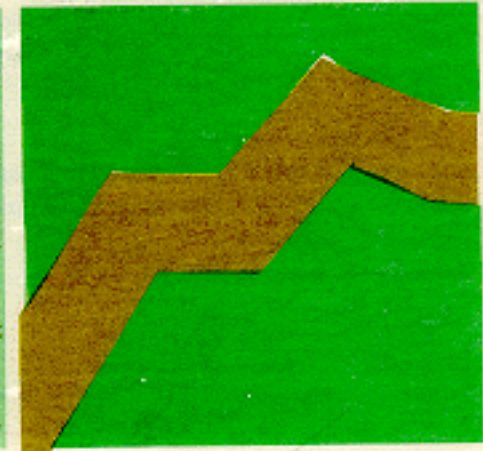
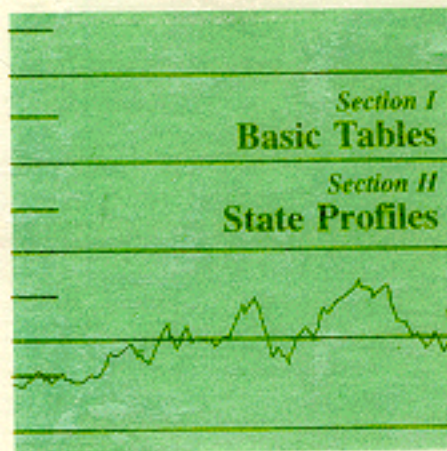
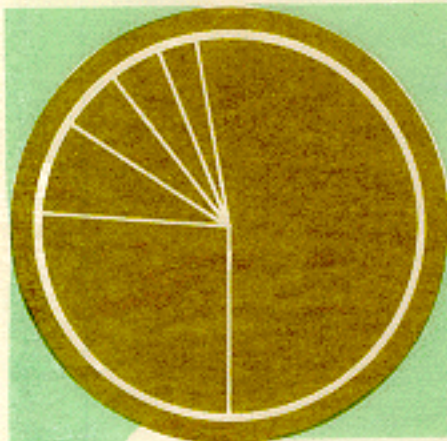


**Significant
Features
of Fiscal
Federalism
1984 Edition**



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COMMISSION ON
INTERGOVERNMENTAL
RELATIONS

WASHINGTON, D.C. 20575
March 1985 **M-141**

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March 1985

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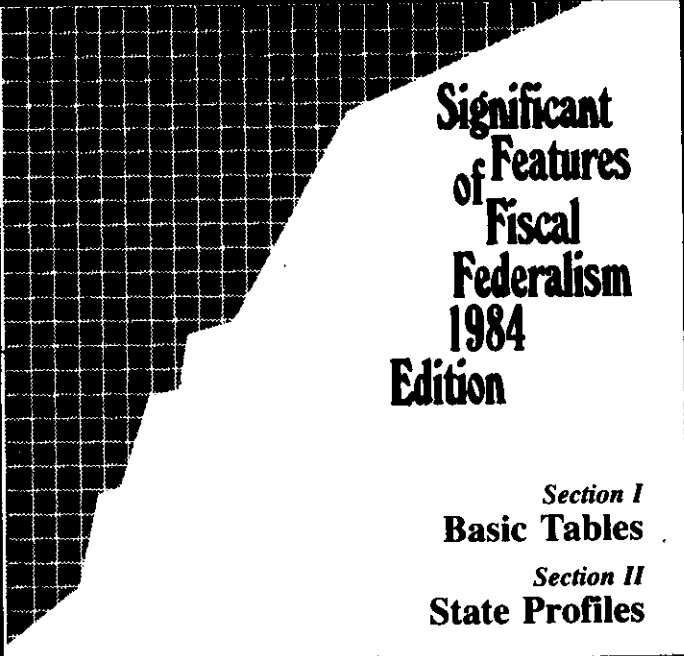
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**Significant
of Features
Fiscal
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1984
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Section I
Basic Tables

Section II
State Profiles



Advisory Commission
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M-117

PREFACE

During the past 26 years, the Advisory Commission on Intergovernmental Relations has analyzed a large body of information pertaining to federal, state and local fiscal relations. 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 fiscal systems. This information is helpful to anyone analyzing the 50 state-local fiscal systems and 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. Section II is organized to aid in-depth analyses of public finance topics within a few states. A "U.S. Averages" page appears at the beginning of Section II to enable the reader to compare any state with the U.S. average.

Several additions have been made--more detailed data on local sales and income taxes, a comparative analysis of federal tax reform proposals and a description of the fiscal discipline mechanisms used by state governments. We hope that these changes will enhance the usefulness of Significant Features.

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 on government tax rates, state budget systems and fiscal discipline mechanisms.

Ruthamae Phillips, Arlene Preston and Michelle Simms 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 Government's 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.

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 staff.

John Shannon
Executive Director
Kestnbaum Fellow

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Highlights of the 1984 Report

The exceptional performance of the economy was one of the top news stories in 1984--and one of the best stories officials at every level of government could have hoped for. Real growth in the economy was 6.8%--its largest increase in 33 years. Inflation, although not conquered, posted a relatively modest increase of 3.7%--the lowest since 1967. Without question, economic growth and moderating inflation had a positive effect on both the expenditure and revenue sides of government budgets.

Yet, in the midst of this good news, policymakers and the general public continue to express concern about the overall trends in taxing and spending levels, national debt, government employment and the proper role and scope of the public sector. The following discussion addresses many of these fundamental concerns in an attempt to provide relevant information to policymakers and the general public on the state of governmental finance in the mid-1980's.

HAS THE FEDERAL DEBT REACHED AN ALL-TIME HIGH?

- Yes, in absolute dollars. Since 1929, the national debt has been increasing (with only minor exceptions). At the end of fiscal year 1984, the federal debt totaled almost \$1.6 trillion and is expected to top \$2 trillion in fiscal year 1986 (Table 7).
- No, as a percentage of gross national product. As a result of World War II, the national debt exceeded the entire income of the nation in the mid-1940's. From its peak in 1946 to its post-war low in 1982, federal debt fell from 127.7% to 34.8% of GNP. However, since 1982 it has risen steadily and is anticipated to reach 49.4% of GNP in 1986 (Table 7).
- No, in per capita, inflation-adjusted dollars. Nevertheless, the per capita federal debt adjusted for inflation is currently at a peacetime high and will continue to increase in the near future. In 1946, it totaled \$4,342 for every U.S. citizen and, until the mid-1970's, had been steadily falling. Since 1974, however, the per capita debt has been rising. In 1980 it reached \$2,250 and, by 1986, it is estimated to exceed \$3,550 in 1986 (1972 dollars; see Tables 4 and 7).

WHAT FACTORS ARE PUSHING THE NATIONAL DEBT UPWARD?

- Federal spending continues to grow faster than federal revenue. From 1969 (the last year in which the federal budget was in balance) through 1980, inflation-adjusted federal expenditures

increased 4.3% per year while revenue grew at a 2.8% annual rate. From 1981 through 1984, the real rate of growth in expenditures was 4.1% per year while revenue rose at a modest 1.0% per year (Tables 1 and 3). These post-1980 figures, in particular, illustrate the inability of federal policymakers to restrain spending at a time when real federal revenue was being held virtually constant--a result of the 1981 tax cut (ERTA) and the 1982-83 recession.

ARE ALL LEVELS OF GOVERNMENT SPENDING MORE THAN EVER?

- Yes, in absolute dollars. Spending for all levels of government crossed the \$100 billion mark in 1956. Nineteen years later (1975), government expenditures topped \$500 billion. In only seven more years (1982), it surpassed one trillion dollars. By 1984, spending for all levels of government was approximately \$1.26 trillion (Tables 1 and 2).
- Yes, in per capita, constant dollars. In 1944, at the peak of World War II, all levels of government spent \$2,011 per person. In 1984, per capita government spending equaled \$2,380 (1972 dollars; see Tables 1 and 2).
- No, as a percentage of gross national product. However, spending is close to a peacetime high. During 1944 and 1945 (the last years of World War II), government spending represented 49% and 44% of GNP, respectively. In 1946, it fell to 22% of GNP. Since 1946, however, the general trend has been upward. The post-war high was 35.5% in 1982. In 1984, government spending equaled 34.4% of GNP (Tables 1 and 2).¹

HAS GOVERNMENT EMPLOYMENT INCREASED ACCORDINGLY?

- Yes and no. Without question, the absolute number of government employees has grown--from approximately 3.1 million in 1929 to 16 million in 1983. However, expressed as a percentage of the

¹A major caveat should be noted here. One cannot state that government "consumes" 34.4% of GNP because a significant portion of government spending simply shifts income from one citizen to another. (Social Security expenditures are a prime example of this.) In addition, government not only purchases goods and services in the private sector--e.g., highways, education or aircraft carriers--but supplies income to the people who provide these goods or render these services, income that is reflected in the overall GNP figure. Hence, the point to be made is that government expenditures expressed as a percentage of GNP is simply a measure of the presence of government in the overall economy and not the amount of resources that government removes from the economy.

U.S. population, the overall trend in government employment since 1979 has been downward. Government employment reached its high of 6.2% of the population in 1979 and has been falling ever since. In 1983, government employees represented about 5.8% of the population (Tables 81-83).

HOW DO THE NUMBER OF EMPLOYEES IN FEDERAL, STATE AND LOCAL GOVERNMENTS COMPARE?

- The "locals" win, hands down. In 1983, approximately 9.3 million individuals were employed by local governments. States employed 3.8 million persons while 2.9 million individuals were in the employ of the national government (civilian only). This is not surprising because most government services--e.g., education, police and fire, garbage collection--are delivered at the local level even though other levels of government may help pay for those services (Table 81).
- Quite surprisingly, the number of federal employees actually has fallen since the late 1960's while state-local employment has risen. In 1969, there were 3.0 million civilian employees in the federal service. By 1983, that figure had dropped to 2.9 million, in spite of the increase in the overall population. During the same period, state-local employment increased from 9.7 million to 13.2 million. One should note, however, that a portion of this growth in state-local employment came in response to increased amounts of federal grants to state and local governments (Table 81).

IN THE STATE OF THE UNION ADDRESS IN 1981, PRESIDENT REAGAN SPOKE OF A "NEW FEDERALISM" PROPOSAL TO RETURN MORE GOVERNMENTAL RESPONSIBILITY TO STATE AND LOCAL GOVERNMENTS. HAS THIS "NEW FEDERALISM" OCCURRED?

- It depends. As a matter of record, none of the major "New Federalism" proposals were passed into law. Nor were there broad changes in responsibility for income maintenance programs, health care for the poor, highway programs, etc. Yet, a less-publicized version of decentralization has been occurring--a "defacto new federalism." Gradually (but certainly not unnoticed by state and local policymakers), federal aid as a percentage of state-local revenue has been declining since its highpoint in 1980. In 1980, federal aid equaled 31.7% of all state-local own-source revenue. By 1984, this figure had fallen to 23.7% and by 1986 it is expected to be less than 22%--the level of federal aid in the late 1960's (Tables 8, 42-46).

HAS DECENTRALIZATION OCCURRED BETWEEN STATE AND LOCAL GOVERNMENTS AS WELL?

- The jury is still out. One measure that indicates the centralization of state-local spending is the state share of total state-local spending. In 1942, states were responsible for only 44% of total state-local expenditure. Since 1942, the general trend has been gradually upward, reaching its high in 1982 at 58%. In 1983, however, the figure dropped to 57%. Although this is hardly conclusive proof, it is but one indication of a nascent decentralization trend (Table 19). In any case, it establishes that the trend toward increasing centralization has ended for the time being. Other measures similarly point toward increasing state-local decentralization of authority--witness the decreasing state percentage of state-local tax revenue (Table 37).
- A resurgence in the property tax--the major fiscal workhorse of local government--is occurring. Unquestionably, the property tax has been the major source of tax revenue for state-local government over much of our nation's history. Furthermore, because most state-local governmental services were provided and funded at the local level, any significant change in the relative importance of the property tax in the overall state-local fisc represents an indirect measure of the change in the centralization of authority in state-local governance. In 1942, property taxes constituted over 53% of all state-local tax revenue. Since 1942, however, the property tax has gradually declined in importance as a source of state-local tax revenue, reaching a low of 30.7% in 1981. In both 1982 and 1983, the comparable figure rose to 30.8% and 31.4%, respectively. At minimum, the trend toward increasing centralization appears to have abated and this change may portend a move to a more decentralized state-local government structure (Table 40).

ADDITIONAL REPORT HIGHLIGHTS

- For the first time since ACIR began issuing its public opinion poll (1972), the federal government came in last when respondents were asked, "From which level of government do you feel you get the most for your money--federal, state or local?" Table 87 shows that 35% of the poll respondents selected local government for their "best buy," 27% chose state governments, while only 24% felt that the federal government gave them the most for their money.
- Because of the high visibility President Reagan has given to the issue of tax simplification, there will be considerable discussion of tax reform on both ends of Pennsylvania Avenue in

1985. Table 14 provides a comparative analysis of three of the major tax reform plans under consideration--the Treasury proposal, the Bradley-Gephardt proposal and the Kemp-Kasten proposal.

- Individual income tax rates for 1984 fully reflect the impact of the rate reductions enacted in the Economic Recovery Tax Act of 1981. To compare the 1984 rates to the pre-ERTA rates, see Table 10. Rates for corporate income taxes, Social Security and federal excise taxes can be found in Tables 11-13.
- After being in the budgetary doldrums the past several years, 1984 saw a considerable resurgence of revenues at the state level (Tables 30-32). The economic recovery coupled with tax increases that were passed during the 1982-83 recession helped fill state coffers in 1984. Numerous states, in fact, cut tax rates in 1984. For a list of state tax changes in recent years, see Tables 46-48.
- In spite of this resurgence in revenues, many states are continuing to look for less painful ways of raising revenue--such as net proceeds from state lotteries. During the November 1984 election, voters in California, Oregon, Missouri and West Virginia passed initiatives favoring state lotteries. These states thus joined the 17 states that currently operate lotteries. Lotteries netted \$2.0 billion in FY 1983 (Table 75).
- At the beginning of 1984, 12 states employed the unitary method for apportioning multinational corporate income for tax purposes. Prodded by the U.S. government, foreign governments, a state court decision and competitive pressures, three states have backed away from worldwide combination tax procedures. Florida repealed international unitary apportionment in September 1984, Oregon passed a similar law that will take effect in 1986 and a 1984 Massachusetts Supreme Court decision invalidated unitary apportionment in that state (Table 66).
- Local governments in 26 states use the sales tax as a revenue source. Tables 61 and 62 show that the use of a local sales tax varies greatly. For example, all California counties and municipalities use the tax as do all counties in Virginia, Nevada and North Carolina. Table 63 provides the combined state and local sales tax rates in selected large cities.
- Local governments in 11 states use income taxes as a source of revenue but their usage varies greatly. In several of these states--New York, Delaware and Missouri--only one or two cities have income taxes. In others--Ohio and Pennsylvania--hundreds of cities and other units of local governments have income taxes (Tables 54 and 55). In addition, several other localities--e.g., Multnomah County (Portland), Oregon--are empowered to levy an occupational license tax (paid by the employer) which is based on the total payroll of a firm (Tables 67 and 68).

- Ten states have adopted legislation to index their personal income tax to the rate of inflation. For a comparison of the indexation provisions in these states, see Tables 58 and 59.
- All states (except Vermont) are required to balance their budgets. Twenty-nine states must have balanced budgets each fiscal year. An additional seven states require that their state budgets be in balance during each biennium. In the remaining 13 states, the governor must propose a balanced budget, the legislature must pass a balanced budget or the budget imbalance must be corrected in the following fiscal year (Table 89).
- Over many years, state governments have developed several fiscal discipline mechanisms to help control the growth of expenditures and assist with budget management. For example:
 - Eighteen states have statutory or constitutional tax and expenditure limitations (TEs) that are designed to curb the annual growth of government (Tables 92-94). Table 94 shows that most provisions attempt to tie the growth in government to the growth in the general economy. Most TEs were passed during the tax revolt era (1978), and few TEL changes have occurred since 1981.
 - Forty-three governors have line-item veto authority. Governors in 6 states are able to veto entire bills only. The governor of North Carolina has no veto authority whatsoever (Table 95).
 - Table 97 illustrates the latitude that some governors have in cutting the budget in the event of an impending deficit during the current fiscal year. Governors in some states have few legal restrictions on how they may choose to close a budgetary deficit (e.g., California, Ohio, Pennsylvania). Governors in several states can only make across-the-board cuts (e.g., Alabama, Iowa, North Carolina). In other states, governors must seek legislative approval before making any cuts in the budget (e.g., Florida, Michigan, South Carolina).
 - To prevent budgetary deficits during recessionary periods, many states have created "rainy day" funds. This countercyclical budget mechanism has been adopted in 24 states. Table 99 shows how the size of these funds is determined and the procedure by which such funds can be spent.

SECTION I:

Basic Tables

TABLE 1--GOVERNMENT EXPENDITURE, FROM OWN SOURCE,1/ SELECTED YEARS 1929-1984

| <u>Calendar Year</u> | <u>Total Public Sector</u> | <u>Federal Government</u> | <u>State-Local Government</u> | | |
|--|----------------------------|---------------------------|-------------------------------------|------------------|------------------|
| | | | <u>Total State-Local Government</u> | <u>State</u> | <u>Local</u> |
| <u>Amount (in Billions of Current Dollars)</u> | | | | | |
| 1929 | \$ 10.3 | \$ 2.6 | \$ 7.6 | \$ 2.1 <u>2/</u> | \$ 5.6 <u>2/</u> |
| 1939 | 17.6 | 8.9 | 8.6 | 3.7 <u>2/</u> | 4.9 <u>2/</u> |
| 1949 | 59.3 | 41.3 | 18.0 | 8.8 <u>2/</u> | 9.1 <u>2/</u> |
| 1954 | 97.0 | 69.8 | 27.2 | 12.8 <u>2/</u> | 14.4 <u>2/</u> |
| 1959 | 131.0 | 91.0 | 40.0 | 18.9 | 21.1 |
| 1964 | 176.3 | 118.2 | 58.1 | 27.9 | 30.2 |
| 1969 | 286.8 | 188.4 | 98.4 | 51.7 | 46.7 |
| 1974 | 460.0 | 299.3 | 160.6 | 91.4 | 69.2 |
| 1976 | 574.9 | 384.8 | 190.1 | 107.3 | 82.9 |
| 1978 | 681.1 | 461.0 | 220.1 | 128.1 | 92.0 |
| 1980 | 869.0 | 602.1 | 266.9 | 158.7 | 108.1 |
| 1981 | 983.6 | 689.1 | 294.5 | 175.6 | 118.9 |
| 1982 | 1,090.1 | 764.9 | 325.2 | 193.6 | 131.6 |
| 1983 | 1,167.5 | 819.7 | 347.8 | 203.0 | 144.9 |
| 1984p <u>3/</u> | 1,258.1 | 879.9 | 378.2 | 220.4 | 157.8 |
| <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 |
| 1976 | 33.5 | 22.4 | 11.1 | 6.2 | 4.8 |
| 1978 | 31.5 | 21.3 | 10.2 | 5.9 | 4.3 |
| 1980 | 33.0 | 22.9 | 10.1 | 6.0 | 4.1 |
| 1981 | 33.3 | 23.3 | 10.0 | 5.9 | 4.0 |
| 1982 | 35.5 | 24.9 | 10.6 | 6.3 | 4.3 |
| 1983 | 35.3 | 24.8 | 10.5 | 6.1 | 4.4 |
| 1984p <u>3/</u> | 34.4 | 24.0 | 10.3 | 6.0 | 4.3 |
| <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 |
| 1976 | 1,996 | 1,336 | 660 | 372 | 288 |
| 1978 | 2,034 | 1,377 | 657 | 382 | 275 |
| 1980 | 2,139 | 1,482 | 657 | 395 | 268 |
| 1981 | 2,186 | 1,532 | 655 | 390 | 264 |
| 1982 | 2,263 | 1,588 | 675 | 402 | 273 |
| 1983 | 2,312 | 1,623 | 689 | 402 | 287 |
| 1984p <u>3/</u> | 2,380 | 1,665 | 715 | 417 | 299 |

(continued on next page)

TABLE 1--GOVERNMENT EXPENDITURE, FROM OWN SOURCE,^{1/} SELECTED YEARS 1929-1984
(Continued)

| Calendar Year | Total Public Sector | State-Local Government | | | |
|---|---------------------|------------------------|------------------------------|-------|-------|
| | | Federal Government | Total State-Local Government | State | Local |
| <u>Percentage Distribution by Level of Government</u> | | | | | |
| 1929 | 100% | 25.6 | 74.4 | 20.8 | 53.6 |
| 1939 | 100 | 50.9 | 49.1 | 21.2 | 28.0 |
| 1949 | 100 | 69.7 | 30.3 | 14.9 | 15.4 |
| 1954 | 100 | 71.9 | 28.1 | 13.2 | 14.9 |
| 1959 | 100 | 69.4 | 30.6 | 14.4 | 16.1 |
| 1964 | 100 | 67.0 | 33.0 | 15.8 | 17.1 |
| 1969 | 100 | 65.7 | 34.3 | 18.0 | 16.3 |
| 1974 | 100 | 65.1 | 34.9 | 19.9 | 15.0 |
| 1976 | 100 | 66.9 | 33.1 | 18.7 | 14.4 |
| 1978 | 100 | 67.7 | 32.3 | 18.8 | 13.5 |
| 1980 | 100 | 69.3 | 30.7 | 18.3 | 12.4 |
| 1981 | 100 | 70.1 | 29.9 | 17.8 | 12.1 |
| 1982 | 100 | 70.2 | 29.8 | 17.8 | 12.1 |
| 1983 | 100 | 70.2 | 29.8 | 17.4 | 12.4 |
| 1984p ^{3/} | 100 | 69.9 | 30.1 | 17.5 | 12.5 |

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 Percentage Change in Real GNP | Average Annual Percentage 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) |
| 1976 | 1,718.0 | 132.11 | 1,300.4 | + 5.4 | + 5.2 |
| 1978 | 2,163.9 | 150.42 | 1,438.6 | + 5.0 | + 7.4 |
| 1980 | 2,631.7 | 178.42 | 1,475.0 | - 0.3 | + 9.2 |
| 1981 | 2,957.8 | 195.60 | 1,512.2 | + 2.2 | + 9.6 |
| 1982 | 3,069.3 | 207.38 | 1,480.0 | - 2.1 | + 6.0 |
| 1983 | 3,304.8 | 215.34 | 1,534.7 | + 3.7 | + 3.8 |
| 1984p ^{3/} | 3,661.3 | 223.38 | 1,639.0 | + 6.8 | + 3.7 |

p -- preliminary

^{1/} Federal aid to state and local governments counted as federal government expenditure. State aid to local governments counted as state government expenditure. Compare to Table 2.

^{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/} From January 1985 Survey of Current Business. The split of expenditures between state and local governments is estimated based upon information provided in the September 1984 Survey.

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 1984 (for 1979-1984 data). The allocation of state-local expenditures between state and local governments from Survey, September 1984 (1969-83 data) and Survey, May 1978 (1959-1964 data).

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS 1/
SELECTED YEARS 1929-1984

| Calendar Year | Total Public Sector | State-Local Government | | | |
|--|---------------------|------------------------|------------------------------|-----------|-----------|
| | | Federal Government | Total State-Local Government | State | Local |
| <u>Amount (in Billions of Current Dollars)</u> | | | | | |
| 1929 | \$ 10.3 | \$ 2.5 | \$ 7.8 | \$ 1.7 2/ | \$ 6.1 2/ |
| 1939 | 17.6 | 7.9 | 9.6 | 3.0 2/ | 6.6 2/ |
| 1949 | 59.3 | 39.1 | 20.2 | 7.7 2/ | 12.5 2/ |
| 1954 | 97.0 | 66.9 | 30.2 | 10.7 2/ | 19.4 2/ |
| 1959 | 131.0 | 84.1 | 46.9 | 16.6 | 30.3 |
| 1964 | 176.3 | 107.7 | 68.5 | 24.0 | 44.6 |
| 1969 | 286.8 | 168.1 | 118.7 | 42.7 | 76.0 |
| 1974 | 460.0 | 255.4 | 204.6 | 75.8 | 128.8 |
| 1976 | 574.9 | 323.7 | 251.2 | 92.8 | 158.4 |
| 1978 | 681.1 | 383.8 | 297.3 | 110.6 | 186.8 |
| 1980 | 869.0 | 513.4 | 355.5 | 136.4 | 219.2 |
| 1981 | 983.6 | 601.3 | 382.4 | 148.7 | 233.7 |
| 1982 | 1,090.1 | 681.0 | 409.0 | 160.2 | 248.9 |
| 1983 | 1,167.5 | 733.4 | 434.1 | 169.7 | 264.4 |
| 1984p 3/ | 1,258.1 | 787.0 | 471.1 | 183.9 | 287.2 |
| <u>As a Percentage of GNP</u> | | | | | |
| 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 |
| 1976 | 33.5 | 18.8 | 14.6 | 5.4 | 9.2 |
| 1978 | 31.5 | 17.7 | 13.7 | 5.1 | 8.6 |
| 1980 | 33.0 | 19.5 | 13.5 | 5.2 | 8.3 |
| 1981 | 33.3 | 20.3 | 12.9 | 5.0 | 7.9 |
| 1982 | 35.5 | 22.2 | 13.3 | 5.2 | 8.1 |
| 1983 | 35.3 | 22.2 | 13.1 | 5.1 | 8.0 |
| 1984p 3/ | 34.4 | 21.5 | 12.9 | 5.0 | 7.8 |
| <u>Per Capita Constant (1972) Dollars</u> | | | | | |
| 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 |
| 1976 | 1,996 | 1,124 | 872 | 322 | 550 |
| 1978 | 2,034 | 1,146 | 888 | 330 | 558 |
| 1980 | 2,139 | 1,264 | 875 | 336 | 540 |
| 1981 | 2,186 | 1,336 | 850 | 331 | 519 |
| 1982 | 2,263 | 1,414 | 849 | 332 | 517 |
| 1983 | 2,312 | 1,452 | 860 | 336 | 524 |
| 1984p 3/ | 2,380 | 1,489 | 891 | 348 | 543 |

(continued on next page)

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS 1/
SELECTED YEARS 1929-1984
(Continued)

| Calendar Year | Total Public Sector | State-Local Government | | | |
|---|---------------------|------------------------|------------------------------|-------|-------|
| | | Federal Government | Total State-Local Government | State | Local |
| <u>Percentage Distribution by Level of Government</u> | | | | | |
| 1929 | 100% | 24.4 | 75.6 | 16.1 | 59.4 |
| 1939 | 100 | 45.2 | 54.8 | 17.1 | 37.7 |
| 1949 | 100 | 66.0 | 34.0 | 12.9 | 21.1 |
| 1954 | 100 | 68.9 | 31.1 | 11.0 | 20.0 |
| 1959 | 100 | 64.2 | 35.8 | 12.7 | 23.0 |
| 1964 | 100 | 61.1 | 38.9 | 13.6 | 25.3 |
| 1969 | 100 | 58.6 | 41.4 | 14.9 | 26.5 |
| 1974 | 100 | 55.5 | 44.5 | 16.5 | 28.0 |
| 1976 | 100 | 56.3 | 43.7 | 16.1 | 27.5 |
| 1978 | 100 | 56.3 | 43.7 | 16.2 | 27.4 |
| 1980 | 100 | 59.1 | 40.9 | 15.7 | 25.2 |
| 1981 | 100 | 61.1 | 38.9 | 15.1 | 23.8 |
| 1982 | 100 | 62.5 | 37.5 | 14.7 | 22.8 |
| 1983 | 100 | 62.8 | 37.2 | 14.5 | 22.6 |
| 1984p 3/ | 100 | 62.6 | 37.4 | 14.6 | 22.8 |

Exhibit: Supplemental Data

| Calendar Year | Per Capita Personal Income 4/ | Consumer Price Index (1967=100) 5/ | Per Capita Personal Income in Constant (1967) Dollars | Average Annual Increase in the Consumer Price Index | Population (in thousands) 6/ |
|---------------|-------------------------------|------------------------------------|---|---|------------------------------|
| 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 |
| 1976 | 6,381 | 170.5 | 3,743 | + 5.8 | 218,035 |
| 1978 | 7,784 | 195.4 | 3,984 | + 7.7 | 222,585 |
| 1980 | 9,511 | 246.8 | 3,854 | + 13.5 | 227,738 |
| 1981 | 10,521 | 272.4 | 3,862 | + 10.4 | 230,019 |
| 1982 | 11,126 | 289.1 | 3,848 | + 6.1 | 232,309 |
| 1983 | 11,703 | 298.4 | 3,922 | + 3.2 | 234,496 |
| 1984p 3/ | 12,743 | 311.1 | 4,093 | + 4.3 | 236,634 |

p -- preliminary

1/ Federal aid to state and local government spent by state and local governments counted as state and local government expenditure. State aid to local governments counted as local government expenditure. Compare to Table 1.

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/ From January 1985 Survey of Current Business. The split of expenditures between state and local governments is estimated based upon information provided in the September 1984 Survey.

4/ 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.

5/ 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.

6/ Total population including Armed Forces overseas. See U.S. Bureau of the Census, Estimates of the Population of the United States to August 1, 1984, Series P-25, No. 939, September 1984.

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 1977-1979 data); Survey of Current Business, July 1984 (for 1980-1984 data). The allocation of state-local expenditures between state and local governments from Survey, May 1978 (1959-64 data); May 1983 (1969-79 data); May 1984 (1980-83 data).

TABLE 3--GOVERNMENT RECEIPTS,^{1/} SELECTED YEARS 1929-1984

| Calendar Year | Total Public Sector Receipts | Total Federal Receipts | From Own Sources | | | 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 |
| 1976 | 538.4 | 331.8 | 206.7 | 119.0 | 87.7 | 61.1 | 267.8 |
| 1978 | 681.9 | 431.6 | 250.3 | 149.5 | 100.9 | 77.3 | 327.6 |
| 1980 | 838.3 | 540.9 | 297.4 | 181.7 | 115.7 | 88.7 | 386.1 |
| 1981 | 956.9 | 624.8 | 332.1 | 202.0 | 130.1 | 87.9 | 420.0 |
| 1982 | 974.8 | 616.7 | 358.0 | 213.6 | 144.5 | 83.9 | 441.9 |
| 1983 | 1,033.0 | 641.1 | 391.9 | 235.7 | 156.3 | 86.3 | 478.2 |
| 1984 ^p | 1,133.8 | 703.5 ^p | 430.3 ^p ^{3/} | 258.3 | 172.0 | 92.9 ^p | 523.2 ^p |
| <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 |
| 1976 | 31.3 | 19.3 | 12.0 | 6.9 | 5.1 | 3.6 | 15.6 |
| 1978 | 31.5 | 19.9 | 11.6 | 6.9 | 4.7 | 3.6 | 15.1 |
| 1980 | 31.9 | 20.6 | 11.3 | 6.9 | 4.4 | 3.4 | 14.7 |
| 1981 | 32.4 | 21.1 | 11.2 | 6.8 | 4.4 | 3.0 | 14.2 |
| 1982 | 31.8 | 20.1 | 11.7 | 7.0 | 4.7 | 2.7 | 14.4 |
| 1983 | 31.3 | 19.4 | 11.9 | 7.1 | 4.7 | 2.6 | 14.5 |
| 1984 ^p | 31.0 | 19.2 ^p | 11.8 ^p | 7.1 | 4.8 ^p | 2.5 | 14.3 ^p |
| <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 |
| 1976 | 1866 | 1150 | 716 | 413 | 304 | 211 | 927 |
| 1978 | 2037 | 1289 | 748 | 447 | 301 | 231 | 978 |
| 1980 | 2063 | 1331 | 732 | 447 | 285 | 218 | 950 |
| 1981 | 2127 | 1389 | 738 | 449 | 289 | 195 | 934 |
| 1982 | 2023 | 1280 | 743 | 443 | 300 | 174 | 917 |
| 1983 | 2046 | 1270 | 776 | 467 | 310 | 171 | 947 |
| 1984 ^p | 2145 | 1331 ^p | 814 ^p | 489 | 325 | 176 ^p | 990 ^p |

(continued on next page)

TABLE 3--GOVERNMENT RECEIPTS,^{1/} SELECTED YEARS 1929-1984
(Continued)

| Calendar Year | Total Public Sector Receipts | Total Federal Receipts | From Own Sources | | | After Federal Aid Transfers | |
|---|---------------------------------------|------------------------------|------------------|-------|-------|-----------------------------|--|
| | | | State and Local | | | Federal Aid | State & Local Receipts After Federal Aid |
| | | | Total | State | Local | | |
| <u>Percentage Distribution by Level of Government</u> | | | | | | | |
| 1929 | 100.0% | 33.6% | 66.4% | 20.4% | 46.0% | 0.9% | 67.3% |
| 1939 | 100.0 | 43.5 | 56.5 | 20.1 | 36.4 | 6.5 | 63.0 |
| 1949 | 100.0 | 69.2 | 30.8 | 15.9 | 14.8 | 3.9 | 34.7 |
| 1954 | 100.0 | 70.9 | 29.0 | 14.9 | 14.1 | 3.2 | 32.3 |
| 1959 | 100.0 | 69.4 | 30.6 | 15.6 | 15.0 | 5.3 | 35.9 |
| 1964 | 100.0 | 66.0 | 34.0 | 17.4 | 16.6 | 6.0 | 39.9 |
| 1969 | 100.0 | 66.4 | 33.7 | 18.5 | 15.2 | 6.8 | 40.5 |
| 1974 | 100.0 | 63.2 | 36.8 | 20.9 | 15.9 | 9.6 | 46.4 |
| 1976 | 100.0 | 61.6 | 38.4 | 22.1 | 16.3 | 11.3 | 49.7 |
| 1978 | 100.0 | 63.3 | 36.7 | 21.9 | 14.8 | 11.3 | 48.0 |
| 1980 | 100.0 | 64.5 | 35.5 | 21.7 | 13.8 | 10.6 | 46.1 |
| 1981 | 100.0 | 65.3 | 34.7 | 21.1 | 13.6 | 9.2 | 43.9 |
| 1982 | 100.0 | 63.3 | 36.7 | 21.9 | 14.8 | 8.6 | 45.3 |
| 1983 | 100.0 | 62.1 | 37.9 | 22.8 | 15.1 | 8.4 | 46.3 |
| 1984p | 100.0 | 62.0 | 38.0 | 23.0 | 15.3 | 8.2 | 46.1 |

p -- preliminary

^{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/} Preliminary figures from the January 1985 Survey of Current Business. The split of receipts between state and local governments is estimated based upon information provided in the September 1984 Survey.

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 1983 (for 1977-1979 data); Survey of Current Business, July 1984 (for 1980-1984 data). The allocation of state-local revenue between state and local governments from Survey, May 1978 (1959-64); May 1983 (1969-79); May 1984 (1980-1983 data). For population and GNP deflator information, see Tables 1 and 2 of this publication.

TABLE 4--GOVERNMENT DEBT ^{1/}, SELECTED YEARS 1929-1984

| Fiscal Year | Total Public Sector | Federal Government | State-Local Government | | |
|--|---------------------|---------------------|------------------------------|--------|---------|
| | | | Total State-Local Government | State | Local |
| <u>Amount (in Billions of Current Dollars)</u> | | | | | |
| 1929 | \$ 33.4 | \$ 16.9 | \$ 16.5 | \$ 2.3 | \$ 14.2 |
| 1939 | 60.5 | 40.4 | 20.1 | 3.5 | 16.6 |
| 1949 | 273.7 | 252.8 | 20.9 | 4.0 | 16.9 |
| 1954 | 309.7 | 270.8 | 38.9 | 9.6 | 29.3 |
| 1959 | 348.8 | 284.7 | 64.1 | 16.9 | 47.2 |
| 1964 | 409.0 | 316.8 | 92.2 | 25.0 | 67.2 |
| 1969 | 500.7 | 367.1 ^{2/} | 133.6 | 39.6 | 94.0 |
| 1974 | 692.8 | 486.2 | 206.6 | 65.3 | 141.3 |
| 1976 | 872.0 | 631.9 | 240.1 | 84.4 | 155.7 |
| 1978 | 1,060.9 | 780.4 | 280.5 | 102.6 | 177.9 |
| 1980 | 1,249.9 | 914.3 | 335.6 | 122.0 | 213.6 |
| 1981 | 1,367.7 | 1,003.9 | 363.8 | 134.8 | 229.0 |
| 1982 | 1,546.3 | 1,147.0 | 399.3 | 147.5 | 251.8 |
| 1983 | 1,836.4 | 1,381.9 | 454.5 | 167.3 | 287.2 |
| 1984 est. | n.a. | 1,576.7 | n.a. | n.a. | n.a. |
| <u>As a Percentage of GNP</u> | | | | | |
| 1929 | 32.3% | 16.3% | 16.0% | 2.2% | 13.7% |
| 1939 | 66.6 | 44.4 | 22.1 | 3.9 | 18.3 |
| 1949 | 106.0 | 97.9 | 8.1 | 1.5 | 6.5 |
| 1954 | 84.4 | 73.8 | 10.6 | 2.6 | 8.0 |
| 1959 | 71.5 | 58.4 | 13.1 | 3.5 | 9.7 |
| 1964 | 64.1 | 49.7 | 14.5 | 3.9 | 10.5 |
| 1969 | 53.0 | 38.9 | 14.2 | 4.2 | 10.0 |
| 1974 | 48.3 | 33.9 | 14.4 | 4.6 | 9.9 |
| 1976 | 50.8 | 36.8 | 14.0 | 4.9 | 9.1 |
| 1978 | 49.0 | 36.1 | 13.0 | 4.7 | 8.2 |
| 1980 | 47.5 | 34.7 | 12.8 | 4.6 | 8.1 |
| 1981 | 46.2 | 33.9 | 12.3 | 4.6 | 7.7 |
| 1982 | 50.4 | 37.4 | 13.0 | 4.8 | 8.2 |
| 1983 | 55.6 | 41.8 | 13.8 | 5.1 | 8.7 |
| 1984 est. | n.a. | 43.0 | n.a. | n.a. | n.a. |
| <u>Per Capita in Constant (1972) Dollars</u> | | | | | |
| 1929 | 837 | 424 | 414 | 58 | 356 |
| 1939 | 1,626 | 1,086 | 540 | 94 | 446 |
| 1949 | 3,495 | 3,228 | 267 | 51 | 216 |
| 1954 | 3,190 | 2,789 | 401 | 99 | 302 |
| 1959 | 2,902 | 2,368 | 533 | 141 | 393 |
| 1964 | 2,929 | 2,269 | 660 | 179 | 481 |
| 1969 | 2,846 | 2,087 | 760 | 225 | 534 |
| 1974 | 2,819 | 1,978 | 841 | 266 | 575 |
| 1976 | 3,027 | 2,194 | 834 | 293 | 541 |
| 1978 | 3,169 | 2,331 | 838 | 306 | 531 |
| 1980 | 3,076 | 2,250 | 826 | 300 | 526 |
| 1981 | 3,040 | 2,231 | 809 | 300 | 509 |
| 1982 | 3,210 | 2,381 | 829 | 306 | 523 |
| 1983 | 3,637 | 2,737 | 900 | 331 | 569 |
| 1984 est. | n.a. | 2,982 | n.a. | n.a. | n.a. |

(continued on next page)

TABLE 4--GOVERNMENT DEBT ^{1/}, SELECTED YEARS 1929-1984 (continued)

| Fiscal Year | Total Public Sector | Federal Government | State-Local Government | | |
|---|---------------------|--------------------|------------------------------|-------|-------|
| | | | Total State-Local Government | State | Local |
| <u>Percentage Distribution by Level of Government</u> | | | | | |
| 1929 | 100 | 50.6% | 49.4 | 6.9% | 42.5% |
| 1939 | 100 | 66.8 | 33.2 | 5.8 | 27.4 |
| 1949 | 100 | 92.4 | 7.6 | 1.5 | 6.2 |
| 1954 | 100 | 87.4 | 12.6 | 3.1 | 9.5 |
| 1959 | 100 | 81.6 | 18.4 | 4.8 | 13.5 |
| 1964 | 100 | 77.5 | 22.5 | 6.1 | 16.4 |
| 1969 | 100 | 73.3 | 26.7 | 7.9 | 18.8 |
| 1974 | 100 | 70.2 | 29.8 | 9.4 | 20.4 |
| 1976 | 100 | 72.5 | 27.5 | 9.7 | 17.9 |
| 1978 | 100 | 73.6 | 26.4 | 9.7 | 16.8 |
| 1980 | 100 | 73.1 | 26.9 | 9.8 | 17.1 |
| 1981 | 100 | 73.4 | 26.6 | 9.9 | 16.7 |
| 1982 | 100 | 74.2 | 25.8 | 9.5 | 16.3 |
| 1983 | 100 | 75.3 | 24.7 | 9.1 | 15.6 |
| 1984 est. | n.a. | n.a. | n.a. | n.a. | n.a. |

^{1/} Total debt outstanding at the of the fiscal year. These debt figures include all long-term credit obligations backed by the government full faith and credit as well as nonguaranteed debt, and all interest-bearing short-term credit obligations. Includes judgment, mortgage and revenue bonds.

^{2/} During 1959, 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, federal debt was reduced \$10.7 billion.

Sources: ACIR staff compilation based upon U.S. Bureau of the Census, Governmental Finances in (year), (Tables 2 and 18 in the 1982-83 edition); FY 1984 federal debt figure from U.S. Department of the Treasury, "Final Monthly Statement of Receipts and Outlays of the U.S. Government for the Fiscal Year Ending September 30, 1984," Table IV, p. 23. GNP, GNP deflator and populations figures from Tables 1 and 2 of this publication.

TABLE 5 --NET INTEREST PAYMENTS (REVENUES), SELECTED YEARS 1929-1984

| Calendar Year | Total Public Sector | State-Local Government | | | |
|--|---------------------|------------------------|------------------------------|---------|---------|
| | | Federal Government | Total State-Local Government | State | Local |
| <u>Amount (in Billions of Current Dollars)</u> | | | | | |
| 1929 | \$0.668 | \$0.256 | \$0.412 | n.a. | n.a. |
| 1939 | 1.130 | 0.617 | 0.513 | n.a. | n.a. |
| 1949 | 4.475 | 4.264 | 0.211 | n.a. | n.a. |
| 1954 | 4.976 | 4.644 | 0.332 | n.a. | n.a. |
| 1959 | 6.908 | 6.165 | 0.743 | 0.028 | 0.715 |
| 1964 | 9.125 | 7.983 | 1.142 | 0.049 | 1.093 |
| 1969 | 13.503 | 12.691 | 0.812 | (0.311) | 1.123 |
| 1974 | 20.780 | 20.654 | 0.126 | (1.130) | 1.256 |
| 1976 | 30.085 | 26.769 | 3.316 | 0.497 | 2.819 |
| 1978 | 37.516 | 35.180 | 2.336 | (0.148) | 2.484 |
| 1980 | 50.243 | 53.394 | (3.151) | (2.788) | (0.363) |
| 1981 | 69.420 | 73.277 | (3.857) | (3.135) | (0.722) |
| 1982 | 84.592 | 84.411 | 0.181 | (1.243) | 1.424 |
| 1983 | 95.243 | 94.211 | 1.032 | (1.106) | 2.138 |
| 1984 est. | n.a. | 115.000 | n.a. | n.a. | n.a. |
| <u>As a Percentage of GNP</u> | | | | | |
| 1929 | 0.6% | 0.2% | 0.4% | n.a. | n.a. |
| 1939 | 1.2 | 0.7 | 0.6 | n.a. | n.a. |
| 1949 | 1.7 | 1.7 | 0.1 | n.a. | n.a. |
| 1954 | 1.4 | 1.3 | 0.1 | n.a. | n.a. |
| 1959 | 1.4 | 1.3 | 0.2 | * | 0.1 |
| 1964 | 1.4 | 1.3 | 0.2 | * | 0.2 |
| 1969 | 1.4 | 1.3 | 0.1 | * | 0.1 |
| 1974 | 1.4 | 1.4 | * | (0.1) | 0.1 |
| 1976 | 1.8 | 1.6 | 0.2 | * | 0.2 |
| 1978 | 1.7 | 1.6 | 0.1 | * | 0.1 |
| 1980 | 1.9 | 2.0 | (0.1) | (0.1) | * |
| 1981 | 2.3 | 2.5 | (0.1) | (0.1) | * |
| 1982 | 2.8 | 2.8 | * | * | * |
| 1983 | 2.9 | 2.9 | * | * | 0.1 |
| 1984 est. | n.a. | 3.1 | n.a. | n.a. | n.a. |
| <u>Per Capita in Constant (1972) Dollars</u> | | | | | |
| 1929 | \$17 | \$6 | \$10 | n.a. | n.a. |
| 1939 | 30 | 17 | 14 | n.a. | n.a. |
| 1949 | 57 | 54 | 3 | n.a. | n.a. |
| 1954 | 51 | 48 | 3 | n.a. | n.a. |
| 1959 | 57 | 51 | 6 | * | 6 |
| 1964 | 65 | 57 | 8 | * | (8) |
| 1969 | 77 | 72 | 5 | (2) | 6 |
| 1974 | 85 | 84 | 1 | (5) | 5 |
| 1976 | 104 | 93 | 12 | 2 | 10 |
| 1978 | 109 | 102 | 7 | * | 7 |
| 1980 | 124 | 131 | (8) | (7) | (1) |
| 1981 | 154 | 163 | (9) | (7) | (2) |
| 1982 | 176 | 175 | * | (3) | 3 |
| 1983 | 189 | 187 | 2 | (2) | 4 |
| 1984 est. | n.a. | 218 | n.a. | n.a. | n.a. |

(continued on next page)

TABLE 5--NET INTEREST PAYMENTS (REVENUES), SELECTED YEARS 1929-1984
(continued)

| Calendar Year | Total Public Sector | State-Local Government | | | |
|------------------|---------------------------|------------------------|------------------------------------|-------|-------|
| | | Federal Government | Total State-Local Government | State | Local |
| 1929 | 100% | 38.3% | 61.7% | n.a. | n.a. |
| 1939 | 100 | 54.6 | 45.4 | n.a. | n.a. |
| 1949 | 100 | 95.3 | 4.7 | n.a. | n.a. |
| 1954 | 100 | 93.3 | 6.7 | n.a. | n.a. |
| 1959 | 100 | 89.2 | 10.8 | 0.4 | 10.4 |
| 1964 | 100 | 87.5 | 12.5 | 0.5 | 12.0 |
| 1969 | 100 | 94.0 | 6.0 | (2.3) | 8.3 |
| 1974 | 100 | 99.4 | 0.6 | (5.4) | 6.0 |
| 1976 | 100 | 89.0 | 11.0 | 1.7 | 9.3 |
| 1978 | 100 | 93.8 | 6.2 | (0.4) | 6.6 |
| 1980 | 100 | 106.3 | (6.3) | (5.5) | (0.7) |
| 1981 | 100 | 105.6 | (5.6) | (4.5) | (1.0) |
| 1982 | 100 | 99.8 | 0.2 | (1.5) | 1.7 |
| 1983 | 100 | 98.9 | 1.1 | (1.2) | 2.2 |
| 1984 | n.a. | n.a. | n.a. | n.a. | n.a. |

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

*--less than 0.1% or less than \$1. ()--indicates a net revenue.

NOTE: Net interest payments are equal to total interest paid on government debt less interest earned on cash and securities holdings. Interest earnings from state-local social insurance trusts were excluded from the net interest figures cited in this table while earnings from federal social insurance trusts were included. This adjustment was necessary because of the fundamental difference in the way these trusts are financed. Note also that state-local net interest payments reflect an imputation for the value of services provided by financial institutions for which governments receive no remuneration.

SOURCES: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-76 data); Survey of Current Business, July 1982 (for 1977-79 data); Survey, July 1984 (for 1980-84 data). The allocation of state-local interest payments between state and local governments from Survey, September 1984 (1969-83 data) and Survey, May 1978 (1959-64 data).

TABLE 6--FEDERAL GOVERNMENT EXPENDITURES, SELECTED YEARS 1929-1984

| 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 2/ | (7) All Other |
| <u>1. Amount (in billions of dollars)</u> | | | | | | | |
| 1929 | \$2.6 | 0.3 | 0.8 3/ | 1.5 | n.a. | 0.1 | 1.4 |
| 1939 | 8.9 | 0.6 | 1.2 | 7.1 | ** | 1.0 | 6.1 |
| 1949 | 41.3 | 4.3 | 13.2 | 23.8 | 0.7 | 2.2 | 20.9 |
| 1954 | 69.8 | 4.6 | 41.1 | 24.1 | 3.7 | 2.8 | 17.6 |
| 1959 | 91.0 | 6.2 | 45.7 | 39.1 | 10.4 | 6.7 | 22.0 |
| 1964 | 118.2 | 8.0 | 49.2 | 61.0 | 16.5 | 10.1 | 34.4 |
| 1969 | 188.4 | 12.7 | 76.3 | 99.4 | 34.0 | 19.9 | 45.5 |
| 1974 | 299.3 | 20.7 | 77.3 | 201.3 | 72.3 | 43.3 | 85.7 |
| 1976 | 384.8 | 26.8 | 86.3 | 271.7 | 95.5 | 60.4 | 115.8 |
| 1978 | 461.0 | 35.2 | 100.8 | 325.0 | 119.3 | 76.2 | 129.5 |
| 1980 | 602.1 | 53.4 | 131.9 | 416.8 | 157.7 | 87.3 | 171.8 |
| 1981 | 689.1 | 73.3 | 154.6 | 461.2 | 185.9 | 86.3 | 189.0 |
| 1982 | 764.9 | 84.4 | 180.4 | 500.1 | 208.8 | 81.6 | 209.7 |
| 1983 | 819.7 | 94.2 | 201.1 | 524.4 | 226.1 | 84.7 | 213.6 |
| 1984 est. | 879.9p | 116.8p | 222.0 | 541.0 | 245.0 | 92.9p | 203.0 |
| <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 |
| 1976 | 22.4 | 1.6 | 5.0 | 15.8 | 5.5 | 3.6 | 6.7 |
| 1978 | 21.3 | 1.6 | 4.6 | 15.0 | 5.5 | 3.6 | 6.0 |
| 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 | 2.9 | 6.4 |
| 1982 | 24.9 | 2.7 | 5.9 | 16.3 | 6.8 | 2.7 | 6.8 |
| 1983 | 24.8 | 2.9 | 6.1 | 15.9 | 6.8 | 2.6 | 6.5 |
| 1984 est. | 24.0 | 3.2 | 6.1 | 14.8 | 6.7 | 2.5 | 5.5 |

est.--estimated and rounded to the nearest billion, unless indicated as preliminary (p). Individual detail may not sum to aggregate totals for 1984, because preliminary data were not available for specific functional categories.

n.a.--not applicable.

**Less than \$0.1 billion.

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

2/ Federal aid figures exclude the relatively small amounts of federal grants-in-aid paid to state and local governments for the purposes of national defense and social security; in 1983, these amounts were \$0.9b and \$0.7b.

3/ 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.

(continued on next page)

TABLE 6--FEDERAL GOVERNMENT EXPENDITURES, SELECTED YEARS 1929-1984
(Continued)

| Calendar Year | <u>Expenditures Excluding Defense and Net Interest</u> | | | | | | |
|---|--|--------------------------|-------------------------|--------------|---------------------------------|---|------------------|
| | (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% | 0.0 | 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 |
| 1976 | 100.0 | 7.0 | 22.3 | 70.7 | 24.7 | 15.9 | 30.1 |
| 1978 | 100.0 | 7.6 | 21.7 | 70.6 | 25.8 | 16.8 | 28.1 |
| 1980 | 100.0 | 8.9 | 21.9 | 69.2 | 26.2 | 14.5 | 28.5 |
| 1981 | 100.0 | 10.6 | 22.4 | 66.9 | 27.0 | 12.5 | 27.4 |
| 1982 | 100.0 | 11.0 | 23.6 | 65.4 | 27.3 | 10.7 | 27.4 |
| 1983 | 100.0 | 11.5 | 24.5 | 64.0 | 27.6 | 10.3 | 26.1 |
| 1984 est. | 100.0 | 13.3 | 25.2 | 61.5 | 27.8 | 10.6 | 23.1 |
| 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 |
| 1976 | 1,336 | 93 | 298 | 945 | 331 | 212 | 402 |
| 1978 | 1,377 | 105 | 299 | 972 | 355 | 231 | 386 |
| 1980 | 1,482 | 131 | 323 | 1,028 | 387 | 218 | 422 |
| 1981 | 1,532 | 163 | 344 | 1,025 | 413 | 192 | 420 |
| 1982 | 1,588 | 175 | 374 | 1,038 | 433 | 169 | 435 |
| 1983 | 1,623 | 187 | 398 | 1,038 | 448 | 168 | 423 |
| 1984 est. | 1,665 | 221 | 420 | 1,023 | 463 | 176 | 384 |

est.--estimated, unless indicated as preliminary (p). Individual detail may not seem to aggregate totals for 1984.

***Less than \$1.

Source: 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 1977-1979 data); Survey of Current Business, July 1984 (for 1980-1983 data); preliminary data for 1984 from January 1985 Survey of Current Business.

TABLE 7--FEDERAL BUDGET RECEIPTS, OUTLAYS, SURPLUS OR DEFICIT, TOTAL DEBT AND INTEREST ON DEBT, FY 1929-86
(Dollar Amounts in Billions)

| (1) Fiscal Year | Budget | | Annual Budgetary Surplus or Deficit (-) | | | Total Debt Outstanding and Interest on Debt | | | |
|-----------------------|-----------------|----------------|--|------------------------------|-----------------------------|--|---------------------------------|--|--|
| | (2) Receipts | (3) Outlays | (4) Amount | (5) As a % of Receipts | (6) As a % of Outlays | (7) Total Debt | (8) Debt As a % of GNP | (9) Net Interest Paid on Fed. Debt | (10) 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 | 329.5 | 45.5 | 9.4 | 7.0 |
| 1967 | 148.9 | 157.6 | -8.7 | 5.8 | 5.5 | 341.3 | 43.9 | 10.3 | 6.5 |
| 1968 | 153.0 | 178.1 | -25.2 | 16.5 | 14.1 | 369.8 | 44.5 | 11.1 | 6.2 |
| 1969 | 186.9 | 183.6 | 3.2 | 1.7 | 1.7 | 367.1 | 40.3 | 12.7 | 6.9 |
| 1970 | 192.8 | 195.7 | -2.8 | 1.5 | 1.4 | 382.6 | 39.5 | 14.4 | 7.4 |
| 1971 | 187.1 | 210.2 | -23.0 | 12.3 | 10.9 | 409.5 | 39.7 | 14.8 | 7.0 |
| 1972 | 207.3 | 230.7 | -23.4 | 11.3 | 10.1 | 437.3 | 38.7 | 15.5 | 6.7 |
| 1973 | 230.8 | 245.6 | -14.8 | 6.4 | 6.0 | 468.4 | 37.4 | 17.3 | 7.0 |
| 1974 | 263.2 | 267.9 | -4.7 | 1.8 | 1.8 | 486.2 | 35.3 | 21.4 | 8.0 |
| 1975 | 279.1 | 324.2 | -45.2 | 16.2 | 13.9 | 544.1 | 36.8 | 23.2 | 7.2 |
| 1976 | 298.1 | 364.5 | -66.4 | 22.3 | 18.2 | 631.9 | 38.5 | 26.7 | 7.3 |
| 1977 | 355.6 | 400.5 | -44.9 | 12.6 | 11.2 | 709.1 | 38.1 | 29.9 | 7.5 |
| 1978 | 399.6 | 448.4 | -48.8 | 12.2 | 10.9 | 780.4 | 37.3 | 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 | 34.8 | 68.7 | 10.5 |
| 1982 | 617.8 | 728.4 | -110.7 | 17.9 | 15.2 | 1147.0 | 37.5 | 85.0 | 11.6 |
| 1983 | 600.6 | 796.0 | -195.4 | 32.5 | 24.6 | 1381.9 | 42.8 | 89.8 | 11.2 |
| 1984 | 666.5 | 841.8 | -175.3 | 26.3 | 20.8 | 1576.7 | 44.0 | 111.1 | 13.2 |
| 1985e | 736.9 | 946.6 | -209.8 | 28.5 | 22.2 | 1841.1 | 47.6 | 130.4 | 13.8 |
| 1986e | 793.7 | 972.2 | -178.5 | 22.5 | 18.4 | 2074.2 | 49.4 | 142.6 | 14.7 |

n.a.--not available. e--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, 7-9: Office of Management and Budget, The United States Budget FY 1986, Tables 22-24 (1966-1986); U.S. Bureau of the Census, Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series Y 493, p. 1117 (1929-1965).

TABLE 8 --FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL RECEIPTS FROM OWN SOURCES, TOTAL FEDERAL OUTLAYS AND GROSS NATIONAL PRODUCT, 1955-1986 (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) | | Number of Federal Grant Programs ^{3/} | Grants for Payments to Individuals | |
| | | | State-Local Receipts From Own Source 2/ | Total Federal Outlays | Gross National Product | Amount | Percent Real Increase or Decrease (-) | | Amount | Percent of Total Grants |
| | | | | | | | | | | |
| 1955 | \$3.2 | 4.9% | 11.8% | 4.7% | 0.8% | \$5.6 | 3.7% | n.a. | \$1.6 | 50.0% |
| 1956 | 3.7 | 15.6 | 12.3 | 5.0 | 0.9 | 6.2 | 10.7 | n.a. | 1.7 | 45.9 |
| 1957 | 4.0 | 8.1 | 12.1 | 5.2 | 0.9 | 6.5 | 4.8 | n.a. | 1.8 | 45.0 |
| 1958 | 4.9 | 22.5 | 14.0 | 6.0 | 1.1 | 7.8 | 20.0 | n.a. | 2.1 | 42.9 |
| 1959 | 6.5 | 32.7 | 17.2 | 7.0 | 1.4 | 10.0 | 28.2 | n.a. | 2.4 | 36.9 |
| 1960 | 7.0 | 7.7 | 16.8 | 7.6 | 1.4 | 10.8 | 8.0 | 132 | 2.5 | 35.7 |
| 1961 | 7.1 | 1.4 | 15.8 | 7.3 | 1.4 | 10.9 | 0.9 | n.a. | 2.6 | 36.7 |
| 1962 | 7.9 | 11.3 | 16.2 | 7.4 | 1.4 | 11.9 | 9.2 | n.a. | 2.9 | 37.1 |
| 1963 | 8.6 | 8.9 | 16.5 | 7.7 | 1.5 | 12.6 | 5.9 | n.a. | 3.3 | 38.0 |
| 1964 | 10.1 | 17.4 | 17.9 | 8.6 | 1.6 | 14.7 | 16.7 | n.a. | 3.5 | 34.9 |
| 1965 | 10.9 | 7.9 | 17.7 | 9.2 | 1.7 | 15.5 | 5.4 | n.a. | 3.7 | 33.9 |
| 1966 | 13.0 | 19.3 | 19.3 | 9.6 | 1.8 | 17.9 | 19.3 | n.a. | 4.3 | 33.2 |
| 1967 | 15.2 | 16.9 | 20.6 | 9.7 | 2.0 | 20.3 | 13.4 | 379 | 4.8 | 31.3 |
| 1968 | 18.6 | 22.4 | 22.4 | 10.4 | 2.2 | 23.6 | 16.3 | n.a. | 6.0 | 32.3 |
| 1969 | 20.3 | 9.1 | 21.6 | 11.0 | 2.2 | 24.2 | 2.5 | n.a. | 7.1 | 35.5 |
| 1970 | 24.0 | 18.2 | 22.9 | 12.3 | 2.5 | 27.0 | 11.6 | n.a. | 8.6 | 35.8 |
| 1971 | 28.1 | 17.1 | 24.1 | 13.4 | 2.7 | 29.6 | 9.6 | n.a. | 10.4 | 36.9 |
| 1972 | 34.4 | 22.4 | 26.1 | 14.9 | 3.0 | 34.4 | 16.2 | n.a. | 13.8 | 40.1 |
| 1973 | 41.8 | 21.5 | 28.5 | 17.0 | 3.3 | 39.7 | 15.4 | n.a. | 13.7 | 32.7 |
| 1974 | 43.4 | 3.8 | 27.3 | 16.1 | 3.1 | 37.9 | -4.5 | n.a. | 14.6 | 33.6 |
| 1975 | 49.8 | 14.7 | 29.1 | 15.0 | 3.4 | 39.2 | 3.4 | 442 | 16.4 | 33.0 |
| 1976 | 59.1 | 18.7 | 31.1 | 15.9 | 3.6 | 43.5 | 11.0 | n.a. | 19.6 | 33.2 |
| 1977 | 68.4 | 15.7 | 31.0 | 16.7 | 3.7 | 46.7 | 7.4 | n.a. | 22.2 | 32.4 |
| 1978 | 77.9 | 13.9 | 31.7 | 17.0 | 3.7 | 49.4 | 5.8 | 492 | 24.2 | 31.0 |
| 1979 | 82.9 | 6.4 | 31.3 | 16.5 | 3.5 | 48.1 | -2.6 | n.a. | 26.9 | 32.4 |
| 1980 | 91.5 | 10.4 | 31.7 | 15.5 | 3.6 | 48.2 | 0.2 | n.a. | 31.9 | 34.9 |
| 1981 | 94.8 | 3.6 | 30.1 | 14.0 | 3.3 | 46.1 | -4.4 | 539 | 36.9 | 39.0 |
| 1982 | 88.2 | -7.0 | 25.6 | 11.8 | 2.9 | 40.4 | -12.4 | 441 | 37.9 | 42.9 |
| 1983 | 92.5 | 4.9 | 24.7 | 11.4 | 2.9 | 40.7 | 0.7 | n.a. | 41.6 | 45.0 |
| 1984 | 97.6 | 5.5 | 23.7 | 11.5 | 2.7 | 41.3 | 1.5 | 405 | 44.3 | 45.4 |
| 1985 est. | 107.0 | 9.7 | 24.3 | 11.2 | 2.8 | 43.5 | 5.3 | n.a. | 47.9 | 44.7 |
| 1986 est. | 100.7 | -5.9 | 21.4 | 10.3 | 2.4 | 39.3 | -9.7 | n.a. | 46.9 | 46.6 |

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.

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), state-local receipts were weighted 1/2 for the current year and 1/2 for the prior year.

3/ Includes categorical grants, block grants and revenue sharing. In 1984, there were 392 categorical grants, 12 block grants and the revenue sharing program for a total of 405 grants.

Sources: ACIR staff compilation and calculations based on U.S. Office of Management and Budget, Budget of the United States Government FY 1986 [see also, Budget, FY1986, Historical Tables, Table 12.1]; 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]; ACIR, A Catalog of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1984, December 1984.

TABLE 9--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1983
(Amounts in dollars)

| State and Region | (1) Index of Per Capita Federal Expenditures (100=U.S. Avg.) | (2) Total | (3) Grants to States and Local Governments | (4) Salaries and Wages | (5) Direct Payments to Individuals | (6) Procurement Contract Awards | (7) Other |
|-------------------------|--|--------------|--|------------------------------|---|--|--------------|
| U.S. Total | 100 | \$2,932 | \$390 | \$432 | \$1,371 | \$669 | \$70 |
| New England | 114 | 3,343 | 465 | 309 | 1,413 | 1,084 | 72 |
| Connecticut | 128 | 3,750 | 379 | 253 | 1,316 | 1,755 | 47 |
| Maine | 91 | 2,679 | 502 | 310 | 1,460 | 378 | 19 |
| Massachusetts | 119 | 3,484 | 503 | 303 | 1,456 | 1,112 | 110 |
| New Hampshire | 95 | 2,784 | 367 | 490 | 1,308 | 602 | 19 |
| Rhode Island | 100 | 2,946 | 509 | 384 | 1,587 | 425 | 41 |
| Vermont | 87 | 2,550 | 594 | 225 | 1,291 | 373 | 67 |
| Midwest 8/ | 108 | 3,153 | 495 | 505 | 1,539 | 560 | 54 |
| Delaware | 88 | 2,573 | 507 | 368 | 1,299 | 381 | 17 |
| District of Columbia 4/ | 630 4/ | 18,472 4/ | 2,177 | 10,854 4/ | 2,806 | 2,148 | 488 |
| Maryland 4/ | 144 4/ | 4,211 4/ | 416 | 980 4/ | 1,512 | 1,246 | 97 |
| New Jersey | 85 | 2,481 | 377 | 297 | 1,377 | 416 | 16 |
| New York | 99 | 2,906 | 566 | 252 | 1,484 | 549 | 55 |
| Pennsylvania | 95 | 2,786 | 405 | 306 | 1,677 | 345 | 53 |
| Great Lakes | 80 | 2,344 | 360 | 231 | 1,417 | 284 | 51 |
| Illinois | 85 | 2,489 | 365 | 289 | 1,568 | 193 | 74 |
| Indiana | 75 | 2,199 | 294 | 216 | 1,248 | 395 | 43 |
| Michigan | 75 | 2,203 | 399 | 179 | 1,382 | 214 | 29 |
| Ohio | 83 | 2,435 | 339 | 253 | 1,405 | 415 | 23 |
| Wisconsin | 76 | 2,220 | 401 | 158 | 1,344 | 208 | 109 |
| Plains | 100 | 2,932 | 373 | 323 | 1,364 | 626 | 247 |
| Iowa | 77 | 2,250 | 338 | 166 | 1,362 | 179 | 205 |
| Kansas | 100 | 2,938 | 315 | 423 | 1,359 | 691 | 150 |
| Minnesota | 83 | 2,438 | 426 | 191 | 1,215 | 428 | 177 |
| Missouri | 130 | 3,811 | 337 | 399 | 1,484 | 1,269 | 322 |
| Nebraska | 92 | 2,711 | 360 | 411 | 1,459 | 193 | 287 |
| North Dakota | 107 | 3,128 | 547 | 544 | 1,215 | 287 | 535 |
| South Dakota | 94 | 2,751 | 516 | 470 | 1,340 | 166 | 260 |
| Southeast | 96 | 2,815 | 342 | 505 | 1,420 | 509 | 41 |
| Alabama | 93 | 2,717 | 371 | 539 | 1,429 | 346 | 33 |
| Arkansas | 89 | 2,609 | 387 | 276 | 1,504 | 309 | 133 |
| Florida | 104 | 3,047 | 264 | 374 | 1,851 | 542 | 15 |
| Georgia | 88 | 2,580 | 368 | 551 | 1,174 | 457 | 30 |
| Kentucky | 81 | 2,376 | 401 | 411 | 1,338 | 207 | 19 |
| Louisiana | 79 | 2,326 | 385 | 286 | 1,157 | 412 | 85 |
| Mississippi | 102 | 2,978 | 426 | 371 | 1,327 | 754 | 101 |
| North Carolina | 72 | 2,114 | 309 | 443 | 1,176 | 151 | 35 |
| South Carolina | 87 | 2,547 | 341 | 596 | 1,197 | 392 | 21 |
| Tennessee | 94 | 2,757 | 360 | 389 | 1,381 | 560 | 67 |
| Virginia 4/ | 154 4/ | 4,503 4/ | 300 | 1,299 4/ | 1,452 | 1,426 | 25 |
| West Virginia | 82 | 2,404 | 427 | 202 | 1,673 | 94 | 8 |
| Southwest | 85 | 2,488 | 274 | 440 | 1,177 | 529 | 68 |
| Arizona | 94 | 2,751 | 285 | 430 | 1,409 | 581 | 46 |
| New Mexico | 130 | 3,826 | 483 | 670 | 1,234 | 1,380 | 59 |
| Oklahoma | 80 | 2,355 | 326 | 518 | 1,278 | 170 | 63 |
| Texas | 80 | 2,347 | 242 | 405 | 1,107 | 519 | 74 |
| Rocky Mountain | 91 | 2,655 | 418 | 548 | 1,098 | 503 | 89 |
| Colorado | 96 | 2,824 | 337 | 615 | 1,136 | 669 | 68 |
| Idaho | 83 | 2,420 | 379 | 362 | 1,156 | 385 | 138 |
| Montana | 92 | 2,698 | 584 | 449 | 1,294 | 169 | 204 |
| Utah | 87 | 2,540 | 384 | 617 | 945 | 537 | 57 |
| Wyoming | 81 | 2,375 | 829 | 442 | 924 | 136 | 45 |
| Far West 9/ | 114 | 3,343 | 371 | 500 | 1,276 | 1,124 | 72 |
| California | 117 | 3,429 | 366 | 508 | 1,250 | 1,226 | 79 |
| Nevada | 99 | 2,916 | 400 | 497 | 1,238 | 768 | 13 |
| Oregon | 80 | 2,335 | 437 | 283 | 1,431 | 144 | 41 |
| Washington | 121 | 3,555 | 357 | 588 | 1,340 | 1,206 | 64 |
| Alaska | 147 | 4,296 | 1,129 | 1,451 | 672 | 1,008 | 35 |
| Hawaii | 134 | 3,929 | 447 | 1,697 | 1,225 | 523 | 37 |

(continued on next page)

TABLE 9--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1983
(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 cannot 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 128 for Connecticut indicates that federal expenditures for Connecticut are 128% of the U.S. average (or, alternatively, 28% greater than the U.S. average). Conversely, the index figure of 72 for North Carolina indicates that federal expenditures for North Carolina are only 72% 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 80% of the total in this category for the U.S. as a whole.
- 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).
- 9/ Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1983, Table 8, March 1984.

TABLE 10--FEDERAL INDIVIDUAL INCOME TAX RATES, 1980 (PRE-ERTA) AND 1984 (POST-ERTA)^{1/}

| Single Individuals | | | | | | | Married Individuals-- Joint Returns and Surviving Spouses | | | | | | | | |
|--------------------|-----------|---------------|---|-------------|-----------------------------|---|--|----------------|-----------|---------------|---|-------------|-----------------------------|---|-------------|
| Taxable Income | | Pre-ERTA 1980 | | | Post-ERTA 1984 ² | | | Taxable Income | | Pre-ERTA 1980 | | | Post-ERTA 1984 ² | | |
| Over | Not Over | Pay | + | % on Excess | Pay | + | % on Excess | Over | Not Over | Pay | + | % on Excess | Pay | + | % on Excess |
| \$ 0- | \$ 2,300* | \$ 0 | | \$ 0 | \$ 0 | | \$ 0 | \$ 0- | \$ 3,400* | \$ 0 | | \$ 0 | \$ 0 | | \$ 0 |
| 2,300- | 3,400 | 0 | | 14 | 0 | | 11 | 3,400- | 5,500 | 0 | | 14 | 0 | | 11 |
| 3,400- | 4,400 | 154 | | 16 | 121 | | 12 | 5,500- | 7,600 | 294 | | 16 | 231 | | 12 |
| 4,400- | 6,500 | 314 | | 18 | 241 | | 14 | 7,600- | 11,900 | 630 | | 18 | 483 | | 14 |
| 6,500- | 8,500 | 692 | | 19 | 535 | | 15 | 11,900- | 16,000 | 1,404 | | 21 | 1,085 | | 16 |
| 8,500- | 10,800 | 1,072 | | 21 | 835 | | 16 | 16,000- | 20,200 | 2,265 | | 24 | 1,741 | | 18 |
| 10,800- | 12,900 | 1,555 | | 24 | 1,203 | | 18 | 20,200- | 24,600 | 3,273 | | 28 | 2,497 | | 22 |
| 12,900- | 15,000 | 2,059 | | 26 | 1,581 | | 20 | 24,600- | 29,900 | 4,504 | | 32 | 3,465 | | 25 |
| 15,000- | 18,200 | 2,605 | | 30 | 2,001 | | 23 | 29,900- | 35,200 | 6,201 | | 37 | 4,790 | | 28 |
| 18,200- | 23,500 | 3,565 | | 34 | 2,737 | | 26 | 35,200- | 45,800 | 8,162 | | 43 | 6,274 | | 33 |
| 23,500- | 28,800 | 5,367 | | 39 | 4,115 | | 30 | 45,800- | 60,000 | 12,720 | | 49 | 9,772 | | 38 |
| 28,800- | 34,100 | 7,434 | | 44 | 5,705 | | 34 | 60,000- | 85,600 | 19,678 | | 54 | 15,168 | | 42 |
| 34,100- | 41,500 | 9,766 | | 49 | 7,507 | | 38 | 85,600- | 109,400 | 33,502 | | 59 | 25,920 | | 45 |
| 41,500- | 55,300 | 13,392 | | 55 | 10,319 | | 42 | 109,400- | 162,400 | 47,544 | | 64 | 36,630 | | 49 |
| 55,300- | 81,800 | 20,982 | | 63 | 16,115 | | 48 | 162,400- | 215,400 | 81,464 | | 68 | 62,600 | | 50 |
| 81,800- | 108,300 | 37,677 | | 68 | 28,835 | | 50 | 215,400 & over | | 117,504 | | 70 | 89,100 | | 50 |
| 108,300 & over | | 55,697 | | 70 | 42,085 | | 50 | | | | | | | | |

| Separate Returns--Married Persons | | | | | | | Heads of Households | | | | | | | | |
|-----------------------------------|-----------|---------------|---|-------------|-----------------------------|---|---------------------|----------------|-----------|---------------|---|-------------|-----------------------------|---|-------------|
| Taxable Income | | Pre-ERTA 1980 | | | Post-ERTA 1984 ² | | | Taxable Income | | Pre-ERTA 1980 | | | Post-ERTA 1984 ² | | |
| Over | Not Over | Pay | + | % on Excess | Pay | + | % on Excess | Over | Not Over | Pay | + | % on Excess | Pay | + | % on Excess |
| \$ 0- | \$ 1,700* | \$ 0 | | 0 | \$ 0 | | 0 | \$ 0- | \$ 2,300* | \$ 0 | | 0 | \$ 0 | | 0 |
| 1,700- | 2,750 | 0 | | 14 | 0 | | 11 | 2,300- | 4,400 | 0 | | 14 | 0 | | 11 |
| 2,750- | 3,800 | 147.00 | | 16 | 115.50 | | 12 | 4,400- | 6,500 | 294 | | 16 | 231 | | 12 |
| 3,800- | 5,950 | 315.00 | | 18 | 241.50 | | 14 | 6,500- | 8,700 | 630 | | 18 | 483 | | 14 |
| 5,950- | 8,000 | 702.00 | | 21 | 542.50 | | 16 | 8,700- | 11,800 | 1,026 | | 22 | 791 | | 17 |
| 8,000- | 10,100 | 1,132.50 | | 24 | 870.50 | | 18 | 11,800- | 15,000 | 1,708 | | 24 | 1,318 | | 18 |
| 10,100- | 12,300 | 1,636.50 | | 28 | 1,248.50 | | 22 | 15,000- | 18,200 | 2,476 | | 26 | 1,894 | | 20 |
| 12,300- | 14,950 | 2,252.50 | | 32 | 1,732.50 | | 25 | 18,200- | 23,500 | 3,308 | | 31 | 2,534 | | 24 |
| 14,950- | 17,600 | 3,100.50 | | 37 | 2,395.00 | | 28 | 23,500- | 28,800 | 4,951 | | 36 | 3,806 | | 28 |
| 17,600- | 22,900 | 4,081.00 | | 43 | 3,137.00 | | 33 | 28,800- | 34,100 | 6,859 | | 42 | 5,290 | | 32 |
| 22,900- | 30,000 | 6,360.00 | | 49 | 4,886.00 | | 38 | 34,100- | 44,700 | 9,085 | | 46 | 6,986 | | 35 |
| 30,000- | 42,800 | 9,839.00 | | 54 | 7,584.00 | | 42 | 44,700- | 60,600 | 13,961 | | 54 | 10,696 | | 42 |
| 42,800- | 54,700 | 16,751.00 | | 59 | 12,960.00 | | 45 | 60,600- | 81,800 | 22,547 | | 59 | 17,374 | | 45 |
| 54,700- | 81,200 | 23,772.00 | | 64 | 18,315.00 | | 49 | 81,800- | 108,300 | 35,055 | | 63 | 26,914 | | 48 |
| 81,200- | 107,700 | 40,732.00 | | 68 | 31,300.00 | | 50 | 108,300- | 161,300 | 51,750 | | 68 | 39,634 | | 50 |
| 107,700 & over | | 58,752.00 | | 70 | 44,550.00 | | 50 | 161,300 & over | | 87,790 | | 70 | 66,134 | | 50 |

^{1/} ERTA refers to the Economic Recovery Tax Act of 1981 that cut tax rates 25% over three years.
^{*} 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.
^{2/} For tax year 1985, the individual income tax will be indexed for inflationary changes. The 1985 index will be 4.08%. This means that the personal exemption will be \$1,040 and the standard deduction for single taxpayers is \$2,390 and \$3,540 for joint returns. Tax brackets will also be adjusted.

TABLE 11--FEDERAL CORPORATE INCOME TAX RATES, 1984

| Taxable Income | Tax Year Beginning in 1983 | |
|----------------|----------------------------|----------|
| | Over | Not Over |
| \$ 0 | \$ 25,000 | 15% |
| 25,000 | 50,000 | 18 |
| 50,000 | 75,000 | 30 |
| 75,000 | 100,000 | 40 |
| 100,000 | ..... | 46 |

NOTE: 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.

Source: ACIR staff compilations based on the Commerce Clearing House, 1984 U.S. Master Tax Guide and Internal Revenue Service, Individual Income Tax Returns, 1980 Statistics of Income.

TABLE 12--OTHER FEDERAL EXCISE TAX RATES
(As of January 1985)

| Type of Tax | Rate | Type of Tax | Rate |
|--|--------------------------|---|-----------------------|
| Alcohol taxes: | | | |
| 1. Distilled spirits..... | \$10.50/gallon <u>1/</u> | 3. Tires, weighing | |
| 2. Beer..... | \$9.00/ barrel | 40 lbs. or less..... | no tax |
| 3. Wine: | | 41 lbs. to 70 lbs..... | 15¢/lb. |
| (a) Still Wine | | 71 lbs. to 90 lbs..... | \$4.50 + 30¢/lb. |
| 14% alcohol or less..... | 17¢/gallon | over 90 lbs..... | \$10.50 + 50¢/lb. |
| over 14% to 21%..... | 67¢/gallon | 4. Gasoline..... | 9¢/gallon |
| over 21% to 24%..... | \$2.25/gallon | 5. Diesel Fuel..... | 15¢/gallon <u>5/</u> |
| over 24%..... | \$10.50/gallon | 6. Pistols and revolvers..... | 10% of mfr. price |
| (b) Sparkling Wine..... | \$3.40/gallon | 7. Other firearms, shells & cartridges..... | 11% of mfr. price |
| artificially carbonated..... | \$2.40/gallon | 8. Fishing equipment..... | 10% of mfr. price |
| Tobacco taxes: | | | |
| Cigarettes..... | 16¢/pack/20 <u>2/</u> | 9. Bows, arrows, etc..... | 11% of mfr. price |
| Miscellaneous taxes: | | | |
| 1. Telephone service..... | 3% <u>3/</u> | 10. Coal--underground mines..... | \$1/ton <u>4/</u> |
| 2. Transportation by air: | | 11. Coal--surface mines..... | 50¢/ton <u>4/</u> |
| (a) Domestic passenger tickets..... | 8% | 12. Gass guzzler tax: | |
| (b) International passenger tickets... | \$3 | Automobiles, 1983 model with mileage | |
| | | ratings (per gallon) of: | |
| | | 19 or more..... | \$ 0 |
| | | 18 but less than 19..... | \$ 350 |
| | | 17 but less than 18..... | \$ 500 |
| | | 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 |
| | | 13. Petroleum..... | 0.79¢/barrel |
| | | 14. Hazardous waste..... | \$2.13/dry weight ton |

- 1/ Alcohol excise tax on distilled spirits is scheduled to increase to \$12.50/gallon on October 1, 1985.
2/ Tax rate for cigarettes will be reduced to 8¢/pack on September 30, 1985.
3/ Increased tax rate scheduled to expire in 1987.
4/ The tax may not exceed 4% of the price at which such ton of coal is sold by the producer.
5/ The diesel fuel tax is scheduled to drop to 9¢/gallon on September 30, 1988.

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

TABLE 13--SELF-EMPLOYMENT AND SOCIAL SECURITY TAXES

Self-Employment Tax--Tax year 1983, a tax rate of 9.35% (social security--8.05%; medicare 1.3%) was 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. The effective tax rate for 1985 will be 11.8%, for 1986 and 1987--12.3%, for 1988 and 1989--13.02%, and for 1990 -- 15.3%.

Social Security--Hospital Insurance (FICA)--For the calendar year 1983, a tax rate of 6.7% (social security--5.4%; medicare--1.3%) was 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. The tax will increase in 1985 to 7.05%, 1986 and 1987--7.15%, 1988 and 1989--7.51%.

Source: ACIR staff compilations based on the Research Institute of America, Inc., Master Federal Tax Manual, 1984 Edition, p. 46.

TABLE 14-- MAJOR FEDERAL INCOME TAX REFORM PROPOSALS:
A COMPARATIVE ANALYSIS

| | Current Law | 1984 Treasury Proposal | Kemp-Kasten Proposal | Bradley-Gephardt Proposal |
|---|---|---|---|---|
| RATES | | | | |
| Single | (15 rate brackets, in total) <u>Taxable Income:</u> \$ 0- 2,510 0% 2,510- 3,710 11% 3,710- 9,280 12-15% 9,280-25,650 16-26% 25,650-45,290 30-38% 45,290-89,270 42-48% 89,270 or more 50% | <u>Taxable Income:</u> \$ 0- 2,800 0% 2,800-19,300 15% 19,300-38,100 25% 38,100 or more 35% | 24% of taxable income. Exclusion for 20% of wages in FICA tax base (with a phase-out for wages above FICA base) | <u>Taxable Income:</u> \$ 0- 3,000 0% 3,000-25,000 14% 25,000-37,500 26% 37,500 or more 30% |
| Married | <u>Taxable Income:</u> \$ 0- 3,710 0% 3,710- 6,000 11% 6,000- 17,460 16% 17,460- 32,630 18-25% 32,630- 65,480 25-38% 65,480-177,230 38-49% 177,230 or more 50% | <u>Taxable Income:</u> \$ 0- 3,800 0% 3,800-31,800 15% 31,800-63,800 25% 63,800 or more 35% | 24% of taxable income. Exclusion for 20% of wages in FICA tax base (with a phase-out for wage above FICA base) | <u>Taxable Income:</u> \$ 0- 6,000 0% 6,000-40,000 14% 40,000-65,000 26% 65,000 or more 30% |
| Corporate | 5 brackets ranging from 15% of taxable income less than \$25,000 to 46% of taxable income greater than \$100,000 | 33% rate | <u>Taxable Income:</u> < \$50,000 15% \$50,000-\$100,000 25% > \$100,000 35% | 30% rate |
| EXEMPTIONS | | | | |
| Self, Spouse | \$1,090 | \$2,000 | \$2,000 | \$1,600 |
| Dependents | \$1,090 | \$2,000 | \$2,000 | \$1,000 |
| Elderly | \$1,090 | Expanded credit | \$2,000 | \$1,000 |
| Blind | \$1,090 | Expanded credit | \$2,000 | \$1,000 |
| DEDUCTIONS | | | | |
| Mortgage Interest | Yes | Yes, for principal residences | Yes | Yes <u>1/</u> |
| Other Non- Business Interest | Yes | Limited to \$5,000 over investment income | No, except on education expenses | Limited |
| State and Local Property Taxes | Yes | No | Yes (but taxes on <u>real</u> property only) | Yes (but taxes on <u>real</u> property only) <u>1/</u> |
| State and Local Income Taxes | Yes | No | No | Yes <u>1/</u> |
| State and Local General Sales Taxes | Yes | No | No | No |
| Charitable Contributions | Yes | Yes (above 2% of AGI) | Yes | Yes <u>1/</u> |
| Medical Expenses | Yes (amount above 5% of AGI) | Yes (amount above 5% of AGI) | Yes (amount above 10% AGI) | Yes (amount above <u>1/</u> 10% of AGI) |

(Continued on next page)

TABLE 14-- MAJOR FEDERAL INCOME TAX REFORM PROPOSALS
(Continued)

| | Current Law | 1984 Treasury Proposal | Kemp-Kasten Proposal | Bradley-Gephardt Proposal |
|--|--|--|---|--|
| DEDUCTIONS-continued | | | | |
| Two-Earner Deduction | Yes | No | No | No |
| Zero-Bracket Amount | \$2,510 for single returns; \$3,710 for joint returns | Increased to \$2,800 for single returns; \$3,800 for joint returns | Increased to \$2,600 for single returns; \$3,300 for joint returns | Increased to \$3,000 for single returns; \$6,000 for joint returns |
| OTHER INDIVIDUAL ITEMS | | | | |
| Indexing Retained | Yes | Yes, expanded | Yes | No |
| Income Averaging | Yes | Yes, but repealed for taxpayers who were full-time students during the base period | No | No |
| Child-Care Credit | Yes | Deduction | Repealed | Deduction |
| EMPLOYER-PROVIDED FRINGE BENEFITS | | | | |
| Health Insurance | Not taxed | Capped exclusion | Not taxed | Taxed |
| Life Insurance | Not taxed | Taxed | Not taxed | Limited |
| Corporate Pensions | Deferred Tax | Deferred Tax | Deferred Tax | Limited |
| RETIREMENT PROVISIONS | | | | |
| IRA Deductions | Yes, \$2,000/taxpayer | Yes, \$2,500 taxpayer | Yes, \$2,000/taxpayer | Yes, \$2,000/taxpayer |
| IRA Earnings | Deferred Tax | Deferred Tax | Deferred Tax | Deferred Tax |
| Keogh Deductions | Yes | Yes | Yes | Yes |
| Keogh Earnings | Deferred Tax | Deferred Tax | Deferred Tax | Deferred Tax |
| Social Security | Exclusion from taxation of most Social Security benefits | Retains exclusion from taxation of most Social Security benefits | Taxation of Social Security benefits is less than under current law | Retains benefit Exemption for low and moderate-income individuals |
| INVESTMENTS | | | | |
| Maximum Capital Gains Rate | 20% (effective rate after exclusion) | 35% (taxed as ordinary income) | 35% above \$100,000 | 30% |
| Capital Gains Exclusion | Yes (60% excluded) | No Exclusion | Yes 2/ | No Exclusion |
| Basis for Gains | Not indexed | Indexed | Indexed | Not indexed |
| Dividend Exclusion | \$100/200 exclusion | None | None | None |
| Public Purpose Municipal Bonds | Not taxed | Not taxed | Not taxed | Not taxed |
| Private Purpose Municipal Bonds | Not taxed | Taxed | Taxed | Taxed |
| Alternative Minimum Tax | Yes | Repealed | Retained | Repealed |

(Continued on next page)

TABLE 14-- MAJOR FEDERAL INCOME TAX REFORM PROPOSALS
(Continued)

| | Current Law | 1984 Treasury Proposal | Kemp-Kasten Proposal | Bradley-Gephardt Proposal |
|--------------------------------|--|--|--------------------------------|---|
| LOWER-INCOME PROVISIONS | | | | |
| Earned Income Credit | Yes | Yes, indexed | Yes, modified | Retained |
| Unemployment Compensation | Taxed (if AGI over \$12,000, or \$18,000 if married) | Taxed | Taxed | Taxed |
| Worker's Compensation | Not taxed | Taxed, special credit for elderly and disabled | Not taxed | Not taxed |
| BUSINESS | | | | |
| Investment Credit | Yes (6%-10%) | Repealed | Repealed | Repealed |
| Depreciation Method | Accelerated Cost Recovery System | Economic depreciation, indexed | Economic depreciation, indexed | Replaced ACRS to reflect true asset life; allows depreciation |
| Double Taxation Of Dividends | Allowed | 50% deduction allowed | No reduction | No reduction |

SOURCE: ACIR staff compilations from the U.S. Department of The Treasury, Tax Reform for Fairness, Simplicity, and Economic Growth, Vol. 1, Tables 5-1, 5-2 and Appendix Table 8-A. Revisions of Kemp-Kasten proposal from January 30, 1985 press release from Congressman Jack Kemp.

NOTE: Tax brackets and personal exemptions are indexed to the rate of inflation under current law, the Treasury proposal and the Kemp-Kasten proposal. Brackets and exemption amounts under current law and the Treasury proposal are those estimated to be in effect in 1986. Kemp-Kasten figures are for 1985.

1/ In the Bradley-Gephardt proposal, deductions are calculated at the 14% rate only.

2/ Taxpayer has two options for computing tax from capital gains, 1) have all capital gains indexed for inflation and taxed as ordinary income or 2) without benefit of indexing, 40% of the gain can be excluded from taxation, which cuts the top rate to 17%. Maximum tax rate for corporations under option 2 would be 20%.

TABLE 15--GOVERNMENT DIRECT GENERAL EXPENDITURE,1/ BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1983

| Fiscal Year | State and Local Governments | | | | | | | | | | Exhibit: Federal Insurance Trust Ex- penditure 2/ |
|---|---|-----------------------|------------------------|----------------------|----------|---------------------|-----------|---------------------|-----------|----------------------|--|
| | Total Federal, State and Local | Federal Government | Local Governments | | | | | | | | |
| | | | Total (State-Local) | State Governments | Total | Munici- palities | Countries | School Districts | Townships | Special Districts | |
| 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 |
| 1983 | 1,000,287 | 535,631 | 464,656 | 183,732 | 280,924 | 87,776 | 65,668 | 99,787 | 9,685 | 18,007 | 250,094 |
| 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 | |
| 1983 | 100.0 | 53.5 | 46.5 | 18.4 | 28.1 | 8.8 | 6.6 | 10.0 | 1.0 | 1.8 | |

1/ Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store and insurance-trust expenditures (see glossary). Hence federal insurance trust expenditures (see exhibit), federal grants-in-aid (\$89b) and state-local utility, liquor store and insurance-trust expenditures (\$50b, \$3b and \$47b in 1983 respectively) are excluded from the figures cited below.

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 FY83, these figures were \$221.5b, \$21.0b, \$5.6b, \$0.4b and \$1.6b respectively.

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2, 13, 23 in the 1982-83 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 16--PER CAPITA STATE-LOCAL DIRECT GENERAL EXPENDITURES,
BY STATE AND REGION, SELECTED YEARS, 1957-1983
(Expressed as a percentage of the U.S. Average)

| 1983 | | | | | | | |
|-----------------------|-------------------------|---|------------------|---------|--------|--------|------|
| State and Region | Per Capita Amount | As a Per- centage of U.S. Average | 1982 | 1979 | 1976 | 1966 | 1957 |
| U.S. Average | \$1,982 1/ | 100% | \$1,8681/\$1,481 | \$1,191 | \$ 423 | \$ 237 | |
| New England | 2,021 | 102 | 100 | | | | |
| Connecticut | 1,989 | 100 | 97 | 95 | 92 | 101 | 136 |
| Maine | 1,770 | 89 | 88 | 89 | 85 | 82 | 86 |
| Massachusetts | 2,107 | 106 | 105 | 113 | 106 | 102 | 123 |
| New Hampshire | 1,721 | 87 | 84 | 82 | 87 | 89 | 101 |
| Rhode Island | 2,172 | 110 | 110 | 107 | 101 | 102 | 89 |
| Vermont | 2,081 | 105 | 104 | 102 | 105 | 110 | 104 |
| Mideast | 2,305 1/ | 116 1/ | 116 1/ | | | | |
| Delaware | 2,181 | 110 | 115 | 107 | 115 | 137 | 102 |
| Washington D.C. | 3,560 | 180 | 184 | 184 | 175 | 122 | 95 |
| Maryland | 2,215 | 112 | 108 | 113 | 113 | 98 | 103 |
| New Jersey | 2,086 | 105 | 104 | 106 | 101 | 89 | 100 |
| New York | 2,790 | 141 | 141 | 133 | 146 | 125 | 126 |
| Pennsylvania | 1,761 | 89 | 90 | 91 | 93 | 85 | 83 |
| Great Lakes | 1,935 | 98 | 98 | | | | |
| Illinois | 1,897 | 96 | 96 | 97 | 99 | 90 | 95 |
| Indiana | 1,591 | 80 | 78 | 76 | 76 | 91 | 87 |
| Michigan | 2,238 | 113 | 112 | 113 | 110 | 106 | 111 |
| Ohio | 1,797 | 91 | 90 | 87 | 87 | 87 | 94 |
| Wisconsin | 2,154 | 109 | 114 | 109 | 104 | 110 | 101 |
| Plains | 1,936 | 98 | 98 | | | | |
| Iowa | 2,016 | 102 | 101 | 100 | 96 | 102 | 99 |
| Kansas | 1,961 | 99 | 97 | 94 | 91 | 95 | 114 |
| Minnesota | 2,404 | 121 | 125 | 111 | 114 | 113 | 110 |
| Missouri | 1,479 | 75 | 75 | 76 | 76 | 85 | 81 |
| Nebraska | 1,899 | 96 | 95 | 95 | 89 | 92 | 85 |
| North Dakota | 2,234 | 113 | 114 | 106 | 99 | 113 | 109 |
| South Dakota | 1,789 | 90 | 93 | 97 | 95 | 104 | 103 |
| Southeast | 1,646 | 83 | 83 | | | | |
| Alabama | 1,668 | 84 | 81 | 82 | 78 | 81 | 75 |
| Arkansas | 1,372 | 69 | 72 | 75 | 72 | 76 | 62 |
| Florida | 1,645 | 83 | 83 | 87 | 84 | 90 | 99 |
| Georgia | 1,786 | 90 | 90 | 88 | 82 | 79 | 79 |
| Kentucky | 1,554 | 78 | 78 | 90 | 79 | 81 | 65 |
| Louisiana | 2,119 | 107 | 106 | 92 | 93 | 98 | 116 |
| Mississippi | 1,548 | 78 | 83 | 84 | 81 | 77 | 64 |
| North Carolina | 1,497 | 76 | 77 | 84 | 78 | 71 | 68 |
| South Carolina | 1,448 | 73 | 77 | 81 | 81 | 63 | 65 |
| Tennessee | 1,493 | 75 | 72 | 79 | 79 | 79 | 68 |
| Virginia | 1,710 | 86 | 87 | 91 | 86 | 82 | 76 |
| West Virginia | 1,725 | 87 | 88 | 94 | 88 | 85 | 65 |
| Southwest | 1,787 | 90 | 88 | | | | |
| Arizona | 1,885 | 95 | 96 | 102 | 97 | 110 | 115 |
| New Mexico | 2,295 | 116 | 112 | 106 | 94 | 121 | 118 |
| Oklahoma | 1,754 | 88 | 88 | 85 | 80 | 100 | 105 |
| Texas | 1,731 | 87 | 84 | 84 | 81 | 81 | 86 |
| Rocky Mountain | 2,052 | 104 | 101 | | | | |
| Colorado | 2,024 | 102 | 101 | 101 | 106 | 122 | 119 |
| Idaho | 1,600 | 81 | 81 | 87 | 92 | 100 | 98 |
| Montana | 2,139 | 108 | 103 | 108 | 106 | 116 | 119 |
| Utah | 1,855 | 94 | 92 | 96 | 94 | 117 | 98 |
| Wyoming | 3,569 | 180 | 169 | 134 | 136 | 165 | 138 |
| Far West | 2,211 2/ | 112 2/ | 114 2/ | | | | |
| California | 2,218 | 112 | 115 | 111 | 120 | 138 | 136 |
| Nevada | 2,340 | 118 | 109 | 119 | 119 | 156 | 155 |
| Oregon | 2,237 | 113 | 119 | 117 | 114 | 119 | 114 |
| Washington | 2,128 | 107 | 108 | 111 | 102 | 116 | 124 |
| Alaska 3/ | 8,662 | 437 | 426 | 309 | 259 | 218 | n.a. |
| Hawaii | 2,411 | 122 | 121 | 127 | 148 | 133 | n.a. |

n.a. not available

Note: Regional averages are weighted for 1982 and 1983.

1/ Excluding Washington, D.C.

2/ Excluding Alaska and Hawaii

3/ The extraordinary revenue yield from mineral extraction and the relatively large amount of federal grants to the state enabled Alaska to attain this high expenditure level.

Source: ACIR staff compilation from U.S. Bureau of the Census, Governmental Finances in [year] (Table 24 in the 1982-83 edition).

TABLE 17.1--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-83

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

| State and Region | 1983 | 1982 | 1981 | 1978 | 1976 | 1966 | 1957 | 1942 |
|-----------------------|--------|--------|--------|--------|--------|--------|------------|-------|
| United States 1/ | 18.05% | 17.84% | 18.72% | 19.43% | 20.32% | 15.57% | 11.60% | 7.51% |
| New England | 16.95 | 16.86 | 17.84 | 19.29 | | | | |
| Connecticut | 14.40 | 14.24 | 14.60 | 16.07 | 15.77 | 12.78 | 11.31 | 5.91 |
| Maine | 19.79 | 19.46 | 19.29 | 21.39 | 21.35 | 15.15 | 12.14 | 7.90 |
| Massachusetts | 17.39 | 17.39 | 19.12 | 20.56 | 20.55 | 14.16 | 12.42 | 7.78 |
| New Hampshire | 16.18 | 15.79 | 16.51 | 17.66 | 19.68 | 14.98 | 12.83 | 9.46 |
| Rhode Island | 20.18 | 20.35 | 20.48 | 20.72 | 20.57 | 15.38 | 10.59 | 6.29 |
| Vermont | 22.26 | 21.82 | 22.26 | 24.24 | 25.44 | 20.16 | 14.34 | 9.07 |
| Mideast 1/ | 19.18 | 19.21 | 19.95 | 20.82 | | | | |
| Delaware | 19.26 | 19.67 | 19.83 | 19.27 | 20.48 | 17.36 | 8.64 | 5.42 |
| District of Columbia | 24.15 | 24.99 | 24.38 | 26.14 | 26.38 | 14.06 | 8.90 | 5.08 |
| Maryland | 18.26 | 17.59 | 18.29 | 20.34 | 21.03 | 14.11 | 11.15 | 5.25 |
| New Jersey | 16.00 | 15.98 | 17.20 | 17.54 | 17.90 | 11.82 | 9.36 | 7.17 |
| New York | 22.67 | 22.96 | 23.51 | 24.23 | 26.38 | 16.31 | 11.73 | 8.63 |
| Pennsylvania | 16.12 | 16.09 | 16.85 | 17.85 | 18.78 | 13.13 | 9.18 | 7.64 |
| Great Lakes | 17.48 | 17.08 | 17.59 | 17.60 | | | | |
| Illinois | 15.73 | 15.43 | 16.71 | 16.94 | 17.45 | 11.72 | 9.17 | 6.87 |
| Indiana | 15.90 | 14.94 | 15.63 | 14.42 | 16.00 | 13.56 | 10.07 | 6.88 |
| Michigan | 20.34 | 19.49 | 19.47 | 19.68 | 21.06 | 14.96 | 11.97 | 7.09 |
| Ohio | 16.76 | 16.29 | 16.57 | 16.79 | 17.64 | 13.01 | 9.83 | 6.49 |
| Wisconsin | 19.93 | 20.90 | 20.58 | 20.48 | 21.82 | 17.24 | 12.34 | 8.69 |
| Plains | 18.03 | 17.71 | 18.58 | 18.76 | | | | |
| Iowa | 18.68 | 17.46 | 18.69 | 19.33 | 18.89 | 16.13 | 12.75 | 8.52 |
| Kansas | 16.79 | 16.23 | 17.75 | 18.21 | 18.42 | 15.28 | 14.80 | 7.46 |
| Minnesota | 21.57 | 22.01 | 21.56 | 21.87 | 23.70 | 17.93 | 14.04 | 9.80 |
| Missouri | 14.60 | 14.42 | 15.70 | 15.12 | 16.47 | 13.53 | 9.70 | 6.57 |
| Nebraska | 17.91 | 17.32 | 17.74 | 18.79 | 17.50 | 14.83 | 11.02 | 7.71 |
| North Dakota | 20.85 | 19.87 | 22.20 | 22.47 | 20.76 | 20.84 | 17.69 | 12.34 |
| South Dakota | 18.76 | 18.83 | 21.90 | 21.37 | 23.11 | 19.59 | 15.43 | 10.58 |
| Southeast | 17.39 | 17.25 | 18.46 | 18.83 | | | | |
| Alabama | 19.37 | 18.44 | 19.31 | 19.81 | 20.18 | 18.04 | 13.38 | 6.86 |
| Arkansas | 16.44 | 16.45 | 17.90 | 17.66 | 18.59 | 17.63 | 12.77 | 6.35 |
| Florida | 15.36 | 15.32 | 16.14 | 17.78 | 18.01 | 16.05 | 12.77 | 8.12 |
| Georgia | 18.95 | 18.84 | 19.00 | 18.97 | 19.26 | 15.67 | 12.97 | 6.28 |
| Kentucky | 17.62 | 17.01 | 19.59 | 18.68 | 19.42 | 16.75 | 11.17 | 6.96 |
| Louisiana | 21.07 | 20.47 | 21.33 | 21.64 | 23.00 | 20.36 | 17.43 | 9.84 |
| Mississippi | 20.19 | 21.15 | 22.55 | 21.95 | 23.82 | 20.44 | 15.49 | 7.59 |
| North Carolina | 16.73 | 16.91 | 18.15 | 18.31 | 18.75 | 14.93 | 12.14 | 6.84 |
| South Carolina | 17.35 | 17.86 | 19.72 | 18.92 | 21.13 | 14.71 | 12.89 | 8.70 |
| Tennessee | 16.89 | 15.96 | 18.06 | 19.08 | 19.22 | 16.79 | 11.43 | 7.21 |
| Virginia | 15.58 | 15.65 | 17.01 | 17.12 | 17.91 | 14.64 | 10.84 | 5.13 |
| West Virginia | 19.85 | 19.83 | 20.79 | 20.55 | 21.45 | 17.43 | 9.86 | 9.52 |
| Southwest | 16.57 | 15.98 | 16.84 | 17.59 | | | | |
| Arizona | 19.20 | 18.68 | 19.84 | 21.19 | 21.92 | 20.16 | 14.57 | 8.85 |
| New Mexico | 25.70 | 24.50 | 24.14 | 22.80 | 23.81 | 23.45 | 16.20 | 10.13 |
| Oklahoma | 16.01 | 15.88 | 17.32 | 17.48 | 18.48 | 18.48 | 14.98 | 9.14 |
| Texas | 15.59 | 14.92 | 15.67 | 16.59 | 17.39 | 14.88 | 11.44 | 6.71 |
| Rocky Mountain | 19.67 | 18.93 | 19.86 | 21.55 | | | | |
| Colorado | 16.97 | 16.93 | 17.79 | 19.84 | 21.53 | 19.24 | 13.90 | 9.51 |
| Idaho | 18.16 | 17.16 | 18.58 | 20.95 | 21.56 | 17.65 | 14.06 | 9.16 |
| Montana | 22.77 | 20.92 | 22.11 | 25.52 | 23.41 | 20.15 | 14.86 | 10.36 |
| Utah | 21.78 | 20.72 | 22.22 | 22.55 | 23.13 | 21.36 | 13.37 | 8.64 |
| Wyoming | 29.55 | 26.46 | 25.36 | 24.49 | 27.56 | 27.18 | 16.11 | 9.64 |
| Far West 2/ | 18.36 | 18.43 | 19.53 | 21.40 | | | | |
| California | 17.97 | 18.17 | 19.15 | 21.29 | 22.06 | 18.41 | 12.67 | 7.21 |
| Nevada | 19.76 | 18.01 | 19.32 | 21.41 | 22.05 | 20.90 | 14.86 | 7.25 |
| Oregon | 21.75 | 22.02 | 22.51 | 23.58 | 23.90 | 18.32 | 13.79 | 8.76 |
| Washington | 18.65 | 18.10 | 20.17 | 20.76 | 19.76 | 16.86 | 13.72 | 8.49 |
| Alaska 3/ | 58.29 | 56.30 | 56.38 | 34.53 | 35.38 | 29.49 | (9.05) 4/ | n.a. |
| Hawaii | 21.30 | 20.80 | 21.52 | 24.91 | 27.62 | 19.95 | (15.61) 4/ | n.a. |

n.a.--not available. Note: Regional averages for 1981-83 are weighted averages.

1/ Excluding Washington, D.C. in 1981-83.

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 1983 supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. AGIR staff computations for 1983, October 1984. See also, Significant Features of Fiscal Federalism, prior years.

TABLE 17.2--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-83

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

| State and Region | 1983 | 1982 | 1981 | 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 | 93.9 | 94.5 | 95.3 | 99.3 | | | | |
| Connecticut | 79.8 | 79.8 | 78.0 | 82.7 | 77.6 | 82.1 | 97.5 | 78.7 |
| Maine | 109.7 | 109.1 | 103.0 | 110.1 | 105.1 | 97.3 | 104.7 | 105.2 |
| Massachusetts | 96.3 | 97.5 | 102.1 | 105.8 | 101.1 | 90.9 | 107.1 | 103.6 |
| New Hampshire | 89.7 | 88.5 | 88.2 | 90.9 | 96.9 | 96.2 | 110.6 | 126.0 |
| Rhode Island | 111.8 | 114.1 | 109.4 | 106.6 | 101.2 | 98.8 | 91.3 | 83.8 |
| Vermont | 123.4 | 122.3 | 118.9 | 124.8 | 125.2 | 129.5 | 123.6 | 120.8 |
| Mideast 1/ | 106.3 | 107.7 | 106.6 | 107.2 | | | | |
| Delaware | 106.7 | 110.3 | 105.9 | 99.2 | 100.8 | 111.5 | 74.5 | 72.2 |
| District of Columbia | 133.8 | 140.1 | 130.2 | 134.5 | 129.8 | 90.3 | 76.7 | 67.6 |
| Maryland | 101.2 | 98.6 | 97.7 | 104.7 | 103.5 | 90.6 | 96.1 | 69.9 |
| New Jersey | 88.7 | 89.6 | 91.9 | 90.3 | 88.1 | 75.9 | 80.7 | 95.5 |
| New York | 125.6 | 128.7 | 125.6 | 124.7 | 129.8 | 104.8 | 101.1 | 114.9 |
| Pennsylvania | 89.3 | 90.2 | 90.0 | 91.9 | 92.4 | 84.3 | 79.1 | 101.7 |
| Great Lakes | 96.9 | 95.8 | 94.0 | 90.6 | | | | |
| Illinois | 87.2 | 86.5 | 89.2 | 87.2 | 85.9 | 75.3 | 79.1 | 91.5 |
| Indiana | 88.1 | 83.7 | 83.5 | 74.2 | 78.7 | 87.1 | 86.8 | 91.6 |
| Michigan | 112.7 | 109.2 | 104.0 | 101.3 | 103.6 | 96.1 | 103.2 | 94.4 |
| Ohio | 92.9 | 91.3 | 88.5 | 86.4 | 86.8 | 93.6 | 84.7 | 86.4 |
| Wisconsin | 115.0 | 117.2 | 110.0 | 105.4 | 107.4 | 110.7 | 106.4 | 115.7 |
| Plains | 99.9 | 99.3 | 99.3 | 96.6 | | | | |
| Iowa | 103.5 | 97.9 | 99.8 | 99.5 | 93.0 | 103.6 | 109.9 | 113.4 |
| Kansas | 93.0 | 91.0 | 94.8 | 93.7 | 90.6 | 98.1 | 127.6 | 99.3 |
| Minnesota | 119.5 | 123.4 | 115.2 | 112.6 | 116.6 | 115.2 | 121.0 | 130.5 |
| Missouri | 80.9 | 80.8 | 83.9 | 77.8 | 81.1 | 86.9 | 83.6 | 87.5 |
| Nebraska | 99.2 | 97.1 | 94.7 | 96.7 | 86.1 | 95.2 | 95.0 | 102.7 |
| North Dakota | 115.5 | 111.4 | 118.6 | 115.6 | 102.2 | 133.8 | 152.5 | 164.3 |
| South Dakota | 103.9 | 105.6 | 117.0 | 110.0 | 113.7 | 125.8 | 133.0 | 140.9 |
| Southeast | 96.4 | 96.7 | 98.6 | 96.9 | | | | |
| Alabama | 107.3 | 103.4 | 103.2 | 102.0 | 99.8 | 115.9 | 115.3 | 91.3 |
| Arkansas | 91.1 | 92.2 | 95.6 | 90.9 | 91.5 | 113.2 | 110.1 | 84.6 |
| Florida | 85.1 | 85.9 | 86.2 | 91.5 | 88.6 | 103.1 | 110.1 | 108.1 |
| Georgia | 105.0 | 105.6 | 101.5 | 97.6 | 94.8 | 100.6 | 111.8 | 83.6 |
| Kentucky | 97.6 | 95.4 | 104.6 | 96.1 | 95.6 | 107.6 | 96.3 | 92.7 |
| Louisiana | 116.7 | 114.8 | 114.0 | 111.4 | 113.2 | 130.8 | 150.3 | 131.0 |
| Mississippi | 111.9 | 118.5 | 120.4 | 113.0 | 117.2 | 131.3 | 133.5 | 101.1 |
| North Carolina | 92.7 | 94.8 | 97.0 | 94.2 | 92.3 | 95.9 | 104.7 | 91.1 |
| South Carolina | 96.2 | 100.1 | 105.3 | 97.4 | 104.0 | 94.5 | 111.1 | 115.8 |
| Tennessee | 93.6 | 89.5 | 96.5 | 98.2 | 94.6 | 107.8 | 98.5 | 96.0 |
| Virginia | 86.3 | 87.8 | 90.9 | 88.1 | 88.1 | 94.0 | 93.4 | 68.3 |
| West Virginia | 110.0 | 111.2 | 111.1 | 105.8 | 105.6 | 111.9 | 85.0 | 128.8 |
| Southwest | 91.8 | 89.6 | 90.0 | 90.5 | | | | |
| Arizona | 106.4 | 104.7 | 106.0 | 109.1 | 107.9 | 129.5 | 125.6 | 117.8 |
| New Mexico | 142.4 | 137.3 | 129.0 | 117.3 | 117.2 | 150.6 | 139.7 | 134.9 |
| Oklahoma | 88.7 | 89.0 | 92.5 | 90.0 | 90.9 | 118.7 | 129.1 | 121.7 |
| Texas | 86.4 | 83.6 | 83.7 | 85.4 | 85.6 | 95.6 | 98.6 | 89.3 |
| Rocky Mountain | 109.0 | 106.1 | 106.1 | 110.9 | | | | |
| Colorado | 94.0 | 94.9 | 95.0 | 102.1 | 106.0 | 123.6 | 119.8 | 126.6 |
| Idaho | 100.6 | 96.2 | 99.2 | 107.8 | 106.1 | 113.4 | 121.2 | 122.0 |
| Montana | 126.2 | 117.3 | 118.1 | 131.3 | 115.2 | 129.4 | 128.1 | 137.9 |
| Utah | 120.7 | 116.1 | 118.7 | 116.1 | 113.8 | 137.2 | 115.3 | 115.0 |
| Wyoming 2/ | 163.8 | 148.3 | 135.5 | 126.0 | 135.6 | 174.6 | 138.9 | 128.4 |
| Far West 3/ | 101.7 | 103.1 | 104.3 | 110.1 | | | | |
| California | 99.6 | 101.9 | 102.3 | 109.6 | 108.6 | 118.2 | 109.2 | 96.0 |
| Nevada | 109.5 | 102.3 | 103.2 | 110.2 | 108.5 | 134.2 | 128.1 | 96.5 |
| Oregon | 120.5 | 123.0 | 120.2 | 121.4 | 117.6 | 117.7 | 118.9 | 116.6 |
| Washington | 103.3 | 99.7 | 107.7 | 106.8 | 97.2 | 108.3 | 118.3 | 113.0 |
| Alaska 2/ | 323.0 | 342.4 | 301.2 | 177.7 | 174.1 | 189.4 | (78.0) 4/ | n.a. |
| Hawaii | 118.0 | 115.8 | 115.0 | 128.2 | 135.9 | 128.1 | (134.6) 4/ | n.a. |

n.a.--Not available. Note: Regional averages for 1981-83 are weighted averages.

1/ Excluding the District of Columbia in 1981-83.

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

3/ Excluding Alaska and Hawaii

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

Source: See preceding table.

TABLE 18--STATE-LOCAL DIRECT GENERAL EXPENDITURE:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982-83

| | Total (millions) | Percentage Financed by: | | |
|-----------------------|---------------------|-------------------------|------------|------------|
| | | Federal | State | Local |
| United States | \$464,654.8 | 19% | 46% | 35% |
| New England | | | | |
| Connecticut | 6,242.3 | 17 | 48 | 36 |
| Maine | 2,028.1 | 24 | 50 | 26 |
| Massachusetts | 12,149.7 | 24 | 51 | 26 |
| New Hampshire | 1,650.7 | 19 | 38 | 43 |
| Rhode Island | 2,073.9 | 23 | 52 | 25 |
| Vermont | 1,092.5 | 25 | 50 | 25 |
| Mideast | | | | |
| Delaware | 1,360.5 | 20 | 59 | 21 |
| Washington D.C. | 2,218.2 | 51 | 0 | 49 |
| Maryland | 9,532.0 | 19 | 48 | 34 |
| New Jersey | 15,581.6 | 16 | 48 | 35 |
| New York | 49,294.3 | 19 | 36 | 45 |
| Pennsylvania | 20,949.1 | 23 | 45 | 33 |
| Great Lakes | | | | |
| Illinois | 21,789.2 | 20 | 42 | 37 |
| Indiana | 8,717.4 | 19 | 45 | 36 |
| Michigan | 20,295.6 | 20 | 43 | 37 |
| Ohio | 19,314.7 | 17 | 48 | 35 |
| Wisconsin | 10,656.8 | 18 | 50 | 32 |
| Plains | | | | |
| Iowa | 5,857.0 | 16 | 48 | 36 |
| Kansas | 4,756.3 | 16 | 41 | 43 |
| Minnesota | 9,963.8 | 18 | 43 | 39 |
| Missouri | 7,352.3 | 21 | 43 | 36 |
| Nebraska | 3,033.3 | 18 | 42 | 41 |
| North Dakota | 1,519.3 | 20 | 61 | 19 |
| South Dakota | 1,252.1 | 26 | 44 | 30 |
| Southeast | | | | |
| Alabama | 6,605.3 | 21 | 52 | 27 |
| Arkansas | 3,193.4 | 26 | 48 | 26 |
| Florida | 17,564.9 | 16 | 41 | 43 |
| Georgia | 10,238.8 | 24 | 40 | 36 |
| Kentucky | 5,771.7 | 24 | 59 | 18 |
| Louisiana | 9,404.0 | 18 | 53 | 29 |
| Mississippi | 4,005.2 | 25 | 47 | 28 |
| North Carolina | 9,104.6 | 22 | 52 | 25 |
| South Carolina | 4,725.9 | 22 | 51 | 27 |
| Tennessee | 6,996.4 | 24 | 39 | 36 |
| Virginia | 9,490.1 | 18 | 49 | 33 |
| West Virginia | 3,389.9 | 22 | 52 | 26 |
| Southwest | | | | |
| Arizona | 5,586.3 | 13 | 47 | 39 |
| New Mexico | 3,210.4 | 27 | 55 | 18 |
| Oklahoma | 5,783.5 | 19 | 56 | 26 |
| Texas | 27,210.5 | 15 | 40 | 45 |
| Rocky Mountain | | | | |
| Colorado | 6,353.9 | 16 | 42 | 42 |
| Idaho | 1,582.6 | 22 | 47 | 31 |
| Montana | 1,747.5 | 21 | 42 | 36 |
| Utah | 3,003.4 | 21 | 49 | 30 |
| Wyoming | 1,834.4 | 22 | 39 | 39 |
| Far West | | | | |
| California | \$55,827.4 | 19 | 49 | 31 |
| Nevada | \$2,084.7 | 14 | 45 | 41 |
| Oregon | \$5,954.7 | 19 | 44 | 36 |
| Washington | \$9,151.6 | 19 | 53 | 28 |
| Alaska | \$4,149.2 | 11 | 73 | 16 |
| Hawaii | \$2,466.3 | 20 | 64 | 16 |

n.a.--not applicable.

Sources: ACIR staff computations based on data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1982-1983 and State Government Finances, 1983. Computations were performed as follows: (GF refers to Governmental Finances; SGF refers to State Government Finances) Direct Expenditure Total: GF, Table 13 (GF, 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.

TABLE 19--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-1983

| State and Region | 1983 | 1982 | 1979 | 1975 | 1966 | 1957 | 1942 |
|---|------|------|------|------|------|------|------|
| United States | 57% | 58% | 57% | 55% | 48% | 47% | 44% |
| New England | 63 | 62 | 60 | 60 | 49 | 51 | 41 |
| Connecticut | 57 | 56 | 55 | 55 | 48 | 55 | 39 |
| Maine | 65 | 63 | 65 | 68 | 51 | 52 | 49 |
| Massachusetts | 66 | 66 | 54 | 57 | 40 | 47 | 36 |
| New Hampshire | 47 | 47 | 51 | 51 | 44 | 48 | 43 |
| Rhode Island | 67 | 67 | 65 | 62 | 55 | 50 | 31 |
| Vermont | 67 | 65 | 69 | 69 | 58 | 55 | 50 |
| Mideast | 51 | 52 | 58 | 58 | 48 | 49 | 44 |
| Delaware | 74 | 78 | 80 | 76 | 66 | 78 | 69 |
| Maryland | 59 | 59 | 60 | 59 | 52 | 52 | 42 |
| New Jersey | 58 | 59 | 51 | 47 | 28 | 30 | 28 |
| New York | 45 | 46 | 45 | 47 | 46 | 38 | 36 |
| Pennsylvania | 58 | 58 | 56 | 63 | 48 | 47 | 46 |
| Great Lakes | 56 | 56 | 57 | 57 | 48 | 45 | 46 |
| Illinois | 53 | 56 | 54 | 56 | 41 | 35 | 34 |
| Indiana | 55 | 62 | 61 | 58 | 51 | 48 | 48 |
| Michigan | 54 | 55 | 57 | 54 | 50 | 54 | 49 |
| Ohio | 58 | 54 | 53 | 52 | 41 | 44 | 52 |
| Wisconsin | 61 | 56 | 61 | 63 | 54 | 45 | 48 |
| Plains | 54 | 57 | 57 | 54 | 44 | 45 | 46 |
| Iowa | 57 | 59 | 60 | 57 | 44 | 47 | 46 |
| Kansas | 49 | 50 | 53 | 52 | 45 | 48 | 44 |
| Minnesota | 53 | 62 | 64 | 57 | 43 | 42 | 50 |
| Missouri | 54 | 52 | 52 | 51 | 45 | 42 | 44 |
| Nebraska | 50 | 50 | 49 | 44 | 36 | 38 | 38 |
| North Dakota | 77 | 75 | 65 | 64 | 52 | 52 | 58 |
| South Dakota | 59 | 60 | 54 | 52 | 45 | 44 | 43 |
| Southeast | 60 | 61 | 65 | 64 | 59 | 60 | 58 |
| Alabama | 66 | 65 | 65 | 63 | 61 | 62 | 55 |
| Arkansas | 65 | 65 | 68 | 70 | 56 | 62 | 65 |
| Florida | 49 | 51 | 52 | 54 | 46 | 49 | 48 |
| Georgia | 52 | 54 | 57 | 55 | 52 | 56 | 50 |
| Kentucky | 77 | 78 | 76 | 68 | 63 | 55 | 52 |
| Louisiana | 64 | 65 | 66 | 69 | 67 | 70 | 67 |
| Mississippi | 63 | 63 | 66 | 69 | 55 | 60 | 60 |
| North Carolina | 67 | 68 | 68 | 68 | 64 | 62 | 63 |
| South Carolina | 66 | 66 | 66 | 73 | 65 | 65 | 68 |
| Tennessee | 52 | 54 | 55 | 56 | 55 | 55 | 50 |
| Virginia | 60 | 60 | 59 | 59 | 52 | 55 | 58 |
| West Virginia | 66 | 69 | 76 | 71 | 68 | 65 | 66 |
| Southwest | 53 | 56 | 61 | 61 | 57 | 58 | 65 |
| Arizona | 55 | 56 | 55 | 62 | 52 | 53 | 73 |
| New Mexico | 76 | 79 | 76 | 73 | 70 | 72 | 78 |
| Oklahoma | 68 | 68 | 64 | 59 | 60 | 64 | 61 |
| Texas | 47 | 51 | 50 | 50 | 45 | 42 | 48 |
| Rocky Mountain | 54 | 55 | 57 | 54 | 52 | 47 | 47 |
| Colorado | 50 | 51 | 51 | 51 | 46 | 48 | 48 |
| Idaho | 60 | 66 | 63 | 60 | 54 | 47 | 46 |
| Montana | 54 | 55 | 53 | 49 | 46 | 43 | 40 |
| Utah | 62 | 59 | 63 | 64 | 60 | 50 | 54 |
| Wyoming | 50 | 55 | 55 | 46 | 54 | 49 | 49 |
| Far West 1/ | 61 | 62 | 56 | 58 | 49 | 51 | 40 |
| California | 61 | 63 | 63 | 49 | 45 | 43 | 41 |
| Nevada | 52 | 58 | 46 | 48 | 42 | 49 | 36 |
| Oregon | 55 | 54 | 53 | 50 | 49 | 50 | 35 |
| Washington | 66 | 65 | 61 | 58 | 57 | 61 | 46 |
| Alaska | 82 | 87 | 71 | 77 | 65 | 57 | n.a. |
| Hawaii | 80 | 81 | 85 | 79 | 70 | 72 | n.a. |
| Exhibit: Federal Aid as a % of S-L Expenditures | 19 | 20 | 23 | 21 | 16 | 10 | 9 |

n.a.--Not available.

Note: Figures cited above exclude federal transfers (see exhibit) to state and local governments. Regional percentages for 1982 and 1983 are weighted averages; prior years are unweighted.

1/ Excluding Alaska and Hawaii.

Sources: ACIR staff compilation and computations from U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975; Governmental Finances in [year] and State Government Finances in [year]. 1983 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 20--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE AND REGION, 1982-83

| State and Region | Total General Expenditure | Public Welfare | Highways | Health & Hospitals | Local Education |
|--|---------------------------|----------------|----------|--------------------|-----------------|
| U.S. Average | 57% | 87% | 62% | 50% | 52 |
| New England | 63 | 92 | 57 | 80 | 39 |
| Connecticut | 57 | 91 | 54 | 92 | 38 |
| Maine | 65 | 97 | 62 | 88 | 54 |
| Massachusetts | 66 | 96 | 58 | 71 | 41 |
| New Hampshire | 47 | 47 | 58 | 95 | 7 |
| Rhode Island | 67 | 100 | 40 | 99 | 38 |
| Vermont | 67 | 99 | 59 | 96 | 37 |
| Mideast | 51 | 74 | 55 | 61 | 43 |
| Delaware | 74 | 100 | 82 | 99 | 74 |
| Maryland | 59 | 100 | 79 | 85 | 43 |
| New Jersey | 58 | 95 | 55 | 59 | 41 |
| New York | 45 | 52 | 40 | 52 | 43 |
| Pennsylvania | 58 | 98 | 73 | 79 | 47 |
| Great Lakes | 56 | 90 | 64 | 50 | 43 |
| Illinois | 53 | 97 | 58 | 54 | 42 |
| Indiana | 55 | 68 | 82 | 35 | 57 |
| Michigan | 54 | 92 | 73 | 48 | 36 |
| Ohio | 58 | 89 | 75 | 60 | 45 |
| Wisconsin | 61 | 88 | 40 | 40 | 40 |
| Plains | 54 | 77 | 55 | 47 | 43 |
| Iowa | 57 | 82 | 62 | 42 | 43 |
| Kansas | 49 | 94 | 43 | 50 | 45 |
| Minnesota | 53 | 61 | 49 | 41 | 48 |
| Missouri | 54 | 98 | 60 | 47 | 42 |
| Nebraska | 50 | 76 | 60 | 52 | 31 |
| North Dakota | 77 | 73 | 70 | 93 | 56 |
| South Dakota | 59 | 80 | 52 | 65 | 30 |
| Southeast | 60 | 86 | 74 | 42 | 63 |
| Alabama | 66 | 95 | 70 | 46 | 77 |
| Arkansas | 65 | 95 | 80 | 46 | 62 |
| Florida | 49 | 86 | 61 | 31 | 58 |
| Georgia | 52 | 96 | 66 | 21 | 63 |
| Kentucky | 77 | 95 | 87 | 72 | 79 |
| Louisiana | 64 | 95 | 72 | 54 | 65 |
| Mississippi | 63 | 90 | 64 | 29 | 69 |
| North Carolina | 67 | 50 | 86 | 55 | 68 |
| South Carolina | 66 | 96 | 100 | 49 | 67 |
| Tennessee | 52 | 85 | 72 | 35 | 53 |
| Virginia | 60 | 81 | 81 | 76 | 46 |
| West Virginia | 66 | 98 | 86 | 50 | 68 |
| Southwest | 53 | 85 | 63 | 47 | 58 |
| Arizona | 55 | 48 | 75 | 42 | 56 |
| New Mexico | 76 | 92 | 77 | 66 | 85 |
| Oklahoma | 68 | 100 | 81 | 69 | 71 |
| Texas | 47 | 92 | 54 | 41 | 52 |
| Rocky Mountain | 54 | 93 | 56 | 52 | 48 |
| Colorado | 50 | 100 | 41 | 53 | 43 |
| Idaho | 60 | 78 | 77 | 37 | 66 |
| Montana | 54 | 66 | 51 | 68 | 49 |
| Utah | 62 | 97 | 61 | 81 | 57 |
| Wyoming | 50 | 95 | 73 | 28 | 31 |
| Far West 1/ | 61 | 97 | 60 | 43 | 70 |
| California | 61 | 97 | 61 | 42 | 72 |
| Nevada | 52 | 79 | 57 | 18 | 49 |
| Oregon | 55 | 76 | 57 | 66 | 31 |
| Washington | 66 | 99 | 61 | 40 | 79 |
| Alaska | 82 | 94 | 80 | 83 | 83 |
| Hawaii | 80 | 96 | 54 | 97 | 100 |
| Exhibit: Federal Aid as a % of S-L Expenditures | 19 | 57 | 25 | 7 | 7 |

Note: State transfers to local governments are included with state expenditures and deducted from local expenditures.

1/ 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 1982-83; State Government Finances in 1983). Computations were performed as follows: [State Direct Expenditures (GF, Table 13) plus State Intergovernmental Expenditure (SGF,11) less State Intergovernmental Revenue from Federal (SGF,7) less State Intergovernmental Revenue from Local (SGF,7)] divided by [Total State-Local Direct Expenditure (GF,13) less Intergovernmental Revenue from Federal (GF,5)]. Local Education data from National Education Association, Estimates of School Statistics, 1983-84 (© 1984 by NEA).

TABLE 21--STATE-LOCAL DIRECT EXPENDITURE FOR PUBLIC WELFARE:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982-83

| | Total (millions) | Percentage Financed by: | | |
|-----------------------|---------------------|---------------------------|-------|-------|
| | | Federal | State | Local |
| United States | 958,734.7 1/ | 57% | 38% | 5% |
| New England | | | | |
| Connecticut | 884.9 | 47 | 48 | 5 |
| Maine | 359.8 | 55 | 44 | 2 |
| Massachusetts | 2,124.1 | 56 | 42 | 2 |
| New Hampshire | 211.3 | 42 | 27 | 30 |
| Rhode Island | 363.2 | 54 | 46 | 0 |
| Vermont | 137.6 | ---- not available 2/---- | | |
| Mideast | | | | |
| Delaware | 102.9 | 57 | 43 | 0 |
| Washington D.C. | 375.2 | 61 | n.a. | 39 |
| Maryland | 1,007.6 | 53 | 47 | 0 |
| New Jersey | 1,900.9 | 55 | 43 | 2 |
| New York | 7,825.9 | 62 | 20 | 18 |
| Pennsylvania | 3,485.4 | 57 | 42 | 1 |
| Great Lakes | | | | |
| Illinois | 3,227.4 | 47 | 52 | 2 |
| Indiana | 952.6 | 61 | 27 | 13 |
| Michigan | 3,575.7 | 48 | 48 | 4 |
| Ohio | 2,877.8 | 45 | 49 | 6 |
| Wisconsin | 1,666.5 | ---- not available 2/---- | | |
| Plains | | | | |
| Iowa | 682.6 | 46 | 45 | 9 |
| Kansas | 503.6 | 51 | 46 | 3 |
| Minnesota | 1,475.6 | 49 | 31 | 20 |
| Missouri | 812.6 | 64 | 35 | 1 |
| Nebraska | 294.6 | 62 | 28 | 9 |
| North Dakota | 122.7 | 68 | 24 | 9 |
| South Dakota | 120.4 | 75 | 20 | 5 |
| Southeast | | | | |
| Alabama | 559.5 | 76 | 22 | 1 |
| Arkansas | 395.8 | ---- not available 2/---- | | |
| Florida | 1,244.4 | 55 | 38 | 6 |
| Georgia | 1,023.0 | 70 | 29 | 1 |
| Kentucky | 762.9 | 63 | 35 | 2 |
| Louisiana | 936.2 | 69 | 30 | 2 |
| Mississippi | 438.1 | 70 | 27 | 3 |
| North Carolina | 909.8 | 71 | 15 | 15 |
| South Carolina | 454.2 | 74 | 25 | 1 |
| Tennessee | 731.3 | 68 | 27 | 5 |
| Virginia | 936.2 | 59 | 33 | 8 |
| West Virginia | 299.9 | 64 | 35 | 1 |
| Southwest | | | | |
| Arizona | 347.5 | 26 | 36 | 38 |
| New Mexico | 223.5 | 67 | 30 | 3 |
| Oklahoma | 712.7 | 67 | 33 | 0 |
| Texas | 1,978.4 | 65 | 33 | 3 |
| Rocky Mountain | | | | |
| Colorado | 587.5 | 52 | 49 | 0 |
| Idaho | 128.7 | 72 | 22 | 6 |
| Montana | 166.4 | 59 | 27 | 14 |
| Utah | 255.6 | 70 | 29 | 1 |
| Wyoming | 76.5 | 52 | 46 | 3 |
| Far West | | | | |
| California | 8,963.4 | 51 | 47 | 1 |
| Nevada | 116.4 | 55 | 35 | 9 |
| Oregon | 464.1 | 66 | 26 | 8 |
| Washington | 923.2 | 48 | 51 | 0 |
| Alaska | 180.4 | 35 | 62 | 4 |
| Hawaii | 289.7 | 58 | 40 | 2 |

n.a.--not applicable.

1/ Does not include public welfare expenditures financed directly by the federal government. These expenditures totaled \$24,749 million in FY 1983.

2/ Figures not available for Vermont, Wisconsin and Arkansas because of irregularities in the data. The AFDC/Medicaid federal matching rates for 1983 were 69%, 58% and 72%, respectively.

Sources: ACIR staff computations based on 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, 1983."

TABLE 22--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE,
FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-83

| State and Region | Percentage State Financed | | | | | | |
|---|---------------------------|------|------|------|------|------|------|
| | 1983 | 1982 | 1979 | 1975 | 1966 | 1957 | 1942 |
| United States | 87% | 89% | 84% | 78% | 76% | 72% | 61% |
| New England | 92 | 91 | 94 | 95 | 83 | 66 | 52 |
| Connecticut | 91 | 90 | 92 | 93 | 90 | 95 | 42 |
| Maine | 97 | 95 | 89 | 93 | 78 | 76 | 77 |
| Massachusetts | 96 | 96 | 97 | 98 | 84 | 53 | 53 |
| New Hampshire | 47 | 46 | 53 | 49 | 39 | 47 | 27 |
| Rhode Island | 100 | 99 | 97 | 100 | 98 | 93 | 73 |
| Vermont | 99 | 99 | 99 | 99 | 63 | 71 | 56 |
| Mideast | 74 | 74 | 62 | 70 | 73 | 56 | 52 |
| Delaware | 100 | 99 | 98 | 100 | 68 | 77 | 70 |
| Maryland | 100 | 100 | 98 | 92 | 96 | 57 | 70 |
| New Jersey | 95 | 94 | 77 | 88 | 54 | 46 | 55 |
| New York | 52 | 53 | 43 | 57 | 76 | 53 | 37 |
| Pennsylvania | 98 | 94 | 87 | 93 | 81 | 69 | 86 |
| Great Lakes | 90 | 89 | 89 | 94 | 75 | 73 | 68 |
| Illinois | 97 | 96 | 100 | 100 | 80 | 93 | 78 |
| Indiana | 68 | 66 | 62 | 63 | 37 | 25 | 35 |
| Michigan | 92 | 100 | 95 | 92 | 98 | 76 | 58 |
| Ohio | 89 | 86 | 75 | 75 | 74 | 78 | 92 |
| Wisconsin | 88 | 87 | 84 | 82 | 57 | 40 | 40 |
| Plains | 77 | 78 | 79 | 69 | 61 | 62 | 65 |
| Iowa | 82 | 83 | 82 | 84 | 53 | 64 | 58 |
| Kansas | 94 | 95 | 95 | 90 | 73 | 61 | 40 |
| Minnesota | 61 | 63 | 58 | 37 | 30 | 16 | 57 |
| Missouri | 98 | 99 | 100 | 95 | 92 | 95 | 90 |
| Nebraska | 76 | 74 | 78 | 62 | 79 | 87 | 78 |
| North Dakota | 73 | 80 | 78 | 42 | 70 | 73 | 54 |
| South Dakota | 80 | 84 | 90 | 90 | 78 | 63 | 68 |
| Southeast | 86 | 88 | 89 | 84 | 77 | 85 | 73 |
| Alabama | 95 | 96 | 94 | 87 | 94 | 97 | 61 |
| Arkansas | 95 | 94 | 97 | 98 | 96 | 95 | 93 |
| Florida | 86 | 89 | 82 | 81 | 77 | 77 | 80 |
| Georgia | 96 | 95 | n.a. | 90 | 78 | 86 | 67 |
| Kentucky | 95 | 96 | 97 | 95 | 89 | 79 | 65 |
| Louisiana | 95 | 93 | 97 | 95 | 99 | 99 | 96 |
| Mississippi | 90 | 92 | 88 | 88 | 95 | 94 | 72 |
| North Carolina | 50 | 44 | n.a. | 46 | 29 | 41 | 41 |
| South Carolina | 96 | 98 | 94 | 87 | 74 | 88 | 85 |
| Tennessee | 85 | 87 | 89 | 86 | 70 | 73 | 63 |
| Virginia | 81 | 85 | 75 | 82 | 52 | 55 | 50 |
| West Virginia | 98 | 98 | 98 | 98 | 90 | 86 | 88 |
| Southwest | 85 | 89 | 91 | 91 | 90 | 94 | 87 |
| Arizona | 48 | 60 | 71 | 84 | 84 | 98 | 95 |
| New Mexico | 92 | 93 | n.a. | 91 | 99 | 99 | 98 |
| Oklahoma | 100 | 100 | 97 | 97 | 97 | 97 | 88 |
| Texas | 92 | 91 | 92 | 91 | 86 | 89 | 83 |
| Rocky Mountain | 93 | 91 | 80 | 85 | 74 | 90 | 80 |
| Colorado | 100 | 94 | 76 | 95 | 79 | 97 | 88 |
| Idaho | 78 | 85 | 92 | 84 | 74 | 83 | 72 |
| Montana | 66 | 72 | 41 | 31 | 38 | 65 | 42 |
| Utah | 97 | 97 | 97 | 91 | 94 | 94 | 97 |
| Wyoming | 95 | 96 | 81 | 60 | 49 | 66 | 75 |
| Far West 1/ | 97 | 98 | 97 | 62 | 77 | 76 | 53 |
| California | 97 | 98 | 97 | 58 | 75 | 68 | 38 |
| Nevada | 79 | 80 | 50 | 55 | 72 | 67 | 33 |
| Oregon | 76 | 85 | 89 | 96 | 72 | 76 | 61 |
| Washington | 99 | 99 | 100 | 100 | 100 | 100 | 100 |
| Alaska | 94 | 100 | 99 | 99 | 100 | 99 | n.a. |
| Hawaii | 96 | 96 | 99 | 100 | 100 | 84 | n.a. |
| Exhibit: Federal Aid as a % of S-L Expenditures | 57 | 57 | 56 | 53 | 53 | 45 | 31 |

n.a.--Data not available.

Note: Regional figures are weighted.

1/ Excluding Alaska and Hawaii.

Sources: ACIR staff compilation and computations from U.S. Bureau of the Census, Historical Statistics on the United States: Colonial Times to 1970, Part 2, 1975; Governmental Finances in [year] and State Government Finances in [year]. 1983 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 23--STATE-LOCAL DIRECT EXPENDITURE FOR HIGHWAYS:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982-83

| | Total (millions) | Percentage Financed by: | | |
|-----------------------|---------------------|-------------------------|-------|-------|
| | | Federal | State | Local |
| United States | \$36,654.8 | 25% | 47% | 28% |
| New England | | | | |
| Connecticut | 412.3 | 24 | 41 | 35 |
| Maine | 227.0 | 23 | 48 | 29 |
| Massachusetts | 670.2 | 20 | 46 | 34 |
| New Hampshire | 205.7 | 24 | 44 | 32 |
| Rhode Island | 97.5 | 33 | 27 | 40 |
| Vermont | 125.6 | 35 | 38 | 26 |
| Mideast | | | | |
| Delaware | 131.3 | 29 | 58 | 13 |
| Washington D.C. | 68.5 | 41 | n.a. | 59 |
| Maryland | 853.4 | 43 | 44 | 12 |
| New Jersey | 1,022.1 | 17 | 46 | 37 |
| New York | 2,863.8 | 16 | 33 | 51 |
| Pennsylvania | 1,711.9 | 27 | 54 | 20 |
| Great Lakes | | | | |
| Illinois | 1,831.3 | 28 | 42 | 30 |
| Indiana | 627.1 | 25 | 61 | 13 |
| Michigan | 1,095.8 | 27 | 54 | 20 |
| Ohio | 1,374.0 | 18 | 61 | 20 |
| Wisconsin | 945.3 | 16 | 34 | 51 |
| Plains | | | | |
| Iowa | 722.2 | 18 | 51 | 31 |
| Kansas | 524.0 | 22 | 33 | 45 |
| Minnesota | 999.5 | 20 | 39 | 41 |
| Missouri | 684.2 | 26 | 45 | 29 |
| Nebraska | 389.6 | 21 | 47 | 32 |
| North Dakota | 181.4 | 30 | 49 | 21 |
| South Dakota | 195.4 | 30 | 37 | 33 |
| Southeast | | | | |
| Alabama | 640.4 | 31 | 49 | 21 |
| Arkansas | 337.8 | 30 | 56 | 14 |
| Florida | 1,376.7 | 21 | 48 | 31 |
| Georgia | 928.4 | 49 | 34 | 17 |
| Kentucky | 702.6 | 25 | 66 | 9 |
| Louisiana | 1,095.8 | 17 | 60 | 23 |
| Mississippi | 503.5 | 20 | 51 | 29 |
| North Carolina | 693.4 | 42 | 50 | 8 |
| South Carolina | 259.0 | 38 | 62 | 0 |
| Tennessee | 639.2 | 29 | 51 | 20 |
| Virginia | 883.0 | 25 | 61 | 14 |
| West Virginia | 396.9 | 44 | 48 | 8 |
| Southwest | | | | |
| Arizona | 452.6 | 23 | 58 | 19 |
| New Mexico | 396.7 | 21 | 61 | 18 |
| Oklahoma | 582.1 | 15 | 68 | 16 |
| Texas | 2,488.5 | 19 | 44 | 37 |
| Rocky Mountain | | | | |
| Colorado | 573.6 | 25 | 31 | 44 |
| Idaho | 190.1 | 32 | 52 | 16 |
| Montana | 228.6 | 47 | 27 | 26 |
| Utah | 270.7 | 29 | 43 | 28 |
| Wyoming | 255.2 | 23 | 57 | 21 |
| Far West | | | | |
| California | 2,567.6 | 24 | 46 | 30 |
| Nevada | 220.2 | 31 | 40 | 29 |
| Oregon | 449.2 | 36 | 37 | 27 |
| Washington | 991.9 | 34 | 40 | 26 |
| Alaska | 417.7 | 31 | 55 | 14 |
| Hawaii | 154.1 | 34 | 35 | 30 |

n.a.--not applicable.

1/ Does not include highway expenditures financed directly by the federal government. These expenditures totaled \$560 million in FY 1983. Sources: ACIR staff computations based on data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1982-1983 and State Government Finances, 1983. 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, 1982-83."

TABLE 24--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HIGHWAYS,
FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-83

| State and Region | Percentage State Financed | | | | | | |
|---|---------------------------|------|------|------|------|---------|---------|
| | 1983 | 1982 | 1979 | 1975 | 1966 | 1957 1/ | 1942 1/ |
| United States | 62% | 63% | 66% | 69% | 71% | 71% | 73% |
| New England | 57 | 55 | n.a. | 65 | 67 | 78 | 66 |
| Connecticut | 54 | 56 | 58 | 72 | 77 | 88 | 83 |
| Maine | 62 | 53 | 55 | 61 | 63 | 68 | 57 |
| Massachusetts | 58 | 55 | 55 | 63 | 57 | 74 | 60 |
| New Hampshire | 58 | 59 | 56 | 64 | 62 | 73 | 58 |
| Rhode Island | 40 | 42 | 40 | 50 | 74 | 68 | 40 |
| Vermont | 59 | 57 | 59 | 60 | 78 | 69 | 77 |
| Mideast | 55 | 56 | n.a. | 63 | 64 | 63 | 61 |
| Delaware | 82 | 74 | 76 | 80 | 43 | 94 | 100 |
| Maryland | 79 | 81 | 94 | 94 | 84 | 87 | 89 |
| New Jersey | 55 | 58 | 49 | 52 | 57 | 59 | 66 |
| New York | 40 | 38 | 38 | 47 | 55 | 50 | 39 |
| Pennsylvania | 73 | 76 | 70 | 81 | 83 | 79 | 82 |
| Great Lakes | 64 | 66 | n.a. | 71 | 74 | 71 | 81 |
| Illinois | 58 | 59 | 64 | 73 | 72 | 59 | 68 |
| Indiana | 82 | 82 | 84 | 85 | 85 | 86 | 96 |
| Michigan | 73 | 77 | 75 | 76 | 79 | 80 | 84 |
| Ohio | 75 | 74 | 76 | 75 | 82 | 80 | 94 |
| Wisconsin | 40 | 46 | 40 | 43 | 47 | 49 | 58 |
| Plains | 55 | 53 | n.a. | 62 | 62 | 62 | 65 |
| Iowa | 62 | 60 | 66 | 69 | 69 | 71 | 75 |
| Kansas | 43 | 38 | 51 | 57 | 56 | 54 | 70 |
| Minnesota | 49 | 50 | 51 | 51 | 58 | 54 | 65 |
| Missouri | 60 | 53 | 66 | 76 | 68 | 59 | 56 |
| Nebraska | 60 | 60 | 62 | 55 | 63 | 60 | 65 |
| North Dakota | 70 | 63 | 58 | 58 | 56 | 54 | 70 |
| South Dakota | 52 | 55 | 48 | 57 | 58 | 55 | 51 |
| Southeast | 74 | 75 | n.a. | 82 | 80 | 80 | 86 |
| Alabama | 70 | 66 | 67 | 75 | 73 | 72 | 88 |
| Arkansas | 80 | 84 | 90 | 91 | 99 | 81 | 80 |
| Florida | 61 | 66 | 72 | 85 | 69 | 81 | 96 |
| Georgia | 66 | 76 | 72 | 76 | 67 | 73 | 87 |
| Kentucky | 87 | 92 | 88 | 88 | 89 | 86 | 80 |
| Louisiana | 72 | 65 | 68 | 77 | 74 | 77 | 65 |
| Mississippi | 64 | 58 | 70 | 77 | 69 | 68 | 77 |
| North Carolina | 86 | 86 | 85 | 74 | 85 | 86 | 86 |
| South Carolina | 100 | 100 | 97 | 100 | 90 | 86 | 100 |
| Tennessee | 72 | 76 | 78 | 79 | 82 | 80 | 82 |
| Virginia | 81 | 78 | 84 | 84 | 87 | 81 | 91 |
| West Virginia | 86 | 88 | 93 | 91 | 94 | 91 | 91 |
| Southwest | 63 | 68 | n.a. | 65 | 65 | 69 | 72 |
| Arizona | 75 | 66 | 68 | 78 | 73 | 74 | 92 |
| New Mexico | 77 | 72 | 77 | 77 | 78 | 89 | 92 |
| Oklahoma | 81 | 80 | 75 | 79 | 89 | 92 | 91 |
| Texas | 54 | 65 | 63 | 59 | 57 | 59 | 61 |
| Rocky Mountain | 56 | 60 | n.a. | 65 | 71 | 69 | 68 |
| Colorado | 41 | 54 | 58 | 57 | 71 | 72 | 74 |
| Idaho | 77 | 73 | 82 | 77 | 75 | 74 | 63 |
| Montana | 51 | 54 | 46 | 64 | 54 | 52 | 54 |
| Utah | 61 | 55 | 74 | 59 | 76 | 71 | 73 |
| Wyoming | 73 | 70 | 75 | 86 | 82 | 80 | 80 |
| Far West 1/ | 60 | 56 | n.a. | 65 | 76 | 78 | 76 |
| California | 61 | 54 | 52 | 64 | 76 | 79 | 74 |
| Nevada | 57 | 54 | 93 | 65 | 70 | 84 | 68 |
| Oregon | 57 | 61 | 79 | 79 | 78 | 75 | 72 |
| Washington | 61 | 61 | 72 | 63 | 72 | 74 | 87 |
| Alaska | 80 | 76 | 96 | 60 | 78 | 60 | n.a. |
| Hawaii | 54 | 50 | 70 | 54 | 40 | 68 | n.a. |
| Exhibit: Federal Aid as a % of S-L Expenditures | 25 | 24 | 25 | 21 | 31 | 12 | 11 |

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 of the United States: Colonial Times to 1970, Part 2, 1975; Governmental Finances in [year] and State Government Finances in [year], 1983 figures from data tape supplied by U.S. Bureau of the Census. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 25--STATE-LOCAL DIRECT EXPENDITURE FOR HEALTH AND HOSPITALS:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982-83

| | Total (millions) | Percentage Financed by: | | |
|-----------------------|---------------------|-------------------------|-------|-------|
| | | Federal | State | Local |
| United States | \$44,118.0 | 7% | 46% | 47% |
| New England | | | | |
| Connecticut | 423.9 | 15 | 78 | 7 |
| Maine | 87.3 | 11 | 78 | 11 |
| Massachusetts | 1,137.9 | 5 | 68 | 28 |
| New Hampshire | 90.9 | 17 | 79 | 5 |
| Rhode Island | 159.4 | 9 | 90 | 1 |
| Vermont | 59.5 | 19 | 78 | 3 |
| Mideast | | | | |
| Delaware | 67.4 | 12 | 88 | 1 |
| Washington D.C. | 229.9 | 6 | n.a. | 94 |
| Maryland | 806.2 | 5 | 81 | 14 |
| New Jersey | 929.7 | 5 | 56 | 39 |
| New York | 4,946.9 | 4 | 50 | 46 |
| Pennsylvania | 1,516.1 | 8 | 72 | 20 |
| Great Lakes | | | | |
| Illinois | 1,399.7 | 7 | 50 | 43 |
| Indiana | 951.7 | 7 | 33 | 60 |
| Michigan | 2,149.4 | 6 | 45 | 48 |
| Ohio | 2,009.7 | 7 | 56 | 37 |
| Wisconsin | 978.6 | 8 | 37 | 55 |
| Plains | | | | |
| Iowa | 610.0 | 4 | 40 | 56 |
| Kansas | 402.5 | 7 | 46 | 47 |
| Minnesota | 858.8 | 5 | 39 | 56 |
| Missouri | 796.5 | 7 | 43 | 50 |
| Nebraska | 293.3 | 11 | 46 | 43 |
| North Dakota | 95.5 | 17 | 78 | 6 |
| South Dakota | 60.8 | 29 | 46 | 25 |
| Southeast | | | | |
| Alabama | 942.8 | 5 | 44 | 51 |
| Arkansas | 334.3 | 9 | 42 | 49 |
| Florida | 2,215.9 | 11 | 28 | 62 |
| Georgia | 1,976.0 | 6 | 20 | 74 |
| Kentucky | 335.8 | 14 | 62 | 24 |
| Louisiana | 1,096.8 | 7 | 50 | 43 |
| Mississippi | 647.8 | 7 | 27 | 66 |
| North Carolina | 1,021.4 | 11 | 49 | 40 |
| South Carolina | 680.9 | 7 | 45 | 48 |
| Tennessee | 919.4 | 7 | 33 | 60 |
| Virginia | 867.1 | 7 | 70 | 22 |
| West Virginia | 304.5 | 12 | 44 | 44 |
| Southwest | | | | |
| Arizona | 388.2 | 8 | 39 | 53 |
| New Mexico | 261.1 | 10 | 60 | 30 |
| Oklahoma | 521.1 | 8 | 64 | 28 |
| Texas | 2,692.5 | 7 | 38 | 55 |
| Rocky Mountain | | | | |
| Colorado | 536.1 | 11 | 47 | 42 |
| Idaho | 153.6 | 9 | 34 | 57 |
| Montana | 95.0 | 19 | 55 | 26 |
| Utah | 180.2 | 14 | 70 | 17 |
| Wyoming | 176.2 | 3 | 28 | 70 |
| Far West | | | | |
| California | 5,092.0 | 4 | 41 | 55 |
| Nevada | 221.0 | 7 | 17 | 76 |
| Oregon | 359.6 | 16 | 56 | 29 |
| Washington | 711.1 | 13 | 34 | 52 |
| Alaska | 140.8 | 5 | 79 | 16 |
| Hawaii | 185.1 | 11 | 87 | 2 |

n.a.--not applicable.

1/ Does not include health and hospital expenditures financed directly by the federal government. These expenditures totaled \$12,377 million in FY 1983.

Sources: ACIR staff computations based on data tape supplied by the U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1982-1983 and State Government Finances, 1983. 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, 1982-83."

TABLE 26--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HEALTH & HOSPITALS,
FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-83

| State and Region | Percentage State Financed | | | | | | |
|---|---------------------------|------|------|------|------|------|------|
| | 1983 | 1982 | 1979 | 1975 | 1966 | 1957 | 1942 |
| United States | 50% | 51% | 51% | 49% | 51% | 51% | 50% |
| New England | 80 | 80 | n.a. | 69 | 73 | 65 | 62 |
| Connecticut | 92 | 92 | 90 | 84 | 86 | 83 | 79 |
| Maine | 88 | 85 | 76 | 88 | 84 | 82 | 85 |
| Massachusetts | 71 | 72 | 63 | 56 | 64 | 54 | 52 |
| New Hampshire | 95 | 94 | 92 | 89 | 86 | 69 | 81 |
| Rhode Island | 99 | 99 | 100 | 98 | 90 | 85 | 70 |
| Vermont | 96 | 96 | 96 | 96 | 89 | 85 | 82 |
| Mideast | 61 | 63 | n.a. | 51 | 53 | 56 | 47 |
| Delaware | 99 | 99 | 99 | 99 | 94 | 96 | 87 |
| Maryland | 85 | 81 | 77 | 64 | 71 | 69 | 57 |
| New Jersey | 59 | 63 | 62 | 49 | 40 | 33 | 29 |
| New York | 52 | 55 | 53 | 44 | 47 | 53 | 45 |
| Pennsylvania | 79 | 82 | 78 | 85 | 85 | 86 | 72 |
| Great Lakes | 50 | 50 | n.a. | 48 | 51 | 49 | 46 |
| Illinois | 54 | 54 | 56 | 56 | 60 | 52 | 54 |
| Indiana | 35 | 37 | 43 | 37 | 48 | 51 | 45 |
| Michigan | 48 | 50 | 51 | 50 | 45 | 50 | 51 |
| Ohio | 60 | 61 | 55 | 41 | 45 | 46 | 35 |
| Wisconsin | 40 | 36 | 49 | 56 | 54 | 43 | 37 |
| Plains | 47 | 46 | n.a. | 48 | 48 | 43 | 54 |
| Iowa | 42 | 41 | 42 | 38 | 35 | 24 | 51 |
| Kansas | 50 | 52 | 57 | 54 | 67 | 63 | 83 |
| Minnesota | 41 | 41 | 49 | 53 | 49 | 40 | 54 |
| Missouri | 47 | 45 | 49 | 43 | 47 | 41 | 35 |
| Nebraska | 52 | 47 | 45 | 41 | 30 | 41 | 79 |
| North Dakota | 93 | 98 | 100 | 81 | 90 | 81 | 100 |
| South Dakota | 65 | 64 | 68 | 68 | 74 | 47 | 67 |
| Southeast | 42 | 44 | n.a. | 49 | 49 | 52 | 63 |
| Alabama | 46 | 49 | 47 | 44 | 45 | 49 | 66 |
| Arkansas | 46 | 46 | 41 | 53 | 58 | 57 | 85 |
| Florida | 31 | 32 | 32 | 34 | 33 | 38 | 47 |
| Georgia | 21 | 25 | 1/ | 33 | 32 | 40 | 47 |
| Kentucky | 72 | 74 | 68 | 52 | 60 | 50 | 61 |
| Louisiana | 54 | 55 | 57 | 65 | 83 | 85 | 86 |
| Mississippi | 29 | 32 | 36 | 37 | 33 | 46 | 85 |
| North Carolina | 55 | 56 | 1/ | 66 | 60 | 57 | 51 |
| South Carolina | 49 | 45 | 49 | 53 | 49 | 44 | 49 |
| Tennessee | 35 | 39 | 35 | 45 | 35 | 37 | 42 |
| Virginia | 76 | 76 | 78 | 84 | 84 | 77 | 75 |
| West Virginia | 50 | 51 | 57 | 60 | 70 | 47 | 76 |
| Southwest | 47 | 49 | n.a. | 50 | 45 | 50 | 60 |
| Arizona | 42 | 53 | 40 | 42 | 41 | 42 | 43 |
| New Mexico | 66 | 71 | 1/ | 67 | 36 | 48 | 78 |
| Oklahoma | 69 | 58 | 51 | 50 | 55 | 69 | 81 |
| Texas | 41 | 44 | 44 | 50 | 44 | 46 | 53 |
| Rocky Mountain | 52 | 52 | n.a. | 48 | 59 | 50 | 59 |
| Colorado | 53 | 50 | 47 | 51 | 68 | 57 | 60 |
| Idaho | 37 | 37 | 34 | 44 | 46 | 41 | 63 |
| Montana | 68 | 71 | 50 | 66 | 54 | 65 | 67 |
| Utah | 81 | 77 | 76 | 47 | 61 | 42 | 50 |
| Wyoming | 28 | 36 | 29 | 26 | 36 | 25 | 56 |
| Far West 2/ | 43 | 45 | n.a. | 38 | 43 | 42 | 36 |
| California | 42 | 46 | 39 | 35 | 41 | 40 | 34 |
| Nevada | 18 | 22 | 22 | 23 | 19 | 17 | 20 |
| Oregon | 66 | 65 | 70 | 59 | 66 | 65 | 63 |
| Washington | 40 | 36 | 46 | 52 | 60 | 59 | 42 |
| Alaska | 83 | 89 | 83 | 90 | 90 | 86 | n.a. |
| Hawaii | 97 | 96 | 98 | 99 | 76 | 72 | n.a. |
| Exhibit: Federal Aid as a % of S-L Expenditures | 7 | 7 | 8 | 11 | 5 | 3 | 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 of the United States: Colonial Times to 1970, Part 2, 1975; Governmental Finances in [year] and State Government Finances in [year]. 1983 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 27--STATE-LOCAL DIRECT EXPENDITURE FOR ELEMENTARY AND SECONDARY EDUCATION: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1982-83

| | Total (millions) | Percentage Financed by: | | |
|-----------------------|---------------------|-------------------------|-------|--------|
| | | Federal | State | Local* |
| U.S. Average | \$120,432.7 | 6.8% | 48.4% | 44.8% |
| New England | 6,470.1 | 5.2 | 36.6 | 58.2 |
| Connecticut | 1,858.4 | 5.3 | 35.8 | 58.9 |
| Maine | 549.3 | 8.4 | 49.3 | 42.3 |
| Massachusetts | 2,900.0 | 4.8 | 39.4 | 55.8 |
| New Hampshire | 427.3 | 3.7 | 6.6 | 89.7 |
| Rhode Island | 447.7 | 4.5 | 35.8 | 59.6 |
| Vermont | 287.4 | 6.1 | 34.7 | 59.1 |
| Mideast | 25,362.3 | 4.5 | 41.5 | 54.0 |
| Delaware | 340.7 | 9.5 | 67.2 | 23.3 |
| Dist. of Col. | 346.6 | 11.6 | ... | 88.4 |
| Maryland | 2,380.8 | 5.9 | 40.2 | 53.9 |
| New Jersey | 4,968.9 | 3.9 | 39.1 | 57.0 |
| New York | 11,121.0 | 4.0 | 41.2 | 54.7 |
| Pennsylvania | 6,204.3 | 4.6 | 45.3 | 50.1 |
| Great Lakes | 22,630.8 | 6.1 | 40.0 | 53.9 |
| Illinois | 6,117.7 | 8.5 | 38.0 | 53.4 |
| Indiana | 2,557.9 | 5.7 | 53.6 | 40.7 |
| Michigan | 6,035.3 | 4.5 | 34.8 | 60.7 |
| Ohio | 5,310.0 | 5.7 | 42.6 | 51.7 |
| Wisconsin | 2,609.9 | 4.9 | 38.4 | 56.7 |
| Plains | 8,884.0 | 6.0 | 40.8 | 53.1 |
| Iowa | 1,637.0 | 5.6 | 40.9 | 53.5 |
| Kansas | 1,346.6 | 5.1 | 42.6 | 52.3 |
| Minnesota | 2,406.9 | 4.8 | 45.6 | 49.6 |
| Missouri | 2,065.0 | 7.6 | 38.7 | 53.7 |
| Nebraska | 744.0 | 6.7 | 28.8 | 64.5 |
| North Dakota | 340.5 | 7.3 | 51.5 | 41.1 |
| South Dakota | 344.0 | 8.7 | 27.6 | 63.7 |
| Southeast | 23,051.8 | 10.2 | 56.3 | 33.6 |
| Alabama | 1,523.9 | 13.2 | 67.2 | 19.7 |
| Arkansas | 876.7 | 12.4 | 54.6 | 33.0 |
| Florida | 4,491.0 | 8.2 | 53.7 | 38.1 |
| Georgia | 2,415.9 | 10.1 | 56.5 | 33.4 |
| Kentucky | 1,494.5 | 11.2 | 70.1 | 18.7 |
| Louisiana | 2,075.1 | 8.7 | 59.3 | 32.1 |
| Mississippi | 889.1 | 19.4 | 55.3 | 25.3 |
| North Carolina | 2,503.8 | 10.5 | 61.0 | 28.5 |
| South Carolina | 1,489.7 | 11.9 | 59.4 | 28.7 |
| Tennessee | 1,695.2 | 11.0 | 47.2 | 41.8 |
| Virginia | 2,647.2 | 7.3 | 42.2 | 50.5 |
| West Virginia | 949.5 | 8.5 | 62.2 | 29.3 |
| Southwest | 12,475.5 | 7.6 | 53.2 | 39.3 |
| Arizona | 1,435.3 | 8.5 | 51.1 | 40.5 |
| New Mexico | 838.2 | 12.2 | 75.0 | 12.8 |
| Oklahoma | 1,890.0 | 7.4 | 66.1 | 26.5 |
| Texas | 8,312.0 | 7.0 | 48.4 | 44.6 |
| Rocky Mountain | 4,117.1 | 6.0 | 44.8 | 49.2 |
| Colorado | 1,772.8 | 5.3 | 40.4 | 54.4 |
| Idaho | 428.6 | 7.6 | 60.6 | 31.7 |
| Montana | 565.7 | 9.4 | 44.6 | 46.0 |
| Utah | 886.1 | 6.0 | 53.9 | 40.2 |
| Wyoming | 464.0 | 3.0 | 30.2 | 66.8 |
| Far West 1/ | 17,441.2 | 7.1 | 64.8 | 28.1 |
| California | 12,050.0 | 7.5 | 66.4 | 26.1 |
| Nevada | 397.2 | 5.5 | 46.6 | 47.9 |
| Oregon | 1,595.9 | 5.7 | 29.6 | 64.7 |
| Washington | 2,248.0 | 5.6 | 75.0 | 19.4 |
| Alaska | 598.9 | 5.7 | 78.3 | 16.0 |
| Hawaii | 551.1 | 10.5 | 89.1 | 0.4 |

*Local and other revenue.

1/ Including Alaska and Hawaii. Figures excluding Alaska and Hawaii would be \$16,291.1m., 7.0%, 63.5% and 29.5%, respectively.

SOURCE: ACIR staff compilation from National Education Association, Estimates of School Statistics, 1983-84, Table 8, p. 37, April 1984.

TABLE 28--STATE-LOCAL DIRECT EXPENDITURE FOR ELEMENTARY AND SECONDARY EDUCATION:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, SELECTED YEARS 1960-1983

| | 1982-83 | | | 1979-80 | | | 1969-70 | | | 1959-60 | | |
|-----------------------|---------|-------|--------|---------|-------|--------|---------|-------|--------|---------|-------|--------|
| | Fed. | State | Local* | Fed. | State | Local* | Fed. | State | Local* | Fed. | State | Local* |
| U.S. Average | 6.8% | 48.4% | 44.8% | 9.2% | 48.9% | 42.0% | 7.2% | 40.9% | 51.8% | 3.7% | 39.5% | 56.8% |
| New England | 5.2 | 36.6 | 58.2 | 6.5 | 34.2 | 59.3 | 4.6 | 23.8 | 71.6 | n.a. | n.a. | n.a. |
| Connecticut | 5.3 | 35.8 | 58.9 | 6.1 | 31.5 | 62.5 | 2.1 | 25.2 | 72.8 | 3.0 | 26.8 | 70.2 |
| Maine | 8.4 | 49.3 | 42.3 | 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 | 3.7 | 6.6 | 89.7 | 5.1 | 6.8 | 88.1 | 5.1 | 8.3 | 86.7 | 4.6 | 5.3 | 90.1 |
| Rhode Island | 4.5 | 35.8 | 59.6 | 5.9 | 38.8 | 55.4 | 5.9 | 35.3 | 58.8 | 4.0 | 18.1 | 77.9 |
| Vermont | 6.1 | 34.7 | 59.1 | 7.7 | 28.0 | 64.2 | 2.9 | 37.1 | 60.0 | 0.8 | 23.1 | 76.1 |
| Mideast | 4.5 | 41.5 | 54.0 | 6.3 | 41.5 | 52.2 | 5.9 | 41.6 | 52.5 | n.a. | n.a. | n.a. |
| Delaware | 9.5 | 67.2 | 23.3 | 13.0 | 64.7 | 22.3 | 7.4 | 71.3 | 21.3 | 2.2 | 78.9 | 18.9 |
| Dist. of Col. | 11.6 | n.a. | 88.4 | 15.8 | n.a. | 84.2 | 30.2 | n.a. | 69.8 | 0.8 | n.a. | 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 | 3.9 | 39.1 | 57.0 | 4.1 | 40.4 | 55.5 | 5.4 | 27.0 | 67.6 | 1.5 | 24.1 | 74.4 |
| New York | 4.0 | 41.2 | 54.7 | 5.0 | 40.6 | 54.4 | 4.7 | 46.4 | 48.9 | 1.2 | 39.3 | 59.5 |
| Pennsylvania | 4.6 | 45.3 | 50.1 | 8.5 | 45.0 | 46.5 | 6.2 | 46.2 | 47.6 | 1.8 | 50.2 | 48.0 |
| Great Lakes | 6.1 | 40.0 | 53.9 | 8.7 | 42.8 | 48.5 | 4.9 | 35.7 | 59.4 | n.a. | n.a. | n.a. |
| Illinois | 8.5 | 38.0 | 53.4 | 12.8 | 41.2 | 46.0 | 5.7 | 34.6 | 59.5 | 2.7 | 18.9 | 78.4 |
| Indiana | 5.7 | 53.6 | 40.7 | 6.9 | 56.1 | 37.0 | 6.8 | 39.4 | 53.8 | 3.1 | 29.8 | 67.1 |
| Michigan | 4.5 | 34.8 | 60.7 | 7.4 | 42.7 | 49.9 | 3.9 | 45.1 | 51.0 | 2.8 | 43.8 | 53.4 |
| Ohio | 5.7 | 42.6 | 51.7 | 7.7 | 40.6 | 51.6 | 5.0 | 28.3 | 66.7 | 2.8 | 30.3 | 66.9 |
| Wisconsin | 4.9 | 38.4 | 56.7 | 5.5 | 37.6 | 56.8 | 2.5 | 31.6 | 65.9 | 2.9 | 21.3 | 75.8 |
| Plains | 6.0 | 40.8 | 53.1 | 7.7 | 42.7 | 49.7 | 6.2 | 33.3 | 60.4 | n.a. | n.a. | n.a. |
| Iowa | 5.6 | 40.9 | 53.5 | 6.7 | 42.2 | 51.0 | 3.6 | 28.0 | 68.4 | 2.9 | 12.1 | 85.0 |
| Kansas | 5.1 | 42.6 | 52.3 | 6.9 | 43.3 | 49.8 | 5.9 | 31.2 | 62.9 | 5.3 | 21.5 | 73.2 |
| Minnesota | 4.8 | 45.6 | 49.6 | 6.1 | 56.6 | 37.3 | 5.3 | 46.0 | 48.7 | 2.7 | 38.2 | 59.1 |
| Missouri | 7.6 | 38.7 | 53.7 | 9.7 | 36.7 | 53.6 | 7.9 | 33.7 | 58.4 | 4.8 | 30.5 | 64.7 |
| Nebraska | 6.7 | 28.8 | 64.5 | 7.9 | 18.2 | 73.9 | 6.4 | 17.6 | 76.0 | 4.3 | 4.3 | 91.4 |
| North Dakota | 7.3 | 51.5 | 41.1 | 7.7 | 46.5 | 45.7 | 9.3 | 25.7 | 65.0 | 1.7 | 31.3 | 67.0 |
| South Dakota | 8.7 | 27.6 | 63.7 | 13.9 | 20.8 | 65.3 | 11.7 | 13.1 | 75.2 | 5.3 | 8.6 | 86.1 |
| Southeast | 10.2 | 56.3 | 33.6 | 13.1 | 56.0 | 30.9 | 12.9 | 54.0 | 33.1 | n.a. | n.a. | n.a. |
| Alabama | 13.2 | 67.2 | 19.7 | 12.6 | 69.0 | 18.4 | 15.2 | 63.3 | 21.5 | 8.1 | 69.3 | 22.6 |
| Arkansas | 12.4 | 54.6 | 33.0 | 14.5 | 53.0 | 32.5 | 18.2 | 44.5 | 37.3 | 8.0 | 47.7 | 44.3 |
| Florida | 8.2 | 53.7 | 38.1 | 11.0 | 55.2 | 33.7 | 9.5 | 55.7 | 34.8 | 2.2 | 57.7 | 40.1 |
| Georgia | 10.1 | 56.5 | 33.4 | 11.8 | 57.6 | 30.6 | 10.5 | 58.3 | 31.1 | 11.1 | 62.8 | 26.1 |
| Kentucky | 11.2 | 70.1 | 18.7 | 12.5 | 69.7 | 17.8 | 13.6 | 56.2 | 30.2 | 4.7 | 44.9 | 50.4 |
| Louisiana | 8.7 | 59.3 | 32.1 | 14.8 | 54.4 | 30.8 | 11.9 | 56.4 | 31.7 | 2.4 | 67.7 | 29.9 |
| Mississippi | 19.4 | 55.3 | 25.3 | 24.1 | 53.1 | 22.8 | 21.4 | 52.4 | 26.2 | 9.2 | 52.4 | 38.4 |
| North Carolina | 10.5 | 61.0 | 28.5 | 15.2 | 62.4 | 22.3 | 15.6 | 65.7 | 18.7 | 4.7 | 68.3 | 27.0 |
| South Carolina | 11.9 | 59.4 | 28.7 | 14.9 | 56.8 | 28.3 | 14.0 | 59.5 | 26.4 | 5.8 | 70.9 | 23.3 |
| Tennessee | 11.0 | 47.2 | 41.8 | 14.0 | 48.3 | 37.7 | 11.9 | 48.0 | 40.1 | 3.7 | 54.0 | 42.3 |
| Virginia | 7.3 | 42.2 | 50.5 | 9.5 | 40.9 | 49.6 | 11.1 | 36.4 | 52.5 | 9.5 | 36.5 | 54.0 |
| West Virginia | 8.5 | 62.2 | 29.3 | 10.6 | 60.1 | 29.3 | 12.4 | 48.2 | 39.4 | 4.2 | 54.2 | 41.6 |
| Southwest | 7.6 | 53.2 | 39.3 | 11.5 | 51.1 | 37.5 | 10.1 | 47.3 | 42.6 | n.a. | n.a. | n.a. |
| Arizona | 8.5 | 51.1 | 40.5 | 11.1 | 41.6 | 47.3 | 8.2 | 46.4 | 45.4 | 6.8 | 39.5 | 53.7 |
| New Mexico | 12.2 | 75.0 | 12.8 | 16.6 | 63.4 | 20.0 | 17.7 | 61.9 | 20.4 | 15.2 | 69.4 | 15.4 |
| Oklahoma | 7.4 | 66.1 | 26.5 | 11.5 | 57.7 | 30.9 | 11.8 | 43.8 | 44.4 | 7.2 | 42.2 | 50.6 |
| Texas | 7.0 | 48.4 | 44.6 | 11.0 | 50.1 | 38.9 | 9.3 | 46.4 | 44.3 | 4.6 | 49.9 | 45.5 |
| Rocky Mountain | 6.0 | 44.8 | 49.2 | 7.2 | 45.5 | 47.2 | 8.8 | 33.8 | 57.3 | n.a. | n.a. | n.a. |
| Colorado | 5.3 | 40.4 | 54.4 | 6.1 | 41.0 | 52.9 | 7.6 | 27.8 | 64.5 | 5.7 | 19.9 | 74.4 |
| Idaho | 7.6 | 60.6 | 31.7 | 9.5 | 55.0 | 35.5 | 8.4 | 37.8 | 53.8 | 5.8 | 33.2 | 61.0 |
| Montana | 9.4 | 44.6 | 46.0 | 8.4 | 49.3 | 42.2 | 8.5 | 25.4 | 66.2 | 3.7 | 25.4 | 70.9 |
| Utah | 6.0 | 53.9 | 40.2 | 7.8 | 54.0 | 38.2 | 7.6 | 52.8 | 39.5 | 5.3 | 41.9 | 52.8 |
| Wyoming | 3.0 | 30.2 | 66.8 | 6.6 | 29.6 | 63.8 | 20.2 | 24.8 | 55.0 | 5.7 | 45.7 | 48.6 |
| Far West 1/ | 7.1 | 64.8 | 28.1 | 9.5 | 67.3 | 23.2 | 5.6 | 38.6 | 55.8 | n.a. | n.a. | n.a. |
| California | 7.5 | 66.4 | 26.1 | 9.7 | 71.2 | 19.1 | 5.3 | 37.3 | 57.4 | 3.6 | 42.7 | 53.7 |
| Nevada | 5.5 | 46.6 | 47.9 | 8.6 | 58.5 | 32.9 | 8.8 | 36.5 | 54.7 | 9.4 | 56.4 | 34.2 |
| Oregon | 5.7 | 29.6 | 64.7 | 9.9 | 35.5 | 54.6 | 6.0 | 20.8 | 73.2 | 4.5 | 29.5 | 66.0 |
| Washington | 5.6 | 75.0 | 19.4 | 8.6 | 70.8 | 20.6 | 6.6 | 56.6 | 36.8 | 5.7 | 61.1 | 33.2 |
| Alaska | 5.7 | 78.3 | 16.0 | 13.0 | 70.2 | 16.9 | 27.1 | 53.3 | 19.6 | 17.9 | 50.0 | 32.1 |
| Hawaii | 10.5 | 89.1 | 0.4 | 12.5 | 85.2 | 2.4 | 9.7 | 87.2 | 3.2 | 13.6 | 69.9 | 16.5 |

*Local and other revenue.

1/ Including Alaska and Hawaii.

Source: ACIR staff compilation from National Education Association, *Estimates of School Statistics, 1983-84*, Table 8, p. 37, April 1984 (see also prior years).

TABLE 29--CHARACTERISTICS OF STATE ELEMENTARY AND SECONDARY SCHOOL SYSTEMS,
BY STATE, 1982-83

| Region & State | Number of School Districts | Average Daily Attendance (000's) | Total Expenditures per Pupil | Percent State Support | Average Annual Teacher Salary |
|-----------------------|----------------------------|----------------------------------|------------------------------|-----------------------|-------------------------------|
| 50 States | 15,625 | 36,273 | \$2,917 | 48.4% | \$20,531 |
| NEW ENGLAND | 1,244 | 1,897 | 3,125 | 36.6 | 18,812 |
| Connecticut | 168 | 465 | 3,746 | 35.8 | 20,300 |
| Maine | 228 | 196 | 2,651 | 49.3 | 15,772 |
| Massachusetts | 376 | 877 | 2,958 | 39.4 | 19,000 |
| New Hampshire | 158 | 149 | 2,341 | 6.6 | 15,353 |
| Rhode Island | 40 | 125 | 3,792 | 35.8 | 23,175 |
| Vermont | 274 | 85 | 2,940 | 34.7 | 15,338 |
| MIDEAST | 1,870 | 5,830 | 3,903 | 41.5 | 23,083 |
| Delaware | 19 | 79 | 4,008 | 67.2 | 20,665 |
| Maryland | 24 | 636 | 3,767 | 40.2 | 22,786 |
| New Jersey | 598 | 1,084 | 3,486 | 39.1 | 21,642 |
| New York | 729 | 2,397 | 4,190 | 41.2 | 25,100 |
| Pennsylvania | 500 | 1,634 | 3,290 | 45.3 | 21,000 |
| GREAT LAKES | 2,936 | 6,577 | 3,161 | 40.0 | 21,755 |
| Illinois | 1,013 | 1,631 | 3,201 | 38.0 | 22,618 |
| Indiana | 305 | 892 | 2,672 | 53.6 | 20,067 |
| Michigan | 571 | 1,621 | 3,648 | 34.8 | 23,965 |
| Ohio | 615 | 1,710 | 2,807 | 42.6 | 20,360 |
| Wisconsin | 433 | 723 | 3,421 | 38.4 | 20,940 |
| PLAINS | 3,196 | 2,723 | 2,908 | 40.8 | 18,930 |
| Iowa | 441 | 480 | 3,147 | 40.9 | 18,709 |
| Kansas | 306 | 365 | 3,094 | 42.6 | 18,299 |
| Minnesota | 434 | 676 | 3,157 | 45.6 | 22,296 |
| Missouri | 540 | 723 | 2,587 | 38.7 | 17,726 |
| Nebraska | 992 | 249 | 2,605 | 28.8 | 17,412 |
| North Dakota | 288 | 112 | 3,055 | 51.5 | 18,390 |
| South Dakota | 195 | 118 | 2,386 | 27.6 | 15,595 |
| SOUTHEAST | 1,726 | 8,707 | 2,403 | 56.3 | 17,715 |
| Alabama | 128 | 699 | 1,546 | 67.2 | 17,850 |
| Arkansas | 370 | 409 | 2,093 | 54.6 | 15,176 |
| Florida | 67 | 1,263 | 3,009 | 53.7 | 18,538 |
| Georgia | 187 | 975 | 2,369 | 56.5 | 17,412 |
| Kentucky | 180 | 602 | 2,193 | 70.1 | 18,400 |
| Louisiana | 66 | 702 | 2,529 | 59.3 | 19,265 |
| Mississippi | 153 | 439 | 2,076 | 55.3 | 14,285 |
| North Carolina | 143 | 1,024 | 2,680 | 61.0 | 17,836 |
| South Carolina | 92 | 571 | 2,016 | 59.4 | 16,380 |
| Tennessee | 146 | 775 | 2,124 | 47.2 | 17,425 |
| Virginia | 139 | 903 | 2,740 | 42.2 | 18,707 |
| West Virginia | 55 | 345 | 2,480 | 62.2 | 17,370 |
| SOUTHWEST | 2,031 | 4,047 | 2,442 | 53.2 | 19,294 |
| Arizona | 226 | 513 | 2,603 | 51.1 | 18,849 |
| New Mexico | 89 | 256 | 2,904 | 75.0 | 20,600 |
| Oklahoma | 616 | 545 | 2,792 | 66.1 | 18,110 |
| Texas | 1,100 | 2,733 | 2,299 | 48.4 | 19,500 |
| ROCKY MOUNTAIN | 933 | 1,270 | 2,659 | 44.8 | 20,545 |
| Colorado | 181 | 507 | 2,986 | 40.4 | 21,500 |
| Idaho | 115 | 192 | 2,110 | 60.6 | 17,549 |
| Montana | 548 | 135 | 2,981 | 44.6 | 19,463 |
| Utah | 40 | 341 | 2,128 | 53.9 | 19,677 |
| Wyoming | 49 | 95 | 3,467 | 30.2 | 24,000 |
| FAR WEST | 1,713 | 5,222 | 2,709 | 64.8 | 23,612 |
| Alaska | 53 | 79 | 6,620 | 78.3 | 33,953 |
| California | 1,034 | 3,767 | 2,490 | 66.4 | 23,555 |
| Hawaii | 1 | 148 | 3,213 | 89.1 | 24,796 |
| Nevada | 17 | 141 | 2,311 | 46.6 | 20,944 |
| Oregon | 308 | 401 | 3,643 | 29.6 | 22,334 |
| Washington | 300 | 686 | 2,887 | 75.0 | 23,413 |

SOURCE: ACIR staff compilations from John Augenblick, "How Do School Finance Systems Work?" Augenblick, Van de Water and Associates, Inc., January 1984, Denver, CO. Column 4, Percent of State Support, is derived from National Education Association, Estimates of School Statistics, 1983-84, April 1984.

TABLE 30--AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN THE RECEIPTS FROM MAJOR FEDERAL, STATE AND LOCAL TAXES, SELECTED PERIODS 1953 THROUGH 1984

| Item | 1983-84e | 1982-83 | 1981-82 | 1978-81 | 1973-78 | 1968-73 | 1963-68 | 1958-63 | 1953-58 |
|--------------------------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|
| <u>By Level of Government:</u> | | | | | | | | | |
| Federal, State & Local | 10.4 | (-1.0)% | 3.3% | 11.6% | 10.3% | 9.1% | 7.2% | 5.9% | 3.3% |
| Federal | 8.6 | (-6.0) | (-0.1) | 13.9 | 10.7 | 7.0 | 6.3 | 5.0 | 1.6 |
| State & Local | 12.8 | 6.9 | 8.9 | 8.1 | 9.8 | 12.4 | 9.0 | 7.7 | 7.8 |
| State | 14.9 | 5.4 | 8.6 | 9.8 | 10.7 | 13.3 | 10.5 | 8.2 | 7.2 |
| Local | 9.6 | 9.2 | 9.3 | 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 | 2.5 | (-3.1) | 4.4 | 16.4 | 11.9 | 8.5 | 7.6 | 6.5 | 3.1 |
| Corporation Income | 54.1 | (-24.8) | (-19.5) | 0.7 | 10.6 | 4.8 | 5.8 | 1.5 | (-1.1) |
| Sales, Gross Receipts & Customs | 10.1 | (-2.6) | (-5.9) | 24.0 | 5.2 | 3.9 | 2.7 | 4.7 | 1.7 |
| Death & Gift | * | (-24.2) | 17.7 | 8.7 | 1.5 | 10.0 | 7.1 | 9.2 | 9.6 |
| All Other | * | 13.4 | 12.6 | 9.0 | 23.4 | 3.4 | (-7.6) | 18.1 | 1.3 |
| <u>State</u> | | | | | | | | | |
| Individual Income | 18.5 | 8.9 | 11.8 | 12.0 | 13.3 | 20.1 | 16.3 | 13.9 | 9.8 |
| Corporation Income | 21.2 | (-6.1) | (-1.0) | 9.6 | 14.6 | 16.6 | 10.8 | 8.1 | 4.7 |
| Gen. Sales & Gross Recpts. | 17.5 | 6.5 | 8.5 | 9.6 | 12.3 | 13.6 | 13.5 | 9.6 | 7.6 |
| Selective Sales & Gross Receipts | 5.6 | 6.3 | 8.0 | 4.6 | 5.8 | 10.5 | 7.6 | 6.9 | 6.8 |
| Motor Vehicle & Operators Licenses | * | 3.9 | 6.3 | 5.6 | 5.9 | 7.9 | 6.9 | 4.7 | 8.3 |
| Death & Gift | * | 10.7 | 3.2 | 6.6 | 5.2 | 10.4 | 7.9 | 11.1 | 9.6 |
| All Other | * | 0.2 | 12.2 | 18.3 | 11.7 | 8.0 | 6.4 | 5.7 | 5.7 |
| <u>Local</u> | | | | | | | | | |
| Property | 8.1 | 9.1 | 9.4 | 4.0 | 7.8 | 10.4 | 7.0 | 7.2 | 8.4 |
| Sales & Gross Receipts | 9.8 | 10.2 | 12.2 | 12.3 | 13.6 | 20.6 | 4.2 | 7.8 | 8.5 |
| Local Income ^{1/} | * | 5.6 | 10.4 | 10.8 | 11.1 | 17.4 | 28.2 | 7.7 | 17.6 |
| All Other | * | 12.3 | 22.9 | 11.0 | 11.1 | 5.5 | 8.9 | 5.8 | 4.3 |
| <u>Exhibits:</u> | | | | | | | | | |
| Gross National Product ^{2/} | 10.9 | 7.7 | 3.8 | 10.9 | 10.3 | 8.7 | 7.9 | 5.8 | 4.1 |
| GNP Implicit Price Deflator | 3.7 | 3.8 | 6.0 | 9.1 | 7.3 | 5.1 | 2.9 | 1.6 | 2.3 |
| Consumer Price Index ^{3/} | 4.3 | 3.2 | 6.1 | 11.7 | 8.0 | 5.0 | 2.6 | 1.2 | 1.6 |

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

*--inadequate number of statistically 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.

TABLE 31--FEDERAL, STATE AND LOCAL TAXES† BY MAJOR SOURCE, 1948 THROUGH 1984
(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 |
| 1983 | 665,764 | 381,179 | 288,938 | 37,022 | 44,471 | 6,053 | 4,695 | 284,585 | 171,440 | 49,789 | 13,153 |
| 1984est.** | 735,000 | 414,000 | 296,000 | 57,000 | 49,000 | 6,000 | 6,000 | 321,000 | 197,000 | 59,000 | 16,000 |

*SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1983, the federal government trust funds received \$195.9 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 \$69.4 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 1984 and Treasury, "Final Monthly Treasury Statement of Receipts and Outlays of the United States Government for the Fiscal Year through September 30, 1984." State and Local Government estimates: ACIR staff estimates based upon Bureau of the Census, Quarterly Estimates of State and Local Tax Revenue [April-June 1984], November 1984.

TABLE 31--FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1984
(continued)
(Millions of Dollars)

| Fiscal Year | State (cont'd) | | | | | Local | | | | |
|-------------|----------------------------------|------------------------------------|--------------------------------------|----------------|-----------|---------|----------|--|-----------------|-----------|
| | General Sales and Gross Receipts | Selective 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 | 3,895 |
| 1983 | 53,639 | 30,255 | 6,289 | 2,545 | 15,770 | 113,145 | 85,973 | 16,352 | 6,445 | 4,375 |
| 1984 est. | 63,000 | 32,000 | 7,000 | 3,000 | 17,000 | 124,000 | 93,000 | 18,000 | 7,000 | 6,000 |

1/ Individual and corporation income taxes. For 1983, the local individual income tax revenues were \$5,340m. and the corporation income tax revenues were \$1,105m. 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].

TABLE 32--FEDERAL, STATE AND LOCAL TAXES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1984

| Item | 1984e | 1983 | 1982 | 1981 | 1980 | 1978 | 1976 | 1974 | 1972 | 1970 | 1964 | 1956 | 1948 |
|---------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>By Level of Government:</u> | | | | | | | | | | | | | |
| Federal, State & Local | 20.1% | 20.1% | 21.9% | 22.0% | 21.8% | 22.7% | 22.1% | 23.1% | 23.7% | 24.3% | 22.4% | 22.3% | 20.8% |
| Federal | 11.3 | 11.5 | 13.2 | 13.7 | 13.3 | 13.2 | 12.4 | 13.5 | 13.8 | 15.2 | 14.7 | 15.9 | 15.4 |
| State & Local | 8.8 | 8.6 | 8.7 | 8.3 | 8.5 | 9.6 | 9.7 | 9.6 | 9.9 | 9.0 | 7.8 | 6.4 | 5.4 |
| State | 5.4 | 5.2 | 5.3 | 5.1 | 5.2 | 5.6 | 5.5 | 5.5 | 5.4 | 5.0 | 3.9 | 3.3 | 2.7 |
| Local | 3.4 | 3.4 | 3.4 | 3.2 | 3.3 | 4.0 | 4.2 | 4.2 | 4.5 | 4.0 | 3.8 | 3.2 | 2.7 |
| <u>By Type of Tax, By Government:</u> | | | | | | | | | | | | | |
| <u>Federal</u> | | | | | | | | | | | | | |
| Individual Income | 8.1 | 8.7 | 9.7 | 9.7 | 9.3 | 8.7 | 8.1 | 8.7 | 8.5 | 9.4 | 7.9 | 7.8 | 7.9 |
| Corporation Income | 1.6 | 1.1 | 1.6 | 2.1 | 2.4 | 2.9 | 2.6 | 2.8 | 2.9 | 3.4 | 3.8 | 5.1 | 3.9 |
| Sales, Gross Receipts and Customs | 1.3 | 1.3 | 1.5 | 1.6 | 1.2 | 1.2 | 1.3 | 1.5 | 1.8 | 1.9 | 2.4 | 2.6 | 3.1 |
| Death & Gift | .2 | .2 | .3 | .2 | .2 | .3 | .3 | .4 | .5 | .4 | .4 | .3 | .4 |
| All Other | .2 | .1 | .1 | .1 | .2 | .1 | .1 | .1 | .1 | .1 | .2 | .1 | .1 |
| <u>State</u> | | | | | | | | | | | | | |
| Individual Income | 1.6 | 1.5 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 1.0 | .6 | .3 | .2 |
| Corporation Income | .4 | .4 | .5 | .5 | .5 | .5 | .5 | .4 | .4 | .4 | .3 | .2 | .2 |
| General Sales & Gross Receipts | 1.7 | 1.6 | 1.6 | 1.6 | 1.6 | 1.7 | 1.7 | 1.7 | 1.6 | 1.5 | 1.0 | .7 | .6 |
| Selective Sales & Gross Receipts | .9 | .9 | .9 | .9 | .9 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 | 1.3 | 1.2 | 1.0 |
| Motor Vehicle & Operators Licenses | .2 | .2 | .2 | .2 | .2 | .2 | .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 | .5 | .4 | .5 | .4 | .5 | .4 | .4 | .4 | .4 | .4 | .3 |
| <u>Local</u> | | | | | | | | | | | | | |
| Property | 2.5 | 2.6 | 2.6 | 2.4 | 2.5 | 3.2 | 3.4 | 3.4 | 3.7 | 3.4 | 3.3 | 2.8 | 2.4 |
| Sales & Gross Receipts | .5 | .5 | .5 | .4 | .5 | .5 | .4 | .4 | .4 | .3 | .3 | .2 | .2 |
| Local Income ^{1/} | .2 | .2 | .2 | .2 | .2 | .2 | .2 | .2 | .2 | .2 | .1 | -- | -- |
| All Other | .1 | .1 | .1 | .2 | .1 | .1 | .2 | .2 | .2 | .1 | .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 FY83, the federal government trust funds received \$195.9b. 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 \$69.4b. If these taxes were added in calculating the figures cited above, the federal, state and local taxes as a percentage of GNP would have been 28.2%; federal only--17.5%; state and local--10.7%. Charges and miscellaneous revenue amounted to \$213.0b. for all governments in 1983--6.4% 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], Tables 1 and 2; GNP figures: Bureau of Economic Analysis, Survey of Current Business, [monthly].

TABLE 33.1--TAX REVENUE ^{1/} BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT SELECTED YEARS 1957-1984

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 | Cities | Counties | School Districts | Townships | Special Districts |
| <u>Total Taxes</u> | | | | | | | | | | |
| 1957 | \$98,632 | \$69,815 | \$28,817 | \$14,531 | \$14,286 | \$5,908 | \$2,790 | \$4,511 | \$794 | \$283 |
| 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 |
| 1981 | 650,228 | 405,714 | 244,514 | 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 | 665,764 | 381,179 | 284,585 | 171,440 | 113,145 | 40,118 | 25,218 | 38,629 | 5,893 | 3,288 |
| 1984 est. | 735,000 | 414,000 | 321,000 | 197,000 | 124,000 | -----not available----- | | | | |
| <u>Property Taxes</u> | | | | | | | | | | |
| 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 |
| 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 | 89,253 | -- | 89,253 | 3,281 | 85,973 | 20,664 | 19,609 | 37,428 | 5,540 | 2,432 |
| 1984 est. | 98,000 | -- | 98,000 | 5,000 | 93,000 | -----not available----- | | | | |
| <u>Sales, Gross Receipts and Customs</u> | | | | | | | | | | |
| 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 |
| 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 | 144,718 | 44,471 | 100,247 | 83,895 | 16,352 | 11,193 | 3,936 | 424 | 8 | 790 |
| 1984 est. | 162,000 | 49,000 | 113,000 | 95,000 | 18,000 | -----not available----- | | | | |
| <u>Income Taxes (Corporate and Individual)</u> | | | | | | | | | | |
| 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 | -- |
| 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 | 395,347 | 325,960 | 69,387 | 62,942 | 6,445 | 5,268 | 705 | 327 | 145 | -- |
| 1984 est. | 435,000 | 353,000 | 82,000 | 75,000 | 7,000 | -----not available----- | | | | |
| <u>All Other Taxes</u> | | | | | | | | | | |
| 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 |
| 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 | 36,446 | 10,748 | 25,698 | 21,322 | 4,375 | 2,693 | 968 | 450 | 200 | 66 |
| 1984 est. | 40,000 | 12,000 | 28,000 | 22,000 | 6,000 | -----not available----- | | | | |

^{1/} Figures above exclude charges, utility, liquor store revenues as well as social insurance contributions. In 1983, the federal government trust funds received \$195.9 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 received \$69.4 billion. Charges and miscellaneous general revenue amounted to \$213.0 billion for all governments in 1983.

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

U.S. Advisory Commission on Intergovernmental Relations

TABLE 33.2--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT
SELECTED YEARS 1957-1984

2. Percentage Distribution, By Level of Government

| Fiscal Year | State and Local Governments | | | | | | | | | |
|--|--------------------------------|--------------------|---------------------|-------------------|-------------------|-------------------------|----------|------------------|-----------|-------------------|
| | Total Federal, State and Local | Federal Government | Total (State-Local) | State Governments | Local Governments | | | | | |
| | | | | | Total | Cities | Counties | School Districts | Townships | Special Districts |
| <u>Total Taxes</u> | | | | | | | | | | |
| 1957 | 100.0% | 70.8% | 29.2% | 14.7% | 14.5% | 6.0% | 2.8% | 4.6% | 0.8% | 0.3% |
| 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 |
| 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 | 100.0 | 57.3 | 42.7 | 25.8 | 17.0 | 6.0 | 3.8 | 5.8 | 0.9 | 0.5 |
| 1984 est. | 100.0 | 56.3 | 43.7 | 26.8 | 16.9 | -----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 |
| 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 | 100.0 | -- | 100.0 | 3.7 | 96.3 | 23.5 | 22.0 | 41.9 | 6.2 | 2.7 |
| 1984 est. | 100.0 | -- | 100.0 | 5.0 | 95.0 | -----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 |
| 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 | 100.0 | 30.7 | 69.3 | 58.0 | 11.3 | 7.7 | 2.7 | 0.3 | * | 0.5 |
| 1984 est. | 100.0 | 30.2 | 69.8 | 58.6 | 11.1 | -----not available----- | | | | |
| <u>Income Taxes (Corporate and Individual)</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 | * | -- |
| 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 | 100.0 | 82.4 | 17.6 | 15.9 | 1.6 | 1.3 | 0.2 | 0.1 | * | -- |
| 1984 est. | 100.0 | 81.1 | 18.9 | 17.2 | 1.6 | -----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 |
| 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 | 100.0 | 29.5 | 70.5 | 58.5 | 12.0 | 7.4 | 2.7 | 1.2 | 0.5 | 0.2 |
| 1984 est. | 100.0 | 30.0 | 70.0 | 55.0 | 15.0 | -----not available----- | | | | |

*Less than 0.05 percent. est.--estimated.

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

TABLE 33.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1984

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>Ind. & Corp. 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 |
| 1981 | 100.0 | 11.5 | 20.7 | 62.6 | 5.2 |
| 1982 | 100.0 | 12.2 | 20.7 | 61.5 | 5.5 |
| 1983 | 100.0 | 13.4 | 21.7 | 59.4 | 5.5 |
| 1984 est. | 100.0 | 13.3 | 22.0 | 59.2 | 5.4 |
| <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 |
| 1981 | 100.0 | 0.0 | 12.0 | 85.5 | 2.5 |
| 1982 | 100.0 | 0.0 | 11.3 | 85.7 | 3.0 |
| 1983 | 100.0 | 0.0 | 11.7 | 85.5 | 2.8 |
| 1984 est. | 100.0 | 0.0 | 11.8 | 85.3 | 2.9 |
| <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 |
| 1981 | 100.0 | 30.7 | 35.2 | 24.8 | 9.3 |
| 1982 | 100.0 | 30.8 | 35.2 | 24.7 | 9.4 |
| 1983 | 100.0 | 31.4 | 35.2 | 24.4 | 9.0 |
| 1984 est. | 100.0 | 30.5 | 35.2 | 25.5 | 8.7 |
| <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 |
| 1981 | 100.0 | 2.0 | 48.6 | 36.8 | 12.6 |
| 1982 | 100.0 | 1.9 | 48.4 | 36.7 | 12.9 |
| 1983 | 100.0 | 1.9 | 48.9 | 36.7 | 12.4 |
| 1984 est. | 100.0 | 2.5 | 48.2 | 38.1 | 11.2 |
| <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 |
| 1981 | 100.0 | 76.0 | 13.9 | 5.8 | 4.3 |
| 1982 | 100.0 | 76.0 | 14.3 | 5.9 | 3.9 |
| 1983 | 100.0 | 76.0 | 14.5 | 5.7 | 3.9 |
| 1984 est. | 100.0 | 75.0 | 14.5 | 5.6 | 4.8 |

(continued on next page)

TABLE 33.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,
SELECTED YEARS 1957-1984
(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>Cities</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 |
| 1981 | 100.0 | 53.6 | 26.3 | 13.3 | 6.8 |
| 1982 | 100.0 | 52.6 | 27.5 | 13.4 | 6.5 |
| 1983 | 100.0 | 52.3 | 27.9 | 13.1 | 6.7 |
| 1984 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 |
| 1981 | 100.0 | 76.4 | 16.5 | 2.9 | 4.2 |
| 1982 | 100.0 | 77.3 | 16.0 | 2.9 | 3.9 |
| 1983 | 100.0 | 77.8 | 15.6 | 2.8 | 3.8 |
| 1984 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 |
| 1981 | 100.0 | 96.1 | 1.2 | 0.9 | 1.8 |
| 1982 | 100.0 | 96.8 | 1.2 | 1.0 | 1.0 |
| 1983 | 100.0 | 96.9 | 1.1 | 0.8 | 1.2 |
| 1984 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 |
| 1981 | 100.0 | 94.1 | 0.2 | 2.4 | 3.3 |
| 1982 | 100.0 | 93.7 | 0.2 | 2.5 | 3.6 |
| 1983 | 100.0 | 94.0 | 0.1 | 2.5 | 3.4 |
| 1984 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 |
| 1981 | 100.0 | 80.4 | 17.8 | 0.0 | 1.8 |
| 1982 | 100.0 | 78.9 | 19.4 | 0.0 | 1.7 |
| 1983 | 100.0 | 74.0 | 24.0 | 0.0 | 2.0 |
| 1984 est. | -----not available----- | | | | |

est.--estimated

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

TABLE 34--PERCENTAGE DISTRIBUTION OF STATE-LOCAL GENERAL REVENUE
BY SOURCE, BY STATE AND REGION, 1983

| | 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 | 18.5% | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% | \$2,081 | 18.9% |
| New England | | | | | | | | | | |
| Connecticut | 15.5 | 29.0 | 16.6 | 2.7 | 5.4 | 13.8 | 5.2 | 11.8 | 2,126 | 15.4 |
| Maine | 23.3 | 22.7 | 13.0 | 11.4 | 1.6 | 11.2 | 3.7 | 13.2 | 1,808 | 20.2 |
| Massachusetts | 21.9 | 22.9 | 8.0 | 18.8 | 5.0 | 7.7 | 3.4 | 12.4 | 2,285 | 18.9 |
| New Hampshire | 20.0 | 36.5 | 0.0 | 1.1 | 4.7 | 15.2 | 4.9 | 17.7 | 1,654 | 15.5 |
| Rhode Island | 21.4 | 23.2 | 9.6 | 11.8 | 1.9 | 9.4 | 7.5 | 15.2 | 2,319 | 21.5 |
| Vermont | 25.5 | 21.9 | 6.2 | 10.5 | 2.3 | 14.2 | 4.6 | 14.8 | 2,066 | 22.1 |
| Mideast | | | | | | | | | | |
| Delaware | 18.3 | 7.7 | 0.0 | 22.1 | 2.0 | 20.5 | 7.4 | 22.0 | 2,433 | 20.9 |
| Washington D.C. | 42.2 | 13.6 | 10.1 | 13.1 | 3.2 | 9.3 | 1.5 | 7.1 | 4,335 | 29.4 |
| Maryland | 18.3 | 15.6 | 8.9 | 22.0 | 1.5 | 11.6 | 4.2 | 18.0 | 2,267 | 18.7 |
| New Jersey | 15.1 | 28.4 | 10.0 | 8.6 | 4.0 | 14.2 | 3.2 | 16.4 | 2,233 | 17.1 |
| New York | 18.0 | 20.8 | 12.4 | 18.6 | 4.6 | 8.2 | 4.5 | 12.8 | 2,920 | 23.7 |
| Pennsylvania | 20.7 | 16.3 | 10.3 | 14.3 | 3.6 | 16.2 | 4.0 | 14.5 | 1,924 | 17.6 |
| Great Lakes | | | | | | | | | | |
| Illinois | 19.2 | 23.8 | 14.5 | 9.5 | 2.6 | 12.1 | 5.1 | 13.2 | 2,008 | 16.7 |
| Indiana | 18.2 | 19.2 | 17.0 | 9.8 | 1.6 | 7.9 | 3.7 | 22.7 | 1,635 | 16.3 |
| Michigan | 19.1 | 24.2 | 9.2 | 13.3 | 4.7 | 6.7 | 3.8 | 19.0 | 2,354 | 21.4 |
| Ohio | 16.9 | 19.4 | 11.3 | 15.2 | 2.1 | 12.1 | 3.4 | 19.6 | 1,832 | 17.1 |
| Wisconsin | 17.8 | 23.2 | 11.0 | 15.8 | 3.1 | 8.5 | 3.7 | 17.0 | 2,316 | 21.4 |
| Plains | | | | | | | | | | |
| Iowa | 16.7 | 23.8 | 10.0 | 12.6 | 2.4 | 10.6 | 2.8 | 21.1 | 1,973 | 18.3 |
| Kansas | 16.0 | 22.3 | 11.3 | 10.9 | 2.9 | 9.0 | 6.2 | 21.4 | 2,001 | 17.1 |
| Minnesota | 16.6 | 16.1 | 9.3 | 18.5 | 2.4 | 10.9 | 6.8 | 19.4 | 2,573 | 23.1 |
| Missouri | 19.6 | 15.4 | 16.9 | 12.9 | 1.5 | 12.2 | 4.9 | 16.7 | 1,582 | 15.6 |
| Nebraska | 16.2 | 22.9 | 12.3 | 8.5 | 1.6 | 10.0 | 6.8 | 21.8 | 2,075 | 19.6 |
| North Dakota | 19.7 | 13.7 | 9.3 | 2.2 | 1.9 | 20.3 | 6.7 | 26.2 | 2,318 | 21.6 |
| South Dakota | 24.7 | 20.8 | 15.3 | 0.0 | 0.2 | 12.5 | 10.7 | 15.8 | 1,873 | 19.6 |
| Southeast | | | | | | | | | | |
| Alabama | 21.5 | 6.0 | 14.1 | 9.0 | 2.0 | 17.2 | 5.0 | 25.1 | 1,666 | 19.3 |
| Arkansas | 24.2 | 10.9 | 13.6 | 11.2 | 2.5 | 13.6 | 4.9 | 19.0 | 1,484 | 17.8 |
| Florida | 15.5 | 19.8 | 18.6 | 0.0 | 2.1 | 17.2 | 6.4 | 20.3 | 1,675 | 15.6 |
| Georgia | 21.9 | 13.8 | 13.3 | 12.1 | 2.2 | 9.0 | 4.5 | 23.3 | 1,933 | 20.5 |
| Kentucky | 23.6 | 10.2 | 12.0 | 14.6 | 3.0 | 16.8 | 5.7 | 14.1 | 1,568 | 17.8 |
| Louisiana | 18.4 | 7.2 | 18.7 | 2.5 | 3.5 | 19.3 | 7.1 | 23.2 | 2,050 | 20.4 |
| Mississippi | 23.9 | 10.3 | 18.4 | 4.9 | 1.7 | 12.8 | 2.8 | 25.3 | 1,601 | 20.9 |
| North Carolina | 21.0 | 13.4 | 11.0 | 16.0 | 3.2 | 13.7 | 4.1 | 17.9 | 1,596 | 17.8 |
| South Carolina | 20.0 | 13.4 | 13.2 | 13.7 | 2.4 | 11.9 | 6.7 | 18.7 | 1,608 | 19.3 |
| Tennessee | 23.0 | 13.1 | 21.0 | 0.7 | 2.8 | 13.5 | 4.9 | 21.0 | 1,576 | 17.8 |
| Virginia | 16.9 | 18.1 | 9.8 | 15.6 | 1.8 | 15.8 | 4.9 | 17.2 | 1,790 | 16.3 |
| West Virginia | 21.8 | 10.3 | 21.7 | 9.1 | 1.3 | 13.2 | 5.4 | 17.1 | 1,745 | 20.1 |
| Southwest | | | | | | | | | | |
| Arizona | 13.3 | 16.6 | 18.5 | 8.5 | 2.8 | 9.5 | 6.5 | 24.2 | 1,900 | 19.3 |
| New Mexico | 23.4 | 5.4 | 14.5 | 0.4 | 1.7 | 17.2 | 13.5 | 23.8 | 2,647 | 29.6 |
| Oklahoma | 17.6 | 10.2 | 13.1 | 10.7 | 1.7 | 25.0 | 5.0 | 16.8 | 1,853 | 16.9 |
| Texas | 14.7 | 21.4 | 14.5 | 0.0 | 0.0 | 22.2 | 6.3 | 20.8 | 1,775 | 16.0 |
| Rocky Mountain | | | | | | | | | | |
| Colorado | 15.5 | 19.7 | 17.3 | 10.1 | 0.9 | 8.3 | 6.7 | 21.6 | 2,075 | 17.4 |
| Idaho | 21.7 | 14.6 | 10.2 | 13.8 | 1.9 | 12.9 | 6.3 | 18.4 | 1,634 | 18.5 |
| Montana | 19.0 | 23.2 | 0.0 | 7.7 | 1.8 | 16.2 | 10.1 | 21.9 | 2,409 | 25.6 |
| Utah | 19.9 | 14.6 | 15.4 | 11.1 | 1.0 | 7.9 | 11.8 | 18.3 | 1,927 | 22.6 |
| Wyoming | 17.0 | 21.8 | 9.7 | 0.0 | 0.0 | 21.4 | 9.2 | 21.0 | 4,620 | 38.3 |
| Far West | | | | | | | | | | |
| California | 18.9 | 15.3 | 16.9 | 13.4 | 4.5 | 8.9 | 5.4 | 16.6 | 2,263 | 18.3 |
| Nevada | 14.9 | 10.6 | 18.7 | 0.0 | 0.0 | 25.6 | 7.8 | 22.5 | 2,214 | 18.7 |
| Oregon | 19.0 | 22.0 | 0.0 | 19.3 | 2.0 | 10.0 | 10.8 | 16.8 | 2,299 | 22.4 |
| Washington | 17.9 | 16.9 | 27.6 | 0.0 | 0.0 | 13.6 | 6.2 | 17.8 | 2,249 | 19.7 |
| Alaska | 8.0 | 7.1 | 0.7 | 0.0 | 4.7 | 28.8 | 22.4 | 28.2 | 11,871 | 1/ 79.9 |
| Hawaii | 19.7 | 11.1 | 24.4 | 14.1 | 0.9 | 9.9 | 6.1 | 13.8 | 2,412 | 21.3 |

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 on data tape supplied by the U.S. Bureau of the Census, FY 1983.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 35--PER CAPITA STATE-LOCAL TAX COLLECTIONS, BY STATE AND REGION,
SELECTED YEARS 1953-1983 (Indexed to the U.S. Average)

| State and Region | 1983 | | 1982 | 1980 | 1975 | 1965 | 1953 |
|-----------------------|------------------------|-------------------------------|------------|-------|-------|-------|--------|
| | Per Capita Taxes | Indexed to U.S. Average | | | | | |
| U.S. Average | \$1,214 1/ | 100% | \$1,148 1/ | \$987 | \$664 | \$264 | \$132 |
| New England | 1,337 | 110 | 109 | 98 | 99 | 100 | 105 |
| Connecticut | 1,434 | 118 | 114 | 108 | 105 | 110 | 107 |
| Maine | 1,082 | 89 | 88 | 87 | 86 | 88 | 97 |
| Massachusetts | 1,425 | 117 | 117 | 126 | 123 | 114 | 127 |
| New Hampshire | 951 | 78 | 78 | 75 | 79 | 84 | 97 |
| Rhode Island | 1,295 | 107 | 105 | 101 | 97 | 100 | 98 |
| Vermont | 1,138 | 94 | 95 | 91 | 105 | 105 | 104 |
| Mideast | 1,544 1/ | 127 | 126 1/ | 122 | 116 | 110 | 100 |
| Delaware | 1,273 | 105 | 105 | 107 | 109 | 114 | 76 |
| Dist. of Col. | 2,132 | 176 | 169 | 149 | 114 | 109 | 100 |
| Maryland | 1,350 | 111 | 110 | 112 | 110 | 99 | 92 |
| New Jersey | 1,457 | 120 | 117 | 115 | 109 | 102 | 108 |
| New York | 1,889 | 156 | 155 | 151 | 154 | 141 | 140 |
| Pennsylvania | 1,169 | 96 | 97 | 99 | 96 | 93 | 86 |
| Great Lakes | 1,213 | 100 | 97 | 97 | 98 | 102 | 103 |
| Illinois | 1,255 | 103 | 104 | 110 | 110 | 101 | 102 |
| Indiana | 905 | 75 | 77 | 75 | 87 | 97 | 98 |
| Michigan | 1,370 | 113 | 109 | 109 | 103 | 110 | 111 |
| Ohio | 1,100 | 91 | 85 | 82 | 80 | 85 | 86 |
| Wisconsin | 1,425 | 117 | 108 | 107 | 108 | 117 | 118 |
| Plains | 1,153 | 95 | 92 | 92 | 91 | 96 | 102 |
| Iowa | 1,171 | 96 | 99 | 98 | 96 | 105 | 111 |
| Kansas | 1,129 | 93 | 91 | 94 | 90 | 103 | 111 |
| Minnesota | 1,473 | 121 | 111 | 114 | 114 | 113 | 114 |
| Missouri | 931 | 77 | 73 | 77 | 79 | 84 | 78 |
| Nebraska | 1,146 | 94 | 90 | 98 | 87 | 83 | 94 |
| North Dakota | 1,100 | 91 | 96 | 86 | 92 | 94 | 105 |
| South Dakota | 914 | 75 | 80 | 80 | 82 | 91 | 105 |
| Southeast | 928 | 76 | 76 | 74 | 73 | 70 | 71 |
| Alabama | 806 | 66 | 66 | 66 | 62 | 64 | 57 |
| Arkansas | 771 | 64 | 63 | 66 | 61 | 60 | 60 |
| Florida | 968 | 80 | 77 | 77 | 78 | 88 | 102 |
| Georgia | 973 | 80 | 80 | 78 | 77 | 72 | 72 |
| Kentucky | 888 | 73 | 74 | 75 | 75 | 66 | 59 |
| Louisiana | 1,051 | 87 | 93 | 85 | 85 | 84 | 101 |
| Mississippi | 769 | 63 | 65 | 65 | 67 | 64 | 62 |
| North Carolina | 911 | 75 | 75 | 76 | 73 | 71 | 72 |
| South Carolina | 878 | 72 | 72 | 72 | 67 | 61 | 73 |
| Tennessee | 804 | 66 | 66 | 66 | 68 | 67 | 66 |
| Virginia | 1,094 | 90 | 87 | 87 | 85 | 71 | 68 |
| West Virginia | 972 | 80 | 83 | 81 | 80 | 73 | 66 |
| Southwest | 1,050 | 87 | 90 | 89 | 83 | 88 | 92 |
| Arizona | 1,064 | 88 | 88 | 102 | 99 | 101 | 102 |
| New Mexico | 1,041 | 86 | 95 | 89 | 83 | 92 | 89 |
| Oklahoma | 1,123 | 93 | 100 | 84 | 73 | 82 | 100 |
| Texas | 1,032 | 85 | 88 | 82 | 78 | 78 | 77 |
| Rocky Mountain | 1,173 | 97 | 100 | 101 | 90 | 101 | 108 |
| Colorado | 1,166 | 96 | 98 | 100 | 95 | 111 | 117 |
| Idaho | 875 | 72 | 73 | 76 | 80 | 93 | 104 |
| Montana | 1,179 | 97 | 105 | 101 | 92 | 100 | 102 |
| Utah | 963 | 79 | 83 | 85 | 76 | 97 | 95 |
| Wyoming 2/ | 2,443 | 201 | 208 | 142 | 105 | 105 | 123 |
| Far West 3/ | 1,321 | 109 | 111 | 104 | 111 | 119 | 125 |
| California | 1,337 | 110 | 114 | 119 | 131 | 137 | 136 |
| Nevada | 1,214 | 100 | 100 | 98 | 116 | 122 | 135 |
| Oregon | 1,229 | 101 | 97 | 99 | 96 | 106 | 112 |
| Washington | 1,306 | 108 | 99 | 100 | 102 | 111 | 118 |
| Alaska 2/ | 4,908 | 404 | 559 | 424 | 127 | 95 | 77 4/ |
| Hawaii | 1,457 | 120 | 121 | 129 | 128 | 113 | 102 4/ |

Note: Regional collections for 1953-1980 are unweighted averages. 1981-83 figures are weighted averages.

1/ Excluding Washington, D.C. 2/ Because much of Alaska's tax revenue is derived from the taxation of oil and mineral production and the income of oil companies, per capita tax collections greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this is true of other states deriving revenue from severance taxes (such as Wyoming). 3/ Excluding Alaska and Hawaii. 4/ Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

Sources: ACIR staff computations from FY 1983 data tape supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 36.1--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1983

1. Tax Revenue as a Percent of Personal Income.

| State and Region | 1983 | 1982 | 1981 | 1978 | 1975 | 1965 | 1953 |
|------------------|--------|--------|--------|--------|--------|--------|---------|
| United States 1/ | 11.05% | 10.96% | 11.29% | 12.75% | 12.29% | 10.45% | 7.58% |
| New England | 11.22 | 11.27 | 11.82 | 13.49 | 12.79 | 9.97 | 7.90 |
| Connecticut | 10.38 | 10.22 | 10.20 | 11.64 | 10.82 | 9.08 | 6.06 |
| Maine | 12.10 | 11.98 | 11.89 | 13.29 | 12.59 | 10.98 | 8.95 |
| Massachusetts | 11.76 | 11.95 | 13.28 | 15.11 | 14.20 | 10.21 | 8.77 |
| New Hampshire | 8.93 | 9.05 | 8.68 | 10.51 | 10.75 | 9.51 | 8.28 |
| Rhode Island | 12.03 | 11.97 | 11.53 | 12.52 | 11.94 | 10.19 | 7.02 |
| Vermont | 12.18 | 12.36 | 12.58 | 14.48 | 15.46 | 12.72 | 9.62 |
| Mideast 1/ | 12.84 | 12.86 | 13.11 | 14.50 | 13.94 | 10.54 | 7.46 |
| Delaware | 10.92 | 10.97 | 10.84 | 12.28 | 11.66 | 8.98 | 4.21 |
| Dist. of Col. | 14.46 | 14.17 | 14.69 | 13.63 | 10.67 | 8.09 | 5.90 |
| Maryland | 11.13 | 10.94 | 11.24 | 13.02 | 12.26 | 9.34 | 6.33 |
| New Jersey | 11.17 | 10.98 | 11.21 | 12.42 | 11.59 | 9.07 | 6.59 |
| New York | 15.35 | 15.57 | 15.84 | 17.19 | 16.65 | 11.87 | 8.79 |
| Pennsylvania | 10.70 | 10.70 | 10.92 | 12.25 | 11.68 | 9.47 | 6.17 |
| Great Lakes | 10.96 | 10.44 | 10.59 | 11.60 | 11.35 | 9.73 | 6.78 |
| Illinois | 10.41 | 10.29 | 11.05 | 11.80 | 11.73 | 8.89 | 6.37 |
| Indiana | 9.05 | 9.00 | 9.23 | 10.29 | 11.15 | 10.24 | 7.08 |
| Michigan | 12.45 | 11.64 | 11.57 | 12.67 | 11.66 | 10.67 | 7.31 |
| Ohio | 10.26 | 9.47 | 9.20 | 9.93 | 9.69 | 8.64 | 5.87 |
| Wisconsin | 13.18 | 12.23 | 12.24 | 14.16 | 13.83 | 12.55 | 8.91 |
| Plains | 10.74 | 10.12 | 10.45 | 11.77 | 11.73 | 10.83 | 8.25 |
| Iowa | 10.85 | 10.51 | 11.08 | 11.62 | 12.14 | 11.63 | 9.22 |
| Kansas | 9.66 | 9.44 | 10.03 | 11.29 | 10.86 | 11.70 | 8.71 |
| Minnesota | 13.22 | 11.96 | 12.00 | 14.16 | 13.94 | 12.72 | 9.38 |
| Missouri | 9.19 | 8.59 | 8.77 | 9.94 | 10.35 | 8.74 | 6.14 |
| Nebraska | 10.81 | 10.10 | 10.37 | 12.15 | 10.96 | 9.34 | 7.69 |
| North Dakota | 10.27 | 10.25 | 11.24 | 11.63 | 10.95 | 11.77 | 11.27 |
| South Dakota | 9.58 | 9.93 | 10.85 | 11.48 | 11.60 | 12.60 | 10.79 |
| Southeast | 9.81 | 9.70 | 10.12 | 11.01 | 10.70 | 10.04 | 7.86 |
| Alabama | 9.36 | 9.16 | 9.85 | 10.21 | 9.94 | 9.74 | 7.00 |
| Arkansas | 9.23 | 8.90 | 9.32 | 10.18 | 9.90 | 9.77 | 7.92 |
| Florida | 9.04 | 8.71 | 9.34 | 10.64 | 9.94 | 10.53 | 9.20 |
| Georgia | 10.32 | 10.30 | 10.55 | 11.26 | 10.79 | 9.96 | 7.67 |
| Kentucky | 10.07 | 9.97 | 10.32 | 11.26 | 11.32 | 9.62 | 6.47 |
| Louisiana | 10.45 | 11.03 | 11.54 | 12.25 | 12.99 | 12.05 | 10.43 |
| Mississippi | 10.03 | 10.07 | 10.78 | 11.77 | 11.84 | 11.85 | 9.37 |
| North Carolina | 10.18 | 10.11 | 10.29 | 10.93 | 10.58 | 9.97 | 8.25 |
| South Carolina | 10.53 | 10.20 | 10.66 | 11.09 | 10.46 | 9.67 | 8.61 |
| Tennessee | 9.09 | 9.00 | 9.56 | 10.74 | 10.04 | 9.71 | 7.32 |
| Virginia | 9.97 | 9.72 | 10.05 | 11.05 | 10.67 | 8.55 | 6.09 |
| West Virginia | 11.18 | 11.47 | 10.71 | 11.29 | 12.27 | 9.85 | 6.81 |
| Southwest | 9.73 | 10.02 | 10.56 | 11.15 | 11.06 | 10.16 | 7.34 |
| Arizona | 10.84 | 10.45 | 11.49 | 14.28 | 13.26 | 12.15 | 8.50 |
| New Mexico | 11.66 | 12.82 | 14.02 | 13.26 | 13.54 | 12.16 | 8.66 |
| Oklahoma | 10.26 | 11.12 | 11.05 | 10.66 | 10.53 | 10.44 | 9.07 |
| Texas | 9.30 | 9.52 | 10.04 | 10.55 | 10.56 | 9.60 | 6.68 |
| Rocky Mountain | 11.25 | 11.49 | 11.25 | 12.91 | 11.78 | 11.61 | 8.60 |
| Colorado | 9.77 | 10.13 | 10.20 | 12.55 | 11.61 | 11.40 | 8.93 |
| Idaho | 9.93 | 9.53 | 10.01 | 12.00 | 11.02 | 12.14 | 9.00 |
| Montana | 12.55 | 13.12 | 12.87 | 13.76 | 12.57 | 11.78 | 7.62 |
| Utah | 11.30 | 11.50 | 11.89 | 12.66 | 11.63 | 11.78 | 8.44 |
| Wyoming 2/ | 20.23 | 19.98 | 15.53 | 15.95 | 13.43 | 11.28 | 8.73 |
| Far West 3/ | 10.97 | 10.99 | 11.30 | 15.13 | 14.07 | 11.79 | 8.34 |
| California | 10.83 | 11.12 | 11.49 | 15.80 | 14.59 | 11.98 | 8.41 |
| Nevada | 10.25 | 10.14 | 10.26 | 13.10 | 13.23 | 10.69 | 7.93 |
| Oregon | 11.95 | 11.08 | 11.85 | 12.80 | 12.13 | 10.94 | 8.24 |
| Washington | 11.44 | 10.28 | 10.04 | 12.73 | 12.06 | 11.18 | 8.07 |
| Alaska 2/ | 33.03 | 45.42 | 50.02 | 17.49 | 21.45 | 8.11 | 5.03 4/ |
| Hawaii | 12.87 | 12.75 | 13.75 | 14.02 | 14.44 | 11.72 | 8.23 4/ |

1/ Excluding the District of Columbia. 2/ 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. To a lesser extent, this true of other states deriving revenue from severance taxes (such as Wyoming). 3/ Excluding Alaska and Hawaii 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 1982-83 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. 1984, p. 42 for 1981-83 figures]. Fiscal year tax revenues were divided by the personal income figures from the prior calendar year.

TABLE 36.2--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1983

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

| State and Region | 1983 | 1982 | 1981 | 1978 | 1975 | 1965 | 1953 |
|------------------|-------|-------|-------|-------|-------|-------|-------|
| United States 1/ | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| New England | 101.5 | 102.8 | 104.7 | 105.8 | 104.1 | 95.4 | 104.2 |
| Connecticut | 93.9 | 93.2 | 90.3 | 91.3 | 88.0 | 86.9 | 79.9 |
| Maine | 109.4 | 109.3 | 105.3 | 104.2 | 102.4 | 105.1 | 118.1 |
| Massachusetts | 106.3 | 109.0 | 117.6 | 118.5 | 115.5 | 97.7 | 115.7 |
| New Hampshire | 80.8 | 82.6 | 76.9 | 82.4 | 87.5 | 91.0 | 109.2 |
| Rhode Island | 108.8 | 109.2 | 102.1 | 98.2 | 97.2 | 97.5 | 92.6 |
| Vermont | 110.2 | 112.7 | 111.5 | 113.6 | 125.8 | 121.7 | 126.9 |
| Mideast 1/ | 116.2 | 117.3 | 116.1 | 113.7 | 113.4 | 100.9 | 98.4 |
| Delaware | 98.8 | 100.1 | 96.0 | 96.3 | 94.9 | 85.9 | 55.5 |
| Dist. of Col. | 130.8 | 129.3 | 130.1 | 106.9 | 86.8 | 77.4 | 77.8 |
| Maryland | 100.7 | 99.8 | 99.6 | 102.1 | 99.8 | 89.4 | 83.5 |
| New Jersey | 101.1 | 100.2 | 99.3 | 97.4 | 94.3 | 86.8 | 86.9 |
| New York | 138.8 | 142.0 | 140.4 | 134.8 | 135.5 | 113.6 | 116.0 |
| Pennsylvania | 96.8 | 97.6 | 96.8 | 96.1 | 95.0 | 90.6 | 81.4 |
| Great Lakes | 99.2 | 95.2 | 93.8 | 91.0 | 92.4 | 93.1 | 89.4 |
| Illinois | 94.2 | 93.9 | 97.9 | 92.5 | 95.4 | 85.1 | 84.0 |
| Indiana | 81.9 | 82.1 | 81.8 | 80.7 | 90.7 | 98.0 | 93.4 |
| Michigan | 112.6 | 106.2 | 102.5 | 99.4 | 94.9 | 102.1 | 96.4 |
| Ohio | 92.8 | 86.4 | 81.5 | 77.9 | 78.8 | 82.7 | 77.4 |
| Wisconsin | 119.3 | 111.6 | 108.5 | 111.1 | 112.5 | 120.1 | 117.5 |
| Plains | 97.1 | 92.4 | 92.6 | 92.3 | 95.4 | 103.6 | 108.8 |
| Iowa | 98.2 | 95.9 | 98.2 | 91.1 | 98.8 | 111.3 | 121.6 |
| Kansas | 87.4 | 86.1 | 88.9 | 88.5 | 88.4 | 112.0 | 114.9 |
| Minnesota | 119.6 | 109.1 | 106.3 | 111.1 | 113.4 | 121.7 | 123.7 |
| Missouri | 83.1 | 78.4 | 77.7 | 78.0 | 84.2 | 83.6 | 81.0 |
| Nebraska | 97.8 | 92.1 | 91.9 | 95.3 | 89.2 | 89.4 | 101.5 |
| North Dakota | 92.9 | 93.6 | 99.6 | 91.2 | 89.1 | 112.6 | 148.7 |
| South Dakota | 86.7 | 90.6 | 96.2 | 90.0 | 94.4 | 120.6 | 142.3 |
| Southeast | 88.7 | 88.5 | 89.7 | 86.4 | 87.1 | 96.1 | 103.7 |
| Alabama | 84.7 | 83.5 | 87.3 | 80.1 | 80.9 | 93.2 | 92.3 |
| Arkansas | 83.5 | 81.2 | 82.5 | 79.8 | 80.6 | 93.5 | 104.5 |
| Florida | 81.8 | 79.4 | 82.8 | 83.5 | 80.9 | 100.8 | 121.4 |
| Georgia | 93.4 | 94.0 | 93.5 | 88.3 | 87.8 | 95.3 | 101.2 |
| Kentucky | 91.1 | 90.9 | 91.5 | 88.3 | 92.1 | 92.1 | 85.4 |
| Louisiana | 94.5 | 100.6 | 102.3 | 96.1 | 105.7 | 115.3 | 137.6 |
| Mississippi | 90.8 | 91.9 | 95.5 | 92.3 | 96.3 | 113.4 | 123.6 |
| North Carolina | 92.1 | 92.2 | 91.2 | 85.7 | 86.1 | 95.4 | 108.8 |
| South Carolina | 95.2 | 93.1 | 94.5 | 87.0 | 85.1 | 92.5 | 113.6 |
| Tennessee | 82.3 | 82.1 | 84.7 | 84.2 | 81.7 | 92.9 | 96.6 |
| Virginia | 90.2 | 88.7 | 89.0 | 86.7 | 86.8 | 81.8 | 80.3 |
| West Virginia | 101.1 | 104.7 | 94.9 | 88.5 | 99.8 | 94.3 | 89.8 |
| Southwest | 88.1 | 91.4 | 93.6 | 87.5 | 90.0 | 97.2 | 96.8 |
| Arizona | 98.0 | 95.4 | 101.8 | 112.0 | 107.9 | 116.3 | 112.1 |
| New Mexico | 105.5 | 117.0 | 124.2 | 104.0 | 110.2 | 116.4 | 114.2 |
| Oklahoma | 92.8 | 101.4 | 97.9 | 83.6 | 85.7 | 99.9 | 119.7 |
| Texas | 84.2 | 86.9 | 89.0 | 82.7 | 85.9 | 91.9 | 88.1 |
| Rocky Mountain | 101.7 | 104.9 | 99.7 | 101.3 | 95.9 | 111.1 | 113.5 |
| Colorado | 88.4 | 92.4 | 90.3 | 98.4 | 94.5 | 109.1 | 117.8 |
| Idaho | 89.8 | 87.0 | 88.7 | 94.1 | 89.7 | 116.2 | 118.7 |
| Montana | 113.6 | 119.7 | 114.0 | 107.9 | 102.3 | 112.7 | 100.5 |
| Utah | 102.2 | 104.9 | 105.3 | 99.3 | 94.6 | 112.7 | 111.3 |
| Wyoming 2/ | 183.0 | 182.2 | 137.6 | 125.1 | 109.3 | 107.9 | 115.2 |
| Far West 3/ | 99.2 | 100.2 | 100.1 | 118.7 | 114.5 | 112.8 | 110.0 |
| California | 98.0 | 101.4 | 101.8 | 123.9 | 118.7 | 114.6 | 110.9 |
| Nevada | 92.7 | 92.5 | 90.9 | 102.7 | 107.6 | 102.3 | 104.6 |
| Oregon | 108.1 | 101.1 | 105.0 | 100.4 | 98.7 | 104.7 | 108.7 |
| Washington | 103.5 | 93.8 | 89.0 | 99.8 | 98.1 | 107.0 | 106.5 |
| Alaska 2/ | 298.8 | 414.4 | 443.1 | 137.2 | 101.3 | 77.6 | 66.4 |
| Hawaii | 116.5 | 116.3 | 121.8 | 110.0 | 117.5 | 112.2 | 108.6 |

1/ Excluding the District of Columbia.

2/ 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. To a lesser extent, this true of other states deriving revenue from severance taxes (such as Wyoming).

3/ Excluding Alaska and Hawaii.

Source: ACIR staff computations--see preceding table.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 37--STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE AND REGION, SELECTED YEARS 1959-83

| State | 1983 | 1982 | 1981 | 1975 | 1971 | 1967 | 1963 | 1959 |
|-----------------------|-------|-------|-------|-------|-------|-------|-------|-------|
| United States 1/ | 60.5% | 61.4% | 61.6% | 56.7% | 54.2% | 52.1% | 49.9% | 48.9% |
| New England | 59.2 | 59.0 | 55.8 | | | | | |
| Connecticut | 56.4 | 56.9 | 55.7 | 49.1 | 48.4 | 48.1 | 47.0 | 44.9 |
| Maine | 62.9 | 63.5 | 63.5 | 61.0 | 55.5 | 51.4 | 48.5 | 50.0 |
| Massachusetts | 62.8 | 61.9 | 56.1 | 46.8 | 47.4 | 47.7 | 40.6 | 41.6 |
| New Hampshire | 36.1 | 38.2 | 36.7 | 40.1 | 41.4 | 37.5 | 36.5 | 38.1 |
| Rhode Island | 58.7 | 58.3 | 58.8 | 58.5 | 60.8 | 53.7 | 51.4 | 50.7 |
| Vermont | 59.9 | 58.8 | 58.3 | 56.8 | 62.2 | 61.3 | 55.0 | 49.6 |
| Mideast 1/ | 53.8 | 54.3 | 54.1 | | | | | |
| Delaware | 82.9 | 82.4 | 82.3 | 79.9 | 79.7 | 78.8 | 79.8 | 80.1 |
| Maryland | 59.7 | 59.5 | 59.5 | 58.0 | 56.8 | 53.6 | 56.0 | 55.7 |
| New Jersey | 56.3 | 56.0 | 55.6 | 39.6 | 41.2 | 37.7 | 29.5 | 28.4 |
| New York | 48.5 | 49.1 | 48.6 | 48.1 | 49.3 | 48.3 | 43.3 | 38.0 |
| Pennsylvania | 60.6 | 61.8 | 62.0 | 62.9 | 58.6 | 54.3 | 53.2 | 50.3 |
| Great Lakes | 56.9 | 57.3 | 58.1 | | | | | |
| Illinois | 51.5 | 54.3 | 55.0 | 54.2 | 54.6 | 44.6 | 42.2 | 41.3 |
| Indiana | 64.4 | 63.7 | 61.9 | 60.2 | 49.7 | 50.0 | 44.0 | 48.6 |
| Michigan | 56.5 | 55.3 | 57.8 | 55.8 | 57.5 | 55.2 | 54.4 | 51.5 |
| Ohio | 57.0 | 55.4 | 55.6 | 52.9 | 45.1 | 44.4 | 44.7 | 46.2 |
| Wisconsin | 63.5 | 66.4 | 67.2 | 64.6 | 59.4 | 62.0 | 51.3 | 48.5 |
| Plains | 61.6 | 61.8 | 61.3 | | | | | |
| Iowa | 59.2 | 60.6 | 60.6 | 58.0 | 49.8 | 50.1 | 43.1 | 47.4 |
| Kansas | 57.2 | 57.0 | 58.7 | 56.7 | 49.2 | 49.6 | 43.2 | 44.0 |
| Minnesota | 70.7 | 72.3 | 70.8 | 68.3 | 56.8 | 51.6 | 47.2 | 45.7 |
| Missouri | 57.1 | 55.8 | 55.2 | 52.3 | 49.9 | 51.3 | 48.7 | 47.4 |
| Nebraska | 53.9 | 52.3 | 52.6 | 47.6 | 45.1 | 34.9 | 34.0 | 37.2 |
| North Dakota | 70.3 | 72.1 | 70.1 | 67.7 | 54.2 | 50.8 | 49.2 | 50.3 |
| South Dakota | 50.8 | 51.9 | 50.7 | 46.2 | 41.7 | 43.1 | 40.9 | 40.2 |
| Southeast | 66.6 | 67.4 | 68.3 | | | | | |
| Alabama | 73.3 | 73.9 | 74.7 | 74.1 | 74.0 | 71.0 | 69.2 | 69.4 |
| Arkansas | 74.6 | 75.8 | 76.6 | 76.1 | 72.6 | 72.5 | 68.8 | 70.2 |
| Florida | 60.2 | 60.3 | 64.1 | 64.1 | 60.1 | 53.2 | 52.8 | 56.3 |
| Georgia | 62.8 | 63.5 | 64.7 | 61.9 | 63.9 | 65.8 | 64.8 | 65.9 |
| Kentucky | 78.9 | 79.6 | 78.9 | 76.1 | 73.2 | 68.5 | 68.4 | 61.8 |
| Louisiana | 65.0 | 67.5 | 68.2 | 71.2 | 70.7 | 72.3 | 73.8 | 74.4 |
| Mississippi | 77.3 | 77.2 | 77.9 | 76.2 | 73.7 | 66.6 | 65.6 | 68.5 |
| North Carolina | 72.7 | 72.8 | 72.4 | 71.8 | 74.9 | 74.6 | 74.1 | 72.0 |
| South Carolina | 73.7 | 74.5 | 75.3 | 76.2 | 76.6 | 77.2 | 75.0 | 73.8 |
| Tennessee | 59.6 | 60.5 | 57.7 | 61.0 | 61.0 | 62.4 | 62.3 | 64.2 |
| Virginia | 58.5 | 58.7 | 59.9 | 59.5 | 59.2 | 58.5 | 58.8 | 54.9 |
| West Virginia | 77.0 | 78.9 | 77.8 | 77.3 | 74.5 | 70.0 | 69.9 | 67.6 |
| Southwest | 60.6 | 63.7 | 63.9 | | | | | |
| Arizona | 65.3 | 64.4 | 64.9 | 64.1 | 61.1 | 57.3 | 55.7 | 56.3 |
| New Mexico | 80.1 | 82.4 | 82.3 | 82.7 | 78.9 | 74.5 | 72.9 | 74.2 |
| Oklahoma | 70.8 | 74.1 | 73.1 | 67.6 | 64.1 | 62.2 | 67.1 | 66.8 |
| Texas | 55.6 | 59.2 | 59.8 | 57.7 | 55.9 | 53.6 | 53.9 | 50.2 |
| Rocky Mountain | 55.3 | 57.2 | 56.0 | | | | | |
| Colorado | 47.9 | 49.2 | 48.8 | 54.2 | 50.2 | 49.0 | 46.6 | 49.0 |
| Idaho | 71.7 | 71.4 | 70.3 | 68.8 | 64.0 | 62.5 | 53.1 | 50.3 |
| Montana | 53.3 | 54.8 | 53.7 | 50.8 | 45.3 | 44.1 | 43.7 | 42.1 |
| Utah | 62.5 | 64.3 | 63.8 | 65.4 | 63.1 | 59.5 | 56.7 | 54.6 |
| Wyoming | 58.6 | 63.7 | 58.6 | 59.2 | 56.7 | 47.9 | 52.3 | 52.7 |
| Far West 2/ | 66.5 | 67.0 | 67.9 | | | | | |
| California | 66.1 | 67.2 | 68.7 | 52.0 | 46.5 | 43.8 | 45.7 | 46.8 |
| Nevada | 72.0 | 73.5 | 58.4 | 58.5 | 58.7 | 51.5 | 59.1 | 56.5 |
| Oregon | 54.5 | 52.5 | 55.2 | 54.6 | 49.4 | 51.4 | 50.2 | 48.9 |
| Washington | 74.6 | 72.9 | 72.9 | 64.9 | 67.0 | 70.6 | 68.4 | 69.1 |
| Alaska | 87.0 | 90.3 | 90.2 | 68.4 | 69.9 | 68.5 | 69.8 | 71.0 |
| Hawaii | 77.2 | 77.2 | 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 1983 data tape supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 38--STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL, STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1984

| 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 ^{1/} | 3.2% | 9.2% | 39.8% | 119.6% | 10.8% |
| 1963 | 2,956 | 6.2 | 13.4 | 53.4 | 196.4 | 15.4 |
| 1968 | 6,231 | 9.1 | 17.1 | 59.7 | 247.5 | 23.2 |
| 1971 | 10,153 | 11.8 | 19.7 | 65.6 | 296.5 | 27.6 |
| 1974 | 17,078 | 14.4 | 23.0 | 75.5 | 283.9 | 36.8 |
| 1975 | 18,819 | 15.4 | 23.5 | 75.9 | 283.3 | 37.6 |
| 1976 | 21,448 | 16.3 | 24.0 | 78.5 | 294.9 | 39.1 |
| 1977 | 25,493 | 16.3 | 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 |
| 1983 | 49,789 | 17.2 | 29.0 | 92.8 | 378.5 | 57.9 |
| 1984 est. | 59,000 | 19.9 | 30.0 | 93.7 | 368.8 | 63.4 |

^{1/} Includes corporation income tax for three states -- Alabama, Louisiana, and Missouri
Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], Table 4.

TABLE 39--LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1984

| Fiscal Year | Total Tax Collections | Property Taxes | Sales and Gross Receipts Taxes | | Income Taxes | 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 | 1,230 | 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 |
| 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 | 113,145 | 85,973 | 11,250 | 5,102 | 6,445 | 4,375 |
| 1984 est. | 124,000 | 93,000 | 12,000 | 6,000 | 7,000 | 6,000 |

Percentage Distribution

| | | | | | | |
|-----------|--------|-------|------|------|------|-------|
| 1902 | 100.0% | 86.6% | -- | -- | -- | 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 |
| 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 | 100.0 | 76.0 | 9.9 | 4.5 | 5.7 | 3.9 |
| 1984 est. | 100.0 | 75.0 | 9.7 | 4.8 | 5.6 | 4.8 |

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

^{1/} Individual and corporation income taxes. For 1983, the local individual income tax revenues were \$5,340m. and the corporation income tax revenues were \$1,105m. Nearly all of the local corporation 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 1982-83 edition). 1984 estimates based upon U.S. Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, October 1984.

TABLE 40--PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,
BY STATE AND REGION, SELECTED YEARS, 1942-1983

| State and Region | 1983 | 1982 | 1981 | 1977 | 1972 | 1967 | 1962 | 1957 | 1942 |
|-----------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| United States 1/ | 31.4%* | 30.8%* | 30.7%* | 35.6% | 39.1% | 42.7% | 45.9% | 44.6% 2/ | 53.2% 2/ |
| New England | 40.4* | 40.7* | 44.0* | 45.9 | 48.1 | 50.2 | 53.9 | 52.7 | 60.2 |
| Connecticut | 43.1 | 42.7 | 43.8 | 46.6 | 49.4 | 52.0 | 53.6 | 50.0 | 57.5 |
| Maine | 37.8 | 37.5 | 37.7 | 36.1 | 45.0 | 48.5 | 52.8 | 50.0 | 62.7 |
| Massachusetts | 36.7 | 37.7 | 43.6 | 49.1 | 51.2 | 51.8 | 60.6 | 58.0 | 67.2 |
| New Hampshire | 63.5 | 61.8 | 63.4 | 61.8 | 60.4 | 63.4 | 63.6 | 62.8 | 60.5 |
| Rhode Island | 41.5 | 42.0 | 41.5 | 41.2 | 39.5 | 45.6 | 47.8 | 50.4 | 62.6 |
| Vermont | 39.7 | 41.0 | 41.5 | 40.8 | 42.9 | 40.1 | 45.2 | 45.0 | 50.4 |
| Mideast 1/ | 32.2* | 32.0* | 32.1* | 30.1 | 33.6 | 37.5 | 40.5 | 41.4 | 54.6 |
| Delaware | 14.7 | 15.2 | 15.3 | 16.2 | 17.3 | 19.9 | 20.5 | 23.9 | 28.6 |
| Dist. of Col. | 27.6 | 27.6 | 24.8 | 22.4 | 30.9 | 33.8 | 37.0 | 36.8 | 56.2 |
| Maryland | 26.2 | 26.7 | 26.3 | 29.8 | 32.3 | 41.2 | 41.7 | 42.5 | 57.7 |
| New Jersey | 43.6 | 43.7 | 44.2 | 50.3 | 57.1 | 56.9 | 64.7 | 64.0 | 75.3 |
| New York | 32.2 | 32.1 | 32.4 | 35.8 | 36.6 | 39.4 | 44.4 | 47.7 | 58.4 |
| Pennsylvania | 26.9 | 26.1 | 25.7 | 26.1 | 27.3 | 33.6 | 34.7 | 33.4 | 51.1 |
| Great Lakes | 37.2* | 36.8* | 36.0* | 37.0 | 44.2 | 46.9 | 53.2 | 50.5 | 53.4 |
| Illinois | 38.0 | 35.6 | 34.4 | 37.0 | 41.6 | 48.9 | 53.4 | 51.7 | 55.5 |
| Indiana | 34.6 | 35.4 | 37.3 | 37.2 | 51.2 | 48.4 | 56.2 | 54.9 | 55.1 |
| Michigan | 41.6 | 42.5 | 40.7 | 37.8 | 40.0 | 43.8 | 49.3 | 46.1 | 52.8 |
| Ohio | 32.3 | 33.7 | 33.7 | 38.9 | 43.7 | 51.7 | 51.7 | 48.0 | 47.8 |
| Wisconsin | 37.7 | 34.9 | 34.0 | 34.3 | 44.7 | 41.7 | 55.6 | 51.8 | 55.9 |
| Plains | 32.9* | 32.8* | 33.3* | 38.5 | 45.2 | 52.9 | 56.0 | 54.8 | 60.0 |
| Iowa | 40.1 | 38.6 | 38.6 | 38.8 | 46.2 | 50.4 | 56.5 | 48.8 | 55.3 |
| Kansas | 39.5 | 40.0 | 38.6 | 41.1 | 49.0 | 50.3 | 56.1 | 58.0 | 60.9 |
| Minnesota | 28.0 | 26.5 | 28.0 | 29.9 | 40.0 | 49.6 | 54.9 | 51.8 | 56.4 |
| Missouri | 26.2 | 27.2 | 28.1 | 31.7 | 37.1 | 40.9 | 42.6 | 44.4 | 49.7 |
| Nebraska | 41.5 | 42.8 | 42.6 | 46.1 | 51.1 | 72.3 | 70.5 | 69.9 | 69.1 |
| North Dakota | 28.9 | 27.0 | 29.3 | 32.8 | 40.1 | 51.0 | 52.8 | 52.8 | 67.0 |
| South Dakota | 42.6 | 42.1 | 43.2 | 48.8 | 52.9 | 56.1 | 58.4 | 58.2 | 61.5 |
| Southeast | 24.8* | 24.1* | 23.4* | 22.9 | 24.3 | 27.0 | 29.4 | 27.7 | 38.0 |
| Alabama | 12.3 | 11.7 | 11.7 | 11.8 | 14.8 | 17.7 | 20.3 | 20.2 | 32.5 |
| Arkansas | 21.0 | 21.4 | 21.1 | 22.8 | 24.1 | 26.1 | 28.3 | 26.5 | 30.7 |
| Florida | 34.3 | 34.2 | 30.6 | 33.6 | 33.0 | 40.3 | 41.2 | 35.4 | 44.7 |
| Georgia | 27.4 | 26.9 | 25.9 | 31.1 | 30.5 | 31.4 | 31.8 | 29.0 | 41.2 |
| Kentucky | 18.0 | 17.6 | 18.0 | 18.7 | 21.0 | 27.0 | 30.3 | 36.3 | 47.0 |
| Louisiana | 14.0 | 12.2 | 12.5 | 15.6 | 20.1 | 20.5 | 22.6 | 21.8 | 33.7 |
| Mississippi | 21.5 | 21.6 | 21.0 | 22.0 | 22.6 | 27.7 | 29.9 | 27.5 | 41.0 |
| North Carolina | 23.4 | 23.3 | 23.6 | 23.6 | 25.2 | 26.4 | 27.9 | 26.8 | 31.3 |
| South Carolina | 24.5 | 23.8 | 22.9 | 23.4 | 23.9 | 21.2 | 24.3 | 23.0 | 37.0 |
| Tennessee | 25.6 | 25.2 | 28.5 | 25.1 | 26.9 | 29.3 | 33.3 | 28.9 | 44.1 |
| Virginia | 29.6 | 29.2 | 28.1 | 28.8 | 28.5 | 30.0 | 35.9 | 31.1 | 39.6 |
| West Virginia | 18.6 | 16.7 | 17.7 | 18.0 | 20.6 | 26.7 | 27.2 | 25.4 | 32.7 |
| Southwest | 31.5* | 29.2* | 29.4* | 28.9 | 31.6 | 36.6 | 37.4 | 36.6 | 43.4 |
| Arizona | 29.7 | 31.2 | 31.2 | 38.4 | 39.3 | 45.5 | 47.7 | 46.4 | 48.3 |
| New Mexico | 13.8 | 13.4 | 13.5 | 18.2 | 20.6 | 22.5 | 25.2 | 23.4 | 34.2 |
| Oklahoma | 16.8 | 14.3 | 16.1 | 22.5 | 27.2 | 32.9 | 31.2 | 30.4 | 35.7 |
| Texas | 36.9 | 33.9 | 33.7 | 36.5 | 39.1 | 45.4 | 45.3 | 46.2 | 55.5 |
| Rocky Mountain | 35.5* | 34.3* | 35.2* | 37.5 | 41.5 | 46.9 | 50.1 | 50.9 | 73.7 |
| Colorado | 35.0 | 35.0 | 35.3 | 38.1 | 40.8 | 45.8 | 47.7 | 50.8 | 56.6 |
| Idaho | 27.2 | 27.5 | 28.6 | 32.0 | 35.3 | 36.8 | 48.6 | 50.2 | 62.0 |
| Montana | 47.5 | 47.4 | 47.8 | 47.3 | 50.6 | 56.0 | 56.8 | 58.3 | 68.4 |
| Utah | 29.2 | 27.4 | 28.0 | 29.2 | 34.1 | 41.4 | 44.1 | 43.8 | 53.5 |
| Wyoming | 41.2 | 34.9 | 39.1 | 40.7 | 46.7 | 54.7 | 53.4 | 51.4 | 54.6 |
| Far West 2/ | 27.3* | 27.2* | 26.1* | 37.4 | 42.0 | 42.4 | 40.3 | 38.8 | 49.2 |
| California | 25.9 | 25.6 | 24.2 | 42.0 | 47.7 | 51.4 | 50.2 | 47.2 | 49.9 |
| Nevada | 19.3 | 18.2 | 29.2 | 32.0 | 34.1 | 40.0 | 32.7 | 36.1 | 61.4 |
| Oregon | 41.3 | 43.0 | 40.6 | 44.5 | 49.7 | 47.5 | 47.4 | 42.4 | 51.7 |
| Washington | 29.0 | 29.6 | 29.0 | 31.1 | 36.5 | 30.8 | 30.9 | 29.6 | 33.7 |
| Alaska | 17.1 | 12.8 | 13.4 | 57.4 | 24.5 | 24.6 | 22.9 | 22.0 | n.a. |
| Hawaii | 18.4 | 18.4 | 14.7 | 17.1 | 19.1 | 20.3 | 16.0 | 15.8 | n.a. |

Note: *Regional averages for 1942-1980 are unweighted averages. 1981-83 regional figures are weighted averages.

n.a.--Not available.

1/ Excluding Washington, D.C. in 1981-83.

2/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on FY 1983 data tape supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year], (Table 5); See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 41--PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS,
BY STATE AND REGION, SELECTED YEARS 1942-1983

| State and Region | 1983 | 1982 | 1981 | 1977 | 1972 | 1967 | 1962 | 1957 | 1942 |
|-----------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| United States 1/ | 76.6% | 76.6% | 76.6% | 80.6% | 83.7% | 86.6% | 87.7% | 86.7% | 92.4% |
| New England | 98.7* | 98.9* | 99.1* | 98.9 | 98.6 | 98.6 | 98.3 | 97.6 | 95.8 |
| Connecticut | 98.8 | 98.9 | 98.8 | 99.1 | 99.2 | 99.4 | 99.2 | 98.6 | 94.2 |
| Maine | 99.3 | 99.4 | 99.4 | 99.2 | 97.8 | 99.1 | 98.3 | 98.3 | 96.9 |
| Massachusetts | 98.6 | 98.9 | 99.2 | 99.4 | 99.1 | 98.9 | 98.7 | 97.6 | 95.9 |
| New Hampshire | 98.5 | 98.6 | 98.4 | 98.1 | 98.3 | 98.9 | 98.6 | 97.8 | 95.3 |
| Rhode Island | 99.1 | 99.1 | 99.1 | 99.1 | 98.9 | 98.5 | 98.2 | 97.0 | 95.5 |
| Vermont | 98.8 | 99.3 | 99.3 | 98.7 | 98.0 | 96.7 | 96.9 | 96.3 | 97.2 |
| Mideast 1/ | 68.8* | 69.8* | 68.8* | 75.0 | 77.1 | 84.1 | 85.5 | 84.9 | 92.8 |
| Delaware | 85.7 | 86.0 | 86.5 | 85.0 | 82.3 | 93.3 | 93.6 | 94.6 | 94.8 |
| Dist. of Col. | 27.6 | 27.6 | 24.8 | 22.4 | 30.9 | 33.8 | 37.0 | 36.8 | 56.2 |
| Maryland | 60.2 | 60.6 | 60.5 | 65.6 | 69.8 | 87.0 | 91.2 | 88.8 | 94.7 |
| New Jersey | 98.3 | 97.9 | 97.8 | 90.0 | 92.1 | 90.7 | 90.4 | 89.0 | 97.2 |
| New York | 62.5 | 63.0 | 63.0 | 68.4 | 70.8 | 75.8 | 77.3 | 77.6 | 89.4 |
| Pennsylvania | 66.1 | 66.3 | 65.4 | 66.2 | 70.3 | 73.8 | 75.1 | 74.7 | 88.0 |
| Great Lakes | 83.6* | 83.2* | 82.9* | 89.4 | 91.4 | 93.8 | 95.1 | 93.6 | 96.2 |
| Illinois | 76.0 | 75.7 | 74.0 | 82.0 | 86.7 | 88.2 | 88.7 | 86.0 | 91.0 |
| Indiana | 95.7 | 96.0 | 96.1 | 96.6 | 98.2 | 99.5 | 99.4 | 98.2 | 98.3 |
| Michigan | 92.7 | 92.1 | 93.2 | 91.8 | 91.8 | 93.7 | 98.8 | 97.7 | 97.8 |
| Ohio | 72.8 | 72.3 | 72.3 | 77.9 | 81.2 | 89.2 | 90.4 | 88.9 | 97.5 |
| Wisconsin | 98.7 | 98.5 | 98.5 | 98.7 | 98.9 | 98.4 | 98.2 | 97.0 | 96.3 |
| Plains | 85.2* | 85.2* | 85.5* | 91.0 | 93.1 | 94.5 | 93.6 | 93.3 | 95.3 |
| Iowa | 98.2 | 98.2 | 98.1 | 97.0 | 98.1 | 98.6 | 98.6 | 97.4 | 97.3 |
| Kansas | 90.2 | 91.0 | 91.4 | 94.1 | 96.4 | 97.2 | 97.0 | 96.5 | 97.5 |
| Minnesota | 95.6 | 95.2 | 95.3 | 96.2 | 97.0 | 97.7 | 97.2 | 96.2 | 96.4 |
| Missouri | 60.7 | 61.2 | 62.5 | 69.6 | 77.3 | 83.0 | 80.6 | 82.0 | 85.6 |
| Nebraska | 89.6 | 89.4 | 89.5 | 93.1 | 93.5 | 93.7 | 92.3 | 91.6 | 94.6 |
| North Carolina | 96.4 | 96.0 | 96.7 | 96.4 | 96.1 | 96.6 | 96.5 | 96.9 | 98.2 |
| South Carolina | 86.5 | 87.6 | 87.8 | 90.5 | 93.4 | 94.9 | 93.1 | 92.6 | 97.2 |
| Southeast | 71.2* | 70.8* | 70.7* | 75.1 | 78.0 | 81.0 | 83.5 | 82.7 | 87.3 |
| Alabama | 39.9 | 38.7 | 40.1 | 39.8 | 46.8 | 51.5 | 55.6 | 59.0 | 71.4 |
| Arkansas | 81.6 | 87.5 | 89.0 | 90.9 | 91.7 | 93.2 | 92.4 | 88.0 | 89.9 |
| Florida | 83.0 | 83.1 | 81.9 | 84.3 | 81.1 | 84.5 | 83.4 | 78.6 | 88.9 |
| Georgia | 72.9 | 73.0 | 72.5 | 81.1 | 88.0 | 89.4 | 88.3 | 87.0 | 88.2 |
| Kentucky | 56.1 | 55.4 | 55.9 | 66.7 | 70.7 | 76.5 | 78.7 | 82.8 | 91.7 |
| Louisiana | 39.8 | 37.6 | 39.3 | 50.1 | 58.8 | 66.0 | 77.7 | 76.9 | 79.9 |
| Mississippi | 94.2 | 93.9 | 94.0 | 94.2 | 90.5 | 81.0 | 80.6 | 82.5 | 88.6 |
| North Carolina | 81.5 | 81.6 | 81.6 | 82.4 | 89.9 | 97.2 | 96.4 | 94.8 | 91.6 |
| South Carolina | 92.1 | 92.3 | 91.8 | 93.1 | 94.1 | 93.0 | 93.0 | 90.7 | 92.1 |
| Tennessee | 63.5 | 64.0 | 67.4 | 67.9 | 70.7 | 78.5 | 88.2 | 86.3 | 86.9 |
| Virginia | 69.9 | 69.1 | 68.5 | 69.0 | 68.1 | 71.4 | 79.0 | 78.8 | 85.4 |
| West Virginia | 80.5 | 79.0 | 79.6 | 81.9 | 85.2 | 89.6 | 88.7 | 86.7 | 93.2 |
| Southwest | 78.6* | 78.8* | 79.7* | 79.6 | 84.0 | 86.2 | 88.4 | 88.6 | 94.2 |
| Arizona | 74.5 | 74.9 | 75.9 | 81.1 | 79.9 | 86.6 | 90.8 | 92.2 | 93.6 |
| New Mexico | 66.3 | 72.0 | 72.2 | 81.7 | 89.0 | 73.5 | 74.8 | 75.7 | 90.4 |
| Oklahoma | 57.5 | 55.5 | 59.9 | 69.8 | 79.9 | 90.7 | 95.1 | 95.0 | 97.4 |
| Texas | 82.9 | 83.2 | 83.6 | 85.8 | 87.0 | 93.8 | 92.9 | 91.4 | 95.5 |
| Rocky Mountain | 77.3* | 77.9* | 78.1* | 88.5 | 92.0 | 93.3 | 93.4 | 93.9 | 95.7 |
| Colorado | 66.8 | 68.6 | 68.7 | 75.9 | 82.1 | 90.5 | 91.0 | 91.6 | 93.9 |
| Idaho | 96.0 | 95.8 | 96.3 | 97.2 | 97.6 | 97.7 | 97.7 | 96.8 | 97.9 |
| Montana | 95.9 | 97.1 | 97.3 | 96.1 | 95.1 | 95.1 | 94.4 | 93.3 | 98.4 |
| Utah | 77.7 | 76.7 | 77.3 | 81.7 | 87.9 | 90.5 | 90.0 | 95.3 | 94.7 |
| Wyoming | 90.7 | 87.9 | 86.8 | 91.8 | 97.4 | 92.9 | 93.9 | 92.6 | 93.6 |
| Far West 2/ | 71.6* | 72.3* | 71.0* | 78.6 | 84.0 | 87.8 | 85.9 | 85.5 | 91.6 |
| California | 70.1 | 71.4 | 69.7 | 85.2 | 87.8 | 88.6 | 88.1 | 87.0 | 95.8 |
| Nevada | 60.9 | 60.0 | 63.8 | 67.3 | 70.1 | 81.1 | 75.1 | 78.3 | 83.5 |
| Oregon | 90.7 | 90.6 | 90.7 | 92.0 | 96.5 | 96.6 | 96.6 | 95.3 | 96.3 |
| Washington | 65.9 | 62.1 | 61.7 | 69.8 | 81.7 | 84.9 | 83.6 | 81.3 | 90.8 |
| Alaska | 81.7 | 79.8 | 79.3 | 78.7 | 69.5 | 76.2 | 74.8 | (68.8) 3/ | n.a. |
| Hawaii | 80.8 | 80.8 | 77.0 | 80.0 | 78.1 | 75.9 | 67.0 | (70.6) 3/ | n.a. |

Note: *Regional averages for 1942-1977 are unweighted averages. 1981-83 regional averages are weighted averages.

n.a.--Not available.

1/ Excluding the District of Columbia in 1982-83.

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 1983 data tape supplied by U.S. Bureau of the Census. For prior years, see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 42--STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1983

| 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/ | Cities | Counties | School Districts | Cities | Counties | School Districts | Local Governments 2,3/ | | | | | |
| <u>Intergovernmental Revenue (In Millions)</u> | | | | | | | | | | | | | | | |
| 1955 | \$2,762 | \$266 | \$368 | \$121 | \$31 | \$169 | \$5,987 | \$1,236 | \$1,767 | \$2,720 | \$6,355 | \$1,439 | \$1,837 | \$3,031 | |
| 1960 <u>4/</u> | 6,382 | 363 | 592 | 256 | 45 | 225 | 9,522 | 1,868 | 2,245 | 4,850 | 10,114 | 2,321 | 2,385 | 5,278 | |
| 1965 <u>4/</u> | 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 <u>4/</u> | 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 | |
| 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 | |
| 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 | |
| 1983 | 68,962 | 3,742 | 21,021 | 10,666 | 4,049 | 1,044 | 98,378 | 19,729 | 22,756 | 52,153 | 119,399 | 32,200 | 27,773 | 54,772 | |
| <u>Intergovernmental Revenue as a Percentage of General Revenue From Own Sources</u> | | | | | | | | | | | | | | | |
| 1955 | 20.9% | 1.7% | 2.5% | 1.9% | 1.1% | 4.3% | 40.6% | 19.4% | 59.9% | 69.0% | 43.1% | 22.5% | 62.2% | 76.9% | |
| 1960 <u>4/</u> | 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 <u>4/</u> | 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 <u>4/</u> | 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 | |
| 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 | |
| 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 | |
| 1983 | 31.7 | 1.7 | 11.7 | 16.4 | 9.5 | 2.2 | 54.9 | 30.3 | 53.2 | 111.1 | 66.7 | 49.4 | 64.9 | 116.7 | |

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 & 23 in 1983 edition).

TABLE 43--FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE,
1954, 1964, AND 1969 THROUGH 1983

| Fiscal Year | <u>Total Federal Aid 1/</u> | | | | | | |
|--|-----------------------------|---|------------------|-----------------|-----------------------|----------------------------------|---|
| | <u>Amount</u> | <u>As a Percent of State-Local General Revenue From Own Sources</u> | <u>Education</u> | <u>Highways</u> | <u>Public Welfare</u> | <u>Housing and Urban Renewal</u> | <u>All Other (Including Revenue Sharing 2/)</u> |
| <u>Amount (In Millions)</u> | | | | | | | |
| 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 |
| 1971 | 27,121 | 22.8 | 5,907 | 4,738 | 9,766 | 1,611 | 5,099 |
| 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/ |
| 1983 | 88,539 | 22.3 | 12,528 | 8,851 | 36,282 | 5,583 | 25,295 2/ |
| <u>Annual Percent Increase or Decrease (-)</u> | | | | | | | |
| 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 |
| 1971 | 16.6 | -- | 3.7 | 8.2 | 28.9 | 0.1 | 33.4 |
| 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 |
| 1983 | 2.9 | -- | 4.7 | 10.6 | 5.4 | -2.3 | -2.4 |
| <u>Percentage Distribution</u> | | | | | | | |
| 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 |
| 1983 | 100.0 | -- | 14.1 | 10.0 | 41.0 | 6.3 | 28.6 |

*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 and 4,620m. in 1983. 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 1982-83 edition); ACIR staff computations.

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TABLE 44--STATE AID OUTLAY* IN RELATION TO LOCAL OWN SOURCE REVENUE,
1954, 1964, AND 1969 THROUGH 1983

| Fiscal Year | Total State Aid* | | | | | | |
|--------------------|--|--|----------------------------------|-----------|----------|-----------------|--------|
| | Amount | As a Percent of Local Revenue From Own Sources | General Local Government Support | Education | Highways | Public Welfare* | Others |
| | Amount (In Millions) | | | | | | |
| 1954 | \$5,679 | 41.7% | \$600 | \$2,930 | \$871 | \$1,004 | \$274 |
| 1964 | 12,968 | 42.9 | 1,053 | 7,664 | 1,524 | 2,108 | 619 |
| 1969 | 24,779 | 54.0 | 2,135 | 14,858 | 2,109 | 4,402 | 1,275 |
| 1971 | 32,640 | 57.3 | 3,258 | 19,292 | 2,507 | 5,760 | 1,823 |
| 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 |
| 1983 | 99,544 | 55.6 | 10,364 | 63,118 | 5,277 | 11,342 | 9,443 |
| | Annual Percentage Increase or Decrease (-) | | | | | | |
| 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 |
| 1971 | 13.0 | -- | 10.1 | 12.9 | 2.8 | 15.1 | 29.5 |
| 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 |
| 1983 | 2.7 | -- | 3.2 | 4.0 | 5.0 | -5.2 | 2.3 |
| | Percentage Distribution | | | | | | |
| 1954 | 100.0% | -- | 10.6% | 51.6% | 15.3% | 17.7% | 4.8% |
| 1964 | 100.0 | -- | 8.1 | 59.1 | 11.8 | 16.3 | 4.8 |
| 1974 | 100.0 | -- | 10.5 | 59.4 | 7.0 | 16.2 | 6.8 |
| 1978 | 100.0 | -- | 10.4 | 61.0 | 5.8 | 13.0 | 9.8 |
| 1979 | 100.0 | -- | 11.0 | 62.0 | 5.6 | 11.6 | 9.7 |
| 1980 | 100.0 | -- | 10.4 | 63.7 | 5.3 | 11.2 | 9.4 |
| 1981 | 100.0 | -- | 10.5 | 62.7 | 5.2 | 12.1 | 9.5 |
| 1982 | 100.0 | -- | 10.4 | 62.6 | 5.2 | 12.3 | 9.5 |
| 1983 | 100.0 | -- | 10.4 | 63.4 | 5.3 | 11.4 | 9.5 |

*State Intergovernmental Expenditure less State to Federal Intergovernmental Expenditure (\$1765 million in 1983). State Supplementary security income payments to Federal (\$1749 million in 1983) 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 1983 edition) and Governmental Finances in [year], (Table 4 in 1983 edition).

TABLE 45--LOCAL GOVERNMENT DEPENDENCY INDEX,*
FISCAL YEARS 1962, 1975, 1978, 1980 - 1983

| <u>Unit of Government</u> | <u>1983</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 | \$0.67 | \$0.71 | \$0.76 | \$0.79 | \$0.76 | \$0.73 | \$0.44 |
| Counties | .63 | .70 | .77 | .81 | .80 | .78 | .60 |
| Cities | .46 | .50 | .53 | .56 | .62 | .63 | .26 |
| Townships | .40 | .41 | .40 | .39 | .41 | .40 | .28 |
| School Districts | 1.13 | 1.15 | 1.23 | 1.25 | 1.01 | .94 | .65 |
| Special Districts | .36 | .39 | .47 | .42 | .44 | .42 | .15 |
| <u>Federal Aid* Per \$1 of Own Source General Revenue</u> | | | | | | | |
| All Local Governments | \$0.12 | \$0.13 | \$0.15 | \$0.16 | \$0.18 | \$0.13 | \$0.03 |
| Counties | .09 | .11 | .14 | .17 | .19 | .13 | .01 |
| Cities | .15 | .18 | .21 | .23 | .26 | .19 | .05 |
| Townships | .09 | .08 | .09 | .10 | .13 | .09 | .01 |
| School Districts | .02 | .02 | .03 | .03 | .04 | .03 | .02 |
| Special Districts | .27 | .29 | .37 | .33 | .34 | .28 | .11 |
| <u>State Aid* Per \$1 of Own Source General Revenue</u> | | | | | | | |
| All Local Governments | \$0.55 | \$0.58 | \$0.61 | \$0.63 | \$0.58 | \$0.60 | \$0.41 |
| Counties | .53 | .59 | .63 | .64 | .61 | .65 | .59 |
| Cities | .31 | .32 | .32 | .33 | .37 | .42 | .21 |
| Townships | .32 | .33 | .31 | .29 | .28 | .31 | .27 |
| School Districts | 1.11 | 1.13 | 1.20 | 1.22 | .97 | .90 | .63 |
| Special Districts | .08 | .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 1982-83 edition).
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TABLE 46--FEDERAL AND STATE AID TO CITIES PER \$100 OF OWN SOURCE
GENERAL REVENUE, SELECTED YEARS 1975-1983, BY STATE AND REGION

| State and Region | Federal & State Aid | | | | | Federal Aid | | | | | State Aid | | | | |
|-----------------------|---------------------|------|------|------|------|-------------|------|------|------|------|-----------|------|------|------|------|
| | '83 | '82 | '81 | '78 | '75 | '83 | '82 | '81 | '78 | '75 | '83 | '82 | '81 | '78 | '75 |
| United States 1/ | \$46 | \$50 | \$53 | \$62 | \$63 | \$15 | \$17 | \$20 | \$26 | \$19 | \$31 | \$32 | \$33 | \$37 | \$42 |
| New England | 65* | 62* | 58* | | | 14* | 15* | 16* | | | 51* | 47* | 42* | | |
| Connecticut | 49 | 51 | 51 | 58 | 48 | 8 | 11 | 12 | 20 | 14 | 41 | 40 | 39 | 39 | 34 |
| Maine | 44 | 51 | 54 | 62 | 45 | 12 | 16 | 18 | 22 | 16 | 33 | 35 | 36 | 40 | 30 |
| Massachusetts | 83 | 74 | 62 | 55 | 48 | 17 | 17 | 16 | 24 | 13 | 66 | 57 | 45 | 31 | 35 |
| New Hampshire | 31 | 38 | 46 | 44 | 51 | 12 | 16 | 22 | 21 | 27 | 19 | 22 | 24 | 23 | 23 |
| Rhode Island | 58 | 55 | 60 | 66 | 53 | 16 | 15 | 18 | 26 | 15 | 42 | 40 | 43 | 40 | 38 |
| Vermont | 22 | 51 | 51 | 55 | 31 | 18 | 46 | 46 | 47 | 24 | 4 | 5 | 5 | 7 | 7 |
| Mideast 1/ | 68* | 70* | 67* | | | 14* | 17* | 14* | | | 54* | 53* | 53* | | |
| Delaware | 45 | 47 | 64 | 92 | 69 | 30 | 41 | 54 | 63 | 32 | 15 | 6 | 11 | 30 | 37 |
| Dist. of Col. | 54 | 70 | 59 | 73 | 90 | 54 | 70 | 59 | 73 | 90 | 0 | 0 | 0 | 0 | 0 |
| Maryland | 118 | 134 | 148 | 170 | 156 | 21 | 25 | 42 | 46 | 29 | 96 | 109 | 106 | 123 | 128 |
| New Jersey | 84 | 96 | 94 | 52 | 48 | 6 | 6 | \$7 | 12 | 8 | 78 | 90 | 87 | 39 | 40 |
| New York | 69 | 69 | 64 | 86 | 106 | 13 | 11 | 12 | 17 | 12 | 56 | 58 | 52 | 69 | 93 |
| Pennsylvania | 37 | 40 | 42 | 51 | 48 | 22 | 23 | 21 | 34 | 25 | 16 | 17 | 21 | 18 | 23 |
| Great Lakes | 46* | 52* | 59* | | | 19* | 23* | 28* | | | 27* | 28* | 31* | | |
| Illinois | 38 | 42 | 44 | 41 | 37 | 21 | 23 | 25 | 23 | 18 | 17 | 20 | 19 | 18 | 19 |
| Indiana | 52 | 70 | 85 | 77 | 68 | 23 | 33 | 45 | 38 | 27 | 29 | 37 | 39 | 40 | 41 |
| Michigan | 50 | 51 | 70 | 75 | 51 | 23 | 26 | 36 | 36 | 24 | 27 | 26 | 34 | 40 | 27 |
| Ohio | 29 | 36 | 37 | 45 | 41 | 16 | 23 | 24 | 30 | 21 | 13 | 13 | 14 | 15 | 21 |
| Wisconsin | 86 | 91 | 104 | 96 | 90 | 10 | 13 | 17 | 17 | 11 | 76 | 78 | 87 | 79 | 79 |
| Plains | 33* | 35* | 45* | | | 16* | 17* | 23* | | | 17* | 18* | 22* | | |
| Iowa | 35 | 40 | 48 | 66 | 59 | 16 | 18 | 23 | 34 | 29 | 19 | 22 | 25 | 32 | 30 |
| Kansas | 19 | 19 | 29 | 33 | 35 | 13 | 13 | 20 | 23 | 21 | 6 | 6 | 10 | 10 | 14 |
| Minnesota | 45 | 42 | 54 | 62 | 51 | 14 | 14 | 17 | 24 | 15 | 31 | 29 | 37 | 39 | 36 |
| Missouri | 26 | 29 | 41 | 44 | 29 | 18 | 21 | 28 | 33 | 20 | 8 | 9 | 13 | 11 | 10 |
| Nebraska | 37 | 43 | 44 | 58 | 46 | 16 | 21 | 21 | 32 | 20 | 21 | 22 | 23 | 26 | 26 |
| North Dakota | 39 | 43 | 46 | 50 | 40 | 16 | 21 | 22 | 26 | 16 | 23 | 23 | 24 | 24 | 24 |
| South Dakota | 30 | 34 | 44 | 43 | 54 | 22 | 25 | 33 | 35 | 43 | 7 | 8 | 10 | 8 | 10 |
| Southeast | 39* | 43* | 49* | | | 18* | 22* | 25* | | | 20* | 22* | 24* | | |
| Alabama | 15 | 19 | 26 | 31 | 26 | 11 | 14 | 19 | 23 | 19 | 4 | 6 | 6 | 8 | 7 |
| Arkansas | 44 | 57 | 63 | 77 | 58 | 24 | 29 | 30 | 40 | 29 | 21 | 27 | 33 | 37 | 29 |
| Florida | 22 | 28 | 34 | 46 | 40 | 11 | 16 | 19 | 25 | 16 | 11 | 13 | 16 | 21 | 24 |
| Georgia | 23 | 29 | 36 | 43 | 32 | 19 | 24 | 27 | 28 | 24 | 4 | 5 | 9 | 15 | 9 |
| Kentucky | 40 | 45 | 49 | 48 | 34 | 32 | 38 | 41 | 38 | 29 | 9 | 7 | 8 | 6 | 5 |
| Louisiana | 41 | 44 | 49 | 59 | 49 | 25 | 28 | 35 | 43 | 30 | 15 | 16 | 14 | 17 | 19 |
| Mississippi | 65 | 79 | 84 | 92 | 89 | 24 | 33 | 31 | 44 | 36 | 41 | 46 | 53 | 49 | 52 |
| North Carolina | 52 | 52 | 56 | 83 | 65 | 25 | 28 | 32 | 54 | 34 | 27 | 25 | 24 | 30 | 31 |
| South Carolina | 39 | 47 | 52 | 66 | 54 | 30 | 37 | 40 | 44 | 37 | 9 | 10 | 12 | 22 | 17 |
| Tennessee | 61 | 58 | 58 | 79 | 72 | 24 | 20 | 21 | 32 | 21 | 37 | 38 | 37 | 47 | 51 |
| Virginia | 61 | 64 | 71 | 69 | 78 | 13 | 15 | 19 | 25 | 21 | 48 | 48 | 52 | 44 | 57 |
| West Virginia | 31 | 35 | 34 | 30 | 28 | 28 | 31 | 31 | 26 | 26 | 3 | 4 | 3 | 5 | 2 |
| Southwest | 24* | 27* | 31* | | | 15* | 18* | 22* | | | 9* | 10* | 9* | | |
| Arizona | 63 | 63 | 68 | 81 | 68 | 20 | 22 | 31 | 39 | 28 | 43 | 41 | 36 | 42 | 40 |
| New Mexico | 63 | 90 | 81 | 132 | 151 | 19 | 25 | 30 | 55 | 60 | 44 | 65 | 51 | 77 | 91 |
| Oklahoma | 15 | 17 | 25 | 37 | 38 | 12 | 14 | 21 | 32 | 27 | 3 | 4 | 4 | 6 | 10 |
| Texas | 16 | 19 | 22 | 24 | 22 | 14 | 17 | 20 | 22 | 20 | 2 | 2 | 2 | 2 | 2 |
| Rocky Mountain | 28* | 32* | 37* | | | 11* | 15* | 18* | | | 17* | 17* | 19* | | |
| Colorado | 22 | 24 | 30 | 38 | 36 | 9 | 12 | 15 | 21 | 19 | 13 | 12 | 15 | 16 | 17 |
| Idaho | 40 | 42 | 58 | 72 | 60 | 25 | 26 | 39 | 47 | 35 | 15 | 16 | 19 | 25 | 25 |
| Montana | 12 | 27 | 31 | 45 | 42 | 7 | 18 | 21 | 28 | 28 | 6 | 8 | 10 | 17 | 15 |
| Utah | 20 | 18 | 26 | 35 | 35 | 15 | 13 | 15 | 25 | 19 | 5 | 5 | 10 | 10 | 16 |
| Wyoming | 1181 | 89 | 168 | 165 | 106 | 28 | 42 | 39 | 47 | 38 | 153 | 147 | 129 | 119 | 68 |
| Far West 2/ | 30* | 33* | 39* | | | 13* | 15* | 18* | | | 17* | 18* | 21* | | |
| California | 29 | 31 | 38 | 49 | 40 | 13 | 14 | 17 | 19 | 13 | 16 | 17 | 22 | 30 | 27 |
| Nevada | 81 | 86 | 25 | 44 | 54 | 15 | 14 | 8 | 24 | 21 | 65 | 72 | 17 | 20 | 33 |
| Oregon | 29 | 29 | 38 | 54 | 50 | 16 | 18 | 26 | 39 | 30 | 13 | 12 | 12 | 15 | 20 |
| Washington | 35 | 44 | 50 | 55 | 50 | 13 | 20 | 24 | 30 | 16 | 22 | 24 | 26 | 25 | 33 |
| Alaska | 128 | 12 | 80 | 65 | 60 | 9 | 9 | 13 | 15 | 13 | 119 | 103 | 67 | 50 | 47 |
| Hawaii | 27 | 28 | 37 | 57 | 34 | 22 | 21 | 30 | 50 | 26 | 5 | 7 | 7 | 8 | 8 |

Note: *1981-83 regional averages are weighted averages. Separate federal and state aid figures may not sum to the combined total owing to independent rounding.

1/ Excluding the District of Columbia for 1981-83.

2/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based upon FY 1983 data tape supplied by U.S. Bureau of the Census. See also 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 47-- MAJOR STATE TAX CHANGES IN 1984

| <u>State</u> | <u>Tax</u> |
|--------------|---|
| Alabama | Increased cigarette tax from 16¢/pack to 16.5¢/pack. Increased motor fuel tax from 11¢/gal. to 13¢/gal. |
| Arizona | Made permanent a temporary increase in sales and use tax from 4% to 5%. Increased cigarette tax from 13¢/pack to 15¢/pack. Increased alcohol excise taxes for spirits, wine, and malt liquor. |
| Colorado | Extended temporary 1/2% sales tax for one month. Allowed temporary sales tax increase to expire. |
| Connecticut | Increased motor fuels tax from 14¢/gal. to 15¢/gal. (Scheduled additional 1¢ increases each year through 1993.) |
| Delaware | Reduced personal income tax rates. Personal income tax exemption increased from \$600 to \$800. Increased corporate franchise tax. |
| Florida | Repealed worldwide unitary tax. Raised corporate income tax from 5% to 5.5%. Raised emergency excise tax on corporations from 2% to 2.2%. |
| Georgia | Eliminated sales tax on prescription drugs. |
| Idaho | Sales tax decreased from 4.5% and permanently established at 4%. |
| Illinois | Allowed temporary income tax increase to expire. |
| Kentucky | A.C.R.S. decoupling extended two years. |
| Louisiana | Increased sales tax from 3% to 4%. Increased corporate franchise tax. Increased cigarette tax from 11¢/pack to 16¢/pack. Increased motor fuels tax from 8¢/gal. to 16¢/gal. Instituted alcoholic beverage tax of 5% on retail sales. Increased insurance tax rates; severance tax on sand/gravel; and hazardous waste tax. |
| Maine | Removed sales tax exemption for cigarettes, liquor, and cable TV. Increased cigarette tax from 20¢/pack to 28¢/pack. |
| Michigan | Reduced rate of state individual income tax from 6.1% to 5.35% (decrease was scheduled 1/1/85). |
| Minnesota | Removed temporary 10% income surtax on individual income tax (was scheduled to continue another 18 months). |
| Mississippi | Made permanent a temporary sales tax increase from 5-1/2% to 6%. Made permanent temporary individual and corporate net income increases. |
| Missouri | Raised sales tax 1/10 of 1%. |
| Nebraska | Reduced individual income tax rate from 20% to 19% of federal tax liability. Decreased corporate income tax. Allowed temporary sales tax increase to expire. |
| Nevada | Decreased state property tax. |
| Ohio | Provided rebate of 2.2% of 1983 income tax payment. |
| Oklahoma | Temporarily increased sales tax from 2% to 3%. Cigarette sales subject to state and local sales tax. Motor fuel tax increased from 6.58¢/gal. to 9¢/gal. Increased excise tax on alcoholic beverages by 25%. |
| Oregon | Repealed unitary combination for corporate income tax. |

TABLE 47-- MAJOR STATE TAX CHANGES IN 1984
(Continued)

| <u>State</u> | <u>Tax</u> |
|----------------|--|
| Pennsylvania | Allowed personal income tax rate to decrease as scheduled from 2.45% to 2.35%. Decreased corporate income tax from 10.5% to 9.5%. |
| Rhode Island | Decreased individual income tax from 26% to 24.9% of federal tax liability. |
| South Carolina | Increased sales tax rate from 4% to 5%. Instituted tax credit for food. |
| South Dakota | Maintained 13¢/gal. motor fuel tax which was scheduled to decrease. Lowered severance tax on gold. |
| Tennessee | Increased sales tax from 4.5% to 5.5%. Will phase-out sales tax on food over 3-year period. Franchise tax increased. Insurance company premium tax increased. Lowered severance tax on coal. |
| Texas | Sales tax increased from 4% to 4.125%. Cigarette tax increased from 18.5¢/pack to 19.5¢/pack. Motor fuels tax increased from 5¢/gal. to 10¢/gal. Liquor, beer, mixed and other alcoholic beverage tax increased. Broadened sales tax base. Franchise tax increased. |
| Utah | Extended a 1/2% temporary sales tax. Increased corporate income tax from 4.65% to 5%. Motor fuels tax increased from 11¢/gal. to 14¢/gal. Severance tax on oil, gas and other hydrocarbon substances increased. |
| Vermont | Temporarily increased individual income taxes from 24% to 26.5% of federal tax liability. Increased corporate income tax from 5% to 6%, and 7.5% to 9%. |
| Virginia | Extended A.C.R.S. deferral. |
| Washington | Decreased timber severance tax. |
| Wisconsin | Repeals 1984 individual income surtax of 10%. Repeals 1984 10% corporate income tax surtax. Changed inheritance tax. |

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper #45, "State Budget Actions in 1984," September 1984, Denver, CO, and Commerce Clearinghouse, State Tax Guide.

TABLE 48--MAJOR STATE TAX INCREASES IN 1981, 1982, 1983, AND 1984

| State and Region | Individual Income | Sales | Business | Cigarette | Alcohol | Motor Fuel | Miscellaneous | None |
|-------------------------------|--------------------------------|--------------------|------------------|--------------------|--------------------|------------------|---------------|----------|
| U.S. TOTAL TAX CHANGES | 30 | 41 | 31 | 38 | 38 | 56 | 44 | 2 |
| New England | | | | | | | | |
| Connecticut | 3 | | 1,3 | 3 | 3 | 3,4 | 3 | |
| Maine | 3 ^b | | 3 | 3,4 | 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 | 4 | 2 | 4 | 3 | 1 | 1,2,3 | | |
| Mideast | | | | | | | | |
| Delaware | | | 4 | | | 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 | | 2,4 | | 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 | 1,4 ^e | 1,4 | |
| Southeast | | | | | | | | |
| Alabama | | | | 4 | | 4 | 3,4 | |
| Arkansas | | 3 | | 3 | 3 | | 1,3 | |
| Florida | f | 2 | 3 | | 3 | 3* | 2* | |
| Georgia | | | | | | | | X |
| Kentucky | | | | | 2 | 2 | | |
| Louisiana | 3* | 4 | 4 | 4 | 4 | 4 | 4 | |
| Mississippi | 2,4 ^e | 2,3,4 ^e | 2,4 ^e | | 1 | | 3 | |
| North Carolina | | | | | | 1 | 3 | |
| South Carolina | 2*,3* | 4 | | | 3 | 1 | 2,3 | |
| Tennessee | | 3 ^e ,4 | 4 | | 1 | 1 | 2,3,4 | |
| Virginia | | | | | 2 | 1,2 | | |
| West Virginia | 3 | 1 | 3 | | 1,3 | 1,3 | | |
| Southwest | | | | | | | | |
| Arizona | | 3,4 ^e | | 4 | 4 | 1,2 | 3,4 | |
| New Mexico | 3 | 3 | 3 | | 1 | | 3 | |
| Oklahoma | | 4 | | | 4 | 4 | 3 | |
| Texas | | 4 | 4 | 4 | 4 | 4 | | |
| Rocky Mountain | | | | | | | | |
| Colorado | 3* | 3,4 ^e | 3* | 3 | | 1,3 | 2 | |
| Idaho | | 3,4 ^e | 3 | | | 1,2,3 | 1 | |
| Montana | | | | 3 | | 3 | 1 | |
| Utah | | 3,4 ^e | 3,4 | 2 | 1,2,3 | 1,4 | 3,4 | |
| Wyoming | | | | | | | 1 | |
| Far West | | | | | | | | |
| California | | | | | | 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 | 3,4 | |
| Alaska | | | | | 3 | | 1 | |
| Hawaii | | | | | | | | X |

1--Tax increase in 1981. 2--Tax increase in 1982. 3--Tax increase in 1983. 4--Tax increase in 1984.

*--Indicates states that increased revenue from a tax without directly increasing the tax rate, but by changing the tax base (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 adjustments were not changed.

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

f--Florida repealed worldwide unitary tax but raised the corporate income tax

Note: Table does not distinguish differences between temporary and permanent tax increases. Table notes only legislative and citizen passed tax changes enacted in the specified year. It does not include administrative tax increases.

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper #45, "State Budget Actions in 1984;" 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 19--MAJOR STATE TAX DECREASES IN 1981, 1982, 1983, AND 1984

| <u>State and Region</u> | <u>Individual Income</u> | <u>Sales</u> | <u>Business</u> | <u>Miscel- laneous</u> | <u>None</u> |
|-------------------------------|---|--------------------|-----------------|----------------------------|-------------|
| U.S. TOTAL TAX CHANGES | 24 | 7 | 11 | 16 | 17 |
| New England | | | | | |
| Connecticut | | | 2 | | |
| Maine | 2* | | | | |
| Massachusetts | 2* | | | | |
| New Hampshire | | | 2 | | |
| Rhode Island | 4 | | | 3* | |
| Vermont | | | | | X |
| Mideast | | | | | |
| Delaware | 4 | | | | |
| Maryland | | | | 3 | |
| New Jersey | | | | 1 | |
| New York | | | | | X |
| Pennsylvania | 2, 4 ^e | | 2, 4 | | |
| Great Lakes | | | | | |
| Illinois | 4 ^e | 3* | | 2 | |
| Indiana | | | | | X |
| Michigan | 4 | | 2* | | |
| Ohio | 4 ^a | | | 1, 2 | |
| Wisconsin | 4 ^e | | 4 ^e | 4 | |
| Plains | | | | | |
| Iowa | | | | | X |
| Kansas | | | | | X |
| Minnesota | 4 ^e | | | | |
| Missouri | | | | | X |
| Nebraska | 4 | 3*, 4 ^e | 4 | | |
| North Dakota | | | 2 | | |
| South Dakota | | | | | X |
| Southeast | | | | | |
| Alabama | | | | | X |
| Arkansas | | | | | X |
| Florida | | | | 3 | |
| Georgia | 1* | | | | |
| Kentucky | | | | | X |
| Louisiana | | | | | X |
| Mississippi | | | | | X |
| North Carolina | | | | | X |
| South Carolina | 1*, 4* | | | 4 | |
| Tennessee | | | | 4 | |
| Virginia | | | | 1 | |
| West Virginia | | | | | X |
| Southwest | | | | | |
| Arizona | 2* | | | | |
| New Mexico | 1 | 1 | | 1 | |
| Oklahoma | 2* | | | | |
| Texas | | | | | X |
| Rocky Mountain | | | | | |
| Colorado | | 4 ^e | 1 | | |
| Idaho | | 4 ^e | | | |
| Montana | 1 ^e | | | | |
| Utah | | | | | X |
| Wyoming | | | | 2, 3 | |
| Far West | | | | | |
| California | 2* | | | 2 | |
| Nevada | | | | | X |
| Oregon | | | 4* | | |
| Washington | | 2 | | | |
| Alaska | | | 1 | | |
| Hawaii | 1 ^a , 2 ^a , 3 ^a , 4 ^a | | | | |

1--Tax decrease in 1981. 2--Tax decrease in 1982. 3--Tax decrease in 1983.
4--Tax decrease in 1984.

*--Indicates states that decreased revenue from a tax without directly decreasing the tax rate but by changing the tax base. Does not include changes attributed to the federal Accelerated Cost Recovery System.

a--One-time rebate.

e--Indicates states that allowed a scheduled tax decrease to expire on time or earlier than scheduled.

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper #45, "State Budget Actions in 1984;" 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.

TABLE 50--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 REAL STATE-LOCAL GROWTH (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 (1978-1980)</u> | | | |
| New Tax Adoptions | -- | -- | Sharp contractions in state tax powers. |
| Tax Increases | 2 | 6 | |
| Tax Decreases | 35 | 19 | |
| <u>PERIOD OF RECESSION (1981-1983)</u> | | | |
| New Tax Adoptions | -- | -- | Dramatic tax hikes to offset recession-induced revenue losses. No countercyclical aid from Washington. |
| Tax Increases | 28 | 30 | |
| Tax Decreases | 2 | 1 | |
| <u>YEAR OF "WAIT AND SEE" (1984)</u> | | | |
| New Tax Adoptions | -- | -- | Many industrially-based states experiencing recovery; other states are not. States are waiting to see how the federal government deals with the deficit and the economy. |
| Tax Increases | 2 | 9 | |
| Tax Decreases | 10 | 3 | |

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. For example, if a given state increased the personal exemption and added a property tax credit, these would be counted as two tax decrease actions.

Source: ACIR staff compilations.

TABLE 51--SOURCES OF INCREASES IN STATE TAX COLLECTIONS, 1964-1984
(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 Economic Factors 3/ | Percentage of Increased Tax Revenue Resulting from Economic Factors |
|-------------|-------------------------------|------------------------------------|-------------------------------------|---|--|--|---|
| 1984 | \$197.00 est. | \$25.6 | 14.9% | 7.4 | 28.9% | \$18.2 | 71.1% |
| 1983 | 171.44 | 8.8 | 5.4 | 3.5 | 39.8 | 5.3 | 60.2 |
| 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. Figures in this column represent legislative tax changes that resulted from actions passed in the prior legislative session (e.g., FY 84 tax changes were passed in the 1983 session).

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.; National Conference of State Legislatures, Annual "State Budget Actions" for selected years, Denver, CO.

TABLE 52--SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS, AND DEDUCTIBILITY OF FEDERAL INCOME TAXES, 1984

[As of November 1984. 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, West Virginia, and Wisconsin (beginning in 1986).]

| 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 | 1,061 | 6,366 | 1,834 | 3,668 | 1,100 | 18.3 | 917 | 1,834 | 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 | 1,580 | 26,000 | 4/ 40 | 4/ 80 | 4/13 | X | 1,580 | 3,160 | no |
| CO ^{3/} | 2.5 - 8.0 | 1,420 | 14,150 | 1,200 | 2,400 | 1,200 | X | 1,420 | 1,420 | yes |
| CT* | | | | VERY LIMITED INCOME TAX | | | | | | |
| DE+ | 1.3 - 10.7 | 1,000 | 50,000 | 800 | 1,600 | 800 | 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** | 5.35 | --- FLAT RATE --- | | 1,500 | 3,000 | 1,500 | X | X | X | no |
| MN ^{3/} | 1.6 - 16.0 | 690 | 37,920 | 4/ 70 | 4/ 140 | 4/ 70 | 10 | 2,300 | 2,300 | 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 | 1,300 | 43,900 | 1,000 | 2,000 | 1,000 | 20 | 1,800 | 3,600 | yes |
| NE | | | | 19% of federal income tax liability | | | | | | no |
| 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** | .95 - 9.5 | 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+ | 2.35 | --- FLAT RATE --- | | X | X | X | X | X | X | no |
| RI* | | | | 24.9% of federal income tax liability | | | | | | no |
| SC ^{3/} | 2.0 - 7.0 | 2,019 | 10,093 | 807 | 1,614 | 807 | 10 | 1,009 | 2,018 | 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 | | | | | | no |
| 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 | | | | | | |

X = Not applicable

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

* = See notes on next page

(continued on next page)

TABLE 52--SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS,
AND DEDUCTABILITY OF FEDERAL INCOME TAXES, 1984
(continued)

- 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, and WI have suspended or post-poned indexing through at least 1984. OR is scheduled to begin indexing in 1985. SC begins indexing in 1984.
- 4/ Tax credit.

NOTES:

- CT: There is an income tax on interest, capital gains 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.
- KS: Limited federal deduction to \$5,000 on a single return or \$10,000 on a joint return, or 1/2 federal tax liability, whichever is greater.
- 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: The rate will drop to 5.1% from October 1986 - September 1987, and then it will drop to 4.6%. Lower rates are possible depending on the state unemployment rate and state accounting practices.
- 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. Maximum tax rate on personal service income is 10% of such income greater than \$17,000.
- 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: 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. For the 1984 tax year, taxpayers will receive a one-time rebate of 2% of their 1983 tax liability.
- 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 for tax year 1984. The personal credit will become a personal exemption in the 1985 tax year. Federal tax deduction limited to \$7,000 (\$3,500 married, filing separately).
- RI: If the federal government begins indexing in 1985, the rate will automatically rise to 25.65%.
- SC: Federal tax deduction limited to \$500.
- TN: Interest and dividends taxes at 6%; dividends from TN corporations taxed at 4%.
- VT: The rate will be 26.5% beginning January 1985. In January 1988, or if the General Fund deficit is retired, whichever comes first, the rate will then decrease to 24%.
- WV: A 12% surcharge on taxable income over \$10,000 is levied until July 1985.

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

TABLE 53--STATE INDIVIDUAL INCOME TAX RATES FOR 1984
As of December 1984

| State | Net Income | Marginal Rate (Percent) | Special Rates or Features |
|-------------|--|---|---|
| Alabama | First \$1,000 \$1,001-\$3,000 Over \$6,000 | 2% 4 5 | 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. |
| Alaska | No tax | | |
| Arizona | First \$1,061 \$1,062-\$2,122 \$2,122-\$3,183 \$3,184-\$4,244 \$4,245-\$5,305 \$5,306-\$6,366 Over \$6,366 | 2 3 4 5 6 7 8 | Tax brackets, personal exemption, standard deduction, and some credits are adjusted annually to reflect changes in the Consumer Price Index. |
| Arkansas | First \$2,999 \$3,000-\$5,999 \$6,000-\$8,999 \$9,000-\$14,999 \$15,000-\$24,999 Over \$25,000 | 1 2.5 3.5 4.5 6 7 | |
| California | \$0-\$1,580 \$1,581-\$4,810 \$4,811-\$7,220 \$7,221-\$9,630 \$9,630-\$12,080 \$12,081-\$14,510 \$14,511-\$16,930 \$16,931-\$19,330 \$19,331-\$21,760 \$21,761-\$24,180 \$24,181-\$26,600 Over \$26,600 | No Tax 1 2 3 4 5 6 7 8 9 10 11 | Rates shown are single taxpayers and married filing separately. For joint returns the tax is twice the amount it would be if taxable income were cut in half. Special rate tables for heads of households and fiduciaries. The tax brackets are adjusted annually for changes in the California CPI. Community property state in which generally one-half of the community income is taxable to each spouse. |
| Colorado | \$0-\$1,420 \$1,421-\$2,830 \$2,832-\$4,250 \$4,251-\$5,660 \$5,661-\$7,080 \$7,081-\$8,490 \$8,491-\$9,910 \$9,911-\$11,320 \$11,321-\$12,740 \$12,741-\$14,150 Over \$14,150 | 2.5 3 3.5 4 4.5 5 5.5 6 6.5 7.5 8 | 2% surtax on intangible income in excess of \$15,000. Except for 1984 and 1985, tax brackets, personal exemption, and standard deduction 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 1985 and 1986 tax years. |
| Connecticut | Tax on dividends, interest, and capital gains 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 \$1,001-\$2,000 \$2,001-\$3,000 \$3,001-\$4,000 \$4,001-\$5,000 \$5,001-\$6,000 \$6,001-\$8,000 \$8,001-\$10,000 \$10,001-\$15,000 \$15,001-\$20,000 \$20,001-\$25,000 \$25,001-\$30,000 \$30,001-\$40,000 \$40,001-\$50,000 Over \$50,000 | 1.3 1.8 2.7 3.8 4.7 5.6 6.5 7.2 7.4 7.6 7.9 8.5 9.9 11.0 12.2 | These tax rates are for 1984. For tax year 1985 and after, the top bracket for taxable income over \$40,000 is reduced to 10.7%. If the Secretary of Labor determines that the average increment of new full-time jobs has not been increased to 6,000 jobs/year in man agricultural wage and salary employment during the period from June 1984-May 1987, the two top brackets will revert to 1984 levels of 11% and 12.2%. Local income taxes are additional. |

(continued on next page)

TABLE 53--STATE INDIVIDUAL INCOME TAX RATES FOR 1984
As of December 1984
(Continued)

| State | Net Income | 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 | |
| | \$17,001-\$25,000 | 10 | |
| | Over \$25,000 | 11 | |
| Florida | No tax | | |
| 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 net 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 \$5,000 | 7.5 | |
| Illinois | Taxable Net Income | 2.5 | The tax rate was reduced from 3% on July 1, 1984. Additional personal property replacement tax of 1.5% of net income is imposed on partnership, 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 | |

(continued on next page)

TABLE 53--STATE INDIVIDUAL INCOME TAX RATES FOR 1984
As of December 1984
(Continued)

| State | Net Income | 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 | |
| | \$20,000-\$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. |
| | \$10,000-\$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 \$3,200 and 10% if taxable income is over \$37,500. For married individuals filing jointly and widowers permitted to file a joint federal return, the tax rates range between 1% if taxable income is not over \$4,200 and 10% if taxable income is over \$50,000. Beginning in 1983, the tax brackets are adjusted annually for inflation except for the two highest brackets. |
| | \$2,001-\$4,200 | 2 | |
| | \$4,201-\$6,200 | 3 | |
| | \$6,201-\$8,300 | 6 | |
| | \$8,301-\$10,400 | 7 | |
| | \$10,401-\$15,600 | 8 | |
| | \$15,601-\$25,000 | 9.2 | |
| | Over \$25,000 | 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 | 5.35 | The rate will drop to 5.1% from October 1986-September 1987 and to 4.6% in October 1987. Local income taxes are additional. |
| Minnesota | \$0-\$690 | 1.6 | The tax brackets, personal exemption, and standard deduction are adjusted annually for inflation. However, the inflation adjustments are suspended for years in which there is a shortfall in estimated revenues. |
| | \$691-\$1,380 | 2.2 | |
| | \$1,381-\$2,759 | 3.5 | |
| | \$2,760-\$4,138 | 5.8 | |
| | \$4,139-\$5,517 | 7.3 | |
| | \$5,518-\$6,896 | 8.8 | |
| | \$6,897-\$9,653 | 10.2 | |
| | \$9,654-\$12,410 | 11.5 | |
| | \$12,411-\$17,236 | 12.8 | |
| | \$17,237-\$27,578 | 14.0 | |
| | \$27,579-\$37,920 | 15.0 | |
| | Over \$37,920 | 16.0 | |
| Mississippi | First \$5,000 | 3 | |
| | \$5,001-\$10,000 | 4 | |
| | Over \$10,000 | 5 | |

(continued on next page)

TABLE 53--STATE INDIVIDUAL INCOME TAX RATES FOR 1984
As of December 1984
(Continued)

| State | Net Income | Marginal Rate (Percent) | Special Rates or Features |
|--------------------|-----------------------------|---------------------------------------|--|
| Missouri | First \$1,000 | 1.5% | Local income taxes are additional. |
| | \$1,000-\$2,000 | 1 | |
| | \$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-\$1,300 | 2 | The tax brackets, personal exemption, and standard deduction are adjusted annually for inflation. |
| | \$1,301-\$2,500 | 3 | |
| | \$2,501-\$5,000 | 4 | |
| | \$5,001-\$7,500 | 5 | |
| | \$7,501-\$10,000 | 6 | |
| | \$10,001-\$12,500 | 7 | |
| | \$12,501-\$17,600 | 8 | |
| | \$17,601-\$25,100 | 9 | |
| | \$25,101-\$43,900 | 10 | |
| | Over \$43,900 | 11 | |
| | Nebraska | Adjusted federal income tax liability |  | 19 |
| Nevada | No tax | | |
| New Hampshire | Interest and dividends only | 5 | A commuter tax of 4% on New Hampshire residents on income derived outside the state is additional. |
| New Jersey | First \$20,000 | 2 | A graduated commuter income tax ranging from 2% on net income under \$1,000 to 14% on net income over \$23,000 is additional but scheduled to terminate after 1990. This tax is imposed on New Jersey residents whose net income is derived from New York, and on New York residents whose income is derived from New Jersey. |
| | \$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 | 1.5 | |
| | \$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 | | |

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TABLE 53--STATE INDIVIDUAL INCOME TAX RATES FOR 1984
 As of December 1984
 (Continued)

| State | Net Income | Marginal Rate (Percent) | Special Rates or Features |
|-------------------|---------------------------------------|-------------------------|---|
| 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. Income taxes of New York City and Yonkers 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 | | |
| 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 | For the 1986 tax year and thereafter, the rates range between 1% and 7.5%. 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 | 0.95 | Local income taxes are additional. In 1984 there will be a \$50 million rebate of 2% of personal income taxes paid or \$7, whichever is greater. |
| | \$5,001-\$10,000 | 1.9 | |
| | \$10,001-\$15,000 | 3.8 | |
| | \$15,001-\$20,000 | 4.75 | |
| | \$20,001-\$40,000 | 5.7 | |
| | \$40,001-\$80,000 | 6.65 | |
| | \$80,001-\$100,000 | 7.6 | |
| Over \$100,000 | 9.5 | | |
| Oklahoma | First \$2,000 | 0.5 | Rates shown 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 | Rates shown are for single individuals. Rates for joint filers, heads of households and qualifying widow(er)s are twice the tax that would be imposed if taxable income were cut in half. For tax years beginning on or after January 1985, the tax rates range between 4% and 10%. In tax year 1985, the state will begin to index the personal exemption. |
| | \$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 | 10.0 | |
| Pennsylvania | Specified classes of taxable income | 2.35 | The rate for 1984 was 2.4%. Rate is 2.35% beginning January 1985. |
| Rhode Island | Modified federal income tax liability | 24.9 | If the indexing of the federal personal income tax scheduled to take effect on January 1, 1985, does take effect, the Rhode Island personal income tax rate is increased to 25.6% of federal liability, effective January 1, 1985. |

(continued on next page)

TABLE 53--STATE INDIVIDUAL INCOME TAX RATES FOR 1984
As of December 1984
(Continued)

| State | Net Income | Marginal Rate (Percent) | Special Rates or Features |
|----------------|--|--|--|
| South Carolina | First \$2,019 \$2,020-\$4,037 \$4,038-\$6,056 \$6,057-\$8,074 \$8,075-\$10,093 Over \$10,093 | 2 3 4 5 6 7 | Beginning January 1984 the tax brackets, personal exemption, and standard deduction are annually indexed for inflation. |
| South Dakota | No tax | | |
| Tennessee | Interest and dividends only | 6 | Individuals are taxable only on interest and dividends: tax on dividends from corporations 75% of whose property is taxable in Tennessee is 4%. |
| Texas | No tax | | |
| Utah | First \$1,500 \$1,501-\$3,000 \$3,001-\$4,500 \$4,501-\$6,000 \$6,001-\$7,500 Over \$7,500 | 2.25 \$41 + 3.75 \$98 + 4.75 \$169 + 5.75 \$255 + 6.75 \$356 + 7.75 | 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. |
| Vermont | Federal income tax liability | 26% | The tax rate is 26.5% for tax years beginning on and after January 1985. For the earlier of either tax years beginning on and after January 1, 1988, or on and after January 1 of the calendar year following the end of the first fiscal year in which the deficit in the General Fund is retired, the rate is reduced to 24%. |
| Virginia | First \$3,000 \$3,001-\$5,000 \$5,001-\$12,000 Over \$12,000 | 2 3 5 5.75 | |
| Washington | No tax | | |
| West Virginia | First \$2,000 \$2,001-\$4,000 \$4,001-\$6,000 \$6,001-\$8,000 \$8,001-\$10,000 \$10,001-\$12,000 \$12,001-\$14,000 \$14,001-\$16,000 \$16,001-\$18,000 \$18,001-\$20,000 \$20,001-\$22,000 \$22,001-\$26,000 \$26,001-\$32,000 \$32,001-\$38,000 \$38,001-\$44,000 \$44,001-\$60,000 Over \$60,000 | 2.1 2.3 2.8 3.2 3.5 4 5.3 5.9 6.8 7.4 8.2 9.2 10.5 11.6 12.6 12.9 13 | 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 is 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. |
| Wisconsin | \$0-\$3,900 \$3,901-\$7,700 \$7,701-\$11,700 \$11,701-\$15,500 \$15,501-\$19,400 \$19,401-\$25,800 \$25,801-\$51,600 Over \$51,600 | 3.4 5.2 7 8.2 8.7 9.1 9.5 10 | 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 of the tax brackets has been suspended. |
| Wyoming | No tax | | |

Source: ACIR staff compilations based on the Commerce Clearing House, State Tax Guide.

TABLE 54--LOCAL GOVERNMENT UNITS WITH INCOME TAXES, SELECTED YEARS 1976-84

| <u>State</u> | <u>1984</u> | <u>1981</u> | <u>1979</u> | <u>1976</u> |
|--|-------------|-------------|-------------|-------------|
| Alabama Cities | 8 | 5 | 5 | 6 |
| Delaware Cities (Wilmington) | 1 | 1 | 1 | 1 |
| Indiana Counties | 43 | 38 | 37 | 38 |
| Iowa School districts | 57 | 26 | 21 | 3 |
| Kentucky Cities | 61 | | 59 | |
| Counties | 9 | | 8 | |
| Total | 70 | 67 | 67 | 59 |
| Maryland Counties | 24 | 24 | 24 | 24 |
| Michigan Cities | 16 | 16 | 16 | 16 |
| Missouri Cities (KC & St. Louis) | 2 | 2 | 2 | 2 |
| New York Cities (NYC & Yonkers) | 2 | 1 | 1 | 1 |
| Ohio Cities | 460 | n.a. | 417 | 385 |
| School districts | 6 | 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.) | 688 | n.a. | 597 | 535 |
| TOTAL (including Penn.) | 3,332 est. | n.a. | 3,182 est. | 3,088 est. |

Source: ACIR staff compilations.

TABLE 55--USE OF LOCAL INCOME AND WAGE TAXES* (AS OF OCTOBER 1984)

| 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 Wilmington | 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 \$7,500. |
| Municipal | 0 | 1.0 | | | 0 | 0 | yes | |
| INDIANA County | 0.2 - 1.0 | 1.0 | state taxable income | flat rate | 43 | 47 | no | The tax rate for non- residents is 1/4 the rate for residents. The county may choose be- tween 2 taxes: the County Adjusted Gross Income Tax or the County Option In- come Tax. |
| IOWA School Districts | 2.0-17.75 | determined by state comptrol- ler | state taxable income | surcharge on state income tax | 57 | 13 | yes | School districts may use a local income tax when its costs exceed the property tax limit and state aid. |
| KENTUCKY County | 0.1 - 2.2 | none | Wages only | flat rate | 9 | 8 | no | Counties may impose a tax not greater than 0.5% for school pur- poses. City taxes may be credited against the county tax. Larger cities tax non-resi- dents at a lower rate. |
| Municipal | 0.5 - 2.5 | none | | | 61 | 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 | flat rate | 16 | 3 | no (Under certain circum- stances a vote may be re- quired.) | Detroit taxes residents at 3%, non-residents at 1.5%. Cities with popu- lations under 1 million may levy up to a 2% tax on residents & up to one-half of that rate on non-residents. Tax- payers may file petitions for a referendum vote for adoption & increase in tax. |

(continued on next page)

TABLE 55--USE OF LOCAL INCOME AND WAGE TAXES* (AS OF OCTOBER 1984)
(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 (Kansas City & St. Louis) | ** | yes | Non-residents are lia- ble for tax by appro- portioning taxable income derived from the city. Only Kansas City & St. Louis have tax. |
| NEW YORK Municipal | NYC: 1.9% to 4.3% Yonkers: 15% of state tax lia- bility | none; but adoptions of surtax must be approved by state legisla- ture | state taxable income | graduated | 2 | ** | no | New York City uses 14 brackets; the top brac- ket begins at \$25,000. For AGIs \$15,000-20,000, there is a 2.5% surtax for 1984 & 1985. For AGIs greater than \$20,000 the surtax is 5% in 1984 & 1985. Non- residents pay a 45/100 of 1% tax on wages. |
| OHIO Municipal | .25 - 2.5 | none | varies, depending on city | flat rate | 460 | 49% | no | Cities have great discre- tion in choosing tax base, although intangibles may not be taxed. Municipali- ties levying a tax greater than 1% requires voter approval. Non-residents are liable for the tax that is attributable to the city. No new school districts will be allowed to adopt tax. |
| School District | .5 - 1.0 | .25 - 1.0 | | | 6 | 1 | yes | |
| PENNSYLVANIA Municipal | .25-4.3125 | 1.0 | Wages only | flat rate | 2,220 (1982 est.) | 86 | no | Overlapping jurisdiction limits each jurisdiction to 1/2 of the maximum rate, except home rule cities may add an addi- tional 1%. The jurisdic- tion where the tax- payer resides has priori- ty over the jurisdic- tion where he is em- ployed. Tax is generally imposed on non-residents. There are 17 exceptions that exceed the maximum amount, most notable are Philadelphia (4.3125), 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 (e.g., Philadel- phia, where it is levied on speci- fic clas- ses of un- earned in- come at a rate of 4.3125. | | 444 (1983 est.) | 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. Los Angeles levies a payroll tax.

CO: The City of Denver levies a monthly \$4 Employee Occupational Privilege Tax--\$2 paid by the employee and \$2 paid by the employer.

DE: Wilmington also has a \$6/month/employee head tax paid by the employer for those firms that have more than 5 employees.

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 rate in Washington, Clackamas, and Multnomah Counties is .6%. In Lane County the tax is .006% of wages paid.

NOTE: Generally, a wage tax is paid by the employee and a payroll tax is paid by the employer.

* 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.

TABLE 56--LOCAL INCOME TAXES, AMOUNT OF REVENUE COLLECTED, AND DEGREE OF RELIANCE FOR SELECTED LARGE CITIES AND COUNTIES, 1984*

| State/City (County) | City Share of Local Income Tax | | | | County Share of Local Income Tax | | | |
|-------------------------------|--|-------------------------------------|---|---|--|--|---|--|
| | 1984 Local Income Tax Rate 1/ Tax Base | 1984 Local Income Tax Base | FY83 City Income Tax Collected 000's | FY83 City Income Tax As a % of Total General Revenue | FY83 City Income Tax Per Capita ^{1/} | FY83 County Income Tax Collected (000s) | FY83 County Income Tax as a % of Total General Revenue | FY83 County Income Tax Per Capita 1/ |
| ALABAMA | | | | | | | | |
| Birmingham (Jefferson) | 1% | Wages only | \$27,381 | 16% | \$95.47 | N/A | N/A | N/A |
| DELAWARE | | | | | | | | |
| Wilmington (New Castle) | 1.25% | Wages only | 12,453 | 19% | 177.41 | N/A | N/A | N/A |
| KENTUCKY | | | | | | | | |
| Louisville (Jefferson) | 2.2% | Wages only | 46,059 | 36 | 154.20 | N/A | N/A | N/A |
| MARYLAND | | | | | | | | |
| Baltimore | 50% of state tax liability | State tax liability | 81,083 | 6 | 103.06 | \$125,284 | 19% | \$191.09 |
| MICHIGAN | | | | | | | | |
| Detroit (Wayne) | 3% | State | 215,429 | 16 | 179.03 | N/A | N/A | N/A |
| Grand Rapids (Kent) | 1% | taxable | 16,108 | 17 | 88.58 | N/A | N/A | N/A |
| Lansing (Ingham) | 1% | income | 13,560 | 18 | 103.98 | N/A | N/A | N/A |
| MISSOURI | | | | | | | | |
| Kansas City (Jackson-Clay) | 1% | Wages | 12,457 | 15 | 139.40 | N/A | N/A | N/A |
| St. Louis (St. Louis) | 1% | only | 66,016 | 16 | 145.79 | N/A | N/A | N/A |
| NEW YORK | | | | | | | | |
| New York City | 0.4-2.0 | State taxable income | 2,353,079 | 12 | 332.75 | N/A | N/A | N/A |
| OHIO | | | | | | | | |
| Cincinnati (Hamilton) | 2% | Generally | 99,977 | 32 | 259.37 | N/A | N/A | N/A |
| Cleveland (Cuyahoga) | 2% | wages | 150,710 | 41 | 262.64 | N/A | N/A | N/A |
| Columbus (Franklin) | 2% | | 92,795 | 32 | 164.22 | N/A | N/A | N/A |
| Toledo (Lucas) | 2.25% | | 59,514 | 37 | 167.82 | N/A | N/A | N/A |
| PENNSYLVANIA | | | | | | | | |
| Philadelphia | 4.3125% | Generally | 604,829 | 33 | 358.27 | N/A | N/A | N/A |
| Pittsburgh (Allegheny) | 2.625% | wages | 47,347 | 17 | 111.68 | N/A | N/A | N/A |

Note: This table of local income tax information only includes information on selected large cities. See the preceding two tables for informations on the extent of usage of local income taxes in all states.

1/ Figures based on 1980 population.

* Figures combining both individual and corporate income tax where applicable. Rate listed is only for residents of selected city.

2/ In effect, 2.5% of taxable income greater than \$3,000.

Source: ACIR computations based on Bureau of the Census, City Government Finances in 1982-83, November 1984 and County Government Finances in 1982-83, December 1984, Washington, D.C.

TABLE 57--EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1984

| State and Region | Relation to Federal Internal Revenue Code | State Tax Starting Point | | | No Federal Starting Point |
|-----------------------|---|--------------------------|------------------------|-------------------------------|---------------------------|
| | | Federal Liability | Federal Taxable Income | Federal Adjusted Gross Income | |
| Total | | 4 | 7 | 24 | 7 |
| New England | | | | | |
| Maine | 9/1/84 | | | X | |
| Massachusetts | 2/1/83 | | | X | |
| Rhode Island | current | X | | | |
| Vermont | current | X | | | |
| Mideast | | | | | |
| Delaware | current | | | X | |
| Dist. of Col. | 1/14/83 | | | X | |
| Maryland | current | | | X | |
| New Jersey | N/A | | | | X |
| New York | current | | | X | |
| Pennsylvania | N/A | | | | X |
| Great Lakes | | | | | |
| Illinois | current | | | X | |
| Indiana | 1/1/84 | | | X | |
| Michigan | current* | | | X | |
| Ohio | current | | | X | |
| Wisconsin | 12/31/83 | | | X | |
| Plains | | | | | |
| Iowa | 1/1/84 | | | X | |
| Kansas | current | | | X | |
| Minnesota | 12/31/83 | | | X | |
| Missouri | current | | | X | |
| Nebraska | current | X | | | |
| North Dakota | 3/11/83 | X* | X* | | |
| Southeast | | | | | |
| Alabama | N/A | | | | X |
| Arkansas | N/A | | | | X |
| Georgia | 1/1/81 | | | X | |
| Kentucky | 12/31/81 | | | X | |
| Louisiana | current | | | X | |
| Mississippi | N/A | | | | X |
| North Carolina | N/A | | | | X |
| South Carolina | N/A | | | | X |
| Virginia | current | | | X | |
| West Virginia | 1/1/84 | | | X | |
| Southwest | | | | | |
| Arizona | 1/1/83 | | | X | |
| New Mexico | current | | X | | |
| Oklahoma | current | | X | | |
| Rocky Mountain | | | | | |
| Colorado | current | | | X | |
| Idaho | 1/1/84 | | X | | |
| Montana | current | | | X | |
| Utah | current | | X | | |
| Far West | | | | | |
| California | 1/15/83 | | | X | |
| Oregon | 12/31/82 | | X | | |
| Hawaii | 12/31/83 | | X | | |

MI: Taxpayer has the option of using the current update of the IRC or that of 11/15/82.

ND: Taxpayer may choose between the state tax code based on federal tax liability or federal taxable income.

Relation to Federal Internal Revenue Code - refers to state adoption of certain federal income tax features as the federal tax code existed at a particular time.

Federal Liability - refers to states that compute state tax liability as a percentage of federal tax liability. This means the states incorporate most federal adjustments, exclusions, exemptions, deductions, credits, and the federal tax rate structure.

Federal Taxable Income - refers to states that compute state liability with a starting point of federal taxable income, which includes most federal adjustments, exclusions, exemptions and deductions. States apply their own rate structure to taxable income.

Federal Adjusted Gross Income - refers to states that compute state liability with a starting point of federal adjusted gross income. This includes adjustments and exclusions, but states apply their own rates, personal exemption, and standard deduction.

SOURCE: ACIR compilations based on Federation of Tax Administrators, "State Taxation of Social Security Benefits," March 1984, Washington D.C. and updated with information from Commerce Clearinghouse, State Tax Reporter.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 58--MAJOR FEATURES OF STATE PERSONAL INCOME INDEXING LAWS

| STATE | FEATURES INDEXED | | | | Exhibit | INDEX USED | EFFECTIVE DATE | CURRENT STATUS | NOTES |
|----------------|------------------|------------------------------|--------------------|-------|--------------------|---|----------------|--------------------------------|---|
| | Tax Brackets | Personal Exemption or Credit | Standard Deduction | Other | Number of Brackets | | | | |
| 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 to index 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 not to exceed 7% | 1983 | Operational | 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 legislative session may change index) | 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. A credit was instituted in 83 and 84; if legislature takes no action, it reverts to an exemption which will be indexed. |
| South Carolina | X | X | X | | 6 | South Carolina CPI (determined by Budget Control Board), not to exceed 6% | 1984 | Operational in 1984 | Legislature passed measure in 1980 to begin in 1982. Implementation was postponed in 1982 and 1983. Will begin for the 1984 tax year at 75% of the required adjustment. After 1984, the full adjustment will be made. |
| Wisconsin | X | | | | 8 | CPI less 3%, not to exceed 7% | 1980 | Suspended for 1983, 1984, 1985 | Beginning in 1986, the standard deduction will be indexed. |

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

TABLE 59--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 | 1983 | |
| Arizona | \$11* | \$30* | \$57* | \$84 | \$111* | \$108* | \$ 401 |
| California | X | 270* | 720* | 1,920* | 2,450* | 3,200* | 8,560 |
| Colorado <u>1/</u> | 18 | 40 | 81 | 120 | 157 | 159 | 575 |
| Iowa <u>2/</u> | X | 7 | 8 | 9 | 10 | 11 | 45 |
| Minnesota <u>3/</u> | X | 64 | 134 | 209 | 235 | 250 | 892 |
| Montana | X | X | X | X | 17* | 23* | 40 |
| Wisconsin <u>1/</u> | X | X | 51 | 104 | 144 | 156 | 455 |
| | | | | | U.S. Total | | 10,968 |

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

*Dollar amount is computed on a fiscal year basis.

X Indexation was not in effect.

1/ Colorado and Wisconsin: Indexation suspended for tax years 1983-1985.

2/ Iowa: Indexation is triggered by the amount in the ending state general fund balance. Indexation occurred only once in 1979.

3/ Minnesota: The estimated revenue loss for 1984 is \$311 million and 1985 is \$380 million.

NOTE: When a state institutes indexation of the personal income tax, even if for only one year, the tax base is permanently altered and a revenue loss will be recorded for each succeeding year. For example, when Iowa indexed their tax brackets in 1979, those brackets were permanently changed and a slightly larger revenue loss is noted for each year since then due to increased revenue collections. In the case of a state that has been indexing for several consecutive years, each annual change builds upon the prior year's base resulting in substantial revenue losses (or taxpayer gain) culminating from each annual change.

Source: ACIR staff compilation from surveys of state revenue departments, and legislative and executive fiscal offices.

TABLE 60--MAJOR FEATURES OF STATE SALES TAX
(Effective January 1985)

| 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 | 4.625% | 29 | 43 | 32 | 5 | 9 | |
| New England | | | | | | | |
| Connecticut | 7.5 | X | X | X | * | | 4 |
| Maine | 5 | X | X | X* | | | 4 |
| 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 | 3.5 | 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 | X* | | | 3 |
| Florida | 5 | X | X | X | | | 3 |
| +Georgia | 3 | | * | | | | 5 |
| Kentucky | 5 | X | X | X | | | 5 |
| +Louisiana | 4 | X | X | X | | | 3 |
| Mississippi | 6 | | X | | | | 3 |
| +North Carolina | 3 | | X | X | | | 4 |
| South Carolina | 5 | | X | X* | | X* | 4 |
| +Tennessee | 5.5* | * | 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 | 3* | | X | X | | | 5 |
| +Texas | 4.125 | X | X | X | | | 3 |
| Rocky Mountain | | | | | | | |
| +Colorado | 3.0 | X | X | X | | | 5 |
| +Idaho | 4 | | 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 | 1 |

+ Local sales tax rates are additional. See table on "Use of Local Sales Taxes" for local rates.

*See notes on next page.

TABLE 60--MAJOR FEATURES OF STATE SALES TAX
(Effective January 1985)
(continued)

Notes

| | |
|-----------------|---|
| Arkansas: | Exempts the first 500 kilowatt hours of electricity per month for residential customers whose income is not more than \$12,000 per year. |
| Connecticut: | Clothing for children under 10 is exempt. |
| Georgia: | The sales tax on prescription drugs will be eliminated July 1, 1985. |
| 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. |
| Missouri: | The sales tax will increase 1/10 of 1% from July 1985 through June 1990. |
| Nevada: | The state has a mandatory 3.75% county sales tax, which in practice gives the state a sales tax rate of 5.75%. |
| Oklahoma: | The 3% tax rate decreases to 2% in December 1985. |
| Rhode Island: | Sales tax applies for sports clothing. |
| South Carolina: | Adopted a \$12.50 income tax credit to help offset the one percent sales tax increase passed in 1984. |
| South Dakota: | Related income tax credit allowed for senior citizens depending on income level. |
| Tennessee: | The 5.5% tax rate decreases to 4.5% on July 1, 1985. Beginning June 1985, the sales tax on food will phase out over a 3-year period. Residential utility sales tax rates for electricity and natural gas imposed at 1.5%. |
| Utah: | The 4.625% tax rate decreases to 4.5% on July 1, 1987. Residential utility sales tax for electricity and natural gas imposed at 1.625%. |
| 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%. |
| West Virginia: | The November 1984 ballot has a proposal to raise the sales tax one percent. |
| 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 professional 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 1984 based on Commerce Clearing House, State Tax Guide, and John F. Due and John L. Mikesell, Sales Taxation: State and Local Structure and Administration, JohnsHopkins University Press, 1983.

TABLE 61--LOCAL GOVERNMENT UNITS WITH SALES TAXES, SELECTED YEARS

| State, Type of Government | 1984 | 1981 | 1979 | 1976 | State, Type of Government | 1984 | 1981 | 1979 | 1976 |
|---------------------------|------|--------|------|------|---------------------------|------|-------------------|------|------|
| Alabama (Total) | 353 | 321 | 301 | 265 | Nevada* (Total) | 1 | n.a. | 13 | 12 |
| Municipalities | 310 | 281 | 270 | | Municipalities | n.a. | n.a. | 1 | |
| Counties | 43 | 40 | 31 | | Counties | 1 | n.a. | 12 | |
| Alaska (Total) | 99 | 92 | 93 | 86 | New Mexico (Total) | 120 | 84 | 99 | 32 |
| Municipalities | 92 | 85 | 86 | | Municipalities | 98 | 76 | 93 | |
| Boroughs | 7 | 7 | 7 | | Counties | 22 | 8 | 6 | |
| Arizona | | | | | New York (Total) | 87 | 74 | 70 | 68 |
| Municipalities | 70 | 59 | 39 | 38 | Municipalities | 29 | 29 | 25 | |
| Arkansas (Total) | 60 | 2 | 1 | 1 | Counties | 57 | 45 | 45 | |
| Municipalities | 44 | 2 | 1 | | Transit District | 1 | -- | -- | |
| Counties | 16 | -- | -- | | North Carolina | | | | |
| California (Total) | 497 | 442 | 442 | 455 | Counties | 100 | 99 | 99 | 96 |
| Municipalities | 434 | 381 | 381 | | Ohio (Total) | 65 | 55 | 51 | 33 |
| Counties | 58 | 58 | 58 | | Counties | 62 | 52 | 50 | |
| Transit District | 5 | 3 | 3 | | Transit District | 3 | 3 | 1 | |
| Colorado (Total) | 205 | 183 | 165 | 121 | Oklahoma (Total) | 447 | | | |
| Municipalities | 175 | 159 | 144 | | Municipalities | 441 | 398 | 398 | 356 |
| Counties | 29 | 23 | 20 | | Counties | 6 | -- | -- | -- |
| Transit District | 1 | 1 | 1 | | South Dakota | | | | |
| Georgia (Total) | 133 | 104 | 84 | 16 | Municipalities | 82 | 61 | 46 | 18 |
| Municipalities | 0 | 0 | 3 | | Tennessee (Total) | 102 | 105 | 104 | 115 |
| Counties | 132 | 103 | 80 | | Municipalities | 8 | 11 | 12 | |
| Transit District | 1 | 1 | 1 | | Counties | 94 | 94 | 92 | |
| Illinois (Total) | 1353 | 1359 | 1359 | 1342 | Texas (Total) | 1120 | 949 | 946 | 854 |
| Municipalities | 1249 | 1256 | 1256 | | Municipalities | 1117 | 921 | 921 | |
| Counties | 102 | 102 | 102 | | Transit District | 3 | 28 | 25 | |
| Transit District | 2 | 1 | 1 | | Utah (Total) | 248 | n.a. | 230 | 204 |
| Kansas (Total) | 139 | 40 | 20 | 7 | Municipalities | 219 | n.a. | 201 | |
| Municipalities | 87 | 35 | 15 | | Counties | 29 | 29 | 29 | |
| Counties | 52 | 5 | 5 | | Virginia (Total) | 136 | 136 | 136 | 133 |
| Louisiana (Total) | 253 | 251 | 217 | 183 | Municipalities | 41 | 41 | 41 | |
| Municipalities | 158 | 152 | 136 | | Counties | 95 | 95 | 95 | |
| Parishes | 30 | 30est. | 21 | | Washington (Total) | 306 | 302 | 302 | 300 |
| School Districts | 65 | 66 | 60 | | Municipalities | 267 | 264 | 264 | |
| Minnesota | | | | | Counties | 39 | 38 | 38 | |
| Municipalities | 2 | 1 | 1 | 1 | Wyoming | | | | |
| Missouri (Total) | 487 | 333 | 215 | 152 | Counties | 15 | 15 | 13 | 5 |
| Municipalities | 406 | 332 | 214 | | U.S. Total | 6492 | 5702 ¹ | 5448 | 4893 |
| Counties | 81 | 1 | 1 | | Percentage change | | | | |
| Nebraska | | | | | from previous | | | | |
| Municipalities | 12 | 7 | 4 | -- | year cited | 14% | 5% | 11% | |

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.

TABLE 62--USE OF LOCAL SALES TAXES
(As of October 1984)

| 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 | 43 310 | 64% 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 | Overlap with cooperative administration | None |
| Arizona Municipalities | 1.0-2.0 | None | 70 | 92% | No | Exclusive authority | None |
| Arkansas Counties Municipalities | 1.0 1.0-2.0 | 2 2 | 16 44 | 21% 9% | Yes Yes | Overlap | None |
| California Counties Municipalities Transit Dists. ¹ | 1.25 1.0 0.5 | 1.25 1.0 .5 | 58 434 5 | 100% 100% n.a. | No No Yes | City retailers credit against county collections | .25% of the county tax is used for streets & highways. |
| Colorado Counties Municipalities Transit Dist. ¹ | 0.25-3.0 1.0-4.0 0.6 | Total state, county & city tax may not exceed 7.0% 0.6 | 29 175 1 | 47% 66% 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. | 1% tax to be used only for a rapid transit system; 1% may be used only during 1985 for construction of criminal justice facilities |
| Georgia Counties Transit Dist. ¹ | 1.0 1.0 | 1.0 1.0 | 132 1 | 84% n.a. | Yes | Cities contract with counties for share of tax; if no agreement is reached then no tax is levied. Also 7 counties share tax with school districts. | Must be used for property tax relief |
| Idaho Municipalities (Resort) | 0.0 | None | 0 | 0 | Yes* | Exclusive authority only for resort communities with population under 10,000 | None |
| Illinois Counties Municipalities Transit Dist. ¹ | 1.0 0.5-1.0 0.25-1.0 | 1.0 1.0* 1.0 | 102 1249 2 | 100% 46% 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 | 52 87 | 50% 4% | Yes Yes | Overlap; maximum combined local rate is 2%. | None |

(continued on next page)

TABLE 62--USE OF LOCAL SALES TAXES
(As of October 1984)
(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. Law Enforcement District | 1.0-5.0 0.3-3.5 0.5-3.0 0 | Combined local tax of 4% unless authorized | 30 158 65 0 | 48% 52% 98% n.a. | Yes Yes Yes Yes | Some cooperative administration | None |
| Minnesota* Municipalities | 1.0 | 1.0 | 2 (Duluth & Rochester) | (X) | Yes | Exclusive authority | The city of Rochester must allocate the revenue for flood control. |
| Missouri* Counties Municipalities | 0.375-1.0 0.5-1.0 | 1.0 1.0 | 81 406 | 32% 44% | Yes Yes | Overlap, except for St. Louis county where county tax does not apply in St. Louis City. | Except for St. Louis County, portions of cnty. sales tax must be used for property tax relief or capital construction. |
| Nebraska Municipalities | 1.0-1.5 | 1.5 | 12 | 2% | Yes | Exclusive authority | None |
| Nevada* Counties | 0.25 | 0.25 | 1 (Washoe) | 6% | Yes | Exclusive authority | Dedicated for mass transit purposes or tourist promotion. |
| New Mexico* Counties Municipalities | 0.125-6.25 0.25-1.125 | .625 1.0 | 22 98 | 67% 100% | Yes Yes | Overlap | County portion may be dedicated for county fire districts or indigent hospital patients. |
| New York* Counties Municipalities Transit Dist.1 | 1.0-3.0 1.0-3.0 .25 | Combined city & county tax of 3% .25 | 57 29 1 | 100% 5% N/A | No No 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 |
| North Carolina* Counties | 1.0-1.5 | 1.5 | 100 | 100% | No (for 1st 1%) Yes (for last .5%) | 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 Transit Dist.1 | 0.5-1.0 0.5-1.0 | 1.0 1.5 | 62 3 | 70% n.a. | No* Yes | Exclusive authority | None |
| Oklahoma* Municipalities Counties | 1.0-4.0 1.0 | None 2.0 | 441 6 | 76% 8% | Yes Yes | Overlap | None |

(continued on next page)

TABLE 62--USE OF LOCAL SALES TAXES
(As of October 1984)
(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 | 82 | 22% | Yes | Exclusive authority | None |
| Tennessee* Counties Municipalities | .75-2.25 0.25-2.25 | 2.75 2.75 (or 1/2 of state tax) | 94 8 | 100% 29% | Yes Yes | County precedence, but city can levy difference between cnty. tax & state max. tax. | One-half of county portion must go for local school purposes. |
| Texas Municipalities Transit Dist. ¹ | 1.0 0.5-1.0 | 1.0 1.0 | 1117 3 | 100% N/A | Yes Yes | Exclusive authority | None |
| Utah* Counties Municipalities | 0.75-.875 0.75-.875 | 0.875 0.875 | 29 219 | 100% 98% | No No | Do not overlap; cities have precedence | None |
| Virginia Counties Municipalities | 1.0 1.0 | 1.0 1.0 | 95 41 | 100% 100% | No No | Do not overlap; independent cities have precedence | County portion divided w/towns on basis of school age population |
| Washington* Counties Municipalities | 0.5-1.0 0.5-1.0 | 1.0 1.0 | 39 267 | 100% 100% | No (for 1st .5%) Yes (for 2nd .5%) | City tax may not exceed .425% if county has tax. City retailers credit against county collections. | None |
| 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 | 2.0 | 15 | 65% | Yes | Exclusive authority | 1% is divided between counties, cities & town based on population; 1% is dedicated for capital construction |

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; State Tax Reporter, Commerce Clearinghouse, and discussions with state revenue department personnel.

TABLE 62--USE OF LOCAL SALES TAXES
(As of October 1984)
(continued)

Notes:

- AR: Texarkana levies an additional 1% tax in lieu of a state income tax.
- ID: Sales tax adoption must be approved by 60% of the voters.
- IL: Home rule cities have no tax rate limit. Chicago, Springfield, and several other cities have a 2% rate.
- LA: The state has also specially authorized 8 special districts to use the sales tax with rates ranging from 0.1% to 3.1%
- MN: In 1981, the state prohibited other localities from adopting a sales tax unless specifically authorized by the state.
- MO: St. Louis County and 15 levy an additional 0.5% public transit tax in lieu of creating a transit district. New in 1984, St. Louis City levies a 1.75% tax as authorized by the state.
- 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.
- NM: A municipality with population under 12,000 and in a class C county may levy an additional 0.5% tax dedicated for capital construction.
- NY: Maximum combined local rate is 3.25% for the Metropolitan Communities Transportation District (MCTD) (comprised 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 and Nassau County the combined local rate is 4.25%.
- NC: Voter approval for sales tax adoption is optional.
- OH: Voter approval not required unless voters petition.
- OK: Effective January 1984, counties with populations of 300,000 or less are authorized to levy a sales tax.
- SD: The Cheyenne, Pine Ridge, and Rosebud Indian Reservations impose their own sales tax at 4%.
- TN: The local tax applies to only the first \$889 of sale (\$1,100 beginning July 1985).
- 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 up to an additional 1% which is used by Brian Head and Park City.
- WA: A local transit tax is levied by cities, unincorporated county areas, and unincorporated Public Transportation Benefit Areas. The maximum rate authorized is 0.6%.

TABLE 63--LOCAL SALES TAXES, AMOUNT OF REVENUE COLLECTED, AND DEGREE OF RELIANCE FOR SELECTED LARGE CITIES AND COUNTIES, 1984 ^{1/}

| State/City (County) | State Sales Tax Rate 2/ | Local Sales Tax Rate 2/ | Total Sales Tax Rate | City Share of Local Sales Tax Revenue | | | County Share of Local Sales Tax Revenue | | |
|------------------------------------|-------------------------------|-------------------------------|----------------------------|--|---|---|---|--|---|
| | | | | FY83 City Sales Tax Revenue Collected (000s) | FY83 City Sales Tax as a % of Total City General Revenue | FY83 City Sales Tax Revenue Per Capita 3/ | FY83 County Sales Tax Revenue Collected (000s) | FY83 County Sales Tax as a % of Total County Revenue | FY83 County Sales Tax Revenue Per Capita |
| ALABAMA | | | | | | | | | |
| Birmingham (Jefferson) | 4% | 3% | 7% | \$17,380 | 10% | \$60.60 | \$32,176 | 21% | \$47.93 |
| ALASKA | | | | | | | | | |
| Anchorage | 0% | 0% | 0% | N/A | N/A | N/A | N/A | N/A | N/A |
| ARIZONA | | | | | | | | | |
| Phoenix (Maricopa) | 5% | 1% | 6% | 57,313 | 11% | 72.58 | N/A | N/A | N/A |
| Tucson (Pima) | 5% | 2% | 7% | 52,119 | 23% | 157.68 | N/A | N/A | N/A |
| ARKANSAS | | | | | | | | | |
| Little Rock (Pulaski) | 4% | 1% | 5% | N/A | N/A | N/A | 12,142 | 29% | 35.65 |
| CALIFORNIA | | | | | | | | | |
| Long Beach (Los Angeles) | 4.75% | 1.75% | 6.5% | 19,069 | 5 | 52.77 | 43,214 | 1% | 5.78 |
| Los Angeles (Los Angeles) | 4.75% | 1.75% | 6.5% | 189,751 | 10 | 63.92 | 43,214 | 1% | 5.78 |
| Oakland (Alameda) | 4.75% | 1.75% | 6.5% | 20,320 | 7 | 59.88 | 418 | -- | .38 |
| San Diego (San Diego) | 4.75% | 1.25% | 6.0% | 58,278 | 14 | 66.56 | 9,107 | 1% | 4.89 |
| San Francisco (San Francisco) | 4.75% | 1.75% | 6.5% | 57,781 | 4 | 85.10 | -- | -- | -- |
| San Jose (Santa Clara) | 4.75% | 1.75% | 6.5% | 38,758 | 11 | 61.57 | 54,403 | 7% | 42.01 |
| COLORADO | | | | | | | | | |
| Denver(Denver)* | 3.0% | 3.6% | 6.6% | 127,850 | 20 | 259.67 | N/A | N/A | N/A |
| GEORGIA | | | | | | | | | |
| Atlanta (Fulton-DeKalb) | 3% | 2% | 5% | N/A | N/A | N/A | 108,501 ^{5/} | 24% ^{5/} | 101.13 ^{5/} |
| ILLINOIS | | | | | | | | | |
| Chicago (Cook) | 5% | 3% | 8% | 197,088 | 10 | 65.59 | 2,932 | -- | .56 |
| KANSAS | | | | | | | | | |
| Kansas City (Wyandotte) | 3% | 1.5% | 4.5% | 3,172 ^{4/} | 3 | 19.68 | 4,232 | 19% | 24.56 |
| Wichita (Sedgwick) | 3% | 0% | 3% | N/A | N/A | N/A | N/A | N/A | N/A |
| LOUISIANA | | | | | | | | | |
| Baton Rouge (East Baton Rouge)* | 4% | 3% | 7% | 61,055 | 25 | 176.44 | N/A | N/A | N/A |
| New Orleans (Orleans)* | 4% | 5% | 9% | 104,034 | 20 | 186.47 | N/A | N/A | N/A |
| MISSOURI | | | | | | | | | |
| Kansas City (Jackson-Clay) | 4.125% | 2.0% | 6.125% | 33,612 | 9 | 75.02 | 24,360 ^{5/} | 20% ^{5/} | 155.19 ^{5/} |
| St. Louis (St. Louis) | 4.125% | 2.25% | 6.375% | 42,041 | 10 | 92.85 | 95,673 | 36% | 98.21 |
| NEBRASKA | | | | | | | | | |
| Omaha (Douglas) | 3.5% | 1.5% | 5.0% | 33,855 | 21 | 107.84 | 307 | -- | .77 |
| NEVADA | | | | | | | | | |
| Las Vegas (Clark) | 5.75% | 0% | 5.75% | N/A | N/A | N/A | N/A | N/A | N/A |
| NEW MEXICO | | | | | | | | | |
| Albuquerque (Bernalillo) | 3.75% | .875% | 4.652% | 25,533 | 10 | 76.85 | N/A | N/A | N/A |
| NEW YORK | | | | | | | | | |
| Buffalo (Erie) | 4% | 3% | 7% | N/A | N/A | N/A | 146,743 | 20% | 144.51 |
| New York City* | 4% | 4.25% | 8.25% | 1,513,349 | 8 | 214.00 | N/A | N/A | N/A |
| NORTH CAROLINA | | | | | | | | | |
| Charlotte (Mecklenburg) | 3% | 1.5% | 4.5% | 10,486 | 6 | 33.24 | 27,242 | 8% | 67.39 |

Continued on next page.

TABLE 63--LOCAL SALES TAXES, AMOUNT OF REVENUE COLLECTED, AND DEGREE OF RELIANCE FOR SELECTED LARGE CITIES AND COUNTIES, 1984 ^{1/}
(Continued)

| State/City (County) | State Sales Tax Rate ^{2/} | Local Sales Tax Rate ^{2/} | Total Sales Tax Rate | City Share of Local Sales Tax Revenue | | | County Share of Local Sales Tax Revenue | | |
|----------------------------|--|--|----------------------------|---|---|---|--|--|--|
| | | | | FY83 City Sales Tax Revenue (000s) | FY83 City Sales Tax as a % of Total City General Revenue | FY83 City Sales Tax Per Capita ^{3/} | FY83 County Sales Tax Revenue (000s) | FY83 County Sales Tax as a % of Total County Revenue | FY83 County Sales Tax Per Capita |
| | | | | | | | | | |
| OHIO | | | | | | | | | |
| Cincinnati (Hamilton) | 5% | .5% | 5.5% | N/A | N/A | N/A | 19,636 | 7% | 22.49 |
| Cleveland (Cuyahoga) | 5% | 1.5% | 6.5% | N/A | N/A | N/A | 29,200 | 5% | 19.49 |
| Columbus (Franklin) | 5% | .5% | 5.5% | N/A | N/A | N/A | N/A | N/A | N/A |
| Toledo (Lucas) | 5% | 1% | 6% | N/A | N/A | N/A | 12,664 | 11% | 26.85 |
| OKLAHOMA | | | | | | | | | |
| Oklahoma City (Oklahoma) | 3% | 2% | 5% | 79,349 | 34 | 196.66 | N/A | N/A | N/A |
| Tulsa (Tulsa) | 3% | 3% | 6% | 95,038 | 47 | 263.32 | N/A | N/A | N/A |
| SOUTH DAKOTA | | | | | | | | | |
| Sioux Falls (Minnehaha) | 4% | 2% | 6% | 7,336 | 17 | 90.19 | N/A | N/A | N/A |
| TENNESSEE | | | | | | | | | |
| Memphis (Shelby) | 5.5% | 2.25% | 7.75% | N/A | N/A | N/A | 60,662 | 15% | 78.06 |
| Nashville (Davidson) | 5.5% | 2.25% | 7.75% | 75,235 | 16 | 165.12 | N/A | N/A | N/A |
| TEXAS | | | | | | | | | |
| Austin (Travis) | 4.125% | 1% | 5.125% | 24,417 | 9 | 70.59 | N/A | N/A | N/A |
| Dallas (Dallas) | 4.125% | 2% | 6.125% | 77,514 | 15 | 85.74 | N/A | N/A | N/A |
| El Paso (El Paso) | 4.125% | 1% | 5.125% | 16,825 | 9 | 39.56 | N/A | N/A | N/A |
| Fort Worth (Tarrant) | 4.125% | 1.25% | 5.375% | 24,907 | 13 | 64.67 | N/A | N/A | N/A |
| Houston (Harris) | 4.125% | 2% | 6.125% | 142,278 | 14 | 89.19 | N/A | N/A | N/A |
| San Antonio (Bexar) | 4.125% | 1.5% | 5.625% | 38,765 | 13 | 49.32 | N/A | N/A | N/A |
| UTAH | | | | | | | | | |
| Salt Lake City (Salt Lake) | 4.625% | .375% | 5.75% | 16,714 | 14 | 102.52 | 19,919 | 12% | 32.18 |
| VIRGINIA | | | | | | | | | |
| Norfolk | 3% | 1% | 4% | 14,605 | 5 | 54.70 | N/A | N/A | N/A |
| WASHINGTON | | | | | | | | | |
| Seattle (King) | 6.5% | 1.4% | 7.9% | 22,687 | 5 | 45.94 | 15,914 | 5% | 12.53 |
| WYOMING | | | | | | | | | |
| Casper (Natrona) | 3% | 1% | 4% | N/A | N/A | N/A | Information not available | | |

NOTE: This table of local general sales tax information only includes information on selected large cities. See the preceding two tables for information on the extent of usage of local income taxes in all states.

^{1/} Local sales taxes may include city, county, school district, or transit sales taxes if applicable.

^{2/} Tax rates as of October 1984.

^{3/} Based on 1980 population figures.

^{4/} Data is for FY82.

^{5/} Information combines revenue for both counties.

* Combined city-county government.

Source: ACIR computations based on Commerce Clearinghouse, State Tax Reporter; Bureau of the Census, City Government Finance, 1983.

TABLE 64--1984 STATE CIGARETTE TAX RATES (As of December 1984)

| State and Region | Excise Tax (Cents/ Pack of 20) | State Sales Tax Levied | State Sales Tax Rate (If Applicable) ^{1/} | Local Cigarette Tax (Cents/Pack) ^{2/} | Notes |
|-----------------------|--------------------------------|------------------------|--|--|---|
| U.S. Median | 16¢ | 38 | | | |
| New England | | | | | |
| Connecticut | 26¢ | X | 7.5¢ | | |
| +Maine | 20 | X | 5 | | Will increase to 28¢/pack October 1985. |
| Massachusetts | 26 | | | | |
| New Hampshire | 17 | | | | |
| Rhode Island | 23 | | | | |
| Vermont | 17 | | | | |
| Mideast | | | | | |
| Delaware | 14 | | | | |
| D.C. | 13 | X | 6 | | |
| Maryland | 13 | | | | |
| New Jersey | 25 | | | | Includes a surtax levied at the same percentage as the sales tax and based on average wholesale price. Will dec. to 15¢/pk. April 1985; N.Y. City + 8¢. |
| New York | 21 | X* | 4 | 4.0 | |
| Pennsylvania | 18 | X | 6 | | |
| Great Lakes | | | | | |
| Illinois | 12 | X* | 5 | 4.1 | Chicago levies a 15¢/pk. tax; Cook County levies 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 | .6 | |
| Wisconsin | 25 | X | 5 | | |
| Plains | | | | | |
| Iowa | 18 | X | 4 | | If the federal excise tax increase of 8¢/pack expires in 1985, then the KS rate will increase to 24¢. |
| Kansas | 16 | X | 3 | | |
| Minnesota | 18 | X | 6 | | 1/10 of the municipalities and 2% of the counties levy a tax ranging from 1 to 10¢/pack. |
| Missouri | 13 | X* | 4.125 | 5.7 | |
| Nebraska | 18 | X | 3.5 | | |
| North Dakota | 18 | X | 4 | | |
| South Dakota | 15 | | | | |
| Southeast | | | | | |
| +Alabama | 16.5 | X* | 4 | 2.93 | 1/2 of the munic. levy a tax ranging from 1-7¢; 1/5 of the cntys. levy a tax ranging from 1-4¢/pk. |
| Arkansas | 21 | | | | |
| Florida | 21 | X | 5 | | Plus a .1¢ tax/package cigarettes. |
| Georgia | 12 | X* | 3 | .6 | |
| Kentucky | 3 | X | 5 | | |
| +Louisiana | 16 | X | 4 | 1.2 | One city and one county levy a 1¢/pack tax. 8% of the municipalities levy a tax ranging from 2-15¢/pack; 2% of the counties levy a 5¢/pack tax. |
| Mississippi | 11 | X | 6 | | |
| North Carolina | 2 | X | 3 | | |
| South Carolina | 7 | X | 5 | | |
| Tennessee | 13 | X | 5.5 | 1.4 | |
| Virginia | 2.5 | X | 3 | 10.4 | |
| West Virginia | 17 | X | 5 | | |
| Southwest | | | | | |
| +Arizona | 15 | X | 5 | 1.2 | Will increase to 20.5¢/pack September 1985. |
| New Mexico | 12 | X | 3.75 | .4 | |
| Oklahoma | 18 | X | 3 | 2.1 | |
| +Texas | 19.5 | X | 4.125 | .8 | |
| Rocky Mountain | | | | | |
| Colorado | 15 | | | 1.8 | Will decrease to 10¢/pack July 1985. |
| Idaho | 9.1 | X | 4 | | |
| Montana | 16 | | | | |
| Utah | 12 | X | 4.625 | | |
| Wyoming | 8 | | | .7 | |
| Far West | | | | | |
| California | 10 | X | 4.75 | | Will decrease to 10¢/pack July 1985. |
| Nevada | 15 | X | 5.75 | | |
| Oregon | 19 | | | | Will decrease to 9¢/pack January 1986. |
| Washington | 23 | X | 6.5 | .2 | |
| Alaska | 8 | | | 2.15 | Tax is 40% of wholesale price. |
| Hawaii | 24 | X | 4 | | |

+Indicates 1984 legislative action. *Sales taxed net of excise taxes. ^{1/} Local taxes are not included.

^{2/} Includes local cigarette and sales tax for FY 83. The local rate is the weighted average tax rate for the entire state. Some states do not allow local governments authority to levy a cigarette tax, therefore the tax rate in this column may represent the local sales tax on cigarettes.

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

TABLE 65--STATE MOTOR FUEL TAX RATES 1/
(As of January 1985)

| State and Region | Gasoline | Diesel | Gasohol | Added Tax | Local Tax | Notes |
|-----------------------|--------------------|--------|---------|-----------|-----------|--|
| | (cents-per-gallon) | | | | | |
| U.S. Average 2/ | 12¢ | 12¢ | 9¢ | | | |
| New England | | | | | | |
| +Connecticut | 15 | 15 | 14 | 2% | | Added tax is on oil company gross earnings. |
| Maine | 14 | 14 | 14 | | | |
| Massachusetts | *11 | 11 | 11 | | | V.R. tax based on 10% of average wholesale price. |
| New Hampshire | 14 | 14 | 14 | | | |
| Rhode Island | *13 | 13 | 13 | 1% | | Added tax is on oil co. gr. earn. 11% of whisl. avg. (V.R.) |
| Vermont | 13 | 14 | 13 | | | |
| Mideast | | | | | | |
| Delaware | 11 | 11 | 11 | | | |
| Dist. of Col. | *15.5 | 15.5 | 15.5 | | | Based on D.C. Consumer Price Index. |
| Maryland | *13.5 | 13.5 | 10.5 | | | V.R. tax based on 10% of avg. wholesale value; 13.5¢ min. |
| New Jersey | 8 | 8 | 8 | | | |
| New York | 8 | 10 | 8 | 6.75% | L | 4% st. sales tax + 2.75% oil co. gross earnings tax. |
| Pennsylvania | 12 | 12 | 12 | 6% | | 6% is wholesale franchise tax on motor fuels. |
| Great Lakes | | | | | | |
| Illinois | 12 | 14.5 | 12 | 5% | L | Will increase 1¢ 7/85. 1% sales tax on gasohol. |
| Indiana | *11.1 | 11.1 | 11.1 | 5% | | Variable tax on retail average; 2.5% sales tax on gasohol. |
| Michigan | *15 | 15 | 11 | 4% | | 4% sales tax. Variable based on const. cost index. |
| Ohio | *12 | 12 | 8.5 | | | Variable based on highway maintenance costs and consumption. |
| Wisconsin | 16 | 16 | 16 | | | Beginning 4/85, will be variable based on highway maintenance costs and consumption. |
| Plains | | | | | | |
| Iowa | 13 | 15.5 | 10 | | | |
| Kansas | 11 | 13 | 6 | | | Switch to variable 7/85 (10% of unwt'd. average retail.) |
| Minnesota | 17 | 17 | 15 | | | |
| Missouri | 7 | 7 | 7 | | | |
| Nebraska | *14.7 | 14.7 | 9.9 | | | Based on 11.5¢ + percentage variable. |
| North Dakota | 13 | 13 | 8 | | | |
| +South Dakota | 13 | 13 | 9 | | L | Dealers blending ethanol with gas get 1¢/gal. credit. |
| Southeast | | | | | | |
| +Alabama | 13 | 14 | 10 | | L | Includes 2¢ "inspection fee" effective 5/1/84. |
| Arkansas | 9.5 | 10.5 | 0 | 4% | L | 4% sales tax is on gasohol only. |
| Florida | *9.7 | 9.7 | 5.7 | | L | Based on 4¢ gas tax + 5% retail average, beginning 7/85. |
| Georgia | 7.5 | 7.5 | 7.5 | 3% | | 3% is retail "second gas tax." |
| Kentucky | *10 | 10 | 6.5 | | | 9% var. tax on whisl. avg.; 10¢ min. Lge. trucks + 2¢/gal. |
| +Louisiana | 16 | 16 | 0 | | | |
| Mississippi | 9 | 10 | 9 | 6% | L | |
| North Carolina | 12.25 | 12.25 | 7.25 | | | Includes 0.25¢ inspection fee. |
| South Carolina | 13 | 13 | 13 | | | |
| Tennessee | 10 | 13 | 6 | 5.5% | L | Includes 1¢ special petroleum tax for gas, diesel. |
| Virginia | *13.72 | 13.72 | 5.72 | | L | Based on 11¢ + 3% based on whisl. price. |
| West Virginia | *15.35 | 15.35 | 15.35 | | | Based on 10.5¢ + 5% whisl. avg. |
| Southwest | | | | | | |
| Arizona | 13 | 13 | 13 | | | |
| New Mexico | *11 | 11 | 0 | | | Variable with 11¢ maximum. |
| +Oklahoma | 9 | 9 | 9 | | | Includes 0.08¢ inspection fee. |
| +Texas | 10 | 10 | 0 | | | Rates effective August 1, 1984. |
| Rocky Mountain | | | | | | |
| Colorado | 12 | 13 | 7 | | | |
| Idaho | 14.5 | 14.5 | 10.5 | | | |
| Montana | 15 | 17 | 8 | | | |
| +Utah | 14 | 14 | 14 | | | |
| Wyoming | 8 | 8 | 4 | | | Diesel pays "compensatory fee", approximately 8¢/gal. |
| Far West | | | | | | |
| California | 9 | 9 | 9 | 4.75% | L | Sales tax reduced on gasohol by 3¢. 1.25% local sales tax. |
| Nevada | 12 | 12 | 11 | | L | |
| Oregon | 9 | 9 | 9 | | L | Will inc. 1¢ Jan. 1985. Diesel taxed thru ton-mile |
| Washington | 18 | 18 | 16.2 | | | |
| Alaska | 8 | 8 | 0 | | | |
| Hawaii | 8.5 | 8.5 | 8.5 | 4% | L | Gasohol exempt from sales tax. County tax 4-6.5¢. |

1/ Does not include local taxes, license and inspection fees unless specifically noted.

2/ U.S. Average figures do not incorporate any of the additional taxes listed in the last column.

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

+ 1984 legislative action.

Source: ACIR staff compilations based on Highway Users Federation, "State Legislative Report," Washington, D.C., and Commerce Clearing House, State Tax Guide.

TABLE 66--STATE CORPORATE INCOME TAX RATES--1984
As of December 1984

| State | Net Income | Marginal Rate (Percent) | Allow Full ACRS* 3/ | Adopted Unitary Taxation 4/ | Special Rates or Features |
|---------------|-------------------|-------------------------|---------------------|-----------------------------|---|
| Alabama 1/2/ | ..... | 5 | Yes | -- | |
| Alaska | First \$10,000 | 1 | Yes | W | 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 1/ | First \$1,000 | 2.5 | Yes | D | |
| | \$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 2/ | 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 2/ | ..... | 9.6 | No | W | Financial corporations other than banks are allowed a limited offset for personal property taxes and license fees. Minimum tax, \$200. Decoupled from ACRS and using pre-1981 depreciation rules. |
| Colorado | ..... | 5 | Yes | W | The tax is reduced by up to \$1,500 for the 1986 tax year, up to \$1,875 for the 1987 tax year, and up to \$2,375 for the 1988 tax year and thereafter. |
| 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 (minimum, \$250; maximum, \$100,000) of capital stock and surplus, or 5% of 50% of net income allocated to CT plus compensation paid to officers and shareholders owning over 1% of the company's stock. |
| Delaware | ..... | 8.7 | Yes | -- | |
| D.C. | ..... | 9 | Yes | -- | A 10% surtax is imposed. The minimum tax is \$100. |
| Florida | ..... | 5 | No | D | Decoupled from ACRS and permits the option of using pre 1981 depreciation rules or adding back to taxable income a percentage of ACRS deductions. Until 1985, taxpayers may elect (revocable once) to follow federal law before ACRS. Repealed worldwide unitary effective Sept. 1984. |
| Georgia | ..... | 6 | No | -- | Decoupled from ACRS and using pre-1981 depreciation rules. Local corporate income taxes are additional. |
| Hawaii | First \$25,000 | 5.85 | Yes | -- | |
| | Over \$25,000 | 6.435 | | | |
| | Capital gains | 3.08 | | | |
| Idaho | ..... | 7.7 | Yes | W | Minimum tax, \$20. Additional \$10 tax on each corporation filing a return and having gross income during the tax year. |
| Illinois | | 4 | Yes | D | Reduced from 4.8% on July 1, 1984. Additional 2.5% personal property replacement tax imposed. |

(continued on next page)

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TABLE 66--STATE CORPORATE INCOME TAX RATES--1984
As of December 1984
(continued)

| State | Net Income | Rate (Percent) | Allow Full ACRS* 3/ | Adopted Unitary Taxation 4/ | Special Rates or Features |
|----------------|--------------------------------|-------------------|---------------------------|-----------------------------------|--|
| 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%. Worldwide unitary apportionment is applied only at the request of the taxpayer and in certain special instances. |
| | Supplemental Net Income Tax | 4 | | | |
| Iowa 1/ | First \$25,000 | 6 | Yes | -- | |
| | \$25,000-\$100,000 | 8 | | | |
| | \$100,000-\$250,000 | 10 | | | |
| | Over \$250,000 | 12 | | | |
| Kansas | | 4.5 | Yes | D | A 2.25% surtax is imposed on taxable income in excess of \$25,000. Local corporate income taxes are additional. |
| Kentucky | First \$25,000 | 3 | No | D | Decoupled from ACRS but not relying on pre-1981 ACRS depreciation rules. Local corporate income taxes are additional. |
| | \$25,000-\$50,000 | 4 | | | |
| | \$50,000-\$100,000 | 5 | | | |
| | Over \$100,000 | 6 | | | |
| Louisiana 1/2/ | 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 | D | Decoupled from ACRS but not relying on pre-1981 depreciation rules. Will conform to ACRS in 1985. |
| | \$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. A 1984 state Supreme Court ruling invalidated worldwide combination. |
| Michigan 2/ | | 2.35 | n/a | -- | State uses a Single Business Tax rather than a corporate income tax. Local corporation income taxes are additional. |
| Minnesota 2/ | First \$25,000 | 6 | No | D | 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 2/ | First \$5,000 | 3 | Yes | D | |
| | \$5,000-\$10,000 | 4 | | | |
| | Over \$10,000 | 5 | | | |
| Missouri 1/ | | 5 | Yes | -- | Local corporate income taxes are additional. |
| Montana | | 6.75 | Yes | W | Minimum tax, \$50, except \$10 for small business corporations. |
| Nebraska | First \$50,000 | 4.75 | Yes | D | |
| | Over \$50,000 | 6.65 | | | |
| Nevada | No tax | | | | |
| New Hampshire | | 8 | Yes | W | A 19.5% surtax is levied for FY84. A 13.5% surtax is levied for FY85. |

(continued on next page)

U.S. Advisory Commission on Intergovernmental Relations

TABLE 66--STATE CORPORATE INCOME TAX RATES--1984

As of December 1984

(continued)

| State | Net Income | Rate (Percent) | Allow Full ACRS* 3/ | Adopted Unitary Taxation 4/ | Special Rates or Features |
|----------------|---|-----------------------------------|---------------------------|-----------------------------------|--|
| 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 from the general income tax. |
| New Mexico | First \$1 million \$1 million-\$2 million Over \$2 million | 4.8 6 7.2 | Yes | D | Domestic unitary apportionment is applied as a choice of the taxpayer. |
| New York | ..... | 10 | No | -- | Corporations are subject to a 10% tax on net income or a tax 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. ACRS will be allowed for two years beginning in 1985 and thereafter. Surcharge imposed in Metropolitan Commuter Transportation District. New York City corporation income tax are additional. |
| North Carolina | ..... | 6 | Yes | D | |
| North Dakota | First \$3,000 <u>1/</u> \$3,000-\$8,000 \$8,000-\$20,000 \$20,000-\$30,000 \$30,000-\$50,000 Over \$50,000 | 3 4.5 6 7.5 9 10.5 | No | W | 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. One-half of the amount not allowed as a deduction is allowed as a deduction in a specified future year. |
| Ohio | First \$25,000 Over \$25,000 or 5.82 mills x value of stock, whichever is greater | 5.1 9.2 | No | -- | Minimum tax, \$50. 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 current 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. Local corporate income taxes are in addition. |
| Oklahoma | ..... | 4 | Yes | D | |
| Oregon | ..... | 7.5 | No | W | Minimum tax, \$10. Decoupled from ACRS and using pre-1981 depreciation rules. Local corporate income taxes are additional. Worldwide apportionment will be repealed in 1986. Domestic apportionment will still be used. |
| Pennsylvania | ..... | 9.5 | Yes | -- | |
| Rhode Island | or 40¢ per \$100 of net worth, whichever is greater | 8 | Yes | -- | |
| South Carolina | <u>2/</u> | 6 | Yes | -- | |
| South Dakota | No tax | | | | |
| Tennessee | ..... | 6 | Yes | -- | Corporations are also subject to the tax on dividends and interest. |
| Texas | No tax | | | | |
| Utah <u>2/</u> | ..... | 5 | Yes | W | Minimum tax, \$100. |

(continued on next page)

TABLE 66--STATE CORPORATE INCOME TAX RATES--1984
As of December 1984
(continued)

| State | Net Income | Rate (Percent) | Allow Full ACRS 3/ | Adopted Unitary Taxation 4/ | Special Rates or Features |
|---------------|--------------------|-------------------|--------------------------|-----------------------------------|--|
| Vermont | First \$10,000 | 6 | Yes | -- | Minimum tax, \$75. For tax years beginning on or after January 1, 1988, the tax rates range between 5.5% and 8.25%. |
| | \$10,000-\$25,000 | 7.2 | | | |
| | \$25,000-\$250,000 | 8.4 | | | |
| | Over \$250,000 | 9 | | | |
| Virginia | ..... | 6 | No | -- | Decoupled from ACRS but not using pre-1981 depreciation rules. |
| Washington | No tax | | | | |
| West Virginia | Under \$50,000 | 6 | No | D | Decoupled from ACRS but not using pre-1981 depreciation rules. Imposed a 15% surtax until June 1985. Domestic unitary apportionment is used as a choice of the taxpayer. |
| | Over \$50,000 | 7 | | | |
| Wisconsin 2/ | ..... | 7.9 | Yes | -- | |
| Wyoming | No tax | | | | |

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

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

3/ 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.

4/ W = State adopted worldwide unitary apportionment which also applies to domestic corporations.
D = State adopted domestic unitary apportionment only.
Unitary apportionment with combined reporting apportions corporate net income according to the amount of payroll, property, and sales based in each state. This includes unitary multistate and multinational corporations acting through subsidiaries.

Source: Commerce Clearing House, State Tax Guide; ACRS data obtained from Citizens for Tax Justice, Washington, D.C.; Unitary apportionment data obtained from Multistate Tax Commission, Boulder, CO.

TABLE 67-- LOCAL BUSINESS TAXES AND LICENSES BY STATE, 1983

| <u>State</u> | <u>Local Business Income Tax</u> | <u>License for Revenue Purposes</u> | <u>Nature of License Commonly Used</u> | <u>Comments</u> |
|--------------|----------------------------------|-------------------------------------|--|--|
| Alabama | None | M, C, (L) | License tax on receipts | Limited for municipalities over 2,000 Jefferson and Mobile counties. |
| Arizona | None | C | Business privilege (sale) tax | Based on gross receipts. |
| Arkansas | None | C, CN | Privilege tax | Extensive power under general licensing authority. |
| California | None | C | Business license | Bases commonly used are gross receipts and number of employees. |
| Colorado | None | C | Business occupation privilege | Based on number of employees. |
| Delaware | None | C | Business license fee | Municipal taxing powers are governed entirely by local legislation and charter provisions. |
| Florida | None | M, CN, C | Occupational license tax | Limitation on rate increases. |
| Georgia | C, CN, (L) | | Occupational license tax | May levy 1% income tax if does not have sales tax. No local government has opted for income tax. |
| Illinois | None | C, (L) | Municipal retailers occupation (sale) tax, employers expense tax | Gross receipts, number of employees. |
| Indiana | None | CN, (L) | County employee tax | Counties with population of 500,000-600,000; rate not to exceed \$.50 per employee. |
| Iowa | SD | None | | Income tax surcharge. |
| Kentucky | None | C, CN, SD, T | Occupation license (income) tax | |
| Louisiana | None | C, CN | Occupation license | When state occupation license tax was repealed in 1981, localities were authorized at rates not higher than the the previous state rate. |
| Michigan | C, SD, (L) | None | | First class school district with property tax mill rate below 24.76 mills. Tax based on net income. |
| Mississippi | None | Yes | Business license | Flat fees for occupation specified. |
| Missouri | C, (L) | None | | Income tax authorized for cities 450,000-700,000 (Kansas City) and 700,000 or more (St. Louis). |
| Nebraska | None | C, (L) | | Power to impose license or occupation taxes exists but is rarely levied. |
| Nevada | None | M | Gross receipts | |
| New Jersey | None | None | | Payroll tax permitted in Newark. |
| New Mexico | None | None | Gross receipts -- M, CT | Dedicated to specific functions; rates limited. |
| New York | C, (L) | None | | Authority granted to New York City only. Based on net income. |

(Continued on next page)

TABLE 67-- LOCAL BUSINESS TAXES AND LICENSES BY STATE, 1983
(Continued)

| <u>State</u> | <u>Local Business Income Tax</u> | <u>License for Revenue Purposes</u> | <u>Nature of License Commonly Used</u> | <u>Comments</u> |
|----------------|----------------------------------|-------------------------------------|---|---|
| North Carolina | None | | | Rates and occupation set by state statute. |
| Ohio | M,C | None | Income tax | Rate limited by state; if government imposes personal income, must impose corporate; school districts cannot impose corporate. |
| Oregon | CN, (L), T | C,T | | Income tax authorized for Multnomah County and transit district. Business license: authorized for cities and transit districts. |
| Pennsylvania | None | M,C, SD | Occupation mercantile, assessed/occupation | Rate limited on mercantile license; no limit on occupation millage. |
| South | None | C | License tax | Imposed on gross income, grs. receipts. |
| South Dakota | C | | | Broad authority to impose any non-ad valorem tax except on motor vehicle fuels. |
| Tennessee | None | C, (L) | Business and occupation | |
| Texas | None | M, C, CN | Occupation | |
| Utah | None | C | Occupation | Measured on gross receipts, number of employees. |
| Virginia | None | MC, CN | | Limitation on rates. |
| Washington | None | C | Business and occupation | Bases include gross income rate set by after state business tax. |
| West Virginia | None | M | Business and occupation privilege gross sales tax | Tax rates cannot exceed state rates in effect 1/1/59 or 1%. |
| Wyoming | None | C | | Authorization permits city license (occupation) taxes, but none are imposed. |

Key: M = Municipalities (L) = Limited
 C = Cities SD = School Districts
 CN = Counties, Parish T = Transit Districts

NOTE: These states do not have a local business tax or license: Alaska, Connecticut, Hawaii, Idaho, Kansas, Maine, Maryland, Massachusetts, Minnesota, Montana, New Hampshire, North Dakota, Oklahoma, Rhode Island, Vermont and Wisconsin.

Source: ACIR, Local Revenue Diversification, forthcoming.

TABLE 68--BUSINESS INCOME TAX COLLECTIONS, SELECTED LARGE CITIES, FY 1982
(\$ in thousands)

| <u>City</u> | <u>1983 Tax Rate</u> | <u>Total Local Revenues</u> | <u>Local Business Income Taxes</u> | <u>Business Income Taxes as a Percent of Total Revenues</u> |
|-------------------|------------------------------|-------------------------------------|--|---|
| Kentucky | | | | |
| Lexington-Fayette | 2.0% | \$98,049 | \$4,344 | 4.4% |
| Louisville | 2.25 ^{1/} | 134,425 | 6,000 | 4.5 |
| Michigan | | | | |
| Flint | 1.0 ^{2/} | 85,921 | 343 | 0.4 |
| Grand Rapids | 1.0 ^{2/} | 80,630 | 1,080 | 1.3 |
| Lansing | 1.0 ^{2/} | 56,464 | 459 | 0.8 |
| Missouri | | | | |
| Kansas | 1.0 | 45,000 | 6,750 | 2.4 |
| St. Louis | 1.0 | 55,020 | 6,808 | 1.7 |
| New York | | | | |
| New York City | 9.0 | 15,062,000 | 1,026,000 | 13.6 |
| Ohio | | | | |
| Akron | 2.0 | 121,583 | 1,380 | 1.1 |
| Cincinnati | 2.0 | 846,432 | 11,038 | 1.3 |
| Cleveland | 2.0 | 337,999 | 10,352 | 3.1 |
| Columbus | 2.0 | 234,698 | 6,122 | 2.6 |
| Dayton | 1.75 | 103,237 | 6,750 | 6.5 |
| Toledo | 2.25 | 127,592 | 4,286 | 3.4 |
| Youngstown | 2.0 | 25,618 | 1,227 | 4.8 |
| Oregon | | | | |
| Portland | 2.8 ^{3/} | 184,739 | 8,890 | 4.8 |

^{1/} Rate, imposed countywide, includes 1.25% for city; 0.25% for mass transit district; and 0.75% for school district.

^{2/} Rate of 1.0% on businesses located in city; 0.5% for businesses located outside, but doing business in, the city.

^{3/} City license fee; business income tax of 0.6% levied by county. City of Portland does not impose on income tax.

NOTE: Local governments in Missouri, Michigan, New York, and Georgia has authority to tax corporate income. Business licenses in Kentucky and Oregon closely resemble an income tax. No local government in Georgia has opted to levy an income tax.

SOURCE: ACIR, Local Revenue Diversification, forthcoming.

TABLE 69 -- AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1983 1/

| State and Region | Percentage of Full Market Value | | | | | | |
|-----------------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 1983 | 1982 | 1981 | 1977 | 1971 | 1966 | 1958 |
| U.S. TOTALS | 1.31% | 1.26% | 1.26% | 1.67% | 1.98% | 1.70% | 1.34% |
| New England | | | | | | | |
| Connecticut | 1.60 | n.a. | 1.53 | 2.17 | 2.38 | 2.01 | 1.44 |
| Maine | 1.52 | 1.52 | 1.42 | 1.65 | 2.43 | 2.17 | 1.58 |
| Massachusetts | 1.85 | n.a. | 2.43 | 3.50 | 3.13 | 2.76 | 2.21 |
| New Hampshire | 2.23 | 2.39 | n.a. | n.a. | 3.14 | 2.38 | 1.81 |
| Rhode Island | 2.01 | n.a. | n.a. | n.a. | 2.21 | 1.96 | 1.67 |
| Vermont | n.a. | n.a. | n.a. | n.a. | 2.53 | 2.27 | 1.63 |
| Mideast | | | | | | | |
| Delaware | 0.76 | 0.75 | 0.79 | 0.88 | 1.26 | 1.14 | 0.71 |
| Washington D.C. | 1.17 | 1.15 | 1.22 | n.a. | 1.80 | 1.37 | 1.08 |
| Maryland | 1.38 | 1.37 | 1.25 | 1.69 | 2.24 | 2.05 | 1.47 |
| New Jersey | 2.54 | 2.55 | 2.53 | 3.31 | 3.01 | 2.57 | 1.77 |
| New York | 2.66 | 2.57 | 2.75 | 2.89 | 2.72 | 2.40 | 2.09 |
| Pennsylvania | 1.71 | 1.63 | 1.50 | 1.85 | 2.16 | 1.88 | 1.50 |
| Great Lakes | | | | | | | |
| Illinois | 1.72 | 1.59 | 1.47 | 1.90 | 2.15 | 1.96 | 1.35 |
| Indiana | 1.23 | 1.19 | 1.13 | 1.66 | 1.96 | 1.64 | 0.84 |
| Michigan | 2.68 | 2.68 | 2.74 | 2.63 | 2.02 | 1.81 | 1.45 |
| Ohio | 1.15 | 1.15 | 1.07 | 1.26 | 1.47 | 1.44 | 1.07 |
| Wisconsin | 1.90 | 2.01 | 1.75 | 2.22 | 3.01 | 2.31 | 1.82 |
| Plains | | | | | | | |
| Iowa | 1.67 | 1.64 | 1.75 | 1.76 | 2.63 | 2.12 | 1.34 |
| Kansas | 1.00 | 0.97 | 0.93 | 1.37 | 2.17 | 1.96 | 1.65 |
| Minnesota | 0.85 | 0.77 | 0.79 | 1.39 | 2.05 | 2.14 | 1.57 |
| Missouri | 1.09 | 1.17 | 0.95 | 1.59 | 1.79 | 1.64 | 1.12 |
| Nebraska | 2.12 | 2.23 | 2.31 | 2.48 | 3.15 | 2.67 | 1.90 |
| North Dakota | 1.26 | 1.10 | 1.01 | 1.26 | 2.08 | 1.81 | 1.54 |
| South Dakota | 1.75 | 1.77 | 1.69 | 1.79 | 2.71 | 2.64 | 2.01 |
| Southeast | | | | | | | |
| Alabama | 0.42 | 0.41 | 0.38 | 0.74 | 0.85 | 0.66 | 0.56 |
| Arkansas | 1.29 | 1.42 | 1.42 | 1.49 | 1.14 | 1.09 | 0.86 |
| Florida | 0.92 | 1.03 | 0.92 | 1.13 | 1.41 | 1.09 | 0.76 |
| Georgia | 1.16 | 1.21 | 1.21 | 1.27 | 1.44 | 1.30 | 0.84 |
| Kentucky | 1.02 | 1.11 | 1.14 | 1.25 | 1.27 | 1.03 | 0.93 |
| Louisiana | 0.14 | 0.15 | 0.28 | 0.61 | 0.56 | 0.43 | 0.52 |
| Mississippi | 0.82 | 0.76 | 0.86 | 1.10 | 0.96 | 0.93 | 0.66 |
| North Carolina | 0.96 | 0.97 | 1.07 | 1.35 | 1.58 | 1.31 | 0.90 |
| South Carolina | 0.85 | 0.92 | 0.84 | 0.82 | 0.94 | 0.60 | 0.48 |
| Tennessee | 1.17 | 1.24 | 1.42 | 1.40 | 1.53 | 1.37 | 0.97 |
| Virginia | 1.28 | 1.44 | 1.39 | 1.21 | 1.32 | 1.13 | 0.90 |
| West Virginia | 0.68 | n.a. | 0.37 | n.a. | 0.69 | 0.71 | 0.56 |
| Southwest | | | | | | | |
| Arizona | 0.71 | 0.56 | 0.74 | 1.72 | 1.65 | 2.41 | 2.14 |
| New Mexico | 0.90 | 0.93 | 1.14 | 1.65 | 1.70 | 1.30 | 0.93 |
| Oklahoma | 0.89 | 0.74 | 0.82 | 0.95 | 1.35 | 1.11 | 0.86 |
| Texas | 1.36 | 1.40 | 1.68 | 1.84 | 1.91 | 1.62 | 1.36 |
| Rocky Mountain | | | | | | | |
| Colorado | 0.95 | 1.01 | 1.01 | 1.80 | 2.45 | 2.20 | 1.72 |
| Idaho | 1.02 | 1.04 | 0.94 | 1.46 | 1.72 | 1.23 | 1.14 |
| Montana | 1.17 | 1.14 | 1.08 | 1.31 | 2.19 | 1.70 | 1.32 |
| Utah | 0.97 | 0.92 | 1.03 | 1.03 | 1.49 | 1.52 | 1.05 |
| Wyoming | 0.45 | 0.48 | 0.47 | 0.87 | 1.38 | 1.34 | 1.17 |
| Far West | | | | | | | |
| California | 1.05 | 1.03 | 1.04 | 2.21 | 2.48 | 2.03 | 1.50 |
| Nevada | 0.68 | 0.77 | 1.13 | 1.71 | 1.48 | 1.47 | 1.06 |
| Oregon | 2.27 | 2.06 | 1.56 | 2.25 | 2.33 | 1.98 | 1.55 |
| Washington | 1.03 | 1.01 | 0.95 | 1.75 | 1.62 | 1.14 | 0.92 |
| Alaska | n.a. | n.a. | n.a. | n.a. | 1.61 | 1.42 | 1.12 |
| Hawaii | 0.60 | n.a. | 0.36 | n.a. | 0.92 | 0.81 | 0.62 |

(continued on next page)

TABLE 69 -- AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES
WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1983 ^{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 1983 (1.31) indicates that, on average, the property tax on a home with a market value of \$100,000 would be \$1,310.

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.

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.
U.S. Advisory Commission on Intergovernmental Relations.

TABLE 70--STATE GENERAL PROPERTY TAX RELIEF STRATEGIES 1984

| State and Region | STATE FINANCED CIRCUIT BREAKERS | | | HOMESTEAD EXEMPTIONS OR CREDITS | | | | |
|-----------------------|---------------------------------|-------------------------|-------------------|---------------------------------|--------------------|-------------------------|----------------------------|--------------------|
| | Eligible Taxpayers | Number of Beneficiaries | Income Ceiling 1/ | Average Benefit | Eligible Taxpayers | Number of Beneficiaries | Maximum Value of Exemption | Total Revenue Loss |
| United States | | | | | | | | |
| New England | | | | | | | | |
| Connecticut | EHR | 43,000 | \$12,300 | \$318.41 | DV | 13,000(D) | \$1,000 AV(D) | N/A |
| Maine | EHR | 21,018 | 6,200 | 274.00 | V | N/A | 4,000 AV | \$361,966 R |
| Massachusetts | | | | | AHLIEV | N/A | 10% avg. AV(AH) | N/A |
| New Hampshire | | | | | LIEV | N/A | 5,000 AV(E) | N/A |
| Rhode Island | EHR | 1,996 | 12,000 | 159.19 | V | N/A | 10,000 AV | N/A |
| Vermont | AHR | 22,963 | 35,000 | 245.52 | V | N/A | 10,000 AV | N/A |
| Mideast | | | | | | | | |
| Delaware | | | | | LIE | N/A | 5,000 AV | N/A |
| Dist. of Col. | LI;EHR | 35,271 | 20,000 | 266.42 | AH | N/A | 9,000 AV | N/A |
| Maryland | AH;ER | 107,766 | N/A | 380.45 | DV | N/A | 6,000 AV | N/A |
| New Jersey | | | | | AHEDV | 1,510,859 | 50% of tax(AH) | 294,872,628 R |
| New York | LIHR | 296,878 | 16,000 | 73.20 | | | | |
| Pennsylvania | EHR | 449,583 | 11,999 | 215.39 | LIEDV | N/A | 10-100% of tax | N/A |
| Great Lakes | | | | | | | | |
| Illinois | EHR | 330,000 | 12,000 | 250.00 | AHEV | 2,900,000 | 3,500 AV(AH) | N/A |
| Indiana | | | | | AHLIEDV | N/A | 2% of tax (AH) | 20,842,000 R |
| Michigan | AHR | 1,523,100 | 79,950 | 396.77 | V | N/A | Total | N/A |
| Ohio | EH | 353,842 | 15,000 | 151.73 | LIED | 353,842 | 5,000 or 75% of tax | 56,742,843 R |
| Wisconsin | AHR | 263,000 | 16,500 | 327.00 | | | | |
| Plains | | | | | | | | |
| Iowa | EHR | 53,000 | 12,000 | 179.25 | AHV | N/A | 4,580 AV | 90,900,000 R |
| Kansas | EHR | 53,789 | 12,800 | 148.52 | | | | |
| Minnesota | AHR | 641,000 | Varies | 280.34 | AH | 1,030,454 | 54% of tax | 506,092,000 R |
| Missouri | EHR | 49,679 | 11,000 | 134.59 | | | | |
| Nebraska | | | | | AHEDV | 55,080 | 3,000 AV(AH) | 25,463,563 R |
| North Dakota | EHR | 11,950 | 10,000 | 187.24 | LIED | 8,820 | 2,000 AV | 1,841,081 R |
| South Dakota | EH | 5,877 | 4,125 | 110.75 | AHLIED | | Total state tax(AH) | N/A |
| Southeast | | | | | | | | |
| Alabama | | | | | AHLIED | N/A | 2,000 AV(AH) | N/A |
| Arkansas | EH | 32,203 | 12,000 | 81.35 | V | 36,229 | Total state tax | 3,310,839 |
| Florida | | | | | AHD | 25,000 AV(AH) | | N/A |
| Georgia | | | | | AHLIEV | N/A | 2,000 AV(AH) | N/A |
| Kentucky | | | | | ED | N/A | 15,000 AV | N/A |
| Louisiana | | | | | AH | 939,060 | 7,500 AV | 274,233,400 R |
| Mississippi | | | | | AH | N/A | 7,500 AV | 56,887,773 R |
| North Carolina | | | | | LIEDV | 179,000 | 8,500 AV | 12,222,000 R |
| South Carolina | | | | | EDV | 152,635 | 20,000 AV(ED) | 15,316,437 R |
| Tennessee | | | | | LIEDV | N/A | 12,000 AV(LIED) | 7,270,000 |
| Virginia | | | | | LIEDV | N/A | Local option | 7,822,349 |
| West Virginia | EHR | 106 | 5,000 | 17.72 | ED | N/A | 20,000 AV | N/A |
| Southwest | | | | | | | | |
| Arizona | EHR | 50,340 | | | | | | |
| New Mexico | EHR | 22,000 | 11,000 | 98.36 | AHV | 272,778 | 200 AV | 4,800,000 |
| Oklahoma | EH | 1,965 | 7,200 | 89.71 | AH | N/A | 1,000 | N/A |
| Texas | | | | | | | 40% AV(AH) | N/A |
| Rocky Mountain | | | | | | | | |
| Colorado | EHR | 55,468 | 7,500 | 270.80 | LIED | N/A | Total | N/A |
| Idaho | EH | 17,649 | 11,900 | 177.24 | AH | N/A | 50% AV | N/A |
| Montana | EHR | 15,428 | None | 194.45 | LID | N/A | Total | 90,000 |
| Utah | EHR | 10,000 | 7,000 | 106.00 | LIED | 14,835 | 300 of tax(E) | 1,638,218 R |
| Wyoming | | | | | LIAH | N/A | 1,115 x mill levy | 7,800,000 R |
| Far West | | | | | | | | |
| California | EHR | 358,000 | 20,000 | 124.30 | AHV | 4,000,000(AH) | 7,000 AV(AH) | 35,700,000 |
| Nevada | EHR | 11,643 | 14,000 | 168.00 | LIE | N/A | 10-90% of tax | N/A |
| Oregon | AHR | 413,109 | 17,500 | 205.08 | IAHV | N/A | 393-750 of tax | N/A |
| Washington | | | | | LIED | 90,031 | 20,000 AV | 20,700,000 |
| Alaska | | | | | AHE | N/A | 27,000(AH) | N/A |
| Hawaii | AR | 44,915 | 20,000 | 100.69 | AHEDV | N/A | 20,000 AV(AH) | N/A |

1/ For single persons

Key:

| | | |
|---|--|--------------------------|
| AHR = all homeowners and renters 261.09 | EH = elderly homeowners | V = veteran homesteaders |
| AH = all homeowners | ER = elderly renters | E = elderly homesteaders |
| AR = all renters | LI = low income | R = local governments |
| EHR = elderly homeowners and renters | D = disabled homesteader's reimbursed by state | AV = assessed value |
| | | N/A = not available |

 Source: ACIR staff compilations based on survey responses from state revenue departments.
 U.S. Advisory Commission on Intergovernmental Relations

TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984

| ^{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)] |
|------------------------|--|--|---|---|---------------------------------------|---|
| Arizona* | 1973 Revised: 1977, 1981, 1984 | Homeowners and renters 65 and over, and disabled (50,340) | \$3,750/ single \$5,550/ married | Maximum tax credit is \$225 (indexed annually) for single taxpayers earning less than \$1,750 and married taxpayers earning less than \$2,500. Minimum tax credit is \$25 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 | \$325.00 (\$5.11) [14,997] |
| Arkansas (1983) | 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 | 1967 Revised: 1971, 1973, 1977, 1978, 1979 | Homeowners and renters 62 and over, totally disabled (98,000) Homeowners (260,000) Renters (260,000) | \$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 \$ 91.00 (\$.36) [9,000] Renters \$138.00 (\$1.41) [35,500] |
| Colorado (1983) | 1971 Revised: 1972, 1973, 1974, 1975, 1977, 1978, 1980 | Homeowners and renters 65 and over, disabled or surviving spouse 58 and over (55,468) | \$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 | \$270.80 (\$4.98) [15,021] |
| Connecticut* | 1974 Revised: 1980, 1981, 1984 | Homeowners and renters 65 and over or surviving spouse 50 & over (21,000) Homeowners (21,000) Renters (22,000) | \$12,300/ single \$14,800/ married | Taxes exceeding 5% of income. Maximum refund ranges up to \$600 for single taxpayers with an income limit of \$12,300 and \$700 for married taxpayers with income limit of \$14,800. (20% of rent and utilities equals tax equivalent). | Reduction in tax bill or state rebate | \$318.41 (\$ 4.47) [14,010] |
| Dist. of Col. | 1974 Revised: 1977 | Non-elderly homeowners and renters (19,843) | \$20,000 | 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 | \$208.08 (\$6.52) [4,129] |

(continued on next page)

TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984
(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)] |
|------------------------------|---|--|----------------|---|---------------------------|--|
| Dist. of Col. (continued) | 1974 Revised: 1977 | Elderly, blind or disabled homeowners and renters (15,428) | \$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 gross 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 | \$341.45 (\$8.32) [5,268] |
| Hawaii (1982) | 1977 Revised: 1981 | All renters (44,915) | \$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. | Income tax credit | \$100.69 (\$4.54) [4,523] |
| Idaho (1983) | 1974 Revised: 1976, 1978, 1980, 1982 | Homeowners age 65 and over, widows, blind disabled veterans, fatherless children under 18, POWS, disabled (17,649) | \$11,900 | 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 | \$177.24 (\$3.13) [3,128] |
| Illinois | 1972 Revised: 1974, 1975, 1977, 1981, 1982 | Homeowners and renters 65 and over or disabled (320,000) | \$12,000 | 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 | \$250.00 (\$6.99) [80,000] |
| Iowa (1983) | 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 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984
(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 1983 | Homeowners and renters 55 and over, disabled, blind or having a dependent child under 18. (53,789) | \$13,000 (Effective ceiling is \$12,800. No refunds of \$5.00 or less.) | 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 | \$148.52 (\$3.31) [7,989] |
| Maine | 1971 Revised: 1973 1974, 1977, 1981 | Homeowners and renters 62 and over disabled surviving spouse 55 and over (21,018) | \$6,200/ single \$7,400/ married | Relief equal to amount of tax up to \$400 (25% of rent equals tax equivalent.) | State rebate | \$274.00 (\$4.85) [5,753] |
| Maryland | 1975 Revised: 1977 1981 | All homeowners (98,790) Renters age 60 and over or disabled (8,976) | 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 | \$402.59 (\$9.19) [39,185] \$202.20 (.43) [1,815] |
| Michigan | 1973 Revised: 1975 1982 | All homeowners and renters (1,523,100) | \$79,950 | 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 \$70,950. | State income tax credit or rebate | \$396.77 (\$65.33) [602,801] |
| Minnesota | 1967 Revised: 1973 1975-1983 | All homeowners and renters (571,000) | \$40,000 | Tax exceeding various percentages of income is refunded up to a \$1,125 maximum. Senior citizens and disabled persons receive higher refunds in most income brackets. The refund is reduced by the amount of homestead credit. | State refund | Homeowners: \$289.00 Renters: \$305.00 (\$42.03) [173,700] |
| | 1981 Revised: 1982 1984 | Homeowners (70,000 est.) | \$50,000 | For 1984, the program refunds the amount by which taxes increased over 20% in one year. No maximum. For 1985, 50% of a tax increase of over 12.5% is refunded up to \$400 maximum. | State refund | \$86.00 (1.45) [6,000] |

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984
(continued)

| State ^{1/} | Date of Adoption | Beneficiaries (Number of Beneficiaries) | Income Ceiling | Description of Program | Form of Relief | Average Capita Cost) [Total Cost (\$1,000)] |
|--------------------------|--|--|---|--|--|--|
| Minnesota (continued) | 1983 Revised: 1984 | Homeowners | None | Requires a net tax increase of more than 10% and a ratio of property taxes paid to estimated market value greater than 2.25%. Refund is 50% of the net tax increase over 10%. | State refund | N/A |
| Missouri (1983) | 1973 Revised: 1975 1977, 1979, 1983 | Homeowners and renters 65 and over (49,679) | \$11,000-- single \$11,500-- married | For incomes not over \$3,200 the credit is equal to actual property tax or rent equivalent paid up to \$500. For incomes between \$3,200 and \$11,000, tax exceeding various percentages range from 1/2% accumulative per \$200 from 0% to 2%; 1/4% accumulative per \$200 from 2% to 4%. Maximum relief, \$500 (20% of rent equals tax equivalent.) The \$3,200 minimum base will be increased 5% annually or by the cost-of-living increase received by state employees. | State income tax credit or rebate | \$134.59 (\$1.34) [6,646] |
| 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 or rent equivalent (15% of rent paid). 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 (10,643) | \$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 | \$168.00 (\$2.03) [1,788] |
| New Mexico | 1977 Revised: 1981 | Homeowners and renters 65 and over (22,000) | \$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 | \$ 98.36 (\$1.59) [2,164] |

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984
(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)] |
|--------------------------|---|---|----------------|--|-----------------------------------|---|
| New York | 1978, Revised: 1981 1982 | All homeowners and renters (296,878) | \$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 | \$ 73.20 (\$1.25) [21,731] |
| North Dakota* (FY 84) | 1969 Revised: 1973 1975, 1977 1979, 1981 1983 | Homeowners age 65 and over or disabled (8,820) | \$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 | \$208.74 (\$2.82) [1,841] |
| | | Renters 65 and over or disabled (3,130) | \$10,000 | Property tax in excess of 4% of income is refunded. Maximum relief is \$190 (20% of rent equals tax equivalent). | State rebate | \$164.81 (\$.79) [516] |
| Ohio | 1971 Revised: 1972 1973, 1975 1977, 1979 | Homeowners 65 and over or disabled (353,842) | \$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 between \$10,000 and \$15,000. | Reduction of tax bill | \$151.33 (\$4.96) [53,547] |
| Oklahoma (1983) | 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 \$18 if household income is \$17,000 to \$17,499, for renters, maximums range from \$375 if household income is under \$500 to \$18 if household income is \$17,000 to \$17,499. (17% of rent equals tax equivalent.)* | State rebate | \$205.08 (\$31.89) [84,719] |

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984
(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)] |
|---------------------|-------------------------------------|---|--|---|---|--|
| Pennsylvania (1982) | 1971 Revised: 1973 1979, 1981 | Homeowners and renters 65 and over or disabled 18 and over, widows and widowers 50 and over (449,580) | \$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 | \$215.39 (\$8.16) [\$96,835] |
| Rhode Island (1983) | 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 (5,877) | \$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 | \$110.75 (\$1.04) [718] |
| Utah (1983) | 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) | \$245.52 (\$10.56) [5,400] |

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1984
(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 | \$ 17.72 (n.a.) [2] |
| Wisconsin | 1964 Revised: 1971 1973, 1977 1979, 1981 1983, 1984 | All homeowners and renters (263,000) | \$16,500 | If household income was more than \$7,400, excess taxes are taxes above 13.187% of income exceeding \$7,400. Tax credit equals 80% of excess taxes. If household income was \$7,400 or less, credit equals 80% of total tax. In all cases ad-able property taxes cannot exceed \$1,200. (25% of rent equals tax equivalent.) | State income tax credit or rebate | \$327.00 (18.00) [86,026] |

^{1/} The number of beneficiaries and cost data are for FY 84 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.

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.

DE: There is a circuit-breaker program at the local level.

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.

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. A 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.

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

TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1984

| State(Ratio of Assessed Value to Market Val.) | Eligible Homesteaders and (Number Receiving Exemption) | Maximum Value of Exemption and (Average Benefit) | Total Revenue Loss from Program | State Reimbursement of Local Government and (Cost) |
|---|--|---|---------------------------------|--|
| Alabama ¹ (7.3) | All Elderly, blind, and disabled w/AGI<\$12,000 | \$4,000 AV on state taxes, 2,000 AV on county taxes Total exemption from state taxes, \$5,000 AV on local taxes | | None. |
| Alaska ² (76.9) | All Elderly | \$27,000 Total exemption if owner- occupied | | Only for exemption to elderly. |
| Arizona (5.7) | None ³ | | | |
| Arkansas (9.0) [1983] | Disabled veterans and dependents (36,229) | Total exemption from state taxes (\$91.39) | \$3,310,839 | None. |
| California (57.1) | All (4,000,000) Disabled veterans and dependents | \$7,000 of full cash value if owner-occupied princi- pal residence \$100,000 AV (effective 1/1/85) | \$334 million \$1.7 million | Full (\$334 million). Full (\$1.7 million). |
| Colorado ⁴ (9.6) | Low-income elderly and dis- abled | Total exemption | | |
| Connecticut (39.7) | Elderly ⁵ Disabled (13,000) Disabled veterans and dependents | \$1,000 AV \$1,500 - \$10,000 depending on disability | | Full reimbursement for credits to disabled and elderly (\$31.5 million). |
| Delaware (25.4) | Elderly owner-occupants with income<\$3,000 | \$5,000 AV Municipalities may exempt another \$5,000 AV | | |
| Dist. of Col. (78.5) | All owner-occupants with not more than 5 dwelling units | \$9,000 estimated market value | | |
| Florida (67.5) | All Disabled, blind, and widows | \$25,000 AV Up to value of \$500. Total exempt. for some disabled | | None. |
| Georgia (28.1) | All Elderly with income less than \$8,000 ⁶ Disabled veterans and depen- dents | \$2,000 AV \$4,000 AV, \$10,000 AV on local education assessment \$25,000 AV | | None. |
| Hawaii (41.6) | All Elderly Blind, disabled, and Hansen's disease sufferer Disabled veterans and dependents | \$20,000 AV on owner- occupied principal home Aged 60-70: \$40,000 AV Aged 70+: \$50,000 AV \$25,000 Total exemption if owner- occupied | | None. |
| Idaho ⁷ (77.2) | All Owner-Occupied Improve- ments | \$50,000 AV or 50% AV, whichever is less | | None. |
| Illinois (27.1) | All Elderly owner-occupants Disabled veterans with specially adapted housing Total (2,900,000) | \$3,500 AV \$2,000 AV \$30,000 AV | | None. |

(Continued on next page)

TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1984
(Continued)

| State (Ratio to Assessed Value to Market Val.) | Eligible Homesteaders and (Number Receiving Exemption) | Maximum Value of Exemption and (Average Benefit) | Total Revenue Loss from Program | State Reimbursement of Local Government and (Cost) |
|--|--|--|---------------------------------|---|
| Indiana (17.1) | All (principal residence and 1 acre surrounding) Mortgage or contract buyers Elderly with AGI less than \$1,000 and real property AV less than \$11,000 Blind or disabled with taxable gross income less than \$8,500 Veterans | Credit of 2% of property tax liability in 1984 and 1985, 4% thereafter Lesser of 1) balance of mortgage or contract indebtedness, 2) 1/2 total AV, or 3) \$1,000 \$1,000 AV \$2,000 AV \$1,000 - 3,000 AV | | For Homestead Credit (\$20,842,000 in 1982). |
| Iowa (64.3) | All Disabled veterans with income less than \$10,000 | \$4,580 of actual value; minimum credit of \$62.50 Full exemption | \$90.9 million | Full (\$90.9 million). |
| Kansas (8.3) | None | | | |
| Kentucky (80.0) | Elderly and disabled | \$15,000 AV in 1984 ⁸ | | None. |
| Louisiana ⁹ (6.2) | All homesteads not exceeding 160 acres (939,060) | \$7,500 AV | \$274,233,400 | Parish to parish formula based 80% on population, 20% on number of homesteads (\$90,131,491). |
| Maine (70.3) | Aged or disabled veterans and their dependents | \$4,000 AV (\$40,000 for paraplegics) | \$361,966 in 1982 | 50% of property tax revenue loss (\$180,983 in 1982). |
| Maryland (34.0) | Blind 100% permanently disabled veterans | \$6,000 AV Total exemption | | None. |
| Massachusetts (51.8) | All Elderly (over age 70) owner-occupants with home value less than \$20,000 (\$40,000 for exemptions by cities and towns) and surviving spouses and minors Disabled veterans and dependents Blind Surviving spouses and minors of a policeman or firefighter killed in the line of duty | With city or town approval, 10% of average AV deducted on principal residence \$2,000 in value or \$175 in taxes, whichever is greater ²² \$2,000 - 10,000 or \$175 - 875 in taxes, whichever is greater (depending on disability) \$5,000 in value or \$437.50 (\$500 if locally approved) in taxes, whichever is greater \$8,000 in value or \$700 in taxes, whichever is greater | | |
| Michigan (43.4) | Disabled veterans with specially adapted housing | Total exemption | | None. |
| Minnesota ¹⁰ (17.4) | All (1,030,454) | Homestead credit of 54% of gross tax up to \$650 (\$491.13) | \$506,092,000 | Full (\$506,092,000). |
| Mississippi (6.7) | All | \$7,500 AV | \$56,887,973 in 1983 | Full (\$56,887,973). |
| Missouri (12.9) | None | | | |

(Continued on next page)

TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1984
(Continued)

| State (Ratio of Assessed Value to Market Val.) | Eligible Homesteaders and (Number Receiving Exemption) | Maximum Value of Exemption and (Average Benefit) | Total Revenue Loss from Program | State Reimbursement of Local Government and (Cost) |
|--|--|--|---------------------------------|---|
| Montana ¹¹ (3.6) | Totally disabled with AGI less than \$15,000 (\$18,000 if married) | Total exemption | \$90,000 | None. |
| Nebraska [1983] (70.4) | All (beginning tax year 1985) Elderly Disabled Totally disabled veterans All categories (55,080) | \$3,000 actual value \$7,000 - 35,000 actual value, depending on income \$35,000 actual value 90 - 100% of actual value All categories (\$462) | \$25,463,563 | Full (\$25,463,563). |
| Nevada ¹² (21.5) | Elderly (62 or over) with income less than \$14,000 | Allowance of 10 - 90% of accrued property tax up to \$500 | | Full. |
| New Hampshire (61.3) | Elderly (68 or over) with net assets less than \$35,000 and net income less than \$5,000 (\$6,000 if married) ¹³ Blind Disabled veterans and dependents | \$5,000 AV \$15,000 in value \$50 - 700 in taxes; total exemption for specially adapted homesteads | | None. |
| New Jersey ¹⁵ (58.6) | All Elderly, disabled, and surviving spouse All above categories (1,510,859) 100% permanently disabled veteran | Rebate up to 50% of net property tax otherwise due ¹⁴ Additional \$50 rebate Total exemption | \$294,872,628 | Full (\$294,872,628). None. |
| New Mexico [1982] (12.4) | All heads of household (230,618) Veterans and unmarried surviving spouse (42,160) | \$200 AV (\$7.28) \$2,000 AV (\$72.80) | \$1.7 million \$3.1 million | None. |
| New York (22.3) | None ⁶ | | | |
| North Carolina [1983] (58.0) | Elderly and disabled owner-occupants with disposable income not exceeding \$9,000 Disabled veterans and dependents All categories (179,000) | \$8,500 AV \$34,000 AV All categories (\$68.00) | \$12,222,000 | 15% of revenue loss (\$1,833,362) |
| North Dakota (5.7) | Elderly and disabled with income \$10,000 or less and assets (excl. homestead) of \$50,000 or less (8,820) Other disabled ¹⁷ | Up to \$2,000 taxable value depending on income (\$208.74) \$5,000 - 10,000 taxable value | | For low-income elderly and disabled: Full (\$1,841,081) |
| Ohio (29.0) | Elderly and disabled owner-occupants with income < \$15,000 (353,842 in 1982) | From lesser of \$5,000 or 75% where income is less than \$5,000 to lesser of \$1,000 or 25% where income is \$10,000 - 15,000 (\$151.33 in 1982) | \$56,742,843 in 1983 | Full (\$56,742,843 in 1983) |
| Oklahoma (7.4) | All Heads of household w/gross income less than \$5,000 | \$1,000 of value \$2,000 of value | | |

(Continued on next page)

TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1984
(Continued)

| State(Ratio of Assessed Value to Market Val.) | Eligible Homesteaders and (Number Receiving Exemption) | Maximum Value of Exemption and (Average Benefit) | Total Revenue Loss from Program | State Reimbursement of Local Government and (Cost) |
|---|---|--|---------------------------------|--|
| Oregon (76.4) | All homesteaders w/household income less than \$9,000 ¹⁸ Owner-occupant widows of veterans of Civil and Spanish-American Wars | Refund from \$393 - 750 depending on income \$2,000 taxable value | | None. |
| Pennsylvania (14.2) | Elderly, widows and widowers 50 and over, and disabled with household income less than \$12,000 ¹⁹ Paraplegic, blind, amputee, or disabled veterans | Rebate of from 10 - 100% of real property taxes plus inflation dividend up to \$500 Total exemption | | None. |
| Rhode Island ²⁰ (40.0) | Disabled veterans occupying specially adapted housing | \$10,000 AV | | None. |
| South Carolina [1983] (2.2) | Elderly, blind, and disabled Paraplegics and disabled veterans All categories (152,635) | \$20,000 fair market value Total exemption of dwelling house and lot (not to exceed 1 acre) All categories (\$100.35) | \$15,316,437 | Full (\$15,316,437). |
| South Dakota (28.5) | All ²¹ Elderly or disabled single heads of household with income less than \$4,625 Widowed heads of household w/income less than \$7,375 Paraplegic owner-occupants | Total exemption from state taxation only Refund of realty taxes of 19 - 35% Refund of realty taxes of 25 - 55% Tax liability reduced 25 - 100%, depending on income | | None. |
| Tennessee (14.1) | Elderly and disabled with income less than \$6,000 Disabled veterans | Refund up to amt. of taxes on first \$12,000 in full market value of residence Refund up to amt. of local taxes on first \$60,000 in full market value of home | \$7,270,000 | |
| Texas (39.7) | All Elderly and disabled | 40% of appraised value, minimum of \$5,000 market value ²³ \$10,000 market value for school district purposes ²⁴ , minimum \$3,000 appraised value exempted by local governments on local-option basis. | | None. |
| Utah [1983] (11.3) | Elderly, widows, and widowers with income less than \$10,000 Blind All categories (14,835) | Homeowner's or renter's credit against property tax liability up to \$300 depending on income. County boards of equalization may remit or abate taxes for indigent elderly or disabled up to \$300 or 50% of total tax, whichever is less. \$2,000 in value All categories (\$110.43) | \$1,638,218 | Partial (\$35,000) |
| Vermont (56.3) | Disabled veterans and their widows of Civil and Spanish-American Wars Veterans with at least 50% disability and their dependents | Total exemption of owner-occupied dwellings \$10,000 value of owner-occupied real and personal property | | None. |

(Continued on next page)

TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1984
(Continued)

| State (Ratio of Assessed Value to Market Val.) | Eligible Homesteaders and (Number Receiving Exemption) | Maximum Value of Exemption and (Average Benefit) | Total Revenue Loss from Program | State Reimbursement of Local Government and (Cost) |
|--|--|---|---------------------------------|--|
| Virginia [1983] (79.8) | Elderly or disabled owner-occupants with income less than \$18,000 and combined net worth (excl. the value of the dwelling and 1 acre of land) less than \$65,000 (37,339) | Counties, cities, and towns are authorized to provide deferrals or exemptions of realty taxes (\$209) | \$7,822,349 | None. |
| Washington (74.1) | Elderly (61 and over) and disabled with income less than \$12,000 (90,031) | Exempt from regular levies on first \$20,000 value of residence ²⁵ (\$230) | \$20.7 million | None. |
| West Virginia (20.5) | Elderly and disabled owner-occupants | First \$20,000 AV | | None. |
| Wisconsin (65.0) | None ²⁶ | | | |
| Wyoming ²⁸ [1983] ²⁷ (6.2) | All homesteads with AV less than \$10,200 | Credit of up to \$1,115 x mill levy on property depending on AV and ownership | \$7,800,000 | Full (\$7,800,000). |

NOTES TO HOMESTEAD EXEMPTION TABLE

This table records the exemptions from property tax provided to homesteaders, homeowners, and owners of residential property. Although variations exist, homestead exemptions generally operate by reducing by a certain amount (sometimes all) the assessed valuation of a homestead to which the property tax is applied. The exemption may be restricted, e.g., to certain classes of beneficiaries, owner-occupants, or those with income below specified limits. Tax deferral programs and exemptions for new construction or rehabilitation have not been included in the table.

Elderly = 65 and over unless otherwise noted
 Disabled = permanently and totally disabled unless otherwise noted
 AV = assessed value
 AGI = adjusted gross income

- Exemptions allowed only on homesteads 160 acres or less. If AGI less than \$7,500, total exemption from county ad valorem tax.
- Residents 65 or older who rent their homes are eligible for tax equivalent payments calculated by applying a property tax equivalent percentage for each home rule or general law municipality levying a general property tax at the rate of 1% per mill to the annual rent charged.
- Exemptions up to \$1,800 on all property of veterans depend on total assessment; exemptions up to \$1,800 for widows, widowers and disabled are allowed if household income is less than \$8,400 (\$12,000 with dependents).
- Low income is less than 150% of the limit prescribed for similar households who occupy nearby low-rent public housing operated by a local housing authority. Elderly is 62 and over.
- State program providing annual tax relief to elderly homeowners and renters per a schedule based on income. Municipalities may grant elderly additional tax relief if total (state and municipal) tax relief does not exceed 75% of the tax otherwise due. Municipalities may also allow veterans an additional exemption if income meets prescribed limits.
- Excluding Social Security or other benefits up to maximum amount receivable under Social Security (exclusion does not apply on local education assessment exemption).
- Low-income residents and homestead owners who are elderly, disabled, disabled veterans, blind, widows or widowers, POWs, and fatherless children under 18 receive a property tax reduction.
- Amount is adjusted every two years for inflation.
- Homestead exemption does not apply to municipal taxes except in Orleans Parish and to municipal taxes levied for school purposes.
- Agricultural and non-agricultural homesteads and homesteads of the blind, disabled, or paraplegic vets also receive preferential classification ratios. For five-year resident veterans with a Congressional Medal of Honor, the first \$2,000 of their property tax is paid by the Commissioner of Revenue.
- The retired, disabled, or widowed with not more than \$8,000 in total income (\$10,000 if married) receive preferential classification on the first \$35,000 of market value of any improvement on real property and appurtenant land not exceeding 5 acres owned or under contract for deed and actually occupied for at least 10 months a year as the primary residential dwelling. It is taxed at 8.55% of its market value multiplied by a percentage figure (0 - 90%) based on income. Total revenue loss in 1983 from this program was \$805,000.
- \$1,000 AV of property of widows, orphan children, and war veterans; \$3,000 AV of property of totally blind persons; and \$10,000 AV of property of disabled veterans is exempt.

(Continued on next page)

NOTES TO HOMESTEAD EXEMPTION TABLE
(Continued)

13. Municipalities may adopt homestead exemptions as follows:

| | <u>Plan I</u> | <u>Plan II</u> |
|---------------|-------------------------------|--|
| Age: 65-75 | \$ 5,000 | \$10,000 |
| 75-80 | 10,000 | 15,000 |
| 80+ | 20,000 | 20,000 |
| Income Limit: | 7,000 (\$9,000 if married) | 10,000 (\$12,000 if married) |
| Assets Limit: | 50,000 | 30,000 (excluding homestead and land) |

14. Rebate of \$1.50 per \$100 to \$10,000 of equalized value, or two-thirds of equalized value, whichever is less. Plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by \$10,000 of equalized value or 2/3 of equalized value whichever is less, up to 50% of net property tax otherwise due.
15. Elderly, disabled, and surviving spouses with income less than \$10,000 also receive \$250 deduction from all real property taxes. Veterans, spouses of veterans, and spouses of servicemen receive \$50 deduction on real or personal property. Both of these programs are funded by the State at a total cost of \$66,493,770.
16. Municipalities may grant exemptions to elderly up to 50% of AV on residential realty, and to veterans (beginning in 1985) of 15% of AV for those who served during wartime, 25% for those who served in a combat zone, and up to 50% for disabled veterans (the non-disabled exemption applies only for 10 years).
17. Disabled in wheelchair, blind owner-occupants, and owner-occupant disabled veterans with 50% disability or more and income \$10,000 or less: \$5,000 taxable value. Owner-occupant paraplegics with income \$10,000 or less or those awarded specially adapted housing: \$10,000 taxable value.
18. Low-income renters also receive refunds of between \$197 and \$375. Low-income elderly (58 and over) renters are eligible for an additional rental assistance refund.
19. Renters receive rebates against rent in-lieu of property taxes (20% of gross annual rent).
20. \$6,000 of all property of blind persons, \$1,000 of property of veterans, and \$2,000 of property of some disabled veterans is exempt. In addition, cities or towns may freeze the tax rate and valuation on real estate of a totally disabled person and of low-income persons age 65 and over.
21. Does not include mobile homes.
22. With gross income less than \$6,000 (\$7,000 if married) and whole estate excluding realty less than \$17,000 (\$20,000 if married): \$4,000 in valuation or \$500 in taxes, whichever is greater. Income limits for cities and towns are \$10,000 (\$12,000) and \$20,000 (\$23,000).
23. Percentage decreases to 30% in 1985-1987, and 20% in 1988 on. All homesteaders also receive a \$3,000 exemption from market value for county farm-to-market roads/flood control tax purposes and \$5,000 for school district purposes. Disabled veterans are allowed exemptions of from \$1,500 - 3,000 in market value which may be applied to the homestead.
24. School districts must freeze taxes on residential homesteads of those 65 and over.
25. With income less than \$15,000: full exemption from excess levies on residence, including the land not to exceed 1 acre.
26. Every property taxpayer of a municipality receives a tax credit from the total amount of tax relief distributed to the municipality from the state in proportion that the value of property assessed to that taxpayer bears to the total assessed value of the municipality.
27. This program was not funded for 1984.
28. Veterans receive a \$2,000 AV exemption on all property up to tax benefit to \$800. Disabled veterans receive an additional exemption from AV up to \$2,000 depending on degree of disability.

Source: ACIR staff compilation based on Commerce Clearing House, State Tax Guide and survey of 51 State Tax Research Administrators. Ratio of Assessed Values to Market Values (for residential property, 1981) from U.S. Bureau of the Census, 1982 Census of Governments: Taxable Property Values and Assessment-Sales Price Ratios, GC82(2), Table 11, February 1984.

TABLE 73--LEGAL STATUS OF MAJOR TYPES OF TANGIBLE PERSONAL PROPERTY WITH RESPECT TO LOCAL GENERAL PROPERTY TAXATION BY STATES: 1981 AND SUBSEQUENT PERIODS

| State | Business Inventories | Other Commercial and Industrial | Agricultural | Household Personal Property | Motor Vehicles |
|----------------------------------|----------------------|---------------------------------|--------------|-----------------------------|----------------|
| Total taxing..... | 28 | 43 | 34 | 16 | 19 |
| Alabama..... | E | 1T | 1T | 2T | 1T |
| Alaska..... | L | L | L | L | L |
| Arizona..... | E | 1T | T | 2T | E |
| Arkansas..... | T | T | T | T | T |
| California..... | E | 1T | 1T | 2T | E |
| Colorado..... | 1,3T | T | 3T | 2T | E |
| Connecticut..... | 4T | 1T | 1T | E | T |
| Delaware..... | E | E | E | E | E |
| District of Columbia..... | E | 1T | E | E | E |
| Florida..... | 1,5T | T | T | E | E |
| Georgia..... | T | T | 1T | E | T |
| Hawaii..... | E | E | E | E | E |
| Idaho..... | E | 1T | 1T | 2T | E |
| Illinois..... | E | E | E | E | E |
| Indiana..... | T | T | T | 2T | E |
| Iowa..... | 6T | 1,6T | 1,6T | E | E |
| Kansas..... | T | T | 1T | 2T | 7T |
| Kentucky..... | 8T | 8T | 1T | E | T |
| Louisiana..... | T | T | E | E | E |
| Maine..... | E | T | 1T | E | E |
| Maryland..... | 9L | 9L | 9L | E | E |
| Massachusetts..... | 1T | 1T | T | E | E |
| Michigan..... | E | T | E | 1T | E |
| Minnesota..... | E | 10T | E | E | E |
| Mississippi..... | 1T | T | E | E | T |
| Missouri..... | T | T | T | E | 1T |
| Montana..... | 11T | T | 1T | E | 12T |
| Nebraska..... | E | T | 13T | E | T |
| Nevada..... | 14T | T | 14T | E | E |
| New Hampshire..... | E | E | E | E | E |
| New Jersey..... | E | 15T | E | E | E |
| New Mexico..... | 16T | 1T | 1T | 17E | E |
| New York..... | E | E | E | E | E |
| North Carolina..... | T | T | 1T | 1T | T |
| North Dakota..... | E | E | E | E | E |
| Ohio..... | T | T | E | E | E |
| Oklahoma..... | T | T | T | 1T | E |
| Oregon..... | E | 1T | E | E | E |
| Pennsylvania..... | E | E | E | E | E |
| Rhode Island..... | 18T | 18T | 1T | 1T | T |
| South Carolina..... | 19T | 1T | 20T | E | T |
| South Dakota ²⁴ | E | E | E | E | E |
| Tennessee..... | E | 1T | 1T | 1T | T |
| Texas..... | T | T | 22T | E | 23T |
| Utah..... | E | 1T | 1T | E | T |
| Vermont..... | 24L | 1T | E | E | E |
| Virginia..... | T | T | L | L | T |
| Washington..... | 28T | T | 28T | E | E |
| West Virginia..... | T | T | T | 29T | T |
| Wisconsin..... | 30E | 30T | 30T | E | E |
| Wyoming..... | E | T | T | E | E |

NOTE: T = locally taxable. E = exemption. L = local option; option to exempt affected items is exercised in most jurisdictions

See footnotes on next page.

TABLE 73--LEGAL STATUS OF MAJOR TYPES OF TANGIBLE PERSONAL PROPERTY WITH RESPECT TO LOCAL GENERAL PROPERTY TAXATION BY STATES: 1981 AND SUBSEQUENT PERIODS
(continued)

¹Subject to legal provision for partial exemptions either as to specified types or specified value levels. ²Taxable only if used in production of income. ³In Colorado, inventories, livestock, agricultural products, and agricultural equipment became exempt effective with the 1983 tax Year. ⁴In Connecticut, manufacturers' inventories are exempt; other inventories 1/12 exempt in 1971, additional 1/22 exempt annually until totally exempt, 1982. ⁵In Florida, inventories became effective Jan. 1, 1982. ⁶In Iowa, personal property assessed value is subject to reduction which limits personalty value in each jurisdiction to the total value for such property in the jurisdiction as of Jan. 1, 1973 (excluding livestock). ⁷Subsequent to 1981, Kansas motor vehicles were subject to special rather than general ad valorem taxation. ⁸In Kentucky, machinery and products in course of manufacture, and raw materials are exempt. ⁹In Maryland, exemption of personal property either in part or in full is permitted at the option of the localities; currently 4 counties have exempted all personalty. ¹⁰Although the taxability of specific types of personalty in Minnesota is not always clear, in practice very little personal property is assessed or taxed. ¹¹Montana allowed a credit against corporate income taxes for property taxes paid on business inventories in 1981 and 1982. Such inventories became exempt Jan. 1, 1983. ¹²In Montana, automobiles and trucks having a rated capacity of 3/4 ton or less became exempt, effective, Jan. 1, 1980. ¹³Agricultural personalty in Nebraska is mostly exempt effective July 19, 1980. ¹⁴In Nevada, business' and manufacturers' inventories, and livestock were assessed at 14% of taxable value for 1981-82; 7% for 1982-83; exempt subsequent to 1982-83. ¹⁵In New Jersey, business personal property subject to local taxation is limited to tangible personalty of telephone, telegraph, and messenger companies. ¹⁶Inventories in New Mexico, are exempt except for livestock and inventories of certain centrally assessed taxpayers. ¹⁷In New Mexico, household personalty is presumed exempt by virtue of its exclusion from categories defined by statute as taxable. ¹⁸In Rhode Island, manufacturers' inventories and certain manufacturing machinery and equipment are exempt. ¹⁹Manufacturers' inventories in South Carolina are exempt. ²⁰Most agricultural personalty is exempt. ²⁴In South Dakota, personal property not centrally assessed became exempt Jan. 1, 1979. ²²In Texas subsequent to 1981, exemption of agricultural personalty was expanded so that the following are currently excluded from taxation: Family supplies for farm and home use, farm products (including livestock and poultry), and farm implements. ²³Passenger automobiles and light trucks in Texas are exempt if not used for the production of income. Local taxing units may override this exemption with respect to automobiles. ²⁴Municipalities in Vermont may exempt inventories and in lieu thereof, tax business machinery and equipment. ²⁸In Washington, inventories, agricultural crops, and animals became exempt Jan. 1, 1983. ²⁹Household goods in West Virginia are exempt unless used for profit, which case a \$200 exemption applies. ³⁰In Wisconsin merchants' stock-in-trade, manufacturers' materials and finished products, and livestock became exempt effective Jan. 1, 1981. Most agricultural personalty is also exempt.

SOURCE: ACIR compilations from Bureau of the Census, U.S. Department of Commerce, 1982 Census of Governments, Taxable Property Values and Assessment-Sales Price Ratios, February 1984, U.S. Government Printing Office, Washington, D.C.

TABLE 74--DATES OF ADOPTION OF MAJOR STATE TAXES 1/

| INDIVIDUAL INCOME* | | | | | |
|----------------------------|--|--|--|----------------------------|---|
| Before 1911 | 1911-20 | 1921-30 | 1931-40 | 1941-60 | Since 1961 |
| Hawaii, 1901; total, 1. | Wisconsin, 1911; Mississippi, 1912; Oklahoma, 1915; Massachusetts, 1916; Virginia, 1916 Delaware, 1917; Missouri, 1917; New York, 1919; North Dakota, 1919; total, 9. | North Carolina, 1921; South Carolina, 1922; New Hampshire, 1923 2/; Arkansas, 1929; Georgia, 1929; Oregon, 1930; total, 6. | Idaho, 1931; Tennessee, 1931 2/; Utah, 1931; Vermont, 1931; Alabama, 1933; Arizona, 1933; Kansas, 1933; Minnesota, 1933; Montana, 1933; New Mexico, 1933; Iowa, 1934; Louisiana, 1934; California, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 16. | Alaska, 1949; total, 1. | West Virginia, 1961 Indiana, 1963; Michigan, 1967; Nebraska, 1967; Connecticut, 1969 3/; Illinois, 1969; Maine, 1969; Ohio, 1971; Pennsylvania, 1971; Rhode Island, 1971; New Jersey, 1976 total, 11. Repealed Alaska, 1979 Broad-based tax, 40 Grand total, 43. |

*States without an individual income tax: Alaska; Florida; Nevada; South Dakota; Texas; Washington; Wyoming. States with limited tax: Connecticut (capital gains, interest, and dividends); New Hampshire (interest and dividends); Tennessee (interest and dividends).

| CORPORATION INCOME 4/* | | | | | |
|----------------------------|--|--|---|---|---|
| Before 1911 | 1911-20 | 1921-30 | 1931-40 | 1941-60 | Since 1961 |
| Hawaii, 1901; total, 1. | Wisconsin, 1911; Connecticut, 1915; Virginia, 1915; Missouri, 1917; Montana, 1917; New York, 1917; Massachusetts, 1919; North Dakota, 1919; total, 8. | Mississippi, 1921; North Carolina, 1921; South Carolina, 1922; Tennessee, 1923; Arkansas, 1929; California, 1929; Georgia, 1929; Oregon, 1929; total, 8. | Idaho, 1931; Oklahoma, 1931; Utah, 1931; Vermont, 1931; Alabama, 1933; Arizona, 1933; Kansas, 1933; Minnesota, 1933; New Mexico, 1933; Iowa, 1934; Louisiana, 1934; Pennsylvania, 1935; Kentucky, 1936; Colorado, 1937; Maryland, 1937; total, 15. | Rhode Island, 1947; Alaska, 1949; Delaware, 1957; New Jersey, 1958; total, 4. | Indiana, 1963; Michigan, 1967 4/; Nebraska, 1967; West Virginia, 1967; Illinois, 1969; Maine, 1969; New Hampshire, 1970; Florida, 1971; Ohio, 1971; total, 9. Repealed Michigan, 1976 Grand Total, 44. |

*States without a corporation income tax: Nevada; South Dakota; Texas; Washington; Wyoming. Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax which is a modified value-added tax.

| GENERAL SALES* | | | |
|---|--|---|---|
| 1931-40 | 1941-50 | 1951-60 | Since 1961 |
| Mississippi, 1932; Arizona, 1933; California, 1933; Illinois, 1933; Indiana, 1933 5/; Iowa, 1933; Michigan, 1933; New Mexico, 1933; North Carolina, 1933; Oklahoma, 1933; South Dakota, 1933; Utah, 1933; Washington, 1933; West Vir- ginia, 1933; Missouri, 1934; Ohio, 1934; Arkansas, 1935; Colorado, 1935; Hawaii, 1935; North Dakota, 1935; Wyoming, 1935; Alabama, 1936; Kansas, 1937; Louisiana, 1938; total, 24. | Connecticut, 1947; Mary- land, 1947; Rhode Island, 1947; Tennessee, 1947; Florida, 1949; total, 5. | Georgia, 1951; Maine, 1951; S. Carolina, 1951; Pennsylvania, 1953; Nevada, 1955; Kentucky, 1960; total, 6. | Texas, 1961; Wisconsin, 1961; Idaho, 1965; New York, 1965; Massachusetts, 1966; New Jersey, 1966; Virginia, 1966; Minnesota, 1967; Nebraska, 1967; Vermont, 1969; total, 10 Grand total, 45. |

*States without a general sales tax: Alaska; Delaware; Montana; New Hampshire; Oregon.

See footnotes at end of table.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 74--DATES OF ADOPTION OF MAJOR STATE TAXES 1/
(Continued)

| GASOLINE | | | | | |
|--|--|---|--|--|--|
| 1911-20 | 1921-30 | | | Since 1931 | |
| Colorado, 1919; New Mexico, 1919; North Dakota, 1919; Oregon, 1919; Kentucky, 1920; total, 5. | Arizona, 1921; Arkansas, 1921; Connecticut, 1921; Florida, 1921; Georgia, 1921; Louisiana, 1921; Montana, 1921; North Carolina, 1921; Pennsylvania, 1921; Washington, 1921; Maryland, 1922; Mississippi, 1922; S. Carolina, 1922; S. Dakota, 1922; Alabama, 1923; California, 1923; Delaware, 1923; Idaho, 1923; Indiana, 1923; Maine, 1923; Nevada, 1923; New Hampshire, 1923; Oklahoma, 1923; Tennessee, 1923; Texas, 1923; Utah, 1923; Vermont, 1923; Virginia, 1923; West Virginia, 1923; Wyoming, 1923; Iowa, 1925; Kansas, 1925; Michigan, 1925; Minnesota, 1925; Missouri, 1925; Nebraska, 1925; Ohio, 1925; Rhode Island, 1925; Wisconsin, 1925; Illinois, 1927; New Jersey, 1927; Massachusetts, 1929; New York, 1929; total, 43. | | | Hawaii, 1932; Alaska, 1946; total, 2. | |
| Grand total, 50. | | | | | |
| CIGARETTES | | | | | |
| 1921-30 | 1931-40 | 1941-50 | 1951-60 | Since 1961 | |
| Iowa, 1921; S. Carolina, 1923; S. Dakota, 1923; Utah, 1923; Tennessee, 1925; Kansas, 1927; N. Dakota, 1927; Arkansas, 1929; total, 8. | Ohio, 1931; Texas, 1931; Louisiana, 1932; Mississippi, 1932; Oklahoma, 1933; Alabama, 1935; Arizona, 1935; Connecticut, 1935; Washington, 1935; Kentucky, 1936; Georgia, 1937; Pennsylvania, 1937; Vermont, 1937; Hawaii, 1939; Massachusetts, 1939; New Hampshire, 1939; New York, 1939; Rhode Island, 1939; Wisconsin, 1939; total, 19. | Illinois, 1941; Maine, 1941; Delaware, 1943; Florida, 1943; New Mexico, 1943; Idaho, 1945; Indiana, 1947; Michigan, 1947; Minnesota, 1947; Montana, 1947; Nebraska, 1947; Nevada, 1947; West Virginia, 1947; New Jersey, 1948; Alaska, 1949; total, 15. | Wyoming, 1951; Missouri, 1955; Maryland, 1958; California, 1959; Virginia, 1960; total, 5. | Colorado, 1964; Oregon, 1965; N. Carolina, 1969; total, 3. | |
| Grand total, 50. | | | | | |
| DISTILLED SPIRITS 6/ | | | | | |
| 1933-40 | | | Since 1941 | | |
| Arizona, 1933; Colorado, 1933; Delaware, 1933; Indiana, 1933; Maryland, 1933; Massachusetts, 1933; New Jersey, 1933; New York, 1933; Rhode Island, 1933; Illinois, 1934; Kentucky, 1934; Louisiana, 1934; Minnesota, 1934; Missouri, 1934; New Mexico, 1934; Wisconsin, 1934; Arkansas, 1935; California, 1935; Florida, 1935; Nebraska, 1935; Nevada, 1935; S. Carolina, 1935; S. Dakota, 1935; Texas, 1935; N. Dakota, 1936; Connecticut, 1937; Georgia, 1937; Hawaii, 1939; Tennessee, 1939; total, 29. | | | Alaska, 1959; Kansas, 1948; Oklahoma, 1959; Mississippi, 1966; total, 4. | | |
| Grand total, 33. | | | | | |

1/ Excludes the District of Columbia, where the dates of adoption were: individual income, 1939; corporation income, 1939; general sales, 1947; distilled spirits, 1934; cigarettes, 1949; and gasoline, 1924.

2/ Interest and dividends only.

3/ Capital gains, interest, and dividends only.

4/ Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax.

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

6/ Exclusive of the excises by the 16 states that own and operate liquor stores, and exclusive of North Carolina where county stores operate under state supervision.

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

TABLE 75--A COMPARISON OF STATE LOTTERY REVENUES--FY 1980-1983
(Amounts in millions of dollars, unless otherwise indicated)

| State | Started | Gross Revenue | | | | Prizes | | | |
|--------------|-------------------------|---------------|----------|----------|----------|---------|----------|----------|----------|
| | | 80 | 81 | 82 | 83 | 80 | 81 | 82 | 83 |
| U.S. Total | | \$2107.4 | \$2713.0 | \$3532.1 | \$4761.7 | \$919.8 | \$1420.6 | \$1842.3 | \$2480.8 |
| Arizona | July 1981 | N/A | N/A | \$114.1 | \$74.9 | N/A | N/A | \$51.4 | \$36.4 |
| Colorado | Jan. 1983 | N/A | N/A | N/A | 128.7 | N/A | N/A | N/A | 70.5 |
| Connecticut | Feb. 1982 | 129.9 | 141.8 | 159.7 | 178.0 | 65.3 | 78.0 | 87.9 | 93.8 |
| Delaware | Nov. 1975 | 15.9 | 19.1 | 23.5 | 27.6 | 8.1 | 10.1 | 13.3 | 15.6 |
| Illinois | July 1974 | 91.0 | 197.5 | 310.5 | 461.5 | 45.8 | 100.5 | 158.0 | 231.4 |
| Maine | June 1974 | 6.0 | 5.7 | 9.7 | 13.1 | 2.8 | 3.1 | 4.7 | 6.4 |
| Maryland | May 1973 | 372.3 | 366.4 | 434.1 | 444.0 | 174.3 | 182.7 | 211.0 | 227.4 |
| Mass. | March 1972 | 192.5 | 184.8 | 210.0 | 261.9 | 90.5 | 104.2 | 121.2 | 155.0 |
| Michigan | Nov. 1972 | 487.9 | 463.6 | 483.1 | 512.8 | 241.0 | 253.2 | 270.2 | 269.5 |
| N.H. | March 1964 | 9.0 | 11.2 | 13.3 | 14.5 | 3.4 | 5.5 | 5.9 | 6.7 |
| New Jersey | Jan. 1971 | 331.9 | 396.2 | 480.8 | 654.3 | 173.8 | 208.1 | 258.4 | 340.3 |
| New York | 1967-1975 Sept. 1976 | 182.8 | 219.4 | 386.9 | 578.5 | 72.8 | 101.3 | 191.0 | 284.6 |
| Ohio | Aug. 1974 | 57.2 | 280.2 | 345.3 | 377.8 | 10.3 | 150.2 | 174.6 | 204.1 |
| Pennsylvania | March 1972 | 194.7 | 393.6 | 523.8 | 825.0 | 15.7 | 205.5 | 274.1 | 439.9 |
| Rhode Island | May 1974 | 33.4 | 31.2 | 33.8 | 38.5 | 14.7 | 17.0 | 18.7 | 22.0 |
| Vermont | Feb. 1978 | 2.9 | 2.3 | 3.5 | 3.8 | 1.3 | 1.2 | 1.9 | 2.1 |
| Washington | Nov. 1982 | N/A | N/A | N/A | 166.8 | N/A | N/A | N/A | 75.1 |

| State | Administration | | | | Net Proceeds | | | |
|--------------|----------------|---------|---------|---------|--------------|----------|----------|----------|
| | 80 | 81 | 82 | 83 | 80 | 81 | 82 | 83 |
| U.S. Total | \$130.3 | \$132.5 | \$163.5 | \$255.1 | \$1057.4 | \$1159.9 | \$1526.1 | \$2026.2 |
| Arizona | N/A | N/A | \$16.8 | \$15.4 | N/A | N/A | \$45.9 | \$23.1 |
| Colorado | N/A | N/A | N/A | 11.2 | N/A | N/A | N/A | 47.0 |
| Connecticut | \$3.9 | \$8.3 | 9.3 | 10.4 | \$60.8 | \$55.5 | 62.5 | 73.8 |
| Delaware | 1.5 | 1.4 | 1.7 | 2.0 | 6.3 | 7.7 | 8.5 | 10.0 |
| Illinois | 9.5 | 10.0 | 10.9 | 15.2 | 35.8 | 87.0 | 141.5 | 214.9 |
| Maine | 2.5 | 1.5 | 2.5 | 2.9 | 0.7 | 1.1 | 2.4 | 3.8 |
| Maryland | 12.6 | 12.4 | 14.8 | 18.4 | 185.4 | 171.4 | 208.3 | 198.2 |
| Mass. | 9.4 | 15.7 | 19.4 | 22.6 | 92.5 | 64.8 | 69.4 | 84.3 |
| Michigan | 10.9 | 13.6 | 14.6 | 28.6 | 236.0 | 196.8 | 198.3 | 214.7 |
| N.H. | 1.9 | 1.8 | 2.1 | 2.2 | 3.7 | 3.9 | 5.3 | 5.7 |
| New Jersey | 15.7 | 6.7 | 7.4 | 18.6 | 142.4 | 181.4 | 214.9 | 295.4 |
| New York | 26.7 | 21.0 | 16.8 | 25.2 | 83.3 | 97.0 | 179.0 | 268.8 |
| Ohio | 11.2 | 17.8 | 21.1 | 27.2 | 35.7 | 112.2 | 149.6 | 146.5 |
| Pennsylvania | 21.0 | 19.3 | 23.1 | 30.3 | 158.0 | 168.8 | 226.7 | 354.8 |
| Rhode Island | 2.1 | 2.4 | 2.3 | 2.1 | 16.6 | 11.8 | 12.8 | 14.4 |
| Vermont | 1.4 | 0.6 | .7 | .7 | 0.2 | 0.5 | 1.0 | 1.1 |
| Washington | N/A | N/A | N/A | 22.1 | N/A | N/A | N/A | 69.7 |

| State | Annual Percent Increase in Gross Revenue | | | Net Proceeds as a % of Total State Own Source General Revenue | | | | Annual Bet Per Capita | | | |
|--------------|--|-------|------|---|------|------|-----|-----------------------|---------|--------|---------|
| | 81 | 82 | 83 | 80 | 81 | 82 | 83 | 80 | 81 | 82 | 83 |
| | Arizona | N/A | N/A | 52.3% | N/A | N/A | N/A | .9% | N/A | N/A | \$39.45 | $25.28 |
| Colorado | N/A | N/A | N/A | N/A | N/A | N/A | 1.9 | N/A | N/A | N/A | 41.00 |
| Connecticut | 9.1% | 12.6% | 11.5 | 2.6% | 2.1% | 2.1% | 2.2 | \$41.80 | \$45.21 | 51.09 | 56.72 |
| Delaware | 19.9 | 23.0 | 17.4 | 0.9 | 1.0 | 1.0 | 1.1 | 26.79 | 32.02 | 39.17 | 45.54 |
| Illinois | 117.0 | 57.2 | 48.6 | 0.4 | 1.0 | 1.0 | 2.4 | 7.97 | 17.26 | 27.08 | 40.18 |
| Maine | -5.0 | 70.7 | 35.1 | * | 0.1 | 0.3 | 0.4 | 5.36 | 5.00 | 8.54 | 11.43 |
| Maryland | -1.6 | 18.6 | 2.8 | 5.1 | 4.4 | 4.9 | 4.3 | 88.32 | 86.04 | 101.66 | 103.16 |
| Mass. | -4.0 | 13.6 | 24.7 | 2.0 | 1.3 | 1.2 | 1.3 | 33.55 | 32.00 | 36.52 | 45.41 |
| Michigan | -5.0 | 4.2 | 6.1 | 3.2 | 2.5 | 2.4 | 2.4 | 52.70 | 50.31 | 52.99 | 56.54 |
| N.H. | 25.5 | 18.4 | .9 | 0.9 | 0.9 | 1.0 | 1.0 | 9.72 | 11.99 | 15.30 | 15.12 |
| New Jersey | 19.4 | 21.3 | 36.1 | 2.7 | 2.9 | 3.0 | 3.7 | 45.07 | 53.40 | 64.74 | 87.61 |
| New York | 20.0 | 76.4 | 14.5 | 0.6 | 0.6 | 1.0 | 1.4 | 10.41 | 12.47 | 22.02 | 32.74 |
| Ohio | 390.0 | 23.2 | 9.4 | 0.6 | 1.7 | 2.0 | 1.7 | 5.30 | 25.96 | 32.06 | 35.16 |
| Pennsylvania | 102.2 | 33.1 | 57.5 | 1.9 | 1.9 | 2.4 | 3.5 | 16.40 | 33.14 | 44.09 | 69.36 |
| Rhode Island | -6.6 | 8.3 | 13.9 | 2.0 | 1.3 | 1.2 | 1.2 | 35.24 | 32.70 | 35.47 | 40.31 |
| Vermont | 20.7 | 52.7 | 8.6 | * | 0.1 | 0.2 | 0.2 | 5.58 | 4.51 | 6.73 | 7.24 |
| Washington | 0.0 | N/A | N/A | N/A | N/A | N/A | 1.4 | N/A | N/A | N/A | 38.79 |

* Percent less than one-tenth.

Source: ACIR staff compilations based on Bureau of the Census, State Government Finances in 1980, 1981, 1982, 1983.

TABLE 76--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS,
LOCATED IN THE LARGEST CITY IN EACH STATE, FOR SELECTED FEDERAL AND STATE-LOCAL TAXES, 1982
Tax Amount (Income Level--\$25,000)

| City and State by Region | SELECTED FEDERAL TAXES | | | | SELECTED STATE-LOCAL TAXES | | | | | |
|-----------------------------|--------------------------------|---------------------------|-------------------------------------|---------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|----------------------------------|----------------------------------|--------------------------|
| | TOTAL FOR SELECTED TAXES | TOTAL FEDERAL TAXES | Federal Individual Income Tax | Social Security Tax (OASDHI) | TOTAL STATE-LOCAL TAXES | State Individual Income Tax | Local Individual Income Tax | State General Sales Tax | Local General Sales Tax | Local Property Tax |
| U.S. Median | \$ 5,502 | \$ 4,139 | \$ 2,514 | \$ 1,625 | \$ 1,363 | \$ 449 | n.a. | \$ 239 | n.a. | \$ 577 |
| New England | | | | | | | | | | |
| Bridgeport, CT | 5,581 | 4,117 | 2,492 | 1,625 | 1,464 | 0 | 0 | 357 | 0 | 1,107 |
| Portland, ME | 5,687 | 4,084 | 2,459 | 1,625 | 1,603 | 423 | 0 | 254 | 0 | 926 |
| Boston, MA | 6,069 | 3,974 | 2,349 | 1,625 | 2,095 | 902 | 0 | 168 | 0 | 1,025 |
| Manchester, NH | 5,333 | 4,183 | 2,558 | 1,625 | 1,150 | 0 | 0 | 0 | 0 | 1,150 |
| Providence, RI | 5,857 | 4,029 | 2,404 | 1,625 | 1,828 | 526 | 0 | 239 | 0 | 1,063 |
| Burlington, VT | 5,739 | 4,073 | 2,448 | 1,625 | 1,666 | 588 | 0 | 134 | 0 | 944 |
| Mideast | | | | | | | | | | |
| Wilmington, DE | 5,443 | 4,150 | 2,525 | 1,625 | 1,293 | 832 | 243 | 0 | 0 | 218 |
| Dist. of Columbia | 5,931 | 4,007 | 2,382 | 1,625 | 1,924 | 0 | 866 | 0 | 287 | 771 |
| Baltimore, MD | 5,989 | 3,996 | 2,371 | 1,625 | 1,993 | 712 | 356 | 240 | 0 | 685 |
| Newark, NJ | 5,689 | 4,084 | 2,459 | 1,625 | 1,605 | 425 | 0 | 200 | 0 | 980 |
| New York, NY | 6,116 | 3,963 | 2,338 | 1,625 | 2,153 | 660 | 280 | 240 | 257 | 716 |
| Philadelphia, PA | 6,275 | 3,919 | 2,294 | 1,625 | 2,356 | 550 | 1,078 | 209 | 0 | 519 |
| Great Lakes | | | | | | | | | | |
| Chicago, IL | 5,714 | 4,073 | 2,448 | 1,625 | 1,641 | 512 | 0 | 328 | 66 | 735 |
| Indianapolis, IN | 5,390 | 4,161 | 2,536 | 1,625 | 1,229 | 418 | 0 | 251 | 0 | 560 |
| Detroit, MI | 6,543 | 3,842 | 2,217 | 1,625 | 2,701 | 918 | 678 | 237 | 0 | 868 |
| Cleveland, OH | 5,765 | 4,062 | 2,437 | 1,625 | 1,703 | 423 | 485 | 258 | 77 | 460 |
| Milwaukee, WI | 6,353 | 3,897 | 2,272 | 1,625 | 2,456 | 784 | 0 | 264 | 0 | 1,408 |
| Plains | | | | | | | | | | |
| Des Moines, IA | 5,894 | 4,018 | 2,393 | 1,625 | 1,876 | 575 | 0 | 186 | 0 | 1,115 |
| Wichita, KS | 5,239 | 4,205 | 2,580 | 1,625 | 1,034 | 375 | 0 | 229 | 0 | 430 |
| Minneapolis, MN | 5,695 | 4,084 | 2,459 | 1,625 | 1,611 | 965 | 0 | 205 | 0 | 441 |
| St. Louis, MO | 5,389 | 4,161 | 2,536 | 1,625 | 1,228 | 335 | 243 | 227 | 109 | 314 |
| Omaha, NE | 5,546 | 4,117 | 2,492 | 1,625 | 1,429 | 337 | 0 | 257 | 96 | 739 |
| Fargo, ND | 5,117 | 4,238 | 2,613 | 1,625 | 879 | 13 | 0 | 159 | 0 | 707 |
| Sioux Falls, SD | 5,464 | 4,150 | 2,525 | 1,625 | 1,314 | 0 | 0 | 323 | 81 | 910 |
| Southeast | | | | | | | | | | |
| Birmingham, AL | 5,477 | 4,139 | 2,514 | 1,625 | 1,338 | 530 | 243 | 285 | 143 | 137 |
| Little Rock, AR | 5,345 | 4,183 | 2,558 | 1,625 | 1,162 | 449 | 0 | 235 | 78 | 400 |
| Jacksonville, FL | 4,927 | 4,293 | 2,668 | 1,625 | 634 | 0 | 0 | 254 | 0 | 380 |
| Atlanta, GA | 5,504 | 4,139 | 2,514 | 1,625 | 1,365 | 654 | 0 | 246 | 81 | 384 |
| Louisville, KY | 5,767 | 4,062 | 2,437 | 1,625 | 1,705 | 557 | 534 | 260 | 0 | 354 |
| New Orleans, LA | 4,896 | 4,304 | 2,679 | 1,625 | 592 | 78 | 0 | 166 | 277 | 71 |
| Jackson, MS | 5,099 | 4,249 | 2,624 | 1,625 | 850 | 222 | 0 | 411 | 0 | 217 |
| Charlotte, NC | 5,535 | 4,128 | 2,503 | 1,625 | 1,407 | 659 | 0 | 210 | 70 | 468 |
| Columbia, SC | 5,309 | 4,194 | 2,569 | 1,625 | 1,115 | 540 | 0 | 296 | 0 | 279 |
| Memphis, TN | 5,281 | 4,194 | 2,569 | 1,625 | 1,087 | 0 | 0 | 334 | 167 | 586 |
| Norfolk, VA | 5,585 | 4,117 | 2,492 | 1,625 | 1,468 | 610 | 0 | 205 | 68 | 585 |
| Charlotte, WV | 5,265 | 4,205 | 2,580 | 1,625 | 1,060 | 478 | 0 | 269 | 0 | 313 |
| Southwest | | | | | | | | | | |
| Phoenix, AZ | 5,359 | 4,172 | 2,547 | 1,625 | 1,187 | 504 | 0 | 249 | 62 | 372 |
| Albuquerque, NM | 5,102 | 4,238 | 2,613 | 1,625 | 864 | -9 1/ | 0 | 323 | 58 | 492 |
| Oklahoma City, OK | 5,102 | 4,249 | 2,624 | 1,625 | 853 | 315 | 0 | 147 | 147 | 244 |
| Houston, TX | 5,315 | 4,183 | 2,558 | 1,625 | 1,132 | 0 | 0 | 192 | 96 | 844 |
| Rocky Mountain | | | | | | | | | | |
| Denver, CO | 5,325 | 4,183 | 2,558 | 1,625 | 1,142 | 384 | 0 | 152 | 152 | 454 |
| Boise, ID | 5,703 | 4,084 | 2,459 | 1,625 | 1,619 | 807 | 0 | 212 | 0 | 600 |
| Billings, MT | 5,332 | 4,183 | 2,558 | 1,625 | 1,149 | 528 | 0 | 0 | 0 | 621 |
| Salt Lake City, UT | 5,780 | 4,051 | 2,426 | 1,625 | 1,729 | 854 | 0 | 297 | 74 | 504 |
| Casper, WY | 4,876 | 4,315 | 2,690 | 1,625 | 561 | 0 | 0 | 236 | 78 | 247 |
| Far West | | | | | | | | | | |
| Los Angeles, CA | 5,502 | 4,139 | 2,514 | 1,625 | 1,363 | 363 | 0 | 267 | 85 | 648 |
| Las Vegas, NV | 4,892 | 4,304 | 2,679 | 1,625 | 588 | 0 | 0 | 270 | 0 | 318 |
| Portland, OR | 6,109 | 3,963 | 2,338 | 1,625 | 2,146 | 1,063 | 0 | 0 | 0 | 1,083 |
| Seattle, WA | 5,240 | 4,205 | 2,580 | 1,625 | 1,035 | 0 | 0 | 370 | 88 | 577 |
| Anchorage, AK | 4,886 | 4,315 | 2,690 | 1,625 | 571 | 0 | 0 | 0 | 0 | 571 |
| Honolulu, HI | 6,007 | 3,996 | 2,371 | 1,625 | 2,011 | 882 | 0 | 366 | 0 | 763 |

n.a.--not applicable. More than half of all cities do not have local income or general sales taxes; hence, the concept of "median" does not apply. The median figures for each of the separate state and local taxes is the median figure for that particular tax only, therefore (because no median could be computed for local income and sales taxes), these figures do not necessarily sum to the median figure for combined state-local taxes.

1/ A negative figure indicates a tax refund.

[See next page for an explanation of the assumptions that underlie these figures.]

TABLE 77--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS
 LOCATED IN THE LARGEST CITY IN EACH STATE, FOR SELECTED FEDERAL AND STATE-LOCAL TAXES, 1982
Ranked from Highest to Lowest Tax Burden 1/

| \$25,000 | | | \$50,000 | | |
|----------|--------------------|-------------------------|----------|--------------------|-------------------------|
| Rank | | Indexed to Median | Rank | | Indexed to Median |
| 1 | Detroit, MI | 118.9 | 1 | New York, NY | 109.7 |
| 2 | Milwaukee, WI | 115.5 | 2 | Detroit, MI | 109.1 |
| 3 | Philadelphia, PA | 114.0 | 3 | Milwaukee, WI | 108.0 |
| 4 | New York, NY | 111.2 | 4 | Portland, OR | 106.3 |
| 5 | Portland, OR | 111.0 | 5 | Minneapolis, MN | 106.4 |
| 6 | Boston, MA | 110.3 | 6 | Dist. of Columbia | 106.6 |
| 7 | Honolulu, HI | 109.2 | 6 | Philadelphia, PA | 106.3 |
| 8 | Baltimore, MD | 108.9 | 8 | Honolulu, HI | 106.0 |
| 9 | Dist. of Columbia | 107.8 | 9 | Baltimore, MD | 104.8 |
| 10 | Des Moines, LA | 107.1 | 10 | Boston, MA | 103.7 |
| 11 | Providence, RI | 106.5 | 10 | Portland, ME | 103.7 |
| 12 | Salt Lake City, UT | 105.1 | 12 | Providence, RI | 103.6 |
| 13 | Cleveland, OH | 104.8 | 13 | Des Moines, LA | 103.3 |
| 13 | Louisville, KY | 104.8 | 15 | Boise, ID | 103.1 |
| 15 | Burlington, VT | 104.3 | 15 | Burlington, VT | 102.7 |
| 16 | Chicago, IL | 103.9 | 16 | Louisville, KY | 102.6 |
| 17 | Boise, ID | 103.7 | 17 | Wilmington, DE | 102.4 |
| 18 | Minneapolis, MN | 103.5 | 18 | Charlotte, NC | 102.2 |
| 19 | Newark, NJ | 103.4 | 18 | Salt Lake City, UT | 102.2 |
| 19 | Portland, ME | 103.4 | 20 | Cleveland, OH | 102.1 |
| 21 | Norfolk, VA | 101.5 | 21 | Los Angeles, CA | 102.0 |
| 22 | Bridgeport, CT | 101.4 | 22 | Atlanta, GA | 101.6 |
| 23 | Omaha, NE | 100.8 | 23 | Columbia, SC | 100.8 |
| 24 | Charlotte, NC | 100.6 | 23 | Norfolk, VA | 100.8 |
| 25 | Atlanta, GA | 100.0 | 25 | Omaha, NE | 100.5 |
| 25 | Los Angeles, CA | 100.0 | 26 | Little Rock, AR | 100.0 |
| 27 | Birmingham, AL | 99.5 | 27 | Chicago, IL | 99.2 |
| 28 | Sioux Falls, SD | 99.3 | 27 | Phoenix, AZ | 99.2 |
| 29 | Wilmington, DE | 98.9 | 29 | Birmingham, AL | 98.8 |
| 30 | Indianapolis, IN | 98.0 | 30 | St. Louis, MO | 98.6 |
| 21 | St. Louis, MO | 97.9 | 31 | Billings, MT | 98.4 |
| 32 | Phoenix, AZ | 97.4 | 32 | Newark, NJ | 98.3 |
| 33 | Little Rock, AR | 97.1 | 33 | Charleston, WV | 98.2 |
| 34 | Billings, MT | 96.9 | 33 | Oklahoma City, OK | 98.2 |
| 34 | Manchester, NH | 96.9 | 35 | Denver, CO | 97.9 |
| 36 | Denver, CO | 96.8 | 36 | Wichita, KS | 97.6 |
| 37 | Houston, TX | 96.6 | 37 | Indianapolis, IN | 97.3 |
| 38 | Columbia, SC | 96.5 | 38 | Jackson, MS | 96.4 |
| 39 | Memphis, TN | 96.0 | 39 | Bridgeport, CT | 96.3 |
| 40 | Charleston, WV | 95.7 | 40 | Albuquerque, NM | 96.2 |
| 41 | Seattle, WA | 95.2 | 41 | Houston, TX | 96.0 |
| 41 | Wichita, KS | 95.2 | 42 | Sioux Falls, SD | 95.9 |
| 43 | Fargo, ND | 93.0 | 43 | Memphis, TN | 95.6 |
| 44 | Albuquerque, NM | 92.7 | 44 | Fargo, ND | 95.0 |
| 44 | Jackson, MS | 92.7 | 45 | Seattle, WA | 94.3 |
| 44 | Oklahoma City, OK | 92.7 | 46 | Manchester, NH | 94.0 |
| 47 | Jacksonville, FL | 89.5 | 47 | New Orleans, LA | 93.9 |
| 48 | New Orleans, LA | 89.0 | 48 | Jacksonville, FL | 92.3 |
| 49 | Las Vegas, NV | 88.9 | 49 | Las Vegas, NV | 91.4 |
| 50 | Anchorage, AK | 88.8 | 50 | Casper, WY | 91.3 |
| 51 | Casper, WY | 88.6 | 51 | Anchorage, AK | 91.0 |

1/ These figures are based on the following taxes: federal income and Social Security taxes, state-local income taxes, state-local general sales taxes and local taxes on real property.

[See previous table for an explanation of the assumptions that underlie these figures.]

SOURCE: ACIR, Tax Burdens for Families Residing in the Largest City in Each State, 1982, Washington, D.C., August 1984.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 78--STATE AND LOCAL TAXES (PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME)
AS COMPARED TO FAMILY TAX BURDEN FIGURES AT THE \$25,000 INCOME LEVEL, 1982

| Rank | 1982 State and Local Taxes Per Capita | Rank | State and Local Taxes as a Percentage of State Personal Income, 1982 | Rank | 1982 State-Local Tax Burden for Family @ \$25,000 As a % of Income |
|------|--|------|---|------|---|
| 1 | Alaska \$ 6,422 | 1 | Alaska 45.42% | 1 | Detroit, MI 10.80% |
| 2 | Wyoming 2,384 | 2 | Wyoming 19.98 | 2 | Milwaukee, WI 9.82 |
| 3 | Dist. of Columbia 1,945 | 3 | New York 15.57 | 3 | Philadelphia, PA 9.42 |
| 4 | New York 1,780 | 4 | Dist. of Col. 14.17 | 4 | New York, NY 8.61 |
| 5 | Hawaii 1,390 | 5 | Montana 13.12 | 5 | Portland, OR 8.58 |
| 6 | Massachusetts 1,343 | 6 | New Mexico 12.82 | 6 | Boston, MA 8.38 |
| 7 | New Jersey 1,340 | 7 | Hawaii 12.75 | 7 | Honolulu, HI 8.04 |
| 8 | California 1,314 | 8 | Vermont 12.36 | 8 | Baltimore, MD 7.97 |
| 9 | Connecticut 1,305 | 9 | Wisconsin 12.23 | 9 | Dist. of Columbia 7.70 |
| 10 | Minnesota 1,272 | 10 | Maine 11.98 | 10 | Des Moines, IA 7.50 |
| 11 | Maryland 1,259 | 11 | Rhode Island 11.97 | 11 | Providence, RI 7.31 |
| 12 | Michigan 1,251 | 12 | Minnesota 11.96 | 12 | Salt Lake City, UT 6.92 |
| 13 | Wisconsin 1,244 | 12 | Massachusetts 11.95 | 13 | Louisville, KY 6.82 |
| 14 | Rhode Island 1,209 | 14 | Michigan 11.64 | 14 | Cleveland, OH 6.81 |
| 15 | Montana 1,205 | 15 | Utah 11.50 | 15 | Burlington, VT 6.66 |
| 16 | Delaware 1,200 | 15 | West Virginia 11.47 | 16 | Chicago, IL 6.56 |
| 17 | Illinois 1,195 | 17 | California 11.12 | 17 | Boise, ID 6.48 |
| 18 | Oklahoma 1,152 | 17 | Oklahoma 11.12 | 18 | Minneapolis, MN 6.44 |
| 19 | Nevada 1,151 | 19 | Oregon 11.08 | 19 | Newark, NJ 6.42 |
| 20 | Washington 1,141 | 20 | Louisiana 11.03 | 20 | Portland, ME 6.41 |
| 21 | Iowa 1,133 | 21 | New Jersey 10.98 | 21 | Norfolk, VA 5.87 |
| 22 | Colorado 1,128 | 22 | Delaware 10.97 | 22 | Bridgeport, CT 5.86 |
| 23 | Pennsylvania 1,116 | 23 | Maryland 10.94 | 23 | Omaha, NE 5.72 |
| 24 | Oregon 1,115 | 24 | Pennsylvania 10.70 | 24 | Charlotte, NC 5.63 |
| 25 | North Dakota 1,102 | 25 | Iowa 10.51 | 25 | Atlanta, GA 5.46 |
| 26 | Vermont 1,096 | 26 | Arizona 10.45 | 25 | Los Angeles, CA 5.45 |
| 27 | New Mexico 1,095 | 27 | Georgia 10.30 | 27 | Birmingham, AL 5.35 |
| 28 | Louisiana 1,062 | 28 | Illinois 10.29 | 28 | Sioux Falls, SD 5.26 |
| 29 | Kansas 1,050 | 29 | Washington 10.28 | 29 | Wilmington, DE 5.17 |
| 30 | Nebraska 1,037 | 30 | North Dakota 10.25 | 30 | Indianapolis, IN 4.92 |
| 31 | Maine 1,016 | 31 | Connecticut 10.22 | 31 | St. Louis, MO 4.91 |
| 32 | Arizona 1,007 | 32 | South Carolina 10.20 | 32 | Phoenix, AZ 4.75 |
| 33 | Texas 1,005 | 33 | Nevada 10.14 | 33 | Little Rock, AR 4.65 |
| 34 | Virginia 1,003 | 34 | Colorado 10.13 | 34 | Billings, MT 4.60 |
| 35 | Ohio 973 | 35 | North Carolina 10.11 | 34 | Manchester, NH 4.60 |
| 36 | West Virginia 956 | 36 | Nebraska 10.10 | 36 | Denver, CO 4.57 |
| 37 | Utah 951 | 37 | Mississippi 10.07 | 37 | Houston, TX 4.53 |
| 38 | South Dakota 916 | 38 | Kentucky 9.97 | 38 | Columbia, SC 4.46 |
| 38 | Georgia 916 | 39 | South Dakota 9.93 | 39 | Memphis, TN 4.35 |
| 40 | New Hampshire 896 | 40 | Virginia 9.72 | 40 | Charleston, WV 4.24 |
| 41 | Florida 885 | 41 | Idaho 9.53 | 41 | Seattle, WA 4.14 |
| 42 | Indiana 879 | 42 | Texas 9.52 | 41 | Wichita, KS 4.14 |
| 43 | North Carolina 865 | 43 | Ohio 9.47 | 43 | Fargo, ND 3.52 |
| 44 | Kentucky 854 | 44 | Kansas 9.44 | 44 | Albuquerque, NM 3.46 |
| 45 | Idaho 840 | 45 | Alabama 9.16 | 45 | Oklahoma City, OK 3.41 |
| 46 | Missouri 837 | 46 | New Hampshire 9.05 | 46 | Jackson, MS 3.40 |
| 47 | South Carolina 821 | 47 | Indiana 9.00 | 47 | Jacksonville, FL 2.54 |
| 48 | Tennessee 762 | 47 | Tennessee 9.00 | 48 | New Orleans, LA 2.37 |
| 49 | Mississippi 742 | 49 | Arkansas 8.90 | 49 | Las Vegas, NV 2.35 |
| 50 | Alabama 754 | 50 | Florida 8.71 | 50 | Anchorage, AK 2.28 |
| 51 | Arkansas 727 | 51 | Missouri 8.59 | 51 | Casper, WY 2.24 |

SOURCE: ACIR, Tax Burdens for Families Residing in the Largest City in Each State, 1982, Washington, D.C., August 1984.

(TO ACCOMPANY TABLES 76-78)

ASSUMPTIONS USED TO CALCULATE FAMILY TAX BURDENS, 1982

The assumptions in this study were based upon data from a variety of governmental sources. For the sake of brevity in this summary, the citations as well as the explanation of the assumptions have been omitted. The entire staff working paper entitled Tax Burdens for Families Residing in the Largest City in Each State, 1982 can be obtained by writing ACIR, 1111 20th St. N.W., Washington, D.C. 20575 (ATTN: Arlene Preston).

Assumptions (for purposes of the federal income and Social Security taxes and state-local income taxes, where applicable):

1) A family of four--both spouses gainfully-employed, two dependent children.

2) Sources of Income

| | Income Level: | \$25,000 | \$50,000* |
|---------------------------------------|---------------|----------|-----------|
| Wages & Salaries: | | 24,250 | 46,100 |
| Interest: | | 750 | 2,700 |
| Dividends (before federal exclusion): | | 0 | 1,200 |

3) Adjustments to Income

a) The split of wage and salary income between spouses (for purposes of the deduction for married couples and for splitting income on state/local returns that allow combined separate returns rather than joint returns)

| | Income Level: | \$25,000 | \$50,000* |
|--|---------------|----------|-----------|
| Spouse A | | 13,701 | 33,100 |
| Spouse B | | 10,549 | 13,000 |
| b) Individual Retirement Account | | 0 | 1,000 |
| c) Deduction for Married Couples (from Schedule W computations) | | 527 | 625 |

4) Personal Exemptions

4,000 4,000

5) Itemized Deductions (before zero-bracket amount)

a) Non-tax deductions 4,250 6,568
b) state-local tax deductions (varies with each city and state)

6) Social Security Taxes (6.7% of all wage and salary income subject to the income limit of \$32,400 in 1982)

1,625 3,042

7) State and Local Income Taxes were computed from information from federal return. If taxpayers had the option of filing jointly or separately on a combined return, the method that resulted in the lowest tax liability was used. For state-local returns that allowed the splitting of income, wage and salary income was split as in 3(a) above. Non-wage income was assumed to be held jointly. Where allowed, exemptions and deductions were allocated so as to produce the least tax; in instances where this procedure was not allowed, the pro-ration of exemptions and/or deductions according to spousal income was undertaken as state-local tax provisions directed. If a given state grants a deduction or credit for local income, general sales and/or property taxes, this tax provision would be reflected in the state income tax liability. In states where property tax relief is granted through the state income tax, this relief would be reflected in a lower income tax liability and not in the property tax figure; only in instances where property tax relief is separate from the state income tax is such tax relief reflected in the a lower property tax liability.

8) State and Local General Sales Taxes were taken from the optional general sales tax tables included in the federal return. Local taxes were added where appropriate.

9) Local Real Property Tax. Housing values: The median value of residential property (in each city) for families earning \$25,000 and \$50,000 (from 1980 Census of Housing). These values were multiplied by effective property tax rates from the 1982 Census of Governments and, in the few instances where data were not available from Census, from knowledgeable individuals in the field in that particular city or state.

*For tax burden computations related to \$17,500, \$50,000, and \$100,000 levels, see source document.

Source: ACIR, Tax Burdens for Families Residing in the Largest City in Each State, 1982, Washington, D.C., August 1984.

TABLE 79--REPRESENTATIVE TAX SYSTEM TAX CAPACITY INDICES FOR 1982
AND PRIOR SELECTED YEARS 1/

| State | 1982 | 1981 | 1980 | 1979 | 1977 | 1975 | 1967 |
|-----------------------|------|------|------|------|------|------|------|
| U.S. Average | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| New England | | | | | | | |
| Connecticut | 117 | 110 | 112 | 109 | 112 | 110 | 117 |
| Maine | 84 | 79 | 80 | 80 | 82 | 84 | 81 |
| Massachusetts | 101 | 96 | 96 | 93 | 95 | 98 | 98 |
| New Hampshire | 100 | 95 | 97 | 96 | 102 | 102 | 110 |
| Rhode Island | 81 | 80 | 84 | 84 | 87 | 88 | 91 |
| Vermont | 89 | 84 | 84 | 85 | 93 | 94 | 88 |
| Mideast | | | | | | | |
| Delaware | 115 | 111 | 111 | 110 | 120 | 124 | 123 |
| Washington, D.C. | 115 | 111 | 111 | 110 | 123 | 118 | 121 |
| Maryland | 100 | 98 | 99 | 99 | 101 | 101 | 101 |
| New Jersey | 106 | 105 | 105 | 102 | 106 | 109 | 107 |
| New York | 92 | 89 | 90 | 89 | 94 | 98 | 108 |
| Pennsylvania | 89 | 90 | 93 | 93 | 99 | 98 | 91 |
| Great Lakes | | | | | | | |
| Illinois | 99 | 104 | 108 | 112 | 112 | 112 | 114 |
| Indiana | 89 | 91 | 92 | 98 | 100 | 98 | 99 |
| Michigan | 93 | 96 | 97 | 104 | 103 | 101 | 104 |
| Ohio | 92 | 94 | 97 | 101 | 104 | 104 | 100 |
| Wisconsin | 87 | 91 | 95 | 100 | 99 | 98 | 94 |
| Plains | | | | | | | |
| Iowa | 96 | 102 | 105 | 108 | 105 | 106 | 104 |
| Kansas | 106 | 109 | 109 | 109 | 105 | 109 | 105 |
| Minnesota | 99 | 100 | 102 | 105 | 100 | 97 | 95 |
| Missouri | 91 | 92 | 94 | 97 | 96 | 96 | 97 |
| Nebraska | 97 | 97 | 97 | 100 | 101 | 106 | 110 |
| North Dakota | 115 | 123 | 108 | 109 | 99 | 101 | 92 |
| South Dakota | 87 | 86 | 90 | 95 | 91 | 94 | 91 |
| Southeast | | | | | | | |
| Alabama | 74 | 74 | 76 | 76 | 77 | 77 | 70 |
| Arkansas | 79 | 82 | 79 | 77 | 78 | 78 | 77 |
| Florida | 104 | 101 | 100 | 100 | 101 | 102 | 104 |
| Georgia | 84 | 81 | 82 | 81 | 84 | 86 | 80 |
| Kentucky | 82 | 82 | 83 | 85 | 83 | 85 | 80 |
| Louisiana | 113 | 117 | 109 | 104 | 99 | 97 | 94 |
| Mississippi | 71 | 72 | 69 | 70 | 70 | 70 | 64 |
| North Carolina | 82 | 80 | 80 | 82 | 83 | 85 | 78 |
| South Carolina | 74 | 75 | 75 | 76 | 77 | 77 | 64 |
| Tennessee | 77 | 79 | 79 | 81 | 83 | 84 | 78 |
| Virginia | 94 | 94 | 95 | 93 | 91 | 93 | 86 |
| West Virginia | 92 | 90 | 94 | 92 | 90 | 89 | 75 |
| Southwest | | | | | | | |
| Arizona | 96 | 89 | 89 | 91 | 89 | 92 | 95 |
| New Mexico | 115 | 114 | 107 | 103 | 98 | 97 | 94 |
| Oklahoma | 126 | 127 | 117 | 108 | 101 | 98 | 102 |
| Texas | 130 | 132 | 124 | 117 | 112 | 111 | 98 |
| Rocky Mountain | | | | | | | |
| Colorado | 121 | 113 | 113 | 110 | 107 | 106 | 104 |
| Idaho | 86 | 87 | 87 | 91 | 88 | 89 | 91 |
| Montana | 110 | 114 | 112 | 113 | 103 | 103 | 105 |
| Utah | 86 | 86 | 86 | 87 | 88 | 86 | 87 |
| Wyoming | 201 | 216 | 196 | 173 | 154 | 154 | 141 |
| Far West | | | | | | | |
| California | 116 | 115 | 117 | 116 | 114 | 110 | 124 |
| Nevada | 151 | 148 | 154 | 154 | 148 | 145 | 171 |
| Oregon | 99 | 99 | 103 | 106 | 104 | 100 | 106 |
| Washington | 102 | 99 | 103 | 103 | 100 | 98 | 112 |
| Alaska | 313 | 324 | 260 | 217 | 158 | 155 | 99 |
| Hawaii | 117 | 105 | 107 | 103 | 107 | 109 | 99 |

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. The index above 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.

Source: ACIR, preliminary staff estimates for 1982. Other years may be obtained from ACIR, 1981 Tax Capacity of the Fifty States, A-93, U.S. Government Printing Office, Washington, D.C.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 80--REPRESENTATIVE TAX SYSTEM TAX EFFORT INDICES FOR 1982
AND SELECTED PRIOR YEARS 1/

| State | 1982 | 1981 | 1980 | 1979 | 1977 | 1975 | 1967 |
|-----------------------|------|------|------|------|------|------|------|
| U.S. Average | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| New England | | | | | | | |
| Connecticut | 99 | 103 | 100 | 102 | 103 | 99 | 93 |
| Maine | 107 | 113 | 111 | 110 | 100 | 104 | 105 |
| Massachusetts | 119 | 134 | 135 | 144 | 133 | 129 | 121 |
| New Hampshire | 75 | 74 | 75 | 78 | 73 | 75 | 81 |
| Rhode Island | 133 | 130 | 123 | 121 | 114 | 112 | 105 |
| Vermont | 102 | 105 | 104 | 110 | 104 | 108 | 119 |
| Mideast | | | | | | | |
| Delaware | 84 | 87 | 89 | 96 | 80 | 84 | 90 |
| District of Columbia | 145 | 145 | 131 | 132 | 118 | 94 | 90 |
| Maryland | 106 | 107 | 109 | 109 | 105 | 106 | 103 |
| New Jersey | 113 | 112 | 112 | 118 | 113 | 103 | 97 |
| New York | 170 | 171 | 167 | 171 | 168 | 160 | 138 |
| Pennsylvania | 106 | 105 | 104 | 105 | 94 | 93 | 99 |
| Great Lakes | | | | | | | |
| Illinois | 107 | 105 | 102 | 99 | 96 | 99 | 84 |
| Indiana | 88 | 88 | 84 | 84 | 83 | 92 | 95 |
| Michigan | 120 | 116 | 116 | 113 | 109 | 106 | 100 |
| Ohio | 94 | 89 | 87 | 86 | 78 | 80 | 82 |
| Wisconsin | 128 | 120 | 116 | 118 | 113 | 115 | 124 |
| Plains | | | | | | | |
| Iowa | 105 | 98 | 96 | 93 | 90 | 93 | 104 |
| Kansas | 88 | 87 | 88 | 87 | 89 | 85 | 96 |
| Minnesota | 111 | 109 | 111 | 115 | 112 | 117 | 119 |
| Missouri | 82 | 81 | 84 | 82 | 80 | 84 | 86 |
| Nebraska | 93 | 95 | 102 | 98 | 98 | 85 | 78 |
| North Dakota | 83 | 74 | 79 | 78 | 88 | 92 | 97 |
| South Dakota | 91 | 93 | 88 | 84 | 87 | 87 | 107 |
| Southeast | | | | | | | |
| Alabama | 87 | 91 | 85 | 86 | 79 | 79 | 89 |
| Arkansas | 81 | 79 | 86 | 81 | 78 | 78 | 83 |
| Florida | 72 | 73 | 74 | 78 | 73 | 74 | 84 |
| Georgia | 96 | 97 | 96 | 96 | 89 | 89 | 92 |
| Kentucky | 88 | 88 | 89 | 87 | 84 | 84 | 85 |
| Louisiana | 82 | 77 | 78 | 82 | 79 | 87 | 90 |
| Mississippi | 92 | 95 | 96 | 97 | 94 | 96 | 98 |
| North Carolina | 94 | 95 | 97 | 91 | 87 | 86 | 94 |
| South Carolina | 96 | 95 | 95 | 91 | 86 | 85 | 97 |
| Tennessee | 86 | 87 | 84 | 87 | 82 | 79 | 87 |
| Virginia | 90 | 90 | 88 | 88 | 88 | 87 | 90 |
| West Virginia | 86 | 83 | 82 | 82 | 80 | 85 | 96 |
| Southwest | | | | | | | |
| Arizona | 92 | 106 | 117 | 115 | 110 | 108 | 109 |
| New Mexico | 82 | 89 | 83 | 85 | 77 | 85 | 92 |
| Oklahoma | 78 | 73 | 72 | 74 | 72 | 73 | 80 |
| Texas | 66 | 65 | 65 | 64 | 68 | 68 | 75 |
| Rocky Mountain | | | | | | | |
| Colorado | 81 | 84 | 90 | 96 | 95 | 90 | 106 |
| Idaho | 85 | 87 | 88 | 90 | 89 | 90 | 105 |
| Montana | 97 | 92 | 92 | 88 | 94 | 92 | 93 |
| Utah | 97 | 97 | 101 | 99 | 91 | 89 | 111 |
| Wyoming | 105 | 73 | 74 | 83 | 82 | 70 | 79 |
| Far West | | | | | | | |
| California | 99 | 100 | 102 | 95 | 117 | 119 | 108 |
| Nevada | 63 | 62 | 60 | 65 | 62 | 70 | 71 |
| Oregon | 95 | 101 | 93 | 93 | 92 | 96 | 101 |
| Washington | 93 | 92 | 94 | 96 | 94 | 101 | 106 |
| Alaska | 180 | 184 | 166 | 129 | 130 | 76 | 104 |
| Hawaii | 105 | 126 | 124 | 128 | 115 | 119 | 135 |

1/ Tax effort is the ratio of a state's actual tax collections to its tax capacity. The relative index of tax effort is created by dividing each state's tax effort by the average for all states. 100 is the index for the U.S. average.

Source: ACIR preliminary staff estimates for 1982. Other years may be obtained from ACIR, 1981 Tax Capacity of the Fifty States, A-93, Washington, DC, U.S. Government Printing Office.

TABLE 81--THE GROWTH IN AND PERCENTAGE DISTRIBUTION OF PUBLIC EMPLOYMENT, SELECTED YEARS 1929-1983

| As of October | Total Public Sector | Federal (civilian) | State | Local | Total Public Sector | Federal (civilian) | State | Local |
|--------------------------------|------------------------------|--------------------|-------|-------|--|--------------------|-------|-------|
| <u>ALL EMPLOYEES</u> | | | | | | | | |
| | <u>Number (In Thousands)</u> | | | | <u>Annual Percentage Increase or Decrease (-) 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 | 15,918r | 2,848r | 3,747 | 9,324 | -0.3 | -0.6 | 0.6 | -0.6 |
| 1983 | 16,034 | 2,875 | 3,816 | 9,344 | 0.7 | 1.8 | 0.2 | 0.2 |
| <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 | 17.9r | 23.5 | 58.6r | | | | |
| 1983 | 100.0 | 17.9 | 23.8 | 58.3 | | | | |

*Less than 0.05 percent. r = revised from last year's edition.

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 1983 edition)

U.S. Advisory Commission on Intergovernmental Relations

TABLE 82--PUBLIC EMPLOYMENT IN THE UNITED STATES
SELECTED YEARS 1952-1983

| 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 | 13,546r <u>2/</u> | 2,712r <u>2/</u> | 10,829 | 3,083 | 7,746 |
| 1983 | 13,623 <u>2/</u> | 2,738 <u>2/</u> | 10,885 | 3,116 | 7,769 |
| <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 | 585.1r <u>2/</u> | 117.1r <u>2/</u> | 467.7 | 133.2 | 334.6 |
| 1983 | 582.2 <u>2/</u> | 117.0 <u>2/</u> | 465.2 | 133.2 | 332.0 |

r = revised from last year's edition.

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

2/ Full-time equivalent federal employment figures for 1980-1983 were not available in the Public Employment publication cited below. 1980-1983 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.

TABLE 83--FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION (with Federal employment exhibit), BY STATE, SELECTED YEARS 1957-1983 ^{1/}

| State and Region | Full-time Equivalent State-Local Employees Per 10,000 Population | | | | | | | |
|----------------------------------|---|------|------|------|------|------|------|-------------------|
| | 1983 | 1982 | 1981 | 1978 | 1972 | 1967 | 1962 | 1957 |
| United States | 465 | 468 | 476 | 492 | 454 | 377 | 321 | 281 ^{2/} |
| Exhibit: | | | | | | | | |
| Federal Employment ^{3/} | 116 | 118 | 118 | 126 | 137 | 147 | 133 | 137 |
| New England | | | | | | | | |
| Connecticut | 431 | 437 | 450 | 434 | 404 | 347 | 295 | 277 |
| Maine | 451 | 447 | 451 | 452 | 444 | 359 | 302 | 262 |
| Massachusetts | 446 | 444 | 471 | 478 | 448 | 377 | 339 | 316 |
| New Hampshire | 419 | 418 | 433 | 445 | 422 | 339 | 296 | 273 |
| Rhode Island | 465 | 456 | 463 | 471 | 422 | 349 | 294 | 257 |
| Vermont | 458 | 468 | 475 | 485 | 500 | 366 | 321 | 268 |
| Mideast | | | | | | | | |
| Delaware | 507 | 521 | 530 | 541 | 536 | 405 | 334 | 267 |
| District of Columbia | 735 | 730 | 717 | 734 | 664 | 470 | 348 | 262 |
| Maryland | 498 | 513 | 513 | 549 | 473 | 385 | 317 | 260 |
| New Jersey | 478 | 482 | 490 | 490 | 415 | 326 | 292 | 265 |
| New York | 551 | 546 | 543 | 518 | 519 | 443 | 373 | 350 |
| Pennsylvania | 383 | 386 | 397 | 404 | 380 | 316 | 270 | 227 |
| Great Lakes | | | | | | | | |
| Illinois | 421 | 425 | 439 | 447 | 414 | 352 | 300 | 253 |
| Indiana | 435 | 434 | 446 | 449 | 408 | 362 | 315 | 262 |
| Michigan | 432 | 431 | 442 | 487 | 428 | 376 | 321 | 279 |
| Ohio | 429 | 424 | 434 | 436 | 400 | 332 | 295 | 260 |
| Wisconsin | 451 | 449 | 466 | 467 | 451 | 374 | 318 | 253 |
| Plains | | | | | | | | |
| Iowa | 489 | 489 | 494 | 504 | 439 | 393 | 335 | 292 |
| Kansas | 523 | 530 | 540 | 535 | 478 | 420 | 359 | 320 |
| Minnesota | 468 | 458 | 488 | 491 | 465 | 385 | 325 | 285 |
| Missouri | 432 | 446 | 450 | 456 | 417 | 350 | 286 | 250 |
| Nebraska | 581 | 565 | 579 | 591 | 526 | 424 | 361 | 314 |
| North Dakota | 500 | 501 | 499 | 493 | 474 | 403 | 343 | 281 |
| South Dakota | 483 | 494 | 502 | 515 | 475 | 427 | 330 | 296 |
| Southeast | | | | | | | | |
| Alabama | 484 | 481 | 484 | 501 | 427 | 340 | 279 | 259 |
| Arkansas | 445 | 453 | 452 | 449 | 396 | 338 | 271 | 248 |
| Florida | 438 | 449 | 453 | 511 | 491 | 414 | 341 | 309 |
| Georgia | 542 | 535 | 525 | 548 | 486 | 365 | 303 | 272 |
| Kentucky | 410 | 406 | 413 | 437 | 389 | 333 | 265 | 230 |
| Louisiana | 518 | 515 | 509 | 524 | 484 | 402 | 356 | 320 |
| Mississippi | 500 | 496 | 502 | 508 | 468 | 354 | 292 | 260 |
| North Carolina | 476 | 479 | 490 | 495 | 413 | 329 | 275 | 242 |
| South Carolina | 481 | 488 | 499 | 557 | 451 | 324 | 271 | 255 |
| Tennessee | 454 | 460 | 476 | 492 | 465 | 374 | 305 | 264 |
| Virginia | 481 | 486 | 498 | 541 | 446 | 348 | 278 | 255 |
| West Virginia | 482 | 485 | 489 | 498 | 471 | 372 | 304 | 227 |
| Southwest | | | | | | | | |
| Arizona | 451 | 472 | 491 | 557 | 529 | 408 | 338 | 283 |
| New Mexico | 566 | 564 | 578 | 560 | 558 | 432 | 328 | 298 |
| Oklahoma | 515 | 530 | 527 | 505 | 466 | 400 | 321 | 301 |
| Texas | 473 | 476 | 478 | 500 | 451 | 357 | 307 | 264 |
| Rocky Mountain | | | | | | | | |
| Colorado | 477 | 490 | 507 | 564 | 526 | 462 | 373 | 312 |
| Idaho | 455 | 468 | 480 | 515 | 498 | 395 | 345 | 306 |
| Montana | 518 | 530 | 546 | 582 | 513 | 414 | 357 | 314 |
| Utah | 431 | 444 | 439 | 495 | 520 | 405 | 346 | 283 |
| Wyoming | 661 | 659 | 653 | 611 | 678 | 567 | 446 | 368 |
| Far West | | | | | | | | |
| California | 438 | 444 | 458 | 489 | 477 | 408 | 367 | 334 |
| Nevada | 473 | 480 | 497 | 602 | 597 | 468 | 382 | 341 |
| Oregon | 483 | 486 | 504 | 539 | 502 | 423 | 390 | 321 |
| Washington | 451 | 454 | 466 | 512 | 500 | 438 | 366 | 324 |
| Alaska | 814 | 820 | 803 | 725 | 722 | 468 | 347 | 206 |
| Hawaii | 480 | 498 | 496 | 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 1980-1983. 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 1983 edition).

TABLE 84- ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1957-1983 1/

| State and Region | 1983 | | 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) | 1982 | 1981 | 1978 | 1975 | 1972 | 1967 | 1957 |
| United States 2/ | 8.0 | 100 | 8.0% | 8.0% | 8.5% | 9.2% | 9.2% | 8.0% | 5.6% ^{3/} |
| New England | 6.8 | 85 | 6.8 | 7.0 | 8.0 | 8.5 | 8.8 | 7.3 | 5.0 |
| Connecticut | 6.1 | 76 | 5.9 | 5.9 | 6.7 | 7.1 | 7.7 | 6.4 | 4.4 |
| Maine | 7.5 | 94 | 7.7 | 7.6 | 7.9 | 8.5 | 9.2 | 7.7 | 4.9 |
| Massachusetts | 6.9 | 86 | 7.0 | 7.3 | 8.4 | 8.9 | 8.9 | 7.4 | 5.6 |
| New Hampshire | 5.9 | 74 | 6.0 | 6.6 | 7.2 | 7.8 | 8.0 | 6.7 | 4.8 |
| Rhode Island | 8.5 | 106 | 8.3 | 8.5 | 8.9 | 8.9 | 8.6 | 7.0 | 4.7 |
| Vermont | 8.0 | 100 | 8.0 | 8.1 | 8.8 | 9.8 | 10.7 | 8.4 | 5.6 |
| Midwest 2/ | 8.3 | 104 | 8.2 | 8.3 | 9.6 | 9.8 | 9.4 | 7.5 | 4.9 |
| Delaware | 7.5 | 94 | 8.1 | 7.9 | 8.2 | 8.2 | 8.4 | 6.8 | 4.1 |
| Dist. of Col. 4/ | 12.8 | 161 | 12.5 | 12.4 | 14.7 | 14.1 | 11.6 | 8.8 | 5.0 |
| Maryland | 8.1 | 102 | 8.3 | 8.3 | 9.3 | 9.4 | 9.3 | 7.7 | 4.9 |
| New Jersey | 7.2 | 90 | 7.3 | 7.3 | 8.0 | 8.3 | 8.0 | 6.3 | 4.6 |
| New York | 10.0 | 125 | 9.5 | 9.5 | 9.9 | 11.1 | 11.1 | 9.1 | 6.3 |
| Pennsylvania | 6.5 | 82 | 6.6 | 6.6 | 7.3 | 7.8 | 7.9 | 6.4 | 4.3 |
| Great Lakes | 7.8 | 98 | 7.8 | 7.6 | 8.0 | 8.6 | 8.8 | 7.5 | 5.2 |
| Illinois | 7.5 | 94 | 7.5 | 7.2 | 7.6 | 8.6 | 8.5 | 6.8 | 4.6 |
| Indiana | 7.5 | 93 | 7.5 | 7.2 | 7.2 | 7.5 | 7.7 | 7.4 | 5.2 |
| Michigan | 8.9 | 112 | 8.9 | 8.8 | 9.0 | 9.7 | 9.7 | 8.4 | 6.0 |
| Ohio | 7.2 | 90 | 7.4 | 7.0 | 7.2 | 7.7 | 7.8 | 6.6 | 4.6 |
| Wisconsin | 8.2 | 102 | 8.2 | 8.5 | 8.8 | 9.6 | 10.2 | 8.4 | 5.7 |
| Plains | 7.9 | 99 | 7.9 | 7.8 | 8.4 | 8.7 | 8.9 | 8.4 | 6.1 |
| Iowa | 8.7 | 109 | 8.2 | 8.0 | 8.2 | 8.6 | 8.6 | 8.0 | 5.5 |
| Kansas | 7.3 | 91 | 7.3 | 7.5 | 7.8 | 8.2 | 8.2 | 8.1 | 6.0 |
| Minnesota | 8.6 | 107 | 8.7 | 8.1 | 9.1 | 10.1 | 10.6 | 8.9 | 6.4 |
| Missouri | 6.8 | 85 | 7.0 | 6.7 | 7.2 | 8.1 | 7.9 | 6.9 | 4.7 |
| Nebraska | 9.0 | 113 | 8.7 | 8.6 | 9.1 | 8.8 | 8.8 | 8.1 | 6.0 |
| North Dakota | 8.4 | 106 | 9.0 | 8.9 | 8.5 | 8.0 | 9.1 | 9.7 | 7.3 |
| South Dakota | 7.8 | 98 | 7.7 | 8.0 | 8.8 | 9.1 | 9.1 | 9.3 | 6.5 |
| Southeast | 7.7 | 97 | 7.8 | 7.8 | 8.5 | 8.6 | 8.5 | 8.0 | 5.9 |
| Alabama | 8.3 | 104 | 8.6 | 8.3 | 9.4 | 8.8 | 8.5 | 8.1 | 6.1 |
| Arkansas | 7.3 | 91 | 7.5 | 7.3 | 7.4 | 7.6 | 7.2 | 7.6 | 5.7 |
| Florida | 7.1 | 89 | 7.0 | 6.9 | 8.3 | 9.0 | 8.7 | 8.3 | 5.6 |
| Georgia | 8.2 | 103 | 8.4 | 8.1 | 8.6 | 9.2 | 8.4 | 7.8 | 5.5 |
| Kentucky | 7.3 | 92 | 7.2 | 7.4 | 7.5 | 7.8 | 7.9 | 7.5 | 5.2 |
| Louisiana | 8.3 | 104 | 8.0 | 7.9 | 8.2 | 9.3 | 9.5 | 9.0 | 7.1 |
| Mississippi | 8.7 | 109 | 8.2 | 8.4 | 8.7 | 9.2 | 9.1 | 8.5 | 6.7 |
| North Carolina | 8.1 | 101 | 8.3 | 8.3 | 8.7 | 8.5 | 8.5 | 7.9 | 6.0 |
| South Carolina | 8.2 | 103 | 8.6 | 8.9 | 9.5 | 8.9 | 8.8 | 7.4 | 5.9 |
| Tennessee | 7.7 | 96 | 8.4 | 8.2 | 8.4 | 8.5 | 8.6 | 8.2 | 5.8 |
| Virginia | 7.2 | 90 | 7.5 | 7.6 | 8.4 | 8.6 | 8.3 | 7.3 | 5.2 |
| West Virginia | 8.3 | 104 | 8.4 | 8.5 | 8.7 | 8.4 | 8.9 | 8.5 | 5.6 |
| Southwest | 7.8 | 98 | 7.7 | 7.6 | 9.1 | 9.8 | 9.6 | 9.1 | 6.2 |
| Arizona | 9.2 | 115 | 9.6 | 9.6 | 10.7 | 11.4 | 10.5 | 10.7 | 6.8 |
| New Mexico | 10.3 | 129 | 10.6 | 10.5 | 10.5 | 11.4 | 11.3 | 10.5 | 6.6 |
| Oklahoma | 7.8 | 98 | 7.5 | 7.4 | 7.6 | 8.1 | 8.3 | 7.9 | 6.2 |
| Texas | 7.4 | 93 | 7.2 | 7.1 | 7.7 | 8.4 | 8.2 | 7.4 | 5.3 |
| Rocky Mountain | 8.7 | 109 | 8.6 | 8.6 | 9.5 | 10.1 | 10.1 | 9.8 | 6.4 |
| Colorado | 7.9 | 99 | 7.7 | 8.4 | 9.8 | 10.3 | 9.4 | 9.4 | 6.0 |
| Idaho | 8.1 | 102 | 8.5 | 8.2 | 8.6 | 9.3 | 9.0 | 8.9 | 6.2 |
| Montana | 10.1 | 127 | 10.4 | 9.4 | 10.4 | 10.5 | 10.0 | 9.2 | 6.4 |
| Utah | 9.2 | 115 | 9.1 | 8.6 | 9.9 | 9.8 | 10.8 | 9.9 | 6.2 |
| Wyoming | 11.4 | 143 | 10.5 | 10.2 | 9.0 | 10.5 | 11.5 | 11.5 | 7.0 |
| Far West 5/ | 8.4 | 105 | 8.5 | 8.6 | 9.2 | 10.4 | 10.6 | 9.6 | 6.5 |
| California | 8.3 | 104 | 8.5 | 8.6 | 9.1 | 10.9 | 10.9 | 9.7 | 6.5 |
| Nevada | 8.3 | 105 | 8.7 | 8.0 | 8.9 | 9.8 | 10.2 | 9.6 | 6.0 |
| Oregon | 9.4 | 118 | 9.3 | 9.3 | 9.5 | 10.8 | 10.7 | 9.8 | 6.9 |
| Washington | 8.4 | 105 | 8.4 | 8.5 | 9.3 | 10.1 | 10.7 | 9.1 | 6.5 |
| Alaska | 15.6 | 196 | 15.7 | 16.8 | 14.6 | 13.9 | 17.3 | 12.3 | 5.0 ^{3/} |
| Hawaii | 7.9 | 100 | 8.6 | 8.3 | 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 1981-83.

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 1983 edition); personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, [monthly], (1982 figures from August 1984 edition, page 42).

TABLE 85--ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES,
BY STATE, SELECTED YEARS, 1957-1983 1/

| State and Region | 1983 | 1982 | 1981 | 1976 | 1972 | 1967 | 1962 | 1957 |
|-----------------------|----------|----------|----------|----------|---------|---------|---------|------------|
| United States | \$20,136 | \$19,044 | \$17,568 | \$12,252 | \$9,480 | \$6,816 | \$5,304 | \$4,032 2/ |
| New England | 18,984 | 17,426 | 16,092 | 11,388 | 9,088 | 6,580 | 4,974 | 3,690 |
| Connecticut | 21,180 | 18,588 | 16,884 | 12,492 | 10,464 | 7,488 | 5,748 | 4,500 |
| Maine | 16,416 | 15,672 | 14,400 | 9,960 | 7,908 | 5,736 | 4,368 | 3,156 |
| Massachusetts | 20,472 | 19,176 | 17,280 | 12,660 | 9,912 | 6,996 | 5,256 | 4,032 |
| New Hampshire | 17,028 | 15,348 | 14,424 | 10,500 | 8,232 | 6,096 | 4,608 | 3,384 |
| Rhode Island | 21,408 | 19,560 | 18,720 | 12,252 | 9,384 | 6,696 | 5,052 | 3,588 |
| Vermont | 17,412 | 16,212 | 14,844 | 10,464 | 8,628 | 6,468 | 4,812 | 3,480 |
| Mideast | 21,948 | 20,556 | 18,996 | 13,478 | 10,118 | 7,002 | 5,490 | 4,292 |
| Delaware | 18,696 | 18,096 | 16,320 | 11,544 | 8,556 | 6,060 | 4,884 | 3,888 |
| Dist. of Col. | 27,312 | 25,056 | 23,376 | 16,764 | 10,404 | 7,464 | 6,108 | 4,728 |
| Maryland | 21,288 | 20,028 | 18,504 | 12,876 | 10,176 | 6,888 | 5,244 | 4,092 |
| New Jersey | 21,204 | 19,776 | 18,276 | 13,092 | 10,620 | 7,308 | 5,748 | 4,440 |
| New York | 23,604 | 21,564 | 20,088 | 14,352 | 11,424 | 7,728 | 6,000 | 4,644 |
| Pennsylvania | 19,584 | 18,816 | 17,400 | 12,240 | 9,528 | 6,564 | 4,956 | 3,960 |
| Great Lakes | 20,664 | 19,924 | 18,240 | 12,562 | 9,922 | 7,044 | 5,498 | 4,318 |
| Illinois | 22,104 | 21,372 | 19,164 | 13,428 | 10,728 | 7,260 | 5,940 | 4,536 |
| Indiana | 17,796 | 17,160 | 15,612 | 10,668 | 8,436 | 6,516 | 5,148 | 4,008 |
| Michigan | 23,808 | 22,800 | 21,480 | 14,268 | 11,460 | 7,836 | 5,856 | 4,620 |
| Ohio | 18,948 | 18,504 | 16,584 | 12,048 | 9,072 | 6,504 | 5,100 | 4,044 |
| Wisconsin | 20,688 | 19,788 | 18,360 | 12,396 | 9,912 | 7,104 | 5,448 | 4,380 |
| Plains | 18,348 | 17,535 | 16,020 | 11,018 | 8,271 | 6,089 | 4,757 | 3,585 |
| Iowa | 18,900 | 17,976 | 16,728 | 11,520 | 8,676 | 6,312 | 4,764 | 3,492 |
| Kansas | 17,076 | 16,248 | 14,988 | 10,452 | 7,860 | 5,808 | 4,680 | 3,492 |
| Minnesota | 22,212 | 21,300 | 17,976 | 12,732 | 9,984 | 7,140 | 5,580 | 4,152 |
| Missouri | 17,184 | 15,972 | 14,448 | 10,680 | 8,292 | 6,036 | 4,680 | 3,516 |
| Nebraska | 17,436 | 16,608 | 15,492 | 10,344 | 7,716 | 5,820 | 4,440 | 3,444 |
| North Dakota | 19,740 | 19,656 | 18,360 | 11,268 | 7,968 | 6,012 | 4,824 | 3,636 |
| South Dakota | 15,888 | 14,988 | 14,124 | 10,128 | 7,404 | 5,496 | 4,332 | 3,360 |
| Southeast | 16,284 | 15,489 | 14,424 | 9,789 | 7,395 | 5,460 | 4,195 | 3,160 |
| Alabama | 15,912 | 15,408 | 14,220 | 9,720 | 7,056 | 5,280 | 3,948 | 3,168 |
| Arkansas | 14,616 | 13,980 | 12,936 | 8,844 | 6,408 | 4,920 | 3,696 | 2,700 |
| Florida | 18,948 | 17,088 | 15,456 | 11,196 | 8,724 | 5,976 | 4,536 | 3,432 |
| Georgia | 15,840 | 15,120 | 13,884 | 9,528 | 7,128 | 5,484 | 3,996 | 2,940 |
| Kentucky | 16,920 | 16,020 | 15,108 | 9,900 | 7,596 | 5,544 | 4,488 | 3,192 |
| Louisiana | 16,524 | 15,924 | 14,964 | 9,396 | 7,284 | 5,604 | 4,296 | 3,660 |
| Mississippi | 14,076 | 12,924 | 12,420 | 8,724 | 6,336 | 4,596 | 3,576 | 2,592 |
| North Carolina | 16,656 | 15,624 | 14,784 | 10,404 | 8,292 | 6,000 | 4,824 | 3,312 |
| South Carolina | 15,696 | 14,976 | 14,304 | 9,492 | 7,212 | 5,172 | 3,960 | 2,724 |
| Tennessee | 16,224 | 16,332 | 14,664 | 9,528 | 7,140 | 5,352 | 4,104 | 3,096 |
| Virginia | 18,276 | 17,292 | 15,876 | 10,632 | 8,472 | 6,096 | 4,632 | 3,420 |
| West Virginia | 15,744 | 15,180 | 14,472 | 10,104 | 7,092 | 5,496 | 4,284 | 3,684 |
| Southwest | 18,576 | 17,883 | 16,200 | 10,881 | 7,968 | 6,072 | 4,899 | 3,801 |
| Arizona | 21,840 | 20,832 | 19,104 | 12,732 | 9,564 | 7,236 | 5,700 | 4,320 |
| New Mexico | 17,556 | 17,232 | 15,432 | 10,584 | 7,536 | 5,940 | 4,956 | 3,840 |
| Oklahoma | 16,548 | 16,044 | 14,292 | 9,576 | 7,032 | 5,352 | 4,368 | 3,420 |
| Texas | 18,372 | 17,424 | 15,984 | 10,632 | 7,740 | 5,760 | 4,572 | 3,624 |
| Rocky Mountain | 19,536 | 18,554 | 16,944 | 11,167 | 8,153 | 6,185 | 4,944 | 3,809 |
| Colorado | 21,048 | 19,212 | 18,504 | 12,348 | 8,880 | 6,372 | 5,172 | 3,828 |
| Idaho | 17,064 | 16,476 | 15,252 | 10,176 | 7,332 | 5,820 | 4,464 | 3,504 |
| Montana | 19,560 | 18,912 | 16,188 | 11,352 | 8,232 | 6,192 | 5,148 | 4,008 |
| Utah | 19,356 | 18,312 | 16,476 | 10,764 | 8,424 | 6,408 | 5,004 | 3,804 |
| Wyoming | 20,676 | 19,860 | 18,300 | 11,196 | 7,896 | 6,132 | 4,932 | 3,900 |
| Far West 3/ | 22,740 | 21,756 | 20,088 | 13,809 | 10,227 | 7,668 | 5,949 | 4,488 |
| California | 25,272 | 24,036 | 22,428 | 15,480 | 11,796 | 8,820 | 6,888 | 5,028 |
| Nevada | 22,008 | 21,684 | 18,696 | 12,936 | 9,732 | 7,272 | 5,592 | 4,404 |
| Oregon | 20,928 | 19,728 | 18,540 | 12,696 | 9,528 | 7,092 | 5,508 | 4,152 |
| Washington | 22,764 | 21,576 | 20,700 | 14,124 | 9,852 | 7,488 | 5,808 | 4,368 |
| Alaska | 32,844 | 31,272 | 28,728 | 19,680 | 13,620 | 9,876 | 8,040 | (6,432) 2/ |
| Hawaii | 19,992 | 19,944 | 18,372 | 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 1983, Table 9. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 86--STATE PER CAPITA PERSONAL INCOME EXPRESSED AS A PERCENTAGE OF U.S. AVERAGE, SELECTED YEARS 1929-1983

| State and Region | Per Capita Personal Income | Per Capita Personal Income as a Percentage of U.S. Average(100) | | | | | | | | |
|-----------------------|----------------------------|---|----------|---------|---------|---------|---------|---------|-------|-------|
| | 1983 | 1983 | 1982r | 1979r | 1974 | 1964 | 1954 | 1944 | 1934 | 1929 |
| U.S. Average 1/ | \$11,658 | \$11,658 | \$11,113 | \$8,651 | \$5,448 | \$2,592 | \$1,781 | \$1,186 | \$425 | \$697 |
| New England | 13,005 | 112 | 109 | 103 | 97 | 99 | 98 | 101 | 123 | 112 |
| Connecticut | 14,895 | 128 | 125 | 118 | 119 | 125 | 129 | 134 | 155 | 146 |
| Maine | 9,847 | 84 | 83 | 80 | 82 | 83 | 79 | 91 | 98 | 85 |
| Massachusetts | 13,264 | 114 | 111 | 104 | 105 | 109 | 106 | 109 | 146 | 130 |
| New Hampshire | 12,021 | 103 | 100 | 95 | 95 | 92 | 92 | 88 | 113 | 98 |
| Rhode Island | 11,670 | 100 | 98 | 95 | 99 | 102 | 105 | 106 | 141 | 124 |
| Vermont | 9,979 | 86 | 86 | 84 | 84 | 82 | 78 | 78 | 87 | 89 |
| Mideast | 12,794 | 110 | 108 | 106 | 116 | 117 | 120 | 122 | 150 | 141 |
| Delaware | 12,665 | 109 | 107 | 105 | 115 | 123 | 130 | 124 | 148 | 145 |
| Dist. of Columbia | 15,744 | 135 | 133 | 127 | 138 | 131 | 136 | 131 | 218 | 181 |
| Maryland | 12,994 | 111 | 111 | 108 | 108 | 107 | 106 | 111 | 123 | 111 |
| New Jersey | 14,122 | 121 | 118 | 113 | 117 | 120 | 125 | 131 | 137 | 132 |
| New York | 12,990 | 111 | 110 | 106 | 115 | 122 | 121 | 129 | 162 | 165 |
| Pennsylvania | 11,448 | 98 | 98 | 98 | 101 | 101 | 101 | 104 | 114 | 110 |
| Great Lakes | 11,517 | 99 | 99 | 105 | 104 | 105 | 108 | 107 | 102 | 109 |
| Illinois | 12,405 | 106 | 108 | 113 | 117 | 117 | 121 | 117 | 120 | 136 |
| Indiana | 10,476 | 90 | 90 | 96 | 97 | 99 | 101 | 100 | 84 | 87 |
| Michigan | 11,466 | 98 | 97 | 107 | 109 | 109 | 114 | 116 | 107 | 113 |
| Ohio | 11,216 | 96 | 96 | 100 | 102 | 103 | 110 | 111 | 108 | 111 |
| Wisconsin | 11,352 | 97 | 97 | 100 | 96 | 97 | 96 | 93 | 90 | 97 |
| Plains | 11,332 | 97 | 98 | 99 | 94 | 88 | 90 | 87 | 64 | 76 |
| Iowa | 10,705 | 92 | 96 | 101 | 98 | 93 | 97 | 82 | 63 | 82 |
| Kansas | 12,247 | 105 | 107 | 106 | 99 | 96 | 99 | 97 | 67 | 76 |
| Minnesota | 11,913 | 102 | 102 | 103 | 100 | 92 | 94 | 84 | 85 | 85 |
| Missouri | 10,969 | 94 | 94 | 95 | 93 | 96 | 96 | 90 | 87 | 89 |
| Nebraska | 11,212 | 96 | 98 | 98 | 90 | 90 | 94 | 90 | 60 | 84 |
| North Dakota | 11,666 | 100 | 98 | 93 | 102 | 78 | 70 | 84 | 42 | 53 |
| South Dakota | 9,847 | 84 | 84 | 87 | 78 | 71 | 78 | 80 | 42 | 59 |
| Southeast | 10,216 | 88 | 87 | 86 | 83 | 74 | 69 | 67 | 57 | 53 |
| Alabama | 9,242 | 79 | 78 | 79 | 77 | 71 | 62 | 62 | 39 | 46 |
| Arkansas | 8,967 | 77 | 76 | 77 | 79 | 69 | 58 | 56 | 42 | 43 |
| Florida | 11,593 | 99 | 98 | 95 | 96 | 87 | 85 | 91 | 80 | 74 |
| Georgia | 10,379 | 89 | 87 | 85 | 86 | 78 | 71 | 70 | 57 | 50 |
| Kentucky | 9,397 | 81 | 82 | 82 | 82 | 74 | 71 | 64 | 54 | 56 |
| Louisiana | 10,270 | 88 | 91 | 86 | 79 | 76 | 75 | 74 | 61 | 59 |
| Mississippi | 8,098 | 69 | 70 | 70 | 69 | 59 | 51 | 53 | 39 | 41 |
| North Carolina | 9,787 | 84 | 82 | 82 | 85 | 75 | 69 | 64 | 58 | 48 |
| South Carolina | 9,187 | 79 | 78 | 78 | 78 | 67 | 63 | 61 | 48 | 38 |
| Tennessee | 9,549 | 82 | 81 | 82 | 83 | 74 | 68 | 72 | 57 | 54 |
| Virginia | 12,116 | 104 | 102 | 98 | 97 | 88 | 84 | 75 | 74 | 62 |
| West Virginia | 9,159 | 79 | 81 | 82 | 81 | 75 | 69 | 69 | 74 | 66 |
| Southwest | 11,330 | 97 | 99 | 96 | 85 | 84 | 85 | 81 | 67 | 69 |
| Arizona | 10,656 | 91 | 90 | 93 | 92 | 87 | 91 | 87 | 83 | 84 |
| New Mexico | 9,640 | 83 | 84 | 83 | 76 | 79 | 79 | 73 | 57 | 58 |
| Oklahoma | 10,963 | 94 | 100 | 93 | 84 | 83 | 81 | 79 | 58 | 65 |
| Texas | 11,685 | 100 | 102 | 98 | 88 | 87 | 90 | 87 | 67 | 68 |
| Rocky Mountain | 11,069 | 95 | 96 | 96 | 91 | 90 | 93 | 94 | 86 | 84 |
| Colorado | 12,770 | 110 | 110 | 105 | 98 | 97 | 96 | 89 | 87 | 91 |
| Idaho | 9,555 | 82 | 81 | 85 | 91 | 83 | 84 | 90 | 89 | 72 |
| Montana | 9,949 | 85 | 87 | 87 | 88 | 87 | 97 | 98 | 85 | 85 |
| Utah | 8,993 | 77 | 78 | 82 | 82 | 88 | 87 | 89 | 74 | 80 |
| Wyoming | 11,911 | 102 | 110 | 114 | 95 | 95 | 102 | 103 | 95 | 96 |
| Far West 2/ | 12,892 | 111 | 110 | 113 | 106 | 111 | 118 | 126 | 118 | 117 |
| California | 13,257 | 114 | 114 | 115 | 110 | 120 | 122 | 132 | 140 | 142 |
| Nevada | 12,451 | 107 | 107 | 115 | 112 | 120 | 137 | 124 | 126 | 125 |
| Oregon | 10,740 | 92 | 91 | 100 | 97 | 99 | 102 | 119 | 104 | 97 |
| Washington | 12,117 | 104 | 105 | 109 | 104 | 106 | 112 | 129 | 104 | 107 |
| Alaska | 17,194 | 147 | 152 | 134 | 129 | 116 | 129 | n.a. | n.a. | n.a. |
| Hawaii | 12,114 | 104 | 104 | 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 1984, p. 42.

TABLE 87--PUBLIC OPINION ON TAXES
(1984 ACIR Survey Results)

QUESTION #1: Which do you think is the worst tax--that is, the least fair?
(Percent of U.S. Public)

| | May 1984 | May 1983 | May 1982 | Sept. 1981 | May 1980 | May 1979 | May 1978 | May 1977 | May 1975 | Apr. 1974 | May 1973 | Mar. 1972 |
|--------------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|
| Federal Income Tax | 36% | 35% | 36% | 36% | 36% | 37% | 30% | 28% | 28% | 30% | 30% | 19% |
| Local Property Tax | 29 | 26 | 30 | 33 | 25 | 27 | 32 | 33 | 29 | 28 | 31 | 45 |
| State Sales Tax | 15 | 13 | 14 | 14 | 19 | 15 | 18 | 17 | 23 | 20 | 20 | 13 |
| State Income Tax | 10 | 11 | 11 | 9 | 10 | 8 | 11 | 11 | 11 | 10 | 10 | 13 |
| Don't Know | 10 | 15 | 9 | 9 | 10 | 13 | 10 | 11 | 10 | 14 | 11 | 11 |

QUESTION #2: From which level of government do you feel you get the most
for your money--federal, state, or local?
(Percent of U.S. Public)

| | May 1984 | May 1983 | May 1982 | Sept. 1981 | May 1980 | May 1979 | May 1978 | May 1977 | May 1975 | Apr. 1974 | May 1973 | Mar. 1972 |
|------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|
| Federal | 24% | 31% | 35% | 30% | 33% | 29% | 35% | 36% | 36% | 29% | 35% | 39% |
| Local | 35 | 31 | 28 | 33 | 26 | 33 | 26 | 26 | 25 | 28 | 25 | 26 |
| State | 27 | 20 | 20 | 25 | 22 | 22 | 20 | 20 | 20 | 24 | 18 | 18 |
| Don't Know | 14 | 19 | 17 | 14 | 19 | 16 | 19 | 18 | 17 | 19 | 22 | 17 |

QUESTION #3: In the next fiscal year, the federal government is expected
to spend about 180 billion dollars more than it takes in. Which one of
these basic ways of reducing the deficit would you prefer?

| | Percent of U.S. Public |
|---|---------------------------|
| 1. Mostly by cuts in spending. | 51 |
| 2. Most by increases in taxes which would be earmarked for reducing the deficit. | 7 |
| 3. About equally by cuts in spending and by tax increases. | 33 |
| 4. Don't know/No answer. | 9 |

QUESTION #4: If the federal government decides to reduce spending to keep
it more in line with revenues, which one of these would you prefer?

| | Percent of U.S. Public |
|---|---------------------------|
| 1. Cut defense spending. | 50 |
| 2. Cut Social Security and Medicare. | 3 |
| 3. Cut all federal programs other than defense and Social Security and Medicare. That would include federal programs such as farm supports, veterans benefits, welfare, education, and transportation aid. | 31 |
| 4. All federal programs. | 2 1/2 |
| 5. No federal programs. | 2 1/2 |
| 6. Don't know/No answer. | 12 |

1/ Responses were volunteered.

QUESTION #5: Suppose the federal government must raise taxes substantially,
which of these do you think would be the best way to do it?

| | Percent of U.S. Public | |
|--|---------------------------|------|
| | 1984 | 1972 |
| 1. Have a form of national sales tax on things other than food and similar necessities. | 32 | 34 |
| 2. Raise individual income tax rates. | 7 | 10 |
| 3. Raise money by reducing special tax treatment for capital gains and cutting tax deduction allowances for charitable contributions, state and local taxes, medical expenses, etc. | 47 | 40 |
| 4. Don't know/No answer. | 14 | 16 |

Source: Advisory Commission on Intergovernmental Relations, 1984 Changing
Public Attitudes on Governments and Taxes, S-13, U.S. Government
Printing Office, Washington, D.C., 1984, pp. 1-4.

TABLE 88--STATE BUDGET CYCLE AND FISCAL YEAR SCHEDULE

ANNUAL LEGISLATIVE SESSIONS AND ANNUAL BUDGET CYCLES

| | | | | |
|-------------|-----------|---------------|--------------|-------------------------|
| Alabama | Delaware | Maryland | New Jersey | South Carolina |
| Alaska | Georgia | Massachusetts | New Mexico | South Dakota |
| Arizona | Idaho | Michigan | New York | Tennessee ^{1/} |
| California | Illinois | Mississippi | Oklahoma | Utah |
| Colorado | Kansas | Missouri | Pennsylvania | West Virginia |
| Connecticut | Louisiana | Nebraska | Rhode Island | |

BIENNIAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLES

| | | |
|------------------------|------------------------------|----------------------------|
| Arkansas | Nevada | North Dakota ^{3/} |
| Kentucky ^{4/} | New Hampshire | Oregon ^{3/} |
| Montana | North Carolina ^{2/} | Texas ^{3/} |

ANNUAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLE

| | | |
|---------|-------------------------|--------------------------|
| Florida | Maine | Virginia ^{4/} |
| Hawaii | Minnesota ^{1/} | Washington ^{2/} |
| Indiana | Ohio | Wisconsin |
| Iowa | Vermont ^{1/} | Wyoming ^{4/} |

NOTE: Unless otherwise noted, biennial budget states make appropriations for each fiscal year separately and begin their two-year budget cycles in odd-numbered years.

- ^{1/} Technically a biennial session, but in practice meets annually.
- ^{2/} Appropriations are made for the biennium, but reviewed annually.
- ^{3/} Appropriations are made for the biennium.
- ^{4/} Biennial budget cycle begins in even-numbered years.

STATE FISCAL YEAR SCHEDULE

All state fiscal years begin on July 1 except for Alabama (October 1), Michigan (October 1), New York (April 1) and Texas (September 1).

NOTE: Since 1969, ten states have changed their budgeting cycle. Hawaii, Vermont and Florida, have all changed from annual to biennial budgets. In that same time, Connecticut, Idaho, Illinois, Missouri and Nebraska have all gone from biennial to annual budgets. Indiana experimented with annual operating budgets in fiscal years 1975-76 and 1976-77, but operated with a biennial capital and highway budget. It returned to full biennial budgeting in 1977.

Currently, 29 states have annual budgets and, of course, annual legislative sessions. Another nine states have biennial budgets with biennial sessions, and thus lack any opportunity for annual changes or revisions. (The exception is Oregon, whose joint Ways and Means committees meet during the interim as the Emergency Board, a constitutional board with authority over supplemental appropriations, federal funds, and transfers.) The remaining twelve states have biennial budgets, but meet annually. This last group has some review of the budget annually, but it varies from full reviews to occasional amendments. Only North Carolina, North Dakota, Oregon, Texas, Washington and Wyoming actually make appropriations for the full biennium rather than by fiscal year, and North Carolina, Washington and Wyoming review the budget for possible changes annually.

SOURCE: National Conference of State Legislatures, Denver, CO.

TABLE 89--BALANCED BUDGET REQUIREMENTS
 (Is requirement for balanced budget statutory(S) or constitutional(C)?
 What is the nature of requirement?)

| States | (points) (1) | | (1) | (2) | (4) | (6) | (8) | Degree of Stringency Scale (high=10; low=1) |
|-----------------------|--------------|----------------|---|---|--|--|---|---|
| | Statutory | Constitutional | Governor Only has to Submit a Balanced Budget | Legisla- ture Only has to Pass a Balanced Budget | May Carry Over a Deficit but Must be Corrected in Next Fiscal Year | State Cannot Carry Over a Deficit Into Next Biennium | State Cannot Carry Over a Deficit Into Next Fiscal Year | |
| New England | | | | | | | | |
| Connecticut | X | | S* | S | S | | | 5 |
| Maine | X | | | | | | S | 9 |
| Massachusetts | | X | C | | | | | 3 |
| New Hampshire | X | | S | | | | | 2 |
| Rhode Island | | X | | | | | C | 10 |
| Vermont | | | No Requirement* | | | | | 0 |
| Mideast | | | | | | | | |
| Delaware | | X | | | | | C* | 10 |
| Maryland | | X | C | C | C | | | 6 |
| New Jersey | | X | | | | | C | 10 |
| New York | | X | C | | | | | 3 |
| Pennsylvania | X | X | S,C | S | S,C | | | 6 |
| Great Lakes | | | | | | | | |
| Illinois | | X | C | C | | | | 4 |
| Indiana | | X | | | | | C* | 10 |
| Michigan | | X | | | C | | | 6 |
| Ohio | X | X | | | | | S,C | 10 |
| Wisconsin | | X | | | C* | | | 6 |
| Plains | | | | | | | | |
| Iowa | | X | | | | | C | 10 |
| Kansas | X | | | | | | C | 9 |
| Minnesota | X | X | | | | S,C | | 8 |
| Missouri | | X | | | | | C | 10 |
| Nebraska | | X | | | | | C | 10 |
| North Dakota | | X | | | | C | | 8 |
| South Dakota | X | X | | | | | S,C | 10 |
| Southeast | | | | | | | | |
| Alabama | | X | | | | | C | 10 |
| Arkansas | X | | | | | | S | 9 |
| Florida | X | X | | | | | S,C | 10 |
| Georgia | | X | | | | | C | 10 |
| Kentucky | X | X | | | | C* | S | 10 |
| Louisiana | | X | | C | | | | 4 |
| Mississippi | X | | | | | | S | 9 |
| North Carolina | X | X | | | | | S,C | 10 |
| South Carolina | X | X | | | S,C | | C | 10 |
| Tennessee | | X | | | C | | C | 10 |
| Virginia | X | X | | | | S,C | | 8 |
| West Virginia | | X | | | | | C* | 10 |
| Southwest | | | | | | | | |
| Arizona | | X | | | | | C | 10 |
| New Mexico | | X | | | | | C | 10 |
| Oklahoma | | X | | | | | C | 10 |
| Texas | | X | | C | | C | | 8 |
| Rocky Mountain | | | | | | | | |
| Colorado | | X | | | | | C | 10 |
| Idaho | | X | | | | | C | 10 |
| Montana | | X | | C | | C | C | 10 |
| Utah | X | X | | | | | S,C | 10 |
| Wyoming | | X | | | | C | | 8 |
| Far West | | | | | | | | |
| California | | X | C | | C* | | | 6 |
| Nevada | X | X | S | C | | | | 4 |
| Oregon | X | X | S | | | C | | 8 |
| Washington | X | X | | | | S,C | | 8 |
| Alaska | X | X | S | | C | | | 6 |
| Hawaii | X | X | S,C | | | C | C | 10 |

Source: ACIR staff compilation based on 1984 surveys of executive and legislative fiscal directors, and Limitations on State Deficits, Council of State Governments, Lexington, Kentucky, May 1976.

*See notes on next page.

TABLE 89--BALANCED BUDGET REQUIREMENTS
(Continued)

NOTE: The following states have a balanced budget relating to constitutional debt limitations (debt limit in parenthesis): Alaska (\$350,000), Arizona (\$350,000), Colorado (\$100,000), Iowa (\$250,000), Kentucky (\$500,000), Missouri (\$100,000), Nebraska (\$100,000), New Jersey (1% of appropriations), New Mexico (\$200,000), Ohio (\$150,000), Oklahoma (\$500,000), South Dakota (\$100,000), Texas (\$200,000), and Utah (1.5% of taxable property value).

CALIFORNIA: Article XVI, Sec. 1, requires that the legislature shall not, in any manner, create a debt in excess of \$300,000 without a vote of the people. This section has been interpreted to allow a carry-over deficit, as long as the deficit is repaid within "a short period of time."

CONNECTICUT: If revenues are deficient by 5% due to lower than projected revenue collections after the budget has been passed, the General Assembly must approve expenditure cuts. (Statute 4-85; Subsection C)

DELAWARE: "No appropriation, supplemental appropriation or budget act shall cause the aggregate State General Fund appropriations enacted for any given fiscal year to exceed 98 percent of the estimated State General Fund revenue for such fiscal year from all sources, including estimated unencumbered funds remaining at the end of the previous fiscal year..." (Const. Art. VIII, Sec. 6) The state provides for this 2 Percent Fund and a 5 percent Budget Reserve Account to be used for an unanticipated deficit. There are no provisions in the Constitution that call for specific action if a projected deficit exceeds 7 percent of general fund revenues.

INDIANA: "No law shall authorize any debt to be contracted, on behalf of the state, except in the following cases: To meet casual deficits in the revenue..." (Const. Art. 10, Sec. 5)

KENTUCKY: Agencies must set aside 2-1/2% of their budget each year in the event of a revenue shortfall (KRS 48.120).

VERMONT: Governor is statutorily required to submit recommendation to alleviate deficits from previous years in his or her budget request. There is no requirement that the governor must submit a balanced budget.

WEST VIRGINIA: "No debt shall be contracted by this state except to meet casual deficits in the revenue..." (Const. Art. X, Sec.4)

WISCONSIN: Section S20.004 of Wisconsin statutes requires that no bill may be passed if the bill will cause the General Fund balances at the end of the biennium to be less than one percent of total General Fund appropriation.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 90--COMPARISON OF STATE GENERAL FUND EXPENDITURES
WITH STATE DIRECT EXPENDITURES, BY STATE, FY 83

| State and Region | FY 83 State General Fund Expenditures | FY 83 Total State Expenditure Less Intergovernmental Expenditures 1/ | Exhibit: Percent of Unrestricted Expenditures | Inter- governmental Expenditures 2/ |
|-----------------------|---|---|--|---|
| New England | | | | |
| Connecticut | 3,242 | \$3,513 | 92% | \$853 |
| Maine | 695 | 1,294 | 54 | 333 |
| Massachusetts | 4,429 | 6,866 | 65 | 2,441 |
| New Hampshire | 320 | 851 | 38 | 137 |
| Rhode Island | 858 | 1,424 | 60 | 264 |
| Vermont | 325 | 732 | 44 | 130 |
| Mideast | | | | |
| Delaware | 689 | 849 | 81 | 214 |
| Maryland | 3,227 | 4,977 | 65 | 1,719 |
| New Jersey | 4,655 | 7,108 | 65 | 4,145 |
| New York | 16,533 | 18,622 | 89 | 10,784 |
| Pennsylvania | 7,604 | 11,988 | 63 | 4,193 |
| Great Lake | | | | |
| Illinois | 7,834 | 11,368 | 69 | 3,635 |
| Indiana | 2,149 | 3,887 | 55 | 1,957 |
| Michigan | 4,836 | 10,613 | 46 | 3,838 |
| Ohio | 7,022 | 11,302 | 62 | 4,298 |
| Wisconsin | 4,074 | 4,338 | 94 | 3,295 |
| Plains | | | | |
| Iowa | 1,858 | 2,764 | 67 | 1,300 |
| Kansas | 1,413 | 2,128 | 66 | 736 |
| Minnesota | 3,575 | 4,244 | 84 | 2,251 |
| Missouri | 2,225 | 3,499 | 64 | 1,281 |
| Nebraska | 731 | 1,300 | 56 | 507 |
| North Dakota | 415 | 926 | 45 | 376 |
| South Dakota | 276 | 691 | 40 | 168 |
| Southeast | | | | |
| Alabama | 1,935 | 3,810 | 51 | 1,285 |
| Arkansas | 1,140 | 1,799 | 63 | 688 |
| Florida | 5,130 | 6,193 | 83 | 3,655 |
| Georgia | 3,658 | 4,600 | 80 | 1,963 |
| Kentucky | 2,262 | 3,908 | 58 | 1,257 |
| Louisiana | 3,857 | 5,829 | 66 | 1,602 |
| Mississippi | 1,217 | 2,066 | 59 | 970 |
| North Carolina | 3,441 | 4,653 | 74 | 2,579 |
| South Carolina | 1,936 | 2,663 | 73 | 1,060 |
| Tennessee | 1,831 | 3,513 | 52 | 1,066 |
| Virginia | 2,531 | 4,745 | 53 | 1,791 |
| West Virginia | 1,271 | 2,331 | 54 | 666 |
| Southwest | | | | |
| Arizona | 1,588 | 2,196 | 72 | 1,385 |
| New Mexico | 1,385 | 1,756 | 79 | 936 |
| Oklahoma | 1,883 | 3,315 | 57 | 1,302 |
| Texas | 4,576 | 11,198 | 41 | 4,598 |
| Rocky Mountain | | | | |
| Colorado | 1,543 | 2,796 | 55 | 1,266 |
| Idaho | 416 | 894 | 47 | 320 |
| Montana | 333 | 961 | 35 | 267 |
| Utah | 964 | 1,675 | 58 | 581 |
| Wyoming | 350 | 828 | 42 | 406 |
| Far West | | | | |
| California | 21,751 | 24,539 | 89 | 17,951 |
| Nevada | 444 | 994 | 45 | 479 |
| Oregon | 1,588 | 3,247 | 49 | 1,021 |
| Washington | 3,900 | 5,474 | 71 | 2,245 |
| Alaska | N/A | 2,494 | | 1,089 |
| Hawaii | 1,345 | 2,151 | 63 | 27 |

1/ These figures include insurance trust expenditures, but do not include expenditures for state-operated liquor stores and utilities.

2/ Intergovernmental expenditure refers to expenditures made from fed. and local aid to states.
NOTE: A state general fund is the most important yardstick for measuring the fiscal condition of a state. It generally excludes federal funds and all funds earmarked for specified purposes. For example, most states dedicate the motor fuel tax and license revenue for the highway trust fund. Many fees, fines, and licenses are excluded from the General Fund, and often tuition payments supporting higher education. This dedication of revenue can be done by statute or constitutional provision. The more revenue that is automatically allocated in this manner, the less spending discretion can be exercised by lawmakers. State direct expenditures include total state expenditures without regard to what expenditures are derived from dedicated revenues.

SOURCE: ACIR compilation from National Governors' Association/National Association of State Budget Officers, Fiscal Survey of the States, 1984, Washington, D.C., June 1984 and U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1983, Washington, D.C., September 1984.

TABLE 91--STATE YEAR-END BALANCES AS A PERCENT OF GENERAL FUND EXPENDITURES

| State | FY85e | FY84 | FY83 | FY82 | FY81 | FY80 | FY79 | FY78 |
|-----------------------|-------|-------|-------|-------|-------|-------|------|------|
| U.S. Average | 2.9% | 3.8% | 1.3% | 3.0% | 4.5% | 9.0% | 8.7% | 8.6% |
| New England | | | | | | | | |
| Connecticut | 5.2 | 0.0 | -1.5 | -1.4 | -2.4 | 0.0 | 0.0 | 4.9 |
| Maine | 1.2 | 2.2 | 0.3 | 2.9 | 4.3 | 3.6 | 5.5 | 8.4 |
| Massachusetts | 2.8 | 0.4 | 1.5 | 0.1 | 0.9 | 1.1 | 5.6 | 5.5 |
| New Hampshire | 12.3 | 6.0 | -12.5 | -10.9 | -11.1 | 3.9 | 13.2 | 11.3 |
| Rhode Island | 1.4 | 3.5 | 0.3 | 0.4 | 2.9 | 5.2 | 6.9 | 3.7 |
| Vermont | -5.4 | -10.6 | -9.5 | 0.0 | -0.4 | -3.1 | 0.0 | 2.5 |
| Mideast | | | | | | | | |
| Delaware | 15.0 | 13.5 | 7.1 | 7.9 | 7.7 | 6.8 | 8.9 | 5.1 |
| Maryland | 0.4 | 0.5 | 1.0 | 5.3 | 5.3 | 11.2 | 5.5 | 9.2 |
| New Jersey | 5.5 | 9.0 | 2.1 | 2.4 | 5.9 | 5.9 | 4.9 | 7.0 |
| New York | 0.5 | 0.3 | 0.0 | 0.4 | 0.1 | 0.1 | 0.1 | 0.1 |
| Pennsylvania | 2.2 | 1.0 | -3.1 | 0.1 | 1.1 | 1.1 | 0.5 | -0.1 |
| Great Lakes | | | | | | | | |
| Illinois | 2.3 | 2.4 | 1.4 | 2.4 | 2.4 | 5.2 | 5.8 | 1.3 |
| Indiana | 0.6 | 3.8 | 2.8 | 0.0 | 1.4 | 10.7 | 18.7 | 1.4 |
| Michigan | 0.0 | 5.3 | 0.5 | 0.1 | 0.0 | 0.0 | 0.7 | 0.6 |
| Ohio | 1.4 | 1.2 | 0.6 | 0.8 | 0.2 | 3.4 | 9.2 | 3.2 |
| Wisconsin | 7.1 | 9.0 | -4.5 | 2.1 | 0.7 | 2.2 | 9.0 | 9.0 |
| Plains | | | | | | | | |
| Iowa | 0.0 | 0.0 | 0.4 | 1.3 | 1.9 | 1.8 | 5.8 | 7.4 |
| Kansas | 5.3 | 6.4 | 3.1 | 1.9 | 11.1 | 16.5 | 20.3 | 18.4 |
| Minnesota | 11.8 | 8.2 | 2.0 | -13.8 | -0.7 | 3.4 | 7.8 | 1.0 |
| Missouri | 10.1 | 8.4 | 2.4 | 3.1 | 3.6 | 13.7 | 20.5 | 9.4 |
| Nebraska | 0.7 | 6.0 | 2.1 | -2.2 | 8.6 | 20.3 | 11.9 | 6.2 |
| North Dakota | 25.9 | 22.9 | 10.4 | 26.2 | 50.9 | 53.2 | 49.8 | 73.3 |
| South Dakota | 10.3 | 13.6 | 6.9 | 7.4 | 8.7 | 7.3 | 5.6 | 5.2 |
| Southeast | | | | | | | | |
| Alabama | 4.3 | 13.9 | 0.5 | 1.4 | 1.7 | 1.2 | 1.4 | 6.7 |
| Arkansas | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| Florida | 1.8 | 2.1 | 2.4 | 5.4 | 13.8 | 17.6 | 7.9 | 4.2 |
| Georgia | 0.0 | 0.0 | 0.6 | 0.0 | 2.7 | 5.8 | 3.9 | 6.0 |
| Kentucky | 2.1 | 1.7 | 1.8 | 2.0 | 0.5 | 0.8 | 4.6 | 5.8 |
| Louisiana | 0.1 | 1.4 | 4.7 | 6.9 | 16.5 | 19.3 | 15.1 | 1.6 |
| Mississippi | 2.2 | 0.8 | 1.2 | 3.2 | 7.0 | 6.2 | 8.1 | 13.7 |
| North Carolina | 0.3 | 6.7 | 2.1 | 3.3 | 4.9 | 10.4 | 7.6 | 8.5 |
| South Carolina | 0.0 | 2.6 | 0.9 | 0.0 | 0.2 | 3.2 | 1.0 | 4.3 |
| Tennessee | 2.2 | 7.7 | 0.8 | 1.9 | 3.2 | 4.9 | 0.3 | 0.0 |
| Virginia | 2.3 | 2.9 | 4.0 | 8.4 | 1.6 | 14.1 | 5.7 | 1.9 |
| West Virginia | 1.7 | 10.5 | 4.9 | 6.3 | 4.3 | 7.9 | 4.9 | 5.9 |
| Southwest | | | | | | | | |
| Arizona | 3.7 | 3.0 | 0.0 | 0.6 | 9.1 | 19.7 | 11.0 | 3.1 |
| New Mexico | 9.6 | 12.1 | 12.0 | 18.5 | 18.7 | 16.6 | 6.4 | 13.0 |
| Oklahoma | 2.9 | 0.4 | 0.9 | 23.3 | 30.1 | 5.6 | 13.4 | 10.8 |
| Texas | 7.0 | 14.9 | 22.0 | 28.6 | 17.8 | 10.7 | 17.9 | 20.2 |
| Rocky Mountain | | | | | | | | |
| Colorado | 3.1 | 1.8 | 0.0 | 1.1 | 4.3 | 21.5 | 15.1 | 10.3 |
| Idaho | 0.0 | 1.9 | 0.0 | 0.0 | 0.5 | 1.9 | 3.2 | 0.0 |
| Montana | 7.7 | 10.9 | 17.1 | 9.8 | 23.0 | 17.9 | 12.0 | 15.4 |
| Utah | 4.1 | 7.5 | 1.2 | 3.4 | 3.1 | 1.2 | 2.5 | 4.1 |
| Wyoming | 16.1 | 1.1 | 51.1 | 52.0 | 29.7 | 70.0 | 69.9 | 30.0 |
| Far West | | | | | | | | |
| California | 3.9 | 2.1 | -2.7 | 0.5 | 3.2 | 10.8 | 16.5 | 31.0 |
| Nevada | 9.3 | 19.9 | 10.9 | 12.7 | 11.6 | 18.6 | 26.6 | n.a |
| Oregon | 4.4 | 4.8 | 1.4 | -9.7 | 0.4 | 6.7 | 12.9 | 20.7 |
| Washington | 0.7 | 6.7 | 0.8 | 7.8 | 0.2 | 4.6 | 14.8 | 10.6 |
| Alaska | -7.8 | 7.7 | 2.5 | 6.2 | 18.0 | 188.2 | 60.8 | 58.4 |
| Hawaii | 8.6 | 7.6 | 9.6 | 17.1 | 20.2 | 10.3 | 7.5 | 0.3 |

Note: Figures do not include "Rainy Day" funds.

Source: ACIR compilation based on the National Association of State Budget Officers--
National Governor's Association fiscal surveys, Washington, D.C., January 1985.
U.S. Advisory Commission on Intergovernmental Relations

TABLE 92--STATE FISCAL DISCIPLINE MECHANISMS

| STATE | TAX AND EXPENDITURE LIMITATIONS | BALANCED BUDGET REQUIREMENT | REQUIRE SUPER-MAJORITY VOTE TO PASS TAX | INDEX INCOME TAX | GUBERNATORIAL LINE-ITEM VETO | FISCAL NOTE REVIEW PROCEDURE | PROGRAM EVALUATION & SUNSET | "RAINY DAY" FUNDS |
|-----------------------|---------------------------------|-----------------------------|---|------------------|------------------------------|------------------------------|-----------------------------|-------------------|
| TOTAL | 18 | 49 | 7 | 10 | 43 | 41 | 29 | 24 |
| New England | | | | | | | | |
| Connecticut | | X | | | X | X | X | X |
| Maine | | X | | X | | | X | |
| Massachusetts | | X | | | X | | | |
| New Hampshire | | X | | | | X | X | |
| Rhode Island | X | X | | | | X | X | X |
| Vermont | | | | | | | X | |
| Mideast | | | | | | | | |
| Delaware | | X | X | | X | | X | X |
| Maryland | | X | | | X | X | X | |
| New Jersey | | X | | | X | X | | |
| New York | | X | | | X | | | X |
| Pennsylvania | | X | | | X | X | X | |
| Great Lakes | | | | | | | | |
| Illinois | | X | | | X | X | X | |
| Indiana | | X | | | | X | X | X |
| Michigan | X | X | | | X | X | | X |
| Ohio | | X | | | X | X | | X |
| Wisconsin | | X | | X | X | X | | |
| Plains | | | | | | | | |
| Iowa | | X | | X | X | X | | X |
| Kansas | | X | | | X | X | X | |
| Minnesota | | X | | X | X | | | X |
| Missouri | X | X | | | X | X | | |
| Nebraska | | X | | | X | X | | X |
| North Dakota | | X | | | X | | | |
| South Dakota | | X | X | | X | X | | |
| Southeast | | | | | | | | |
| Alabama | | X | | | X | X | X | |
| Arkansas | | X | X | | X | X | | |
| Florida | | X | X | | X | X | | X |
| Georgia | | X | | | X | X | X | X |
| Kentucky | | X | | | X | X | | X |
| Louisiana | X | X | X | | X | X | X | |
| Mississippi | | X | X | | X | X | | X |
| North Carolina | | X | | | X | X | | |
| South Carolina | X | X | | X | X | X | X | X |
| Tennessee | X | X | | | X | X | X | X |
| Virginia | | X | | | X | X | | X |
| West Virginia | | X | | | X | X | X | |
| Southwest | | | | | | | | |
| Arizona | X | X | | X | X | X | X | |
| New Mexico | | X | | | X | X | X | X |
| Oklahoma | | X | | | X | X | X | |
| Texas | X | X | | | X | X | X | |
| Rocky Mountain | | | | | | | | |
| Colorado | X | X | | X | X | X | X | X |
| Idaho | X | X | | | X | X | | X |
| Montana | X | X | | X | X | X | X | |
| Utah | X | X | | | X | X | X | |
| Wyoming | | X | | | X | X | X | X |
| Far West | | | | | | | | |
| California | X | X | X | X | X | X | | X |
| Nevada | X | X | | | | X | | |
| Oregon | X | X | | X | X | X | X | |
| Washington | X | X | | | X | X | X | X |
| Alaska | X | X | | | X | X | X | X |
| Hawaii | X | X | | | X | | X | |

NOTE: In several cases, the measure has been adopted by a state, but not yet implemented.

SOURCE: 1984 ACIR Survey of Executive and Legislative Fiscal Officers.

TABLE 93--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX AND EXPENDITURE POWERS (OCTOBER 1984)

| States | State Imposed Limits on Local Governments | | | | | | | Limits on State Governments |
|----------------|---|----------------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|-----------------|-----------------------------|
| | Overall Property Tax Rate Limit | Specific Property Tax Rate Limit | Property Tax Levy Limit | General Revenue Limit | General Expenditure Limit | Limits on Assessment Increases | Full Disclosure | |
| Total Number | 12 | 31 | 21 | 6 | 6 | 7 | 13 | 18 |
| Alabama | CMS*** | CMS* | | | | | | |
| Alaska | CMS** | | CM** | | | | | Const.*** |
| Arizona | | | CM*** | | CMS*** | CMS*** | | Const.*** |
| Arkansas | | CMS* | CMS***1/ | | | | | |
| California | CMS*** | | | | CMS*** | CMS*** | | Const.*** |
| Colorado | | CS* | CM* | | S** | | CMS*** | Stat.** |
| Connecticut | | | | | | | | |
| Delaware | | S** | C***1/ | | | | | |
| Dist. of Col. | | | | | | | | |
| Florida | CM*** | CMS* | | | | | CMS** | |
| Georgia | | S* | | | | | | |
| Hawaii | | | | | | | C** | Const.*** |
| Idaho | | CMS* | CMS*** | | | | | Stat.*** |
| Illinois | | CMS* | | | | | CMS*** | |
| Indiana | | | CMS*** | | | | | |
| Iowa | | CM* | | | | CMS*** | CMS* | |
| Kansas | | 3/ | CM** | | S** | | | |
| Kentucky | CMS* | CMS*** | | | | | CMS*** | |
| Louisiana | | CMS** | CMS***1/ | | | | | Stat.*** |
| Maine | | | | | | | | |
| Maryland | | | | CM*** | | CM** | CM** | |
| Massachusetts | | | CM*** | | | | | |
| Michigan | CS* | M* | CM*** | | | | CMS*** | Const.*** |
| Minnesota | | S* | CM*** | M** | S** | | | |
| Mississippi | | CMS* | CM*** | CM*** | | | | |
| Missouri | | CMS* | | CM*** | | | | Const.*** |
| Montana | | CMS* | | | | | CMS** | Stat.*** |
| Nebraska | | CMS* | | CM***5/ | | | | |
| Nevada | CMS* | S* | CM** | | | | | Stat.*** |
| New Hampshire | | | | | | | | |
| New Jersey | | | C** | | MS** | | | |
| New Mexico | CMS* | CMS** | CM*** | | | CMS** | | |
| New York | | CMS* | | | | CM***2/ | | |
| North Carolina | | CM** | | | | | | |
| North Dakota | | | CM*** | | | | | |
| Ohio | CMS* | | CM***1/ | | | | | |
| Oklahoma | CMS* | CMS* | | | | | | |
| Oregon | | | CM* | | | CMS*** | | Stat.*** |
| Pennsylvania | | CM***4/ | | | | | | |
| Rhode Island | | | M | | | | M | Stat.** |
| South Carolina | | | | | | | | Stat.*** |
| South Dakota | | CMS* | | | | | | |
| Tennessee | | | | | | | CMS*** | Const.*** |
| Texas | | CMS** | | | | | CMS*** | Const.*** |
| Utah | | CMS* | | | | | | Stat.*** |
| Vermont | | | | | | | | |
| Virginia | | | | | | | CM** | |
| Washington | CMS** | CMS** | CM** | S** | | | | Stat.*** |
| West Virginia | CMS* | CM* | | | | | | |
| Wisconsin | | CM* | | | | | | |
| Wyoming | | CM* | | | | | | |

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

See notes on next page.

1/ Limits follow reassessment. 2/ Applicable to only New York City and Nassau County. 3/ Only for selected districts (Fire, Library, Cemetery, etc.) 4/ Jurisdictions with home rule charters are not subject to limits. 5/ Expires December 31, 1984.

Source: ACIR staff calculations based on surveys of state revenue departments.

U.S. Advisory Commission on Intergovernmental Relations

TABLE 93--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX
AND EXPENDITURE POWERS (OCTOBER 1984)
(Continued)

Explanation of Column Headings

Overall Property Tax Rate Limit: refers to the maximum rate that may be applied against the assessed value of property without a vote of the local electorate. The rate is usually expressed as millions per dollar of assessed value. The overall limit refers to the aggregate tax rate of all local governments--municipal, county, school districts, and special districts (if applicable).

Specific Property Tax Rate Limit: same as above, except the specific rate limit refers to limits on individual types of local governments (i.e., separate limits for cities, counties, etc.) or limits on narrowly defined services (excluding debt).

Property Tax Levy Limit: refers to the maximum revenue that a jurisdiction can raise from the property tax. This is typically enacted as an allowed annual percentage increase in the property tax levy.

General Revenue Limit: refers to the total amount of revenue, both from property and nonproperty tax sources, that a local government is allowed to collect during a fiscal year.

General Expenditure Limit: refers to the maximum amount that a jurisdiction can either appropriate or spend during a fiscal year. This is usually legislated as an allowed annual percentage increase in operating expenses.

Limits on Assessment Increases: by limiting increases in assessments, taxpayers are protected from escalating tax bills caused by appreciating property values. This forces local governments to increase tax rates for needed additional revenue, rather than rely on this automatic revenue windfall caused by rising property values.

Full Disclosure or Truth-in-Property Taxation: refers to a procedure designed to promote public discussion and political accountability requiring local governing bodies to advertise and hold public hearings on proposed tax rate increases.

TABLE 94--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS

| State, Year of Adoption, Type of Limit, Method of Approval | Limit Applies to: | The Limit is: | Provisions for Waiver: | Provisions in the Case of Transfer of Responsibility for Government Programs | Treatment of Surpluses: |
|---|--------------------------------------|---|--|--|--|
| ALASKA* 1982 Constitutional Expenditure Legislative Referendum *Automatic vote for re-consideration of limit is set for 1986. | State appropriations | Appropriations shall not exceed \$2.5 billion by more than the cumulative percentage change in population and inflation since 7/1/81. | Limit may be exceeded for capital projects or appropriations to the permanent fund if the bill is (1) approved by the governor or 3/4 of the legislature and (2) approved by voters | None | |
| ARIZONA 1978 Constitutional Expenditure Legislative Referendum | Appropriations of state tax revenues | Appropriations of state tax revenues shall not exceed 7% of state personal income. | Requires 2/3 approval of each house of the legislature on specific additional appropriation. | Legislature shall provide for adjustments to limit if court order or legislative enactment transfers responsibility between state and local governments or between federal and state govts. | No provision |
| CALIFORNIA 1979 Constitutional Expenditure Citizen Initiative | Appropriations of state tax revenues | Yearly growth in appropriations limit shall not exceed percentage increase in population and inflation. | In the event of an emergency the appropriation limit may be exceeded provided increased expenditures are compensated for by reduced expenditures over 3 following years. Alternatively, the limit may be changed by voters but the change is operative for only 4 years. | 1) The appropriations limit shall be altered if program responsibility is transferred from one government entity to another, from govt. to private entity or from funding through general revenues to funding through special revenues. 2) The state shall provide the funding when it requires local govt. to provide a program. 3) Appropriations required for purpose of complying with federal requirements are not under limit. | Surplus revenues shall be returned by revision of tax rates or fee schedules within next two fiscal years. |
| COLORADO 1977 Statutory Expenditure Legislative Vote | State general fund appropriations | Yearly growth of state general fund appropriations shall not exceed 7%. | Statute may be amended at any time by majority vote of legislature. | None | General fund revenues in excess of limit and after retention of unrestricted general fund year end balances of 6% of revenues shall be used for tax relief, capital construction, highway expenditures and water projects. |
| HAWAII 1978 Constitutional Expenditure Constitutional Convention Referendum | State general fund appropriations | Rate of growth of general fund appropriations shall not exceed average rate of growth of state personal income for 3 previous years. | Requires 2/3 approval of each house of the legislature on specific additional appropriation. | State shall share in cost of any new program or service increase required of local governments by the legislature. | If state general fund balance in each of two succeeding years exceeds 5% of general fund revenues, legislature shall provide for tax refund. |

(Continued on next page)

TABLE 94--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS
(Continued)

| State, Year of Adoption, Type of Limit, Method of Approval | Limit Applies to: | The Limit is: | Provisions for Waiver: | Provisions in the Case of Transfer of Responsibility for Government Programs | Treatment of Surpluses: |
|---|-----------------------------------|--|---|---|--|
| IDAHO 1980 Statutory Expenditure Legislative Vote | State general fund appropriations | Appropriations shall not exceed 5-1/3% of state personal income. | Requires 2/3 approval of each house of the legislature on specific additional appropriation | Adjustments to limit shall be made if court order or legislative enactment transfers responsibility between state and local governments or between federal and state governments. | No provision |
| LOUISIANA 1979 Statutory Revenue Legislative Vote | State tax revenue | Tax revenue shall not exceed <u>FY 78-79 tax rev.</u> <u>1977 state pers. inc.</u> multiplied by last yr.'s state personal income. | Statute may be amended at any time by majority of legislature. | None | State tax revenue in excess of limit shall be deposited in the Tax Surplus Fund; appropriations from that fund may be made for paying tax refunds. |
| MICHIGAN 1978 Constitutional Revenue Citizen Initiative | State revenue | Revenue shall not exceed <u>FY 78-79 state rev.</u> <u>1977 state pers. inc.</u> multiplied by the greater of state personal income in prior calendar year or average state personal income over previous 3 calendar years. | Government must first specify an emergency, then the legislature must concur by 2/3 vote in each house. | 1) Limit may be adjusted if program responsibility is transferred from one level of govt. to another. 2) State is prohibited from reducing current proportion of local services financed through state aid. 3) No new program shall be required of local govts. unless cost is paid by state. 4) The proportion of total state spending paid to all units of local government as a group shall not be reduced below proportion for FY 78-79. | Revenues exceeding limit by 1% or more shall be used for tax refunds set in proportion to income tax liability. Excess less than 1% may be transferred to the State Budget Stabilization Fund. |
| MISSOURI 1980 Constitutional Revenue Citizen Initiative | State revenue | Revenue shall not exceed <u>FY 80-81 state rev.</u> <u>1979 state pers. inc.</u> multiplied by the greater of state personal income in prior calendar year or average state personal income over previous 3 calendar years. | Governor must first specify an emergency, then the legislature must concur by 2/3 vote in each house. | 1) Limit may be adjusted if program responsibility is transferred from one level of govt. to another. 2) State is prohibited from reducing current proportion of local services financed through state aid. 3) No new program shall be required of local governments unless cost is paid by state. | Revenues exceeding limit by 1% or more shall be refunded pro rata based on income tax liability. Excess less than 1% shall be transferred to the general revenue fund. |

(Continued on next page)

TABLE 94--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS
(Continued)

| State, Year of Adoption, Type of Limit, Method of Approval | Limit Applies to: | The Limit is: | Provisions for Waiver: | Provisions in the Case of Transfer of Responsibility for Government Programs | Treatment of Surpluses: |
|--|---|--|---|--|---|
| MONTANA 1981 Statutory Expenditure Legislative Vote | State appropriations | State biennial appropriations shall not exceed state appropriations for the preceding biennium plus the product of preceding biennial appropriations and the growth percentage. The growth percentage is the percentage difference between average state personal income for the 3 calendar years immediately preceding the next biennium and the average state personal income for the 3 calendar years immediately preceding the current biennium. | Governor must declare an emergency. Legislature must then approve specific additional expenditures by 2/3 vote of each house. | None | No provision |
| NEVADA 1979 Statutory Expenditure NON-BINDING Legislative Vote | Governor's proposed general fund expenditures | Proposed biennial expenditures authorized for the 1975-76 biennium multiplied by [1 + percentage population change] [since 7/1/74] multiplied by [1 + percentage inflation] | Not applicable because nonbinding. | None | No provision |
| NEW JERSEY* 1976 Statutory Expenditure Legislative Vote *Expired 1983 | State appropriations | Fiscal year appropriations shall not exceed <u>FY state per cap. inc.</u> prior FY st. per cap.in. multiplied by appropriations in prior FY. | Must be approved by majority of voters in state referendum at a general election prior to fiscal year in which limit is to be exceeded. | Adjustment to limit shall be made if program responsibility is transferred between state and local governments. | No provision |
| OREGON 1979 Statutory Expenditure Legislative Vote | State general fund appropriations | The rate of growth of appropriations in each biennium shall not exceed rate of growth of state personal income in 2 preceding calendar years. | Statute may be amended at any time by majority of legislature. | Adjustment to limit shall be made if program funding is transferred from general fund to non-general fund sources. | Revenue exceeding limit by 2% or more shall be used for tax refunds proportional to income tax liability. |
| RHODE ISLAND 1977 Statutory Expenditure NON-BINDING Legislative Vote | Governor's general fund appropriation request | Yearly growth in Governor's general fund appropriation request shall not exceed 6%. | Not applicable because nonbinding. | None | No provision |

(Continued on next page)

TABLE 94--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS

| State, Year of Adoption, Type of Limit, Method of Approval | Limit Applies to: | The Limit is: | Provisions for Waiver: | Provisions in the Case of Transfer of Responsibility for Government Programs | Treatment of Surpluses: |
|--|--------------------------------------|---|--|---|--|
| SOUTH CAROLINA 1980, 1984 Constitutional Expenditure Legislative Referendum | State appropriations | Yearly growth in state appropriations shall not exceed average growth of personal income over 3 preceding yrs. or 9.5% of total state personal income, whichever is greater. Also the number of state employees is tied to state population | Limit may be exceeded for one year by a 2/3s vote of the legislature if it first declares a financial emergency. Also, every 5 years the legislature can review the composition of the limit. | None | Excess revenues may be spent to match federal programs, for debt purposes, tax relief, or transferred to reserve fund. |
| TENNESSEE 1978 Constitutional Expenditure Constitutional Convention Referendum | Appropriations of state tax revenues | Growth in state appropriations shall not exceed growth in state personal income. | Specific additional amount may be approved by majority vote of the legislature. | State must share in cost if it increases expenditure requirements of local governments. | No provision |
| TEXAS 1978 Constitutional Expenditure Legislative Referendum | Appropriations of state tax revenues | Growth of biennial appropriations shall not exceed rate of growth of state personal income. | Specific additional amount may be approved by majority vote of the legislature if it first adopts a resolution that an emergency exists. | None | No provision |
| UTAH 1979 Statutory Expenditure NEVER IMPLEMENTED Legislative Vote | State appropriations | Growth in appropriations may not exceed 85% of the increase in state personal income. | Limit may be exceeded by 2/3 vote of legislature if fiscal emergency is declared by legislature and legislature follows required procedures for publicizing its intent and holding public hearing. | 1) Limit shall be adjusted if program responsibility is transferred between state and local govts. or from the federal govt. to the state. 2) Limit shall be decreased if funding source moved from sources covered under limit to sources exempt from limit. Revenue from exempt sources that is moved to non-exempt accounts shall come under the limit. | Revenue in excess of limit up to 2% of appropriations may be kept in unappropriated state funds balance; other excess revenue shall be rebated to taxpayers. |
| WASHINGTON 1979 Statutory Revenue Citizen Initiative | State tax revenue | Growth in tax revenues shall not exceed average rate of growth of state personal income over preceding 3 years. | Emergency must be declared by 2/3 vote of legislature then legislature must approve specific additional appropriations by 2/3 vote. | 1) Limit shall be adjusted if program responsibility is transferred between state and local govts. or between state and federal govt. 2) State must reimburse local govts. for increased cost if legislature imposes program responsibility on local govts. | Excess revenue becomes part of state tax revenue for next fiscal year. |

Source: ACIR staff compilation from 1984 ACIR State Fiscal Survey of legislative and executive budget officers and from state tax and expenditure limit legislation.

TABLE 95--GUBERNATORIAL LINE-ITEM VETO AUTHORITY WITH RESPECT TO MAJOR BUDGET BILLS

| State and Region | Line-Item | Only entire bill | Power to Reduce(R) Approp. or Substitute(S) New Measure For Consideration | Power to Line-Item Veto Language in Approp. Bills Independent of Approp. Figure | Votes Required in Each House to Override Veto |
|-----------------------|-----------|------------------|---|---|---|
| U.S. Totals | 43 | 6 | 11 | 14 | |
| New England | | | | | |
| Connecticut | X | | | | 2/3s elected |
| Maine | | X | | | 2/3s present |
| Massachusetts | X | | R | X* | 2/3s present |
| New Hampshire | | X* | | | 2/3s elected |
| Rhode Island | | X | | | 3/5s present |
| Vermont | | X | | | 2/3s present |
| Mideast | | | | | |
| Delaware | X | | | | 3/5s elected |
| Maryland | X* | | | | 3/5s elected |
| New Jersey | X | | R | X | 2/3s elected |
| New York | X* | | | X | 2/3s elected |
| Pennsylvania | X | | R | X | 2/3s elected |
| Great Lakes | | | | | |
| Illinois | X | | R* | | Majority elected |
| Indiana | | X | | | Majority elected |
| Michigan | X | | | | 2/3s elected |
| Ohio | X | | | X | 3/5s elected |
| Wisconsin | X | | * | X | 2/3s present |
| Plains | | | | | |
| Iowa | X* | | | * | 2/3s elected |
| Kansas | X | | | | 2/3s elected |
| Minnesota | X | | | | 2/3s elected |
| Missouri | X | | R | | 2/3s elected |
| Nebraska | X* | | R | | 3/5s elected |
| North Dakota | X | | | | 2/3s elected |
| South Dakota | X | | | * | 2/3s elected |
| Southeast | | | | | |
| Alabama | X | | S* | | Majority elected |
| Arkansas | X | | | | Majority elected |
| Florida | X | | | | 2/3s present |
| Georgia | X | | | | 2/3s elected |
| Kentucky | X | | | X | Majority elected |
| Louisiana | X | | | X | 2/3s elected |
| Mississippi | X | | | | 2/3s elected |
| North Carolina | | | --N O V E T O A U T H O R I T Y-- | | |
| South Carolina | X | | | X* | 2/3s present |
| Tennessee | X | | R | | Majority elected |
| Virginia | X | | | | 2/3s present |
| West Virginia | X | | | | 2/3s elected |
| Southwest | | | | | |
| Arizona | X | | | | 2/3s elected |
| New Mexico | X | | | X* | 2/3s present |
| Oklahoma | X | | | | 2/3s elected |
| Texas | X | | | | 2/3s present |
| Rocky Mountain | | | | | |
| Colorado | X | | | X* | 2/3s elected |
| Idaho | X | | | | 2/3s present |
| Montana | X | | * | | 2/3s present* |
| Utah | X | | | | 2/3s elected |
| Wyoming | X | | | X | 2/3s elected |
| Far West | | | | | |
| California | X | | R | X* | 2/3s elected |
| Nevada | | X | | | 2/3s elected |
| Oregon | X | | R | * | 2/3s present |
| Washington | X | | * | X* | 2/3s present |
| Alaska | X | | R | | 3/4s elected |
| Hawaii | X | | | | 2/3s elected |

*See notes on following page.

SOURCE: ACIR compilations based on an ACIR survey of state executive and legislative fiscal offices and on: Barbara Yondorf, Legislative Budget Procedures in the 50 States, National Conference of State Legislatures, January 1983, Denver, CO; Book of the States, 1982-83, Council of State Government, Lexington, KY; and Congressional Budget Office memo, "Line Item Veto," Roy Meyers, December 12, 1983.

TABLE 95--GUBERNATORIAL LINE ITEM VETO AUTHORITY

(Continued)

- AL: The governor may offer executive amendments which may delete or add figures and language. If both houses cannot agree to the amendments, then a vote is not forced and the original bill may be overridden.
- CA: Recently, the governor has line-item vetoed language in two major non-appropriation bills on the grounds that these bills implemented the budget.
- CO: The governor can only line-item veto items that are unconstitutional which is defined as instances where the legislature enacts substantive law in the appropriations bill and where the legislature exercises too close budget supervision.
- IL: The governor has the power for an amendatory veto on non-appropriation bills. He can select words or sections in these bills and offer recommended changes which would only require a legislative majority vote to pass. The constitution prohibits substantive language in an appropriations bill.
- IA: According to Supreme Court suit, the governor, in item vetoing, must veto a complete section--he can do that only in an appropriation bill.
- MD: Legislature may decrease but not the increase governor's proposed budget, and may not shift or transfer funds, except appropriations for the legislature and judiciary. In recent years, the governor has not even signed the budget bill since it takes effect the day it is passed by the General Assembly. The governor does have authority to line-item veto supplemental appropriation and bond bills.
- MA: The governor has the power to reduce a line-item appropriations. He also has the power to strike language in a line-item independent of the appropriated figure if the language is not conditional. This includes the power to strike riders attached to the budget bill. In addition, the governor has the power to amend sections of all bills and have the legislature consider his recommendations.
- MT: If a bill originally passed by a 2/3s vote and the legislature has adjourned, the Secretary of State can poll the legislative membership by mail for a veto override vote. The governor also has an "amendatory veto" on non-appropriation bills which provides for the legislature to consider his recommendations.
- NE: Three-fifths legislative vote required to increase governor's budget recommendations; majority vote required to reject or decrease such items.
- NH: A 1984 ballot measure prohibits budget footnotes in appropriation bills from amending, eliminating, or creating state laws not related to the budget.
- NM: Governor may line-item veto language independent of related appropriation figure as long as it does not subvert the purpose of the funding.
- NY: Governor may only line-item veto any legislative "addition" to the line-item appropriation proposed by the governor. Legislature may only strike out items, reduce items, or add separate items of expenditure to governor's proposed budget.
- OK: If an emergency clause is attached to vetoed budget bills (which generally occurs), a 3/4s override vote is necessary.
- OR: The governor may line-item veto sections of non-appropriation bills if an emergency clause is attached which would authorize the legislation immediately rather than in 90 days.
- SC: Riders may be attached to appropriation bills which may be vetoed by the governor.
- SD: The governor may make specific recommendations for changes in all bills with regard to errors in style or form. The returned bills will be treated in the same manner as vetoed bills except approval requires only a simple majority vote.
- WA: Must meet the test of separate subject matter on non-appropriation bills. The power to "section veto" is currently under question.
- WI: The only way that a governor can reduce on appropriated amount is to line-item part of the appropriation figure. For example, if \$100,000 was appropriated, a "0" could be struck to make the figure \$10,000. Riders may be attached to appropriation bills which may be vetoed by the governor.

TABLE 96--PROVISIONS DEALING WITH GUBERNATORIAL VEToes ONCE THE LEGISLATURE HAS ADJOURNED

| State and Region | Gubernatorial Pocket Veto | Legislature Can Override in Veto or Special Session | Legislature Can Override in Next Regular Session 1/ | Automatic Law, if not Signed or Vetoes by Governor |
|-----------------------|---------------------------|---|---|--|
| U.S. Totals | 19 | 26 | 11 | 24 |
| New England | | | | |
| Connecticut | | X* | | X |
| Maine | | X | X | X |
| Massachusetts | X | | | |
| New Hampshire | X* | | | |
| Rhode Island | | X | | |
| Vermont | X | | | |
| Mideast | | | | |
| Delaware | | X | | X |
| Maryland | | | X | |
| New Jersey | | X | X | X |
| New York | X* | | | X* |
| Pennsylvania | X | | | |
| Great Lakes | | | | |
| Illinois | | X | X | X |
| Indiana | | | X | X |
| Michigan | X* | | | |
| Ohio | | X | | X |
| Wisconsin | | X | | X |
| Plains | | | | |
| Iowa | | X | | |
| Kansas | | X | | X |
| Minnesota | X | | | |
| Missouri | | X | X | |
| Nebraska | X | | | |
| North Dakota | X | | | |
| South Dakota | X* | | | X* |
| Southeast | | | | |
| Alabama | X | | | |
| Arkansas | | X* | | X |
| Florida | | X | | X |
| Georgia | | X | X | X |
| Kentucky | | X | | |
| Louisiana | | X | | |
| Mississippi | | | X | |
| North Carolina | | N O V E T O A U T H O R I T Y | | |
| South Carolina | | X | X | X |
| Tennessee | X | | | |
| Virginia | | X* | | |
| West Virginia | X* | | | X* |
| Southwest | | | | |
| Arizona | | X | | |
| New Mexico | X | | | |
| Oklahoma | X | | | |
| Texas | X | | | |
| Rocky Mountain | | | | |
| Colorado | X* | | | X |
| Idaho | | X | | X |
| Montana | | X | | X |
| Utah | | X | | |
| Wyoming | X | | | |
| Far West | | | | |
| California | X | | | |
| Nevada | | | X | X |
| Oregon | | X | X | X |
| Washington | | X | | X |
| Alaska | | X | | X |
| Hawaii | | X | | X |

1/ Some states require that only the same legislature that originally passed the bill can attempt a veto override in the next session.

*See notes on next page.

SOURCE: ACIR compilations based on an ACIR survey of state executive and legislative fiscal officers and the Council of State Governments, Book of States, 1984-85, Lexington, KY., pp. 112-113.

TABLE 96--PROVISIONS DEALING WITH GUBERNATORIAL VETOES
ONCE THE LEGISLATURE HAS ADJOURNED

(Continued)

- AR: The legislature may recess rather than adjourn and poll their membership to decide whether to reconvene for a special override session.
- CO: If the legislature has adjourned and the governor vetoes a bill, there is no opportunity to override the veto. In practice, the legislature allocates regular session days to come back and deal with any vetoes before formally adjourning.
- CT: The governor is mandated to call a special session if he vetoes a bill.
- MI: The full-time legislature purposely times adjournment close to the convening of the next session to prevent a pocket veto.
- NH: In practice, the legislature saves one session day for veto overrides.
- NY: If the legislature is in session, the Governor has ten days to sign the bill. If he does not, it automatically becomes law. If the legislature has adjourned, the Governor has 30 days to sign the bill and if it is not signed, it is pocket vetoed. In the past several years, the legislature has opted to recess rather than adjourn each session thereby prohibiting the use of a pocket veto.
- SD: If the legislature has adjourned and the Governor vetoes a bill, there is no opportunity to override the veto.
- VA: In the late 1970s, a constitutional amendment was passed to provide for legislative veto sessions.
- WV: If the legislature has adjourned and the Governor vetoes a bill, there is no opportunity to override the veto.

TABLE 97--RESTRICTIONS ON GUBERNATORIAL AUTHORITY TO REDUCE THE STATE BUDGET IN THE EVENT OF AN IMPENDING BUDGETARY IMBALANCE DURING THE CURRENT FISCAL YEAR

| State | Restrictions on Executive's Authority to Reduce Budget | | | Role of Legislature in Budget Reduction | |
|---------------|--|-------------------------------|--|---|---|
| | None <u>1/</u> | Can cut across-the-board only | Maximum % reduction | | Must consult with the legislature |
| Alabama | | X | | | Limited. Full legislature's approval required for other than across-the board cuts. |
| Alaska | X | | | | None. |
| Arizona | X* | | | | None.* |
| Arkansas | | | | X* | Binding. The legislature biennially determines the share of any budget cuts which an agency must absorb in the event of a deficit. |
| California | X | | | | None. |
| Colorado | X | | | | None. |
| Connecticut | | | 5% of an appropriation or 3% of a fund | | Limited. Legislative approval needed where total appropriated must be reduced by more than 5%. |
| Delaware | X* | | | | None.* |
| Florida | | | | X | Limited. The governor and cabinet are required by law to consult with the legislature before cuts are made. |
| Georgia | X | | | | None. |
| Hawaii | X | | | | None. |
| Idaho | | X | | | Limited. Full legislature's approval required for other than across-the board cuts. |
| Illinois | | | 2% total appropriation* | | Limited. Cuts over 2% total appropriations require sign-off of full legislature. |
| Indiana | X | | | | None. |
| Iowa | | X | | | Limited. Full legislature's approval required for other than across-the board cuts. |
| Kansas* | X* | | | | None. |
| Kentucky | | | 5% of budget* | | Limited.* |
| Louisiana | | | 10% of a budgetary unit* | | Limited. Full legislature's approval needed if reduction for any budgetary unit exceeds 10%. |
| Maine | | X* | | | Limited. Full legislature's approval for all but "equitable" reductions among state agencies. |
| Maryland | | | 25% of any item of appropriation* | | None. |
| Massachusetts | X | | | | None. |
| Michigan | | | | X* | Binding. Approval of the house and senate finance committees is required. |
| Minnesota | X* | | | | None. |
| Mississippi | | | | X | Binding. The executive-legislative Commission of Budgeting and Accounting must approve all cuts. |
| Montana | | | 15% of the budget | | Limited. Full legislature's approval needed for cuts greater than 15% of budget. |
| Nebraska | X* | | | | None. |
| Nevada | | | The lesser of 10% of an allotment category or \$25,000 | | Limited. Interim Finance Committee approval needed where an allotment category (e.g. salaries, operating, equipment) is to be decreased by more than 10% or \$25,000. |
| New Hampshire | | | | X | Binding by the legislative Advisory Budget Control Cmte. |
| New Jersey* | | | | | Unknown* |

(Continued on next page)

TABLE 97--RESTRICTIONS ON GUBERNATORIAL AUTHORITY TO REDUCE THE STATE BUDGET
IN THE EVENT OF AN IMPENDING BUDGETARY IMBALANCE DURING THE CURRENT FISCAL YEAR
(Continued)

| State | Restrictions on Executive's Authority to Reduce Budget | | | Role of Legislature in Budget Reduction |
|----------------|--|-------------------------------|--|---|
| | None <u>1/</u> | Can cut across the-board only | Maximum % reduction | |
| New Mexico | X* | | | None. |
| New York | | NO RESPONSE | | |
| North Carolina | | X | | Limited. Full legislature's approval required for other than across-the-board cuts. |
| North Dakota | X | | | None. |
| Ohio | X | | | None. |
| Oklahoma | | X | | Limited. Full legislature's approval required for other than across-the-board cuts. |
| Oregon | X* | | | None.* |
| Pennsylvania | X | | | None. |
| Rhode Island | | | X | Limited. The speaker of the house, senate majority leader and chair of the house and senate finance committees must be notified before any cuts are made. |
| South Carolina | | X | X | Binding. The executive-legislative Budget Control Board is responsible for avoiding year-end deficits. |
| South Dakota | X | | | None. |
| Tennessee | X* | | | None. |
| Texas | | NO RESPONSE | | |
| Utah | | X | | Limited. Full legislature's approval required for other than across-the-board cuts. |
| Vermont | | | X* | Binding by full legislature* |
| Virginia | | | 25% of an agency's approp.; 15% of employee salaries* | Limited. Full legislature's approval needed where an agency appropriation must be cut by more than 25% or employee salaries must be reduced by more than 15%. |
| Washington | | X | | Limited. Full legislature's approval required for other than across-the-board cuts. |
| West Virginia | | X* | | None. |
| Wisconsin | | 1/2 of budget* | | Limited* |
| Wyoming | X | | | None. |

1/ Executive can cut selectively or across-the-board in all areas, without consulting the legislature

AZ: While the governor has unilaterally reduced state spending, there is some question about his legal authority to do so. (Ariz. Legis. Council Memo, June 22, 1982).

AR: Governor must make cuts according to the guidelines established by the legislature in a bill passed every two years concerning the distribution of allotments.

CT: If it is necessary to reduce total appropriated by more than 5%, general assembly approval is required. If a fund must be reduced by more than 3% or an appropriation must be reduced by more than 5%, finance advisory committee approval is required. (Connecticut statutes, Section 4-84(c))

DE: No specific statutes detail how deficits are to be handled in Delaware. It has been the practice in the state, however, for the Governor to ask the agencies to reduce their spending where revenues are short.

IL: Under an act passed in December 1982, the executive branch, during FY1982-83, may hold up to 2% of total appropriations in contingency reserve and up to 5% of any state agency budget except welfare grants and education appropriation; however, no agency's total appropriation may be put into reserve over 2%.

KS: The following may not be reduced: legislative and judicial branch appropriations and funds for dedicated purposes. (Kansas Attorney General Opinion No. 82-160.)

(Continued on next page)

TABLE 97--RESTRICTIONS ON GUBERNATORIAL AUTHORITY TO REDUCE THE STATE BUDGET
IN THE EVENT OF AN IMPENDING BUDGETARY IMBALANCE DURING THE CURRENT FISCAL YEAR
(Continued)

- KY: The information presented here pertains to procedures outlined in a bill passed during the 1982 session which will take effect in FY 1984-85. If revenues are 2 1/2% or less, branch heads are authorized to reduce spending to the extent funds are available in the budget reserve fund. If the revenues are 2 1/2-5% below official estimates, an enacted reduction plan is implemented. The law is silent on shortfalls greater than 5%.
- LA: Appropriations for certain retirement programs may not be reduced.
- ME: The Governor has the authority to make "equitable" reductions among state agency budgets.
- MD: The following items may not be reduced: appropriations for payment of interest and retirement of state debt, appropriations to the legislature, public schools and the judiciary, and salaries. (Maryland Statutes, Article 15A, Section 11)
- MI: The following may not be reduced: expenditures of the legislative and judicial branches and funds for constitutionally-dedicated purposes. (Michigan Constitution of 1963, Article 5, Section 20)
- MN: State aids to schools districts may not be reduced. (Minnesota Statutes, Section 16A, 15, Subdivision 1)
- NE: The Governor has no legal authority to reduce appropriations. However, he can request agencies to reduce their budgets and he can enforce that request for those agencies where he has appointed the department head. Only the legislature can reduce the appropriation to an agency by amending the appropriation during a regular or special session.
- NH: Governor can veto committee action and vice versa.
- NJ: The question of whether the Governor can selectively cut in order to balance the state budget is currently under dispute in New Jersey. Hence, the nature of the restrictions of the Governor's authority to reduce budgets in New Jersey is unclear as of this writing.
- NM: Governor can reduce expenditures in executive and judicial agencies but can only suggest reductions in public schools, universities and legislative appropriations.
- OR: A recent opinion of Oregon's Attorney General has concluded that, given a projected revenue shortfall, the Executive Department may reduce allotments to prevent a deficit. This "new" power has not been used, the governor choosing to call special legislative sessions to deal with two subsequently projects deficits in 1982.
- RI: Appropriations for the general assembly and legislative agencies may not be reduced. (Rhode Island Statutes, Section 35-3-16)
- TN: The Governor may reduce expenditures in all agencies where he appoints the director.
- VT: However, the Governor may control the rate of expenditures by state agencies through his allotment powers. In so doing, he may reduce an allotment if he determines that a lesser amount than was appropriated is required. But, he has no statutory authority to unilaterally reduce appropriations in order to balance the budget.
- VA: Appropriations for the following may not be reduced: interest payments, certain pensioners, certain employee benefits, and certain capital construction projects. (Virginia Statutes, Section 4-2.01(e))
- WV: In order to balance the budget, the governor may make pro rata reductions in all appropriations out of general revenue. If, however, he determines that such reductions would "dangerously impair the existence of the essential services of government", reductions must be made according to a schedule of priorities set out in statute. (see West Virginia Statutes, 5A-2-22 through 5A-2-25)
- WI: Only appropriations for agency or department operations may be cut.
- SOURCE: ACIR compilations from Barbara Yondorf, A Legislator's Guide to Budget Oversight after the Appropriations Act Has Passed, National Conference of State Legislatures, Denver, CO., August 1983.

TABLE 98--STATE SUNSET REVIEW IN 1982-83

| State | Scope of Review | Number of Sunset Staff | Sunset Expenditures (000s) | Number of Agencies Reviewed | Number of Agencies Recreated | Number of Agencies Terminated |
|-------------------------|-----------------|------------------------|----------------------------|-----------------------------|------------------------------|-------------------------------|
| Alabama | R+ | N/A | a/ | 0 | 0 | 0 |
| Alaska | R | 2 | \$ 40 | 5 | 5 | 0 |
| Arizona <u>b/</u> | C | 22 | N/A | N/A | N/A | N/A |
| Arkansas <u>c/</u> | C | <u>c/</u> | <u>c/</u> | 71 | 68 | 3 |
| Colorado | R+ | 1 | 37 | 9 | 9 | 0 |
| Connecticut | R | 8 | 335 | 26 | 22 | 4 |
| Delaware | C | 1 | 10 | 5 | 5 | 0 |
| Georgia | R | 1 | 53 | 4 | 4 | 0 |
| Hawaii | R+ | 5 | 113 | 8 | 7 | 1 |
| Illinois <u>b/</u> | R | 9 | 324 | 5 | 5 | 0 |
| Indiana | C | 12 | 327 | 29 | d/ | d/ |
| Kansas | e | 3 | 130 | 6 | 5 | 1 e/ |
| Louisiana | C | 4 | N/A | 58 | 54 | 4 |
| Maine | C | 3 | 85 | 9 | e/ | e/ |
| Maryland | R+ | 3 | 62 | 12 | 12 | 0 |
| Mississippi <u>c/</u> | R+ | 2.6 | 69 | 20 | 18 | 2 |
| Montana <u>b/</u> | R | .4 <u>f/</u> | 15 | 10 | 10 | 0 |
| Nebraska <u>c/</u> | R+ | 8 | N/A | 8 | 1 | 7 e/ |
| New Hampshire <u>b/</u> | C | 5 | 160 | 64 <u>g/</u> | 42 | 22 |
| New Mexico | R | .25 | 10 | 12 | 12 | 0 |
| Oklahoma | R+ | 10 | N/A | 18 | 15 | 3 |
| Oregon | R+ | 10 | 60 | 6 | 6 | 0 |
| Pennsylvania | R+ | 12 <u>h/</u> | 312 <u>h/</u> | 13 | 11 | 2 |
| Rhode Island | R+ | N/A | N/A | 28 | 28 | 0 |
| South Carolina | R | 5 | N/A | 7 | 2 | 5 e/ |
| Tennessee | C | 18 | 261 | 6 | 6 | 0 |
| Texas <u>b/</u> | C | 17 | 311 | 32 | 29 | 3 |
| Utah | C | 5 | N/A | 8 | 6 e/ | 2 e/ |
| Vermont <u>b/</u> | R | 5 | 28 | 1 | e/ | e/ |
| Washington <u>b/</u> | R+ | N/A | N/A | 18 e/ | 10 | 6 |
| West Virginia | R+ | 5 | 150 | 6 | e/ | e/ |
| Wyoming | C | 5 | 170 | 4 e/ | 2 | 1 |

C - Comprehensive review of all state agencies.

R - Regulatory agencies only.

R+ - Regulatory and other selected agencies.

N/A - Not available. The state does not calculate data separately for sunset.

a/ The legislature decided not to conduct sunset reviews for FY82-83 and FY83-84 resulting in the necessity of separate legislation to recommend the continued existence of those agencies.

b/ Biennial reviews are conducted.

c/ The sunset law was allowed to sunset for: AR-expired Jun 1983; MS-expires Dec 1984; NE-repealed during 1983 session, will phase out over several years.

d/ Reviews are currently being conducted.

e/ Action pending on reviews.

f/ Legislature deleted all agencies from the sunset law in the 1983 session.

g/ Reviews are done on the basis of program appropriation units (PAUs).

h/ Includes extensive use of outside contractors. Does not include expenditures of House and Senate Staff.

Note: Virginia periodically requires a performance evaluation of selected programs. California will periodically attach sunset requirements to legislation.

Source: National Conference of State Legislatures, State Legislative Report, "The Status of Sunset in the States," Denver, CO, forthcoming.

TABLE 99--DESCRIPTION OF STATE GENERAL FUND STABILIZATION ("RAINY DAY") FUNDS, 1984
(dollar amounts in millions)

| State | FY85 Amount | Title of Fund | Determination of Fund Size | Procedure for Expenditure |
|-------------|-------------|---|---|---|
| ALASKA | \$263.0 | Reserve for Emergency Operating Expenses | By appropriation | Usually requires special session |
| CALIFORNIA | 944.0 | Contingency Reserve Fund for Economic Uncertainties | By appropriation | Automatic expenditure if General Fund balance is inadequate to meet obligations |
| COLORADO | 100.0 | The Six Percent Reserve | 6% of appropriations | Automatic expenditure to cover revenue shortfall |
| CONNECTICUT | 160.0 | Budget Reserve Fund | Year-end surplus up to 5% General Fund appropriations | Automatic expenditure to cover operating deficit |
| DELAWARE | 43.9 | Budget Reserve Account | Maximum of 5% General Fund revenues | By appropriation of 3/5s of legislature |
| FLORIDA | 189.0 | Working Capital Fund | Year-end surplus up to 10% General Fund revenues | Governor consults with appropriations committees |
| GEORGIA | 50.0 | Reserve Shortfall | Year-end surplus up to 3% prior year revenues | Automatic expenditure to cover revenue shortfall |
| IDAHO | N/A | Budget Reserve Account | By appropriation | By appropriation |
| INDIANA | 63.3 | Countercyclical Revenue and Economic Stabilization Fund | Equals (annual growth rate minus 2%) X General Fund revenues. | Funds transferred to General Fund if annual growth rate less than 2% |
| IOWA | 4.5 | Iowa Economic Emergency Fund | Year-end surplus up to 5% of expenditures | By appropriation |
| KENTUCKY | 58.2 | General Fund Surplus Account | Reversions, excess revenues, miscellaneous | By appropriation (or automatic to cover revenue shortfall) |
| | | Budget Reserve Fund | By appropriation | By appropriation |
| MICHIGAN | 386.7 | Counter-cyclical Budget and Economic Stabilization Fund | (Annual growth in adjusted personal income minus 2%) X General Fund revenues. | Funds transferred to General Fund if growth in adjusted personal income is less than 0% |
| MINNESOTA | 375.0 | Budget Reserve Account | By appropriation | Automatic expenditure to cover revenue shortfall |
| MISSISSIPPI | 5.5 | General Fund Stabilization Reserve Account | Equals year-end surplus up to 5% General Fund revenues. | Automatic expenditure to cover revenue shortfall. |
| | | General Fund Reserve Account | Cash balance in general fund after required amt. has been placed in GSFRA | By appropriation |
| NEW MEXICO | 82.7 | Operating Reserve Fund | By appropriation | By appropriation |
| | | School Support Reserve Fund | By appropriation with minimum opening balance of \$3 million each year | Automatic expenditure |
| NEW YORK | 102.0 | Tax Stabilization Reserve Fund | Year-end surplus up to 2% expenditures | By appropriation |

(Continued on next page)

TABLE 99--DESCRIPTION OF STATE GENERAL FUND STABILIZATION ("RAINY DAY") FUNDS, 1984
(Continued)

| State | FY85 Amount | Title of Fund | Determination of Fund Size | Procedure for Expenditure |
|----------------|-------------|---|---|---|
| NEBRASKA | 30.0 | Cash Reserve Fund | By appropriation | Fund is used for cash flow purposes, but the General Fund may borrow from this fund if it is certified that the General Fund is inadequate to meet obligations. |
| OHIO | \$ 0 | Budget Stabilization Fund | (Annual growth in real personal income minus 1.4%) X General Fund Revenues | Funds transferred to General Fund if growth in real personal income is less than 0% |
| RHODE ISLAND | 3.4 | Budget Reserve and Cash Stabilization Account | Percentage of state lottery revenues | Automatic expenditure to cover revenue shortfall (Also when account exceeds 3% of state revenues, excess is transferred to the Bond Capital Fund). |
| SOUTH CAROLINA | 108.0 | General Reserve Fund | 4% General Revenue Fund | Automatic expenditure to cover revenue shortfall |
| TENNESSEE | 50.0 | Revenue Fluctuation Reserve | By appropriation | Automatic expenditure to cover revenue shortfall |
| VIRGINIA | 25.5 | Economic Contingency Fund | By appropriation | Allotted by governor for unbudgeted cost increases |
| | | Revenue Reserve Fund | By appropriation | Automatic expenditure to cover revenue shortfall |
| WASHINGTON | 0 | Reserve Fund | Revenue from growth in real personal income over 3% each biennium up to 8% biennial state revenue | By appropriation |
| WYOMING | 110.0 | Budget Reserve Account | Difference between amount appropriated and amount actually expended at end of biennium plus appropriations up to 5% of General Fund projections | By appropriation |

Source: ACIR staff compilations based on 1984 ACIR survey of state executive and legislative fiscal officers, and reports of the National Conference of State Legislatures, A Legislator's Guide to Budget Oversight After the Appropriations Act Has Passed, August 1983.

TABLE 100--STATE FISCAL NOTE AND MANDATE REQUIREMENTS RELATING TO LOCAL GOVERNMENTS

| State and Region | States Attaching Fiscal Notes for Local Govt's | MANDATE LEGISLATION | |
|-----------------------|--|----------------------------------|-----------------------------|
| | | States Reimbursing Mandate Costs | Type of Mandate Requirement |
| United States | 41 | 15 | |
| New England | | | |
| Connecticut | X | X | stat. |
| Maine | | | |
| Massachusetts | X | X | stat. |
| New Hampshire | X | X | const. |
| Rhode Island | X | X | stat. |
| Vermont | | | |
| Mideast | | | |
| Delaware | | | |
| Maryland | X | | |
| New Jersey | X | | |
| New York | | | |
| Pennsylvania | X | | |
| Great Lakes | | | |
| Illinois | X | X | stat. |
| Indiana | X | | |
| Michigan | X | X | const. |
| Ohio | X | | |
| Wisconsin | X | | |
| Plains | | | |
| Iowa | X | | |
| Kansas | X | | |
| Minnesota | | | |
| Missouri | X | X | const. |
| Nebraska | X | | |
| North Dakota | | | |
| South Dakota | X | | |
| Southeast | | | |
| Alabama | X | | |
| Arkansas | X | | |
| Florida | X | X | stat. |
| Georgia | X | | |
| Kentucky | X | | |
| Louisiana | X | | |
| Mississippi | X | | |
| North Carolina | X | | |
| South Carolina | X | | |
| Tennessee | X | X | const. |
| Virginia | X | | |
| West Virginia | X | | |
| Southwest | | | |
| Arizona | X | | |
| New Mexico | X | X | const. |
| Oklahoma | | | |
| Texas | X | | |
| Rocky Mountain | | | |
| Colorado | X | X | stat. |
| Idaho | X | | |
| Montana | X | X | stat. |
| Utah | X | | |
| Wyoming | X | | |
| Far West | | | |
| California | X | X | const. |
| Nevada | X | | |
| Oregon | X | | |
| Washington | X | X | stat. |
| Alaska | | | |
| Hawaii | | X | const. |

Source: Advisory Commission on Intergovernmental Relations (ACIR), Information Bulletin 82-2, "State Mandates: An Update," November 1982, Appendix B and ACIR, States and Distressed Communities, forthcoming.

TABLE 101--STATES THAT REQUIRE A SUPER-MAJORITY
LEGISLATIVE VOTE TO PASS A TAX INCREASE

| <u>State</u> | <u>Percent of Votes Required for Passage in in each House</u> | <u>Notes</u> |
|--------------|---|---|
| Arkansas | 3/4s elected | Required <u>only</u> for taxes levied since 1934. (Primarily pertains to sales and alcohol beverage taxes.) |
| California | 2/3s elected | Constitutional requirement adopted in 1978. |
| Delaware | 3/5s elected | Constitutional requirement adopted in 1980 and 1981. |
| Florida | 3/5s elected | Applies <u>only</u> to changes in corporate income tax which was adopted in 1971. |
| Louisiana | 2/3s elected | — |
| Mississippi | 2/3s elected | — |
| South Dakota | 2/3s elected | Required to increase existing tax rate or base. (Simple majority if a new tax is adopted.) Adopted in 1978. |

Source: ACIR information compiled from 1984 fiscal survey of legislative
and executive state budget officers.

TABLE 102--STATE TAX EXPENDITURE (TE) REPORTS

| STATE | DATE ADOPTED | DATE OF FIRST REPORT | FREQUENCY OF REPORT | PREPARED BY | MAJOR FEATURES OF REPORT | LEGISLATIVE PROCESS |
|---------------|--------------|----------------------|---------------------|--|--|--|
| Arizona | 1981 | 1982 | annual | Department of Revenue | -all state TE estimates -description of TE | The Department of Revenue submits the TE report to the governor and legislature on or before Nov. 15 each year. (NOTE: Due to funding limitations, only one report has been prepared on revenue losses from individual income TE.) |
| California | 1971 | FY76 | annual | Department of Finance | -"major identifiable" state & local TE estimates -recommendations by governor on modification of selected TE - historical information | The governor submits the TE report as part of the proposed budget. During the 1984, session, the legislature changed the frequency of the report from biennial to annual. |
| Hawaii | no statute | 1982 | annual | Exec Budget Ofc. & Depart of Taxation | -state TE estimates where figures are readily available -listing of state TE | The governor submits a limited TE report with the proposed budget for informational purposes. (Currently studying issue; may draft legislation in 1985.) |
| Louisiana | 1982 | FY83 | annual | Department of Revenue & Taxation | -all state TE estimates -legal citation -purpose of TE -assessment of the success of each TE -whether TE is fiscally effective -unintended or inadvertent effects of TE -whether TE simplifies or complicates tax code | The Secretary of the Department of Revenue and Taxation submits a TE budget to the governor and legislature for informational purposes. |
| Maine | 1981 | FY84-85 | biennial | Exec Budget Ofc & Depart of Taxation | -all state TE estimates -legal citation | The governor submits TE report as part of the proposed budget. |
| Maryland | 1975 | FY77 | annual | Executive Budget Office | -all state TE estimates & those revenues of local gov't collected by state -purpose of TE -taxpayers & organizations that benefit from exemption -whether TE conflicts with another state program | The governor submits the TE budget to the presiding officers of the legislature & is available for review to all legislators. A TE summary is included in the Budget in Brief. The governor shall submit recommendations with respect to the repeal or amendment of any exemption. |
| Massachusetts | 1983 | 1984 | annual | Department of Revenue | -all state income & sales TE estimates -description of TE | The Department of Revenue submits TE report to executive branch secretariats, the deputy comm of capital planning, & all statutory officers on or before Dec. 15 each year to "assist each agency in its budget preparations" and to the Ways and Means Comtee & Joint Taxation Comte for informational purposes. |
| Michigan | 1979 | 1980 | annual | Executive Budget Office and Department of Treasury | -all state and local TE estimates -description of TE -number of claimants | The governor, with the annual budget message to the legislature, reports the tax expenditure items as an appendix to the budget. However, the tax expenditure appendix has always followed the budget by 3-4 months. Also, the House Taxation Committee formed a Tax Expenditure Subcommittee in 1983 which is responsible for formally reviewing current and proposed tax expenditures. |

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TABLE 102--STATE TAX EXPENDITURE (TE) REPORTS
(Continued)

| STATE | DATE ADOPTED | DATE OF FIRST REPORT | FREQUENCY OF REPORT | PREPARED BY | MAJOR FEATURES OF REPORT | LEGISLATIVE PROCESS |
|----------------|--------------|----------------------|---------------------|-------------------------------|--|---|
| Minnesota | 1983 | 1985 | biennial | Department of Revenue | -all state and local TE estimates with statewide applicability -intended purpose of TE -analysis of success of TE -TE effects on distribution of tax burden -TE effects on administration of tax system | Commissioner of Revenue submits TE report as a supplement to the governor's proposed budget. |
| Missouri | no statute | FY80-81 | annual | Joint Comte on Fiscal Affairs | -only new General Fund TE estimates enacted since 1980-81 | For legislative informational purposes only. |
| Nebraska | 1979 | 1979 | biennial | Department of Revenue | -all state and local TE estimates -recommendations relating to the elimination or sunset of particular TE | The Department of Revenue submits the TE report to the Executive Board of the Legislative Council and to the chairs of the legislative revenue and appropriations committees. |
| North Carolina | 1975 | 1976 | biennial | Department of Revenue | -all state TE estimates (includes license taxes) -legal citations | The Secretary of Revenue submits the TE report to the Director of the Budget & the Advisory Budget Commission in even-numbered years, & to the General Assembly in odd-numbered years. (NOTE: A provision in the statute requires that no additional costs may be incurred in the preparation of the report. Consequently, only the first report provided some revenue estimates.) |
| Washington | 1983 | 1984 | biennial | Department of Revenue | -all state TE estimates & those revenues of local gov't collected by state -legal citation & yr enacted -purpose of TE -identifying taxpayers that benefit from TE -whether TE conflicts with other state programs | The Department of Revenue submits TE budget to the legislature. Every 4 years the governor is requested to submit recommendations to the legislature "with respect to the repeal or modification of any TE. The Ways & Means Committee of each house & the appropriate standing comte of each house shall hold public hearings & take appropriate action on the recommendations submitted by the governor." |
| Wisconsin | 1973 | 1975 | biennial | Department of Revenue | -all state TE estimates -legal citations -policy purposed of TE -indicators of effectiveness in achieving such purposes -description of TE | Governor submits TE report as part of the proposed biennial budget. The Joint Survey Committee on Tax Exemption has oversight. (Note: Depart. of Rev. has not complied with requirements to present policy purposes & indicators of effectiveness because "there appears to be no objective way of establishing the legislative intent in creating specific tax provisions.") |

SOURCE: ACIR staff compilations based on survey of state and legislative fiscal officers.

NOTE: A tax expenditure (TE) is defined as revenue foregone because of special tax exemptions, deductions, exclusions, credits, preferential tax rates, or tax deferrals. A tax expenditure report compiles a list of tax expenditures that exists in a state tax code, generally including the revenue foregone for each tax preference.

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SECTION II:

State Profiles

SOURCES OF DATA AND DEFINITIONS FOR STATE PROFILES

[Special Note: The 1983 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 1983. 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. 64, No. 8, p. 42, August 1984. For a complete definition of personal income, see p. 41. (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, 1983) Source: U.S. Department of Commerce, U.S. Bureau of the Census, Commerce News, February 23, 1984.

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983:

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 1983: U.S. Bureau of the Census, Governmental Finances in 1982-83, Series GF 83, No. 5, Tables 5 and 13, U.S. Government Printing Office, Washington, D.C., 1983. Personal income figures for calendar year 1982 from Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Vol. 64, No. 8, p. 42, August 1984. Figures for 1942-1982 from ACIR, Significant Features of Fiscal Federalism, 1981-82 Edition, pp. 139-190 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, 1982-83:

(See definition of GENERAL REVENUE under TRENDS) Per capita general revenue figures were computed by dividing general revenue for fiscal year 1983 by the resident population figures for the calendar year (1983).

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 1982-83, Series GF 83, No. 5, U.S. Government Printing Office, Washington, D.C., 1984. State and local figures: Table 5; county, municipal and school district figures: Table 24. Population: (resident population as of July 1, 1983) U.S. Department of Commerce, U.S. Bureau of the Census, Commerce News, February 23, 1984.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE
OF GOVERNMENT, 1982-83:

(See definition of DIRECT GENERAL EXPENDITURE under TRENDS) Per capita direct general expenditure figures were computed by dividing direct general expenditures for fiscal year 1983 by the resident population figures for the calendar year (1983).

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 1982-83, Series GF 83, No. 5, U.S. Government Printing Office, Washington, D.C., 1984. 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, 1983) U.S. Department of Commerce, U.S. Bureau of the Census, Commerce News, February 23, 1984. ACIR staff computations.

Advisory Commission on Intergovernmental Relations

U.S. TOTALS 1983 Per Capita Income: \$11,685 1983 Population: 233,980,900

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: U.S. TOTALS | 486,875.9 | 18.9 | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| Federal Aid | 89,982.1 | 3.5 | 4.3% | 4.5% | 3.7% | 2.6% | 1.1% | 0.7% |
| Total Own Source Revenue | 396,893.2 | 15.4 | 15.5% | 16.2% | 15.9% | 13.1% | 9.8% | 7.8% |
| Property Tax | 89,252.8 | 3.5 | 3.5% | 4.6% | 5.0% | 4.5% | 3.7% | 3.7% |
| All Income Taxes | 69,386.4 | 2.7 | 2.9% | 2.8% | 2.3% | 1.4% | 0.8% | 0.4% |
| General Sales Tax | 64,889.8 | 2.5 | 2.7% | 2.6% | 2.4% | 1.7% | 1.3% | 0.6% |
| Other Taxes | 61,055.0 | 2.4 | 2.5% | 2.8% | 3.1% | 2.9% | 2.5% | 2.3% |
| Charges & Misc. Total | 112,309.2 | 4.4 | 3.9% | 3.4% | 3.1% | 2.6% | 1.6% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: U.S. TOTALS | 464,654.7 | 18.1 | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Education | 163,874.4 | 6.4 | 6.9% | 7.5% | 7.7% | 6.5% | 4.1% | 2.1% |
| Public Welfare | 58,734.6 | 2.3 | 2.4% | 2.5% | 2.5% | 1.4% | 1.0% | 1.0% |
| Highways | 36,654.8 | 1.4 | 1.7% | 1.7% | 2.2% | 2.4% | 2.2% | 1.2% |
| Health & Hospitals | 44,118.0 | 1.7 | 1.7% | 1.7% | 1.5% | 1.1% | 0.9% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| U.S. TOTALS | | | | | | | | | | |
| State and Local | 2,081. | 18.5 | n.a. | 18.3 | 13.3 | 11.3 | 2.9 | 12.5 | 5.4 | 17.7 |
| State* | 1,245. | 23.7 | n.a. | 1.1 | 18.5 | 17.1 | 4.5 | 17.8 | 4.2 | 11.7 |
| Local | 1,276. | 7.0 | 33.0 | 28.8 | 3.8 | 1.8 | 0.4 | 3.2 | 4.7 | 17.4 |
| County** | 308. | 5.7 | 32.2 | 27.8 | 4.6 | 1.0 | 0.0 | 2.3 | 4.7 | 20.2 |
| Municipal** | 416. | 11.0 | 20.3 | 21.5 | 7.0 | 4.3 | 1.1 | 7.3 | 5.6 | 20.2 |
| Ind. School Dist.** | 471. | 1.0 | 51.3 | 36.8 | 0.4 | 0.3 | 0.0 | 0.5 | 2.1 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| U.S. TOTALS | | | | | | | | | |
| State and Local | 1,986. | 24.3 | 11.0 | 7.9 | 12.6 | 9.5 | 5.5 | 3.4 | 25.9 |
| State | 787. | 0.5 | 23.7 | 11.5 | 24.2 | 11.3 | 1.4 | 0.1 | 27.1 |
| Local | 1,201. | 39.9 | 2.6 | 5.5 | 5.1 | 8.3 | 8.1 | 5.5 | 25.0 |
| County | 286. | 12.3 | 1.7 | 9.2 | 15.0 | 17.9 | 6.8 | 3.0 | 34.1 |
| Municipal | 375. | 10.5 | 0.4 | 8.5 | 4.9 | 6.4 | 18.9 | 11.5 | 38.8 |

For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Alabama 1983 Per Capita Income: \$9,241 1983 Population: 3,959,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Alabama | 6,594.2 | 19.3 | 20.1% | 20.6% | 20.1% | 17.1% | 12.2% | 7.0% |
| Federal Aid | 1,418.3 | 4.2 | 5.6% | 5.8% | 5.6% | 4.2% | 2.4% | 0.8% |
| Total Own Source Revenue | 5,175.9 | 15.2 | 14.6% | 14.8% | 14.5% | 12.9% | 9.7% | 6.2% |
| Property Tax | 392.6 | 1.2 | 1.2% | 1.2% | 1.5% | 1.7% | 1.5% | 1.7% |
| All Income Taxes | 729.5 | 2.1 | 2.0% | 1.9% | 1.5% | 1.2% | 0.8% | 0.3% |
| General Sales Tax | 933.1 | 2.7 | 3.0% | 3.2% | 3.1% | 2.8% | 1.8% | 0.6% |
| Other Taxes | 1,137.4 | 3.3 | 3.4% | 3.7% | 4.3% | 3.6% | 3.5% | 2.7% |
| Charges & Misc. Total | 1,983.4 | 5.8 | 5.0% | 4.8% | 4.2% | 3.6% | 2.1% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Alabama | 6,605.3 | 19.4 | 19.7% | 20.1% | 19.6% | 18.4% | 13.3% | 6.9% |
| Education | 2,566.4 | 7.5 | 7.6% | 7.9% | 7.5% | 7.7% | 4.2% | 2.1% |
| Public Welfare | 559.5 | 1.6 | 2.1% | 2.0% | 2.4% | 1.8% | 1.7% | 0.4% |
| Highways | 640.4 | 1.9 | 2.0% | 2.3% | 2.8% | 3.2% | 3.3% | 1.5% |
| Health & Hospitals | 942.8 | 2.8 | 2.7% | 2.8% | 2.1% | 1.3% | 0.8% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|--------------|-----------------------------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | Sales Tax | Income Taxes | General Indiv. Corp. Income Taxes | Other Taxes | Interest Earnings | Charges & Misc. |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Alabama | | | | | | | | | | |
| State and Local | 1,666. | 21.5 | n.a. | 6.0 | 14.1 | 9.0 | 2.0 | 17.2 | 5.0 | 25.1 |
| State* | 1,113. | 27.3 | n.a. | 1.2 | 15.0 | 12.6 | 3.0 | 21.3 | 4.9 | 14.1 |
| Local | 853. | 6.4 | 34.4 | 10.1 | 8.1 | 1.2 | 0.0 | 5.9 | 3.3 | 30.6 |
| County** | 133. | 8.8 | 27.7 | 21.4 | 15.7 | 0.0 | 0.0 | 10.5 | 4.1 | 10.5 |
| Municipal** | 299. | 9.3 | 3.5 | 5.7 | 16.2 | 3.3 | 0.0 | 12.2 | 4.8 | 43.1 |
| Ind. School Dist.** | 355. | 0.9 | 69.4 | 11.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1.3 | 11.7 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Alabama | | | | | | | | | |
| State & Local | 1,668. | 22.0 | 16.8 | 9.7 | 8.5 | 14.3 | 4.4 | 2.8 | 21.5 |
| State | 847. | 1.9 | 33.2 | 12.0 | 16.3 | 13.6 | 1.1 | 0.0 | 21.8 |
| Local | 822. | 42.7 | 0.0 | 7.3 | 0.4 | 15.0 | 7.8 | 5.7 | 21.2 |
| County | 115. | 0.2 | 0.0 | 32.8 | 2.2 | 6.9 | 9.4 | 8.7 | 39.8 |
| Municipal | 263. | 0.2 | 0.0 | 8.5 | 0.2 | 18.2 | 20.2 | 13.9 | 38.9 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Alaska 1983 Per Capita Income: \$17,198 1983 Population: 479,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Alaska | 5,686.4 | 79.9 | 78.3% | 38.2% | 34.7% | 32.0% | -- | -- |
| Federal Aid | 454.3 | 6.4 | 9.5% | 7.9% | 11.5% | 16.6% | -- | -- |
| Total Own Source Revenue | 5,232.1 | 73.5 | 68.9% | 30.3% | 23.2% | 15.4% | -- | -- |
| Property Tax | 401.5 | 5.6 | 7.9% | 13.5% | 2.5% | 2.3% | -- | -- |
| All Income Taxes | 267.8 | 3.8 | 14.6% | 6.2% | 3.0% | 2.9% | -- | -- |
| General Sales Tax | 42.4 | 0.6 | 0.9% | 0.8% | 0.9% | 0.6% | -- | -- |
| Other Taxes | 1,639.1 | 23.0 | 13.4% | 3.0% | 3.9% | 3.7% | -- | -- |
| Charges & Misc. Total | 2,881.3 | 40.5 | 32.1% | 6.8% | 13.0% | 6.0% | -- | -- |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Alaska | 4,149.2 | 58.3 | 54.9% | 33.6% | 47.3% | 35.7% | -- | -- |
| Education | 986.4 | 13.9 | 15.9% | 11.0% | 16.0% | 9.3% | -- | -- |
| Public Welfare | 180.4 | 2.5 | 2.5% | 1.4% | 2.3% | 1.1% | -- | -- |
| Highways | 417.7 | 5.9 | 4.9% | 4.8% | 8.3% | 13.2% | -- | -- |
| Health & Hospitals | 140.8 | 2.0 | 1.3% | 1.1% | 1.4% | 0.9% | -- | -- |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

PERCENTAGE DISTRIBUTION BY SOURCE

| | Per Capita | General Indiv. Corp. | | | | | | | | |
|---------------------|------------|----------------------|-----------|----------------|-----------|--------------|--------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | Sales Tax | Income Taxes | Income Taxes | Other Taxes | Interest Earnings | Charges & Misc. |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Alaska | | | | | | | | | | |
| State and Local | 11,871. | 8.0 | n.a. | 7.1 | 0.7 | 0.0 | 4.7 | 28.8 | 22.4 | 28.2 |
| State* | 10,169. | 7.9 | n.a. | 3.1 | 0.0 | 0.0 | 5.5 | 33.4 | 23.4 | 26.7 |
| Local | 3,354. | 4.3 | 49.2 | 15.5 | 2.6 | 0.0 | 0.0 | 0.8 | 8.4 | 19.1 |
| County** | 1,043. | 3.8 | 43.2 | 32.1 | 2.6 | 0.0 | 0.0 | 0.1 | 12.5 | 5.6 |
| Municipal** | 2,293. | 4.1 | 51.9 | 8.0 | 2.7 | 0.0 | 0.0 | 1.2 | 6.7 | 25.3 |
| Ind. School Dist.** | | | | | | | | | | |

* 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, 1982-83

PERCENTAGE DISTRIBUTION BY FUNCTION

| | Per Capita | Local Other Health Sewer- | | | | | | | |
|--------------------|------------|---------------------------|-------------|------------|----------------|---------------|---------------|--------------|-----------|
| | | Educa- tion | Educa- tion | High- ways | Public Welfare | & Hos- pitals | Police & Fire | age & Sanit. | All Other |
| U.S. State & Local | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Alaska | | | | | | | | | |
| State & Local | 8,662. | 17.1 | 6.7 | 10.1 | 4.3 | 3.4 | 4.1 | 3.5 | 50.8 |
| State | 4,872. | 5.8 | 11.9 | 12.5 | 7.2 | 3.3 | 2.0 | 0.0 | 57.4 |
| Local | 3,790. | 31.7 | 0.0 | 7.0 | 0.7 | 3.6 | 6.7 | 8.1 | 42.3 |
| County | 1,274. | 38.7 | 0.0 | 3.1 | 0.0 | 3.3 | 4.3 | 13.2 | 37.4 |
| Municipal | 2,496. | 28.3 | 0.0 | 9.0 | 1.0 | 3.7 | 8.0 | 5.6 | 44.4 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Arizona 1983 Per Capita Income: \$10,656 1983 Population: 2,963,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Arizona | 5,630.5 | 19.3 | 21.2% | 22.2% | 20.7% | 20.8% | 13.1% | 10.0% |
| Federal Aid | 749.2 | 2.6 | 3.9% | 4.0% | 3.6% | 4.5% | 1.7% | 1.5% |
| Total Own Source Revenue | 4,881.3 | 16.8 | 17.3% | 18.2% | 17.1% | 16.3% | 11.4% | 8.5% |
| Property Tax | 935.4 | 3.2 | 4.6% | 5.7% | 5.4% | 5.8% | 4.2% | 3.5% |
| All Income Taxes | 641.1 | 2.2 | 2.0% | 1.8% | 1.7% | 1.0% | 0.7% | 0.4% |
| General Sales Tax | 1,042.0 | 3.6 | 4.7% | 4.6% | 3.8% | 3.1% | 1.9% | 1.1% |
| Other Taxes | 534.9 | 1.8 | 1.9% | 2.4% | 2.8% | 2.9% | 2.2% | 2.2% |
| Charges & Misc. Total | 1,727.8 | 5.9 | 4.0% | 3.6% | 3.4% | 3.4% | 2.3% | 1.3% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Arizona | 5,586.3 | 19.2 | 20.4% | 22.1% | 21.2% | 21.3% | 14.6% | 8.8% |
| Education | 2,335.3 | 8.0 | 8.9% | 10.1% | 10.0% | 9.7% | 6.1% | 2.9% |
| Public Welfare | 347.5 | 1.2 | 0.9% | 1.0% | 1.1% | 1.0% | 1.0% | 1.4% |
| Highways | 452.6 | 1.6 | 2.1% | 2.2% | 2.6% | 4.1% | 2.7% | 1.7% |
| Health & Hospitals | 388.2 | 1.3 | 1.5% | 1.7% | 1.2% | 0.9% | 0.6% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Arizona | | | | | | | | | | |
| State and Local | 1,900. | 13.3 | n.a. | 16.6 | 18.5 | 8.5 | 2.8 | 9.5 | 6.5 | 24.2 |
| State* | 1,048. | 15.9 | n.a. | 3.9 | 27.2 | 15.5 | 5.2 | 14.6 | 2.2 | 13.0 |
| Local | 1,364. | 6.4 | 35.5 | 20.1 | 4.9 | 0.0 | 0.0 | 2.0 | 7.3 | 23.7 |
| County** | 296. | 6.9 | 29.3 | 27.1 | 0.0 | 0.0 | 0.0 | 1.4 | 6.4 | 27.5 |
| Municipal** | 410. | 12.0 | 25.7 | 7.7 | 16.2 | 0.0 | 0.0 | 5.8 | 8.0 | 22.6 |
| Ind. School Dist.** | 542. | 3.1 | 54.0 | 29.6 | 0.0 | 0.0 | 0.0 | 0.0 | 2.7 | 7.0 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Arizona | | | | | | | | | |
| State & Local | 1,885. | 25.5 | 16.3 | 8.1 | 6.2 | 6.9 | 6.9 | 3.6 | 26.5 |
| State | 618. | 0.0 | 37.3 | 11.0 | 14.5 | 9.6 | 3.4 | 0.0 | 24.1 |
| Local | 1,268. | 38.0 | 6.0 | 6.7 | 2.2 | 5.7 | 8.5 | 5.3 | 27.6 |
| County | 295. | 1.3 | 0.0 | 10.6 | 9.0 | 19.9 | 5.9 | 3.7 | 49.6 |
| Municipal | 380. | 0.2 | 0.0 | 14.0 | 0.3 | 2.4 | 23.4 | 14.8 | 44.8 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Arkansas 1983 Per Capita Income: \$8,966 1983 Population: 2,328,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Arkansas | 3,454.3 | 17.8 | 19.1% | 19.1% | 19.1% | 17.6% | 13.0% | 7.9% |
| Federal Aid | 834.9 | 4.3 | 5.5% | 5.6% | 5.3% | 4.9% | 2.5% | 0.9% |
| Total Own Source Revenue | 2,619.4 | 13.5 | 13.6% | 13.6% | 13.8% | 12.7% | 10.6% | 7.0% |
| Property Tax | 376.9 | 1.9 | 2.0% | 2.2% | 2.5% | 2.6% | 2.3% | 1.8% |
| All Income Taxes | 475.3 | 2.4 | 2.6% | 2.2% | 1.7% | 1.4% | 0.7% | 0.3% |
| General Sales Tax | 471.2 | 2.4 | 2.5% | 2.6% | 2.4% | 2.3% | 1.7% | 0.9% |
| Other Taxes | 470.7 | 2.4 | 2.8% | 3.1% | 3.8% | 3.7% | 3.9% | 3.0% |
| Charges & Misc. Total | 825.3 | 4.2 | 3.7% | 3.4% | 3.6% | 2.7% | 1.9% | 1.1% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Arkansas | 3,193.4 | 16.4 | 18.1% | 18.2% | 17.2% | 17.7% | 12.8% | 6.4% |
| Education | 1,264.4 | 6.5 | 7.2% | 7.2% | 6.8% | 7.0% | 4.5% | 1.9% |
| Public Welfare | 395.8 | 2.0 | 2.1% | 2.3% | 2.4% | 2.1% | 1.7% | 0.5% |
| Highways | 337.8 | 1.7 | 2.7% | 2.6% | 2.7% | 3.4% | 3.0% | 1.0% |
| Health & Hospitals | 334.3 | 1.7 | 1.8% | 1.8% | 1.4% | 1.2% | 0.9% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Arkansas | | | | | | | | | | |
| State and Local | 1,484. | 24.2 | n.a. | 10.9 | 13.6 | 11.2 | 2.5 | 13.6 | 4.9 | 19.0 |
| State* | 1,012. | 30.0 | n.a. | 0.2 | 18.6 | 16.5 | 3.7 | 17.9 | 3.9 | 9.2 |
| Local | 746. | 7.4 | 36.5 | 21.4 | 1.9 | 0.0 | 0.0 | 2.9 | 4.5 | 25.4 |
| County** | 175. | 7.7 | 17.4 | 15.9 | 5.8 | 0.0 | 0.0 | 0.1 | 5.4 | 47.2 |
| Municipal** | 195. | 15.6 | 13.7 | 6.1 | 2.2 | 0.0 | 0.0 | 10.9 | 8.8 | 37.9 |
| Ind. School Dist.** | 370. | 0.5 | 58.0 | 32.2 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Arkansas | | | | | | | | | |
| State & Local | 1,372. | 26.1 | 13.5 | 10.6 | 12.4 | 10.5 | 3.8 | 2.4 | 20.7 |
| State | 673. | 0.3 | 27.5 | 14.5 | 25.0 | 10.0 | 1.3 | 0.1 | 21.2 |
| Local | 699. | 50.9 | 0.0 | 6.8 | 0.3 | 10.9 | 6.3 | 4.6 | 20.2 |
| County | 148. | 0.2 | 0.0 | 17.7 | 1.0 | 42.5 | 5.9 | 0.9 | 31.8 |
| Municipal | 171. | 0.0 | 0.0 | 12.2 | 0.2 | 7.8 | 20.6 | 18.2 | 41.0 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

California 1983 Per Capita Income: \$13,257 1983 Population: 25,174,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: California | 56,966.2 | 18.3 | 20.2% | 23.6% | 22.5% | 18.1% | 12.3% | 8.3% |
| Federal Aid | 10,749.0 | 3.5 | 4.1% | 4.8% | 4.4% | 3.4% | 1.3% | 0.7% |
| Total Own Source Revenue | 46,217.1 | 14.9 | 16.0% | 18.8% | 18.1% | 14.6% | 11.0% | 7.6% |
| Property Tax | 8,730.4 | 2.8 | 2.8% | 6.5% | 7.2% | 6.2% | 4.4% | 3.3% |
| All Income Taxes | 10,203.2 | 3.3 | 3.9% | 3.4% | 2.7% | 1.5% | 0.9% | 0.6% |
| General Sales Tax | 9,639.3 | 3.1 | 3.6% | 3.4% | 2.7% | 2.1% | 2.1% | 1.3% |
| Other Taxes | 5,082.2 | 1.6 | 1.8% | 2.1% | 2.5% | 2.2% | 1.9% | 1.4% |
| Charges & Misc. Total | 12,562.0 | 4.0 | 3.9% | 3.3% | 3.1% | 2.7% | 1.7% | 1.0% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: California | 55,827.4 | 18.0 | 19.0% | 21.8% | 21.3% | 18.9% | 12.5% | 7.2% |
| Education | 18,226.0 | 5.9 | 6.6% | 7.9% | 7.4% | 6.8% | 4.7% | 2.0% |
| Public Welfare | 8,963.4 | 2.9 | 3.0% | 3.9% | 4.1% | 2.5% | 1.2% | 1.1% |
| Highways | 2,567.6 | 0.8 | 1.0% | 1.0% | 1.7% | 2.1% | 1.8% | 0.8% |
| Health & Hospitals | 5,092.0 | 1.6 | 1.6% | 1.6% | 1.4% | 1.2% | 0.9% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| California | | | | | | | | | | |
| State and Local | 2,263. | 18.9 | n.a. | 15.3 | 16.9 | 13.4 | 4.5 | 8.9 | 5.4 | 16.6 |
| State* | 1,389. | 24.8 | n.a. | 2.1 | 22.2 | 21.9 | 7.3 | 10.2 | 2.3 | 8.7 |
| Local | 1,565. | 5.2 | 43.7 | 20.3 | 4.8 | 0.0 | 0.0 | 3.9 | 5.8 | 16.3 |
| County** | 513. | 3.6 | 53.3 | 21.7 | 2.1 | 0.0 | 0.0 | 1.4 | 4.1 | 12.6 |
| Municipal** | 401. | 9.6 | 12.4 | 16.1 | 13.3 | 0.0 | 0.0 | 13.2 | 10.6 | 23.2 |
| Ind. School Dist.** | 515. | 1.4 | 68.5 | 22.5 | 0.0 | 0.0 | 0.0 | 0.0 | 2.1 | 4.9 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| California | | | | | | | | | |
| State & Local | 2,218. | 21.2 | 11.4 | 4.6 | 16.1 | 9.1 | 6.6 | 2.8 | 28.2 |
| State | 736. | 0.2 | 24.3 | 6.3 | 25.9 | 7.7 | 1.9 | 0.1 | 33.7 |
| Local | 1,481. | 31.6 | 5.1 | 3.8 | 11.2 | 9.8 | 8.9 | 4.1 | 25.5 |
| County | 497. | 5.9 | 0.0 | 4.2 | 32.2 | 18.0 | 7.0 | 1.5 | 31.1 |
| Municipal | 359. | 0.3 | 0.0 | 9.4 | 1.5 | 2.7 | 26.1 | 9.7 | 50.2 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Colorado 1983 Per Capita Income: \$12,769 1983 Population: 3,139,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Colorado | 6,512.7 | 17.4 | 20.0% | 21.9% | 20.9% | 18.8% | 13.4% | 11.0% |
| Federal Aid | 1,008.7 | 2.7 | 4.0% | 4.6% | 4.4% | 3.5% | 2.0% | 1.6% |
| Total Own Source Revenue | 5,504.0 | 14.7 | 16.1% | 17.3% | 16.5% | 15.3% | 11.4% | 9.4% |
| Property Tax | 1,280.4 | 3.4 | 3.8% | 4.9% | 5.1% | 5.4% | 4.7% | 4.6% |
| All Income Taxes | 711.7 | 1.9 | 2.2% | 2.5% | 2.2% | 1.8% | 0.8% | 0.4% |
| General Sales Tax | 1,125.1 | 3.0 | 3.5% | 3.4% | 2.7% | 2.1% | 1.4% | 1.0% |
| Other Taxes | 543.8 | 1.5 | 1.8% | 2.1% | 2.5% | 2.5% | 2.4% | 2.1% |
| Charges & Misc. Total | 1,843.0 | 4.9 | 4.8% | 4.3% | 3.9% | 3.4% | 2.1% | 1.2% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Colorado | 6,353.9 | 17.0 | 18.0% | 21.1% | 20.4% | 18.6% | 13.9% | 9.5% |
| Education | 2,585.2 | 6.9 | 7.6% | 9.4% | 9.2% | 8.7% | 5.1% | 2.6% |
| Public Welfare | 587.5 | 1.6 | 1.6% | 1.9% | 2.4% | 1.9% | 2.2% | 2.4% |
| Highways | 573.6 | 1.5 | 1.9% | 2.0% | 2.5% | 2.6% | 2.7% | 1.4% |
| Health & Hospitals | 536.1 | 1.4 | 1.5% | 1.7% | 1.4% | 1.2% | 0.8% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Colorado | | | | | | | | | | |
| State and Local | 2,075. | 15.5 | n.a. | 19.7 | 17.3 | 10.1 | 0.9 | 8.3 | 6.7 | 21.6 |
| State* | 1,036. | 24.5 | n.a. | 0.2 | 19.1 | 20.1 | 1.7 | 12.7 | 3.0 | 18.3 |
| Local | 1,416. | 4.8 | 26.4 | 28.7 | 11.3 | 0.0 | 0.0 | 3.0 | 7.5 | 18.3 |
| County** | 265. | 6.4 | 27.7 | 31.1 | 5.5 | 0.0 | 0.0 | 1.6 | 10.2 | 16.8 |
| Municipal** | 469. | 7.4 | 10.0 | 10.0 | 26.8 | 0.0 | 0.0 | 8.0 | 7.6 | 27.8 |
| Ind. School Dist.** | 577. | 0.6 | 43.7 | 44.2 | 0.0 | 0.0 | 0.0 | 0.0 | 3.4 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Colorado | | | | | | | | | | |
| State & Local | 2,024. | 27.7 | 12.9 | 9.0 | 9.2 | 8.4 | 5.5 | 3.3 | 23.8 | |
| State | 707. | 0.0 | 35.6 | 13.4 | 14.9 | 12.7 | 1.7 | 0.0 | 21.7 | |
| Local | 1,317. | 42.6 | 0.8 | 6.7 | 6.2 | 6.1 | 7.6 | 5.1 | 24.8 | |
| County | 252. | 0.0 | 0.0 | 17.0 | 23.3 | 8.9 | 5.8 | 1.3 | 43.7 | |
| Municipal | 395. | 0.0 | 0.0 | 11.3 | 5.9 | 9.6 | 20.6 | 11.1 | 41.4 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Connecticut 1983 Per Capita Income: \$14,892 1983 Population: 3,138,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Connecticut | 6,671.5 | 15.4 | 16.0% | 17.5% | 17.1% | 12.5% | 8.6% | 6.4% |
| Federal Aid | 1,036.1 | 2.4 | 3.1% | 3.3% | 2.4% | 1.7% | 0.5% | 0.4% |
| Total Own Source Revenue | 5,635.4 | 13.0 | 12.9% | 14.2% | 14.7% | 10.8% | 8.1% | 6.0% |
| Property Tax | 1,936.7 | 4.5 | 4.7% | 5.6% | 6.4% | 4.8% | 3.6% | 3.2% |
| All Income Taxes | 535.9 | 1.2 | 1.1% | 1.1% | 1.2% | 0.7% | 0.5% | 0.4% |
| General Sales Tax | 1,104.1 | 2.5 | 2.5% | 2.5% | 2.3% | 1.4% | 1.2% | -- |
| Other Taxes | 921.8 | 2.1 | 2.2% | 2.7% | 3.0% | 2.3% | 1.9% | 2.0% |
| Charges & Misc. Total | 1,136.8 | 2.6 | 2.4% | 2.2% | 1.8% | 1.5% | 1.0% | 0.4% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Connecticut | 6,242.3 | 14.4 | 15.6% | 16.0% | 17.0% | 12.8% | 11.3% | 5.9% |
| Education | 2,101.9 | 4.8 | 5.4% | 5.9% | 6.6% | 4.8% | 3.3% | 1.5% |
| Public Welfare | 884.9 | 2.0 | 2.1% | 1.9% | 1.8% | 1.0% | 0.7% | 0.6% |
| Highways | 412.3 | 1.0 | 1.1% | 1.1% | 1.8% | 1.9% | 3.8% | 1.2% |
| Health & Hospitals | 423.9 | 1.0 | 1.0% | 1.0% | 1.0% | 0.8% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Connecticut | | | | | | | | | | |
| State and Local | 2,126. | 15.5 | n.a. | 29.0 | 16.6 | 2.7 | 5.4 | 13.8 | 5.2 | 11.8 |
| State* | 1,325. | 20.6 | n.a. | 0.0 | 26.6 | 4.3 | 8.6 | 21.6 | 6.0 | 12.3 |
| Local | 1,040. | 5.5 | 22.9 | 59.3 | 0.0 | 0.0 | 0.0 | 0.7 | 3.0 | 8.5 |
| County** | | | | | not applicable | | | | | |
| Municipal** | 454. | 5.3 | 27.4 | 54.6 | 0.0 | 0.0 | 0.0 | 0.7 | 2.7 | 9.0 |
| Ind. School Dist.** | 26. | 0.1 | 13.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Connecticut | | | | | | | | | | |
| State & Local | 1,989. | 25.9 | 7.8 | 6.6 | 14.2 | 6.8 | 6.0 | 3.3 | 29.4 | |
| State | 949. | 0.0 | 16.3 | 8.3 | 26.5 | 12.4 | 1.5 | 0.0 | 35.0 | |
| Local | 1,040. | 49.5 | 0.0 | 5.1 | 2.9 | 1.6 | 10.2 | 6.3 | 24.3 | |
| County | | | | | not applicable | | | | | |
| Municipal | 458. | 41.9 | 0.0 | 3.7 | 5.3 | 2.6 | 12.8 | 6.1 | 27.5 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Delaware 1983 Per Capita Income: \$12,661 1983 Population: 606,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Delaware | 1,474.6 | 20.9 | 21.5% | 20.9% | 19.8% | 15.6% | 7.4% | 5.4% |
| Federal Aid | 269.6 | 3.8 | 5.1% | 4.9% | 3.6% | 2.1% | 0.7% | 0.6% |
| Total Own Source Revenue | 1,205.0 | 17.1 | 16.4% | 16.0% | 16.2% | 13.5% | 6.8% | 4.8% |
| Property Tax | 113.1 | 1.6 | 1.8% | 1.9% | 2.1% | 1.9% | 1.2% | 1.2% |
| All Income Taxes | 356.2 | 5.0 | 5.3% | 5.1% | 4.4% | 3.7% | 1.2% | 0.4% |
| General Sales Tax | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| Other Taxes | 302.0 | 4.3 | 4.5% | 4.8% | 5.8% | 4.1% | 2.5% | 2.7% |
| Charges & Misc. Total | 433.7 | 6.1 | 4.8% | 4.2% | 3.9% | 3.8% | 1.9% | 0.5% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Delaware | 1,360.5 | 19.3 | 19.8% | 20.8% | 21.1% | 17.8% | 8.6% | 5.4% |
| Education | 519.8 | 7.4 | 8.0% | 8.4% | 9.9% | 6.9% | 3.4% | 1.7% |
| Public Welfare | 102.9 | 1.5 | 1.8% | 1.8% | 1.8% | 0.8% | 0.4% | 0.4% |
| Highways | 131.3 | 1.9 | 1.8% | 1.7% | 2.6% | 3.9% | 1.9% | 1.0% |
| Health & Hospitals | 67.4 | 1.0 | 0.9% | 1.1% | 0.9% | 0.8% | 0.6% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Delaware | | | | | | | | | | |
| State and Local | 2,433. | 18.3 | n.a. | 7.7 | 0.0 | 22.1 | 2.0 | 20.5 | 7.4 | 22.0 |
| State* | 1,923. | 18.2 | n.a. | 0.0 | 0.0 | 26.9 | 2.6 | 25.4 | 6.5 | 20.2 |
| Local | 883. | 10.7 | 41.8 | 21.1 | 0.0 | 2.3 | 0.0 | 1.2 | 6.1 | 16.7 |
| County** | 183. | 20.7 | 5.8 | 26.0 | 0.0 | 0.0 | 0.0 | 1.4 | 18.1 | 26.7 |
| Municipal** | 164. | 20.8 | 10.4 | 18.9 | 0.0 | 12.5 | 0.0 | 4.9 | 4.5 | 27.7 |
| Ind. School Dist.** | 476. | 1.2 | 71.7 | 22.6 | 0.0 | 0.0 | 0.0 | 0.0 | 1.5 | 3.1 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Delaware | | | | | | | | | | |
| State and Local | 2,245. | 21.2 | 17.0 | 9.7 | 7.6 | 5.0 | 4.3 | 3.6 | 31.6 | |
| State | 1,344. | 0.0 | 28.4 | 13.6 | 12.6 | 8.2 | 2.1 | 0.0 | 35.1 | |
| Local | 901. | 52.9 | 0.0 | 3.8 | 0.1 | 0.1 | 7.6 | 9.0 | 26.5 | |
| County | 194. | 0.0 | 0.0 | 0.5 | 0.2 | 0.1 | 12.8 | 24.5 | 61.9 | |
| Municipal | 177. | 0.0 | 0.0 | 5.4 | 0.0 | 0.3 | 24.9 | 19.1 | 50.3 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Washington D.C. 1983 Per Capita Income: \$15,746 1983 Population: 623,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Washington D.C. | 2,700.9 | 29.4 | 32.4% | 35.8% | 24.2% | 14.5% | 9.4% | 5.2% |
| Federal Aid | 1,140.0 | 12.4 | 16.6% | 20.7% | 11.5% | 4.6% | 1.7% | 0.8% |
| Total Own Source Revenue | 1,560.9 | 17.0 | 15.9% | 15.0% | 12.7% | 9.9% | 7.7% | 4.4% |
| Property Tax | 366.4 | 4.0 | 3.2% | 2.9% | 3.2% | 2.9% | 2.5% | 2.2% |
| All Income Taxes | 439.2 | 4.8 | 4.9% | 4.5% | 3.1% | 2.0% | 1.3% | 0.5% |
| General Sales Tax | 271.9 | 3.0 | 2.8% | 2.5% | 1.9% | 1.4% | 1.0% | -- |
| Other Taxes | 251.1 | 2.7 | 2.7% | 3.1% | 2.2% | 2.3% | 2.1% | 1.3% |
| Charges & Misc. Total | 232.4 | 2.5 | 2.3% | 2.0% | 2.4% | 1.2% | 0.8% | 0.4% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Washington D.C. | 2,218.2 | 24.1 | 27.3% | 26.4% | 24.2% | 15.1% | 8.9% | 5.1% |
| Education | 426.9 | 4.6 | 5.5% | 5.9% | 6.4% | 3.7% | 1.9% | 1.2% |
| Public Welfare | 375.2 | 4.1 | 4.8% | 4.7% | 3.3% | 1.3% | 0.6% | 0.3% |
| Highways | 68.5 | 0.7 | 1.1% | 0.9% | 1.6% | 1.6% | 0.7% | 0.5% |
| Health & Hospitals | 229.9 | 2.5 | 2.6% | 2.1% | 3.2% | 2.1% | 1.4% | 0.6% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Washington D.C. | | | | | | | | | | |
| State and Local | 4,335. | 42.2 | n.a. | 13.6 | 10.1 | 13.1 | 3.2 | 9.3 | 1.5 | 7.1 |
| State* | | | | | | | | | | |
| Local | 4,335. | 42.2 | 0.0 | 13.6 | 10.1 | 13.1 | 3.2 | 9.3 | 1.5 | 7.1 |
| County** | | | | | | | | | | |
| Municipal** | 3,806. | 34.7 | 0.0 | 15.5 | 11.5 | 14.9 | 3.6 | 10.6 | 0.6 | 8.0 |
| Ind. School Dist.** | | | | | | | | | | |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Washington D.C. | | | | | | | | | | |
| State & Local | 3,560. | 15.9 | 3.4 | 3.1 | 16.9 | 10.4 | 9.5 | 4.4 | 36.5 | |
| State | | | | | | | | | | |
| Local | 3,560. | 15.9 | 3.4 | 3.1 | 16.9 | 10.4 | 9.5 | 4.4 | 36.5 | |
| County | | | | | | | | | | |
| Municipal | 3,560. | 15.9 | 3.4 | 3.1 | 16.9 | 10.4 | 9.5 | 4.4 | 36.5 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Florida 1983 Per Capita Income: \$11,593 1983 Population: 10,680,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Florida | 17,890.2 | 15.6 | 17.5% | 17.9% | 18.0% | 16.3% | 11.9% | 8.8% |
| Federal Aid | 2,781.5 | 2.4 | 3.6% | 3.5% | 2.7% | 2.4% | 1.2% | 0.7% |
| Total Own Source Revenue | 15,108.7 | 13.2 | 13.9% | 14.4% | 15.2% | 13.8% | 10.7% | 8.1% |
| Property Tax | 3,543.6 | 3.1 | 2.9% | 3.5% | 3.8% | 4.2% | 3.0% | 3.1% |
| All Income Taxes | 371.5 | 0.3 | 0.5% | 0.4% | 0.1% | -- | -- | -- |
| General Sales Tax | 3,334.4 | 2.9 | 3.0% | 2.8% | 3.2% | 1.9% | 1.3% | -- |
| Other Taxes | 3,084.9 | 2.7 | 3.4% | 3.8% | 4.5% | 4.3% | 4.3% | 3.8% |
| Charges & Misc. Total | 4,774.3 | 4.2 | 4.1% | 3.9% | 3.7% | 3.3% | 2.1% | 1.2% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Florida | 17,564.9 | 15.4 | 16.8% | 18.3% | 18.0% | 16.4% | 12.7% | 8.1% |
| Education | 6,032.7 | 5.3 | 5.9% | 6.7% | 7.5% | 6.5% | 3.9% | 1.9% |
| Public Welfare | 1,244.4 | 1.1 | 1.0% | 1.0% | 1.2% | 0.9% | 0.9% | 0.7% |
| Highways | 1,376.7 | 1.2 | 1.6% | 1.4% | 2.1% | 2.4% | 2.6% | 1.4% |
| Health & Hospitals | 2,215.9 | 1.9 | 2.0% | 2.0% | 1.8% | 1.5% | 1.1% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Florida | | | | | | | | | | |
| State and Local | 1,675. | 15.5 | n.a. | 19.8 | 18.6 | 0.0 | 2.1 | 17.2 | 6.4 | 20.3 |
| State* | 848. | 20.8 | n.a. | 1.5 | 36.8 | 0.0 | 4.1 | 26.4 | 3.7 | 5.9 |
| Local | 1,176. | 7.1 | 29.0 | 27.2 | 0.0 | 0.0 | 0.0 | 5.6 | 6.4 | 24.7 |
| County** | 350. | 13.8 | 10.2 | 33.3 | 0.0 | 0.0 | 0.0 | 4.8 | 8.4 | 29.1 |
| Municipal** | 268. | 8.9 | 8.7 | 20.7 | 0.0 | 0.0 | 0.0 | 18.1 | 11.6 | 29.0 |
| Ind. School Dist.** | 472. | 1.2 | 59.5 | 28.3 | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 8.5 |

* 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, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY FUNCTION | | | | | | | |
|--------------------|------------|-------------------------------------|-------------------|------------|----------------|---------------|---------------|---------------------|-----------|
| | | Local Educa- tion | Other Educa- tion | High- ways | Public Welfare | Health | | Sewer- age & Sanit. | All Other |
| | | | | | | & Hos- pitals | Police & Fire | | |
| U.S. State & Local | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Florida | | | | | | | | | |
| State & Local | 1,645. | 25.6 | 8.7 | 7.8 | 7.1 | 12.6 | 7.5 | 3.8 | 26.8 |
| State | 514. | 0.0 | 18.9 | 15.1 | 20.8 | 16.2 | 2.0 | 0.0 | 27.0 |
| Local | 1,131. | 37.2 | 4.1 | 4.5 | 0.9 | 11.0 | 10.1 | 5.6 | 26.6 |
| County | 324. | 0.0 | 0.0 | 9.8 | 2.7 | 14.0 | 14.7 | 7.7 | 51.1 |
| Municipal | 238. | 0.0 | 0.0 | 8.2 | 0.4 | 3.3 | 27.3 | 15.8 | 45.0 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Georgia 1983 Per Capita Income: \$10,379 1983 Population: 5,732,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Georgia | 11,081.2 | 20.5 | 20.6% | 20.6% | 19.3% | 16.2% | 12.6% | 7.0% |
| Federal Aid | 2,432.2 | 4.5 | 4.9% | 5.0% | 4.3% | 3.4% | 1.8% | 0.7% |
| Total Own Source Revenue | 8,649.0 | 16.0 | 15.6% | 15.6% | 15.0% | 12.8% | 10.8% | 6.3% |
| Property Tax | 1,526.3 | 2.8 | 2.8% | 3.5% | 3.3% | 3.0% | 2.5% | 2.2% |
| All Income Taxes | 1,581.4 | 2.9 | 2.8% | 2.4% | 2.0% | 1.6% | 0.9% | 0.6% |
| General Sales Tax | 1,472.5 | 2.7 | 2.9% | 2.8% | 2.5% | 2.3% | 2.3% | -- |
| Other Taxes | 997.8 | 1.8 | 2.2% | 2.5% | 3.1% | 2.8% | 3.0% | 2.6% |
| Charges & Misc. Total | 3,070.9 | 5.7 | 4.9% | 4.4% | 4.1% | 3.1% | 2.1% | 0.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Georgia | 10,238.8 | 18.9 | 19.1% | 18.9% | 19.0% | 16.2% | 13.0% | 6.3% |
| Education | 3,322.7 | 6.1 | 6.7% | 7.0% | 7.2% | 6.7% | 4.7% | 2.0% |
| Public Welfare | 1,023.0 | 1.9 | 1.8% | 1.9% | 2.4% | 1.3% | 1.4% | 0.6% |
| Highways | 928.4 | 1.7 | 2.1% | 1.7% | 2.1% | 2.5% | 2.2% | 1.2% |
| Health & Hospitals | 1,976.0 | 3.7 | 3.0% | 3.1% | 2.6% | 1.7% | 1.3% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Georgia | | | | | | | | | | |
| State and Local | 1,933. | 21.9 | n.a. | 13.8 | 13.3 | 12.1 | 2.2 | 9.0 | 4.5 | 23.3 |
| State* | 1,058. | 31.4 | n.a. | 0.2 | 19.3 | 22.1 | 3.9 | 12.1 | 3.1 | 7.5 |
| Local | 1,178. | 7.8 | 25.5 | 22.4 | 4.4 | 0.0 | 0.0 | 3.9 | 4.5 | 31.5 |
| County** | 242. | 7.2 | 12.5 | 38.2 | 19.9 | 0.0 | 0.0 | 4.5 | 3.6 | 13.4 |
| Municipal** | 208. | 14.3 | 3.1 | 17.8 | 1.9 | 0.0 | 0.0 | 16.7 | 10.0 | 29.1 |
| Ind. School Dist.** | 425. | 0.8 | 60.1 | 31.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Georgia | | | | | | | | | | |
| State & Local | 1,786. | 22.9 | 9.5 | 9.1 | 10.0 | 19.3 | 4.7 | 2.9 | 21.6 | |
| State | 707. | 0.0 | 23.5 | 17.3 | 24.9 | 9.6 | 1.4 | 0.0 | 23.2 | |
| Local | 1,080. | 37.9 | 0.4 | 3.7 | 0.2 | 25.6 | 6.8 | 4.9 | 20.5 | |
| County | 184. | 0.0 | 0.0 | 14.3 | 0.7 | 15.2 | 16.4 | 6.8 | 46.6 | |
| Municipal | 185. | 1.1 | 0.0 | 7.2 | 0.8 | 2.3 | 23.3 | 20.9 | 44.5 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Hawaii 1983 Per Capita Income: \$12,117 1983 Population: 1,023,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Hawaii | 2,467.3 | 21.3 | 24.5% | 25.4% | 22.6% | 21.3% | -- | -- |
| Federal Aid | 486.2 | 4.2 | 5.7% | 7.4% | 5.2% | 4.9% | -- | -- |
| Total Own Source Revenue | 1,981.0 | 17.1 | 18.8% | 18.0% | 17.5% | 16.4% | -- | -- |
| Property Tax | 274.9 | 2.4 | 2.2% | 2.4% | 2.7% | 2.7% | -- | -- |
| All Income Taxes | 369.0 | 3.2 | 4.3% | 3.7% | 3.6% | 3.3% | -- | -- |
| General Sales Tax | 601.1 | 5.2 | 6.0% | 5.5% | 5.0% | 4.7% | -- | -- |
| Other Taxes | 245.5 | 2.1 | 2.2% | 2.4% | 2.6% | 2.7% | -- | -- |
| Charges & Misc. Total | 490.5 | 4.2 | 4.1% | 3.9% | 3.5% | 2.9% | -- | -- |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Hawaii | 2,466.3 | 21.3 | 22.5% | 27.7% | 25.4% | 22.0% | -- | -- |
| Education | 709.6 | 6.1 | 6.7% | 7.7% | 8.3% | 8.0% | -- | -- |
| Public Welfare | 289.7 | 2.5 | 2.8% | 3.1% | 2.5% | 1.1% | -- | -- |
| Highways | 154.1 | 1.3 | 1.6% | 2.2% | 2.2% | 2.5% | -- | -- |
| Health & Hospitals | 185.1 | 1.6 | 1.6% | 1.7% | 1.7% | 1.4% | -- | -- |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|--------------|-------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | General | | | Other Taxes | Interest Earnings | Charges & Misc. |
| | | | | | Sales Tax | Indiv. Taxes | Corp. Taxes | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Hawaii | | | | | | | | | | |
| State and Local | 2,412. | 19.7 | n.a. | 11.1 | 24.4 | 14.1 | 0.9 | 9.9 | 6.1 | 13.8 |
| State* | 1,893. | 20.4 | n.a. | 0.0 | 31.0 | 17.9 | 1.1 | 9.3 | 6.4 | 13.7 |
| Local | 557. | 16.2 | 6.6 | 48.3 | 0.0 | 0.0 | 0.0 | 11.4 | 4.7 | 12.8 |
| County** | 146. | 13.6 | 13.3 | 49.6 | 0.0 | 0.0 | 0.0 | 10.1 | 4.7 | 8.7 |
| Municipal** | 411. | 17.1 | 4.2 | 47.8 | 0.0 | 0.0 | 0.0 | 11.9 | 4.8 | 14.3 |
| 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Hawaii | | | | | | | | | | |
| State & Local | 2,411. | 17.1 | 11.7 | 6.2 | 11.7 | 7.5 | 4.9 | 3.5 | 37.4 | |
| State | 1,906. | 21.6 | 14.8 | 5.5 | 14.6 | 9.3 | 0.1 | 0.3 | 34.0 | |
| Local | 505. | 0.1 | 0.0 | 9.2 | 1.0 | 0.9 | 23.1 | 15.6 | 50.2 | |
| County | 145. | 0.2 | 0.0 | 10.3 | 3.6 | 0.0 | 23.4 | 8.8 | 53.7 | |
| Municipal | 359. | 0.0 | 0.0 | 8.8 | 0.0 | 1.2 | 23.0 | 18.3 | 48.7 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Idaho 1983 Per Capita Income: \$9,555 1983 Population: 989,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Idaho | 1,616.5 | 18.5 | 19.7% | 20.9% | 21.0% | 19.1% | 13.7% | 9.7% |
| Federal Aid | 351.4 | 4.0 | 4.9% | 5.8% | 5.0% | 3.6% | 2.2% | 1.4% |
| Total Own Source Revenue | 1,265.1 | 14.5 | 14.8% | 15.1% | 16.0% | 15.5% | 11.5% | 8.3% |
| Property Tax | 235.6 | 2.7 | 3.1% | 3.7% | 4.4% | 4.4% | 4.7% | 4.2% |
| All Income Taxes | 254.9 | 2.9 | 2.9% | 3.1% | 2.5% | 2.4% | 1.3% | 0.5% |
| General Sales Tax | 165.4 | 1.9 | 2.0% | 2.2% | 2.1% | 1.9% | -- | -- |
| Other Taxes | 209.3 | 2.4 | 2.3% | 2.7% | 3.5% | 3.3% | 3.3% | 2.0% |
| Charges & Misc. Total | 399.9 | 4.6 | 4.4% | 3.4% | 3.6% | 3.5% | 2.2% | 1.5% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Idaho | 1,582.6 | 18.2 | 18.8% | 21.0% | 20.7% | 18.5% | 14.0% | 9.2% |
| Education | 591.3 | 6.8 | 7.1% | 7.9% | 8.2% | 7.3% | 4.9% | 2.7% |
| Public Welfare | 128.7 | 1.5 | 1.7% | 1.7% | 1.7% | 1.4% | 1.0% | 1.2% |
| Highways | 190.1 | 2.2 | 2.5% | 3.3% | 3.5% | 3.8% | 3.6% | 2.3% |
| Health & Hospitals | 153.6 | 1.8 | 1.7% | 1.6% | 1.6% | 1.1% | 1.0% | 0.2% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Idaho | | | | | | | | | | |
| State and Local | 1,634. | 21.7 | n.a. | 14.6 | 10.2 | 13.8 | 1.9 | 12.9 | 6.3 | 18.4 |
| State* | 1,095. | 27.0 | n.a. | 0.0 | 15.3 | 20.7 | 2.9 | 18.4 | 6.5 | 9.0 |
| Local | 855. | 7.0 | 36.5 | 27.9 | 0.0 | 0.0 | 0.0 | 1.2 | 3.8 | 23.7 |
| County** | 211. | 9.6 | 16.7 | 26.9 | 0.0 | 0.0 | 0.0 | 1.8 | 4.8 | 39.9 |
| Municipal** | 177. | 17.1 | 10.7 | 28.3 | 0.0 | 0.0 | 0.0 | 3.5 | 4.6 | 33.0 |
| Ind. School Dist.** | 395. | 2.0 | 61.5 | 28.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Idaho | | | | | | | | | |
| State & Local | 1,600. | 24.8 | 12.5 | 12.0 | 8.1 | 9.7 | 4.8 | 3.1 | 24.9 |
| State | 726. | 0.0 | 25.2 | 17.1 | 16.9 | 8.9 | 1.3 | 0.0 | 30.6 |
| Local | 874. | 45.5 | 2.0 | 7.8 | 0.9 | 10.4 | 7.8 | 5.6 | 20.2 |
| County | 196. | 0.0 | 0.0 | 11.4 | 3.9 | 36.0 | 9.2 | 4.7 | 34.8 |
| Municipal | 181. | 0.0 | 0.0 | 10.4 | 0.0 | 0.9 | 25.5 | 20.8 | 42.3 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Illinois 1983 Per Capita Income: \$12,405 1983 Population: 11,486,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Illinois | 23,066.5 | 16.7 | 17.6% | 17.4% | 17.7% | 11.7% | 8.8% | 8.1% |
| Federal Aid | 4,437.9 | 3.2 | 3.7% | 3.4% | 3.5% | 1.6% | 0.6% | 0.6% |
| Total Own Source Revenue | 18,628.6 | 13.4 | 13.9% | 13.9% | 14.2% | 10.1% | 8.2% | 7.5% |
| Property Tax | 5,482.2 | 4.0 | 3.8% | 4.3% | 5.1% | 4.2% | 3.7% | 3.9% |
| All Income Taxes | 2,804.6 | 2.0 | 2.5% | 2.2% | 1.9% | -- | -- | -- |
| General Sales Tax | 3,344.1 | 2.4 | 2.6% | 2.7% | 2.5% | 2.1% | 1.4% | 1.0% |
| Other Taxes | 2,787.1 | 2.0 | 2.3% | 2.5% | 2.7% | 2.3% | 2.1% | 2.1% |
| Charges & Misc. Total | 4,210.5 | 3.0 | 2.7% | 2.3% | 2.0% | 1.6% | 1.0% | 0.5% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Illinois | 21,789.2 | 15.7 | 16.5% | 17.4% | 16.5% | 11.8% | 9.1% | 6.9% |
| Education | 7,524.3 | 5.4 | 5.8% | 6.3% | 6.4% | 4.8% | 3.2% | 2.0% |
| Public Welfare | 3,227.4 | 2.3 | 2.3% | 2.5% | 2.3% | 1.0% | 0.8% | 1.2% |
| Highways | 1,831.3 | 1.3 | 1.6% | 1.7% | 2.0% | 1.5% | 1.7% | 0.8% |
| Health & Hospitals | 1,399.7 | 1.0 | 1.0% | 1.2% | 1.1% | 0.9% | 0.6% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Illinois | | | | | | | | | | |
| State and Local | 2,008. | 19.2 | n.a. | 23.8 | 14.5 | 9.5 | 2.6 | 12.1 | 5.1 | 13.2 |
| State* | 1,048. | 24.8 | n.a. | 1.4 | 19.9 | 18.3 | 5.0 | 17.1 | 3.6 | 9.2 |
| Local | 1,269. | 9.9 | 23.8 | 36.5 | 6.5 | 0.0 | 0.0 | 5.0 | 5.0 | 13.2 |
| County** | 140. | 7.3 | 18.9 | 33.4 | 2.3 | 0.0 | 0.0 | 7.0 | 8.9 | 18.7 |
| Municipal** | 376. | 15.3 | 12.2 | 21.1 | 14.3 | 0.0 | 0.0 | 14.3 | 5.5 | 16.8 |
| Ind. School Dist.** | 574. | 0.9 | 37.9 | 47.6 | 0.0 | 0.0 | 0.0 | 0.0 | 3.4 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Illinois | | | | | | | | | | |
| State & Local | 1,897. | 24.5 | 10.0 | 8.4 | 14.8 | 6.4 | 6.7 | 4.0 | 25.2 | |
| State | 752. | 0.1 | 19.2 | 11.5 | 35.5 | 8.8 | 1.2 | 0.1 | 23.6 | |
| Local | 1,145. | 40.6 | 4.0 | 6.4 | 1.3 | 4.8 | 10.2 | 6.6 | 26.2 | |
| County | 131. | 0.3 | 0.0 | 16.9 | 4.5 | 21.8 | 7.2 | 1.2 | 48.2 | |
| Municipal | 337. | 0.0 | 0.0 | 12.3 | 1.6 | 4.1 | 30.0 | 9.9 | 42.0 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Indiana 1983 Per Capita Income: \$10,476 1983 Population: 5,479,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Indiana | 8,957.7 | 16.3 | 14.9% | 16.6% | 17.1% | 13.9% | 9.0% | 7.6% |
| Federal Aid | 1,630.4 | 3.0 | 2.6% | 3.0% | 2.3% | 1.7% | 0.6% | 0.7% |
| Total Own Source Revenue | 7,327.2 | 13.4 | 12.2% | 13.6% | 14.8% | 12.2% | 8.4% | 6.9% |
| Property Tax | 1,716.5 | 3.1 | 2.9% | 3.9% | 5.9% | 4.7% | 3.8% | 3.5% |
| All Income Taxes | 1,016.4 | 1.9 | 1.7% | 1.8% | 1.4% | 1.1% | -- | -- |
| General Sales Tax | 1,522.8 | 2.8 | 2.9% | 3.2% | 2.1% | 2.0% | 1.3% | 1.0% |
| Other Taxes | 704.4 | 1.3 | 1.3% | 1.6% | 2.2% | 1.9% | 1.9% | 1.8% |
| Charges & Misc. Total | 2,367.1 | 4.3 | 3.4% | 3.1% | 3.2% | 2.5% | 1.4% | 0.6% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Indiana | 8,717.4 | 15.9 | 14.8% | 15.3% | 16.9% | 13.5% | 10.0% | 6.9% |
| Education | 3,593.8 | 6.6 | 6.3% | 6.9% | 8.3% | 6.9% | 4.4% | 2.2% |
| Public Welfare | 952.6 | 1.7 | 1.4% | 1.4% | 1.3% | 0.6% | 0.6% | 1.1% |
| Highways | 627.1 | 1.1 | 1.5% | 1.5% | 2.0% | 2.0% | 1.8% | 1.3% |
| Health & Hospitals | 951.7 | 1.7 | 1.6% | 1.5% | 1.5% | 1.1% | 0.8% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Indiana | | | | | | | | | | |
| State and Local | 1,635. | 18.2 | n.a. | 19.2 | 17.0 | 9.8 | 1.6 | 7.9 | 3.7 | 22.7 |
| State* | 989. | 23.5 | n.a. | 0.5 | 28.1 | 15.1 | 2.6 | 12.6 | 2.0 | 15.3 |
| Local | 1,007. | 6.5 | 35.6 | 30.6 | 0.0 | 1.0 | 0.0 | 0.3 | 4.0 | 21.9 |
| County** | 243. | 2.8 | 23.6 | 20.0 | 0.0 | 4.3 | 0.0 | 0.3 | 4.3 | 44.7 |
| Municipal** | 290. | 15.0 | 18.6 | 28.9 | 0.0 | 0.0 | 0.0 | 0.9 | 5.8 | 28.8 |
| Ind. School Dist.** | 442. | 0.3 | 55.0 | 36.3 | 0.0 | 0.0 | 0.0 | 0.1 | 2.0 | 5.1 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Indiana | | | | | | | | | |
| State & Local | 1,591. | 26.8 | 14.4 | 7.2 | 10.9 | 10.9 | 4.7 | 3.5 | 21.6 |
| State | 594. | 0.0 | 38.5 | 11.1 | 19.5 | 10.7 | 1.5 | 0.1 | 18.7 |
| Local | 997. | 42.8 | 0.0 | 4.9 | 5.8 | 11.1 | 6.6 | 5.5 | 23.3 |
| County | 239. | 0.0 | 0.0 | 11.5 | 17.6 | 36.7 | 3.2 | 0.4 | 30.6 |
| Municipal | 283. | 0.0 | 0.0 | 7.5 | 3.1 | 7.9 | 19.5 | 18.9 | 43.1 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Iowa 1983 Per Capita Income: \$10,702 1983 Population: 2,905,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Iowa | 5,731.5 | 18.3 | 18.6% | 19.9% | 19.1% | 16.3% | 12.4% | 9.5% |
| Federal Aid | 956.3 | 3.1 | 3.6% | 4.0% | 2.7% | 2.5% | 1.2% | 0.7% |
| Total Own Source Revenue | 4,775.2 | 15.2 | 15.1% | 15.9% | 16.3% | 13.9% | 11.2% | 8.7% |
| Property Tax | 1,363.1 | 4.3 | 4.1% | 4.7% | 6.0% | 5.6% | 4.7% | 4.2% |
| All Income Taxes | 862.6 | 2.8 | 2.9% | 3.0% | 2.2% | 1.4% | 0.6% | 0.4% |
| General Sales Tax | 571.1 | 1.8 | 2.0% | 1.9% | 2.0% | 1.4% | 1.7% | 1.1% |
| Other Taxes | 605.4 | 1.9 | 2.1% | 2.4% | 2.8% | 2.7% | 2.6% | 2.0% |
| Charges & Misc. Total | 1,373.0 | 4.4 | 4.0% | 3.8% | 3.4% | 2.8% | 1.6% | 1.1% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Iowa | 5,857.0 | 18.7 | 19.3% | 19.8% | 19.5% | 16.4% | 12.7% | 8.5% |
| Education | 2,297.3 | 7.3 | 8.0% | 8.4% | 9.2% | 7.3% | 5.0% | 2.7% |
| Public Welfare | 682.6 | 2.2 | 2.2% | 2.1% | 1.6% | 1.1% | 1.2% | 1.2% |
| Highways | 722.2 | 2.3 | 2.7% | 2.9% | 3.6% | 3.7% | 3.6% | 1.9% |
| Health & Hospitals | 610.0 | 1.9 | 2.0% | 1.6% | 1.2% | 1.0% | 0.7% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Iowa | | | | | | | | | | |
| State and Local | 1,973. | 16.7 | n.a. | 23.8 | 10.0 | 12.6 | 2.4 | 10.6 | 2.8 | 21.1 |
| State* | 1,144. | 23.4 | n.a. | 0.0 | 17.2 | 21.8 | 4.2 | 17.5 | 1.3 | 13.6 |
| Local | 1,227. | 5.0 | 31.4 | 38.2 | 0.0 | 0.0 | 0.0 | 0.7 | 3.3 | 21.3 |
| County** | 297. | 4.1 | 22.6 | 41.8 | 0.0 | 0.0 | 0.0 | 0.9 | 4.2 | 25.5 |
| Municipal** | 373. | 11.9 | 14.0 | 28.7 | 0.0 | 0.0 | 0.0 | 1.5 | 5.8 | 37.2 |
| Ind. School Dist.** | 559. | 0.7 | 47.5 | 42.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 | 8.2 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Iowa | | | | | | | | | |
| State & Local | 2,016. | 24.9 | 14.3 | 12.3 | 11.7 | 10.4 | 3.9 | 3.9 | 18.6 |
| State | 800. | 0.0 | 29.0 | 14.5 | 26.1 | 12.5 | 1.1 | 0.0 | 16.8 |
| Local | 1,216. | 41.4 | 4.6 | 10.9 | 2.2 | 9.0 | 5.7 | 6.5 | 19.7 |
| County | 271. | 0.0 | 0.0 | 26.9 | 9.6 | 28.8 | 4.3 | 0.7 | 29.7 |
| Municipal | 376. | 0.0 | 0.0 | 16.0 | 0.1 | 8.5 | 15.4 | 20.4 | 39.7 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Kansas 1983 Per Capita Income: \$12,248 1983 Population: 2,425,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Kansas | 4,853.3 | 17.1 | 17.1% | 18.6% | 17.3% | 16.3% | 12.9% | 8.6% |
| Federal Aid | 777.1 | 2.7 | 3.4% | 3.7% | 3.0% | 2.4% | 1.5% | 0.9% |
| Total Own Source Revenue | 4,076.2 | 14.4 | 13.7% | 14.9% | 14.3% | 13.9% | 11.4% | 7.7% |
| Property Tax | 1,080.8 | 3.8 | 3.9% | 4.6% | 5.4% | 5.5% | 5.6% | 4.3% |
| All Income Taxes | 672.0 | 2.4 | 2.2% | 2.2% | 1.4% | 1.5% | 0.5% | 0.3% |
| General Sales Tax | 548.6 | 1.9 | 2.0% | 2.3% | 1.9% | 1.8% | 1.3% | 0.9% |
| Other Taxes | 435.9 | 1.5 | 1.8% | 2.2% | 2.4% | 2.2% | 2.2% | 1.6% |
| Charges & Misc. Total | 1,338.9 | 4.7 | 3.7% | 3.6% | 3.2% | 2.9% | 1.8% | 0.7% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Kansas | 4,756.3 | 16.8 | 17.1% | 18.5% | 16.5% | 15.7% | 14.8% | 7.5% |
| Education | 1,810.1 | 6.4 | 6.3% | 7.4% | 7.4% | 7.1% | 5.0% | 2.4% |
| Public Welfare | 503.6 | 1.8 | 1.7% | 2.0% | 1.2% | 1.1% | 1.2% | 1.2% |
| Highways | 524.0 | 1.9 | 2.6% | 2.3% | 2.7% | 2.9% | 4.4% | 1.8% |
| Health & Hospitals | 402.5 | 1.4 | 1.4% | 1.8% | 1.3% | 1.1% | 1.0% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | | |
|---------------------|-----------------------------------|-------------|-----------|----------------|-------------------|---------------------|--------------------|-------------|-------------------|-----------------|
| | Per Capita | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Kansas | | | | | | | | | | |
| State and Local | 2,001. | 16.0 | n.a. | 22.3 | 11.3 | 10.9 | 2.9 | 9.0 | 6.2 | 21.4 |
| State* | 1,051. | 23.4 | n.a. | 1.0 | 19.6 | 20.8 | 5.5 | 14.6 | 2.7 | 12.1 |
| Local | 1,239. | 6.0 | 22.9 | 35.2 | 1.7 | 0.0 | 0.0 | 2.2 | 7.7 | 24.4 |
| County** | 260. | 6.9 | 7.6 | 41.2 | 3.6 | 0.0 | 0.0 | 2.0 | 18.6 | 19.8 |
| Municipal** | 399. | 10.3 | 5.1 | 21.4 | 2.8 | 0.0 | 0.0 | 5.4 | 5.2 | 46.7 |
| Ind. School Dist.** | 572. | 0.9 | 42.1 | 40.2 | 0.0 | 0.0 | 0.0 | 0.0 | 3.8 | 8.3 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Kansas | | | | | | | | | |
| State & Local | 1,961. | 25.4 | 12.7 | 11.0 | 10.6 | 8.5 | 4.2 | 2.5 | 25.2 |
| State | 745. | 0.6 | 26.8 | 14.0 | 27.1 | 10.7 | 1.0 | 0.0 | 19.8 |
| Local | 1,217. | 40.5 | 4.0 | 9.2 | 0.5 | 7.1 | 6.1 | 4.1 | 28.4 |
| County | 235. | 0.0 | 0.0 | 24.6 | 2.0 | 19.8 | 7.2 | 2.3 | 44.0 |
| Municipal | 382. | 0.0 | 0.0 | 12.1 | 0.4 | 6.9 | 14.9 | 11.6 | 54.2 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Kentucky 1983 Per Capita Income: \$9,397 1983 Population: 3,714,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Kentucky | 5,825.3 | 17.8 | 19.3% | 19.9% | 18.7% | 17.1% | 10.9% | 8.0% |
| Federal Aid | 1,372.3 | 4.2 | 5.2% | 5.2% | 4.5% | 4.6% | 1.6% | 0.9% |
| Total Own Source Revenue | 4,453.0 | 13.6 | 14.1% | 14.6% | 14.1% | 12.5% | 9.3% | 7.2% |
| Property Tax | 594.3 | 1.8 | 1.9% | 2.1% | 2.3% | 2.6% | 2.8% | 3.0% |
| All Income Taxes | 1,025.3 | 3.1 | 3.2% | 3.3% | 2.5% | 2.2% | 1.8% | 0.5% |
| General Sales Tax | 700.4 | 2.1 | 2.3% | 2.5% | 2.9% | 1.9% | -- | -- |
| Other Taxes | 978.8 | 3.0 | 2.9% | 3.4% | 3.0% | 2.8% | 3.2% | 2.9% |
| Charges & Misc. Total | 1,154.1 | 3.5 | 3.7% | 3.3% | 3.4% | 3.1% | 1.6% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Kentucky | 5,771.7 | 17.6 | 20.7% | 19.2% | 18.9% | 17.9% | 11.1% | 7.0% |
| Education | 2,150.8 | 6.6 | 7.1% | 7.4% | 7.2% | 7.1% | 4.0% | 2.1% |
| Public Welfare | 762.9 | 2.3 | 2.5% | 2.6% | 2.1% | 1.8% | 1.2% | 0.7% |
| Highways | 702.6 | 2.1 | 3.8% | 2.5% | 3.9% | 3.8% | 2.5% | 1.8% |
| Health & Hospitals | 335.8 | 1.0 | 1.3% | 1.1% | 1.1% | 1.0% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Kentucky | | | | | | | | | | |
| State and Local | 1,568. | 23.6 | n.a. | 10.2 | 12.0 | 14.6 | 3.0 | 16.8 | 5.7 | 14.1 |
| State* | 1,218. | 25.6 | n.a. | 4.5 | 15.5 | 14.3 | 3.8 | 19.4 | 5.8 | 10.8 |
| Local | 679. | 8.5 | 47.8 | 15.5 | 0.0 | 8.2 | 0.0 | 4.0 | 2.9 | 13.1 |
| County** | 137. | 10.8 | 33.9 | 21.5 | 0.0 | 8.1 | 0.0 | 3.1 | 3.3 | 18.1 |
| Municipal** | 157. | 22.1 | 6.0 | 15.3 | 0.0 | 22.1 | 0.0 | 8.3 | 4.7 | 19.7 |
| Ind. School Dist.** | 363. | 0.6 | 73.7 | 13.7 | 0.0 | 2.7 | 0.0 | 2.7 | 1.5 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Kentucky | | | | | | | | | |
| State & Local | 1,554. | 23.7 | 13.6 | 12.2 | 13.2 | 5.8 | 3.6 | 2.6 | 25.3 |
| State | 886. | 0.3 | 23.8 | 17.7 | 22.8 | 6.3 | 1.7 | 0.0 | 27.4 |
| Local | 668. | 54.8 | 0.0 | 4.8 | 0.5 | 5.1 | 6.2 | 6.1 | 22.5 |
| County | 127. | 0.0 | 0.0 | 16.0 | 1.7 | 19.1 | 6.0 | 0.6 | 56.6 |
| Municipal | 144. | 0.0 | 0.0 | 8.0 | 1.0 | 4.6 | 22.8 | 20.7 | 42.9 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Louisiana 1983 Per Capita Income: \$10,269 1983 Population: 4,438,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Louisiana | 9,098.0 | 20.4 | 23.2% | 22.5% | 22.9% | 20.0% | 16.3% | 10.6% |
| Federal Aid | 1,670.7 | 3.7 | 5.6% | 5.8% | 4.8% | 4.2% | 2.4% | 1.0% |
| Total Own Source Revenue | 7,427.3 | 16.6 | 17.6% | 16.7% | 18.2% | 15.8% | 13.9% | 9.6% |
| Property Tax | 653.4 | 1.5 | 1.5% | 1.8% | 2.7% | 2.4% | 2.2% | 2.7% |
| All Income Taxes | 550.6 | 1.2 | 1.6% | 1.1% | 1.6% | 0.9% | 0.6% | 0.5% |
| General Sales Tax | 1,700.4 | 3.8 | 4.3% | 4.0% | 3.6% | 2.5% | 2.0% | -- |
| Other Taxes | 1,758.9 | 3.9 | 4.2% | 5.1% | 5.5% | 5.9% | 5.4% | 4.9% |
| Charges & Misc. Total | 2,764.0 | 6.2 | 6.0% | 4.7% | 4.8% | 4.1% | 3.7% | 1.5% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Louisiana | 9,404.0 | 21.1 | 21.5% | 22.4% | 22.3% | 21.7% | 17.3% | 9.8% |
| Education | 3,038.9 | 6.8 | 7.4% | 7.5% | 8.3% | 8.3% | 5.4% | 2.6% |
| Public Welfare | 936.2 | 2.1 | 2.1% | 2.1% | 2.6% | 2.6% | 2.9% | 1.2% |
| Highways | 1,095.8 | 2.5 | 2.6% | 3.2% | 3.2% | 3.9% | 3.2% | 1.6% |
| Health & Hospitals | 1,096.8 | 2.5 | 2.5% | 2.4% | 1.9% | 1.5% | 1.0% | 0.7% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Louisiana | | | | | | | | | | |
| State and Local | 2,050. | 18.4 | n.a. | 7.2 | 18.7 | 2.5 | 3.5 | 19.3 | 7.1 | 23.2 |
| State* | 1,299. | 22.9 | n.a. | 0.0 | 14.7 | 4.0 | 5.6 | 28.2 | 5.9 | 18.6 |
| Local | 1,129. | 7.0 | 33.3 | 13.0 | 17.0 | 0.0 | 0.0 | 2.6 | 6.2 | 20.8 |
| County** | 345. | 6.2 | 15.6 | 17.0 | 11.3 | 0.0 | 0.0 | 1.6 | 6.5 | 41.4 |
| Municipal** | 318. | 17.4 | 10.7 | 10.3 | 20.8 | 0.0 | 0.0 | 7.4 | 10.5 | 20.2 |
| Ind. School Dist.** | 462. | 0.5 | 61.9 | 10.8 | 18.9 | 0.0 | 0.0 | 0.0 | 2.7 | 4.9 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Louisiana | | | | | | | | | |
| State & Local | 2,119. | 21.0 | 11.3 | 11.7 | 10.0 | 11.7 | 4.9 | 2.7 | 26.8 |
| State | 1,057. | 0.4 | 22.5 | 16.5 | 19.6 | 12.1 | 1.6 | 0.0 | 27.3 |
| Local | 1,062. | 41.6 | 0.1 | 6.8 | 0.4 | 11.2 | 8.1 | 5.5 | 26.3 |
| County | 301. | 0.1 | 0.0 | 13.8 | 0.4 | 35.9 | 11.3 | 4.9 | 33.6 |
| Municipal | 297. | 0.0 | 0.0 | 10.3 | 1.0 | 3.9 | 17.7 | 14.6 | 52.6 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Maine 1983 Per Capita Income: \$9,844 1983 Population: 1,146,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Maine | 2,071.8 | 20.2 | 21.8% | 21.6% | 22.3% | 15.4% | 11.5% | 8.4% |
| Federal Aid | 482.4 | 4.7 | 6.3% | 6.2% | 5.1% | 3.0% | 1.4% | 0.8% |
| Total Own Source Revenue | 1,589.4 | 15.5 | 15.5% | 15.4% | 17.3% | 12.5% | 10.1% | 7.6% |
| Property Tax | 469.3 | 4.6 | 4.7% | 4.5% | 6.6% | 5.1% | 4.4% | 4.5% |
| All Income Taxes | 269.0 | 2.6 | 2.4% | 1.9% | 1.1% | -- | -- | -- |
| General Sales Tax | 270.3 | 2.6 | 2.8% | 3.0% | 3.0% | 2.3% | 1.1% | -- |
| Other Taxes | 231.5 | 2.3 | 2.6% | 3.1% | 4.0% | 3.1% | 3.4% | 2.7% |
| Charges & Misc. Total | 349.4 | 3.4 | 3.0% | 2.9% | 2.6% | 2.0% | 1.2% | 0.5% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Maine | 2,028.1 | 19.8 | 20.5% | 20.9% | 21.7% | 16.0% | 12.0% | 7.9% |
| Education | 697.5 | 6.8 | 7.0% | 7.6% | 7.7% | 6.3% | 3.6% | 2.0% |
| Public Welfare | 359.8 | 3.5 | 3.4% | 3.1% | 2.8% | 1.4% | 1.2% | 1.1% |
| Highways | 227.0 | 2.2 | 2.7% | 2.8% | 3.9% | 3.5% | 3.3% | 2.1% |
| Health & Hospitals | 87.3 | 0.9 | 0.9% | 0.9% | 0.9% | 0.8% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Maine | | | | | | | | | | |
| State and Local | 1,808. | 23.3 | n.a. | 22.7 | 13.0 | 11.4 | 1.6 | 11.2 | 3.7 | 13.2 |
| State* | 1,252. | 28.4 | n.a. | 0.9 | 18.8 | 16.4 | 2.3 | 15.9 | 4.2 | 11.9 |
| Local | 821. | 8.0 | 30.4 | 48.6 | 0.0 | 0.0 | 0.0 | 0.3 | 1.7 | 11.0 |
| County** | 25. | 10.6 | 7.5 | 63.9 | 0.0 | 0.0 | 0.0 | 0.1 | 3.8 | 12.0 |
| Municipal** | 259. | 8.0 | 22.2 | 51.5 | 0.0 | 0.0 | 0.0 | 0.6 | 1.9 | 14.2 |
| Ind. School Dist.** | 206. | 0.2 | 59.1 | 36.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.6 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Maine | | | | | | | | | |
| State & Local | 1,770. | 24.4 | 10.0 | 11.2 | 17.7 | 4.3 | 4.1 | 2.8 | 25.4 |
| State | 961. | 0.3 | 18.3 | 13.4 | 31.8 | 6.6 | 1.4 | 0.2 | 28.0 |
| Local | 808. | 53.2 | 0.0 | 8.6 | 1.0 | 1.5 | 7.4 | 6.0 | 22.4 |
| County | 23. | 0.0 | 0.0 | 4.2 | 1.3 | 1.0 | 19.4 | 0.2 | 73.8 |
| Municipal | 254. | 40.5 | 0.0 | 7.6 | 1.9 | 4.3 | 11.7 | 7.1 | 26.9 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Maryland 1983 Per Capita Income: \$12,995 1983 Population: 4,304,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Maryland | 9,756.7 | 18.7 | 20.5% | 20.6% | 18.2% | 14.0% | 9.4% | 5.7% |
| Federal Aid | 1,783.8 | 3.4 | 4.3% | 4.2% | 2.8% | 1.8% | 0.8% | 0.4% |
| Total Own Source Revenue | 7,972.9 | 15.3 | 16.2% | 16.3% | 15.4% | 12.2% | 8.6% | 5.4% |
| Property Tax | 1,522.4 | 2.9 | 3.1% | 3.8% | 4.0% | 4.2% | 3.1% | 2.7% |
| All Income Taxes | 2,294.1 | 4.4 | 4.7% | 4.6% | 4.1% | 2.2% | 1.1% | 0.3% |
| General Sales Tax | 865.1 | 1.7 | 1.8% | 1.6% | 1.6% | 1.2% | 0.7% | -- |
| Other Taxes | 1,128.1 | 2.2 | 2.3% | 2.9% | 2.7% | 2.6% | 2.3% | 1.7% |
| Charges & Misc. Total | 2,163.2 | 4.1 | 4.1% | 3.5% | 2.9% | 2.1% | 1.4% | 0.6% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Maryland | 9,532.0 | 18.3 | 19.8% | 20.7% | 19.4% | 14.6% | 11.0% | 5.3% |
| Education | 3,295.6 | 6.3 | 7.0% | 8.2% | 5.2% | 6.2% | 3.6% | 1.2% |
| Public Welfare | 1,007.6 | 1.9 | 2.0% | 2.1% | 1.9% | 1.1% | 0.4% | 0.4% |
| Highways | 853.4 | 1.6 | 1.8% | 1.6% | 1.8% | 1.8% | 2.6% | 1.0% |
| Health & Hospitals | 806.2 | 1.5 | 1.6% | 1.5% | 1.4% | 1.1% | 0.9% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Maryland | | | | | | | | | | |
| State and Local | 2,267. | 18.3 | n.a. | 15.6 | 8.9 | 22.0 | 1.5 | 11.6 | 4.2 | 18.0 |
| State* | 1,395. | 23.2 | n.a. | 1.9 | 14.4 | 24.3 | 2.5 | 14.7 | 3.8 | 14.6 |
| Local | 1,269. | 7.1 | 30.6 | 25.8 | 0.0 | 12.6 | 0.0 | 4.5 | 3.3 | 16.1 |
| County** | 834. | 4.2 | 27.2 | 30.0 | 0.0 | 16.9 | 0.0 | 5.0 | 2.4 | 14.3 |
| Municipal** | 374. | 9.6 | 43.1 | 20.2 | 0.0 | 5.0 | 0.0 | 4.1 | 2.8 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Maryland | | | | | | | | | |
| State & Local | 2,215. | 22.8 | 11.8 | 9.0 | 10.6 | 8.5 | 5.4 | 3.8 | 28.2 |
| State | 987. | 0.0 | 21.4 | 9.9 | 23.6 | 13.0 | 1.6 | 0.3 | 30.2 |
| Local | 1,227. | 41.1 | 4.1 | 8.2 | 0.1 | 4.8 | 8.5 | 6.6 | 26.6 |
| County | 806. | 53.1 | 5.7 | 4.3 | 0.1 | 3.9 | 7.5 | 3.8 | 21.7 |
| Municipal | 340. | 22.4 | 1.3 | 19.4 | 0.0 | 8.0 | 12.8 | 8.1 | 27.9 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Massachusetts 1983 Per Capita Income: \$13,263 1983 Population: 5,767,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Massachusetts | 13,180.3 | 18.9 | 21.8% | 22.6% | 19.6% | 15.1% | 10.7% | 8.8% |
| Federal Aid | 2,884.3 | 4.1 | 5.3% | 4.9% | 3.5% | 2.1% | 0.8% | 0.6% |
| Total Own Source Revenue | 10,296.1 | 14.7 | 16.5% | 17.7% | 16.1% | 13.0% | 10.0% | 8.2% |
| Property Tax | 3,017.9 | 4.3 | 6.2% | 7.4% | 7.3% | 5.9% | 5.2% | 5.1% |
| All Income Taxes | 3,132.9 | 4.5 | 4.7% | 4.2% | 3.7% | 1.8% | 1.2% | 0.5% |
| General Sales Tax | 1,051.7 | 1.5 | 1.5% | 1.2% | 0.8% | 0.7% | -- | -- |
| Other Taxes | 1,012.6 | 1.4 | 1.6% | 2.4% | 2.4% | 2.9% | 2.5% | 2.0% |
| Charges & Misc. Total | 2,080.9 | 3.0 | 2.6% | 2.6% | 1.9% | 1.7% | 1.0% | 0.6% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Massachusetts | 12,149.7 | 17.4 | 20.1% | 21.7% | 19.6% | 14.4% | 12.4% | 7.8% |
| Education | 3,499.0 | 5.0 | 6.3% | 7.3% | 4.7% | 3.0% | 1.8% | 1.8% |
| Public Welfare | 2,124.1 | 3.0 | 3.5% | 3.9% | 3.6% | 1.7% | 1.3% | 1.4% |
| Highways | 670.2 | 1.0 | 1.2% | 1.3% | 1.5% | 1.5% | 2.6% | 0.8% |
| Health & Hospitals | 1,137.9 | 1.6 | 1.7% | 1.5% | 1.5% | 1.3% | 1.3% | 0.7% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Massachusetts | | | | | | | | | | |
| State and Local | 2,285. | 21.9 | n.a. | 22.9 | 8.0 | 18.8 | 5.0 | 7.7 | 3.4 | 12.4 |
| State* | 1,466. | 23.0 | n.a. | 0.0 | 12.4 | 29.2 | 7.8 | 11.5 | 2.9 | 10.6 |
| Local | 1,256. | 13.0 | 31.8 | 41.6 | 0.0 | 0.0 | 0.0 | 0.6 | 2.7 | 10.3 |
| County** | 24. | 4.4 | 8.0 | 51.1 | 0.0 | 0.0 | 0.0 | 0.7 | 2.0 | 33.6 |
| Municipal** | 561. | 9.3 | 36.0 | 39.6 | 0.0 | 0.0 | 0.0 | 0.8 | 1.6 | 12.4 |
| Ind. School Dist.** | 69. | 0.0 | 45.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Massachusetts | | | | | | | | | |
| State & Local | 2,107. | 22.8 | 6.0 | 5.5 | 17.5 | 9.4 | 6.3 | 2.8 | 29.7 |
| State | 1,017. | 0.0 | 12.3 | 6.5 | 35.4 | 13.4 | 0.8 | 0.3 | 31.3 |
| Local | 1,090. | 44.1 | 0.1 | 4.6 | 0.8 | 5.6 | 11.4 | 5.2 | 28.2 |
| County | 23. | 3.8 | 2.7 | 1.3 | 0.3 | 25.2 | 1.1 | 0.0 | 65.6 |
| Municipal | 520. | 38.2 | 0.1 | 3.6 | 1.2 | 8.8 | 13.7 | 5.8 | 28.7 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Michigan 1983 Per Capita Income: \$11,465 1983 Population: 9,069,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Michigan | 21,348.7 | 21.4 | 20.2% | 21.2% | 19.9% | 14.6% | 10.7% | 7.9% |
| Federal Aid | 4,069.2 | 4.1 | 4.5% | 4.6% | 3.3% | 2.1% | 0.8% | 0.6% |
| Total Own Source Revenue | 17,279.5 | 17.3 | 15.7% | 16.6% | 16.6% | 12.5% | 9.8% | 7.4% |
| Property Tax | 5,175.7 | 5.2 | 4.4% | 4.9% | 5.3% | 4.3% | 3.8% | 3.4% |
| All Income Taxes | 3,852.9 | 3.9 | 3.5% | 4.0% | 2.9% | 0.2% | -- | -- |
| General Sales Tax | 1,969.4 | 2.0 | 2.0% | 2.3% | 2.5% | 2.5% | 1.9% | 1.4% |
| Other Taxes | 1,429.7 | 1.4 | 1.6% | 1.9% | 2.5% | 2.8% | 2.5% | 1.6% |
| Charges & Misc. Total | 4,851.9 | 4.9 | 4.2% | 3.6% | 3.4% | 2.7% | 1.6% | 1.0% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Michigan | 20,295.6 | 20.3 | 20.1% | 20.5% | 19.7% | 15.6% | 11.9% | 7.1% |
| Education | 7,210.6 | 7.2 | 7.4% | 8.0% | 8.2% | 7.5% | 4.8% | 2.6% |
| Public Welfare | 3,575.7 | 3.6 | 3.1% | 3.3% | 2.7% | 1.2% | 0.7% | 1.0% |
| Highways | 1,095.8 | 1.1 | 1.5% | 1.5% | 1.7% | 1.9% | 2.2% | 1.1% |
| Health & Hospitals | 2,149.4 | 2.2 | 1.9% | 1.7% | 1.5% | 1.2% | 1.1% | 0.6% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Michigan | | | | | | | | | | |
| State and Local | 2,354. | 19.1 | n.a. | 24.2 | 9.2 | 13.3 | 4.7 | 6.7 | 3.8 | 19.0 |
| State* | 1,376. | 24.8 | n.a. | 1.3 | 15.8 | 20.6 | 8.0 | 10.5 | 2.5 | 13.6 |
| Local | 1,348. | 8.0 | 24.5 | 41.0 | 0.0 | 2.3 | 0.0 | 0.9 | 4.1 | 19.2 |
| County** | 286. | 8.0 | 28.8 | 22.0 | 0.0 | 0.0 | 0.0 | 0.5 | 7.3 | 24.0 |
| Municipal** | 397. | 15.2 | 17.3 | 24.3 | 0.0 | 7.8 | 0.0 | 2.1 | 4.5 | 26.0 |
| Ind. School Dist.** | 614. | 1.1 | 26.2 | 60.7 | 0.0 | 0.0 | 0.0 | 0.3 | 1.9 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Michigan | | | | | | | | | |
| State & Local | 2,238. | 23.8 | 11.7 | 5.4 | 17.6 | 10.6 | 5.4 | 4.2 | 21.3 |
| State | 917. | 0.0 | 22.8 | 5.0 | 40.4 | 11.9 | 1.3 | 0.0 | 18.7 |
| Local | 1,321. | 40.4 | 4.0 | 5.7 | 1.8 | 9.7 | 8.3 | 7.1 | 23.1 |
| County | 268. | 0.0 | 0.0 | 15.4 | 8.7 | 26.0 | 4.6 | 3.5 | 41.9 |
| Municipal | 375. | 0.0 | 0.0 | 8.6 | 0.2 | 10.1 | 22.8 | 18.1 | 40.2 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Minnesota 1983 Per Capita Income: \$11,913 1983 Population: 4,144,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Minnesota | 10,664.1 | 23.1 | 22.3% | 24.3% | 22.5% | 18.5% | 13.1% | 12.1% |
| Federal Aid | 1,765.5 | 3.8 | 4.4% | 5.1% | 3.8% | 3.0% | 1.3% | 1.1% |
| Total Own Source Revenue | 8,898.6 | 19.3 | 17.9% | 19.2% | 18.8% | 15.4% | 11.9% | 11.0% |
| Property Tax | 1,711.9 | 3.7 | 3.7% | 4.4% | 5.8% | 6.0% | 5.0% | 5.2% |
| All Income Taxes | 2,232.0 | 4.8 | 4.6% | 5.0% | 3.8% | 3.1% | 1.4% | 0.8% |
| General Sales Tax | 997.0 | 2.2 | 1.8% | 1.9% | 1.7% | -- | -- | -- |
| Other Taxes | 1,164.9 | 2.5 | 2.7% | 3.4% | 3.1% | 3.1% | 3.3% | 3.2% |
| Charges & Misc. Total | 2,792.8 | 6.0 | 5.2% | 4.5% | 4.3% | 3.3% | 2.1% | 1.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Minnesota | 9,963.8 | 21.6 | 21.5% | 23.6% | 22.8% | 18.6% | 14.1% | 9.8% |
| Education | 3,361.5 | 7.3 | 7.4% | 8.9% | 10.2% | 8.2% | 5.4% | 2.9% |
| Public Welfare | 1,475.6 | 3.2 | 2.9% | 3.1% | 2.4% | 1.6% | 1.2% | 1.5% |
| Highways | 999.5 | 2.2 | 2.5% | 2.5% | 2.9% | 3.3% | 2.9% | 2.2% |
| Health & Hospitals | 858.8 | 1.9 | 1.8% | 1.8% | 1.5% | 1.2% | 1.2% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | | |
|---------------------|-----------------------------------|-------------|-----------|----------------|-----------|---------|-------|-------------|-------------------|-----------------|
| | Per Capita | Federal Aid | State Aid | Property Taxes | Sales Tax | General | | Other Taxes | Interest Earnings | Charges & Misc. |
| | | | | | | Indiv. | Corp. | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Minnesota | | | | | | | | | | |
| State and Local | 2,573. | 16.6 | n.a. | 16.1 | 9.3 | 18.5 | 2.4 | 10.9 | 6.8 | 19.4 |
| State* | 1,651. | 20.8 | n.a. | 0.1 | 14.5 | 28.9 | 3.7 | 16.0 | 4.8 | 10.0 |
| Local | 1,574. | 5.3 | 40.0 | 26.2 | 0.1 | 0.0 | 0.0 | 1.1 | 6.1 | 21.2 |
| County** | 414. | 5.3 | 43.7 | 28.8 | 0.0 | 0.0 | 0.0 | 0.5 | 4.4 | 15.8 |
| Municipal** | 457. | 9.3 | 21.1 | 17.3 | 0.3 | 0.0 | 0.0 | 3.5 | 9.1 | 38.0 |
| Ind. School Dist.** | 600. | 0.7 | 55.9 | 32.5 | 0.0 | 0.0 | 0.0 | 0.0 | 3.5 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Minnesota | | | | | | | | | |
| State & Local | 2,404. | 24.0 | 9.8 | 10.0 | 14.8 | 8.6 | 3.9 | 2.9 | 26.0 |
| State | 863. | 0.0 | 27.3 | 12.0 | 23.5 | 10.6 | 0.9 | 0.1 | 25.7 |
| Local | 1,542. | 37.4 | 0.0 | 8.9 | 9.9 | 7.5 | 5.6 | 4.5 | 26.2 |
| County | 390. | 0.0 | 0.0 | 16.4 | 38.8 | 13.7 | 4.5 | 0.3 | 26.3 |
| Municipal | 452. | 0.0 | 0.0 | 14.5 | 0.4 | 7.6 | 14.6 | 10.5 | 52.4 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Mississippi 1983 Per Capita Income: \$8,098 1983 Population: 2,587,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Mississippi | 4,140.8 | 20.9 | 23.1% | 23.5% | 23.3% | 20.0% | 16.4% | 9.7% |
| Federal Aid | 988.3 | 5.0 | 7.2% | 6.6% | 6.4% | 5.1% | 2.8% | 1.3% |
| Total Own Source Revenue | 3,152.5 | 15.9 | 15.9% | 16.8% | 16.9% | 14.9% | 13.6% | 8.4% |
| Property Tax | 427.3 | 2.2 | 2.4% | 2.6% | 2.8% | 3.1% | 3.0% | 3.1% |
| All Income Taxes | 269.9 | 1.4 | 1.4% | 1.7% | 1.2% | 0.7% | 0.9% | 0.5% |
| General Sales Tax | 761.7 | 3.8 | 4.5% | 4.5% | 4.5% | 3.4% | 2.8% | 1.0% |
| Other Taxes | 531.8 | 2.7 | 2.6% | 3.1% | 3.9% | 3.9% | 4.3% | 2.9% |
| Charges & Misc. Total | 1,161.9 | 5.9 | 5.1% | 5.0% | 4.5% | 3.8% | 2.5% | 1.0% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Mississippi | 4,005.2 | 20.2 | 22.7% | 22.9% | 22.7% | 20.1% | 15.5% | 7.6% |
| Education | 1,427.1 | 7.2 | 8.4% | 8.6% | 8.3% | 8.0% | 5.2% | 2.2% |
| Public Welfare | 438.1 | 2.2 | 2.6% | 2.1% | 3.0% | 2.1% | 1.8% | 0.5% |
| Highways | 503.5 | 2.5 | 2.3% | 3.5% | 3.9% | 4.0% | 4.0% | 2.1% |
| Health & Hospitals | 647.8 | 3.3 | 2.9% | 2.7% | 2.2% | 1.5% | 1.1% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|--------------|-------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | Sales Tax | General | | Other Taxes | Interest Earnings | Charges & Misc. |
| | | | | | | Income Taxes | Corp. Taxes | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Mississippi | | | | | | | | | | |
| State and Local | 1,601. | 23.9 | n.a. | 10.3 | 18.4 | 4.9 | 1.7 | 12.8 | 2.8 | 25.3 |
| State* | 1,076. | 30.1 | n.a. | 0.0 | 27.4 | 7.2 | 2.5 | 18.2 | 2.4 | 11.8 |
| Local | 895. | 6.5 | 40.9 | 18.4 | 0.0 | 0.0 | 0.0 | 1.1 | 2.0 | 31.0 |
| County** | 318. | 5.9 | 17.9 | 20.4 | 0.0 | 0.0 | 0.0 | 0.8 | 1.9 | 52.9 |
| Municipal** | 192. | 14.2 | 24.7 | 17.4 | 0.0 | 0.0 | 0.0 | 3.9 | 4.0 | 34.4 |
| Ind. School Dist.** | 372. | 1.5 | 69.9 | 17.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.9 | 10.2 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Mississippi | | | | | | | | | |
| State & Local | 1,548. | 21.5 | 14.1 | 12.6 | 10.9 | 16.2 | 3.7 | 1.4 | 19.5 |
| State | 686. | 0.2 | 24.3 | 15.3 | 23.9 | 11.8 | 1.7 | 0.0 | 22.7 |
| Local | 862. | 38.4 | 6.0 | 10.4 | 0.6 | 19.6 | 5.4 | 2.5 | 17.0 |
| County | 297. | 0.6 | 0.0 | 22.7 | 1.1 | 46.9 | 3.3 | 1.3 | 24.1 |
| Municipal | 166. | 0.0 | 0.0 | 13.3 | 1.2 | 18.1 | 22.1 | 9.5 | 35.8 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Missouri 1983 Per Capita Income: \$10,969 1983 Population: 4,970,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Missouri | 7,861.8 | 15.6 | 16.4% | 17.1% | 16.7% | 14.1% | 9.2% | 7.5% |
| Federal Aid | 1,543.7 | 3.1 | 4.1% | 4.1% | 3.3% | 2.6% | 1.5% | 0.9% |
| Total Own Source Revenue | 6,318.0 | 12.5 | 12.3% | 13.0% | 13.4% | 11.5% | 7.7% | 6.6% |
| Property Tax | 1,211.6 | 2.4 | 2.6% | 3.3% | 4.0% | 3.8% | 3.0% | 3.0% |
| All Income Taxes | 1,132.4 | 2.2 | 2.1% | 2.0% | 2.0% | 1.2% | 0.6% | 0.2% |
| General Sales Tax | 1,325.7 | 2.6 | 2.6% | 2.6% | 2.2% | 2.0% | 1.2% | 1.0% |
| Other Taxes | 957.2 | 1.9 | 2.0% | 2.4% | 2.6% | 2.3% | 1.9% | 1.8% |
| Charges & Misc. Total | 1,691.2 | 3.4 | 2.9% | 2.7% | 2.6% | 2.2% | 1.1% | 0.6% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Missouri | 7,352.3 | 14.6 | 15.7% | 15.8% | 17.1% | 14.2% | 9.8% | 6.6% |
| Education | 2,709.4 | 5.4 | 5.8% | 6.3% | 7.0% | 6.0% | 3.4% | 1.9% |
| Public Welfare | 812.6 | 1.6 | 1.6% | 1.6% | 1.8% | 1.4% | 1.5% | 1.1% |
| Highways | 684.2 | 1.4 | 1.7% | 1.8% | 2.1% | 2.2% | 1.8% | 1.0% |
| Health & Hospitals | 796.5 | 1.6 | 1.7% | 1.6% | 1.3% | 1.0% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Missouri | | | | | | | | | | |
| State and Local | 1,582. | 19.6 | n.a. | 15.4 | 16.9 | 12.9 | 1.5 | 12.2 | 4.9 | 16.7 |
| State* | 906. | 26.1 | n.a. | 0.1 | 21.9 | 19.7 | 2.6 | 14.3 | 3.6 | 11.1 |
| Local | 912. | 8.1 | 25.3 | 26.6 | 7.5 | 2.8 | 0.0 | 6.9 | 4.8 | 17.9 |
| County** | 139. | 9.6 | 9.3 | 25.8 | 22.4 | 0.0 | 0.0 | 4.8 | 5.6 | 21.7 |
| Municipal** | 319. | 13.9 | 6.0 | 8.9 | 11.7 | 8.1 | 0.0 | 17.6 | 6.3 | 23.7 |
| Ind. School Dist.** | 447. | 1.0 | 43.7 | 36.1 | 0.0 | 0.0 | 0.0 | 0.0 | 2.6 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Missouri | | | | | | | | | | |
| State & Local | 1,479. | 26.1 | 10.8 | 9.3 | 11.1 | 10.8 | 6.1 | 3.0 | 22.9 | |
| State | 613. | 0.0 | 22.6 | 13.5 | 26.2 | 12.8 | 1.4 | 0.0 | 23.5 | |
| Local | 867. | 44.5 | 2.4 | 6.3 | 0.3 | 9.5 | 9.4 | 5.1 | 22.5 | |
| County | 114. | 0.0 | 0.0 | 17.0 | 1.8 | 26.8 | 9.4 | 3.9 | 41.1 | |
| Municipal | 288. | 0.0 | 0.0 | 11.1 | 0.3 | 12.3 | 23.8 | 10.5 | 42.1 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Montana 1983 Per Capita Income: \$9,943 1983 Population: 817,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Montana | 1,968.0 | 25.6 | 24.8% | 25.1% | 24.6% | 19.6% | 14.5% | 11.4% |
| Federal Aid | 374.8 | 4.9 | 7.2% | 7.3% | 6.5% | 4.9% | 2.6% | 1.4% |
| Total Own Source Revenue | 1,593.2 | 20.8 | 17.7% | 17.8% | 18.1% | 14.8% | 11.9% | 10.0% |
| Property Tax | 457.3 | 6.0 | 5.9% | 6.4% | 7.4% | 6.4% | 5.7% | 5.7% |
| All Income Taxes | 187.6 | 2.4 | 3.0% | 3.2% | 3.1% | 1.7% | 0.8% | 0.5% |
| General Sales Tax | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| Other Taxes | 318.3 | 4.1 | 4.1% | 4.0% | 4.1% | 3.4% | 3.3% | 2.1% |
| Charges & Misc. Total | 630.0 | 8.2 | 4.6% | 4.2% | 3.5% | 3.2% | 2.1% | 1.7% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Montana | 1,747.5 | 22.8 | 23.0% | 24.4% | 23.0% | 19.4% | 14.8% | 10.4% |
| Education | 699.8 | 9.1 | 9.0% | 9.6% | 9.3% | 7.8% | 5.3% | 8.0% |
| Public Welfare | 166.4 | 2.2 | 1.8% | 1.9% | 1.7% | 1.1% | 1.1% | 1.6% |
| Highways | 228.6 | 3.0 | 4.0% | 4.6% | 5.4% | 5.2% | 4.2% | 2.6% |
| Health & Hospitals | 95.0 | 1.2 | 1.3% | 1.4% | 0.9% | 0.8% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|--------------|-------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | General | | | Other Taxes | Interest Earnings | Charges & Misc. |
| | | | | | Sales Tax | Indiv. Taxes | Corp. Taxes | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Montana | | | | | | | | | | |
| State and Local | 2,409. | 19.0 | n.a. | 23.2 | 0.0 | 7.7 | 1.8 | 16.2 | 10.1 | 21.9 |
| State* | 1,357. | 28.3 | n.a. | 2.3 | 0.0 | 13.7 | 3.2 | 27.1 | 13.8 | 10.8 |
| Local | 1,370. | 5.5 | 22.5 | 38.5 | 0.0 | 0.0 | 0.0 | 1.6 | 4.1 | 27.8 |
| County** | 445. | 5.7 | 7.4 | 63.0 | 0.0 | 0.0 | 0.0 | 2.7 | 5.4 | 15.3 |
| Municipal** | 410. | 6.0 | 5.0 | 17.1 | 0.0 | 0.0 | 0.0 | 2.6 | 3.3 | 65.6 |
| Ind. School Dist.** | 645. | 3.5 | 39.4 | 27.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.7 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Montana | | | | | | | | | |
| State & Local | 2,139. | 29.7 | 10.4 | 13.1 | 9.5 | 5.4 | 3.7 | 2.3 | 25.9 |
| State | 967. | 0.0 | 22.0 | 20.5 | 18.3 | 8.4 | 1.5 | 0.0 | 29.5 |
| Local | 1,172. | 54.1 | 0.9 | 7.0 | 2.3 | 3.0 | 5.5 | 4.3 | 23.0 |
| County | 263. | 1.3 | 0.0 | 22.8 | 9.4 | 7.9 | 9.9 | 1.7 | 47.0 |
| Municipal | 237. | 2.0 | 0.0 | 9.3 | 0.9 | 1.2 | 16.3 | 17.7 | 52.7 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Nebraska 1983 Per Capita Income: \$11,214 1983 Population: 1,597,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Nebraska | 3,313.5 | 19.6 | 19.2% | 21.2% | 18.4% | 15.2% | 10.6% | 8.5% |
| Federal Aid | 535.5 | 3.2 | 3.5% | 3.9% | 2.9% | 2.8% | 1.3% | 1.0% |
| Total Own Source Revenue | 2,778.1 | 16.4 | 15.8% | 17.4% | 15.5% | 12.4% | 9.3% | 7.5% |
| Property Tax | 759.6 | 4.5 | 4.6% | 6.0% | 5.9% | 6.7% | 5.3% | 4.4% |
| All Income Taxes | 332.3 | 2.0 | 2.1% | 2.2% | 1.1% | -- | -- | -- |
| General Sales Tax | 406.0 | 2.4 | 2.3% | 2.3% | 1.8% | -- | -- | -- |
| Other Taxes | 332.8 | 2.0 | 2.0% | 2.3% | 2.8% | 2.6% | 2.3% | 2.0% |
| Charges & Misc. Total | 947.3 | 5.6 | 4.7% | 4.5% | 3.9% | 3.1% | 1.7% | 1.1% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Nebraska | 3,033.3 | 17.9 | 17.7% | 19.7% | 17.6% | 15.5% | 10.1% | 7.7% |
| Education | 1,207.1 | 7.1 | 7.1% | 8.3% | 7.5% | 6.3% | 4.3% | 2.4% |
| Public Welfare | 294.6 | 1.7 | 1.4% | 1.5% | 1.5% | 0.9% | 0.8% | 1.1% |
| Highways | 389.6 | 2.3 | 2.6% | 2.7% | 3.0% | 3.4% | 2.8% | 1.8% |
| Health & Hospitals | 293.3 | 1.7 | 1.6% | 1.7% | 1.2% | 1.1% | 0.8% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Nebraska | | | | | | | | | | |
| State and Local | 2,075. | 16.2 | n.a. | 22.9 | 12.3 | 8.5 | 1.6 | 10.0 | 6.8 | 21.8 |
| State* | 1,114. | 24.2 | n.a. | 0.2 | 20.0 | 15.8 | 2.9 | 16.6 | 3.8 | 14.8 |
| Local | 1,249. | 5.3 | 21.5 | 37.9 | 2.5 | 0.0 | 0.0 | 1.9 | 7.9 | 23.0 |
| County** | 236. | 4.2 | 20.8 | 34.3 | 0.3 | 0.0 | 0.0 | 5.1 | 5.9 | 27.2 |
| Municipal** | 297. | 11.2 | 14.8 | 23.5 | 10.2 | 0.0 | 0.0 | 3.9 | 7.1 | 26.6 |
| Ind. School Dist.** | 581. | 1.3 | 28.8 | 51.4 | 0.0 | 0.0 | 0.0 | 0.1 | 2.7 | 9.7 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Nebraska | | | | | | | | | |
| State & Local | 1,899. | 26.8 | 13.0 | 12.8 | 9.7 | 9.7 | 4.1 | 2.6 | 21.3 |
| State | 761. | 0.0 | 27.5 | 16.2 | 21.6 | 11.1 | 1.4 | 0.0 | 22.3 |
| Local | 1,139. | 44.7 | 3.3 | 10.6 | 1.8 | 8.7 | 5.9 | 4.3 | 20.7 |
| County | 212. | 0.5 | 0.0 | 31.3 | 8.8 | 17.7 | 4.9 | 0.9 | 36.0 |
| Municipal | 269. | 0.0 | 0.0 | 18.5 | 0.6 | 7.1 | 19.6 | 16.0 | 38.2 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Nevada 1983 Per Capita Income: \$12,453 1983 Population: 891,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Nevada | 1,972.9 | 18.7 | 19.6% | 21.3% | 21.0% | 19.5% | 14.6% | 8.3% |
| Federal Aid | 294.4 | 2.8 | 4.1% | 4.0% | 3.7% | 4.7% | 2.5% | 2.1% |
| Total Own Source Revenue | 1,678.5 | 15.9 | 15.5% | 17.3% | 17.3% | 14.8% | 12.0% | 6.1% |
| Property Tax | 208.3 | 2.0 | 2.8% | 4.2% | 4.4% | 4.4% | 3.4% | 3.2% |
| All Income Taxes | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| General Sales Tax | 368.3 | 3.5 | 2.9% | 3.1% | 2.8% | 1.6% | 1.5% | -- |
| Other Taxes | 505.1 | 4.8 | 4.9% | 5.7% | 5.7% | 5.1% | 4.4% | 2.0% |
| Charges & Misc. Total | 596.8 | 5.7 | 5.0% | 4.4% | 4.4% | 3.8% | 2.7% | 0.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Nevada | 2,084.7 | 19.8 | 20.2% | 21.0% | 21.9% | 20.6% | 14.9% | 7.2% |
| Education | 569.9 | 5.4 | 6.2% | 6.7% | 7.2% | 6.5% | 3.9% | 1.7% |
| Public Welfare | 116.4 | 1.1 | 1.0% | 1.4% | 1.3% | 0.9% | 0.6% | 0.6% |
| Highways | 220.2 | 2.1 | 2.6% | 2.5% | 3.0% | 4.3% | 3.6% | 2.4% |
| Health & Hospitals | 221.0 | 2.1 | 1.9% | 2.3% | 1.8% | 1.7% | 1.3% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Nevada | | | | | | | | | | |
| State and Local | 2,214. | 14.9 | n.a. | 10.6 | 18.7 | 0.0 | 0.0 | 25.6 | 7.8 | 22.5 |
| State* | 1,308. | 20.6 | n.a. | 2.1 | 31.6 | 0.0 | 0.0 | 33.2 | 4.9 | 6.6 |
| Local | 1,484. | 4.1 | 38.0 | 13.9 | 0.0 | 0.0 | 0.0 | 8.9 | 7.3 | 27.7 |
| County** | 713. | 3.2 | 17.2 | 11.6 | 0.0 | 0.0 | 0.0 | 12.5 | 10.8 | 41.2 |
| Municipal** | 270. | 8.0 | 34.6 | 8.3 | 0.0 | 0.0 | 0.0 | 15.8 | 5.2 | 23.5 |
| Ind. School Dist.** | 479. | 1.2 | 72.2 | 19.9 | 0.0 | 0.0 | 0.0 | 0.2 | 2.0 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Nevada | | | | | | | | | |
| State & Local | 2,340. | 19.2 | 8.2 | 10.6 | 5.6 | 10.6 | 7.5 | 2.8 | 35.6 |
| State | 799. | 0.0 | 24.0 | 21.1 | 14.4 | 6.6 | 1.4 | 0.0 | 32.6 |
| Local | 1,541. | 29.1 | 0.0 | 5.1 | 1.0 | 12.7 | 10.6 | 4.3 | 37.2 |
| County | 762. | 0.0 | 0.0 | 6.0 | 2.1 | 24.3 | 12.7 | 3.4 | 51.5 |
| Municipal | 243. | 0.0 | 0.0 | 13.4 | 0.0 | 4.0 | 26.2 | 13.8 | 42.6 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

New Hampshire 1983 Per Capita Income: \$12,017 1983 Population: 959,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: New Hampshire | 1,585.8 | 15.5 | 16.5% | 17.8% | 17.8% | 13.7% | 10.5% | 10.2% |
| Federal Aid | 316.4 | 3.1 | 4.2% | 4.1% | 3.0% | 2.3% | 1.0% | 1.0% |
| Total Own Source Revenue | 1,269.4 | 12.4 | 12.3% | 13.7% | 14.8% | 11.4% | 9.5% | 9.3% |
| Property Tax | 579.1 | 5.7 | 5.6% | 6.6% | 7.3% | 5.9% | 5.1% | 5.0% |
| All Income Taxes | 90.7 | 0.9 | 1.0% | 0.8% | 0.8% | 0.1% | 0.1% | 0.2% |
| General Sales Tax | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| Other Taxes | 241.8 | 2.4 | 2.6% | 3.3% | 4.0% | 3.3% | 2.9% | 3.1% |
| Charges & Misc. Total | 357.9 | 3.5 | 3.1% | 3.1% | 2.6% | 2.1% | 1.4% | 1.0% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: New Hampshire | 1,650.7 | 16.2 | 16.7% | 19.3% | 18.6% | 16.2% | 12.8% | 9.5% |
| Education | 562.3 | 5.5 | 5.8% | 7.1% | 7.3% | 6.4% | 3.8% | 2.3% |
| Public Welfare | 211.3 | 2.1 | 2.3% | 2.3% | 1.9% | 1.0% | 1.0% | 1.3% |
| Highways | 205.7 | 2.0 | 2.4% | 3.0% | 3.3% | 3.2% | 3.9% | 2.5% |
| Health & Hospitals | 90.9 | 0.9 | 0.8% | 1.3% | 1.1% | 0.9% | 0.9% | 0.7% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| New Hampshire | | | | | | | | | | |
| State and Local | 1,654. | 20.0 | n.a. | 36.5 | 0.0 | 1.1 | 4.7 | 15.2 | 4.9 | 17.7 |
| State* | 913. | 30.5 | n.a. | 0.6 | 0.0 | 1.9 | 8.4 | 26.6 | 6.6 | 22.7 |
| Local | 903. | 5.7 | 15.3 | 66.2 | 0.0 | 0.0 | 0.0 | 1.0 | 2.3 | 9.5 |
| County** | 92. | 2.6 | 38.0 | 42.6 | 0.0 | 0.0 | 0.0 | 0.0 | 2.8 | 13.8 |
| Municipal** | 290. | 9.1 | 14.5 | 60.1 | 0.0 | 0.0 | 0.0 | 1.4 | 3.2 | 11.3 |
| Ind. School Dist.** | 332. | 0.1 | 10.1 | 84.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| New Hampshire | | | | | | | | | | |
| State & Local | 1,721. | 24.7 | 9.4 | 12.5 | 12.8 | 5.5 | 5.4 | 3.3 | 26.5 | |
| State | 809. | 0.0 | 20.0 | 16.8 | 21.2 | 11.2 | 1.6 | 1.0 | 28.1 | |
| Local | 912. | 46.5 | 0.0 | 8.6 | 5.3 | 0.5 | 8.7 | 5.2 | 25.1 | |
| County | 74. | 0.0 | 0.0 | 0.0 | 56.0 | 0.2 | 5.0 | 0.0 | 38.7 | |
| Municipal | 312. | 35.8 | 0.0 | 11.5 | 1.4 | 0.5 | 13.2 | 9.0 | 28.7 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

New Jersey 1983 Per Capita Income: \$14,120 1983 Population: 7,468,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: New Jersey | 16,675.3 | 17.1 | 17.8% | 18.9% | 16.6% | 12.6% | 8.5% | 7.8% |
| Federal Aid | 2,515.9 | 2.6 | 3.2% | 3.6% | 2.6% | 1.4% | 0.4% | 0.3% |
| Total Own Source Revenue | 14,159.4 | 14.5 | 14.6% | 15.2% | 14.0% | 11.2% | 8.1% | 7.5% |
| Property Tax | 4,738.8 | 4.9 | 5.1% | 6.4% | 6.7% | 5.4% | 4.5% | 5.2% |
| All Income Taxes | 2,104.6 | 2.2 | 2.1% | 1.9% | 0.4% | 0.3% | -- | -- |
| General Sales Tax | 1,660.3 | 1.7 | 1.7% | 1.7% | 1.6% | 0.9% | -- | -- |
| Other Taxes | 2,375.1 | 2.4 | 2.8% | 2.7% | 3.0% | 2.9% | 2.5% | 1.7% |
| Charges & Misc. Total | 3,280.6 | 3.4 | 2.8% | 2.5% | 2.4% | 1.7% | 1.2% | 0.6% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: New Jersey | 15,581.6 | 16.0 | 17.4% | 18.2% | 17.2% | 12.2% | 9.4% | 7.2% |
| Education | 5,344.2 | 5.5 | 6.2% | 6.6% | 6.7% | 4.8% | 3.1% | 2.0% |
| Public Welfare | 1,900.9 | 2.0 | 2.1% | 2.3% | 2.1% | 0.7% | 0.4% | 0.5% |
| Highways | 1,022.1 | 1.0 | 1.1% | 1.0% | 1.9% | 1.6% | 1.5% | 0.8% |
| Health & Hospitals | 929.7 | 1.0 | 1.1% | 1.0% | 1.0% | 0.8% | 0.7% | 0.7% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| New Jersey | | | | | | | | | | |
| State and Local | 2,233. | 15.1 | n.a. | 28.4 | 10.0 | 8.6 | 4.0 | 14.2 | 3.2 | 16.4 |
| State* | 1,377. | 19.4 | n.a. | 0.7 | 16.1 | 14.0 | 6.5 | 22.3 | 2.6 | 16.4 |
| Local | 1,357. | 5.2 | 35.0 | 46.1 | 0.0 | 0.0 | 0.0 | 0.8 | 2.7 | 10.4 |
| County** | 320. | 4.8 | 35.2 | 45.4 | 0.0 | 0.0 | 0.0 | 0.5 | 2.2 | 11.5 |
| Municipal** | 310. | 3.3 | 41.9 | 38.7 | 0.0 | 0.0 | 0.0 | 1.8 | 2.8 | 10.7 |
| Ind. School Dist.** | 491. | 0.2 | 35.1 | 60.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| New Jersey | | | | | | | | | | |
| State & Local | 2,086. | 26.5 | 7.8 | 6.6 | 12.2 | 6.0 | 6.4 | 3.9 | 30.7 | |
| State | 748. | 0.0 | 17.4 | 10.3 | 20.2 | 10.8 | 1.7 | 0.1 | 39.5 | |
| Local | 1,338. | 41.3 | 2.4 | 4.4 | 7.7 | 3.3 | 9.0 | 6.0 | 25.8 | |
| County | 316. | 6.5 | 10.2 | 4.9 | 30.3 | 9.5 | 1.7 | 0.2 | 36.7 | |
| Municipal | 312. | 24.7 | 0.0 | 5.7 | 2.2 | 3.4 | 21.1 | 7.4 | 35.4 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

New Mexico 1983 Per Capita Income: \$9,641 1983 Population: 1,399,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: New Mexico | 3,702.9 | 29.6 | 26.8% | 25.1% | 26.0% | 23.6% | 17.2% | 11.6% |
| Federal Aid | 866.2 | 6.9 | 5.9% | 6.9% | 7.7% | 7.1% | 3.9% | 1.5% |
| Total Own Source Revenue | 2,836.7 | 22.7 | 20.9% | 18.1% | 18.3% | 16.5% | 13.3% | 10.1% |
| Property Tax | 201.5 | 1.6 | 2.0% | 2.2% | 2.6% | 2.6% | 2.1% | 2.7% |
| All Income Taxes | 78.4 | 0.6 | 1.0% | 0.9% | 1.7% | 0.8% | 0.4% | 0.3% |
| General Sales Tax | 538.0 | 4.3 | 4.6% | 4.3% | 4.0% | 3.3% | 2.7% | 1.6% |
| Other Taxes | 638.5 | 5.1 | 4.6% | 4.6% | 4.5% | 4.8% | 4.0% | 3.3% |
| Charges & Misc. Total | 1,380.3 | 11.0 | 8.7% | 6.2% | 5.5% | 5.1% | 4.2% | 2.2% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: New Mexico | 3,210.4 | 25.7 | 23.0% | 22.3% | 23.8% | 23.1% | 16.2% | 10.1% |
| Education | 1,268.8 | 10.2 | 9.9% | 10.2% | 10.9% | 11.5% | 6.4% | 3.6% |
| Public Welfare | 223.5 | 1.8 | 1.8% | 1.7% | 2.3% | 1.7% | 1.3% | 0.8% |
| Highways | 396.7 | 3.2 | 2.7% | 2.4% | 3.5% | 4.0% | 3.8% | 2.6% |
| Health & Hospitals | 261.1 | 2.1 | 1.9% | 1.7% | 1.4% | 1.2% | 0.9% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| New Mexico | | | | | | | | | | |
| State and Local | 2,647. | 23.4 | n.a. | 5.4 | 14.5 | 0.4 | 1.7 | 17.2 | 13.5 | 23.8 |
| State* | 2,084. | 24.8 | n.a. | 0.3 | 16.5 | 0.6 | 2.1 | 20.5 | 14.2 | 20.1 |
| Local | 1,225. | 8.4 | 52.4 | 11.2 | 3.4 | 0.0 | 0.0 | 2.3 | 5.1 | 17.2 |
| County** | 149. | 12.5 | 13.1 | 34.9 | 2.3 | 0.0 | 0.0 | 8.4 | 5.5 | 22.8 |
| Municipal** | 450. | 11.6 | 26.7 | 6.4 | 8.5 | 0.0 | 0.0 | 3.5 | 8.4 | 34.4 |
| Ind. School Dist.** | 617. | 5.1 | 81.3 | 8.6 | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 2.5 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| New Mexico | | | | | | | | | | |
| State & Local | 2,295. | 26.9 | 12.6 | 12.4 | 7.0 | 8.1 | 4.7 | 3.1 | 25.2 | |
| State | 1,135. | 0.6 | 25.4 | 19.7 | 13.7 | 12.0 | 1.7 | 0.0 | 26.8 | |
| Local | 1,160. | 52.7 | 0.0 | 5.2 | 0.4 | 4.3 | 7.5 | 6.2 | 23.7 | |
| County | 122. | 0.0 | 0.0 | 17.9 | 2.7 | 22.9 | 14.2 | 1.7 | 40.6 | |
| Municipal | 406. | 0.0 | 0.0 | 9.4 | 0.2 | 5.4 | 17.1 | 17.2 | 50.7 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

New York 1983 Per Capita Income: \$12,989 1983 Population: 17,666,990

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: New York | 51,593.1 | 23.7 | 25.4 | 26.5 | 22.4 | 17.7 | 11.1 | 10.3 |
| Federal Aid | 9,295.4 | 4.3 | 5.3 | 5.1 | 3.7 | 2.0 | 0.6 | 0.4 |
| Total Own Source Revenue | 42,297.7 | 19.5 | 20.1 | 21.4 | 18.8 | 15.7 | 10.5 | 9.9 |
| Property Tax | 10,754.2 | 4.9 | 5.5 | 6.4 | 5.8 | 5.2 | 4.3 | 5.3 |
| All Income Taxes | 11,967.8 | 5.5 | 5.4 | 5.7 | 4.5 | 3.6 | 1.8 | 1.2 |
| General Sales Tax | 6,419.4 | 3.0 | 3.2 | 3.1 | 2.7 | 1.7 | 1.0 | -- |
| Other Taxes | 4,235.2 | 1.9 | 2.3 | 2.6 | 2.8 | 2.7 | 2.0 | 2.6 |
| Charges & Misc. Total | 8,921.0 | 4.1 | 3.8 | 3.7 | 3.0 | 2.5 | 1.5 | 0.8 |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: New York | 49,294.3 | 22.7 | 24.1 | 24.9 | 25.1 | 17.7 | 11.7 | 8.6 |
| Education | 14,614.0 | 6.7 | 7.3 | 7.7 | 8.7 | 6.5 | 3.5 | 2.1 |
| Public Welfare | 7,825.9 | 3.6 | 3.9 | 4.4 | 3.6 | 1.7 | 0.9 | 1.3 |
| Highways | 2,863.8 | 1.3 | 1.3 | 1.2 | 1.6 | 1.7 | 1.6 | 0.9 |
| Health & Hospitals | 4,946.9 | 2.3 | 2.2 | 2.3 | 2.8 | 1.7 | 1.3 | 0.8 |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| New York | | | | | | | | | | |
| State and Local | 2,920. | 18.0 | n.a. | 20.8 | 12.4 | 18.6 | 4.6 | 8.2 | 4.5 | 12.8 |
| State* | 1,579. | 25.6 | n.a. | 0.0 | 12.7 | 29.7 | 4.8 | 10.9 | 4.3 | 6.8 |
| Local | 2,142. | 5.7 | 33.6 | 28.4 | 7.6 | 3.5 | 2.7 | 3.2 | 2.9 | 12.4 |
| County** | 355. | 5.0 | 32.4 | 22.8 | 19.6 | 0.0 | 0.0 | 0.8 | 2.6 | 15.3 |
| Municipal** | 1,251. | 7.5 | 32.9 | 21.4 | 7.5 | 6.0 | 4.6 | 4.7 | 2.6 | 11.6 |
| Ind. School Dist.** | 413. | 0.1 | 43.8 | 49.8 | 0.0 | 0.0 | 0.0 | 1.0 | 2.2 | 3.1 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| New York | | | | | | | | | |
| State & Local | 2,790. | 22.1 | 7.6 | 5.8 | 15.9 | 10.0 | 5.6 | 3.7 | 29.3 |
| State | 894. | 0.0 | 19.3 | 7.6 | 20.6 | 15.2 | 1.0 | 0.1 | 36.2 |
| Local | 1,896. | 32.5 | 2.1 | 5.0 | 13.7 | 7.6 | 7.8 | 5.4 | 26.1 |
| County | 313. | 1.6 | 7.3 | 6.7 | 26.6 | 12.8 | 8.5 | 6.2 | 30.4 |
| Municipal | 1,031. | 20.8 | 1.5 | 3.8 | 17.1 | 9.9 | 10.3 | 6.6 | 29.9 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

North Carolina 1983 Per Capita Income: \$9,786 1983 Population: 6,082,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: North Carolina | 9,706.5 | 17.8 | 18.7% | 19.3% | 17.7% | 15.2% | 12.1% | 8.6% |
| Federal Aid | 2,035.0 | 3.7 | 4.7% | 5.2% | 3.6% | 2.8% | 1.9% | 0.7% |
| Total Own Source Revenue | 7,671.5 | 14.1 | 13.9% | 14.0% | 14.1% | 12.4% | 10.2% | 7.9% |
| Property Tax | 1,296.1 | 2.4 | 2.4% | 2.6% | 2.8% | 2.6% | 2.3% | 2.2% |
| All Income Taxes | 1,856.6 | 3.4 | 3.6% | 3.3% | 2.7% | 2.5% | 1.6% | 1.1% |
| General Sales Tax | 1,064.7 | 2.0 | 2.1% | 2.2% | 2.1% | 1.8% | 1.2% | 0.8% |
| Other Taxes | 1,325.1 | 2.4 | 2.5% | 2.9% | 3.6% | 3.0% | 3.3% | 3.0% |
| Charges & Misc. Total | 2,129.0 | 3.9 | 3.3% | 3.1% | 2.9% | 2.4% | 1.7% | 0.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: North Carolina | 9,104.6 | 16.7 | 18.5% | 18.4% | 17.4% | 15.3% | 12.1% | 6.8% |
| Education | 3,785.0 | 7.0 | 7.7% | 8.1% | 7.6% | 7.1% | 4.9% | 2.3% |
| Public Welfare | 909.8 | 1.7 | 1.9% | 1.5% | 1.7% | 1.1% | 0.9% | 0.5% |
| Highways | 693.4 | 1.3 | 1.7% | 1.7% | 2.3% | 2.5% | 2.5% | 1.3% |
| Health & Hospitals | 1,021.4 | 1.9 | 1.8% | 1.9% | 1.3% | 1.1% | 0.9% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|----------------------|--------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | Sales Tax | General Indiv. Corp. | | Other Taxes | Interest Earnings | Charges & Misc. |
| | | | | | | Income Taxes | Income Taxes | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| North Carolina | | | | | | | | | | |
| State and Local | 1,596. | 21.0 | n.a. | 13.4 | 11.0 | 16.0 | 3.2 | 13.7 | 4.1 | 17.9 |
| State* | 1,070. | 24.0 | n.a. | 1.0 | 12.7 | 23.8 | 4.7 | 19.7 | 1.9 | 10.7 |
| Local | 925. | 8.4 | 41.5 | 21.9 | 4.2 | 0.0 | 0.0 | 0.7 | 4.8 | 18.4 |
| County** | 677. | 4.2 | 52.1 | 21.2 | 5.8 | 0.0 | 0.0 | 0.5 | 1.6 | 14.1 |
| Municipal** | 187. | 15.3 | 16.2 | 31.5 | 0.0 | 0.0 | 0.0 | 1.9 | 8.0 | 19.5 |
| 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| North Carolina | | | | | | | | | |
| State & Local | 1,497. | 26.4 | 15.2 | 7.6 | 10.0 | 11.2 | 5.0 | 2.4 | 22.2 |
| State | 633. | 0.6 | 28.7 | 14.8 | 18.8 | 11.8 | 2.1 | 0.0 | 23.1 |
| Local | 864. | 45.2 | 5.3 | 2.3 | 3.5 | 10.8 | 7.2 | 4.2 | 21.4 |
| County | 630. | 62.1 | 7.3 | 0.0 | 4.8 | 9.0 | 2.8 | 1.2 | 12.9 |
| Municipal | 168. | 0.0 | 0.0 | 11.9 | 0.3 | 1.5 | 26.4 | 15.6 | 44.4 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

North Dakota 1983 Per Capita Income: \$11,674 1983 Population: 680,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: North Dakota | 1,576.3 | 21.6 | 23.1% | 24.6% | 22.3% | 23.0% | 17.9% | 16.6% |
| Federal Aid | 310.3 | 4.3 | 5.2% | 6.5% | 5.0% | 4.5% | 2.2% | 1.5% |
| Total Own Source Revenue | 1,266.0 | 17.4 | 17.9% | 18.1% | 17.2% | 18.4% | 15.6% | 15.2% |
| Property Tax | 216.1 | 3.0 | 3.3% | 3.9% | 4.8% | 5.9% | 6.1% | 7.8% |
| All Income Taxes | 65.7 | 0.9 | 1.7% | 2.0% | 1.3% | 0.9% | 0.5% | 0.2% |
| General Sales Tax | 146.4 | 2.0 | 2.3% | 2.9% | 2.7% | 1.5% | 1.5% | 1.1% |
| Other Taxes | 320.1 | 4.4 | 3.0% | 3.0% | 3.2% | 3.2% | 3.4% | 2.4% |
| Charges & Misc. Total | 517.8 | 7.1 | 7.7% | 6.3% | 5.2% | 6.8% | 4.1% | 3.5% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: North Dakota | 1,519.3 | 20.8 | 22.2% | 23.3% | 21.7% | 23.5% | 17.7% | 12.3% |
| Education | 586.1 | 8.0 | 7.9% | 8.9% | 9.3% | 9.1% | 5.6% | 3.5% |
| Public Welfare | 122.7 | 1.7 | 1.7% | 1.8% | 1.7% | 1.5% | 1.4% | 1.4% |
| Highways | 181.4 | 2.5 | 3.7% | 4.0% | 4.2% | 5.2% | 5.0% | 2.5% |
| Health & Hospitals | 95.5 | 1.3 | 1.0% | 0.8% | 0.8% | 0.7% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| North Dakota | | | | | | | | | | |
| State and Local | 2,318. | 19.7 | n.a. | 13.7 | 9.3 | 2.2 | 1.9 | 20.3 | 6.7 | 26.2 |
| State* | 1,702. | 22.6 | n.a. | 0.2 | 12.6 | 3.0 | 2.6 | 27.0 | 6.4 | 24.3 |
| Local | 1,095. | 6.6 | 41.8 | 28.8 | 0.0 | 0.0 | 0.0 | 1.1 | 4.2 | 17.6 |
| County** | 232. | 8.5 | 33.2 | 32.0 | 0.0 | 0.0 | 0.0 | 1.6 | 4.7 | 17.2 |
| Municipal** | 255. | 11.5 | 16.3 | 15.7 | 0.0 | 0.0 | 0.0 | 3.1 | 7.6 | 45.2 |
| Ind. School Dist.** | 572. | 2.6 | 56.9 | 30.9 | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 4.6 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| North Dakota | | | | | | | | | |
| State & Local | 2,234. | 23.6 | 15.0 | 11.9 | 8.1 | 6.3 | 2.8 | 2.2 | 30.1 |
| State | 1,215. | 0.0 | 26.5 | 13.0 | 13.0 | 10.9 | 0.6 | 0.0 | 35.9 |
| Local | 1,020. | 51.7 | 1.3 | 10.6 | 2.2 | 0.8 | 5.5 | 4.8 | 23.2 |
| County | 177. | 0.8 | 0.0 | 35.8 | 12.4 | 2.4 | 7.3 | 0.0 | 41.4 |
| Municipal | 254. | 0.0 | 0.0 | 13.1 | 0.0 | 1.3 | 14.9 | 19.3 | 51.3 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Ohio 1983 Per Capita Income: \$11,215 1983 Population: 10,746,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Ohio | 19,689.7 | 17.1 | 16.0% | 16.4% | 15.4% | 12.4% | 8.8% | 7.5% |
| Federal Aid | 3,334.4 | 2.9 | 3.3% | 3.3% | 2.3% | 1.8% | 0.7% | 0.6% |
| Total Own Source Revenue | 16,355.3 | 14.2 | 12.7% | 13.1% | 13.1% | 10.6% | 8.1% | 6.9% |
| Property Tax | 3,813.4 | 3.3 | 3.2% | 3.7% | 4.4% | 4.3% | 3.2% | 2.9% |
| All Income Taxes | 3,405.3 | 3.0 | 2.5% | 2.2% | 1.3% | 0.4% | 0.3% | — |
| General Sales Tax | 2,217.5 | 1.9 | 1.7% | 1.8% | 1.7% | 1.2% | 1.1% | 0.9% |
| Other Taxes | 2,384.7 | 2.1 | 1.9% | 2.2% | 2.7% | 2.4% | 2.1% | 2.3% |
| Charges & Misc. Total | 4,534.4 | 3.9 | 3.3% | 3.2% | 2.9% | 2.3% | 1.4% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Ohio | 19,314.7 | 16.8 | 16.5% | 17.2% | 15.4% | 12.8% | 9.8% | 6.5% |
| Education | 7,131.7 | 6.2 | 6.3% | 7.0% | 6.7% | 5.4% | 3.6% | 2.0% |
| Public Welfare | 2,877.8 | 2.5 | 2.0% | 1.9% | 1.6% | 1.1% | 0.8% | 0.9% |
| Highways | 1,374.0 | 1.2 | 1.3% | 1.4% | 1.8% | 2.2% | 2.0% | 1.2% |
| Health & Hospitals | 2,009.7 | 1.7 | 1.7% | 1.6% | 1.2% | 0.7% | 0.7% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Ohio | | | | | | | | | | |
| State and Local | 1,832. | 16.9 | n.a. | 19.4 | 11.3 | 15.2 | 2.1 | 12.1 | 3.4 | 19.6 |
| State* | 1,051. | 22.0 | n.a. | 1.0 | 17.7 | 17.5 | 3.7 | 19.8 | 2.0 | 15.2 |
| Local | 1,173. | 6.7 | 32.3 | 29.4 | 1.7 | 8.1 | 0.0 | 1.2 | 3.6 | 17.0 |
| County** | 279. | 5.3 | 37.4 | 18.8 | 4.5 | 0.0 | 0.0 | 1.8 | 4.7 | 25.4 |
| Municipal** | 301. | 12.0 | 10.1 | 10.9 | 0.0 | 31.5 | 0.0 | 2.5 | 5.6 | 25.8 |
| Ind. School Dist.** | 508. | 0.3 | 46.3 | 46.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Ohio | | | | | | | | | |
| State & Local | 1,797. | 26.1 | 10.8 | 7.1 | 14.9 | 10.4 | 5.5 | 3.8 | 21.3 |
| State | 710. | 0.0 | 25.9 | 9.4 | 28.2 | 14.7 | 1.0 | 0.8 | 20.1 |
| Local | 1,087. | 43.2 | 0.9 | 5.6 | 6.2 | 7.6 | 8.5 | 5.8 | 22.1 |
| County | 259. | 1.9 | 0.0 | 8.6 | 26.0 | 25.4 | 3.7 | 4.3 | 30.2 |
| Municipal | 274. | 0.0 | 0.0 | 10.8 | 0.0 | 4.3 | 28.1 | 16.1 | 40.6 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Oklahoma 1983 Per Capita Income: \$10,963 1983 Population: 3,298,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Oklahoma | 6,111.3 | 16.9 | 18.5% | 19.7% | 19.9% | 18.7% | 14.1% | 10.7% |
| Federal Aid | 1,075.2 | 3.0 | 4.1% | 5.1% | 4.9% | 4.7% | 2.5% | 1.5% |
| Total Own Source Revenue | 5,036.1 | 13.9 | 14.4% | 14.6% | 15.0% | 14.1% | 11.6% | 9.2% |
| Property Tax | 621.8 | 1.7 | 1.9% | 2.4% | 2.9% | 3.4% | 2.8% | 3.0% |
| All Income Taxes | 754.5 | 2.1 | 1.8% | 1.8% | 1.4% | 0.9% | 0.6% | 0.6% |
| General Sales Tax | 799.0 | 2.2 | 2.2% | 2.2% | 1.8% | 1.4% | 1.3% | 1.0% |
| Other Taxes | 1,528.9 | 4.2 | 4.3% | 4.3% | 4.7% | 4.6% | 4.5% | 3.8% |
| Charges & Misc. Total | 1,331.9 | 3.7 | 4.3% | 3.9% | 4.2% | 3.7% | 2.3% | 0.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Oklahoma | 5,783.5 | 16.0 | 17.3% | 18.4% | 19.7% | 19.0% | 15.0% | 9.1% |
| Education | 2,470.9 | 6.8 | 6.8% | 7.5% | 7.4% | 7.6% | 5.4% | 3.0% |
| Public Welfare | 712.7 | 2.0 | 2.2% | 2.3% | 3.4% | 3.4% | 2.8% | 1.9% |
| Highways | 582.1 | 1.6 | 1.8% | 1.9% | 2.5% | 3.0% | 3.2% | 1.7% |
| Health & Hospitals | 521.1 | 1.4 | 1.4% | 1.5% | 1.3% | 1.0% | 0.7% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Oklahoma | | | | | | | | | | |
| State and Local | 1,853. | 17.6 | n.a. | 10.2 | 13.1 | 10.7 | 1.7 | 25.0 | 5.0 | 16.8 |
| State* | 1,287. | 20.9 | n.a. | 0.0 | 9.6 | 15.3 | 2.4 | 34.4 | 4.2 | 12.6 |
| Local | 935. | 6.0 | 38.9 | 20.2 | 12.6 | 0.0 | 0.0 | 2.3 | 4.1 | 15.9 |
| County** | 129. | 4.4 | 33.4 | 33.7 | 0.0 | 0.0 | 0.0 | 0.3 | 7.4 | 19.1 |
| Municipal** | 309. | 10.4 | 2.7 | 4.7 | 38.3 | 0.0 | 0.0 | 6.0 | 6.9 | 30.8 |
| Ind. School Dist.** | 483. | 2.2 | 64.4 | 27.0 | 0.0 | 0.0 | 0.0 | 0.4 | 1.1 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Oklahoma | | | | | | | | | | |
| State & Local | 1,754. | 27.5 | 15.2 | 10.1 | 12.3 | 9.0 | 4.8 | 2.0 | 19.1 | |
| State | 858. | 0.4 | 31.1 | 12.5 | 25.0 | 12.1 | 1.6 | 0.0 | 17.4 | |
| Local | 895. | 53.5 | 0.0 | 7.8 | 0.1 | 6.1 | 8.0 | 3.8 | 20.7 | |
| County | 105. | 0.6 | 0.0 | 36.8 | 0.9 | 20.1 | 6.0 | 0.1 | 35.5 | |
| Municipal | 269. | 0.0 | 0.0 | 11.5 | 0.1 | 12.5 | 24.2 | 12.8 | 38.9 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Oregon 1983 Per Capita Income: \$10,738 1983 Population: 2,662,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Oregon | 6,120.6 | 22.4 | 22.6% | 24.1% | 21.3% | 18.0% | 14.2% | 8.0% |
| Federal Aid | 1,160.0 | 4.2 | 5.6% | 6.1% | 4.9% | 3.5% | 2.0% | 0.9% |
| Total Own Source Revenue | 4,960.6 | 18.1 | 17.0% | 18.0% | 16.3% | 14.6% | 12.2% | 7.1% |
| Property Tax | 1,349.2 | 4.9 | 4.5% | 5.9% | 6.2% | 5.2% | 4.4% | 3.1% |
| All Income Taxes | 1,306.8 | 4.8 | 4.6% | 4.5% | 3.4% | 3.2% | 3.3% | 0.9% |
| General Sales Tax | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| Other Taxes | 614.4 | 2.2 | 2.3% | 2.7% | 2.8% | 2.5% | 2.6% | 2.0% |
| Charges & Misc. Total | 1,690.2 | 6.2 | 5.6% | 4.9% | 4.0% | 3.6% | 2.0% | 1.0% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Oregon | 5,954.7 | 21.8 | 22.1% | 23.0% | 21.8% | 19.1% | 13.9% | 8.8% |
| Education | 2,243.1 | 8.2 | 8.5% | 9.6% | 9.3% | 8.8% | 5.4% | 1.9% |
| Public Welfare | 464.1 | 1.7 | 2.1% | 2.4% | 1.7% | 1.1% | 1.1% | 0.8% |
| Highways | 449.2 | 1.6 | 2.1% | 1.8% | 3.1% | 3.2% | 3.0% | 1.8% |
| Health & Hospitals | 359.6 | 1.3 | 1.3% | 1.4% | 1.0% | 0.9% | 0.7% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Oregon | | | | | | | | | | |
| State and Local | 2,299. | 19.0 | n.a. | 22.0 | 0.0 | 19.3 | 2.0 | 10.0 | 10.8 | 16.8 |
| State* | 1,353. | 24.0 | n.a. | 0.0 | 0.0 | 32.8 | 3.5 | 13.2 | 13.4 | 12.0 |
| Local | 1,335. | 8.3 | 27.9 | 38.0 | 0.0 | 0.0 | 0.0 | 3.9 | 5.1 | 16.8 |
| County** | 225. | 13.4 | 34.2 | 25.0 | 0.0 | 0.0 | 0.0 | 4.4 | 6.3 | 16.2 |
| Municipal** | 269. | 12.0 | 9.5 | 29.5 | 0.0 | 0.0 | 0.0 | 9.6 | 9.5 | 26.4 |
| Ind. School Dist.** | 690. | 1.6 | 38.5 | 48.4 | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Oregon | | | | | | | | | |
| State & Local | 2,237. | 26.3 | 11.4 | 7.5 | 7.8 | 6.0 | 5.4 | 2.3 | 33.2 |
| State | 945. | 0.0 | 20.0 | 10.0 | 17.5 | 8.4 | 1.5 | 0.0 | 42.6 |
| Local | 1,292. | 45.5 | 5.0 | 5.7 | 0.7 | 4.3 | 8.3 | 4.0 | 26.4 |
| County | 237. | 0.0 | 0.0 | 19.2 | 3.5 | 12.1 | 8.0 | 4.9 | 52.3 |
| Municipal | 258. | 0.0 | 0.0 | 11.1 | 0.1 | 1.8 | 26.9 | 12.8 | 47.4 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Pennsylvania 1983 Per Capita Income: \$11,448 1983 Population: 11,895,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Pennsylvania | 22,880.6 | 17.6 | 18.2% | 18.3% | 17.9% | 13.1% | 9.2% | 8.5% |
| Federal Aid | 4,728.7 | 3.6 | 3.7% | 4.1% | 2.9% | 1.9% | 0.6% | 0.7% |
| Total Own Source Revenue | 18,151.9 | 14.0 | 14.6% | 14.2% | 15.0% | 11.2% | 8.6% | 7.8% |
| Property Tax | 3,740.3 | 2.9 | 2.9% | 3.1% | 3.4% | 3.2% | 2.5% | 3.6% |
| All Income Taxes | 4,096.9 | 3.2 | 3.5% | 3.4% | 3.4% | 1.4% | 1.1% | 0.7% |
| General Sales Tax | 2,365.1 | 1.8 | 2.0% | 2.0% | 2.0% | 1.9% | 0.8% | -- |
| Other Taxes | 3,704.8 | 2.9 | 3.1% | 3.4% | 3.8% | 3.0% | 3.1% | 2.7% |
| Charges & Misc. Total | 4,244.8 | 3.3 | 3.0% | 2.3% | 2.3% | 1.8% | 1.1% | 0.7% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Pennsylvania | 20,949.1 | 16.1 | 17.4% | 18.2% | 18.0% | 13.5% | 9.2% | 7.6% |
| Education | 7,038.5 | 5.4 | 6.1% | 6.3% | 7.3% | 5.6% | 3.3% | 2.2% |
| Public Welfare | 3,485.4 | 2.7 | 2.8% | 3.2% | 2.3% | 1.1% | 0.6% | 1.1% |
| Highways | 1,711.9 | 1.3 | 1.1% | 1.5% | 2.0% | 2.1% | 1.6% | 1.3% |
| Health & Hospitals | 1,516.1 | 1.2 | 1.1% | 1.3% | 1.1% | 0.8% | 0.7% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Pennsylvania | | | | | | | | | | |
| State and Local | 1,924. | 20.7 | n.a. | 16.3 | 10.3 | 14.3 | 3.6 | 16.2 | 4.0 | 14.5 |
| State* | 1,153. | 25.2 | n.a. | 0.9 | 17.2 | 14.9 | 6.1 | 22.4 | 1.9 | 11.0 |
| Local | 1,115. | 9.6 | 30.5 | 27.3 | 0.0 | 9.2 | 0.0 | 4.8 | 5.0 | 13.7 |
| County** | 145. | 7.9 | 38.9 | 34.0 | 0.0 | 0.0 | 0.0 | 0.5 | 4.9 | 13.1 |
| Municipal** | 257. | 15.5 | 11.2 | 18.7 | 0.0 | 25.7 | 0.0 | 6.9 | 5.3 | 14.7 |
| Ind. School Dist.** | 526. | 1.4 | 42.8 | 36.2 | 0.0 | 4.6 | 0.0 | 5.5 | 3.2 | 6.1 |
| * 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Pennsylvania | | | | | | | | | |
| State & Local | 1,761. | 25.4 | 8.2 | 8.2 | 16.6 | 7.2 | 4.5 | 3.1 | 26.7 |
| State | 730. | 0.2 | 17.5 | 13.6 | 34.4 | 10.3 | 1.9 | 0.0 | 21.9 |
| Local | 1,031. | 43.2 | 1.6 | 4.3 | 4.0 | 5.0 | 6.4 | 5.3 | 30.1 |
| County | 138. | 0.1 | 0.0 | 2.5 | 25.5 | 16.9 | 0.9 | 0.8 | 53.3 |
| Municipal | 244. | 0.3 | 0.0 | 8.5 | 2.7 | 4.5 | 21.3 | 12.9 | 49.8 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Rhode Island 1983 Per Capita Income: \$11,676 1983 Population: 955,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Rhode Island | 2,214.7 | 21.5 | 21.5% | 21.3% | 18.5% | 14.2% | 9.7% | 6.4% |
| Federal Aid | 475.0 | 4.6 | 5.5% | 5.8% | 3.8% | 2.8% | 1.2% | 0.4% |
| Total Own Source Revenue | 1,739.7 | 16.9 | 16.0% | 15.5% | 14.7% | 11.4% | 8.5% | 5.9% |
| Property Tax | 513.1 | 5.0 | 5.0% | 5.1% | 5.0% | 4.5% | 3.9% | 3.5% |
| All Income Taxes | 303.6 | 3.0 | 2.6% | 2.5% | 2.4% | 0.6% | 0.5% | -- |
| General Sales Tax | 212.4 | 2.1 | 2.1% | 2.4% | 2.3% | 1.8% | 0.9% | -- |
| Other Taxes | 207.5 | 2.0 | 2.2% | 2.5% | 3.0% | 2.9% | 2.5% | 2.1% |
| Charges & Misc. Total | 503.1 | 4.9 | 4.1% | 2.9% | 2.0% | 1.6% | 0.9% | 0.3% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Rhode Island | 2,073.9 | 20.2 | 21.0% | 20.1% | 17.9% | 16.1% | 10.6% | 6.3% |
| Education | 686.0 | 6.7 | 6.9% | 7.0% | 6.8% | 5.5% | 3.1% | 1.7% |
| Public Welfare | 363.2 | 3.5 | 3.8% | 1.1% | 1.3% | 2.8% | 1.8% | 0.6% |
| Highways | 97.5 | 0.9 | 1.1% | 3.7% | 3.2% | 1.7% | 1.2% | 0.8% |
| Health & Hospitals | 159.4 | 1.6 | 1.8% | 1.6% | 1.3% | 1.0% | 0.8% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|----------------|----------------------|--------------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | Sales Tax | General Indiv. Taxes | Corp. Income Taxes | Other Taxes | Interest Earnings | Charges & Misc. |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Rhode Island | | | | | | | | | | |
| State and Local | 2,319. | 21.4 | n.a. | 23.2 | 9.6 | 11.8 | 1.9 | 9.4 | 7.5 | 15.2 |
| State* | 1,636. | 25.2 | n.a. | 0.5 | 13.6 | 16.7 | 2.7 | 13.0 | 9.8 | 17.7 |
| Local | 947. | 9.1 | 26.4 | 55.9 | 0.0 | 0.0 | 0.0 | 0.5 | 1.4 | 6.7 |
| County** | | | | | not applicable | | | | | |
| Municipal** | 550. | 10.0 | 26.5 | 55.8 | 0.0 | 0.0 | 0.0 | 0.6 | 1.3 | 5.7 |
| Ind. School Dist.** | 16. | 0.0 | 42.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 0.3 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Rhode Island | | | | | | | | | | |
| State & Local | 2,172. | 21.3 | 11.7 | 4.7 | 17.5 | 7.7 | 6.2 | 2.9 | 28.0 | |
| State | 1,269. | 0.0 | 20.1 | 4.8 | 27.9 | 13.0 | 0.8 | 1.1 | 32.3 | |
| Local | 903. | 51.3 | 0.0 | 4.6 | 2.9 | 0.2 | 13.7 | 5.5 | 21.9 | |
| County | | | | | not applicable | | | | | |
| Municipal | 519. | 46.5 | 0.0 | 4.3 | 4.1 | 0.1 | 16.0 | 6.7 | 22.3 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

South Carolina 1983 Per Capita Income: \$9,186 1983 Population: 3,264,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: South Carolina | 5,247.6 | 19.3 | 19.4% | 19.3% | 18.4% | 15.3% | 12.5% | 8.8% |
| Federal Aid | 1,047.4 | 3.8 | 4.7% | 5.1% | 3.9% | 2.9% | 1.7% | 1.3% |
| Total Own Source Revenue | 4,200.1 | 15.4 | 14.8% | 14.2% | 14.4% | 12.3% | 10.9% | 7.5% |
| Property Tax | 703.4 | 2.6 | 2.4% | 2.5% | 2.6% | 2.0% | 2.0% | 2.4% |
| All Income Taxes | 847.0 | 3.1 | 3.1% | 2.7% | 2.2% | 2.0% | 1.2% | 0.8% |
| General Sales Tax | 691.6 | 2.5 | 2.8% | 2.8% | 3.0% | 2.1% | 1.9% | -- |
| Other Taxes | 625.1 | 2.3 | 2.4% | 2.7% | 3.2% | 3.4% | 3.6% | 3.4% |
| Charges & Misc. Total | 1,333.0 | 4.9 | 4.1% | 3.4% | 3.4% | 2.7% | 2.1% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: South Carolina | 4,725.9 | 17.4 | 19.1% | 18.2% | 18.1% | 15.0% | 12.9% | 8.7% |
| Education | 1,975.1 | 7.3 | 8.2% | 7.8% | 8.1% | 7.0% | 5.6% | 2.3% |
| Public Welfare | 454.2 | 1.7 | 1.8% | 1.6% | 1.2% | 0.7% | 1.1% | 0.4% |
| Highways | 259.0 | 1.0 | 1.4% | 1.2% | 2.1% | 2.4% | 2.1% | 1.8% |
| Health & Hospitals | 680.9 | 2.5 | 2.7% | 2.4% | 1.9% | 1.4% | 1.2% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|--------------|-------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | General | | | Other Taxes | Interest Earnings | Charges & Misc. |
| | | | | | Sales Tax | Indiv. Taxes | Corp. Taxes | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| South Carolina | | | | | | | | | | |
| State and Local | 1,608. | 20.0 | n.a. | 13.4 | 13.2 | 13.7 | 2.4 | 11.9 | 6.7 | 18.7 |
| State* | 1,116. | 23.7 | n.a. | 0.2 | 19.0 | 19.7 | 3.5 | 15.5 | 7.3 | 10.4 |
| Local | 753. | 7.5 | 33.7 | 28.3 | 0.0 | 0.0 | 0.0 | 2.4 | 3.3 | 24.7 |
| County** | 231. | 8.2 | 13.1 | 23.1 | 0.0 | 0.0 | 0.0 | 0.9 | 3.2 | 51.3 |
| Municipal** | 106. | 21.6 | 6.3 | 30.1 | 0.0 | 0.0 | 0.0 | 14.1 | 6.3 | 20.5 |
| Ind. School Dist.** | 381. | 1.2 | 56.8 | 32.3 | 0.0 | 0.0 | 0.0 | 0.3 | 2.2 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| South Carolina | | | | | | | | | |
| State & Local | 1,448. | 27.5 | 14.3 | 5.5 | 9.6 | 14.4 | 4.2 | 3.8 | 20.7 |
| State | 685. | 1.7 | 30.2 | 8.4 | 19.7 | 15.7 | 1.7 | 0.0 | 22.7 |
| Local | 763. | 50.7 | 0.0 | 2.9 | 0.5 | 13.3 | 6.5 | 7.3 | 18.9 |
| County | 216. | 0.0 | 0.0 | 6.2 | 1.9 | 44.1 | 7.8 | 4.8 | 35.3 |
| Municipal | 111. | 0.0 | 0.0 | 7.6 | 0.0 | 0.2 | 28.7 | 29.4 | 34.1 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

South Dakota 1983 Per Capita Income: \$9,844 1983 Population: 700,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: South Dakota | 1,311.4 | 19.6 | 21.5% | 23.3% | 22.6% | 20.4% | 15.3% | 12.6% |
| Federal Aid | 324.2 | 4.9 | 6.1% | 6.3% | 4.9% | 4.4% | 2.5% | 1.4% |
| Total Own Source Revenue | 987.3 | 14.8 | 15.4% | 16.9% | 17.7% | 16.0% | 12.7% | 11.2% |
| Property Tax | 272.3 | 4.1 | 4.7% | 6.0% | 7.0% | 7.0% | 6.0% | 5.5% |
| All Income Taxes | 2.6 | 0.0 | 0.1% | 0.1% | -- | -- | -- | 0.2% |
| General Sales Tax | 200.6 | 3.0 | 3.2% | 3.2% | 2.8% | 1.9% | 1.2% | 0.8% |
| Other Taxes | 164.0 | 2.5 | 2.6% | 3.1% | 3.4% | 3.5% | 3.1% | 2.5% |
| Charges & Misc. Total | 347.7 | 5.2 | 4.8% | 4.6% | 4.5% | 3.6% | 2.4% | 2.2% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: South Dakota | 1,252.1 | 18.8 | 21.3% | 23.3% | 21.4% | 20.5% | 15.5% | 10.6% |
| Education | 446.0 | 6.7 | 7.8% | 8.8% | 9.6% | 8.9% | 5.4% | 3.2% |
| Public Welfare | 120.4 | 1.8 | 2.0% | 2.0% | 1.8% | 1.3% | 1.0% | 1.3% |
| Highways | 195.4 | 2.9 | 4.0% | 3.9% | 4.5% | 5.5% | 5.0% | 2.4% |
| Health & Hospitals | 60.8 | 0.9 | 1.0% | 1.6% | 0.8% | 0.7% | 0.5% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| South Dakota | | | | | | | | | | |
| State and Local | 1,873. | 24.7 | n.a. | 20.8 | 15.3 | 0.0 | 0.2 | 12.5 | 10.7 | 15.8 |
| State* | 1,171. | 31.8 | n.a. | 0.0 | 21.2 | 0.0 | 0.3 | 18.1 | 12.7 | 14.8 |
| Local | 929. | 9.7 | 23.0 | 41.9 | 4.2 | 0.0 | 0.0 | 2.4 | 5.6 | 13.3 |
| County** | 164. | 7.9 | 17.2 | 45.8 | 0.0 | 0.0 | 0.0 | 6.2 | 9.7 | 12.0 |
| Municipal** | 241. | 16.9 | 5.7 | 23.6 | 16.0 | 0.0 | 0.0 | 2.0 | 4.2 | 30.7 |
| Ind. School Dist.** | 499. | 6.2 | 34.0 | 49.5 | 0.0 | 0.0 | 0.0 | 0.7 | 3.2 | 3.9 |

* 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| South Dakota | | | | | | | | | | |
| State & Local | 1,789. | 24.7 | 10.9 | 15.6 | 9.6 | 4.9 | 3.6 | 2.3 | 28.4 | |
| State | 931. | 0.0 | 21.0 | 18.7 | 17.6 | 6.7 | 1.3 | 0.0 | 34.7 | |
| Local | 858. | 51.5 | 0.0 | 12.3 | 0.9 | 2.8 | 6.2 | 4.8 | 21.5 | |
| County | 159. | 0.0 | 0.0 | 40.2 | 4.1 | 8.0 | 8.1 | 0.4 | 39.2 | |
| Municipal | 221. | 0.0 | 0.0 | 14.8 | 0.6 | 5.3 | 18.1 | 18.3 | 43.0 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Tennessee 1983 Per Capita Income: \$9,550 1983 Population: 4,685,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|--|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 | |
| General Revenue | | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% | |
| General Revenue: Tennessee | 7,381.3 | 17.8 | 18.3 | 19.1 | 18.3 | 16.0 | 11.6 | 8.0 | |
| Federal Aid | 1,699.1 | 4.1 | 4.9 | 4.9 | 4.2 | 3.8 | 1.7 | 0.8 | |
| Total Own Source Revenue | 5,682.1 | 13.7 | 13.4 | 14.3 | 14.2 | 12.2 | 9.9 | 7.1 | |
| Property Tax | 965.5 | 2.3 | 2.2 | 2.7 | 2.9 | 2.8 | 2.4 | 2.9 | |
| All Income Taxes | 256.0 | 0.6 | 0.7 | 0.8 | 0.7 | 0.6 | 0.5 | 0.3 | |
| General Sales Tax | 1,549.6 | 3.7 | 3.9 | 4.1 | 3.5 | 2.6 | 1.9 | — | |
| Other Taxes | 995.3 | 2.4 | 2.5 | 3.1 | 3.8 | 3.5 | 3.5 | 3.3 | |
| Charges & Misc. Total | 1,915.8 | 4.6 | 4.0 | 3.6 | 3.3 | 2.7 | 1.6 | 0.7 | |
| Direct General Expenditure | | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% | |
| Dir. Gen. Exp.: Tennessee | 6,996.4 | 16.9 | 18.4 | 18.8 | 18.7 | 17.6 | 11.4 | 7.2 | |
| Education | 2,428.8 | 5.9 | 6.6 | 7.0 | 7.0 | 7.0 | 4.1 | 2.1 | |
| Public Welfare | 731.3 | 1.8 | 1.9 | 1.9 | 1.8 | 1.2 | 1.0 | 0.7 | |
| Highways | 639.2 | 1.5 | 2.1 | 2.2 | 2.6 | 3.3 | 2.4 | 1.6 | |
| Health & Hospitals | 919.4 | 2.2 | 2.4 | 2.1 | 1.8 | 1.6 | 1.0 | 0.5 | |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081 | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Tennessee | | | | | | | | | | |
| State and Local | 1,576 | 23.0 | n.a. | 13.1 | 21.0 | 0.7 | 2.8 | 13.5 | 4.9 | 21.0 |
| State* | 891 | 30.8 | n.a. | 0.0 | 28.2 | 1.2 | 4.9 | 19.5 | 3.5 | 11.1 |
| Local | 916 | 9.6 | 24.6 | 22.5 | 8.7 | 0.0 | 0.0 | 4.2 | 5.1 | 25.3 |
| County** | 485 | 2.4 | 27.2 | 24.6 | 12.6 | 0.0 | 0.0 | 2.3 | 3.2 | 26.9 |
| Municipal** | 453 | 12.9 | 19.8 | 19.1 | 4.1 | 0.0 | 0.0 | 6.1 | 5.7 | 18.4 |
| Ind. School Dist.** | 7 | 0.7 | 55.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.4 | 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, 1982-83

| | 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 | \$1,986 | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Tennessee | | | | | | | | | |
| State & Local | 1,493 | 21.8 | 13.0 | 9.1 | 10.5 | 13.1 | 5.1 | 4.5 | 23.0 |
| State | 640 | 0.0 | 30.3 | 13.2 | 23.0 | 12.4 | 0.8 | 0.0 | 20.4 |
| Local | 854 | 38.1 | 0.0 | 6.1 | 1.1 | 13.7 | 8.3 | 7.8 | 25.0 |
| County | 401 | 45.0 | 0.0 | 6.9 | 1.6 | 23.9 | 2.7 | 0.9 | 18.9 |
| Municipal | 413 | 33.4 | 0.0 | 6.0 | 0.6 | 5.1 | 14.5 | 14.8 | 25.6 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Texas 1983 Per Capita Income: \$11,684 1983 Population: 15,724,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Texas | 27,906.5 | 16.0 | 17.2% | 17.8% | 17.4% | 14.6% | 11.1% | 7.3% |
| Federal Aid | 4,106.9 | 2.4 | 3.2% | 3.5% | 3.4% | 2.6% | 1.4% | 0.7% |
| Total Own Source Revenue | 23,799.6 | 13.6 | 14.0% | 14.2% | 14.0% | 12.0% | 9.6% | 6.6% |
| Property Tax | 5,984.3 | 3.4 | 3.4% | 3.9% | 4.2% | 4.1% | 3.5% | 3.1% |
| All Income Taxes | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| General Sales Tax | 4,047.1 | 2.3 | 2.6% | 2.6% | 2.3% | 1.0% | -- | -- |
| Other Taxes | 6,203.6 | 3.6 | 3.8% | 4.1% | 4.2% | 4.0% | 4.1% | 2.5% |
| Charges & Misc. Total | 7,564.6 | 4.3 | 4.3% | 3.7% | 3.3% | 2.9% | 2.0% | 0.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Texas | 27,210.5 | 15.6 | 16.5% | 16.8% | 17.5% | 15.2% | 11.4% | 6.7% |
| Education | 11,835.6 | 6.8 | 7.0% | 7.2% | 7.5% | 6.8% | 4.5% | 2.2% |
| Public Welfare | 1,978.4 | 1.1 | 1.3% | 1.6% | 1.7% | 1.1% | 0.9% | 0.6% |
| Highways | 2,488.5 | 1.4 | 1.9% | 1.5% | 2.5% | 2.9% | 2.4% | 1.4% |
| Health & Hospitals | 2,692.5 | 1.5 | 1.5% | 1.7% | 1.3% | 0.9% | 0.6% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Texas | | | | | | | | | | |
| State and Local | 1,775. | 14.7 | n.a. | 21.4 | 14.5 | 0.0 | 0.0 | 22.2 | 6.3 | 20.8 |
| State* | 950. | 21.1 | n.a. | 0.0 | 22.2 | 0.0 | 0.0 | 38.1 | 5.3 | 13.2 |
| Local | 1,133. | 5.4 | 27.1 | 33.6 | 4.1 | 0.0 | 0.0 | 2.8 | 5.4 | 21.6 |
| County** | 165. | 4.4 | 5.5 | 50.0 | 0.0 | 0.0 | 0.0 | 4.1 | 7.1 | 27.2 |
| Municipal** | 306. | 12.2 | 1.5 | 26.0 | 14.7 | 0.0 | 0.0 | 8.3 | 9.1 | 27.6 |
| Ind. School Dist.** | 546. | 1.1 | 51.9 | 38.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Texas | | | | | | | | | |
| State & Local | 1,731. | 30.3 | 13.2 | 9.1 | 7.3 | 9.9 | 5.0 | 3.7 | 21.5 |
| State | 605. | 0.8 | 30.5 | 16.3 | 20.2 | 12.6 | 1.3 | 0.0 | 18.2 |
| Local | 1,125. | 46.2 | 3.9 | 5.3 | 0.3 | 8.4 | 7.0 | 5.7 | 23.3 |
| County | 159. | 0.0 | 0.0 | 16.5 | 1.8 | 29.5 | 5.9 | 0.3 | 46.0 |
| Municipal | 294. | 0.1 | 0.0 | 11.3 | 0.2 | 5.5 | 23.6 | 19.1 | 40.3 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Utah 1983 Per Capita Income: \$8,990 1983 Population: 1,619,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Utah | 3,120.6 | 22.6 | 23.2% | 23.1% | 22.4% | 20.5% | 13.2% | 9.6% |
| Federal Aid | 621.8 | 4.5 | 5.9% | 6.4% | 6.0% | 5.3% | 1.9% | 1.7% |
| Total Own Source Revenue | 2,498.8 | 18.1 | 17.3% | 16.7% | 16.4% | 15.2% | 11.2% | 8.0% |
| Property Tax | 454.6 | 3.3 | 3.5% | 3.7% | 4.3% | 5.0% | 4.1% | 3.8% |
| All Income Taxes | 377.4 | 2.7 | 3.1% | 2.8% | 2.3% | 2.0% | 1.2% | 0.6% |
| General Sales Tax | 479.6 | 3.5 | 4.0% | 4.1% | 3.5% | 2.5% | 1.6% | 1.0% |
| Other Taxes | 246.9 | 1.8 | 1.9% | 2.1% | 2.5% | 2.4% | 2.4% | 1.9% |
| Charges & Misc. Total | 940.3 | 6.8 | 4.8% | 4.1% | 3.8% | 3.2% | 1.9% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Utah | 3,003.4 | 21.8 | 24.0% | 23.4% | 22.0% | 21.3% | 13.4% | 8.6% |
| Education | 1,358.9 | 9.9 | 10.9% | 11.6% | 10.9% | 11.4% | 6.0% | 3.0% |
| Public Welfare | 255.6 | 1.9 | 1.9% | 1.8% | 1.9% | 1.3% | 1.1% | 1.8% |
| Highways | 270.7 | 2.0 | 2.8% | 2.4% | 3.4% | 3.6% | 2.4% | 1.5% |
| Health & Hospitals | 180.2 | 1.3 | 1.5% | 1.4% | 1.0% | 0.9% | 0.7% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|-----------|-----------------------------------|--------------|-------------|-------------------|-----------------|
| | | Federal Aid | State Aid | Property Taxes | Sales Tax | General Indiv. Corp. Income Taxes | Income Taxes | Other Taxes | Interest Earnings | Charges & Misc. |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Utah | | | | | | | | | | |
| State and Local | 1,927. | 19.9 | n.a. | 14.6 | 15.4 | 11.1 | 1.0 | 7.9 | 11.8 | 18.3 |
| State* | 1,192. | 27.3 | n.a. | 0.0 | 20.3 | 17.9 | 1.6 | 10.6 | 5.1 | 16.6 |
| Local | 1,098. | 5.4 | 32.3 | 25.6 | 5.0 | 0.0 | 0.0 | 2.4 | 15.2 | 14.2 |
| County** | 203. | 10.6 | 13.1 | 33.8 | 7.9 | 0.0 | 0.0 | 2.0 | 5.6 | 23.7 |
| Municipal** | 222. | 12.1 | 4.5 | 16.9 | 17.3 | 0.0 | 0.0 | 9.8 | 6.2 | 32.2 |
| Ind. School Dist.** | 543. | 1.4 | 58.6 | 30.8 | 0.0 | 0.0 | 0.0 | 0.0 | 3.5 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Utah | | | | | | | | | |
| State & Local | 1,855. | 28.2 | 17.0 | 9.0 | 8.5 | 6.0 | 4.9 | 2.0 | 24.3 |
| State | 881. | 0.0 | 35.8 | 12.0 | 17.5 | 9.3 | 1.5 | 0.0 | 23.9 |
| Local | 974. | 53.8 | 0.0 | 6.3 | 0.3 | 3.1 | 8.0 | 3.7 | 24.7 |
| County | 198. | 0.0 | 0.0 | 15.4 | 1.7 | 14.5 | 11.7 | 2.3 | 54.4 |
| Municipal | 226. | 0.0 | 0.0 | 13.7 | 0.0 | 0.2 | 24.1 | 11.4 | 50.5 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Vermont 1983 Per Capita Income: \$9,984 1983 Population: 525,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Vermont | 1,084.6 | 22.1 | 24.5% | 26.7% | 26.8% | 19.8% | 13.3% | 10.2% |
| Federal Aid | 276.1 | 5.6 | 7.6% | 7.9% | 6.2% | 4.9% | 1.8% | 1.1% |
| Total Own Source Revenue | 808.4 | 16.5 | 16.9% | 18.8% | 20.5% | 14.9% | 11.6% | 9.1% |
| Property Tax | 237.1 | 4.8 | 5.3% | 6.1% | 7.3% | 5.0% | 4.6% | 4.3% |
| All Income Taxes | 139.2 | 2.8 | 2.9% | 3.4% | 3.2% | 2.8% | 1.8% | 0.5% |
| General Sales Tax | 66.7 | 1.4 | 1.1% | 1.3% | 1.3% | -- | -- | -- |
| Other Taxes | 154.5 | 3.1 | 3.3% | 4.3% | 5.2% | 4.7% | 3.9% | 3.7% |
| Charges & Misc. Total | 210.9 | 4.3 | 4.1% | 3.7% | 3.6% | 2.3% | 1.3% | 0.6% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Vermont | 1,092.5 | 22.3 | 22.6% | 24.6% | 26.4% | 22.1% | 14.5% | 9.1% |
| Education | 413.4 | 8.4 | 8.9% | 9.6% | 10.7% | 8.5% | 4.9% | 2.3% |
| Public Welfare | 137.6 | 2.8 | 2.6% | 3.3% | 3.3% | 1.7% | 1.2% | 1.0% |
| Highways | 125.6 | 2.6 | 2.8% | 3.2% | 4.9% | 6.4% | 4.4% | 2.6% |
| Health & Hospitals | 59.5 | 1.2 | 1.2% | 1.3% | 1.1% | 0.8% | 0.9% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Vermont | | | | | | | | | | |
| State and Local | 2,066. | 25.5 | n.a. | 21.9 | 6.2 | 10.5 | 2.3 | 14.2 | 4.6 | 14.8 |
| State* | 1,502. | 32.4 | n.a. | 0.1 | 8.5 | 14.4 | 3.2 | 19.2 | 5.2 | 16.4 |
| Local | 774. | 5.0 | 26.2 | 58.2 | 0.0 | 0.0 | 0.0 | 0.7 | 2.2 | 7.6 |
| County** | 3. | 11.9 | 3.7 | 79.9 | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 2.7 |
| Municipal** | 86. | 14.1 | 3.5 | 52.2 | 0.0 | 0.0 | 0.0 | 1.4 | 4.3 | 22.0 |
| Ind. School Dist.** | 488. | 0.1 | 34.3 | 60.1 | 0.0 | 0.0 | 0.0 | 0.1 | 2.4 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Vermont | | | | | | | | | |
| State & Local | 2,081. | 22.9 | 15.0 | 11.5 | 12.6 | 5.4 | 3.4 | 2.5 | 26.7 |
| State | 1,281. | 0.0 | 24.3 | 11.9 | 20.4 | 8.6 | 2.1 | 0.0 | 32.6 |
| Local | 800. | 59.5 | 0.0 | 10.8 | 0.0 | 0.4 | 5.6 | 6.4 | 17.3 |
| County | 3. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 19.0 | 0.3 | 80.7 |
| Municipal | 91. | 0.0 | 0.0 | 16.6 | 0.1 | 0.7 | 23.4 | 11.2 | 48.0 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Virginia 1983 Per Capita Income: \$12,115 1983 Population: 5,550,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Virginia | 9,936.2 | 16.3 | 17.5% | 17.9% | 16.9% | 14.0% | 10.4% | 5.6% |
| Federal Aid | 1,674.3 | 2.7 | 3.9% | 4.1% | 3.2% | 2.6% | 1.0% | 0.5% |
| Total Own Source Revenue | 8,261.9 | 13.6 | 13.6% | 13.8% | 13.7% | 11.4% | 9.4% | 5.1% |
| Property Tax | 1,797.5 | 3.0 | 2.8% | 3.1% | 3.1% | 2.8% | 2.4% | 1.7% |
| All Income Taxes | 1,732.4 | 2.8 | 2.9% | 2.7% | 2.4% | 2.1% | 2.1% | 0.4% |
| General Sales Tax | 970.4 | 1.6 | 1.8% | 1.8% | 1.9% | 1.1% | 0.1% | -- |
| Other Taxes | 1,573.7 | 2.6 | 2.7% | 3.2% | 3.5% | 3.2% | 3.2% | 2.3% |
| Charges & Misc. Total | 2,187.8 | 3.6 | 3.4% | 2.9% | 2.8% | 2.2% | 1.7% | 0.8% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Virginia | 9,490.1 | 15.6 | 17.3% | 17.4% | 16.8% | 14.6% | 10.8% | 5.1% |
| Education | 3,746.5 | 6.1 | 6.5% | 6.8% | 7.3% | 6.3% | 3.8% | 1.6% |
| Public Welfare | 936.2 | 1.5 | 1.7% | 1.6% | 1.5% | 0.6% | 0.4% | 0.3% |
| Highways | 883.0 | 1.4 | 2.1% | 2.3% | 2.4% | 3.0% | 2.8% | 1.3% |
| Health & Hospitals | 867.1 | 1.4 | 1.5% | 1.4% | 1.0% | 1.0% | 0.8% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Virginia | | | | | | | | | | |
| State and Local | 1,790. | 16.9 | n.a. | 18.1 | 9.8 | 15.6 | 1.8 | 15.8 | 4.9 | 17.2 |
| State* | 1,130. | 21.5 | n.a. | 0.6 | 11.5 | 24.7 | 2.9 | 17.0 | 5.0 | 15.6 |
| Local | 984. | 5.9 | 31.5 | 32.3 | 4.6 | 0.0 | 0.0 | 9.3 | 3.0 | 13.3 |
| County** | 533. | 3.9 | 34.5 | 36.9 | 4.4 | 0.0 | 0.0 | 6.7 | 3.3 | 9.8 |
| Municipal** | 423. | 7.7 | 29.7 | 28.5 | 5.1 | 0.0 | 0.0 | 13.3 | 2.5 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Virginia | | | | | | | | | |
| State & Local | 1,710. | 27.1 | 12.3 | 9.3 | 9.9 | 9.1 | 5.4 | 3.9 | 22.9 |
| State | 776. | 0.0 | 27.2 | 16.3 | 16.3 | 16.3 | 1.5 | 0.2 | 22.2 |
| Local | 934. | 49.7 | 0.0 | 3.5 | 4.5 | 3.2 | 8.7 | 6.9 | 23.5 |
| County | 493. | 62.2 | 0.0 | 1.2 | 4.1 | 1.7 | 7.1 | 4.6 | 19.2 |
| Municipal | 412. | 38.3 | 0.0 | 6.2 | 5.2 | 2.2 | 11.2 | 8.2 | 28.6 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Washington 1983 Per Capita Income: \$12,178 1983 Population: 4,300,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Washington | 9,669.4 | 19.7 | 19.8% | 21.4% | 21.3% | 17.7% | 12.4% | 8.0% |
| Federal Aid | 1,732.0 | 3.5 | 4.1% | 4.8% | 3.9% | 3.0% | 1.4% | 1.2% |
| Total Own Source Revenue | 7,937.4 | 16.2 | 15.7% | 16.6% | 17.4% | 14.7% | 11.0% | 6.8% |
| Property Tax | 1,629.5 | 3.3 | 3.2% | 3.8% | 4.7% | 3.5% | 2.6% | 2.0% |
| All Income Taxes | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| General Sales Tax | 2,671.1 | 5.4 | 4.8% | 5.2% | 4.6% | 4.3% | 3.4% | 1.8% |
| Other Taxes | 1,314.5 | 2.7 | 2.9% | 3.2% | 3.6% | 3.5% | 2.8% | 2.2% |
| Charges & Misc. Total | 2,322.4 | 4.7 | 4.8% | 4.3% | 4.5% | 3.4% | 2.2% | 0.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Washington | 9,151.6 | 18.6 | 19.6% | 20.5% | 21.6% | 17.8% | 13.7% | 8.5% |
| Education | 3,318.7 | 6.8 | 8.0% | 8.3% | 8.6% | 7.6% | 5.1% | 1.9% |
| Public Welfare | 923.2 | 1.9 | 2.1% | 2.2% | 2.2% | 1.4% | 1.7% | 1.5% |
| Highways | 991.9 | 2.0 | 2.1% | 2.0% | 2.9% | 3.2% | 2.7% | 1.0% |
| Health & Hospitals | 711.1 | 1.4 | 1.2% | 1.2% | 1.1% | 0.9% | 0.8% | 0.3% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Washington | | | | | | | | | | |
| State and Local | 2,249. | 17.9 | n.a. | 16.9 | 27.6 | 0.0 | 0.0 | 13.6 | 6.2 | 17.8 |
| State* | 1,508. | 21.9 | n.a. | 10.7 | 37.9 | 0.0 | 0.0 | 16.1 | 1.4 | 10.4 |
| Local | 1,283. | 5.7 | 40.4 | 17.0 | 3.9 | 0.0 | 0.0 | 4.9 | 9.2 | 19.0 |
| County** | 232. | 9.1 | 28.4 | 28.4 | 5.2 | 0.0 | 0.0 | 3.4 | 6.6 | 15.7 |
| Municipal** | 288. | 9.8 | 15.7 | 14.0 | 7.9 | 0.0 | 0.0 | 19.0 | 7.8 | 24.2 |
| Ind. School Dist.** | 517. | 0.9 | 77.2 | 14.7 | 0.0 | 0.0 | 0.0 | 0.0 | 1.7 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% | |
| Washington | | | | | | | | | | |
| State & Local | 2,128. | 24.2 | 12.1 | 10.8 | 10.1 | 7.8 | 5.2 | 2.9 | 26.9 | |
| State | 966. | 1.8 | 26.6 | 15.0 | 22.1 | 9.3 | 1.2 | 0.1 | 23.9 | |
| Local | 1,162. | 42.8 | 0.0 | 7.3 | 0.1 | 6.5 | 8.6 | 5.3 | 29.4 | |
| County | 212. | 0.0 | 0.0 | 20.2 | 0.5 | 9.7 | 10.5 | 5.2 | 53.9 | |
| Municipal | 254. | 0.0 | 0.0 | 16.7 | 0.1 | 0.8 | 25.5 | 14.2 | 42.6 | |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Wisconsin 1983 Per Capita Income: \$11,352 1983 Population: 4,751,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Wisconsin | 11,003.0 | 21.4 | 21.3% | 22.4% | 22.0% | 16.8% | 11.8% | 10.7% |
| Federal Aid | 1,960.4 | 3.8 | 4.5% | 4.4% | 3.0% | 2.1% | 0.8% | 0.8% |
| Total Own Source Revenue | 9,042.6 | 17.6 | 16.8% | 18.0% | 19.1% | 14.7% | 10.9% | 10.0% |
| Property Tax | 2,548.3 | 5.0 | 4.2% | 5.0% | 7.1% | 5.1% | 4.9% | 4.8% |
| All Income Taxes | 2,073.8 | 4.0 | 4.3% | 5.0% | 4.1% | 3.8% | 2.2% | 1.3% |
| General Sales Tax | 1,209.4 | 2.4 | 2.1% | 2.4% | 2.2% | 0.8% | -- | -- |
| Other Taxes | 936.7 | 1.8 | 1.8% | 2.1% | 2.6% | 2.5% | 2.3% | 2.4% |
| Charges & Misc. Total | 2,274.4 | 4.4 | 4.3% | 3.6% | 3.0% | 2.5% | 1.5% | 1.4% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Wisconsin | 10,234.3 | 19.9 | 21.1% | 22.1% | 21.7% | 17.9% | 12.3% | 8.7% |
| Education | 3,884.9 | 7.6 | 8.2% | 8.8% | 9.4% | 7.8% | 4.0% | 2.6% |
| Public Welfare | 1,244.1 | 2.4 | 3.1% | 3.4% | 2.2% | 1.4% | 0.9% | 1.1% |
| Highways | 945.3 | 1.8 | 2.3% | 2.2% | 2.9% | 3.0% | 2.8% | 1.8% |
| Health & Hospitals | 978.6 | 1.9 | 1.6% | 1.5% | 1.4% | 1.1% | 1.0% | 0.6% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Wisconsin | | | | | | | | | | |
| State and Local | 2,316. | 17.8 | n.a. | 23.2 | 11.0 | 15.8 | 3.1 | 8.5 | 3.7 | 17.0 |
| State* | 1,458. | 23.9 | n.a. | 1.6 | 17.5 | 25.0 | 4.9 | 13.1 | 2.8 | 10.8 |
| Local | 1,497. | 4.3 | 42.2 | 34.3 | 0.0 | 0.0 | 0.0 | 0.5 | 2.9 | 15.8 |
| County** | 354. | 7.2 | 34.1 | 22.8 | 0.0 | 0.0 | 0.0 | 0.2 | 2.8 | 29.8 |
| Municipal** | 492. | 5.5 | 40.3 | 31.4 | 0.0 | 0.0 | 0.0 | 1.1 | 4.2 | 16.7 |
| Ind. School Dist.** | 595. | 0.9 | 47.7 | 44.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 5.4 |

* 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, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY FUNCTION | | | | | | | All Other |
|--------------------|------------|-------------------------------------|-----------------|----------|----------------|--------------------|---------------|-------------------|-----------|
| | | Local Education | Other Education | Highways | Public Welfare | Health & Hospitals | Police & Fire | Sewerage & Sanit. | |
| U.S. State & Local | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Wisconsin | | | | | | | | | |
| State & Local | 2,154. | 23.8 | 14.1 | 9.2 | 12.2 | 9.6 | 5.5 | 5.3 | 20.3 |
| State | 771. | 0.0 | 31.4 | 8.7 | 26.2 | 8.1 | 0.9 | 0.2 | 24.5 |
| Local | 1,383. | 37.1 | 4.5 | 9.6 | 4.3 | 10.4 | 8.1 | 8.1 | 17.9 |
| County | 355. | 1.8 | 0.0 | 13.8 | 16.2 | 35.0 | 6.1 | 0.9 | 26.2 |
| Municipal | 377. | 2.2 | 0.0 | 16.5 | 0.6 | 5.0 | 22.9 | 19.0 | 33.8 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

West Virginia 1983 Per Capita Income: \$9,158 1983 Population: 1,965,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: West Virginia | 3,428.5 | 20.1 | 21.0% | 20.3% | 20.8% | 17.5% | 9.6% | 9.5% |
| Federal Aid | 746.2 | 4.4 | 5.8% | 5.8% | 6.0% | 4.7% | 1.2% | 1.1% |
| Total Own Source Revenue | 2,682.3 | 15.7 | 15.1% | 14.4% | 14.8% | 12.8% | 8.4% | 8.4% |
| Property Tax | 354.5 | 2.1 | 1.9% | 2.1% | 2.5% | 2.7% | 1.8% | 2.5% |
| All Income Taxes | 355.7 | 2.1 | 2.1% | 1.9% | 1.7% | 0.7% | -- | 0.2% |
| General Sales Tax | 745.4 | 4.4 | 4.3% | 4.5% | 3.9% | 3.2% | 2.6% | 2.8% |
| Other Taxes | 453.7 | 2.7 | 2.9% | 3.2% | 4.0% | 3.5% | 2.8% | 2.2% |
| Charges & Misc. Total | 772.9 | 4.5 | 3.9% | 2.8% | 2.7% | 2.6% | 1.2% | 0.7% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: West Virginia | 3,389.9 | 19.8 | 21.4% | 19.9% | 21.6% | 18.2% | 9.9% | 9.5% |
| Education | 1,279.4 | 7.5 | 7.7% | 7.4% | 7.8% | 7.4% | 4.0% | 3.3% |
| Public Welfare | 299.9 | 1.8 | 1.8% | 1.9% | 1.8% | 1.7% | 1.2% | 1.2% |
| Highways | 396.9 | 2.3 | 4.3% | 3.6% | 6.6% | 4.7% | 1.9% | 2.2% |
| Health & Hospitals | 304.5 | 1.8 | 1.5% | 1.4% | 1.2% | 1.0% | 0.6% | 0.5% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | Per Capita | PERCENTAGE DISTRIBUTION BY SOURCE | | | | | | | | |
|---------------------|------------|-----------------------------------|-----------|----------------|--------------|-------------|-------------|-------------------|-----------------|-------|
| | | Federal Aid | State Aid | Property Taxes | General | | Other Taxes | Interest Earnings | Charges & Misc. | |
| | | | | | Indiv. Taxes | Corp. Taxes | | | | |
| U.S. State & Local | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| West Virginia | | | | | | | | | | |
| State and Local | 1,745. | 21.8 | n.a. | 10.3 | 21.7 | 9.1 | 1.3 | 13.2 | 5.4 | 17.1 |
| State* | 1,239. | 25.1 | n.a. | 0.0 | 30.6 | 12.8 | 1.9 | 15.1 | 4.3 | 10.0 |
| Local | 843. | 8.1 | 39.7 | 21.3 | 0.0 | 0.0 | 0.0 | 5.2 | 4.9 | 20.8 |
| County** | 144. | 9.0 | 10.7 | 28.8 | 0.0 | 0.0 | 0.0 | 0.8 | 11.4 | 38.2 |
| Municipal** | 191. | 21.1 | 2.4 | 7.7 | 0.0 | 0.0 | 0.0 | 22.2 | 5.6 | 40.7 |
| Ind. School Dist.** | 467. | 0.2 | 67.3 | 26.5 | 0.0 | 0.0 | 0.0 | 0.0 | 2.7 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| West Virginia | | | | | | | | | |
| State & Local | 1,725. | 27.3 | 10.4 | 11.7 | 8.8 | 9.0 | 3.1 | 3.2 | 26.4 |
| State | 866. | 0.0 | 20.8 | 21.6 | 17.5 | 9.2 | 1.3 | 0.0 | 29.7 |
| Local | 859. | 54.9 | 0.0 | 1.8 | 0.1 | 8.8 | 4.9 | 6.5 | 23.0 |
| County | 132. | 0.0 | 0.0 | 0.0 | 0.9 | 13.6 | 7.6 | 1.1 | 76.8 |
| Municipal | 197. | 0.0 | 0.0 | 7.7 | 0.0 | 21.0 | 16.4 | 19.7 | 35.2 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

Advisory Commission on Intergovernmental Relations

Wyoming 1983 Per Capita Income: \$11,918 1983 Population: 514,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1983

| State & Local | 1983 Amount (millions) | As a Percentage of Personal Income | | | | | | |
|-----------------------------------|---------------------------|------------------------------------|-------|-------|-------|-------|-------|-------|
| | | 1983 | 1980 | 1977 | 1972 | 1967 | 1957 | 1942 |
| General Revenue | | | | | | | | |
| U.S. State and Local | \$486,875.9 | 18.9% | 19.8% | 20.8% | 19.5% | 15.7% | 10.9% | 8.5% |
| General Revenue: Wyoming | 2,374.5 | 38.3 | 28.6% | 29.4% | 25.9% | 26.2% | 16.6% | 10.6% |
| Federal Aid | 403.8 | 6.5 | 6.2% | 7.6% | 7.3% | 8.2% | 4.1% | 1.8% |
| Total Own Source Revenue | 1,970.7 | 31.7 | 22.4% | 21.8% | 18.6% | 18.0% | 12.5% | 8.9% |
| Property Tax | 517.5 | 8.3 | 5.8% | 6.4% | 5.9% | 6.9% | 4.8% | 3.8% |
| All Income Taxes | 0.0 | 0.0 | -- | -- | -- | -- | -- | -- |
| General Sales Tax | 230.3 | 3.7 | 4.3% | 4.0% | 2.8% | 2.2% | 1.5% | 0.9% |
| Other Taxes | 508.1 | 8.2 | 4.7% | 5.1% | 3.9% | 3.5% | 3.0% | 2.3% |
| Charges & Misc. Total | 714.8 | 11.5 | 7.7% | 6.2% | 6.1% | 5.4% | 3.2% | 1.9% |
| Direct General Expenditure | | | | | | | | |
| U.S. State and Local | \$464,654.7 | 18.1% | 19.0% | 20.0% | 19.7% | 16.1% | 11.6% | 7.5% |
| Dir. Gen. Exp.: Wyoming | 1,834.4 | 29.6 | 24.6% | 25.0% | 26.1% | 26.7% | 16.0% | 9.6% |
| Education | 696.7 | 11.2 | 9.6% | 10.1% | 10.5% | 10.9% | 5.8% | 3.1% |
| Public Welfare | 76.5 | 1.2 | 1.0% | 1.0% | 1.1% | 0.9% | 0.8% | 0.8% |
| Highways | 255.2 | 4.1 | 4.0% | 4.3% | 5.9% | 7.9% | 4.5% | 2.5% |
| Health & Hospitals | 176.2 | 2.8 | 2.2% | 2.4% | 2.8% | 2.0% | 1.2% | 0.4% |

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1982-83

| | 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 | \$2,081. | 18.5% | n.a. | 18.3% | 13.3% | 11.3% | 2.9% | 12.5% | 5.4% | 17.7% |
| Wyoming | | | | | | | | | | |
| State and Local | 4,620. | 17.0 | n.a. | 21.8 | 9.7 | 0.0 | 0.0 | 21.4 | 9.2 | 21.0 |
| State* | 2,716. | 25.8 | n.a. | 3.3 | 13.6 | 0.0 | 0.0 | 35.8 | 12.2 | 9.0 |
| Local | 2,665. | 3.2 | 28.3 | 34.4 | 2.9 | 0.0 | 0.0 | 0.6 | 3.4 | 27.1 |
| County** | 1,056. | 2.4 | 9.2 | 36.7 | 7.4 | 0.0 | 0.0 | 0.1 | 2.1 | 41.5 |
| Municipal** | 519. | 8.8 | 47.8 | 2.8 | 0.0 | 0.0 | 0.0 | 2.8 | 4.2 | 21.5 |
| Ind. School Dist.** | 1,259. | 1.0 | 32.2 | 40.1 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 | 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, 1982-83

| | 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 | \$1,986. | 24.3% | 11.0% | 7.9% | 12.6% | 9.5% | 5.5% | 3.4% | 25.9% |
| Wyoming | | | | | | | | | |
| State & Local | 3,569. | 27.4 | 10.6 | 13.9 | 4.2 | 9.6 | 4.2 | 2.4 | 27.7 |
| State | 1,301. | 0.0 | 18.7 | 27.7 | 11.2 | 7.9 | 1.8 | 0.0 | 32.6 |
| Local | 2,268. | 43.1 | 6.0 | 6.0 | 0.1 | 10.6 | 5.5 | 3.8 | 24.9 |
| County | 554. | 0.0 | 0.0 | 11.3 | 0.5 | 28.9 | 6.8 | 0.4 | 52.1 |
| Municipal | 437. | 0.0 | 0.0 | 16.7 | 0.0 | 0.8 | 19.7 | 18.5 | 44.3 |

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 171. For definition of terms and sources of data, see pages 168-170.

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, Washington, D.C., February 1985.

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

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

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

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

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

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

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