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STATE TAX COLLECTIONS IN 1943

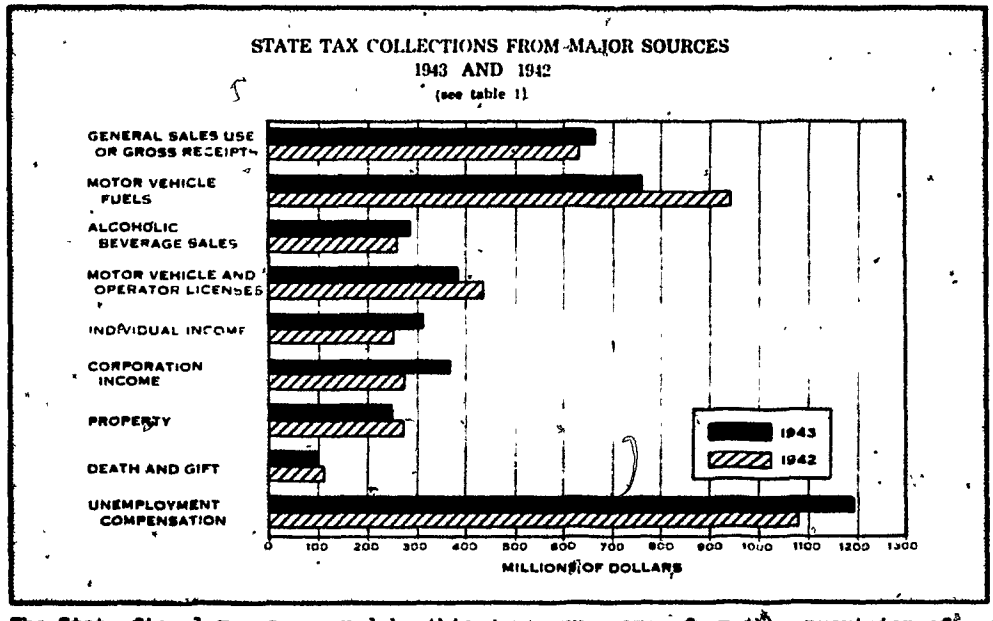
War conditions noticeably influenced State tax collections in 1943, although total collections of slightly more than $5 billion were not more than three percent above the 1942 figure. Without the unemployment compensation tax, the total was approximately $3.9 billion, about the same as the 1942 collections.

These amounts included sums distributed to local governments as well as estimates for seven States for which tax revenue data were not available for this report. The State fiscal years covered by this report were those ending within the twelve months prior to July 1, 1943.

The yields from individual and corporation income taxes, and most of the sales taxes, and revenue from the unemployment compensation tax gained conspicuously. But such gains were almost counterbalanced by sharp declines in revenue from motor vehicle fuel taxes, motor vehicle and operator licenses, property taxes, and death duties.

Despite the war, the 1943 tax collections were based, for the most part, upon the same legal provisions and rates that were used in 1942. Various reasons lay behind the 1943 policy of a stable tax structure.[1] There were, however, a number of States in which financial policies resulted in relief from certain taxes by repeal or reduction in rates. A few States found actual and anticipated loss of tax revenue so disturbing to their budgets that new taxes or higher rates were approved in the 1943 legislative sessions.

In contrast to the slight increase in State tax revenue for the 1943 fiscal years, total Federal internal revenue rose 72 percent compared with the 1942 fiscal year.[2] This great change in Federal revenue came from the provision of money for war, properly a Federal function. States also are participating in the prosecution of the war, but usually by methods which do not bring added revenue to the treasury. States make direct outlays for defense often without compensating taxes, and also provide relief from certain taxes for men in the armed services. Many of the States levying a personal income tax have taken action to ease the tax obligations of those in service. Some States exempt all military pay, while others exempt the first $2,000 or $3,000; a number of the States allow delayed income tax payments without interest or other penalties. Poll taxes and property taxes are also subjects of relief in some States.



[1] See Bureau of the Census, "State Budgets for 1944 and 1945", State Finances: 1943, vol. 2, no. 1, March 1943; Governors' General Messages to State Legislatures in January 1943, State and Local Government Special Study no. 25, March 1943.

[2] U. S. Treasury Department, Bulletin, July 1943, p. 74. In an analysis of State tax revenue it is relevant to mention that the index for income payments in May 1943 was about 27 percent above May 1942; see "Monthly Business Statistics", Survey of Current Business, July 1943, p. S-1.

In addition to these cases of personal relief, various State enactments have removed or modified the application of sales taxes to purchases made directly by the Federal Government or by contractors for the Federal military agencies. The influence of such legislation upon tax collections cannot be accurately determined.

CHANGES IN COLLECTIONS FROM IMPORTANT TAXES

According to actual reports by 41 States and estimates for the others, the following important tax sources provided more revenue in 1943 than in 1942:

- corporation income
- individual income
- general sales, use, or gross receipts
- alcoholic beverage sales
- tobacco products sales
- public utility gross receipts
- insurance company gross premiums
- corporation licenses
- severance
- unemployment compensation

In contrast, a few tax sources brought less during the first full year of war than in 1942. These were:

- motor vehicle fuel sales
- motor vehicle and operator licenses
- alcoholic beverage licenses
- hunting and fishing licenses
- property
- death and gift

CORPORATION INCOME TAXES.—Taxes based on corporation income provided the greatest rise among the major 1943 sources of State tax revenue, though the increase of about 33 percent was somewhat less relatively than the 1942 gain over 1941.[3] Reduced rates, or the equivalent, in a half-dozen States, as well as readjustments of war contracts, were probably factors of some restraint.

With two exceptions every State which reported corporation income taxes as distinct from individual income taxes recorded larger collections on corporation incomes for the 1943 fiscal year than in 1942, with Maryland, Arkansas, and California leading the list. One exception, Massachusetts, had a smaller figure tabulated because of a reclassification by the Census which placed the corporation excise tax revenues with licenses for corporations in general. The other exception, Montana, had a decrease of about 7 percent.

For corporation income tax collections as also in the case of the individual income taxes, there is a time lag between the receipt of income by the taxpayer and the payment of the tax to the State. This lag is an important consideration in the use of tax collections from these sources as measurements of current income.

INDIVIDUAL INCOME TAXES.—Noticeable as were the gains, actual or estimated, of the 32 States from corporation income taxes, the sharp rise of about 25 percent in total revenue from individual income taxes was even more conspicuous when compared with the modest increase of 7 percent in 1942 over 1941. But last year the large decrease in tax collections from individual incomes by New York State heavily weighted the total and obscured the gains of 40 percent or more in 20 States. Although a change in fiscal year prevents the use of current figures for New York, it seems probable that even with the continuation of the State's 25 percent reduction in rates and the use of new liberal reductions there will be larger income tax revenue in 1943 than in 1942.

Of the States which offered separate returns for individual and corporate income taxes, Kansas, Utah, and Oregon showed greatest gains from individual incomes. On the basis of the figures reported to the Bureau of the Census, only Iowa had a decrease in collections, of a negligible amount, a possible result of the 50 percent credit allowed on 1942 and 1943 incomes.

It is to be noted that except for Delaware's new gross income law, the broad upward movement of individual income tax collections took place not only without the aid of legal changes, but also despite tax repeals by South Dakota, and West Virginia, and reduced rates or the equivalent in several other States.

GENERAL SALES, USE, OR GROSS RECEIPTS TAXES.—Sales tax collections in 1943 were generally higher for every important source other than motor fuels. To be sure, the total from the general sales, use, or gross receipts taxes was only 5 percent above 1942, though 5 States reported figures for 1943 which were 20 percent or more above the 1942 receipts. Only 4 States gave figures below those of last year.

ALCOHOLIC BEVERAGE SALES TAXES.—The experiences of States with alcoholic beverage sales taxes continued to be favorable. It may be concluded that although rationing and even outright cessation of production of distilled spirits had taken place during the 1943 fiscal year, such restraints did not provide a too serious curb upon State tax revenue from this source.

TOBACCO SALES TAXES.—Tobacco remained unrationed, which allowed benefits to accrue to State tax systems from increased sales rather than price changes, because tobacco taxes are usually not ad valorem. That tobacco continues its appeal as a tax source was evidenced by the 1943 legislatures of Delaware, Florida, and New Mexico in their enactment of new cigarette tax laws, though only Delaware's became effective within the 1943 fiscal year.

PUBLIC UTILITY GROSS RECEIPTS TAXES.—Taxes on or measured by gross receipts of public utilities necessarily brought substantially higher revenues to State treasuries because of the heavy requirement of war industries and war transportation. There were no changes in tax laws to seriously retard increases in revenue from this source. Rhode Island, Arkansas, and Kansas reported increases of 75 percent or more over 1942.

INSURANCE COMPANY GROSS PREMIUM TAXES.—Taxes on insurance company gross premiums (or an equivalent tax) were about 9 percent higher in 1943 than in 1942. There is no reason to believe that collections for the few nonreporting States would show much variation from the same rate of increase. The range of change from 1942 was from an increase of 51 percent for Kansas to a decline of 19 percent for Missouri.

[3] Figures for corporation income tax collections distinct from individual income tax collections necessarily involve estimates for some States. Estimates have been made for the 7 States for which figures were not available for this report. Also each of 9 States submitted a combined total; a separation was calculated on the basis of the ratio of the segregated amounts for the other States and the segregation for 6 of these States in 1942.

CORPORATION LICENSES.--Franchise taxes covering corporations in general increased by about 21 percent. Many of the annual licenses are measured by capital stock, net worth, and other values reflecting corporation activity.

SEVERANCE TAXES.--The war demands for oil, iron ore, timber, and other natural products were reflected in an estimated increase of 21 percent for taxes on severances.

UNEMPLOYMENT COMPENSATION TAX.--These pay roll taxes continued to increase, though by a smaller percent than from 1941 to 1942. For a few States the increase was of large proportions; Kansas and Nebraska pay roll taxes more than doubled, but declines from 1942 were recorded by about a dozen States. Although there was a tendency to build an adequate reserve for the post-war period, a small number of States reduced the rate for employers to 2.7 percent, a few provided for adjustable rates, and Kentucky removed the levy paid by the employees.

MOTOR VEHICLE FUEL TAXES.--In contrast to the preceding taxes, from which 1943 collections were larger than in 1942, six important tax sources had yields which declined in 1943. The total of reported motor vehicle fuel tax collections for 1943 was only about 81 percent of the figure for the same 41 States in 1942. It was inevitable that a combination of gasoline and tire rationing, the gradual withdrawal of cars from road service, and the definite ban on pleasure driving in 12 eastern States and the District of Columbia should make itself felt.

The transportation difficulties which especially faced the East in this period were clearly shown by a decrease of about 26 percent in 1943 gasoline tax revenues as compared to 1942. Inland States in no case showed a decline of the same extent, and South Dakota, Montana, Alabama, and Iowa even showed increases up to 15 percent.

MOTOR VEHICLE AND OPERATOR LICENSES.--Collections from motor vehicle and operator licenses were not as severely affected by the war as might be expected. The decline in revenue from these sources was almost 11 percent, and although some of the eastern States recorded percentage decreases much greater than this figure, the regional pattern was not so clear cut as in the case of the motor fuel tax revenues. The absence of widely developed railroad facilities in some areas necessitated the continued use of motor vehicles by war workers and maintained the consumption of large volumes of motor fuel.

ALCOHOLIC BEVERAGE LICENSES.--A drop of about 4 percent in revenue from alcoholic beverage licenses may also be considered a reflection of a war economy by a reduction in the number of liquor dealers.

HUNTING AND FISHING LICENSES.--The total collections from this tax source declined about 8 percent, another case of restrictions resulting from war conditions.

PROPERTY TAXES.--Possibly to be expected was the decrease of approximately 8 percent in property taxes. The general property tax has a flexible rate which is used in some States to take up the slack between the budget and actual receipts. In such cases larger yields from other State taxes might well lead to intentionally smaller returns from property. In addition, the migration of people during a war period and some concessions in payments of taxes to men in the services were probably among the considerations affecting this source of State income which usually is relatively stable.

DEATH AND GIFT TAXES.--Revenue from death and gift taxes declined an estimated 11 percent, about double the rate shown in the prior fiscal year. This change cannot be considered a trend, though it is suggestive of the influence of heavy Federal and State estate and inheritance taxes.

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

In the reporting of tax revenue, figures requested from State officials are the amounts of the collections, current and delinquent, with penalties and interest, and before deduction of administrative costs, but after end-of-year adjustments including deductions of refunds.

The Census reports as State revenue those tax collections which are recorded in State accounts even though the amounts are subsequently shared with local units of government. If a tax revenue figure includes collections from several sources, such as licenses and sales, and separate returns are not available, the total is placed in that class which is judged to contribute the larger part. Separate figures for important items within the classes listed are presented in the Census reports when available.

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), unless such resources are covered by a general sales tax law.

1. GENERAL SALES, USE, OR GROSS RECEIPTS: Taxes on retail, wholesale, or manufacturers' sales of commodities and services in general; also general use, storage, and consumption taxes. This class also includes license taxes measured by gross income or its equivalent.
2. SELECTED COMMODITIES AND SERVICES: Certain commodities and services are selected by States for specific taxation. Of these some are enumerated in the reports of this Census series because of their fiscal and social significance.
   a. MOTOR VEHICLE FUELS: Taxes on gasoline, diesel oil, and other fuels used in motor vehicles. Fuels for other purposes are classed with "other selected commodities and services" (A,2,1).
   b. ALCOHOLIC BEVERAGES: Taxes on alcoholic beverages (by whatever name, such as cereal malt beverages) measured by quantity sold or gross receipts.
   c. TOBACCO PRODUCTS: Taxes on all kinds of tobacco products, including cigarette tubes and papers.
   d. INSURANCE COMPANIES: Taxes measured by (adjusted) gross premiums.
   e. PUBLIC UTILITIES: Taxes on railroads, private car companies, buses, trucks, and other transportation utilities, telephone and telegraph companies, light and power companies, etc. These taxes are measured by gross receipts or units of service (e.g., kilowatt hours).
   f. PARI-MUTUELS: Taxes imposed on amounts wagered at race tracks.

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

A. SALES AND GROSS RECEIPTS TAXES—Continued
2. SELECTED COMMODITIES AND SERVICES—Continued
g. ADMISSIONS: Taxes on tickets sold, or on the gross receipts of amusement businesses.
h. SOFT DRINKS: Taxes of all kinds levied on soft drinks and basic ingredients.
i. OTHER SELECTED COMMODITIES AND SERVICES: Taxes, other than those enumerated, on sales of selected commodities or on volume of business of specific enterprises, unincorporated and incorporated.

B. LICENSE AND PRIVILEGE TAXES: Taxes exacted from individuals or corporations for the right to exercise a business or nonbusiness privilege. The purpose of the tax may be only regulation, or revenue with regulation incidental. The tax rates are flat or slightly graduated, and are imposed on bases measured by capital stock, capital surplus, nature or location of business, number of business units, physical capacity, etc., but not by net or gross incomes. License fees which consistently yield net amounts are also included.
1. MOTOR VEHICLES: All taxes imposed on motor vehicles and operators for the use of public highways except those taxes measured by sales value, assessed value, or income. Titling charges for motor vehicles are included, unless they are a sales tax.
a. PRIVATE: Taxes on motor vehicles for which commercial licenses are not required. The total of motor vehicle license taxes is placed in this class for those States not separating private from commercial licenses.
b. COMMERCIAL: Taxes on motor vehicles for hire or for business use usually identified by commercial license plates. Taxes measured by gross earnings and taxes imposed on commercial motor transportation firms for the privilege of doing business are excluded.
c. OPERATORS: License taxes imposed upon drivers of both private and commercial motor vehicles. If not reported separately from vehicle license taxes, the total is recorded at "motor vehicles, private" (B,1,a).
2. CORPORATION IN GENERAL: A blanket license or privilege tax in lieu of or in addition to a privilege tax on any specified type of business; includes incorporation taxes.
3. ALCOHOLIC BEVERAGES: Business licenses on manufacturers, wholesalers, and retailers of liquor and beer. The license rate may be flat, or graduated on any basis other than sales or property values.
4. HUNTING AND FISHING: Both resident and nonresident game licenses and shipping permits. Commercial licenses are included with "other licenses and privileges" (B,8).
5. OCCUPATIONS: This is a license required of persons in business or professions in contrast to the license for the business itself; for example, physicians, dentists, insurance agents, barbers.
6. CHAIN STORES: Taxes with distinctive rates levied on a group of stores doing a similar kind of business under the same management; includes tax revenue from a single store if it is part of a "chain."
7. AMUSEMENTS, RACE TRACKS: These are at flat rates, or graduated according to some measurement other than sales or money wagered.
8. OTHER LICENSES AND PRIVILEGES: This class includes business and nonbusiness license taxes not covered by the preceding classes.

C. INDIVIDUAL INCOME TAXES: Taxes imposed on the net incomes of individuals.

D. CORPORATION INCOME TAXES: Taxes imposed on the net incomes of corporations. This class includes any tax levied on the net income of unincorporated businesses. When individual income taxes are not reported separately from the corporation 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.
1. GENERAL: A tax on the assessed valuation of property in general, including real estate and personal property, 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 not taxed as general property and are distinguished by different assessment procedures, different rates, or distinctive administrative practices.
a. PUBLIC UTILITIES: Distinguished from utility taxes measured by gross receipts. This class includes railroad property.
b. INTANGIBLES: In those States in which intangibles are combined with the general property tax, the revenue is entered under E, 1.
c. MOTOR VEHICLES: Taxes on motor vehicles, private and commercial (exclusive of utilities E, 2, a), as forms of property not covered by the general property tax.
d. OTHER SELECTED PROPERTY: Other types of selective property 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 ESTATE: Inheritance, estate, legacy, death, and succession taxes.
2. GIFT: Taxes on gifts among the living imposed primarily to prevent the evasion of inheritance or estate tax laws. Gift taxes not separately reported are recorded with inheritance and estate taxes (F, 1).

G. SEVERANCE TAXES: Taxes on the removal of petroleum, minerals, timber, oysters, and other natural products from land or water within the jurisdiction of the State. The tax bases are measured by the value or quantity of the product severed or sold by the producer.

H. OTHER TAXES: Taxes which do not fit into the prior classes, except unemployment compensation (J).
1. POLL: Capitation taxes, whether uniform or graded.
2. DOCUMENTARY AND STOCK TRANSFERS: Taxes imposed on the recording, registering, and transferring of documents such as mortgages, deeds, and securities, and measured by the value of the property represented.
3. MISCELLANEOUS: Taxes which cannot be definitely assigned to any other specific category.

J. UNEMPLOYMENT COMPENSATION TAX: Pay roll tax imposed by the State on specified employers, and in some States on specified employees, for the exclusive purpose of providing unemployment compensation benefits. 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.

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- Bureau of the Census -

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TABLE 1.—ESTIMATED STATE TAX COLLECTIONS IN 1943, AND CORRESPONDING ACTUAL COLLECTIONS IN 1942, BY TYPE OF TAX

(The last column shows the extent of estimates for States from which figures were not available)

TAX SOURCE	AMOUNT COLLECTED (IN MILLIONS)		Comparison of 1943 with 1942 (1942=100)	PERCENT DISTRIBUTION 1943		Percent of 1943 amounts obtained by estimates[3]
	1943[1]	1942[2]		Including unemployment compensation tax	Excluding unemployment compensation tax	
Total collections:						
Including unemployment compensation	$5,099	$4,975	102.5	100.0	———	15.1
Excluding unemployment compensation	3,906	3,899	100.2	76.6	100.0	19.7
Sales and gross receipts taxes	2,137	2,219	96.3	41.9	54.7	16.0
General sales, use, or gross receipts taxes	665	633	105.1	13.0	17.0	7.5
Motor vehicle fuels	760	942	80.7	14.9	19.5	16.8
Alcoholic beverages	285	256	111.3	5.6	7.3	21.1
Tobacco products	140	131	106.9	2.7	3.6	22.3
Insurance companies	123	113	108.8	2.4	3.1	21.9
Public utilities	120	99	121.2	2.4	3.1	29.8
Other	44	45	97.8	.9	1.1	20.6
License and privilege taxes	647	686	94.3	12.7	16.6	18.4
Motor vehicle and operator licenses	385	431	89.3	7.6	9.9	18.4
Corporations in general	106	88	120.5	2.1	2.7	5.9
Alcoholic beverages	54	56	96.4	1.1	1.4	34.1
Hunting and fishing	22	24	91.6	.4	.6	11.3
Other	80	87	92.0	1.6	2.0	26.3
Individual income taxes[4]	310	249	124.5	6.1	7.9	32.8
Corporation income taxes[4]	365	274	133.2	7.2	9.3	44.1
Property taxes	248	271	91.5	4.9	6.3	6.2
General	160	175	91.4	3.1	4.1	9.4
Selective	88	96	91.7	1.7	2.3	0.2
Death and gift taxes	100	112	89.3	2.0	2.6	18.4
Severance taxes	75	62	121.0	1.5	1.9	1.0
Other taxes	23	25	92.0	.5	.6	63.8
Unemployment compensation tax[5]	1,193	1,076	110.9	23.4	xxxxxxxxxxxxx	———

[1] These amounts consist of actual collections and estimates for the fiscal years of the respective States ending within the 12 months prior to July 1, 1943.
[2] These amounts were collected during the fiscal years of the respective States ending within the 12 months prior to July 1, 1942.
[3] This column shows the extent of estimates for States from which figures were not available.
[4] Taxes on individual incomes and on corporate net incomes were reported as undistributed totals by 9 States in 1943 and 3 States in 1942. Estimates of the distribution for 6 of the 9 States have been made on the basis of the distribution in their 1942 records modified by the 1943 distribution of the State for which separate returns were available. The remaining 3 States were assumed to conform to the known 1943 pattern. If the total amount of these undistributed taxes in 9 States is called "estimated," because their separation into two taxes is estimated, the percents in the last column would be 42.6 percent for individual income, and 59.2 percent for corporate income. See note 4 on table 5.
[5] Data for unemployment compensation taxes represent net collections deposited in State clearing accounts.

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TABLE 2.—STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATE: 1943

(Dollar amounts in thousands, except per capita)

STATE	End of fiscal year	Population April 1, 1940	TOTAL Amount	TOTAL Per capita	Sales and gross receipts (table 3)	Licenses (table 4)	Individual income	Corporation income	Property (table 5)	Death and gift (table 5)	Severance	Other taxes (table 5)	Unemployment compensation	STATE
Number of States, total	———	———	48	———	48	48	32	32	45	47	26	27	48	Number of States
Data estimated [1]	———	———	7	———	7	7	4	4	9	7	5	8	———	Data estimated [1]
Data reported [2]	———	———	41	———	41	41	28	28	36	40	21	19	48	Data reported [2]
Dollar total, estimated	———	———	$5,099,099	$38.92	$2,137,100	$647,100	$310,000	$365,000	$248,468	$100,000	$75,000	$23,470	$1,192,961	Dollar total, est.
Amount estimated [1]	———	———	770,079	5.88	340,670	119,014	100,154	160,832	15,292	18,421	716	14,980	———	Amount est. [1]
Amount reported [2]	———	———	4,329,020	33.04	1,796,430	528,086	209,846	204,168	233,176	81,579	74,284	8,490	1,192,961	Amount reported [2]
Alabama	Sept. 30, 1942	2,832,961	74,143	26.17	39,621	8,859	5,863	(3)	5,288	64	544	741	13,163	Alabama
Arizona	June 30, 1943	499,261	28,113	56.31	13,750	1,633	2,875	(3)	5,650	64	———	———	4,141	Arizona
Arkansas	June 30, 1943	1,949,387	48,461	24.86	27,971	5,397	1,476	2,017	3,872	146	1,178	———	6,404	Arkansas
California	June 30, 1943	6,907,387	498,887	72.23	216,908	25,455	39,351	52,887	13,444	6,865	573	———	143,404	California
Colorado	June 30, 1943	1,123,296	[4] 42,952	38.24	24,613	4,584	5,637	(3)	(5)	1,544	45	———	6,529	Colorado
Connecticut	June 30, 1943	1,709,242	84,489	49.43	27,074	9,518	———	12,552	2,229	4,389	———	———	28,927	Connecticut
Delaware	June 30, 1943	266,505	12,923	48.49	3,757	4,938	1,963	———	———	834	———	———	1,431	Delaware
Florida	June 30, 1943	1,897,414	[4] 27,352	14.42	[4] 7,240	9,591	———	———	(5)	(5)	———	(5)	10,721	Florida
Georgia	June 30, 1943	3,123,723	67,269	21.53	30,885	2,913	5,285	10,295	4,886	560	———	328	12,121	Georgia
Idaho	June 30, 1943	524,873	(5)	———	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	3,877	Idaho
Illinois	June 30, 1943	7,897,241	[4] 302,512	38.31	172,707	[4] 28,728	———	———	237	6,167	3,774	———	90,899	Illinois
Indiana	June 30, 1943	3,427,796	[4] 122,401	35.71	65,172	[4] 14,865	———	———	8,035	1,323	———	———	33,008	Indiana
Iowa	June 30, 1943	2,538,268	74,171	29.22	41,571	13,345	6,771	1,211	1,407	1,514	———	209	8,143	Iowa
Kansas	June 30, 1943	1,801,028	59,188	32.86	28,171	6,705	4,237	1,793	7,229	339	———	———	10,714	Kansas
Kentucky	June 30, 1943	2,845,627	61,260	21.53	25,926	6,283	4,203	3,708	6,879	1,314	33	319	12,595	Kentucky
Louisiana	June 30, 1943	2,363,880	[4] 99,525	42.10	[4] 43,977	[4] 9,620	9,042	(3)	7,850	[4] 99	13,850	———	15,087	Louisiana
Maine	June 30, 1943	847,226	(5)	———	(5)	(5)	———	———	(5)	(5)	———	(5)	8,929	Maine
Maryland	Sept. 30, 1942 [6]	1,821,244	71,305	39.15	24,300	8,686	7,658	2,835	4,447	1,737	———	311	21,331	Maryland
Massachusetts	Nov. 30, 1942 [6]	4,316,721	169,255	39.21	43,655	39,702	24,234	[7] 723	15,053	8,303	———	243	37,342	Massachusetts
Michigan (p)	June 30, 1943	5,256,106	234,377	44.59	123,691	36,840	———	———	13,034	4,276	615	———	55,921	Michigan (p)
Minnesota	June 30, 1943	2,792,300	107,952	38.66	38,641	11,425	21,438	[8] 563	9,749	968	10,389	39	14,740	Minnesota
Mississippi	June 30, 1943	2,183,796	50,832	23.28	31,263	4,801	3,465	4,067	1,125	138	304	116	5,553	Mississippi
Missouri	Dec. 31, 1942	3,784,664	103,932	27.46	52,892	15,250	9,941	(3)	4,882	1,800	———	———	19,167	Missouri
Montana	June 30, 1943	559,456	17,405	31.11	7,180	1,275	1,202	1,425	1,716	213	854	———	3,540	Montana
Nebraska	June 30, 1943	1,315,834	27,467	20.87	14,288	1,786	———	———	6,069	48	———	888	4,388	Nebraska
Nevada	June 30, 1943	110,247	(5)	———	(5)	(5)	———	———	(5)	———	(5)	(5)	3,158	Nevada
New Hampshire	June 30, 1943	491,524	15,559	31.65	5,553	3,418	735	———	981	901	———	———	3,971	New Hampshire
New Jersey	June 30, 1943	4,160,165	160,549	38.59	37,337	26,938	———	———	27,603	8,825	———	———	59,846	New Jersey
New Mexico	June 30, 1943	531,818	20,565	38.67	11,647	2,597	1,056	(3)	2,563	56	779	18	1,849	New Mexico
New York	Mar. 31, 1943 [9]	13,479,142	(5)	———	(5)	(5)	(5)	(5)	(5)	(5)	———	(5)	183,620	New York
North Carolina	June 30, 1943	3,571,623	(5)	———	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	19,893	North Carolina
North Dakota	June 30, 1943	641,935	18,518	28.85	9,824	1,989	1,844	(3)	4,042	107	———	———	712	North Dakota
Ohio	Dec. 31, 1942	6,907,612	277,256	40.14	169,209	43,331	———	———	8,094	3,199	———	———	53,403	Ohio
Oklahoma	June 30, 1943	2,336,434	78,671	33.67	42,481	9,524	10,117	(3)	26	566	8,540	3	7,414	Oklahoma
Oregon	June 30, 1943	1,089,684	52,594	48.27	13,403	5,285	10,938	7,239	———	780	82	116	14,751	Oregon
Pennsylvania	May 31, 1943	9,900,180	409,640	41.38	105,555	88,337	———	50,753	16,006	13,927	———	573	134,269	Pennsylvania
Rhode Island	June 30, 1943	713,346	36,391	51.01	11,225	7,055	———	———	———	2,574	———	———	13,537	Rhode Island
South Carolina	June 30, 1943	1,899,804	52,122	27.44	27,636	3,707	3,420	9,116	1,564	193	20	240	6,226	South Carolina
South Dakota	June 30, 1943	642,961	16,294	25.34	11,390	2,009	557	393	174	94	779	———	898	South Dakota
Tennessee	June 30, 1943	2,915,841	(5)	———	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	16,687	Tennessee
Texas	Aug. 31, 1942	6,414,824	174,509	27.20	80,145	19,070	———	———	21,494	2,732	30,935	2,212	17,921	Texas
Utah	June 30, 1943	550,310	28,338	51.49	12,374	2,224	2,051	1,304	3,155	302	781	———	6,147	Utah
Vermont	June 30, 1943	359,231	11,963	33.30	4,227	2,961	920	690	525	223	———	389	2,028	Vermont
Virginia	June 30, 1943	2,677,773	73,196	27.33	30,312	12,547	4,522	7,843	4,273	732	30	1,580	11,357	Virginia
Washington	Mar. 31, 1943	1,736,191	120,452	69.38	81,073	6,789	———	———	4,649	1,671	175	154	25,941	Washington
West Virginia	June 30, 1943	1,901,974	(5)	———	(5)	(5)	———	———	(5)	(5)	(5)	(5)	12,830	West Virginia
Wisconsin	June 30, 1943	3,137,587	138,364	44.10	32,237	16,672	19,047	32,756	14,414	1,971	4	11	21,052	Wisconsin
Wyoming	Sept. 30, 1942	250,742	8,874	35.39	5,549	1,396	———	———	532	21	———	———	1,376	Wyoming

p. All dollar amounts designated as preliminary by State officials.

[1] Estimates for major tax groups are made by the Census Bureau for non-reported tax collections.

[2] Actual tax collections reported to the Census Bureau by the States are presented in this table on a State by State basis. If collections from two or more sources are combined—for instance, tobacco sales tax and tobacco license—no estimates of the separate amounts are offered in tables 2 - 5. The grand total reported, $4,329 million, includes the unemployment compensation tax revenues from all States.

[3] Included with individual income tax.

[4] Incomplete.

[5] Not available for this report.

[6] Maryland and Massachusetts changed their fiscal years to end June 30. This change will be effective for the 1944 reports of the Census Bureau.

[7] That part of the corporation excise tax formerly placed with income is now tabulated with "corporation in general," table 4.

[8] Bank excise tax only; other corporation income taxes included with individual income.

[9] The Division of Research of the New York State Department of Taxation and Finance submitted figures for the 9 months ending March 31, 1943, the new termination date of the State's fiscal year. There follows a condensed display of these figures, which are in thousands:

Sales and gross receipts		Licenses and privilege			
Motor vehicle fuels	$36,379	Motor vehicle	[b] $39,068	Individual income	$22,127
Alcoholic beverages	33,935	Corporation	[a] 107	Corporation income	56,504
Tobacco products	17,877	Alcoholic beverage	14,287	General property taxes	(c)
Insurance companies	[a] 2,273	Hunting and fishing	(c)	Inheritance and estate	7,283
Public utilities	[a] 12,740	Occupations	(c)	Documentary and stock transfer	11,259
Pari-mutuel	6,033	Amusements	232	Unemployment compensation	(c)
Admissions	378	Other	[d] 20,215		

[a] See note d. [b] Includes operators licenses. [c] Not available in time for this report. [d] Includes some public utilities taxed on gross receipts, insurance companies taxed on gross premiums, and business licenses of corporation; separation not available.

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TABLE 3.—SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATE: 1943

(Dollar amounts in thousands)

STATE	Total	General sales, use, gross receipts	SELECTED COMMODITIES AND SERVICES									
			Total	Motor fuels	Alcoholic beverages	Tobacco products	Insurance companies	Public utilities	Pari-mutuels	Admissions	Soft drinks	Other
Number of States, total	48	24	48	48	48	29	48	34	18	24	6	19
Data estimated[1]	7	2	7	8	7	3	8	6	5	4	1	2
Data reported[2]	41	22	41	40	41	26	40	28	13	20	5	17
Dollar total, estimated	$2,157,100	$665,000	$1,472,100	$760,000	$286,000	$140,000	$123,000	$120,000	$17,000	$11,000	$5,100	$11,000
Amount estimated[1]	340,670	50,103	290,567	127,603	60,063	51,244	26,892	35,699	7,531	961	155	459
Amount reported[2]	1,796,430	614,897	1,181,533	632,397	224,947	108,756	96,108	84,301	9,469	10,049	4,945	10,561
Alabama	39,621	13,427	26,194	18,601	471	4,411	1,372	865	—	96	61	295
Arizona	13,750	6,179	7,571	4,606	1,228	1,062	275	368	32	—	—	—
Arkansas	27,971	9,193	18,778	11,100	3,516	2,709	960	196	285	10	—	3
California	216,908	137,295	79,613	46,675	16,455	—	9,862	5,508	1,024	89	—	—
Colorado	24,615	11,708	12,907	8,550	3,415	—	942	—	—	—	—	—
Connecticut	27,074	—	27,074	7,858	5,798	3,568	4,416	4,578	—	11	—	845
Delaware	3,757	—	3,757	1,633	[3] 1,022	90	475	8	479	50	—	—
Florida	[4] 7,240	—	[4] 7,240	(5)	7,240	—	(5)	(5)	(5)	—	—	—
Georgia	30,885	—	30,885	18,822	[3] 6,897	4,162	1,041	—	—	—	143	—
Idaho	(5)	—	(5)	(5)	(5)	—	(5)	(5)	—	(5)	—	(5)
Illinois	172,707	79,492	93,215	33,332	21,229	12,118	[3] 10,335	13,756	(6)	[3] 2,465	—	—
Indiana	65,172	34,117	31,055	22,420	5,777	—	2,858	—	—	—	—	—
Iowa	41,571	20,636	20,935	15,387	1,187	2,435	1,720	—	—	—	—	206
Kansas	28,171	14,554	13,617	9,052	841	1,819	1,718	187	—	—	—	—
Kentucky	25,926	—	25,926	12,810	6,255	2,745	1,440	1,427	—	959	—	290
Louisiana	[4] 45,977	6,063	[4] 39,914	17,771	5,432	7,106	1,859	5,749	(5)	(5)	1,330	868
Maine	(5)	—	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	—	—
Maryland	24,300	—	24,300	12,130	6,186	—	1,921	1,845	1,154	276	—	788
Massachusetts	43,655	—	43,655	18,696	10,282	8,311	2,161	—	2,792	19	—	[7] 1,375
Michigan (p)	123,691	86,163	37,528	26,993	5,633	—	4,875	—	—	26	—	1
Minnesota	38,641	—	38,641	19,192	5,856	—	2,337	11,253	—	3	—	—
Mississippi	31,263	13,164	18,099	11,670	1,419	3,463	851	—	—	696	—	—
Missouri	52,892	31,168	21,724	12,714	6,018	—	2,822	17	—	—	153	—
Montana	7,180	—	7,180	5,507	1,009	—	375	210	—	26	—	53
Nebraska	14,288	—	14,288	11,310	2,321	—	652	5	—	—	—	—
Nevada	(5)	—	(5)	(5)	(5)	—	(5)	—	—	—	—	—
New Hampshire	5,553	—	5,553	2,390	770	1,006	489	—	918	—	—	—
New Jersey	37,337	—	37,337	20,159	10,993	—	5,223	—	920	42	—	—
New Mexico	11,647	5,895	5,752	4,486	1,018	—	248	—	—	—	—	—
New York	(5)	—	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	—
North Carolina	(5)	(5)	(5)	(5)	(5)	—	(5)	(5)	—	—	—	—
North Dakota	9,824	4,314	5,510	2,787	1,673	712	338	—	—	—	—	—
Ohio	169,209	59,851	109,358	53,846	23,906	10,607	7,547	11,349	165	1,959	—	—
Oklahoma	42,461	16,028	26,433	17,001	1,217	5,556	2,240	100	—	—	—	—
Oregon	15,405	—	15,405	10,461	961	(5)	1,119	696	177	—	—	559
Pennsylvania	106,555	3,983	101,572	45,692	23,310	15,789	8,702	9,830	—	45	—	4
Rhode Island	11,225	—	11,225	2,661	1,800	1,349	869	2,939	1,587	—	—	—
South Carolina	27,636	—	27,636	10,736	6,977	3,403	1,186	1,848	—	190	3,258	38
South Dakota	11,390	3,876	7,514	5,515	714	765	380	5	—	—	—	155
Tennessee	(5)	—	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)	(5)	(5)
Texas	80,145	—	80,145	50,058	8,870	9,503	5,105	2,518	—	51	—	[8] 4,040
Utah	12,374	6,756	5,618	4,201	199	684	490	—	—	—	—	94
Vermont	4,227	—	4,227	1,630	1,238	535	310	314	—	—	—	—
Virginia	30,312	—	30,312	16,418	5,273	—	2,260	6,356	—	5	—	—
Washington	81,073	48,598	32,475	16,700	3,565	3,119	1,798	3,321	186	3,049	—	967
West Virginia	(5)	(5)	(5)	(5)	(5)	—	(5)	—	(5)	—	—	—
Wisconsin	32,237	—	32,237	17,849	6,806	3,960	2,588	1,054	—	—	—	—
Wyoming	5,549	2,439	3,110	2,559	381	—	169	1	—	—	—	—

p. All dollar amounts designated as preliminary by State officials.
[1] Estimates for major tax groups are made by the Census Bureau for non-reported tax collections.
[2] Actual tax collections reported to the Census Bureau by the States are presented in this table on a State by State basis. If collections from two or more sources are combined—for instance, tobacco sales tax and tobacco license—no estimates are offered in tables 2 - 5 of the separate amounts.
[3] Includes licenses for some businesses.
[4] Incomplete.
[5] Not available for this report.
[6] Included in admissions.
[7] Represents 5 percent tax on meals costing $1.00 or more.
[8] See footnote 9, table 5.
[9] Includes $2,260 thousand automobile sales tax and $750 thousand tax on cement.

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TABLE 4.—LICENSE AND PRIVILEGE TAX COLLECTIONS, BY STATE: 1943

(Dollar amounts in thousands)

STATE	Total	MOTOR VEHICLES				Corporations in general	Alcoholic beverages	Hunting and fishing	Occupations	Chain stores	Amusements, race tracks	Other
		Total	Private	Commercial	Operators							
Number of States, total	48	48	48	48	46	47	46	48	47	20	25	48
Data estimated[1]	7	7	7	7	7	10	7	9	10	5	5	10
Data reported[2]	41	41	41	41	39	37	39	39	37	15	20	38
Dollar total, estimated	$647,100	$585,000	$516,000	$47,000	$22,000	$106,000	$54,000	$22,000	$9,000	$5,600	$2,500	$65,000
Amount estimated[1]	119,014	70,727	59,449	4,797	6,481	6,351	18,389	2,526	1,740	778	178	18,545
Amount reported[2]	528,086	514,273	256,551	42,203	15,519	99,649	35,611	19,474	7,260	2,822	2,322	46,655
Alabama	6,850	4,875	3,796	516	563	1,902	122	219	51	109	—	1,601
Arizona	1,633	1,202	480	692	30	58	93	157	85	—	—	58
Arkansas	5,397	4,056	3,756	17	283	378	245	280	56	—	35	406
California	25,455	15,598	15,398	82	118	103	5,526	1,678	438	—	—	2,112
Colorado	[3] 4,584	3,383	2,405	1,042	136	101	492	(5)	189	140	2	127
Connecticut	9,314	6,230	3,098	1,381	1,791	166	2,028	245	110	—	114	407
Delaware	4,958	1,120	1,018	(4)	102	3,121	(5)	29	92	28	—	548
Florida	[3] 9,391	8,981	8,981	(4)	(4)	(5)	410	(5)	(5)	(5)	—	(5)
Georgia	[3] 2,913	2,156	2,156	(4)	(4)	591	(4)	149	55	162	—	(5)
Idaho	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)
Illinois	[3] 28,728	23,715	23,715	(4)	(4)	2,957	1,194	862	(5)	—	—	(5)
Indiana	[3] 14,863	10,053	10,053	(4)	(4)	(5)	2,702	662	141	453	—	852
Iowa	13,345	12,275	11,663	561	251	(5)	15	406	94	45	—	510
Kansas	6,705	5,643	4,152	1,455	56	336	36	366	61	—	—	243
Kentucky	8,285	4,307	3,038	744	525	445	535	208	565	149	131	145
Louisiana	[3] 9,620	3,303	3,178	(4)	125	3,267	440	[3] 190	[3] 2,281	131	(5)	[3] 8
Maine	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)	(5)
Maryland	5,686	5,535	4,222	963	350	417	98	224	76	65	827	1,444
Massachusetts	39,702	7,167	7,042	125	(4)	25,535	483	396	129	—	173	[7] 7,821
Michigan (p)	36,840	23,204	22,530	487	887	6,577	2,939	1,951	475	468	257	509
Minnesota	11,425	9,534	6,518	2,669	147	45	83	1,193	167	[8] 19	6	578
Mississippi	4,861	1,904	1,259	568	77	481	—	222	—	63	—	2,131
Missouri	15,860	11,506	10,526	845	135	1,761	960	591	173	—	15	245
Montana	1,275	249	81	16	152	15	572	159	65	109	—	108
Nebraska	[3] 1,786	1,095	939	73	83	149	114	249	(5)	—	4	175
Nevada	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)	(5)
New Hampshire	3,418	2,542	2,220	5	317	34	135	226	16	—	—	465
New Jersey	26,988	16,921	9,525	4,119	3,277	1,915	523	380	124	—	—	7,075
New Mexico	2,597	2,004	1,562	282	160	208	46	241	47	—	3	48
New York	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)	(5)
North Carolina	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
North Dakota	1,989	1,716	1,653	48	15	9	—	97	30	—	—	157
Ohio	43,351	29,978	28,996	536	446	4,619	5,876	913	312	—	212	1,441
Oklahoma	9,524	7,987	4,260	3,192	435	930	248	283	60	—	—	136
Oregon	5,285	3,460	1,681	1,698	81	309	246	745	138	—	21	368
Pennsylvania	89,557	32,189	19,094	9,986	3,108	37,604	6,577	2,017	775	—	367	[9] 9,021
Rhode Island	7,055	3,829	2,972	432	425	2,015	68	33	21	—	6	[10] 1,083
South Carolina	3,707	1,957	1,957	(4)	(4)	421	178	209	38	94	119	711
South Dakota	2,009	979	344	635	—	—	311	525	26	47	2	119
Tennessee	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)
Texas	19,070	11,745	10,878	134	733	4,513	759	437	176	740	4	696
Utah	2,224	1,440	729	670	41	130	2	479	6	—	—	167
Vermont	2,961	2,146	1,278	627	241	86	58	155	1	—	—	515
Virginia	12,547	7,715	7,555	7	153	495	281	354	129	—	39	5,584
Washington	6,789	3,693	2,004	1,483	206	318	1,175	600	199	—	5	804
West Virginia	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	(5)
Wisconsin	16,872	15,264	9,298	5,896	70	61	82	1,126	129	—	—	210
Wyoming	1,396	1,009	622	387	—	24	10	280	24	—	—	49

p. All dollar amounts designated as preliminary by State officials.
[1] Estimates for major tax groups are made by the Census Bureau for non-reported tax collections.
[2] Actual tax collections reported to the Census Bureau by the States are presented in this table on a State by State basis. If collections from two or more sources are combined—for instance, tobacco sales tax and tobacco license—no estimates of the separate amounts are offered in tables 2 - 5.
[3] Incomplete.
[4] Included in "motor vehicle, private."
[5] Included in alcoholic-beverage sales tax.
[6] Not available for this report.
[7] Includes $5,312 thousand public-service corporation tax and $5,360 thousand life insurance tax.
[8] Collection on prior year's levy.
[9] Includes $7,240 thousand tax on shares.
[10] Includes $1,001 thousand tax on savings banks.

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TABLE 5.—OTHER TAX COLLECTIONS, BY STATE: 1943

(Dollar amounts in thousands)

STATE	Individual income	Corporation income[1]	PROPERTY		DEATH AND GIFT		Severance	Poll	Documentary and stock transfers	Other taxes	Unemployment compensation
			General	Selective	Inheritance and estate	Gift					
Number of States, total	32	32	43	31	47	11	26	10	12	10	48
Data estimated[2]	4	4	8	4	8	2	5	3	2	3	----------
Data reported[3]	28	28	35	27	39	9	21	7	10	7	48
Dollar total, estimated	$510,000	$365,000	$160,000	$88,468	$97,000	$3,000	$75,000	$5,155	$18,000	$315	$1,192,961
Amount estimated[3]	100,154	160,832	15,112	180	16,913	1,508	716	------	14,980	------	----------
Amount reported[3]	209,846	204,168	144,888	88,288	80,087	1,492	74,284	5,155	3,020	315	1,192,961
Alabama	5,865	(4)	5,288	------	64	------	544	435	282	26	13,165
Arizona	2,875	(4)	5,430	220	64	------	------	------	------	------	4,141
Arkansas	1,476	2,017	3,776	96	146	------	1,178	------	------	------	6,404
California	39,351	52,887	[5]2	13,442	6,246	619	573	------	------	------	145,404
Colorado	5,637	(4)	(6)	(6)	1,427	117	45	------	------	------	6,529
Connecticut	------	12,552	1,781	448	4,389	------	------	------	------	------	28,927
Delaware	1,965	------	------	------	834	------	------	------	------	------	1,431
Florida	------	------	(6)	(6)	(6)	------	------	------	(6)	(6)	10,721
Georgia	5,283	10,293	4,830	56	560	------	------	328	------	------	12,121
Idaho	(6)	(6)	(6)	------	(6)	------	(6)	------	------	------	3,877
Illinois	------	------	[5]257	------	6,167	------	3,774	------	------	------	90,899
Indiana	------	------	6,303	1,732	1,323	------	------	(6)	------	------	33,008
Iowa	6,771	1,211	[5]1,357	50	1,514	------	------	209	------	------	8,143
Kansas	4,237	1,793	7,229	------	339	------	------	------	------	------	10,714
Kentucky	4,203	3,708	6,490	389	1,314	------	33	------	319	------	12,595
Louisiana	9,042	(4)	7,850	------	(6)	99	13,850	------	------	------	15,087
Maine	------	------	(6)	(6)	(6)	------	------	(6)	------	------	8,929
Maryland	7,658	2,835	4,447	------	1,757	------	------	------	311	------	21,331
Massachusetts	24,234	[7]723	15,000	53	8,303	------	------	------	243	------	37,342
Michigan (p)	------	------	[5]595	12,439	4,276	------	615	------	------	------	35,921
Minnesota	21,438	[8]563	9,301	448	894	74	10,389	------	39	------	14,740
Mississippi	3,465	4,067	1,125	------	138	------	304	------	------	116	5,553
Missouri	9,941	(4)	4,859	23	1,800	------	------	------	------	------	19,167
Montana	1,202	1,425	1,674	42	213	------	854	------	------	------	3,540
Nebraska	------	------	6,016	53	48	------	------	888	------	------	4,388
Nevada	------	------	(6)	------	------	------	(6)	------	------	------	3,158
New Hampshire	735	------	12	969	901	------	------	------	------	------	3,971
New Jersey	------	------	15,381	12,222	8,825	------	------	------	------	------	59,846
New Mexico	1,056	(4)	2,514	49	56	------	779	------	------	18	1,849
New York	(6)	(6)	(6)	------	(6)	------	------	------	(6)	------	183,620
North Carolina	(6)	(6)	------	(6)	(6)	(6)	(6)	------	------	(6)	19,893
North Dakota	1,844	(4)	4,021	21	107	------	------	------	------	------	712
Ohio	------	------	[5]1	8,093	3,199	------	------	------	------	------	33,403
Oklahoma	10,117	(4)	[5]26	------	491	75	8,540	------	------	3	7,414
Oregon	10,938	7,239	------	------	688	92	82	------	------	[9]116	14,751
Pennsylvania	------	50,753	------	16,006	13,927	------	------	------	573	------	134,269
Rhode Island	------	------	------	------	2,574	------	------	------	------	------	15,537
South Carolina	3,420	9,116	426	1,138	193	------	20	------	240	------	6,226
South Dakota	[10]557	[10]393	[5]135	39	94	------	779	------	------	------	898
Tennessee	(6)	(6)	(6)	------	(6)	(6)	(6)	------	------	(6)	16,687
Texas	------	------	21,494	------	2,752	------	30,935	1,645	367	------	17,921
Utah	2,051	1,304	3,155	------	302	------	781	------	------	------	6,147
Vermont	920	690	23	502	223	------	------	389	------	------	2,028
Virginia	4,522	7,843	[5]7	4,266	670	62	30	1,063	492	25	11,357
Washington	------	------	2,675	1,974	1,621	50	175	------	154	------	25,941
West Virginia	(10)	(10)	(6)	------	(6)	------	(6)	(6)	------	------	12,830
Wisconsin	19,047	32,756	917	13,497	1,667	504	4	------	------	11	21,052
Wyoming	------	------	511	21	21	------	------	------	------	------	1,376

p. All dollar amounts designated as preliminary by State officials. [1]Taxes on unincorporated business are classified with the corporate as revenues from business income. [2]Estimates for major tax groups are made by the Census Bureau for non-reported tax collections. [3]Actual tax collections reported to the Census Bureau by the States are presented in this table on a State by State basis. If collections from two or more sources are combined—for instance, tobacco sales tax and tobacco license—no estimates of the separate amounts are offered in tables 2 - 5. [4]Included with individual income taxes. It is estimated that $32.2 million of the corporation income tax was reported with the individual income tax collection, and thus is included in the $209.8 million total "amount reported" for individual income. [5]From prior years' levies. Iowa removed the State's levy on general property effective January 1, 1943. [6]Not available for this report. [7]That part of the corporation excise tax formerly placed with income is now tabulated with "corporation in general," table 4. [8]Bank excise tax only; other corporation income taxes included with individual income. [9]Includes $87 thousand from sales tax on cigarettes, which tax was rejected by referendum subsequent to enactment of the tax law. [10]South Dakota income law repealed, effective December 31, 1942. West Virginia income law repealed, effective calendar year 1942.

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SOURCES OF OFFICIAL INFORMATION ON STATE TAX COLLECTIONS

The tax collection information for this report was secured by mail canvass. Without the generous aid of State officials and their staffs, in spite of the heavy pressures of war, publication at this time would have been impossible.

ALABAMA:
- State Auditor
- Alcoholic Beverage Control Board

ARIZONA:
- State Auditor
- Highway Planning Survey

ARKANSAS:
- State Treasurer
- Department of Revenues

CALIFORNIA:
- State Controller

COLORADO:
- State Department of Revenue

CONNECTICUT:
- State Tax Commissioner

DELAWARE:
- State Tax Department

FLORIDA:
- General Auditor
- State Beverage Department
- Motor Vehicle Commissioner

GEORGIA:
- Department of Revenue
- Comptroller General

IDAHO:
- State Auditor

ILLINOIS:
- Department of Finance

INDIANA:
- State Auditor

IOWA:
- State Treasurer
- State Comptroller
- State Tax Commission
- State Insurance Commission
- Department of Banking

KANSAS:
- State Accountant
- Auditor of State Highway Commission

KENTUCKY:
- Department of Revenue

LOUISIANA:
- State Auditor
- Department of Revenue

MAINE:
- Department of Finance

MARYLAND:
- State Comptroller

MASSACHUSETTS:
- Comptroller
- Commissioner of Corporation and Taxation

MICHIGAN:
- Auditor General

MINNESOTA:
- Deputy Auditor

MISSISSIPPI:
- State Tax Commission

MISSOURI:
- State Auditor

MONTANA:
- State Accountant
- State Control Liquor Board

NEBRASKA:
- State Tax Commissioner
- Board of Control
- Liquor Control Commission
- State Auditor

NEVADA:
- State Controller

NEW HAMPSHIRE:
- State Treasurer
- State Liquor Commission

NEW JERSEY:
- State Comptroller
- State Tax Department

NEW MEXICO:
- Deputy Treasurer

NEW YORK:
- Department of Taxation and Finance

NORTH CAROLINA:
- Auditor of State

NORTH DAKOTA:
- State Treasurer

OHIO:
- Tax Commissioner

OKLAHOMA:
- Tax Commission

OREGON:
- Secretary of State
- Budget Division
- Liquor Control Commission

PENNSYLVANIA:
- Auditor General

RHODE ISLAND:
- Tax Administrator

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SOURCES OF OFFICIAL INFORMATION ON STATE TAX COLLECTIONS—Continued

SOUTH CAROLINA:
Comptroller General
State Tax Commission
State Highway Commission

SOUTH DAKOTA:
State Auditor

TENNESSEE:
Department of Finance and Taxation
Director of the Budget
Division of Accounting

TEXAS:
State Auditor

UTAH:
State Tax Commission

VERMONT:
State Treasurer

VIRGINIA:
Department of Taxation

WASHINGTON:
Tax Commission

WEST VIRGINIA:
State Auditor

WISCONSIN:
Department of Taxation

WYOMING:
State Auditor
Treasury Department
Board of Equalization
State Liquor Commission
Commissioner of Insurance

UNEMPLOYMENT COMPENSATION TAX:
Revenue figures for collections from this source were supplied for most States by the Bureau of Employment Security, Social Security Board, Washington, D. C. Figures for States with fiscal years ending between August and December 1942 were secured by the field agents of the Census.

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