

STATE TAX COLLECTIONS IN 1951

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State tax revenue in the 1951 fiscal year¹ amounted to \$8.9 billion. This was up 12.6 percent from the \$7.9 billion collected in 1950 and was more than double the 1945 amount of \$4.3 billion. The 1950-51 rise of \$1.0 billion was larger than those of the two preceding years, reflecting in the main recent inflationary trends. The chart below depicts trends in State tax yields since 1940.

CLASSIFICATION OF TAX DATA

Tax figures shown in this report are net of refunds paid, but include amounts of State-imposed taxes distributed to local governments.

The amounts herein do not include pay roll levies for unemployment compensation, which have been treated as tax revenue in previous years. For Census reporting of statistics on

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.

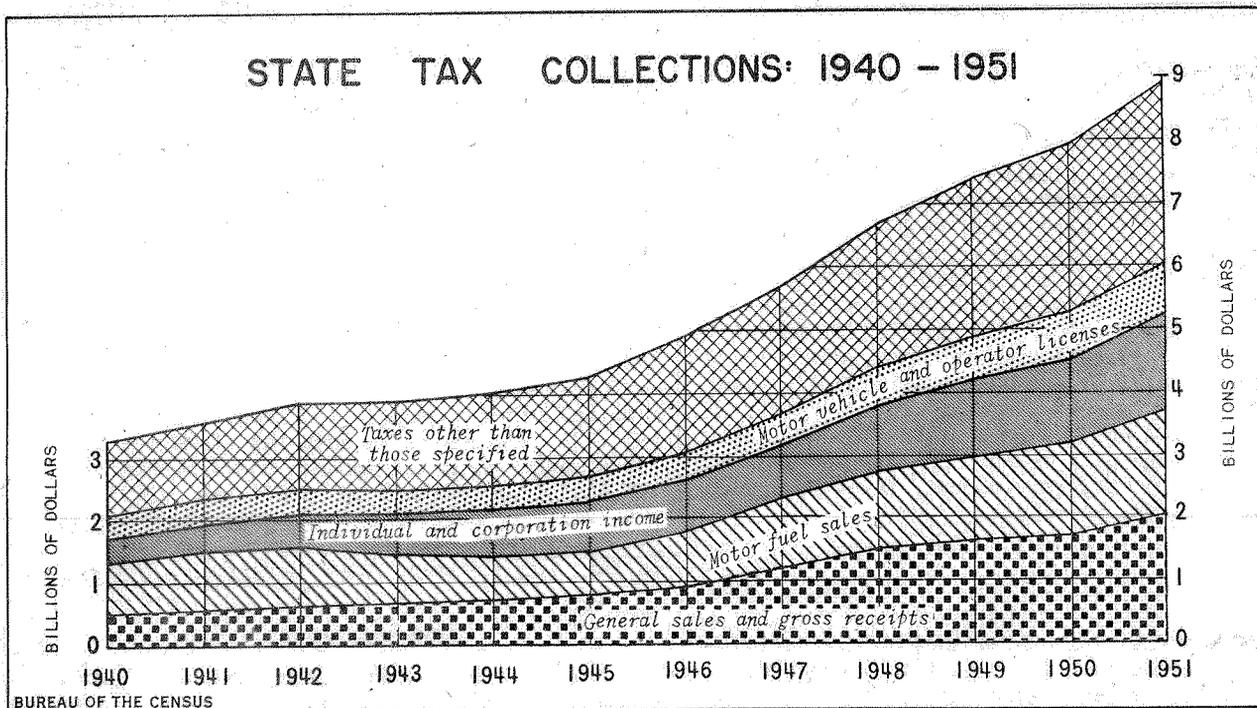
governmental finances for 1951 and subsequent years, levies to finance unemployment compensation and similar social insurance benefits are no longer classified as tax revenue, but instead as insurance trust revenue. Back-year figures appearing in this report are revised to take account of this change.

Several additional minor changes in classification, mainly involving regrouping of certain license taxes, are also applied initially in this report. Explanations of these changes and definitions of the standard Census categories for reporting State tax revenue, as recently revised, appear on pages 9-10.

SCOPE OF THIS REPORT

This publication relates to revenue from State taxes only. In 1950, tax revenue of local governments amounted to \$8.0 billion,² or slightly more than the \$7.9 billion collected by the States.

²Bureau of the Census, Governmental Revenue in 1950.



BUREAU OF THE CENSUS

Statistics on State revenue in 1951 from nontax sources have not yet been compiled. In fiscal 1950, the States received over \$3.9 billion from such sources, including nearly \$2.0 billion in aid from the Federal Government and \$1.0 billion in unemployment compensation contributions.

Summary historical and analytical data are presented in tables 1 and 2; statistics on 1951 collections from major types of taxes, by State, in tables 3-5; and data on fiscal years, population, and income payments in table 6. The statistics herein are preliminary. More detailed and final State tax figures will appear in subsequent Census reports, as indicated on page 10.

MAJOR TAX SOURCES

All of the major tax categories shared in the 1950-51 net rise in State tax yields. The largest amounts of increase were provided by general sales and gross receipts taxes--up \$331 million or 19.8 percent--and by sales taxes on motor fuel, which rose \$166 million, or 10.7 percent.

General sales and gross receipts taxes continued as the largest single source of State tax revenue, providing \$2.0 billion. This category accounted for more than one-fifth of total State tax yields in 1951, even though such taxes were in effect in only 29 States. In one of these States, Georgia, the general sales tax was in force only during the last quarter of the fiscal year, having become effective on April 1, 1951.

The next ranking source was the sales tax on motor fuel, which produced \$1,710 million. Alcoholic beverage sales taxes provided \$469 million and tobacco sales taxes \$430 million. Altogether, general and selective sales and gross receipts taxes yielded \$5,269 million, or nearly three-fifths of the total collected from all State tax sources.

Corporation and individual income taxes together rose 13.9 percent from \$1,310 million in 1950 to \$1,492 million in 1951. Excluding amounts for 4 States which reported combined collections for these taxes in 1951, collections of individual income taxes rose 11.7 percent and of corporation net income taxes 17.0 percent.

Motor vehicle and motor vehicle operators license taxes provided \$840 million, up \$85 million or 11.3 percent from the 1950 level.

Sharp rates of increase, although involving much smaller amounts, appear for corporation license taxes (up 19.9 percent to \$211 million), for death and gift taxes (up 15.9 percent to \$196 million), and for property taxes (up 12.6 percent to \$346 million).

INDIVIDUAL-STATE COMPARISONS

All of the States except one reported higher total tax yields in 1951 than in 1950. The total of Nebraska tax collections was down slightly. Three-fourths of the States reported a 1950-51 increase of more than 10 percent. The collections of 4 States were up by less than 5

percent and seven States reported a gain of between 5 and 10 percent. The highest rates of increase appear for Arizona (up 39.1 percent), Massachusetts (up 25.3 percent), and Wyoming (up 25.0 percent). California reported the greatest amount of increase, \$147 million, or 18.1 percent.

California collected \$958 million in State taxes and New York \$914 million in fiscal 1951, far more than the next ranking States of Pennsylvania (\$498 million), Michigan (\$453 million), Illinois (\$419 million) and Ohio (\$419 million).

Per capita amounts of State tax revenue in 1951 ranged from \$98 in Louisiana down to \$35 in New Jersey. The 48-State average equaled \$60. Washington collected \$95 per person and California \$91. The ratio of State tax yields in fiscal 1951 to income payments in the calendar year 1950 averaged 4.2 percent, and ranged from less than 3.0 percent in 3 States to more than 7.0 percent in 4 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. 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 1951 figures as to some tax items may differ somewhat from the amounts shown herein.

Additional detail on State tax yields in 1951 will be published in Sources of State Tax Revenue in 1951 and final figures will appear in the Compendium of State Government Finances in 1951.

ACKNOWLEDGMENT

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

STATE TAX COLLECTIONS IN 1951

LIST OF TABLES		Page
Table 1. State Tax Collections, by Type of Tax: 1942-1951.....		3
Table 2. State Tax Collections, by State: 1942-1951.....		4
Table 3. State Tax Collections, by Major Source and by State: 1951.....		5
Table 4. Sales and Gross Receipts Tax Collections, by State: 1951.....		6
Table 5. License Tax Collections, by State: 1951.....		7
Table 6. Fiscal Year, Population, and Income Payments, by State.....		8

Table 1.—STATE TAX COLLECTIONS, BY TYPE OF TAX: 1942-1951

Tax source	Amount in millions						Percent change ²		Percent distribution 1951 ²	Per capita ³	
	1951 (Pre-lim.)	1950 ¹	1949	1948	1945	1942	From 1950 to 1951	From 1942 to 1951		1951	1942
	Total collections.....	\$8,932	\$7,929	¹ \$7,376	¹ \$6,732	¹ \$4,307	¹ \$3,903	12.6		128.9	100.0	$59.59	$29.50
Sales and gross receipts.....	5,269	4,670	4,365	4,045	2,278	2,220	12.8	137.4	59.0	35.15	16.78
General sales or gross receipts.....	2,001	1,670	1,609	1,479	776	633	19.8	216.3	22.4	13.35	4.78
Motor fuels.....	1,710	1,544	1,361	1,260	696	942	10.7	81.5	19.1	11.41	7.12
Alcoholic beverages.....	469	420	426	426	312	256	11.7	83.0	5.2	3.13	1.94
Tobacco products.....	430	414	388	339	145	131	3.8	228.8	4.8	2.87	.99
Insurance.....	254	241	219	193	131	113	5.3	124.7	2.8	1.69	.85
Public utilities.....	199	185	168	155	129	100	7.7	99.4	2.2	1.33	.76
Other.....	206	195	193	194	90	45	5.6	354.8	2.3	1.37	.34
License.....	1,359	1,227	1,089	981	690	694	10.7	95.8	15.2	9.06	5.25
Motor vehicles and operators.....	840	755	665	593	395	431	11.3	95.0	9.4	5.61	3.26
Corporations in general.....	211	176	163	149	114	93	19.9	126.6	2.4	1.41	.70
Alcoholic beverages.....	77	77	76	74	58	56	0.1	38.4	0.9	.51	.42
Hunting and fishing.....	63	60	55	47	25	24	5.2	165.1	0.7	.42	.18
Other.....	167	159	130	118	98	91	5.2	84.9	1.9	1.12	.68
Income.....	1,492	1,310	1,234	1,084	809	518	13.9	188.0	16.7	9.96	3.92
Individual income ⁴	810	724	593	499	357	249	(4)	(4)	(4)	(4)	(4)
Corporation net income ⁴	682	586	641	585	453	269	(4)	(4)	(4)	(4)	(4)
Property.....	346	307	276	279	276	271	12.6	27.7	3.9	2.31	2.05
Death and gift.....	196	169	176	180	132	112	15.9	74.5	2.2	1.31	.85
Severance.....	222	211	201	131	83	62	5.2	255.3	2.5	1.48	.47
Other.....	49	36	35	31	38	25	36.9	95.3	0.5	.33	.19

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

¹Revised to exclude unemployment compensation levies and, for 1950, to apply minor other classification changes. See text, page 1.

²Computed on the basis of amounts rounded to the nearest thousand.

³Computed on the basis of amounts rounded to the nearest thousand. Per capita figures for 1951 are based on 1950 Population Census figures shown in table 6; those for 1942 are based on estimated total population of the 48 States, on July 1, 1941 (132,300,000; excludes armed forces overseas).

⁴Combined 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 FINANCES: 1951

Table 2.—STATE TAX COLLECTIONS, BY STATE: 1942-1951

State	Amount (in millions)				Percent change		1951 amount per capita ³	1951 as percent of income payments in 1950 ²
	1951 (Prelim.)	1950 ¹	1949 ¹	1942 ¹	1950 to 1951 ²	1942 to 1951 ²		
Total.....	\$8,932	\$7,929	\$7,376	\$3,903	12.6	128.9	\$59.59	4.2
Alabama.....	117	116	108	52	0.9	126.4	38.19	4.6
Arizona.....	67	48	47	24	39.1	179.9	88.75	7.1
Arkansas.....	92	85	81	41	8.5	125.6	48.30	5.8
California.....	958	811	752	333	18.1	187.3	90.50	5.2
Colorado.....	100	89	85	38	12.2	160.8	75.74	5.4
Connecticut.....	124	106	94	58	17.3	114.5	61.74	3.5
Delaware.....	28	26	16	11	9.1	159.9	88.43	4.6
Florida.....	205	170	138	60	20.7	243.0	74.13	6.1
Georgia.....	153	125	109	59	22.4	159.5	44.30	4.6
Idaho.....	34	30	30	13	13.5	160.9	57.97	4.5
Illinois.....	419	380	376	231	10.3	81.6	48.12	2.7
Indiana.....	239	203	175	97	17.7	146.9	60.70	4.2
Iowa.....	162	146	139	71	10.9	129.0	61.96	4.3
Kansas.....	123	119	102	45	3.1	172.1	64.59	4.8
Kentucky.....	123	107	101	54	14.5	129.7	41.74	4.6
Louisiana.....	262	241	223	81	8.8	223.0	97.66	9.3
Maine.....	43	42	40	23	3.7	88.0	47.23	4.0
Maryland.....	144	131	120	49	9.7	196.2	61.54	4.3
Massachusetts.....	294	235	225	124	25.3	137.2	62.75	3.9
Michigan.....	453	393	377	184	15.2	146.2	71.06	4.5
Minnesota.....	216	189	163	91	14.3	136.0	72.88	5.4
Mississippi.....	101	87	87	42	15.6	140.7	46.40	6.6
Missouri.....	181	162	152	83	11.3	118.4	45.65	3.2
Montana.....	34	30	26	14	12.7	140.1	57.47	3.5
Nebraska.....	53	54	44	24	-2.8	122.1	39.65	2.7
Nevada.....	13	11	9	5	19.4	181.4	81.71	4.4
New Hampshire.....	23	20	20	13	13.7	67.1	42.25	3.4
New Jersey.....	168	148	141	105	13.6	60.4	34.74	2.2
New Mexico.....	59	51	45	18	16.0	223.8	86.98	7.7
New York.....	914	892	746	484	2.5	89.0	61.65	3.2
North Carolina.....	256	213	211	99	20.2	158.2	62.94	6.6
North Dakota.....	42	39	36	19	8.4	126.4	68.57	5.2
Ohio.....	419	380	360	229	10.3	82.8	52.68	3.3
Oklahoma.....	176	158	144	74	11.3	139.5	78.86	7.4
Oregon.....	110	100	98	36	9.9	205.0	72.12	4.7
Pennsylvania.....	498	439	445	291	13.4	71.5	47.45	3.1
Rhode Island.....	43	38	40	17	12.4	152.4	54.34	3.5
South Carolina.....	104	90	92	45	15.3	132.3	49.03	5.9
South Dakota.....	42	38	30	15	10.6	182.4	64.28	4.9
Tennessee.....	166	150	140	54	10.5	209.1	50.30	5.2
Texas.....	352	315	311	138	11.8	155.0	45.68	3.6
Utah.....	50	44	43	21	14.5	143.4	72.48	5.7
Vermont.....	22	20	18	11	8.5	96.5	58.64	4.9
Virginia.....	162	147	131	65	10.6	147.7	48.83	4.5
Washington.....	226	201	196	90	12.2	150.9	95.03	5.8
West Virginia.....	107	94	102	57	13.9	88.5	53.38	5.1
Wisconsin.....	233	198	190	110	18.2	111.3	67.97	4.7
Wyoming.....	22	18	16	7	25.0	198.9	75.99	5.0

NOTE: Because of rounding detail does not always add to total.
¹Revised; see footnote 3, table 1.
²Computed on the basis of amounts rounded to the nearest thousand.
³See footnote 2, table 1.

STATE TAX COLLECTIONS IN 1951

5

Table 3.--STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATE: 1951

(Dollar amounts in thousands)

State	Total	Sales and gross receipts (table 4)	Licenses (table 5)	Individual income	Corporation net income	Property	Death and gift	Severance	Other taxes
Number of States using tax.	48	48	48	31	33	45	47	24	22
Total.....	\$8,932,308	\$5,269,205	\$1,358,713	¹ \$810,064	¹ \$682,151	\$345,979	\$195,616	\$221,710	\$48,870
Alabama.....	116,921	79,030	14,442	¹ 12,903	¹ 903	7,403	336	852	1,052
Arizona.....	66,524	38,734	5,545	¹ 9,558	¹ 190	12,372	125	.....	.....
Arkansas.....	92,237	64,139	12,157	4,007	7,879	461	86	3,508	.....
California.....	958,093	625,444	78,267	75,516	98,428	57,157	22,338	943	.....
Colorado.....	100,357	60,190	11,784	12,397	6,535	6,970	2,463	18	.....
Connecticut.....	123,931	81,631	16,758	.....	18,646	388	6,508	.....	.....
Delaware.....	28,129	8,121	7,676	9,087	.....	771	2,474	.....	.....
Florida.....	205,448	155,907	39,638	.....	.....	4,466	2,121	53	3,263
Georgia.....	152,579	97,351	10,313	14,806	21,781	7,467	861	.....	.....
Idaho.....	34,121	16,326	5,317	6,393	3,500	2,146	253	186	.....
Illinois.....	419,249	353,507	56,827	.....	.....	297	8,618	.....	.....
Indiana.....	238,803	189,045	33,790	.....	.....	11,747	3,004	427	790
Iowa.....	162,407	103,857	33,105	18,582	2,961	149	3,649	.....	² 104
Kansas.....	123,057	82,863	18,411	10,224	3,644	6,557	1,122	236	.....
Kentucky.....	122,911	71,911	13,705	14,789	9,400	10,104	2,206	146	650
Louisiana.....	262,069	149,607	20,766	¹ 19,955	(¹)	12,115	1,537	58,089	.....
Maine.....	43,160	25,235	10,268	.....	.....	5,962	1,691	.....	4
Maryland.....	144,178	83,010	19,716	20,808	12,283	4,236	2,922	.....	1,203
Massachusetts.....	294,340	97,739	93,599	65,798	³ 26,309	127	10,453	.....	315
Michigan.....	452,749	343,753	71,254	.....	.....	28,189	8,700	853	.....
Minnesota.....	215,581	85,085	31,901	42,898	19,154	11,484	3,757	21,176	126
Mississippi.....	101,105	72,541	7,689	4,222	8,841	1,230	291	6,291	.....
Missouri.....	180,511	116,430	28,205	¹ 26,888	(¹)	6,404	2,584	.....	.....
Montana.....	33,967	16,721	4,731	4,435	2,615	3,682	696	1,087	.....
Nebraska.....	52,558	31,296	4,427	.....	.....	15,975	31	.....	829
Nevada.....	13,081	7,374	3,312	.....	.....	2,210	.....	84	101
New Hampshire.....	22,528	11,870	5,957	2,548	.....	1,269	877	4	²³
New Jersey.....	167,963	94,679	60,746	.....	.....	2,985	9,553	.....	.....
New Mexico.....	59,250	41,635	7,667	2,056	1,303	3,525	258	2,792	14
New York.....	914,347	308,667	125,163	247,692	167,280	1,936	32,426	.....	31,183
North Carolina.....	255,667	141,432	36,505	30,148	39,101	5,133	3,300	.....	48
North Dakota.....	42,488	25,577	7,623	3,812	1,351	3,986	139	.....	.....
Ohio.....	418,657	327,249	70,115	.....	.....	17,395	3,898	.....	.....
Oklahoma.....	176,128	104,352	27,087	8,766	8,289	²	3,284	24,344	.....
Oregon.....	109,718	33,500	23,086	35,946	14,538	21	2,003	624	.....
Pennsylvania.....	498,106	238,226	139,710	.....	91,495	1,790	26,194	.....	691
Rhode Island.....	43,034	27,308	47,033	.....	46,678	.....	2,015	.....	.....
South Carolina.....	103,790	66,126	9,249	12,016	13,552	1,512	546	.....	789
South Dakota.....	41,961	34,594	3,967	.....	150	2,035	504	711	.....
Tennessee.....	165,583	119,988	26,300	3,761	12,201	2140	2,963	.....	² 230
Texas.....	352,224	169,163	47,532	.....	.....	30,423	5,233	97,608	2,265
Utah.....	49,928	28,322	4,291	5,992	2,485	7,113	303	1,422	.....
Vermont.....	22,151	11,032	4,920	3,542	1,360	350	517	.....	430
Virginia.....	162,049	70,565	27,019	24,784	25,466	8,829	1,841	147	3,398
Washington.....	226,081	187,378	20,828	.....	.....	14,179	3,120	.....	576
West Virginia.....	107,053	91,250	13,542	.....	.....	221	1,247	.....	793
Wisconsin.....	233,460	66,329	32,935	55,735	53,833	18,139	6,367	109	13
Wyoming.....	22,076	13,116	3,835	.....	.....	4,923	202	.....	.....

¹Combined corporation and individual income taxes as reported by 4 States--Alabama, Arizona, Louisiana, and Missouri--are tabulated with individual income taxes. Amounts shown as corporation tax for Alabama and Arizona represent only taxes on financial institutions.

²Back taxes only; not counted with "Number of States using tax."

³Amounts for corporation excise taxes and surtaxes measured in part by net income and in part by corporate excess are tabulated with license taxes.

⁴Corporate excess tax is included with corporation net income tax.

⁵Not complete; see footnote 7 on table 5.

STATE FINANCES: 1951

Table 4.—SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATE: 1951

(Dollar amounts in thousands)

State	Total	General sales or gross receipts	Selective sales and gross receipts								
			Total	Motor fuels	Alcoholic beverages	Tobacco products	Insurance	Public utilities	Parimutuels	Amusements	Other
Number of States using tax.....	48	29	48	48	48	40	48	37	23	33	32
Total.....	\$5,269,205	\$2,001,129	\$3,268,076	\$1,709,707	\$468,767	\$430,048	\$254,009	\$199,471	\$109,617	\$12,885	\$83,572
Alabama.....	79,030	32,972	46,058	33,207	1,401	7,629	2,871	378	.....	136	436
Arizona.....	38,734	20,382	18,352	11,633	2,210	1,864	918	1,098	629	.....	.....
Arkansas.....	64,139	26,018	38,121	24,850	5,162	5,363	2,040	39	648	13	6
California.....	625,444	401,118	224,326	150,230	18,995	.....	23,446	11,562	15,859	154	4,080
Colorado.....	60,190	30,063	30,127	22,485	4,147	.....	2,126	.....	1,361	7	1
Connecticut.....	81,631	33,312	48,319	20,354	6,268	7,854	6,898	5,378	.....	7	1,560
Delaware.....	8,121	110	8,111	4,269	1,018	1,067	802	15	872	68	.....
Florida.....	155,907	47,425	108,482	57,388	25,410	3,666	4,353	2,465	14,621	576	3
Georgia.....	97,351	8,110	89,241	53,903	17,100	13,067	4,254	.....	.....	.....	917
Idaho.....	16,326	.....	16,326	10,962	849	1,663	1,202	787	.....	435	428
Illinois.....	353,507	187,556	165,951	61,602	25,915	27,828	16,121	25,704	8,300	481	.....
Indiana.....	189,045	112,440	76,605	43,968	13,754	12,980	5,870	.....	.....	33	.....
Iowa.....	103,857	60,588	43,269	29,787	3,219	5,054	4,279	.....	.....	.....	930
Kansas.....	82,863	42,968	39,895	26,952	4,772	4,977	2,990	204	.....	.....	.....
Kentucky.....	71,911	.....	71,911	39,568	12,584	5,110	3,528	2,984	732	1,550	5,855
Louisiana.....	149,607	50,337	99,270	45,931	16,117	18,125	4,137	11,274	684	73	2,929
Maine.....	25,235	.....	25,235	13,326	2,101	5,164	1,426	2,687	531	.....	.....
Maryland.....	83,010	30,513	52,497	25,734	7,013	.....	3,894	3,691	4,613	387	7,165
Massachusetts.....	97,739	.....	97,739	28,079	23,375	26,509	5,581	.....	9,030	18	5,147
Michigan.....	343,753	247,584	96,169	51,478	6,975	23,246	10,779	.....	3,652	39	.....
Minnesota.....	85,085	.....	85,085	36,834	15,654	11,191	4,931	16,138	.....	15	322
Mississippi.....	72,541	28,441	44,100	29,256	3,540	6,636	2,054	.....	.....	913	1,701
Missouri.....	116,430	81,238	35,192	21,897	6,030	.....	7,096	78	.....	.....	91
Montana.....	16,721	.....	16,721	10,742	1,678	2,029	935	579	.....	47	711
Nebraska.....	31,296	.....	31,296	23,064	2,834	3,898	1,459	8	.....	31	2
Nevada.....	7,374	.....	7,374	4,210	680	784	264	.....	.....	1,436	.....
New Hampshire.....	11,870	.....	11,870	5,375	1,039	2,676	1,011	.....	1,769	.....	.....
New Jersey.....	94,679	.....	94,679	36,853	18,196	18,410	8,968	.....	12,206	46	.....
New Mexico.....	41,635	20,023	21,612	15,912	1,674	2,428	866	705	NA	27	.....
New York.....	308,667	.....	308,667	97,175	52,827	58,486	32,605	38,100	28,348	1,126	.....
North Carolina.....	141,432	50,004	91,428	64,575	9,511	.....	5,671	11,408	.....	.....	263
North Dakota.....	25,377	11,924	13,653	6,510	3,344	2,644	2,959	4	.....	.....	192
Ohio.....	327,249	160,574	166,675	82,382	32,535	18,951	13,012	19,105	690	.....	.....
Oklahoma.....	104,352	38,895	65,457	39,741	4,301	10,510	5,357	268	.....	.....	5,280
Oregon.....	33,500	.....	33,500	28,726	1,305	.....	2,663	196	560	.....	50
Pennsylvania.....	238,226	.....	238,226	111,871	42,060	43,380	16,976	11,024	.....	52	12,863
Rhode Island.....	27,308	6,684	20,624	6,536	2,089	3,251	1,557	2,974	3,159	12	1,046
South Carolina.....	66,126	.....	66,126	32,068	15,399	8,097	2,799	3,136	.....	404	4,223
South Dakota.....	34,594	18,387	16,207	7,838	2,671	1,716	1,040	15	45	NA	2,882
Tennessee.....	119,988	49,438	70,550	45,782	8,396	9,730	4,648	1,386	.....	291	317
Texas.....	169,163	.....	169,163	87,279	15,296	29,347	12,496	5,260	.....	256	19,229
Utah.....	23,322	16,401	11,921	8,486	783	897	1,109	57	.....	.....	589
Vermont.....	11,032	.....	11,032	5,093	2,758	1,787	645	748	.....	(³)	1
Virginia.....	70,565	.....	70,565	46,978	7,684	.....	5,462	10,432	.....	9	.....
Washington.....	187,378	119,102	68,276	41,472	1,462	9,895	3,864	6,765	588	4,230	.....
West Virginia.....	91,250	61,579	29,671	18,451	2,432	2,060	2,536	.....	720	.....	3,472
Wisconsin.....	66,329	.....	66,329	33,857	13,629	10,079	5,055	2,815	.....	13	881
Wyoming.....	13,116	7,043	6,073	5,038	575	.....	456	4	.....	.....	.....

NA signifies data not available.

¹Back taxes only; not included with "Number of States using tax."²Includes related license taxes.³Amount is less than \$500.

STATE TAX COLLECTIONS IN 1951

7

Table 3.—LICENSE TAX COLLECTIONS, BY STATE: 1951

(Dollar amounts in thousands)

State	Total	Motor vehicles	Motor vehicle operators	Corporations in general	Public utilities	Alcoholic beverages	Chain stores	Amusements	Occupations and businesses, NEC ¹	Hunting and fishing	Other
Number of States using tax.....	48	48	47	48	26	48	18	37	48	48	27
Total.....	\$1,358,713	\$792,682	\$47,761	\$210,852	\$9,991	\$76,940	\$4,607	\$4,931	\$144,489	\$63,014	\$3,446
Alabama.....	14,442	6,951	801	2,541	243	112	95	.....	3,116	583	.....
Arizona.....	5,545	4,009	62	71	.....	253	.....	.....	569	581	.....
Arkansas.....	12,157	8,657	615	480	NA	335	.....	79	1,026	965	.....
California.....	78,267	50,802	3,334	429	143	7,898	.....	.....	10,539	5,091	31
Colorado.....	11,784	6,788	179	210	66	768	214	1	1,206	2,349	3
Connecticut.....	16,758	8,773	2,782	332	.....	3,084	.....	111	1,121	436	119
Delaware.....	7,676	1,745	134	4,430	226	198	68	7	797	38	33
Florida.....	39,638	24,310	1,416	681	82	1,238	833	8	10,021	1,049	.....
Georgia.....	10,313	5,469	506	778	.....	264	188	NA	2,446	662	.....
Idaho.....	5,317	1,895	185	167	.....	449	.....	467	1,117	942	95
Illinois.....	56,827	44,332	1,438	4,023	.....	1,329	.....	478	3,523	1,704	.....
Indiana.....	33,790	23,192	1,004	205	.....	4,726	.....	2,553	2,928	1,072	94
Iowa.....	33,105	29,386	562	330	16	82	30	.....	1,318	1,024	357
Kansas.....	18,411	14,600	137	510	153	214	.....	40	1,788	926	43
Kentucky.....	13,705	8,020	694	1,098	.....	819	.....	132	1,957	981	4
Louisiana.....	20,766	8,562	532	4,948	.....	1,037	139	9	5,021	518	.....
Maine.....	10,268	6,061	702	215	.....	476	.....	27	1,545	1,148	94
Maryland.....	19,716	14,357	437	440	.....	138	49	312	3,307	498	178
Massachusetts.....	93,599	7,672	3,574	471,428	2,353	455	.....	307	7,177	633	.....
Michigan.....	71,254	45,632	1,683	11,737	124	3,788	510	8	2,654	5,110	8
Minnesota.....	31,901	25,279	427	97	18	99	.....	8	3,169	2,804	.....
Mississippi.....	7,689	3,175	874	1,171	373	77	79	.....	1,389	551	.....
Missouri.....	28,205	20,580	86	2,739	38	1,038	.....	32	1,797	1,894	1
Montana.....	4,731	2,091	421	58	.....	1,078	153	.....	601	291	38
Nebraska.....	4,427	2,339	82	233	.....	162	.....	19	958	634	.....
Nevada.....	3,312	1,763	81	309	.....	19	.....	331	210	448	151
New Hampshire.....	5,957	3,946	486	114	.....	228	.....	.....	451	732	.....
New Jersey.....	60,746	37,499	6,413	10,438	1,726	629	.....	.....	2,929	1,033	79
New Mexico.....	7,667	5,653	358	391	5	104	.....	NA	500	656	.....
New York.....	125,163	79,281	2,564	1,590	2,975	24,442	.....	486	10,542	3,104	179
North Carolina.....	36,505	19,491	932	4,595	57	80	193	583	9,422	1,152	.....
North Dakota.....	7,623	6,053	48	15	.....	169	.....	46	909	383	.....
Ohio.....	70,115	47,627	1,257	9,380	206	7,081	.....	310	2,459	1,795	.....
Oklahoma.....	27,087	20,642	1,646	1,984	1	286	.....	366	970	1,192	.....
Oregon.....	23,086	16,207	552	442	.....	505	.....	347	2,362	2,323	348
Pennsylvania.....	139,710	55,130	4,726	55,690	6	8,193	.....	19	10,665	4,336	945
Rhode Island.....	7,033	4,925	675	81	.....	65	.....	19	1,196	72	.....
South Carolina.....	9,249	4,713	668	539	.....	757	186	215	1,690	481	NA
South Dakota.....	3,967	2,308	.....	30	.....	564	52	NA	536	477	.....
Tennessee.....	26,300	12,424	238	4,287	80	287	133	(⁶)	7,916	935	(⁶)
Texas.....	47,532	29,383	1,338	9,185	26	1,378	1,024	11	3,801	1,386	.....
Utah.....	4,291	2,799	70	64	.....	2	.....	.....	344	938	74
Vermont.....	4,920	3,812	307	18	16	116	.....	38	196	409	8
Virginia.....	27,019	13,948	352	704	.....	250	.....	64	10,387	1,122	192
Washington.....	20,828	11,267	1,654	429	761	1,156	.....	.....	2,504	2,716	341
West Virginia.....	13,542	9,410	322	906	230	429	108	32	1,228	858	19
Wisconsin.....	32,935	27,267	276	250	67	70	.....	3	2,043	2,947	12
Wyoming.....	3,835	2,457	131	60	.....	13	.....	.....	139	1,035	.....

NA signifies data not available.

¹NEC signifies "not elsewhere classified."²Includes license tax on single stores.³Not entirely complete.⁴Includes corporation excise taxes and surtaxes measured in part by net income and in part by corporate excess.⁵Corporate excess tax included with corporation net income tax.⁶See footnote 7.⁷Includes license taxes on amusements and "other" licenses and documentary and stock transfer taxes.

STATE FINANCES: 1951

Table 6.—FISCAL YEAR, POPULATION, AND INCOME PAYMENTS, BY STATE

State	Date of close of fiscal year	Population 1950 census	Income payments to individuals ¹				State taxes as percent of State and local taxes: 1942 ²
			1950		1949		
			Amount (millions)	Per capita	Amount (millions)	Per capita	
Total.....	.....	³ 149,895,183	³ \$215,188	³ \$1,434	³ \$194,237	³ \$1,318	46.0
Alabama.....	Sept. 30, 1950	3,061,743	2,561	836	2,305	767	64.3
Arizona.....	June 30, 1951	749,587	935	1,240	826	1,138	69.5
Arkansas.....	June 30, 1951	1,909,511	1,578	825	1,426	777	73.8
California.....	June 30, 1951	10,586,223	18,542	1,751	16,731	1,594	50.2
Colorado.....	June 30, 1951	1,325,089	1,864	1,392	1,686	1,350	46.9
Connecticut.....	June 30, 1951	2,007,280	3,556	1,766	3,195	1,593	40.5
Delaware.....	June 30, 1951	318,085	609	1,909	531	1,665	70.0
Florida.....	June 30, 1951	2,771,305	3,376	1,210	2,932	1,094	52.1
Georgia.....	June 30, 1951	3,444,578	3,351	969	2,931	872	59.2
Idaho.....	June 30, 1951	588,637	763	1,287	698	1,220	43.0
Illinois.....	June 30, 1951	8,712,176	15,329	1,752	14,034	1,627	39.4
Indiana.....	June 30, 1951	3,934,224	5,735	1,451	5,096	1,308	48.0
Iowa.....	June 30, 1951	2,621,073	3,737	1,417	3,327	1,304	46.1
Kansas.....	June 30, 1951	1,905,299	2,567	1,338	2,288	1,228	42.8
Kentucky.....	June 30, 1951	2,944,806	2,694	911	2,469	863	56.2
Louisiana.....	June 30, 1951	2,683,516	2,809	1,045	2,645	1,005	66.8
Maine.....	June 30, 1951	913,774	1,083	1,161	1,017	1,105	45.6
Maryland.....	June 30, 1951	2,343,001	3,389	1,547	3,054	1,401	45.5
Massachusetts.....	June 30, 1951	4,690,514	7,520	1,600	6,874	1,440	34.8
Michigan.....	June 30, 1951	6,371,766	10,128	1,583	8,937	1,425	49.7
Minnesota.....	June 30, 1951	2,982,483	3,998	1,332	3,634	1,246	47.1
Mississippi.....	June 30, 1951	2,178,914	1,523	698	1,319	635	56.9
Missouri.....	June 30, 1951	3,954,653	5,560	1,401	5,027	1,287	45.0
Montana.....	June 30, 1951	591,024	960	1,605	782	1,391	35.5
Nebraska.....	June 30, 1951	1,325,510	1,961	1,467	1,667	1,298	35.6
Nevada.....	June 30, 1951	160,083	300	1,875	265	1,667	41.7
New Hampshire.....	June 30, 1951	533,242	672	1,282	614	1,208	39.8
New Jersey.....	June 30, 1951	4,835,329	7,744	1,689	6,993	1,561	28.8
New Mexico.....	June 30, 1951	681,187	766	1,109	673	1,065	73.3
New York.....	March 31, 1951	14,830,192	28,301	1,864	26,068	1,735	35.2
North Carolina.....	June 30, 1951	4,061,929	3,880	951	3,351	850	68.1
North Dakota.....	June 30, 1951	619,636	811	1,298	701	1,202	42.5
Ohio.....	June 30, 1951	7,946,627	12,590	1,582	11,349	1,420	52.7
Oklahoma.....	June 30, 1951	2,233,351	2,388	1,070	2,286	1,076	63.6
Oregon.....	June 30, 1951	1,521,341	2,322	1,523	2,068	1,385	46.3
Pennsylvania.....	May 31, 1951	10,498,012	16,058	1,523	14,302	1,374	45.4
Rhode Island.....	June 30, 1951	791,896	1,230	1,561	1,105	1,397	34.6
South Carolina.....	June 30, 1951	2,117,027	1,762	831	1,583	790	62.3
South Dakota.....	June 30, 1951	652,740	863	1,308	732	1,184	36.3
Tennessee.....	June 30, 1951	3,291,718	3,171	962	2,840	869	51.0
Texas.....	Aug. 31, 1950	7,711,194	9,868	1,278	9,155	1,193	48.1
Utah.....	June 30, 1951	688,862	883	1,271	810	1,196	55.3
Vermont.....	June 30, 1951	377,747	450	1,184	406	1,106	50.8
Virginia.....	June 30, 1951	3,318,680	3,599	1,158	3,221	1,043	59.0
Washington.....	March 31, 1951	2,378,963	3,912	1,642	3,489	1,470	66.8
West Virginia.....	June 30, 1951	2,005,552	2,110	1,049	1,931	996	65.3
Wisconsin.....	June 30, 1951	3,434,575	4,941	1,431	4,457	1,340	48.6
Wyoming.....	Sept. 30, 1950	290,529	439	1,509	407	1,475	45.1

¹Source: Department of Commerce, Survey of Current Business, August 1951. Estimated income payments are for calendar years; the 1949 figures have been revised.

²Tax revenue amounts have been revised to exclude unemployment compensation contributions (see text, page 1). Hence, the ratios appearing below will differ from those shown in prior-year reports.

³Does not include data for the District of Columbia.

DEFINITIONS OF STATE TAXES

State tax revenue comprises amounts collected--including interest and penalties but excluding amounts refunded--from all taxes imposed by a State and collected by it or collected and transmitted to it by local governments. State tax revenue includes local shares of State-imposed taxes except any amounts locally collected and retained.

For Census reporting of data for 1951 and subsequent years, the following changes from previous treatment are applied:

(1) Pay roll levies for unemployment compensation are no longer classified as tax revenue, but instead as insurance trust revenue.

(2) Fees retained by local governments for collection of State taxes are no longer included constructively in reported amounts of State tax revenue, but instead are treated as tax revenue of the collecting local government. However, the treatment of State taxes actually received by the State and subsequently distributed to local governments is not changed. Such local shares are included in State tax revenue of the fiscal year in which they are collected or received by the State.

(3) Limited changes are made in the classification of several minor license taxes. "Hunting and fishing licenses" (code R13J) now include commercial licenses formerly included under "Other" licenses. License taxes on "Occupations and businesses not elsewhere classified" (code R13M) include "occupations" licenses, formerly a separate category, and other licenses on businesses not covered by separate and distinctive tax categories, formerly included under "Other" licenses.

(4) Several minor changes in terminology, not involving changes in concepts, are also applied.

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

PROPERTY TAXES (R11).—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

SALES AND GROSS RECEIPTS TAXES (R12).—Taxes, including "licenses" at more than nominal rates, based upon the volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production, importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded. Distinctively imposed severance taxes are excluded here and reported under that category (see "R18" below).

General sales or gross receipts taxes (R12A).—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or

all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes (R12B).—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses separately and apart from the application of general sales and gross receipts taxes (see R12A above).

Motor fuels (R12B1).—Selective sales and gross receipts taxes on gasoline, diesel oil and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Alcoholic beverages (R12B2).—Selective sales and gross receipts taxes on alcoholic beverages.

Public utilities (R12B3).—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. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

Insurance (R12B4).—Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Tobacco products (R12B5).—Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

Pari-mutuels (R12B6).—Taxes measured by amounts wagered at race tracks including "breakage" collected by the government.

Amusements (R12B7).—Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Other selective sales and gross receipts taxes (R12B9).—Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated above (e.g., lubricating oil, fuel other than motor fuel, meals, margarine, cement, etc.).

LICENSE TAXES (R13).—Taxes exacted (either for revenue raising or for regulation) 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 business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned.

Alcoholic beverages (R13A).—License taxes for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Public utilities (R13B).—License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies.

Motor vehicles (R13E).—License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include taxes on the business of motor transport nor property taxes or sales and gross receipts taxes relating to motor vehicles.

Motor vehicle operators (R13F).—Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

Corporations in general (R13H).—Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specified exceptions, to all corporations.

Hunting and fishing licenses (R13J).—Commercial and noncommercial hunting and fishing licenses and shipping permits.

Chain stores (R13K).—License taxes imposed distinctively on chain store organizations (i.e., groups of stores engaged in a similar kind of business under the same management) or upon individual units of a chain store system.

Amusements (R13L).—License taxes imposed upon amusement businesses generally or upon specific amusement enterprises (e.g., race tracks, theaters, athletic events, pool halls, etc.). "Licenses" based on value or number of admissions, amount of wagers, or gross or net income are reported elsewhere.

Occupations and businesses not elsewhere classified (R13M).—License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, as well as licenses relating to operation of particular business enterprises.

Other license taxes (R13Z).—License taxes not listed separately above (e.g., animal licenses, marriage licenses, individual permits to purchase liquor, and other nonbusiness privileges).

POLL TAXES (R14).—Capitation taxes levied as specific amounts, uniform or graded, against persons, or as ad valorem taxes on an arbitrary valuation of polls.

INDIVIDUAL INCOME TAXES (R15).—Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.). Taxes measured by income from intangible property are reported here even though locally designated as "property" taxes.

CORPORATION NET INCOME TAXES (R16).—Taxes on corporations and unincorporated businesses (when taxed distinctively from individual income) measured by net income. Such taxes may be called "license" or "franchise" taxes. However designated, they are classified here if measured by net income.

DEATH AND GIFT TAXES (R17).—Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

SEVERANCE TAXES (R18).—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.

MISCELLANEOUS TAXES (R19).—See below.

Documentary and stock transfer taxes (R19A).—Taxes on the recording, registering, and transferring of documents such as mortgages, deeds, and securities. However, taxes on recording or transfer of motor vehicles titles are reported at R13E.

Other taxes (R19Z).—Taxes not listed separately or provided for in categories above.

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RECOMMENDED COMPLETE CITATION FOR THIS REPORT:

U. S. Bureau of the Census, State Tax Collections in 1951 (State Finances: 1951, No. 4), Washington, D. C., August 1951, 10 pp. tables.

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