	1.1%	0.2%	21.2%
Local	\$1,404.	39.0%	3.9%	9.6%	3.9%	10.7%	8.0%	7.7%	17.2%
County	\$345.	0.0%	0.0%	13.7%	15.0%	41.0%	7.3%	0.3%	22.7%
Municipal	\$512.	27.6%	0.0%	12.5%	0.5%	1.7%	16.1%	15.0%	26.7%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

Advisory Commission on Intergovernmental Relations

Wyoming 1982 Per Capita Income: \$12,364 1982 Population: 502,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1982

State & Local	1982 Amount (millions)	As a Percentage of Personal Income						
		1982	1980	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	\$456,180.0	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Wyoming	\$2,170.5	36.2%	28.6%	29.4%	25.9%	26.2%	16.6%	10.6%
Federal Aid	\$378.8	6.3%	6.2%	7.6%	7.3%	8.2%	4.1%	1.8%
Total Own Source Revenue	\$1,791.7	29.9%	22.4%	21.8%	18.6%	18.0%	12.5%	8.9%
Property Tax	\$417.8	7.0%	5.8%	6.4%	5.9%	6.9%	4.8%	3.8%
All Income Taxes	\$0.0	0.0%	--	--	--	--	--	--
General Sales Tax	\$272.8	4.6%	4.3%	4.0%	2.8%	2.2%	1.5%	0.9%
Other Taxes	\$506.3	8.5%	4.7%	5.1%	3.9%	3.5%	3.0%	2.3%
Charges & Misc. Total	\$594.9	9.9%	7.7%	6.2%	6.1%	5.4%	3.2%	1.9%
Direct General Expenditure								
U.S. State and Local	\$439,528.2	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Wyoming	\$1,585.4	26.5%	24.6%	25.0%	26.1%	26.7%	16.0%	9.6%
Education	\$610.0	10.2%	9.6%	10.1%	10.5%	10.9%	5.8%	3.1%
Public Welfare	\$65.0	1.1%	1.0%	1.0%	1.1%	0.9%	0.8%	0.8%
Highways	\$236.8	4.0%	4.0%	4.3%	5.9%	7.9%	4.5%	2.5%
Health & Hospitals	\$128.0	2.1%	2.2%	2.4%	2.8%	2.0%	1.2%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	\$1,970.	19.1%	n.a.	18.0%	13.3%	11.1%	3.3%	12.7%	5.6%	16.9%
Wyoming										
State and Local	\$4,324.	17.5%	n.a.	19.2%	12.6%	0.0%	0.0%	23.3%	8.7%	18.7%
State*	\$2,721.	24.1%	n.a.	2.6%	16.7%	0.0%	0.0%	36.5%	11.4%	8.4%
Local	\$2,263.	4.4%	28.9%	33.6%	3.9%	0.0%	0.0%	0.7%	2.9%	25.6%
County**	\$946.	3.0%	10.2%	35.2%	9.4%	0.0%	0.0%	0.2%	2.0%	39.6%
Municipal**	\$478.	12.4%	43.6%	2.9%	0.0%	0.0%	0.0%	2.8%	4.5%	19.3%
Ind. School Dist.**	\$1,022.	1.0%	33.4%	39.7%	0.0%	0.0%	0.0%	0.0%	2.0%	7.9%

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
 ** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1981-82

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	\$1,872.	24.5%	11.2%	8.0%	13.0%	9.3%	5.4%	3.4%	25.3%
Wyoming									
State & Local	\$3,158.	27.4%	11.1%	14.9%	4.1%	8.1%	4.2%	3.4%	26.8%
State	\$1,259.	0.0%	21.0%	27.5%	10.1%	7.3%	1.9%	0.0%	32.2%
Local	\$1,899.	45.5%	4.5%	6.6%	0.1%	8.6%	5.8%	5.6%	23.3%
County	\$483.	0.0%	0.0%	12.6%	0.4%	30.0%	6.6%	0.5%	49.9%
Municipal	\$390.	0.0%	0.0%	16.6%	0.0%	1.3%	19.6%	22.3%	40.3%

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Averages" on page 139. For definition of terms and sources of data, see pages 136-138.

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

State and Region	Tax Capacity and Tax Effort 1/			Diversification, 1982 (Source of State-Local General Revenue)								Equity Features, 1982 2/	
	1981 RTS Tax Capacity Index	1981 RTS Tax Effort Index	1982 All Taxes as a % of State Personal Income	Taxes					Charges & Miscellaneous General Revenue	Federal Aid	State Government % of State- Local Tax Revenue 1982	Food Exempt from Sales Tax (E) or Income Tax Credit Provided (C)	State Financed Circuit- Breaker Tax Relief Program 3/
				Property	General Sales	Income	All Other	Interest Earnings					
U.S. Average	100	100	10.96%	18.0%	13.3%	14.4%	12.7%	5.6%	16.9%	19.1%	61.4%		
New England			11.27								59.0		
Connecticut	110	103	10.22	28.5	16.3	7.9	14.1	5.2	11.2	16.7	56.9	E	EHR
Maine	79	113	11.98	22.3	12.8	12.9	11.6	3.8	12.3	24.5	63.5	E	EHR
Massachusetts	96	134	11.95	23.7	7.4	23.8	8.1	3.6	11.2	22.2	61.9	E/C	--
New Hampshire	95	74	9.05	36.5	0.0	6.5	16.0	4.4	16.7	19.8	38.2	N/A	--
Rhode Island	80	130	11.97	23.9	9.8	13.2	10.1	7.8	12.6	22.6	58.3	E	EHR
Vermont	84	105	12.36	22.2	4.6	13.2	14.2	4.7	13.6	27.4	58.8	E/C	AHR
Midwest			12.86								54.3		
Delaware	111	87	10.97	8.0	0.0	24.4	20.4	6.7	19.6	20.9	82.4	N/A	--
D.C.	111	145	14.17	12.2	8.9	14.8	8.2	1.5	6.1	48.2	N/A	E	AHR;EHR
Maryland	98	107	10.94	15.8	8.8	23.6	10.9	4.9	17.6	18.4	59.5	E	AH;ER
New Jersey	105	112	10.98	28.6	9.1	13.4	14.5	4.1	14.2	16.3	56.0	E	--
New York	89	171	15.57	20.9	12.1	23.9	8.1	4.6	11.7	18.6	49.1	E	AHR
Pennsylvania	90	105	10.70	16.0	10.3	18.7	16.3	4.8	13.7	20.1	61.8	E	EHR
Great Lakes			10.44								57.3		
Illinois	104	105	10.29	22.2	14.6	13.5	12.3	5.5	12.3	19.6	54.3	E	EHR
Indiana	91	88	9.00	20.4	18.1	11.1	8.0	4.1	20.3	18.0	63.7	E	--
Michigan	96	116	11.64	23.9	9.1	16.7	6.6	3.9	20.2	19.6	55.3	E	AHR
Ohio	94	89	9.47	19.7	11.2	15.2	12.2	4.0	18.7	19.0	55.4	E	EH
Wisconsin	91	120	12.23	20.7	9.6	20.0	9.0	4.2	18.0	18.5	66.4	E	AHR
Plains			10.12								61.8		
Iowa	102	98	10.51	23.1	9.6	15.8	11.4	3.0	20.6	16.6	60.6	E	EHR
Kansas	109	87	9.44	22.2	11.2	12.8	9.3	7.2	21.1	16.1	57.0	C 4/	EHR
Minnesota	100	109	11.96	14.4	9.1	19.4	11.5	6.4	21.1	18.2	72.3	E	AHR
Missouri	92	81	8.59	15.6	15.8	14.0	12.0	5.3	16.0	21.4	55.8	--	EHR
Nebraska	97	95	10.10	23.7	11.3	9.2	11.1	7.1	20.8	16.7	52.3	E	--
North Dakota	123	74	10.25	12.9	9.5	4.7	20.6	7.1	25.8	19.3	72.1	E	EHR
South Dakota	86	93	9.93	21.0	16.0	0.1	12.9	11.1	15.2	23.8	51.9	C 4/	EH
Southeast			9.70								67.4		
Alabama	74	91	9.16	5.7	14.6	10.5	18.2	4.9	23.4	22.7	73.9	--	--
Arkansas	82	79	8.90	11.0	13.0	13.6	13.5	5.0	18.5	25.3	75.8	--	EH
Florida	101	73	8.71	19.5	17.2	2.4	17.9	6.5	18.9	17.7	60.3	E	--
Georgia	81	97	10.30	14.1	13.8	14.7	9.8	4.6	20.8	22.2	63.5	--	--
Kentucky	82	88	9.97	10.0	12.4	17.6	16.9	5.4	13.5	24.2	79.6	E	--
Louisiana	117	77	11.03	6.4	19.7	5.8	20.4	7.0	23.2	17.5	67.5	E	--
Mississippi	72	95	10.07	10.3	19.3	6.0	12.0	2.9	23.2	26.2	77.2	--	--
North Carolina	80	95	10.11	13.5	11.2	19.3	14.1	4.3	16.8	20.9	72.8	--	--
South Carolina	75	95	10.20	13.0	13.5	16.1	12.1	6.2	18.4	20.6	74.5	--	--
Tennessee	79	87	9.00	13.4	21.9	3.8	14.1	5.4	18.1	23.4	60.5	--	EH
Virginia	94	90	9.72	17.5	9.8	17.7	15.1	5.5	15.9	18.4	58.7	--	--
West Virginia	90	83	11.47	9.2	23.1	10.1	12.7	5.9	15.1	24.0	78.9	E	EHR

(continued on next page)

U.S. Advisory Commission on Intergovernmental Relations

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

State and Region	Tax Capacity and Tax Effort 1/			Diversification, 1982 (Source of State-Local General Revenue)								Equity Features, 1982 2/	
	1981 RTS Tax Capacity Index	1981 RTS Tax Effort Index	1982 All Taxes as a % of State Personal Income	Taxes					Charges & Miscel- laneous General Revenue	Federal Aid	State Government % of State- Local Tax Revenue 1982	Food Exempt Tax (E) or Income Tax Credit Provided (C)	State Financed Circuit- Breaker Tax Relief Program 3/
				Property	General Sales	Income	All Other	Interest Earnings					
Southwest			10.02%								63.7%		
Arizona	89	106	10.45	18.0%	19.7%	11.1%	8.9%	6.7%	20.5%	15.1%	64.4	E	AR; EHR
New Mexico	114	89	12.82	5.9	16.9	2.2	19.1	14.6	24.7	16.5	82.4	C	EHR
Oklahoma	127	73	11.12	8.8	14.1	13.0	25.2	6.5	16.9	15.6	74.1	--	EH
Texas	132	65	9.52	20.0	15.9	0.0	23.1	6.2	20.7	14.2	59.2	E	--
Rocky Mountain			11.49								57.2		
Colorado	113	84	10.13	19.6	17.0	10.5	8.9	6.7	19.9	17.4	49.2	E	EHR
Idaho	87	87	9.53	14.7	9.6	17.5	11.6	6.6	18.4	21.5	71.4	C	EH
Montana	114	92	13.12	25.8	0.0	10.6	18.0	10.3	15.5	19.7	54.8	N/A	EHR
Utah	86	97	11.50	13.6	15.9	12.5	7.7	11.8	16.8	21.7	64.3	--	EHR
Wyoming	216	73	19.98	19.2	12.6	0.0	23.3	8.7	18.7	17.5	63.7	C 4/	--
Far West			10.99								67.0		
California	115	100	11.12	15.1	17.0	18.3	8.4	5.7	15.9	19.5	67.2	E	EHR
Nevada	148	62	10.14	10.2	20.7	0.0	24.9	8.1	20.4	15.8	73.5	E	EHR
Oregon	99	101	11.08	22.0	0.0	18.8	10.2	12.1	16.3	20.5	52.5	N/A	AHR
Washington	99	92	10.28	16.6	24.1	0.0	15.5	7.9	17.7	18.2	72.9	E	--
Alaska 5/	324	184	45.42	5.7	0.7	11.1	26.9	16.7	32.2	6.7	90.3	N/A	--
Hawaii	105	126	12.75	10.9	24.8	14.1	9.6	6.8	13.9	20.0	77.2	C	AR

1/ Data tape supplied by U.S. Bureau of the Census (ACIR staff compilations), see also Governmental Finances in 1981-82. For RTS figures and discussion see ACIR, 1981 Tax Capacity of the 50 States, September 1983.

2/ Source: Commerce Clearing House, State Tax Reporter.

3/ 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.

4/ Related income tax credit allowed for senior citizens depending on income level.

5/ 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.

SOURCE: ACIR staff compilations.

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.

REPRESENTATIVE TAX SYSTEM (RTS)--See Tax Capacity and Tax Effort.

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.

TAX CAPACITY AND TAX EFFORT--Tax Capacity is an estimate of a government's 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--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. For a detailed discussion of the concept of tax capacity see, ACIR, Tax Capacity of the Fifty States (A-93), Washington, D.C., September 1983.

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