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STATE TAX COLLECTIONS IN 1944

—PRELIMINARY—

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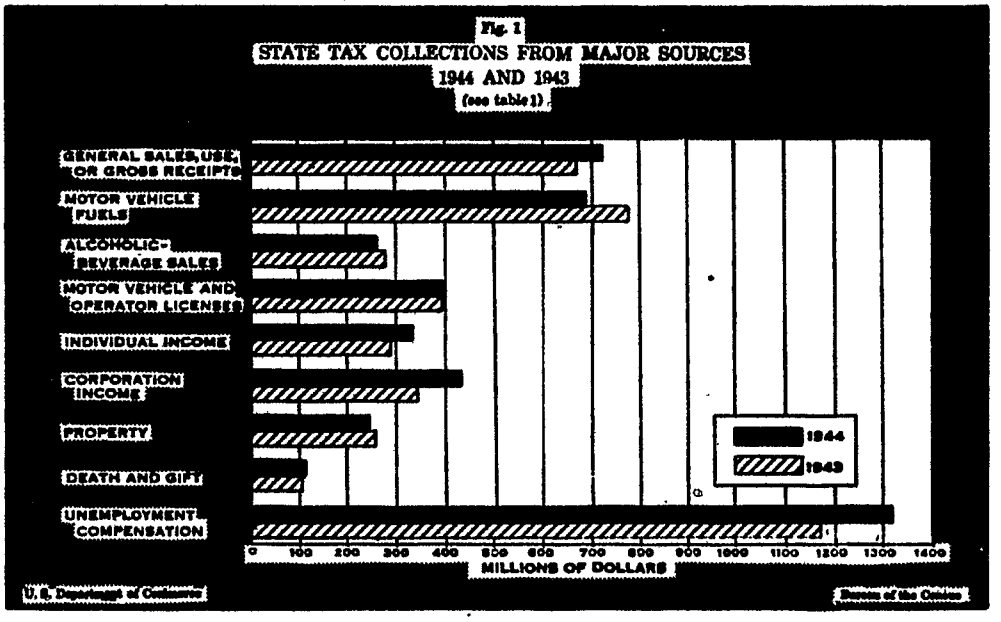
Total State tax collections for the 1944 fiscal year[1] rose to a new high figure of about $5.4 billion, 5.8 percent above the 1943 total. Excluding revenue from the unemployment compensation tax, collections were $4.1 billion, or only 3.7 percent above 1943.

Motor vehicle fuel tax revenue again declined, but at a lower rate than from 1942 to 1943, and motor licenses were about 1 percent above the 1943 figure. Thus, in contrast with 1943, these war-vulnerable tax sources for 1944 offered much less drag against the continued gains in collections from the greater number of other taxes. These dollar amounts and the percent changes are shown in figure 1 and in table 1, and figures for the past eight years are given in figure 2 and table 2.



STATE TAXES AND WAR

Production for this country's offensive on all war fronts lay behind the new record of State tax collections. It seems likely, however, that tax revenue will increase at a much slower rate, or even decline, by June 30, 1945; one indication is that the Federal Reserve indexes of industrial production have fallen off from a peak reached in the late fall of 1943, and another indication is that the Department of Commerce index of income payments probably reached its high in February 1944.

Motor vehicle fuel taxes.—As has been mentioned, the return from the universally used gasoline tax continued to decline during the 1944 fiscal year, though at a slower rate than from 1942 to 1943. Indeed in 8 States, collections were larger during this past fiscal year than in 1943. Heavy movements of freight by trucks, crowded buses, constant use of private automobiles in war centers lacking sufficient public transportation, busy air lines—all of these uses of motor fuel helped somewhat to counterbalance the rationing of gasoline and the scrapping of motor vehicles. However, it seems probable that the demands of mechanized warfare on a grand scale will force a continuation of the decline in civilian consumption of motor fuel and even accentuate it during the 1945 fiscal period. The dollar amounts on a State-by-State basis for this and other sales taxes are given in tables 3 and 4.

Motor vehicle and operator licenses.—Although gasoline tax revenue was less, State collections from motor licenses for 1944 were, as shown in table 5, even slightly above the 1943 figure; declines in 20 States being more than offset by an increase in

[1] Data contained in the Bureau of the Census series on State Finances are for the most recent fiscal years ending between July 1 and the following June 30. Thus, for each of 5 States the fiscal year considered here is the one that ended in the second half of the calendar year 1943.

Officials of all 48 States reported their tax collections figures for 1944 promptly enough to be included in this August edition, appearing within two months after the close of the fiscal years of most States. These officials, who are listed at the end of the pamphlet, have the thanks of the many users of this preliminary report. The final edition of "State Tax Collections in 1944" will supply the figures for the few gaps in this report, will present the final data, and will offer considerably more detail.

the majority of States. This stability was somewhat surprising because cars are going to the scrap heap and on to the steel furnaces, with no factory replacements for civilian purposes except rationed trucks. However, predictions of motor vehicle scrappage have turned out to be overly pessimistic, and people today are driving cars as long as they hold together; also with money in the pocket and with the outright need for transportation, many a license is being renewed when due even though there is the chance that the car might become unusable within the 12 months following.

Alcoholic-beverage sales taxes.—Taxes on the sale of alcoholic beverages constituted the only category with collections above $100 million which reversed an upward trend of several years, as shown in figure 2. This change resulted from the growing influence of the full conversion of distilleries to industrial alcohol in October 1942, particularly noticeable in Kentucky and Missouri. With distilling terminated, it was but a matter of time until warehouse supplies began to be depleted, which in turn led to rationing and hoarding in retail trade. It is possible that during the 1945 fiscal year alcoholic beverage sales taxes will again bring larger State revenues, because supplies will be renewed from distilleries permitted to operate for civilian consumption during August 1944, and there can be little doubt but that buyers of liquor are urged more by the money in their pockets than restrained by the high prices resulting from Federal and State excises.

Corporation income taxes.—In contrast with imposts on motor fuel, motor licenses, and alcoholic-beverage sales, most taxes gave higher yields in 1944 than in 1943. Of taxes with collections over $100 million, the most conspicuous gain—26 percent—was made by taxes on corporation incomes. Among the States which gave corporate income tax figures separate from individual income, 8 States had increases of over 25 percent; in contrast, collections from this base were less than the prior year for Kentucky, Montana, Oregon, Rhode Island, and Virginia. An estimated separation of a corporate figure for Maryland also showed decreased collections. It can be seen from table 3 that collections in New York State alone made up about 32 percent of all separately reported corporate income tax revenue.

It is significant to note that the rate of increase for total corporate income tax revenue was about the same as 1943 over 1942; it was considerably less than the 42 percent increase of 1942 above the 1941 sum. Several conditions account for this change in rate despite the continued wartime business activity. In particular there were declines in construction of army camps and new war plants, there were higher production costs during the 1944 fiscal period, war contracts were renegotiated when profits were large, deduction of the Federal income tax was permitted by a majority of States using this base, and the repeal of the corporation income tax in South Dakota as well as rate reductions in a half-dozen other States restrained the tax yield from corporate net incomes.

Individual income taxes.—The gain in individual income tax collections was 15 percent over the 1943 figure, slightly less than the rate of change of 1943 over 1942. It will be noticed from figure 2 that since 1939, revenue from this source has been larger each year, though growing at a slower pace than that of the corporate income tax. On a State-by-State basis the largest increase (157 percent) in 1944 over 1943 was experienced by Arkansas, closely followed by New Mexico; in contrast, Delaware, Iowa, New Hampshire, Oregon, Wisconsin, and Maryland (estimated segregation) had smaller collections in 1944 than in 1943.

Only a few modifications of income tax laws were made by legislatures meeting in 1944. Mississippi reduced rates, and several States exempted varying amounts of income of members of the armed forces and auxiliary services. But previous legislation was effective, such as the repeal of the income tax laws in South Dakota and West Virginia and reduced rates in California, Iowa, Maryland, New York, Oregon, and Pennsylvania. These changes, together with deductions of Federal taxes in a number of States and rather liberal State exemptions, have kept the revenue of this source from advancing as rapidly as has the national income in the last three years.

General sales and related taxes.—Collections from the general sales, use, or gross receipts taxes continued to climb, with an increase of 7.5 percent over 1943, which continued the gain of 6 percent of 1943 over 1942. Though only 25 States levied this tax, it proved very profitable even when compared with the universal motor fuel taxes and offered about $300 million more than the widely used corporation income tax. Unprecedented purchasing power combined with rising prices continued to make the general sales tax a generous source of State income. Some recent changes in laws have been made, such as Delaware's enactment of the 1 percent gross income tax (effective January 1, 1943) and California's rate reduction from 3 percent to 2.5 percent.

Tobacco products, insurance premiums, and utility gross receipts taxes.—Tax collections from these three bases were higher at the close of the 1944 fiscal year than in 1943, as is shown in table 1; tobacco gained considerably more than from 1942 to 1943, but insurance premium taxes and public utility receipts taxes had smaller gains. The sale of tobacco products—predominantly cigarettes—to civilians was rationed by the largest companies; however, as far as the evidence of tax collections is concerned, the rationing was not severe; nor did people stop smoking rather than turn to other brands during short periods of scarcity. New tobacco taxes in Delaware, Florida, and New Mexico added substantially to the revenue of these 3 States, and to the national total.

Favorable conditions for insurance companies continued to be reflected in larger collections from the taxation of gross premiums. Wartime demands for the various services of railroads and other public utilities brought a gain of about 9 percent in 1944 taxes, noticeably less than the 16 percent of 1943 compared with 1942—a possible forecast of the leveling off of industrial production.

Property taxes.—Revenue from the traditional property tax continued the slow downward movement which had been started in 1943. Although there are no indications that there will be many revisions in State property tax laws during the war period, the post-war years will probably record an increasing relegation of this tax source to local units of government.

Unemployment compensation taxes.—In absolute amount the pay roll tax, which is imposed by the Federal Government and by the laws of every State, easily led the list, with collections of $1.3 billion. Because the money is deposited in a Federal trust account, States frequently do not emphasize this levy as a part of their tax systems.[2] Correlated as are the collections from this tax with business activity, the increase of 12.5 percent over 1943 may well mark a peak coincident with that reached by industrial production within the 12 months from July 1943 to June 1944. Wisconsin led the list with a gain of 79 percent over 1943; 6 other States had collections from 31 to 43 percent above the 1943 figures. In spite of the continued gain of unemployment compensation revenue, 19 States received less money during the 1944 fiscal year than in 1943, and of these 19 States, Delaware, Massachusetts, New Hampshire, and South Carolina experienced the second consecutive year of declining contributions.

During calendar 1943 war-risk contribution provisions were incorporated in the unemployment compensation laws of 10 States, adding to the amounts collected by those States from employers whose pay rolls expanded greatly during the war period.

Other taxes.—The general franchise or privilege tax on corporations continued to give dependable returns, with collections in 1944 about 7 percent above the previous high of $107 million in 1943. Alcoholic-beverage licenses again declined slightly, reflecting further contraction of civilian business. Hunting and fishing license collections gave way as men entered the armed services and restrictions continued on the purchase of ammunition and the use of gasoline for pleasure driving.

The variable collections from death and gift taxes showed a slight gain in the total during 1944, the result in part of gains of several million dollars in California, New Jersey, and Pennsylvania; about half of the States, however, received smaller revenue from these sources. Severance tax collections were decreased by a decline in Minnesota and the invalidating of the Illinois crude oil production tax.

A FEW STATE COMPARISONS

Of all the States, Florida had the greatest percent increase in State tax collections as compared with the previous year—32.1 percent. The main increase occurred in the group of taxes on the sale of selected commodities and services. Specifically, although the gasoline tax was partially responsible for the increase, the more important explanation is that a cigarette tax became effective at the beginning of the fiscal year and the taxes on pari-mutuel betting (chiefly at the Hialeah race track) were six times as great in 1944 as in war-restricted 1943.

[2] The occupations covered by the unemployment compensation contributions received about two-thirds of all wages and salaries paid in the United States. See Social Security Bulletin, May 1944, p. 44.

Other States showing considerable increases, together with the percent increase and the main taxes responsible (the unemployment compensation tax was a factor in each case), are as follows:

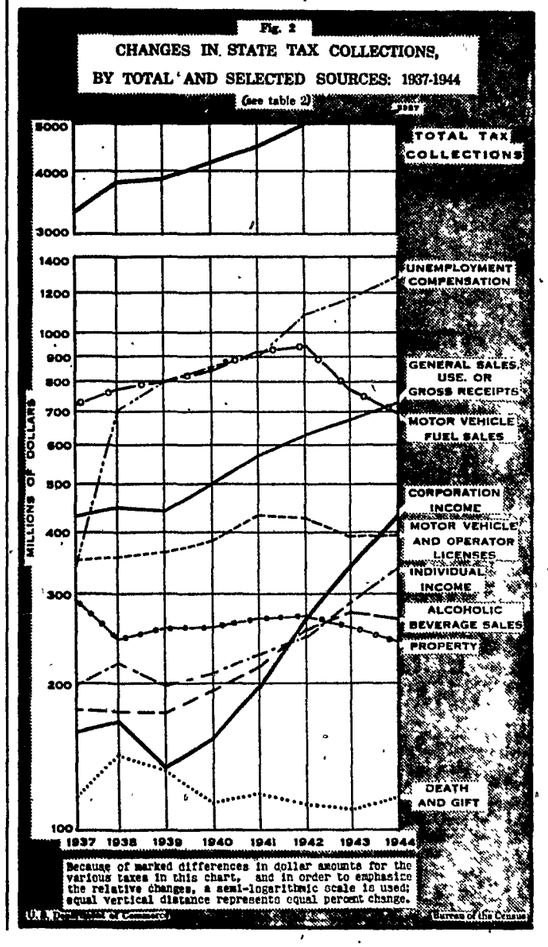
Washington,	19.5:	general sales, alcoholic-beverage sales
Wisconsin,	18.3:	corporation income
New Jersey,	17.0:	licenses
New York,	14.4[3]:	corporation income, pari-mutuels
California,	11.1:	individual income, corporation income
Louisiana,	10.9:	various sales items

About a third of the States suffered tax decreases, the two outstanding, percentage-wise, being Nevada, 10.4 percent, and Wyoming, 7.8 percent.

EIGHT YEARS OF STATE TAX COLLECTIONS

The changes in domestic and foreign affairs during the past eight years have been so pronounced that it is worthwhile to note the effects upon State tax collections. In figure 2, based on table 2, the totals of tax revenue for the fiscal years 1937 through 1944 are given, as well as the collections from eight specific sources selected on the basis of volume and general fiscal importance.

[3] Fiscal year ended March 31, 1944, compared with fiscal year ended June 30, 1942.



It can be seen that the fiscal year ended in 1940 marked a turning point for five of the eight taxes; the tempo of action in the European war increased over a wide area during the first half of this period. The entry of the United States into war in the middle of the 1942 fiscal period did not appreciably influence the rate of change of these taxes except for revenue from motor vehicle and operator licenses, which declined a few thousand from the 1941 amount. By June 30, 1943, however, gasoline rationing had made itself felt, particularly in the eastern coastal States, and collections from this Nation-wide tax were about 18 percent below the 1942 level.

Of the eight taxes in figure 2, the tax on corporation net income showed the greatest change, over 220 percent, from a low of $134 million in 1939 to about $429 million in 1944.[4] A comparison of those other changes is also made clear by the use of the semilogarithmic scale; the almost parallel lines for general sales, individual income, and unemployment compensation indicate their concomitant increase along with war-induced activity. In contrast with the line of marked advance for corporation income taxes is the relatively steady yield from State property taxes.

For the 1944 fiscal year there is a noticeable common attribute of the collections from the eight tax sources of figure 2: The lines on the chart straighten out; that is, declines and gains are less pronounced.

During these eight years the rise in State tax collections from all sources was about 60 percent. This eight-year change should be compared with a doubling of the Department of Commerce index of income payments and the Federal Reserve index of industrial production during the same period. A less pronounced rise occurred in the Bureau of Labor Statistics index of cost of living, which went from about 103 in 1937 to 124 for the first quarter of 1944. All of these gains offer a contrast with the growth of total population of the 48 States, which increased by only about 2 percent from 1937 to 1940, and with the war-induced decrease in civilian population, which fell 3.2 percent between April 1, 1940, and November 1, 1943.

Generally speaking, the State tax systems and rates have been changed but little during the past few years, except for the imposition of the unemployment compensation tax in the 12 remaining States in 1937. With such stability of laws it almost necessarily follows that a marked increase in industrial production and income payments as well as a rising price level would lead to larger State tax collections. It seems logical to conclude that when and if basic economic indexes show a downward trend, State tax collections will lose much of the impetus which has driven the sums upward at rates substantially above that of population growth. The other basic influence on the trend can be fundamental changes in State tax laws arising particularly from Federal-State intergovernmental relations.

[4] Unemployment compensation taxes are not fully comparable during this entire period because not all of the States were collecting this tax from employers prior to 1938.

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Table 1.—STATE TAX COLLECTIONS, BY TYPE OF TAX: 1944, 1943, AND 1942

TAX SOURCE	AMOUNT COLLECTED (in millions)			PERCENT CHANGE			PERCENT DISTRIBUTION 1944	
	1944[1] (Prelim.)	1943[2]	1942[2]	From 1943 to 1944	From 1942 to 1944	From 1942 to 1943	Including unemployment compensation tax	Excluding unemployment compensation tax
Total collections:								
Including unemployment compensation	$5,587	$5,094	$4,975	5.8	8.5	2.4	100.0	xxxxxxxxxx
Excluding unemployment compensation	4,068	3,925	3,899	3.7	4.3	.6	75.5	100.0
Sales and gross receipts	2,180	2,152	2,219	.4	-2.7	-3.0	40.1	53.1
General sales, use, or gross receipts	721	671	633	7.5	15.9	6.0	13.4	17.7
Motor vehicle fuels	691	777	942	-11.1	-26.7	-17.5	12.8	17.0
Alcoholic beverages	[3] 267	280	256	-4.7	4.3	9.4	5.0	6.6
Tobacco products	158	141	131	12.1	20.6	7.6	2.9	3.9
Insurance companies	125	120	113	4.2	10.6	6.2	2.3	3.1
Public utilities	125	115	99	8.7	26.3	16.2	2.3	3.1
Other	[4] 72	48	45	50.0	60.0	6.7	1.3	1.8
Licenses and privileges	685	670	686	2.2	-.2	-2.3	12.7	16.8
Motor vehicle and operators	398	395	431	.8	-7.7	-8.4	7.4	9.8
Corporations in general	114	107	88	6.5	29.5	21.6	2.1	2.8
Alcoholic beverages	54	55	56	-1.8	-3.6	-1.8	1.0	1.3
Hunting and fishing	23	23	24	———	-4.2	-4.2	.4	.6
Other	95	91	87	4.4	9.2	4.6	1.8	2.3
Individual income	[5] 337	293	249	15.0	35.3	17.7	6.3	8.3
Corporation income	429	340	274	26.2	56.6	24.1	8.0	10.5
Property	[6] 243	258	271	-5.8	-10.3	-4.8	4.5	6.0
Death and gift	112	109	112	2.8	———	-2.7	2.1	2.8
Severance	71	75	62	5.3	14.5	21.0	1.3	1.7
Other, except unemployment compensation	50	26	25	15.4	20.0	4.0	.6	.7
Unemployment compensation[7]	1,519	1,172	1,076	12.5	22.6	8.9	24.5	xxxxxxxxxx

[1] These amounts consist of actual collections and estimates for the fiscal years of the respective States ended within the 12 months prior to July 1, 1944. The extent of estimates included is shown at the top of table 3.
[2] These amounts were collected during the fiscal years of the respective States ended within the 12 months prior to July 1, 1943 and 1942, respectively.
[3] Includes licenses from alcoholic-beverage businesses in 3 States. See table 5.
[4] Includes Maryland racing and amusement licenses.
[5] Includes taxes on corporation income for 7 States where segregation was not available. See table 3.
[6] Includes the Florida tax on chain stores and the Indiana tax on polls.
[7] Data for unemployment compensation taxes represent net collections deposited in State clearing accounts.

Table 2.—STATE TAX COLLECTIONS, BY MAJOR SOURCE: 1937-1944[1]

(In millions)

TAX SOURCE	1944[2] (Prelim.)	1943	1942	1941	1940	1939	1938	1937
Total tax collections:								
Including unemployment compensation	$5,587	$5,094	$4,975	$4,507	$4,157	$3,884	$3,834	$3,560
Excluding unemployment compensation	4,068	3,925	3,899	3,606	3,313	3,085	3,132	3,013
General sales, use, or gross receipts	721	671	633	575	499	440	447	434
Motor vehicle fuel sales	691	777	942	913	859	801	777	722
Alcoholic beverage sales	267	280	256	216	193	174	175	177
Tobacco product sales	158	141	131	106	97	60	55	54
Motor vehicle and operator licenses	398	395	431	434	387	364	359	349
Alcoholic beverage licenses	54	55	56	56	62	54	52	44
Individual income	337	293	249	225	206	[3] 197	[3] 218	[3] 199
Corporation income	429	340	274	197	155	[3] 134	[3] 165	[3] 157
Property	243	258	271	268	260	259	244	292
Death and gift	112	109	112	118	113	133	142	116
Severance	71	75	62	53	53	47	58	49
Other, except unemployment compensation[4]	585	550	482	445	449	422	440	420
Unemployment compensation tax	1,519	1,172	1,076	901	644	799	702	547

[1] References: For 1944 see this report; for prior years see the final edition of the annual reports of the Bureau of the Census on State finances for the respective years, and table 5 in "State Tax Collections: 1941" (February 1942). Changes in tax classification during this 8-year period necessitated a somewhat different arrangement from that in table 1; also see note 4 below. The amounts for 1944, 1943, and 1942 consist of collections for the fiscal years of the respective States ended within the 12 months prior to July 1; for prior years the basic period was the calendar year.
[2] See table 1, footnotes 3-6, for minor incomparabilities in 1944 of four specific taxes.
[3] The division of local shares between individual and corporation income is an estimate.
[4] Includes taxes from the following sources: insurance gross premiums, public utility gross receipts, pari-mutuels, admission and amusement sales, soft-drink sales; licenses for corporations in general, alcoholic beverages, hunting and fishing, occupations, chain stores, amusements, and race tracks; poll, documentary and stock transfers, and miscellaneous taxes.

TABLE 3.—STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATE: 1944

(Dollars amounts in thousands, except per capitas)

STATE	TOTAL Amount	TOTAL Per capita[1]	Sales and gross receipts (table 4)	Licenses (table 5)	Individual income	Corporation income[2]	Property	Death and gift[3]	Severance	Other taxes[4]	Unemployment compensation
Number of States using tax*	48		48	48	33	33	43	47	23	23	48
Total	$5,386,543	$42.53	$2,159,998	$685,079	$336,870	$428,978	$243,200	$112,207	$70,644	$50,116	$1,319,451
Amount reported	5,379,433	42.53	2,157,739	681,815	336,870	428,978	241,633	112,207	70,624	50,116	1,319,451
Amount estimated	7,110	.05	2,259	3,264	—	—	1,567	—	20	—	—
Alabama	72,470	26.65	38,487	8,193	3,787	3,110	5,862	156	533	451	11,911
Arizona	29,733	52.22	14,864	1,968	3,496	(5)	5,153	39	—	—	4,213
Arkansas	47,991	27.65	28,349	3,297	3,793	(5)	3,688	193	1,357	—	5,314
California	554,411	70.34	214,426	26,935	48,325	67,871	15,046	10,310	553	—	171,147
Colorado	46,647	43.71	23,070	3,135	6,443	(5)	3,051	1,426	33	—	3,509
Connecticut	86,575	49.52	26,091	10,211	—	12,760	1,684	4,001	—	—	31,828
Delaware	13,819	50.51	3,952	3,183	1,108	—	—	253	—	—	1,323
Florida	80,345	39.93	45,292	13,414	—	—	2,959	1,577	—	967	14,136
Georgia	74,712	25.10	32,697	3,709	15,981	(5)	3,027	159	—	404	14,735
Idaho	16,823	33.33	3,961	1,240	2,864	1,848	1,893	83	121	—	3,013
Illinois	289,064	38.22	181,450	29,401	—	—	[6]123	5,481	[7]67	—	72,542
Indiana	131,918	38.99	70,298	14,694	—	—	[8]7,113	1,345	—	—	38,468
Iowa	76,004	33.42	39,932	14,987	6,401	1,322	76	1,757	—	[9]203	11,416
Kansas	38,012	34.56	28,691	7,147	4,971	2,125	3,306	343	—	—	11,229
Kentucky	39,861	23.48	25,028	6,302	4,410	3,352	6,840	1,502	60	368	11,999
Louisiana	112,382	48.31	49,197	10,067	5,050	4,950	8,592	789	15,126	—	18,611
Maine	30,315	39.01	10,373	3,595	—	—	5,275	780	—	3	8,309
Maryland	[10] 72,740	36.88	[10] 22,579	[10] 7,529	9,586	(5)	3,748	1,643	—	295	27,360
Massachusetts	167,003	40.80	39,664	30,470	25,872	[11] 1,074	11,077	7,205	—	237	31,404
Michigan	244,871	43.34	128,140	39,376	—	—	13,357	2,891	606	—	60,301
Minnesota	114,126	43.19	37,580	10,382	12,107	14,076	10,040	1,643	8,690	62	19,344
Mississippi	[10] 54,469	27.28	31,563	[10] 5,239	4,799	5,866	886	72	355	121	3,368
Missouri	103,415	29.91	52,152	14,961	11,302	(5)	4,559	1,693	—	—	20,748
Montana	18,658	39.70	7,194	1,640	1,347	1,237	1,720	1,029	966	—	3,323
Nebraska	[10] 28,375	24.13	[10] 13,218	[10] 2,070	—	—	6,178	80	—	1,617	3,212
Nevada	[10] 6,884	52.70	1,867	[10] 1,175	—	—	1,387	—	33	—	2,400
New Hampshire	15,141	33.40	5,764	3,347	678	—	937	812	—	—	3,603
New Jersey	184,906	45.31	28,889	33,023	—	—	27,622	12,070	—	—	83,302
New Mexico	21,396	43.65	12,246	2,454	1,234	(5)	2,618	81	923	20	1,820
New York	739,157	59.40	168,934	77,388	102,182	137,400	1,253	19,059	—	[12] 19,640	213,101
North Carolina	[10] 128,429	38.37	51,770	[10] 17,691	11,425	24,614	[10] 1,825	1,049	—	33	20,022
North Dakota	[10] 20,293	37.82	10,125	[10] 2,498	1,511	848	4,498	38	—	—	779
Ohio [13]	283,165	41.47	164,309	[10] 43,909	—	—	9,288	3,052	—	—	62,627
Oklahoma	83,131	41.82	44,975	9,019	5,523	6,278	[8] 37	829	7,965	5	8,502
Oregon	54,893	46.81	13,297	8,017	8,028	6,906	—	1,405	95	—	17,145
Pennsylvania	401,960	43.35	105,396	81,926	—	66,470	[14] 5,035	16,629	—	846	125,658
Rhode Island	34,253	49.31	10,715	6,705	—	138	—	1,652	—	—	15,043
South Carolina	48,942	27.35	[10] 25,515	[10] 2,646	4,820	9,449	([15])	226	([15])	309	5,977
South Dakota	[10] 15,986	29.34	12,589	[10] 2,050	[16] 85	[16] 223	177	82	99	—	681
Tennessee	74,967	26.60	33,667	12,536	1,729	3,671	1,378	979	—	136	20,871
Texas	182,250	29.12	74,498	18,766	—	—	28,091	1,753	31,889	1,598	25,653
Utah	[10] 28,581	48.98	12,937	2,257	2,427	1,315	[10] 2,322	227	924	—	6,172
Vermont	12,444	39.37	4,190	3,091	930	785	579	194	—	367	2,308
Virginia	[10] 75,916	26.69	29,046	[10] 12,655	6,159	7,662	5,989	744	26	1,600	10,035
Washington	144,310	75.74	94,989	8,900	—	—	5,015	1,683	177	249	33,297
West Virginia	65,188	37.63	44,219	7,981	[17] 106	—	158	434	—	575	11,715
Wisconsin	163,974	55.67	50,567	16,670	18,593	43,830	14,143	2,525	4	10	37,632
Wyoming	8,238	34.95	5,009	1,568	—	—	[18] 70	50	—	—	1,541

* Including States for which data are not reported. [1] Based on population estimates as of November 1, 1945. See table 6. [2] Taxes on unincorporated business, when measured by net income, are classified with "Corporation income." [3] Includes $1,276 thousand gift tax reported by 12 States; California reported $548 thousand and Wisconsin $286 thousand. [4] Includes poll tax collections. Although 9 States reported collection from State poll taxes, in only the following 8 States is a poll tax imposed as a franchise prerequisite: Alabama, Arkansas, Georgia, Mississippi, South Carolina, Tennessee, Texas, and Virginia. Several of these 8 States do not have their poll tax collections presented in this table because the tax is locally collected and retained. [5] Included with taxes on individual income. [6] Delinquent. [7] The crude oil production tax was declared unconstitutional March 21, 1944; of the $2,419 thousand collected under the act, $67 thousand represent unprotested collections. [8] Includes taxes on polls. [9] Delinquent taxes on polls. [10] Not entirely complete, but, except for the case of South Carolina, apparently only small amounts are missing. [11] On banks and finance companies only; see footnote 8, table 5, for collections from licenses on corporations in general. [12] Documentary and stock transfer. [13] All amounts designated as preliminary by State officials. Data for certain other States are preliminary also. [14] The tax on intangibles (other than corporate loans and public loans) and on corporation capital stock or franchise was not re-enacted. [15] Not available for this report. [16] Income tax, not including the tax on financial institutions, repealed effective December 31, 1942. [17] Income tax law repealed effective for the calendar year 1942; represents tax from income earned prior to January 1, 1942. [18] Levied on car companies and motor vehicles; no other property tax levied for State for 1944 fiscal year.

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TABLE 4.—SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATES: 1944

(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 and amusements	Other
Number of States using tax*	48	25	48	48	48	30	48	35	16	25	25
Total	$2,159,998	$721,065	$1,438,933	$691,100	$267,117	$158,385	$125,126	$124,870	$45,768	$9,365	$19,202
Amount reported	2,157,739	721,065	1,436,674	690,905	267,117	158,385	125,926	124,250	45,768	9,341	19,002
Amount estimated	2,259	-	2,259	195	-	-	1,200	640	-	24	200
Alabama	38,487	14,807	23,680	15,400	470	4,816	1,485	1,075	-	70	344
Arizona	14,864	7,372	7,492	4,255	1,063	1,117	316	482	279	-	-
Arkansas	28,349	10,029	18,320	10,555	3,211	2,983	973	143	458	14	3
California	214,426	135,033	79,393	43,946	15,406	-	9,657	6,309	2,364	144	1,367
Colorado	23,070	12,514	10,556	6,476	3,088	-	[1] 992	-	-	-	-
Connecticut	26,091	-	26,091	6,961	4,714	3,618	4,622	5,258	-	13	907
Delaware	3,952	2,548	3,404	1,617	743	585	450	9	-	-	-
Florida	45,292	-	45,292	22,132	8,025	5,719	1,502	1,090	6,824	-	-
Georgia	32,697	-	32,697	19,783	[1] 5,995	4,960	1,783	-	-	-	176
Idaho	3,961	-	3,961	4,627	[2] 282	-	451	578	-	-	23
Illinois	181,450	89,932	91,518	30,663	19,503	13,712	10,301	14,596	2,310	431	-
Indiana	70,298	40,704	29,594	20,418	8,058	-	3,118	-	-	-	-
Iowa	39,932	22,532	17,400	11,320	1,370	2,746	1,964	-	-	-	-
Kansas	28,691	16,290	12,401	7,984	752	1,954	1,518	193	-	-	-
Kentucky	25,028	-	25,028	12,494	4,729	3,164	1,727	1,456	-	1,136	342
Louisiana	49,197	9,572	39,625	17,758	5,293	7,957	1,884	3,870	325	45	2,493
Maine	10,373	-	10,373	4,022	1,928	1,825	777	1,952	65	-	24
Maryland	[3] 22,579	-	22,579	9,266	5,854	-	[1] 2,355	[4] 2,772	[1] 1,739	238	[3] 375
Massachusetts	39,664	-	39,664	12,799	8,894	8,598	1,818	-	5,054	30	2,471
Michigan	128,140	92,823	35,317	23,582	6,050	-	5,376	-	-	29	280
Minnesota	37,580	-	37,580	17,399	5,348	-	2,395	12,429	-	9	-
Mississippi	31,563	13,279	18,284	10,909	1,663	3,716	868	-	-	842	286
Missouri	52,152	33,696	18,456	10,882	4,393	-	3,026	23	-	-	132
Montana	7,194	-	7,194	5,378	1,106	-	405	221	-	31	53
Nebraska	[3] 13,218	-	13,218	10,368	2,059	-	781	10	-	(5)	-
Nevada	1,867	-	1,867	1,402	351	-	114	-	-	-	-
New Hampshire	5,764	-	5,764	2,181	836	1,079	453	-	1,215	-	-
New Jersey	28,889	-	28,889	12,192	10,149	-	5,051	-	1,441	56	-
New Mexico	[3] 12,246	6,716	5,530	4,340	891	(5)	299	-	-	-	-
New York	168,934	-	168,934	45,319	38,275	25,009	16,491	24,423	18,605	812	-
North Carolina	51,770	19,652	32,118	21,268	4,363	-	2,242	4,245	-	-	-
North Dakota	10,125	4,884	5,241	2,579	1,405	854	396	7	-	-	-
Ohio [6]	164,309	63,231	101,078	43,634	21,901	11,463	7,788	13,949	167	2,176	-
Oklahoma	44,975	19,080	25,893	15,757	1,270	6,043	2,136	160	-	138	389
Oregon	13,297	-	13,297	10,034	1,068	-	1,234	762	199	-	-
Pennsylvania	105,396	[7] 2,585	102,811	47,958	20,722	14,665	9,118	10,293	-	48	7
Rhode Island	10,715	-	10,715	2,520	1,564	1,440	895	1,893	2,598	5	-
South Carolina	[3] 25,515	-	25,515	11,048	5,815	3,615	(5)	1,259	-	197	3,581
South Dakota	12,589	4,139	8,450	5,192	1,788	865	390	6	-	-	209
Tennessee	33,667	-	33,667	21,241	3,437	5,300	2,129	776	-	389	395
Texas	74,498	-	74,498	40,669	10,116	11,804	5,677	2,710	-	160	3,362
Utah	12,937	7,155	5,782	3,851	575	619	591	-	-	-	166
Vermont	4,190	-	4,190	1,623	1,311	593	313	350	-	-	-
Virginia	29,046	-	29,046	15,873	4,523	-	2,408	6,237	-	7	-
Washington	94,989	56,604	38,385	15,503	10,530	3,562	1,932	3,629	-	2,321	908
West Virginia	44,219	33,516	10,703	7,683	[1] 1,444	-	1,059	-	125	-	392
Wisconsin	50,567	-	50,567	16,044	6,411	4,204	2,486	1,305	-	-	117
Wyoming	5,009	2,372	2,637	2,060	393	-	182	2	-	-	-

* Including States for which data are not reported.
[1] Includes licenses for same business, where segregation from taxes on sales was not available for this report.
[2] Tax on beer only; the tax on liquor repealed effective March 2, 1942.
[3] Not entirely complete, but except for the case of South Carolina, apparently only small amounts are missing.
[4] Includes tax on safe deposits and trust companies.
[5] Not available for this report.
[6] All amounts designated as preliminary by State officials. Data for certain other States are preliminary also.
[7] Mercantile tax abolished in its entirety, effective January 1, 1944.

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TABLE 5.—LICENSE AND PRIVILEGE TAX COLLECTIONS, BY STATE: 1944

(Dollar amounts in thousands)

STATE	Total	Motor vehicles: Total	Motor vehicles: Vehicles	Motor vehicles: Operators	Corporations in general	Alcoholic beverages	Hunting and fishing	Occupations	Chain stores	Amusements, race tracks	Other
Number of States using tax*	48	48	48	45	47	48	48	47	20	29	48
Total	$685,079	$398,176	$371,972	$26,204	$114,855	$54,300	$25,423	$11,075	$4,410	$5,750	$75,690
Amount reported	681,815	398,076	371,972	26,104	113,855	54,177	22,923	10,875	4,348	5,521	74,040
Amount estimated	3,264	100	———	100	400	123	500	200	62	229	1,650
Alabama	8,193	4,391	4,334	57	1,804	95	217	28	91	———	1,567
Arizona	1,968	1,402	1,373	29	109	143	173	64	———	———	77
Arkansas	5,297	3,955	3,660	295	332	243	264	44	———	34	425
California	26,935	16,735	16,621	112	122	[3]9,926	1,661	456	———	———	2,057
Colorado	5,135	3,503	3,422	81	103	538	587	120	136	2	146
Connecticut	10,211	7,075	5,297	1,778	190	2,064	255	112	———	114	425
Delaware	5,183	1,085	983	102	3,162	162	24	127	32	5	536
Florida	15,414	11,004	10,280	724	344	447	275	620	([1])	———	2,724
Georgia	5,709	3,448	2,564	884	401	([2])	142	797	165	———	758
Idaho	1,240	359	257	102	68	124	367	27	69	———	226
Illinois	29,401	23,091	23,091	([3])	3,028	1,141	806	477	———	581	277
Indiana	14,694	10,151	10,151	([3])	99	2,495	556	155	457	16	765
Iowa	14,987	13,547	12,658	889	159	15	461	140	35	———	610
Kansas	7,147	6,163	5,792	371	325	38	324	61	———	———	238
Kentucky	6,302	4,356	3,885	473	379	560	173	414	143	120	157
Louisiana	10,067	3,333	3,214	119	3,011	471	201	2,585	125	5	336
Maine	5,595	3,938	3,453	485	219	263	382	71	———	9	708
Maryland	[4]7,529	5,192	5,192	([5])	262	108	243	[4]76	([6])	[7]51	1,597
Massachusetts	30,470	6,947	6,947	([5])	[8]12,292	492	362	334	———	194	9,829
Michigan	39,578	25,029	23,714	1,315	6,837	3,282	1,834	486	475	1,025	608
Minnesota	10,382	8,425	8,144	281	35	87	997	151	[9]2	7	678
Mississippi	[4]5,239	2,531	2,439	92	310	([2])	207	———	78	———	1,913
Missouri	14,961	11,242	11,115	127	1,786	908	548	174	———	14	289
Montana	1,640	233	84	149	21	756	316	77	110	———	127
Nebraska	[4]2,070	1,268	969	299	144	118	235	58	———	[4]1	246
Nevada	[4]1,175	892	831	61	34	20	32	[4]1	———	161	35
New Hampshire	3,347	2,458	2,133	325	35	139	285	30	———	———	400
New Jersey	33,023	17,920	14,659	3,261	1,921	540	407	363	———	2	11,870
New Mexico	2,454	1,915	1,749	166	188	([2])	278	41	———	4	28
New York	77,588	47,421	42,034	5,387	464	16,952	1,264	454	———	335	10,718
North Carolina	[4]17,891	11,002	10,885	117	2,709	104	([2])	[4]83	189	321	[4]3,283
North Dakota	[4]2,496	2,070	1,926	144	8	99	124	[4]36	———	15	146
Ohio	[4]43,909	30,259	29,428	831	5,697	5,757	832	205	———	([5])	1,159
Oklahoma	9,019	7,277	6,860	417	958	212	264	130	———	———	158
Oregon	8,017	5,317	5,216	101	309	239	858	122	———	16	1,156
Pennsylvania	81,926	30,581	27,568	3,013	36,087	6,869	1,900	671	———	301	[11]5,517
Rhode Island	6,705	2,992	2,591	401	2,085	66	33	48	———	22	1,447
South Carolina	[4]2,646	2,172	1,986	186	([2])	234	([2])	([2])	92	[4]120	[4]28
South Dakota	[4]2,050	936	936	———	———	359	505	([2])	40	([2])	210
Tennessee	12,336	6,217	5,785	432	2,215	143	242	237	85	———	3,397
Texas	18,766	11,312	10,701	611	3,549	698	392	172	1,947	4	695
Utah	2,257	1,396	1,355	41	166	2	428	5	———	———	260
Vermont	3,091	2,287	2,087	280	92	53	155	1	———	———	501
Virginia	[4]12,655	7,841	7,747	94	485	([2])	322	129	———	44	3,834
Washington	8,900	5,139	3,719	1,420	289	1,119	1,198	189	———	———	966
West Virginia	7,981	6,295	6,295	———	707	([2])	377	97	79	———	426
Wisconsin	16,670	14,906	14,832	74	85	82	979	206	———	———	412
Wyoming	1,568	1,072	1,072	———	21	7	398	21	———	———	49

*Including States for which data are not reported.
[1]Included in property tax on store inventory.
[2]Included in alcoholic-beverage sales tax collections.
[3]Included in vehicle license.
[4]Not entirely complete, but except for the case of South Carolina, apparently only small amounts are missing.
[5]Not available for this report.
[6]Included in "other" licenses.
[7]The balance of receipts from amusements and race track licenses is included with admissions and amusement sales taxes and with "other" licenses.
[8]Includes corporation excess measured by net income as well as by corporate excess.
[9]Collection on prior years' levies.
[10]All amounts designated as preliminary by State officials. Data for certain other States are preliminary also.
[11]Includes $3,624 thousand tax on shares; effective January 1, 1945, the tax on bank shares reverted to 4 mills per dollar.

TABLE 6.—FISCAL YEAR, POPULATION, AREA, AND YEAR OF ADMISSION, BY STATE: 1944

STATE	Date of close of fiscal year	Population: November 1, 1943 (estimated): Civilian population	Rank of State	Percent change 1940-43	April 1, 1940 (enumerated): Total	Percent urban	Population per square mile	Land area in 1940: Square miles	Rank of State	Year of admission as State
Total	----------	126,490,902	-----	-3.2	131,006,184	56.3	44.2	2,977,067	------	------
Alabama	Sept. 30, 1943	2,718,273	17	-2.9	2,832,961	30.2	53.5	51,078	27	1819
Arizona	June 30, 1944	569,357	38	+14.5	499,261	34.8	4.4	113,580	5	1912
Arkansas	June 30, 1944	1,735,564	29	-10.9	1,949,387	22.2	37.0	52,725	26	1836
California	June 30, 1944	7,881,694	3	+14.8	6,907,387	71.0	44.1	156,803	2	1850
Colorado	June 30, 1944	1,067,095	34	-4.7	1,123,296	52.6	10.8	103,967	7	1876
Connecticut	June 30, 1944	1,748,402	28	+2.4	1,709,242	67.8	348.9	4,899	46	[1]1788
Delaware	June 30, 1944	273,614	46	+3.1	266,505	52.3	134.7	1,978	47	[1]1787
Florida	June 30, 1944	2,012,046	22	+6.4	1,897,414	55.1	35.0	54,262	25	1845
Georgia	June 30, 1944	2,976,645	13	-4.1	3,123,723	34.4	53.4	58,518	20	[1]1788
Idaho	June 30, 1944	473,166	42	-9.8	524,873	33.7	6.3	[2]82,808	10	1890
Illinois	June 30, 1944	7,563,770	4	-4.0	7,897,241	73.6	141.2	55,947	23	1818
Indiana	June 30, 1944	3,383,312	11	-1.2	3,427,796	55.1	94.7	36,205	37	1816
Iowa	June 30, 1944	2,276,876	21	-10.3	2,538,268	42.7	45.3	55,986	22	1845
Kansas	June 30, 1944	1,678,722	31	-6.5	1,801,028	41.9	21.9	82,113	12	1861
Kentucky	June 30, 1944	2,549,108	18	-10.1	2,845,627	29.8	70.9	40,109	35	1792
Louisiana	June 30, 1944	2,316,681	20	-1.8	2,363,880	41.5	52.3	45,177	31	1812
Maine	June 30, 1944	782,312	35	-7.3	847,226	40.5	27.3	31,040	38	1820
Maryland	June 30, 1944	1,982,947	25	+9.8	1,821,244	59.3	184.2	9,887	41	[1]1788
Massachusetts	June 30, 1944	4,093,072	8	-5.1	4,316,721	89.4	545.9	7,907	44	[1]1788
Michigan	June 30, 1944	5,377,329	7	+2.4	5,256,106	65.7	92.2	57,022	21	1837
Minnesota	June 30, 1944	2,525,558	19	-9.4	2,792,300	49.8	34.9	80,009	13	1858
Mississippi	June 30, 1944	1,996,333	23	-8.6	2,183,796	19.8	46.1	47,420	30	1817
Missouri	Dec. 31, 1943	3,524,790	10	-6.8	3,784,664	51.8	54.6	69,270	18	1821
Montana	June 30, 1944	470,033	43	-15.8	559,456	37.8	3.8	[2]146,316	3	1889
Nebraska	June 30, 1944	1,176,023	32	-10.5	1,315,834	39.1	17.2	76,653	14	1867
Nevada	June 30, 1944	130,637	48	+20.1	110,247	39.3	1.0	109,802	6	1864
New Hampshire	June 30, 1944	453,333	44	-7.7	491,524	57.6	54.5	9,024	43	[1]1788
New Jersey	June 30, 1944	4,080,485	9	-1.8	4,160,165	81.6	553.1	7,522	45	[1]1787
New Mexico	June 30, 1944	490,119	41	-7.6	531,818	33.2	4.4	121,511	4	1912
New York	March 31, 1944	12,442,784	1	-7.4	13,479,142	82.8	281.2	47,929	29	[1]1788
North Carolina	June 30, 1944	3,346,987	12	-6.1	3,571,623	27.3	72.7	49,142	28	[1]1789
North Dakota	June 30, 1944	536,510	40	-16.4	641,935	20.6	9.2	70,054	16	1889
Ohio	Dec. 31, 1943	6,828,352	5	-1.1	6,907,612	66.8	168.0	41,122	34	1803
Oklahoma	June 30, 1944	1,987,941	24	-14.7	2,336,434	37.6	33.7	69,283	17	1907
Oregon	June 30, 1944	1,172,674	33	+7.8	1,089,684	48.8	11.3	96,350	9	1859
Pennsylvania	May 31, 1944	9,273,242	2	-6.3	9,900,180	66.5	219.8	45,045	32	[1]1787
Rhode Island	June 30, 1944	694,616	36	-2.0	713,346	91.6	674.2	1,058	48	[1]1790
South Carolina	June 30, 1944	1,789,662	27	-5.4	1,899,804	24.5	62.1	30,594	39	[1]1788
South Dakota	June 30, 1944	544,866	39	-15.2	642,961	24.6	8.4	76,536	15	1889
Tennessee	June 30, 1944	2,818,226	15	-3.3	2,915,841	35.2	69.5	41,961	33	1796
Texas	Aug. 31, 1943	6,259,584	6	-1.9	6,414,824	45.4	24.3	263,644	1	1845
Utah	June 30, 1944	583,572	37	+6.2	550,310	55.5	6.7	82,346	11	1896
Vermont	June 30, 1944	316,074	45	-11.5	359,231	34.3	38.7	9,278	42	1791
Virginia	June 30, 1944	2,769,828	16	+4.8	2,677,773	35.3	67.1	39,899	36	[1]1788
Washington	March 31, 1944	1,905,239	26	+10.8	1,736,191	53.1	25.9	66,977	19	1889
West Virginia	June 30, 1944	1,732,355	30	-8.9	1,901,974	28.1	79.0	24,090	40	1863
Wisconsin	June 30, 1944	2,945,355	14	-6.1	3,137,587	53.5	57.3	54,715	24	1848
Wyoming	Sept. 30, 1943	235,739	47	-3.7	250,742	37.3	2.6	[2]97,506	8	1890

[1]Year of ratification of the Constitution; one of the original 13 States.
[2]Total land area includes part of Yellowstone National Park, geographically located in Idaho (58 square miles), Montana (269 square miles), and Wyoming (2,931 square miles).

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,i).
   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.
   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).

B. LICENSE AND PRIVILEGE TAXES—Continued

2. CORPORATION IN GENERAL: A blanket franchise or privilege tax in lieu of or in addition to a privilege tax on any specified type of business; includes organization and entrance charges.
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: In this preliminary report the tax source property includes the general and selective property tax classes of former reports, and thus covers all forms of property taxed on assessed valuation.

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.
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.

SOURCES OF OFFICIAL INFORMATION ON STATE TAX COLLECTIONS

The tax collection information for this report was secured by mail canvass. In spite of the heavy pressures of war, State officials and their staffs have generously given their aid, and made possible publication at this time of figures for each of the 48 States.

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 Comptroller
State Beverage Department
Motor Vehicle Commissioner

GEORGIA:
State Treasurer

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

KENTUCKY:
Department of Revenue

LOUISIANA:
Department of Revenue
State Auditor
State Budget Officer
Dept. of Conservation
Secretary of State
Income Tax Commission

MAINE:
Department of Finance

MARYLAND:
State Comptroller

MASSACHUSETTS:
Comptroller

MICHIGAN:
Auditor General

MINNESOTA:
Deputy Auditor

MISSISSIPPI:
State Tax Commission
Motor Vehicle Commission

MISSOURI:
State Auditor

MONTANA:
State Accountant
State Control Liquor Board

NEBRASKA:
State Tax Commissioner
Liquor Control Commission
State Racing Commission

NEVADA:
State Controller

NEW HAMPSHIRE:
State Treasurer
State Liquor Commission

NEW JERSEY:
State Comptroller

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
Superintendent of Motor Transportation

PENNSYLVANIA:
Auditor General

RHODE ISLAND:
Tax Administrator

SOUTH CAROLINA:
State Tax Commission
State Highway Commission

SOUTH DAKOTA:
State Auditor

TENNESSEE:
Department of Finance and Taxation

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:
Board of Equalization
State Liquor Commission

UNEMPLOYMENT COMPENSATION TAX:
Revenue figures for collections from this source were courteously supplied by the Bureau of Employment Security, Social Security Board, Washington, D. C.

The 1944 reports in the Census Bureau's annual series on State Finances will follow, in general, the plan of the 1943 reports, which may be listed as follows:

Vol. 1 - Individual State Reports (a separate report for each state)

Vol. 2 - Topical Reports
- No. 1, "State Budgets for 1944 and 1945" (out of print)
- No. 2, "State Tax Collections in 1943"
  - Preliminary (out of print)
  - Final
- No. 3, "State Debt on June 30, 1943"
- No. 4, "Balances in State General, Highway, and Postwar-Reserve Funds in 1943"
- No. 5, "State Alcoholic-Beverage Monopoly Finances in 1943"

Vol. 3 - Statistical Compendium
- Preliminary
- Final

There is also an annual series on City Finances and an annual report on County Finances.

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