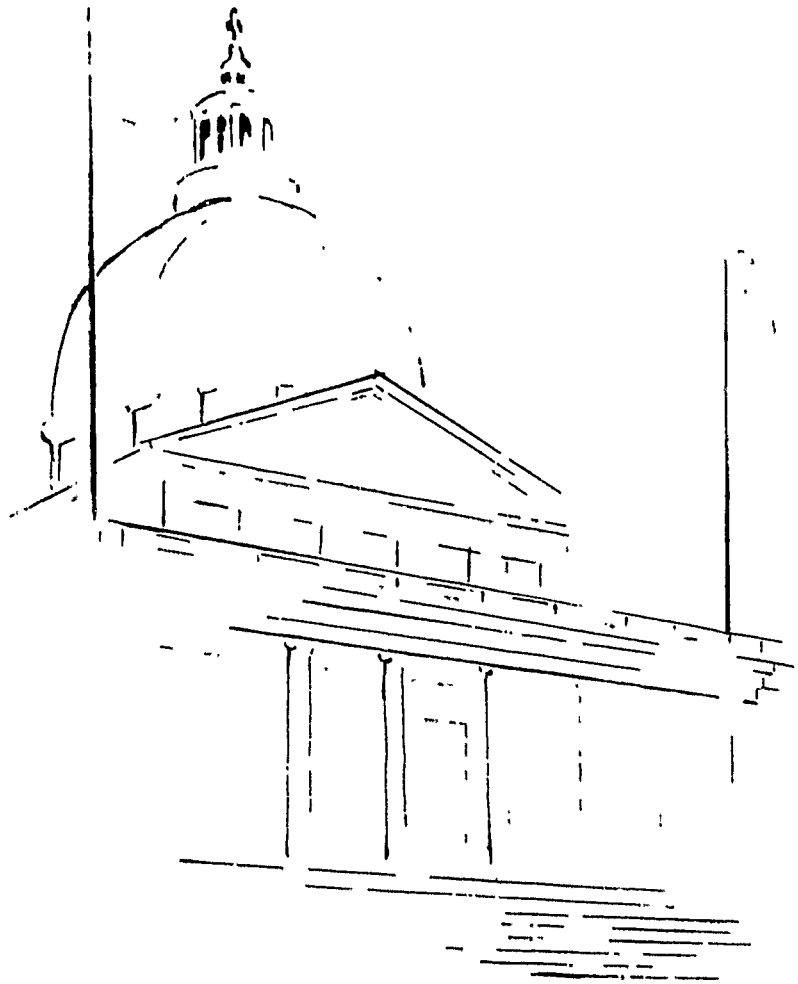
STATE FINANCES/GF No. 1



STATE TAX COLLECTIONS: 1965

U.S. DEPARTMENT OF COMMERCE
John T. Connor, Secretary

BUREAU OF THE CENSUS
A. Ross Eckler, Director

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Preface

This report was prepared under the direction of Allen D. Manvel, Chief of the Governments Division, and Joseph F. Arbena, Assistant Chief. The data were assembled primarily by the Taxation Branch, headed by Frank Perry, and publication copy was reviewed by Lynden Mannen.

Preliminary drafts of tables 7 and 8 were kindly reviewed by Mr. Leon Rothenberg, Research Director of the National Association of Tax Administrators.

Grateful acknowledgment is made of the cooperation of the numerous State tax officials who kindly provided information needed for this report.

This publication initiates a change in the series identification of recurrent Census Bureau reports on governments. In the past, numbering of the annual public finance publications was in terms of 3 separate series: State Finances, City Finances, and Governmental Finances. Previous reports like this one were numbered as part of the State Finances series. (For example, State Tax Collections in 1964 was designated "G-SF64-No. 3.") In the future, all recurrent reports in the 3 formerly separate series are to be numbered, in the order of their issuance, under the single series designation "G-F."

October 1965

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Introduction

State tax collections in the fiscal year 1965 totaled $26.1 billion, an increase of 7.7 percent from the $24.2 billion collected in fiscal 1964. This report shows the most detailed information that can now be published on the fiscal 1965 yields of the many State tax sources, together with final detailed figures (in table 9) for the fiscal year 1964.

The tax revenue data being reported here pertain to State fiscal years, which in most instances end on June 30. However, amounts shown for 3 States reflect the different timing of their respective fiscal years, involving 12-month periods ending on March 31 for New York, August 31 for Texas, and September 30 for Alabama.

This report relates to revenue from State taxes only. During the 12-months July 1964 through June 1965, collections of locally imposed taxes amounted to approximately $25.5 billion, or nearly as much as the aggregate of State tax revenue.[1]

The tax figures shown 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 1965 figures are preliminary.

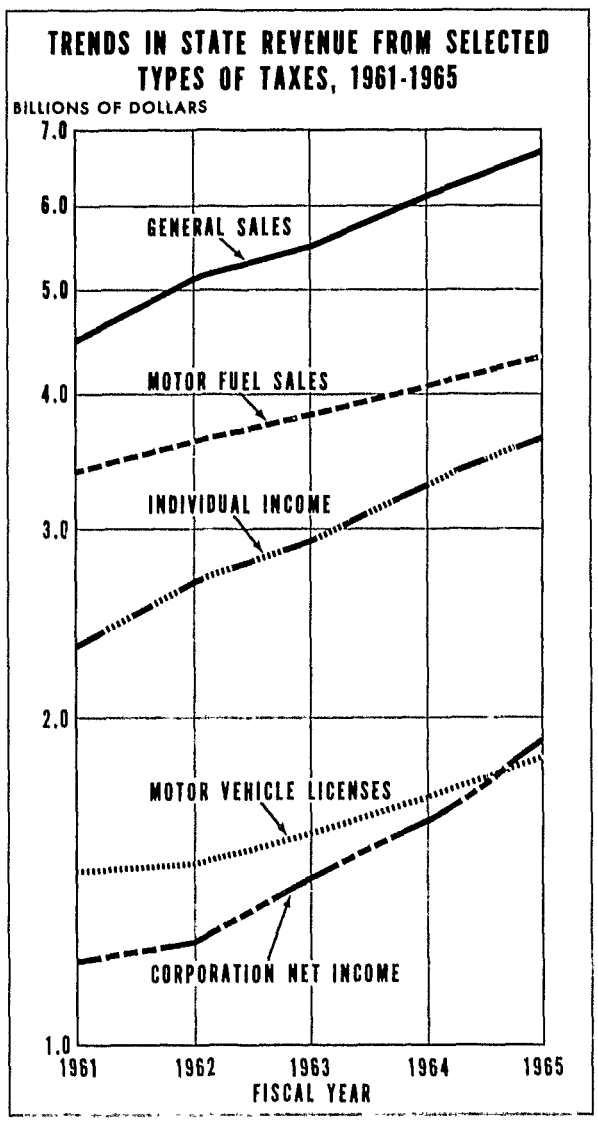
Statistics on 1965 State revenue from nontax sources have not yet been compiled. In fiscal 1964, the States received $20.9 billion from such sources, including $9.0 billion from the Federal Government and $6.3 billion from insurance trust sources (mainly "contributions" for unemployment compensation and for employee-retirement systems).[2]

Summary historical and analytical data are presented in tables 1 and 2; statistics on fiscal 1965 collections from major types of taxes, by State, in tables 3-5; and data on fiscal years, population, and personal income in table 6.

RATES OF SELECTED TAXES

Information on the rates and certain other features of selected major State taxes, on the basis of legislation enacted through September 1965, is provided in tables 7 and 8.

The percentage rate shown in table 7 for general sales and gross taxes is the State-imposed basic rate which commonly applies to taxable retail sales. For a number of States, including Arizona, Hawaii, Mississippi, and New Mexico, the tax laws classed under this heading apply differing rates to various types of transactions or businesses. Three States--Indiana, Washington, and West Virginia--have not only a general sales tax (with rates as shown in table 7), but also a separate gross income tax involving various rates. Revenues from both sources are included for these 3 States under "general sales and gross receipts taxes" in table 4.



[1] Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, April-June 1965.

[2] Bureau of the Census, Compendium of State Government Finances in 1964.

Tax bases and exemptions relating to general sales and gross receipts taxes also vary among the 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, New York, Ohio, Pennsylvania, Rhode Island, Texas, and Wisconsin. Three States--Colorado, Hawaii, and Indiana--allow a credit for sales taxes against income tax liability.

Tax rates shown in table 7 under "gasoline" are those that apply to gasoline (or basic motor fuel) 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.

DETAIL OF STATE TAX YIELDS

Table 9 provides a further breakdown of the tax collections of each State for the past 2 fiscal years. The detail appearing in table 9 is of two types:

(1) Most of the individual subordinate items pertain to particular taxes. Numerous minor sources, especially various State licenses, have commonly been merged into appropriate "other" residual groups. This type of detail indicates the amounts that specific taxes in each State contribute to the standard tax revenue classes into which they fall.

(2) Analytical detail is also provided for certain major tax sources. For example, table 9 shows not only net collections of sales taxes on motor fuels, but also gross collections and offsetting refund amounts for most States. A distribution of revenue from general sales or gross receipts taxes by type of business is shown in each case where such detail is available. As shown here, this type-of-business breakdown represents a selective abridgment of tabulations prepared by the States concerned.

Figures shown in table 9 for 1965 are preliminary; those for 1964 are final and replace the detailed amounts first presented in table 9 of the report, State Tax Collections in 1964. Comparable detail has been published for each year, since 1955, and for 1950 and prior years, although not for the intervening fiscal years 1951 through 1954. Prior to 1964, however, the kind of subordinate data shown here in table 9 appeared only in a separate annual report entitled Detail of State Tax Collections.

MAJOR TAX SOURCES

Following are summary figures concerning selected major categories of State taxes:

Type of tax	Fiscal 1965 collections (millions of dollars)	Percent increase, 1964 to 1965	Number of States using tax, fiscal 1965
General sales and gross receipts.....	6,710	10.3	37
Selective sales and gross receipts:			
Motor fuels.....	4,295	5.8	50
Tobacco products.	1,284	7.3	48
Alcoholic beverages.....	917	6.1	50
Insurance.....	743	5.0	50
Individual income...	3,642	6.7	36
Corporation net income.....	1,931	13.9	38
Property.....	765	5.9	44
Death and gift.....	731	11.2	49
Severance.....	503	2.8	29

INDIVIDUAL STATE COMPARISONS

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

Some increase in total tax revenue from the preceding fiscal year is reported by table 2 for all the States except South Dakota. However, the rise was less than 3 percent for 4 States--Nevada, Ohio, Wisconsin, and Wyoming. The 5 States showing the greatest percentage rise in State tax revenue from the preceding fiscal year were as follows:

	Percent increase, 1964 to 1965
Delaware	20.3
Indiana	16.5
Rhode Island	13.8
Mississippi	13.2
Alaska	12.8

Nearly one-half of all State tax revenue was collected by the following 7 major States, with amounts as follows (in millions of dollars):

California.....	3,132
New York.....	2,862
Pennsylvania.....	1,555
Michigan.....	1,329
Illinois	1,219
Texas	1,187
Ohio	1,036

A considerable interstate range appears in the average per capita amount of State tax revenue, as indicated by the following distribution of the 50 States, based on table 2:

Per capita State tax revenue, 1965	Number of States
$180 or more	4
$160 to $179	6
$140 to $159	10
$120 to $139	14
$100 to $119	12
Less than $100	4

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 for particular public functions, as between the State and local levels. Some State governments directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid.

Any interstate comparisons should take note that the proportion of total State and local tax revenue derived from State-imposed taxes differs materially from one State area to another. Percentage figures illustrating this variation, in terms of prior-year tax data, are presented in table 6.

CONCEPTS AND LIMITATIONS

Definitions of the standard categories for Census Bureau reporting of State tax revenue--i.e., the categories shown as lettered and numbered items in table 9--appear on pages 37 and 38.

The wide variation in the nature and extent of detail appearing in table 9, below the level of the uniform Census classification, reflects differences in the form of records and reports of individual States, as well as basic differences in their tax structure.

For the two kinds of more detailed items shown in table 9 (specific tax sources and analytical distributions for certain major taxes), the designations commonly employ the terminology of the individual States. For comparison of such items, it should be recognized that similar terms may differ considerably in actual content or definition as among individual States.

In some instances, as indicated by annotations, subordinate items in table 9 do not add to the totals shown for the standard categories involved. This is because the supplemental data were derived from sources that apply somewhat different accounting bases from those of sources from which the standard tax items were drawn. Generally, such apparent discrepancies arise from use of accrued amounts versus cash amounts, supplemental detail in terms of gross collections versus revenue amounts net of refunds, and differences in the time period for which tax amounts are recorded. In a few cases, table 9 reflects adjustments of detailed figures for fiscal 1964, made after publication of the report, Compendium of State Government Finances in 1964. State tax revenue totals have not been revised, since the net changes involved would be negligible.

Table 1.—NATIONAL SUMMARY OF STATE TAX REVENUE, BY TYPE OF TAX: 1963 TO 1965

Tax source	Amounts (in millions)			Percent increase or decrease (-)		Percent distribution, 1965	Per capita, 1965
	1965 (prelim.)	1964	1963	1964 to 1965	1963 to 1964		
Total collections	26,104	24,243	22,117	7.7	9.6	100.0	135.24
Sales and gross receipts	15,052	13,957	12,873	7.8	8.4	57.7	77.98
General	6,710	6,084	5,539	10.3	9.8	25.7	34.77
Selective	8,341	7,873	7,333	5.9	7.4	32.0	43.22
Motor fuels	4,295	4,059	3,851	5.8	5.4	16.5	22.25
Alcoholic beverages	917	864	793	6.1	8.9	3.5	4.75
Tobacco products	1,284	1,196	1,124	7.3	6.4	4.9	6.65
Insurance	743	708	639	5.0	10.8	2.8	3.85
Public utilities	498	498	437	-0.1	14.0	1.9	2.58
Other	605	549	489	0.3	12.2	2.3	3.13
License	3,217	3,062	2,823	5.0	8.5	12.3	16.67
Motor vehicles	1,868	1,783	1,642	4.8	8.6	7.2	9.68
Motor vehicle operators	151	134	137	12.3	-2.6	0.6	0.78
Corporations in general	529	518	482	2.3	7.5	2.0	2.74
Alcoholic beverages	133	125	90	6.3	39.5	0.5	0.69
Other	535	503	472	6.5	6.4	2.0	2.77
Individual income[1]	3,642	3,415	2,956	6.7	15.5	14.0	18.87
Corporation net income[1]	1,931	1,695	1,505	13.9	12.6	7.4	10.00
Property	765	722	688	5.9	5.0	2.9	3.97
Death and gift	731	658	595	11.2	10.[illegible]	2.8	3.79
Severance	503	489	468	2.8	4.[illegible]	1.9	2.61
Other	263	244	209	7.6	17.0	1.0	1.36

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand. Estimates of population as of July 1, 1965 were used to calculate per capita amounts (see table 6).
[1]Individual income tax figures include corporation net income tax amounts for New Mexico in each fiscal year shown.

Table 2.—SUMMARY OF STATE TAX REVENUE: 1963 TO 1965

State	Amount (in millions)			Percent increase or decrease (-)		Per capita, 1965
	1965 (Prelim.)	1964	1963	1964 to 1965	1963 to 1964	
All States	26,104	24,243	22,117	7.7	9.6	135.24
Alabama	414	384	327	7.9	17.3	119.69
Alaska	44	39	39	12.8	-0.2	173.99
Arizona	237	221	208	7.2	6.5	147.37
Arkansas	218	204	190	6.8	7.5	111.15
California	3,132	2,930	2,559	6.9	14.5	168.38
Colorado	268	247	232	8.5	6.5	136.20
Connecticut	391	359	337	8.7	6.8	137.90
Delaware	121	101	98	20.3	2.9	239.50
Florida	762	709	592	7.6	19.7	131.34
Georgia	548	491	443	11.7	10.9	125.86
Hawaii	155	142	133	8.9	6.8	217.73
Idaho	92	83	76	10.9	9.3	133.26
Illinois	1,219	1,122	1,080	8.6	3.9	114.50
Indiana	649	557	441	16.5	26.1	132.78
Iowa	331	311	290	6.4	7.2	120.03
Kansas	265	249	239	6.7	4.0	118.74
Kentucky	391	354	337	10.7	5.0	123.15
Louisiana	581	543	509	7.1	6.6	164.48
Maine	118	110	98	7.4	12.2	118.56
Maryland	528	475	432	11.1	9.9	149.91
Massachusetts	675	632	580	6.8	8.9	126.21
Michigan	1,329	1,220	1,143	8.9	6.8	161.67
Minnesota	519	480	442	8.2	8.5	146.16
Mississippi	266	235	222	13.2	6.2	114.74
Missouri	504	464	413	8.7	12.1	112.03
Montana	80	76	74	4.9	2.7	112.69
Nebraska	115	111	99	3.6	12.8	78.01
Nevada	75	74	68	2.0	8.5	170.89
New Hampshire	54	50	48	7.8	5.5	80.78
New Jersey	544	517	470	5.1	10.0	80.24
New Mexico	188	173	149	9.1	16.0	183.13
New York	2,862	2,713	2,506	5.5	8.2	158.37
North Carolina	688	624	589	10.3	6.0	140.01
North Dakota	82	76	69	7.7	11.1	125.89
Ohio	1,036	1,007	928	2.9	8.5	101.11
Oklahoma	358	332	322	7.6	3.2	144.07
Oregon	279	255	225	9.3	13.1	146.81
Pennsylvania	1,555	1,407	1,268	10.5	11.0	134.94
Rhode Island	125	110	106	13.8	3.6	135.46
South Carolina	309	280	264	10.7	5.9	121.75
South Dakota	64	64	65	-0.2	-1.0	91.30
Tennessee	434	408	352	6.3	15.9	112.84
Texas	1,187	1,123	1,052	5.8	6.7	112.52
Utah	148	136	122	8.5	11.4	149.01
Vermont	63	56	52	12.3	9.0	159.21
Virginia	478	438	411	9.1	6.5	107.16
Washington	602	562	550	7.1	2.2	201.20
West Virginia	241	231	226	4.3	2.6	133.20
Wisconsin	732	711	599	2.9	18.7	176.73
Wyoming	48	48	45	0.8	5.6	140.94

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand. Estimates of population as of July 1, 1965 were used to calculate per capita amounts (see table 6).

Table 3.—STATE TAX REVENUE, BY TYPE OF TAX: 1965

(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	36	38	44	49	29	9	14	10
All States	26,104,036	15,051,888	3,216,649	3,642,167	[1]1,930,639	765,382	731,382	503,359	8,661	149,423	104,486
Alabama	414,370	301,005	25,439	46,216	19,294	16,923	1,860	1,693	367	1,573	-
Alaska	44,019	12,888	8,814	16,123	1,877	[2]1	363	3,123	830	-	-
Arizona	236,965	149,238	21,111	14,562	10,919	33,427	7,708	-	-	-	-
Arkansas	217,861	153,154	26,904	17,922	13,766	464	915	4,614	-	-	122
California	3,132,171	1,771,401	239,113	410,486	416,447	1,[illegible]713	114,728	1,283	-	-	-
Colorado	268,175	136,558	32,696	59,946	23,929	6,515	7,066	1,250	-	-	215
Connecticut	390,537	266,420	35,764	-	57,339	-	31,014	-	-	-	-
Delaware	120,946	26,086	25,150	42,183	10,185	234	17,108	-	-	-	-
Florida	762,402	571,359	133,923	-	-	19,208	10,358	89	-	27,465	-
Georgia	548,388	397,323	34,832	64,270	48,139	1,796	2,028	-	-	-	-
Hawaii	154,804	105,284	2,326	38,550	7,567	-	1,077	-	-	-	-
Idaho	92,213	29,668	18,418	28,862	8,160	5,891	1,040	174	-	-	-
Illinois	1,218,689	1,030,604	153,529	-	-	1,525	33,031	-	-	-	-
Indiana	648,646	433,738	60,444	123,253	9,395	11,362	9,516	310	628	-	-
Iowa	331,286	191,677	62,070	57,554	5,887	4,078	10,020	-	-	-	-
Kansas	265,261	167,966	36,706	33,084	11,536	10,552	4,887	530	-	-	-
Kentucky	391,496	248,259	26,056	56,827	29,214	20,982	8,942	285	-	931	-
Louisiana	581,272	283,898	44,597	23,515	27,356	17,639	5,182	179,085	-	-	-
Maine	117,735	93,330	17,399	-	-	2,164	4,840	-	2	-	-
Maryland	527,531	290,417	41,474	140,281	27,803	17,763	7,230	-	-	34	2,529
Massachusetts	674,981	217,804	[3]154,598	219,751	[3]49,162	300	31,637	-	-	1,729	-
Michigan	1,328,571	943,694	199,684	-	-	66,545	17,714	1,046	-	-	[4]99,888
Minnesota	519,469	173,010	63,631	173,901	45,025	31,258	13,843	17,367	-	1,434	-
Mississippi	266,301	201,641	23,836	8,912	14,540	3,760	1,618	11,986	-	-	8
Missouri	503,804	352,673	67,097	57,117	13,333	5,993	7,561	30	-	-	-
Montana	79,560	35,607	10,666	16,657	5,871	5,375	2,498	2,886	-	-	-
Nebraska	115,222	65,690	13,262	-	-	35,022	219	1,029	-	-	-
Nevada	75,193	57,138	13,352	-	-	4,426	-	12	-	-	265
New Hampshire	54,044	34,201	11,593	2,128	-	2,303	2,280	54	1,485	-	-
New Jersey	543,550	306,224	142,763	8,361	35,839	2,166	48,197	-	-	-	-
New Mexico	188,445	111,003	22,366	16,219	([1])	10,146	1,074	27,637	-	-	-
New York	2,862,288	745,225	263,362	1,131,731	527,808	6,873	106,463	-	-	80,826	-
North Carolina	687,992	370,526	72,669	136,351	79,441	16,269	12,607	-	-	-	129
North Dakota	82,080	49,794	15,283	7,956	2,472	2,703	466	3,406	-	-	-
Ohio	1,035,887	772,754	203,013	-	-	47,192	12,928	-	-	-	-
Oklahoma	357,571	206,855	58,855	26,484	17,084	-	9,810	38,483	-	-	-
Oregon	278,800	57,343	45,097	135,890	26,567	1,540	11,626	737	-	-	-
Pennsylvania	1,554,546	1,041,459	233,537	-	184,665	1,910	70,055	-	-	22,920	-
Rhode Island	124,622	88,554	14,587	-	12,292	-	9,189	-	-	-	-
South Carolina	309,492	213,579	22,443	43,359	24,569	1,190	2,344	-	-	2,008	-
South Dakota	64,182	49,941	12,073	-	562	([5])	1,318	288	-	-	-
Tennessee	433,872	312,715	70,196	6,862	31,059	[2]5	9,507	-	-	2,500	1,028
Texas	1,187,247	723,548	186,028	-	-	46,109	27,145	202,285	1,972	160	-
Utah	147,520	86,145	12,412	22,511	6,648	14,509	2,177	3,118	-	-	-
Vermont	63,205	27,444	11,050	18,724	3,270	291	1,629	-	797	-	-
Virginia	477,605	193,381	73,445	142,064	39,794	14,018	6,438	356	1,816	6,200	93
Washington	601,586	488,400	49,357	-	-	46,207	16,574	-	-	1,048	-
West Virginia	241,360	189,491	25,334	20,706	-	344	4,126	-	764	595	-
Wisconsin	732,354	249,215	66,043	272,849	81,825	41,203	20,880	130	-	-	209
Wyoming	47,920	26,561	12,252	-	-	8,488	546	73	-	-	-

[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 $90,092 thousand, corporation taxes measured in part by net income.
[4]Business Activities Tax.
[5]Less than $500.

Table 4.—SALES AND GROSS RECEIPTS TAX REVENUE: 1965

(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[1]
Number of States using tax	50	37	50	50	50	48	50	39	27	29	29
All States	15,051,888	6,710,424	8,341,464	4,295,376	916,953	1,283,600	743,003	497,588	385,995	23,338	195,611
Alabama	301,005	154,177	146,828	87,220	22,395	20,194	10,177	4,466	-	34	2,342
Alaska	12,888	-	12,888	6,004	3,139	2,244	1,318	183	-	-	-
Arizona	149,238	88,260	60,978	38,863	5,381	4,281	4,887	4,081	3,485	-	-
Arkansas	153,154	76,230	76,924	49,247	7,219	11,904	5,548	-	2,965	41	-
California	1,771,401	943,780	827,621	509,700	66,356	74,515	94,817	16,014	47,082	96	19,041
Colorado	136,558	63,494	73,064	46,010	7,942	7,629	8,002	296	3,153	31	1
Connecticut	266,420	122,927	143,493	57,557	15,931	24,103	18,908	23,565	-	2	3,427
Delaware	26,086	-	26,086	12,487	2,192	3,992	2,582	40	4,600	193	-
Florida	571,359	260,647	310,712	156,571	67,719	17,470	17,986	12,095	35,031	1,209	2,631
Georgia	397,323	207,564	189,759	106,751	32,078	35,443	15,226	-	-	-	261
Hawaii	105,284	77,296	27,988	10,992	4,183	2,609	2,795	7,409	-	-	-
Idaho	29,668	-	29,668	17,600	2,969	4,382	3,294	813	1	3	606
Illinois	1,030,604	622,857	407,747	170,002	47,952	59,128	34,931	63,865	27,319	681	3,869
Indiana	433,738	257,811	175,927	117,572	16,062	26,967	15,314	-	-	12	-
Iowa	191,677	92,741	98,936	65,693	7,359	15,209	10,275	-	-	-	400
Kansas	167,966	90,709	77,257	47,454	7,083	14,503	7,954	263	-	-	-
Kentucky	248,259	116,868	131,391	76,056	16,138	9,590	13,417	-	3,988	153	12,049
Louisiana	283,898	119,316	164,582	77,248	24,024	31,142	13,472	8,517	3,180	88	6,911
Maine	93,330	46,499	46,831	26,549	3,532	8,011	3,048	4,349	1,342	-	-
Maryland	290,417	113,993	176,424	77,307	11,548	23,652	12,273	12,736	12,167	1,339	25,402
Massachusetts	217,804	-	217,804	90,890	30,783	48,607	19,322	-	16,060	12	12,130
Michigan	943,694	593,961	349,733	178,052	54,932	73,979	27,980	-	14,738	52	-
Minnesota	173,010	-	173,010	79,150	21,966	30,882	13,319	25,219	-	2	2,472
Mississippi	201,641	108,818	92,823	58,038	6,243	17,680	7,665	200	-	362	2,635
Missouri	352,673	215,910	136,763	86,403	10,768	22,821	16,500	116	-	-	155
Montana	35,607	-	35,607	20,557	4,115	6,321	2,794	1,820	-	-	-
Nebraska	65,690	-	65,690	47,537	4,859	9,402	2,630	-	1,262	-	-
Nevada	57,138	22,995	34,143	11,499	3,348	4,348	1,808	-	-	13,140	-
New Hampshire	34,201	-	34,201	16,651	1,332	5,626	2,439	670	7,483	-	-
New Jersey	306,224	-	306,224	137,553	29,987	71,851	24,333	13,589	28,893	18	-
New Mexico	111,003	63,068	47,935	28,619	3,156	7,509	4,165	682	488	25	3,291
New York	745,225	-	745,225	250,796	63,170	127,012	81,300	84,112	135,688	3,147	-
North Carolina	370,526	168,468	202,058	123,980	25,213	-	18,029	34,836	-	-	-
North Dakota	49,794	23,494	26,300	15,302	3,651	4,624	2,269	8	-	-	446
Ohio	772,754	324,120	448,634	247,585	40,222	66,181	36,427	45,839	12,380	-	-
Oklahoma	206,855	69,198	137,657	70,494	13,970	21,559	19,521	836	-	-	11,277
Oregon	57,343	-	57,343	46,348	1,753	-	7,013	314	1,915	-	-
Pennsylvania	1,041,459	549,434	492,025	248,210	62,310	106,782	37,740	27,821	3,755	27	5,380
Rhode Island	88,554	36,972	51,582	19,310	3,433	9,431	3,345	6,149	9,038	-	876
South Carolina	213,579	92,758	120,821	61,716	24,138	12,863	8,254	6,525	-	1,006	6,319
South Dakota	49,941	18,230	31,711	17,070	3,546	4,022	2,795	31	1,012	-	3,235
Tennessee	312,715	160,553	152,162	94,242	12,244	28,556	13,752	2,134	-	109	1,125
Texas	723,548	221,988	501,560	229,175	43,464	110,306	39,674	25,477	-	787	52,677
Utah	86,145	51,276	34,869	24,200	1,071	5,169	3,448	189	-	-	792
Vermont	27,444	-	27,444	9,968	5,448	4,137	1,460	1,380	1,490	1	3,560
Virginia	193,381	-	193,381	111,151	26,572	15,938	17,099	22,597	-	24	-
Washington	488,400	324,884	163,516	83,451	21,109	22,818	10,111	24,233	1,051	743	-
West Virginia	189,491	112,174	77,317	36,423	3,470	11,446	7,426	-	6,429	-	12,123
Wisconsin	249,215	83,406	165,809	84,935	18,833	34,997	12,746	14,119	-	1	178
Wyoming	26,561	13,548	13,013	9,188	645	1,765	1,415	-	-	-	-

[1]For additional detail, see table 9.

Table 5.—LICENSE TAX REVENUE: 1965

(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	32	49	36	50	50	41
All States...	3,216,649	1,868,360	150,636	529,407	30,240	133,245	7,223	348,406	138,244	10,888
Alabama.....	25,439	4,630	1,416	12,437	549	287	-	4,123	1,817	180
Alaska.....	8,814	2,812	276	97	-	623	68	3,272	1,666	-
Arizona.....	21,111	14,677	879	763	-	771	-	1,942	2,079	-
Arkansas.....	26,904	18,130	1,854	1,149	516	376	118	2,418	2,343	-
California.....	239,113	171,345	9,905	1,495	760	14,598	16	28,468	12,006	520
Colorado.....	32,696	19,746	778	933	68	977	44	3,214	6,887	49
Connecticut.....	35,764	22,277	5,170	1,059	-	4,094	95	2,347	620	102
Delaware.....	25,150	5,610	449	15,790	394	293	24	2,366	116	108
Florida.....	133,923	89,389	5,920	4,722	107	2,067	18	27,695	2,873	1,132
Georgia.....	34,832	22,689	2,411	2,682	-	370	-	5,195	1,411	74
Hawaii.....	2,326	59	-	201	253	-	-	1,726	56	31
Idaho.....	18,418	10,926	702	518	-	479	3	3,121	2,669	-
Illinois.....	153,529	123,157	6,446	8,084	-	1,144	823	10,386	3,364	125
Indiana.....	60,444	44,957	1,700	2,737	354	4,229	8	4,390	1,959	110
Iowa.....	62,070	54,297	2,879	319	27	36	-	2,398	1,970	144
Kansas.....	36,706	26,942	1,845	1,048	315	228	51	4,238	1,741	298
Kentucky.....	26,056	15,078	885	3,353	556	817	207	2,919	1,998	243
Louisiana.....	44,597	11,402	2,864	17,277	182	1,311	22	10,229	1,228	82
Maine.....	17,399	10,010	1,238	508	-	552	38	2,975	2,002	76
Maryland.....	41,474	31,463	2,673	1,007	-	150	326	4,441	1,307	107
Massachusetts...	154,598	21,568	9,327	[1]92,000	10,308	363	362	19,196	1,241	233
Michigan.....	199,684	83,847	4,669	88,360	170	5,399	9	9,278	7,767	185
Minnesota.....	63,631	48,924	1,934	416	25	244	4	6,685	5,218	181
Mississippi.....	23,836	9,806	2,869	5,331	369	73	-	4,119	1,263	6
Missouri.....	67,097	46,794	1,622	7,909	408	1,472	31	4,217	4,508	136
Montana.....	10,666	4,435	784	125	-	1,197	-	1,712	2,369	44
Nebraska.....	13,262	6,965	476	494	-	154	133	2,893	2,147	-
Nevada.....	13,352	8,493	499	718	-	4	1,192	889	1,285	272
New Hampshire...	11,593	7,610	759	356	120	267	16	1,145	1,133	187
New Jersey.....	142,763	82,088	9,667	40,449	267	920	-	7,432	1,830	110
New Mexico.....	22,366	16,454	897	1,328	51	163	100	1,763	1,610	-
New York.....	263,362	151,817	11,991	3,245	9,128	63,014	1,322	16,228	5,877	740
North Carolina..	72,669	38,108	1,934	11,410	20	101	622	17,753	2,565	156
North Dakota....	15,283	12,101	436	45	-	182	44	1,932	543	-
Ohio.....	203,013	123,504	1,362	56,139	310	9,763	53	7,846	3,084	952
Oklahoma.....	58,855	45,226	3,003	4,374	2	767	395	3,059	1,799	230
Oregon.....	45,097	31,697	1,609	976	563	617	213	4,723	3,930	769
Pennsylvania....	233,537	92,921	18,151	68,133	2,353	8,139	9	34,198	8,306	1,327
Rhode Island....	14,587	8,996	2,073	455	-	86	2	2,870	105	-
South Carolina..	22,443	10,277	1,881	1,460	-	864	642	5,756	1,357	206
South Dakota....	12,073	8,380	389	72	-	702	-	998	1,501	31
Tennessee.....	70,196	36,750	746	11,548	172	297	135	17,341	2,179	1,028
Texas.....	186,028	104,807	11,445	52,432	-	2,179	-	11,073	4,032	60
Utah.....	12,412	7,664	392	344	4	11	-	1,105	2,652	240
Vermont.....	11,050	8,589	516	60	9	219	36	576	982	63
Virginia.....	73,445	44,753	3,884	1,535	-	385	42	20,130	2,591	125
Washington.....	49,357	28,659	3,638	1,183	1,361	1,657	-	7,905	4,858	96
West Virginia...	25,334	19,651	200	1,482	429	520	-	1,546	1,492	14
Wisconsin.....	66,043	49,077	2,982	683	90	73	(2)	5,828	7,194	116
Wyoming.....	12,252	8,803	211	166	-	11	-	347	2,714	-

[1]Includes $90,092 thousand corporation excise taxes and surtaxes, measured in part by net income and in part by corporate excess.
[2]Less than $500.

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

State	Date of close of fiscal year in 1965	Total population (excluding armed forces overseas)[1]		Personal income, calendar year 1964[2]		State government portion of State-local totals (percent)	
		July 1, 1965 (estimated)	July 1, 1964 (estimated)	Amount (millions)	Per capita	Tax revenue in fiscal 1963-64[3]	Payrolls for October 1964[4]
All States[5]	---	193,015,000	190,574,000	488,142	2,562	50.7	24.6
Alabama	September 30	3,462,000	3,426,000	5,959	1,749	72.2	28.4
Alaska	June 30	253,000	250,000	779	3,116	68.5	58.2
Arizona	June 30	1,608,000	1,550,000	3,530	2,233	55.1	25.9
Arkansas	June 30	1,960,000	1,939,000	3,200	1,655	69.6	33.8
California	June 30	18,602,000	18,073,000	56,122	3,103	46.4	22.5
Colorado	June 30	1,969,000	1,935,000	5,044	2,566	46.2	30.1
Connecticut	June 30	2,832,000	2,783,000	9,075	3,281	47.6	28.4
Delaware	June 30	505,000	496,000	1,699	3,460	78.4	35.5
Florida	June 30	5,805,000	5,650,000	12,841	2,251	56.3	21.5
Georgia	June 30	4,357,000	4,294,000	8,345	1,943	65.8	25.3
Hawaii	June 30	711,000	708,000	1,807	2,622	74.6	66.9
Idaho	June 30	692,000	688,000	1,398	2,020	54.1	33.6
Illinois	June 30	10,644,000	10,543,000	31,895	3,041	41.7	21.4
Indiana	June 30	4,885,000	4,842,000	12,273	2,544	48.3	25.4
Iowa	June 30	2,760,000	2,761,000	6,548	2,376	43.5	28.4
Kansas	June 30	2,234,000	2,227,000	5,219	2,346	42.7	30.3
Kentucky	June 30	3,179,000	3,160,000	5,781	1,830	68.4	30.5
Louisiana	June 30	3,534,000	3,486,000	6,510	1,877	75.0	35.4
Maine	June 30	993,000	989,000	2,108	2,132	51.3	35.3
Maryland	June 30	3,519,000	3,441,000	9,838	2,867	57.3	24.1
Massachusetts	June 30	5,348,000	5,308,000	15,828	2,965	41.8	23.7
Michigan	June 30	8,218,000	8,153,000	22,311	2,755	54.9	24.5
Minnesota	June 30	3,554,000	3,525,000	8,364	2,375	48.4	26.8
Mississippi	June 30	2,321,000	2,298,000	3,328	1,438	66.0	28.5
Missouri	June 30	4,497,000	4,473,000	11,463	2,600	50.3	24.4
Montana	June 30	706,000	702,000	1,587	2,252	41.9	35.4
Nebraska	June 30	1,477,000	1,470,000	3,477	2,349	35.0	25.6
Nevada	June 30	440,000	419,000	1,325	3,248	57.4	27.2
New Hampshire	June 30	669,000	659,000	1,555	2,377	37.0	38.1
New Jersey	June 30	6,774,000	6,664,000	20,078	3,005	30.6	17.3
New Mexico	June 30	1,029,000	1,013,000	2,058	2,041	76.0	36.4
New York	March 31	18,073,000	17,870,000	56,649	3,162	43.1	17.9
North Carolina	June 30	4,914,000	4,854,000	9,282	1,913	73.2	30.0
North Dakota	June 30	652,000	650,000	1,376	2,133	49.8	32.6
Ohio	June 30	10,245,000	10,150,000	26,728	2,646	45.6	18.7
Oklahoma	June 30	2,482,000	2,461,000	5,134	2,083	66.6	33.4
Oregon	June 30	1,899,000	1,880,000	4,876	2,606	52.2	33.3
Pennsylvania	June 30	11,520,000	11,491,000	29,805	2,601	54.5	25.7
Rhode Island	June 30	920,000	906,000	2,298	2,514	51.4	36.3
South Carolina	June 30	2,542,000	2,522,000	4,229	1,655	75.2	31.2
South Dakota	June 30	703,000	701,000	1,343	1,879	39.7	34.1
Tennessee	June 30	3,845,000	3,799,000	7,061	1,859	63.6	23.2
Texas	August 31	10,551,000	10,390,000	22,749	2,188	54.4	22.6
Utah	June 30	990,000	973,000	2,139	2,156	57.7	34.2
Vermont	June 30	397,000	396,000	867	2,119	56.8	47.6
Virginia	June 30	4,457,000	4,367,000	9,804	2,239	57.3	30.7
Washington	June 30	2,990,000	2,967,000	7,861	2,635	67.9	29.7
West Virginia	June 30	1,812,000	1,824,000	3,531	1,965	68.8	37.1
Wisconsin	June 30	4,144,000	4,109,000	10,227	2,490	58.7	25.3
Wyoming	June 30	340,000	338,000	837	2,441	52.0	35.3

[1]Bureau of the Census, Current Population Reports, Series P-25, No. 317.
[2]U.S. Department of Commerce, Survey of Current Business, July 1965.
[3]Bureau of the Census, Governmental Finances in 1963-64, June 1965
[4]Bureau of the Census, State Distribution of Public Employment in 1964, March 1965.
[5]Totals do not include data for the District of Columbia.

Table 7.—STATE EXCISES ON GENERAL SALES, GASOLINE, AND CIGARETTES: BEGINNING AND END OF FISCAL YEAR 1965, AND SEPTEMBER 1, 1965

State	State general sales and gross receipts taxes				State cigarette taxes				State motor fuel sales taxes			
	Percentage rate			Effective date of change	Rate (cents per package)			Effective date of change	Rate (cents per gallon of gasoline)			Effective date of change
	Beginning of fiscal year	End of fiscal year	Sept. 1, 1965		Beginning of fiscal year	End of fiscal year	Sept. 1, 1965		Beginning of fiscal year	End of fiscal year	Sept. 1, 1965	
Alabama	4	4	4	-	6	6	6	-	7	7	7	-
Alaska	-	-	-	-	8	8	8	-	8	8	8	-
Arizona	3	3	3	-	2	2	6.5	7-1-65	6	6	7	7-20-65
Arkansas	3	3	3	-	6	8	8	3-5-65	6.5	7.5	7.5	6-10-65
California	[1]3	[1]3	[1]3	-	3	3	3	-	7	8	7	4-1-65 9-1-65
Colorado	2	3	3	6-1-65	3	5	5	6-1-65	6	6	7	8-1-65
Connecticut	3.5	3.5	3.5	-	6	6	8	7-1-65	6	6	6	-
Delaware	-	-	-	-	5	5	7	8-1-65	6	6	7	8-1-65
Florida	3	3	3	-	[2]8	[2]8	[2]8	-	7	7	7	-
Georgia	3	3	3	-	8	8	8	-	6.5	6.5	6.5	-
Hawaii	3.5	3.5	4	7-1-65	([3])	([3])	([3])	([3])	[4]5	[4]5	[4]5	-
Idaho	-	-	3	7-1-65	7	7	7	-	6	6	6	-
Illinois	[1]3.5	[1]3.5	[1]3.5	-	4	4	7	8-1-65	5	5	5	-
Indiana	2	2	2	-	4	6	6	5-1-65	6	6	6	-
Iowa	2	2	2	-	5	5	8	7-1-65	6	6	7	7-1-65
Kansas	2.5	3	3	5-1-65	6	8	8	5-1-65	5	5	5	-
Kentucky	3	3	3	-	2.5	2.5	2.5	-	7	7	7	-
Louisiana	2	2	2	-	8	8	8	-	7	7	7	-
Maine	4	4	4	-	6	6	8	7-1-65	7	7	7	-
Maryland	3	3	3	-	6	6	6	-	7	7	7	-
Massachusetts	-	-	-	-	6	8	8	1-1-65	5.5	6.5	6.5	5-13-65
Michigan	4	4	4	-	7	7	7	-	6	6	6	-
Minnesota	-	-	-	-	8	8	8	-	6	6	6	-
Mississippi	[1]3.5	[1]3.5	[1]3.5	-	9	9	9	-	7	7	7	-
Missouri	3	3	3	-	4	4	4	-	5	5	5	-
Montana	-	-	-	-	8	8	8	-	6	6	6	-
Nebraska	-	-	-	-	6	8	8	4-1-65	7	7.5	7.5	4-1-65
Nevada	2	2	2	-	7	7	7	-	6	6	6	-
New Hampshire	-	-	-	-	([5])	([5])	([5])	([5])	7	7	7	-
New Jersey	-	-	-	-	8	8	8	-	6	6	6	-
New Mexico	[1]3	[1]3	[1]3	-	8	8	8	-	6	6	6	-
New York	-	-	[1]2	8-1-65	5	5	10	4-1-65	6	6	6	-
North Carolina	3	3	3	-	-	-	-	-	7	7	7	-
North Dakota	2.25	2.25	2.25	-	7	7	8	7-1-65	6	6	6	-
Ohio	3	3	3	-	5	5	5	-	7	7	7	-
Oklahoma	2	2	2	-	7	7	8	7-1-65	6.58	6.58	6.58	-
Oregon	-	-	-	-	-	-	-	-	6	6	6	-
Pennsylvania	5	5	5	-	8	8	8	-	7	7	7	-
Rhode Island	3.5	4	4	6-1-65	8	8	8	-	7	7	7	-
South Carolina	3	3	3	-	5	5	5	-	7	7	7	-
South Dakota	2	2	3	7-1-65	6	6	8	7-1-65	6	6	6	-
Tennessee	[1]3	[1]3	[1]3	-	7	7	7	-	7	7	7	-
Texas	2	2	2	-	8	11	11	7-1-65	5	5	5	-
Utah	[1]3	[1]3	[1]3	-	8	8	8	-	6	6	6	-
Vermont	-	-	-	-	8	8	10	7-1-65	6.5	6.5	6.5	-
Virginia	-	-	-	-	3	3	3	-	7	7	7	-
Washington	4	4.2	4.2	6-1-65	7	11	11	6-1-65	7.5	7.5	7.5	-
West Virginia	3	3	3	-	6	6	6	-	7	7	7	-
Wisconsin	3	3	3	-	8	8	10	8-1-65	6	6	6	-
Wyoming	2	2	[1]2.5	7-1-65	4	4	4	-	5	5	5	-

Source: Adapted from a tabulation prepared by the Federation of Tax Administrators for The Book of the States. See also text discussion under "Rates of Selected Taxes."

[1]8 States collect combined State and local sales taxes in those local jurisdictions which have imposed supplemental local sales 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; New York, 3.0; Tennessee, 1.0; Utah, 0.5; and Wyoming, 0.5. In Alabama and Colorado, the State collects local sales taxes in certain jurisdictions.

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

[3]Rate 20 percent of wholesale price, increased to 40 percent, effective July 1, 1965.

[4]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.

[5]Rate 15 percent of retail price, increased to 21 percent, effective July 1, 1965.

Table 8.—STATE INDIVIDUAL INCOME TAXES AS OF JANUARY 1, 1965

State	Rates applying to taxable income			Taxable income brackets		Personal exemptions			Federal income tax deductible	Withholding required
	Lowest rate (percent)	Highest rate (percent)	Number of rate steps	Lowest: amount under—	Highest: amount over—	Single	Married	Dependents		
Alabama	1.5	5.0	4	$1,000	$5,000	$1,500	$3,000	$300	Yes	Yes
Alaska	(1)	-	-	-	-	-	-	-	No	Yes
Arizona	1.0	4.5	8	1,000	8,000	1,000	2,000	600	Yes	Yes
Arkansas	1.0	5.0	5	3,000	25,000	[2]17.50	[2]35	[2]6	No	(3)
California	1.0	7.0	7	2,500	15,000	1,500	3,000	600	No	(4)
Colorado	[5]3.0	8.0	11	1,000	10,000	750	1,500	750	Yes	Yes
Delaware	1.5	11.0	11	1,000	100,000	600	1,200	600	(6)	Yes
Georgia	1.0	6.0	6	1,000	10,000	1,500	3,000	600	No	Yes
Hawaii	3.0	9.0	8	500	30,000	600	1,200	600	No	Yes
Idaho	[7]2.5	9.0	6	1,000	5,000	[7]600	[7]1,200	[7]600	Yes	Yes
Indiana	2.0	-	-	Flat rate		1,000	[6]2,000	500	No	Yes
Iowa	.75	4.5	6	1,000	9,000	[2]15	[2]30	[2]7.50	Yes	(3 4)
Kansas	2.5	6.5	5	2,000	7,000	600	1,200	600	Yes	(3)
Kentucky	2.0	6.0	5	3,000	8,000	[2]20	[2]40	[2]20	Yes	Yes
Louisiana	2.0	6.0	3	10,000	50,000	2,500	5,000	400	Yes	Yes
Maryland	[8]3.0	-	-	Flat rate		800	1,600	800	No	Yes
Massachusetts	[9]3.075	-	-	Flat rate		2,000	[10]2,500	400	(6)	Yes
Minnesota	1.5	12.0	11	500	20,000	[2]19	[2]38	[2]19	Yes	Yes
Mississippi	2.0	3.5	3	5,000	10,000	5,000	7,000	-	No	No
Missouri	[11]1.0	4.0	7	1,000	9,000	1,200	2,400	400	Yes	Yes
Montana	1.1	7.9	6	1,000	7,000	600	1,200	600	Yes	Yes
New Hampshire	(12)	-	-	(12)	(12)	600	600	-	No	No
New Jersey[13]	2.0	10.0	9	1,000	15,000	[14]600	[14]1,200	600	No	(4)
New Mexico	1.5	6.0	4	10,000	100,000	600	1,200	600	Yes	Yes
New York	2.0	10.0	9	1,000	15,000	[14]600	[14]1,200	600	No	Yes
North Carolina	3.0	7.0	5	2,000	10,000	1,000	2,000	300	No	Yes
North Dakota	1.0	11.0	7	3,000	15,000	600	1,500	600	Yes	No
Oklahoma	1.0	6.0	6	1,500	7,500	1,000	2,000	500	Yes	Yes
Oregon	3.0	9.5	7	500	8,000	600	1,200	600	Yes	Yes
South Carolina	2.0	7.0	6	2,000	10,000	800	1,600	800	(6)	Yes
Tennessee	(15)	-	-	(15)	(15)	-	-	-	No	No
Utah	2.0	6.5	6	1,000	5,000	600	1,200	600	Yes	Yes
Vermont	2.0	7.5	4	1,000	5,000	500	1,000	500	No	Yes
Virginia	2.0	5.0	3	3,000	5,000	1,000	2,000	200	No	Yes
West Virginia	1.2	5.5	24	[16]2,000	[16]200,000	600	1,200	600	No	Yes
Wisconsin	2.5	10.0	15	1,000	14,000	[2]10	[2]20	[2]10	No	Yes

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

[1]16 percent based on Federal income tax (at 1963 rates) retroactive to January 1, 1964.

[2]Tax credit.

[3]Law amended to apply general withholding requirements beginning January 1, 1966.

[4]Nonresidents; not general.

[5]Plus surtax of 2 percent on intangibles income over $5,000. Tax credit of one-half of 1 percent is applicable to the first $9,000 of net taxable income.

[6]Subject to specified limitations.

[7]Plus $10 filing fee for each return; tax credit of $10 for each personal exemption allowed.

[8]Investment income over $500 taxed at 5 percent.

[9]Interest and dividends taxed 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]Income from interest and dividends taxed at 4.25 percent.

[13]Tax imposed on New York resident individuals deriving income from New Jersey sources and New Jersey residents deriving income from New York sources.

[14]Plus tax credit of $10 for single person and $25 for married persons or head of household.

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

[16]Income brackets shown are for individuals, and differ from those for married taxpayers filing joint returns and for heads of households.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
ALABAMA		
(1965 data include some amounts derived from quarterly returns for the 12-month period ended June 30, 1965.)		
A. SALES AND GROSS RECEIPTS	301,005	281,316
1. General sales or gross receipts	154,177	141,179
Sales	137,686	127,287
Use	16,491	13,892
2. Selective sales and gross receipts	146,828	140,137
a. Motor fuels	87,220	83,438
Refunds	-1,375	-938
Gasoline	83,099	79,438
Motor fuels	4,814	4,317
Aviation gas	683	621
b. Alcoholic beverages	22,395	21,407
Beer	(1)	7,523
Liquor and wines (State stores)	(1)	13,884
c. Tobacco products	20,194	19,599
d. Insurance	10,177	9,412
e. Public utilities	4,466	4,412
Telephone companies	2,227	2,217
Railroad companies	572	572
Hydroelectric companies	789	789
Express companies	10	10
Other	869	824
g. Amusements--playing cards and punch boards	34	35
h. Other	2,342	1,834
Carbonic acid gas	116	104
Lubricating oil	539	509
Lodgings	1,133	1,050
Contractors	554	171
B. LICENSE	25,439	27,929
1. Motor vehicles	4,630	5,068
Vehicle licenses	4,385	4,768
Replacement tags	35	33
Motor carriers mileage	210	267
2. Motor vehicle operators	1,416	2,683
3. Corporations in general	12,437	13,056
Franchise	11,853	12,521
Permits	490	452
Charter and filing	-	-
Foreign corporation entrance	94	83
4. Public utilities	549	517
Sleeping car companies	20	20
Transportation companies	186	173
Other	343	324
5. Alcoholic beverages--beer	287	198
8. Occupations and businesses, not elsewhere classified	4,123	4,579
Privilege to operate	1,706	1,641
Kerosene and gasoline inspections	473	410
Oil companies	316	295
Shipping point inspections	768	592
Chain stores	148	135
Other	712	1,506
9. Hunting and fishing	1,817	1,653
10. Other--boat	180	175
C. INDIVIDUAL INCOME	46,216	36,591
D. CORPORATION NET INCOME	19,294	15,766
Corporations--general	17,029	13,838
Financial institutions excise	2,265	1,928
E. PROPERTY	16,923	16,858
General	16,738	16,691
Special--freight lines and equipment	185	167
F. DEATH AND GIFT--estate	1,860	1,530
ALABAMA--Continued		
G. SEVERANCE	1,693	1,856
Iron ore tonnage	56	68
Oil and gas	402	465
Production privilege	793	930
Forestry products	442	393
H. POLL	367	521
J. DOCUMENTARY AND STOCK TRANSFER	1,573	1,627
Mortgages	1,121	1,098
Deeds	360	322
Securities	92	207
K. OTHER--trial tax	-	60
ALASKA		
A. SALES AND GROSS RECEIPTS	12,888	11,902
2. Selective sales and gross receipts	12,888	11,902
a. Motor fuels	6,004	5,643
Refunds	-816	-567
Gross collections	6,820	6,210
b. Alcoholic beverages	3,139	2,796
c. Tobacco products	2,244	2,102
d. Insurance	1,318	1,197
e. Public utilities	183	164
B. LICENSE	8,814	7,948
1. Motor vehicles	2,812	2,870
Registrations	2,682	2,757
Titles	130	113
2. Motor vehicle operators	276	148
3. Corporations in general	97	101
5. Alcoholic beverages	623	612
7. Amusements	68	73
8. Occupations and businesses, not elsewhere classified	3,272	2,690
Business licenses (nominal rate)	2,971	2,439
Insurance	83	80
Other	218	171
9. Hunting and fishing	1,666	1,454
Sport	1,199	875
Commercial	467	579
C. INDIVIDUAL INCOME	16,123	13,931
D. CORPORATION NET INCOME	1,877	1,764
E. PROPERTY--prior years	1	11
F. DEATH AND GIFT--inheritance and estate	363	89
G. SEVERANCE	3,123	2,637
H. POLL	830	752
ARIZONA		
A. SALES AND GROSS RECEIPTS	149,238	143,868
1. General sales or gross receipts	88,260	84,785
Use	1,169	1,206
Education excise tax	29,403	28,257
Privilege sales tax	57,688	[2] 55,322
Retail sales	39,157	37,704
Mining	4,753	4,045
Contracting	3,847	4,116
Restaurants	1,978	1,922
Rentals	2,559	2,389
Utilities	3,117	2,886
Other	2,277	2,118

[1] Detail not available.
[2] Detail below does not add to this total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
ARIZONA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts	60,978	59,083
a. Motor fuels	38,863	38,108
Refunds	-2,048	-2,112
Gasoline	37,358	36,845
Use fuel	3,553	3,375
b. Alcoholic beverages	5,381	5,191
Spirituous liquor	2,627	2,516
Malt liquor	2,070	1,978
Vinous liquor	684	697
c. Tobacco products--cigarettes and tobacco	4,281	4,121
d. Insurance--premiums	4,887	4,509
e. Public utilities	4,081	3,905
Common carriers	3,637	3,477
Express car	2	1
Intra-State utility corporations assessment	442	427
f. Parimutuels	3,485	3,249
Horse racing	961	989
Dog racing	2,524	2,260
B. LICENSE	21,111	17,176
1. Motor vehicles	14,677	10,897
Registrations	13,889	10,106
Titles	788	791
2. Motor vehicle operators	879	874
Operators	762	758
Chauffeurs	117	116
3. Corporations in general	763	745
5. Alcoholic beverages	771	766
8. Occupations and businesses, not elsewhere classified	1,942	1,885
9. Hunting and fishing	2,079	2,009
C. INDIVIDUAL INCOME	14,562	14,053
D. CORPORATION NET INCOME	10,919	9,174
E. PROPERTY	33,427	35,350
General	28,517	30,711
Special	4,910	4,639
Motor vehicles	3,925	3,653
Private car lines	499	502
Other	486	484
F. DEATH AND GIFT--estate	7,708	1,497
ARKANSAS		
A. SALES AND GROSS RECEIPTS	153,154	145,101
1. General sales or gross receipts--sales and use	76,230	72,891
2. Selective sales and gross receipts	76,924	72,210
a. Motor fuels	49,247	46,915
Refunds	-936	-966
Gross collections	50,183	47,880
b. Alcoholic beverages	7,219	6,992
Liquor--gallonage and case	3,577	3,429
Beer	2,213	2,125
Wine	395	427
Liquor--3 percent sales	1,033	1,010
c. Tobacco products--cigarettes	11,904	10,720
d. Insurance	5,548	5,102
Gross premiums--general	4,813	4,438
Fire, tornado, and marine companies	460	420
Workmen's compensation companies	275	244
f. Parimutuels	2,965	2,459
Horse racing	1,684	1,496
Dog racing	1,281	963
g. Amusements--stadium tickets	41	22
ARKANSAS--Continued		
B. LICENSE	26,904	25,894
1. Motor vehicles	18,130	17,218
Vehicles	17,371	16,566
Titles	351	244
Other	409	408
2. Motor vehicle operators	1,854	1,763
3. Corporations in general	1,149	1,111
Franchise	1,095	1,061
Incorporation	54	50
4. Public utilities	516	499
Common carriers	201	201
Light, power, gas, and telephone	33	27
Assessments	282	272
5. Alcoholic beverages	376	382
Liquor	249	258
Beer	119	117
Wine	8	7
7. Amusements	118	126
Slot machines	72	77
Racing	22	22
Pool tables	25	28
8. Occupations and businesses, not elsewhere classified	2,418	2,597
Oil inspection	469	452
Cigarette dealers	179	217
Other	1,770	1,928
9. Hunting and fishing	2,343	2,198
C. INDIVIDUAL INCOME	17,922	15,616
D. CORPORATION NET INCOME	13,766	11,059
E. PROPERTY	464	473
General	59	101
Special	404	372
Bus and truck lines	371	340
Private car	33	32
F. DEATH AND GIFT--inheritance	915	801
G. SEVERANCE	4,614	4,968
General	3,733	4,118
Timber	881	850
K. OTHER	122	-
CALIFORNIA		
A. SALES AND GROSS RECEIPTS	1,771,401	1,643,008
1. General sales or gross receipts	943,780	882,872
Sales and use--State tax	[1]939,113	[1]878,576
Collection costs retained--local levies	4,667	4,296
Sales and use, by business group	(937,393)	(889,199)
Apparel stores	43,477	41,314
General merchandise stores	107,631	96,653
Specialty stores	43,530	41,190
Food and liquor stores	76,382	71,618
Eating and drinking places	69,740	65,030
Household and home furnishings and appliances	41,415	39,091
Buildings materials group	41,087	44,404
Automotive	164,745	157,502
Other retail outlets	39,208	37,476
Personal service establishments	33,539	33,243
Contractors and building materials manufacturing and wholesale outlets	66,971	67,274
Other manufacturing, wholesaling, and miscellaneous outlets	195,351	182,590
Board assessed taxes, interest and penalties	14,318	11,814

[1]Detail below does not add to this total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
CALIFORNIA		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts	827,621	760,136
a. Motor fuels	509,700	448,875
Refunds	-15,981	-14,680
Gasoline	497,075	437,582
Use (diesel) fuel	28,606	25,973
b. Alcoholic beverages	66,356	61,422
Distilled spirits	53,930	50,128
Beer and wine	12,426	11,294
c. Tobacco products--cigarettes	74,515	71,368
d. Insurance	94,817	108,182
Gross premiums	93,993	107,375
Workmen's compensation	824	807
e. Public utilities--motor transportation	16,014	15,064
f. Parimutuels	47,082	43,090
Racing	40,888	37,548
Breakage	6,194	5,542
g. Amusements--athletic admissions	96	116
h. Other--agricultural marketing	19,041	12,019
B. LICENSE	239,113	224,573
1. Motor vehicles	171,345	161,575
Registration and weight	167,727	158,061
Other	3,618	3,514
2. Motor vehicle operators	9,905	9,472
3. Corporations in general--filing and qualification	1,495	1,408
4. Public utilities--filing and registration	760	837
5. Alcoholic beverages	14,598	13,629
7. Amusements	16	18
8. Occupations and businesses, not elsewhere classified	28,468	26,085
Agricultural	6,835	6,106
Corporate securities	3,805	3,401
Contractors	437	2,770
Real estate	2,183	1,927
Insurance companies	2,416	2,033
Banks	1,002	902
Savings and loan	2,339	1,510
Other	9,451	7,436
9. Hunting and fishing	12,006	11,033
Fishing	8,108	7,345
Hunting	2,605	2,503
Other	1,684	1,568
Collectors' commissions retained	-391	-383
10. Other	520	516
Boat registration	372	427
Guardianship	77	89
Dam filing	71	-
C. INDIVIDUAL INCOME	410,486	391,853
D. CORPORATION NET INCOME	416,447	404,757
E. PROPERTY--special	178,713	163,328
Motor vehicles	169,826	155,308
House trailers	6,870	6,174
Private car companies	2,017	1,846
F. DEATH AND GIFT	114,728	101,479
Inheritance and estate	104,877	95,423
Gift	9,851	6,056
G. SEVERANCE	1,283	1,190
Fish and game	320	306
Petroleum and gas	963	884
COLORADO		
A. SALES AND GROSS RECEIPTS	136,558	122,652
1. General Sales or gross receipts	63,494	60,724
Sales	59,352	56,743
Use	4,141	3,981
Retail sales, by business group	(59,214)	(56,397)
Apparel	2,094	1,983
Automotive	9,462	9,063

Tax source	1965 (prelim.)	1964
COLORADO--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
1. General sales or gross receipts--Continued		
Retail sales, by business group--Continued		
Food	14,166	13,624
Furniture	2,978	2,837
General merchandise	10,379	9,697
Lodging	1,253	1,182
Lumber and building	5,107	4,932
Professional and personal services	583	563
Public utility	4,569	4,318
Unclassified retail	3,394	3,100
Farm and garden produce	44	43
Manufacturing, trading, and jobbing	5,129	5,025
Miscellaneous	55	30
2. Selective sales or gross receipts	73,064	61,928
a. Motor fuels	46,010	43,939
Refunds	-3,257	-3,938
Gasoline	49,267	47,877
b. Alcoholic beverages	7,942	7,587
c. Tobacco products	7,629	122
d. Insurance	8,002	7,431
e. Public utilities	296	-
f. Parimutuels	3,153	2,845
g. Amusements	31	3
h. Other--oleomargarine	1	1
B. LICENSE	32,696	31,329
1. Motor vehicles	19,746	19,294
Vehicles	10,511	9,939
Ton-mile	8,697	8,625
Registration	304	518
Safety inspections	234	212
2. Motor vehicle operators	778	826
3. Corporations in general	933	828
Franchise	656	640
Other	277	188
4. Public utilities--filing	68	48
5. Alcoholic beverages	977	955
7. Amusements	44	19
Racing	19	17
Bingo and raffle	24	-
Boxing and wrestling	1	2
8. Occupations and businesses, not elsewhere classified	3,214	3,403
Department of Agriculture	933	1,012
Department of Insurance	263	266
Real estate brokers and salesmen	210	224
Store licenses	270	264
Other	1,538	1,637
9. Hunting and fishing	6,887	5,932
10. Other--boat	49	24
C. INDIVIDUAL INCOME	59,946	52,521
D. CORPORATION NET INCOME	23,929	24,735
E. PROPERTY	6,515	6,674
General	5,420	5,527
Special--motor vehicles	1,095	1,147
F. DEATH AND GIFT	7,066	7,654
Inheritance and estate	6,578	7,102
Gift	487	552
G. SEVERANCE	1,250	1,467
Oil and gas production gross income	1,114	1,330
Oil and gas conservation	103	110
Coal tonnage	33	27
K. OTHER	215	90

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
CONNECTICUT		
A. SALES AND GROSS RECEIPTS	266,420	248,420
1. General sales or gross receipts	122,927	111,917
Individual use--automotive	2,908	2,622
Individual use--nonautomotive	834	669
Deficiencies, interest, and penalties	3,980	2,679
Sales and use, by business group	(115,203)	(105,940)
Food	13,529	12,603
Apparel	5,282	4,993
Merchandise	8,964	8,561
Automotive	22,104	20,074
Furniture	7,764	7,116
Building	12,668	11,855
Chain store	19,206	17,701
Miscellaneous and other	25,686	23,037
2. Selective sales and gross receipts	143,493	136,503
a. Motor fuels	57,557	54,761
Refunds	(1)	(1)
Gasoline	(1)	(1)
Special fuel	(1)	(1)
b. Alcoholic beverages	15,931	15,324
c. Tobacco products--cigarettes	24,103	22,049
d. Insurance	18,908	18,689
e. Public utilities	23,565	22,333
Telephone, telegraph, and cable	11,226	10,430
Railroads--steam, electric, and street	27	26
Gas, electric, and steam	7,369	7,096
Electric and power	2,468	2,419
Gas	1,523	1,453
Water and water power	916	871
Car and express	35	39
g. Amusements--boxing and wrestling	2	5
h. Other--unincorporated businesses	3,427	3,342
B. LICENSE	35,764	34,073
1. Motor vehicles	22,277	20,682
Registration	20,599	19,101
Motor carriers	1,679	1,581
2. Motor vehicle operators	5,170	4,931
3. Corporations in general--organization and qualifications	1,059	963
5. Alcoholic beverages	4,094	4,093
7. Amusements	95	98
8. Occupations and businesses, not elsewhere classified	2,347	2,584
Bank and loan companies	448	426
Other	1,899	2,158
9. Hunting and fishing	620	599
10. Other	102	123
Boat registration	102	113
Pistol	-	10
D. CORPORATION NET INCOME	57,339	51,081
E. PROPERTY--special--oyster grounds	-	10
F. DEATH AND GIFT	31,014	25,797
Inheritance	29,430	25,616
Estate	1,585	181
DELAWARE		
A. SALES AND GROSS RECEIPTS	26,086	23,489
2. Selective sales and gross receipts	26,086	23,489
a. Motor fuels	12,487	11,793
Refunds	-675	-884
Gross collections	13,162	12,677
b. Alcoholic beverages	2,192	2,064
Spirits	1,283	1,189
Beer	535	517
Wine	374	358
DELAWARE--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
c. Tobacco products	3,992	3,929
d. Insurance	2,582	2,313
Life	962	806
Fire department	527	559
Fire and casualty	711	643
Workmen's compensation	242	204
Retaliatory	140	101
e. Public utilities	40	38
f. Parimutuels	4,600	3,223
g. Amusements--race track and athletic	193	129
B. LICENSE	25,150	25,152
1. Motor vehicles	5,610	5,157
Registrations	5,125	4,717
Titling	383	349
Oversize and overweight	102	91
2. Motor vehicle operators	449	433
3. Corporations in general	15,790	15,635
Franchise	15,282	15,177
Filing	508	458
4. Public utilities	394	398
Telephone and telegraph	298	287
Railroad	96	111
5. Alcoholic beverages	293	281
7. Amusements--race track, athletic, and bingo	24	22
8. Occupations and businesses, not elsewhere classified	2,366	3,020
Mercantile and occupational	1,991	2,657
Other	375	363
9. Hunting and fishing	116	113
10. Other	108	93
Dog	51	44
Boat	33	32
Civil commissions	18	11
Marriage	6	6
C. INDIVIDUAL INCOME	42,183	35,354
D. CORPORATION NET INCOME	10,185	9,997
E. PROPERTY--special--bank shares	234	224
F. DEATH AND GIFT--Inheritance and estate	17,108	6,337
FLORIDA		
A. SALES AND GROSS RECEIPTS	571,359	519,591
1. General sales or gross receipts--sales and use	260,647	228,449
Lumber, builders, and contractors	30,543	27,737
General merchandise	45,778	40,480
Food and beverages	45,027	41,252
Furniture and appliances	17,191	15,394
Hotels, apartment houses, etc.	16,330	14,475
Automotive	46,313	39,384
Apparel	11,368	10,782
Other	48,096	38,945
2. Selective sales and gross receipts	310,712	291,142
a. Motor fuels	156,571	146,870
Gasoline	150,380	141,540
Special fuel	6,191	5,329
b. Alcoholic beverages	67,719	63,255
Liquor	30,083	28,929
Beer and wine	37,636	34,326
c. Tobacco products--cigarettes	17,470	19,023

[1]Detail not available.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
FLORIDA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
d. Insurance	17,986	15,783
General	14,866	13,670
Workmen's compensation--administration	3,120	2,113
e. Public utilities	12,095	10,992
General	12,094	10,990
Sleeping car companies	1	2
f. Parimutuels	35,031	31,610
Horse racing	16,784	15,356
Dog racing	15,697	13,726
Jai-Alai	2,550	2,528
g. Amusements--admissions	1,209	1,108
Horse tracks	461	424
Dog tracks	539	483
Jai-Alai	209	201
h. Other	2,631	2,501
Sporting equipment	2,620	2,491
Copyrighted music	11	10
B. LICENSE	133,923	124,860
1. Motor vehicles	89,389	87,595
Vehicles--general	85,498	83,544
Auto title and liens	2,376	2,253
Auto transportation--mileage and other	1,515	1,799
2. Motor vehicle operators	5,920	5,697
3. Corporations in general	4,722	1,878
Franchise	3,907	1,088
Charter	528	520
Filing and limited partnership	288	271
4. Public utilities--railroad and telegraph	107	108
5. Alcoholic beverages	2,067	1,945
Liquor	1,770	1,670
Beer and wine	297	274
7. Amusements--racing registrations	18	6
8. Occupations and businesses, not elsewhere classified	27,695	23,959
Citrus advertising	9,206	6,263
Citrus inspection	3,259	2,386
Gas and oil inspection	2,865	2,778
Occupations in general	2,104	2,039
Fruit and vegetable inspection	795	968
Insurance	729	767
Feed inspection	361	336
Hotels and restaurants	917	880
Chain stores	718	708
Real estate agents and brokers	475	449
Egg and poultry inspection	539	479
Fertilizer inspection	445	423
Other	5,283	5,483
9. Hunting and fishing	2,873	2,611
10. Other--motorboat registration	1,132	1,061
E. PROPERTY	19,208	21,885
General--prior years	41	46
Special--intangibles, classes A, B, and D	19,166	21,839
F. DEATH AND GIFT--estate	10,358	15,399
G. SEVERANCE--oil and gas	89	45
J. DOCUMENTARY AND STOCK TRANSFER	27,465	26,857
Documentary stamp	21,511	21,001
Intangibles, class C	5,953	5,857

Tax source	1965 (prelim.)	1964
GEORGIA		
A. SALES AND GROSS RECEIPTS	397,323	356,276
1. General sales or gross receipts--sales and use	207,564	185,424
Food	46,089	42,026
Apparel	5,856	5,393
General merchandise	35,368	31,683
Automotive	40,760	36,299
Furniture, home furnishings, etc.	10,500	9,545
Lumber, building, and contractors	15,575	13,416
Miscellaneous service	12,116	10,409
Manufacturers	15,243	12,753
Utilities	18,362	16,921
Miscellaneous	7,838	7,139
Refunds and adjustments	-143	-160
2. Selective sales and gross receipts	189,759	170,852
a. Motor fuels	106,751	99,597
Refunds	-3,361	-3,275
Motor fuels (gross)	110,112	102,872
b. Alcoholic beverages	32,078	30,015
Beer	13,502	12,134
State liquor warehousing	-	8,264
Liquor	16,955	8,141
Wine	1,621	1,476
c. Tobacco products--cigars and cigarettes	35,443	27,210
d. Insurance--gross premiums	15,226	13,734
h. Other--kerosene	261	296
B. LICENSE	34,832	32,986
1. Motor vehicles	22,689	21,754
Passenger cars	12,572	12,245
Trucks	7,662	7,367
Trailers	614	560
Busses	312	352
Dealers	154	161
Motor carriers	550	542
Other	825	527
2. Motor vehicle operators	2,411	2,132
3. Corporations in general	2,682	2,469
5. Alcoholic beverages	370	345
Beer	166	160
Liquor	180	161
Wine	24	24
8. Occupations and businesses, not elsewhere classified	5,195	4,499
Industrial loan companies	1,268	1,085
Fertilizer inspection	502	469
Feed inspection	367	510
Examining board fees	706	697
Insurance companies	1,015	481
Assessments on insurers--workmen's compensation	466	452
Milk producers and distributors	288	262
Other	583	543
9. Hunting and fishing	1,411	1,697
10. Other--motorboats	74	90
C. INDIVIDUAL INCOME	64,270	56,018
D. CORPORATION NET INCOME	48,139	41,049
E. PROPERTY	1,796	1,658
General	1,765	1,631
Special--intangibles	31	27
F. DEATH AND GIFT--estate	2,028	2,928
HAWAII		
A. SALES AND GROSS RECEIPTS	105,284	97,291
1. General sales or gross receipts	77,296	70,956
2. Selective sales and gross receipts	27,988	26,335
a. Motor fuels	10,992	10,298
b. Alcoholic beverages	4,183	3,816

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
HAWAII--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
c. Tobacco products	2,609	2,356
d. Insurance	2,795	2,755
e. Public utilities	7,409	7,110
B. LICENSE	2,326	2,026
1. Motor vehicles	59	142
Motor carriers	11	31
Gross weight fees	48	111
3. Corporations in general	201	192
4. Public utilities	253	250
8. Occupations and businesses, not elsewhere classified	1,726	1,348
9. Hunting and fishing	56	62
10. Other	31	32
C. INDIVIDUAL INCOME	38,550	34,680
D. CORPORATION NET INCOME	7,567	7,053
F. DEATH AND GIFT--inheritance and estate	1,077	1,165
IDAHO		
A. SALES AND GROSS RECEIPTS	29,668	28,433
2. Selective sales and gross receipts	29,668	28,433
a. Motor fuels	17,600	16,764
Refunds	-2,335	-2,321
Gross collections	19,935	19,085
b. Alcoholic beverages	2,969	2,779
Beer	1,469	1,379
Liquor excise	1,500	1,400
c. Tobacco products--cigarettes	4,382	4,274
d. Insurance--gross premiums	3,294	3,063
Fire and casualty	(1)	1,479
Life	(1)	1,430
Other	(1)	154
e. Public utilities	813	975
Kilowatt hour	812	975
Express companies	(2)	(2)
f. Parimutuels	1	1
g. Amusements--athletic exhibitions	3	2
h. Other--oleomargarine	606	575
B. LICENSE	18,418	17,789
1. Motor vehicles	10,926	10,560
Vehicles	9,904	9,595
Ports of entry	673	646
Titles	282	257
Caravans	67	62
2. Motor vehicle operators	702	761
3. Corporations in general	518	416
5. Alcoholic beverages	479	461
7. Amusements	3	2
8. Occupations and businesses, not elsewhere classified	3,121	3,107
Agricultural products inspection	805	872
Fruit and vegetable advertising	630	694
Insurance companies	138	140
Brand inspection and registration	215	150
Other	1,333	1,251
9. Hunting and fishing	2,669	2,482
C. INDIVIDUAL INCOME	28,862	25,292
D. CORPORATION NET INCOME	8,160	6,071
E. PROPERTY	5,891	4,337
General	5,855	4,301
Special--car companies	36	36
F. DEATH AND GIFT--inheritance and estate	1,040	1,098
G. SEVERANCE--mining privilege	174	160

Tax source	1965 (prelim.)	1964
ILLINOIS		
A. SALES AND GROSS RECEIPTS	1,030,604	940,625
1. General sales or gross receipts	622,857	558,584
Occupation and use taxes	619,669	555,573
Collection costs retained--municipal levies	3,188	3,011
Occupation taxes, by business group--liability incurred basis	(612,412)	(564,844)
General merchandise	76,749	70,569
Food	114,307	109,982
Eating and drinking places	49,937	47,096
Apparel	27,971	26,074
Home furnishings	22,124	19,598
Building material	52,243	49,839
Automotive	122,067	111,853
All other stores	61,115	57,096
Miscellaneous services	19,963	17,668
Manufacturing	65,937	55,070
2. Selective sales and gross receipts	407,747	382,041
a. Motor fuels	170,002	161,087
Refunds	-13,804	-13,333
Gross collections	183,806	174,420
b. Alcoholic beverages	47,952	41,691
c. Tobacco products--cigarettes	59,128	55,449
d. Insurance--gross premiums	34,931	34,610
General	33,795	33,601
Fire marshal	762	724
Surplus line agents	374	285
e. Public utilities	63,865	59,983
Utility service	60,016	56,374
Illinois Central Railroad	3,849	3,609
f. Parimutuels	27,319	24,921
Running races	18,436	17,554
Harness racing	8,883	7,367
g. Amusements	681	662
Racing	660	637
Athletic exhibitions	21	25
h. Other--hotel	3,869	3,638
B. LICENSE	153,529	144,677
1. Motor vehicles	123,157	115,456
Registrations	120,064	112,244
Common or contract carriers	681	859
Certificate of title and other	2,412	2,353
2. Motor vehicle operators	6,446	7,446
Drivers	5,436	6,369
Chauffeurs	1,010	1,077
3. Corporations in general	8,084	6,580
4. Public utilities	-	64
5. Alcoholic beverages	1,144	1,153
7. Amusements	823	790
Race tracks	815	785
Athletic exhibitions	8	5
8. Occupations and businesses, not elsewhere classified	10,386	9,295
Oil inspection	1,258	1,305
Insurance companies	1,559	1,105
Grain inspection	1,051	872
Insurance agents and brokers	1,001	991
Bank and building loan examinations	1,025	1,013
Coin operated devices	211	158
Weights and measures	174	151
Other	4,107	3,700
9. Hunting and fishing	3,364	3,684
Hunting	1,755	1,768
Fishing	1,365	1,389
Other	244	527
10. Other--watercraft	125	209
E. PROPERTY	1,525	1,250
General--prior years	10	12
Special--private car lines	1,515	1,238
F. DEATH AND GIFT--inheritance and estate	33,031	35,783

[1]Detail not available.
[2]Less than $500.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
INDIANA		
A. SALES AND GROSS RECEIPTS	433,738	352,984
1. General sales or gross receipts	257,811	188,238
Gross income tax	112,387	118,526
General sales tax	145,424	69,712
2. Selective sales and gross receipts	175,927	164,746
a. Motor fuels	117,572	112,424
Refunds	-7,115	-6,861
Gross collections	124,687	119,285
b. Alcoholic beverages	16,062	15,078
c. Tobacco products	26,967	23,284
d. Insurance	15,314	13,943
g. Amusements--boxing and wrestling	12	17
B. LICENSE	60,444	56,531
1. Motor vehicles	44,957	43,109
Registrations	44,407	42,215
Motor carriers	551	894
2. Motor vehicle operators	1,700	1,600
3. Corporations in general--filing	2,737	1,057
4. Public utilities--examinations	354	282
5. Alcoholic beverages	4,229	4,280
7. Amusements	8	9
8. Occupations and businesses, not elsewhere classified	4,390	4,149
Oil inspection	1,810	1,733
Insurance	411	351
Other	2,169	2,065
9. Hunting and fishing	1,959	1,947
10. Other	110	98
Motorboats	108	95
Vessel tonnage	2	3
C. INDIVIDUAL INCOME--adjusted gross income tax	123,253	126,346
D. CORPORATION NET INCOME--adjusted gross income tax	9,395	1,673
E. PROPERTY	11,362	10,193
General	909	848
Special	10,454	9,344
Intangibles	9,976	8,961
Railroad cars	478	383
F. DEATH AND GIFT--inheritance and estate	9,516	8,216
G. SEVERANCE--petroleum production	310	343
H. POLL	628	613
IOWA		
A. SALES AND GROSS RECEIPTS	191,677	182,254
1. General sales or gross receipts--sales and use	[1]92,741	[1]88,215
Use--new motor vehicles	9,214	8,329
Use--retailers	4,660	4,198
Use--consumers	3,381	4,056
Sales, by business group	(74,557)	(71,827)
Food	20,779	20,077
Apparel	2,987	2,968
General merchandise	19,282	18,060
Furniture, fixtures, and equipment	2,214	2,170
Motor vehicles	7,419	7,052
Lumber and materials	7,152	7,075
Vending machines	359	315
Service	2,056	1,965
Contracting	361	401
Public utilities and transportation	8,074	7,538
Miscellaneous	5,439	5,566
Refunds	-1,565	-1,360
IOWA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts	98,936	94,039
a. Motor fuels	65,693	63,092
Refunds	-13,889	-14,661
Gross collections	79,581	77,753
b. Alcoholic beverages	7,359	6,449
Beer	3,420	3,369
10 percent tax	3,939	3,080
c. Tobacco products--cigarettes	15,209	14,491
d. Insurance--gross premium	10,275	9,616
h. Other--butterfat	400	391
B. LICENSE	62,070	61,718
1. Motor vehicles	54,297	52,984
General	54,119	52,927
Truckers	178	57
2. Motor vehicle operators	2,879	2,767
Drivers	2,227	2,155
Chauffeurs	652	612
3. Corporations in general--filing and qualification	319	307
4. Public utilities--pipeline inspection	27	28
5. Alcoholic beverages	36	819
Liquor	-	775
Beer	36	44
8. Occupations and businesses, not elsewhere classified	2,398	2,390
Agricultural fees	360	355
Banking examinations	559	491
Commercial feeds	291	390
Insurance agents	186	195
Insurance examinations	43	35
Chain stores	37	37
Other	922	887
9. Hunting and fishing	1,970	2,133
10. Other	144	290
Boat registration	20	179
Gasoline tax refund permits	5	6
Sales tax permits	4	4
Aircraft registration	115	101
C. INDIVIDUAL INCOME	57,554	48,524
D. CORPORATION NET INCOME	5,887	5,017
E. PROPERTY	4,078	4,256
General	3,802	4,043
Special--car equipment	275	213
F. DEATH AND GIFT--inheritance and estate	10,020	9,516
KANSAS		
A. SALES AND GROSS RECEIPTS	167,966	157,337
1. General sales or gross receipts--sales and use	90,709	86,140
Consumers' compensating use	4,997	4,725
Retailers' compensating use	6,153	5,358
Sales, by business group	(79,559)	(76,057)
Food	20,757	19,895
Automotive	15,823	14,952
General merchandise	11,854	11,144
Public utility	7,476	7,177
Lumber and building	4,925	5,005
Furniture	3,241	3,094
Manufacturing and trading	3,052	2,919
Professional and personal service	1,460	1,356
Farm and garden produce	187	214
Apparel	2,801	2,617
Unclassified	7,984	7,684

[1]Detail below does not add to this total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
KANSAS--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts	77,257	71,197
a. Motor fuels	47,454	46,033
Refunds	-7,806	-8,261
Gross collections	55,260	54,294
b. Alcoholic beverages	7,083	6,543
Liquor	5,210	4,656
Cereal malt	1,873	1,887
c. Tobacco products--cigarettes	14,503	10,796
d. Insurance	7,954	7,558
Foreign companies	7,253	6,881
Fire insurance--firemen's relief	424	402
Foreign companies--retaliatory	60	59
Fire insurance--fire marshal	174	173
Other	43	42
e. Public utilities--express and private car line	263	267
B. LICENSE	36,706	35,855
1. Motor vehicles	26,942	26,395
Vehicle registrations	25,869	25,304
Motor carrier	960	982
Other	114	109
2. Motor vehicle operators	1,845	1,774
Operators	1,553	1,493
Chauffeurs	292	281
3. Corporations in general	1,048	964
Franchise	763	735
Incorporation and qualification	285	229
4. Public utilities--corporation commission assessments	315	315
5. Alcoholic beverages	228	222
Liquor	196	193
Malt	32	28
7. Amusements	51	56
Motion picture films	36	39
Boxing and wrestling	15	18
8. Occupations and businesses, not elsewhere classified	4,238	4,103
Grain inspections	1,511	1,457
Insurance agents and companies	196	185
Bank examinations	286	272
Wheat excise	372	350
Other	1,873	1,839
9. Hunting and fishing	1,741	1,729
Fishing	797	760
Hunting	772	812
Combination	170	154
Other	3	3
10. Other	298	297
Marriage	238	235
Farmers' motor fuel tax exemption permits	15	16
Motorboats	45	46
C. INDIVIDUAL INCOME	33,084	29,433
D. CORPORATION NET INCOME	11,536	10,765
E. PROPERTY	10,552	9,325
General	9,522	7,856
Special	1,030	1,469
Intangibles	211	725
Motor carriers (rolling stock)	819	744
F. DEATH AND GIFT--inheritance and estate	4,887	5,234
G. SEVERANCE	530	683
Natural gas	224	351
Oil proration	199	225
Oil production	108	107

Tax source	1965 (prelim.)	1964
KENTUCKY		
A. SALES AND GROSS RECEIPTS	248,259	231,640
1. General sales or gross receipts	116,868	109,455
Food and beverage	34,939	33,414
Apparel	4,476	4,300
Furniture and equipment	7,580	6,956
Automotive and power equipment	11,877	11,261
General merchandise	20,060	18,690
Lumber and construction	8,735	8,263
Manufacturers	9,628	8,462
Utilities	12,563	11,717
Miscellaneous service	3,883	3,490
Other	3,127	2,902
2. Selective sales and gross receipts	131,391	122,185
a. Motor fuels	76,056	72,993
Refunds	-2,635	-2,822
Gross collections	78,691	75,815
b. Alcoholic beverages	16,138	15,719
Liquor production	8,244	7,843
Liquor consumption	3,949	3,774
Beer consumption	3,083	2,946
Liquor import	378	673
Wine consumption	427	428
Liquor case sales	58	55
c. Tobacco products--cigarettes	9,590	9,273
d. Insurance--gross premiums	13,417	9,425
General	9,939	7,103
Workmen's compensation	3,182	2,036
Fire marshal	296	286
f. Parimutuels	3,988	3,336
g. Amusements--race tracks	153	141
h. Other--motor vehicle usage	12,049	11,298
B. LICENSE	26,056	24,762
1. Motor vehicles	15,078	14,178
Passenger cars	4,847	4,649
Trucks	5,102	4,866
Motor carriers	2,550	2,242
Additional weight	1,689	1,575
Transfer	449	438
Dealer's plates	123	123
Other	317	285
2. Motor vehicle operators	885	858
3. Corporations in general	3,353	3,284
Franchise	3,149	3,098
Organization	111	106
Filing and other	93	80
4. Public utilities	556	506
5. Alcoholic beverages	817	839
Distilled spirits and wine	695	714
Beer	122	125
7. Amusements	207	186
Race tracks	207	175
Carnivals	-	12
8. Occupations and businesses, not elsewhere classified	2,919	2,672
Feed, seed, and fertilizer inspections	491	491
Insurance agents	220	209
Other	2,208	1,972
9. Hunting and fishing	1,998	2,018
10. Other	243	221
Motorboats	180	160
Dog	63	60
C. INDIVIDUAL INCOME	56,827	46,067
D. CORPORATION NET INCOME	29,214	23,255
E. PROPERTY	20,982	19,594
General	1,679	1,639
Real (including utilities)	1,590	1,546
Annuities	26	25
Tobacco and farm products	63	68

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
KENTUCKY--Continued		
E. PROPERTY--Continued		
Special	18,715	17,078
Intangibles	10,398	9,162
Building and loan association capital stock	1,117	1,149
Bank shares	1,205	1,092
Brokers' accounts receivable	11	6
Utilities	37	46
Marginal accounts	124	154
Bank deposits	22	20
Other	7,882	6,695
Tangibles	8,317	7,916
Distilled spirits	1,323	1,223
Utilities	2,244	2,218
Car lines	110	105
Other	4,640	4,370
Other (back taxes)	588	877
F. DEATH AND GIFT--inheritance and estate	8,942	7,024
G. SEVERANCE--oil production	285	266
J. DOCUMENTARY AND STOCK TRANSFER--legal process	931	904
LOUISIANA		
A. SALES AND GROSS RECEIPTS	283,898	259,966
1. General sales or gross receipts--sales and use	119,316	104,748
2. Selective sales and gross receipts	164,582	155,218
a. Motor fuels	77,248	72,904
Refunds	-6,800	-3,877
Gasoline	80,064	73,486
Special fuels	3,984	3,295
b. Alcoholic beverages	24,024	22,823
Beer	16,715	15,514
Liquor and wines	7,309	7,309
c. Tobacco products	31,142	30,000
d. Insurance	13,472	12,051
Life, accident, and health	4,786	4,432
Fire, marine, and transportation	1,797	1,652
Casualty and miscellaneous fire	3,711	3,402
Fire insurance--2 percent	540	528
Louisiana casualty and surety rating commission	1,797	1,319
Other	841	718
e. Public utilities	8,517	8,145
Transportation and communication	3,814	3,636
Power generation	3,951	3,749
Other	752	760
f. Parimutuels--running tracks	3,180	2,632
g. Amusements	88	85
Boxing and wrestling	25	25
Racing	63	60
h. Other	6,911	6,578
Lubricating oil	2,478	2,348
Soft drink	2,170	2,077
Power use	2,263	2,153
B. LICENSE	44,597	47,066
1. Motor vehicles	11,402	16,278
Registrations	10,494	15,362
Titles	865	877
Other	43	39
2. Motor vehicle operators	2,864	2,461
Drivers	2,281	1,910
Chauffeurs	583	551
3. Corporations in general	17,277	16,160
Franchise	17,127	16,020
Incorporation and qualification	150	140
LOUISIANA--Continued		
B. LICENSE--Continued		
4. Public utilities	182	124
5. Alcoholic beverages	1,311	1,268
Liquor and wine	1,128	1,083
Beer	183	185
7. Amusements--racing	22	25
8. Occupations and businesses, not elsewhere classified	10,229	9,408
Trades, professions, and businesses	6,331	5,781
Petroleum products inspection	409	381
Drilling and renewal	796	775
Banks	194	180
Chain stores	420	403
Other	2,079	1,888
9. Hunting and fishing	1,228	1,209
Hunting	678	662
Fishing	234	236
Other	316	311
10. Other--motorboats	82	133
C. INDIVIDUAL INCOME	23,515	18,697
D. CORPORATION NET INCOME	27,356	22,144
E. PROPERTY--general	17,639	17,150
Homestead exemption credits (estimated)	-4,682	-4,380
Gross collections	22,321	21,530
F. DEATH AND GIFT	5,182	4,291
Inheritance and estate	5,013	4,144
Gift	169	147
G. SEVERANCE	179,085	173,313
Oil	87,040	84,102
Distillate	13,245	12,931
Gas	73,540	71,262
Sulphur	2,320	1,984
Shell	295	226
Timber	462	411
Gravel	260	250
Pulpwood	369	335
Gasoline	699	335
Other	855	1,476
MAINE		
A. SALES AND GROSS RECEIPTS	93,330	85,709
1. General sales or gross receipts	46,499	40,780
Sales	39,100	35,214
Use	7,399	5,566
In-State, by business group	(37,620)	(34,712)
Food	3,077	2,953
Eating, drinking, and lodging places	3,942	3,538
Apparel	2,211	2,082
General merchandise	9,785	8,939
Automotive	9,110	8,325
Furniture and appliances	1,982	1,853
Building materials and contractors	3,546	3,298
Utilities	2,738	2,624
Manufacturers	1,091	979
Other	138	121
2. Selective sales and gross receipts	46,831	44,929
a. Motor fuels	26,549	25,515
Refunds	-655	-637
Gasoline	26,033	25,161
Other	1,171	990
b. Alcoholic beverages--malt excise	3,532	3,483
c. Tobacco products	8,011	7,854
d. Insurance	3,048	2,851

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
MAINE--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
e. Public utilities	4,349	4,139
Telephone and telegraph	3,508	3,303
Railroad	838	833
Other	3	3
f. Parimutuels	1,342	1,087
Running races	572	398
Harness races	661	563
Breakage	110	127
B. LICENSE	17,399	17,238
1. Motor vehicles	10,010	9,725
Registration	9,697	9,413
Truck applications	224	207
Certificates of inspection	88	105
2. Motor vehicle operators	1,238	1,704
3. Corporations in general	508	495
5. Alcoholic beverages	552	529
Malt	395	393
Liquor	157	136
7. Amusements	38	35
Beano	22	21
Racing	5	5
Other	11	9
8. Occupations and businesses, not elsewhere classified	2,975	3,051
Shipping point inspections	537	483
Sardine development	224	397
Potato transporters	389	334
Milk dealers, etc	254	243
Seed certification	220	227
Other	1,351	1,367
9. Hunting and fishing	2,002	1,575
10. Other--dog	76	124
E. PROPERTY	2,164	2,148
General	1,778	1,687
Wild lands	857	862
Forestry district	594	520
Other	327	305
Special	386	462
Bank stocks	383	459
Other	3	3
F. DEATH AND GIFT--inheritance and estate	4,840	4,569
H. POLL	2	3
MARYLAND		
A. SALES AND GROSS RECEIPTS	290,417	262,726
1. General sales or gross receipts	113,993	104,496
Food and beverage	16,652	15,078
Apparel	6,489	5,819
General merchandise	26,235	23,688
Automotive and oil companies	7,529	6,907
Furniture, fixtures, and appliance	9,116	8,137
Building and industrial supplies	16,826	15,279
Utilities and transportation	12,204	11,598
Hardware, machinery, and equipment	5,423	5,124
Miscellaneous	13,706	13,051
Refunds	-189	-185
2. Selective sales and gross receipts	176,424	158,230
a. Motor fuels	77,307	68,471
Refunds	-2,458	-2,262
Gasoline	76,028	67,985
Diesel fuel	3,737	2,748
b. Alcoholic beverages	11,548	10,731
Liquor	8,818	8,198
Beer	2,015	1,876
Wine	715	658
MARYLAND--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
c. Tobacco products	23,652	22,894
d. Insurance	12,273	11,398
e. Public utilities	12,736	11,937
f. Parimutuels	12,167	14,622
Tax on wagers	10,808	13,012
Breakage	1,359	1,610
g. Amusements--admissions	1,339	1,219
h. Other--motor vehicle titling	25,402	16,958
B. LICENSE	41,474	42,095
1. Motor vehicles	31,463	32,193
Registrations	21,347	20,274
Unsatisfied judgement fund	290	2,583
Transfers	467	453
Additional in lieu	9,359	8,883
2. Motor vehicle operators	2,673	2,583
3. Corporations in general	1,007	976
Franchise--general	758	739
Foreign corporations filing	139	136
Domestic corporations filing	110	101
5. Alcoholic beverages	150	175
Wholesalers	74	78
Manufacturers	31	37
Other	44	60
7. Amusements	326	354
Racing	158	161
Motion pictures	51	69
Music boxes	44	48
Other	73	76
8. Occupations and businesses, not elsewhere classified	4,441	4,470
Executors and administrators	914	842
Workmen's compensation assessments	505	764
Savings banks franchise	157	149
Bank and industrial finance examinations	305	308
Real estate brokers	212	192
Other	2,347	2,215
9. Hunting and fishing	1,307	1,225
Hunting	906	815
Fishing	325	341
Other	76	69
10. Other--motorboats	107	119
C. INDIVIDUAL INCOME	140,281	123,266
D. CORPORATION NET INCOME	27,803	23,829
E. PROPERTY	17,763	14,230
General--loan taxes	17,692	14,167
Special--rolling stock	71	63
F. DEATH AND GIFT	7,230	7,373
Inheritance	5,533	4,774
Estate	1,697	2,599
J. DOCUMENTARY AND STOCK TRANSFER--recordation	34	40
K. OTHER--excess fees of office	2,529	1,170
MASSACHUSETTS		
A. SALES AND GROSS RECEIPTS	217,804	204,260
2. Selective sales and gross receipts	217,804	204,260
a. Motor fuels	90,890	86,916
Refunds	-812	-488
Gasoline	88,556	84,605
Diesel fuel	3,146	2,800

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
MASSACHUSETTS--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
b. Alcoholic beverages	30,783	29,755
c. Tobacco products--cigarettes	48,607	42,557
d. Insurance	19,322	18,558
General	19,378	18,151
Brokers for unauthorized companies	169	156
Marine	-225	252
f. Parimutuels	16,060	15,227
Dog	8,331	7,335
Horse	5,719	6,154
Harness races	2,010	1,738
g. Amusements--boxing	12	8
h. Other--meals excise	12,130	11,239
B. LICENSE	154,598	151,922
1. Motor vehicles	[1]21,568	[1]20,805
Passenger cars	11,209	10,875
Trucks, tractors, and trailers	8,804	8,456
Other registrations	1,378	1,309
2. Motor vehicle operators	9,327	6,314
3. Corporations in general	[2]92,000	[2]94,251
Excise	65,934	69,053
Surtax	24,186	23,172
Filing	1,806	1,955
Other	73	71
4. Public utilities	10,308	10,238
5. Alcoholic beverages	363	407
7. Amusements	362	336
Entertainment on the Lord's Day	232	217
Racing	127	116
Boxing	3	2
8. Occupations and businesses, not elsewhere classified	19,196	18,159
Life insurance companies excise	10,162	9,838
Savings bank deposits	4,101	3,830
Banking and insurance--audit assessments	1,103	1,022
Savings bank life insurance tax	278	251
Insurance agents	309	312
Real estate brokers and salesmen	518	421
Other	2,725	2,485
9. Hunting and fishing	1,241	1,192
10. Other--motorboats	233	220
C. INDIVIDUAL INCOME	219,751	202,541
Normal	178,669	164,691
Surtax	41,082	37,850
D. CORPORATION NET INCOME	[2]49,162	[2]41,820
Excise	39,058	31,960
National banks and trust companies	10,104	9,861
E. PROPERTY--special--motor vehicle excise	300	434
F. DEATH AND GIFT	31,637	29,342
Inheritance	25,645	23,755
Surtax	5,821	5,375
Estate	171	212
J. DOCUMENTARY AND STOCK TRANSFER--real estate transfer	1,729	1,634
MICHIGAN		
A. SALES AND GROSS RECEIPTS	943,694	864,474
1. General sales or gross receipts	[1]593,961	[1]537,524
Consumers' and retailers' use	46,802	41,628
Motor vehicle use	10,760	9,251

Tax source	1965 (prelim.)	1964
MICHIGAN--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
1. General sales or gross receipts--Continued.		
Sales tax	537,189	487,405
Food	149,317	141,489
Automotive	129,595	114,980
Building, lumber, and hardware	33,335	31,654
General merchandise	59,825	51,177
Specialty stores	27,927	25,722
Apparel	22,860	20,797
Furniture	21,181	18,270
Miscellaneous retail	16,297	15,639
Nonretail	76,851	67,678
2. Selective sales and gross receipts	349,733	326,950
a. Motor fuels	178,052	167,266
Refunds	-7,157	-7,424
Gasoline	177,905	168,831
Diesel fuel	5,860	4,730
Aviation fuel	1,338	1,032
Other	106	97
b. Alcoholic beverages	54,932	51,665
Beer and wine	37,702	36,054
Liquor excises	17,230	15,611
c. Tobacco products	73,979	70,265
Cigarettes	73,979	70,263
Other	-	2
d. Insurance	27,980	25,649
f. Parimutuels	14,738	12,036
Running tracks	11,158	9,124
Harness tracks	3,580	2,912
g. Amusements--boxing and wrestling	52	69
B. LICENSE	199,684	187,506
1. Motor vehicles	83,847	79,508
Annual licenses	77,527	73,683
Titles	2,351	2,216
Motor transport mileage and renewal	1,366	1,189
Transfers	1,469	1,434
Other	1,134	986
2. Motor vehicle operators	4,669	4,422
3. Corporations in general	88,360	83,234
General franchise	87,622	82,563
Organization	394	336
Filing	344	335
4. Public utilities	170	97
Security issues	145	69
Appraisal fees	26	28
5. Alcoholic beverages	5,399	5,192
Retailers	4,715	4,496
Manufacturers, wholesalers, and other	684	696
7. Amusements	9	13
Boxing and wrestling	8	10
Horse racing	2	2
8. Occupations and businesses, not elsewhere classified	9,278	7,331
Insurance companies and agents	1,935	1,330
Sales tax licenses, penalties, and interest	800	771
Chain stores	584	567
Steamship tonnage and watercraft	306	270
Financial institutions	2,021	1,246
Other	3,632	3,147
9. Hunting and fishing	7,767	7,470
Trout licenses	352	359
Other game and fish licenses	7,415	7,111
10. Other	185	239
Watercraft registration fees	155	212
Concealed weapons	23	21
Other	8	6
E. PROPERTY--special	66,545	62,177
Intangible	37,269	34,604
Bank shares	4,841	4,564

[1]Detail below does not add to this total; see text.
[2]Corporation excise taxes and surtaxes shown under item B. 3 are measured in part by net income and in part by corporate excess.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
MICHIGAN--Continued		
E. PROPERTY--special--Continued		
Intangible--Continued		
Bank deposits	5,108	4,872
Savings and loan assn. shares	1,351	1,225
Other intangibles	25,969	23,943
Telephone and telegraph	20,904	19,479
Railroad	7,135	7,015
Sleeping car, express, and car loaning	255	356
Delinquencies and tax sales	982	723
F. DEATH AND GIFT--inheritance	17,714	14,998
G. SEVERANCE	1,046	1,060
K. OTHER--business activities tax	99,888	89,938
Manufacturer	(1)	57,350
Retailer	(1)	12,858
Service trade	(1)	11,388
Wholesaler	(1)	4,070
Public utility	(1)	1,874
Professional	(1)	1,441
Mining	(1)	626
Farmer	(1)	146
Miscellaneous	(1)	185
MINNESOTA		
A. SALES AND GROSS RECEIPTS	173,010	163,858
2. Selective sales and gross receipts	173,010	163,858
a. Motor fuels	79,150	75,817
Refunds	-10,137	-9,773
Gasoline, gross	88,687	85,048
Aviation gas, net	600	541
b. Alcoholic beverages	21,966	20,660
Excise	19,776	18,621
Surtax	2,190	2,039
c. Tobacco products	30,882	29,142
Cigarettes	29,830	28,152
Tobacco	1,052	990
d. Insurance	13,319	12,493
General	13,080	12,273
Fire marshal	239	220
e. Public utilities	25,219	23,901
Railroad	13,141	12,660
Telephone	11,401	10,606
Freight lines	273	255
Telegraph	328	306
Sleeping car	33	36
Express car	42	39
g. Amusements--boxing	2	2
h. Other--oleomargarine	2,472	1,843
B. LICENSE	63,631	62,147
1. Motor vehicles	48,924	46,728
Automobiles, busses, trucks	48,721	46,514
Bus and truck permits	202	213
2. Motor vehicle operators	1,934	2,435
3. Corporations in general	416	300
4. Public utilities--electric cooperatives	25	24
5. Alcoholic beverages	244	196
7. Amusements	4	5
Boxing	2	4
Motion pictures	2	2
8. Occupations and businesses, not elsewhere classified	6,685	7,002
Grain inspection	2,515	2,951
Petroleum products inspection	610	568
Feeding stuffs	238	236
Bank examinations	374	373
Insurance	314	345
Other	2,634	2,529

Tax source	1965 (prelim.)	1964
MINNESOTA--Continued		
B. LICENSE--Continued		
9. Hunting and fishing	5,218	5,292
10. Other--boat and water safety	181	165
C. INDIVIDUAL INCOME	173,901	149,505
D. CORPORATION NET INCOME	45,025	40,286
General	40,182	35,259
Bank excise	4,843	5,027
E. PROPERTY	31,258	31,882
General	29,438	29,770
Special	1,820	2,111
Aircraft and flight property	583	1,067
Mobile homes	1,237	1,044
F. DEATH AND GIFT	13,843	15,963
Inheritance and estate	11,744	13,960
Gift	2,099	2,003
G. SEVERANCE	17,367	14,956
Mining occupation	13,101	11,116
Mining royalty	1,952	1,629
Taconite	2,314	2,212
J. DOCUMENTARY AND STOCK TRANSFER	1,434	1,342
Mortgage registry	318	305
Documents tax	1,116	1,037
MISSISSIPPI		
A. SALES AND GROSS RECEIPTS	201,641	176,136
1. General sales or gross receipts	108,818	89,003
Sales	99,505	81,161
Use	9,313	7,842
Distribution by industry groups--calendar 1964 and 1963 data, respectively	(88,301)	(78,556)
Food	21,738	17,676
Furniture and fixtures	2,395	2,129
Apparel and general merchandise	10,923	9,426
Automotive	18,826	16,669
Contracting, lumber, and building materials	12,375	11,116
Miscellaneous retail	8,191	7,185
Miscellaneous services	5,162	4,842
Natural resources	330	311
Wholesale sales	1,068	2,589
Utilities	6,497	5,872
Butane gas and appliances	796	741
2. Selective sales and gross receipts	92,823	87,133
a. Motor fuels	58,038	55,937
Refunds	-2,204	-2,229
Gasoline	55,021	53,549
Use fuels	3,677	3,086
Other	1,544	1,532
b. Alcoholic beverages--beer and wine	6,243	5,604
c. Tobacco products	17,680	15,550
d. Insurance	7,665	7,192
e. Public utilities	200	200
g. Amusements--admissions	362	339
h. Other	2,635	2,311
Liquor	1,873	1,587
Oil	762	724
B. LICENSE	23,836	20,052
1. Motor vehicles	9,806	7,222
Truck and trailer	4,562	4,136
Tags	4,063	2,008
Temporary permits	533	461
Bus and passenger coach	281	279
Motor carrier and other	367	337

[1]Detail not available.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
MISSISSIPPI--Continued		
B. LICENSE--Continued		
2. Motor vehicle operators	2,869	2,001
3. Corporations in general	5,331	5,256
Franchise and penalties	4,963	4,974
Charter and other	368	281
4. Public utilities	369	364
5. Alcoholic beverages	73	65
8. Occupations and businesses, not elsewhere classified	4,119	3,507
Installment loans	914	621
Insurance privilege	417	411
Statewide business privilege	483	452
Feed and fertilizer	484	471
Slot vending machine	107	102
Chain stores	142	136
Other	1,572	1,314
9. Hunting and fishing	1,263	1,630
10. Other--boat registration	6	7
C. INDIVIDUAL INCOME	8,912	7,962
D. CORPORATION NET INCOME	14,540	12,990
E. PROPERTY--general	3,760	4,414
F. DEATH AND GIFT--inheritance	1,618	1,270
G. SEVERANCE	11,986	12,502
Oil	8,994	9,521
Natural gas	2,341	2,375
Timber	525	474
Other	126	132
K. OTHER	8	7
MISSOURI		
A. SALES AND GROSS RECEIPTS	352,673	306,572
1. General sales or gross receipts	215,910	173,785
Sales and use	212,849	170,669
Motor vehicle use	3,060	3,115
Sales and use, by business group	(211,888)	(171,348)
Retail food	49,756	40,859
Apparel	7,345	5,983
General merchandise	24,764	19,309
Automotive	33,040	30,157
Furniture	7,740	5,993
Lumber and building	18,824	14,120
Agricultural	1,434	1,067
Natural resources	1,809	1,293
Miscellaneous	42,653	33,969
Admissions	1,393	1,073
Electric, water, and gas	14,988	11,314
Telephone and telegraph	5,091	3,849
Job printing and news advertising	1,959	1,516
Transportation	1,092	846
2. Selective sales and gross receipts	136,763	132,787
a. Motor fuels	86,403	85,417
Refunds	-7,855	-6,306
Gross collections	94,258	91,723
b. Alcoholic beverages	10,768	9,461
Liquor	8,283	7,244
Beer	2,485	2,217
c. Tobacco products--cigarettes	22,821	21,690
d. Insurance	16,500	15,957
Foreign	15,389	14,859
Workmen's compensation	871	909
Stock companies	239	190
e. Public utilities	116	116
Private car	99	99
Express	17	17
h. Other--beverages	155	146
MISSOURI--Continued		
B. LICENSE	67,097	66,878
1. Motor vehicles	46,794	47,463
Automobiles	46,143	46,875
Trucks	597	540
Motor bus	54	47
2. Motor vehicle operators	1,622	1,263
3. Corporations in general	7,909	7,664
Franchise	6,908	6,711
Incorporation	574	564
Registration	428	389
4. Public utilities--assessments	408	372
5. Alcoholic beverages	1,472	1,315
Liquor	1,399	1,236
Beer	73	79
7. Amusements--exhibitions	31	34
8. Occupations and businesses, not elsewhere classified	4,217	4,420
Grain inspection	744	839
Fertilizer inspection	349	343
Insurance companies	698	644
Bank examinations	484	465
Oil inspection	208	189
Other	1,734	1,940
9. Hunting and fishing	4,508	4,198
10. Other	136	149
Motorboats	136	148
Pets	-	1
C. INDIVIDUAL INCOME	57,117	63,726
D. CORPORATION NET INCOME	13,333	10,750
E. PROPERTY--general	5,993	5,866
F. DEATH AND GIFT--inheritance and estate	7,561	9,884
G. SEVERANCE--mining	30	5
MONTANA		
A. SALES AND GROSS RECEIPTS	35,607	34,615
2. Selective sales and gross receipts	35,607	34,615
a. Motor fuels	20,557	20,010
Refunds	-2,308	-2,094
Gasoline	22,293	21,516
Aircraft fuel	572	588
b. Alcoholic beverages	4,115	4,161
Liquor	3,664	3,487
Beer	451	674
c. Tobacco products--cigarettes	6,321	6,059
d. Insurance	2,794	2,663
General	2,765	2,635
Fire marshal	29	28
e. Public utilities	1,820	1,722
Motor carriers	408	391
Electric energy	510	484
Telephone and telegraph	424	410
Freight line	176	158
Private car line	10	14
Express	4	4
Natural gas	288	261
B. LICENSE	10,666	10,101
1. Motor vehicles	4,435	4,186
2. Motor vehicle operators	784	829
3. Corporations in general	125	117
5. Alcoholic beverages	1,197	965
Liquor	514	515
Beer	683	450
8. Occupations and businesses, not elsewhere classified	1,712	1,743
Livestock inspection	237	215

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
MONTANA--Continued		
B. LICENSE--Continued		
8. Occupations and businesses, not elsewhere classified--Continued		
Grain inspection	209	288
Chain stores	189	182
Other	1,077	1,058
9. Hunting and fishing	2,369	2,213
10. Other--liquor purchase permits	44	48
C. INDIVIDUAL INCOME	16,657	14,691
D. CORPORATION NET INCOME	5,871	5,051
E. PROPERTY--general	5,375	6,415
F. DEATH AND GIFT--inheritance and estate	2,498	2,263
G. SEVERANCE	2,886	2,736
Oil production	1,960	2,016
Metal mines	905	701
Coal production	14	11
Vermiculite	7	8
NEBRASKA		
A. SALES AND GROSS RECEIPTS	65,690	61,759
2. Selective sales and gross receipts	65,690	61,759
a. Motor fuels	47,537	44,661
Refunds	-5,163	-5,504
Gasoline	48,964	46,987
Special fuel	3,036	2,777
Aircraft fuel	700	401
b. Alcoholic beverages	4,859	4,553
c. Tobacco products--cigarettes	9,402	8,855
d. Insurance	2,631	2,546
General	2,523	2,438
Fire marshal	83	85
Self-insurers	24	23
f. Parimutuels	1,262	1,144
B. LICENSE	13,259	13,879
1. Motor vehicles	6,965	6,693
Registrations	5,737	5,468
Mileage	113	122
Titles	410	403
Motor carriers	270	302
Other	434	399
2. Motor vehicle operators	476	2,145
3. Corporations in general	494	590
Franchise	386	477
Filing	108	113
5. Alcoholic beverages	153	157
7. Amusements	133	129
Athletics	25	28
Bingo	108	100
8. Occupations and businesses, not elsewhere classified	2,893	2,710
Brand inspection	479	428
Other	2,414	2,282
9. Hunting and fishing	2,147	1,455
Hunting and fishing	1,827	1,287
Deer	313	159
Other	6	8
E. PROPERTY	35,022	33,591
General	32,997	31,811
Special	2,025	1,780
Car lines	363	304
Intangibles	1,662	1,476
NEBRASKA--Continued		
F. DEATH AND GIFT--estate	219	794
G. SEVERANCE	1,029	1,183
H. POLL	-	8
NEVADA		
A. SALES AND GROSS RECEIPTS	57,138	58,417
1. General sales or gross receipts--sales and use	[1]22,995	[1]21,253
Apparel	821	769
General merchandise	1,389	1,271
Specialty	812	798
Food	3,308	3,064
Eating and drinking	4,257	3,933
Drug, candy, and tobacco	940	808
Household and home furnishings and appliances	821	793
Garden and farm implement	316	252
Mining companies	307	212
Building materials yards and hardware	944	970
Automobile dealers	2,324	2,226
Trailer, boat, motorcycle dealers and supply	251	357
Service stations and supply	641	590
Other retail	173	161
Personal service outlets	637	627
Manufacturing, wholesaling, construction, and miscellaneous outlets	4,474	4,661
2. Selective sales and gross receipts	34,143	37,164
a. Motor fuels	11,499	13,886
Refunds	(2)	-348
Gross collections	(2)	14,234
b. Alcoholic beverages	3,348	2,869
c. Tobacco products--cigarettes	4,348	5,109
d. Insurance	1,808	1,625
g. Amusements--gambling	13,140	13,675
B. LICENSE	13,352	12,462
1. Motor vehicles	8,493	7,195
Registrations	(2)	2,947
Common carriers	(2)	3,958
Other and unallocable	(2)	291
2. Motor vehicle operators	499	446
3. Corporations in general	718	560
5. Alcoholic beverages	4	17
7. Amusements--gaming	1,192	1,696
8. Occupations and businesses, not elsewhere classified	889	995
Insurance	(2)	178
Petroleum products inspection	(2)	115
Other	(2)	702
9. Hunting and fishing	1,285	1,285
10. Other	272	268
Marriage	(2)	223
Boats	(2)	45
E. PROPERTY--general	[3]4,426	2,530
G. SEVERANCE--proceeds of mines	12	71
K. OTHER--civil actions	265	229
NEW HAMPSHIRE		
A. SALES AND GROSS RECEIPTS	34,201	30,819
2. Selective sales and gross receipts	34,201	30,819
a. Motor fuels	16,651	15,277
Refunds	-511	-483
Gross collections	17,162	15,760

[1]Detail below does not add to this total; see text.
[2]Detail not available.
[3]Includes net profits and gross revenue tax on utilities.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
NEW HAMPSHIRE--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
b. Alcoholic beverages--beer	1,332	1,287
c. Tobacco products	5,626	4,985
d. Insurance	2,439	2,342
e. Public utilities	670	780
f. Parimutuels	7,483	6,148
Wagering	6,868	5,606
Breakage	615	542
B. LICENSE	11,593	11,177
1. Motor vehicles	7,610	7,294
Registration	7,548	7,230
Other	62	64
2. Motor vehicle operators	759	795
3. Corporations in general	356	308
Licenses and filing	287	254
Organization	60	54
4. Public utilities--assessments	120	88
5. Alcoholic beverages	267	261
Beer	186	184
Liquor	82	77
7. Amusements--race tracks	16	13
8. Occupations and businesses, not elsewhere classified	1,145	1,146
Banking institutions	452	508
Bank examinations	164	124
Other	529	514
9. Hunting and fishing	1,133	1,082
10. Other	187	190
Motorboats	184	185
Pistols	3	5
C. INDIVIDUAL INCOME--interest and dividends tax	2,128	1,893
E. PROPERTY	2,303	2,201
General--school tax	5	6
Special	2,298	2,195
Railroad companies	259	240
Telephone companies	2,019	1,933
Other	20	23
F. DEATH AND GIFT	2,280	2,551
Inheritance	1,899	2,249
Estate	381	302
G. SEVERANCE--timber yield	54	86
H. POLL	1,485	1,387
NEW JERSEY		
A. SALES AND GROSS RECEIPTS	306,224	291,671
2. Selective sales and gross receipts	306,224	291,671
a. Motor fuels	137,553	132,075
Refunds	-6,176	-6,397
Gasoline	143,729	138,472
b. Alcoholic beverages	29,987	28,019
Liquor	24,720	22,890
Beer	4,149	4,078
Wine and other	1,118	1,051
c. Tobacco products--cigarettes	71,851	68,858
d. Insurance	24,333	23,065
Foreign	21,500	20,506
Motor vehicle liability, responsibility, and unsatisfied claim--assessments	1,940	1,788
Domestic	893	771
NEW JERSEY--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
e. Public utilities	13,589	12,822
f. Parimutuels	28,893	26,800
Pools	25,346	23,452
Breaks	3,547	3,348
g. Amusements--boxing and wrestling	18	32
B. LICENSE	142,763	136,810
1. Motor vehicles	82,088	[1]78,159
Passenger vehicles	(2)	39,644
Commercial vehicles, trucks, and trailers	(2)	21,715
Titles	(2)	3,711
Constructor registrations	(2)	2,926
Transfers	(2)	1,864
Inspections	(2)	378
Dealers	(2)	568
Unsatisfied claim and judgement fees	(2)	1,856
Motor carrier road tax	(2)	1,850
Other	(2)	1,375
2. Motor vehicle operators	9,667	9,138
3. Corporations in general	40,449	39,476
Franchise	39,713	38,261
Filing	565	1,026
Other	171	189
4. Public utilities--railroad franchise	267	208
5. Alcoholic beverages	920	905
8. Occupations and businesses, not elsewhere classified	7,432	6,980
Banking and insurance	2,482	2,270
Financial business	1,018	1,154
Real estate salesmen and brokers	423	462
Cigarette dealers, etc	254	253
Other	3,255	2,841
9. Hunting and fishing	1,830	1,834
10. Other--dog	110	110
C. INDIVIDUAL INCOME	8,361	6,962
D. CORPORATION NET INCOME	35,839	31,733
E. PROPERTY--special--railroad	2,166	2,392
F. DEATH AND GIFT--inheritance and estate	48,197	47,656
NEW MEXICO		
A. SALES AND GROSS RECEIPTS	111,003	103,335
1. General sales or gross receipts	63,068	57,836
Compensating use	4,464	4,771
Gross business receipts	58,603	53,064
2. Selective sales and gross receipts	47,935	45,499
a. Motor fuels	28,619	27,902
Refunds	-905	-818
Gasoline	26,425	25,709
Diesel and butane	3,099	3,011
b. Alcoholic beverages	3,156	2,997
c. Tobacco products--cigarettes	7,509	7,031
d. Insurance	4,165	3,852
e. Public utilities	682	653
Private car	156	156
Electric, water, gas, and steam	526	498
f. Parimutuels	488	534
g. Amusements--racing	25	30
h. Other--motor vehicles	3,291	2,500
B. LICENSE	22,366	18,183
1. Motor vehicles	16,454	12,369
Registrations	14,114	10,000
Motor transportation	2,340	2,369

[1]Detail below does not add to this total; see text.
[2]Detail not available.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
NEW MEXICO--Continued		
B. LICENSE--Continued		
2. Motor vehicle operators	897	921
3. Corporations in general	1,328	1,370
Franchise	1,030	1,007
Charter and entrance	298	363
4. Public utilities--pipeline	51	34
5. Alcoholic beverages	163	127
7. Amusements--race tracks	100	110
8. Occupations and businesses, not elsewhere classified	1,763	1,934
Cattle inspection and regulation	289	256
Other	1,474	1,678
9. Hunting and fishing	1,610	1,318
C. INDIVIDUAL INCOME (includes corporation net income taxes)	16,219	13,138
D. CORPORATION NET INCOME (included at item C)	See C	See C
E. PROPERTY--general	10,146	11,051
F. DEATH AND GIFT--inheritance and estate	1,074	865
G. SEVERANCE	27,637	26,193
K. OTHER--docket fees	-	17
NEW YORK		
A. SALES AND GROSS RECEIPTS	745,225	711,700
2. Selective sales and gross receipts	745,225	711,700
a. Motor fuels	250,796	243,211
Gasoline--gross	248,770	242,508
Diesel--gross	10,415	9,382
Refunds	-8,390	-8,679
b. Alcoholic beverages	63,170	61,329
Beer	11,261	10,932
Liquor	48,755	47,399
Wine	3,153	2,998
c. Tobacco products--cigarettes	127,012	122,983
d. Insurance	81,300	77,728
Domestic	59,162	56,303
Foreign	14,198	13,485
Foreign mutual fire	1,418	1,286
Motor vehicle liability	6,522	6,653
e. Public utilities	84,112	79,965
Transportation and transmission	9,230	8,653
Light, water, and power	13,330	12,872
Other	61,551	58,439
f. Parimutuels	135,688	123,303
Flat racing	72,363	67,299
Harness racing	63,325	56,004
g. Amusements	3,147	3,181
Racing	3,051	3,067
Boxing	95	115
B. LICENSE	263,362	250,086
1. Motor vehicles	151,817	147,125
Truck mileage	19,713	19,238
Passenger	86,480	84,417
Commercial	34,695	27,471
Other vehicles	4,687	10,018
Miscellaneous	6,241	5,981
2. Motor vehicle operators	11,991	10,566
3. Corporations in general	3,245	3,441
Filing	2,108	1,967
Organization	859	964
Foreign	279	510
4. Public utilities--transportation and transmission companies	9,128	8,132

Tax source	1965 (prelim.)	1964
NEW YORK--Continued		
B. LICENSE--Continued		
5. Alcoholic beverages	63,014	56,254
7. Amusements	1,322	928
Motion pictures	231	248
Racing	1,032	624
Boxing	18	21
Billiards	41	34
8. Occupations and businesses, not elsewhere classified	16,228	16,952
Insurance examinations	4,769	5,207
Bank assessments and examinations	4,417	4,007
Real estate salesmen and brokers	266	1,648
Insurance brokers and companies	790	889
Nurses	494	741
Hairdressing and cosmetology	166	721
Notary public	653	647
Other	4,673	3,092
9. Hunting and fishing	5,877	5,890
10. Other	740	798
Dog	226	201
Marriage	34	32
Pleasure boats	481	566
C. INDIVIDUAL INCOME	1,131,731	1,136,263
D. CORPORATION NET INCOME	527,808	421,700
Corporation franchise	403,675	324,924
Banks	64,557	66,603
Unincorporated businesses	59,577	30,172
E. PROPERTY--general--court stenographers' tax	6,873	5,435
F. DEATH AND GIFT--estate	106,463	111,097
J. DOCUMENTARY AND STOCK TRANSFER--stock transfer	80,826	76,626
NORTH CAROLINA		
A. SALES AND GROSS RECEIPTS	370,526	347,706
1. General sales or gross receipts	[1]168,468	[1]156,731
Use	14,097	12,496
General sales	(159,090)	[1](148,428)
Apparel	6,711	6,201
Automotive	26,890	25,032
Food	44,341	41,619
Furniture	10,707	11,026
General merchandise	31,166	29,009
Lumber and building materials	18,642	16,727
Other retail	20,779	18,729
Less registration and licenses	-146	-152
Penalties and interest	-	818
2. Selective sales and gross receipts	202,058	190,975
a. Motor fuels	123,980	117,552
Refunds	-5,546	-5,319
Gasoline	129,526	122,871
b. Alcoholic beverages	25,213	24,162
d. Insurance	18,029	17,003
General	17,307	16,245
Self-insurers	64	103
Fire insurance	658	655
e. Public utilities	34,836	32,258
Electric, gas, etc	19,103	17,794
Bus and franchise companies	7,021	6,392
Telephone and telegraph	8,623	7,987
Pullman and freight line	89	85
B. LICENSE	72,669	68,467
1. Motor vehicles	38,108	36,232
Vehicle registrations	36,463	34,567
Title fees	1,645	1,665

[1]Detail below does not add to this total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
NORTH CAROLINA--Continued		
B. LICENSE--Continued		
2. Motor vehicle operators	1,934	2,056
Operators	1,451	1,401
Chauffeurs	85	278
Duplicates and fees	398	377
3. Corporations in general	11,410	10,948
Domestic	5,346	5,047
Foreign	5,645	5,496
Incorporation	352	336
Penalties and interest	67	70
4. Public utilities--express companies	20	30
5. Alcoholic beverages	101	100
Beer	66	65
Wine	35	35
7. Amusements	622	530
Theater	133	73
Entertainment	258	258
Billiards and pool	84	64
Carnival and circus	18	24
Picture film dealers	12	8
Music machine	84	77
Other	33	27
8. Occupations and businesses, not elsewhere classified	17,753	16,004
Gasoline inspection	4,516	4,293
Oil inspection	1,394	1,424
Building and loan	1,156	1,046
Installment dealers	947	908
Automobile dealers	901	689
Dispensers and weighing machines	821	619
Insurance agents	483	429
Loan agencies	571	378
Professionals and real estate	393	317
Tobacco and cigarettes	321	243
Soft drinks	313	243
Contractors	376	272
Chain stores	354	228
Restaurants	300	214
Motor fuels distributors	209	120
Insurance companies	221	280
Other	4,477	4,301
9. Hunting and fishing	2,565	2,417
10. Other--boat	156	150
C. INDIVIDUAL INCOME	136,351	115,920
D. CORPORATION NET INCOME	79,441	66,218
Domestic	38,711	26,423
Foreign	37,390	37,087
Bank and building and loan associations excise	2,863	2,351
Penalties and interest	477	358
E. PROPERTY--special	16,269	14,550
Intangibles	15,193	13,508
Bank deposits	2,267	2,062
Other intangibles	12,926	11,446
Railroad franchise	1,076	1,042
F. DEATH AND GIFT	12,607	10,886
Inheritance and estate	10,648	9,803
Gift	1,960	1,084
K. OTHER--civil process	129	88
NORTH DAKOTA		
A. SALES AND GROSS RECEIPTS	49,794	45,178
1. General sales or gross receipts	23,494	21,115
Motor vehicle use	328	335
Sales and use	23,165	20,780

Tax source	1965 (prelim.)	1964
NORTH DAKOTA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
1. General sales or gross receipts--Con.		
Sales by business groups - calendar 1964 and calendar 1963 data respectively	(22,693)	(18,783)
Apparel	801	672
Automotive	4,031	3,532
Building materials, hardware, and farm equipment	5,403	4,214
Food	3,327	2,773
General merchandise	2,338	2,060
Miscellaneous retail	1,934	1,772
Furniture, home furnishings, and equipment	814	540
Eating and drinking places	809	640
Electric, gas, water, and steam	946	1,224
Communication	924	412
Personal and professional services	621	538
Other	745	407
2. Selective sales and gross receipts	26,300	24,063
a. Motor fuels	15,302	13,666
Refunds	-5,289	-5,281
Gasoline	17,944	17,273
Special fuel	2,647	1,675
b. Alcoholic beverages	3,651	3,524
Liquor	2,227	2,163
Beer	1,424	1,361
c. Tobacco products--cigarettes and snuff	4,624	4,476
d. Insurance	2,269	2,087
e. Public utilities--rural electric cooperatives	8	1
h. Other--oleomargarine	446	309
B. LICENSE	15,283	15,109
1. Motor vehicles	12,101	11,143
Registration	11,652	10,536
Titles	139	138
Auto transportation	60	61
Motor carriers--mileage	250	408
2. Motor vehicle operators	436	1,101
3. Corporations in general	45	43
5. Alcoholic beverages	182	181
Beer	107	107
Liquor	75	74
7. Amusements	44	46
Games and devices	30	31
Dance halls, theaters, bowling alleys	15	15
8. Occupations and businesses, not elsewhere classified	1,932	2,032
Seed inspection	299	337
Gas and oil inspection	272	254
Other	1,361	1,441
9. Hunting and fishing	543	563
C. INDIVIDUAL INCOME	7,956	7,263
D. CORPORATION NET INCOME	2,472	2,028
E. PROPERTY	2,703	2,720
General	2,620	2,633
Special	83	87
Car line	39	47
Air transportation	44	41
F. DEATH AND GIFT--inheritance	466	406
G. SEVERANCE--oil and gas production	3,406	3,483
OHIO		
A. SALES AND GROSS RECEIPTS	772,754	752,195
1. General sales or gross receipts	324,120	296,353
Use	12,188	11,822

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
OHIO--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
1. General sales or gross receipts--Continued		
Sales	311,932	284,531
Food	38,399	35,083
Apparel	16,688	16,831
General	65,880	65,603
Automotive	96,263	83,680
Furniture	24,861	21,967
Building	29,883	28,798
Unclassified	10,481	6,640
Miscellaneous	29,478	25,929
2. Selective sales and gross receipts	448,634	455,842
a. Motor fuels	247,585	235,501
Refunds	-9,915	-10,795
Gasoline	257,499	246,296
b. Alcoholic beverages	40,222	38,245
Beer, malt, and wine	27,924	26,652
Liquor	12,298	11,593
c. Tobacco products--cigarettes	66,181	64,279
d. Insurance	36,427	34,111
Foreign companies	36,291	34,034
Retaliatory	137	77
e. Public utilities	45,839	73,502
f. Parimutuels	12,380	10,204
B. LICENSE	203,013	193,853
1. Motor vehicles	123,504	116,335
Registrations	97,746	93,978
Titles	2,425	1,074
Motor carriers	1,165	1,117
Highway use	22,168	20,165
2. Motor vehicle operators	1,362	1,294
3. Corporations in general	56,139	55,399
4. Public utilities--sleeping car and freight line companies	310	564
5. Alcoholic beverages--liquor	9,763	10,119
7. Amusements	53	54
8. Occupations and businesses, not elsewhere classified	7,846	6,188
Real estate brokers and dealers	500	353
Building and loan	697	668
Bank examinations	338	317
Insurance agents and brokers	402	407
Food and dairies	181	191
Other	5,728	4,252
9. Hunting and fishing	3,084	3,095
Hunting	1,369	1,461
Fishing	1,715	1,634
10. Other	952	805
Boat	814	688
Dock landings	87	65
Aircraft	51	52
E. PROPERTY	47,192	45,510
General (veterans' bonus bonds)	5,697	6,548
Special--intangibles	41,495	38,962
Financial institutions	35,988	33,310
Intercounty corporations	2,572	2,668
Public utilities	171	176
Dealers in intangibles	1,386	1,463
Insurance franchise	1,378	1,345
F. DEATH AND GIFT--inheritance and estate	12,928	15,371
OKLAHOMA		
A. SALES AND GROSS RECEIPTS	206,855	189,770
1. General sales or gross receipts	69,198	66,397
Use	3,017	2,852
OKLAHOMA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
1. General sales or gross receipts--Continued		
Sales	66,181	63,545
Food	15,917	15,609
Apparel	2,600	2,448
General merchandise	14,323	13,361
Furniture, fixtures, and equipment	3,240	3,016
Motor vehicle	4,955	4,753
Lumber and materials	7,025	7,159
Service	2,945	2,798
Coin devices	187	163
Public utility and transportation	6,112	5,762
Miscellaneous	8,875	8,476
2. Selective sales and gross receipts	137,657	123,373
a. Motor fuels	70,494	67,494
Gasoline and fuels excise (net)	65,840	63,308
Special fuel use (net)	4,655	4,187
b. Alcoholic beverages	13,970	13,125
c. Tobacco products	21,559	21,015
Cigarettes	19,194	18,671
Tobacco	2,365	2,344
d. Insurance	19,521	10,455
e. Public utilities	836	795
Electric cooperatives	624	570
Freight car	212	225
h. Other--motor vehicle excise	11,277	10,489
B. LICENSE	58,855	56,334
1. Motor vehicles	45,226	43,059
Auto and farm trucks	30,144	28,800
Commercial	13,306	12,575
Titles	627	613
Oversize and overweight permits	827	745
Other	323	327
2. Motor vehicle operators	3,003	3,028
3. Corporations in general	4,374	4,233
Franchise	4,126	3,865
Charter	248	368
4. Public utilities--rural electric cooperatives	2	2
5. Alcoholic beverages	767	790
Beer	265	288
Liquor	502	502
7. Amusements--coin devices	395	359
8. Occupations and businesses, not elsewhere classified	3,059	2,939
Feed, seed, and fertilizer	282	326
Insurance	210	223
Cigarette dealers, etc	241	233
Other	2,326	2,157
9. Hunting and fishing	1,799	1,703
10. Other	230	221
C. INDIVIDUAL INCOME	26,484	21,773
D. CORPORATION NET INCOME	17,084	16,863
F. DEATH AND GIFT	9,810	9,554
Estate	8,815	8,936
Gift	995	618
G. SEVERANCE	38,483	37,963
Gross production	37,794	37,287
Petroleum excise	689	676
OREGON		
A. SALES AND GROSS RECEIPTS	57,343	54,285
2. Selective sales and gross receipts	57,343	54,285
a. Motor fuels	46,348	43,681
Refunds	-2,837	-2,810

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
OREGON--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
a. Motor fuels--Continued		
Gasoline	48,909	46,259
Aircraft gas	148	124
Use fuel	127	108
b. Alcoholic beverages	1,753	1,631
d. Insurance	7,013	6,956
Foreign and alien companies	6,828	6,697
Fire marshal	168	183
Other	17	77
e. Public utilities	314	284
f. Parimutuels	1,915	1,733
Dog racing	1,020	988
Horse racing	896	745
B. LICENSE	45,097	45,723
1. Motor vehicles	31,697	31,908
Passenger cars and pickups	9,923	9,606
Trucks, busses, and trailers	4,394	4,120
Titles	1,209	1,137
Motor carrier mileage tax	14,888	15,890
Other	1,283	1,155
2. Motor vehicle operators	1,609	1,532
Operators	587	562
Chauffeurs	58	40
Student driver training fees	551	531
Accident fund assessment	413	398
Miscellaneous	1	1
3. Corporations in general	976	913
Franchise	917	818
Organization	41	43
Other	18	52
4. Public utilities--utilities commission tax	563	684
5. Alcoholic beverages--liquor	617	612
7. Amusements	213	226
Music and amusement devices	148	168
Racing	65	58
8. Occupations and businesses, not elsewhere classified	4,723	5,308
Grain inspection	558	667
Potato inspection	204	260
Butterfat tax	200	261
Stock brand inspection	323	724
Insurance companies and agents	182	249
Electricians and contractors	353	396
Other	2,903	2,751
9. Hunting and fishing	3,930	3,817
10. Other	769	723
C. INDIVIDUAL INCOME	135,890	122,876
D. CORPORATION NET INCOME	26,567	23,325
E. PROPERTY--special	1,540	1,181
House trailers	1,526	1,171
Private car companies	14	11
F. DEATH AND GIFT--inheritance and gift	11,626	7,065
G. SEVERANCE	737	668
Timber	571	528
Fish poundage	166	140
PENNSYLVANIA		
A. SALES AND GROSS RECEIPTS	1,041,459	979,733
1. General sales or gross receipts--sales and use	549,434	507,569

Tax source	1965 (prelim.)	1964
PENNSYLVANIA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts	492,025	472,164
a. Motor fuels	248,210	237,302
Refunds	-6,192	-4,259
Gasoline	237,566	227,852
Fuel use	15,529	12,545
Aircraft fuels	1,308	1,164
b. Alcoholic beverages	62,310	60,967
Malt	20,544	21,124
Liquor	41,766	39,843
c. Tobacco products	106,782	102,157
d. Insurance	37,740	35,199
Life	25,734	24,207
Casualty	7,979	7,247
Fire	4,027	3,745
e. Public utilities	27,821	26,100
f. Parimutuels	3,755	5,175
g. Amusements--boxing and wrestling	27	32
h. Other	5,380	5,232
Soft drinks	-	18
Private bankers	8	8
Hotel occupancy	5,372	5,206
B. LICENSE	233,537	197,182
1. Motor vehicles	92,921	89,101
Passenger cars	43,363	41,648
Trucks, tractors, trailers, and commercial	38,978	37,478
Titles	4,531	4,301
Transfers	1,991	1,808
Motor busses and omnibus	1,627	1,678
Inspection stickers	1,055	1,027
Other	1,376	1,161
2. Motor vehicle operators	18,151	2,090
3. Corporations in general	68,133	61,854
Domestic--capital stock	46,213	43,288
Foreign--franchise	17,247	15,302
Domestic--excise	975	801
Foreign--excise	3,698	2,463
4. Public utilities	2,353	2,265
5. Alcoholic beverages	8,139	8,178
7. Amusements--boxing and wrestling	9	9
8. Occupations and businesses, not elsewhere classified	34,198	24,827
Title insurance, trust, bank, and other financial stock companies	25,340	16,192
Insurance agents and brokers	857	993
Highway encroachment	1,342	1,284
Bank examinations and assessments	1,260	1,348
Insurance examinations	587	395
Milk dealers	290	268
Cigarettes	243	245
Boiler inspection	256	264
Other	4,023	3,838
9. Hunting and fishing	8,306	7,562
Hunting	5,799	5,312
Fishing	2,507	2,250
10. Other	1,327	1,296
Dog	1,024	1,098
Motorboat	302	198
D. CORPORATION NET INCOME	184,665	155,457
E. PROPERTY--special--corporate loans	1,910	1,827
F. DEATH AND GIFT--inheritance and estate	70,055	51,774
J. DOCUMENTARY AND STOCK TRANSFER	22,920	21,492
Realty transfer	22,398	20,985
Legal documents	522	507

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
RHODE ISLAND		
A. SALES AND GROSS RECEIPTS	88,554	79,570
1. General sales or gross receipts--retail sales and use	[1]36,972	[1]30,179
Food	5,294	4,458
General merchandise	11,007	9,070
Furniture, fixtures and equipment	2,227	1,815
Motor vehicle	7,580	6,179
Service	596	465
Utilities	3,847	3,218
Building materials	2,457	2,161
Industrial equipment and materials	1,285	935
Miscellaneous	2,061	1,925
2. Selective sales and gross receipts	51,582	49,391
a. Motor fuels	19,310	18,839
Refunds	-1,125	-1,122
Gross collections	20,435	19,962
b. Alcoholic beverages	3,433	3,584
Importers	3,079	2,869
Domestic manufacture	354	714
c. Tobacco products--cigarettes	9,431	7,297
d. Insurance--gross premium	3,345	3,153
e. Public utilities	6,149	5,896
f. Parimutuels	9,038	9,742
Flat racing	8,499	9,113
Breakage	540	629
h. Other--unincorporated businesses	876	880
B. LICENSE	14,587	13,848
1. Motor vehicles	8,996	8,668
Registration	8,771	8,460
Motor carriers	184	169
Vehicle inspection	41	39
2. Motor vehicle operators	2,073	1,877
3. Corporations in general	455	471
Franchise	104	138
Charter	149	152
Filing	114	119
Other	89	62
5. Alcoholic beverages	86	89
7. Amusements--shows	2	8
8. Occupations and businesses, not elsewhere classified	2,870	2,637
Savings banks	2,248	2,024
Other	622	613
9. Hunting and fishing	105	98
Hunting	44	42
Fishing	61	56
D. CORPORATION NET INCOME	12,292	10,804
Business corporations	11,521	9,759
Financial institutions	771	1,045
F. DEATH AND GIFT	9,189	5,309
Inheritance and estate	9,000	5,087
Gift	189	222
SOUTH CAROLINA		
A. SALES AND GROSS RECEIPTS	213,579	199,556
1. General sales or gross receipts--retail sales and use	92,758	85,481
Refunds	-530	-442
Lumber and building materials	11,005	9,934
General merchandise	16,707	15,227
Food and beverages	25,474	24,076
Automotive	15,457	14,038
Apparel	3,034	2,881
Furniture	5,156	4,683
Vending machines	19	7
Miscellaneous	13,231	12,250
Use tax--instate registrants only	2,822	2,508
Unclassified	383	319
SOUTH CAROLINA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts	120,821	114,075
a. Motor fuels	61,716	58,508
Refunds	-2,236	-2,125
Gasoline	57,828	57,008
Special fuel	3,156	2,723
Highway use	927	901
b. Alcoholic beverages	24,138	22,525
Liquor	12,888	12,060
Beer and wine	11,250	10,466
c. Tobacco products	12,863	12,441
d. Insurance	8,254	7,775
Premium	2,850	2,641
Additional premium	4,030	3,699
Workmen's compensation	736	700
Fire department	223	210
Fire inspection	35	34
Domestic	381	492
e. Public utilities	6,525	5,696
Electric power	5,451	4,674
Utilities	820	775
Railroad--assessments	254	248
g. Amusements--admissions	1,006	908
h. Other--soft drinks	6,319	6,222
B. LICENSE	22,443	21,024
1. Motor vehicles	10,277	9,952
Motor carriers	708	900
Vehicle licenses	9,144	8,640
Other	424	412
2. Motor vehicle operators	1,881	1,212
3. Corporations in general	1,460	1,390
Franchise--domestic corporations	761	702
Domestic charters	77	63
Foreign corporations license	364	439
Other	258	185
5. Alcoholic beverages	864	911
Liquor	532	575
Beer and wine	332	336
7. Amusements	642	483
Coin operated devices	609	454
Pool rooms	34	29
8. Occupations and businesses, not elsewhere classified	5,756	5,613
Oil inspection	3,076	3,034
Insurance fees	760	664
Chain stores	371	462
Contractors	179	167
Other	1,370	1,286
9. Hunting and fishing	1,357	1,264
10. Other	206	199
C. INDIVIDUAL INCOME	43,359	35,083
D. CORPORATION NET INCOME	24,569	19,021
Corporations	23,745	18,333
Banks	567	478
Building and loan associations	257	210
E. PROPERTY--special--utilities	1,190	1,107
F. DEATH AND GIFT--inheritance and estate	2,344	1,928
J. DOCUMENTARY AND STOCK TRANSFER	2,008	1,810
SOUTH DAKOTA		
A. SALES AND GROSS RECEIPTS	49,941	49,213
1. General sales or gross receipts	18,230	18,206
Sales	18,043	17,977
Use	187	229

[1]Detail below does not add to this total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
SOUTH DAKOTA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts...	31,711	31,007
a. Motor fuels	17,070	16,773
Refunds	-5,840	-5,958
Gross collections	22,910	22,730
b. Alcoholic beverages	3,546	3,235
Liquor	1,123	805
Hi-point beer	966	870
Gross receipts (10 percent)...	1,457	1,561
c. Tobacco products--cigarettes	4,022	4,227
d. Insurance	2,795	2,555
Gross premium	2,744	2,504
Fire marshal	51	52
e. Public utilities	31	29
Private car lines	30	28
Express companies	1	1
f. Parimutuels	1,012	988
h. Other	3,235	3,200
Auto registration (2 percent).	2,408	2,479
Butter substitutes	547	532
Butterfat	280	190
B. LICENSE	12,073	12,893
1. Motor vehicles	8,380	8,062
Motor carriers	3,661	3,562
Registrations	4,626	4,410
Titles and duplicates	93	90
2. Motor vehicle operators	389	214
3. Corporations in general--filing	72	56
5. Alcoholic beverages	702	697
Nonintoxicating	648	647
Liquor	35	35
Registration	19	15
8. Occupations and businesses, not elsewhere classified	998	987
Oil inspection	148	144
Other	850	843
9. Hunting and fishing	1,501	2,804
10. Other	31	73
Aircraft	31	25
Boat	([1])	48
D. CORPORATION NET INCOME--banks and financial institutions	562	537
E. PROPERTY--general	([1])	([1])
F. DEATH AND GIFT--inheritance	1,318	1,156
G. SEVERANCE--ore	288	490
TENNESSEE		
A. SALES AND GROSS RECEIPTS	312,715	291,049
1. General sales or gross receipts--sales and use	160,553	147,289
Food	34,686	32,759
Apparel	4,486	4,211
General merchandise	30,577	28,322
Automotive	28,941	26,667
Furniture, home furnishings, and equipment	8,488	7,880
Lumber, building, and contractors.	16,425	15,547
Miscellaneous service	8,007	7,187
Manufacturers	9,788	6,634
Utilities	12,277	11,622
Miscellaneous	7,040	6,522
Refunds	-162	-62
2. Selective sales and gross receipts...	152,162	143,760
a. Motor fuels	94,242	89,311
Refunds	-8,142	-7,978
Gasoline	96,191	91,754
Combustible gases and liquids.	6,192	5,535
TENNESSEE--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
b. Alcoholic beverages	12,244	11,260
Alcohol and wine	8,395	7,680
Beer	3,849	3,580
c. Tobacco products	28,556	27,214
d. Insurance	13,752	12,718
Foreign companies	13,188	12,176
Fire marshal	254	230
Self-insurers--workmen's compensation	252	243
Annuity	58	69
e. Public utilities	2,134	2,156
Telephone and telegraph	1,653	1,651
Gas, electricity, and water...	481	504
g. Amusements--theaters	109	97
h. Other	1,125	1,004
Soft drink bottlers	856	801
Shells	41	1
Vending machines	227	202
B. LICENSE	70,196	71,113
1. Motor vehicles	36,750	33,607
Registrations	35,314	32,239
Titles	1,196	1,141
Motor carrier inspections and filing	241	227
2. Motor vehicle operators	746	6,491
3. Corporations in general	11,548	11,075
Franchise	10,959	10,556
Filing	349	268
Charter	240	251
4. Public utilities	172	165
Inspections	168	160
Sleeping, dining, and pullman car companies	4	4
5. Alcoholic beverages	297	[2]300
Retail	199	199
Wholesale	26	26
Beer tax permits	62	60
Other	10	9
7. Amusements	135	150
8. Occupations and businesses, not elsewhere classified	17,341	17,242
Gasoline and oil inspection	10,087	9,669
Miscellaneous privileges	2,184	2,536
Building and loan associations	1,527	1,342
Chain stores	365	358
Other	3,178	3,337
9. Hunting and fishing	2,179	2,083
10. Other	1,028	-
C. INDIVIDUAL INCOME--dividends and interest	6,862	6,541
D. CORPORATION NET INCOME	31,059	28,392
E. PROPERTY--prior years	5	6
F. DEATH AND GIFT	9,507	8,323
Inheritance and estate	8,728	7,972
Gift	779	351
J. DOCUMENTARY AND STOCK TRANSFER	2,500	1,830
K. OTHER	1,028	990
Litigation	969	913
Penalties and interest	59	77
TEXAS		
A. SALES AND GROSS RECEIPTS	723,548	673,699
1. General sales or gross receipts--sales and use	221,988	204,735

[1]Less than $500.
[2]Detail does not add to total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
TEXAS--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts...	501,560	468,964
a. Motor fuels	229,175	218,296
Refunds	-10,698	-11,186
Gasoline and special fuels	239,873	229,482
b. Alcoholic beverages	43,464	41,054
Beer	23,224	22,400
Liquor	18,431	16,976
Wine	1,354	1,418
Ale	455	260
c. Tobacco products	110,306	97,447
Cigarettes	102,635	89,799
Other	7,671	7,648
d. Insurance	39,674	38,378
Companies occupation tax	37,814	36,808
Insurance commission maintenance	1,860	1,570
e. Public utilities	25,477	24,058
Gas, light, and water	14,266	13,663
Telephone and telegraph	11,153	10,337
Car lines, express, and pullman companies	58	58
g. Amusements	787	662
Admissions	751	624
Boxing and wrestling	36	38
h. Other	52,678	49,069
Motor vehicle sales or use	44,793	41,547
Cement	2,722	2,708
Oil and gas well servicing	966	1,054
Hotel and motel tax	4,191	3,743
Other	6	17
B. LICENSE	186,028	188,932
1. Motor vehicles	104,807	99,017
Registrations	99,930	94,542
Inspections	1,348	1,280
Auto and truck special permits	1,617	1,409
Titles	1,109	1,092
Motor carriers	637	607
Other	166	87
2. Motor vehicle operators	11,445	11,566
3. Corporations in general	52,432	60,432
5. Alcoholic beverages	2,179	2,117
Beer and wine	716	715
Liquor	1,463	1,402
8. Occupations and businesses, not elsewhere classified	11,073	11,803
Store taxes	3,590	3,632
Insurance	1,350	1,501
Securities regulation	394	336
Cigarette tax permits	593	589
Coin-operated machines	454	441
Real estate agents	327	309
Hairdressers and cosmetologists	398	485
Other	3,967	4,510
9. Hunting and fishing	4,032	3,987
10. Other--boat	60	-
E. PROPERTY--general	46,109	43,876
F. DEATH AND GIFT--inheritance and estate	27,145	16,474
G. SEVERANCE	202,285	196,360
Crude oil	124,867	124,996
Natural and casing head gas	72,495	66,476
Sulphur	3,194	3,135
Oil and gas regulation	1,729	1,753
H. POLL	1,972	3,024
J. DOCUMENTARY AND STOCK TRANSFER--stock transfer	160	188

Tax source	1965 (prelim.)	1964
UTAH		
A. SALES AND GROSS RECEIPTS	86,145	80,813
1. General sales or gross receipts--sales and use	51,276	47,739
Sales and use, by business group--fiscal 1964 and fiscal 1963 data respectively	(47,830)	(41,263)
Retail food	7,463	6,191
Eating and drinking	1,900	1,626
Apparel	2,227	1,873
General merchandise	2,761	2,403
Automotive	7,029	6,526
Building materials and equipment	3,369	3,123
Other retail stores	7,312	6,124
Transportation and utilities	3,549	2,774
Manufacturing	3,483	2,984
Wholesale trade	3,336	2,884
Miscellaneous industries	5,401	4,755
2. Selective sales and gross receipts	34,869	33,074
a. Motor fuels	24,200	23,275
Refunds	-352	-344
Gasoline	21,713	21,142
Special fuel	2,167	1,921
Aircraft fuel	673	555
b. Alcoholic beverages	1,071	1,056
Liquor and wine	755	747
Beer	317	309
c. Tobacco products--cigarettes	5,169	4,777
d. Insurance	3,448	3,088
e. Public utilities	189	137
h. Other--oleomargarine	792	741
B. LICENSE	12,412	11,751
1. Motor vehicles	7,664	7,630
Registrations	2,238	2,194
Unladen weight fees	3,270	3,166
Temporary permits	1,329	1,445
Title and other	827	825
2. Motor vehicle operators	392	395
3. Corporations in general--franchise	344	272
4. Public utilities	4	4
5. Alcoholic beverages--brewing	11	11
8. Occupations and businesses, not elsewhere classified	1,105	1,050
9. Hunting and fishing	2,652	2,160
10. Other	240	229
Liquor purchase permits	151	153
Boat	89	76
C. INDIVIDUAL INCOME	22,511	20,055
D. CORPORATION NET INCOME--franchise	6,648	6,696
E. PROPERTY--general	14,509	11,058
F. DEATH AND GIFT--estate	2,177	1,603
G. SEVERANCE	3,118	4,029
Mine occupation	1,739	2,380
Oil and gas production	1,379	1,650
VERMONT		
A. SALES AND GROSS RECEIPTS	27,444	25,823
2. Selective sales and gross receipts	27,444	25,823
a. Motor fuels	9,968	9,528
b. Alcoholic beverages	5,448	5,014
Liquor	4,002	3,620
Beer and wine	1,446	1,394

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
VERMONT--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
c. Tobacco products	4,137	4,114
Cigarettes	3,880	3,871
Other	258	244
d. Insurance	1,460	1,376
e. Public utilities	1,380	1,361
Telephone companies	997	924
Electric energy	255	315
Other public utilities	128	122
f. Parimutuels	1,490	1,178
g. Amusements--boxing	1	1
h. Other	3,560	3,251
Meals and rooms	1,616	1,366
Copyrighted music	2	2
Motor vehicle sales and use	1,942	1,882
B. LICENSE	11,050	10,669
1. Motor vehicles	8,589	8,353
Pleasure cars	4,853	4,804
Commercial	3,027	2,906
Busses, trailers, and motorcycles	223	203
Dealers	114	113
Other	372	328
2. Motor vehicle operators	516	509
3. Corporations in general	60	57
Charter	31	30
Foreign corporations	29	27
4. Public utilities	9	9
5. Alcoholic beverages--wholesalers and retailers	219	197
7. Amusements	36	35
Music machines	30	29
Circuses	6	6
8. Occupations and businesses, not elsewhere classified	576	538
9. Hunting and fishing	982	909
10. Other	63	62
Motorboats	55	54
Marriage	6	6
Aviation	2	1
C. INDIVIDUAL INCOME	18,724	14,539
D. CORPORATION NET INCOME--franchise	3,270	2,568
E. PROPERTY	291	388
General--unorganized towns and gores	27	27
Special--public utilities--railroads	265	361
F. DEATH AND GIFT--inheritance and estate	1,629	1,491
H. POLL	797	795
VIRGINIA		
A. SALES AND GROSS RECEIPTS	193,381	180,368
2. Selective sales and gross receipts	193,381	180,368
a. Motor fuels	111,151	102,542
Refunds	-10,167	-9,519
Gross collections	121,318	112,061
b. Alcoholic beverages	26,572	24,943
Beer excise	12,223	11,504
ABC Board beverage sales	12,497	11,847
Beverage excise	749	553
Wines and spirits	1,103	1,040
c. Tobacco products	15,938	15,144
d. Insurance--gross premiums	17,099	15,710
VIRGINIA--Continued		
A. SALES AND GROSS RECEIPTS--Continued		
2. Selective sales and gross receipts--Continued		
e. Public utilities	22,597	22,006
Water, heat, light, and power companies	11,789	10,979
Steam railroads	5,142	5,803
Telephone and telegraph	5,009	4,547
Motor carriers--gross earnings	444	488
Express, sleeping, parlor, and dining car companies	213	189
g. Amusements--boxing and wrestling	24	23
B. LICENSE	73,445	64,562
1. Motor vehicles	44,753	39,625
Registrations	39,714	37,178
Titles	4,510	2,122
Motor carriers	453	253
Other	76	72
2. Motor vehicle operators	3,884	1,770
3. Corporations in general	1,535	1,478
Franchise	844	816
Annual registration	402	383
Entrance fees	196	199
Charter	92	80
5. Alcoholic beverages	385	376
7. Amusements--motion pictures	42	45
8. Occupations and businesses, not elsewhere classified	20,130	18,698
Business and professional licenses	15,939	14,735
Agriculture products inspections	1,259	1,268
Assessments to insurance companies--Industrial Commission	647	607
Other	2,284	2,087
9. Hunting and fishing	2,591	2,438
10. Other	125	132
Dog	27	37
Marriage	89	87
Liquor purchase permits	9	8
C. INDIVIDUAL INCOME	142,064	128,460
D. CORPORATION NET INCOME	39,794	34,233
E. PROPERTY--special	14,018	14,775
Intangibles	8,317	9,124
Steam railroads	2,793	3,159
Shares of banks, trusts, and security companies	1,666	1,576
Motor carriers	322	173
Other utilities	654	282
Interest on delinquent taxes	265	462
F. DEATH AND GIFT	6,438	7,434
Inheritance and estate	6,097	7,040
Gift	342	394
G. SEVERANCE	356	326
Forest products	183	181
Oysters	173	146
H. POLL	1,816	1,826
J. DOCUMENTARY AND STOCK TRANSFER	6,200	5,593
Deeds and contracts	5,770	5,229
Wills	430	364
K. OTHER--suits	93	89

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
WASHINGTON		
A. SALES AND GROSS RECEIPTS	488,400	458,214
1. General sales or gross receipts	324,884	304,920
Retail sales	230,433	214,580
Compensating use	16,479	16,781
Business and occupation--gross receipts	76,878	72,049
Penalties and interest	1,094	1,510
Retail sales, by business group (accrued tax basis)	(1)	(1)
Food	(1)	(1)
Apparel	(1)	(1)
General merchandise	(1)	(1)
Automotive	(1)	(1)
Furniture, fixtures, and supplies	(1)	(1)
Building materials and equipment	(1)	(1)
Miscellaneous	(1)	(1)
Business and occupation, by business group (accrued tax basis)	(1)	(1)
Extracting	(1)	(1)
Manufacturing	(1)	(1)
Wholesaling	(1)	(1)
Retailing	(1)	(1)
Service and other business activities	(1)	(1)
2. Selective sales and gross receipts	163,516	153,294
a. Motor fuels	83,451	79,864
Refunds	-3,247	-3,177
Gasoline	82,541	79,344
Use fuel	4,157	3,697
b. Alcoholic beverages	21,109	19,572
Liquor	19,469	17,992
Beer	1,495	1,440
Wine	144	140
c. Tobacco products	22,818	21,315
d. Insurance--gross premiums	10,111	9,433
e. Public utilities	24,233	20,047
Public utility district excise	2,870	2,664
Public utilities	21,363	17,383
Public utilities, by type (accrued tax basis)	(1)	(1)
Transportation	(1)	(1)
Communication	(1)	(1)
Electric light and power	(1)	(1)
Water and gas	(1)	(1)
Miscellaneous	(1)	(1)
f. Parimutuels	1,051	1,630
g. Amusements	743	1,433
Pinball and slot machines	736	1,421
Athletic exhibitions	7	13
B. LICENSE	49,357	47,359
1. Motor vehicles	28,659	26,808
Registrations	27,060	25,313
Special permits	1,599	1,495
2. Motor vehicle operators	3,638	3,702
3. Corporations in general	1,183	1,536
Franchise	965	1,253
Filing and recording	218	283
4. Public utilities--regulatory fees	1,361	1,243
5. Alcoholic beverages--liquor	1,657	1,335
8. Occupations and businesses, not elsewhere classified	7,905	7,916
Apple advertising	1,450	1,450
Grain and hay inspection	695	730
District certification, fruit and vegetable inspection	800	725
Meat inspection	360	359
Brand inspection	190	185
Soft tree fruits advertising	345	343
Real estate dealers	352	348
Other	3,712	3,776
9. Hunting and fishing	4,858	4,746
Big game	4,324	4,143
Fishing	534	603
WASHINGTON--Continued		
B. LICENSE--Continued		
10. Other	96	73
Gas tax refund permits	20	14
Other	76	58
E. PROPERTY	46,207	42,264
General	14,569	13,536
Special--motor vehicle and aircraft excise	31,638	28,728
F. DEATH AND GIFT	16,574	12,858
Inheritance and estate	15,781	12,261
Gift	793	597
J. DOCUMENTARY AND STOCK TRANSFER--conveyance	1,048	965
WEST VIRGINIA		
A. SALES AND GROSS RECEIPTS	189,491	182,756
1. General sales or gross receipts	112,174	104,684
Consumers sales--retail	48,245	46,042
Consumers use--retail	1,037	-
Business and occupation--gross sales	[2]62,892	[2]58,642
Production	12,338	11,641
Manufacturing	11,145	10,451
Retail	7,981	7,653
Wholesale	2,551	2,067
Public utilities	9,620	9,761
Contracting	9,100	7,861
Amusements	139	93
Service and other business	2,890	2,868
Rents, royalties, etc.	981	804
Small loan business	232	212
Carriers	3,886	3,523
Telephone and telegraph	1,993	1,881
Pipelines	99	21
Consumers sales--retail by business group	(48,540)	(45,863)
Food	20,703	19,620
Apparel	2,577	2,480
General merchandise	7,432	7,122
Automotive	3,479	3,229
Furniture, fixtures, and supplies	2,297	2,136
Building materials and equipment	2,488	2,388
Miscellaneous	9,564	8,888
2. Selective sales and gross receipts	77,317	78,072
a. Motor fuels	36,423	38,519
Refunds	-3,046	-3,720
Gross collections	39,469	42,240
b. Alcoholic beverages--beer	3,470	3,575
c. Tobacco products--cigarettes	11,446	11,121
d. Insurance	7,426	7,282
Annuity considerations	109	160
Premium	7,227	7,040
Fire marshal	90	82
f. Parimutuels	6,429	6,100
h. Other	12,123	11,475
Auto titling privilege	7,890	7,562
Soft drinks	4,233	3,913
B. LICENSE	25,334	25,763
1. Motor vehicles	19,651	20,240
Registrations and titles	19,399	19,972
Motor carriers	252	268
2. Motor vehicle operators	200	200
3. Corporations in general	1,482	1,485
4. Public utilities--assessments	429	447
5. Alcoholic beverages--beer	520	437

[1]Detail not available.
[2]Detail below does not add to this total; see text.

Table 9.—STATE TAX COLLECTIONS IN DETAIL, FOR STATES: 1965 AND 1964—Continued

(Thousands of dollars)

Tax source	1965 (prelim.)	1964
WEST VIRGINIA--Continued		
B. LICENSE--Continued		
8. Occupations and businesses, not elsewhere classified	1,546	1,581
Feed, seed, and fertilizer	171	183
Insurance assessments	211	226
Store and general licenses	686	730
Other	478	442
9. Hunting and fishing	1,492	1,358
10. Other--marriage	14	15
C. INDIVIDUAL INCOME	20,706	18,061
E. PROPERTY--general	344	342
F. DEATH AND GIFT--inheritance	4,126	3,174
H. POLL	764	691
J. DOCUMENTARY AND STOCK TRANSFER	595	554
WISCONSIN		
A. SALES AND GROSS RECEIPTS	249,215	237,866
1. General sales or gross receipts	83,406	80,274
2. Selective sales and gross receipts	165,809	157,592
a. Motor fuels	84,935	81,010
Refunds	-7,721	-7,770
Gross collections	92,656	88,779
b. Alcoholic beverages	18,833	18,322
Liquor	15,291	14,911
Malt	3,542	3,410
c. Tobacco products--cigarettes	34,997	33,336
d. Insurance	12,746	11,714
Life, accident, fire, and casualty	11,944	10,936
Fire insurance--fire department dues	802	778
e. Public utilities	14,119	13,023
Telephone companies	12,422	11,411
Electric cooperatives	734	615
Freight lines	246	244
Assessments	717	753
g. Amusements--boxing	1	1
h. Other--oleomargarine	178	186
B. LICENSE	66,045	62,596
1. Motor vehicles	49,077	46,287
Registrations	48,476	45,716
Motor carriers	601	571
2. Motor vehicle operators	2,982	2,780
3. Corporations in general	683	572
4. Public utilities--securities issues	90	79
5. Alcoholic beverages--liquor	73	75
7. Amusements--boxing	([1])	([1])
8. Occupations and businesses, not elsewhere classified	5,828	5,691
Grain and warehouse	687	933
Oil inspection	538	510
Banks and consumer credit companies	748	680
Hotels, restaurants, camps, etc.	392	415
Other	3,463	3,153
9. Hunting and fishing	7,194	6,952
Fishing	3,086	3,188
Hunting	1,861	1,769
Sportsmen	2,141	1,881
Commercial	78	98
Other	29	16
10. Other	117	159
Dog	15	14
Aircraft registration	55	52
Boat registration	46	93
C. INDIVIDUAL INCOME	272,849	259,541
D. CORPORATION NET INCOME	81,825	95,244
WISCONSIN--Continued		
E. PROPERTY	41,203	37,889
General--forestry tax	4,458	4,263
Special--public utilities	36,745	33,626
Railroad	4,480	4,757
Sleeping car and express	35	30
Telegraph	55	48
Street railway	106	109
Air carrier	238	255
Light, heat, and power	29,306	26,403
Conservation and regulating	82	79
Pipeline	2,083	1,945
F. DEATH AND GIFT	20,880	17,812
Inheritance and estate--normal	15,087	11,856
Inheritance and estate--surtax	4,101	4,226
Gift	1,692	1,730
G. SEVERANCE--timber	130	381
K. OTHER--lawsuit	209	212
WYOMING		
A. SALES AND GROSS RECEIPTS	26,561	25,923
1. General sales or gross receipts	13,548	[2]13,074
Sales	11,667	11,025
Use	1,880	2,037
Sales and use, by business group	(13,548)	(13,063)
Apparel	345	343
Automotive	2,751	2,647
Food	2,760	2,647
Furniture	355	344
General merchandise	1,844	1,669
Lumber and building	1,412	1,404
Manufacturing, trading, jobbing	1,601	1,404
Professional, personal service	111	100
Public utility	1,265	1,233
Unclassified	1,104	1,053
2. Selective sales and gross receipts	13,013	12,849
a. Motor fuels	9,188	9,192
Refunds	-739	-520
Gross collections	9,926	9,712
b. Alcoholic beverages	645	634
Liquor	546	540
Beer	99	94
c. Tobacco products--cigarettes	1,765	1,694
d. Insurance--gross premiums	1,415	1,329
B. LICENSE	12,252	12,105
1. Motor vehicles	8,803	8,602
Registrations	8,415	8,224
Motor carriers	388	378
2. Motor vehicle operators	211	154
3. Corporations in general--franchise and filing	166	146
5. Alcoholic beverages	11	11
8. Occupations and businesses, not elsewhere classified	347	288
9. Hunting and fishing	2,714	2,904
E. PROPERTY	8,488	8,722
General	8,302	8,533
Special	186	189
Car companies	111	105
Automobiles	75	84
F. DEATH AND GIFT--inheritance and estate	546	705
G. SEVERANCE--oil and gas production	73	67

[1]Less than $500.
[2]Detail below does not add to this total; see text.

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 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. Parimutuels.--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 nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned.

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.

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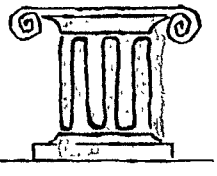

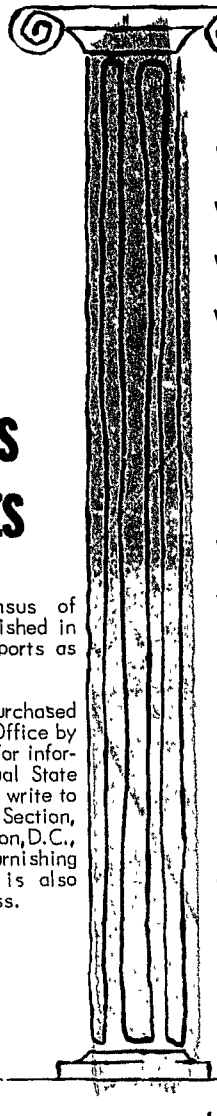

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