

STATE TAX COLLECTIONS IN 1956

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State tax collections in the 1956 fiscal year¹ totaled \$13.3 billion. This amount was up 15 percent from the \$11.6 billion collected in 1955, and was \$5.4 billion more than the 1950 amount of \$7.9 billion.

The 1955-1956 record rise of \$1.7 billion was more than three times as large as that of the preceding year. Previous record annual increases of slightly more than \$1 billion were reported for 1950-1951 and for 1947-1948. 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

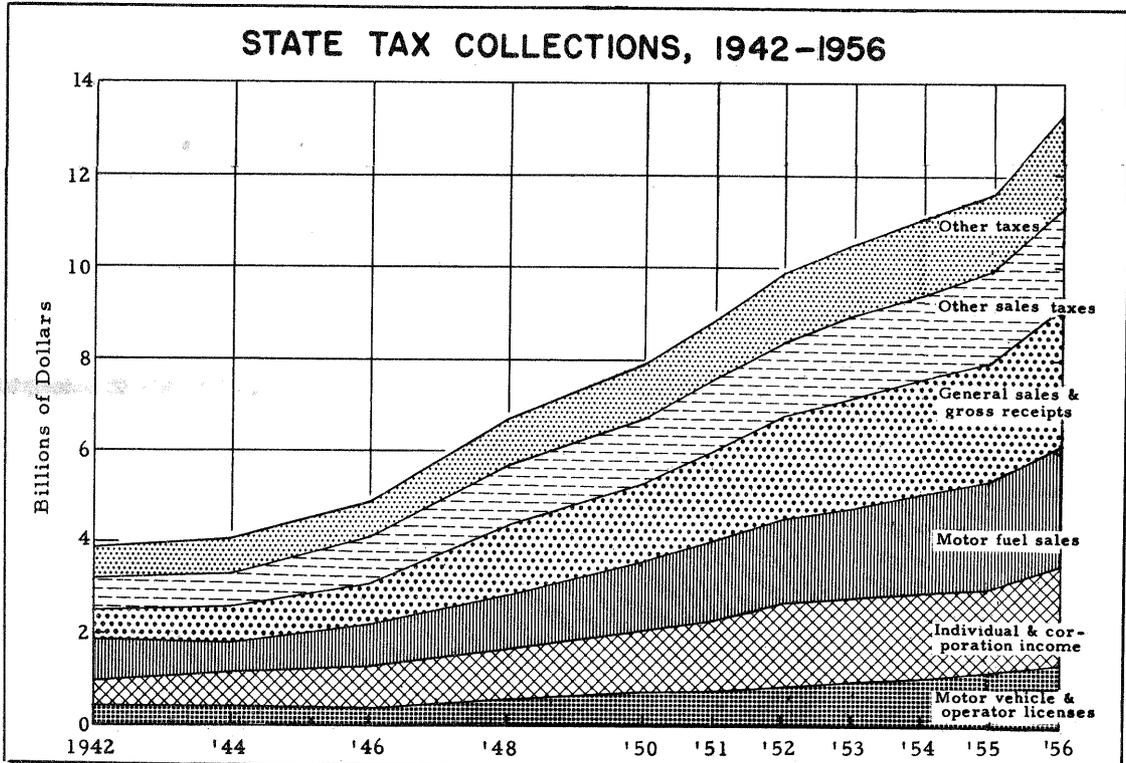
¹ Preliminary 1956 tax amounts are for the 12-month period ended June 30, 1956 except for 2 States with earlier closing dates. See table 6.

collected or received by the State and subsequently distributed to local governments. Locally collected and retained tax amounts are not included. The 1956 figures are preliminary.

Additional detail on State tax yields in 1956 will be published in a forthcoming report, Detail of State Tax Collections in 1956 and, after missing data are compiled, final figures will be incorporated in the Compendium of State Government Finances in 1956.

This preliminary report relates to revenue from State taxes only. In 1955, tax revenue of local governments amounted to \$11.9 billion,² or about the same as taxes collected by the States in that year.

² Bureau of the Census, *Summary of Governmental Finances in 1955*. Fiscal 1955 data on local government taxes and other revenue, expenditure, and debt are presented in this report.



For sale by the Bureau of the Census, Washington 25, D. C.--Price 10 cents

Statistics on State revenue in 1956 from non-tax sources have not yet been compiled. In fiscal 1955, the States received \$8.1 billion from such sources, including \$2.8 billion from the Federal Government and \$2.5 billion from insurance trust sources. About one-half of all State insurance trust revenue in 1955 represented "contributions" collected for unemployment compensation.

Summary historical and analytical data are presented in tables 1 and 2; statistics on 1956 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 and 10.

MAJOR TAX SOURCES

All major tax categories shared in the 1955-1956 net rise in State tax yields. The largest amount of increase was provided by general sales and gross receipts taxes--up \$389 million, or 14.8 percent. Sales taxes on motor fuel were up \$330 million, or 14.0 percent.

Corporation and individual income taxes together rose 23.3 percent from \$1,831 million in 1955 to \$2,258 million in 1956. The yield of individual income taxes (imposed by 31 States) was up about one-fourth to a record high of \$1,377 million. This figure includes corporation tax amounts for a few States, as indicated by footnote 1, table 3. Corporation net income taxes amounted to \$880 million in 1956, or about one-fifth more than the 1955 figure.

General sales and gross receipts taxes totaled \$3,026 million in 1956, substantially more than any other tax source. This category accounted for about one-fourth of total State tax yields, even though this kind of tax was not applied by 15 States.

The next ranking source was the sales tax on motor fuel, which provided \$2,683 million. Alcoholic beverage sales taxes supplied \$542 million, or 14.9 percent more than in 1955. Reversing the slight downward trend of the previous two years, tobacco sales tax revenue was up 11.9 percent, to a record high of \$513 million. Altogether, general and selective sales and gross receipts taxes were up \$915 million to reach \$7,779 million, or almost three-fifths of the total collected from all State tax sources.

Motor vehicle and motor vehicle operators' license taxes provided \$1,291 million in 1956,

up \$107 million or 9.1 percent from the 1955 amount. This category includes truck mileage and weight taxes, and other motor carrier taxes except those measured by gross receipts, net income, or assessed valuation.

State property taxes totaled \$468 million in 1956, or 13.5 percent more than in 1955. This tax source, of course, has been almost entirely relinquished to local governments by most States. State property levies commonly are at only nominal rates, or apply to limited types of property, such as intangibles, motor vehicles, or particular classes of utility property.

Death and gift taxes were up sharply, from \$249 million in 1955 to \$304 million in 1956. Severance taxes were up 17.1 percent, to reach \$359 million.

INDIVIDUAL STATE COMPARISONS

All 48 States reported higher total tax yields in 1956 than in 1955. The collections of 10 States were up more than 20 percent and gains of from 10 to 20 percent appear for 26 States, as shown in table 2. The largest amounts of increase were reported by California (up \$199 million or 14.9 percent), New York (up \$157 million or 13.0 percent), and Michigan (up \$112 million or 17.4 percent).

California collected \$1,533 million in State taxes and New York \$1,357 million in fiscal 1956, far more than the next ranking States of Michigan (\$758 million), Pennsylvania (\$702 million), Illinois (\$641 million), Ohio (\$636 million), and Texas (\$602 million).

Per capita amounts of State taxes ranged from about \$131 in Washington down to about \$47 in New Jersey. The 48-State average equaled \$82.

Caution must be used in attempting comparisons of tax figures for individual State governments. The States vary greatly as to the scope and intensity of public services, in economic resources, and in the pattern for distribution of responsibility, as between the State and local levels, for performing and financing particular functions. Some States directly administer certain activities which elsewhere are undertaken by local governments with or without State fiscal aid. In particular, it should be noted that the proportion of State-local tax revenue which is contributed by State-imposed taxes differs markedly from one State area to another. Percentage figures illustrating this variation, in terms of 1953 tax revenue data, are presented in table 6.

ACKNOWLEDGMENT

Most of the amounts shown in this publication were reported by State officials to the Bureau of the Census in response to a mail canvass. In a few cases data were obtained from State publications.

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: 1942-1956

Tax source	Amount (in millions)							Percent change ¹		Percent distribution 1956	Per capita ² 1956
	1956 (prelim.)	1955	1954	1953	1952	1950	1942	From 1955 to 1956	From 1954 to 1955		
Total collections....	\$13,335	\$11,597	\$11,089	\$10,552	\$9,857	\$7,930	\$3,903	15.0	4.6	100.0	\$81.60
Sales and gross receipts...	7,779	6,864	6,573	6,209	5,730	4,670	2,218	13.3	4.4	58.3	47.60
General sales or gross receipts.....	3,026	2,637	2,540	2,433	2,229	1,670	632	14.8	3.8	22.7	18.51
Motor fuels.....	2,683	2,353	2,218	2,019	1,870	1,544	940	14.0	6.1	20.1	16.41
Alcoholic beverages.....	542	471	463	465	442	420	257	14.9	1.9	4.1	3.31
Tobacco products.....	513	459	464	469	449	414	130	11.9	-1.2	3.8	3.14
Insurance.....	401	370	353	320	284	241	113	8.2	4.9	3.0	2.45
Public utilities.....	300	283	263	249	228	185	100	6.2	7.7	2.3	1.84
Other.....	316	291	273	255	228	195	45	8.4	6.5	2.4	1.93
License.....	2,019	1,824	1,707	1,630	1,476	1,228	708	10.7	6.8	15.1	12.35
Motor vehicles and operators.....	1,291	1,184	1,098	1,012	924	755	431	9.1	7.9	9.7	7.90
Corporations in general.....	333	266	251	266	226	176	93	25.2	6.1	2.5	2.04
Alcoholic beverages.....	79	79	79	79	77	77	56	0.5	-0.5	0.6	.48
Hunting and fishing.....	85	83	78	77	70	60	24	3.1	5.2	0.6	.52
Other.....	230	212	201	196	178	160	104	8.7	5.7	1.7	1.41
Income.....	2,258	1,831	1,776	1,779	1,751	1,310	518	23.3	3.1	16.9	13.81
Individual income ³	1,377	1,094	1,004	969	913	724	249	25.9	8.9	10.3	8.43
Corporation net income ³	880	737	772	810	838	586	269	19.4	-4.5	6.6	5.39
Property.....	468	412	391	365	370	307	264	13.5	5.6	3.5	2.86
Death and gift.....	304	249	247	222	211	168	110	21.9	0.8	2.3	1.86
Severance.....	358	306	312	286	272	211	62	17.1	-1.9	2.7	2.19
Other.....	149	112	83	61	47	36	23	33.2	33.8	1.1	.91

NOTE: Because of rounding, detail does not always add to total. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand.

¹Changes are increases unless preceded by a minus sign (-) which denotes a decrease.

²Based on estimates of population on July 1, 1955. (See table 6.)

³Individual income tax figures include corporation net income tax amounts for from 1 to 5 States in each fiscal year shown. (See also footnote 1, table 3.)

STATE FINANCES: 1956

Table 2.--STATE TAX COLLECTIONS, BY STATE: 1942-1956

State	Amount (in millions)						Percent change ¹		1956 amount per capita ²
	1956 (prelim.)	1955	1954	1953	1952	1942	1955 to 1956	1954 to 1955	
Total.....	\$13,335	\$11,597	\$11,089	\$10,552	\$9,857	\$3,903	15.0	4.6	\$81.60
Alabama.....	³ 212	163	160	159	132	52	(⁴)	2.1	69.94
Arizona.....	100	80	78	75	70	24	24.0	3.1	101.65
Arkansas.....	117	107	106	102	100	41	9.0	1.7	65.50
California.....	1,533	1,334	1,242	1,142	1,065	336	14.9	7.4	117.62
Colorado.....	144	133	113	111	106	39	8.8	17.4	93.16
Connecticut.....	206	173	165	138	132	58	18.5	5.0	91.76
Delaware.....	49	41	42	26	24	11	20.0	-2.8	126.61
Florida.....	335	294	268	252	229	60	14.2	9.7	97.15
Georgia.....	296	236	225	218	228	59	25.5	4.9	81.63
Idaho.....	47	38	38	39	38	13	22.7	1.2	76.65
Illinois.....	641	552	546	514	455	230	16.2	1.1	68.49
Indiana.....	278	254	286	284	259	97	9.3	-11.2	64.13
Iowa.....	230	198	188	169	168	71	16.4	5.3	85.58
Kansas.....	160	145	140	137	133	45	10.5	3.2	77.56
Kentucky.....	171	162	138	138	129	53	5.6	17.4	57.01
Louisiana.....	337	303	295	287	283	81	11.1	3.0	115.22
Maine.....	66	59	56	57	56	23	12.8	4.4	73.44
Maryland.....	249	199	181	165	153	48	24.8	9.9	93.17
Massachusetts.....	387	344	328	322	315	124	12.5	4.8	77.21
Michigan.....	758	646	616	582	503	184	17.4	4.8	104.81
Minnesota.....	284	245	246	228	233	92	15.7	-0.4	89.44
Mississippi.....	141	125	120	112	110	42	13.0	4.3	66.91
Missouri.....	257	226	224	207	185	84	14.0	0.6	62.35
Montana.....	49	42	39	37	37	14	18.0	5.7	77.49
Nebraska.....	74	69	65	61	56	24	8.5	5.3	53.92
Nevada.....	29	20	18	17	14	5	43.2	14.3	129.79
New Hampshire.....	31	28	29	27	25	13	11.7	-5.4	55.28
New Jersey.....	257	238	205	189	178	102	7.9	16.2	47.38
New Mexico.....	93	80	74	70	65	18	15.6	8.3	116.58
New York.....	1,357	1,200	1,134	1,120	1,024	484	13.0	5.8	84.14
North Carolina.....	353	307	295	288	278	99	14.7	4.3	82.27
North Dakota.....	52	46	44	44	45	19	13.8	5.4	81.40
Ohio.....	636	584	546	492	451	229	8.9	7.1	70.94
Oklahoma.....	229	210	204	196	188	73	8.9	3.3	105.72
Oregon.....	162	130	127	130	128	36	24.8	2.5	97.07
Pennsylvania.....	702	629	617	595	540	290	11.6	1.9	62.92
Rhode Island.....	61	59	57	56	53	17	3.3	2.8	71.63
South Carolina.....	179	157	157	159	147	45	14.1	-0.1	78.37
South Dakota.....	48	40	39	36	39	15	19.6	4.3	71.44
Tennessee.....	250	205	195	185	179	54	22.1	5.2	73.15
Texas.....	³ 602	489	470	447	414	135	(⁴)	4.0	70.36
Utah.....	69	55	57	50	54	21	24.9	-3.1	87.87
Vermont.....	32	27	27	28	28	11	17.9	0.2	84.69
Virginia.....	227	206	196	189	167	66	9.8	5.2	63.29
Washington.....	338	293	274	266	249	90	15.1	7.2	131.43
West Virginia.....	144	127	128	124	123	57	13.9	-1.3	71.96
Wisconsin.....	329	267	261	253	244	111	23.1	2.2	88.94
Wyoming.....	34	31	30	27	24	7	11.2	3.2	111.89

NOTE: Because of rounding, detail does not always add to total. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand.

¹Changes are increases unless preceded by a minus sign (-) which denotes a decrease.

²Based on estimates of population on July 1, 1955. (See table 6.)

³The preliminary 1956 tax figures herein for Alabama and Texas are amounts for the 12-month period ending June 30, 1956. Back-year figures for these two States are for their fiscal years ending in the calendar year preceding the year shown in the column headings. See also table 6.

⁴Not computed: see footnote 3.

STATE TAX COLLECTIONS IN 1956

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Table 3.—STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATE: 1956

(In thousands of dollars)

State	Total	Sales and gross receipts (table 4)	Licenses (table 5)	Individual income	Corporation net income	Property	Death and gift	Severance	Poll	Document and stock transfer	Other
Number of States using tax.....	48	48	48	31	33	45	47	26	9	13	11
Total.....	13,335,028	7,779,232	2,019,258	1,377,382	1,880,191	468,102	303,565	358,460	8,805	78,628	61,405
Alabama.....	212,124	153,385	16,868	127,596	1,930	10,621	458	914	375	931	46
Arizona.....	99,616	60,878	9,088	14,664 ⁽¹⁾	(1)	14,794	192	...	...	...	...
Arkansas.....	117,183	81,674	16,747	5,166	8,668	318	256	4,354	...	...	...
California.....	1,532,872	968,093	140,438	127,908	157,340	101,510	36,452	1,131	...	...	...
Colorado.....	144,298	81,317	18,469	20,325	6,071	10,774	3,936	3,406	...	...	...
Connecticut.....	205,629	147,085	18,875	...	28,507	12	11,150	...	...	...	...
Delaware.....	49,000	13,772	13,135	15,420	...	2,699	5,974	...	...	...	...
Florida.....	335,376	253,348	62,252	...	...	9,417	3,483	52	...	6,767	57
Georgia.....	295,574	232,836	19,632	22,858	18,481	881	886	...	...	...	...
Idaho.....	46,678	19,933	10,938	9,313	3,645	2,410	347	92	...	...	...
Illinois.....	641,143	522,584	97,968	...	...	615	19,976	...	...	...	...
Indiana.....	277,694	212,068	44,901	...	...	15,105	4,588	334	698	...	...
Iowa.....	230,379	151,544	45,609	25,139	3,190	138	4,759	...	...	...	...
Kansas.....	159,765	102,108	25,467	12,787	4,421	12,911	1,728	343	...	...	...
Kentucky.....	171,319	93,501	17,581	30,387	11,855	13,867	3,254	243	...	631	...
Louisiana.....	337,236	197,823	27,874	124,256	(1)	11,094	2,705	73,484	...	...	...
Maine.....	66,465	49,837	13,309	...	...	1,083	2,232	...	4	...	...
Maryland.....	248,670	126,400	25,299	60,561	23,574	7,498	4,156	...	...	62	1,120
Massachusetts.....	387,303	138,715	398,142	107,286	324,723	153	17,165	...	...	1,119	...
Michigan.....	758,369	517,569	132,664	...	...	39,497	8,524	667	...	...	459,448
Minnesota.....	283,894	103,442	42,548	61,714	20,452	15,949	4,864	34,707	...	218	...
Mississippi.....	141,244	101,624	10,706	4,647	11,762	3,352	627	8,526	...	...	...
Missouri.....	257,364	162,883	45,519	135,390	(1)	9,880	3,621	71	...	...	...
Montana.....	49,054	24,380	6,632	7,577	3,005	4,434	1,366	1,660	...	...	...
Nebraska.....	74,461	40,204	9,018	...	...	24,182	225	...	832	...	...
Nevada.....	29,203	22,226	4,334	...	...	2,416	...	104	...	...	123
New Hampshire.....	30,790	16,492	8,030	1,479	...	2,064	1,388	9	1,328	...	...
New Jersey.....	256,799	148,654	89,257	...	...	3,023	15,865	...	...	...	...
New Mexico.....	92,683	61,379	12,098	14,579	(1)	6,045	1,427	7,139	...	...	16
New York.....	1,356,611	403,095	185,109	447,330	223,077	2,727	53,694	...	...	41,579	...
North Carolina.....	352,531	199,970	48,517	47,810	44,134	8,071	3,963	...	...	...	66
North Dakota.....	52,260	32,492	10,971	2,876	1,205	2,708	202	1,806	...	...	...
Ohio.....	636,063	491,628	111,939	...	...	27,594	4,902	...	...	...	...
Oklahoma.....	229,198	132,850	38,321	12,120	9,801	...	3,988	32,118	...	...	...
Oregon.....	162,012	40,315	32,647	68,780	16,391	21	2,860	998	...	...	...
Pennsylvania.....	702,144	315,073	184,587	...	137,628	1,526	42,644	...	...	20,686	...
Rhode Island.....	60,529	42,894	7,960	...	7,560	...	2,115	...	...	...	...
South Carolina.....	178,915	128,764	13,429	15,558	16,283	1,272	2,483	...	...	1,126	...
South Dakota.....	48,363	38,331	7,794	...	184	747	623	684	...	...	...
Tennessee.....	249,959	184,885	42,093	3,939	13,819	516	3,496	...	...	1,320	391
Texas.....	602,496	282,792	102,564	...	...	30,504	697	182,792	2,676	471	...
Utah.....	68,627	41,523	6,795	8,389	3,657	5,174	618	2,471	...	...	...
Vermont.....	32,014	13,066	7,094	8,503	1,907	351	615	...	478	...	...
Virginia.....	226,507	97,222	36,918	46,306	27,876	10,620	2,585	199	1,680	3,058	43
Washington.....	337,774	281,789	28,270	...	...	21,715	5,340	...	...	660	...
West Virginia.....	144,064	122,041	19,392	...	...	271	1,626	...	734	...	...
Wisconsin.....	328,538	105,282	44,371	96,719	50,045	22,612	9,284	156	...	...	69
Wyoming.....	34,238	19,466	7,089	...	...	7,431	226	...	...	...	26

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

²Tax for State Board Unit Schools.

³Amount for licenses includes \$56,012 thousand, corporation taxes measured in part by net income.

⁴Tax on adjusted business receipts.

⁵Back taxes only: not counted with number of States using tax.

STATE FINANCES: 1956

Table 4.—SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATE: 1956

(In thousands of dollars)

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	33	48	48	48	42	48	36	24	31	30
Total.....	7,779,232	3,025,660	4,753,572	2,682,569	541,518	512,959	400,621	300,373	203,099	14,983	97,450
Alabama.....	153,385	68,128	85,257	59,701	6,352	10,263	5,632	2,412	...	26	871
Arizona.....	60,878	31,872	29,006	18,904	2,786	2,331	1,701	2,050	1,234	...	...
Arkansas.....	81,674	31,835	49,839	33,376	5,725	6,866	3,014	...	846	12	...
California.....	968,093	564,876	403,217	274,107	38,992	...	39,104	17,325	24,304	135	19,250
Colorado.....	81,317	40,472	40,845	31,015	4,354	...	3,439	...	2,031	5	1
Connecticut.....	147,085	70,313	76,772	39,104	7,039	10,133	10,467	7,249	...	3	22,777
Delaware.....	13,772	...	13,772	6,762	1,821	1,561	1,556	27	1,941	104	...
Florida.....	253,348	86,095	167,253	91,691	34,606	4,880	7,429	4,590	23,198	853	6
Georgia.....	232,836	119,230	113,606	71,631	19,096	14,962	7,306	...	...	...	611
Idaho.....	19,933	...	19,933	13,987	793	2,101	1,763	795	...	3	491
Illinois.....	522,584	257,021	265,563	128,152	26,262	32,904	24,632	37,023	15,986	604	...
Indiana.....	212,068	116,101	95,967	60,557	13,797	313,903	7,680	...	...	30	...
Iowa.....	151,544	80,582	70,962	54,472	3,189	7,119	5,794	...	...	...	388
Kansas.....	102,108	51,593	50,515	35,066	4,951	5,404	4,814	280	...	...	...
Kentucky.....	93,501	...	93,501	51,121	13,063	8,348	5,182	4,843	1,706	1,601	47,637
Louisiana.....	197,823	73,576	124,247	53,239	17,804	20,740	6,964	20,111	2,012	69	53,308
Maine.....	49,837	16,009	33,828	19,814	2,172	5,588	1,905	3,568	781	...	...
Maryland.....	126,400	41,691	84,709	44,806	7,184	...	6,714	7,375	7,298	478	410,854
Massachusetts.....	138,715	...	138,715	60,118	23,778	28,950	8,702	...	10,320	23	66,824
Michigan.....	517,569	326,476	191,093	132,990	7,747	26,699	16,396	...	7,235	26	...
Minnesota.....	103,442	...	103,442	47,899	15,239	12,724	7,434	19,967	...	5	174
Mississippi.....	101,624	45,101	56,523	39,495	3,862	7,583	3,733	...	...	412	1,438
Missouri.....	162,883	100,440	62,443	40,688	5,972	5,086	10,522	95	...	...	80
Montana.....	24,380	...	24,380	17,200	1,786	2,933	1,517	913	...	31	...
Nebraska.....	40,204	...	40,204	30,388	2,626	3,964	3,170	6	...	50	...
Nevada.....	22,226	6,699	15,527	7,468	858	1,179	581	...	(NA)	5,441	...
New Hampshire.....	16,492	...	16,492	8,489	1,048	3,032	1,496	...	2,427	...	...
New Jersey.....	148,654	...	148,654	69,465	18,814	22,880	14,700	...	22,779	16	...
New Mexico.....	61,379	33,545	27,834	20,516	1,761	3,209	1,529	320	59	...	440
New York.....	403,095	...	403,095	125,425	51,487	59,716	50,378	52,285	61,284	1,980	...
North Carolina.....	199,970	71,465	128,505	87,522	13,642	...	9,232	17,842	...	...	267
North Dakota.....	32,492	13,152	19,340	12,052	2,869	2,952	1,224	3	...	...	240
Ohio.....	491,628	229,981	261,647	136,637	40,554	24,661	22,668	30,718	6,409	...	...
Oklahoma.....	132,850	49,159	83,691	51,598	6,064	11,105	7,500	462	...	291	46,962
Oregon.....	40,315	...	40,315	33,545	1,281	...	4,123	319	940	...	107
Pennsylvania.....	315,073	34,651	280,422	155,116	43,094	43,598	23,946	14,520	...	12	136
Rhode Island.....	42,894	14,855	28,039	9,249	2,322	3,270	2,196	3,849	6,302	(NA)	2851
South Carolina.....	128,764	52,880	75,884	44,040	12,798	5,828	4,084	3,705	...	291	75,138
South Dakota.....	38,331	18,728	19,603	11,224	2,325	1,826	1,431	32	221	...	82,544
Tennessee.....	184,885	89,096	95,789	65,433	7,642	13,936	7,175	1,104	...	269	230
Texas.....	282,792	...	282,792	151,188	26,733	42,029	23,404	11,605	...	447	927,386
Utah.....	41,523	21,994	19,529	14,527	832	1,884	1,694	4	...	...	588
Vermont.....	13,066	...	13,066	6,477	2,918	1,755	897	1,017	...	(10)	2
Virginia.....	97,222	...	97,222	65,449	7,952	...	8,949	14,862	...	10	...
Washington.....	281,789	187,281	94,508	53,794	8,363	13,110	5,572	10,692	933	2,044	...
West Virginia.....	122,041	71,446	50,595	26,587	3,454	6,981	3,173	...	2,853	...	117,547
Wisconsin.....	105,282	...	105,282	62,371	13,168	14,271	7,304	7,863	...	3	302
Wyoming.....	19,466	9,317	10,149	8,114	543	695	795	2	...	...	...

NOTE: NA signifies segregation not available.

¹Agricultural marketing taxes.²Tax on gross income of unincorporated businesses.³Includes related license taxes.⁴Tax on motor vehicles.⁵Includes \$1,886 thousand, tax on lubricating oils, and \$1,203 thousand, tax on soft drinks.⁶Tax on meals.⁷Tax on soft drinks.⁸Includes \$2,176 thousand, tax on motor vehicles.⁹Includes (in thousands): \$21,097 on motor vehicles, \$2,293 on cement, \$1,957 on radios, and \$1,276 on oil and gas well servicing.¹⁰Less than \$500.¹¹Comprises \$4,369 thousand, tax on motor vehicles, and \$3,178 thousand, tax on soft drinks.

STATE TAX COLLECTIONS IN 1956

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Table 5.—LICENSE TAX COLLECTIONS, BY STATE: 1956

(In thousands of dollars)

State	Total	Motor vehicles	Motor vehicle operators	Corporations in general ¹	Public utilities	Alcoholic beverages	Chain stores	Amusements	Occupations and businesses, n.e.c.	Hunting and fishing	Other
Number of States using tax.....	48	48	48	48	28	48	15	34	48	48	28
Total.....	2,019,258	1,207,057	84,336	333,233	18,279	79,104	5,371	4,427	198,295	85,061	4,095
Alabama.....	16,868	4,161	1,119	6,487	384	112	102	...	3,725	778	...
Arizona.....	9,088	6,354	393	479	...	186	...	...	787	889	...
Arkansas.....	16,747	11,435	747	752	221	400	...	105	1,709	1,378	...
California.....	140,438	102,363	5,854	813	447	9,332	...	...	14,872	6,435	322
Colorado.....	18,469	11,567	413	377	66	780	192	13	1,743	3,315	3
Connecticut.....	18,875	11,634	1,075	641	...	2,871	...	126	1,877	520	131
Delaware.....	13,135	3,421	327	7,263	270	272	155	7	1,317	61	42
Florida.....	62,252	39,361	2,031	1,154	83	1,405	434	45	16,200	1,539	...
Georgia.....	19,632	12,929	1,547	1,426	...	268	...	...	2,715	747	...
Idaho.....	10,938	6,797	256	401	...	414	...	12	1,637	1,596	65
Illinois.....	97,968	80,711	1,948	5,751	...	1,298	...	506	5,502	2,252	145
Indiana.....	44,901	34,104	(¹)	370	370	4,000	2,990	13	3,737	1,572	145
Iowa.....	45,609	40,692	1,303	435	18	71	31	...	1,539	1,166	354
Kansas.....	25,467	19,386	1,541	654	173	197	...	51	2,344	981	140
Kentucky.....	17,581	9,882	861	1,533	...	837	...	129	2,714	1,551	74
Louisiana.....	27,874	10,623	795	8,189	...	1,124	197	11	6,072	863	...
Maine.....	13,309	7,562	819	376	...	478	...	25	2,458	1,486	105
Maryland.....	25,299	20,906	491	601	...	709	...	255	2,194	736	7
Massachusetts.....	98,142	16,244	6,213	3,966	7,231	402	...	208	9,984	936	...
Michigan.....	132,664	67,573	2,706	45,966	276	5,018	511	9	4,630	5,964	11
Minnesota.....	42,548	32,386	1,521	227	21	133	...	8	4,798	3,454	...
Mississippi.....	10,706	4,384	577	2,472	377	71	102	...	2,015	708	...
Missouri.....	45,519	31,859	1,006	5,358	280	1,394	...	20	3,029	2,572	1
Montana.....	6,632	2,698	437	89	...	951	186	...	800	1,432	39
Nebraska.....	9,018	5,097	1,356	352	...	155	...	18	1,270	770	...
Nevada.....	4,334	2,460	154	297	...	378	...	...	282	622	123
New Hampshire.....	8,030	5,364	608	211	73	232	...	...	637	904	1
New Jersey.....	89,257	44,826	4,768	24,964	1,321	911	...	...	4,450	1,590	86
New Mexico.....	12,098	9,092	430	712	37	73	...	11	943	800	...
New York.....	185,109	118,919	13,670	3,039	4,975	24,144	...	510	15,690	3,952	210
North Carolina.....	48,517	25,697	1,021	6,776	38	80	263	590	12,579	1,473	...
North Dakota.....	10,971	8,426	740	20	...	181	...	57	1,104	443	...
Ohio.....	111,939	72,519	1,687	22,799	301	7,459	...	19	3,788	3,343	24
Oklahoma.....	38,321	30,154	2,507	2,658	1	267	...	366	1,068	1,300	...
Oregon.....	32,647	24,329	733	508	...	601	...	326	2,937	2,914	299
Pennsylvania.....	184,587	72,210	6,281	80,625	7	7,854	...	6	10,984	5,491	51,129
Rhode Island.....	7,960	5,480	775	168	...	63	...	26	1,374	74	...
South Carolina.....	13,429	7,267	881	400	...	787	323	374	2,519	878	...
South Dakota.....	7,794	5,638	2	34	...	394	...	...	611	1,108	7
Tennessee.....	42,093	21,939	2,068	4,587	116	256	200	99	11,499	1,329	...
Texas.....	102,564	54,906	5,325	32,917	...	1,311	1,968	12	4,383	1,742	...
Utah.....	6,795	4,580	120	145	3	2	...	...	439	1,431	75
Vermont.....	7,094	5,467	426	21	14	161	...	32	404	561	8
Virginia.....	36,918	19,407	380	989	...	231	...	57	14,118	1,534	202
Washington.....	28,270	15,206	2,121	641	912	1,278	...	...	4,038	3,640	434
West Virginia.....	19,392	14,905	440	1,152	167	447	117	...	1,290	859	15
Wisconsin.....	44,371	36,026	780	374	97	64	...	3	3,282	3,702	43
Wyoming.....	7,089	4,710	183	106	...	12	...	...	208	1,870	...

¹Amount for motor vehicles includes operators' licenses.²Includes license tax on single stores.³Includes \$56,012 thousand, corporation excise taxes and surtaxes, measured in part by net income and in part by corporate excess.⁴Fiscal 1955 amount; 1956 data not available for this report.⁵Includes \$1,041 thousand, dog licenses.

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

State	Date of close of fiscal year in 1956	Total population excluding armed forces overseas		Personal income ¹				State taxes as percent of state and local taxes, ² 1953
		July 1, 1955 (estimated)	April 1, 1950 (enumerated)	1955		1954		
				Amount (millions)	Per capita	Amount (millions)	Per capita	
Total ³.....	...	163,427,000	149,895,183	\$301,399	\$1,844	\$282,876	\$1,764	50.5
Alabama.....	Sept. 30 ⁴ ..	3,033,000	3,061,743	3,674	1,181	3,239	1,054	69.2
Arizona.....	June 30....	980,000	749,587	1,588	1,577	1,486	1,598	61.8
Arkansas.....	June 30....	1,789,000	1,909,511	1,913	1,062	1,781	986	71.8
California.....	June 30....	13,032,000	10,586,223	29,438	2,271	27,148	2,170	52.5
Colorado.....	June 30....	1,549,000	1,325,089	2,729	1,764	2,519	1,688	50.3
Connecticut.....	June 30....	2,241,000	2,007,280	5,497	2,499	5,156	2,368	46.2
Delaware.....	June 30....	387,000	318,085	980	2,513	891	2,415	72.0
Florida.....	June 30....	3,452,000	2,771,305	5,923	1,654	5,342	1,976	57.2
Georgia.....	June 30....	3,621,000	3,444,578	4,882	1,333	4,418	1,217	64.6
Idaho.....	June 30....	609,000	588,637	895	1,462	861	1,440	47.9
Illinois.....	June 30....	9,361,000	8,712,176	20,988	2,257	19,786	2,162	42.2
Indiana.....	June 30....	4,330,000	3,934,224	8,201	1,894	7,619	1,797	52.4
Iowa.....	June 30....	2,692,000	2,621,073	4,213	1,577	4,449	1,669	43.8
Kansas.....	June 30....	2,060,000	1,905,299	3,393	1,647	3,410	1,686	47.5
Kentucky.....	June 30....	3,005,000	2,944,806	3,728	1,233	3,594	1,200	59.5
Louisiana.....	June 30....	2,927,000	2,683,516	3,910	1,338	3,742	1,296	75.9
Maine.....	June 30....	905,000	913,774	1,443	1,593	1,304	1,447	48.8
Maryland.....	June 30....	2,669,000	2,343,001	5,463	1,991	5,079	1,949	53.7
Massachusetts.....	June 30....	5,016,000	4,690,514	10,010	2,097	9,448	1,957	40.4
Michigan.....	June 30....	7,236,000	6,371,766	15,632	2,134	14,172	2,003	58.1
Minnesota.....	June 30....	3,174,000	2,982,483	5,394	1,691	5,169	1,651	49.3
Mississippi.....	June 30....	2,111,000	2,178,914	2,018	946	1,647	850	64.0
Missouri.....	June 30....	4,128,000	3,954,653	7,560	1,800	7,066	1,713	49.4
Montana.....	June 30....	633,000	591,024	1,160	1,844	1,074	1,735	45.4
Nebraska.....	June 30....	1,381,000	1,325,510	2,147	1,540	2,236	1,645	36.8
Nevada.....	June 30....	225,000	160,083	572	2,434	506	2,387	47.6
New Hampshire.....	June 30....	557,000	533,242	958	1,732	894	1,620	38.6
New Jersey.....	June 30....	5,420,000	4,835,329	12,304	2,311	11,619	2,227	25.9
New Mexico.....	June 30....	795,000	681,187	1,134	1,430	1,077	1,401	78.9
New York.....	March 31..	16,124,000	14,830,192	36,255	2,263	34,175	2,159	39.2
North Carolina.....	June 30....	4,285,000	4,061,929	5,371	1,236	4,959	1,173	72.3
North Dakota.....	June 30....	642,000	619,636	882	1,372	760	1,195	51.7
Ohio.....	June 30....	8,966,000	7,946,627	18,442	2,062	17,221	1,947	50.4
Oklahoma.....	June 30....	2,168,000	2,233,351	3,328	1,506	3,159	1,445	69.5
Oregon.....	June 30....	1,669,000	1,521,341	3,090	1,834	2,903	1,762	53.9
Pennsylvania.....	May 31....	11,159,000	10,498,012	20,724	1,902	19,646	1,810	49.4
Rhode Island.....	June 30....	845,000	791,896	1,599	1,957	1,522	1,886	53.0
South Carolina.....	June 30....	2,283,000	2,117,027	2,557	1,108	2,391	1,055	73.9
South Dakota.....	June 30....	677,000	652,740	850	1,245	901	1,339	39.4
Tennessee.....	June 30....	3,417,000	3,291,718	4,288	1,256	4,038	1,200	64.6
Texas.....	Aug. 31 ⁴ ..	8,563,000	7,711,194	14,116	1,614	13,300	1,572	52.1
Utah.....	June 30....	781,000	688,862	1,238	1,553	1,146	1,504	52.6
Vermont.....	June 30....	378,000	377,747	568	1,535	536	1,433	53.9
Virginia.....	June 30....	3,579,000	3,318,680	5,494	1,535	5,193	1,483	59.8
Washington.....	June 30....	2,570,000	2,378,963	5,179	1,987	4,963	1,964	68.7
West Virginia.....	June 30....	2,002,000	2,005,552	2,555	1,288	2,419	1,215	71.5
Wisconsin.....	June 30....	3,694,000	3,434,575	6,569	1,774	6,212	1,711	46.0
Wyoming.....	June 30....	306,000	290,529	547	1,753	536	1,799	57.6

¹U. S. Department of Commerce, Survey of Current Business, August 1956. Estimated income payments are for calendar years. ²Bureau of the Census, State and Local Government Revenue in 1953, table 7. ³Does not include data for the District of Columbia. ⁴For this preliminary report, 1956 data are for the 12-month period ended June 30, 1956. Alabama and Texas data for the fiscal years ended in 1956 will appear in the forthcoming Bureau of the Census "Summary" and "Compendium" reports on State government finances.

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 (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 paper.

Parimutuels (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 non-business 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.