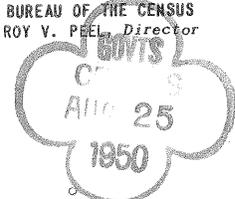


STATE TAX COLLECTIONS IN 1950

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State tax revenue in the 1950 fiscal year¹ amounted to \$9.0 billion, a rise of 7.4 percent over the \$8.3 billion collected in 1949. Excluding collections from the unemployment compensation tax, which are held in trust for payment of benefits, State taxes yielded a record \$7.9 billion, 7.6 percent more than in 1949 and more than double the 1942 level. The chart below depicts trends since 1940 in State tax revenue.

Tax figures shown in this report are net of tax refunds paid, but include amounts of State-imposed taxes distributed to local governments. The statistics herein are preliminary. More detailed and final State tax figures will appear in subsequent Census reports, as indicated on page 10.

¹Data contained in the Census Bureau's annual series on "State Finances" are for State fiscal years that end on June 30, except for 6 States with earlier closing dates (3 in the spring and 3 between the preceding August and December), as shown in table 6.

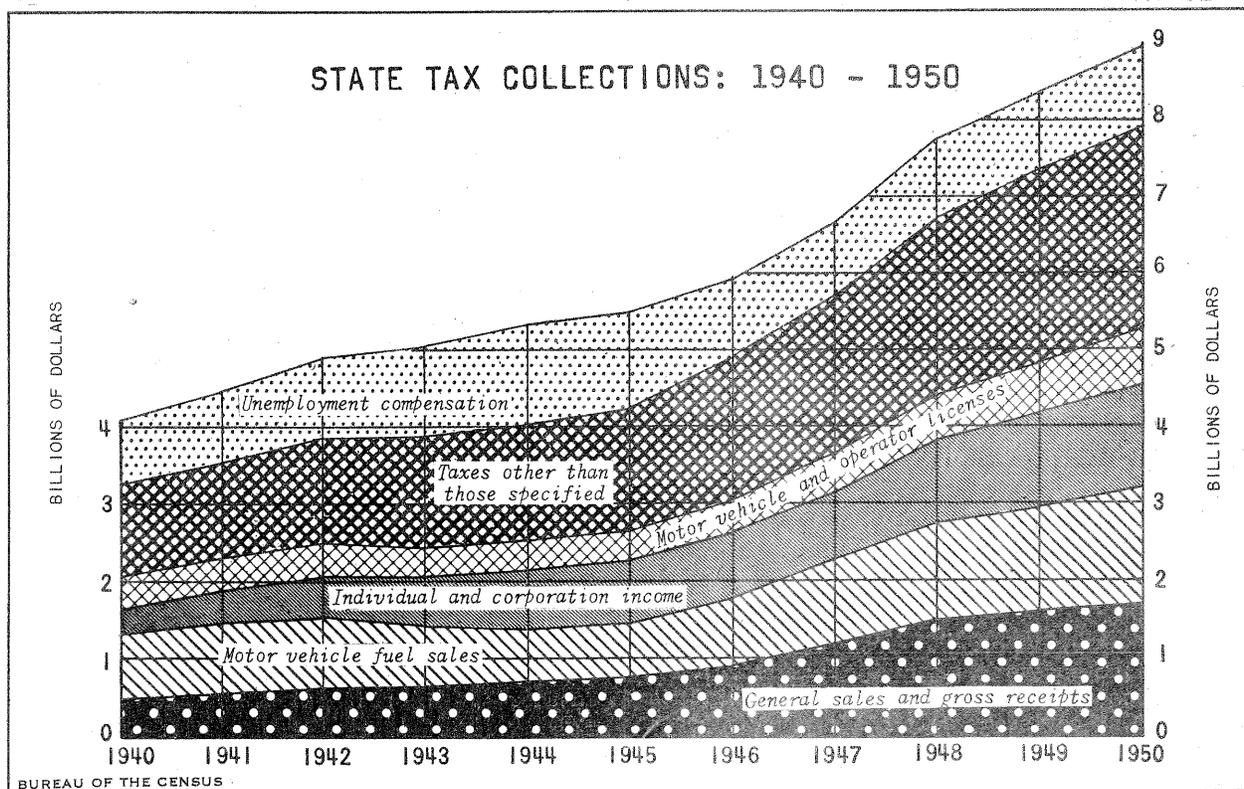
Statistics on State revenue in 1950 from nontax sources have not yet been compiled. In fiscal 1949, the States received \$2.6 billion from such sources, including \$1.7 billion of aid from the Federal Government.

Summary historical and analytical data are presented in tables 1 and 2; statistics on 1950 collections from major types of taxes, by State, in tables 3-5; and data on fiscal years and income payments in table 6.

This report relates to revenue from State taxes only. Total taxes of all governments in the Nation amounted to \$53.6 billion in 1949, distributed as follows:²

	Amount (in millions)	Percent of total	Per capita
Federal.....	\$37,810	70.6	\$253.39
State.....	8,349	15.6	55.95
Local.....	7,427	13.9	49.77

²Bureau of the Census, Governmental Revenue in 1949.



TRENDS IN TAX REVENUE

Total tax collections of the 48 States together have increased each fiscal year since 1933. The 1949-50 rise of \$618 million was somewhat larger than that of the preceding year but it was substantially less than the 1947-48 increase of \$1,101 million. That record rise was partly a result of the enactment in 1947, by many States, of new taxes and tax rate increases.

Only a small portion of total State tax yields in 1950 was derived from newly imposed taxes. However, the rather widespread increases made in 1949 in the rates of some established taxes--especially those on income and on sales of motor fuel, tobacco, and liquor--no doubt contributed more significantly to the volume of State tax revenue here reported.

Most of the major tax categories shared in the 1949-50 net rise in State tax yields. The largest amounts of increase were provided by sales taxes on motor vehicle fuel--up \$187 million or 13.7 percent--and by motor vehicle and operators' license taxes, which rose \$84 million, or 12.7 percent, to \$749 million.

Corporation and individual income taxes together rose 7.0 percent from \$1,234 million in 1949 to \$1,321 million in 1950. Exclusive of amounts for 4 States, which reported combined individual and corporation taxes in 1950, individual income taxes were 26.1 percent higher in 1950 than in 1949 and corporation income taxes 8.6 percent lower.

General sales and gross receipts taxes continued as the largest source of State tax revenue, producing \$1,679 million, or 18.7 percent of total State tax collections in 1950, despite the fact that such taxes were in effect in only 28 States. This category was up \$70 million, or 4.3 percent in 1950 from the 1949 level. The next ranking source was the sales tax on motor vehicle fuels, which provided \$1,548 million. Altogether, the general and selective sales and gross receipts taxes yielded \$4,687 million, more than one-half (52.3 percent) of the total collected from all tax sources.

Unemployment compensation taxes rose 5.7 percent from \$973 million in 1949 to \$1,028 million in 1950. However, the 1950 yield from this source was lower than annual collections in any other year since 1941, and far below the 1944 peak of \$1,319 million.

Sizable rates of increase, although involving relatively smaller amounts, appear for corporation license taxes (up 17.2 percent), property taxes (up 10.7 percent), and selective sales taxes on public utilities (up 9.6 percent), on insurance companies (up 9.0 percent), and on tobacco products (up 8.4 percent). In contrast, some decline in yield appears in revenue from corporation income taxes, from sales taxes on alcoholic beverages, and from death and gift taxes.

INDIVIDUAL-STATE COMPARISONS

Individual States differed widely in tax revenue trends. Total tax yields of 24 States

were either slightly lower or up by less than 5.0 percent in 1950 from the 1949 level. The collections of 10 States were up between 5.0 and 10.0 percent, and 14 States reported a 1949-50 rise of more than 10.0 percent. At the upper extreme, total tax yields rose 58.7 percent in Delaware, 26.2 percent in South Dakota, and 25.9 percent in Florida. New York reported the largest amount of increase--\$200 million, representing a rise of 22.3 percent.

Per capita amounts of State tax revenue in 1950 ranged from \$98 in Washington down to \$39 in New Jersey, the 48-State average equalling \$61. The ratio of State taxes in 1950 to income payments in the calendar year 1949 was 4.6 percent in total and ranged from less than 3.0 percent in New Jersey to over 7.0 percent in 3 States.

Inter-State comparisons of tax data in this report should take account particularly of the fact that the proportion of total State and local tax revenue which is contributed by State-imposed taxes differs materially from one State area to another. Percentage figures illustrating this variation, in terms of 1942 data, are presented in table 6. Nationally, and no doubt in most if not all States, the State tax portion of all State and local tax revenue has risen since that time. However, no more recent comparative data are available as to total State and local taxes in the several States.

NOTES ON PROCEDURE

Most of the amounts shown in this publication were reported by State officials to the Census Bureau in response to a mail canvass. In a few cases data were obtained from State publications, and unemployment compensation tax amounts were supplied by the U. S. Department of Labor, Bureau of Employment Security. Data were incomplete or were not available as to certain taxes in several States, as indicated by "NA" entries and footnotes on tables 3, 4, and 5.

In reporting tax revenue amounts for this publication--which is released annually within less than 60 days after the June 30 fiscal year closing date of 42 States--officials are urged to supply preliminary figures or estimates as to items for which final figures are not yet available. Moreover, in some States where data are not yet available centrally as to certain taxes, supplementary information is sought wherever possible from minor tax collecting agencies and other sources. For these reasons, final 1950 figures as to some tax items may differ somewhat from the amounts shown herein.

Additional detail on State tax yields in 1950 will be published in Sources of State Tax Revenue in 1950 and final figures will appear in the Compendium of State Government Finances in 1950.

ACKNOWLEDGMENT

State officials and their staffs were most cooperative in providing data for this report. Their assistance is gratefully acknowledged.

STATE TAX COLLECTIONS IN 1950

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Table 1.--STATE TAX COLLECTIONS, BY TYPE OF TAX: 1942-1950

Tax source	Amount in millions					Percent change ¹		Percent distribution 1950 ¹		Per capita ²	
	1950 (Pre-lim.)	1949	1948	1945	1942	From 1949 to 1950	From 1942 to 1950	Including unemployment compensation	Excluding unemployment compensation	1950	1942
Total collections:											
Including unemployment compensation	\$8,967	\$8,349	\$7,791	\$5,561	\$4,979	7.4	80.1	100.0	xxx	\$60.72	\$37.63
Excluding unemployment compensation	7,939	7,376	6,732	4,307	3,903	7.6	103.4	88.5	100.0	53.76	29.50
Sales and gross receipts.....	4,687	4,365	4,045	2,278	2,220	7.4	111.1	52.3	59.0	31.73	16.78
General sales or gross receipts.....	1,679	1,609	1,479	776	633	4.3	165.3	18.7	21.1	11.37	4.78
Motor vehicle fuels.....	1,548	1,361	1,260	696	942	13.7	64.3	17.3	19.5	10.48	7.12
Alcoholic beverages.....	422	426	426	312	256	-1.1	64.6	4.7	5.3	2.85	1.94
Tobacco products.....	421	388	339	145	131	8.4	221.9	4.7	5.3	2.85	.99
Insurance companies.....	239	219	193	131	113	9.0	111.0	2.7	3.0	1.61	.85
Public utilities.....	184	168	155	129	100	9.6	84.4	2.1	2.3	1.25	.76
Other.....	195	193	194	90	45	0.9	329.4	2.2	2.5	1.32	.34
License and privilege.....	1,211	1,089	981	690	694	11.2	74.5	13.5	15.3	8.20	5.25
Motor vehicles and operators.....	749	665	593	395	431	12.7	73.8	8.4	9.4	5.07	3.26
Corporations in general.....	191	163	149	114	93	17.2	105.5	2.1	2.4	1.29	.70
Alcoholic beverages.....	76	76	74	58	56	0.6	37.3	0.9	1.0	.52	.42
Hunting and fishing.....	58	55	47	25	24	6.8	145.9	0.7	0.7	.40	.18
Other.....	135	130	118	98	91	3.5	48.7	1.5	1.7	.91	.68
Income.....	1,321	1,234	1,084	809	518	7.0	155.0	14.7	16.6	8.95	3.92
Individual income ³	743	593	499	357	249	(3)	(3)	(3)	(3)	(3)	(3)
Corporation income ³	578	641	585	453	269	(3)	(3)	(3)	(3)	(3)	(3)
Property.....	305	276	279	276	271	10.7	12.6	3.4	3.8	2.07	2.05
Death and gift.....	170	176	180	132	112	-3.4	51.8	1.9	2.1	1.15	.85
Severance.....	210	201	131	83	62	4.5	237.0	2.3	2.6	1.42	.47
Other, except unemployment compensation..	35	35	31	38	25	0.9	39.7	0.4	0.4	.24	.19
Unemployment compensation.....	1,028	973	1,059	1,254	1,076	5.7	-4.5	11.5	xxx	6.96	8.13

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

¹Computed on the basis of amounts rounded to the nearest thousand.

²See footnote 1, table 2. Per capita figures for 1942 are based on estimated population on July 1, 1941, excluding armed forces overseas.

³Combined corporation and individual income taxes as reported for from 1 to 4 States in each fiscal period shown are tabulated with individual income taxes. See also footnote 1, table 3. Therefore, derived data are not presented separately as to the two tax categories.

STATE TAX COLLECTIONS IN 1950

Table 3.—STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATE: 1950

(Dollar amounts in thousands)

State	Total	Sales and gross receipts (table 4)	Licenses (table 5)	Individual income	Corporation income	Property	Death and gift	Severance	Other taxes	Unemployment compensation
Number of States using tax.....	48	48	48	31	33	45	47	23	25	48
Total.....	\$8,967,198	\$4,686,603	\$1,210,937	\$742,853	\$578,240	\$305,049	\$170,240	\$210,279	\$34,964	\$1,028,033
Alabama.....	128,067	77,942	12,883	¹ 14,314	¹ 885	7,516	914	910	790	11,913
Arizona.....	51,302	32,381	4,042	² 2,669	² 2,897	5,371	118	.....	.....	3,824
Arkansas.....	89,266	58,149	10,820	4,343	7,857	204	203	3,358	.....	4,332
California.....	933,619	528,265	72,127	60,500	74,546	48,944	19,857	924	.....	128,456
Colorado.....	92,779	52,790	10,640	11,284	5,987	6,654	1,919	15	.....	3,490
Connecticut.....	118,215	71,193	15,309	.....	12,200	360	5,868	.....	.....	13,285
Delaware.....	27,015	7,966	7,294	7,418	.....	.....	2,879	.....	.....	1,458
Florida.....	184,318	131,687	33,893	.....	.....	5,565	3,011	30	2,590	7,542
Georgia.....	137,627	82,088	9,273	10,884	14,589	7,167	613	.....	.....	13,013
Idaho.....	33,915	15,039	3,410	5,406	3,318	2,149	222	108	NA	4,263
Illinois.....	435,352	320,925	50,816	.....	.....	321	7,259	.....	.....	56,031
Indiana.....	221,885	157,052	31,812	.....	.....	10,981	3,042	307	³ 535	18,156
Iowa.....	154,529	96,370	25,384	15,630	2,648	140	3,408	.....	101	10,848
Kansas.....	125,258	76,992	17,421	8,313	3,456	12,029	1,081	NA	.....	5,966
Kentucky.....	122,493	63,206	12,546	11,025	8,305	9,194	2,518	126	640	14,833
Louisiana.....	254,309	138,270	17,316	¹ 18,768	(¹)	² 10,945	1,510	52,150	.....	15,350
Maine.....	47,142	24,042	9,381	.....	.....	6,066	1,476	.....	4	6,173
Maryland.....	140,312	76,452	14,118	18,341	10,796	4,686	2,583	.....	1,042	12,294
Massachusetts.....	309,141	92,169	83,147	55,291	⁴ 19,450	76	9,660	.....	330	49,018
Michigan.....	459,812	293,650	64,033	.....	.....	24,424	7,934	932	.....	68,839
Minnesota.....	196,300	78,881	26,344	⁵ 37,351	⁵ 15,567	10,318	2,334	16,223	98	9,184
Mississippi.....	91,034	61,085	6,134	4,487	7,543	1,148	232	6,092	195	4,118
Missouri.....	184,334	103,608	24,420	² 25,239	(¹)	5,065	2,675	.....	.....	23,327
Montana.....	32,411	12,862	4,931	3,687	1,678	3,501	422	1,152	.....	4,178
Nebraska.....	56,907	31,371	6,058	.....	.....	15,724	189	.....	841	2,724
Nevada.....	11,610	5,497	2,554	.....	.....	1,919	.....	23	102	1,515
New Hampshire.....	24,302	11,354	5,196	1,119	.....	1,177	911	.....	67	4,538
New Jersey.....	190,180	83,737	50,331	.....	.....	2,911	9,600	.....	.....	43,601
New Mexico.....	54,947	35,530	6,659	1,546	1,255	3,250	215	2,404	30	4,058
New York.....	1,096,588	284,040	116,911	262,916	180,664	1,585	22,375	.....	19,870	208,227
North Carolina.....	229,616	118,256	32,151	24,397	30,015	4,553	2,211	.....	46	17,987
North Dakota.....	38,422	23,036	7,129	3,697	1,306	1,272	113	.....	.....	1,869
Ohio.....	428,198	296,747	66,301	.....	.....	16,927	4,194	.....	.....	44,029
Oklahoma.....	164,936	95,620	23,805	¹ 15,153	(¹)	.....	2,449	20,599	.....	7,310
Oregon.....	² 109,944	30,482	³ 18,187	29,460	17,017	19	1,467	524	.....	12,788
Pennsylvania.....	497,625	224,343	127,138	.....	64,199	1,676	21,706	.....	626	57,937
Rhode Island.....	49,275	25,723	6,687	.....	4,382	.....	1,556	.....	.....	10,927
South Carolina.....	97,650	55,422	7,524	10,342	14,545	1,387	397	.....	656	7,377
South Dakota.....	39,541	31,609	4,066	.....	143	1,358	375	622	.....	1,368
Tennessee.....	162,207	106,588	25,843	3,045	10,443	1,710	1,955	.....	⁷ 227	12,396
Texas.....	343,940	144,764	40,463	.....	.....	21,215	6,047	102,692	1,832	26,927
Utah.....	46,503	24,642	3,751	4,111	2,584	7,083	370	866	.....	3,096
Vermont.....	21,924	10,314	4,672	3,057	1,172	350	371	.....	419	1,569
Virginia.....	154,622	65,725	24,126	23,993	18,478	8,665	2,006	138	2,847	8,644
Washington.....	235,007	165,758	19,285	.....	.....	11,205	3,559	.....	444	34,756
West Virginia.....	113,555	89,232	12,951	.....	.....	203	888	.....	677	9,604
Wisconsin.....	209,957	60,562	28,424	45,067	40,315	16,930	5,338	84	15	13,222
Wyoming.....	19,307	13,187	3,231	.....	.....	1,106	110	.....	.....	1,673

NA signifies data not available.

¹Combined corporation and individual taxes as reported by 4 States—Alabama, Louisiana, Missouri, and Oklahoma—are tabulated with individual income taxes. Amount shown as corporation tax for Alabama represents only taxes on financial institutions.

²Not entirely complete.

³Not complete.

⁴Comprises "additional excise" taxes and taxes on financial institutions. See also footnote 6, table 5.

⁵Includes recently imposed surtaxes and annual return tax of \$5.00.

⁶Back taxes only; not counted with "Number of States using tax."

⁷Documentary and stock transfer taxes included with "other" licenses.

STATE TAX COLLECTIONS IN 1950

Table 5.—LICENSE AND PRIVILEGE TAX COLLECTIONS, BY STATE: 1950

(Dollar amounts in thousands)

State	Total	Motor vehicles			Corpora- tions in general	Alco- holic bever- ages	Hunting and fishing	Occupa- tions	Chain stores	Amuse- ments	Other
		Total	Vehicles	Oper- ators							
Number of States using tax.....	48	48	48	47	48	48	48	48	18	37	48
Total.....	\$1,210,937	\$749,154	\$898,324	\$50,830	\$191,222	\$76,352	\$58,465	\$16,086	\$3,661	\$4,546	\$111,351
Alabama.....	12,883	6,900	6,812	68	2,342	115	565	62	97	3	2,799
Arizona.....	4,042	2,903	2,849	59	111	199	488	133	.....	.....	203
Arkansas.....	10,820	7,834	7,264	570	440	528	953	148	.....	.....	890
California.....	72,127	53,767	50,505	3,262	390	7,919	4,539	1,249	.....	.....	4,263
Colorado.....	10,640	6,161	5,998	163	207	756	2,179	270	236	5	826
Connecticut.....	15,309	10,484	7,855	2,629	434	3,066	418	177	.....	123	587
Delaware.....	7,294	1,685	1,580	125	4,293	167	42	122	62	6	917
Florida.....	33,893	22,819	21,501	1,518	642	1,216	1,014	1,737	(1)	20	6,445
Georgia.....	9,273	5,640	4,824	816	756	(2)	493	368	137	.....	1,829
Idaho.....	3,410	845	611	234	152	443	907	49	.....	343	671
Illinois.....	50,816	40,507	40,040	467	3,757	1,344	1,753	573	.....	445	2,437
Indiana.....	31,812	22,789	22,789	(3)	175	4,791	956	460	4 574	15	2,052
Iowa.....	25,384	22,680	22,136	544	291	93	1,023	265	19	.....	1,013
Kansas.....	17,421	14,497	13,259	1,238	415	222	840	264	.....	12	1,171
Kentucky.....	12,546	8,042	7,400	642	865	815	952	278	.....	135	1,439
Louisiana.....	17,316	6,792	6,327	465	4,479	853	315	237	134	5	4,501
Maine.....	9,381	6,284	5,600	684	214	466	1,041	109	.....	26	1,241
Maryland.....	14,118	9,751	9,328	423	368	106	473	281	54	236	2,849
Massachusetts.....	83,147	11,184	7,163	4,021	6 59,980	490	580	543	.....	303	10,067
Michigan.....	64,033	42,235	40,495	1,740	10,891	3,775	4,955	746	492	9	930
Minnesota.....	26,344	21,687	21,307	360	90	97	2,841	298	.....	12	1,319
Mississippi.....	6,134	2,705	2,705	NA	990	69	610	22	73	.....	1,665
Missouri.....	24,420	17,019	16,984	55	3,042	1,522	1,744	5 199	.....	33	861
Montana.....	4,931	1,933	1,525	408	66	911	894	7 64	151	.....	912
Nebraska.....	6,058	4,559	3,307	1,252	220	161	464	157	.....	7 9	488
Nevada.....	2,554	1,459	1,416	43	63	19	413	35	.....	308	257
New Hampshire.....	5,196	3,816	3,583	230	109	230	646	54	.....	.....	341
New Jersey.....	50,331	36,226	30,184	6,042	8,691	468	873	606	.....	.....	3,465
New Mexico.....	6,659	5,151	4,808	343	350	61	656	155	.....	6	300
New York.....	116,911	78,558	71,779	6,779	1,333	23,566	2,940	1,275	.....	476	8,763
North Carolina.....	32,151	18,037	17,230	807	4,369	89	1,020	5 315	159	468	7,644
North Dakota.....	7,129	5,929	5,405	524	55	169	179	110	.....	9	678
Ohio.....	86,301	45,010	43,678	1,532	9,326	8,041	1,663	532	.....	325	1,404
Oklahoma.....	23,805	19,378	18,152	1,226	1,817	295	1,006	192	.....	537	580
Oregon.....	7 18,187	7 12,812	7 12,539	7 273	462	502	1,980	412	.....	345	1,674
Pennsylvania.....	127,138	53,932	49,526	4,406	52,031	7,907	4,389	1,058	.....	23	7,748
Rhode Island.....	6,687	4,562	3,968	594	783	65	56	80	.....	20	1,121
South Carolina.....	7,524	4,784	4,182	602	477	(2)	466	104	120	224	1,349
South Dakota.....	4,066	2,146	2,146	.....	NA	525	900	83	51	7	354
Tennessee.....	25,843	12,422	11,804	818	5,096	286	838	431	156	(6)	6,614
Texas.....	40,463	26,205	25,047	1,158	7,996	1,450	960	681	988	9	2,194
Utah.....	3,751	2,584	2,514	70	74	2	856	56	.....	.....	179
Vermont.....	4,672	3,958	3,643	315	15	114	405	22	.....	.....	158
Virginia.....	24,126	12,753	12,518	235	716	259	1,050	148	.....	63	9,137
Washington.....	19,285	12,192	9,384	2,806	411	1,568	2,123	5 438	.....	NA	2,548
West Virginia.....	12,951	9,140	8,788	352	1,098	526	747	88	108	34	1,210
Wisconsin.....	28,424	24,123	23,864	259	215	72	2,444	371	.....	5	1,194
Wyoming.....	3,231	2,220	2,189	31	55	14	851	27	.....	.....	64

NA signifies data not available.
 1 Included with property taxes.
 2 Included with related sales and gross receipts taxes.
 3 Operators' licenses included with vehicle licenses.
 4 Includes license tax on single stores.
 5 Not entirely complete.
 6 Includes \$59,227 thousand from excise taxes and surtaxes measured in part by net income and in part by corporate excess.
 7 Not complete.
 8 Included with "other" licenses.

DEFINITIONS OF STATE TAXES

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 without deduction of collection costs but after deduction of refunds and excluding impounded amounts paid under protest. Discounts and commissions allowed taxpayers or merchants are excluded.

If a tax revenue figure includes collections from more than one kind of tax, such as license and sales taxes, and separate amounts are not available, the total is placed in that class which is deemed to contribute the larger part.

State tax revenue includes any amounts of taxes imposed and collected or received by the State which are subsequently distributed to local governments. However, any locally collected and retained shares of State-imposed taxes (except retained amounts representing tax collection costs) are excluded.

Standard categories for Census reporting of State tax collections are defined below.

A. SALES AND GROSS RECEIPTS TAXES—Taxes (including licenses at more than nominal rates) based upon the volume or value of transfers of goods or services, upon receipts therefrom, or upon gross income; and related taxes based upon use, storage, production, importation, or consumption of goods. Excluded are distinctively imposed severance taxes (see "G" below).

1. General sales or gross receipts—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates.

2. Selective sales and gross receipts—Sales and gross receipts taxes applicable only to particular commodities or services, or gross receipts of particular businesses.

a. Motor vehicle fuels—Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft. Amounts reported are net of refunds.

b. Alcoholic beverages—Selective sales and gross receipts taxes on alcoholic beverages. See also "B, 3".

c. Tobacco products—Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

d. Insurance companies—Taxes measured by gross premiums or adjusted gross premiums.

e. Public utilities—Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold.

f. Pari-mutuels—Taxes measured by amounts wagered at race tracks, including "breakage" collected by the State.

g. Admissions—Taxes on tickets sold and on the gross receipts of amusement businesses.

h. Soft drinks—Taxes on sales of nonalcoholic beverages and ingredients thereof.

i. Other selective sales and gross receipts taxes—Taxes, other than those enumerated, on sales of selected commodities or on volume of business of specific types of businesses, unincorporated and incorporated.

B. LICENSE AND PRIVILEGE TAXES—Taxes exacted from corporations or individuals as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of units, or capacity. Excludes taxes—except those at nominal rates—measured directly by transactions, gross or net income, or value of property.

1a. Motor vehicles—License taxes imposed on owners of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles.

1b. Operators—License taxes imposed on operators of motor vehicles, commercial and noncommercial.

2. Corporations in general—Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specified exceptions, to all corporations.

3. Alcoholic beverages—License and privilege taxes on manufacturers, wholesalers, and retailers of alcoholic beverages. See also "A,2,b".

4. Hunting and fishing—Noncommercial resident and nonresident hunting and fishing licenses and shipping permits. Commercial licenses are included with "other" license and privilege taxes (B,8).

5. Occupations—Licenses and examination fees required of persons engaged in particular professions, trades, or occupations, in contrast to license taxes upon businesses as such. Includes physicians', dentists', insurance agents', and barbers' licenses, and the like.

6. Chain stores—License taxes imposed distinctively on groups of stores doing business under the same management or upon individual units of such groups.

7. Amusements—License and privilege taxes on amusement businesses generally or on specific amusement enterprises (e.g., race tracks, theaters, etc.).

8. Other licenses and privileges—License and privilege taxes not listed separately above (e.g., such taxes on utilities and insurance companies; inspection charges for seed, feed, fertilizer, fruit, gasoline; marriage licenses; commercial hunting and fishing licenses; and individual permits to purchase liquor; etc.).

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

D. CORPORATION INCOME TAXES—Taxes on corporations and unincorporated businesses (when

taxed distinctively from individual income) measured by net income.

E. PROPERTY TAXES—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible and intangible, whether at a single rate or at classified rates; and taxes on selected types of property such as motor vehicles or certain or all intangibles.

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

G. SEVERANCE TAXES—Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

H. OTHER TAXES—Taxes which do not fit into

the foregoing classes, except unemployment compensation taxes ("J").

1. Poll—Capitation taxes, whether uniform or graded.

2. Documentary and stock transfer—Taxes imposed on the recording, registering, and transferring of documents, such as mortgages, deeds and securities.

3. Miscellaneous—Taxes which cannot be definitely assigned to any other specific category.

J. UNEMPLOYMENT COMPENSATION TAXES—Pay roll taxes imposed on employers, and in some States also on specified employees, for the purpose of providing unemployment compensation benefits. Information about these revenues is obtained for reports of the Bureau of the Census from the U. S. Department of Labor, Bureau of Employment Security, and therefore is not requested of State officials.

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