DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WASHINGTON

STATE FINANCES: 1942

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STATE TAX COLLECTIONS *

STATE tax collections in 1942, including the sums distributed to local governments, surpassed all previous totals in reaching over $4.9 billion. This amount was 10 percent greater than the State tax revenues of 1941. Figure 1 shows the important tax sources 1/ and more details in dollar amounts are presented in table 1. Although war preparations were strong factors during the period covered by this report, the requirements of war itself were not present all of the time.

State Collections from Selected Taxes in 1942

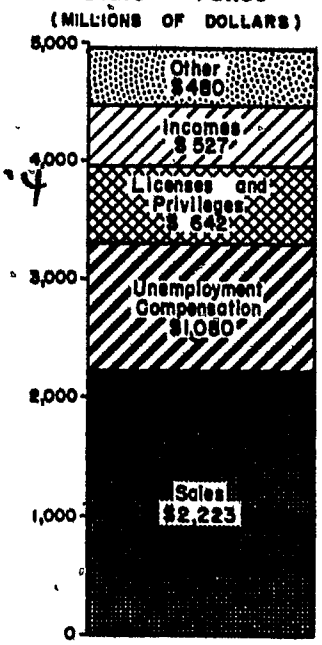
Public interest in State revenues is centered upon certain sources of tax collections, such as sales (general and specific commodities), licenses (especially motor-vehicle and operators), and incomes (both individual and corporate). For some years these levies not only have returned the largest revenues for the operations of the State governments, but also have proved most sensitive to the present war conditions. The naming of such taxes does not mean that other taxes are unimportant, such as those on specific businesses, properties, and inheritances. But they are not so responsive to economic changes attending the early months of a war.

Taxes which increased their yields: The most marked increase in tax revenues was that of 67 percent from corporation net incomes, evidence of the great industrial activity arising from a vigorously pressed war program. 2/ Individual income taxes did not reflect the impetus of war to the same extent; the gain was [redacted] percent. Tobacco excises continued a sturdy growth with a 22 percent change; alcoholic beverage sales showed a substantial gain of about 13 percent; and tax collections from general sales increased 11 percent since last year. The net collections from States for unemployment-compensation levies clearly showed the effect of greater employment by a rise of 20 percent over the 1941 amount.

Taxes which showed little change: Several tax classes offered almost no change from the collections of 1941. Motor-vehicle and operator licenses were in this group. The rationing of motor fuel in the coastal States prevented the continuation of the slow upward trend of State tax revenues from this source. Even alcoholic beverage licenses recorded tax revenues substantially the same as last year. Poll taxes decreased slightly.

Taxes which decreased: Certain taxes were noticeably less than in 1941. Chain store license taxes were about 33 percent less, property declined [redacted] percent, hunting and fishing taxes 13 percent, severance taxes 12 percent, death and gift tax 6 percent.

Fig. 1 — Sources of State Taxes
(MILLIONS OF DOLLARS)



* This report is based upon the financial statements of the 41 States which close their fiscal years on or near June 30, 1942, and of the 7 completing their fiscal years between August 31 and December 31, 1941.

1/ For the most part this figure 1, as well as the data in tables 1 and 2, can be compared with similar presentations in the previous Census reports: State Tax Collections and Financial Statistics of States, for the respective years. The differences arise chiefly from the separation of taxes on specific businesses and occupations into two classes: gross receipts taxes, or the equivalent, and license taxes. In this 1942 report, the former are placed with sales taxes, and the latter make up the group called "License and Privilege Taxes and Permits."

2/ Data were not available from two States, and for several States supplementary comments were not at hand in time to be included in this Preliminary Report. As a result, the totals and percentages are estimates in small part.

STATES

It can be said that for a number of tax classes there was less decline than might have been expected. In part the reason lies in the comparatively short period between the declaration of war and the terminal date of June 1942, for the fiscal years of most of the forty-eight States. To be sure the pre-war period was one of accelerated industrial activity, but the influences on tax yields of rationing, priorities, quotas, and prohibitions were not fully felt while the programs were getting underway. Tax collections will show these restrictions more definitely as war continues.

Tax Collections in Selected States in 1942

States with substantial increases in tax revenues. On a State-by-State basis both the totals and the subtotals of the amounts of taxes collected offer some valuable contrasts. Precise comparisons are impossible, however, because of dissimilar tax systems, incomplete returns, and the fact that the fiscal years of all States do not close on the same date. The eight States which had increases of more than 20 percent in their total tax collections were Washington with a gain of 40 percent, Arizona 30 percent, Mississippi 28 percent, Oklahoma 27 percent, Arkansas 24 percent, Oregon, South Carolina, and Tennessee 22 percent each.

It is of interest to notice that six of these eight States are southern. Influences other than large airplane factories, steel mills, and armament plants brought these States to the fore, although certain of the South's industrial centers were fully participating in the war orders. Among such influences were favorable agricultural prices, and heavy expenditures resulting from the establishment of large war-training centers with a total of hundreds of thousands of men. In nearby towns thousands of service-attached families added to the war-boom prosperity.

States in which tax collections declined. On the other hand in a few instances the retarding effects of war measures and less adaptable tax systems were noticeable. Colorado, Delaware, Florida, New Mexico, New York, and South Dakota were the States which by June 30, 1942, reported or were estimated to have had less than a 6 percent increase in tax revenues. 3/

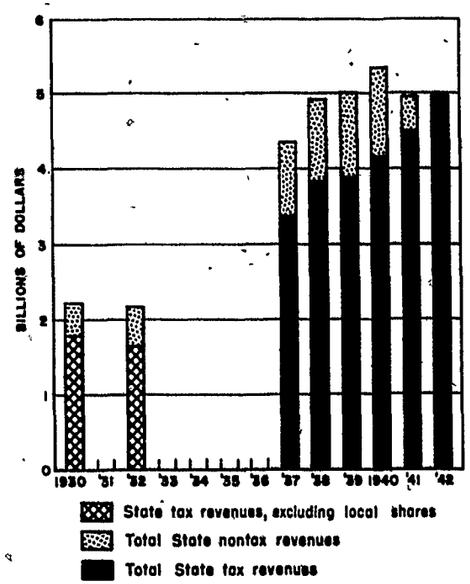
3/ Whenever estimates of annual tax collections have been necessary, several sources of information have been used to supplement the data of the Bureau of the Census. A few States publish monthly reports, and interim statements have been courteously furnished by a number of State officials.

Collections from Major Tax Sources, 1930-1942

The purpose of this report on State tax collections is to present the figures for the fiscal years ending by June 30, 1942. This is done in the summary table 1 and the detailed table 2. Also from these tables comparisons between States can be made. Of almost equal value is the placement of the 1942 tax revenues side by side with those of previous years. Observations and conclusions can result which otherwise would be impossible.

State tax and nontax revenues, figure 2. In figure 2 there are presented the State tax and nontax revenues for the years 1930, 1932, and each year from 1937 through 1942. The absence of comparable data prevents the Bureau from presenting a continuous series. However, from a low point in 1932-33, State tax collections have steadily increased to the peak reached in 1942. It cannot be assumed that such a trend will continue over the next several years.

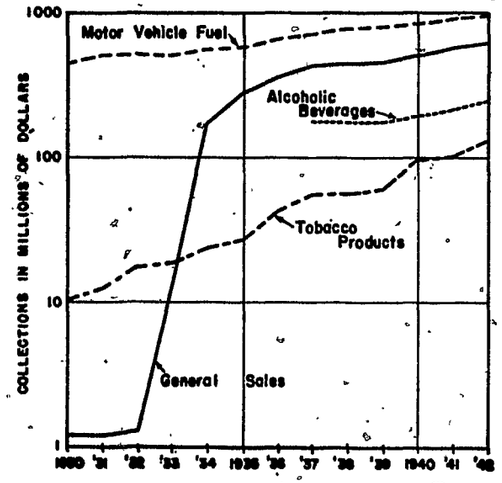
Fig. 2 – State tax and nontax revenues: 1930, 1932, 1937-42



Sales taxes, figure 3. Selected categories (general sales, motor fuel, alcoholic beverages, tobacco products) have for some years supplied by far the greatest part of the tax revenues from sales. From general sales the dollar tax collections have increased over the period of thirteen

years from just over $1 million to about $627 million. This tremendous change is characteristic of the introduction of a new tax on a broad base with a rapid adoption by many States. Yet the general sales taxes, in dollar amounts, for 1942, are several hundreds of millions behind the tax revenues from motor fuels. Alcoholic beverages rose from $177 million in 1937 to about $250 million by 1942, and the State excise taxes on tobacco have steadily increased from $10.5 million to $131 million.

Fig. 3 – Collections of Taxes on General Sales and on Three Commodities: 1930 – 1942



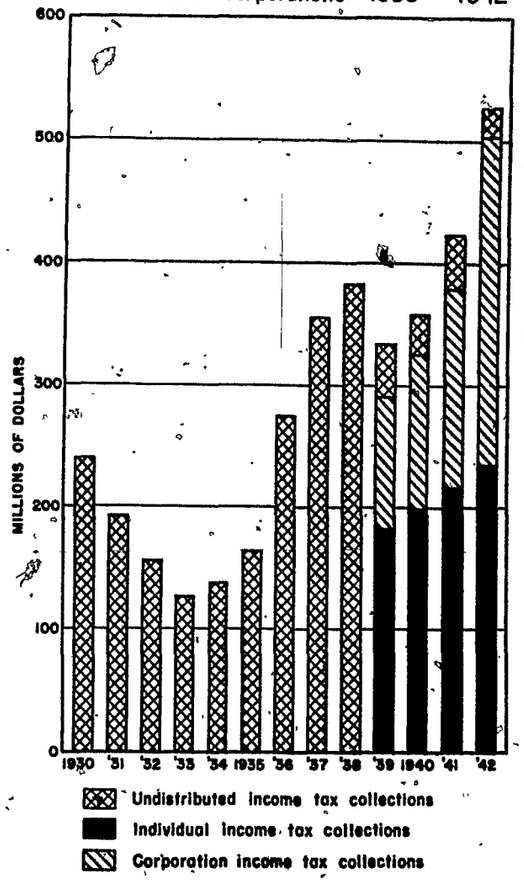
When dollar amounts are so different, the relative change over a period of years of the revenues from such tax sources can best be shown on a chart using a semi-logarithmic scale. This is done in figure 3 in which equal vertical distances represent equal percentages of change. There is some similarity of the rates of growth between these tax revenues in the last eight years, though taxes on tobacco show the greatest increase relative to the other sources.

Individual income and corporation net income taxes, figure 4. Because income taxes on natural persons (individuals) are somewhat different in principle from income taxes on corporations, the returns from these two sources have been reported separately for several years. There are, however, a few States imposing these taxes which do not make this separation. These combinations are shown in the accompanying figure 4.

As might be expected, the tax collections from individual and corporation incomes have proved sensitive to changes in

national economic conditions, and a broken but upward trend has been apparent since 1933. The rate of increase for corporate net incomes has been more rapid in the last several years than for individual income tax revenues. For 1942, new high levels for individual and especially for corporate State income tax collections have been established. This continued growth may be modified by subsequent Federal tax revenue policies among other influences.

Fig. 4 – Collections of State income taxes on individuals and corporations: 1930 – 1942

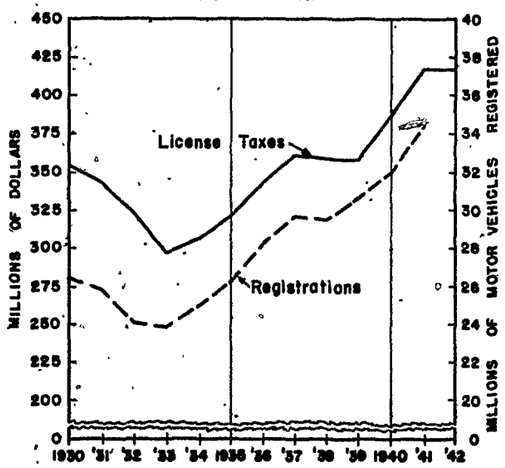


Motor vehicle and operator license taxes, figure 5. Tax collections from motor-vehicle and operator licenses present a problem of separation similar to that offered by the State income taxation. It has been possible to secure from some of the States a division between the tax collections from commercial-vehicle licenses and private vehicles, and a similar division between commercial-operator license taxes and the charges imposed on private drivers. However, the number of States from which these dis-

tributed returns have been secured is too few to justify their representation in the accompanying figure 5. As a result, there is placed on this graph the total of the tax collections from the motor-vehicle and operator licenses, both commercial and private. The upward trend of revenues from these sources is broken by a slight decrease in 1942.

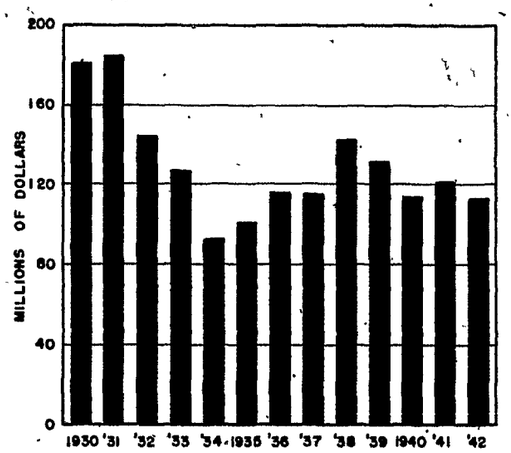
It has seemed worthwhile to make a comparison between these motor-vehicle and operator taxes on the one hand and the motor-vehicle registrations on the other. The trends of these figures reflect, in part, the extent to which changes in the tax collections are parallel to the year-by-year variations in motor-vehicle registration. The war will noticeably reduce motor-vehicle and operator-license taxes possibly by the end of 1942.

Fig. 5 – Collections from Motor Vehicle and Operator License Taxes Compared with Motor Vehicle Registrations: 1930–1942



Death and gift taxes, figure 6. Probably no source of revenue for an individual State offers more uncertainty in yield than State death and gift taxes. This problem is less troublesome on a 48-State basis, where mortality tables and data on national income minimize the influence of individual cases. From figure 6 it can be seen that over a period of time the trend of collections from the death and gift taxes has corresponded, although lagging about a year, with the usual indexes reflecting basic business conditions, which determine the values of real estate, stocks, and bonds. It is of interest to notice the six percent decrease in the collections for all States from this tax source for 1942. It seems probable that as Federal taxes become larger and other restrictions on individual savings develop, the sums available for gifts and for transmissions to heirs will become smaller.

Fig. 6 – Collections of Death and Gift Taxes: 1930–1942



Some Factors Which Determine the Trends of State Tax Revenues

Three factors. There are at least three factors determining the variations in a State's tax collections. The first is composed of influences on a national scale which arise from deliberate Federal policy or the functioning of a large economy. These will be briefly discussed in the next paragraph. The second factor is a composite of the characteristics peculiar to a State, such as the density of population, the nature of its natural resources, the relative importance of manufacturing and agriculture, and, currently, the share which the State has received of war production expenditures. The third factor is found in the structure of the tax system itself. It is recognized that certain taxes levied by a State are more sensitive to the rapid shifts in economic conditions resulting from war than are other taxes. Where a State depends on taxes not levied on sales or gross income, for example, it is probable that the results during these critical months will be different from the experiences of States which get a substantial percentage of their collections from such sources.

National income, prices, and tax revenues. The first factor deserves a few additional comments. Of the national influences on State taxes only two will be mentioned--income and price changes. It is estimated

that the national income for 1942 will be $113 billion, an increase of about 20 percent over 1941. 4/ This comparison of State tax collections with the national income indicates that by June 30, 1942, the increase in the tax revenues was less than the increase in income. But this observation involves solely the States, and it is not to be interpreted to mean that the people in this country can easily pay more taxes on every level of government. These figures must be made a part of the country-wide picture by combining State tax revenues with local and Federal tax collections before creditable conclusions can be framed.5/ This national approach is beyond the scope of this report.

If national income figures are significant in an evaluation of State tax resources, indexes of retail prices and costs of living are equally important. Incomes supply taxpayers with money, and a rising price level takes money away. As of May, 1942, the index of retail prices, prepared by the Bureau of Labor Statistics, was about 20 percent higher than in May 1941. For the individual, a more relevant figure is the rise in the cost of living index from 103 to 116 in the same 12 months.

State government officials are also concerned about price changes because supplies must be bought and salaries must be paid.6/ Although it is probable that State governments will soon find the cost of goods and services higher, some States might be able to balance this loss by a gain through their use of ad valorem taxes. Rising prices would usually lead to larger returns from ad valorem taxes on sales and on incomes, both individual and corporate. It is almost unnecessary to mention the qualifications to this last statement. Rationing of gasoline and tires, diversion of alcohol to war uses, sharp increases in Federal income tax rates are realities, to mention but a few, of an all-out war and must quickly be felt in the tax revenues of any State. But it seems possible that as late as June 30, 1942, the rising price level had helped more than hurt State tax collections.

Tax trends vs. tax collections for one year. Because the maladjustments of war are bringing noticeable and quick changes in a State's economic system, it must be emphasized that the tax collections of one year only do not necessarily introduce trends.

To be sure, the results of twelve months might confirm the directions of tax revenues established over a period of several years. Such a condition usually raises no serious problem. On the other hand the latest figures might indicate either a reversal of the established trend or a marked deviation in the collections from an important tax source. This is a warning signal which should not be ignored.

Should a striking change in the receipts from a tax source be recorded, no conclusion about probable future returns is justified without a careful consideration of the underlying factors. Based upon such a consideration and supported by factual verification, an explanation of the cause and significance of a break in the trend is more than a guess. Such intelligent analyses prepare the ground upon which sound tax policies may be built.

4/ Domestic Commerce. U. S. Department of Commerce, March 5, 1942, Vol. 29, No. 10, front page. This change of 20 percent would partly account for the rise of 10 percent in total State tax collections.

5/ See a forthcoming report, Financing Federal, State, and Local Governments: 1941. Bureau of the Census.

6/ The latest comprehensive report on State public employment excluding teachers indicated a decrease of 0.5 percent between April 1941, and April 1942. Pay rolls declined 0.5 percent, chiefly the result of the transfer of employment service from State to Federal accounts. These results suggest that during the first few months of 1942 the increases in State tax collections on a nationwide basis had not been counterbalanced at all by a rise in salaries and wages of State employees. State Employment, State and Local Government Quarterly Employment Survey, Vol. 2, No. 12 (September 1941); Vol. 3, No. 8 (August 1942); Washington, D. C.

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SECURING INFORMATION ON STATE TAX COLLECTIONS

A preliminary report on the tax collections in the 48 States can be prepared quickly only on the basis of a mail canvass. This method has been used by the Bureau since its first report on State tax revenues was published in 1939. The agencies in 46 States were able to send their tax statements in time for this report of 1942. The report for 1942 is being published in August, on account of the urgency of the data, about six weeks ahead of the publishing dates of former years. This is the largest number of States ever included in the preliminary report, and the success of the Bureau's program has been the result in many cases of unusual efforts by State officials to prepare the information requested.

To assist the various State agencies in supplying the tax figures, the Bureau sent a form on which the 1941 collections were typewritten, but they were arranged according to the tax classes used by the Bureau. An adjoining blank column offered space for the entry of the 1942 tax collections from the same tax sources. If this form was not convenient, the official was asked to send his own tabulation or published report of tax collections, together with explanations of the basis of measurement used in levying each tax.

In addition to the form described in the preceding paragraph there was enclosed a copy of the "Definitions of State Taxes" used in the reports of the Bureau of the Census. The purpose was to assist the respondents in classifying the taxes collected in their respective States. A copy of these "Definitions" follows this brief description of the method used in preparing this preliminary report of tax collections for 1942.

Department of Commerce
Bureau of the Census
Washington

State and Local
Government

DEFINITIONS OF STATE TAXES IN THE REPORTS OF THE BUREAU OF THE CENSUS

In this tax classification, current and delinquent collections of commonly recognized taxes are included as well as licenses and fees on business undertakings and motor vehicles, with penalties and interest; but fines, forfeits, service charges, State special assessments, and earnings of governmental departments are excluded. Figures preferred from State officials are amounts of collections before deduction of administrative costs, but after end-of-year adjustments and deductions of refunds.

Where a tax is shared with a local unit of government, the local share and the amount retained by the State are separately reported, if possible. Where State and local shares are not separable, only the total is entered in the first column.

DEFINITIONS FOR SEPARATE ITEMS

A. Sales and gross receipts taxes: Taxes measured by physical volume, unit price, gross receipts, or gross income; an exception is a severance tax on the sale of natural resources (see G).

1. General sales, use, gross receipts: Taxes on retail, wholesale, or manufacturers' sales of commodities and services in general; also general use and compensating taxes, general gross income and gross receipts taxes.

2. Selected commodities and services: Because of their fiscal and social significance, certain bases for sales and gross receipts taxes are selected for separate listing in A,2,a - A,2,e.

a. Motor fuels: Taxes on gasoline, diesel oil, kerosene, butane and other fuels used in motors. Fuels for other purposes are classed with "Other selected commodities and services" (A,2,f).

b. Alcoholic beverages: Taxes on alcoholic beverages (by whatever name, such as cereal malt beverages) measured by quantity sold or gross receipts. Distinguished from license and privilege taxes which are classified under business licenses (B,1,a).

c. Tobacco products: These taxes are on all kinds of tobacco products including cigarette tubes and papers. Tobacco dealers' licenses are classed in B,1,h.

d. Admissions, amusements: Taxes on tickets sold or on the gross receipts of such businesses; distinguished from business licenses (B,1,c).

DEFINITIONS FOR SEPARATE ITEMS (continued)

e. Soft drinks: Taxes of all kinds levied on soft drinks sold in any manner.

f. Other selected commodities and services: Sales and gross receipts taxes other than those enumerated (e.g. malt, oleomargarine).

3. Specific businesses: In most cases the tax falls on the gross sales or receipts of the business.

a. Public utilities: Taxes on railroads, private car companies, buses, trucks, and other transportation utilities, telephone and telegraph, light and power companies, etc. These taxes are measured by gross receipts (or gross earnings in lieu of the usual property taxes), or units of service (e.g. kilowatt hours) and are distinguished from license (B,1,f), net income (D), and property taxes (E,2,a).

b. Insurance companies: Taxes measured by adjusted gross premiums.

c. Pari-mutuel: Taxes on betting which are measured by a percentage of the money wagered.

d. Other specific businesses: Taxes measured by volume of business of specific enterprises other than those listed. Taxes on unincorporated businesses are included.

B. License and privilege taxes and permits: Usually these levies are at flat or slightly graduated rates and are distinguished from taxes on business or occupations measured by gross receipts (A) or net income (C and D).

1. Business and occupation: Franchise and license taxes, incorporation fees, capital stock taxes, and fees on corporations in general, including utilities. However, all business taxes measured by (net) income are classified under C or D, even though called license or franchise taxes, and privilege taxes on the severance of natural products are placed in G.

a. Alcoholic beverage businesses: Includes all flat-rate license fees, or taxes graduated on any basis other than sales or property values.

b. Chain stores: Taxes with distinctive rates levied on a group of stores doing a similar kind of business and under the same management; includes tax revenue from a single store if it is part of a "chain."

c. Amusements, race tracks: These are flat rates, or graduated according to some measurement other than transactions; distinguished from A,2,d and A,3,c.

d. Commercial motor transportation, vehicle tax: Taxes other than those based on gross income or assessed valuation of buses, trucks, taxicabs, etc. Distinguished, if possible, from the taxes classified under nonbusiness. When a separation cannot be readily made, the total is placed under nonbusiness motor vehicles (B,2,a).

e. Commercial motor transportation, drivers' licenses: Distinguished, if possible, from nonbusiness operators' licenses, otherwise recorded with those license (B,2,b).

f. Corporations in general: A blanket license and privilege tax in lieu of, or in addition to a privilege tax on any specified type of business.

g. Occupations (licenses): Professional and occupational licenses other than those covered by the preceding classes; for example, physicians, dentists, and barbers' licenses.

h. Other businesses: This class includes businesses not covered by the preceding classes in B,1.

2. Nonbusiness:

a. Motor vehicle: Commercial motor vehicle licenses (B,1,d) are excluded if separation is possible; otherwise all motor-vehicle license taxes are classified here.

b. Motor vehicle operators: If reported separately, otherwise revenues from this source are classified with motor vehicles (B,2,a).

c. Hunting and fishing: Both resident and nonresident game licenses. Commercial licenses are included with all other business licenses (B,1,h).

d. Other nonbusiness privilege taxes: Nonbusiness privilege and license taxes other than those listed.

C. Individual income taxes: Taxes levied on the taxable (net) incomes of individuals;

DEFINITIONS FOR SEPARATE ITEMS (continued)

Distinguished from the business gross receipts tax (A) and the property tax on intangibles (E,2,b).

D. Corporation net income taxes: Taxes levied on the taxable net incomes of corporations from whatever sources; this includes taxes on excess profits. When individual income taxes are not reported separately from the corporate net income tax, the total is recorded with the former (C) and a suitable note is made.

E. Property taxes: State taxes on the assessed valuation of property in general and of selected types even though local units collect the tax.

1. General: Taxes on property in general including real and personal, tangible and intangible, when administered as part of the general property tax. When general and selective taxes are not separable, the total is given in this class, E,1.
2. Selective: Taxes imposed on specified types of properties which are distinguished from property in general by different assessment procedures, different rates, or distinctive administrative practices.
   a. Public utilities: Distinguished from utility taxes measured by gross receipts (A,3,a). This class includes railroad property.
   b. Intangibles: In those States in which intangibles are not reported separately, the combination with the general property tax is entered under E,1. (Separate figures for subclasses are requested wherever available).
   c. Motor vehicles: Taxes on motor vehicles, private and commercial (exclusive of utilities E,2,a), as forms of property; if not separately reported such revenues will be found under E,1.
   d. Other selected property: Other types of selective property class taxes.

F. Death and gift taxes: These taxes are imposed on the transfer of property at death, in contemplation of death, or as a gift.

1. Inheritance and estates: Taxes known as inheritance, estate, legacy, death, and succession taxes.
2. Gifts: When gift taxes are not separately reported, the total is recorded with inheritance and estate taxes (F,1).

G. Severance of natural resources: Taxes on production of petroleum, minerals, timber, oysters, and other natural products removed from land or water in the State; the tax bases are measured by the value or quantity of the product.

H. Other taxes: Taxes, other than for unemployment compensation (J), are recorded here from sources which do not easily fit into the prior classes.

1. Poll: Capitation taxes, whether uniform or graded.
2. Documentary and stock transfer: Taxes imposed on the recording, registering and transferring of documents such as mortgages, deeds, and securities.
3. Miscellaneous: When there is uncertainty about the proper classification of a tax, it should be listed separately in this category. In each case the name of the tax and the basis for determining the amount payable should be separately stated using the space below or an additional sheet of paper if necessary.

J. Unemployment compensation taxes: Information about these revenues is secured for reports of the Bureau of the Census from the Social Security Board and therefore is not requested of State officials.

TABLE 1.--ESTIMATED STATE TAX COLLECTIONS IN 1942 BY TYPE OF TAX, WITH CORRESPONDING COLLECTIONS IN 1941

Type of tax	Percent of 1942 total obtained by estimate	Amount collected (in millions)		Percent change 1941 to 1942	Percent distribution of collections by type of tax, 1942	
		1941	1942		Including unemployment compensation taxes	Excluding unemployment compensation taxes
Total collections including unemployment compensation	2.5	4,499	4,952	+ 10.1	100.0	—
Total collections excluding unemployment compensation	2.8	3,597	3,873	+ 7.7	78.2	100.0
Sales and gross receipts taxes	2.0	1,822	2,228	NE	45.0	57.6
General sales, use, or gross receipts taxes	.0	566	627	+ 10.8	12.7	16.2
Motor fuels	3.0	914	938	+ 2.6	18.9	24.2
Alcoholic beverages	2.7	216	251	+ 16.2	5.1	6.5
Tobacco products	.0	107	131	+ 22.4	2.6	3.4
All other sales	NE	19	281 1/	—	5.7	7.3
License and privilege taxes and permits	3.2	888	658	NE	13.3	17.0
Alcoholic beverages	NE	58	NE	—	—	—
Chain stores	*	6	4	- 33.3	.1	.1
Motor vehicle and operator licenses	2.6	417	416	- .2	8.4	10.7
Hunting and fishing	3.8	23	20	- 13.0	.4	.5
All other licenses	NE	384	NE	—	—	—
Individual income tax 2/	4.4	260	260	.0	5.3	6.7
Corporation net income tax	2.6	163	269	+ 65.0	5.4	6.9
Property taxes	6.8	258	257	- .4	5.2	6.7
General	7.2	156	192	+ 23.1	3.9	5.0
Public utilities	.0	41	42	+ 2.4	.8	1.1
All other property	NE	60	23	- 61.7	.5	.6
Death and gift	*	121	113	- 6.6	2.3	2.9
Severance of natural products	11.8	59	59	.0	1.2	1.5
Other taxes	NE	929	1,105	+ 18.9	22.3	.6
Poll	.8	5	5	.0	.1	.1
Documentary, stock transfer, and miscellaneous taxes	*	23	21	- 8.7	.4	.5
Unemployment compensation taxes 3/	.0	901	1,079	+ 19.8	21.8	—

NE No estimate possible.

* Less than one percent.

1/ For the 1942 report a division was made between revenues from license taxes and gross receipts taxes for public utilities, insurance companies, amusements, and admissions. The inclusion in 1942 of tax revenues from gross receipts (and gross premiums) with sales taxes chiefly accounts for the increase from $19 million to $281 million. When this "All other" amount is added to the total of $658 million from license and privilege taxes, the result is comparable to the sum of the same two tax classes in 1941.

2/ Corporation net income tax included with individual income tax collection for the 5 states not separating these classes. This sum was about $24 million.

3/ Net collections deposited in State clearing accounts as reported by the Social Security Board.

TABLE 2. -- STATE TAX COLLECTIONS: 1942
(amounts in thousands of dollars)

	STATE	End of fiscal year	Population April 1, 1940	TOTAL TAXES REPORTED: Including unemployment compensation	TOTAL TAXES REPORTED: Excluding unemployment compensation	SALES AND GROSS RECEIPTS TAXES: Total	SALES AND GROSS RECEIPTS TAXES: General sales, use, or gross receipts
1	Alabama	9-30-41	2,832,961	62,048	51,404	33,751	9,312
2	Arizona	6-30-42	499,261	26,377	NF 23,567	13,186	5,343
3	Arkansas	6-30-42	1,949,387	45,893	40,950	28,023	8,038
4	California	6-30-42	6,907,387	434,428	331,766	218,257	132,617
5	Colorado	6-30-42	1,123,296	43,843	38,601	22,377	10,335
6	Connecticut	6-30-42	1,709,242	78,753	NF 54,787	29,258	-------
7	Delaware	6-30-42	266,505	13,107	10,556	3,995	-------
8	Florida	6-30-42	1,897,414	68,933	60,586	40,956	-------
9	Georgia	6-30-42	3,123,723	68,322	NF 56,624	36,833	-------
10	Idaho	6-30-42	524,873	15,731	13,278	6,813	-------
11	Illinois	6-30-42	7,897,241	319,729	229,796	169,560	85,589
12	Indiana	6-30-42	3,427,796	121,748	NF 93,052	69,496	33,601
13	Iowa	6-30-42	2,538,268	80,275	71,005	42,277	21,521
14	Kansas	6-30-42	1,801,028	50,057	44,966	29,091	13,111
15	Kentucky	6-30-42	2,845,627	66,560	53,157	27,474	(*)
16	Louisiana	6-30-42	2,363,880	90,790	79,866	59,704	131
17	Maine	6-30-42	847,226	28,943	NF 22,845	11,357	-------
18	Maryland	9-30-41	1,821,244	62,495	47,395	22,523	670
19	Massachusetts	11-30-41	4,316,721	171,090	125,066	48,354	-------
20	Michigan	6-30-42	5,256,106	249,921	182,671	127,238	82,710
21	Minnesota	6-30-42	2,792,300	-------	NR		
22	Mississippi	6-30-42	2,183,796	46,360	42,324	30,034	9,307
23	Missouri	12-31-41	3,784,664	106,535	85,800	53,617	29,547
24	Montana	6-30-42	559,456	18,170	15,090	7,699	-------
25	Nebraska	6-30-42	1,315,834	-------	NR		
26	Nevada	6-30-42	110,247	6,166	4,758	2,239	-------
27	New Hampshire	6-30-42	491,524	17,642	13,590	7,162	-------
28	New Jersey	6-30-42	4,160,165	175,246	103,319	46,517	-------
29	New Mexico	6-30-42	531,818	20,282	18,643	11,963	5,282
30	New York	6-30-42	13,479,142	645,278	NF 485,104	196,598	(*)
31	North Carolina	6-30-42	3,571,623	111,402	97,612	55,186	15,663
32	North Dakota	6-30-42	641,935	19,150	18,247	10,271	4,188
33	Ohio	12-31-41	6,907,612	300,828	227,874	171,118	63,119
34	Oklahoma	6-30-42	2,336,434	80,389	73,635	43,556	14,074
35	Oregon	6-30-42	1,089,684	44,413	34,796	19,978	-------
36	Pennsylvania	5-31-42	9,900,180	395,599	284,665	121,489	2
37	Rhode Island	6-30-42	713,346	32,307	17,018	9,657	-------
38	South Carolina	6-30-42	1,899,804	50,425	NF 43,852	29,363	-------
39	South Dakota	6-30-42	642,961	16,721	16,038	11,993	3,650
40	Tennessee	6-30-42	2,915,841	66,719	53,998	36,822	-------
41	Texas	8-31-41	6,414,824	156,829	138,251	68,664	-------
42	Utah	6-30-42	550,310	23,990	20,479	10,786	5,324
43	Vermont	6-30-42	359,231	13,085	11,211	5,227	-------
44	Virginia	6-30-42	2,677,773	75,332	65,303	35,744	-------
45	Washington	3-31-42	1,736,191	104,908	87,203	73,691	33,931
46	West Virginia	6-30-42	1,901,974	67,437	NF 56,631	45,322	30,961
47	Wisconsin	6-30-42	3,137,587	124,135	111,693	37,448	-------
48	Wyoming	9-30-41	250,742	8,656	7,601	5,689	2,296

	Selected commodities and services: Total	Motor fuels	Alcoholic beverages	Tobacco products	Admissions, amusements	Soft drinks	Other	Specific businesses: Total	Public utilities	Insurance companies	Pari-mutual	Other	
1	$22,032	$17,744	$566	$3,578	$83	$-----	$61	$2,407	$1,234	$1,173	$-----	$-----	1
2	7,201	5,477	881	843	-----	-----	-----	612	263	249	100	-----	2
3	18,779	13,430	3,228	2,105	16	-----	-----	1,206	58	817	331	(*)	3
4	71,307	58,499	12,163	-----	63	-----	582	14,333	4,005	8,558	1,770	-----	4
5	11,100	8,599	2,496	------	4	-----	1	942	------	942	-----	-----	5
6	21,132	11,820	5,844	3,459	9	-----	-----	8,126	3,199	4,169	-----	a 758	6
7	3,275	2,474	751	------	48	2	-----	721	------	321	400	-----	7
8	34,549	27,300	5,486	------	-----	-----	b 1,763	6,407	873	1,141	c 4,393	-----	8
9	34,778	25,711	5,365	3,576	-----	126	-----	2,055	867	1,110	-----	78	9
10	5,966	4,914	987	------	(*)	-----	65	847	447	400	-----	-----	10
11	80,223	43,419	23,574	12,448	d 782	-----	-----	23,748	11,093	8,220	1,287	3,148	11
12	33,417	27,939	5,478	------	-----	-----	-----	2,478	------	2,478	-----	-----	12
13	18,928	15,329	1,123	2,342	-----	-----	134	1,828	------	1,828	-----	-----	13
14	13,268	10,918	629	1,501	-----	-----	220	2,712	1,571	1,141	-----	-----	14
15	24,658	16,177	4,499	2,353	748	-----	e 881	2,816	1,275	1,541	-----	-----	15
16	34,882	21,006	4,893	6,378	-----	1,126	f 1,479	4,691	3,279	1,328	84	-----	16
17	8,916	6,026	1,575	IL 1,312	3	-----	-----	2,441	1,665	706	70	-----	17
18	18,673	12,746	5,334	294	299	-----	-----	3,180	------	1,653	1,527	-----	18
19	39,123	21,468	9,577	7,939	-----	-----	139	9,231	4,744	2,016	2,471	-----	19
20	39,748	34,650	5,066	------	16	16	-----	4,780	------	4,780	-----	-----	20
21													21
22	19,328	11,390	1,314	3,080	544	-----	-----	799	------	799	-----	-----	22
23	20,570	15,261	5,158	------	-----	151	-----	3,500	------	3,500	-----	-----	23
24	7,505	6,513	842	------	25	-----	23	194	194	-----	-----	-----	24
25													25
26	2,158	1,705	253	-----	-----	-----	-----	81	------	81	-----	-----	26
27	5,686	3,892	736	1,058	-----	-----	-----	1,476	------	467	1,009	-----	27
28	37,472	g 26,329	11,020	------	56	-----	67	9,045	h 4,022	4,992	31	-----	28
29	6,430	IL 5,618	IL 812	------	-----	-----	-----	251	------	i 251	-----	-----	29
30	138,274	70,460	41,821	24,963	691	-----	339	58,324	17,201	32,590	8,533	-----	30
31	33,788	29,945	3,430	------	413	-----	-----	5,735	3,707	2,028	-----	-----	31
32	5,783	3,512	1,571	618	46	-----	36	300	------	300	-----	-----	32
33	91,220	58,549	20,915	9,913	1,821	-----	22	16,779	9,741	6,884	154	-----	33
34	27,202	20,707	770	4,688	-----	-----	j 1,037	2,280	75	IL 2,205	-----	-----	34
35	13,635	12,889	746	------	-----	-----	-----	2,343	1,252	957	134	-----	35
36	98,719	66,681	17,829	13,727	482	-----	-----	22,768	9,476	9,472	-----	k 3,820	36
37	6,963	4,049	1,522	1,392	-----	-----	-----	2,694	636	820	1,238	-----	37
38	27,123	15,415	5,217	3,129	188	3,139	35	2,260	1,233	1,027	-----	-----	38
39	8,003	6,029	1,301	665	-----	3	5	340	22	316	2	-----	39
40	33,559	26,607	2,597	3,820	261	105	169	3,263	1,307	1,953	-----	3	40
41	61,846	45,948	7,500	7,949	449	-----	-----	6,818	2,846	3,972	-----	-----	41
42	5,018	4,389	125	416	-----	-----	88	444	32	412	-----	-----	42
43	4,651	2,981	1,152	518	-----	-----	-----	576	276	300	-----	-----	43
44	29,274	22,719	6,551	------	4	-----	-----	6,470	4,337	2,133	-----	-----	44
45	29,076	21,096	2,952	2,614	943	-----	l 1,471	4,684	2,724	1,831	129	-----	45
46	13,001	11,633	1,368	------	-----	-----	-----	1,360	250	998	142	-----	46
47	33,269	22,558	6,759	3,952	-----	-----	(*)	4,179	1,734	2,445	-----	-----	47
48	3,242	2,914	328	------	-----	-----	-----	151	------	151	-----	-----	48

NF - These figures either are not final, or supplementary information is necessary.
NR No report.
(*) Less than 500 dollars.

IL Includes licenses on the same kind of businesses.
For detailed footnotes see page 15.

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TABLE 2. -- STATE TAX COLLECTIONS: 1942
(amounts in thousands of dollars)

STATE	LICENSE AND PRIVILEGE TAXES AND PERMITS																												
	Total	Business and occupations									Nonbusiness					Individual income taxes	Corporation net income taxes	PROPERTY TAXES											
		Total	Alcoholic beverage businesses	Chain stores	Amusements, race tracks	Commercial motor transportation		Corporations in general	Occupations	Other	Total	Motor vehicle	Motor vehicle operators	Hunting and fishing	Other			Total	General	Selective									
						Vehicle taxes	Drivers' licenses													Total	Public Utilities	Intangibles	Other							
1 Alabama	$7,690	$3,917	$126	$105	—	$425	—	$1,752	—	[m] $1,509	$3,773	$3,460	$77	$236	$—	**$3,617	[n] $277	$5,207	$5,207	$—	$—	$—	$—	1
2 Arizona	1,555	260	145	—	—	—	$17	35	$63	—	1,295	1,132	15	148	—	** 1,973	—	6,819	[o] 6,520	299	96	203	—	2
3 Arkansas	5,445	1,014	286	—	49	56	90	391	21	121	4,431	3,946	210	275	—	1,125	1,239	3,997	3,976	21	21	—	—	3
4 California	25,784	8,415	5,644	—	—	231	90	143	3	2,304	17,369	13,943	1,701	1,725	—	29,039	34,394	14,858	—	14,858	453	—	14,405	4
5 Colorado	4,913	1,768	555	146	—	—	—	104	6	[p] 957	3,145	2,521	113	511	(*)	3,103	1,221	5,697	4,439	1,258	935	—	323	5
6 Connecticut	8,266	1,694	—	—	105	1,562	—	—	—	27	6,572	4,393	1,936	243	—	—	10,326	2,100	1,654	446	—	435	11	6
7 Delaware	4,850	3,823	146	30	4	—	—	3,277	—	366	1,027	847	114	27	39	1,515	—	—	—	—	—	—	—	7
8 Florida	15,226	4,391	1,597	1,061	—	425	—	364	692	252	10,835	9,797	693	345	—	—	—	1,805	[q] 437	1,368	—	1,368	—	8
9 Georgia	3,554	1,046	—	180	—	(*)	—	396	71	399	2,508	2,309	—	199	—	4,542	6,766	3,896	3,723	173	—	169	4	9
10 Idaho	1,379	343	19	97	—	33	—	78	25	91	1,036	238	65	336	397	1,207	1,383	2,267	2,267	—	—	—	—	10
11 Illinois	31,698	3,265	1,274	—	—	—	—	1,991	—	—	28,433	27,443	—	990	—	—	—	316	316	—	—	—	—	11
12 Indiana	14,604	2,869	2,533	—	—	—	—	67	269	—	11,735	10,425	582	635	93	—	—	6,721	6,721	—	—	—	—	12
13 Iowa	14,864	1,078	17	41	—	212	—	115	—	693	13,786	12,574	689	516	7	6,848	1,091	4,178	4,129	49	49	—	—	13
14 Kansas	6,044	1,186	43	—	—	—	—	361	—	782	4,858	4,211	364	283	—	2,585	1,281	5,465	5,465	—	—	—	—	14
15 Kentucky	10,267	6,250	4,791	160	157	608	39	24	480	—	4,017	3,263	525	229	—	3,830	3,406	6,455	4,098	2,357	1,501	—	856	15
16 Louisiana	9,544	8,293	495	141	8	2,270	136	3,029	2,178	36	1,251	1,060	—	191	—	3,687	3,971	7,997	7,997	—	—	—	—	16
17 Maine	5,447	798	293	—	—	13	—	418	54	20	4,649	4,126	14	392	117	—	—	5,077	5,052	25	—	—	25	17
18 Maryland	8,637	1,536	105	68	—	—	—	646	—	717	7,101	6,501	398	202	—	5,347	1,593	6,178	6,178	—	—	—	—	18
19 Massachusetts	26,193	17,920	494	—	69	—	—	13,365	—	[q] 3,992	8,273	7,917	—	356	—	19,118	6,172	16,542	16,500	42	—	—	42	19
20 Michigan	37,720	11,636	3,113	538	171	593	—	6,015	869	337	26,084	22,784	1,085	—	2,215	—	—	13,465	767	12,698	9,334	3,364	—	20
21 Minnesota																								21
22 Mississippi	4,161	2,328	—	69	—	—	—	474	—	1,785	1,833	1,520	—	313	—	2,311	2,713	2,674	2,674	—	—	—	—	22
23 Missouri	15,790	3,727	1,013	—	—	—	—	1,695	—	[r] 1,019	12,063	11,499	—	564	—	** 7,549	—	4,722	4,696	26	26	—	—	23
24 Montana	1,981	1,416	601	164	—	63	—	—	411	177	565	237	—	328	—	853	1,538	2,045	1,994	51	51	—	—	24
25 Nebraska																								25
26 Nevada	1,080	632	11	—	123	—	—	49	1	448	448	317	68	13	—	—	—	1,357	1,357	—	—	—	—	26
27 New Hampshire	3,993	674	152	—	—	6	—	377	49	90	3,319	2,641	383	295	—	674	—	996	—	996	996	—	—	27
28 New Jersey	23,774	7,194	503	—	(*)	[s] 4,500	—	1,731	198	262	16,580	[t] 11,809	[s] 4,348	423	—	—	—	26,377	[s] 15,381	[u] 10,996	[s] 10,996	—	—	28
29 New Mexico	2,642	476	—	—	—	275	—	201	—	—	2,166	1,763	182	221	—	** 824	—	2,361	2,217	144	48	—	96	29
30 New York	68,249	18,839	17,562	—	352	—	—	523	—	402	49,410	49,410	—	—	—	96,714	85,314	—	—	—	—	—	—	30
31 North Carolina	16,014	9,950	88	188	46	4,667	41	2,226	246	2,448	6,064	5,450	102	379	133	6,1[illegible]	1[illegible]	2,775	—	2,775	1,139	1,636	—	31
32 North Dakota	2,317	156	—	—	—	53	—	23	33	47	2,161	1,958	81	122	—	969	—	4,668	4,668	—	—	—	—	32
33 Ohio	43,795	11,535	6,187	—	—	—	—	4,366	—	[t] 982	32,260	30,288	1,018	954	—	—	—	—	—	7,342	—	7,342	—	33
34 Oklahoma	10,805	4,875	236	—	—	3,587	—	927	—	125	5,930	5,159	482	289	—	3,573	4,606	—	30	13	—	—	13	34
35 Oregon	6,110	1,366	277	—	—	—	33	303	125	628	4,744	3,640	407	697	—	[u] 7,175	[u] 4,790	—	—	—	—	—	—	35
36 Pennsylvania	91,381	63,647	5,500	—	43	11,850	—	34,652	—	[v] 11,602	27,734	21,941	3,587	2,206	—	—	39,919	17,920	—	17,920	—	9,960	[v] 7,960	36
37 Rhode Island	5,618	2,905	45	—	—	707	—	2,082	26	45	2,713	2,185	490	38	—	—	—	—	—	—	—	—	—	37
38 South Carolina	4,248	1,554	94	96	22	—	—	1,076	128	138	2,694	2,470	—	224	—	** 8,500	—	861	53	808	808	—	—	38
39 South Dakota	1,929	477	327	—	—	—	—	5	51	94	1,452	1,035	—	417	—	371	314	225	225	—	—	—	—	39
40 Tennessee	10,379	3,656	114	88	—	147	—	1,484	176	1,647	6,723	5,987	456	280	—	1,802	2,579	1,317	1,099	218	179	—	39	40
41 Texas	26,149	15,576	507	734	—	—	—	12,001	—	2,334	10,573	10,134	—	439	—	—	—	20,097	20,097	—	—	—	—	41
42 Utah	1,968	187	2	—	—	—	—	162	—	23	1,781	1,333	—	448	—	1,277	1,165	4,065	3,961	104	104	—	—	42
43 Vermont	3,355	915	63	—	1	—	—	90	31	[x] 730	2,440	2,283	—	157	—	834	547	623	22	601	417	184	—	43
44 Virginia	13,328	4,211	220	—	43	35	—	541	65	3,307	9,117	8,209	387	367	154	3,035	6,274	4,776	8	4,768	1,070	3,698	—	44
45 Washington	7,319	1,620	1,018	—	8	—	—	345	170	79	5,699	3,554	1,474	665	6	—	—	2,522	2,522	—	—	—	—	45
46 West Virginia	7,590	1,409	—	88	—	63	—	777	45	436	6,181	5,704	—	458	19	2,474	—	7	7	—	—	—	—	46
47 Wisconsin	18,201	2,466	67	—	4	2,065	—	82	182	66	15,735	14,239	373	1,123	—	14,213	23,151	14,464	874	13,590	13,590	—	—	47
48 Wyoming	1,319	344	12	—	—	310	—	22	—	—	975	650	—	325	—	—	—	515	515	—	—	—	—	48

* Less than $500.
For detailed footnotes, see page 15

3-38044

* Less than $500.
** Corporation net income tax collections are included with individual income tax collections.
For detailed footnotes see page 15.

3-38044

TABLE 2.--STATE TAX COLLECTIONS: 1942
(amounts in thousands of dollars)

STATE	DEATH AND GIFT TAXES			Severance of natural products	OTHER TAXES				Unemployment compensation taxes
	Total	Inheritance and estate	Gifts		Total	Poll	Documentary and stock transfer	Miscellaneous	
1 Alabama	$125	$125	$-----	$469	$268	$-----	$237	$31	$10,644
2 Arizona	64	64	-----	-----	-----	-----	-----	-----	2,810
3 Arkansas	157	157	-----	957	7	-----	-----	7	4,945
4 California	9,244	8,041	1,203	190	-----	-----	-----	-----	102,662
5 Colorado	1,200	920	280	40	50	-----	50	-----	5,842
6 Connecticut	4,857	4,857	-----	-----	-----	-----	-----	-----	23,966
7 Delaware	161	161	-----	-----	34	-----	34	-----	2,551
8 Florida	1,893	1,893	-----	-----	706	-----	706	-----	8,347
9 Georgia	543	543	-----	-----	490	290	-----	200	11,698
10 Idaho	99	99	-----	150	-----	-----	-----	-----	2,453
11 Illinois	7,816	7,816	-----	406	-----	-----	-----	-----	89,933
12 Indiana	1,350	1,350	-----	-----	881	881	-----	-----	28,698
13 Iowa	1,495	1,495	-----	-----	252	252	-----	-----	9,270
14 Kansas	293	293	-----	207	-----	-----	-----	-----	5,091
15 Kentucky	1,343	1,343	-----	31	351	-----	351	-----	13,405
16 Louisiana	764	600	164	14,199	-----	-----	-----	-----	10,924
17 Maine	847	847	-----	-----	117	4	-----	113	6,098
18 Maryland	2,046	2,046	-----	-----	1,071	-----	315	756	15,100
19 Massachusetts	8,419	8,419	-----	-----	268	-----	263	5	46,024
20 Michigan	3,711	3,711	-----	537	-----	-----	-----	-----	67,250
21 Minnesota									12,001
22 Mississippi	87	87	-----	344	-----	-----	-----	-----	4,036
23 Missouri	1,522	1,522	-----	-----	-----	-----	-----	-----	23,335
24 Montana	231	231	-----	743	-----	-----	-----	-----	3,080
25 Nebraska									2,019
26 Nevada	-----	-----	-----	82	-----	-----	-----	-----	1,408
27 New Hampshire	808	806	2	-----	157	157	-----	-----	4,052
28 New Jersey	6,416	6,410	-----	-----	235	-----	235	-----	71,927
29 New Mexico	57	57	-----	796	-----	-----	-----	-----	1,639
30 New York	21,028	21,028	-----	-----	15,201	-----	15,201	-----	162,174
31 North Carolina	1,084	816	268	-----	-----	-----	-----	-----	15,790
32 North Dakota	22	22	-----	-----	-----	-----	-----	-----	903
33 Ohio	5,619	5,619	-----	-----	-----	-----	-----	-----	72,954
34 Oklahoma	1,568	1,438	130	9,480	4	-----	-----	4	6,754
35 Oregon	709	527	182	-----	34	-----	-----	34	9,617
36 Pennsylvania	13,307	13,307	-----	-----	649	-----	649	-----	110,954
37 Rhode Island	1,726	1,726	-----	-----	17	-----	-----	17	15,289
38 South Carolina	182	182	-----	-----	678	-----	278	400	6,571
39 South Dakota	78	78	-----	1,110	18	-----	-----	18	683
40 Tennessee	967	892	75	-----	132	-----	-----	132	12,721
41 Texas	1,043	1,043	-----	20,764	1,534	1,132	-----	402	18,578
42 Utah	429	429	-----	789	-----	-----	-----	-----	3,511
43 Vermont	226	226	-----	-----	399	399	-----	-----	1,874
44 Virginia	725	575	150	25	1,346	834	512	-----	10,029
45 Washington	3,139	2,817	322	393	139	-----	-----	139	17,705
46 West Virginia	516	516	-----	29	693	690	3	-----	10,806
47 Wisconsin	4,145	3,208	937	58	13	-----	-----	13	12,442
48 Wyoming	78	78	-----	-----	-----	-----	-----	-----	1,256

For detailed footnotes see page 15.

FOOTNOTES FOR TABLE 2

a. Connecticut--The sum of $758 thousand is derived from unincorporated business taxes.

b. Florida--Included in this amount of $1,763 thousand is $604 thousand from gas and oil inspection taxes and $806 thousand from a tax on the sale of citrus fruit.

c. Florida--The $4,393 thousand includes a sales tax on admission.

d. Illinois--Licenses on horse race meetings are included in the $782 thousand.

e. Kentucky--The $881 thousand is revenue from a motor-vehicle usage tax.

f. Louisiana--The $1,479 thousand is received from a tax on kerosene, natural gas, and lubricating oil.

g. New Jersey--The $26,329 thousand is from a tax collected during the calendar year ending December 31, 1941.

h. New Jersey--The $4,022 thousand is collected for the calendar year ending December 31, 1941.

i. New Mexico--The $251 thousand includes insurance agents' licenses.

j. Oklahoma--The amount of $1,037 thousand is revenue derived from a motor-vehicle excise tax.

k. Pennsylvania--$2,741 thousand of the total $3,820 thousand is received from a gross receipts tax on retail businesses.

l. Washington--The $1,471 thousand is from a tax on fuel oil. In 1941 the refunds from the same tax exceeded collections by $303 thousand but this situation was corrected by a court decision at the beginning of the State's 1942 fiscal year.

m. Alabama--$836 thousand of the total $1,509 thousand is from privilege licenses.

n. Alabama--The corporation net income tax collection is included in the individual income tax figure except $277 thousand which is revenue from a financial institution excise tax.

o. Arizona--This sum of $6,520 thousand for 1942 general property tax shows a large increase over the 1941 figure of $3,124 thousand. The cause for this rise in revenue has not yet been reported.

p. Colorado--Of the total $957 thousand, $907 thousand is collected from public utility business licenses.

q. Massachusetts--$3,017 thousand of the total $3,992 thousand is from insurance company licenses.

r. Missouri--Included in the total of $1,019 thousand is the sum of $959 thousand from public utility licenses which possibly includes revenues from a gross receipts tax.

s. New Jersey--The following taxes are reported on a twelve months basis other than the State's fiscal year: commercial motor-vehicle tax, motor-vehicle licenses, motor-vehicle operators' licenses, general property tax, and selective property (railroad) tax.

t. Ohio--$944 thousand of the total $982 thousand is from cigarette dealer licenses.

u. Oregon--The increase in the individual income and corporation net income taxes was a result in part of slightly higher tax rates.

v. Pennsylvania--$7,098 thousand of the total $11,602 thousand is revenue from bank taxes.

w. Pennsylvania--The $7,960 thousand is from a loan tax.

x. Vermont--The total $730 thousand is made up in part from savings banks licenses ($362 thousand) and motor vehicle dealer and repairem licenses ($305 thousand).

y. Illinois--$406 thousand is the unprotested part of a new 3 percent oil production tax; the balance of the total paid is $4,820 thousand.

z. Kentucky--46 percent, an estimated amount, of the $351 thousand is derived from marriage licenses.

STATE AGENCIES SUPPLYING INFORMATION ON TAX COLLECTIONS IN 1942

(Source of greater part of data used is listed first for each State)

ALABAMA - Commissioner of Revenue
Alcoholic Beverage Control Board

ARIZONA - State Auditor, State Highway Department, Office of State Highway Engineer, State Tax Commission

ARKANSAS - Department of Revenues

CALIFORNIA - Office of Controller

COLORADO - Department of Revenue

CONNECTICUT - Tax Department, Corporation Division

DELAWARE - State Tax Department

FLORIDA - Comptroller's Office
Office of Motor Vehicle Commissioner
Beverage Department

GEORGIA - Department of Revenue

IDAHO - Office of State Auditor

ILLINOIS - Department of Finance, Division of Research and Statistics

INDIANA - Office of State Auditor

IOWA - Office of State Comptroller

KANSAS - Office of State Accountant
State Highway Commission, Auditor

KENTUCKY - Department of Revenue, Division of Research and Statistics

LOUISIANA - Department of Revenue
State Auditor

MAINE - Department of Finance, State Controller

MARYLAND - Treasury Department, Office of Comptroller

MASSACHUSETTS - Commission on Administration and Finance

MICHIGAN - Office of Comptroller

MINNESOTA - Department of Taxation

MISSISSIPPI - State Tax Commission

MISSOURI - State Auditor

MONTANA - State Accountant, Board of Equalization, Liquor Control Board
Highway Commission, Highway Planning Survey

NEBRASKA - Treasurer's Office, State Tax Commissioner, Department of Agriculture and Inspection
Division of Motor Fuels, Liquor Control Commission, Motor Vehicle Division

NEVADA - State Controller's Office

NEW HAMPSHIRE - Treasury Department
Attorney General
State Liquor Commission

NEW JERSEY - State Tax Department, Local Tax Division

NEW MEXICO - Office of the Treasurer

NEW YORK - Department of Taxation and Finance, Research and Statistics Bureau

NORTH CAROLINA - Department of State, Auditor

NORTH DAKOTA - State Treasurer's Office

OHIO - Department of Taxation, Division of Research

OKLAHOMA - Tax Commission, Research and Statistics Division

OREGON - Executive Department, Budget Division, Secretary of State, State Treasurer, Liquor Control Commission

PENNSYLVANIA - Office of Auditor General

RHODE ISLAND - Department of Finance, Division of Taxation

SOUTH CAROLINA - Comptroller General

SOUTH DAKOTA - Treasury Department, Division of Taxation

TENNESSEE - Department of Finance and Taxation

TEXAS - State Auditor and Efficiency Expert

STATE AGENCIES SUPPLYING INFORMATION ON TAX COLLECTIONS IN 1942

(continued)

UTAH - State Tax Commission

VERMONT - Offices of the Treasurer and Auditor of Accounts
Commissioner of Taxes

VIRGINIA - Department of Finance

WASHINGTON - Tax Commission

WEST VIRGINIA - Office of State Auditor
Accounting Department

WISCONSIN - Department of Taxation
Municipal Accounting Department

WYOMING - Treasury Department
State Board of Equalization
State Liquor Commission
State Highway Department

Comprehensive information on State tax collections during these war months is so important that the Bureau of the Census advanced the publication date by about six weeks. Without the generous aid of State officials, the publication of this report by the end of August would have been impossible. Acknowledgment is also made of the figures on unemployment compensation taxes supplied by the Bureau of Employment Security, Social Security Board, Washington, D. C.