



GOVERNMENTAL REVENUE IN 1951

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GOVERNMENTAL FINANCES IN
THE UNITED STATES: 1951

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G-GF51-No.2

Washington 25, D. C.

August 1952

Total taxes in the United States amounted to approximately \$63.6 billion in the 1951 fiscal year,¹ or \$412 per capita. The Federal Government collected \$46 billion or 72 percent of this total.² State tax revenue amounted to \$8.9 billion, and local taxes totalled \$8.6 billion.

General revenue of all governments from nontax sources amounted to \$9.1 billion in 1951. Gross postal revenues and proceeds from sales by the Commodity Credit Corporation and other Federal Government business enterprises fall in this class of revenue.

In addition to general revenue, governments received \$7.8 billion in contributions and investment earnings for social insurance and \$2.8 billion as sales revenue of State liquor stores and local public water, electric, gas, and transit utilities.

Altogether, therefore, total governmental revenue in 1951 amounted to \$83.3 billion or \$539 per capita. This is a net total excluding intergovernmental revenue. Revenue totals shown in this report for particular levels and types of governments include any amounts of revenue received by them from other levels or types of governments, but duplicating amounts of intergovernmental revenue are netted out of aggregates covering several types or levels of governments.

RECENT REVENUE TRENDS

Tax revenue of all governments was three times as great in 1951 as in 1942. This trend

¹Revenue 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.

has been accompanied, of course, by an increase in population and a sharp rise in the scale of the Nation's economy in terms of such measures as national income and gross national product.² These changes may be summarized for convenient reference as follows:

Item	1951	1950	1946	1942
Federal-State-local tax revenue*	\$ 63.6	\$ 51.0	\$ 46.1	\$ 20.8
Population including armed forces overseas**	154.4	151.7	141.4	134.8
National income***	277.6	233.2	190.3	137.1
Gross national product***	329.2	284.2	211.1	161.6

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

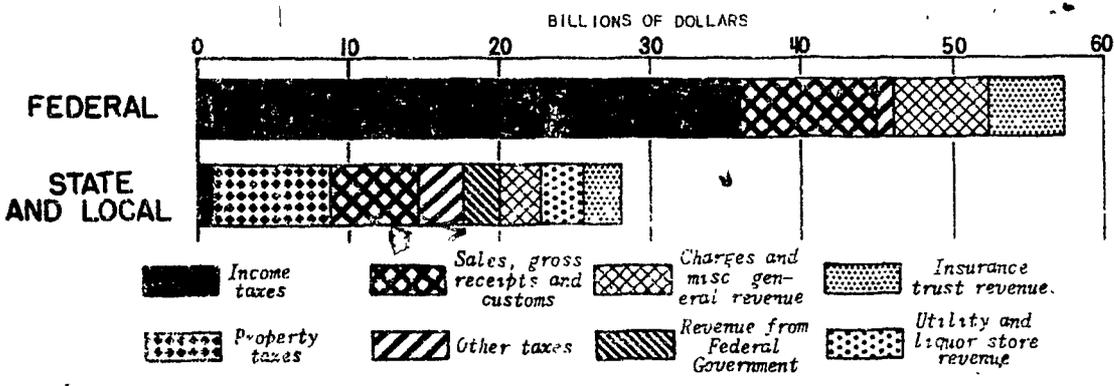
After having risen rapidly to a World War II peak of \$40.9 billion in 1945, annual Federal tax revenue ranged between \$35.1 and \$37.8 billion in the next 5 years. The 31 percent increase from 1950 to 1951 brought Federal taxes to a new record level approaching 4 times the 1942 amount of \$12.3 billion.

Most of the past decade's doubling in State and-local tax revenue results from increases of the past five years. Altogether, between 1942 and 1951, annual State tax collections rose from \$3.9 to \$8.9 billion, or 129 percent. Local tax yields increased during the same period from \$4.6 to \$8.6 billion, or 86 percent.

General revenue of all public units combined in 1951 was up \$14.2 billion, or 24.3 percent, from the 1950 amount. This resulted chiefly from the rise in Federal general revenue of \$12.2 billion, or over 30 percent. Total State and local general revenue was up \$2.0 billion or 9.9 percent.

²See Survey of Current Business, July 1952.

FIG. 1 - GOVERNMENTAL REVENUE IN 1951



All major tax sources contributed to the 1950-1951 rise in revenue at each of the three levels of government. Most of the \$12.6 billion increase in tax revenue, however, came from a \$9.7 billion rise in collections of Federal income taxes from individuals and corporations. Sales taxes and customs receipts contributed \$2.0 billion to the tax increase, and property taxes \$0.6 billion.

A 10.3 percent rise in tax collections provided more than three-fourths of the additional amount of State and local general revenue in 1951 as compared with 1950. A relatively small increase, 3.6 percent, occurred in State and local revenue from the Federal Government, but charges and miscellaneous nontax revenue of State and local governments increased 12.8 percent.

The 1950-51 increase in State tax collections resulted mainly from increased yields from State taxes on sales and gross receipts. A sizable increase occurred also, however, in the yield from State income taxes.

General revenue of local governments amounted to \$14.9 billion in 1951, up 8 percent from 1950. About \$0.6 billion of the increase was contributed by local tax yields--almost entirely from property taxes. Local revenue from State and Federal governments was up nearly \$0.2 billion or 4 percent. Charges and miscellaneous general revenue rose relatively faster than either local taxes or revenue from other governments, increasing almost \$0.3 billion between 1950 and 1951, or 17 percent.

All types of local government shared in the 1950-1951 rise in general revenue. The largest increase, almost \$0.5 billion, or 9 percent, applied to city governments. School district

revenue increased \$0.3 billion and county revenue by a similar amount.

Summary revenue statistics for the Federal Government, States, and local governments appear in table 1. Historical data on tax revenues appear in table 2.

MAIN REVENUE SOURCES

Individual income taxes provided 27 percent of all governmental revenue in 1951, yielding \$22.6 billion or \$146 per capita. Individual income taxes accounted for 38 percent of Federal revenue, but for only 5 percent of State revenue and less than one-half of one percent of local revenue. Corporation income taxes (also important mainly at the Federal level) provided 18 percent of all governmental revenue in 1951. The same proportion of the total was supplied by sales and gross receipts taxes, including Federal customs. States received \$5.3 billion, or one-third of all their revenue from such taxes in 1951. The Federal Government collected \$9.1 billion in excises and customs, or 16 percent of all its revenue. Local governments collected only relatively minor amounts (less than 4 percent of all their revenue) through income or sales and gross receipts taxes, in 1951.

Property taxation accounts for only 10 percent of total governmental revenue and only 2 percent of State revenue. However, it continues as a principal support of local governments, supplying 44 percent of local government revenue, in 1951.

Charges for services and miscellaneous general revenue sources supply a significant portion of total governmental revenue, 11 percent in 1951. For the Federal Government, this category includes postal revenues, sales revenue of the Commodity Credit Corporation and other Federal corporations engaged in commodity resale activities, interest on Federal Government loans, and other significant revenue items. Local governments receive revenue under this heading from hospital charges, sewerage rental and service charges, local housing authority rentals, special assessments for improvements, and the like. State governments derive substantial revenues of this kind from tuition, fees, and commercial activities of institutions of higher education, earnings on State properties and investments, and State hospital charges.

Intergovernmental revenue is nominal as far as the Federal Government is concerned and balances out in the overall picture of governmental resources. However, it represents one-sixth of State revenue, and more than one-fourth of local governments' total revenue from all sources. In 1951 about \$2.4 billion flowed from the Federal Government to State and local governments in fiscal aid and reimbursements for services. The States passed on some of these funds plus large amounts from State sources to their local governments. Local governments

received \$4.4 billion from the States in 1951. In the other direction, States received almost \$150 million from their local governments. Inter-local government revenue flows, including some \$131 million in inter-school district transactions, totaled \$365 million in 1951.

Gross revenue from liquor stores operated by 16 States brought in approximately 6 percent of all State revenue in 1951. These revenues are offset in large part by the cost of liquor purchased for resale and operating expenses for liquor stores. However, the approximately \$900 million collected by States from sales of liquor in 1951 exceeded by about \$175 million related costs of goods sold and operating expenses of the liquor systems during that year.

Gross revenue of local utilities made up 11 percent of local government revenue in 1951. As in the case of State liquor stores, however, substantially equivalent amounts are generally devoted to financing utility operations, with only any net revenue surplus available for other local purposes.

Insurance trust revenue, consisting of contributions and earnings on investments for social insurance funds accounted for 9 percent of total governmental revenue, 9 percent of Federal revenue, 15 percent of State revenue and 1 percent of local revenue in 1951. Federal insurance programs include the old-age and survivors insurance program, veterans life insurance, civil service retirement, railroad retirement, and other smaller insurance programs. State activities include State unemployment compensation, employee retirement, workmen's compensation, and other programs. Local government programs are limited to locally administered employee retirement systems.

The distribution of revenue of each government level by major source is shown in table 3.

THE REVENUE SHARE OF EACH GOVERNMENT LEVEL

The presentation of revenue and expenditure data is complicated by transfers of funds among governments. By far the largest sums thus handled involve Federal payments to State Governments (including amounts subsequently apportioned to local governments), and State payments to local governments. In addition, relatively small amounts are paid by the Federal Government direct to local governments and by local governments to other local governments and to States. As indicated on page 1, aggregates in this report omit, to avoid multiple counting, the amounts of transfers among the levels of governments included in the aggregate concerned.

However, data above and in tables 1 to 3 include, as revenue of particular levels and types of government, sums received from other levels or types of government.

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 intergovernmental transfers are interpreted. Each share may be measured "before transfers" or "after transfers." The former type of treatment merely involves, for each level, the exclusion of any amounts received from other governments. The result is a figure as to revenue "from own sources." By the other method of treatment, amounts received from other governments are included, but amounts paid are deducted, thus providing a figure as to revenue available "for

FIG. 2-TAX REVENUE, BY TYPE OF TAX: 1945 TO 1951

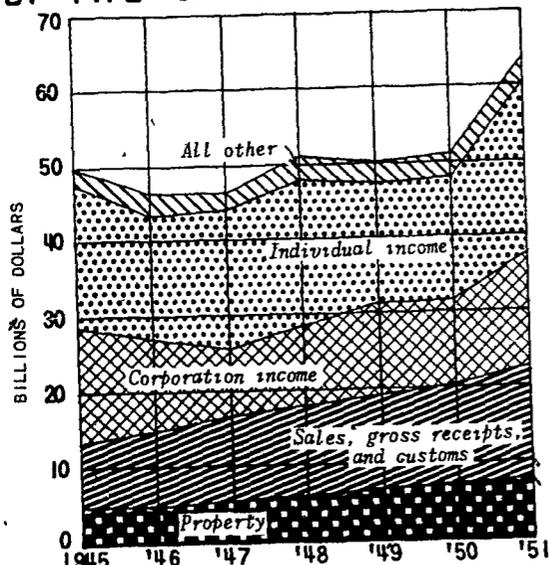
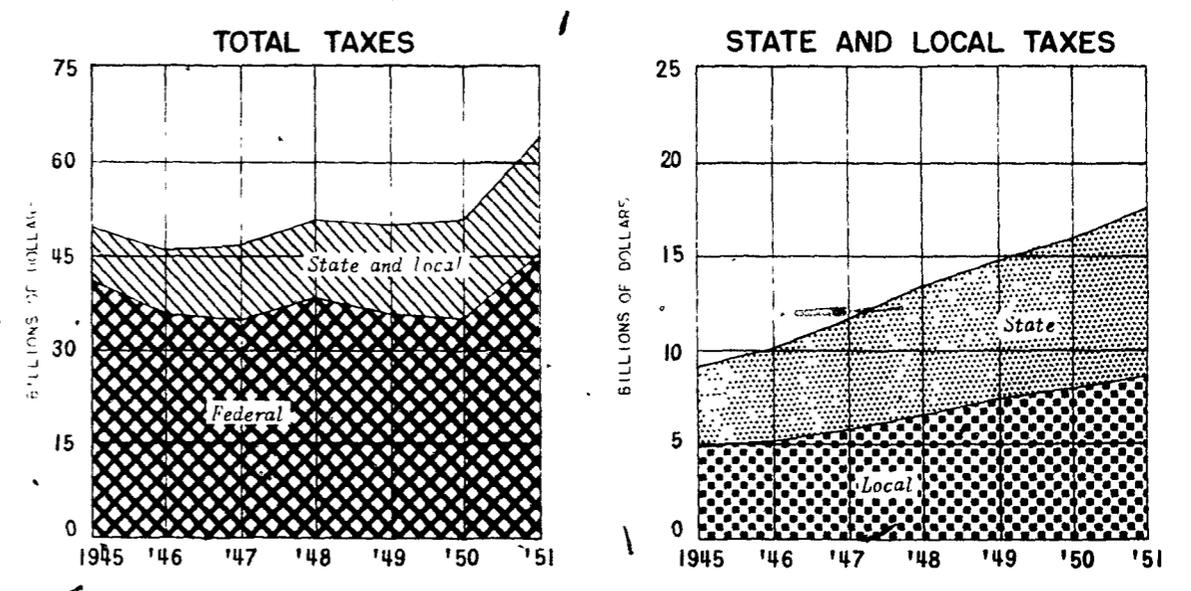


FIG. 3-TAX REVENUE, BY TYPE OF GOVERNMENT: 1945 TO 1951



own purposes." The results of such alternative treatment of Federal, State, and local revenue in 1951 and 1950 are set forth in table 4.³

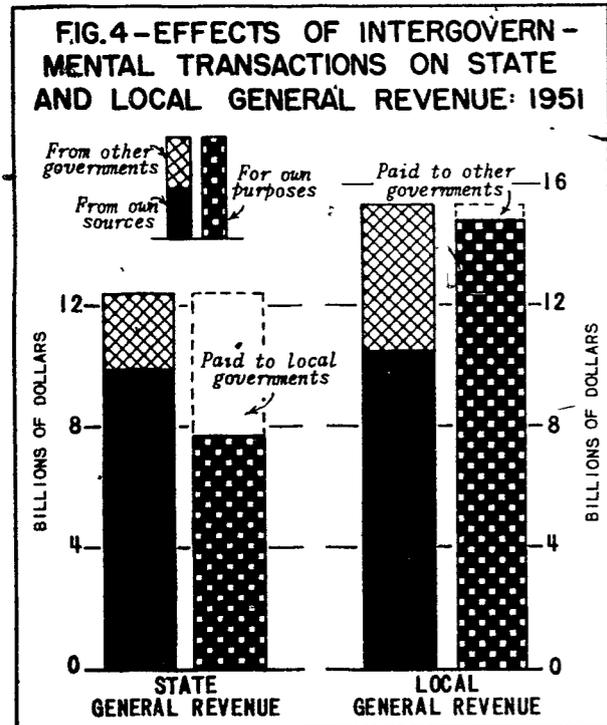
CHANGES IN DATA CLASSIFICATION AND PRESENTATION

The classification structure applied in Census reporting on governmental finances has been extensively revised, effective with reports of fiscal year 1951 data. The new structure is reflected in this report only to the extent that it relates to the summary revenue categories used herein.

Definitions of concepts and terms used in this report are presented on page 11. Comparative 1950 data on a revised basis are presented for "general revenue" in tables 1 and 4. Revised tax revenue data for earlier years are presented in table 2. Following is a summary explanation of classification changes affecting data presented in this report.

Scope and nature of revenue amounts.--Unlike previous Census reporting of governmental revenue, the present classification of revenue provides totals of all governmental revenue from the public. In the previous classification system, four distinctive and nonadditive segments of government were recognized--general government, enterprises, sinking funds, and trust funds. However, only general government

³Principally because the governmental units involved, do not have identical fiscal-year periods, total amounts, for all governments together, received and paid are not absolutely the same, so that the Federal-State-local aggregate of revenue "from own sources" differs from that of revenue "for own purposes" in the respective years.



revenue was covered by Census reports on governmental revenue.

The present classification system covers three additive segments of governmental revenue--general revenue, utility and liquor store revenue, and insurance trust revenue--which exclude inter-segment transfers and can be aggregated to provide a total of governmental revenue from the public.

Recent detailed analysis of governmental structure throughout the Nation has led to changes in Census classification of certain individual governmental establishments. Some governmental entities formerly classified as independent special districts are now classified as agencies of States, cities, counties, or townships. Some agencies formerly classified as dependent on State, city, or county governments have been reclassified as independent units. These changes do not affect the total volume of governmental revenue but rather involve shifting of revenue for the entities concerned from one to another class of local governments.

Major statistical effects.--As indicated above, data are here presented for two newly defined major segments of governmental revenue--utility and liquor stores revenue and insurance trust revenue--and for comprehensive aggregates not available from previous Census publications. The definitions on page 11 indicate the nature of these new categories.

Following is a summary indication of how "general revenue" amounts are materially affected by the change from the former to the present classification system.

General revenue.--See changes below as to "taxes," "intergovernmental revenue," and "charges and miscellaneous" revenue.

Taxes.--Receipts from social insurance "taxes," formerly included here, are now classified as insurance trust revenue.

Intergovernmental revenue.--Greater than the former category of "aid from other governments" by amounts received by States from Federal government for redistribution to local governments with little or no State discretion and amounts received by State or local governments from other governments as contractual reimbursements for services rendered other governments (formerly "charges and miscellaneous" general revenue).

Charges and miscellaneous general revenue.--Increased by inclusion of all extra-governmental revenue of public trust funds (other than insurance trust funds), earnings on sinking fund investments, and revenue of public agencies formerly classified as enterprises (e.g., Federal corporations, public toll highway agencies, public housing authorities, public port and terminal facilities); and by inclusion of gross operating revenue (rather than only any net amounts) for institutional and other auxiliary commercial activities. Reduced by exclusion of intergovernmental receipts for contractual services and of amounts formerly reported as "contributions from enterprises."

SOURCES AND METHODS

Federal Government statistics.--Federal revenue data in this report have been derived from The Budget of the United States Government and from the Annual Report of the Commissioner of Internal Revenue.

In order to arrive at Federal revenue data substantially comparable with State and local data and to present generally consistent Federal-State-local aggregates, it has been necessary to reclassify Federal data appearing in

the source documents in accordance with the definitions and concepts applied in classifying State and local data. This involves such adjustments as deducting from gross tax revenues the amount of tax refunds, incorporating revenue of Federal Government business enterprises, eliminating nonrevenue receipts, and the like in accordance with concepts and definitions described on page 11 of this report. The reconciliation statement presented below shows how the total Federal revenue figure for 1951 presented in this report was obtained.

RECONCILIATION OF FEDERAL GOVERNMENT RECEIPTS FOR FISCAL 1951 ACCORDING TO U. S. BUDGET* WITH TOTAL FEDERAL REVENUE FOR 1951 AS CLASSIFIED FOR THIS REPORT (In millions)

Total Budget Receipts (page 1164).....	\$48,143
Deduct:	
(1) Receipts from business enterprises and revolving funds included in total budget receipts (i.e., amounts shown in statements of sources and disposition of funds in Part II and Part III as paid to other Federal agencies under "Funds applied to operations"--principally interest on borrowings from treasury).....	119
(2) Realization upon loans and investments (page 1163).....	234
(3) Recoveries of excess profits and costs (page 1163).....	32
(4) Recoveries under defense aid program (page 1163).....	14
(5) Miscellaneous recoveries and refunds (page 1164).....	107
(6) Adjustments to daily Treasury statement basis (pages 1161 to 1164).....	26
(7) Employment taxes paid by Federal agencies (special tabulation by Bureau of the Budget).....	7
(8) Seignorage and coinage receipts (page 1162).....	44
Total deductions.....	563
Budget receipts included in total Federal revenue	\$47,580
Appropriation to Federal old-age and survivors insurance trust fund (deducted in arriving at "budget receipts") (page 1164).....	3,120
Trust fund receipts (pages 1040-1043):	
Total.....	\$7,796
Less transfers from general and special accounts or other trust funds:	
Civil service retirement and disability funds.....	305
Railroad retirement account.....	608
Government life insurance fund.....	1
National service life insurance fund... Deposits, war claims fund.....	43
Federal old-age and survivors insurance trust fund:	
Reimbursement for veterans' benefits. Appropriation from general account receipts.....	3,119
Railroad unemployment insurance account	15
Less receipts as agent of State or local governments:	
Assets of State rural rehabilitation corporations.....	13

Trust fund receipts (Cont)	
State rural rehabilitation funds, new agreements.....	\$ 2
Unemployment trust fund:	
Deposits by States.....	1,363
Interest on investments.....	164
District of Columbia revenues.....	135
Less adjustments to daily treasury statement basis and increment from reduction in weight of the gold dollar.....	102
Total deductions.....	\$5,925
Trust fund receipts included in total Federal revenue.....	\$ 1,871
Reimbursements of appropriations from non-Federal sources (excluding nonrevenue receipts and reimbursements from trust funds) as shown in detail of "amounts available for obligation" for each appropriation in Part II of U. S. Budget.....	136
Business enterprise and revolving fund revenues from sources external to the Federal Government, computed as follows:	
Source	
Statements of sources and application of funds appearing for business enterprises and revolving funds in Part II and Part III of the U. S. Budget	
Inclusions	
(1) Income from sources external to the Federal Government	
(2) Receipts from realization of physical assets from sources external to the Federal Government	
Exclusions	
(1) Funds provided by financing operations	
(2) Funds provided by liquidation of financial investments	
(3) Adjustments of prior year's income	
(4) Funds provided by sales to or services furnished other federal agencies to the extent identifiable or reasonably assumed to be from such sources, (e.g., usually all receipts of working funds or supply funds established to render business-type services to the various units of a Federal agency)	
Business enterprise and revolving fund revenues included in total Federal revenue.....	4,879
Total Federal revenue as classified for this report.....	\$57,566

*The Budget of the United States Government for the Fiscal Year Ending June 30, 1953; page references in the table are to that budget.

State government statistics.--State revenue data are from the Census Bureau report, Compendium of State Government Finances in 1951.

Local government statistics.--Local government revenue statistics presented herein are estimates, except as to school districts, based on a sample of approximately 1,500 nonschool local governments. Data for cities having more than 250,000 inhabitants, all of which are included in the sample group, were obtained by compilation of data by Census Bureau representatives from official records and reports of the cities. Data for other local governments were obtained by mail questionnaire. The sample of local governments used in estimating local government revenue is stratified by type of government and population size. Sample units were selected on a random basis. The sample design provides for complete coverage of cities and counties having more than 250,000 inhabitants and of townships and special districts having annual general revenue or indebtedness of more than \$1 million. For these classes of government, only minor estimation was required as to missing items.

For cities having 25,000 to 250,000 inhabitants, estimates of 1951 revenue were made by applying ratios of 1950 general revenue to 1951 total revenue for sample cities to 1950 base period figures for all cities in the group. Similarly, county revenue estimates for counties having less than 250,000 inhabitants were made by relating 1951 figures for sample counties to a 1946 general revenue base for all counties; and revenue estimates for cities having 2,500 to 25,000 inhabitants were based on ratios of 1951 revenue to 1942 general revenue.

Estimates for the smaller special districts and townships and for cities having less than 2,500 inhabitants were made on the basis of averages for each type of government, computed from reports of sample units.

Statistics of school-district revenue in 1951 are from information obtained from State education officials based on the regular annual financial reports they receive from all local school districts. Only in minor instances was it necessary to estimate 1951 revenue data for school districts.

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. Estimated total State and local government revenue is subject to a relative sampling error of approximately 0.5 percent and the estimate of local government revenue to a relative sampling error of approximately 0.9 percent.⁴ Estimates for separate categories of revenue are likely to have a 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. For the 1951 revenue survey reports were received from 1,462 out of 1,575, or 93 percent of the sample units canvassed for data.

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.

⁴In 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.

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Table 1.--FEDERAL, STATE, AND LOCAL REVENUE, BY TYPE AND SOURCE: 1951 AND 1950

Item	Total ¹	Federal ²	State and local							
			Total ¹	State	Local ³				Special district	
					Total ¹	County	City	Township		School district ⁴
1951 AMOUNTS IN MILLIONS										
Total revenue.....	\$83,273	\$57,566	\$28,083	\$15,574	\$17,066	\$3,676	\$7,594	\$715	\$4,546	\$769
General revenue, total.....	72,643	52,254	22,764	12,406	14,915	3,622	5,834	677	4,546	471
Taxes, total.....	63,586	46,031	17,555	8,934	8,621	1,809	3,867	480	2,316	148
Individual income.....	22,569	21,696	873	805	68	.....	68	.....	.....	.....
Corporation income.....	14,795	14,101	694	687	7	.....	7	.....	.....	.....
Sales, gross receipts, and customs	14,938	9,117	5,821	5,270	551	21	525	5	.....	.....
Property.....	7,926	.....	7,926	346	7,580	1,726	2,938	454	2,316	148
Death and gift.....	906	708	199	196	3	.....	3	.....	.....	.....
Licenses, permits, and other.....	2,450	6409	2,041	1,631	7410	763	7326	721	.....	.....
Charges and miscellaneous.....	9,057	8,222	2,835	964	1,871	377	878	32	276	308
Intergovernmental revenue.....	.....	.....	2,375	2,508	4,424	1,436	1,088	165	1,954	15
Utility and liquor store revenue.....	2,844	.....	2,844	914	1,930	27	1,573	36	.....	294
Insurance-trust revenue, total.....	7,787	5,312	2,475	2,254	221	27	187	3	.....	4
Employee retirement.....	1,271	.....	728	513	216	27	182	3	.....	4
Unemployment compensation.....	1,498	1010	1,489	1,483	5	.....	5	.....	.....	.....
Other.....	5,017	114,760	258	258	.....	.....	.....	.....	.....	.....
1950 AMOUNTS IN MILLIONS (REVISED) ¹²										
General revenue, total.....	\$58,454	\$40,027	\$20,720	\$11,264	\$13,827	\$3,316	\$5,341	\$604	\$4,199	\$432
Taxes, total.....	50,967	35,053	15,914	7,930	7,984	1,678	3,616	414	2,136	140
Individual income.....	16,472	15,684	788	724	64	.....	64	.....	.....	.....
Corporation income.....	11,043	10,450	593	586	7	.....	7	.....	.....	.....
Sales, gross receipts, and customs	12,986	7,832	5,154	4,670	484	19	458	7	.....	.....
Property.....	7,349	.....	7,349	307	7,042	1,600	2,777	389	2,136	140
Death and gift.....	870	698	172	168	4	.....	4	.....	.....	.....
Licenses, permits, and other.....	2,247	389	1,858	1,475	7383	760	7305	718	.....	.....
Charges and miscellaneous.....	7,487	4,974	2,513	911	1,602	334	694	39	255	280
Intergovernmental revenue.....	.....	.....	2,293	2,423	4,241	1,304	1,031	151	1,808	12
PERCENT CHANGE, 1950 TO 1951										
General revenue, total.....	24.3	30.5	9.9	10.1	7.9	9.2	9.2	12.1	41.3	9.0
Taxes.....	24.8	31.3	10.3	12.7	8.0	7.8	6.9	15.9	8.4	5.7
Property taxes only.....	7.9	.....	7.9	12.7	7.6	7.9	5.8	16.7	8.4	5.7
Charges and miscellaneous.....	21.0	25.1	12.8	5.8	16.8	12.9	26.5	-17.9	8.2	10.0
Intergovernmental revenue.....	.....	.....	3.6	3.5	4.3	10.1	5.5	9.3	8.1	25.0

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

¹Excludes duplicating intergovernmental revenue: Federal-State-local totals include no intergovernmental revenue; State-local totals include only intergovernmental revenue from the Federal Government; local totals include amounts from States and the Federal Government but exclude revenue from other local governments.

²For sources and explanation of derivation see page 5.

³Estimated data; see page 6.

⁴Comprises only units of school administration that are independent units of local government and not school systems operated as segments of State, county, city, or township governments.

⁵Includes unsegregable amount from other taxes.

⁶Includes \$231 million for Federal unemployment tax act receipts.

⁷Except for cities having more than 250,000 inhabitants, any amounts from income and death and gift taxes are classified as "licenses, permits, and other" taxes.

⁸Includes \$2,511 million from sale of commodities purchased for resale and \$1,777 million from postal revenue.

⁹Includes \$165 million from interest on investments (Federal Government obligations) held by retirement funds as well as employee contributions received by these funds.

¹⁰Receipts under railroad unemployment insurance act.

¹¹Includes \$563 million from interest on investments (Federal Government obligations) held by the old-age and survivors insurance fund, the railroad retirement funds, veterans life insurance funds, and miscellaneous insurance trust funds, as well as nonfederal employer and employee contributions and premiums received by these funds.

¹²See text, page 4 for explanation of revision of 1950 general revenue data.

Table 4.--FEDERAL, STATE, AND LOCAL GENERAL REVENUE BEFORE AND AFTER INTERGOVERNMENTAL AID: 1951 AND 1950

Item	Total	Federal	State and local		
			Total	State	Local ¹
AMOUNTS IN MILLIONS					
1951:					
General revenue from own sources.....	\$72,643	\$52,254	\$20,390	\$9,898	\$10,492
Plus Intergovernmental revenue.....	7,297	.....	7,297	2,508	4,789
Equals Gross general revenue.....	79,940	52,254	27,687	12,406	15,281
Minus Intergovernmental expenditure.....	7,609	2,393	5,216	4,702	514
Equals General revenue for own purposes.....	72,331	49,861	22,471	7,704	14,767
1950: (revised)					
General revenue from own sources.....	58,454	40,027	18,427	8,841	9,586
Plus Intergovernmental revenue.....	6,847	.....	6,847	2,423	4,424
Equals Gross general revenue.....	65,301	40,027	25,274	11,264	14,010
Minus Intergovernmental expenditure.....	6,895	2,341	4,554	4,223	331
Equals General revenue for own purposes.....	58,406	37,686	20,720	7,041	13,679
PERCENT DISTRIBUTION BY LEVEL OF GOVERNMENT					
General revenue from own sources:					
1951.....	100.0	71.9	28.1	13.6	14.4
1950.....	100.0	68.5	31.5	15.1	16.4
General revenue for own purposes:					
1951.....	100.0	68.9	31.1	10.7	20.4
1950.....	100.0	64.5	35.5	12.1	23.4

NOTE: Because of rounding, detail may not add to totals. Differences between total amounts of intergovernmental revenue and intergovernmental expenditure and between revenue from own sources and revenue for own purposes are primarily due to variation in fiscal years as between paying and receiving governments.

¹Estimated data; see page 6.

²Includes grants, advances, and loans (except United States Housing Act loans) and reimbursements for contract research, tuition of veterans in State and local schools, etc.; excludes distribution of commodities and other payments in kind and United States Housing Act loans.

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 changes in the Census classification system, treatment of Federal revenue, and treatment of intergovernmental transactions in presenting revenue aggregates for two or more levels of government, are provided in the text and tables. Comprehensive glossaries appear in the Census Bureau's annual "Compendium" reports on State and city government finances.

CHARGES AND MISCELLANEOUS GENERAL REVENUE.--All general revenue except from taxes and intergovernmental revenue. Includes gross revenue from sales of commodities or services by government enterprises other than State liquor stores and local government water, gas, electric, and transit utilities.

CORPORATION NET INCOME TAXES.--Taxes on net income of corporations and unincorporated businesses (when taxed distinctively from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions). For Federal Government, includes excess profits taxes as well as corporation income taxes.

DEATH AND GIFT TAXES.--Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

GENERAL REVENUE.--All governmental revenue except utility and liquor store revenue and insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

INDIVIDUAL INCOME TAXES.--Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

INSURANCE TRUST REVENUE.--Revenue from contributions required of employers and employees or premiums for financing publicly operated social insurance programs (e.g., old-age and survivors' insurance, veterans life insurance, unemployment compensation, workmen's compensation, employee retirement systems, etc.) and earnings on assets held for such systems. Excludes any contributions by a government--either as employer contributions or for general financial support--to a social insurance system it administers. Note that tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than insurance trust revenue, even though such amounts may be received specifically for insurance trust purposes.

INTERGOVERNMENTAL REVENUE.--Amounts received from other governments as fiscal aid or as reimbursement for performance of general government services for the paying government.

Excludes any amounts received from other governments for sale of property, commodities, and utility services, and any employer contributions from State or local governments for Federal or State-administered social insurance systems covering State or local government employees. All intergovernmental revenue is classified as general revenue.

LIQUOR STORES REVENUE.--Amounts received from sale of liquor by State retail liquor stores and other revenues from State liquor store operations. Excludes any State taxes collected by State liquor monopoly systems.

PROPERTY TAXES.--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 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 or all intangibles.

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. Note that revenue excludes noncash transactions such as receipt 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. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

TAXES.--Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government.

UTILITY REVENUE.--Amounts received by local governments from sale of water, electric, gas, and transit services by publicly operated utilities of these types. Does not include nonoperating income of utilities or revenue of government enterprises not enumerated above. Revenues from toll road facilities, housing projects, port and terminal facilities, and other local commercial-type activities not classified as utilities above, and revenues of Federal Government corporations and State commercial-type enterprises (except liquor stores) all are classified as general revenue from charges and miscellaneous sources.