

GOVERNMENTAL REVENUE IN 1948

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GOVERNMENTAL FINANCES IN THE UNITED STATES: 1948

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General revenue of all governments in the United States in the 1948 fiscal year¹ totaled \$57.3 billion, or \$391 per capita. Taxes provided \$54.5 billion, or \$372 per capita. The remaining \$2.7 billion represented charges for governmental services and other nontax revenue. The Federal Government received nearly three-fourths of all taxes, \$40.1 billion, as against the \$14.4 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).

¹Revenue data are for fiscal years of the various governments ended with 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.

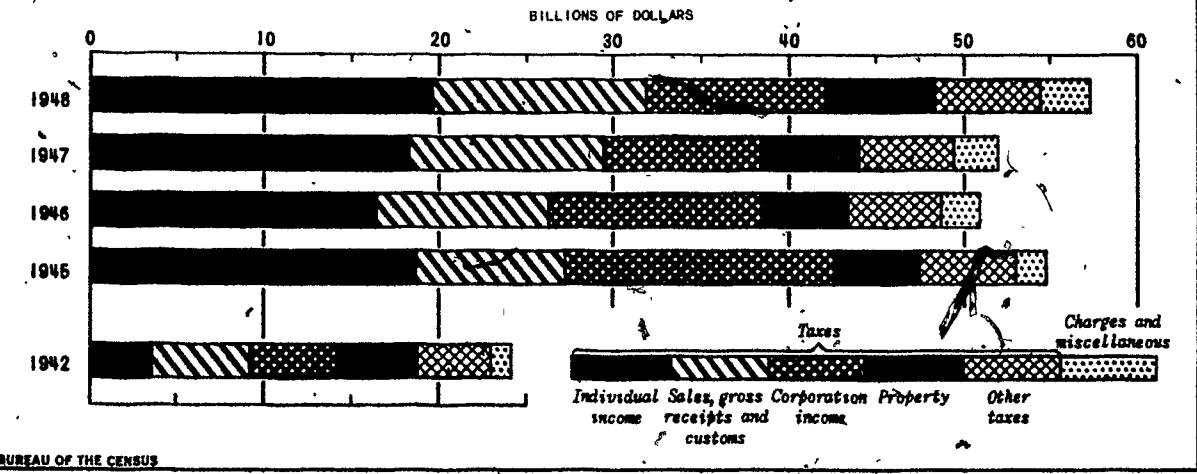
To avoid multiple counting, revenue aggregates in this report which relate to more than one of the three levels of government—Federal, State, and local—are shown net of intergovernmental aid transactions among the levels of government concerned, except when otherwise stated. Thus, a net total of \$17.9 billion in State-and-local general revenue in 1948 is shown, which is less than the sum of the \$10.0 billion of State revenue plus the \$11.1 billion of local government revenue mainly because of the \$3.2 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 1948 was up \$5.2 billion, or 10.0 percent, from the 1947 amount. Although an increase of nearly \$3 billion, or 7.8 percent, in Federal revenue accounted for most of this rise, the revenues of State and local governments rose at a much sharper rate.

All major revenue sources contributed to the marked upswing in 1948 revenue as compared with 1947 collections. Individual income taxes

FIG. 1--GOVERNMENTAL REVENUE, BY SOURCE: 1942-1948



were up \$1.5 billion, or 8.2 percent, corporation income taxes increased \$1.2 billion, or 13.4 percent, and other categories increased at rates ranging from 7.1 percent to 14.7 percent.

As indicated by figure 1 below, the 1948 revenue total was nearly \$2.3 billion higher than the previous record level of 1945, when revenue of all governments in the Nation amounted to \$55 billion, or \$394 per capita.

Governmental revenue in 1948 was 137 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:

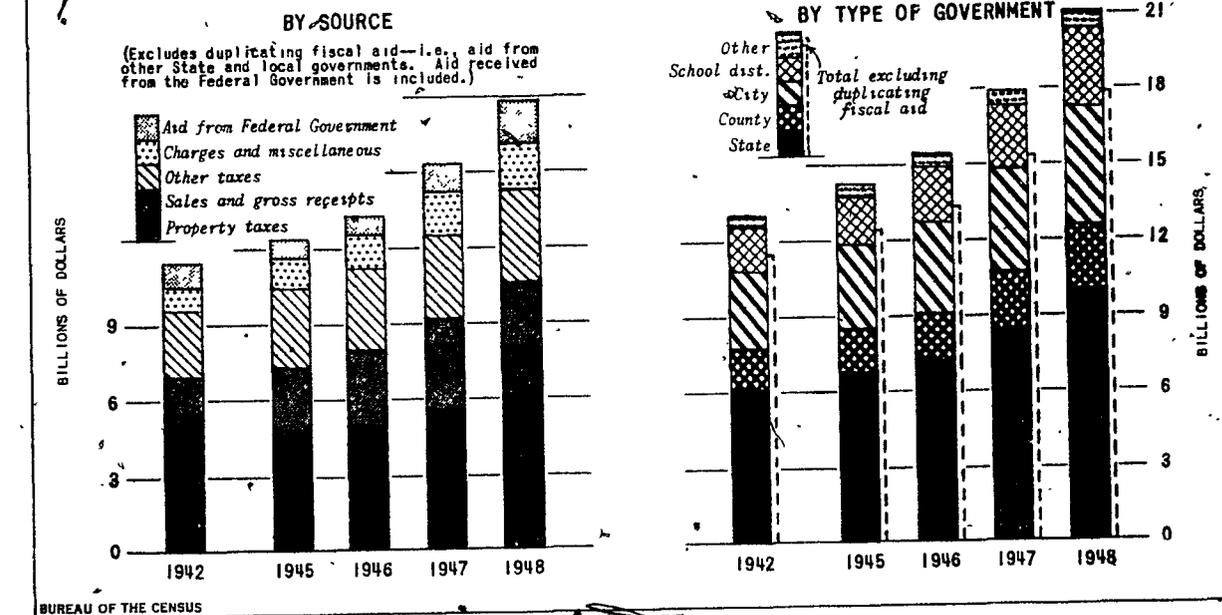
Item	1948	1947	1945	1942
Population including armed forces overseas*	146.6	144.0	139.6	134.7
National income**	\$226.2	\$201.7	\$182.7	\$137.1
Gross national product**	262.4	235.7	215.2	161.6

*As of July 1; in millions.
**Calendar year; in billions.

Total State and local revenue rose by \$2.6 billion, or 17 percent, between 1947 and 1948, as reflected in figure 2 below: This is \$0.5 billion more than the 1946-47 increase, and exceeds the rise which occurred in the entire 4 years ending with 1946. Although tax collec-

*See Survey of Current Business, July 1949.

FIG. 2--STATE AND LOCAL GOVERNMENT REVENUE, BY SOURCE AND BY TYPE OF GOVERNMENT: 1942-1948



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All major types of local governments shared in the record 1947-1948 rise in general revenue. The largest increase, more than \$0.6 billion, or 25 percent, applied to school districts. Well over half of this rise was accounted for by increased fiscal aid received from other governments, principally from the States. City revenue was up nearly \$0.6 billion, or 14 percent, and county revenue was up about \$0.4 billion, or 16 percent.

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 1948, yielding \$19.8 billion or \$135 per capita. Next in fiscal importance were taxes based on sales and gross receipts (including Federal excise taxes and customs duties), which amounted to \$12.1 billion, or \$83 per capita, and thus contributed 21 percent of total governmental revenue. Corporation income taxes accounted for 18 percent, property taxes for 11 percent, other taxes for 11 percent, and nontax sources for 5 percent of all governmental revenue in 1948.

Table 3 indicates the percentage distribution of revenue, by sources, in 1948 and 1942, for the various levels of government.

Property taxes continue to constitute the largest single class of State-and-local revenue,

yielding \$6.1 billion, or \$42 per capita, in 1948. Of this sum, less than \$0.3 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 \$4.5 billion in 1948. All other taxes of State and local governments yielded \$3.8 billion (including unemployment insurance tax collections of \$1.1 billion); Federal aid provided \$1.5 billion, and other nontax sources \$2.0 billion.

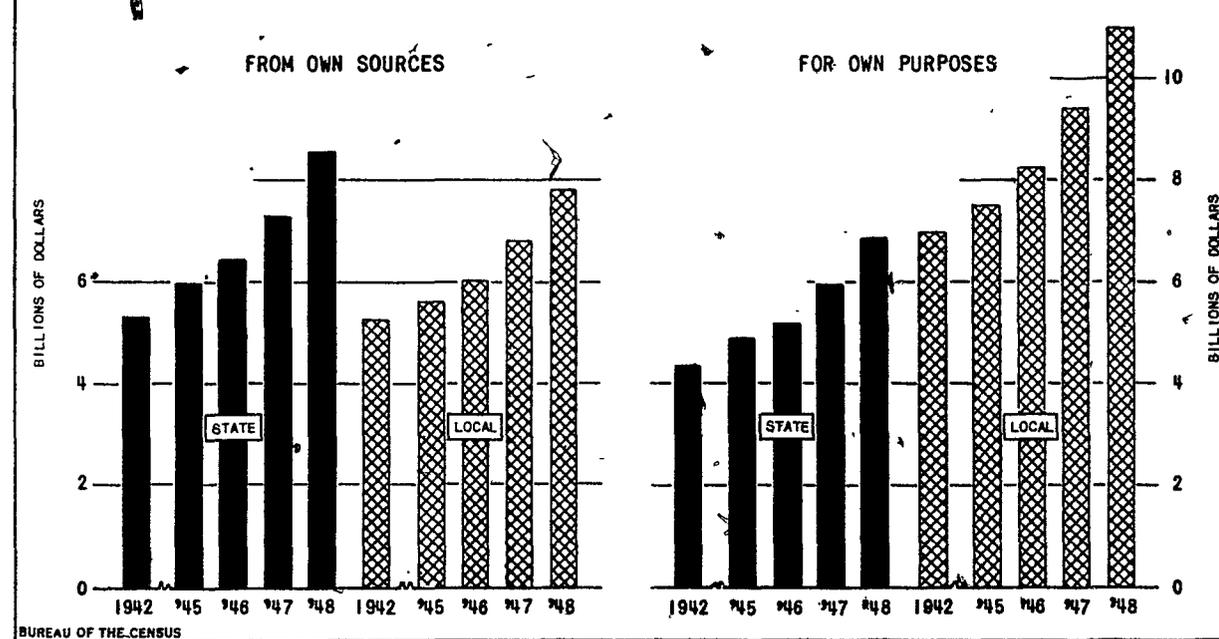
Fiscal aid—almost all from the States (including Federal aid channeled through State governments)—comprised 30 percent of local government revenue in 1948, counties and school districts being particularly so benefited. Property taxes in 1948 contributed about nine-tenths of all tax revenue, or more than half of all general revenue, of local governments.

Revenue data for particular types of local governments, by major sources, 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 (\$1.4 billion in 1948), including amounts subsequently apportioned to local governments, and State aid to local governments (\$3.2 billion in 1948). In addition, relatively

FIG. 3--STATE AND LOCAL GOVERNMENT REVENUE FROM OWN SOURCES AND FOR OWN PURPOSES: 1942-1948



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small amounts of aid are paid by the Federal 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 1948 and four prior years are set forth in table 5.⁴

The following tabulation shows the percent distribution of governmental revenue in 1948, according to each of these two approaches:

Level of government	Revenue from own sources		Revenue for own purposes	
	1948	1942	1948	1942
Total	100.0	100.0	100.0	100.0
Federal	71.4	56.4	68.8	53.0
State	15.0	21.9	12.0	18.0
Local	13.6	21.7	19.2	29.0

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 1948, 1947, 1946, 1945, and 1942 were derived from the 1950, 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.

⁴Principally 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.

As indicated by the definitions presented 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 reported 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, 1947, and 1948 included sizable

RECONCILIATION BETWEEN TOTAL RECEIPTS OF GENERAL AND SPECIAL ACCOUNTS, U. S. TREASURY AND FEDERAL AMOUNTS REPORTED HEREIN, 1948

(Amounts in millions)

Item	Source page ¹	Amount
Total receipts, general and special accounts.....	A22	\$46,099
Deductions:		
Reimbursements.....	A18	384
Other nonrevenue receipts ²	A20, 21, 22	2,459
Refunds (excluding interest):		
Internal revenue taxes.....	3	2,287
Other (customs and erroneous payments).....	A101	20
Federal Budget adjustments to daily Treasury statement basis....	A12, 13, 22	242
Additions:		
Railroad unemployment insurance tax collections ³	A106	131
Adjustment for overissuance of excess profits tax refund bonds...	A101	4
Total revenue as reported herein.....		40,890

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

¹See text above as to sources.
²Comprising "deposits for defense aid," "repayments of investments," "sales of public lands," "sales of government property," "Alaska Railroad fund receipts...from general fund," and special accounts deposits from disposition of surplus property as reported under "sales of Government products."
³Comprising the 90 of collections of railroad unemployment insurance tax credited to the Railroad Retirement Board and shown in the The Budget of the United States Government as a trust account receipt.

receipts from the disposition of surplus property.

These and lesser items accounting for the difference between 1948 figures on total receipts of general and special accounts appearing in The Budget of the United States Government and the total Federal revenue amounts for 1948 presented in this report are shown in the table on page 4, together with page references to the sources of information employed. A similar reconciliation as to the Federal revenue figures shown herein for years prior to 1948 is presented in the Census Bureau publication, Governmental Revenue in 1947. 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 report, Compendium of State Government Finances in 1948.

Local government data for 1942 are from Bureau of the Census, Revised Summary of State and Local Government Finances in 1942. Other back-year figures for local governments (with exceptions noted below) are from the Census Bureau report, Governmental Revenue in 1947, which describes the sources and methods used. The historical local government figures shown herein have been revised in accordance with a recent change in the Census Bureau classification of governmental finances, as explained in the introduction to the section on "Definitions of Terms" on page 11. Other changes—relating to 1947 figures on city revenue—arise from availability of data from the Census Bureau report, Compendium of City Government Finances in 1947, since preparation of the 1947 report on governmental revenue.

The 1945, 1946, and 1947 figures for cities having populations over 25,000 are from the Census Bureau annual series on "City Finances." Estimates of 1948 general revenue for these cities are based on a rate of change from 1947 to 1948 for a random stratified sample of these governmental units.

The 1945 and 1946 figures for counties are from the Census Bureau annual series on "County Finances," which was discontinued after publication of the report for 1946. The 1947 and 1948 county figures were estimated on the basis of the rates of change from 1946 to the specified years for a random stratified sample of these governmental units.

The levels of stratification and coverage of the two classes of governmental units are shown in the adjoining column.

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.

Population size class	Units in size class	Units in sample	Units reporting
SAMPLE OF CITIES WITH 1940 POPULATIONS OVER 25,000			
Over 250,000.....	57	57	57
100,000-250,000.....	55	30	30
50,000-100,000.....	105	30	30
25,000-50,000.....	200	25	25
Total.....	597	122	122

Population size class	Units in size class	Units in sample	Units reporting
SAMPLE OF COUNTIES			
Over 250,000.....	58	58	58
100,000-250,000.....	587	90	90
50,000-100,000.....	870	50	50
Under 50,000.....	1,957	50	49
Total.....	3,050	246	245

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 several States for which 1948 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 1948, statistics of State aid paid to local schools in 1948, and data as to trends of school-district revenue in similar States.

Fiscal year 1948 revenues of other local governments were arrived at by sampling methods. Current revenue figures were collected by mail canvass or from State sources for a stratified sample of these governments. Sample units were selected on a random basis. The sample design provides for complete coverage of townships and special districts having annual general revenue or indebtedness of more than \$1 million. For these classes of governments, only minor estimation was required as to missing items.

For cities having 1940 populations of 2,500 to 25,000, estimates were made by applying to "benchmark" statistics for these governments from the 1942 Census of Governments, ratios of change from 1942 to 1948 computed from statistics of the sample units.

Estimates as to the smallest size-class cities (having 1940 populations under 2,500) and small townships and special districts (having annual general revenue and indebtedness of less than \$1 million) were made on the basis of averages for each type of government, computed from reports of the sample units.

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 0.4 percent and the estimate of local government general revenue to a relative sampling error of

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approximately 0.7 percent.¹ The estimate of total local government taxes is subject to a relative sampling error of less than 1.0 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

¹In repeated surveys using the same sampling and estimating procedures, the chances are that 2 estimates out of 5 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.

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

ACKNOWLEDGMENT

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

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Table 1.—FEDERAL, STATE, AND LOCAL GENERAL REVENUE, BY SOURCE: 1948 AND PRIOR YEARS

Item	Total ¹	Federal ²	State and local						
			Total ¹	State	Local ³				Other
					Total	County	City	School district	
AMOUNT IN MILLIONS									
Total:									
1948.....	\$57,261	\$40,890	\$17,862	\$10,025	\$11,053	\$2,514	\$4,649	\$3,125	\$665
1947.....	52,071	37,936	15,298	8,481	9,419	2,253	4,071	2,496	600
1946.....	50,942	38,493	13,242	7,193	8,243	1,974	3,573	2,147	549
1945.....	54,981	43,406	12,384	6,729	7,545	1,719	3,294	2,013	520
1942.....	24,159	13,623	11,390	6,100	7,040	1,650	3,118	1,779	492
Taxes:									
1948.....	54,517	40,104	14,413	7,791	6,622	1,323	3,205	1,635	453
1947.....	49,586	37,060	12,525	6,690	5,835	1,178	2,815	1,415	433
1946.....	48,808	37,681	11,123	5,968	5,159	1,027	2,508	1,224	400
1945.....	53,050	42,601	10,449	5,561	4,898	927	2,381	1,192	388
1942.....	23,027	13,417	9,611	4,979	4,632	938	2,293	1,052	344
Property only:									
1948.....	6,134	...	6,134	279	5,856	1,258	2,523	1,635	439
1947.....	5,507	...	5,507	261	5,246	1,121	2,292	1,415	417
1946.....	4,990	...	4,990	253	4,737	974	2,143	1,224	391
1945.....	4,802	...	4,802	276	4,526	889	2,070	1,192	375
1942.....	4,544	...	4,544	271	4,273	893	1,999	1,053	380
Charges and miscellaneous:									
1948.....	2,744	786	1,957	796	1,162	328	585	162	83
1947.....	2,485	876	1,609	633	976	278	530	91	77
1946.....	2,134	812	1,322	462	859	263	452	76	68
1945.....	1,931	804	1,127	410	718	209	377	70	62
1942.....	1,131	206	925	312	613	150	306	86	71
Aid received from other governments:									
1948.....	xxx	...	4,492	1,439	3,269	957	859	1,323	124
1947.....	xxx	...	4,163	1,157	2,608	802	726	990	91
1946.....	xxx	...	4,793	767	2,225	684	613	848	80
1945.....	xxx	...	4,808	759	1,939	583	537	750	69
1942.....	xxx	...	854	809	1,795	562	515	341	79
PERCENT CHANGE									
Total:									
From 1947 to 1948.....	10.0	7.8	16.8	18.2	17.3	16.0	14.2	25.2	10.9
From 1942 to 1948.....	137.0	200.2	64.4	57.0	58.0	58.4	49.1	75.7	35.2
Taxes:									
From 1947 to 1948.....	9.9	8.2	15.1	16.5	13.5	13.2	13.9	15.6	4.8
From 1942 to 1948.....	136.7	198.9	50.0	56.2	43.0	41.7	39.5	55.4	31.6
Property only:									
From 1947 to 1948.....	11.4	...	11.4	6.7	11.6	12.2	10.1	15.6	5.8
From 1942 to 1948.....	35.0	...	35.0	2.8	37.0	40.9	26.2	55.6	32.8
Charges and miscellaneous:									
From 1947 to 1948.....	10.4	-10.2	21.6	25.6	19.1	18.0	10.3	77.2	14.4
From 1942 to 1948.....	142.6	231.2	111.7	155.0	89.6	118.9	91.0	88.1	23.6
Aid received from other governments:									
From 1947 to 1948.....	xxx	xxx	23.3	24.3	25.3	19.4	18.4	34.2	37.1
From 1942 to 1948.....	xxx	xxx	74.6	77.8	82.2	70.2	67.0	107.2	61.7
PER CAPITA, 1948 ⁵									
Total.....	\$390.67	\$278.98	\$121.87	\$68.40	\$75.41	\$17.83	\$31.72	\$21.32	\$4.54
Taxes.....	371.95	273.61	98.34	53.16	45.18	9.06	21.87	11.16	3.09
Property only.....	41.85	...	41.85	1.90	39.95	8.59	17.21	11.16	2.99
Charges and miscellaneous.....	18.72	5.36	13.36	5.43	7.93	2.24	3.99	1.10	.60
Aid received from other governments.....	xxx	xxx	10.18	9.82	22.30	6.53	5.86	9.06	.85
PER CAPITA, 1942 ⁵									
Total.....	179.40	101.16	84.58	45.30	52.27	12.25	23.16	13.21	3.66
Taxes.....	171.00	99.63	71.37	36.97	34.40	6.96	17.06	7.81	2.56
Property only.....	33.74	...	33.74	2.01	31.73	6.63	14.84	7.80	2.45
Charges and miscellaneous.....	8.40	1.53	6.87	2.32	4.55	1.11	2.27	.64	.53
Aid received from other governments.....	xxx	xxx	6.34	6.01	13.33	4.18	3.82	4.76	.57

NOTE: Because of rounding to the nearest million, detail does not always add to totals. Data for prior years have been revised. ¹Excluding duplicating intergovernmental aid: Federal-State-local totals include no aid receipts; State-local totals include only aid received from the Federal Government. ²For sources and explanation of derivation, see pages 4-6. ³Data are based on estimates, in part; see pages 4-6. ⁴Federal 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. ⁵Per capita figures for 1948 and for 1942 are computed on the basis of estimated population of continental United States, including armed forces overseas, as of July 1, 1948 (148,571 thousand) and as of July 1, 1942 (134,665 thousand), respectively. It is to be noted that these population totals are larger than the total populations of the 48 States and of the various types of local governments, particularly in the case of cities and of "other" units (i.e., townships and special districts).

GOVERNMENTAL FINANCES IN THE UNITED STATES: 1948

GOVERNMENTAL REVENUE IN 1948

Table 2.—FEDERAL, STATE, AND LOCAL TAX REVENUE, BY TYPE: 1948 AND PRIOR YEARS

Table 3.—PERCENT DISTRIBUTION OF FEDERAL, STATE, AND LOCAL GENERAL REVENUE, BY SOURCE: 1948 AND 1947

Item	Total	Individual income	Corporation income	Sales, use, gross receipts, and customs	Property	Death and gift	Social insurance	Licenses, permits, and other
AMOUNT IN MILLIONS								
Total:								
1948.....	\$54,517	\$19,762	\$10,273	\$12,115	\$6,134	\$1,074	\$3,580	\$1,579
1947.....	49,586	18,257	9,059	11,314	5,507	936	3,129	1,384
1946.....	48,808	16,899	12,225	9,828	4,990	810	2,858	1,698
1945.....	53,050	18,726	15,547	8,454	4,802	770	3,159	1,591
1942.....	25,027	3,527	4,988	5,687	4,544	532	2,350	1,389
Federal:								
1948.....	40,104	19,219	9,681	7,661	...	890	2,519	133
1947.....	37,060	17,802	8,602	7,593	...	770	2,157	138
1946.....	37,681	15,977	11,778	6,838	...	667	2,182	597
1945.....	42,601	18,344	15,089	6,020	...	636	2,194	608
1942.....	18,417	3,251	4,726	5,354	...	419	2,287	420
State and local:								
1948.....	14,413	543	591	4,454	6,134	184	1,062	1,445
1947.....	12,526	455	457	3,721	5,507	167	971	1,248
1946.....	11,128	422	447	2,990	4,990	143	1,035	1,101
1945.....	10,449	383	458	2,434	4,802	134	1,255	983
1942.....	9,611	276	272	2,353	4,544	113	1,084	969
State:								
1948.....	7,791	499	585	4,045	279	180	1,059	1,143
1947.....	6,890	418	451	3,415	261	165	969	1,011
1946.....	5,968	389	442	2,806	253	142	1,034	902
1945.....	5,561	357	453	2,278	276	132	1,254	811
1942.....	4,979	249	269	2,220	271	112	1,076	781
Local ³ :								
1948.....	6,622	44	7	408	5,856	3	2	302
1947.....	5,835	37	6	308	5,246	1	2	237
1946.....	5,159	33	5	183	4,737	1	2	198
1945.....	4,888	26	5	156	4,528	1	2	172
1942.....	4,632	27	3	133	4,273	1	8	186
PERCENT CHANGE FROM 1947 TO 1948								
Total.....	9.9	8.2	13.4	7.1	11.4	14.7	14.4	14.1
Federal.....	8.2	6.0	12.5	.9	...	15.7	16.8	-1.8
State and local.....	15.1	19.4	29.4	19.7	11.4	10.3	9.3	15.8
State.....	16.5	19.5	29.8	18.5	6.7	9.2	9.3	13.1
Local.....	13.5	17.3	15.2	33.6	11.6	140.2	-3.5	27.3
PERCENT CHANGE FROM 1942 TO 1948								
Total.....	136.7	460.3	105.5	113.0	35.0	101.9	52.3	15.6
Federal.....	198.9	491.2	104.9	129.8	...	112.6	98.8	-68.2
State and local.....	50.0	96.5	117.6	89.3	35.0	62.6	-2.0	49.1
State.....	56.5	100.2	117.6	82.2	2.8	61.0	-1.5	46.3
Local ³	43.0	62.7	116.7	207.7	37.0	246.2	-72.3	61.0
PER CAPITA, 1948 ⁴								
Total.....	\$371.95	\$134.83	\$70.09	\$82.66	\$41.85	\$7.33	\$24.43	\$10.77
Federal.....	273.61	131.12	66.05	52.27	...	6.07	17.19	.91
State and local.....	98.34	3.71	4.03	30.39	41.85	1.26	7.24	9.86
State.....	53.16	3.41	3.99	27.60	1.90	1.23	7.23	7.80
Local.....	45.18	.30	.04	2.79	39.95	.02	.01	2.06
PERCENT DISTRIBUTION, BY TYPE OF TAX, 1948								
Total.....	100.0	36.2	18.8	22.2	11.3	2.0	6.8	2.9
Federal.....	100.0	47.9	24.1	19.1	...	2.2	6.3	.3
State and local.....	100.0	3.8	4.1	30.9	42.6	1.3	7.4	10.0
State.....	100.0	6.4	7.5	51.9	3.6	2.3	13.6	14.7
Local.....	100.0	.7	.1	6.2	88.4	.1	(⁵)	4.6
PERCENT DISTRIBUTION, BY LEVEL OF GOVERNMENT, 1948								
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Federal.....	73.6	97.3	94.2	63.2	...	82.9	70.4	8.5
State and local.....	26.4	2.7	5.8	36.8	100.0	17.1	29.6	91.5
State.....	14.3	3.5	5.7	33.4	4.5	16.8	29.6	72.4
Local.....	12.1	.2	.1	3.4	95.5	.3	.1	19.1

Source	Total ¹		Federal		State and local					
	1948	1947	1948	1947	Total ¹		State		Local	
					1948	1947	1948	1947	1948	1947
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Taxes.....	95.2	95.3	98.1	98.5	80.7	84.4	77.7	81.6	59.9	65.8
Individual income.....	34.5	14.6	47.0	23.9	3.0	2.4	5.0	4.1	.4	.4
Corporation income.....	17.9	20.7	23.7	34.7	3.3	2.4	5.8	4.4	.1	(²)
Sales, use, gross receipts, and customs.....	21.2	23.5	18.7	24.5	24.9	20.7	40.3	36.4	3.7	1.9
Property.....	10.7	18.8	...	...	34.3	39.9	2.8	4.4	58.0	60.7
Death and gift.....	1.9	2.2	2.2	3.1	1.0	1.0	1.8	1.8	(²)	(²)
Social insurance.....	6.3	9.7	6.2	9.3	5.9	9.5	10.6	17.6	(²)	.1
Licenses, permits, and other.....	2.8	5.8	.3	3.1	8.1	8.5	11.4	12.8	2.7	2.7
Charges and miscellaneous.....	4.8	4.7	1.9	1.5	11.0	8.1	7.9	5.1	10.5	8.7
Aid received from other governments.....	xxx	xxx	xxx	xxx	8.4	7.5	14.4	13.3	29.6	25.5

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

Table 4.—GENERAL REVENUE OF LOCAL GOVERNMENTS, BY SOURCE AND BY TYPE OF GOVERNMENT: 1948 AND 1947

Item	Total	1948 AMOUNT IN THOUSANDS				1947 AMOUNT IN THOUSANDS				
		County	City ¹	School district ²	Other ³	Total	County	City ¹	School district ²	Other ³
Total.....	\$11,062,995	\$2,613,578	\$4,648,989	\$3,125,082	\$665,846	\$9,419,299	\$2,252,588	\$4,070,936	\$2,495,898	\$599,882
Taxes, total.....	6,622,184	1,328,309	3,205,043	1,685,461	453,371	5,835,476	1,173,176	2,814,699	1,415,028	432,573
Individual income.....	43,917	...	43,917	...	...	5,641	...	37,437	...	...
Corporation income.....	6,501	...	6,501	...	...	5,641	...	...	...	...
Sales, use, and gross receipts.....	408,394	15,425	389,061	...	3,908	305,645	6,222	293,490	...	5,937
Property.....	5,855,694	1,258,393	2,522,978	1,635,461	438,862	5,245,749	1,121,231	2,292,255	1,415,028	417,235
Death and gift.....	3,462	...	3,462	...	...	1,441	...	...	...	...
Social insurance.....	2,096	...	2,096	...	...	2,172	...	...	...	...
Licenses, permits, and other.....	302,120	54,491	237,028	...	10,601	237,387	45,723	182,263	...	9,401
Charges and miscellaneous.....	1,161,912	327,916	584,659	161,548	87,789	975,931	277,815	530,254	91,165	76,707
Aid received from other governments.....	3,268,899	957,358	859,287	1,328,073	124,186	2,607,892	801,597	725,983	989,710	90,602
PERCENT DISTRIBUTION, BY SOURCE, 1948										
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	23.6	42.1	28.3	6.0
Taxes.....	59.9	50.8	68.9	52.3	68.1	100.0	20.1	48.4	24.7	6.8
Charges and miscellaneous.....	10.5	12.5	12.6	5.2	13.2	100.0	28.2	50.3	13.9	7.6
Aid received from other governments.....	29.6	36.6	18.5	42.5	18.7	100.0	29.3	26.3	40.6	3.8
PERCENT DISTRIBUTION, BY TYPE OF GOVERNMENT, 1948										

NOTE: Data are based on estimates, in part; see pages 4-6. Data for prior years have been revised.
¹ Comprises incorporated places with powers of general government. These include units known locally as villages, boroughs, and (except in New England States and in New York and Wisconsin) towns, as well as cities.
² Comprises only units of school administration that are independent units of local government and not school systems operating as administrative segments of State, county, city, and township governments.
³ Comprises special districts and townships, including towns in New England States, New York, and Wisconsin.
⁴ Includes an unsegregable amount of other taxes.
⁵ Any amounts derived from income taxes and death and gift taxes are classified as "licenses, permits, and other," except for cities having 1940 populations over 250,000.

NOTE: Because of rounding to nearest million, detail does not always add to totals. Data for prior years have been revised.
¹ Includes excess profits tax as well as normal tax and surtax, and for years prior to 1948 includes unjust enrichment tax.
² Includes those collections of railroad unemployment insurance tax which are credited directly to the Railroad Retirement Board and shown in The Budget of the United States Government as a trust account receipt.
³ Data are based on estimates, in part; see pages 4-6.
⁴ Computed on the basis of estimated population (146,571 thousand) of continental United States, including armed forces overseas, as of July 1, 1948.
⁵ Less than 1/20 of 1 percent.

Table 5.—FEDERAL, STATE, AND LOCAL GENERAL REVENUE BEFORE AND AFTER INTERGOVERNMENTAL AID: 1948 AND PRIOR YEARS

DEFINITIONS OF TERMS

Item	Total	Federal	State and local		
			Total	State	Local ¹
AMOUNT IN MILLIONS					
1948:					
Revenue from own sources.....	\$57,861	\$40,890	\$16,371	\$9,587	\$7,784
Plus Aid received from other governments.....	4,708	...	4,708	1,439	3,269
Equals Total gross revenue.....	61,968	40,890	21,079	10,025	11,053
Minus Aid paid to other governments.....	4,786	\$ 1,492	3,244	3,157	77
Equals Revenue for own purposes.....	57,283	39,398	17,834	6,868	10,976
1947:					
Revenue from own sources.....	52,071	37,936	14,135	7,328	6,811
Plus Aid received from other governments.....	3,765	...	3,765	1,157	2,608
Equals Total gross revenue.....	55,836	37,936	17,900	8,481	9,419
Minus Aid paid to other governments.....	3,776	\$ 1,163	2,613	2,549	64
Equals Revenue for own purposes.....	52,059	36,773	15,287	5,931	9,355
1946:					
Revenue from own sources.....	50,942	38,493	12,449	6,431	6,019
Plus Aid received from other governments.....	2,992	...	2,992	767	2,225
Equals Total gross revenue.....	53,934	38,493	15,441	7,198	8,243
Minus Aid paid to other governments.....	2,897	\$ 793	2,104	2,044	60
Equals Revenue for own purposes.....	51,038	37,700	13,338	5,154	8,183
1945:					
Revenue from own sources.....	54,981	42,405	11,576	5,970	5,606
Plus Aid received from other governments.....	2,698	...	2,698	759	1,939
Equals Total gross revenue.....	57,680	42,405	14,275	6,729	7,545
Minus Aid paid to other governments.....	2,700	\$ 808	1,898	1,888	54
Equals Revenue for own purposes.....	54,980	42,597	12,383	4,890	7,498
1942:					
Revenue from own sources.....	24,159	13,623	10,536	5,291	5,245
Plus Aid received from other governments.....	2,604	...	2,604	809	1,795
Equals Total gross revenue.....	26,763	13,623	13,140	6,100	7,040
Minus Aid paid to other governments.....	2,642	\$ 843	1,799	1,751	48
Equals Revenue for own purposes.....	24,121	12,780	11,341	4,349	6,992
PERCENT DISTRIBUTION BY LEVEL OF GOVERNMENT					
Revenue from own sources:					
1948.....	100.0	71.4	28.6	15.0	13.6
1947.....	100.0	72.9	27.1	14.1	13.1
1946.....	100.0	75.6	24.4	12.6	11.8
1945.....	100.0	78.9	21.1	10.9	10.2
1942.....	100.0	56.4	43.6	21.9	21.7
Revenue for own purposes:					
1948.....	100.0	68.8	31.2	12.0	19.2
1947.....	100.0	70.6	29.4	11.4	18.0
1946.....	100.0	73.9	26.1	10.1	16.0
1945.....	100.0	77.5	22.5	8.9	13.6
1942.....	100.0	53.0	47.0	18.0	29.0

NOTE: Because of rounding to nearest million, detail does not always add to totals. 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.

¹Data are based on estimates, in part; see pages 4-6.
²Comprises money grants and shared revenue; grants in kind and loans are excluded.

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. Comprehensive glossaries appear in the Census Bureau annual "Compendium" reports on State and city government finances.

The only significant change made in classification of data for this report, as compared with Census Bureau reports on governmental finances for prior years, relates to the treatment of those shares of State-imposed taxes which are locally collected and retained. In the past, amounts of such local shares were included in State tax revenue and, for local governments, in aid received. Census Bureau definitions and procedures have been revised to treat such amounts as tax revenue of the recipient local governments; hence, such amounts are excluded from State revenue. Prior-year figures presented in this report have been revised accordingly. It is to be noted that treatment of State taxes actually received by the State and subsequently distributed to local governments is not changed. Such amounts are classified as State tax revenue and as aid received by local governments.

AID RECEIVED FROM OTHER GOVERNMENTS.—Amounts of revenue received by a government from another government—Federal, State, or local—including amounts received for discretionary redistribution to other governments, for use in performing specific functions or for general financial support. Included are grants from unspecified sources and from earmarked revenues or funds, payments in lieu of taxes, and allocated shares of taxes levied and collected by other governments, but not locally collected and retained shares of State-imposed taxes. Amounts received by States from the Federal Government include sums for reapportionment to local governments, other than sums merely channeled through State governments to specific local governments without State discretion, as to distribution (such amounts are classified as received directly by the local governments from the Federal Government). Aid received does not include loans, the value of aid in kind rather than cash—e.g., free transfers of surplus property or of commodities—or 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.

GENERAL REVENUE.—All revenue from general-government sources. Revenue for a particular fiscal period comprises all cash receipts other than from borrowing, disposal of assets, or recovery of amounts previously expended, but net of refunds of amounts previously received. General-government sources consist of all taxes, all aid received from other governments (except amounts directly for enterprises), and charges and miscellaneous revenue arising from the conduct of general-government activities. General revenue includes net contributions from enterprises. 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. Any amounts of taxes or other revenue from general-government sources credited directly to sinking, trust, and enterprise funds are classified as general revenue. Census procedures call for reporting general revenue in terms of amounts collected (preferably) or deposited.

TAXES.—Compulsory contributions exacted by a government for public purposes. 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 and excluding impounded amounts paid under protest. State tax revenue includes local shares of State-imposed taxes, except any amounts locally collected and retained. (See AID RECEIVED FROM OTHER GOVERNMENTS.) State collection and distribution of locally imposed taxes, however, is an agency transaction and such tax proceeds are reported as tax revenue of the local government concerned and not as State revenue. Proceeds from taxes imposed by one local government and collected for it by another and locally collected and retained shares of State taxes are classified as tax revenue of the final receiving government.

Corporation Income.—Taxes on corporations and unincorporated businesses (when taxed distinct-

tively from individual income) measured by net income.

Death and Gift.—Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

Individual Income.—Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Property.—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible and intan-

gible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Sales and Gross Receipts.—Taxes, including "licenses," based upon the volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, or consumption of goods. Excluded are distinctively imposed severance taxes.

Social Insurance.—Taxes on employers and employees for the specific purpose of financing unemployment compensation and other social insurance programs.

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