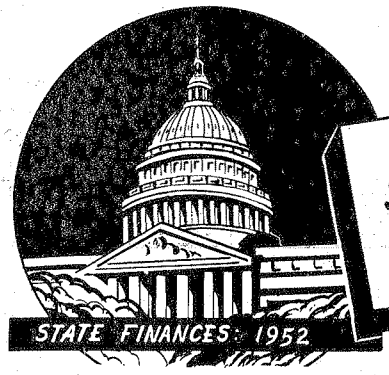


# STATE TAX COLLECTIONS IN 1952

DEPARTMENT OF COMMERCE
CHARLES SAWYER, *Secretary*

BUREAU OF THE CENSUS
ROY V. PEEL, *Director*

GOVERNMENTS DIVISION
Allen D. Manvel, Chief

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State tax yields in the 1952 fiscal year[1] totaled $9.8 billion. This amount was up 10.1 percent from the $8.9 billion collected in 1951 and was 152.1 percent higher than the 1942 amount of $3.9 billion.

The 1951-1952 increase of $0.9 billion was somewhat less than the 1950-1951 rise of $1.0 billion, but it was substantially greater than the annual increases reported in the two previous years. The chart below depicts trends in State tax revenue since 1942.

## NATURE OF THIS REPORT

Tax figures herein are net of refunds paid, but include amounts of State-imposed taxes collected or received by the State and subsequently distributed to local governments. Locally collected and retained tax amounts are not included. The 1952 figures are preliminary. Final State tax figures will appear in subsequent Census reports.

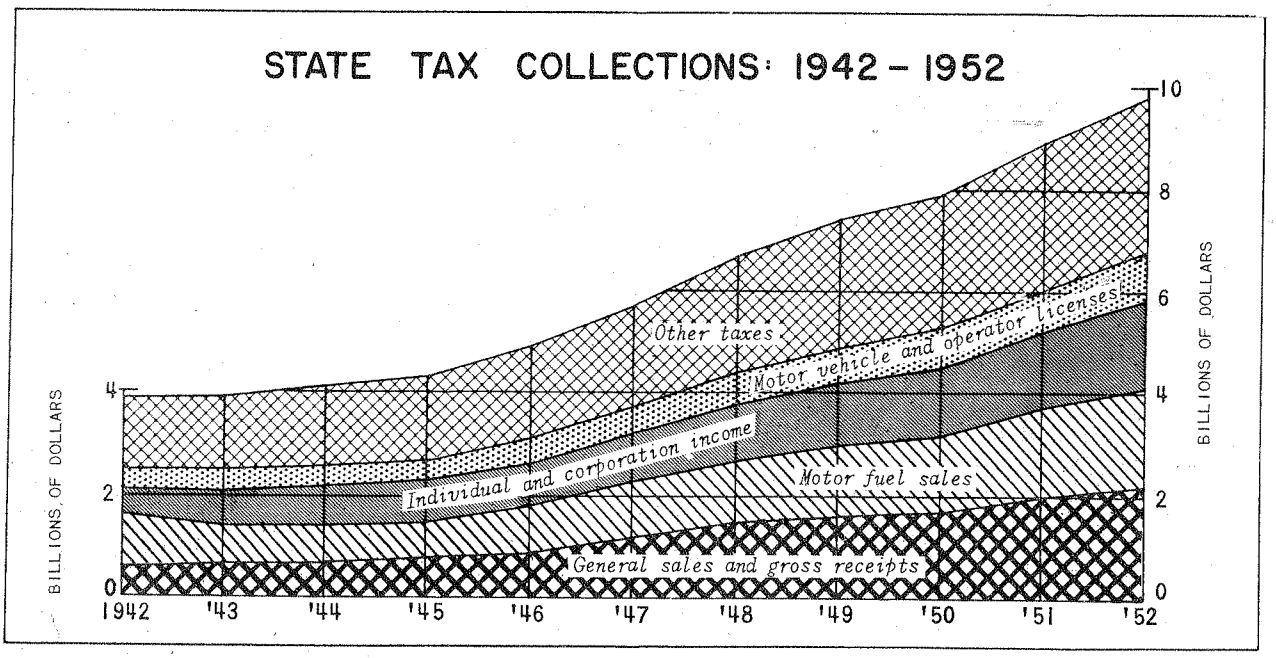
This publication relates to revenue from State taxes only. In 1951, tax revenue of local governments amounted to $8.6 billion,[2] or slightly less than the $8.9 billion collected by the States.

Statistics on State revenue in 1952 from nontax sources have not yet been compiled. In fiscal 1951 the States received over $6.6 billion from such sources, including $2.2 billion in aid from the Federal Government and $2.3 billion from insurance trust sources. About two-thirds of all State insurance trust revenue in 1951 represented "contributions" collected for unemployment compensation. Such contributions were classified as tax revenue in Census reports for several years prior to 1951. However, in Census reports for 1951 and herein, tax revenue figures (including prior year amounts) are exclusive of such unemployment compensation contributions.

Summary historical and analytical data are presented in tables 1 and 2; statistics on 1952

[1] Data 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.

[2] Bureau of the Census, Governmental Revenue in 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.

Definitions of the standard categories for Census reporting of State tax revenue are presented on pages 9-10.

## MAJOR TAX SOURCES

All major tax categories, except alcoholic beverages taxes, shared in the 1951-1952 net rise in State tax yields. The largest amount of increase was provided by general sales and gross receipts taxes--up $228 million or 11.4 percent. However, most of this increase was accounted for by newly enacted sales taxes in Maine and South Carolina and the Georgia tax which became effective in late fiscal 1951. Sales taxes on motor fuel were up $161 million, or 9.4 percent. Increases in tax rates in several States contributed to this rise.

General sales and gross receipts taxes continued as the largest single source of State tax revenue, providing $2.2 billion. This category accounted for more than one-fifth of total State tax yields in 1952, even though such taxes were in effect in only 31 States.

The next ranking source was the sales tax on motor fuel, which produced $1,871 million. Tobacco sales taxes provided $449 million, up 4.4 percent from the 1951 amount. Alcoholic beverage sales taxes produced $442 million, or 5.8 percent less than in the previous year. Altogether, general and selective sales and gross receipts taxes yielded $5,730 million, or nearly three-fifths of the total collected from all State tax sources.

Corporation and individual income taxes together rose 16.3 percent from $1,492 million in 1951 to $1,736 million in 1952. Excluding amounts for 5 States which reported combined collections for these taxes in 1952, collections of individual income taxes rose 11.9 percent and of corporation net income taxes 22.0 percent.

Motor vehicle and motor vehicle operators license taxes provided $924 million, up $84 million or 10.0 percent from the 1951 level.

Sharp rates of increase, although involving much smaller amounts, appear for severance taxes (up 22.6 percent to $272 million) and for selective sales taxes on public utilities (up 14.4 percent to $228 million) and on insurance companies (up 11.7 percent to $284 million).

## INDIVIDUAL-STATE COMPARISONS

All of the States except two reported higher total tax yields in 1952 than in 1951. Total tax revenue of Delaware was down 15.5 percent and that of South Dakota was down 7.3 percent. Seven States reported a 1951-1952 increase of more than 15 percent. The collections of 7 States were up by 5 percent or less; 22 States reported gains of 5 to 10 percent; and 10 States show increases of 10 to 15 percent. The highest rates of increase appear for Georgia (up 49.5 percent), South Carolina (up 41.7 percent), Maine (up 30.3 percent), Vermont (up 28.6 percent), and Rhode Island (up 25.8 percent). The greatest amounts of increase appear for New York (up $109 million or 11.8 percent) and California (up $106 million or 11.0 percent).

California collected $1,064 million in State taxes and New York $1,024 million in fiscal 1952, far more than the next ranking States of Pennsylvania ($538 million), Michigan ($503 million), Illinois ($455 million) and Ohio ($451 million).

Per capita amounts of State tax revenue in 1952 ranged from $103 in Washington and Louisiana down to $36 in New Jersey. The 48-State average equaled $64. The ratio of State tax yields in fiscal 1952 to income payments in the calendar year 1951 averaged 4.1 percent, and ranged from less than 3.0 percent in 3 States to 7.0 percent or more 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.

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 1952 figures as to some tax items may differ somewhat from the amounts shown herein.

## ACKNOWLEDGMENT

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

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Table 1.--STATE TAX COLLECTIONS, BY TYPE OF TAX: 1942-1952

| Tax source | Amount in millions | | | | | | Percent change[1] | | Percent distribution 1952[1] | Per capita[2] | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1952 (Prelim.) | 1951 | 1950 | 1948 | 1945 | 1942 | From 1951 to 1952 | From 1942 to 1952 | | 1952 | 1942 |
| Total collections | $9,838 | [3]$8,933 | $7,930 | $6,732 | $4,307 | $3,903 | 10.1 | 152.1 | 100.0 | $64.48 | $29.50 |
| Sales and gross receipts | 5,730 | 5,270 | 4,670 | 4,045 | 2,278 | 2,220 | 8.7 | 158.1 | 58.2 | 37.55 | 16.78 |
| General sales or gross receipts | 2,229 | 2,001 | 1,670 | 1,479 | 776 | 633 | 11.4 | 252.3 | 22.7 | 14.61 | 4.78 |
| Motor fuels | 1,871 | 1,710 | 1,544 | 1,260 | 696 | 942 | 9.4 | 98.6 | 19.0 | 12.26 | 7.12 |
| Alcoholic beverages | 442 | 469 | 420 | 426 | 312 | 256 | -5.8 | 72.4 | 4.5 | 2.89 | 1.94 |
| Tobacco products | 449 | 430 | 414 | 339 | 145 | 131 | 4.4 | 243.3 | 4.6 | 2.94 | .99 |
| Insurance | 284 | 254 | 241 | 193 | 131 | 113 | 11.7 | 151.1 | 2.9 | 1.86 | .85 |
| Public utilities | 228 | 199 | 185 | 155 | 129 | 100 | 14.4 | 128.0 | 2.3 | 1.50 | .76 |
| Other | 227 | 206 | 195 | 194 | 90 | 45 | 10.1 | 400.8 | 2.3 | 1.49 | .34 |
| License | 1,475 | [3]1,358 | 1,228 | 981 | 690 | 694 | 8.7 | 112.6 | 15.0 | 9.67 | 5.25 |
| Motor vehicles and operators | 924 | 840 | 755 | 593 | 395 | 431 | 10.0 | 114.3 | 9.4 | 6.05 | 3.26 |
| Corporations in general | 226 | 211 | 176 | 149 | 114 | 93 | 7.4 | 143.5 | 2.3 | 1.48 | .70 |
| Alcoholic beverages | 77 | 77 | 77 | 74 | 58 | 56 | 0.5 | 38.8 | 0.8 | .51 | .42 |
| Hunting and fishing | 70 | 63 | 60 | 47 | 25 | 24 | 10.8 | 195.1 | 0.7 | .46 | .18 |
| Other | 178 | 167 | 159 | 118 | 98 | 91 | 6.5 | 96.5 | 1.8 | 1.17 | .68 |
| Income | 1,736 | 1,492 | 1,310 | 1,084 | 809 | 518 | 16.3 | 235.0 | 17.6 | 11.38 | 3.92 |
| Individual income[4] | 905 | 805 | 724 | 499 | 357 | 249 | (4) | (4) | (4) | (4) | (4) |
| Corporation net income[4] | 830 | 687 | 586 | 585 | 453 | 269 | (4) | (4) | (4) | (4) | (4) |
| Property | 370 | 346 | 307 | 279 | 276 | 271 | 6.8 | 36.4 | 3.8 | 2.42 | 2.05 |
| Death and gift | 211 | 196 | 168 | 180 | 132 | 112 | 7.9 | 88.2 | 2.1 | 1.38 | .85 |
| Severance | 272 | 222 | 211 | 131 | 83 | 62 | 22.6 | 335.4 | 2.8 | 1.78 | .47 |
| Other | 45 | 50 | 36 | 31 | 38 | 25 | -10.3 | 78.7 | 0.5 | .29 | .19 |

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

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

[2]Computed on the basis of amounts rounded to the nearest thousand. Per capita figures for 1952 are based on 1951 population 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).

[3]Revised.

[4]Combined corporation and individual income taxes as reported for from 1 to 5 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.

Table 2.--STATE TAX COLLECTIONS, BY STATE: 1942-1952

| State | Amount (in millions) | | | | Percent change[1] | | 1952 amount per capita[2] | 1952 as percent of income payments in 1951[1] |
|---|---|---|---|---|---|---|---|---|
| | 1952 (Prelim.) | 1951 | 1950 | 1942 | 1951 to 1952 | 1942 to 1952 | | |
| Total | $9,838 | [3]$8,933 | $7,930 | $3,903 | 10.1 | 152.1 | $64.48 | 4.1 |
| Alabama | 132 | 117 | 116 | 52 | 12.6 | 155.0 | 43.28 | 4.6 |
| Arizona | 69 | 67 | 48 | 24 | 3.7 | 190.3 | 85.71 | 6.0 |
| Arkansas | 100 | 92 | 85 | 41 | 7.7 | 143.6 | 52.14 | 5.6 |
| California | 1,064 | 958 | 811 | 333 | 11.0 | 219.0 | 96.51 | 5.0 |
| Colorado | 106 | 100 | 89 | 38 | 5.9 | 176.2 | 77.25 | 4.9 |
| Connecticut | 132 | 124 | 106 | 58 | 6.6 | 128.6 | 64.83 | 3.2 |
| Delaware | 24 | 28 | 26 | 11 | -15.5 | 122.4 | 73.16 | 3.5 |
| Florida | 229 | [3]204 | 170 | 60 | 12.0 | 282.0 | 77.27 | 6.0 |
| Georgia | 228 | 153 | 125 | 59 | 49.5 | 288.0 | 65.46 | 5.9 |
| Idaho | 38 | 34 | 30 | 13 | 12.2 | 192.8 | 64.89 | 4.8 |
| Illinois | 455 | 419 | 380 | 231 | 8.6 | 97.2 | 51.61 | 2.7 |
| Indiana | 258 | 239 | 203 | 97 | 8.1 | 166.8 | 63.94 | 3.9 |
| Iowa | 168 | 162 | 146 | 71 | 3.6 | 137.2 | 64.09 | 4.2 |
| Kansas | 133 | 123 | 119 | 45 | 8.2 | 194.0 | 68.18 | 4.7 |
| Kentucky | 129 | 123 | 107 | 54 | 5.0 | 141.1 | 44.15 | 4.1 |
| Louisiana | 283 | 262 | 241 | 81 | 8.0 | 249.0 | 102.70 | 9.1 |
| Maine | 56 | 43 | 42 | 23 | 30.3 | 144.9 | 63.04 | 4.8 |
| Maryland | 153 | 144 | 131 | 49 | 6.2 | 215.0 | 62.82 | 4.0 |
| Massachusetts | 300 | 294 | 235 | 124 | 1.9 | 141.7 | 63.41 | 3.6 |
| Michigan | 503 | 453 | 393 | 184 | 11.0 | 173.3 | 76.78 | 4.4 |
| Minnesota | 233 | 216 | 189 | 91 | 7.9 | 154.7 | 77.70 | 6.4 |
| Mississippi | 110 | 101 | 87 | 42 | 8.6 | 161.4 | 50.10 | 6.5 |
| Missouri | 185 | 181 | 162 | 83 | 2.5 | 123.7 | 45.75 | 3.0 |
| Montana | 37 | 35 | 30 | 14 | 7.4 | 163.9 | 63.38 | 3.6 |
| Nebraska | 56 | 53 | 54 | 24 | 6.9 | 137.4 | 41.68 | 2.8 |
| Nevada | 14 | 13 | 11 | 5 | 11.0 | 211.5 | 84.68 | 4.2 |
| New Hampshire | 25 | 23 | 20 | 13 | 12.6 | 88.3 | 47.51 | 3.4 |
| New Jersey | 178 | 168 | 148 | 105 | 6.2 | 70.1 | 35.83 | 2.0 |
| New Mexico | 65 | 60 | 51 | 18 | 8.5 | 253.6 | 91.90 | 7.1 |
| New York | 1,024 | 915 | 892 | 484 | 11.8 | 111.5 | 68.12 | 3.3 |
| North Carolina | 278 | 256 | 213 | 99 | 8.9 | 181.2 | 67.35 | 6.4 |
| North Dakota | 45 | 42 | 39 | 19 | 6.2 | 139.6 | 74.32 | 5.3 |
| Ohio | 451 | 419 | 379 | 229 | 7.7 | 97.0 | 55.94 | 3.1 |
| Oklahoma | 188 | 176 | 158 | 74 | 6.6 | 155.3 | 82.86 | 7.0 |
| Oregon | 128 | 110 | 100 | 36 | 17.0 | 256.8 | 82.37 | 5.0 |
| Pennsylvania | 538 | 498 | 439 | 291 | 7.9 | 85.0 | 50.91 | 3.1 |
| Rhode Island | 53 | [3]42 | 38 | 17 | 25.8 | 212.2 | 67.12 | 4.0 |
| South Carolina | 147 | 104 | 90 | 45 | 41.7 | 229.2 | 69.20 | 6.9 |
| South Dakota | 39 | 42 | 38 | 15 | -7.3 | 161.9 | 60.14 | 3.9 |
| Tennessee | 179 | 165 | 150 | 54 | 8.5 | 235.0 | 54.09 | 5.1 |
| Texas | 414 | 352 | 315 | 138 | 17.4 | 200.0 | 51.77 | 3.7 |
| Utah | 54 | 50 | 44 | 21 | 8.9 | 165.1 | 76.70 | 5.4 |
| Vermont | 28 | 22 | 20 | 11 | 28.6 | 152.9 | 76.40 | 5.8 |
| Virginia | 167 | 162 | 147 | 65 | 2.8 | 154.6 | 49.21 | 4.1 |
| Washington | 249 | 226 | 202 | 90 | 10.1 | 176.4 | 102.72 | 5.9 |
| West Virginia | 123 | 107 | 94 | 57 | 14.7 | 116.3 | 61.57 | 5.2 |
| Wisconsin | 244 | 233 | 198 | 110 | 4.4 | 110.7 | 70.14 | 4.3 |
| Wyoming | 24 | 22 | 18 | 7 | 9.2 | 227.0 | 81.88 | 4.8 |

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

Table 3.--STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATE: 1952

(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 | 23 |
| Total..... | $9,837,556 | $5,729,517 | $1,475,389 | [1]$905,472 | [1]$830,235 | $369,502 | $211,000 | $271,717 | $44,724 |
| Alabama..... | 131,670 | 88,989 | 14,851 | [1]16,258 | [1]1,093 | 8,237 | 315 | 1,049 | 878 |
| Arizona..... | 68,997 | 42,972 | 5,930 | [1]11,172 | ([1]) | 8,770 | 153 | ..... | ..... |
| Arkansas..... | 99,589 | 69,908 | 13,201 | 4,149 | 8,661 | 259 | 135 | 3,276 | ..... |
| California..... | 1,063,915 | 657,349 | 95,206 | 91,176 | 119,386 | 71,612 | 28,515 | 671 | ..... |
| Colorado..... | 106,302 | 63,173 | 12,791 | 14,053 | 6,121 | 7,441 | 2,667 | 56 | ..... |
| Connecticut..... | 132,118 | 85,919 | 17,337 | ..... | 22,189 | 468 | 6,205 | ..... | ..... |
| Delaware..... | 24,071 | 9,150 | 8,231 | 4,607 | ..... | 985 | 1,098 | ..... | ..... |
| Florida..... | 228,784 | 174,212 | 43,212 | ..... | ..... | 5,068 | 2,764 | 58 | 3,470 |
| Georgia..... | 228,124 | 170,007 | 10,090 | 15,856 | 23,524 | 8,084 | 563 | ..... | ..... |
| Idaho..... | 38,288 | 16,636 | 7,681 | 6,752 | 4,064 | 2,439 | 522 | 194 | ..... |
| Illinois..... | 455,172 | 382,756 | 60,535 | ..... | ..... | 442 | 11,439 | ..... | ..... |
| Indiana..... | 258,051 | 205,882 | 34,844 | ..... | ..... | 12,843 | 3,369 | 314 | 799 |
| Iowa..... | 168,244 | 104,489 | 37,013 | 19,703 | 2,884 | 127 | 3,939 | ..... | [2]89 |
| Kansas..... | 132,956 | 88,368 | 20,795 | 10,941 | 3,790 | 7,319 | 1,503 | 240 | ..... |
| Kentucky..... | 129,010 | 71,460 | 14,883 | 18,112 | 10,853 | 10,650 | 2,313 | 172 | 567 |
| Louisiana..... | 283,158 | 161,847 | 20,623 | [1]22,766 | ([1]) | 12,951 | 1,976 | 62,995 | ..... |
| Maine..... | 56,238 | 37,483 | 10,986 | ..... | ..... | 6,248 | 1,517 | ..... | 4 |
| Maryland..... | 153,347 | 87,109 | 21,933 | 22,240 | 14,627 | 2,979 | 3,225 | ..... | 1,234 |
| Massachusetts..... | 300,038 | 106,035 | [3]93,997 | 59,371 | [3]29,114 | 169 | 11,065 | ..... | 287 |
| Michigan..... | 502,554 | 372,457 | 91,307 | ..... | ..... | 28,105 | 9,914 | 771 | ..... |
| Minnesota..... | 232,648 | 86,551 | 33,890 | 45,761 | 21,696 | 12,403 | 3,204 | 29,029 | 114 |
| Mississippi..... | 109,826 | 79,123 | 7,687 | 5,226 | 10,042 | 1,339 | 285 | 6,124 | ..... |
| Missouri..... | 184,957 | 119,244 | 30,194 | [1]25,436 | ([1]) | 6,738 | 3,345 | ..... | ..... |
| Montana..... | 37,332 | 17,821 | 6,067 | 5,325 | 2,284 | 3,915 | 752 | 1,168 | ..... |
| Nebraska..... | 56,178 | 30,556 | 5,394 | ..... | ..... | 19,308 | 60 | ..... | 860 |
| Nevada..... | 14,480 | 8,161 | 3,783 | ..... | ..... | 2,330 | ..... | 100 | 106 |
| New Hampshire..... | 25,373 | 14,081 | 6,360 | 1,228 | ..... | 1,371 | 960 | 17 | 1,356 |
| New Jersey..... | 178,203 | 99,979 | 62,733 | ..... | ..... | 3,004 | 12,487 | ..... | ..... |
| New Mexico..... | 64,699 | 43,924 | 8,198 | [1]3,504 | ([1]) | 3,660 | 264 | 5,135 | 14 |
| New York..... | 1,023,582 | 322,162 | 131,067 | 296,989 | 218,129 | 2,027 | 27,893 | ..... | 25,315 |
| North Carolina..... | 278,482 | 151,111 | 38,554 | 36,468 | 42,564 | 5,356 | 4,379 | ..... | 50 |
| North Dakota..... | 44,961 | 27,046 | 8,598 | 4,091 | 1,391 | 3,687 | 148 | ..... | ..... |
| Ohio..... | 451,026 | 345,211 | 82,496 | ..... | ..... | 18,710 | 4,609 | ..... | ..... |
| Oklahoma..... | 187,756 | 111,152 | 28,814 | 9,695 | 8,850 | ..... | 3,212 | 26,033 | ..... |
| Oregon..... | 128,340 | 34,943 | 25,343 | 42,825 | 22,071 | 19 | 2,534 | 605 | ..... |
| Pennsylvania..... | 537,509 | 238,352 | 142,974 | ..... | 127,854 | 1,582 | 26,109 | ..... | 638 |
| Rhode Island..... | 53,225 | 36,543 | [4]6,553 | ..... | [4]7,983 | ..... | 2,146 | ..... | ..... |
| South Carolina..... | 147,046 | 104,664 | 9,632 | 12,088 | 17,520 | 1,659 | 640 | ..... | 843 |
| South Dakota..... | 38,912 | 32,672 | 4,234 | ..... | 161 | 845 | 472 | 528 | ..... |
| Tennessee..... | 179,468 | 127,777 | 27,057 | 3,608 | 16,791 | [2]49 | 2,919 | ..... | 1,267 |
| Texas..... | 413,669 | 188,330 | 53,325 | ..... | ..... | 33,843 | 5,074 | 131,374 | 1,723 |
| Utah..... | 54,380 | 31,309 | 4,804 | 7,303 | 3,227 | 5,886 | 323 | 1,528 | ..... |
| Vermont..... | 28,497 | 11,318 | 5,883 | 7,042 | 2,912 | 349 | 585 | ..... | 408 |
| Virginia..... | 166,559 | 74,805 | 29,551 | 24,595 | 22,425 | 9,512 | 2,122 | 144 | 3,405 |
| Washington..... | 249,085 | 208,191 | 21,736 | ..... | ..... | 15,231 | 3,432 | ..... | 495 |
| West Virginia..... | 122,829 | 104,522 | 15,941 | ..... | ..... | 220 | 1,357 | ..... | 789 |
| Wisconsin..... | 243,753 | 69,214 | 34,595 | 57,132 | 58,029 | 16,281 | 8,353 | 136 | 13 |
| Wyoming..... | 24,155 | 14,554 | 4,480 | ..... | ..... | 4,982 | 139 | ..... | ..... |

[1]Combined corporation and individual income taxes as reported by 5 States--Alabama, Arizona, Louisiana, Missouri, and New Mexico-- are tabulated with individual income taxes. Amount shown as corporation tax for Alabama represents only taxes on financial institutions.

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

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

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

Table 4.--SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATE: 1952

(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 | Pari-mutuels | Amusements | Other |
| Number of States using tax..... | 48 | 31 | 48 | 48 | 48 | 41 | 48 | 36 | 23 | 32 | 32 |
| Total..... | $5,729,517 | $2,229,295 | $3,500,222 | $1,870,856 | $441,559 | $448,986 | $283,750 | $228,151 | $136,947 | $13,940 | $76,033 |
| Alabama..... | 88,989 | 37,165 | 51,824 | 36,929 | 1,511 | 7,746 | 3,117 | 1,927 | ..... | 120 | 474 |
| Arizona..... | 42,972 | 22,246 | 20,726 | 13,454 | 2,291 | 2,040 | 1,048 | 1,150 | 743 | ..... | ..... |
| Arkansas..... | 69,908 | 27,569 | 42,339 | 26,559 | 6,059 | 6,625 | 2,250 | ..... | 826 | 13 | 7 |
| California..... | 657,349 | 416,494 | 240,855 | 160,301 | 19,156 | ..... | 25,281 | 12,524 | 19,209 | 153 | 4,231 |
| Colorado..... | 63,173 | 30,986 | 32,187 | 24,350 | 3,802 | ..... | 2,362 | ..... | 1,663 | 9 | 1 |
| Connecticut..... | 85,919 | 35,164 | 50,755 | 21,466 | 5,695 | 8,443 | 7,694 | 5,705 | ..... | 4 | 1,748 |
| Delaware..... | 9,150 | [1]2 | 9,148 | 5,032 | 971 | 1,085 | 901 | 17 | 1,062 | 80 | ..... |
| Florida..... | 174,212 | 54,115 | 120,097 | 63,938 | 26,006 | 4,075 | 4,988 | 2,836 | 17,655 | 596 | 3 |
| Georgia..... | 170,007 | 93,654 | 76,353 | 51,639 | 10,267 | 8,890 | 4,822 | ..... | ..... | ..... | 735 |
| Idaho..... | 16,636 | ..... | 16,636 | 11,292 | 817 | 1,651 | 1,328 | 756 | ..... | 277 | 515 |
| Illinois..... | 382,756 | 191,934 | 190,822 | 82,435 | 22,098 | 28,919 | 17,666 | 27,425 | 11,725 | 554 | ..... |
| Indiana..... | 205,882 | 126,746 | 79,136 | 46,840 | 12,788 | 13,319 | 6,150 | ..... | ..... | 39 | ..... |
| Iowa..... | 104,489 | 59,289 | 45,200 | 31,620 | 3,094 | 5,022 | 4,466 | ..... | ..... | ..... | 998 |
| Kansas..... | 88,368 | 44,684 | 43,684 | 29,250 | 5,227 | 5,317 | 3,679 | 211 | ..... | ..... | ..... |
| Kentucky..... | 71,460 | ..... | 71,460 | 41,453 | 9,523 | 5,533 | 4,113 | 3,202 | 839 | 1,613 | 5,184 |
| Louisiana..... | 161,847 | 54,288 | 107,559 | 50,215 | 16,578 | 18,780 | 4,942 | 13,289 | 840 | 73 | 2,842 |
| Maine..... | 37,483 | 11,212 | 26,271 | 14,114 | 2,071 | 5,325 | 1,541 | 2,603 | 617 | ..... | ..... |
| Maryland..... | 87,109 | 29,246 | 57,863 | 28,135 | 6,754 | ..... | 4,581 | 4,862 | 5,984 | 411 | 7,136 |
| Massachusetts.... | 106,035 | ..... | 106,035 | 37,231 | 21,204 | 26,743 | 6,147 | ..... | 8,934 | 23 | 5,753 |
| Michigan..... | 372,457 | 245,660 | 126,797 | 78,951 | 6,861 | 24,148 | 12,088 | ..... | 4,709 | 40 | ..... |
| Minnesota..... | 86,551 | ..... | 86,551 | 38,556 | 12,897 | 11,383 | 5,442 | 17,791 | ..... | 14 | 468 |
| Mississippi..... | 79,123 | 30,864 | 48,259 | 32,450 | 4,272 | 6,993 | 2,099 | ..... | ..... | 1,007 | 1,438 |
| Missouri..... | 119,244 | 83,287 | 35,957 | 22,872 | 5,395 | ..... | 7,523 | 79 | ..... | ..... | 88 |
| Montana..... | 17,821 | ..... | 17,821 | 10,999 | 1,653 | 2,761 | 1,052 | 631 | ..... | 52 | 673 |
| Nebraska..... | 30,556 | ..... | 30,556 | 22,723 | 2,805 | 3,987 | 1,001 | 7 | ..... | 31 | 2 |
| Nevada..... | 8,161 | ..... | 8,161 | 4,861 | 612 | 863 | 299 | ..... | ..... | 1,526 | ..... |
| New Hampshire.... | 14,081 | ..... | 14,081 | 6,768 | 1,022 | 3,089 | 1,121 | ..... | 2,081 | ..... | ..... |
| New Jersey..... | 99,979 | ..... | 99,979 | 39,584 | 15,894 | 19,099 | 9,750 | ..... | 15,611 | 41 | ..... |
| New Mexico..... | 43,924 | 22,618 | 21,306 | 15,358 | 1,438 | 2,555 | 910 | 760 | 260 | 25 | ..... |
| New York..... | 322,162 | ..... | 322,162 | 102,494 | 46,252 | 59,769 | 36,412 | 42,200 | 33,755 | 1,280 | ..... |
| North Carolina... | 151,111 | 51,821 | 99,290 | 69,648 | 10,911 | ..... | 6,199 | 12,288 | ..... | ..... | 244 |
| North Dakota..... | 27,046 | 12,290 | 14,756 | 7,454 | 2,923 | 3,110 | 898 | 2 | ..... | ..... | 369 |
| Ohio..... | 345,211 | 165,246 | 179,965 | 87,024 | 31,982 | 19,816 | 16,514 | 23,250 | 1,364 | [1]15 | ..... |
| Oklahoma..... | 111,152 | 40,990 | 70,162 | 42,514 | 5,932 | 10,767 | 5,912 | 294 | ..... | ..... | 4,743 |
| Oregon..... | 34,943 | ..... | 34,943 | 29,373 | 1,308 | ..... | 3,036 | 175 | 957 | ..... | 94 |
| Pennsylvania..... | 238,352 | ..... | 238,352 | 116,308 | 43,220 | 44,265 | 19,832 | 14,066 | ..... | 65 | 596 |
| Rhode Island..... | 36,543 | 12,526 | 24,017 | 6,889 | 1,836 | 3,344 | 1,657 | 3,103 | 6,068 | 7 | 1,113 |
| South Carolina... | 104,664 | 37,581 | 67,083 | 36,178 | 13,419 | 5,761 | 2,963 | 3,532 | ..... | 438 | 4,792 |
| South Dakota..... | 32,672 | 16,137 | 16,535 | 9,516 | 2,410 | 1,717 | 1,143 | 18 | 49 | ..... | 1,682 |
| Tennessee..... | 127,777 | 50,022 | 77,755 | 49,600 | 8,047 | 13,221 | 5,088 | 1,234 | ..... | 299 | 266 |
| Texas..... | 188,330 | ..... | 188,330 | 95,684 | 15,800 | 33,292 | 14,201 | 6,867 | ..... | 246 | 22,240 |
| Utah..... | 31,309 | 16,890 | 14,419 | 10,859 | 787 | 916 | 1,220 | 63 | ..... | ..... | 574 |
| Vermont..... | 11,318 | ..... | 11,318 | 5,101 | 2,743 | 1,894 | 707 | 871 | ..... | 1 | 1 |
| Virginia..... | 74,805 | ..... | 74,805 | 49,101 | 8,018 | ..... | 6,231 | 11,442 | ..... | 13 | ..... |
| Washington..... | 208,191 | 135,230 | 72,961 | 43,954 | 1,407 | 10,343 | 4,202 | 7,512 | 680 | 4,863 | ..... |
| West Virginia.... | 104,522 | 65,535 | 38,987 | 19,006 | 4,138 | 5,748 | 2,722 | ..... | 1,316 | ..... | 6,057 |
| Wisconsin..... | 69,214 | ..... | 69,214 | 35,323 | 11,139 | 10,418 | 5,902 | 5,454 | ..... | 12 | 966 |
| Wyoming..... | 14,554 | 7,804 | 6,750 | 5,455 | 526 | 214 | 550 | 5 | ..... | ..... | ..... |

[1]Back taxes only; not included with "Number of States using tax."

Table 5.--LICENSE TAX COLLECTIONS, BY STATE: 1952

(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 | 26 |
| Total | $1,475,389 | $865,024 | $58,534 | $226,497 | $13,119 | $77,193 | $4,737 | $5,044 | $151,261 | $70,146 | $3,834 |
| Alabama | 14,851 | 7,772 | 115 | 2,741 | 234 | 117 | 94 | ..... | 3,199 | 579 | ..... |
| Arizona | 5,930 | 4,200 | 65 | 145 | ..... | 290 | ..... | ..... | 590 | 640 | ..... |
| Arkansas | 13,201 | 9,156 | 647 | 494 | 175 | 146 | ..... | 87 | 1,391 | 1,105 | ..... |
| California | 95,206 | 66,974 | 3,077 | 416 | 290 | 8,413 | ..... | ..... | 10,580 | 5,424 | 32 |
| Colorado | 12,791 | 7,285 | 244 | 245 | 75 | 750 | 214 | 2 | 1,229 | 2,744 | 3 |
| Connecticut | 17,337 | 9,178 | 2,906 | 400 | ..... | 3,091 | ..... | 116 | 1,060 | 468 | 118 |
| Delaware | 8,231 | 1,406 | 61 | 5,399 | 226 | 181 | 67 | 1 | 817 | 36 | 37 |
| Florida | 43,212 | 26,015 | 1,531 | 770 | 79 | 1,300 | 914 | 9 | 11,413 | 1,181 | ..... |
| Georgia | 10,090 | 6,086 | 156 | 1,165 | ..... | 274 | 6 | ..... | 2,002 | 401 | ..... |
| Idaho | 7,681 | 4,041 | 224 | 171 | ..... | 467 | ..... | 487 | 1,076 | 1,140 | 75 |
| Illinois | 60,535 | 45,416 | 3,568 | 3,929 | ..... | 1,461 | ..... | 450 | 3,924 | 1,787 | ..... |
| Indiana | 34,844 | 24,975 | 1,030 | 398 | ..... | 3,693 | 561 | 16 | 3,045 | 1,018 | 108 |
| Iowa | 37,013 | 32,550 | 1,292 | 236 | 12 | 85 | 32 | ..... | 1,290 | 1,088 | 428 |
| Kansas | 20,795 | 15,462 | 1,288 | 527 | 151 | 213 | ..... | 45 | 1,993 | 1,076 | 40 |
| Kentucky | 14,883 | 8,587 | 771 | 1,395 | ..... | 875 | ..... | 101 | 1,947 | 1,203 | 4 |
| Louisiana | 20,623 | 7,987 | 830 | 5,364 | ..... | 982 | 142 | 10 | 4,769 | 539 | ..... |
| Maine | 10,986 | 6,312 | 712 | 228 | ..... | 474 | ..... | 26 | 1,874 | 1,265 | 95 |
| Maryland | 21,933 | 16,366 | 483 | 467 | ..... | 125 | 50 | 316 | 3,305 | 636 | 185 |
| Massachusetts | 93,997 | 12,941 | 4,996 | [2]61,961 | 4,773 | 439 | ..... | 332 | 7,747 | 808 | ..... |
| Michigan | 91,307 | 49,681 | 1,657 | 26,079 | 146 | 4,759 | 493 | 8 | 2,951 | 5,527 | 6 |
| Minnesota | 33,890 | 25,926 | 684 | 103 | 19 | 98 | ..... | 9 | 3,608 | 3,443 | ..... |
| Mississippi | 7,687 | 3,383 | 411 | 1,310 | 381 | 78 | 82 | ..... | 1,522 | 520 | ..... |
| Missouri | 30,194 | 19,963 | 600 | 3,495 | 237 | 1,612 | ..... | 37 | 2,238 | 2,012 | ([3]) |
| Montana | 6,067 | 1,935 | 877 | 78 | ..... | 1,160 | 155 | ..... | 791 | 1,032 | 39 |
| Nebraska | 5,394 | 2,056 | 1,266 | 228 | ..... | 161 | ..... | 18 | 955 | 710 | ..... |
| Nevada | 3,783 | 2,096 | 52 | 360 | ..... | 19 | ..... | 334 | 210 | 568 | 144 |
| New Hampshire | 6,360 | 4,153 | 525 | 114 | ..... | 221 | ..... | ..... | 509 | 838 | ..... |
| New Jersey | 62,733 | 38,972 | 6,663 | 10,301 | 1,574 | 404 | ..... | ..... | 3,584 | 1,153 | 82 |
| New Mexico | 8,198 | 5,877 | 446 | 420 | 5 | 100 | ..... | 5 | 670 | 675 | ..... |
| New York | 131,067 | 83,115 | 2,972 | 1,180 | 3,240 | 23,810 | ..... | 551 | 12,540 | 3,474 | 185 |
| North Carolina | 38,554 | 20,866 | 784 | 5,216 | 53 | 81 | 196 | 529 | 9,597 | 1,232 | ..... |
| North Dakota | 8,598 | 6,571 | 556 | 17 | ..... | 171 | ..... | 56 | 1,036 | 191 | ..... |
| Ohio | 82,496 | 57,141 | 1,212 | 10,167 | 159 | 7,759 | ..... | 316 | 3,116 | 2,602 | 24 |
| Oklahoma | 28,814 | 21,979 | 1,710 | 2,148 | 1 | 277 | ..... | 339 | 1,000 | 1,360 | ..... |
| Oregon | 25,343 | 18,091 | 685 | 447 | ..... | 488 | ..... | 282 | 2,496 | 2,508 | 346 |
| Pennsylvania | 142,974 | 55,654 | 5,145 | 60,604 | 6 | 7,754 | ..... | 18 | 8,447 | 4,315 | 1,031 |
| Rhode Island | 6,553 | 4,430 | 690 | [4]100 | ..... | 65 | ..... | 18 | 1,185 | 65 | ..... |
| South Carolina | 9,632 | 5,098 | 720 | 569 | ..... | 501 | 275 | 209 | 1,822 | 438 | ..... |
| South Dakota | 4,234 | 2,634 | ..... | 29 | ..... | 182 | 53 | 2 | 517 | 817 | ..... |
| Tennessee | 27,057 | 11,951 | 1,931 | 4,263 | 88 | 292 | 157 | 125 | 7,195 | 1,055 | ..... |
| Texas | 53,325 | 33,882 | 1,338 | 10,346 | 30 | 1,350 | 1,144 | 9 | 3,790 | 1,436 | ..... |
| Utah | 4,804 | 3,090 | 137 | 64 | ..... | 2 | ..... | ..... | 398 | 1,037 | 76 |
| Vermont | 5,883 | 4,551 | 389 | 16 | 16 | 157 | ..... | 93 | 201 | 452 | 8 |
| Virginia | 29,551 | 15,093 | 374 | 734 | ..... | 247 | ..... | 64 | 11,596 | 1,245 | 198 |
| Washington | 21,736 | 11,694 | 1,695 | 425 | 880 | 1,233 | ..... | 20 | 2,585 | 2,661 | 543 |
| West Virginia | 15,941 | 11,118 | 475 | 889 | 230 | 822 | 102 | NA | 1,264 | 1,025 | 16 |
| Wisconsin | 34,595 | 28,496 | 502 | 284 | 39 | NA | ..... | 4 | 2,045 | 3,214 | 11 |
| Wyoming | 4,480 | 2,819 | 42 | 60 | ..... | 14 | ..... | ..... | 142 | 1,403 | ..... |

NA signifies data not available.
[1]NEC signifies "not elsewhere classified."
[2]Includes corporation excise taxes and surtaxes measured in part by net income and in part by corporate excess.
[3]Less than $500.
[4]Corporate excess tax included with corporation net income tax.

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

| State | Date of close of fiscal year | Total population excluding armed forces overseas | | Income payments to individuals[1] | | | | State taxes as percent of State and local taxes 1942 |
|---|---|---|---|---|---|---|---|---|
| | | July 1, 1951 (estimated) | April 1, 1950 (enumerated) | 1951 | | 1950 | | |
| | | | | Amount (millions) | Per capita | Amount (millions) | Per capita | |
| Total | | [2]152,572,000 | [2]149,895,183 | [2]$240,656 | [2]$1,581 | [2]$215,600 | [2]$1,437 | 46.0 |
| Alabama | Sept. 30, 1951 | 3,042,000 | 3,061,743 | 2,890 | 950 | 2,562 | 840 | 64.3 |
| Arizona | June 30, 1952 | 805,000 | 749,587 | 1,151 | 1,432 | 936 | 1,240 | 69.5 |
| Arkansas | June 30, 1952 | 1,910,000 | 1,909,511 | 1,769 | 926 | 1,582 | 823 | 73.8 |
| California | June 30, 1952 | 11,024,000 | 10,586,223 | 21,306 | 1,933 | 18,609 | 1,758 | 50.2 |
| Colorado | June 30, 1952 | 1,376,000 | 1,325,089 | 2,158 | 1,568 | 1,855 | 1,396 | 46.9 |
| Connecticut | June 30, 1952 | 2,038,000 | 2,007,280 | 4,071 | 1,999 | 3,572 | 1,776 | 40.5 |
| Delaware | June 30, 1952 | 329,000 | 318,085 | 683 | 2,076 | 609 | 1,897 | 70.0 |
| Florida | June 30, 1952 | 2,961,000 | 2,771,305 | 3,801 | 1,284 | 3,402 | 1,204 | 52.1 |
| Georgia | June 30, 1952 | 3,485,000 | 3,444,578 | 3,844 | 1,103 | 3,309 | 958 | 59.2 |
| Idaho | June 30, 1952 | 590,000 | 588,637 | 800 | 1,356 | 739 | 1,255 | 43.0 |
| Illinois | June 30, 1952 | 8,820,000 | 8,712,176 | 17,001 | 1,928 | 15,397 | 1,756 | 39.4 |
| Indiana | June 30, 1952 | 4,036,000 | 3,934,224 | 6,655 | 1,649 | 5,768 | 1,455 | 48.0 |
| Iowa | June 30, 1952 | 2,625,000 | 2,621,073 | 4,019 | 1,531 | 3,716 | 1,409 | 46.1 |
| Kansas | June 30, 1952 | 1,950,000 | 1,905,299 | 2,847 | 1,460 | 2,570 | 1,346 | 42.8 |
| Kentucky | June 30, 1952 | 2,922,000 | 2,944,806 | 3,115 | 1,066 | 2,700 | 917 | 56.2 |
| Louisiana | June 30, 1952 | 2,757,000 | 2,683,516 | 3,128 | 1,135 | 2,834 | 1,042 | 66.8 |
| Maine | June 30, 1952 | 892,000 | 913,774 | 1,182 | 1,298 | 1,083 | 1,174 | 45.6 |
| Maryland | June 30, 1952 | 2,441,000 | 2,343,001 | 3,875 | 1,714 | 3,417 | 1,555 | 45.5 |
| Massachusetts | June 30, 1952 | 4,732,000 | 4,690,514 | 8,223 | 1,738 | 7,545 | 1,604 | 34.8 |
| Michigan | June 30, 1952 | 6,545,000 | 6,371,766 | 11,352 | 1,734 | 10,158 | 1,583 | 49.7 |
| Minnesota | June 30, 1952 | 2,994,000 | 2,982,483 | 4,414 | 1,474 | 3,992 | 1,341 | 47.1 |
| Mississippi | June 30, 1952 | 2,192,000 | 2,178,914 | 1,689 | 771 | 1,527 | 702 | 56.9 |
| Missouri | June 30, 1952 | 4,043,000 | 3,954,653 | 6,141 | 1,519 | 5,580 | 1,397 | 45.0 |
| Montana | June 30, 1952 | 589,000 | 591,024 | 1,026 | 1,742 | 942 | 1,591 | 35.5 |
| Nebraska | June 30, 1952 | 1,348,000 | 1,325,510 | 2,035 | 1,510 | 1,969 | 1,478 | 35.6 |
| Nevada | June 30, 1952 | 171,000 | 160,083 | 347 | 2,029 | 300 | 1,863 | 41.7 |
| New Hampshire | June 30, 1952 | 534,000 | 533,242 | 747 | 1,444 | 673 | 1,293 | 39.8 |
| New Jersey | June 30, 1952 | 4,974,000 | 4,835,329 | 8,813 | 1,885 | 7,786 | 1,710 | 28.8 |
| New Mexico | June 30, 1952 | 704,000 | 681,187 | 916 | 1,301 | 775 | 1,133 | 73.3 |
| New York | March 31, 1952 | 15,026,000 | 14,830,192 | 30,555 | 1,996 | 28,415 | 1,875 | 35.2 |
| North Carolina | June 30, 1952 | 4,135,000 | 4,061,929 | 4,350 | 1,052 | 3,887 | 956 | 68.1 |
| North Dakota | June 30, 1952 | 605,000 | 619,636 | 849 | 1,403 | 790 | 1,276 | 42.5 |
| Ohio | June 30, 1952 | 8,063,000 | 7,946,627 | 14,509 | 1,799 | 12,618 | 1,584 | 52.7 |
| Oklahoma | June 30, 1952 | 2,266,000 | 2,233,351 | 2,677 | 1,182 | 2,394 | 1,071 | 63.6 |
| Oregon | June 30, 1952 | 1,558,000 | 1,521,341 | 2,572 | 1,652 | 2,318 | 1,515 | 46.3 |
| Pennsylvania | May 31, 1952 | 10,559,000 | 10,498,012 | 17,552 | 1,663 | 16,141 | 1,532 | 45.4 |
| Rhode Island | June 30, 1952 | 793,000 | 791,896 | 1,341 | 1,691 | 1,237 | 1,564 | 34.6 |
| South Carolina | June 30, 1952 | 2,125,000 | 2,117,027 | 2,131 | 1,003 | 1,756 | 838 | 62.3 |
| South Dakota | June 30, 1952 | 647,000 | 652,740 | 989 | 1,529 | 839 | 1,281 | 36.3 |
| Tennessee | June 30, 1952 | 3,318,000 | 3,291,718 | 3,530 | 1,064 | 3,182 | 960 | 51.0 |
| Texas | Aug. 31, 1951 | 7,991,000 | 7,711,194 | 11,285 | 1,412 | 9,874 | 1,276 | 48.1 |
| Utah | June 30, 1952 | 709,000 | 688,862 | 1,008 | 1,424 | 876 | 1,266 | 55.3 |
| Vermont | June 30, 1952 | 373,000 | 377,747 | 493 | 1,322 | 449 | 1,191 | 50.8 |
| Virginia | June 30, 1952 | 3,385,000 | 3,318,680 | 4,099 | 1,295 | 3,556 | 1,146 | 59.0 |
| Washington | March 31, 1952 | 2,425,000 | 2,378,963 | 4,257 | 1,755 | 3,866 | 1,622 | 66.8 |
| West Virginia | June 30, 1952 | 1,995,000 | 2,005,552 | 2,343 | 1,174 | 2,117 | 1,051 | 65.3 |
| Wisconsin | June 30, 1952 | 3,475,000 | 3,434,575 | 5,610 | 1,614 | 4,936 | 1,434 | 48.6 |
| Wyoming | Sept. 30, 1951 | 295,000 | 290,529 | 508 | 1,722 | 442 | 1,519 | 45.1 |

[1]Source: Department of Commerce, Survey of Current Business, Aug. 1952. Estimated income payments are for Calendar years; the 1950 figures have been revised.
[2]Does not include data for the District of Columbia.

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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.

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 of 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 (R12 B2).—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.