

# GOVERNMENTAL REVENUE IN 1947

DEPARTMENT OF COMMERCE  
Charles Sawyer, Secretary

BUREAU OF THE CENSUS  
J. C. Cant, Director

GOVERNMENTAL FINANCES IN  
THE UNITED STATES 1947

GOVERNMENTS DIVISION  
Allen S. Marvel, Chief

G-CP47-No. 5

Washington 25, D. C.

August 1948

General revenue of all governments in the United States in the 1947 fiscal year<sup>1</sup> totaled \$52.1 billion, or \$362 per capita. Taxes provided \$49.6 billion, or \$344 per capita. The remaining \$2.5 billion represented charges for governmental services and other nontax revenue. The Federal Government received three-fourths of all taxes, \$37.1 billion, as against the \$12.5 billion of State and local government tax revenue.

Figures presented in this report relate to "general revenue"—i.e., revenue, including all taxes, received in the exercise of general-government functions, as distinguished from the management of enterprises and the administration of trust and sinking funds. Hence the gross receipts of water, electric, gas supply, and other government-owned enterprises are excluded, and only any net amounts provided for governmental purposes by such enterprises are included with general revenue (see definitions, page 11).

To avoid multiple counting, revenue aggregates in this report which relate to more than

one of the three levels of government—Federal, State, and local—are shown net of intergovernmental aid transactions among the levels of government concerned, except when otherwise stated. Thus, a net total of \$15.3 billion in State and local general revenue in 1947 is shown, which is less than the sum of the \$8.5 billion of State revenue plus the \$9.4 billion of local government revenue mainly because of the \$2.6 billion in aid from States which the latter amount includes. Similarly, all intergovernmental aid revenue, including that from the Federal Government, is omitted from Federal-State-local totals here reported.

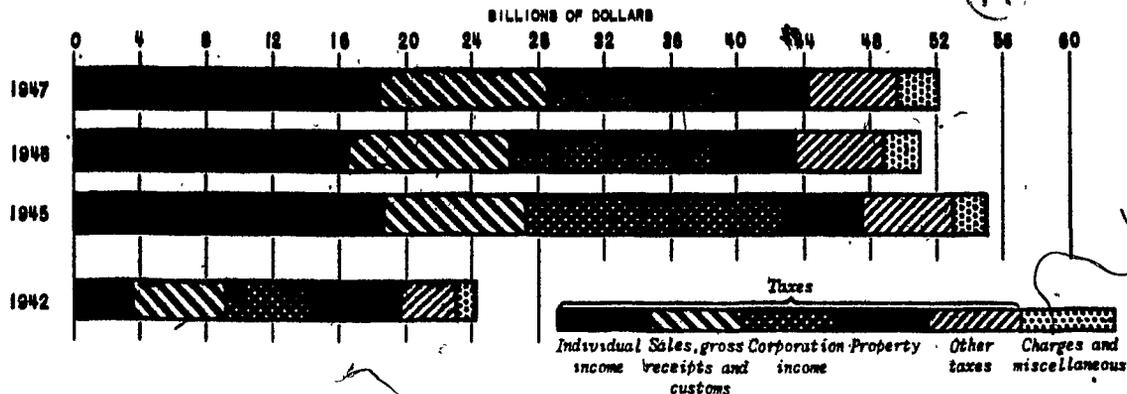
## RECENT REVENUE TRENDS

Total general revenue of all public units in 1947 was up approximately \$1.1 billion, or 2.3 percent, from the 1946 level, a slight decline in Federal revenue having been more than offset by increases for both States and local governments.

As indicated by figure 1 below, the 1947 total remained somewhat below the record level of fiscal 1945, when revenue of all governments in the Nation amounted to \$55.0 billion, or \$394 per capita. The decline since that year in corporation income tax collections—yielding \$15.5 billion in 1945, \$12.2 billion in 1946, and \$9.1 billion in 1947—has been only partial-

<sup>1</sup>Revenue data are for fiscal years of the various governments ended within the specified calendar year, with minor exceptions. Fiscal years of the Federal Government and of most State and local governments end on June 30. Fiscal years of a few States and of numerous local governments end on other dates.

FIG. 1--GOVERNMENTAL REVENUE, BY SOURCE: 1942-1947



ly offset by the predominant upward tendency in other revenues.

Governmental revenue in 1947 was still 116 percent higher than that of 1942. This trend was, of course, accompanied by an increase in population and a sharp rise in the scale of the Nation's economy in terms of such measures as total income payments and gross national product.\* These changes may be summarized, for convenient reference, as follows:

Item	1947	1946	1945	1942
Population including armed forces overseas*	144.0	141.2	139.6	134.7
National income**	\$202.5	\$179.3	\$181.7	\$136.5
Gross national product**	\$251.6	\$209.3	\$213.4	\$159.6

\*As of July 1; in millions.

\*\*Calendar year; in billions.

Total State and local revenue rose by \$2.1 billion, or 16 percent, between 1946 and 1947, as reflected in figure 2 below. This is more than double the 1945-46 increase, and actually exceeds the rise which occurred in the entire 4 years ending with 1946. Although tax collections were up 13 percent and provided about

\*See National Income Supplement to Survey of Current Business, July 1947, and Survey of Current Business, July 1946, pp. 12-29.

two-thirds of the additional amount of State and local revenue, a faster rise occurred in amounts of aid received from the Federal Government—up 47 percent, and in charges and miscellaneous nontax revenue—up 22 percent between 1946 and 1947.

Revenue of State governments exhibited a similar trend, rising by \$1.3 billion or 18 percent from the 1946 level, somewhat more than in the entire previous four years. Only a little more than half of the 1946-47 change involved tax revenue, the remainder arising principally from additional aid received by the States from the Federal Government. Although many States imposed new taxes or raised rates of existing taxes in their 1947 legislative sessions, most of these changes will be first reflected in fiscal 1948 revenue.<sup>3</sup> The 1946-47 upswing in State tax collections mainly resulted from increased yields of sales and gross receipts taxes, which reflected higher sales volume of most taxed goods and services, as well as the generally higher price levels.

Total revenue of local governments amounted to \$9.4 billion in 1947, up 14 percent from 1946 or 34 percent from 1942. A major portion of the increase, for both the 1- and the 5-year interval, was contributed by additional tax revenue. At least equivalent rates of increase,

<sup>3</sup>See the forthcoming Census Bureau report, State Tax Collections in 1948 (to be issued in August, 1948).

however, occurred for aid received from other governments—up 15 percent from 1946 and 43 percent from 1942, and for charges and other nontax revenue—up 14 percent from 1946 and 60 percent from 1942.

Summary revenue statistics for the Federal Government, States, and local governments appear in table 1, and data by type of tax in table 2.

MAIN REVENUE SOURCES

Individual income taxes provided over one-third (35 percent) of all governmental revenue in 1947, yielding \$18.3 billion or \$127 per capita. Next in fiscal importance were taxes based on sales and gross receipts (including Federal excise taxes and customs duties), which amounted to \$11.3 billion, or \$79 per capita, and thus contributed 22 percent of total governmental revenue. Corporation income taxes accounted for 17 percent, property taxes for 11 percent, other taxes for 10 percent, and nontax sources for 5 percent of all governmental revenue in 1947.

Table 3 indicates the percentage distribution of revenue, by sources, in 1947 and 1942, for the various levels of government.

Property taxes continue to constitute the largest single class of State-and-local revenue, yielding \$5.5 billion, or \$38 per capita, in 1947. Of this sum, only a quarter of a billion

represented State property tax collections, the remainder being local revenue. Sales and gross receipts taxes—primarily State rather than local levies—ranked next as a source of State-and-local revenue, providing \$3.7 billion in 1947. All other taxes of State and local governments yielded \$3.3 billion (including unemployment insurance tax collections of \$1.0 billion), Federal aid provided \$1.2 billion, and other nontax sources \$1.6 billion.

Fiscal aid—almost all from the States (including Federal aid channeled through State governments)—comprised 28 percent of local government revenue in 1947, counties and school districts being particularly so benefited. Property taxes in 1947 contributed nine-tenths of all tax revenue, or more than half of all general revenue, of local governments.

Revenue data for particular types of local governments are presented in table 4.

THE REVENUE SHARE OF EACH GOVERNMENT LEVEL

The presentation of revenue and expenditure data is complicated by transfers of fiscal aid among governments. By far the largest sums thus handled involve Federal aid to State governments (\$1.1 billion in 1947), including amounts subsequently apportioned to local governments, and State aid to local governments (\$2.6 billion in 1947). In addition, relatively small amounts of aid are paid by the Federal

FIG. 2--STATE AND LOCAL GOVERNMENT REVENUE, BY SOURCE AND BY TYPE OF GOVERNMENT: 1942-1947

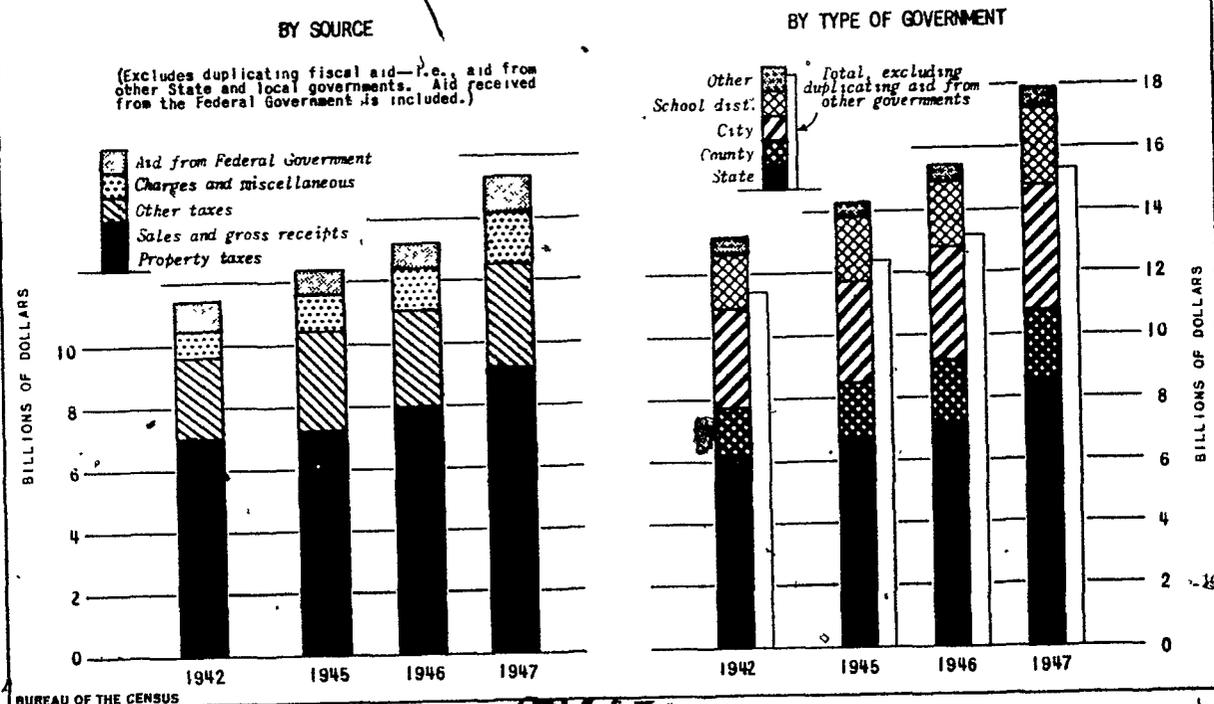
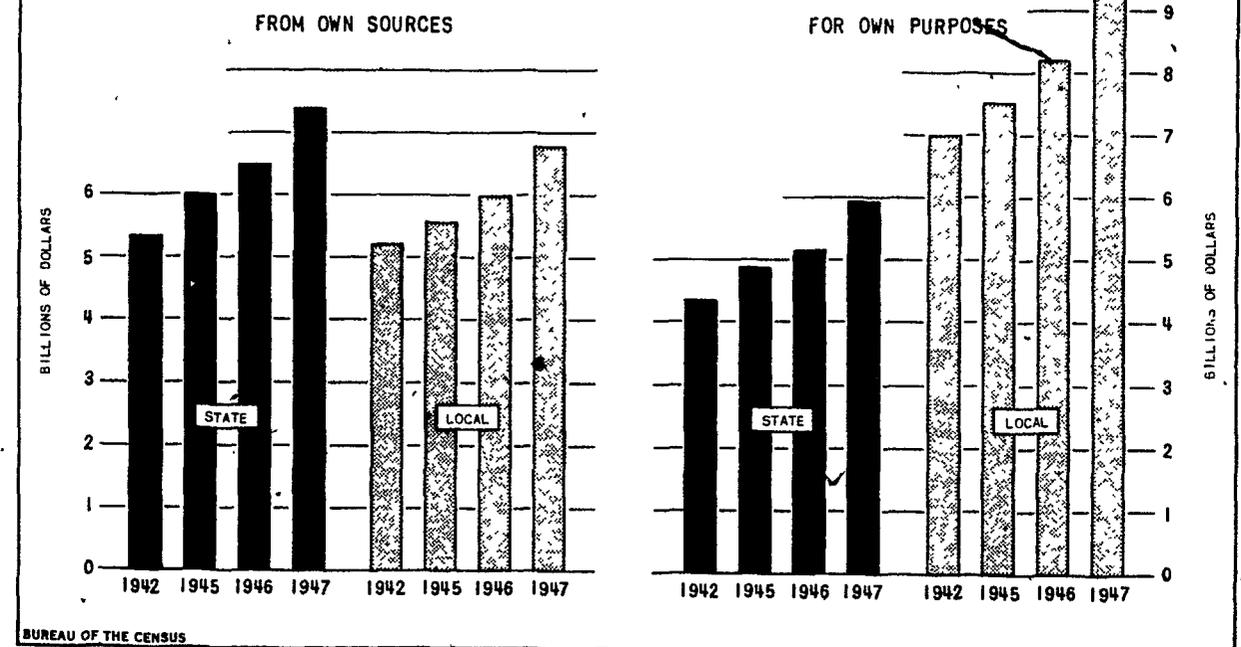


FIG. 3--STATE AND LOCAL GOVERNMENT REVENUE, FROM OWN SOURCES AND FOR OWN PURPOSES: 1942-1947



Government direct to local governments and by local governments to other local governments (principally, by counties to school districts) and to State governments. As stated on page 1, Federal-State-local and State-and-local aggregates in this report omit, to avoid multiple counting, the amounts of fiscal aid transfers among the levels of governments concerned.

Data above and in tables 1 to 4 include, as revenue of particular levels and types of government, sums received as aid from other governments. However, the share of a valid net total of governmental revenue which is attributable to each major level of government—Federal, State, and local—depends on the way in which fiscal aid transfers are interpreted. Each share may be measured "before aid," or "after aid." The former type of treatment merely involves, for each level, the exclusion of any aid received from other governments. The result is a figure as to revenue "from own sources." By the other method of treatment, aid received from other governments is included, but aid paid is deducted, thus providing a figure as to revenue available "for own purposes." The results of such alternative treatment of Federal, State, and local revenue in 1947 and three prior years are set forth in table 5.<sup>4</sup>

The following tabulation shows the percent distribution of governmental revenue in 1947, according to each of these two approaches:

Item	Total	Federal	State	Local
Revenue from own sources..	100.0	72.8	14.2	13.0
Revenue for own purposes..	100.0	70.6	11.4	17.9

Similarly, figure 3 depicts the trends of State revenue and local government revenue since 1942 on each basis.

SOURCES AND PROCEDURES

**Sources of data.**—Statistics herein concerning revenue of the Federal Government for the fiscal years 1947, 1946, 1945, and 1942 were derived from the 1949, 1948, 1947, and 1944 issues, respectively, of The Budget of the United States Government, except that amounts of refunds of internal revenue taxes were obtained from the Annual Report of the Commissioner of Internal Revenue for each fiscal year involved.

As indicated by the definitions beginning on page 11, Census Bureau compilation of State and local government revenue data involves deduction from gross tax receipts of any amounts of tax refunds and also the exclusion from re-

<sup>4</sup>Principally because the governmental units involved do not have identical fiscal-year periods, total amounts, for all governments together, of aid received and aid paid are not absolutely the same, so that the Federal-State-local aggregate of revenue "from own sources" differs slightly from that of revenue "for own purposes" in the respective years.

ported revenue of any receipts arising from recovery by the government of amounts previously expended or from the sale of governmental assets.

In order to arrive at Federal Government amounts substantially comparable with State and local data, and to present generally consistent Federal-State-local aggregates, similar treatment has been applied to Federal data presented in this report. Thus, the amounts shown as Federal revenue from various types of taxes, in table 2, are net of refunds of such taxes paid during the respective years; and Federal revenue from "charges and miscellaneous" sources is exclusive of significant identifiable nonrevenue receipts—which in 1945 and 1946 included large amounts of reimbursements under the defense-aid program and from renegotiation of contracts, and in 1946 and 1947 included sizable receipts from the disposition of surplus property.

These and lesser items accounting for the difference between figures on total receipts of general and special accounts appearing in The Budget of the United States Government and the total Federal revenue amounts presented in this report are shown in the table on page 5, together with page references to the sources of information employed. Both of the sets of totals which are reconciled in the tabulation are to be distinguished from other financial aggregates for the Federal Government, such as the totals of "budget receipts" and "receipts from the public" shown in Federal budget documents.

Statistics of State general revenue are from the Census Bureau annual series of reports on "State Finances."

Local government data for 1942 are from Bureau of the Census, Revised Summary of State and Local Government Finances in 1942.

The 1945 and 1946 figures for cities having populations over 25,000 and for counties are from the Census Bureau annual series on "City Finances" and "County Finances." Estimates of 1947 general revenue for these two classes of local governments are based on a rate of change from 1946 to 1947 for a random stratified sample of these governmental units. The levels of stratification and coverage of the two classes of governmental units were as follows:

Population size class	Units in size class	Units in sample	Units reporting
SAMPLE OF CITIES WITH 1940 POPULATIONS OVER 25,000			
Over 250,000.....	37	37	37
100,000-250,000.....	755	30	30
50,000-100,000.....	105	30	30
25,000-50,000.....	200	25	24
Total.....	397	122	121

Population size class	Units in size class	Units in sample	Units reporting
SAMPLE OF COUNTIES			
Over 250,000.....	56	56	56
100,000-250,000.....	367	90	81
50,000-100,000.....	670	50	42
Under 50,000.....	1,957	50	36
Total.....	3,050	246	215

Wherever possible for the very large cities, and for some counties and smaller cities, data were obtained by field compilation from official sources. Mail canvass was used to obtain the necessary information from most counties and smaller cities and from a few large cities for which agent compilation could not be scheduled prior to preparation of this report.

Statistics of school-district revenue are based on information obtained from State agencies and from the United States Office of Education. In the case of States for which 1947 revenue figures were not available, estimates were made on the basis of revenue statistics for prior years, supplemented with data as to property tax levies to be collected in 1947, statistics of State aid paid to local schools in 1947, and data as to trends of school-district revenue in similar States. In a similar manner, the estimates of township revenue, for States other than New England and Middle Atlantic States, were derived from State reports of township revenue and tax levies.

Fiscal year 1945, 1946, and 1947 revenue of other local governments—cities having populations under 25,000, townships (including towns) in New England and Middle Atlantic States, and special districts—was estimated on the basis

of the rates of change from 1942 to the specified years, determined from a stratified sample of each of the three types of government. Sample cities were selected on a random basis; in the case of special districts and townships the sample includes a greater-than-average proportion of units with relatively large amounts of revenue. Reports of 1947 revenue were obtained for such governments, as follows: cities, 392; townships, 132; and special districts, 213.

**Factors affecting estimates.**—The estimates presented in this report based on sample data are subject to sampling variation that may cause them to differ somewhat from the results that would have been obtained from a complete canvass of all units. The estimate of State and local government general revenue is subject to a relative sampling error of approximately 0.5 percent and the estimate of local government general revenue to a relative sampling error of approximately 1 percent.<sup>5</sup> The estimate of total local government taxes is subject to a relative sampling error of less than 1.5

<sup>5</sup>In repeated surveys using the same sampling and estimating procedures, the chances are that 2 estimates out of 3 would be within the specified percentage of the results that would be obtained from a complete enumeration; 19 out of 20 would be within double that percentage.

RECONCILIATION BETWEEN TOTAL RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS, U. S. TREASURY AND FEDERAL REVENUE AMOUNTS REPORTED HEREIN, 1947, 1946, 1945, AND 1942

(Amounts in millions)

Item	1947		1946		1945		1942	
	Source page <sup>1</sup>	Amount	Source page <sup>1</sup>	Amount	Source page <sup>1</sup>	Amount	Source page <sup>1</sup>	Amount
Total receipts, general and special accounts.....	A21	\$44,718	A20	\$44,239	A13	\$47,740	A9	\$13,668
Deductions:								
Reimbursements.....	A17	839	A17	1,618	A10	2,549	A6	15
Other nonrevenue receipts.....	A19,20,21	3,053	A18,19,20	992	A12,13	234	A7,8	56
Refunds:								
Internal revenue taxes.....	3	2,871	3	3,022	3	898	3	52
Issuance of excess profits tax refund bonds.....	—	—	A94	69	—	894	—	—
Other (customs and erroneous payments)	A92,93	20	A95,96	13	A70,71	15	A68,69	41
Federal Budget adjustments to daily Treasury statement basis.....	A11,12,21	144 <sup>4</sup>	A11,12,20	149	—	—	—	—
Additions:								
Railroad unemployment insurance tax collections.....	A106	128	A115	116	A80	119	A10	76
Federal Budget adjustments to daily Treasury statement basis.....	—	—	—	—	A7,13	137	A8,9	43
Tax credits allowed for excess profits tax refunds.....	A91	16	—	—	—	—	—	—
Total revenue as reported herein.....		37,936		38,493		43,405		13,623

NOTE: Because of rounding, detail does not always add to total.

<sup>1</sup>See text above as to sources.

<sup>2</sup>Comprising "deposits for defense aid," "repayments of investments," "sales of public lands," "sales of Government property," and special accounts deposits from disposition of surplus property as reported under "sales of Government products."

<sup>3</sup>Comprising the 90% of collections of railroad unemployment insurance tax credited to the Railroad Retirement Board and shown in The Budget of the United States Government as a trust account receipt.

Table 1.—FEDERAL, STATE, AND LOCAL GENERAL REVENUE, BY SOURCE: 1947 AND PRIOR YEARS

Item	Total <sup>1</sup>	Federal <sup>2</sup>	State and local		
			Total <sup>1</sup>	State	Local <sup>3</sup>
AMOUNT IN MILLIONS					
<b>Total:</b>					
1947.....	\$52,093	\$37,936	\$15,320	\$8,540	\$9,899
1946.....	50,945	38,493	13,245	7,248	8,245
1945.....	54,983	43,405	12,386	6,775	7,548
1942.....	24,165	13,623	11,396	6,142	7,040
<b>Taxes:</b>					
1947.....	49,603	37,060	12,542	6,745	5,797
1946.....	48,808	37,681	11,127	6,014	5,113
1945.....	53,048	42,601	10,447	5,603	4,844
1942.....	23,029	13,417	9,612	5,015	4,597
<b>Charges and miscellaneous:</b>					
1947.....	2,491	876	1,615	637	975
1946.....	2,138	812	1,325	466	859
1945.....	1,935	804	1,131	413	718
1942.....	1,136	206	930	317	613
<b>Aid received from other governments:</b>					
1947.....	XXX	(4)	51,163	1,157	2,624
1946.....	XXX	(4)	4,793	767	2,274
1945.....	XXX	(4)	808	759	1,967
1942.....	XXX	(4)	854	809	1,830
PERCENT CHANGE					
<b>Total:</b>					
From 1946 to 1947.....	2.3	-1.5	15.7	17.8	14.0
From 1945 to 1946.....	-7.4	-11.3	6.9	7.0	9.2
From 1942 to 1947.....	115.6	178.5	34.4	39.0	33.5
<b>Taxes:</b>					
From 1946 to 1947.....	1.6	-1.7	12.7	12.2	13.4
From 1945 to 1946.....	-8.0	-11.6	6.5	7.3	5.6
From 1942 to 1947.....	115.4	176.2	30.5	34.5	26.1
<b>Charges and miscellaneous:</b>					
From 1946 to 1947.....	16.5	7.8	21.9	36.7	13.8
From 1945 to 1946.....	10.5	1.0	17.2	12.8	19.7
From 1942 to 1947.....	119.2	324.6	73.7	100.8	59.6
<b>Aid received from other governments:</b>					
From 1946 to 1947.....	XXX	XXX	46.4	50.8	15.4
From 1945 to 1946.....	XXX	XXX	-1.9	1.2	14.4
From 1942 to 1947.....	XXX	XXX	36.1	43.0	43.4
PER CAPITA, 1947 <sup>6</sup>					
<b>Total:</b>					
Total.....	\$361.75	\$263.44	\$106.39	\$59.30	\$65.27
Taxes.....	344.76	257.36	87.10	46.84	40.26
Charges and miscellaneous.....	17.30	6.08	11.21	4.42	6.79
Aid received from other governments.....	XXX	XXX	8.08	8.04	18.22

NOTE: Because of rounding to the nearest million, detail does not always add to total. Data for prior years have been revised.

<sup>1</sup> Excluding duplicating intergovernmental aid: Federal-State-local totals include no aid receipts; State-local totals include only aid received from Federal Government.

<sup>2</sup> For sources and explanation of derivation, see pages 4-6.

<sup>3</sup> Data are based on estimates, in part; see pages 4-6.

<sup>4</sup> Small amounts received by the Federal Government from State and local governments are included in the category "Charges and miscellaneous."

<sup>5</sup> Federal aid paid to State and local governments during its specified fiscal year, taken as being substantially equivalent to Federal aid received by such governments during their respective fiscal years in the absence of comprehensive post-1942 data as to aid received by local governments direct from the Federal government.

<sup>6</sup> Computed on a basis of estimated population (144,002 thousand) of continental United States, including armed forces overseas, as of July 1, 1947.

47451

with other sources, and supplementary correspondence with reporting officials are used to promote completeness and uniformity of reporting.

**Changes in prior-year data.**—Amounts cited herein for 1946, 1945, and 1942, differ in some instances from revenue data previously provided in the Census Bureau report, Governmental Revenue in 1946. The differences in Federal data derive from the treatment of Federal revenue amounts, for this report, on a basis more consistent with Census concepts for reporting of State and local government data (as described on p. 4), thus eliminating much of the qualification as to comparability of Federal with State and local data which was stated in the 1946 revenue report. Other changes—principally affecting local rather than State government amounts—arise from availability of more complete information since preparation of the 1946 report.

ACKNOWLEDGMENT

The cooperation and assistance of State and local government officials who provided information for this report is gratefully acknowledged.

LIST OF TABLES

	Page
Table 1.—Federal, State, and Local General Revenue, by Source: 1947 and Prior Years.....	7
Table 2.—Federal, State, and Local Tax Revenue, by Type: 1947 and Prior Years.....	8
Table 3.—Percent Distribution of Federal, State, and Local General Revenue, by Source: 1947 and 1942.....	9
Table 4.—General Revenue of Local Governments, by Source and by Type of Government: 1947 and 1946.....	9
Table 5.—Federal, State, and Local General Revenue Before and After Intergovernmental Aid: 1947 and Prior Years.....	10

percent. Estimates for the minor categories of taxes, for aid received, and for other nontax revenue are likely to have a somewhat higher relative sampling variation. Similarly, estimates with respect to particular types of local government are subject to somewhat greater sampling variation than the estimated aggregates for all local governments.

In addition to the effects of sampling variation, the estimates may be affected by the failure of some governmental units to report. Such nonresponse may introduce a bias into the estimates because of possible selectivity in the reporting governments. Intensive efforts have been made to reduce the possible effects of such bias by concentrating on obtaining reports from all units in the sample, particularly the large ones. However, no effort has been made to measure or adjust for any possible bias due to nonresponse.

Both the estimates and the completely reported data are affected by the quality of the basic reports of revenue received from the governmental officials themselves. Explicit definitions and instructions to officials, intensive examination of reported data and comparison

47451

GOVERNMENTAL REVENUE IN 1947

Table 3.—PERCENT DISTRIBUTION OF FEDERAL, STATE, AND LOCAL GENERAL REVENUE, BY SOURCE: 1947 AND 1942

Source	Total <sup>1</sup>		Federal		State and local					
	1947	1942	1947	1942	Total <sup>1</sup>		State		Local	
					1947	1942	1947	1942	1947	1942
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Taxes.....	95.2	95.5	97.7	98.5	81.9	84.3	79.0	81.7	61.7	65.3
Individual income.....	55.0	14.6	46.9	25.9	3.0	2.4	4.9	4.1	.4	.4
Corporation income.....	17.4	20.7	22.7	54.7	3.0	2.4	5.3	4.4	.1	(a)
Sales, use, gross receipts, and customs.....	21.7	25.5	20.0	24.5	24.4	20.7	40.3	56.4	3.1	1.7
Property.....	10.6	18.8	...	...	38.0	39.9	3.1	4.4	55.9	60.7
Death and gift.....	1.8	2.2	2.0	3.1	1.1	1.0	2.0	1.6	(a)	(a)
Social insurance.....	8.0	9.7	6.7	9.5	6.5	9.5	11.5	17.5	(a)	.1
Licenses, permits, and other.....	2.7	5.7	.4	3.1	8.1	6.5	12.1	15.1	2.2	2.4
Charges and miscellaneous.....	4.8	4.7	2.5	1.5	10.5	8.2	7.5	5.2	10.4	8.7
Aid received from other governments.....	xxx	xxx	xxx	xxx	7.6	7.5	15.6	15.2	27.9	25.0

<sup>1</sup>Based upon amounts excluding duplicating intergovernmental aid: Federal-State-local totals include no aid receipts; State-local totals include only aid received from Federal Government.  
<sup>2</sup>Less than 1/20 of 1 percent.

Table 4.—GENERAL REVENUE OF LOCAL GOVERNMENTS, BY SOURCE AND BY TYPE OF GOVERNMENT: 1947 AND 1946

Item	Total	County	City	School district	Other <sup>1</sup>	1947 AMOUNT IN THOUSANDS					1946 AMOUNT IN THOUSANDS				
						Total	County	City	School district	Other <sup>1</sup>	Total	County	City	School district	Other <sup>1</sup>
Total.....	\$9,398,859	\$2,254,042	\$4,049,022	\$2,485,895	\$599,882	\$8,246,014	\$1,970,215	\$5,575,985	\$2,147,320	\$554,516					
Taxes, total.....	5,796,915	1,147,668	2,808,685	1,415,028	425,554	5,115,256	996,810	2,490,755	1,224,208	399,465					
Individual income.....	57,437	...	57,437	...	...	32,800	...	32,800	...	...					
Corporation income.....	5,641	...	5,641	...	...	5,280	...	5,280	...	...					
Sales, use, and gross receipts.....	288,474	6,222	282,252	...	...	165,393	5,702	157,691	...	...					
Property.....	5,250,668	1,121,251	2,297,174	\$1,415,028	417,255	4,756,806	975,573	2,147,737	\$1,224,208	391,038					
Death and gift.....	1,441	...	1,441	...	...	1,154	...	1,154	...	...					
Social insurance.....	2,172	...	2,172	...	...	1,845	...	1,845	...	...					
Licenses, permits, and other.....	211,080	20,215	182,566	...	8,299	172,178	19,555	144,268	...	8,375					
Charges and miscellaneous.....	977,971	277,815	532,294	91,155	76,707	859,247	265,531	451,691	75,587	68,458					
Aid received from other governments.....	2,625,955	828,559	706,045	989,710	97,641	2,275,551	707,872	651,519	847,525	86,615					
PERCENT CHANGE FROM 1946 TO 1947						PERCENT CHANGE FROM 1942 TO 1947 <sup>2</sup>									
Total.....	14.0	14.4	15.5	16.2	8.2	35.5	36.6	29.8	40.5	21.9					
Taxes.....	15.4	14.9	12.8	15.6	6.5	26.1	24.8	22.9	34.5	25.2					
Charges and miscellaneous.....	15.8	5.4	17.8	20.6	12.1	59.6	65.4	75.9	6.1	8.0					
Aid received from other governments.....	15.4	17.0	12.1	16.8	12.7	45.4	42.7	34.3	54.4	20.2					
PERCENT DISTRIBUTION BY SOURCE, 1947						PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT, 1947									
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	24.0	45.1	26.6	6.4					
Taxes.....	61.7	50.9	69.4	56.7	70.9	100.0	19.8	48.5	24.4	7.5					
Charges and miscellaneous.....	10.4	12.3	13.1	5.7	12.8	100.0	28.4	54.4	9.5	7.8					
Aid received from other governments.....	27.9	36.8	17.5	39.6	16.3	100.0	51.6	27.0	57.7	3.7					

NOTE: Data are based on estimates in part; see pages 4-6. Prior-year data have been revised.

<sup>1</sup>Comprises special districts and townships, including towns in New England States, New Jersey, and New York.

<sup>2</sup>Includes an unsegregable amount of other taxes.

<sup>3</sup>Based on revised data for 1942 shown in Bureau of the Census, Revised Summary of State and Local Government Finances in 1942.

Table 5.—FEDERAL, STATE, AND LOCAL GENERAL REVENUE BEFORE AND AFTER INTERGOVERNMENTAL AID: 1947 AND PRIOR YEARS

Item	Total	Federal	State and local		
			Total	State	Local <sup>1</sup>
AMOUNT IN MILLIONS					
1947:					
Revenue from own sources.....	\$52,095	\$37,956	\$14,157	\$7,582	\$6,775
Plus Aid received from other governments.....	5,781	...	5,781	1,157	2,624
Equals Total gross revenue.....	55,874	37,956	17,939	8,540	9,399
Minus Aid paid to other governments.....	5,854	2,165	2,671	2,807	64
Equals Revenue for own purposes.....	52,041	36,773	15,268	5,955	9,335
1946:					
Revenue from own sources.....	50,945	38,495	12,455	6,480	5,972
Plus Aid received from other governments.....	5,041	...	5,041	767	2,274
Equals Total gross revenue.....	55,986	38,495	15,494	7,248	8,246
Minus Aid paid to other governments.....	2,948	2795	2,155	2,093	60
Equals Revenue for own purposes.....	51,041	37,700	15,340	5,154	8,186
1945:					
Revenue from own sources.....	54,985	45,405	11,578	6,016	5,562
Plus Aid received from other governments.....	2,745	...	2,745	759	1,967
Equals Total gross revenue.....	57,729	45,405	14,323	6,775	7,548
Minus Aid paid to other governments.....	2,745	2808	1,956	1,884	54
Equals Revenue for own purposes.....	54,982	42,597	12,585	4,891	7,494
1942:					
Revenue from own sources.....	24,165	15,625	10,548	5,352	5,210
Plus Aid received from other governments.....	2,659	...	2,659	809	1,850
Equals Total gross revenue.....	26,804	15,625	13,181	6,142	7,040
Minus Aid paid to other governments.....	2,682	2845	1,859	1,791	48
Equals Revenue for own purposes.....	24,122	12,780	11,542	4,351	6,991
PERCENT DISTRIBUTION BY LEVEL OF GOVERNMENT					
Revenue from own sources:					
1947.....	100.0	72.8	27.2	14.2	15.0
1946.....	100.0	75.6	24.4	12.7	11.7
1945.....	100.0	78.9	21.1	10.9	10.1
1942.....	100.0	56.4	45.6	22.1	21.6
Revenue for own purposes:					
1947.....	100.0	70.6	29.5	11.4	17.9
1946.....	100.0	75.9	26.1	10.1	16.0
1945.....	100.0	77.5	22.5	8.9	15.6
1942.....	100.0	55.0	47.0	18.0	29.0

NOTE: Because of rounding to nearest million, detail does not always add to total. Differences in total amounts of fiscal aid revenue and fiscal aid payments primarily reflect variance in fiscal years among governments. Data for prior years have been revised.

<sup>1</sup>Data are based on estimates, in part; see pages 4-6.

<sup>2</sup>Comprises money grants and shared revenue; loans and grants in kind are excluded.

47451

DEFINITIONS OF TERMS

Principal revenue concepts for the Census Bureau's uniform classification of State and local government finances, as applied to this report, are defined below. Additional explanations, especially as to the treatment of Federal revenue and of intergovernmental fiscal aid in arriving at revenue aggregates for two or more levels of government, are provided in the text and tables.

**AID RECEIVED FROM OTHER GOVERNMENTS.**—Amounts received by a government from another government, Federal, State, or local, for the support of specified functions or for general purposes, irrespective of formula used. Included are grants from unspecified sources and from earmarked revenues or funds, payments in lieu of taxes, and allocated shares of taxes levied by other governments, whether collected and retained by the benefited government, or ultimately received by distribution. Amounts received by States from the Federal Government include sums for apportionment to local governments, but do not include loans or the value of aid in kind rather than cash—e.g., free transfers of surplus property or of commodities. Excluded are reimbursements received for contractual services performed for other governments; such reimbursements are included in "CHARGES AND MISCELLANEOUS" general revenue.

**CHARGES AND MISCELLANEOUS.**—All nontax general revenue other than aid received from other governments. Comprises charges for current services, special assessments for capital improvements, interest, rents, royalties, donations, etc., and, as to States and local governments, net contributions from government-owned enterprises. Payments exacted from individuals or corporations for the privilege of engaging in specified activities are reported in the appropriate "taxes" category.

47451

**GENERAL REVENUE.**—Revenue of a government and its agencies received in the exercise of general-government functions as distinguished from the management of enterprises and the administration of trust and sinking funds. Revenue of special assessment and other special revenue funds of the government and of its administrative boards and agencies is included, as well as that of the general fund, whether the accounting and recording control of these funds is centralized in the government's chief finance officer or is decentralized among different accounting officials. Amounts of taxes credited directly to sinking, trust, and enterprise funds are classified as general revenue. Also included in general revenue, for States and local governments, are net contributions from enterprises.

**REVENUE.**—Additions to assets which do not increase liabilities, but exclusive of gifts or aid received in kind rather than cash. If the accounts are kept on a cash basis, comprises amounts collected or deposited; if accounts are on an accrual basis, includes accrued uncollected revenue. See also "GENERAL REVENUE."

**TAXES.**—Compulsory contributions exacted by a government for public purposes. All revenue derived from a tax imposed by a particular government, including any allocated amounts originally collected and retained by, or ultimately distributed to, other governmental units, is classified as tax revenue of the government imposing the tax. As a corollary, the shared amounts are treated as fiscal aid payments by the government imposing the tax and, for the benefited governments, as "AID RECEIVED FROM OTHER GOVERNMENTS." Tax figures represent amounts of the collections, current and delinquent, with penalties and interest, and before deduction of administrative costs, but after deduction of refunds.

CENSUS BUREAU REPORTS ON PUBLIC FINANCE

RECOMMENDED COMPLETE CITATION FOR THIS REPORT:

U. S. Bureau of the Census, Governmental Revenue in 1947  
(Governmental Finances in the United States: 1947, No. 3),  
Washington, D. C., August 1948, 12pp. tables.

REPORTS IN THE SERIES "GOVERNMENTAL FINANCES IN THE UNITED STATES: 1947"

- \*No. 1. Summary of Governmental Debt in 1947 (Published December 1947)
- \*No. 2. Governmental Debt in 1947 (Published May 1948)
- \*No. 3. Governmental Revenue in 1947 (Published August 1948)

OTHER CURRENT SERIES OF ANNUAL REPORTS ON PUBLIC FINANCE:

State Finances  
City Finances

---

\*Similar reports were issued for prior years as a preliminary and a final edition of annual reports entitled Governmental Debt in the United States: (year)