U. S. DEPARTMENT OF COMMERCE
Luther H. Hodges, Secretary

BUREAU OF THE CENSUS
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STATE TAX COLLECTIONS IN 1962

GOVERNMENTS DIVISION
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State tax collections in the fiscal year 1962 totaled $20.6 billion.[1] This total was up 7.9 percent from the $19.1 billion collected in 1961. The increase of $1.5 billion in 1962 was considerably higher than the $1.0 billion increase in 1961, although well below the record rise of $2.2 billion reported in 1960. The chart below depicts trends in State tax revenue since 1958.

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 1962 figures are preliminary.

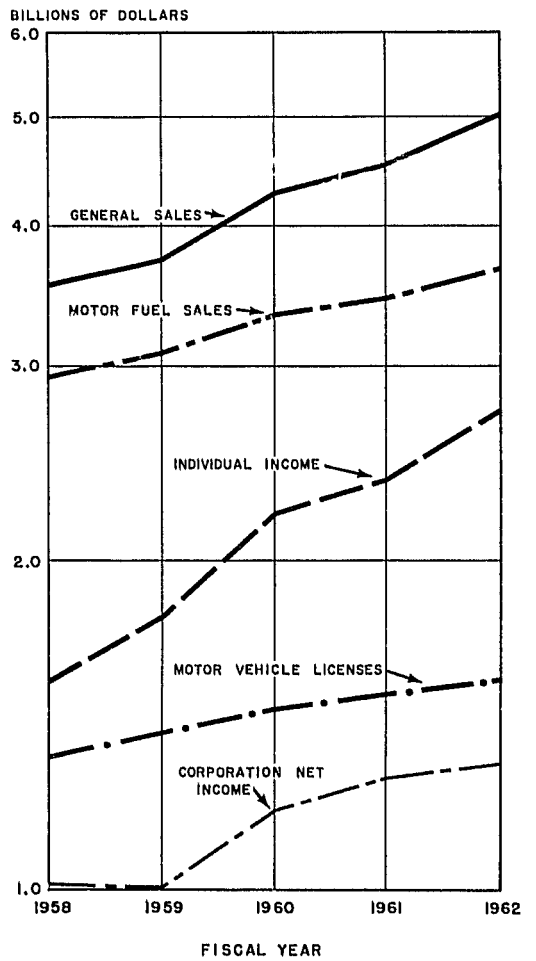
Additional detail on State tax yields in 1962 will be published in a forthcoming report, Detail of State Tax Collections in 1962 and, after missing data are compiled, final figures will be incorporated in the Compendium of State Government Finances in 1962.

This preliminary report relates to revenue from State taxes only. In 1961, tax revenue of local governments amounted to $19.6 billion, or about $550 million more than State tax yields in that year.[2]

Statistics on State revenue in 1962 from non-tax sources have not yet been compiled. In fiscal 1961, the States received $15.5 billion from such sources, including $6.4 billion from the Federal Government and $4.8 billion from 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 1962 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.

TRENDS IN STATE REVENUE FROM SELECTED TYPES OF TAXES, 1958-1962



[1] Preliminary 1962 tax amounts are for the 12-month period ended June 30, 1962, except for two States. See table 6.

[2] Bureau of the Census, Summary of Governmental Finances in 1961.

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

Tables 7 and 8 present summary information, as of January 1, 1962, 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 $5,068 million in 1962, or 12.4 percent more than in 1961. This category accounted for nearly one-fourth of total State tax yields, even though this kind of tax was not used by 13 States.

Sales taxes on motor fuel provided $3,687 million in 1962, up 7.4 percent from the previous year. Tobacco sales tax revenue was up 7.6 percent to a new high of $1,077 million. Alcoholic beverage sales taxes supplied $741 million as against $688 million in 1961.

Altogether, general and selective sales and gross receipts taxes were up $986 million to reach $12,017 million, or nearly three-fifths of the sum collected from all State tax sources.

Revenue from income taxes totaled $4,036 million in 1962, or 11.5 percent more than the 1961 amount. Individual income taxes (imposed by 35 States) yielded $2.730 million in 1962, and corporation net income taxes yielded $1,306 million.

Motor vehicle licenses provided $1,559 million in 1962, up 2.7 percent from the 1961 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 1.8 percent to $642 million in 1962. 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 $17.2 billion in fiscal 1961.

Severance taxes were virtually unchanged with $450 million in 1962 and $451 million in 1961. Death and gift taxes rose 3.9 percent, to $521 million in 1962.

INDIVIDUAL STATE COMPARISONS

All of the States reported higher total tax yields in 1962 than in 1961. The largest amounts of increase were reported by New York (up $242 million) and California (up $126 million). The sharpest rates of increase--15 percent or more--appear for Connecticut, Delaware, Texas, Missouri, and Alaska, and increases of less than 5 percent were reported by 20 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 1962 contributed to the increases in tax yields reported by several States. Notable new State taxes in fiscal 1962 include the Texas and Wisconsin general sales taxes and the New Jersey individual income tax.

California collected $2,369 million in State taxes and New York $2,329 million in 1962, far more than the next ranking States of Pennsylvania ($1,322 million) and Michigan ($1,008 million).

Per capita amounts of State taxes in fiscal 1962 ranged from over $175 for 4 States down to less than $80 for 3 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 1960 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: 1958-1962

Tax source	Amount (in millions)[1]					Percent increase or decrease (-)		Percent distribution 1962	Per capita 1962
	1962 (Prelim.)	1961	1960	1959	1958	From 1961 to 1962	From 1960 to 1961		
Total collections	$20,562	$19,057	$18,036	$15,848	$14,919	7.9	5.7	100.0	$112.86
Sales and gross receipts	12,017	11,031	10,510	9,287	8,750	8.9	5.0	58.4	65.96
General sales or gross receipts	5,068	4,510	4,302	3,697	3,507	12.4	4.8	24.6	27.82
Motor fuels	3,687	3,431	3,335	3,058	2,919	7.4	2.9	17.9	20.23
Alcoholic beverages	741	688	650	599	566	7.6	5.8	3.6	4.07
Tobacco products	1,077	1,001	923	675	616	7.6	8.5	5.2	5.91
Insurance	591	585	532	547	455	1.1	9.9	2.9	3.24
Public utilities	419	401	365	352	345	4.5	9.8	2.0	2.30
Other	435	416	403	357	342	4.7	3.2	2.1	2.39
License	2,684	2,624	2,495	2,320	2,201	2.3	5.2	13.1	14.73
Motor vehicles	1,559	1,517	1,468	1,390	1,319	2.7	3.4	7.6	8.56
Corporations in general	460	446	426	360	346	3.2	4.6	2.2	2.53
Alcoholic beverages	92	86	84	85	81	6.1	3.1	0.4	.50
Hunting and fishing	120	118	112	108	100	1.5	5.8	0.6	.66
Other	453	457	406	377	355	-0.8	12.6	2.2	2.49
Income	4,036	3,621	3,389	2,764	2,562	11.5	6.8	19.6	22.15
Individual income[2]	2,730	2,355	2,209	1,764	[illegible],544	15.9	6.6	13.2	14.98
Corporation net income[2]	1,306	1,266	1,180	1,001	1,018	3.1	7.3	6.4	7.17
Property	642	631	607	566	533	1.8	3.9	3.1	3.53
Death and gift	521	501	420	347	351	3.9	19.3	2.5	2.86
Severance	450	451	420	394	370	-0.3	7.5	2.2	2.47
Other	213	197	194	170	151	7.8	1.9	1.0	1.17

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. Estimates of population as of July 1, 1961 were used to calculate per capita amounts (see table 6).

[1]Amounts for 1960-1962 are 50-State totals. The 1959 totals do not include Hawaii and 48-State totals appear for 1958, excluding Alaska and Hawaii.

[2]Individual income tax figures include corporation net income tax amounts for New Mexico in each fiscal year shown.

Table 2.—STATE TAX COLLECTIONS, BY STATES: 1958-1962

State	Amount (in millions)[1]					Percent increase or decrease(-)		1962 amount per capita
	1962 (Prelim.)	1961	1960	1959	1958	1961 to 1962	1960 to 1961	
Total	$20,562	$19,057	$18,036	$15,848	$14,919	7.9	5.7	$112.86
Alabama	[2]296	279	274	247	233	[3]6.7	2.1	89.55
Alaska	37	32	27	24	23	15.7	16.5	156.09
Arizona	187	175	165	129	112	6.6	6.3	134.38
Arkansas	177	165	158	149	141	7.2	4.5	98.65
California	2,369	2,244	2,124	1,813	1,674	5.6	5.6	144.51
Colorado	234	220	193	183	165	6.6	14.2	131.63
Connecticut	310	251	238	219	219	23.4	5.5	118.56
Delaware	91	77	71	68	54	18.4	8.8	199.06
Florida	564	528	522	472	436	6.6	1.3	107.92
Georgia	403	393	369	337	317	2.5	6.5	101.05
Hawaii	132	132	124	111	96	0.1	6.4	201.38
Idaho	72	70	69	58	53	2.9	1.2	105.10
Illinois	980	874	836	742	735	12.1	4.5	95.57
Indiana	420	401	399	380	371	4.7	0.5	89.18
Iowa	277	268	266	251	237	3.1	0.9	99.50
Kansas	228	214	207	199	168	6.5	3.7	104.05
Kentucky	309	301	229	213	207	2.6	31.9	100.54
Louisiana	485	463	453	432	381	4.9	2.2	146.12
Maine	93	90	87	81	79	3.7	3.6	94.14
Maryland	404	359	344	312	253	12.5	4.5	126.72
Massachusetts	550	525	491	480	415	4.6	7.0	105.03
Michigan	1,008	969	914	806	794	4.0	6.0	126.67
Minnesota	403	383	353	314	320	5.3	8.6	116.25
Mississippi	205	196	194	183	164	4.4	0.8	92.36
Missouri	395	341	313	289	280	16.0	8.9	90.29
Montana	72	69	65	60	57	4.6	5.9	105.32
Nebraska	95	94	91	85	82	0.5	3.6	66.22
Nevada	53	48	45	39	37	10.5	7.0	177.48
New Hampshire	46	43	42	38	35	7.2	3.5	74.58
New Jersey	431	386	365	336	289	11.8	5.6	69.07
New Mexico	138	124	123	113	106	11.1	0.8	140.49
New York	2,329	2,087	1,961	1,586	1,501	11.6	6.4	136.71
North Carolina	539	479	459	398	375	12.5	4.4	116.85
North Dakota	64	62	61	59	56	2.8	2.6	100.10
Ohio	892	871	873	719	699	2.4	-0.2	90.29
Oklahoma	308	285	275	256	246	8.0	3.5	130.46
Oregon	213	200	208	177	185	6.3	-4.0	118.22
Pennsylvania	[4]1,322	1,209	1,033	902	890	[4]9.4	17.0	[4]115.24
Rhode Island	97	95	86	79	70	1.6	10.7	111.66
South Carolina	244	239	235	195	185	1.9	1.5	101.19
South Dakota	57	57	53	50	45	0.3	6.9	82.33
Tennessee	329	311	305	281	269	5.7	2.2	91.03
Texas	[2]941	807	793	703	667	[3]16.6	1.8	96.17
Utah	116	102	100	83	79	13.6	1.7	126.56
Vermont	50	46	44	39	37	8.1	5.5	125.75
Virginia	360	344	292	270	257	4.5	18.0	88.59
Washington	523	477	461	418	374	9.5	3.6	180.07
West Virginia	213	186	180	162	161	14.5	3.1	114.98
Wisconsin	460	441	426	382	371	4.2	3.5	114.29
Wyoming	44	41	41	38	36	6.7	-0.6	130.17

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. Estimates of population as of July 1, 1961 were used to calculate per capita amounts (see table 6).

[1]Amounts for 1960-1962 are 50-State totals. The 1959 totals do not include Hawaii data and 48-State totals appear for 1958, excluding Alaska and Hawaii.

[2]The preliminary 1962 tax figures herein for Alabama and Texas are amounts for the 12-month period ended June 30, 1962; figures of these States for 1958 through 1961 are for their fiscal years ended in the year specified.

[3]Based on tax revenue amounts for the 12-month periods ended June 30 in 1962, and in 1961, respectively.

[4]All 1962 Pennsylvania data are for the 13-month period June 1961 through June 1962, due to a change in the State's fiscal year, which in 1961 and preceding years ended on May 31.

Table 3.—STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATES: 1962

(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	35	37	45	49	29	10	15	10
Total	20,562,461	12,017,314	2,683,681	[1]2,729,711	[1]1,306,101	642,429	520,736	449,776	8,915	133,307	70,491
Alabama	295,679	215,204	23,268	27,587	9,681	14,868	1,816	1,547	405	1,246	57
Alaska	36,524	10,933	7,257	12,226	1,816	[2]64	98	3,336	794	...	...
Arizona	186,928	122,376	15,110	14,500	5,574	28,493	875	...	...	...	...
Arkansas	177,269	125,653	23,211	12,194	10,340	395	721	4,755	...	...	...
California	2,369,449	1,375,108	191,080	298,901	290,797	136,300	76,016	1,247	...	...	...
Colorado	234,432	112,052	29,119	62,779	14,726	7,233	6,000	2,477	...	20	26
Connecticut	309,914	222,981	25,407	...	38,533	9	22,984	...	...	...	...
Delaware	91,170	21,580	20,836	34,624	7,295	3,461	3,374	...	...	...	...
Florida	563,575	423,823	93,154	...	...	21,822	6,347	46	...	18,383	...
Georgia	402,884	303,364	27,933	43,628	24,880	1,444	1,635	...	...	...	...
Hawaii	132,306	91,722	1,824	30,382	7,303	...	1,075	...	...	...	...
Idaho	71,891	23,985	17,214	21,568	5,157	3,251	646	70	...	...	...
Illinois	980,386	817,254	130,237	...	...	1,213	31,682	...	...	...	...
Indiana	420,147	351,465	53,644	...	...	6,942	7,222	342	532	...	...
Iowa	276,522	166,461	51,588	41,628	4,486	4,197	8,162	...	...	...	...
Kansas	228,277	145,061	32,037	27,104	8,956	9,272	5,214	633	...	...	...
Kentucky	309,258	205,191	22,736	36,969	20,969	16,530	5,890	243	...	730	...
Louisiana	485,272	230,877	40,452	18,833	23,316	16,049	4,954	150,791	...	...	...
Maine	93,387	71,976	15,684	...	...	2,025	3,699	...	3	...	...
Maryland	403,973	226,295	36,249	99,257	19,822	14,837	6,407	...	...	2	1,104
Massachusetts	549,745	189,563	[3]126,233	178,045	[3]33,048	310	21,141	...	...	1,405	...
Michigan	1,007,534	708,807	157,512	...	...	57,274	14,490	1,177	...	...	[4]68,274
Minnesota	403,394	137,309	56,478	122,821	34,990	24,725	9,011	16,942	...	1,118	...
Mississippi	204,575	149,763	17,093	8,134	13,074	4,170	1,181	11,160	...	...	...
Missouri	395,276	238,658	60,751	71,756	12,000	5,409	6,668	34	...	...	...
Montana	71,826	31,895	9,201	14,209	4,535	6,857	2,147	2,982	...	...	...
Nebraska	94,757	51,959	12,469	...	...	28,585	376	1,352	16	...	...
Nevada	53,067	39,731	11,018	...	...	2,087	...	46	...	...	185
New Hampshire	46,317	28,312	10,339	1,689	...	1,772	2,752	72	1,381	...	...
New Jersey	431,244	251,116	121,952	6,473	25,250	2,394	24,059	...	...	...	...
New Mexico	138,099	75,833	17,383	[1]12,814	([1])	9,721	481	21,850	...	...	17
New York	2,328,601	661,516	213,715	989,590	298,778	4,359	81,748	...	...	78,895	...
North Carolina	539,134	302,341	63,142	95,454	56,796	13,482	7,837	...	...	...	82
North Dakota	64,066	36,119	13,615	6,470	1,766	2,590	347	3,159	...	...	...
Ohio	891,706	668,918	171,339	...	...	39,885	11,564	...	...	...	...
Oklahoma	307,881	171,732	50,701	29,122	14,575	...	7,288	34,463	...	...	...
Oregon	212,685	48,040	43,981	90,475	21,466	19	8,087	617	...	...	...
Pennsylvania[5]	1,321,583	878,044	205,334	...	152,914	1,840	61,021	...	...	22,430	...
Rhode Island	96,809	71,667	12,686	...	9,483	...	2,973	...	...	...	...
South Carolina	243,576	175,312	18,633	27,409	18,036	1,200	1,555	...	...	1,431	...
South Dakota	56,810	45,265	9,674	...	466	2	930	473	...	...	...
Tennessee	329,078	235,181	56,865	6,450	21,516	[2]9	6,676	...	...	1,830	551
Texas	941,276	525,379	169,232	...	...	40,555	17,412	185,880	2,488	330	...
Utah	115,931	65,786	10,975	16,925	7,143	10,188	1,372	3,542	...	...	...
Vermont	49,671	22,280	9,781	12,751	2,502	355	1,212	...	790	...	...
Virginia	359,604	163,979	46,857	91,573	30,287	15,312	5,237	264	1,710	4,308	77
Washington	522,575	433,259	41,992	...	...	36,311	10,327	...	...	686	...
West Virginia	212,719	167,942	19,555	20,959	...	298	2,676	...	796	493	...
Wisconsin	459,680	154,017	55,950	144,412	53,825	36,216	14,934	208	...	...	118
Wyoming	43,999	24,230	11,185	...	...	8,099	417	68	...	...	...

[1]Combined corporation and individual income taxes for New Mexico are tabulated with individual income taxes.
[2]Back taxes only; not included with number of States using tax.
[3]Amount for licenses includes $76,376 thousand, corporation taxes measured in part by net income.
[4]Business Activities Tax.
[5]See footnote 4, table 2.

Table 4.—SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATES: 1962

(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	37	50	50	50	47	50	37	24	29	30
Total	12,017,314	5,068,032	6,949,282	3,686,556	740,620	1,076,744	590,896	419,223	285,776	18,924	130,543
Alabama	215,204	94,339	120,865	75,148	16,310	15,781	8,680	3,663	...	33	1,250
Alaska	10,933	...	10,933	5,509	2,498	1,895	1,031	...	...	...	...
Arizona	122,376	75,939	46,437	28,360	4,174	3,952	3,588	3,556	2,807	...	...
Arkansas	125,653	60,691	64,962	42,092	6,337	9,959	4,433	...	2,119	22	...
California	1,375,108	755,122	619,986	363,960	55,890	63,206	73,019	13,227	37,542	168	[1]12,974
Colorado	112,052	55,486	56,566	40,367	7,091	...	6,397	...	2,708	2	1
Connecticut	222,981	93,056	129,925	48,928	14,830	18,761	16,845	27,270	...	5	[2]3,286
Delaware	21,580	...	21,580	10,317	2,048	3,386	1,786	34	3,831	178	...
Florida	423,823	181,701	242,122	131,949	49,802	10,387	13,019	9,216	26,746	994	9
Georgia	303,364	157,329	146,035	89,633	22,723	21,332	11,965	...	...	...	382
Hawaii	91,722	65,942	25,780	11,853	3,510	2,444	2,174	5,799	...	...	...
Idaho	23,985	...	23,985	14,809	1,784	3,220	2,683	899	...	2	588
Illinois	817,254	466,430	350,824	149,942	41,419	54,869	29,946	52,284	19,210	611	[3]2,543
Indiana	351,465	204,473	146,992	105,383	14,071	17,703	9,801	...	...	34	...
Iowa	166,461	83,506	82,955	59,044	3,266	11,978	8,272	...	...	...	395
Kansas	145,061	79,765	65,296	42,833	5,968	9,498	6,709	288	...	...	...
Kentucky	205,191	96,859	108,332	64,757	17,038	8,810	6,904	...	2,367	135	[4]8,321
Louisiana	230,877	90,062	140,815	66,379	20,869	27,943	10,558	7,259	2,322	115	[5]5,370
Maine	71,976	29,529	42,447	23,367	3,269	8,065	2,597	4,045	1,104	...	...
Maryland	226,295	90,956	135,339	60,747	9,837	22,456	9,571	10,785	8,782	916	[4]12,245
Massachusetts	189,563	...	189,563	81,850	27,846	42,465	13,212	...	14,299	15	[6]9,876
Michigan	708,807	460,497	248,310	152,647	13,966	51,433	22,057	...	8,123	84	...
Minnesota	137,309	...	137,309	59,789	19,568	25,154	10,819	21,777	...	3	199
Mississippi	149,763	75,801	73,962	48,746	5,085	11,896	5,743	200	...	356	1,936
Missouri	238,658	128,288	110,370	65,742	8,587	21,910	13,882	120	...	...	129
Montana	31,895	...	31,895	18,106	3,997	6,208	2,312	1,272	...	...	...
Nebraska	51,959	...	51,959	39,516	3,177	6,476	2,136	...	652	...	2
Nevada	39,731	15,216	24,515	9,666	2,209	2,205	1,100	...	...	9,335	...
New Hampshire	28,312	...	28,312	14,184	1,139	4,637	2,109	612	5,631	...	...
New Jersey	251,116	...	251,116	122,491	23,025	59,173	20,701	44	25,652	30	...
New Mexico	75,833	37,368	38,465	25,611	2,229	7,043	3,000	422	150	10	...
New York	661,516	...	661,516	231,906	60,765	125,219	71,855	73,781	95,323	2,667	...
North Carolina	302,341	131,216	171,125	107,809	21,217	...	14,585	27,426	...	...	88
North Dakota	36,119	14,787	21,332	12,151	3,359	3,706	1,739	1	...	...	376
Ohio	668,918	262,840	406,078	220,265	37,440	62,982	31,191	44,574	9,626	...	...
Oklahoma	171,732	60,365	111,367	62,627	12,090	20,258	7,485	732	...	...	[4]8,175
Oregon	48,040	...	48,040	38,753	1,513	...	6,068	231	1,475	...	...
Pennsylvania[11]	878,044	418,549	459,495	255,288	52,492	91,262	31,882	24,563	...	48	[7]3,960
Rhode Island	71,667	26,682	44,985	17,875	3,422	7,257	2,850	5,363	7,485	...	[2]733
South Carolina	175,312	73,794	101,518	53,320	17,969	12,092	6,454	4,937	...	710	[8]6,036
South Dakota	45,265	17,303	27,962	15,745	2,859	3,556	2,199	35	636	...	[9]2,932
Tennessee	235,181	112,602	122,579	80,502	9,167	19,499	10,919	2,080	...	106	306
Texas	525,379	103,201	422,178	196,786	38,176	95,170	32,987	20,894	...	542	[9]37,623
Utah	65,786	36,767	29,019	22,034	1,004	2,439	2,672	107	...	...	763
Vermont	22,280	...	22,280	9,279	4,379	3,694	1,227	1,440	...	1	[9]2,260
Virginia	163,979	...	163,979	93,825	22,301	14,796	13,297	19,746	...	14	...
Washington	433,259	287,504	145,755	74,981	19,458	21,411	8,566	18,159	1,393	1,787	...
West Virginia	167,942	97,742	70,200	35,495	3,202	11,613	6,566	...	5,793	...	[10]7,531
Wisconsin	154,017	13,911	140,106	75,905	15,625	25,808	10,131	12,382	...	1	254
Wyoming	24,230	12,414	11,816	8,285	620	1,737	1,174	...	...	...	...

[1]Agricultural marketing taxes. [2]Tax on unincorporated businesses. [3]Tax on hotel occupancy. [4]Tax on motor vehicles. [5]Mainly taxes on lubricating oil, power use, and soft drinks. [6]Tax on meals. [7]Mainly tax on hotel occupancy. [8]Tax on soft drinks. [9]Mainly from taxes on motor vehicles. [10]Taxes on motor vehicles and soft drinks. [11]See footnote 4, table 2.

Table 5.—LICENSE TAX COLLECTIONS, BY STATES: 1962

(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	37	50	50	39
Total.....	2,683,681	1,558,832	116,429	460,122	22,680	91,591	5,880	299,984	120,234	[1]7,929
Alabama.....	23,268	5,033	1,407	9,669	600	121	...	4,840	1,457	141
Alaska.....	7,257	2,436	254	98	...	291	116	2,801	1,261	...
Arizona.....	15,110	10,490	649	638	...	375	...	1,557	1,388	13
Arkansas.....	23,211	14,992	1,620	1,022	475	375	130	2,348	2,249	...
California.....	191,080	137,169	7,884	1,415	113	13,250	23	21,437	9,411	378
Colorado.....	29,119	17,981	611	905	45	928	23	3,437	5,177	12
Connecticut.....	25,407	12,203	4,520	1,400	...	4,131	100	2,469	575	9
Delaware.....	20,836	4,375	385	13,579	375	288	18	1,653	77	86
Florida.....	93,154	57,954	5,616	2,345	114	1,857	6	22,837	2,084	341
Georgia.....	27,933	18,396	1,866	2,223	...	337	...	4,014	1,051	46
Hawaii.....	1,824	...	...	183	218	...	...	1,339	56	28
Idaho.....	17,214	10,508	679	554	...	531	2	2,835	2,045	60
Illinois.....	130,237	105,362	5,051	6,744	205	1,220	620	7,601	3,330	104
Indiana.....	53,644	38,194	1,552	1,324	537	5,000	13	5,058	1,866	100
Iowa.....	51,588	44,037	2,723	224	30	61	...	2,268	1,789	456
Kansas.....	32,037	23,055	1,532	984	250	216	50	3,964	1,790	196
Kentucky.....	22,736	12,880	809	2,360	325	795	171	3,297	1,847	252
Louisiana.....	40,452	11,879	1,732	15,343	114	1,193	24	9,106	1,061	...
Maine.....	15,684	9,268	946	462	...	523	33	2,493	1,836	123
Maryland.....	36,249	27,725	2,161	890	...	170	265	3,857	1,181	...
Massachusetts.....	126,233	19,410	5,496	[2]78,611	6,153	425	244	14,494	1,217	183
Michigan.....	157,512	72,639	4,198	60,9[illegible]4	80	5,345	12	7,367	6,820	127
Minnesota.....	56,478	43,367	1,700	391	23	205	6	6,171	4,477	138
Mississippi.....	17,093	6,338	1,846	3,796	362	64	...	3,179	1,503	5
Missouri.....	60,751	41,683	1,524	7,160	321	1,993	34	3,939	3,960	137
Montana.....	9,201	4,040	555	128	...	947	...	1,552	1,932	47
Nebraska.....	12,469	6,290	1,473	485	...	151	120	2,586	1,364	...
Nevada.....	11,018	7,157	215	501	...	17	1,354	484	1,098	192
New Hampshire.....	10,339	6,709	734	292	86	242	14	1,004	1,072	186
New Jersey.....	121,952	69,587	8,310	35,000	130	905	...	5,990	1,928	102
New Mexico.....	17,383	11,204	958	1,185	39	142	11	2,536	1,308	...
New York.....	213,715	137,486	13,246	3,992	7,350	23,849	591	20,824	5,686	691
North Carolina.....	63,142	32,662	1,941	9,373	23	88	547	16,285	2,095	128
North Dakota.....	13,615	10,135	979	9	...	181	50	1,772	489	...
Ohio.....	171,339	98,308	1,847	52,034	314	9,186	55	5,742	3,067	786
Oklahoma.....	50,701	38,379	2,893	3,727	1	754	343	2,714	1,669	223
Oregon.....	43,981	31,508	1,615	910	695	604	220	4,282	3,559	588
Pennyslvania[4].....	205,334	92,864	1,970	67,993	1.833	9,276	15	23,609	6,394	1,380
Rhode Island.....	12,686	8,048	1,707	474	...	93	2	2,275	87	...
South Carolina.....	18,633	9,169	1,065	723	...	821	450	5,082	1,227	96
South Dakota.....	9,674	5,837	130	66	...	439	...	827	2,355	20
Tennessee.....	56,865	27,240	2,827	9,127	148	326	133	15,152	1,912	...
Texas.....	169,232	87,187	9,869	55,924	...	1,424	10	11,118	3,700	...
Utah.....	10,975	7,142	446	219	4	7	...	851	2,096	210
Vermont.....	9,781	7,574	484	32	11	189	30	482	923	56
Virginia.....	46,857	24,925	719	1,366	...	370	45	17,041	2,254	137
Washington.....	41,992	24,025	3,178	1,555	1,169	1,406	...	6,209	4,377	73
West Virginia.....	19,555	13,948	117	1,292	433	408	...	1,998	1,345	14
Wisconsin.....	55,950	42,218	2,189	321	104	63	([3])	4,994	5,996	65
Wyoming.....	11,185	7,816	201	150	...	11	...	214	2,793	...

[1]Mainly from license taxes on pleasure boats and on dogs.
[2]Includes $76,376 thousand corporation excise taxes and surtaxes, measured in part by net income and in part by corporate excess.
[3]Less than $500.
[4]See footnote 4, table 2.

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

State	Date of close of fiscal year in 1962	Total population (excluding armed forces overseas)		Personal income[2]				State government portion of State-local totals (percent)	
				1961		1960			
		July 1, 1961[1] (estimated)	April 1, 1960 (census)	Amount (millions)	Per capita	Amount (millions)	Per capita	Tax revenue in fiscal 1960[3]	Payrolls for October 1961[4]
Total[5].....	.....	182,193,000	178,559,219	411,645	2,260	396,269	2,211	50.0	24.3
Alabama.....	Sept. 30[6]..	3,302,000	3,266,740	4,926	1,492	4,782	1,461	71.1	27.2
Alaska.....	June 30....	234,000	226,167	630	2,692	631	2,768	74.0	55.5
Arizona.....	June 30....	1,391,000	1,302,161	2,885	2,074	2,668	2,024	60.1	24.8
Arkansas.....	June 30....	1,797,000	1,786,272	2,598	1,446	2,390	1,337	70.4	33.4
California....	June 30....	16,397,000	15,717,204	45,586	2,780	43,122	2,721	48.2	23.2
Colorado.....	June 30....	1,781,000	1,753,947	4,312	2,421	4,037	2,296	47.4	29.0
Connecticut...	June 30....	2,614,000	2,535,234	7,568	2,895	7,250	2,845	43.9	29.8
Delaware.....	June 30....	458,000	446,292	1,380	3,013	1,345	2,996	79.4	52.0
Florida.....	June 30....	5,222,000	4,951,560	10,263	1,965	9,830	1,966	56.7	21.9
Georgia.....	June 30....	3,987,000	3,943,116	6,573	1,649	6,357	1,610	66.0	25.8
Hawaii.....	June 30....	657,000	632,772	1,545	2,407	1,445	2,308	81.7	66.0
Idaho.....	June 30....	684,000	667,191	1,236	1,807	1,182	1,762	54.4	34.4
Illinois.....	June 30....	10,258,000	10,081,158	27,410	2,672	26,535	2,624	40.1	20.4
Indiana.....	June 30....	4,711,000	4,662,498	10,426	2,213	10,199	2,181	47.5	24.0
Iowa.....	June 30....	2,779,000	2,757,537	5,902	2,124	5,568	2,017	46.9	29.7
Kansas.....	June 30....	2,194,000	2,178,611	4,693	2,139	4,480	2,057	43.5	27.7
Kentucky.....	June 30....	3,076,000	3,038,156	4,998	1,625	4,668	1,532	63.2	28.3
Louisiana.....	June 30....	3,321,000	3,257,022	5,400	1,626	5,240	1,602	73.5	33.8
Maine.....	June 30....	992,000	969,265	1,828	1,843	1,820	1,869	46.1	35.1
Maryland.....	June 30....	3,188,000	3,100,689	7,880	2,472	7,444	2,389	55.5	25.7
Massachusetts.	June 30....	5,234,000	5,148,578	13,598	2,598	12,936	2,504	40.7	22.6
Michigan.....	June 30....	7,954,000	7,823,194	18,054	2,270	18,151	2,313	53.7	23.1
Minnesota.....	June 30....	3,470,000	3,413,864	7,458	2,149	7,079	2,066	47.4	26.2
Mississippi...	June 30....	2,215,000	2,178,141	2,722	1,229	2,548	1,169	68.6	28.7
Missouri.....	June 30....	4,378,000	4,319,813	9,869	2,254	9,510	2,196	47.5	23.0
Montana.....	June 30....	682,000	674,767	1,339	1,963	1,362	2,009	43.6	33.7
Nebraska.....	June 30....	1,431,000	1,411,330	3,102	2,168	3,022	2,137	37.1	24.4
Nevada.....	June 30....	299,000	285,278	898	3,003	814	2,826	57.1	29.8
New Hampshire.	June 30....	621,000	606,921	1,323	2,130	1,266	2,079	38.7	38.8
New Jersey....	June 30....	6,244,000	6,066,782	16,948	2,714	16,171	2,651	28.9	17.2
New Mexico....	June 30....	983,000	951,023	1,777	1,808	1,731	1,807	73.6	32.9
New York.....	March 31...	17,033,000	16,782,304	48,504	2,848	46,784	2,780	40.5	17.9
North Carolina	June 30....	4,614,000	4,556,155	7,576	1,642	7,130	1,563	73.5	28.6
North Dakota..	June 30....	640,000	632,446	1,000	1,562	1,106	1,744	48.4	29.2
Ohio.....	June 30....	9,876,000	9,706,397	23,013	2,330	22,697	2,331	48.5	19.7
Oklahoma.....	June 30....	2,360,000	2,328,284	4,457	1,889	4,296	1,841	66.7	31.1
Oregon.....	June 30....	1,799,000	1,768,687	4,089	2,273	3,962	2,235	52.2	34.9
Pennsylvania..	June 30[7]...	11,468,000	11,319,366	25,933	2,261	25,506	2,249	52.6	27.9
Rhode Island..	June 30....	867,000	859,488	1,951	2,250	1,873	2,186	50.9	35.4
South Carolina	June 30....	2,407,000	2,382,594	3,450	1,433	3,297	1,378	76.1	31.4
South Dakota..	June 30....	690,000	680,514	1,294	1,875	1,264	1,853	39.2	33.1
Tennessee.....	June 30....	3,615,000	3,567,089	5,803	1,605	5,488	1,536	63.4	20.8
Texas.....	August 31[6].	9,788,000	9,579,677	19,503	1,993	18,461	1,920	50.8	20.9
Utah.....	June 30....	916,000	890,627	1,822	1,989	1,721	1,921	56.9	32.5
Vermont.....	June 30....	395,000	389,881	750	1,899	732	1,872	50.0	44.2
Virginia.....	June 30....	4,059,000	3,966,949	7,743	1,908	7,371	1,853	54.8	30.5
Washington....	June 30....	2,902,000	2,853,214	6,911	2,381	6,593	2,305	70.7	29.5
West Virginia.	June 30....	1,850,000	1,860,421	3,126	1,690	3,095	1,667	66.9	33.4
Wisconsin.....	June 30....	4,022,000	3,951,777	8,825	2,194	8,548	2,156	49.9	21.6
Wyoming.....	June 30....	338,000	330,066	768	2,272	762	2,295	53.1	32.8

[1]Current Population Reports, Series P-25, No. 239. These estimates were used to calculate fiscal 1962 per capita tax amounts herein.

[2]U. S. Department of Commerce, Survey of Current Business, August 1962. Estimated personal income amounts are for calendar years.

[3]Bureau of the Census, Governmental Finances in 1960, p. 36, September 1961.

[4]Bureau of the Census, State Distribution of Public Employment in 1961, April 1962.

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

[6]For this preliminary report, 1962 data are for the 12-months period ended June 30, 1962. Alabama and Texas data for their fiscal years ending in 1962 will appear in the forthcoming Bureau of the Census "Summary" and "Compendium" reports on State Government finances.

[7]Because of fiscal year change, Pennsylvania data are for the 13-month period ended June 30, 1962.

Table 7.--STATE EXCISES ON GENERAL SALES, GASOLINE, AND CIGARETTES AS OF JANUARY 1, 1962

State	General sales and gross receipts[1] (percent)	Cigarette (cents per pack)	Gasoline[2] (cents per gallon)
Alabama	3	6	7
Alaska	...	8	8
Arizona	*3	2	5
Arkansas	3	6	6.5
California	*3	3	6
Colorado	2	...	6
Connecticut	*3.5	5	6
Delaware	...	5	6
Florida	*3	[3]5	7
Georgia	3	5	6.5
Hawaii	*3.5	([4])	[5]5
Idaho	...	6	6
Illinois	*3.5	4	5
Indiana	*.375	3	6
Iowa	2	4	6
Kansas	2.5	4	5
Kentucky	3	2.5	[6]7
Louisiana	2	8	7
Maine	*3	6	7
Maryland	3	6	6
Massachusetts	...	6	5.5
Michigan	*4	[7]5	6
Minnesota	...	7	5
Mississippi	*3	[8]6	7
Missouri	2	4	5
Montana	...	8	6
Nebraska	...	4	7
Nevada	2	7	6
New Hampshire	...	([9])	7
New Jersey	...	7	6
New Mexico	*2	8	6
New York	...	5	6
North Carolina	3	...	7
North Dakota	2	6	6
Ohio	*3	5	7
Oklahoma	2	7	6.58
Oregon	...	...	6
Pennsylvania	*4	6	7
Rhode Island	*3	6	7
South Carolina	3	5	7
South Dakota	2	5	6
Tennessee	3	5	[10]7
Texas	*2	8	5
Utah	*2.5	4	6
Vermont	...	7	6.5
Virginia	...	3	[11]7
Washington	*4	7	7.5
West Virginia	*3	6	7
Wisconsin	([12])	6	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.

[1]Tax 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, Ohio, Pennsylvania, Rhode Island, and Texas.

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.

5 States 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.

2 States, 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 included under this heading.

[2]The 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.

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

[4]Rate is 20 percent of wholesale price.

[5]The 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.

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

[7]Rate increased to 7 cents, effective July 1, 1962.

[8]Rate increased to 8 cents for the period July 1, 1962, to June 30, 1964.

[9]Rate is 15 percent of normal retail price.

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

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

[12]Sales tax of 3 percent became effective February 1, 1962.

Table 8.--STATE INDIVIDUAL INCOME TAXES AS OF JANUARY 1, 1962

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	...	...
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 -11.0(11)	1,000	100,000	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]15	x	x
Mississippi	2.0 - 5.0 (4)	5,000	15,000	5,000	7,000	...	...	...
Missouri	[11]1.0 - 4.0 (7)	1,000	9,000	1,200	2,400	400	x	x
Montana	1.0 - 7.0 (6)	1,000	7,000	600	1,200	600	x	x
New Hampshire	(12)	(12)	(12)	600	600	...	...	...
New Jersey[13]	[14]2.0 -10.0 (9)	1,000	15,000	[15]600	[15]1,200	600	...	x
New Mexico	1.5 - 6.0 (4)	10,000	100,000	1,500	2,500	200	x	x
New York	[14]2.0 -10.0 (9)	1,000	15,000	[15]600	[15]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	x
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	(16)	(16)	(16)	...	...	...	...	...
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	...	...
West Virginia	6% of U.S. tax	...	...	...	...	...	...	x
Wisconsin	2.0 -10.0(16)	1,000	14,000	[3]7	[3]14	[3]7	[6]x	(17)

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

[1]Figures in parentheses indicate number of steps in range of basic rates. Surtax of 15 percent on normal tax is imposed in Minnesota.

[2]X denotes "yes"; ... denotes "no."

[3]Tax credit.

[4]Nonresidents; not general.

[5]Plus surtax of 2 percent on intangibles income over $5,000.

[6]Deductions 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.

[7]Plus $10 fee on each taxpayer filing return.

[8]On investment income over $500 tax is 5 percent.

[9]Massachusetts taxes interest and dividends at 7.38 percent.

[10]Minimum allowance; on earned income, actual amount up to $4,000.

[11]Less fixed deductions ranging from $5 up to $135.

[12]4.25 percent on income from interest and dividends.

[13]Emergency Transportation Tax, popularly known as the Commuters Income Tax; imposed on New York resident individuals deriving income from New Jersey sources and New Jersey resident individuals deriving income from New York sources.

[14]Capital gains are taxed at one-half the basic rates.

[15]Plus tax credit of $10 for single person and $25 for married persons or heads of households.

[16]6 percent on dividends and interest; 4 percent on dividends from corporations with 75 percent of property taxable in State.

[17]Withholding provisions adopted, effective February 1, 1962.

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.

A. SALES AND GROSS RECEIPTS TAXES.--Taxes, including "licenses" at more than nominal rates, based upon the volume or value of transfers of goods or services, upon 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.

1. General sales or gross receipts taxes.--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 imposes distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

2. Selective sales and gross receipts taxes.--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.

a. Motor fuels.--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.

b. Alcoholic beverages.--Selective sales and gross receipts taxes on alcoholic beverages.

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

d. Insurance.--Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

e. Public utilities.--Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

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

g. Amusements.--Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

h. Other selective sales and gross receipts taxes.--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.).

B. LICENSE TAXES.--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.

1. Motor vehicles.--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.

2. Motor vehicle operators.--Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

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

4. Public utilities.--License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies.

5. Alcoholic beverages.--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.

7. Amusements.--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.

8. Occupations and businesses not elsewhere classified.--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.

9. Hunting and fishing licenses. --Commercial and noncommercial hunting and fishing licenses and shipping permits.

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

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

D. CORPORATION NET INCOME TAXES.--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.

E. PROPERTY TAXES.--Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible 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. Property taxes are to be distinguished from special assessments, payable by owners of property benefited by specific public improvements and apportioned according to assumed benefits to the property affected.

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

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

H. POLL TAXES.--Capitation taxes levied as specific amounts, uniform or graded, against persons, or as ad valorem taxes on an arbitrary valuation of polls.

J. DOCUMENTARY AND STOCK TRANSFER TAXES.--Taxes on the recording, registering, and transferring of documents such as mortages, deeds, and securities. However, taxes on recording or transfer of motor vehicle titles are reported at item B. 1.

K. OTHER TAXES.--Taxes not listed separately or provided for in categories above.

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