



STATE TAX COLLECTIONS IN 1961

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State tax collections in the fiscal year 1961 totaled \$19.0 billion.¹ This total was up 5.4 percent from the \$18.0 billion collected in 1960. Although the increase of \$966 million in fiscal 1961 was much less than the \$2.2 billion record rise of the previous year, it was nearly as large as the average annual increase (\$1,007 million) reported for the 10-year span, 1951 to 1961. The chart below depicts trends in State tax revenue since 1951.

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Additional detail on State tax yields in 1961 will be published in a forthcoming report, Detail of State Tax Collections in 1961 and, after missing data are compiled, final figures will be incorporated in the Compendium of State Government Finances in 1961.

NATURE OF THIS REPORT

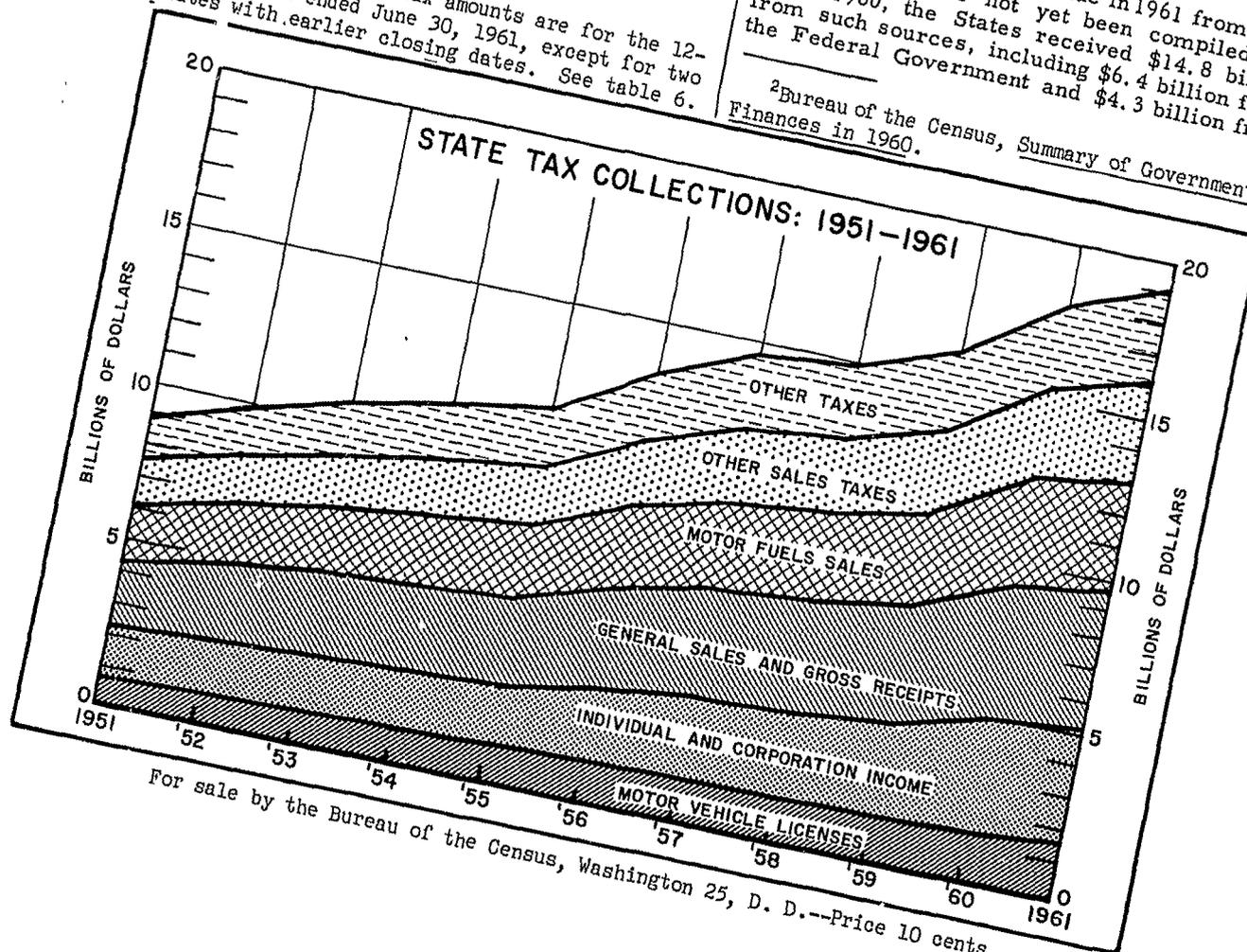
Tax figures herein are net of refunds paid, but include amounts of State-imposed taxes collected or received by the State and subsequently distributed to local governments. Locally collected and retained tax amounts are not included. The 1961 figures are preliminary.

¹This preliminary report relates to revenue from State taxes only. In 1960, tax revenue of local governments amounted to \$18.4 billion, or about \$400 million more than State tax yields in that year.²

Statistics on State revenue in 1961 from non-tax sources have not yet been compiled. In fiscal 1960, the States received \$14.8 billion from such sources, including \$6.4 billion from the Federal Government and \$4.3 billion from

¹Preliminary 1961 tax amounts are for the 12-month period ended June 30, 1961, except for two States with earlier closing dates. See table 6.

²Bureau of the Census, Summary of Governmental Finances in 1960.



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

insurance trust sources (mainly "contributions" for unemployment compensation and for employee-retirement systems).

Summary historical and analytical data are presented in tables 1 and 2; statistics on 1961 collections from major types of taxes, by State, in tables 3-5; and data on fiscal years, population, and personal income in table 6. Definitions of the standard categories for Census reporting of State tax revenue appear on pages 11 and 12.

Tables 7 and 8 present summary information, as of January 1, 1961, on rates and related features of selected major State taxes. These data illustrate the marked diversity among the States, not only in types of taxes, but also in tax rates, bases, and administrative practices.

MAJOR TAX SOURCES

General sales and gross receipts taxes totaled \$4,509 million in 1961, or 4.8 percent more than in 1960. This category accounted for nearly one-fourth of total State tax yields, even though this kind of tax was not used by 15 States.

Sales taxes on motor fuel provided \$3,431 million in 1961, up 2.9 percent from the previous year. Tobacco sales tax revenue was up 6.9 percent to a new high of \$986 million. Alcoholic beverage sales taxes supplied \$688 million as against \$650 million in 1960.

Altogether, general and selective sales and gross receipts taxes were up \$478 million to reach \$10,988 million, or nearly three-fifths of the sum collected from all State tax sources.

Revenue from income taxes totaled \$3,618 million in 1961, or 6.8 percent more than the 1960 amount. Individual income taxes (imposed by 34 States) yielded \$2,353 million in 1961, and corporation net income taxes yielded \$1,265 million.

Motor vehicle licenses provided \$1,516 million in 1961, up 3.3 percent from the 1960 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.

The yield of State-imposed property taxes rose 3.8 percent to \$631 million in 1961. For most State governments, this is a relatively minor revenue source, commonly involving taxation only of special types of property, such as intangibles, motor vehicles, or particular classes of utility property. In contrast, local government revenue from property taxation amounted to \$16.1 billion in fiscal 1960.

Severance taxes moved from \$420 million in 1960 up to \$449 million in 1961. Death and gift taxes rose 17.7 percent, to \$494 million in 1961.

INDIVIDUAL STATE COMPARISONS

All of the States except 3 reported higher total tax yields in 1961 than in 1960. The largest amounts of increase were reported by New York (up \$126 million) and California (up \$119 million). The sharpest rates of increase--15 percent or more--appear for Kentucky, Virginia, and Alaska. Oregon, Wyoming, and Ohio reported some decrease in tax revenue, and increases of less than 5 percent were reported by 27 States.

While State tax yields are influenced by underlying economic trends, sharp year-to-year changes in amounts for individual States (such as those mentioned above) generally reflect also the effect of legal changes in the base, rate, or collection-timing of particular major taxes.

Tax law changes effective in fiscal 1961, although much less extensive than the enactments effective in 1960, contributed to the increases in tax yields reported by several States. Notable new State taxes in fiscal 1961 include the Kentucky general sales tax and the Virginia cigarette tax.

California collected \$2,244 million in State taxes and New York \$2,087 million in 1961, far more than the next ranking States of Pennsylvania (\$1,163 million) and Michigan (\$969 million).

Per capita amounts of State taxes in fiscal 1961 ranged from over \$160 for 4 States down to less than \$80 for 4 States.

Caution must be used in comparing tax amounts for individual State governments. There are marked interstate differences in 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 public functions. Some State governments 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 1959 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: 1952-1961

Tax source	Amount (in millions) ¹							Percent increase or decrease (-)		Percent distribution 1961	Per capita 1961
	1961 (pre-lim.)	1960	1959	1958	1956	1954	1952	From 1960 to 1961	From 1959 to 1960		
Total collections.....	\$19,002	\$18,036	\$15,848	\$14,919	\$13,375	\$11,089	\$9,857	5.4	13.8	100.0	\$106.03
Sales and gross receipts.....	10,988	10,510	9,287	8,750	7,801	6,573	5,730	4.5	13.2	57.8	61.31
General sales or gross receipts	4,509	4,302	3,697	3,507	3,036	2,540	2,229	4.8	16.4	23.7	25.16
Motor fuels.....	3,421	3,335	3,058	2,919	2,687	2,218	1,870	2.9	9.1	18.1	19.14
Alcoholic beverages.....	688	650	599	566	546	463	442	5.8	8.6	3.6	3.84
Tobacco products.....	986	923	675	616	515	464	449	6.9	36.6	5.2	5.50
Insurance.....	584	532	547	455	401	353	284	9.8	-2.8	3.1	3.26
Public utilities.....	375	365	352	345	300	263	228	2.6	3.7	2.0	2.09
Other.....	415	403	357	342	315	273	228	3.1	12.7	2.2	2.32
License.....	2,624	2,495	2,320	2,201	2,024	1,707	1,476	5.2	7.5	13.8	14.64
Motor vehicles.....	1,516	1,468	1,390	1,319	1,208	1,031	866	3.3	5.6	8.0	8.46
Corporations in general.....	446	426	360	346	333	251	226	4.6	18.4	2.3	2.49
Alcoholic beverages.....	86	84	85	81	79	79	77	3.1	-1.3	0.5	.48
Hunting and fishing.....	118	112	108	100	86	78	70	5.6	3.6	0.6	.66
Other.....	458	406	377	355	318	268	236	13.0	7.6	2.4	2.56
Income.....	3,618	3,389	2,764	2,562	2,264	1,776	1,751	6.8	22.6	19.0	20.19
Individual income ²	2,353	2,209	1,764	1,544	1,374	1,004	913	6.5	25.3	12.4	13.13
Corporation net income ²	1,265	1,180	1,001	1,018	890	772	838	7.2	17.9	6.7	7.06
Property.....	631	607	566	533	467	391	370	3.8	7.3	3.3	3.52
Death and gift.....	494	420	347	351	310	247	211	17.7	21.2	2.6	2.76
Severance.....	449	420	394	370	361	312	272	7.0	6.5	2.4	2.51
Other.....	197	194	170	151	149	83	47	1.8	13.7	1.0	1.10

Note: Because of rounding, detail may not add to total. Per capita and percent figures are computed on basis of amounts rounded to the nearest thousand. Provisional estimates of population as of July 1, 1960 were used to calculate per capita amounts (see table 6).

¹Amounts for 1961 and 1960 are 50-State totals. The 1959 totals do not include Hawaii data and 48-State totals appear for 1952 through 1958, excluding Alaska and Hawaii.

²Individual income tax figures include corporation net income tax amounts for from 1 to 3 States in each fiscal year shown.

Table 2.—STATE TAX COLLECTIONS, BY STATES: 1952-1961

State	Amount (in millions) ¹								Percent increase or decrease (-)		1961 amount per capita
	1961 (prelim.)	1960	1959	1958	1957	1956	1954	1952	1960 to 1961	1959 to 1960	
Total.....	\$19,002	\$18,036	\$15,848	\$14,919	\$14,531	\$13,375	\$11,089	\$9,857	5.4	13.8	\$106.03
Alabama.....	277	274	247	233	230	220	160	132	3.2	11.0	84.63
Alaska.....	32	27	24	23	21	(NA)	(NA)	(NA)	16.5	12.7	138.47
Arizona.....	175	165	129	112	107	100	78	70	6.3	27.7	133.02
Arkansas.....	165	158	149	141	125	117	106	100	4.5	5.8	92.45
California.....	2,244	2,124	1,813	1,674	1,637	1,533	1,242	1,065	5.6	17.2	141.55
Colorado.....	220	193	183	165	153	144	113	106	14.2	5.4	125.05
Connecticut.....	251	238	219	219	228	206	165	132	5.3	8.9	98.37
Delaware.....	77	71	68	54	45	49	42	24	9.5	4.3	172.59
Florida.....	528	522	472	436	376	335	268	229	1.3	10.6	105.69
Georgia.....	393	369	337	317	315	295	225	228	6.5	9.4	99.58
Hawaii.....	132	124	111	96	78	(NA)	(NA)	(NA)	6.4	11.4	205.92
Idaho.....	70	69	58	53	51	48	38	38	0.9	19.8	103.73
Illinois.....	874	836	742	735	691	641	546	455	4.5	12.6	86.45
Indiana.....	401	399	380	371	298	280	286	259	0.5	5.1	85.83
Iowa.....	268	266	251	237	248	230	188	168	0.9	5.9	97.13
Kansas.....	214	207	199	168	158	160	140	133	3.7	3.8	98.41
Kentucky.....	301	229	213	207	201	171	138	129	31.9	7.2	98.90
Louisiana.....	459	453	432	381	373	337	295	283	1.4	4.7	140.40
Maine.....	90	87	81	79	71	66	56	56	3.6	7.1	92.48
Maryland.....	359	344	312	253	251	250	181	153	4.5	10.2	115.23
Massachusetts.....	525	491	480	415	414	387	328	315	7.0	2.4	101.69
Michigan.....	969	914	806	794	771	758	616	503	6.0	13.3	123.50
Minnesota.....	383	353	314	320	293	284	246	233	8.6	12.4	111.79
Mississippi.....	196	194	183	164	161	151	120	110	0.8	6.1	89.85
Missouri.....	341	313	289	280	266	257	224	185	8.9	8.1	78.70
Montana.....	69	65	60	57	53	49	39	37	5.9	7.4	101.32
Nebraska.....	94	91	85	82	74	75	65	56	3.6	6.8	66.71
Nevada.....	46	45	39	37	35	29	18	14	3.5	15.9	161.28
New Hampshire.....	43	42	38	35	33	31	29	25	3.5	10.1	70.94
New Jersey.....	386	365	336	289	281	258	205	178	5.6	8.6	63.23
New Mexico.....	124	123	113	106	97	89	74	65	0.8	8.6	129.70
New York.....	2,087	1,961	1,586	1,501	1,440	1,357	1,134	1,024	6.4	23.6	124.02
North Carolina.....	479	459	398	375	370	353	295	278	4.4	15.5	105.07
North Dakota.....	62	61	59	56	52	51	44	45	2.6	3.6	98.29
Ohio.....	871	873	719	699	677	636	546	451	-0.2	21.3	89.43
Oklahoma.....	284	275	256	246	236	230	204	188	3.0	7.4	121.60
Oregon.....	200	208	177	185	194	162	127	128	-4.0	18.0	112.82
Pennsylvania.....	1,163	1,033	902	890	895	702	617	540	12.6	14.6	102.55
Rhode Island.....	95	86	79	70	63	61	57	53	10.7	8.8	111.21
South Carolina.....	239	235	195	185	184	179	157	147	1.5	21.0	99.95
South Dakota.....	55	53	50	45	43	48	39	39	4.6	5.1	81.24
Tennessee.....	311	305	281	269	269	250	195	179	2.2	8.4	87.14
Texas.....	2 807	2 793	703	667	659	2 623	470	414	3 1.8	12.8	83.94
Utah.....	102	100	83	79	77	69	57	54	1.7	20.5	113.92
Vermont.....	46	44	39	37	35	32	27	28	5.5	11.9	117.47
Virginia.....	344	292	270	257	316	227	196	167	18.0	7.9	86.54
Washington.....	477	461	418	374	355	338	274	249	3.6	10.2	166.91
West Virginia.....	186	180	162	161	155	144	128	123	3.1	11.4	100.03
Wisconsin.....	441	426	382	371	356	329	261	244	3.5	11.6	111.31
Wyoming.....	41	41	38	36	33	33	30	24	-0.3	10.4	124.54

Note: Because of rounding, detail may not add to total. Per capita and percent figures are computed on basis of amounts rounded to the nearest thousand. Provisional estimates of population as of July 1, 1960 were used to calculate per capita amounts (see table 6).

NA Not available.

¹Amounts for 1961 and 1960 are 50-State totals. The 1959 totals do not include Hawaii data and 48-State totals appear for 1952 through 1958, excluding Alaska and Hawaii.

²The preliminary 1961 tax figures herein for Alabama and Texas are amounts for the 12-month period ended June 30, 1961; figures of these States for 1956 through 1960 are for their fiscal years ended in the year specified; other prior-year amounts for these 2 States are for their fiscal years ended in the calendar year preceding the year shown in the column headings.

³Based on tax revenue amounts for the 12-month periods ended June 30 in 1961, and in 1960, respectively.

STATE TAX COLLECTIONS IN 1961

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Table 3.—STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATES: 1961

(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.....	50	50	50	34	37	45	49	29	10	16	10
Total.....	19,001,931	10,988,344	2,624,394	12,353,191	1,264,887	630,562	494,393	449,079	8,499	113,669	74,913
Alabama.....	277,008	201,022	22,172	27,064	8,801	14,062	721	1,692	269	1,142	63
Alaska.....	31,571	9,861	6,527	10,360	1,450	2,219	61	2,217	876	...	...
Arizona.....	175,323	113,922	14,413	14,851	6,074	25,087	976	...	...	...	...
Arkansas.....	165,301	116,366	21,751	10,465	10,831	333	428	5,127	...	...	...
California.....	2,243,633	1,307,169	186,020	269,653	273,361	129,421	76,777	1,232	...	...	...
Colorado.....	219,835	104,978	27,196	52,066	18,555	9,334	5,667	1,953	...	21	65
Connecticut.....	250,645	171,966	30,414	...	30,792	13	17,460	...	...	...	...
Delaware.....	77,492	19,321	19,845	27,450	6,741	2,806	1,329	...	...	...	...
Florida.....	528,456	401,019	83,713	...	...	21,011	5,590	42	...	17,081	...
Georgia.....	393,234	286,892	26,977	52,510	24,445	1,367	1,043	...	...	...	...
Hawaii.....	132,199	91,324	1,831	32,158	5,826	...	1,060	...	...	...	...
Idaho.....	69,603	23,743	16,934	18,954	5,493	3,630	768	81	...	...	...
Illinois.....	874,310	711,125	128,704	...	...	1,026	33,455	...	...	...	...
Indiana.....	401,408	335,380	50,457	...	...	7,118	7,558	344	551	...	...
Iowa.....	268,170	164,215	50,490	37,403	4,559	4,092	7,411	...	...	...	...
Kansas.....	214,337	137,739	30,774	24,051	8,637	8,854	3,813	469	...	...	...
Kentucky.....	301,344	185,907	21,686	48,350	22,612	16,011	5,732	279	...	767	...
Louisiana.....	459,102	221,755	38,659	13,898	17,325	14,824	4,894	147,747	...	...	...
Maine.....	90,073	69,163	15,639	...	...	1,658	3,610	...	3	...	...
Maryland.....	359,044	194,360	34,032	90,402	20,498	13,709	4,933	...	...	3	1,107
Massachusetts.....	525,419	182,887	124,735	155,844	34,756	267	25,718	...	...	1,212	...
Michigan.....	969,205	658,665	166,877	...	...	55,261	14,441	1,164	...	...	472,797
Minnesota.....	382,976	132,606	55,075	97,289	37,186	24,684	9,788	25,318	...	1,030	...
Mississippi.....	195,881	142,953	16,759	7,933	12,518	4,039	732	10,945	...	?	...
Missouri.....	340,866	204,337	56,982	46,888	12,000	15,137	5,495	27	...	...	...
Montana.....	68,697	30,840	8,837	13,599	4,679	5,846	1,926	2,970	...	...	...
Nebraska.....	94,322	52,658	10,916	...	...	29,047	298	1,367	36	...	...
Nevada.....	46,448	34,794	9,444	...	...	1,984	...	48	...	...	178
New Hampshire.....	43,204	26,734	9,595	1,631	...	1,861	1,933	76	1,374	...	...
New Jersey.....	385,666	214,931	117,182	...	26,350	2,527	24,676	...	...	...	...
New Mexico.....	124,249	70,589	16,165	17,434	(¹)	8,073	735	21,236	...	...	17
New York.....	2,086,817	644,340	203,654	803,739	279,057	3,669	87,512	...	...	64,846	...
North Carolina.....	479,439	251,566	60,083	93,776	34,833	11,307	7,800	...	...	...	74
North Dakota.....	62,318	37,687	12,480	4,721	1,512	2,497	379	3,042	...	...	...
Ohio.....	870,985	650,007	167,606	...	...	41,238	12,134	...	...	...	...
Oklahoma.....	283,685	162,029	47,987	17,883	14,676	...	7,141	33,969	...	...	...
Oregon.....	200,030	46,921	40,840	84,473	20,930	19	6,227	620	...	...	...
Pennsylvania.....	1,163,279	731,841	216,466	...	154,343	1,764	39,446	...	...	19,419	...
Rhode Island.....	95,305	68,930	12,286	...	8,858	...	5,231	...	...	...	...
South Carolina.....	239,092	166,110	19,329	27,931	21,369	1,100	1,916	...	...	1,337	...
South Dakota.....	55,406	43,376	9,972	...	470	2	1,123	463	...	...	...
Tennessee.....	311,352	224,453	51,440	5,984	21,093	29	6,428	...	...	1,500	445
Texas.....	807,245	407,797	162,005	...	...	39,667	12,834	182,467	2,156	319	...
Utah.....	102,071	56,994	10,531	15,432	6,305	7,864	1,367	3,578	...	...	...
Vermont.....	45,929	20,537	9,065	11,892	2,274	293	1,074	...	794	...	...
Virginia.....	344,256	155,459	44,779	81,913	28,736	22,938	4,628	279	1,698	3,754	72
Washington.....	477,361	392,981	39,398	...	...	33,892	10,412	...	...	678	...
West Virginia.....	185,763	149,472	30,848	860	...	348	2,935	...	742	558	...
Wisconsin.....	441,231	134,140	55,631	144,334	56,942	33,397	16,461	231	...	...	95
Wyoming.....	41,346	24,483	9,193	...	...	7,257	317	96	...	...	...

¹Combined corporation and individual income taxes for New Mexico are tabulated with individual income taxes.²Back taxes only; not included with number of States using tax.³Amount for licenses includes \$71,566 thousand, corporation taxes measured in part by net income.⁴Business Activities Tax.

Table 4.—SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATES: 1961

(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	Pari-mutuels	Amuse-ments	Other
Number of States using tax.....	50	35	50	50	50	47	50	38	24	28	29
Total.....	10,988,344	4,509,131	6,479,213	3,430,541	688,185	986,350	584,201	374,867	277,261	18,219	119,589
Alabama.....	201,022	91,078	109,944	71,321	7,430	18,274	8,301	3,382	...	32	1,204
Alaska.....	9,861	...	9,861	5,142	2,361	1,394	964	...	...	...	...
Arizona.....	113,922	70,816	43,106	26,391	3,791	3,735	3,230	3,391	2,568	...	...
Arkansas.....	116,366	55,450	60,916	39,660	5,840	9,399	4,093	...	1,883	41	...
California.....	1,307,169	714,897	592,272	349,612	51,002	69,485	67,212	12,075	37,009	134	19,743
Colorado.....	104,978	52,179	52,799	38,178	6,232	...	5,908	...	2,478	2	1
Connecticut.....	171,966	79,562	92,404	46,768	7,407	11,922	14,945	8,642	...	7	2,713
Delaware.....	19,321	...	19,321	9,298	1,720	2,210	1,710	32	4,176	175	...
Florida.....	401,019	170,233	230,786	126,457	47,147	9,888	12,352	8,543	25,465	925	9
Georgia.....	286,892	148,064	138,828	86,095	20,697	20,830	11,135	...	...	...	71
Hawaii.....	91,324	68,016	23,308	11,203	3,519	2,243	2,213	4,125	...	...	...
Idaho.....	23,743	...	23,743	14,450	1,798	3,260	2,608	1,127	...	3	497
Illinois.....	711,125	383,957	327,168	146,302	40,612	43,064	29,040	50,159	17,455	536	...
Indiana.....	335,380	192,125	143,255	101,832	14,102	17,237	10,008	...	...	76	...
Iowa.....	164,215	83,241	80,974	57,639	3,246	11,748	7,952	...	...	...	389
Kansas.....	137,739	75,828	61,911	40,479	5,486	9,118	6,525	303	...	...	...
Kentucky.....	185,907	79,519	106,388	64,481	16,459	8,605	6,735	815	2,061	112	47,120
Louisiana.....	221,755	85,357	136,398	63,516	20,206	27,470	10,131	7,086	2,489	60	55,440
Maine.....	69,163	28,489	40,674	23,712	2,234	6,859	2,509	4,261	1,099	...	...
Maryland.....	194,360	76,768	117,592	57,506	5,154	10,801	9,005	10,269	9,083	818	10,956
Massachusetts.....	182,887	...	182,887	79,210	26,940	41,115	12,717	...	13,739	21	69,145
Michigan.....	658,665	390,127	268,538	148,323	26,815	63,636	21,557	...	8,112	95	...
Minnesota.....	132,606	...	132,606	57,989	19,028	22,788	10,215	22,417	...	5	164
Mississippi.....	142,953	71,728	71,225	46,822	4,664	11,350	5,678	200	...	365	2,146
Missouri.....	204,337	124,714	79,623	47,029	5,561	13,160	13,637	114	...	...	122
Montana.....	30,840	...	30,840	17,363	3,896	6,139	2,221	1,221	...	...	...
Nebraska.....	52,658	...	52,658	38,512	3,232	6,417	3,897	...	597	...	3
Nevada.....	34,794	13,835	20,959	8,351	1,313	1,486	973	...	...	8,836	...
New Hampshire.....	26,734	...	26,734	13,615	1,096	4,373	2,040	620	4,990	...	...
New Jersey.....	214,931	...	214,931	100,125	22,025	47,710	19,683	42	25,312	34	...
New Mexico.....	70,589	35,857	34,732	24,902	2,128	4,790	2,421	361	120	10	...
New York.....	644,340	...	644,340	221,897	58,384	128,703	68,287	70,969	93,245	2,855	...
North Carolina.....	251,566	89,813	161,753	104,002	17,948	...	13,646	25,550	...	...	607
North Dakota.....	37,687	15,685	22,002	13,193	3,082	3,672	1,766	...	...	...	289
Ohio.....	650,007	254,291	395,716	213,961	36,069	61,630	30,442	43,736	9,878	...	...
Oklahoma.....	162,029	58,191	103,838	59,905	11,500	14,752	9,950	690	...	...	47,041
Oregon.....	46,921	...	46,921	38,166	1,449	...	5,868	215	1,223	...	...
Pennsylvania.....	731,841	386,934	344,907	165,888	48,969	65,968	46,390	14,136	...	22	73,534
Rhode Island.....	68,930	24,644	44,286	17,084	3,290	7,102	2,728	5,096	8,213	...	2,773
South Carolina.....	166,110	68,734	97,376	51,765	16,912	11,860	5,954	4,695	...	623	85,567
South Dakota.....	43,376	16,534	26,842	15,427	2,672	3,409	2,089	32	491	...	92,722
Tennessee.....	224,453	106,769	117,684	77,847	8,586	18,648	10,341	1,889	...	102	271
Texas.....	407,797	...	407,797	188,068	35,467	91,450	33,418	19,920	...	498	38,976
Utah.....	56,994	29,434	27,560	20,846	953	2,395	2,496	71	...	...	799
Vermont.....	20,537	...	20,537	8,637	4,159	3,639	1,235	1,174	...	...	91,693
Virginia.....	155,459	...	155,459	90,384	19,617	14,103	12,445	18,900	...	10	...
Washington.....	392,981	268,607	124,374	63,637	13,124	19,196	8,245	16,825	1,526	1,821	...
West Virginia.....	149,472	85,808	63,664	33,242	3,096	9,569	6,361	...	4,049	...	107,347
Wisconsin.....	134,140	...	134,140	75,186	15,155	22,000	9,769	11,782	...	1	247
Wyoming.....	24,483	11,847	12,636	9,123	612	1,743	1,156	2	...	...	...

¹Agricultural marketing taxes. ²Tax on unincorporated businesses. ³Does not include State collections of county-imposed supplemental taxes, amounting to \$5,225 thousand in fiscal 1961 (see footnote 7, table 7). State tax amounts reported for fiscal 1960 include \$4,896 thousand, State collections of county rates. ⁴Tax on motor vehicles. ⁵Mainly taxes on lubricating oil, power use, and soft drinks. ⁶Tax on meals. ⁷Mainly tax on hotel occupancy. ⁸Tax on soft drinks. ⁹Mainly from taxes on motor vehicles. ¹⁰Taxes on motor vehicles and soft drinks.

STATE TAX COLLECTIONS IN 1961

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Table 5.—LICENSE TAX COLLECTIONS, BY STATES: 1961

(In thousands of dollars)

State	Total	Motor vehicles	Motor vehicle operators	Corporations in general	Public utilities	Alcoholic beverages	Amusements	Occupations and businesses, n.e.c.	Hunting and fishing	Other
Number of States using tax...	50	49	49	50	33	49	36	50	50	38
Total.....	2,624,394	1,515,630	124,359	445,999	24,662	86,370	5,771	296,006	118,218	17,379
Alabama.....	22,172	4,444	1,401	9,274	559	123	...	4,837	1,406	128
Alaska.....	6,527	2,058	167	71	...	238	167	2,393	1,433	...
Arizona.....	14,413	10,111	616	630	...	353	...	1,450	1,253	...
Arkansas.....	21,751	13,952	1,582	969	466	387	134	2,172	2,089	...
California.....	186,020	130,929	9,548	1,252	119	13,123	...	19,766	10,866	417
Colorado.....	27,196	17,241	689	935	43	865	22	2,807	4,579	15
Connecticut.....	30,414	18,382	4,440	1,351	...	3,307	105	2,252	568	9
Delaware.....	19,845	4,135	363	12,621	360	1,294	10	1,922	55	85
Florida.....	83,713	54,644	2,877	2,053	118	1,614	6	20,300	1,996	105
Georgia.....	26,977	17,229	2,094	2,073	...	333	...	4,055	1,028	165
Hawaii.....	1,831	...	...	181	191	...	...	1,378	50	31
Idaho.....	16,934	11,361	241	429	...	474	1	2,385	1,988	55
Illinois.....	128,704	102,061	6,595	7,557	265	1,192	468	7,054	3,351	161
Indiana.....	50,457	36,976	1,500	1,035	397	4,213	11	4,462	1,808	55
Iowa.....	50,490	43,247	2,725	193	24	63	...	2,119	1,786	333
Kansas.....	30,774	22,489	1,517	860	250	212	50	3,992	1,221	183
Kentucky.....	21,686	11,969	786	2,292	424	869	167	3,175	1,796	208
Louisiana.....	38,659	11,599	1,930	14,261	111	1,190	16	8,538	1,014	...
Maine.....	15,639	9,031	945	423	...	501	29	2,754	1,847	109
Maryland.....	34,032	26,732	1,077	836	...	169	269	3,893	1,056	...
Massachusetts.....	124,735	18,627	8,150	273,300	9,682	446	238	12,868	1,238	186
Michigan.....	166,877	72,172	3,997	71,538	202	5,228	16	6,548	7,035	141
Minnesota.....	55,075	42,285	1,963	430	23	138	6	5,877	4,202	151
Mississippi.....	16,759	5,214	1,967	3,586	370	65	...	3,062	1,483	12
Missouri.....	56,982	40,627	1,510	6,781	333	480	24	3,474	3,734	19
Montana.....	8,837	3,750	567	202	...	966	...	1,472	1,839	41
Nebraska.....	10,916	6,066	189	583	...	153	115	2,166	1,644	...
Nevada.....	9,444	5,800	200	409	...	17	1,315	680	820	203
New Hampshire.....	9,595	6,469	633	259	86	238	12	632	1,102	164
New Jersey.....	117,182	66,121	8,377	34,209	107	904	...	5,714	1,649	101
New Mexico.....	15,165	11,672	612	1,124	24	140	11	1,334	1,248	...
New York.....	203,654	135,219	7,887	3,213	5,977	23,853	670	20,385	5,768	682
North Carolina.....	60,083	31,300	1,484	8,778	25	89	461	15,945	1,875	126
North Dakota.....	12,480	9,758	48	31	...	175	50	1,860	558	...
Ohio.....	167,606	95,807	2,051	50,679	313	9,230	70	5,566	3,209	681
Oklahoma.....	47,987	36,751	2,747	3,616	1	722	245	2,116	1,614	175
Oregon.....	40,840	29,159	1,394	938	484	607	242	3,893	3,453	670
Pennsylvania.....	216,466	83,840	21,025	57,169	1,702	7,865	13	37,037	6,494	1,321
Rhode Island.....	12,286	7,700	1,867	362	...	96	1	2,168	92	...
South Carolina.....	19,329	8,838	1,539	1,023	...	979	636	5,034	1,191	89
South Dakota.....	9,972	6,980	41	71	...	413	...	746	1,701	20
Tennessee.....	51,440	25,361	345	8,554	148	261	109	14,750	1,912	...
Texas.....	162,005	84,600	7,297	54,558	...	1,340	3	10,420	3,787	...
Utah.....	10,531	6,691	202	223	3	8	...	813	2,394	197
Vermont.....	9,065	6,969	478	32	10	182	34	480	824	56
Virginia.....	44,779	23,421	834	1,297	...	378	44	16,357	2,306	142
Washington.....	39,398	21,530	3,054	1,499	1,208	1,385	...	6,425	4,229	68
West Virginia.....	30,848	23,889	1,173	1,738	569	422	...	1,630	1,415	12
Wisconsin.....	55,631	43,180	1,499	367	68	59	1	4,595	5,799	63
Wyoming.....	9,193	6,244	136	134	...	11	...	255	2,413	...

¹Mainly from license taxes on pleasure boats and on dogs.²Includes \$71,566 thousand, corporation excise taxes and surtaxes, measured in part by net income and in part by corporate excess.

Table 6.—FISCAL YEAR, POPULATION, AND PERSONAL INCOME, BY STATES

State	Date of close of fiscal year in 1961	Total population (excluding armed forces overseas)		Personal income ²				State government portion of State-local totals (percent)	
		July 1, 1960 ¹ (provisional)	April 1, 1960 (census)	1960		1959		Tax revenue in fiscal 1959 ³	Payrolls for October 1960 ⁴
				Amount (millions)	Per capita	Amount (millions)	Per capita		
Total ⁵.....	.....	179,215,000	178,559,219	397,710	2,209	6378,538	62,157	749.2	24.7
Alabama.....	Sept. 30 ⁶ ..	3,273,000	3,266,740	4,785	1,462	4,602	1,420	69.4	27.2
Alaska.....	June 30....	228,000	226,167	629	2,735	555	2,546	71.0	49.9
Arizona.....	June 30....	1,318,000	1,302,161	2,650	2,011	2,398	1,912	56.3	23.7
Arkansas.....	June 30....	1,788,000	1,786,272	2,397	1,341	2,360	1,327	70.2	32.2
California....	June 30....	15,850,000	15,717,204	43,448	2,741	40,915	2,668	46.8	21.9
Colorado.....	June 30....	1,758,000	1,753,947	4,079	2,320	3,776	2,186	49.0	26.3
Connecticut...	June 30....	2,548,000	2,535,234	7,295	2,863	6,939	2,781	44.9	28.4
Delaware.....	June 30....	449,000	446,292	1,353	3,013	1,285	2,927	80.1	53.2
Florida.....	June 30....	5,000,000	4,951,560	9,938	1,938	9,398	1,962	56.3	20.9
Georgia.....	June 30....	3,949,000	3,943,116	6,349	1,608	6,075	1,557	65.9	24.4
Hawaii.....	June 30....	642,000	632,772	1,442	2,274	1,290	2,118	(NA)	65.9
Idaho.....	June 30....	671,000	667,191	1,205	1,796	1,186	1,802	50.3	34.4
Illinois.....	June 30....	10,113,000	10,081,158	26,425	2,613	25,643	2,571	41.3	17.7
Indiana.....	June 30....	4,677,000	4,662,498	10,192	2,179	9,700	2,101	48.6	23.6
Iowa.....	June 30....	2,761,000	2,757,537	5,531	2,003	5,409	1,970	47.4	29.4
Kansas.....	June 30....	2,178,000	2,178,611	4,504	2,068	4,302	1,990	44.0	27.8
Kentucky.....	June 30....	3,047,000	3,038,156	4,702	1,543	4,564	1,514	61.8	28.3
Louisiana.....	June 30....	3,270,000	3,257,022	5,245	1,604	5,145	1,605	74.4	32.7
Maine.....	June 30....	974,000	969,265	1,851	1,900	1,724	1,800	50.0	37.9
Maryland.....	June 30....	3,116,000	3,100,689	7,460	2,394	7,096	2,326	55.7	24.5
Massachusetts.	June 30....	5,167,000	5,148,578	13,016	2,519	12,387	2,437	41.6	23.2
Michigan.....	June 30....	7,848,000	7,823,194	18,225	2,322	17,469	2,253	51.5	24.4
Minnesota.....	June 30....	3,426,000	3,413,864	7,036	2,054	6,658	1,971	45.7	27.1
Mississippi...	June 30....	2,180,000	2,178,141	2,557	1,173	2,493	1,153	68.5	27.9
Missouri.....	June 30....	4,331,000	4,319,813	9,522	2,199	9,250	2,158	47.4	23.6
Montana.....	June 30....	678,000	674,767	1,368	2,018	1,319	1,978	42.1	35.3
Nebraska.....	June 30....	1,414,000	1,411,330	2,988	2,113	2,757	1,966	37.2	26.5
Nevada.....	June 30....	288,000	285,278	819	2,844	757	2,713	56.5	30.1
New Hampshire.	June 30....	609,000	606,921	1,263	2,074	1,192	1,980	38.1	38.9
New Jersey....	June 30....	6,099,000	6,066,782	16,256	2,665	15,441	2,591	28.4	17.3
New Mexico....	June 30....	958,000	951,023	1,730	1,806	1,689	1,820	74.2	33.6
New York.....	March 31....	16,827,000	16,782,304	46,927	2,789	45,016	2,709	38.0	16.9
North Carolina	June 30....	4,563,000	4,556,155	7,184	1,574	6,752	1,500	72.0	79.7
North Dakota..	June 30....	634,000	632,446	1,104	1,741	976	1,557	50.3	29.0
Ohio.....	June 30....	9,739,000	9,706,397	22,778	2,339	21,947	2,283	46.2	20.4
Oklahoma.....	June 30....	2,333,000	2,328,284	4,312	1,848	4,117	1,789	66.8	30.2
Oregon.....	June 30....	1,773,000	1,768,687	4,005	2,259	3,865	2,201	48.9	31.6
Pennsylvania..	May 31....	11,343,000	11,319,366	25,700	2,266	24,728	2,201	50.3	26.0
Rhode Island..	June 30....	857,000	859,488	1,909	2,228	1,850	2,166	50.7	36.5
South Carolina	June 30....	2,392,000	2,382,594	3,341	1,397	3,157	1,333	73.8	31.4
South Dakota..	June 30....	682,000	680,514	1,256	1,842	1,020	1,502	40.2	32.4
Tennessee.....	June 30....	3,573,000	3,567,089	5,522	1,545	5,348	1,508	64.2	21.7
Texas.....	August 31 ⁸ ..	9,617,000	9,579,677	18,508	1,924	18,033	1,908	50.2	21.3
Utah.....	June 30....	896,000	890,627	1,711	1,910	1,621	1,848	54.6	34.0
Vermont.....	June 30....	391,000	389,881	727	1,859	694	1,798	49.6	44.0
Virginia.....	June 30....	3,978,000	3,966,949	7,351	1,848	7,041	1,792	54.9	31.1
Washington....	June 30....	2,860,000	2,853,214	6,626	2,317	6,350	2,249	69.1	28.4
West Virginia.	June 30....	1,857,000	1,860,421	3,109	1,674	3,060	1,635	67.6	30.5
Wisconsin....	June 30....	3,964,000	3,951,777	8,605	2,171	8,306	2,122	48.5	21.9
Wyoming.....	June 30....	332,000	330,066	775	2,334	728	2,240	52.7	30.9

NA Not available.

¹Current Population Reports, Series P-25, No. 230. These estimates were used to calculate fiscal 1961 per capita tax amounts herein. See Series P-25, No. 229, for comparable intercensal estimates of population from 1950 to 1959. Provisional estimates for July 1, 1961 will be issued in late 1961. Revised estimates for both 1960 and 1961 will appear in late 1962.

²U. S. Department of Commerce, Survey of Current Business, August 1961. Estimated personal income amounts are for calendar years.

³Bureau of the Census, Governmental Finances in 1959, p. 36, September 1960.

⁴Bureau of the Census, State Distribution of Public Employment in 1960, March 1961.

⁵Totals do not include data for the District of Columbia.

⁶Does not include data for Alaska or Hawaii.

⁷Does not include data for Hawaii.

⁸For this preliminary report, 1961 data are for the 12-months period ended June 30, 1961. Alabama and Texas data for their fiscal years ending in 1961 will appear in the forthcoming Bureau of the Census "Summary" and "Compendium" reports on State Government finances.

Table 7.—STATE EXCISES ON GENERAL SALES, GASOLINE, AND CIGARETTES AS OF JANUARY 1, 1961

State	General sales and gross receipts ¹ (percent)	Cigarette ² (cents per pack)	Gasoline ³ (cents per gallon)	State	General sales and gross receipts ¹ (percent)	Cigarette ² (cents per pack)	Gasoline ³ (cents per gallon)
Alabama.....	3	6	7	Missouri.....	2	8 ²	3
Alaska.....	...	5	7	Montana.....	...	8	6
Arizona.....	*3	2	5	Nebraska.....	...	4	7
Arkansas.....	3	6	6.5	Nevada.....	2	3	6
California.....	*3	3	6	New Hampshire.....	...	(¹⁰)	7
Colorado.....	2	...	6	New Jersey.....	...	11 ⁵	5
Connecticut.....	4*3	3	6	New Mexico.....	*2	5	6
Delaware.....	...	3	5	New York.....	...	5	6
Florida.....	*3	5 ⁵	7	North Carolina.....	*3	...	7
Georgia.....	3	5	6.5	North Dakota.....	2	6	6
Hawaii.....	*3.5	(⁶)	7 ⁵	Ohio.....	*3	5	7
Idaho.....	...	5	6	Oklahoma.....	2	5	6.5 ⁸
Illinois.....	4*3	8 ³	5	Oregon.....	...	...	6
Indiana.....	*.375	3	6	Pennsylvania.....	*4	6	12 ⁵
Iowa.....	2	4	6	Rhode Island.....	*3	6	7
Kansas.....	2.5	4	5	South Carolina.....	3	5	7
Kentucky.....	3	2.5	9 ⁷	South Dakota.....	2	5	6
Louisiana.....	2	8	7	Tennessee.....	3	5	13 ⁷
Maine.....	*3	5	7	Texas.....	...	8	5
Maryland.....	*3	3	6	Utah.....	4*2	4	6
Massachusetts.....	...	6	5.5	Vermont.....	...	7	6.5
Michigan.....	*4	5	6	Virginia.....	...	14 ³	15 ⁷
Minnesota.....	...	5.5	5	Washington.....	*4	16 ⁶	16 ^{6,5}
Mississippi.....	*3	6	7	West Virginia.....	17*2	5	7
				Wisconsin.....	...	5	6
				Wyoming.....	2	4	5

Source: Adapted from a tabulation prepared by the Federation of Tax Administrators for The Book of the States.

*See footnote 1.

¹Tax bases and exemptions vary among States. Broad exemption of food, mainly applying to sales of food products for consumption off premises, is authorized in the following States: California, Connecticut, Florida, Maine, Maryland (exemption removed as of June 12, 1961), North Carolina (exemption removed as of July 1, 1961), Ohio, Pennsylvania, and Rhode Island.

The percentage shown is the State-imposed basic rate which commonly applies to taxable retail sales. For a number of States, including Arizona, Hawaii, Indiana, Mississippi, and New Mexico, the tax law classed under this heading provides for differing rates for various types of transactions or businesses. Coverage of the Indiana law also extends to income from personal services, taxed at 1.5 percent.

⁵States collect combined State and local sales taxes in those local jurisdictions which have imposed supplemental local taxes, under State enabling legislation authorizing maximum local percentage rates as follows: California, 1.0; Illinois, 0.5; Mississippi, 1.0; New Mexico, 1.0; and Utah, 0.5.

²States, Washington and West Virginia, have not only a general "sales tax" (to which the percentage rates shown in this table refer), but also a gross income tax involving various rates. Revenues from both sources are reported for these 2 States under "General sales and gross receipts taxes," in table 4. However, as indicated in table 3 (see there, under "Other"), the Michigan "Business Activities Tax" is not classified under this heading.

²In addition to the rate increases annotated below, rates have been increased, effective after fiscal year 1961, in about 10 States.

³The rates shown are those that apply to gasoline used for highway vehicles; several States impose a different rate on diesel fuel or other special fuel for highway use. Gasoline sold for agricultural use is usually exempt, by refund of taxes paid; several States allow only partial refunds, and one authorizes direct partial exemption. Exemption or lower rates widely apply also to motor fuels sold for aviation, watercraft, and other nonhighway uses.

⁴Rate increased (additional 0.5 percent), effective July 1, 1961.

⁵Municipalities may impose a local tax at the same rate, with full credit given by the State for the State-imposed tax.

⁶Rate is 20 percent of wholesale price.

⁷The State tax rate in one county is 8 cents. Including county-imposed rates, total tax collected by State ranges from 8.5 to 11 cents per gallon.

⁸Rate increased to 4 cents, effective May 1, 1961.

⁹Heavy equipment motor carriers are taxed at 9 cents per gallon on a use basis.

¹⁰Rate is 15 percent of normal retail price.

¹¹Rate increased to 6 cents effective January 6, and then to 7 cents, effective May 22, 1961.

¹²Rate increased to 7 cents, effective April 1, 1961.

¹³A special privilege tax of 0.7 cent per gallon is imposed on petroleum products not subject to inspection.

¹⁴Tax initially effective August 1, 1960.

¹⁵Tax on motor carriers of property, for gasoline used in Virginia, is 9 cents per gallon.

¹⁶Rate increased 1 cent, effective April 1, 1961.

¹⁷Temporary additional tax of 1 percent became effective January 16, 1961.

Table 8.—STATE INDIVIDUAL INCOME TAXES AS OF JANUARY 1, 1961

State	Rate range ¹ (percent)	Taxable income brackets		Personal exemptions			Federal income tax deductible ²	Withholding required ²
		Lowest: amount under—	Highest: amount over—	Single	Married	Dependents		
Alabama.....	1.5 - 5.0 (4)	\$ 1,000	\$ 5,000	\$ 1,500	\$ 3,000	\$ 300	x	x
Alaska.....	16% of U.S. tax	...	...	...	...	...	...	x
Arizona.....	1.0 - 4.5 (8)	1,000	7,000	1,000	2,000	600	x	x
Arkansas.....	1.0 - 5.0 (5)	3,000	25,000	³ 17.50	³ 35	³ 6	...	(⁴)
California.....	1.0 - 7.0 (7)	2,500	15,000	1,500	3,000	600	...	(⁴)
Colorado.....	⁵ 3.0 - 9.0(11)	1,000	10,000	750	1,500	750	x	x
Delaware.....	1.5 - 8.0 (8)	1,000	8,000	600	1,200	600	⁶ x	x
Georgia.....	1.0 - 6.0 (6)	1,000	10,000	1,500	3,000	600	...	x
Hawaii.....	3.0 - 9.0 (8)	500	30,000	600	1,200	600	...	x
Idaho.....	⁷ 3.0 - 9.5 (6)	1,000	5,000	600	1,200	600	x	x
Iowa.....	.75- 3.75(5)	1,000	4,000	³ 15	³ 30	³ 7.50	x	(⁴)
Kansas.....	1.5 - 5.5 (5)	2,000	7,000	600	1,200	600	x	...
Kentucky.....	2.0 - 6.0 (5)	3,000	8,000	³ 20	³ 40	³ 20	x	x
Louisiana.....	2.0 - 6.0 (3)	10,000	50,000	2,500	5,000	400	x	x
Maryland.....	⁸ 3.0	Flat rate		800	1,600	800	...	x
Massachusetts.....	⁹ 3.075	Flat rate		2,000	¹⁰ 2,500	400	⁶ x	x
Minnesota.....	¹ 1.0 -10.5(11)	500	20,000	³ 10	³ 30	³ 14	x	(¹¹)
Mississippi.....	2.0 - 5.5 (5)	5,000	25,000	5,000	7,000	...	...	(¹¹)
Missouri.....	¹² 1.0 - 4.0 (7)	1,000	9,000	1,200	2,400	400	x	(¹¹)
Montana.....	1.0 - 7.0 (6)	1,000	7,000	600	1,200	600	x	x
New Hampshire.....	(¹³)	(¹³)	(¹³)	600	600	...	...	(¹¹)
New Mexico.....	¹⁴ 1.0 - 4.0 (4)	10,000	100,000	1,500	2,500	200	x	(¹¹)
New York.....	¹⁵ 2.0 -10.0 (9)	1,000	15,000	¹⁶ 600	¹⁶ 1,200	600	...	x
North Carolina.....	3.0 - 7.0 (5)	2,000	10,000	1,000	2,000	300	...	x
North Dakota.....	1.0 -11.0 (7)	3,000	15,000	600	1,500	600	x	...
Oklahoma.....	1.0 - 6.0 (6)	1,500	7,500	1,000	2,000	500	x	(¹¹)
Oregon.....	3.0 - 9.5 (7)	500	8,000	600	1,200	600	x	x
South Carolina.....	2.0 - 7.0 (6)	2,000	10,000	800	1,600	800	⁶ x	x
Tennessee.....	(¹⁷)	(¹⁷)	(¹⁷)	...	...	...	...	...
Utah.....	1.0 - 5.0 (5)	1,000	4,000	600	1,200	600	x	x
Vermont.....	2.0 - 7.5 (4)	1,000	5,000	500	1,000	500	...	x
Virginia.....	2.0 - 5.0 (3)	3,000	5,000	1,000	2,000	200	...	(¹¹)
West Virginia.....	6% of U.S. tax	...	...	¹⁷	¹⁷	¹⁷	...	(¹¹)
Wisconsin.....	¹ 1.0 - 8.5(15)	1,000	14,000	¹⁷	¹⁷	¹⁷	⁶ x	...

Source: Adapted from a tabulation prepared by the Federation of Tax Administrators for The Book of The States.
¹Figures in parentheses indicate number of steps in range of basic rates. Surtaxes on normal tax are imposed in Minnesota (10 percent) and Wisconsin (20 percent of normal tax).
²X denotes "yes"; ... denotes "no."
³Tax credit.
⁴Nonresidents; not general.
⁵Plus surtax of 2 percent on intangibles income over \$5,000.
⁶Deductions limited in Delaware to \$300 single person or \$600 on joint return, in Massachusetts to tax paid on income from employment, professions and business, in South Carolina to \$500, and in Wisconsin to 3 percent of net income.
⁷Plus \$10 fee on each taxpayer filing return.
⁸On investment income over \$500 tax is 5 percent.
⁹Massachusetts taxes interest and dividends at 7.38 percent.
¹⁰Minimum allowance; on earned income, actual amount up to \$4,000.
¹¹Withholding provisions adopted, effective after fiscal year 1961, except West Virginia provision (effective April 1, 1961).
¹²Less fixed deductions ranging from \$5 up to \$135.
¹³4.25 percent on income from interest and dividends.
¹⁴Rates range 1.5 - 6.0 percent, effective for taxable years ending after March 31, 1961.
¹⁵Tax for 1960, due April 15, 1961, reduced 10 percent. Capital gains are taxed at one-half the basic rates.
¹⁶Plus tax credit of \$10 for single person and \$25 for married persons or heads of households.
¹⁷6 percent on dividends and interest; 4 percent on dividends from corporations with 75 percent of property taxable in State.

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.

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.