

STATE TAX COLLECTIONS IN 1963

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State tax collections in the fiscal year 1963 totaled \$22.1 billion.¹ This total was up 7.5 percent from the \$20.6 billion collected in 1962.

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 1963 figures are preliminary.

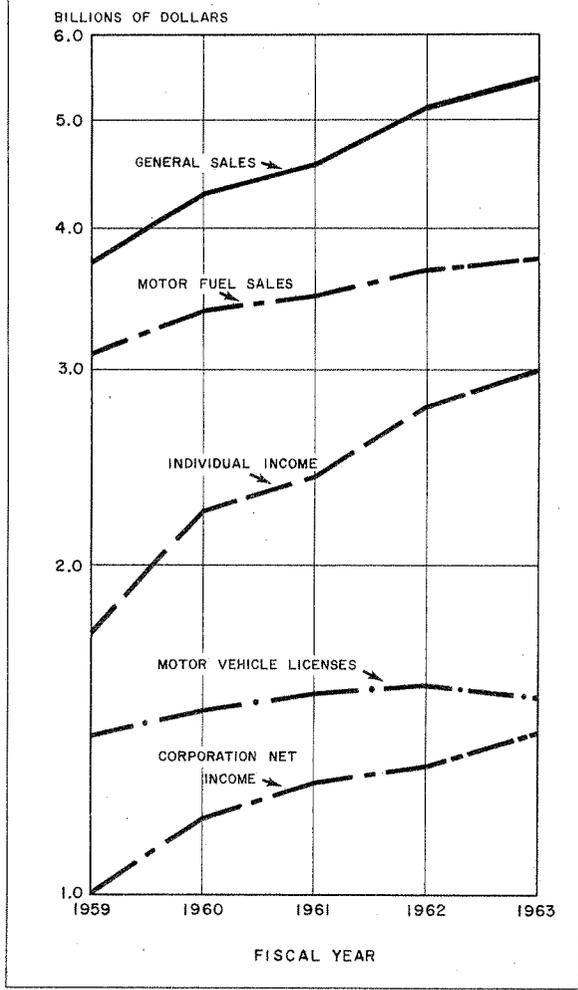
Additional detail on State tax yields in 1963 will be published in a forthcoming report, Detail of State Tax Collections in 1963 and, after missing data are compiled, final figures will be incorporated in the Compendium of State Government Finances in 1963.

This preliminary report relates to revenue from State taxes only. During the calendar year 1962, collections of locally imposed taxes amounted to \$21.5 billion, while State tax revenue totaled \$21.2 billion.²

Statistics on State revenue in 1963 from nontax sources have not yet been compiled. In fiscal 1962, the States received \$17.0 billion from such sources, including \$7.1 billion from

the Federal Government and \$5.3 billion from insurance trust sources (mainly "contributions" for unemployment compensation and for employee-retirement systems).

TRENDS IN STATE REVENUE FROM SELECTED TYPES OF TAXES, 1959-1963



¹Preliminary 1962 tax amounts are for the 12-month period ended June 30, 1962, except for New York. See table 6.

²Bureau of the Census, Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46). This publication provides background for a new regular report series--the Quarterly Summary of State and Local Tax Revenue--to be issued each 3 months. The first such report, covering January-March 1963, has been published. The statistics thus being provided include summary national totals by type of tax and by level of government; State-by-State figures for 5 selected types of State taxes; and property tax amounts for individual county areas of over 250,000 inhabitants.

Summary historical and analytical data are presented in tables 1 and 2; statistics on 1963 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, 1963, 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 \$5,533 million in 1963, or 8.2 percent more than in 1962. 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 \$3,845 million in 1963, up 4.9 percent from the previous year. Tobacco sales tax revenue was up 4.6 percent to a new high of \$1,124 million. Alcoholic beverage sales taxes supplied \$794 million as against \$740 million in 1962.

Altogether, general and selective sales and gross receipts taxes were up \$821 million to reach \$12,859 million, or nearly three-fifths of the sum collected from all State tax sources.

Revenue from income taxes totaled \$4,461 million in 1963, or 10.6 percent more than the 1962 amount. Individual income taxes (imposed by 35 States) yielded \$2,954 million in 1963 and corporation net income taxes yielded \$1,507 million.

Motor vehicle licenses provided \$1,642 million in 1963, up 5.9 percent from the 1962 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 7.4 percent to \$688 million in 1963. 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 \$18.1 billion in fiscal 1962.

Severance taxes rose 3.0 percent to \$465 million and death and gift taxes rose 15.2 percent to \$595 million in 1963.

INDIVIDUAL STATE COMPARISONS

All of the States reported higher total tax yields in 1963 than in 1962 except for Colorado, which reported a slight decrease. The largest amounts of increase were reported by California (up \$190 million) and New York (up \$177 million). The sharpest rates of increase--15 percent or more--appear for Wisconsin and Nevada. An increase of less than 5 percent in total tax revenue appears for 12 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.

California collected \$2,559 million in State taxes and New York \$2,506 million in 1963, far more than the next ranking States of Pennsylvania, \$1,268 million; Michigan, \$1,143 million; Illinois, \$1,080 million; and Texas, \$1,041 million.

Per capita amounts of State taxes in fiscal 1963 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 1961 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: 1959-1963

Tax source	Amounts (in millions) ¹					Percent increase or decrease (-)		Percent distribution, 1963	Per capita, 1963
	1963 (Prelim.)	1962	1961	1960	1959	From 1962 to 1963	From 1961 to 1962		
Total collections.....	\$22,099	\$20,561	\$19,057	\$18,036	\$15,848	7.5	7.9	100.0	\$119.43
Sales and gross receipts.....	12,859	12,038	11,031	10,510	9,287	6.8	9.1	58.2	69.49
General sales or gross receipts..	5,533	5,111	4,510	4,302	3,697	8.2	13.3	25.0	29.90
Motor fuels.....	3,845	3,665	3,431	3,335	3,058	4.9	6.8	17.4	20.78
Alcoholic beverages.....	794	740	688	650	599	7.4	7.4	3.6	4.29
Tobacco products.....	1,124	1,075	1,001	923	675	4.6	7.4	5.1	6.07
Insurance.....	639	592	585	532	547	8.0	1.2	2.9	3.45
Public utilities.....	437	420	401	365	352	4.1	4.6	2.0	2.36
Other.....	488	436	416	403	357	11.7	5.0	2.2	2.64
License.....	2,823	2,669	2,624	2,495	2,320	5.8	1.7	12.8	15.26
Motor vehicles.....	1,642	1,550	1,517	1,468	1,390	5.9	2.2	7.4	8.87
Corporations in general.....	482	457	446	426	360	5.5	2.6	2.2	2.61
Alcoholic beverages.....	90	91	86	84	85	-1.2	5.4	0.4	0.49
Hunting and fishing.....	127	120	118	112	108	5.6	1.3	0.6	0.68
Other.....	482	450	457	406	377	7.1	-1.4	2.2	2.61
Income.....	4,461	4,036	3,621	3,389	2,764	10.6	11.5	20.2	24.11
Individual income ²	2,954	2,728	2,355	2,209	1,764	8.3	15.9	13.4	15.97
Corporation net income ²	1,507	1,308	1,266	1,180	1,001	15.2	3.3	6.8	8.14
Property.....	688	640	631	607	566	7.4	1.4	3.1	3.72
Death and gift.....	595	516	501	420	347	15.2	3.0	2.7	3.21
Severance.....	465	451	451	420	394	3.0	(³)	2.1	2.51
Other.....	209	211	197	194	170	-1.2	7.0	0.9	1.13

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on basis of amounts rounded to the nearest thousand. Estimates of population as of July 1, 1962 were used to calculate per capita amounts (see table 6).

¹Amounts for 1960-1963 are 50-State totals. The 1959 totals do not include Hawaii.

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

³Less than 0.05 percent.

Table 2.--STATE TAX COLLECTIONS, BY STATES: 1959-1963

State	Amount (in millions) ¹					Percent increase or decrease(-)		Per capita, 1963
	1963 (Prelim.)	1962	1961	1960	1959	From 1962 to 1963	From 1961 to 1962	
Total.....	\$22,099	\$20,561	\$19,057	\$18,036	\$15,848	7.5	7.9	\$119.43
Alabama.....	² 320	² 304	279	274	247	³ 8.1	8.9	95.15
Alaska.....	39	37	32	27	24	7.1	15.7	159.07
Arizona.....	208	187	175	165	129	11.3	6.6	137.86
Arkansas.....	190	177	165	158	149	7.0	7.2	104.04
California.....	2,559	2,369	2,244	2,124	1,813	8.0	5.6	150.81
Colorado.....	232	234	220	193	183	-1.1	6.6	121.62
Connecticut.....	337	315	251	238	219	6.9	25.3	129.59
Delaware.....	98	88	77	71	68	11.2	14.2	208.37
Florida.....	592	564	528	522	472	5.1	6.6	108.48
Georgia.....	443	403	393	369	337	9.9	2.5	107.95
Hawaii.....	133	132	132	124	111	0.6	0.1	192.13
Idaho.....	76	72	70	69	58	5.8	2.9	109.00
Illinois.....	1,080	980	874	836	742	10.2	12.1	106.44
Indiana.....	441	420	401	399	380	5.1	4.7	93.63
Iowa.....	290	277	268	266	251	5.0	3.1	104.54
Kansas.....	239	228	214	207	199	4.7	6.5	107.72
Kentucky.....	337	309	301	229	213	8.9	2.6	109.24
Louisiana.....	509	485	463	453	432	4.9	4.9	152.93
Maine.....	98	93	90	87	81	4.7	3.7	97.87
Maryland.....	435	404	359	344	312	7.7	12.5	136.39
Massachusetts.....	580	550	525	491	480	5.6	4.6	112.46
Michigan.....	1,143	1,008	969	914	806	13.4	4.0	143.00
Minnesota.....	442	403	383	353	314	9.7	5.3	127.33
Mississippi.....	222	205	196	194	183	8.4	4.4	98.60
Missouri.....	413	393	341	313	289	5.3	15.2	95.13
Montana.....	74	72	69	65	60	2.8	4.6	104.18
Nebraska.....	99	95	94	91	85	4.1	0.5	66.44
Nevada.....	66	57	48	45	39	16.1	17.8	196.11
New Hampshire.....	48	46	43	42	38	2.6	7.2	75.19
New Jersey.....	470	431	386	365	336	9.0	11.8	75.30
New Mexico.....	149	137	124	123	113	8.6	10.4	146.06
New York.....	2,506	2,329	2,087	1,961	1,586	7.6	11.6	144.02
North Carolina.....	589	539	479	459	398	9.2	12.5	124.40
North Dakota.....	69	64	62	61	59	7.6	2.3	106.85
Ohio.....	927	892	871	873	719	4.0	2.4	91.83
Oklahoma.....	322	308	285	275	256	4.6	8.0	131.50
Oregon.....	225	213	200	208	177	6.0	6.3	120.96
Pennsylvania.....	1,268	1,258	1,209	1,033	902	0.8	4.1	111.49
Rhode Island.....	106	97	95	86	79	9.2	1.6	122.22
South Carolina.....	264	245	239	235	195	7.6	2.7	108.41
South Dakota.....	65	57	57	53	50	14.3	0.3	90.06
Tennessee.....	352	329	311	305	281	7.0	5.7	96.89
Texas.....	² 1,041	992	807	793	703	³ 10.6	22.9	102.93
Utah.....	122	116	102	100	83	5.3	13.6	126.28
Vermont.....	51	50	46	44	39	3.3	8.1	131.60
Virginia.....	411	360	344	292	270	14.2	4.5	98.35
Washington.....	550	523	477	461	418	5.2	9.5	182.86
West Virginia.....	226	213	186	180	162	6.0	14.5	127.20
Wisconsin.....	599	460	441	426	382	30.4	4.2	146.48
Wyoming.....	45	44	41	41	38	2.3	6.7	123.33

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on basis of amounts rounded to the nearest thousand. Estimates of population as of July 1, 1962 were used to calculate per capita amounts (see table 6).

¹Amounts for 1960-1963 are 50-State totals. The 1959 total does not include Hawaii data.

²The preliminary 1963 tax figures herein for Alabama and Texas are amounts for the 12-month period ended June 30, 1963; figures of these States for 1959 through 1962 are for their fiscal years ended in the year specified.

³Based on tax revenue amounts for the 12-month periods ended June 30 in 1963 and 1962, respectively.

STATE TAX COLLECTIONS IN 1963

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Table 3.--STATE TAX COLLECTIONS, BY MAJOR SOURCE AND BY STATES: 1963

(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	9	15	10
Total.....	22,099,353	12,859,039	2,823,088	2,954,493	1,506,999	687,824	594,800	464,537	8,432	119,845	80,296
Alabama.....	319,512	233,420	26,090	29,497	9,932	16,054	906	1,817	290	1,448	58
Alaska.....	39,131	12,207	7,775	13,006	2,207	10	58	3,135	733	...	...
Arizona.....	208,035	131,698	16,454	14,000	7,000	37,617	1,266	...	...	...	...
Arkansas.....	189,658	135,606	24,085	14,046	10,619	395	372	4,535	...	...	...
California.....	2,559,283	1,478,626	206,145	321,921	311,275	147,874	92,248	1,194	...	...	...
Colorado.....	231,934	117,126	30,466	46,450	21,036	6,855	8,130	1,804	...	18	49
Connecticut.....	336,541	230,349	33,134	...	47,064	210	25,984	...	...	...	...
Delaware.....	97,724	24,457	22,039	36,641	8,890	215	5,482	...	...	...	...
Florida.....	592,180	445,760	99,593	...	...	22,265	5,802	42	...	18,718	...
Georgia.....	442,596	324,382	29,132	49,368	35,953	1,535	2,226	...	...	...	...
Hawaii.....	133,144	91,749	1,993	31,570	6,102	...	1,730	...	...	...	...
Idaho.....	76,081	26,350	17,969	21,605	5,410	4,041	590	116	...	...	...
Illinois.....	1,079,904	911,513	134,798	...	...	1,612	31,981	...	...	...	...
Indiana.....	441,472	367,851	53,984	...	...	9,883	8,861	347	546	...	...
Iowa.....	290,319	174,319	53,358	45,523	4,664	4,142	8,313	...	...	...	...
Kansas.....	239,031	151,457	34,484	28,281	10,934	9,262	4,094	519	...	...	...
Kentucky.....	336,672	216,984	23,578	47,163	21,710	18,945	7,150	286	...	856	...
Louisiana.....	509,262	244,001	42,702	18,530	17,516	16,577	5,668	164,268	...	...	...
Maine.....	97,774	74,087	16,621	...	...	2,291	4,772	...	3	...	...
Maryland.....	435,221	237,692	37,851	112,917	22,543	16,359	6,678	...	...	56	1,125
Massachusetts.....	580,413	193,870	³ 134,880	186,283	³ 35,882	275	27,730	...	...	1,493	...
Michigan.....	1,142,738	808,724	178,087	...	...	60,038	16,898	1,109	...	...	⁴ 77,882
Minnesota.....	442,478	144,506	57,949	144,586	37,743	25,989	15,243	15,256	...	1,206	...
Mississippi.....	221,662	163,818	20,044	7,990	12,970	4,272	743	11,825	...	...	...
Missouri.....	413,452	262,194	62,552	65,776	10,450	5,659	6,726	95	...	...	...
Montana.....	73,861	34,029	9,682	13,934	4,723	6,236	2,074	3,183	...	...	...
Nebraska.....	98,604	54,391	11,586	...	...	30,456	867	1,304	...	...	...
Nevada.....	65,697	51,577	11,449	...	...	2,401	...	56	...	...	214
New Hampshire.....	47,223	29,820	10,470	1,743	...	2,038	1,983	66	1,403	...	...
New Jersey.....	470,266	262,403	126,797	7,434	30,835	2,682	40,115	...	...	...	...
New Mexico.....	148,983	83,541	16,849	¹ 14,210	(¹)	12,009	694	21,663	...	...	17
New York.....	2,506,284	697,720	204,632	1,018,704	423,243	4,808	91,299	...	...	65,878	...
North Carolina.....	588,551	328,308	65,856	103,925	62,655	13,131	14,594	...	...	...	82
North Dakota.....	68,595	40,977	13,109	6,148	1,812	2,743	404	3,402	...	...	...
Ohio.....	927,191	694,432	178,914	...	...	42,637	11,208	...	...	...	...
Oklahoma.....	321,920	186,363	53,120	16,820	22,879	...	7,110	35,628	...	...	...
Oregon.....	225,474	50,980	45,951	99,938	21,897	10	6,062	636	...	...	...
Pennsylvania.....	1,268,284	840,466	211,550	...	142,760	1,779	51,727	...	...	20,002	...
Rhode Island.....	105,721	76,665	13,403	...	10,572	...	5,081	...	...	...	...
South Carolina.....	264,078	187,513	19,924	32,621	18,757	1,200	2,406	...	...	1,657	...
South Dakota.....	64,934	48,126	14,594	...	495	1	1,248	470	...	...	...
Tennessee.....	352,098	252,934	56,664	6,773	22,881	²⁵	10,423	...	...	1,830	588
Texas.....	1,041,205	617,990	176,725	...	...	42,230	13,170	188,737	2,074	279	...
Utah.....	122,112	71,644	11,414	18,747	6,395	9,968	1,509	2,435	...	...	...
Vermont.....	51,325	23,045	10,027	13,461	2,552	275	1,173	...	792	...	...
Virginia.....	410,792	171,746	50,725	128,925	31,909	14,709	5,738	278	1,838	4,840	84
Washington.....	549,689	451,101	43,766	...	...	39,585	14,160	...	...	1,077	...
West Virginia.....	225,518	175,466	27,768	17,205	...	294	3,545	...	753	487	...
Wisconsin.....	599,415	200,326	60,596	218,752	62,734	38,530	18,015	265	...	...	197
Wyoming.....	45,016	24,730	11,754	...	...	7,922	544	66	...	...	...

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 \$78,114 thousand, corporation taxes measured in part by net income.⁴Business Activities Tax.

Table 4.--SALES AND GROSS RECEIPTS TAX COLLECTIONS, BY STATES: 1963

(In thousands of dollars)

State	Total	General sales or gross receipts	Selective sales and gross receipts								
			Total	Motor fuels	Alcoholic beverages	Tobacco products	Insurance	Public utilities	Parimutuels	Amusements	Other
Number of States using tax.....	50	37	50	50	50	47	50	38	25	29	29
Total.....	12,859,039	5,532,603	7,326,436	3,845,474	794,156	1,123,626	638,664	436,873	318,386	23,036	146,221
Alabama.....	233,420	100,338	133,082	78,208	21,778	19,089	8,744	3,894	...	35	1,334
Alaska.....	12,207	...	12,207	6,086	2,751	2,081	1,135	154	...	...	...
Arizona.....	131,698	82,203	49,495	29,595	4,981	4,102	3,989	3,902	2,926	...	...
Arkansas.....	135,606	66,722	68,884	44,522	6,633	10,698	4,746	...	2,263	22	...
California.....	1,478,626	813,310	665,316	386,671	58,808	70,584	78,275	13,972	41,450	147	15,409
Colorado.....	117,126	57,926	59,200	41,931	7,275	...	7,267	...	2,724	2	1
Connecticut.....	230,349	101,861	128,488	52,165	14,789	19,426	17,592	21,178	...	4	3,334
Delaware.....	24,437	...	24,437	11,911	1,945	3,772	2,147	35	4,447	200	...
Florida.....	445,760	191,339	254,421	139,356	51,691	10,697	13,838	10,140	27,681	1,009	9
Georgia.....	324,382	171,965	152,417	94,296	22,875	22,251	12,670	...	...	...	325
Hawaii.....	91,749	67,648	24,101	9,705	3,644	2,370	2,674	5,708	...	...	...
Idaho.....	26,350	...	26,350	15,543	2,406	3,955	2,880	1,037	...	2	527
Illinois.....	911,513	545,076	366,437	155,786	42,376	56,002	30,471	55,764	22,038	713	3,287
Indiana.....	367,851	215,002	152,849	108,175	15,209	19,101	10,343	...	...	21	...
Iowa.....	174,319	88,133	86,186	61,565	3,301	12,143	8,777	...	...	...	400
Kansas.....	151,457	84,333	67,124	44,341	5,611	9,762	7,135	275	...	...	...
Kentucky.....	216,984	102,370	114,614	69,398	15,009	9,183	8,407	...	2,790	124	9,703
Louisiana.....	244,001	96,900	147,101	69,220	21,824	29,039	11,105	7,487	2,612	90	5,724
Maine.....	74,087	30,137	43,950	24,531	3,338	8,043	2,736	4,212	1,090	...	...
Maryland.....	237,692	96,922	140,770	62,314	10,153	22,317	10,151	11,522	9,136	1,046	14,131
Massachusetts.....	193,870	...	193,870	83,377	28,625	43,124	14,083	...	14,159	11	10,491
Michigan.....	808,724	499,884	308,840	158,328	48,564	68,514	23,787	...	9,378	69	...
Minnesota.....	144,506	...	144,506	61,965	20,128	27,647	11,589	22,515	...	3	659
Mississippi.....	163,818	82,755	81,063	51,168	5,649	14,929	6,377	200	...	356	2,184
Missouri.....	262,194	135,369	126,825	81,069	8,401	22,357	14,740	119	...	...	139
Montana.....	34,029	...	34,029	19,682	4,135	6,405	2,472	1,335	...	...	...
Nebraska.....	54,391	...	54,391	40,887	3,561	6,926	2,279	...	736	...	2
Nevada.....	51,577	19,490	32,087	10,402	2,690	4,511	1,246	...	...	13,238	...
New Hampshire.....	29,820	...	29,820	15,115	1,154	4,760	2,156	835	5,800	...	...
New Jersey.....	262,403	...	262,403	126,905	24,398	60,496	21,270	47	29,262	25	...
New Mexico.....	83,541	42,847	40,694	26,682	2,352	7,202	3,395	582	451	30	...
New York.....	697,720	...	697,720	244,768	61,594	123,647	76,560	77,660	110,683	2,808	...
North Carolina.....	328,308	145,942	182,366	114,046	22,136	...	16,063	30,121	...	...	...
North Dakota.....	40,977	17,607	23,370	13,539	3,339	4,191	1,950	1	...	...	350
Ohio.....	694,432	277,459	416,973	225,433	37,536	63,951	32,485	47,788	9,780	...	...
Oklahoma.....	186,363	62,827	123,536	65,289	12,544	20,697	14,700	754	...	...	9,552
Oregon.....	50,980	...	50,980	41,396	1,580	...	6,330	254	1,420	...	...
Pennsylvania.....	840,466	397,770	442,696	244,908	48,079	86,704	33,605	25,316	430	33	73,621
Rhode Island.....	76,665	28,930	47,735	18,191	3,469	7,204	3,035	5,650	9,391	...	2,795
South Carolina.....	187,513	80,497	107,016	56,444	19,283	12,002	6,920	5,363	...	811	8,193
South Dakota.....	48,126	18,164	29,962	16,902	3,040	3,552	2,388	28	744	...	3,308
Tennessee.....	252,934	121,266	131,668	86,389	9,975	21,231	13,719	2,024	...	97	233
Texas.....	617,990	178,893	439,097	203,163	38,965	96,741	37,151	22,680	...	503	39,894
Utah.....	71,644	41,175	30,469	23,052	1,035	2,574	2,879	76	...	...	853
Vermont.....	23,045	...	23,045	9,381	4,634	3,744	1,294	1,367	...	1	2,624
Virginia.....	171,746	...	171,746	98,252	22,651	15,072	14,515	21,236	...	20	...
Washington.....	451,101	301,735	149,366	78,385	19,081	21,664	9,219	18,024	1,378	1,615	...
West Virginia.....	175,466	99,968	75,498	37,754	3,214	11,270	6,911	...	5,417	...	10,932
Wisconsin.....	200,326	55,440	144,886	78,527	15,336	26,208	10,989	13,618	...	1	207
Wyoming.....	24,730	12,400	12,330	8,756	611	1,688	1,275	...	...	...	...

¹Agricultural marketing taxes.²Tax on unincorporated businesses.³Tax on hotel occupancy.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 1963

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Table 5.--LICENSE TAX COLLECTIONS, BY STATES: 1963

(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	50	49	50	33	49	37	50	50	38
Total.....	2,823,088	1,642,033	1,37,476	482,156	26,724	89,861	6,209	302,503	126,748	19,378
Alabama.....	26,090	4,707	1,465	12,733	465	127	...	4,964	1,482	147
Alaska.....	7,775	2,905	184	86	...	384	105	2,550	1,561	...
Arizona.....	16,454	11,018	835	663	...	533	...	1,778	1,627	...
Arkansas.....	24,085	15,833	1,685	1,075	468	380	117	2,307	2,220	...
California.....	206,145	144,515	9,205	1,249	731	14,181	27	24,612	10,575	1,050
Colorado.....	30,466	19,218	609	926	48	705	21	3,466	5,437	36
Connecticut.....	33,134	20,247	4,483	1,261	...	4,090	98	2,380	565	10
Delaware.....	22,039	4,947	404	13,977	386	288	18	1,821	103	95
Florida.....	99,593	61,020	5,880	2,713	112	1,890	6	25,626	2,206	140
Georgia.....	29,132	19,458	1,298	2,326	...	344	...	4,585	962	159
Hawaii.....	1,993	36	...	169	227	...	...	1,474	55	32
Idaho.....	17,969	11,171	559	400	...	538	2	2,801	2,442	56
Illinois.....	134,798	110,583	5,303	5,952	196	1,094	702	7,572	3,190	206
Indiana.....	53,984	41,034	1,136	723	410	4,148	12	4,468	1,944	109
Iowa.....	53,358	45,266	2,788	231	26	62	...	2,489	2,021	475
Kansas.....	34,484	25,169	1,551	923	318	214	51	3,987	1,964	307
Kentucky.....	23,578	13,459	833	3,340	387	825	178	2,498	1,845	213
Louisiana.....	42,702	12,597	2,426	15,663	116	1,273	23	9,376	1,228	...
Maine.....	16,621	9,427	974	507	...	526	36	3,176	1,894	81
Maryland.....	37,851	28,615	2,405	931	...	175	293	4,350	1,082	...
Massachusetts.....	134,880	20,031	8,499	279,987	9,088	406	313	15,147	1,189	220
Michigan.....	178,087	75,854	4,777	76,599	86	5,220	13	7,467	7,146	925
Minnesota.....	57,949	44,518	1,808	330	24	189	6	6,257	4,683	134
Mississippi.....	20,044	7,040	2,475	5,136	358	63	...	3,342	1,622	8
Missouri.....	62,552	44,203	1,410	6,791	425	1,191	23	4,057	4,312	140
Montana.....	9,682	4,192	605	113	...	995	...	1,592	2,136	49
Nebraska.....	11,586	6,417	184	650	...	152	117	2,494	1,572	...
Nevada.....	11,449	6,714	309	466	...	17	1,439	632	1,648	224
New Hampshire.....	10,470	6,961	705	302	84	245	13	890	1,096	174
New Jersey.....	126,797	71,568	9,217	36,478	166	873	...	6,736	1,654	105
New Mexico.....	16,849	11,768	700	1,177	57	121	110	1,643	1,273	...
New York.....	204,632	141,265	8,672	3,760	7,556	23,678	609	12,856	5,661	575
North Carolina.....	65,856	34,161	1,960	9,962	37	91	554	16,691	2,264	136
North Dakota.....	13,109	10,385	59	29	...	179	48	1,933	476	...
Ohio.....	178,914	106,066	1,749	52,070	301	9,055	58	5,693	3,145	777
Oklahoma.....	53,120	40,438	2,929	3,946	1	746	295	2,811	1,739	215
Oregon.....	45,951	32,841	1,643	908	610	609	244	4,756	3,760	580
Pennsylvania.....	211,550	84,327	22,057	63,854	2,150	8,202	11	23,787	5,998	1,164
Rhode Island.....	13,403	8,434	1,797	487	...	93	1	2,500	91	...
South Carolina.....	19,924	9,582	1,133	1,257	...	728	438	5,208	1,343	235
South Dakota.....	14,594	10,534	191	72	...	425	...	879	2,459	34
Tennessee.....	56,664	28,160	595	9,173	157	294	139	16,198	1,948	...
Texas.....	176,725	92,270	10,850	57,630	...	2,013	10	10,048	3,904	...
Utah.....	11,414	7,011	404	270	4	10	...	893	2,595	227
Vermont.....	10,027	7,766	499	33	8	198	33	529	903	58
Virginia.....	50,725	26,763	1,655	1,401	...	374	46	17,992	2,369	125
Washington.....	43,766	25,345	3,339	1,556	1,216	1,424	...	6,320	4,490	76
West Virginia.....	27,768	22,371	200	1,306	406	417	...	1,691	1,363	14
Wisconsin.....	60,596	45,681	2,840	407	100	66	(3)	4,956	6,479	67
Wyoming.....	11,754	8,142	192	158	...	10	...	225	3,027	...

¹Mainly from license taxes on pleasure boats and on dogs.²Includes \$78,114 thousand corporation excise taxes and surtaxes, measured in part by net income and in part by corporate excess.³Less than \$500.

STATE TAX COLLECTIONS IN 1963

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

State	Date of close of fiscal year in 1963	Total population (excluding armed forces overseas)		Personal income ²				State government portion of State-local totals (percent)	
				1962		1961			
		July 1, 1962 (estimated) ¹	July 1, 1961 (estimated)	Amount (millions)	Per capita	Amount (millions)	Per capita	Tax revenue in fiscal 1961 ³	Payrolls for October 1962 ⁴
Total ⁵		185,036,000	182,263,000	437,137	2,363	412,596	2,264	49.0	24.3
Alabama.....	Sept. 30 ⁶ ..	3,358,000	3,324,000	5,261	1,567	4,946	1,488	70.1	26.3
Alaska.....	June 30....	246,000	236,000	656	2,667	628	2,661	69.9	51.5
Arizona.....	June 30....	1,509,000	1,428,000	3,164	2,097	2,915	2,041	59.4	24.6
Arkansas.....	June 30....	1,823,000	1,803,000	2,742	1,504	2,612	1,449	69.6	34.0
California.....	June 30....	16,970,000	16,386,000	49,181	2,898	45,776	2,794	45.9	23.2
Colorado.....	June 30....	1,907,000	1,841,000	4,520	2,370	4,314	2,343	49.5	29.1
Connecticut.....	June 30....	2,597,000	2,559,000	8,023	3,089	7,567	2,957	43.1	28.8
Delaware.....	June 30....	469,000	460,000	1,455	3,102	1,382	3,004	79.0	33.9
Florida.....	June 30....	5,459,000	5,246,000	11,158	2,044	10,330	1,969	53.4	21.3
Georgia.....	June 30....	4,100,000	4,032,000	7,213	1,759	6,605	1,638	66.0	25.9
Hawaii.....	June 30....	693,000	661,000	1,593	2,403	1,520	2,357	80.3	67.0
Idaho.....	June 30....	698,000	685,000	1,355	1,941	1,240	1,810	53.9	31.9
Illinois.....	June 30....	10,146,000	10,090,000	28,857	2,844	27,471	2,723	38.6	19.4
Indiana.....	June 30....	4,715,000	4,693,000	11,078	2,350	10,461	2,229	45.1	25.1
Iowa.....	June 30....	2,777,000	2,770,000	6,078	2,189	5,824	2,103	39.9	29.0
Kansas.....	June 30....	2,219,000	2,195,000	4,856	2,188	4,667	2,126	39.8	28.5
Kentucky.....	June 30....	3,082,000	3,061,000	5,276	1,712	5,005	1,635	66.9	29.8
Louisiana.....	June 30....	3,330,000	3,279,000	5,678	1,705	5,391	1,644	70.9	33.5
Maine.....	June 30....	999,000	986,000	1,915	1,917	1,842	1,865	49.4	37.7
Maryland.....	June 30....	3,191,000	3,146,000	8,562	2,683	7,938	2,523	55.2	24.0
Massachusetts..	June 30....	5,161,000	5,139,000	14,290	2,769	13,572	2,641	40.0	22.3
Michigan.....	June 30....	7,991,000	7,934,000	19,307	2,416	18,121	2,284	52.6	24.4
Minnesota.....	June 30....	3,475,000	3,448,000	7,770	2,236	7,452	2,161	46.6	26.2
Mississippi.....	June 30....	2,248,000	2,217,000	2,889	1,285	2,750	1,240	67.0	28.7
Missouri.....	June 30....	4,346,000	4,325,000	10,362	2,384	9,836	2,274	45.8	22.8
Montana.....	June 30....	709,000	700,000	1,565	2,207	1,344	1,920	43.5	33.5
Nebraska.....	June 30....	1,462,000	1,462,000	3,369	2,270	3,079	2,106	35.7	24.9
Nevada.....	June 30....	335,000	317,000	1,098	3,278	911	2,874	57.0	28.5
New Hampshire..	June 30....	632,000	620,000	1,394	2,206	1,313	2,118	38.2	41.2
New Jersey.....	June 30....	6,245,000	6,155,000	18,032	2,887	17,047	2,770	25.9	17.4
New Mexico.....	June 30....	1,020,000	989,000	1,860	1,824	1,775	1,795	71.6	32.7
New York.....	March 31...	17,402,000	17,178,000	50,985	2,930	48,609	2,830	41.8	17.7
North Carolina..	June 30....	4,731,000	4,657,000	8,195	1,732	7,628	1,638	72.1	28.6
North Dakota...	June 30....	642,000	638,000	1,459	2,273	1,003	1,572	48.7	34.4
Ohio.....	June 30....	10,097,000	9,931,000	24,154	2,392	23,090	2,325	45.4	20.1
Oklahoma.....	June 30....	2,448,000	2,398,000	4,664	1,905	4,475	1,866	66.5	31.2
Oregon.....	June 30....	1,864,000	1,835,000	4,349	2,333	4,090	2,229	50.2	32.9
Pennsylvania...	June 30....	11,376,000	11,356,000	26,887	2,363	25,946	2,285	55.0	28.3
Rhode Island...	June 30....	865,000	860,000	2,052	2,372	1,943	2,259	51.9	31.4
South Carolina..	June 30....	2,436,000	2,415,000	3,763	1,545	3,476	1,439	75.4	30.3
South Dakota...	June 30....	721,000	707,000	1,489	2,065	1,292	1,827	38.0	32.4
Tennessee.....	June 30....	3,634,000	3,603,000	6,185	1,702	5,842	1,621	63.2	22.9
Texas.....	August 31 ⁶ ..	10,116,000	9,924,000	20,361	2,013	19,500	1,965	50.2	21.8
Utah.....	June 30....	967,000	939,000	2,015	2,084	1,842	1,962	53.6	37.0
Vermont.....	June 30....	390,000	388,000	782	2,005	750	1,933	55.3	46.2
Virginia.....	June 30....	4,177,000	4,100,000	8,428	2,018	7,762	1,893	58.5	31.7
Washington.....	June 30....	3,006,000	2,948,000	7,471	2,485	6,950	2,458	68.6	27.9
West Virginia...	June 30....	1,775,000	1,805,000	3,210	1,810	3,123	1,730	67.3	33.8
Wisconsin.....	June 30....	4,092,000	4,040,000	9,341	2,283	8,872	2,196	47.6	22.0
Wyoming.....	June 30....	365,000	354,000	790	2,164	769	2,172	54.4	31.8

¹Current Population Reports, Series P-25, No. 259. These estimates were used to calculate fiscal year 1963 per capita tax amounts herein.

²U.S. Department of Commerce, Survey of Current Business, August 1963. Estimated personal income amounts are for calendar years.

³Bureau of the Census, Governmental Finances in 1961, p. 48; October 1962.

⁴Bureau of the Census, State Distribution of Public Employment in 1962, April 1963.

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

⁶For this preliminary report, 1963 data are for the 12-month period ended June 30, 1963. Alabama and Texas data for their fiscal years ending in 1963 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, 1963

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	4	5
Alaska.....	...	8	8	Montana.....	...	8	6
Arizona.....	*3	2	5	Nebraska.....	...	4	7
Arkansas.....	3	6	6.5	Nevada.....	2	7	6
California.....	*3	3	6	New Hampshire.....	...	(8)	7
Colorado.....	2	...	6	New Jersey.....	...	7	6
Connecticut.....	*3.5	5	6	New Mexico.....	*2	8	6
Delaware.....	...	5	6	New York.....	...	5	6
Florida.....	*3	4.5	7	North Carolina.....	3	...	7
Georgia.....	3	5	6.5	North Dakota.....	2	6	6
Hawaii.....	*3.5	(3)	6.5	Ohio.....	*3	5	7
Idaho.....	...	6	6	Oklahoma.....	2	7	6.58
Illinois.....	*3.5	4	5	Oregon.....	...	...	6
Indiana.....	*.375	3	6	Pennsylvania.....	*4	6	7
Iowa.....	2	4	6	Rhode Island.....	*3	6	7
Kansas.....	2.5	4	5	South Carolina.....	3	5	7
Kentucky.....	3	2.5	7.7	South Dakota.....	2	5	6
Louisiana.....	2	8	7	Tennessee.....	3	5	9.7
Maine.....	*3	6	7	Texas.....	*2	8	5
Maryland.....	3	6	6	Utah.....	*2.5	4	6
Massachusetts.....	...	6	5.5	Vermont.....	...	7	6.5
Michigan.....	*4	7	6	Virginia.....	...	3	10.7
Minnesota.....	...	7	5	Washington.....	*4	7	7.5
Mississippi.....	*3	8	7	West Virginia.....	*3	6	7
				Wisconsin.....	3	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.

¹Tax bases and exemptions vary among States. Broad exclusion of food from the tax base, 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, Texas, and Wisconsin.

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. (Effective July 1, 1963, this latter tax was superseded by a 2 percent "Adjusted Gross Income Tax." See table 8, footnote 1.)

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 included under this heading.

Increased rates go into effect in the following States during calendar 1963, with the new rates shown in parentheses: Alabama (4%), Maine (4%), Missouri (3%), New Mexico (3%), North Dakota (2 1/4%), Pennsylvania (5%), and Utah (3%). Indiana raised all rates of the "gross income tax" by one-third on July 1, 1963. Also, in Indiana, a 2 percent sales tax with an effective date of July 1, 1963, was enjoined, but will go into effect if and when it is upheld on appeal.

³Rates are increased in the following States during calendar 1963, with the new rates shown in parentheses: Connecticut (6 cents), Florida (8 cents), Idaho (7 cents), Indiana (4 cents), Iowa (5 cents), Minnesota (8 cents), Nebraska (6 cents), New Jersey (8 cents), North Dakota (7 cents), Pennsylvania (8 cents), South Dakota (6 cents), Tennessee (7 cents), Utah (8 cents), and Vermont (8 cents).

²The 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. Rates are increased to 6 cents per gallon during calendar 1963 in Arizona and Minnesota, and to 7 cents per gallon in California.

⁴Municipalities may impose a local tax at the same rate, with full credit given by the State for the State-imposed tax.

²Rate is 20 percent of wholesale price.

⁶The 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.

⁷Heavy equipment motor carriers are taxed at 9 cents per gallon on a use basis.

⁸Rate is 15 percent of normal retail price.

⁹A special privilege tax of 0.7 cent per gallon is imposed on petroleum products not subject to inspection.

¹⁰Tax on motor carriers of property, for gasoline used in Virginia, is 9 cents per gallon.

Table 8.--STATE INDIVIDUAL INCOME TAXES AS OF JANUARY 1, 1963

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	...	x
Colorado.....	⁵ 3.0 - 8.0 (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 3.4 - 10.5 (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.....	¹¹ 1.0 - 10.5 (11)	500	20,000	³ 10	³ 30	³ 15	x	x
Mississippi.....	2.0 - 4.5 (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	600	1,200	600	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.....	2.0 - 7.5 (16)	250	8,000	³ 22	³ 44	³ 20	...	x
South Carolina.....	2.0 - 7.0 (6)	2,000	10,000	800	1,600	800	⁵ 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.....	1.2 - 5.5 (24)	2,000	200,000	600	1,200	600	...	x
Wisconsin.....	2.0 - 10.0 (16)	1,000	15,000	³ 10	³ 20	³ 10	...	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. Surtax of 15 percent on normal tax is imposed in Minnesota. Indiana has instituted an "adjusted gross income tax" of 2% which is effective on July 1, 1963.

²X denotes "Yes"; ... denotes "No."

³Tax credit.

⁴Nonresidents; not general.

⁵Plus surtax of 2 percent on intangibles income over \$5,000. Tax credit of 15% effective for 1962 tax year. For 1963 and subsequent years there will be a tax credit of one-half of 1 percent of net taxable income for taxpayers with net taxable incomes of \$9,000 or less.

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, and in South Carolina to \$500.

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.

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

¹²4.25 percent on income from interest and dividends.

¹³Emergency 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.

¹⁴Federal practice is followed in taxation of capital gains.

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

¹⁶6 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.

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 imposed 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 both general property taxes (i. e., relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates), and special property taxes (i. e., on selected types of property, such as motor vehicles or certain or all intangibles, subject to rates that are not directly related to rates applying for general property taxation).

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 mortgages, 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.