

STATE GOVERNMENT TAX COLLECTIONS IN 1978

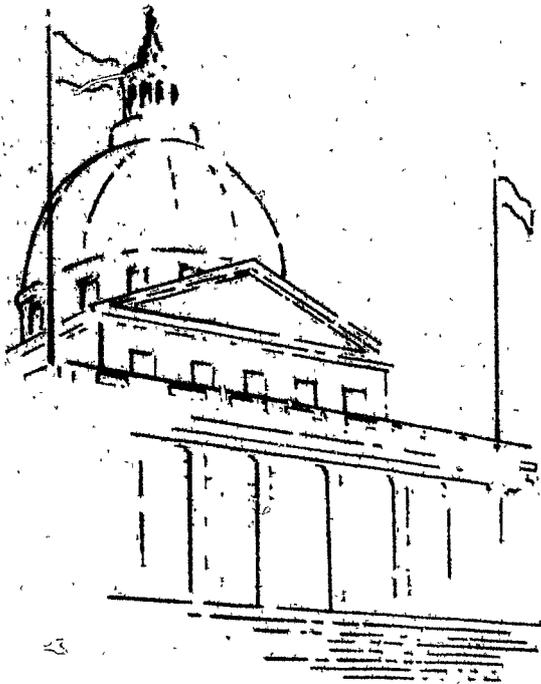
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STATE GOVERNMENT TAX COLLECTIONS IN 1978

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INTRODUCTION

State tax collections in fiscal 1978 totaled \$113.1 billion, an increase of 11.9 percent from the \$101.1 billion collected in fiscal 1977.

This report presents data on revenue from State taxes only. Statistics on fiscal 1978 State revenue from nontax sources have not yet been compiled. However, in fiscal 1977 the States received 49 percent of their total revenue of \$204.5 billion from such sources, including intergovernmental payments from the Federal government of \$45.9 billion and \$32.4 billion from insurance trust sources.¹

State tax collections in fiscal 1978, as in past years, continued to exceed locally imposed collections in a comparable time period:

State tax collections, fiscal 1978 (millions)	Local government tax collections, July 1977 to June 1978 ¹ (millions)	Local tax collections as a percentage of State tax collections
\$113,142	\$79,319	70.1

¹Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, April-June 1978.

MAJOR TAX SOURCES

Table A, below, presents trends in major State tax sources since fiscal 1975. In recent years, individual income taxes have increased in relative importance as State tax sources, while motor fuel sales taxes have decreased and general sales taxes have remained relatively stable.

The broad category of sales and gross receipts taxes (including both general and selective) was by far the largest source of total

State tax revenue in fiscal 1978. Total sales and gross receipts taxes amounted to \$58.2 billion or 51.5 percent of all State tax revenue, with general sales and gross receipts taxes amounting to \$35.2 billion, while selective sales and gross receipts taxes totaled \$23.0 billion.

The second single largest source of State tax revenue was the individual income tax which in fiscal 1978 totaled \$29.1 billion. Together, the yield from general sales and gross receipts taxes and individual income taxes accounted for over one-half of all State tax revenue in fiscal 1978 (56.8 percent).

Following are summary figures in rank order for selected major categories of State taxes.

Type of tax	Fiscal 1978 collections (millions of dollars)	Percent change, fiscal 1977 to fiscal 1978	Number of States using tax, fiscal 1978
General sales and gross receipts.....	35,229	14.0	45
Individual income.....	29,088	14.1	44
Corporation net income.....	10,717	16.8	46
Motor fuel sales.....	9,501	4.5	50
Motor vehicle license..	4,464	5.2	50
Tobacco product sales..	3,653	4.4	50
Insurance premium.....	2,670	14.3	50
Public utilities gross receipts.....	2,617	10.7	39
Severance.....	2,493	15.0	32
Property.....	2,357	4.3	44
Alcoholic beverage sales.....	2,283	7.7	50

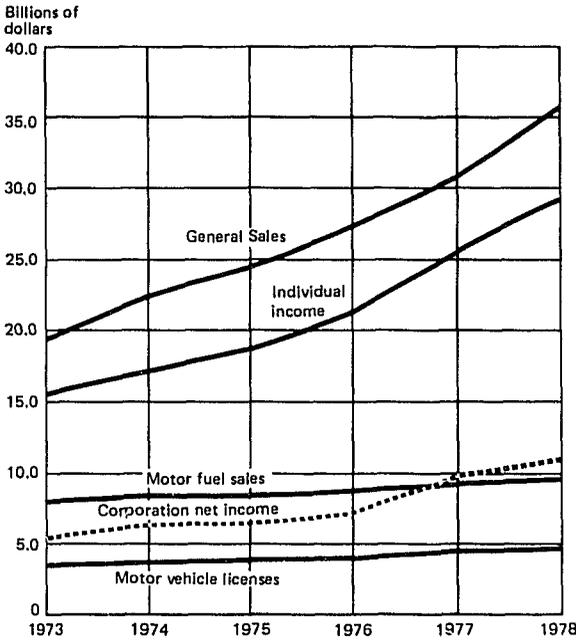
Table A. Trends in State Government Tax Collections: Fiscal 1975 to 1978

Type of tax	Collections (millions of dollars)				Percent distribution			
	1978 (preliminary)	1977	1976	1975	1978	1977	1976	1975
Total.....	\$113,142	\$101,085	\$89,256	\$80,155	100.0	100.0	100.0	100.0
Sales and gross receipts taxes...	58,215	52,362	47,391	43,346	51.5	51.8	53.1	54.1
General.....	35,229	30,896	27,333	24,780	31.1	30.6	30.6	30.9
Selective.....	22,986	21,466	20,058	18,566	20.3	21.2	22.5	23.2
Motor fuels.....	9,501	9,088	8,660	8,255	8.4	9.0	9.7	10.3
Tobacco products.....	3,653	3,500	3,462	3,286	3.2	3.5	3.9	4.1
Other.....	9,831	8,878	7,936	7,025	8.7	8.8	8.9	8.8
License taxes.....	7,642	7,149	6,899	6,289	6.8	7.1	7.7	7.8
Individual income.....	29,088	25,493	21,448	18,819	25.7	25.2	24.0	23.5
Corporation net income.....	10,717	9,174	7,273	6,642	9.5	9.1	8.1	8.3
Other.....	7,480	6,907	6,245	5,059	6.6	6.8	7.0	6.4

Note: Because of rounding, detail may not add to totals.

¹ Bureau of the Census, State Government Finances in 1977.

Trends in State Revenue from Selected Types of Taxes, 1973 to 1978



INDIVIDUAL STATE COMPARISON

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

As shown in table 2, tax revenues in 46 States increased from 2 to 19 percent from fiscal year 1977 to 1978. The median increase for all States was 12.8 percent. The decrease in Alaska's taxes of 27 percent was due largely to the expiration of a State property tax on oil and gas resources. In three States, New Hampshire, New Mexico, and Wyoming, the increase exceeded 20 percent.

The following eight States accounted for over one-half of all State tax revenue in fiscal 1978 (amounts in millions of dollars):

California	15,019	Texas	5,390
New York	10,934	Michigan	5,326
Pennsylvania	6,266	Ohio	4,135
Illinois	5,774	Florida	3,764

The per capita amounts of State tax revenue ranged from a low of \$276 in New Hampshire to a high of \$1,397 in Alaska. The following, based on table 2, shows a distribution of the per capita amounts of State tax revenues for the 50 States:

Per capita State tax revenue	Number of States	
	1978 fiscal year	1977 fiscal year
\$700 or more.....	3	2
\$650 to \$699.....	4	1
\$600 to \$649.....	3	1
\$550 to \$599.....	5	5
\$500 to \$549.....	5	6
\$450 to \$499.....	17	9
\$400 to \$449.....	8	15
\$350 to \$399.....	3	7
Less than \$350.....	2	4

The predominance of one tax source over another varies considerably from State to State. In recent years, income taxes have become increasingly important sources of State tax revenue, as is indicated in table A. However, the general sales tax is still the primary revenue source in most States, accounting for more revenue than any other tax source in 33 of the 50 States, and in 27 of the 39 States which impose both a general sales tax and an individual income tax. The individual income tax is the primary source of tax revenue in 15 States, while the corporation net income tax is the primary source in New Hampshire, and property taxes, mainly on oil and gas properties, are the largest source in Alaska.

In interpreting tax statistics for individual State governments it is important to consider the impact of certain factors on tax collections. There are, for example, marked interstate differences in economic resources and in the scope and intensity of public services. There is also great diversity among the States in the intrastate pattern for distribution of responsibility for particular public functions. Thus, some State governments directly administer certain activities that, in other States, are conducted by local governments, with or without State fiscal aid.

RATES OF SELECTED TAXES

Tables 8 and 9 provide information on the rates and certain other features of selected major State taxes as of specified dates, on the basis of legislation enacted through September, 1978. Not reflected are a number of tax adoptions and changes enacted prior to September 1978 with effective dates subsequent to the periods indicated in the tables.

The percentage rate shown in table 8 for general sales and gross receipts taxes is the State-imposed basic rate which commonly applies to taxable retail sales. For a number of States, including Arizona, Hawaii, and Mississippi, 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 shown in table 8), but also a separate gross income tax involving various rates. Revenues from both sources are included for these three States under "general sales and gross receipts taxes" in table 4.

A number of States allow various local governments to impose a supplemental local sales tax and authorize a combined collection of the State and local taxes by the State government. The rates listed in table 8 exclude all applicable local rates.

State individual income tax collections are affected by many factors, with tax credits allowed in many States for taxes paid to other jurisdictions; for political party contributions; for blindness and other disabilities; for education expenses; for sales taxes on food; and for sales taxes in general. Many States use individual income tax credits for homestead exemption or circuit breaker tax relief programs to compensate for the burden imposed by other State or local taxes. These credits generally vary depending on age, income or other criteria.

Tax rates shown in table 8 under "gasoline" apply to gasoline or other basic motor fuels used for highway vehicles. Many States levy other taxes at various rates on "special" fuels (diesel, liquefied petroleum gas, aviation, etc.). Fuels sold for agricultural or off-highway use are either exempt from taxation or subject to total or partial refund in all States; however, Indiana, Iowa, and Nebraska allow a tax credit on the income tax in lieu of a refund.

The sale of motor fuel is also taxable under the general sales tax provisions (in addition to the motor fuel excise tax) in the following eight States: California, Georgia, Hawaii, Illinois, Indiana, Michigan, Mississippi, and New York.

DETAIL OF STATE TAX YIELDS

Table 10 provides a further breakdown of the tax collections of each State for the past 2 fiscal years. The detail appearing in table 10 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 amount 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 10 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 10 for 1978 are preliminary; those for 1977 are final and replace the detailed amounts first presented in table 10 of the report, *State Tax Collections in 1977*. These preliminary 1978 figures are subject to final adjustment pending review by the respective States and upon receipt of corrected or final tax data of each State. The final figures will be reflected in the report *State Government Finances in 1978*. Comparable detail has been published for each year since 1955, and for 1950 and prior years, although not for intervening fiscal years 1951 through 1954. Prior to 1964, however, the kind of subordinate data shown here in table 10 appeared only in a separate annual report entitled *Detail of State Tax Collections*.

CONCEPTS AND LIMITATIONS

Definitions of the standard categories for Census Bureau reporting of State tax revenue appear in the appendix.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted.

The tax figures shown are net of refunds. They 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 1978 figures are preliminary.

The wide variation in the nature and extent of detail appearing in table 10, 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 10 (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 among individual States.

In some instances, as indicated by annotations, subordinate items in table 10 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 10 reflects adjustments of detailed figures for fiscal 1977 made after publication of the report, *State Government Finances in 1977*. However, the State tax revenue totals have not been revised, since the net changes involved would be negligible.

The tax revenue data pertain to State fiscal years which end on June 30 in all but four States. Amounts shown for these four States reflect the different timing of their respective fiscal years, which were the 12-month periods ending in 1978 on March 31 for New York, August 31 for Texas, and September 30 for Alabama and Michigan. The 1978 fiscal year ending date for the District of Columbia was September 30, 1978.

Data have been included in this report for the District of Columbia, even though it is classified as a municipality for Census Bureau purposes. These data, which are displayed on an exhibit basis only, are provided only for convenient reference in relation to corresponding data for individual State governments and are excluded from any national totals.

NATIONAL SUMMARY

Table 1. National Summary of State Government Tax Revenue, by Type of Tax: 1976 to 1978

Tax source	Amounts (millions of dollars) ¹			Percent change year-to-year		Percent distribution, 1978	Per capita, 1978 dollars ¹
	1978 preliminary ¹	1977	1976	1977 to 1978	1976 to 1977		
Total collections.....	113,142	101,085	89,256	11.9	13.3	100.0	520.47
Sales and gross receipts.....	58,215	52,362	47,391	11.2	10.5	51.5	267.79
General.....	35,229	30,896	27,333	14.0	13.0	31.1	162.06
Selective.....	22,986	21,466	20,058	7.1	7.0	20.3	105.74
Motor fuels.....	9,501	9,088	8,660	4.5	4.9	8.4	41.71
Tobacco products.....	3,653	3,500	3,462	4.4	1.1	3.2	16.80
Insurance.....	2,670	2,336	1,960	14.3	19.2	2.4	12.28
Public utilities.....	2,617	2,363	2,060	10.7	14.7	2.3	12.04
Alcoholic beverages.....	2,283	2,120	2,057	7.7	3.0	2.0	10.50
Other.....	2,261	2,059	1,858	9.8	10.8	2.0	10.40
Licenses.....	7,642	7,149	6,809	6.9	3.6	6.8	35.16
Motor vehicles.....	4,464	4,243	4,046	5.2	4.9	3.9	20.53
Corporations in general.....	1,138	1,041	1,135	9.4	-8.3	1.0	5.24
Motor vehicle operators.....	361	344	310	4.9	10.8	0.3	1.66
Hunting and fishing.....	347	335	322	3.8	4.0	0.3	1.60
Alcoholic beverages.....	171	177	154	-3.5	14.8	0.2	0.78
Other.....	1,162	1,010	933	15.0	8.3	1.0	5.34
Individual income.....	29,088	25,493	21,448	14.1	18.9	25.7	133.81
Corporation net income.....	10,717	9,174	7,273	16.8	26.1	9.5	49.30
Severance.....	2,493	2,168	2,029	15.0	6.9	2.2	11.47
Property.....	2,357	2,260	2,118	4.3	6.7	2.1	10.84
Death and gift.....	1,837	1,805	1,513	1.8	19.2	1.6	8.45
Other.....	793	674	585	17.6	15.2	0.7	3.65

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. Provisional population figures as of July 1, 1978 were used to calculate per capita amounts; see table 7. Revisions made in table 10 of this report for fiscal year 1977 are not reflected in this table.

STATE GOVERNMENT TAX COLLECTIONS IN 1978

Table 2. Summary of State Government Tax Revenue, by State: 1976 to 1978

State	Amount (millions of dollars)			Percent change year-to-year		Per capita, 1978 dollars ¹
	1978 (preliminary)	1977	1976	1977 to 1978	1976 to 1977	
All States.....	113,142	101,085	89,256	11.9	13.3	520.47
Alabama.....	1,589	1,404	1,243	13.2	12.9	424.57
Alaska.....	563	773	599	-27.2	29.2	1,396.96
Arizona.....	1,307	1,160	1,018	12.7	14.0	555.37
Arkansas.....	926	803	725	15.4	10.7	423.72
California.....	15,019	12,589	10,761	19.3	17.0	673.69
Colorado.....	1,212	1,077	964	12.5	11.7	453.97
Connecticut.....	1,550	1,457	1,264	6.4	15.3	500.30
Delaware.....	450	391	359	15.1	9.0	771.48
Florida.....	3,764	3,275	2,936	14.9	11.6	438.01
Georgia.....	2,189	1,907	1,676	14.8	13.8	430.60
Hawaii.....	755	686	639	10.1	7.3	841.33
Idaho.....	416	368	329	13.1	11.9	473.76
Illinois.....	5,774	5,319	4,783	8.5	11.2	513.60
Indiana.....	2,455	2,163	1,916	13.5	12.9	456.77
Iowa.....	1,402	1,293	1,200	8.5	7.8	484.18
Kansas.....	1,051	969	854	8.5	13.5	447.67
Kentucky.....	1,842	1,560	1,404	18.1	11.2	526.63
Louisiana.....	1,980	1,719	1,656	15.2	3.8	499.30
Maine.....	527	468	531	12.6	-11.7	483.41
Maryland.....	2,404	2,128	1,960	13.0	8.6	580.15
Massachusetts.....	3,301	2,934	2,728	12.5	7.6	571.67
Michigan.....	5,326	4,844	3,769	10.0	28.5	579.63
Minnesota.....	2,759	2,486	2,219	11.0	12.0	688.46
Mississippi.....	1,094	969	874	12.9	10.9	455.14
Missouri.....	1,784	1,598	1,444	11.7	10.7	367.16
Montana.....	338	312	278	8.3	12.5	430.90
Nebraska.....	680	613	489	11.0	25.2	434.63
Nevada.....	391	329	294	18.7	12.0	591.82
New Hampshire.....	240	200	184	20.1	9.0	275.99
New Jersey.....	3,440	3,104	2,292	10.8	35.4	469.48
New Mexico.....	761	598	575	27.3	3.9	627.95
New York.....	10,934	10,743	9,780	1.8	9.8	616.08
North Carolina.....	2,608	2,385	2,060	9.4	15.8	467.71
North Dakota.....	310	296	287	4.5	3.1	474.83
Ohio.....	4,135	3,571	3,311	15.8	7.9	384.67
Oklahoma.....	1,315	1,139	1,000	15.5	13.9	456.76
Oregon.....	1,159	973	826	19.1	17.8	474.17
Pennsylvania.....	6,266	5,591	5,127	12.1	9.0	533.24
Rhode Island.....	458	439	389	4.4	12.9	490.12
South Carolina.....	1,364	1,188	1,042	14.9	13.9	467.60
South Dakota.....	224	200	192	11.7	4.2	324.06
Tennessee.....	1,704	1,530	1,273	11.4	20.1	391.08
Texas.....	5,390	4,750	4,214	13.5	12.7	414.17
Utah.....	606	531	475	14.1	11.9	463.63
Vermont.....	234	230	205	1.8	11.9	480.17
Virginia.....	2,336	2,054	1,822	13.7	12.7	453.72
Washington.....	2,448	2,100	1,848	16.6	13.6	648.66
West Virginia.....	981	903	829	8.6	9.0	527.29
Wisconsin.....	3,089	2,733	2,421	13.0	12.9	660.23
Wyoming.....	289	233	193	24.1	20.8	682.75
EXHIBIT: District of Columbia.....	848	739	619	14.7	19.3	1,257.67

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. Provisional population figures as of July 1, 1978 were used to calculate per capita amounts; see table 7. Except for data for the District of Columbia, revisions made in table 10 of this report for fiscal year 1977 are not reflected in this table. Totals exclude data for the District of Columbia; see text.

STATE SUMMARY

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Table 3. State Government Tax Revenue, by Type of Tax: 1978

(Thousands of dollars)

State	Total	Sales and gross receipts ¹	Licenses ²	Individual income	Corporation net income	Property	Death and gift	Severance	Documentary and stock transfer	Other
Number of States using tax.....	50	50	50	44	46	44	49	32	29	15
All States.....	113,142,191	58,214,581	7,642,374	29,088,194	10,717,405	2,356,521	1,837,275	2,192,941	747,340	45,560
Alabama.....	1,588,761	996,419	106,046	317,958	83,161	53,877	7,529	17,056	6,715	(X)
Alaska.....	562,976	68,609	31,478	145,828	33,504	173,197	244	107,715	(X)	2,401
Arizona.....	1,307,338	803,503	76,659	222,808	63,842	136,182	4,344	(X)	(X)	(X)
Arkansas.....	926,256	549,577	70,532	202,939	83,528	2,080	2,539	12,391	2,670	(X)
California.....	15,019,207	6,812,096	568,837	4,632,488	2,076,270	535,708	363,356	30,452	(X)	(X)
Colorado.....	1,212,097	639,068	79,373	375,341	86,202	2,607	25,384	1,838	(X)	2,284
Connecticut.....	1,550,424	1,120,836	105,073	75,616	199,569	(X)	49,330	(X)	(X)	(X)
Delaware.....	449,774	78,187	123,599	190,085	41,900	(X)	6,478	(X)	9,524	1
Florida.....	3,764,283	2,807,830	328,910	(X)	256,189	70,530	45,816	94,804	160,203	(X)
Georgia.....	2,189,192	1,278,019	81,300	643,361	203,823	7,914	8,072	(X)	5,079	624
Hawaii.....	754,677	479,624	13,495	227,216	28,995	(X)	4,042	(X)	1,305	(X)
Idaho.....	415,958	195,225	45,099	138,050	33,326	235	3,750	273	(X)	(X)
Illinois.....	5,774,368	3,253,795	425,701	1,593,695	376,098	4,132	113,023	(X)	7,924	(X)
Indiana.....	2,454,685	1,549,762	117,545	538,225	192,068	23,650	32,786	649	(X)	(X)
Iowa.....	1,402,191	611,158	151,949	490,210	108,961	92	36,808	(X)	3,013	(X)
Kansas.....	1,051,119	558,025	90,568	241,224	128,513	16,561	15,387	841	(X)	(X)
Kentucky.....	1,842,145	930,911	83,574	389,912	138,597	147,366	21,843	128,160	1,782	(X)
Louisiana.....	1,980,212	967,162	140,725	192,276	186,956	34	16,230	476,829	(X)	(X)
Maine.....	527,396	318,699	42,210	103,177	34,307	18,763	9,314	9,314	926	(X)
Maryland.....	2,403,542	1,159,242	107,460	884,392	126,802	80,437	15,631	(X)	25,267	4,311
Massachusetts.....	3,300,804	1,274,253	89,407	1,433,150	404,777	545	87,944	(X)	10,728	(X)
Michigan.....	5,326,265	2,321,056	252,331	1,695,746	887,789	115,718	42,510	11,115	(X)	(X)
Minnesota.....	2,759,356	1,085,311	169,931	1,074,552	292,853	3,760	33,098	61,945	19,106	18,800
Mississippi.....	1,094,147	778,754	66,944	158,476	52,710	4,106	5,298	27,559	(X)	(X)
Missouri.....	1,784,396	1,050,310	160,326	438,604	111,952	4,627	18,541	36	(X)	(X)
Montana.....	338,256	88,947	28,371	123,621	29,239	16,329	6,312	44,667	(X)	770
Nebraska.....	680,203	397,407	52,881	173,430	47,067	3,103	3,507	1,242	1,566	(X)
Nevada.....	390,599	305,640	55,774	(X)	(X)	27,051	(X)	129	2,005	(X)
New Hampshire.....	240,390	125,750	36,581	9,085	52,453	6,671	6,980	174	2,695	1
New Jersey.....	3,439,860	1,687,300	383,268	778,505	398,227	81,176	96,690	(X)	15,694	(X)
New Mexico.....	761,076	459,888	49,376	45,992	37,608	19,851	2,535	145,826	(X)	(X)
New York.....	10,934,176	4,143,355	443,234	4,506,245	1,344,610	22,819	162,500	(X)	311,413	(X)
North Carolina.....	2,608,437	1,241,045	212,819	848,247	230,088	39,304	36,934	(X)	(X)	(X)
North Dakota.....	309,589	158,263	36,882	69,171	20,921	2,625	3,108	18,619	(X)	(X)
Ohio.....	4,134,869	2,404,962	335,460	775,494	461,393	119,617	34,143	3,800	(X)	(X)
Oklahoma.....	1,315,468	560,026	151,131	252,127	91,375	(X)	23,670	230,368	3,958	2,813
Oregon.....	1,158,879	171,329	145,287	686,248	125,474	70	26,069	4,117	285	(X)
Pennsylvania.....	6,265,514	3,109,716	726,844	1,327,816	786,976	69,622	162,597	(X)	81,943	(X)
Rhode Island.....	458,260	259,913	23,866	111,965	43,610	5,609	11,231	(X)	736	1,330
South Carolina.....	1,364,466	806,707	60,538	351,244	122,921	4,998	9,315	(X)	8,740	(X)
South Dakota.....	223,602	192,352	21,723	(X)	2,969	(X)	5,686	(X)	872	(X)
Tennessee.....	1,703,951	1,237,780	164,284	24,857	170,848	(X)	57,937	2,128	19,514	6,603
Texas.....	5,389,980	3,690,328	616,254	(X)	(X)	44,598	79,114	959,686	(X)	(X)
Utah.....	605,961	346,548	27,904	188,894	29,448	186	4,055	8,926	(X)	(X)
Vermont.....	233,845	115,379	26,223	66,487	18,700	190	2,284	(X)	2,912	1,670
Virginia.....	2,335,734	1,091,917	126,603	874,817	164,790	22,020	21,198	813	29,576	1,000
Washington.....	2,338,039	1,872,483	140,212	(X)	(X)	349,229	46,400	33,288	6,424	(X)
West Virginia.....	980,751	701,983	58,136	182,941	21,014	568	12,681	(X)	2,848	580
Wisconsin.....	3,089,233	1,174,120	149,845	1,324,679	284,979	100,875	48,973	602	2,788	2,372
Wyoming.....	289,484	164,012	39,806	(X)	(X)	17,589	2,056	66,021	(X)	(X)
EXHIBIT: District of Columbia.....	847,668	313,333	25,976	220,401	69,198	197,781	10,722	(X)	9,462	1,095

Note: See table 10 for information on particular taxes and additional analytical detail.

X Not applicable.

¹For additional detail, see table 4.²For additional detail, see table 5.

STATE GOVERNMENT TAX COLLECTIONS IN 1978

Table 4. State Government Sales and Gross Receipts Tax Revenue: 1978

(Thousands of dollars)

State	Total	General sales or gross receipts	Selective sales and gross receipts									
			Total	Motor fuels	Alcoholic beverages	Tobacco products	Insurance	Public utilities	Parimutuels	Amusements	Other	
Number of States using tax...	50	45	50	50	50	50	50	50	39	30	29	30
All States.....	58,214,581	35,228,983	22,985,598	9,501,292	2,283,351	3,652,940	2,670,003	2,616,805	688,601	139,213	1,433,363	
Alabama.....	996,419	495,585	500,834	174,463	75,847	51,867	58,323	116,517	X	85	23,702	
Alaska.....	68,609	(X)	68,609	23,281	7,672	4,627	10,002	X	X	X	21,675	
Arizona.....	803,503	577,937	225,566	120,017	19,149	36,791	23,720	17,583	8,306	(X)	(X)	
Arkansas.....	549,577	315,242	234,335	126,877	19,910	48,843	24,606	(X)	14,099	(X)	(X)	
California.....	6,812,696	4,986,598	1,825,498	851,371	132,086	281,257	387,603	17,718	110,306	276	44,881	
Colorado.....	639,068	424,403	214,665	105,074	21,079	48,219	31,134	909	8,070	180	(X)	
Connecticut.....	1,120,836	645,274	475,562	161,058	25,291	76,067	52,647	105,981	43,490	11,028	(X)	
Delaware.....	78,187	(X)	78,187	35,876	4,538	12,401	9,095	9,912	5,322	56	987	
Florida.....	2,807,830	1,644,747	1,163,083	406,667	245,542	232,480	90,638	70,807	86,023	2,157	28,769	
Georgia.....	1,278,019	797,391	480,628	257,517	88,481	77,173	57,457	(X)	(X)	(X)	(X)	
Hawaii.....	479,624	367,321	112,303	33,821	18,044	10,976	16,060	33,102	(X)	(X)	(X)	
Idaho.....	195,225	118,867	76,358	46,976	7,066	8,104	13,308	510	394	(X)	(X)	
Illinois.....	3,253,795	2,011,704	1,242,091	416,071	76,366	181,869	85,376	378,917	71,888	10,358	21,246	
Indiana.....	1,549,762	1,120,732	429,030	266,087	31,864	79,893	51,111	(X)	(X)	72	(X)	
Iowa.....	611,158	376,212	234,946	136,131	15,688	47,003	35,836	(X)	(X)	(X)	288	
Kansas.....	558,025	349,276	208,719	123,982	24,136	32,169	28,557	412	(X)	493	(X)	
Kentucky.....	930,911	531,489	399,722	190,660	15,108	21,986	49,927	X	12,447	235	109,359	
Louisiana.....	967,162	565,874	401,288	183,634	47,527	59,011	61,487	19,076	16,129	196	14,228	
Maine.....	318,699	185,989	132,710	56,408	25,485	24,361	10,370	14,951	1,132	(X)	(X)	
Maryland.....	1,159,212	327,989	531,253	191,214	28,060	53,187	48,670	48,809	20,039	572	137,372	
Massachusetts.....	1,274,253	520,698	753,555	217,011	79,631	142,972	103,226	(X)	29,830	6,192	174,693	
Michigan.....	2,321,056	1,531,297	789,759	441,991	82,752	139,916	99,203	(X)	25,111	50	(X)	
Minnesota.....	1,085,311	537,478	547,833	205,652	52,643	81,696	53,607	67,006	(X)	7	84,222	
Mississippi.....	778,754	545,116	232,638	142,870	26,611	32,014	30,846	X	(X)	1,267	(X)	
Missouri.....	1,050,310	700,929	349,381	210,129	24,370	60,156	54,134	592	(X)	(X)	(X)	
Montana.....	88,947	(X)	88,947	47,144	10,861	11,425	12,738	5,155	X	(X)	1,624	
Nebraska.....	397,407	240,484	156,923	98,262	11,662	22,189	17,106	X	5,891	591	919	
Nevada.....	305,640	142,702	162,938	31,921	11,136	11,311	9,180	1,154	222	97,661	353	
New Hampshire.....	125,750	(X)	125,750	45,189	4,220	26,528	10,692	3,030	15,900	(X)	21,791	
New Jersey.....	1,687,300	1,003,475	683,825	300,263	51,950	168,910	71,610	55,567	21,267	1,587	6,641	
New Mexico.....	459,888	328,804	131,084	69,461	7,697	14,051	15,229	5,720	2,585	77	16,264	
New York.....	4,143,355	2,432,906	1,710,449	496,095	150,690	335,098	203,840	418,510	105,074	1,242	(X)	
North Carolina.....	1,241,045	580,332	660,713	303,011	92,268	19,415	63,831	160,126	(X)	(X)	22,072	
North Dakota.....	158,263	97,471	60,792	33,168	6,198	8,692	7,457	2,908	(X)	(X)	2,972	
Ohio.....	2,404,962	1,298,620	1,106,342	402,155	71,674	202,750	110,784	296,303	22,676	(X)	(X)	
Oklahoma.....	560,026	214,255	315,771	126,978	36,160	54,075	48,974	1,759	(X)	(X)	44,525	
Oregon.....	171,329	(X)	171,329	96,206	8,087	32,496	29,065	1,225	5,250	(X)	(X)	
Pennsylvania.....	3,109,716	1,753,184	1,356,532	544,750	110,277	251,137	137,811	312,111	30,316	97	33	
Rhode Island.....	259,913	140,601	119,312	41,439	7,490	4,076	11,542	29,287	5,110	68	(X)	
South Carolina.....	806,707	471,177	335,230	163,079	79,072	27,863	32,840	17,066	(X)	3,654	11,656	
South Dakota.....	192,352	114,895	77,457	37,480	7,317	9,841	9,013	261	2,117	X	12,085	
Tennessee.....	1,257,780	834,749	423,031	200,768	45,742	71,090	53,194	10,665	(X)	326	11,246	
Texas.....	3,690,328	2,031,730	1,658,598	477,689	164,062	299,825	147,433	137,862	(X)	575	131,152	
Utah.....	346,548	259,230	87,318	58,777	5,044	7,985	14,223	1,289	(X)	(X)	(X)	
Vermont.....	118,379	32,765	82,614	23,160	12,265	9,392	5,185	9,176	797	(X)	22,339	
Virginia.....	1,091,917	489,208	602,709	276,250	68,608	17,326	65,157	99,922	6,141	96	74,750	
Washington.....	1,872,483	1,389,839	482,644	232,076	74,552	60,001	35,741	73,504	(X)	31	(X)	
West Virginia.....	701,983	186,215	215,768	81,218	5,570	28,919	21,381	(X)	12,356	(X)	61,234	
Wisconsin.....	1,174,120	762,224	411,896	176,600	42,283	81,977	39,209	68,521	(X)	11	285	
Wyoming.....	164,012	115,969	48,043	36,052	1,415	4,837	5,729	(X)	10	(X)	(X)	
EXHIBIT: District of Columbia.....	313,333	157,708	155,625	21,450	9,617	11,207	12,667	61,132	(X)	(X)	39,552	

Note. See table 10 for information on particular taxes and additional analytical detail.

X Not applicable.

STATE SUMMARY

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Table 5. State Government License Tax Revenue: 1978

(Thousands of dollars)

State	Total	Motor vehicle	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	49	33	49	31	50	50	45
All States.....	7,642,374	4,463,690	360,953	1,138,098	108,951	170,622	48,780	947,293	347,296	56,691
Alabama.....	106,016	35,690	6,938	38,504	587	2,651	(X)	16,276	5,397	(X)
Alaska.....	31,478	12,398	540	797	(X)	1,006	110	10,117	6,510	(X)
Arizona.....	76,659	50,873	3,786	1,823	(X)	1,205	(X)	8,493	1,416	6,063
Arkansas.....	70,532	45,019	5,390	2,515	1,960	796	268	6,299	8,178	107
California.....	588,837	370,619	14,902	4,005	13,760	23,090	10	114,260	26,111	2,050
Colorado.....	79,373	43,558	2,157	2,368	176	1,714	85	11,887	17,371	57
Connecticut.....	105,073	64,348	18,241	1,284	(X)	5,429	2	14,310	1,028	431
Delaware.....	123,599	21,053	770	60,509	2,431	426	64	37,612	326	408
Florida.....	328,910	212,344	21,419	6,048	10,725	12,856	241	54,787	5,515	4,875
Georgia.....	81,300	45,882	7,910	8,111	(X)	1,784	(X)	11,276	6,063	274
Hawaii.....	13,495	7,211	(X)	514	1,222	(X)	(X)	4,350	136	62
Idaho.....	45,099	23,861	1,758	1,403	168	644	(X)	11,171	6,094	(X)
Illinois.....	425,701	332,999	24,145	32,437	(X)	1,166	445	28,313	5,331	865
Indiana.....	117,545	91,270	(1)	2,357	189	7,945	40	10,713	4,090	941
Iowa.....	151,949	121,369	6,653	6,491	70	4,566	(X)	7,778	4,134	888
Kansas.....	90,568	64,028	3,494	5,119	1,127	856	61	11,920	3,622	341
Kentucky.....	83,574	47,888	3,359	10,398	1,153	1,278	395	12,979	5,555	569
Louisiana.....	140,725	47,423	6,515	52,091	655	1,914	107	27,211	4,454	355
Maine.....	42,210	22,593	3,007	621	(X)	1,240	168	8,618	5,409	554
Maryland.....	107,460	78,161	7,959	2,357	(X)	239	355	14,935	2,927	527
Massachusetts.....	89,407	53,136	11,057	1,146	X	523	507	16,612	2,774	652
Michigan.....	252,331	185,953	11,812	2,490	983	11,986	28	15,297	16,323	7,459
Minnesota.....	169,931	117,403	6,167	1,117	(X)	342	2	28,501	13,713	2,683
Mississippi.....	66,944	21,488	1,169	20,404	700	2,030	(X)	13,860	4,293	(X)
Missouri.....	160,26	103,154	5,535	21,821	2,861	1,775	999	13,453	9,767	655
Montana.....	28,371	13,410	1,613	305	531	1,159	(X)	3,482	7,802	69
Nebraska.....	52,881	35,960	1,474	2,230	(X)	135	335	8,625	3,879	213
Nevada.....	55,771	19,985	1,166	1,774	(X)	21	26,165	2,008	2,008	926
New Hampshire.....	36,564	21,065	2,279	2,338	544	822	47	5,826	2,398	1,242
New Jersey.....	383,268	216,530	17,008	124,053	24	2,905	991	15,853	4,323	1,581
New Mexico.....	49,376	34,481	1,559	2,129	52	316	83	6,404	4,322	(X)
New York.....	443,234	289,031	15,322	5,687	29,820	34,975	11,816	44,753	11,171	1,659
North Carolina.....	212,819	115,988	7,887	41,530	(X)	812	1,879	37,562	6,741	420
North Dakota.....	36,882	23,555	1,318	349	272	206	214	9,282	1,649	37
Ohio.....	135,460	196,009	9,060	80,387	8,202	11,770	(X)	21,045	7,606	1,381
Oklahoma.....	151,131	111,169	7,155	13,011	3	922	642	7,418	5,027	4,064
Oregon.....	145,287	88,130	8,499	2,243	3,105	1,059	418	26,682	13,424	1,737
Pennsylvania.....	726,844	287,157	41,688	246,961	17,339	8,931	9	130,392	21,827	2,540
Rhode Island.....	23,866	17,851	2,037	1,526	(X)	130	23	1,979	248	72
South Carolina.....	60,538	31,001	2,351	4,208	(X)	2,116	1,645	13,636	3,696	1,885
South Dakota.....	21,723	14,917	1,199	292	(X)	123	(X)	2,470	2,459	263
Tennessee.....	164,281	87,045	8,995	39,593	800	906	(X)	19,576	6,911	458
Texas.....	616,254	280,023	21,328	264,879	742	8,511	(X)	26,415	12,853	1,903
Utah.....	27,904	16,629	1,606	X	134	128	(X)	3,563	5,619	225
Vermont.....	26,223	19,138	1,591	108	(X)	450	119	1,952	2,680	285
Virginia.....	126,603	84,577	8,627	5,717	(X)	1,603	15	19,110	6,361	593
Washington.....	140,212	73,677	10,779	3,918	5,239	3,304	462	28,287	14,329	117
West Virginia.....	58,136	40,461	(1)	3,110	4,131	1,732	(X)	4,026	4,593	113
Wisconsin.....	149,845	97,584	8,398	1,501	4	11	(X)	22,551	16,648	3,070
Wyoming.....	39,806	29,296	331	506	632	10	(X)	544	8,425	62
EXHIBIT: District of Columbia.....	25,976	17,301	1,282	787	(X)	1,030	(X)	4,501	(X)	1,075

Note See table 10 for information on particular taxes and additional analytical detail.

X Not applicable.

1 Included with motor vehicle license.

STATE GOVERNMENT TAX COLLECTIONS IN 1978

Table 6. Percent Distribution of State Government Tax Revenue for Selected Taxes: 1978

State	Total	Sales and gross receipts				License taxes		Individual income	Corporation net income	Other
		Total	General sales	Selective sales		Total	Motor vehicle licenses			
				Total	Motor fuels					
All States.....	100.0	51.5	31.1	20.3	8.1	6.8	3.9	25.7	9.5	6.6
Alabama.....	100.0	62.7	31.2	31.5	11.0	6.7	2.2	20.0	5.2	5.4
Alaska.....	100.0	12.2	X	12.2	1.1	5.6	2.2	25.9	6.0	50.1
Arizona.....	100.0	61.5	14.2	17.3	9.2	5.9	3.9	17.0	1.9	10.7
Arkansas.....	100.0	59.3	34.0	25.3	13.7	7.6	4.9	21.9	9.0	3.2
California.....	100.0	45.4	33.2	12.2	5.7	3.8	2.5	30.8	13.8	6.2
Colorado.....	100.0	52.7	35.0	17.7	8.7	6.5	3.6	31.0	7.1	2.6
Connecticut.....	100.0	72.3	41.6	30.7	10.1	6.8	1.2	1.9	12.9	3.2
Delaware.....	100.0	17.4	X	17.4	8.0	27.5	1.7	12.3	9.3	3.6
Florida.....	100.0	74.6	43.7	30.9	10.8	8.7	5.6	X	6.8	9.9
Georgia.....	100.0	58.4	36.4	22.0	11.8	3.7	2.1	27.6	9.1	1.0
Hawaii.....	100.0	63.6	48.7	14.9	4.5	1.8	1.0	30.1	3.8	0.7
Idaho.....	100.0	47.0	28.6	18.1	11.3	10.8	5.7	33.2	8.0	1.0
Illinois.....	100.0	56.3	34.8	21.5	7.2	7.3	0.6	27.6	6.5	2.2
Indiana.....	100.0	63.1	45.6	17.5	10.8	4.8	3.7	21.9	7.8	2.3
Iowa.....	100.0	43.6	26.8	16.8	9.7	10.8	8.7	35.0	7.8	2.8
Kansas.....	100.0	53.1	33.2	19.9	11.8	8.6	6.1	22.9	12.2	3.1
Kentucky.....	100.0	50.5	28.8	21.7	10.3	1.5	2.6	21.2	7.5	16.2
Louisiana.....	100.0	48.8	28.6	20.3	9.3	7.1	2.1	9.7	9.1	21.9
Maine.....	100.0	60.4	35.3	25.1	10.7	8.0	1.3	19.6	6.5	5.5
Maryland.....	100.0	48.2	26.1	22.1	8.1	1.5	3.3	36.8	5.3	5.2
Massachusetts.....	100.0	38.6	15.8	22.8	6.6	2.7	1.6	43.1	12.3	3.0
Michigan.....	100.0	43.6	28.8	14.8	8.3	1.7	3.5	31.8	16.7	3.2
Minnesota.....	100.0	39.3	19.5	19.9	7.5	6.2	4.3	38.9	10.6	5.0
Mississippi.....	100.0	71.1	49.8	21.3	13.1	6.1	2.1	11.5	4.8	3.1
Missouri.....	100.0	58.9	39.3	19.6	11.8	9.0	5.8	24.6	6.3	1.3
Montana.....	100.0	26.3	X	26.3	13.9	8.1	1.0	36.5	8.6	20.1
Nebraska.....	100.0	58.4	35.3	23.1	14.1	7.8	5.3	25.5	6.9	1.3
Nevada.....	100.0	78.2	36.5	11.7	8.2	14.3	1.9	X	X	7.5
New Hampshire.....	100.0	52.3	X	52.3	18.8	15.2	8.8	3.8	21.8	6.9
New Jersey.....	100.0	49.1	29.2	19.9	8.7	11.1	6.3	22.6	11.6	5.6
New Mexico.....	100.0	60.4	43.2	17.2	9.1	6.5	1.5	6.0	1.9	22.1
New York.....	100.0	37.9	22.3	15.6	1.5	4.1	2.6	11.2	12.3	1.5
North Carolina.....	100.0	47.6	22.3	25.3	11.6	8.2	1.4	32.5	8.8	2.9
North Dakota.....	100.0	51.1	31.5	19.6	10.8	11.9	7.6	22.3	6.8	7.9
Ohio.....	100.0	58.2	31.4	26.8	9.7	8.1	1.7	18.8	11.2	3.8
Oklahoma.....	100.0	42.6	18.6	24.0	9.7	11.5	8.5	19.2	6.9	19.8
Oregon.....	100.0	14.8	X	14.8	8.3	12.5	7.6	59.2	10.8	2.6
Pennsylvania.....	100.0	49.6	28.0	21.6	8.2	11.6	1.6	21.2	12.6	5.0
Rhode Island.....	100.0	56.7	30.7	26.0	9.0	5.2	3.9	24.4	9.5	4.1
South Carolina.....	100.0	59.1	34.5	24.6	12.0	4.4	2.3	25.7	9.0	1.7
South Dakota.....	100.0	86.0	51.4	31.6	16.8	9.7	6.7	X	1.3	2.9
Tennessee.....	100.0	73.8	19.0	21.8	11.8	9.6	5.1	1.5	10.0	5.1
Texas.....	100.0	68.5	37.7	30.8	8.9	11.1	5.2	X	X	20.1
Utah.....	100.0	57.2	42.8	14.4	9.7	4.6	2.7	31.2	4.9	2.2
Vermont.....	100.0	49.3	14.0	35.3	10.0	11.2	8.2	28.1	8.0	3.0
Virginia.....	100.0	46.7	20.9	25.8	11.8	5.1	3.6	37.5	7.1	3.3
Washington.....	100.0	76.5	56.8	19.7	9.5	5.7	3.0	X	X	17.8
West Virginia.....	100.0	71.6	49.6	22.0	8.6	5.9	4.1	18.7	2.1	1.7
Wisconsin.....	100.0	38.0	24.7	13.3	5.7	4.9	3.2	12.9	9.2	5.0
Wyoming.....	100.0	56.7	40.1	16.6	12.5	13.8	10.1	X	X	29.6
EXHIBIT: District of Columbia.....	100.0	37.0	18.6	18.4	2.5	3.1	2.0	26.0	8.2	25.8

Note: Because of rounding, detail may not add to totals. Percentages were computed based on amounts in thousands of dollars.

X Not applicable.

Table 7. Fiscal Year, Population, and Personal Income, by State: 1977 and 1978

State	Date of close of fiscal year in 1978	Total population (excluding armed forces overseas) ¹ (thousands)		Personal income, calendar year 1977 ²		State government portion of State-local tax revenue in fiscal 1976-77 ³ (percent)
		July 1, 1978 (provisional)	July 1, 1977	Amount (millions of dollars)	Per capita	
All States.....	---	217,386	215,698	1,512,180	7,013	57.5
Alabama.....	September 30....	3,742	3,691	20,745	5,622	75.0
Alaska.....	June 30.....	403	413	4,311	10,586	82.8
Arizona.....	June 30.....	2,354	2,305	14,943	6,509	61.1
Arkansas.....	June 30.....	2,186	2,152	11,878	5,540	75.8
California.....	June 30.....	22,294	21,887	173,214	7,911	52.8
Colorado.....	June 30.....	2,870	2,625	18,752	7,160	49.9
Connecticut.....	June 30.....	3,099	3,107	25,055	8,161	53.0
Delaware.....	June 30.....	583	582	4,477	7,697	81.0
Florida.....	June 30.....	8,594	8,466	56,496	6,684	61.7
Georgia.....	June 30.....	5,084	5,041	30,358	6,014	62.0
Hawaii.....	June 30.....	897	891	6,773	7,677	78.6
Idaho.....	June 30.....	878	856	5,128	5,980	67.1
Illinois.....	June 30.....	11,243	11,228	87,346	7,768	55.0
Indiana.....	June 30.....	5,374	5,350	36,890	6,921	62.2
Iowa.....	June 30.....	2,896	2,888	19,802	6,878	60.0
Kansas.....	June 30.....	2,348	2,320	16,594	7,134	57.3
Kentucky.....	June 30.....	3,498	3,468	20,561	5,945	75.0
Louisiana.....	June 30.....	3,966	3,930	23,187	5,913	68.9
Maine.....	June 30.....	1,091	1,084	6,221	5,734	65.6
Maryland.....	June 30.....	4,143	4,137	31,337	7,572	57.6
Massachusetts.....	June 30.....	5,774	5,777	41,964	7,258	50.7
Michigan.....	September 30....	9,189	9,148	69,554	7,619	60.4
Minnesota.....	June 30.....	4,008	3,980	28,337	7,129	69.0
Mississippi.....	June 30.....	2,404	2,386	12,019	5,030	76.9
Missouri.....	June 30.....	4,860	4,822	31,943	6,654	54.7
Montana.....	June 30.....	785	766	4,661	6,125	53.6
Nebraska.....	June 30.....	1,565	1,555	10,491	6,720	50.7
Nevada.....	June 30.....	660	637	5,059	7,988	58.3
New Hampshire.....	June 30.....	871	850	5,547	6,536	38.1
New Jersey.....	June 30.....	7,327	7,338	58,589	7,994	45.5
New Mexico.....	June 30.....	1,212	1,196	6,970	5,857	80.4
New York.....	March 31.....	17,748	17,932	135,089	7,537	47.9
North Carolina.....	June 30.....	5,577	5,515	32,791	5,935	72.8
North Dakota.....	June 30.....	652	650	4,044	6,190	66.6
Ohio.....	June 30.....	10,749	10,696	75,809	7,084	52.1
Oklahoma.....	June 30.....	2,880	2,817	17,830	6,346	67.7
Oregon.....	June 30.....	2,444	2,385	16,651	7,007	51.6
Pennsylvania.....	June 30.....	11,750	11,796	82,630	7,011	61.6
Rhode Island.....	June 30.....	935	937	6,332	6,775	59.2
South Carolina.....	June 30.....	2,918	2,878	16,186	5,628	75.2
South Dakota.....	June 30.....	690	688	4,104	5,957	46.1
Tennessee.....	June 30.....	4,357	4,292	24,869	5,785	63.1
Texas.....	August 31.....	13,014	12,806	87,280	6,803	58.1
Utah.....	June 30.....	1,307	1,270	7,510	5,923	64.2
Vermont.....	June 30.....	487	482	2,814	5,823	58.7
Virginia.....	June 30.....	5,148	5,095	35,246	6,865	59.2
Washington.....	June 30.....	3,774	3,681	27,534	7,528	69.9
West Virginia.....	June 30.....	1,860	1,853	11,129	5,986	78.1
Wisconsin.....	June 30.....	4,679	4,644	32,047	6,890	67.5
Wyoming.....	June 30.....	424	406	3,073	7,562	58.1
EXHIBIT: District of Columbia.....	September 30....	674	685	6,210	8,999	(X)

Note: Because of rounding, detail may not add to total. Totals exclude data for the District of Columbia.

X Not applicable.

¹Bureau of the Census, Current Population Reports, Series P-25, No. 790, December 1978.

²U.S. Department of Commerce, Survey of Current Business, August 1978.

³Bureau of the Census, Governmental Finances in 1976-77, November 1978.

STATE GOVERNMENT TAX COLLECTIONS IN 1978

Table 8. State Government Excises on General Sales, Motor Fuel, and Cigarettes: Beginning and End of Fiscal Year 1978, and September 1, 1978

State	State general sales and gross receipts taxes						State cigarette taxes				State motor fuel sales taxes			
	Percentage rate			Last effective date of change	Exemption provided for sales of--		Rate (cents per package)			Last effective date of change	Rate (cents per gallon of gasoline)			Last effective date of change
	Beginning of fiscal year	End of fiscal year	Sept. 1, 1978		Food products ¹	Prescription drugs ²	Beginning of fiscal year	End of fiscal year	Sept. 1, 1978		Beginning of fiscal year	End of fiscal year	Sept. 1, 1978	
Alabama.....	.34	.34	.34	7-1-63	No	No	12	12	12	10-1-69	7	7	7	3-1-55
Alaska.....	(X)	(X)	(X)	(X)	(X)	(X)	8	8	8	7-1-61	8	8	8	7-1-61
Arizona.....	.34	.34	.34	7-1-74	No	Yes	13	13	13	7-1-74	8	8	8	9-1-74
Arkansas.....	.33	.33	.33	7-1-57	No	No	17.75	17.75	17.75	3-22-71	8.5	8.5	8.5	7-1-73
California.....	.34.75	.34.75	.34.75	3-31-74	Yes	Yes	10	10	10	9-1-67	7	7	7	9-1-69
Colorado.....	.33	.33	.33	6-1-65	No	Yes	15	15	10	7-1-78	7	7	7	6-1-69
Connecticut.....	7	7	7	4-1-75	Yes	Yes	21	21	21	9-1-71	11	11	11	6-1-76
Delaware.....	(X)	(X)	(X)	(X)	(X)	(X)	14	14	14	8-1-71	11	11	9	9-1-78
Florida.....	4	4	4	4-1-68	Yes	Yes	21	21	21	7-1-77	8	8	8	7-1-71
Georgia.....	.33	.33	.33	2-20-51	No	No	12	12	12	4-1-71	7.5	7.5	7.5	6-1-71
Hawaii.....	4	4	4	7-1-65	No	No	(³)	(³)	(³)	7-1-65	⁰ 8.5	⁰ 8.5	⁰ 8.5	5-1-75
Idaho.....	3	3	3	7-1-65	No	Yes	9.1	9.1	9.1	7-1-72	9.5	9.5	9.5	7-1-76
Illinois.....	.34	.34	.34	10-1-69	No	No	12	12	12	8-1-69	7.5	7.5	7.5	8-1-69
Indiana.....	4	4	4	5-1-73	Yes	Yes	10.5	10.5	10.5	7-1-77	8	8	8	4-1-69
Iowa.....	3	3	3	10-1-67	Yes	Yes	13	13	13	3-13-71	7	7	8.5	7-1-78
Kansas.....	.33	.33	.33	5-1-65	No	Yes	11	11	11	7-1-70	8	8	8	7-1-76
Kentucky.....	.35	.35	.35	4-1-68	Yes	Yes	3	3	3	7-1-70	9	9	9	7-1-72
Louisiana.....	3	3	3	7-29-70	Yes	Yes	11	11	11	8-1-70	8	8	8	1-6-69
Maine.....	5	5	5	6-1-69	Yes	Yes	16	16	16	7-1-74	9	9	9	7-1-71
Maryland.....	5	5	5	6-1-77	Yes	Yes	10	10	10	6-1-75	9	9	9	7-1-72
Massachusetts.....	5	5	5	11-12-75	Yes	Yes	21	21	21	7-1-75	8.5	8.5	8.5	7-1-75
Michigan.....	4	4	4	1-1-61	Yes	Yes	11	11	11	4-1-70	9	9	9	2-1-73
Minnesota.....	4	4	4	11-1-71	Yes	Yes	18	18	18	10-31-71	9	9	9	6-1-75
Mississippi.....	5	5	5	8-1-68	No	No	11	11	11	7-1-73	9	9	9	7-1-73
Missouri.....	.33.125	.33.125	.33.125	7-1-77	No	No	9	9	9	7-16-69	7	7	7	8-13-72
Montana.....	(X)	(X)	(X)	(X)	(X)	(X)	12	12	12	3-5-71	8	8	8	7-1-77
Nebraska.....	.33.5	.33	.33	1-1-78	No	Yes	13	13	13	4-28-71	8.5	9.5	9.5	8-1-77
Nevada.....	.33	.33	.33	7-1-67	No	Yes	10	10	10	7-1-69	6	6	6	7-1-55
New Hampshire.....	(X)	(X)	(X)	(X)	(X)	(X)	12	12	12	7-1-75	9	10	10	8-1-77
New Jersey.....	5	5	5	3-1-70	Yes	Yes	19	19	19	5-16-72	8	8	8	7-1-72
New Mexico.....	.34	.34	.33.75	7-1-78	No	No	12	12	12	7-1-68	7	7	7	7-1-67
New York.....	.34	.34	.34	6-1-71	Yes	Yes	15	15	15	2-1-72	8	8	8	2-1-72
North Carolina.....	.33	.33	.33	7-1-33	No	Yes	2	2	2	10-1-69	9	9	9	7-1-69
North Dakota.....	3	3	3	1-1-77	Yes	Yes	11	11	11	7-1-69	8	8	8	7-1-77
Ohio.....	.34	.34	.34	9-1-67	Yes	Yes	15	15	15	12-20-71	7	7	7	5-21-59
Oklahoma.....	.32	.32	.32	5-4-37	No	No	13	13	13	4-1-68	6.58	6.58	6.58	12-25-57
Oregon.....	(X)	(X)	(X)	(X)	(X)	(X)	9	9	9	2-17-72	7	7	7	10-1-67
Pennsylvania.....	6	6	6	1-1-68	Yes	Yes	18	18	18	1-15-70	9	9	9	9-1-74
Rhode Island.....	6	6	6	6-1-76	Yes	Yes	18	18	18	6-1-75	10	10	10	6-1-75
South Carolina.....	4	4	4	6-1-69	No	Yes	7	7	7	7-1-77	9	9	9	7-1-77
South Dakota.....	.34	.34	.34	7-1-69	No	Yes	12	12	12	7-1-69	8	8	8	3-31-75
Tennessee.....	.34.5	.34.5	.34.5	4-1-76	No	Yes	13	13	13	6-1-69	7	7	7	6-29-31
Texas.....	.34	.34	.34	7-1-71	Yes	Yes	18.5	18.5	18.5	7-1-71	5	5	5	9-6-55
Utah.....	.34	.34	.34	4-1-69	No	Yes	8	8	8	7-1-63	7	7	7	7-1-78
Vermont.....	3	3	3	6-1-69	Yes	Yes	12	12	12	6-1-69	9	9	9	5-1-71
Virginia.....	.33	.33	.33	7-1-68	No	Yes	2.5	2.5	2.5	9-1-66	9	9	9	7-1-72
Washington.....	.34.6	.34.6	.34.6	6-1-76	No	Yes	16	16	16	6-1-71	11	11	11	7-1-77
West Virginia.....	3	3	3	1-16-61	No	Yes	12	17	17	6-1-78	8.5	10.5	10.5	6-1-78
Wisconsin.....	.34	.34	.34	9-1-69	Yes	Yes	16	16	16	11-5-71	7	7	7	7-1-66
Wyoming.....	.33	.33	.33	7-1-67	No	Yes	8	8	8	7-1-67	8	8	8	3-1-76
EXHIBIT: District of Columbia.....	5	5	5	10-1-72	Yes	Yes	13	13	13	7-1-76	10	10	10	11-1-75

X Not applicable.

¹Reflects status as of end of fiscal year for sale of most food products for consumption off premises.²Reflects status as of end of fiscal year.³State authorizes State collection of combined State and local sales taxes in those jurisdictions which impose supplemental local sales taxes under State enabling legislation; see text.⁴Exemption applies to persons 65 years or older.⁵Rate is 40 percent of wholesale price.⁶Combined State and county rates are: Hawaii--11.5 cents; Honolulu--12 cents; Kauai--12.5 cents; and Maui--13.5 cents.⁷Includes a mandatory State-imposed 1 percent county sales tax.

Table 9. Features of State Government Individual Income Taxes as of January 1, 1978

State	Taxable income rates (range in percent)	Taxable income brackets		Personal exemptions ¹			Size of standard deductions		Federal income tax deductible	
		Lowest amount under--	Highest amount over--	Single	Married-- joint return	Dependents	Percent	Single		Married-- joint return
Alabama.....	1.5-5.0	\$1,000	\$5,000	\$1,500	\$3,000	\$300	10	\$1,000	\$1,000	Yes
Alaska.....	3.0-14.5	2,000	200,000	750	1,500	750	(X)	2,200	3,200	No
Arizona.....	2.0-8.0	1,000	6,000	1,000	2,000	600	10	500	1,000	Yes
Arkansas.....	1.0-7.0	3,000	25,000	² 17.50	² 35	² 6	10	1,000	1,000	No
California.....	1.0-11.0	2,000	15,500	² 100	² 200	² 8	(X)	1,000	2,000	No
Colorado.....	³ 3.0-8.0	1,000	10,000	850	1,700	850	10	1,000	1,000	Yes
Connecticut.....	⁴ 1.0-9.0	⁵	100,000	100	200	(X)	(X)	(X)	(X)	No
Delaware.....	1.6-19.8	1,000	100,000	600	1,200	600	10	1,000	1,000	⁶ Yes
Georgia.....	1.0-6.0	750	7,000	1,500	3,000	700	15	2,000	2,000	No
Hawaii.....	2.25-11.0	500	30,000	750	1,500	750	10	1,000	1,500	No
Idaho.....	2.0-7.5	1,000	5,000	750	1,500	750	(X)	2,200	3,200	No
Illinois.....	2.5	Flat rate		1,000	2,000	1,000	(X)	(X)	(X)	No
Indiana.....	2.0	Flat rate		1,000	⁷	500	(X)	(X)	(X)	No
Iowa.....	0.5-13.0	1,000	75,000	² 15	² 30	² 10	10	1,000	1,000	Yes
Kansas.....	2.0-9.0	2,000	25,000	750	1,500	750	16	2,400	2,800	⁶ Yes
Kentucky.....	2.0-6.0	3,000	8,000	² 20	² 40	² 20	(X)	650	650	⁶ Yes
Louisiana.....	2.0-6.0	10,000	50,000	⁸ 2,500	⁸ 5,000	⁸ 400	⁸	⁸	⁸	Yes
Maine.....	1.0-10.0	2,000	25,000	⁹ 1,000	2,000	1,000	16	2,400	2,800	No
Maryland.....	2.0-5.0	1,000	3,000	800	1,600	800	10	500	¹⁰ 1,000	No
Massachusetts.....	¹¹ 5.0	Flat rate		2,000	2,600	600	(X)	(X)	(X)	No
Michigan.....	4.6	Flat rate		1,500	3,000	1,500	(X)	(X)	(X)	No
Minnesota.....	¹² 1.6-17.0	500	40,000	² 40	² 80	² 40	10	1,000	1,000	Yes
Mississippi.....	3.0-4.0	5,000	5,000	4,500	6,500	750	15	750	¹³ 1,500	No
Missouri.....	1.5-6.0	1,000	9,000	1,200	2,400	400	(X)	2,200	3,200	Yes
Montana.....	¹⁴ 2.0-11.0	1,000	35,000	650	1,300	650	10	500	1,000	Yes
Nebraska.....	¹⁵	Flat rate		¹⁶	¹⁵	¹⁵	¹⁵	¹⁵	¹⁵	No
New Hampshire.....	¹⁶ 5.0	Flat rate		600	X	X	(X)	(X)	(X)	No
New Jersey ¹⁸	2.0-2.5	20,000	20,000	1,000	2,000	1,000	X	X	X	No
New Mexico.....	0.8-9.0	1,000	100,000	750	1,500	750	(X)	2,200	3,200	No
New York.....	¹⁹ 2.0-15.0	1,000	30,000	650	1,300	650	16	2,400	2,400	No
North Carolina.....	3.0-7.0	2,000	10,000	1,000	²⁰	600	10	500	²⁰	Yes
North Dakota.....	²¹ 1.0-10.0	1,000	8,000	750	1,500	750	16	2,400	2,800	No
Ohio.....	0.5-3.5	5,000	40,000	650	1,300	650	(X)	X	(X)	No
Oklahoma.....	0.5-6.0	1,000	7,500	750	1,500	750	15	2,000	2,000	⁶ Yes
Oregon.....	4.0-10.0	500	5,000	750	1,500	750	13	1,500	1,500	⁶ Yes
Pennsylvania.....	²² 2.2	Flat rate		X	X	X	X	X	X	No
Rhode Island.....	¹⁵	Flat rate		¹⁷	¹⁵	¹⁵	¹⁵	¹⁵	¹⁵	No
South Carolina.....	2.0-7.0	2,000	10,000	800	1,600	800	10	500	1,000	⁶ Yes
Tennessee.....	²³ 6.0	Flat rate		X	X	X	X	X	X	No
Utah.....	2.25-7.75	750	4,500	750	1,500	750	15	2,000	2,000	Yes
Vermont.....	¹⁵	Flat rate		¹⁸	¹⁵	¹⁵	¹⁵	¹⁵	¹⁵	No
Virginia.....	2.0-5.75	3,000	12,000	600	1,200	600	15	2,000	2,000	No
West Virginia.....	2.1-9.6	2,000	200,000	600	1,200	600	10	1,000	1,000	No
Wisconsin.....	3.1-11.4	1,000	14,000	²⁰	² 40	² 20	15	2,000	2,000	No
EXHIBIT: District of Columbia.....	2.0-11.0	1,000	25,000	750	1,500	750	10	1,000	1,000	No

Note: Only basic rates, brackets and exemptions are shown. Taxable income rates and brackets apply to single individuals only; other schedules are used for married taxpayers filing separately or jointly, or for heads of households in Alaska, California, Georgia, Hawaii, New Mexico, Oklahoma, Utah, and West Virginia.

X Not applicable.
¹Many States also commonly allow other types of exemptions, such as physical or mental disability exemptions, and tax credits for items such as specified contributions or taxes paid to other jurisdictions.
²Tax credit.
³Effective minimum rate is 2.5 percent due to application of a tax reduction credit.
⁴Tax on capital gains and dividends applicable to taxpayers individual or joint with a federal adjusted gross income in excess of \$20,000.
⁵\$20,000 to \$21,999.
⁶Subject to specified limitations.
⁷Minimum exemption is \$1,000; maximum exemption is \$2,000.
⁸All exemptions and deductions are incorporated into tax tables which must be used when filing State tax returns.
⁹If revenues exceed a specified amount, not yet determined, the personal exemption will be \$1,200.
¹⁰Incomes of husbands and wives filing joint returns are treated separately for purposes of taking the standard deduction; therefore, minimum deduction is \$500 and maximum deduction is \$1,000.
¹¹Data apply to tax on earned income and annuities; 10 percent flat rate imposed on net capital gains, interest and dividends. Only income in excess of \$3,000 for single taxpayers and \$5,000 for married taxpayers filing jointly is taxable. A 7.5 percent surtax on tax liability is additional.
¹²No tax is due at specified minimum levels of income because an allowance is made for a tax credit equal to tax liability.
¹³Incomes of husbands and wives filing joint returns and treated separately for purposes of taking the standard deduction; therefore, minimum deduction is \$750 and maximum deduction is \$1,500.
¹⁴10 percent surtax on tax liability is additional.
¹⁵Based on Federal income tax liability as follows: Nebraska, 16 percent; Rhode Island, 19 percent; Vermont, 25 percent. Since State tax is computed as a percentage of the Federal tax liability, in effect the Federal standard deduction and exemptions are adjusted. As of January 1, 1978 the Federal standards comparable to the ones presented in this table were: Personal exemptions, single-\$750, married filing joint return-\$1,500, dependents-\$750; standard deduction, percent-none, single-\$2,200, married filing joint return-\$3,200.
¹⁶Tax on interest and dividends.
¹⁷Each spouse having taxable income is eligible for \$600 deduction; maximum exemption is, therefore, \$1,200.
¹⁸Data apply to recently adopted personal income tax applicable July 1, 1976. Provisions vary for New York, Pennsylvania, and Delaware commuter taxes.
¹⁹No tax is due if adjusted gross income is below \$2,500 for single taxpayers and \$5,000 for married taxpayers filing jointly.
²⁰Joint returns are inapplicable; however, a husband and wife may elect to file separate returns on a combined form.
²¹Plus a 1 percent tax on net income in excess of \$2,000 of taxpayers who derive income from the operation of a business, trade, or profession other than as an employee. A 2 percent surtax on tax liability is additional.
²²Refunds or forgiveness of tax due are based on specified poverty income levels.
²³Tax on interest and dividends.

STATE GOVERNMENT TAX COLLECTIONS IN 1978

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
ALABAMA			ALASKA--Continued		
SALES AND GROSS RECEIPTS.....	996,419	908,566	LICENSE.....	31,478	25,115
General sales or gross receipts.....	495,585	454,754	Motor vehicles.....	12,398	11,002
Sales.....	444,472	406,783	Registrations.....	10,931	9,156
Use.....	51,113	47,971	Certificate of title and lien fees.....	763	1,045
Selective sales and gross receipts.....	500,834	453,802	Motor freight carrier.....	698	799
Motor fuels (net).....	174,463	165,464	Dealer registration.....	6	2
Refunds.....	-1,233	-1,091	Motor vehicle operators.....	540	584
Gasoline (gross).....	149,533	143,349	Corporations in general.....	797	715
Motor fuels (gross).....	25,572	22,877	Alcoholic beverages.....	1,006	950
Aviation gas (gross).....	591	529	Amusements.....	110	107
Alcoholic beverages.....	75,847	71,249	Amusements devices.....	32	92
Liquor and wines (state stores).....	43,164	39,189	Lottery.....	28	15
Beer.....	32,683	32,060	Occupations and businesses, not elsewhere classified... 10,117	7,547	
Tobacco products.....	51,897	49,541	Fisheries--raw fish, cold storage, freezer ships.....	8,326	6,202
Insurance.....	58,323	46,774	Professions regulatory licenses.....	1,000	663
Public utilities.....	116,347	99,131	Insurance licenses.....	511	396
Utility privilege.....	77,089	67,595	Other.....	280	286
Gross revenue tax.....	25,385	18,466	Hunting and fishing.....	6,510	4,200
Telephone companies.....	9,897	9,125	Sport.....	4,229	3,029
Utilities supervision.....	1,683	1,232	Commercial.....	2,281	1,171
Hydroelectric companies.....	1,393	1,425	INDIVIDUAL INCOME (net).....	145,828	210,338
Railroad companies.....	1,103	1,281	Refunds.....	-35,513	-41,092
Other.....	7	7	Gross collections.....	181,341	251,430
Amusements--playing cards.....	85	77	CORPORATION NET INCOME.....	33,504	35,772
Other.....	23,702	21,566	PROPERTY (special).....	173,197	409,767
Rental tax.....	10,954	9,793	Oil and gas reserves.....	(3)	270,627
Contractors.....	7,493	7,215	Oil and gas properties.....	172,995	139,140
Lodgings.....	4,520	3,888	Motor vehicle.....	202	(X)
Lubricating oil.....	735	670	DEATH AND GIFT--inheritance and estate.....	244	193
LICENSE.....	106,046	99,704	SEVERANCE.....	107,715	23,758
Motor vehicles.....	35,690	34,129	Oil and gas production.....	107,600	23,705
Vehicle licenses.....	35,137	33,634	Oil and gas conservation.....	115	53
Motor carriers.....	483	442	OTHER--school tax.....	2,401	2,589
Replacement tags.....	70	53	ARIZONA		
Motor vehicle operators.....	6,938	5,602	SALES AND GROSS RECEIPTS.....	803,503	710,534
Corporations in general.....	38,504	36,671	General sales or gross receipts.....	577,937	502,911
Franchise.....	37,376	35,619	Use.....	8,577	8,978
Permits.....	963	916	Education excise tax.....	321,620	278,147
Foreign corporation entrance.....	185	136	Privilege sales tax.....	524,740	215,786
Public utilities--transportation companies.....	587	658	Restaurants and bars.....	18,304	15,429
Alcoholic beverages.....	2,654	2,409	Retail sales.....	158,233	137,028
Occupations and businesses, not elsewhere classified.... 16,276	15,413		Rentals.....	19,579	16,526
Kerosene, diesel, and gasoline inspections.....	8,393	8,058	Utilities.....	10,921	9,621
Shipping point inspections.....	2,811	2,545	Contracting.....	17,264	12,204
Privilege to operate.....	2,150	2,150	Mining.....	11,744	14,540
Oil companies.....	1,957	1,700	Other.....	9,662	8,501
Fertilizer and feed stamps.....	516	529	Selective sales and gross receipts.....	225,566	207,623
Store licenses.....	281	279	Motor fuels (net).....	120,017	111,507
Other.....	168	152	Refunds.....	-3,883	-4,019
Hunting and fishing.....	5,397	4,822	Gasoline.....	108,307	101,841
INDIVIDUAL INCOME (net).....	317,958	261,895	Use fuel.....	15,899	13,685
CORPORATION NET INCOME.....	83,161	75,874	Alcoholic beverages.....	19,149	17,780
Corporations--general.....	74,307	69,042	Spirituuous liquor.....	11,652	10,783
Financial institutions excise.....	8,854	6,832	Malt liquor.....	5,424	5,101
PROPERTY.....	53,877	34,095	Vinous liquor.....	2,073	1,896
General.....	52,784	33,212	Tobacco products--cigarettes and tobacco.....	36,791	35,497
Special--freight lines equipment.....	1,093	883	Insurance--premiums.....	23,720	20,816
DEATH AND GIFT.....	7,529	4,208	Public utilities.....	17,583	14,481
SEVERANCE.....	17,056	13,757	Motor carriers and express companies.....	15,386	12,602
Production privilege.....	10,321	7,688	Intra-State utility corporations assessment.....	2,197	1,879
Oil and gas.....	5,161	3,843	Parimutuels.....	8,306	7,542
Forestry products.....	1,574	1,558	Dog racing.....	5,459	5,027
Coal tonnage.....	(1)	672	Horse racing.....	2,847	2,515
DOCUMENTARY AND STOCK TRANSFER.....	6,715	5,585	LICENSE.....	76,659	72,598
Mortgages.....	5,248	4,271	Motor vehicles.....	50,873	48,279
Deeds.....	1,085	996	Registrations.....	41,827	37,730
Securities.....	382	318	Titles.....	3,648	3,542
ALASKA			Miscellaneous.....	5,398	7,007
SALES AND GROSS RECEIPTS.....	68,609	65,942	Motor vehicle operators.....	3,786	3,405
Selective sales and gross receipts.....	68,609	65,942	Operators.....	3,239	3,041
Motor fuels (net).....	23,281	20,607	Chauffeurs.....	557	364
Refunds.....	-6,515	-9,066	Corporations in general.....	1,823	1,726
Gross collections.....	29,796	29,673	Alcoholic beverages.....	1,205	1,581
Alcoholic beverages.....	7,572	7,978	Occupations and businesses, not elsewhere classified... 8,493	7,238	
Tobacco products.....	4,627	4,851	Insurance director--fees.....	1,495	1,040
Insurance.....	10,002	8,061	Real estate brokers, salesmen, companies.....	1,302	1,668
Public utilities.....	1,452	1,193	Contractors.....	840	1,393
Other--business license.....	21,675	23,252	Medical.....	635	477

X Not applicable.

¹Restricted utilization of tax proceeds resulted in no net collections for fiscal year 1978.²Withholding collections changed from quarterly to monthly effective January 1, 1977.³Tax repealed effective June 30, 1977.⁴New tax effective July 1, 1977.⁵Detail does not add to total; see text.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 prelim. 1	1977	Tax source	1978 prelim. 1	1977
ARIZONA--Continued			ARKANSAS--Continued		
LICENSE--Continued			CORPORATION NET INCOME.....	83,528	67,210
Occupations and businesses, not elsewhere classified--			PROPERTY.....	2,080	1,703
Continued			General.....	160	153
Horticulture and agriculture.....	562	76	Special--bus and truck lines.....	1,575	1,550
Banking.....	514	124	Forestry acreage tax.....	345	NA 1
Nurses.....	431	326	DEATH AND GIFT--inheritance.....	2,539	2,416
Livestock sanitary board--fees.....	325	345	SEVERANCE.....	12,391	10,495
Other.....	2,389	1,789	General.....	10,632	9,248
Hunting and fishing.....	4,416	4,208	Timber.....	1,759	1,247
Other.....	6,063	6,161	DOCUMENTARY AND STOCK TRANSFER.....	2,670	2,248
Vehicle emission fees.....	4,576	4,768			
Other.....	1,487	1,393	CALIFORNIA		
INDIVIDUAL INCOME (net).....	222,808	190,591	SALES AND GROSS RECEIPTS.....	6,812,096	6,004,651
Refunds.....	-31,427	-24,181	General sales and gross receipts.....	4,986,598	4,314,027
Gross collections.....	254,235	214,772	Sales and use--State tax.....	4,974,491	4,303,755
CORPORATION NET INCOME.....	63,842	51,788	Collection costs retained--local levies.....	127,407	10,272
PROPERTY.....	136,182	129,834	Selective sales and gross receipts.....	1,825,498	1,690,624
General.....	109,253	102,781	Motor fuels net 1.....	851,371	811,455
Special.....	26,929	27,053	Refunds.....	-17,768	-14,452
Motor vehicles.....	23,516	23,764	Gasoline gross.....	802,948	763,809
Private car lines.....	1,348	1,277	Use fuel--diesel gross.....	65,609	61,560
Flight property.....	2,064	2,012	Jet fuel gross.....	682	538
DEATH AND GIFT--estate.....	4,344	4,723	Alcoholic beverages.....	132,086	127,459
			Distilled spirits.....	109,110	105,257
ARKANSAS			Beer and wine.....	22,976	22,202
SALES AND GROSS RECEIPTS.....	549,577	490,681	Tobacco products--cigarettes.....	281,257	271,504
General sales or gross receipts--sales and use.....	315,242	274,295	Insurance.....	387,603	322,766
Selective sales and gross receipts.....	234,335	216,386	Gross premium tax.....	379,687	317,943
Motor fuels net of refunds 1.....	126,877	119,213	Other regulatory taxes.....	7,916	4,823
Refunds.....	-44	-328	Public utilities--electrical energy tax.....	17,718	14,111
Gross collections.....	126,921	119,541	Parimutuels.....	110,306	103,755
Alcoholic beverages.....	19,910	18,430	Racing.....	108,553	102,264
Beer stamp tax.....	7,969	7,529	Breakage.....	1,753	1,491
Liquor stamp--gallonage.....	6,928	6,348	Amusements--athletic admissions.....	276	326
Liquor--3 percent sales.....	2,132	1,956	Other.....	44,881	79,248
10 percent mixed drink tax.....	1,647	1,489	Agricultural marketing assessment.....	33,099	28,910
Other.....	1,234	1,108	Department of Agriculture--other regulation taxes.....	11,782	10,338
Tobacco products.....	48,843	46,066	LICENSE.....	568,837	514,273
Cigarettes.....	46,998	44,573	Motor vehicles.....	370,619	344,127
Cigar and tobacco tax.....	1,845	1,493	Registration, weight fees and other motor vehicle fees.....	363,481	338,172
Insurance.....	24,606	20,481	Personalized license plates.....	5,115	4,030
Gross premiums--general.....	21,318	17,782	Other.....	2,023	1,925
Fire, tornado, and marine companies.....	1,910	1,703	Motor vehicle operators.....	14,902	14,454
Workmen's compensation companies.....	1,111	998	Corporations in general--filing and qualifications.....	4,005	3,283
Self insurance tax.....	267	NA	Public utilities--filing and registration.....	13,760	11,421
Parimutuels.....	14,099	12,194	Alcoholic beverages.....	23,090	23,387
Horse racing.....	7,435	6,343	Amusements.....	40	47
Dog racing.....	6,664	5,851	Occupations and businesses, not elsewhere classified.....	114,260	81,281
LICENSE.....	70,532	62,317	Agricultural.....	15,868	13,899
Motor vehicles.....	45,019	40,352	Contractors.....	370,619	344,127
Vehicle registration.....	41,428	39,068	Medical examiners.....	11,015	2,232
Title fees.....	1,855	894	Real estate licenses and fees.....	11,286	1,395
Other.....	1,736	390	Corporate securities.....	8,155	6,683
Motor vehicle operators.....	5,390	4,429	Insurance companies.....	8,138	4,187
Corporations in general.....	2,515	2,426	Savings and loan license fees.....	6,587	6,238
Franchise.....	2,347	2,207	Banking.....	4,967	5,303
Incorporation.....	168	219	Bureau of automotive repair.....	4,804	4,317
Public utilities.....	1,960	1,942	Health.....	3,644	4,256
Common carriers.....	690	682	Teacher credential fees.....	2,332	393
Light, power, gas, and telephone.....	210	205	Conservation fees.....	2,946	3,607
Assessments.....	1,060	1,054	Architecture public building fees.....	2,313	NA 1
Alcoholic beverages.....	798	765	Engineers.....	2,013	2,719
Liquor.....	637	607	Architecture public building fees.....	1,875	2,301
Beer.....	144	144	Nursing.....	1,729	1,494
Wine.....	15	14	Other.....	22,588	22,257
Amusements.....	268	193	Hunting and fishing.....	26,111	26,274
Slot machines.....	243	168	Fishing.....	16,358	16,366
Racing.....	25	25	Hunting.....	6,466	6,581
Occupations and businesses, not elsewhere classified.....	6,299	5,331	Other.....	3,898	3,950
Plant Board--fees and licenses.....	1,233	1,242	Collectors' commission retained.....	-611	-623
Insurance agents--fees and licenses.....	780	588	Other--boat registration.....	2,050	1,996
Bank Department fees.....	779	1,041	INDIVIDUAL INCOME (net).....	4,632,488	3,620,933
Soybean assessment.....	407	402	Refunds.....	-819,390	-864,336
Other.....	3,100	2,068	Gross revenue.....	5,451,878	4,485,269
Hunting and fishing.....	8,178	6,708	CORPORATION NET INCOME.....	3,076,270	1,641,595
Other--boat and boat trailer registrations.....	107	171	PROPERTY--special.....	535,708	439,446
INDIVIDUAL INCOME.....	202,939	163,781	Motor vehicles.....	489,005	399,087
Refunds.....	-36,023	-35,949	House trailers.....	38,426	32,986
Gross collections.....	238,962	199,130	Private car companies.....	8,277	7,373

NA Not available. 1 Revised.

2 Tax rate increased effective March 10, 1977.

3 Fees increased effective January 1, 1978.

4 Reflects change in collection cycle.

5 Reflects 3-year renewal cycle.

6 Effective January 1, 1978, refunds exclude major tax relief programs.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 prelim.	1977	Tax source	1978 prelim.	1977
CALIFORNIA--Continued			COLORADO--Continued		
DEATH AND GIFT.....	363,356	366,334	CORPORATION NET INCOME net ¹	86,202	80,575
Inheritance and estate.....	349,882	302,812	Refunds.....	-9,393	-7,752
Gift.....	13,474	63,522	Gross collections.....	95,595	88,327
SEVERANCE.....	30,452	1,530	PROPERTY.....	2,607	2,438
Timber.....	¹ 28,922	X ¹	DEATH AND GIFT.....	25,384	26,516
Petroleum and gas.....	² 1,530	1,530	Inheritance and estate.....	22,136	20,275
COLORADO			Inheritance filing fee.....	1,876	1,461
SALES AND GROSS RECEIPTS.....	639,068	550,147	Gift.....	1,372	4,780
General sales or gross receipts.....	424,403	359,570	SEVERANCE.....	1,838	2,320
Sales.....	386,780	325,475	Oil and gas production gross income.....	1,370	1,762
Use--consumer.....	26,174	23,510	Oil and gas conservation.....	404	482
Use--retailer.....	11,449	10,585	Coal tonnage.....	64	76
Retail sales by business group.....	381,881	325,298	OTHER--levy on civil actions.....	2,284	2,219
Food.....	55,009	50,097	CONNECTICUT		
Automotive.....	53,481	45,999	SALES AND GROSS RECEIPTS.....	1,120,836	1,052,935
Unclassified retail.....	36,555	31,114	General sales or gross receipts.....	645,274	583,478
Eating and drinking places.....	32,908	27,435	Individual use--automotive.....	NA ¹	14,430
General merchandise.....	32,157	28,560	Individual use--nonautomotive.....	1,664	1,458
Wholesale trade.....	28,414	21,525	Deficiencies, interest, and penalties.....	10,863	13,210
Building materials and farm equipment.....	28,393	22,298	Selective sales and gross receipts.....	475,562	469,457
Public utility.....	27,341	24,284	Motor fuels net.....	161,058	159,159
Manufacturing.....	24,015	21,326	Refunds.....	-518	-625
Services other than lodging.....	17,425	14,346	Gross collections.....	161,576	159,784
Apparel.....	14,243	12,515	Alcoholic beverages.....	25,291	24,297
Furniture.....	14,196	11,766	Tobacco products--cigarettes.....	76,067	75,084
Lodging.....	8,036	6,635	Insurance.....	52,467	42,682
Miscellaneous.....	9,709	7,399	Domestic.....	25,060	21,750
Selective sales or gross receipts.....	214,665	190,577	Foreign.....	27,587	20,932
Motor fuels net ¹	105,074	102,378	Public utilities.....	105,981	² 117,374
Refunds.....	-3,083	-3,752	Telephone, telegraph, and cable.....	46,892	45,286
Gasoline gross.....	99,049	97,777	Gas, electric, and steam.....	35,716	43,649
Special fuels gross ¹	9,108	8,353	Electric and power.....	12,394	14,665
Alcoholic beverages.....	21,079	19,920	Gas.....	7,721	10,121
Liquor.....	15,475	14,686	Water and water power.....	3,136	3,582
Repeal beer.....	4,611	4,269	Railroads--steam, electric, streetcar, and express..	122	71
Excise tax and 3.2 beer.....	992	965	Parimutuels.....	43,490	40,731
Tobacco products.....	48,219	33,242	Off-track betting.....	19,686	17,234
Insurance.....	31,134	27,836	Jai alai.....	15,765	13,294
Public utilities.....	909	556	Dog racing.....	8,039	10,203
Parimutuels.....	8,070	6,503	Amusements.....	11,028	10,130
Amusements--games of chance.....	180	140	Admissions.....	11,017	10,120
LICENSE.....	79,373	74,150	Boxing and wrestling.....	11	10
Motor vehicles.....	43,558	41,734	LICENSE.....	105,073	94,110
Vehicle licenses.....	20,704	20,054	Motor vehicles.....	64,348	61,670
Ton-mile.....	20,358	19,296	Registrations.....	54,997	52,674
Safety inspections.....	1,496	1,431	Motor carriers.....	6,055	6,103
Titles.....	511	500	Certificates of title.....	3,286	2,893
Other.....	489	453	Motor vehicle operators.....	⁴ 18,241	11,606
Motor vehicle operators.....	2,157	2,010	Corporations in general.....	1,284	1,107
Corporations in general.....	2,368	2,148	Domestic corporation.....	599	333
Franchise.....	211	255	Foreign corporation.....	396	509
Other.....	2,157	1,893	Filing fees.....	208	195
Public utilities--filing.....	176	171	Qualification fees.....	81	70
Alcoholic beverages.....	1,714	1,651	Alcoholic beverages.....	5,429	5,319
Liquor license--city.....	1,079	1,036	Amusements--boxing and wrestling.....	2	2
Liquor license--State.....	337	330	Occupations and businesses, not elsewhere classified..	14,310	12,895
Liquor license fees.....	298	285	Real estate examination and license fee.....	2,823	2,616
Amusements.....	85	89	Community antenna and TV.....	1,468	971
Games of chance.....	49	41	Bank and loan companies.....	1,781	1,587
Racing.....	36	28	Insurance companies and agent fees.....	1,316	1,163
Occupations and businesses, not elsewhere classified.....	11,887	11,463	Medicine and surgery.....	1,151	1,120
Bank audits, exams and licenses.....	971	480	Attorneys.....	⁵ 900	895
Brand and stock inspection.....	879	2,497	Electricians, plumbers, steamfitters.....	2,818	58
Electrical.....	822	707	Medical practitioners.....	399	429
Real estate.....	815	667	Dentistry.....	354	363
Store licenses.....	758	668	Accountancy.....	341	310
Division of insurance.....	703	601	Engineers and land surveyors.....	252	203
Motor vehicle dealers and salesmen.....	363	369	Other.....	3,007	3,180
Securities.....	345	268	Hunting and fishing.....	1,028	1,079
Nursing.....	343	113	Sport.....	973	1,022
Fruit and vegetable inspection.....	333	299	Commercial.....	55	57
Special fuel users perm ts.....	290	249	Other--boat registration.....	431	432
Boiler inspection.....	278	264	INDIVIDUAL INCOME--capital gains and dividends tax net ¹ ..	⁶ 75,616	59,333
Barbers.....	258	63	CORPORATION NET INCOME.....	199,509	⁷ 201,742
Medical examiners.....	258	249	DEATH AND GIFT.....	49,330	49,019
Other.....	4,471	3,969	Inheritance.....	48,753	48,963
Hunting and fishing.....	17,371	14,851	Estate.....	577	56
Other--boat registration.....	57	53			
INDIVIDUAL INCOME (net).....	375,341	338,920			
Refunds.....	-155,725	-116,119			
Gross collections.....	531,066	455,039			

NA Not available. X Not applicable.

¹New State tax, applicable April 1, 1977, was previously local property tax. ²Estimated. ³Collection cycle changed from annual to quarterly effective January 1, 1977. ⁴Renewal cycle changed from biennial to quadrennial effective July 1, 1976; however, renewal on 2-year basis was allowed until June 30, 1977. ⁵Reflects 2-year renewal cycle. ⁶Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977. ⁷Change in collection cycle was applicable to tax years beginning January 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
DELAWARE			FLORIDA--Continued		
SALES AND GROSS RECEIPTS.....	78,187	68,974	SALES AND GROSS RECEIPTS--Continued		
Selective sales and gross receipts.....	78,187	68,974	Selective sales and gross receipts.....	1,163,083	1,016,703
Motor fuels (net).....	135,876	29,805	Motor fuels (net).....	406,667	384,330
Refunds.....	-814	-841	Gasoline.....	376,282	357,356
Motor fuel (gross).....	35,343	29,700	Special fuel.....	30,385	26,974
Motor carrier (gross).....	1,347	946	Alcoholic beverages.....	245,542	187,075
Alcoholic beverages.....	4,538	4,372	Liquor.....	110,462	86,352
Tobacco products.....	12,401	12,246	Beer.....	102,688	79,250
Insurance.....	9,095	7,006	Wine.....	31,885	21,119
Public utilities.....	9,912	8,493	Tobacco products--cigarettes.....	232,480	186,355
Parimutuels.....	5,322	6,105	Insurance.....	90,638	81,307
Harness racing.....	4,822	5,034	General.....	79,993	74,097
Thoroughbred racing.....	500	951	Less: Municipal pension fund collections.....	-13,905	-12,382
Other.....	-	120	Workmen's compensation administration.....	13,863	9,399
Amusements--race track and athletic.....	56	109	Special disability.....	10,687	10,193
Other--hotel and motel accommodations.....	987	838	Public utilities.....	70,807	60,767
LICENSE.....	123,599	108,612	Parimutuels.....	86,023	82,799
Motor vehicles.....	21,053	19,746	Amusements--admissions.....	2,157	2,449
Registrations.....	12,665	12,293	Other.....	28,769	31,621
Document fee.....	7,572	6,684	Citrus advertising.....	23,332	26,179
Titles.....	453	440	Coastal protection.....	5,437	5,442
Oversize hauling permits.....	148	128	LICENSE.....	328,910	379,180
Vanity tags.....	123	106	Motor vehicles.....	212,344	272,651
Temporary tags.....	68	70	Vehicles--general licenses.....	185,288	239,605
Lost tags.....	24	25	Auto title and liens.....	9,533	9,380
Motor vehicle operators.....	770	948	Other.....	17,523	23,666
Corporations in general.....	60,509	57,949	Motor vehicle operators.....	21,419	22,628
Franchise.....	57,622	55,527	Drivers licenses.....	9,483	10,229
Corporation fees.....	2,047	1,624	Driver examination fees.....	8,454	8,559
Annual reports.....	840	798	Driver education fees.....	3,471	3,816
Public utilities.....	2,431	1,624	Other.....	11	24
Telephone and telegraph.....	830	797	Corporations in general.....	6,048	5,041
Filing fees--PSC.....	725	84	Charter.....	2,033	2,000
Utility assessment--PSC.....	633	534	Filing fees.....	1,223	1,113
Steam, gas, and electric.....	213	179	Privilege.....	1,698	954
Railroad.....	30	30	Other.....	1,094	974
Alcoholic beverages.....	426	433	Public utilities.....	10,725	6,151
Amusements.....	64	50	Utilities regulatory tax.....	10,390	5,824
Bingo.....	52	48	Other.....	335	327
Racing.....	12	2	Alcoholic beverages.....	12,956	12,777
Occupations and businesses, not elsewhere classified.....	37,612	27,153	Amusements.....	241	224
Mercantile and occupational.....	234,252	24,433	Licenses.....	216	204
Business occupational.....	21,704	1,560	Fees.....	25	20
Insurance.....	242	146	Occupations and businesses, not elsewhere classified.....	54,787	50,126
Bank examination.....	153	137	Citrus inspection.....	8,638	8,114
Other.....	1,261	877	Department of Insurance.....	7,749	6,837
Hunting and fishing.....	326	294	Gas and oil inspection.....	5,955	5,733
Sport and commercial.....	307	274	Professional licenses and fees.....	5,526	4,277
Oyster, clam and crab.....	19	20	Department of Business Regulation.....	3,721	3,338
Other.....	408	415	Department of Health and Rehabilitative Services.....	3,198	2,485
Boat.....	246	244	Real Estate Commission.....	3,000	2,721
Dog and kennel.....	94	108	Department of State.....	2,132	1,879
Civil commissions.....	50	55	Bank assessments and fees.....	1,968	1,781
Marriage.....	18	8	Fruit and vegetable inspection.....	1,478	1,395
INDIVIDUAL INCOME net.....	190,085	168,000	Agricultural inspection fees.....	1,437	1,425
Refunds.....	-25,885	-22,935	Securities fees.....	1,123	1,012
Gross collections.....	215,970	190,935	Construction industry licenses and fees.....	996	1,879
CORPORATION NET INCOME.....	241,900	29,036	Farmers market fees.....	993	879
Corporate income gross.....	42,594	30,323	Cosmetology licenses.....	841	718
Banks and trust companies gross.....	2,192	1,424	Mobile home seal fees.....	787	700
Refunds.....	-2,886	-2,911	Other.....	5,245	4,953
DEATH AND GIFT--inheritance and estate.....	6,478	7,660	Solid mineral.....	5,515	5,145
Inheritance.....	6,291	3,848	Oil and gas.....	4,875	4,457
Gift.....	114	2,067	Motor boat licenses and fees.....	4,010	3,655
Estate.....	73	1,745	Aquatic plant control.....	821	748
DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	9,524	8,574	Other.....	44	54
OTHER.....	1	26	CORPORATION NET INCOME.....	256,189	194,199
FLORIDA			PROPERTY--general.....	70,530	68,555
SALES AND GROSS RECEIPTS.....	2,807,830	2,415,293	DEATH AND GIFT--estate.....	45,816	49,319
General sales or gross receipts--sales and use.....	1,644,747	1,398,590	SEVERANCE.....	94,804	47,076
Automotive.....	316,503	259,834	Solid mineral.....	52,036	20,637
Food and beverages.....	260,099	225,182	Oil and gas.....	42,768	26,439
General merchandise and specialty stores.....	255,721	224,234	DOCUMENTARY AND STOCK TRANSFER.....	160,204	121,129
Lumber, building, and contractors.....	142,299	109,483	Documentary stamp.....	126,355	96,406
Furniture and appliances.....	84,898	70,648	Intangibles, class C.....	33,849	24,723
Hotels, apartment houses, etc.....	63,784	57,385	OTHER.....	NA ¹	51
Apparel.....	50,645	44,397	GEORGIA		
Other.....	471,186	407,709	SALES AND GROSS RECEIPTS.....	1,278,019	1,134,968
			General sales or gross receipts--sales and use.....	797,391	687,415
			Food.....	171,539	152,210
			Automotive.....	150,181	131,777

- Represents zero or rounds to zero. NA Not available. ^r Revised.¹ Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.² Detail does not add to total; see text.³ Tax rates increased effective July 6, 1977.⁴ Tax rates increased from 7.2 to 8.7⁵ Staggered vehicle registration system be-

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
GEORGIA--Continued			HAWAII--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE--Continued		
General sales or gross receipts--sales and use--Continued			Occupations and businesses, not elsewhere classified--Continued		
General merchandise.....	115,853	102,198	Elevator inspection.....	160	101
Utilities.....	102,523	89,207	Processed food inspection.....	152	112
Manufacturers.....	55,577	46,595	Other.....	1,569	1,089
Miscellaneous service.....	49,697	42,798	Hunting and fishing.....	136	142
Lumber, building, and contractors.....	49,162	38,798	Other.....	62	59
Furniture, home furnishings, etc.....	35,548	30,317	INDIVIDUAL INCOME (net).....	227,216	203,018
Apparel.....	19,637	17,566	Refunds.....	-45,046	-41,599
Miscellaneous.....	43,099	36,756	Gross collections.....	272,262	244,617
Collection costs retained--local levies.....	1,351	1,115	CORPORATION NET INCOME.....	28,995	27,605
Selective sales and gross receipts.....	480,628	447,553	Corporations.....	23,836	22,744
Motor fuels (net).....	257,517	245,264	Banking institutions.....	5,159	4,861
Refunds.....	-3,681	-3,277	DEATH AND GIFT--inheritance and estate.....	4,042	4,104
Gross collections.....	261,197	248,541	DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	1,305	896
Alcoholic beverages.....	88,481	76,347	IDAHO		
Alcoholic beverage.....	41,048	35,639	SALES AND GROSS RECEIPTS.....	195,225	175,932
Malt beverage.....	39,095	33,538	General sales or gross receipts.....	118,867	103,860
Wine.....	8,339	7,171	Selective sales and gross receipts.....	76,358	72,072
Tobacco products--cigars and cigarettes.....	77,173	74,593	Motor fuels (net).....	46,976	44,925
Insurance--gross premiums.....	57,457	51,349	Refunds.....	-2,415	-2,511
LICENSE.....	81,300	75,182	Motor fuels (gross).....	48,751	46,841
Motor vehicles.....	145,882	143,697	Aircraft fuel.....	640	595
Passenger car registration.....	29,937	28,568	Alcoholic beverages.....	7,066	6,617
Truck registration.....	13,163	12,586	Beer.....	590	502
Other.....	2,782	2,543	Liquor excise.....	3,326	3,241
Motor vehicle operators.....	7,910	6,563	Wine.....	3,150	2,874
Corporations in general.....	8,111	7,448	Tobacco products--cigarettes.....	8,104	7,997
Franchise tax.....	6,304	6,147	Insurance--gross premiums.....	13,308	11,616
Corporation fees.....	1,808	1,301	General.....	12,027	10,329
Alcoholic beverages.....	1,784	773	Workmens compensation.....	1,281	1,287
Occupations and businesses, not elsewhere classified.....	11,276	10,656	Public utilities--kilowatt hour.....	510	597
Professional examination board fees.....	4,188	2,408	Parimutuels.....	394	320
Bank examination fees.....	2,082	1,844	LICENSE.....	45,099	44,397
Industrial loan fees.....	1,950	1,886	Motor vehicles.....	23,861	24,476
Public service commission fees.....	1,476	1,367	Vehicles.....	20,748	21,308
Agricultural fees.....	1,344	1,267	Ports of entry permits.....	1,917	2,069
Miscellaneous.....	236	1,884	Titles.....	1,080	1,010
Hunting and fishing.....	6,063	5,773	Caravan licenses.....	116	89
Other.....	274	272	Motor vehicle operators.....	1,758	1,284
INDIVIDUAL INCOME (net).....	604,361	495,639	Corporations in general.....	1,403	886
Refunds.....	-115,676	-101,867	Public utilities--motor carriers.....	168	213
Gross collections.....	720,037	597,506	Alcoholic beverages.....	644	619
CORPORATION NET INCOME.....	203,823	170,885	Occupations and businesses, not elsewhere classified.....	11,171	10,791
PROPERTY.....	7,914	9,903	Agricultural products inspection.....	2,799	2,966
DEATH AND GIFT--estate.....	8,072	15,272	Fruit and vegetable advertising.....	2,786	2,925
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	5,079	4,230	Electrical contractors.....	1,119	751
OTHER.....	624	427	Brand registration.....	844	852
HAWAII			Wheat growers tax.....	566	541
SALES AND GROSS RECEIPTS.....	479,624	444,892	Business regulation.....	497	407
General sales or gross receipts.....	367,321	341,017	Real estate brokers.....	323	232
Selective sales and gross receipts.....	112,303	103,875	Insurance companies.....	316	277
Motor fuels (net).....	33,821	32,819	Professional licenses.....	290	187
Highway fund.....	28,750	27,880	Livestock disease control.....	234	231
Aviation fund.....	4,761	4,642	Hunting and fishing.....	6,094	6,128
Small boats.....	310	297	INDIVIDUAL INCOME (net).....	138,050	112,470
Alcoholic beverages.....	18,044	16,222	Refunds.....	-27,998	-32,506
Tobacco products.....	10,976	10,311	Gross collections.....	166,048	144,976
Insurance.....	16,060	13,322	CORPORATION NET INCOME.....	33,326	31,034
Public utilities.....	33,402	31,201	PROPERTY.....	235	228
LICENSE.....	13,495	5,188	General.....	92	148
Motor vehicles.....	7,211	112	Special.....	143	80
Motor vehicle weight.....	6,418	(X)	DEATH AND GIFT--inheritance and estate.....	3,750	3,559
Registration fee.....	484	(X)	SEVERANCE--mining privilege.....	273	203
Motor carriers.....	233	58	ILLINOIS		
Carrier safety stickers.....	76	54	SALES AND GROSS RECEIPTS.....	3,253,795	3,014,857
Corporations in general.....	514	467	General sales or gross receipts.....	2,011,704	1,842,319
Public utilities.....	1,222	1,028	Occupation and use taxes.....	2,002,766	1,834,149
Occupations and businesses, not elsewhere classified.....	4,350	3,380	Collection costs retained--municipal levies.....	8,938	8,170
Physicians, dentists, nurses.....	588	291			
Contractors.....	480	116			
Excise tax licenses.....	339	307			
Financial institution examination.....	326	137			
Real estate brokers.....	303	841			
Cable television.....	264	218			
Milk producers.....	169	168			

X Not applicable.

1 Detail is estimated.

2 Tax rates increased effective April 8, 1977.

3 New weight tax became effective January 1, 1978.

4 New State registration fee became

effective January 1, 1978. 5 Basis of tax changed from gross weight to percentage of gross revenues effective January 1, 1978.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 prelim. ¹	1977	Tax source	1978 prelim. ¹	1977
ILLINOIS--Continued			INDIANA--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE--Continued		
Selective sales and gross receipts.....	1,242,091	1,172,538	Occupations and businesses, not elsewhere classified...	10,713	9,044
Motor fuels.....	416,071	405,680	Oil inspections.....	2,525	2,417
Refunds.....	-14,557	-15,885	Bank examination fees.....	1,065	888
Gross collections.....	430,628	421,564	UCC fees.....	805	584
Alcoholic beverages.....	76,366	76,307	Real estate brokers.....	627	307
Tobacco products--cigarettes.....	181,869	177,171	Physicians and surgeons.....	480	403
Insurance--gross premiums.....	85,376	78,588	Nurses.....	470	259
General.....	79,774	74,382	Security dealers and agents.....	456	415
Surplus line agents.....	2,811	1,875	Insurance audit fees.....	445	640
Fire marshal.....	2,791	2,331	Pharmacy.....	388	77
Public utilities.....	378,917	334,008	Insurance agents.....	314	407
Utility service.....	371,388	328,632	Plumbers.....	303	304
Utilities--8/100 of 1 percent.....	7,529	5,376	Accountants.....	298	136
Parimutuels.....	71,888	73,051	Beauty board.....	253	307
Amusements.....	10,358	9,779	Boiler inspection.....	229	162
Bingo.....	9,445	8,762	Dentists.....	212	24
Race tracks.....	913	1,017	Other.....	1,843	1,714
Other--hotel gross receipts.....	21,246	17,954	Hunting and fishing.....	4,090	4,261
LICENSE.....	425,701	412,505	Other.....	941	1,068
Motor vehicles.....	1,332,999	1,326,427	Aircraft.....	556	659
Registrations.....	322,844	316,998	Motorboats.....	385	409
Certificate of title and other.....	10,155	9,429	INDIVIDUAL INCOME--adjusted gross income tax.....	538,225	479,259
Motor vehicle operators.....	1,241,135	1,263,360	Refunds.....	-39,475	-40,000
Corporations in general.....	32,437	27,455	Gross collections.....	577,700	519,259
Alcoholic beverages.....	1,266	1,211	CORPORATION NET INCOME.....	192,068	86,198
Amusements.....	445	624	Corporation supplemental net income.....	122,872	66,037
Bingo.....	254	341	Adjusted gross income tax.....	69,196	20,161
Race tracks.....	191	283	PROPERTY.....	23,560	23,568
Occupations and businesses, not elsewhere classified....	28,313	23,860	General.....	1,892	2,097
Insurance department.....	11,794	9,781	Special.....	21,758	21,471
Registrations and education.....	5,685	3,599	DEATH AND GIFT--inheritance and estate.....	32,786	26,399
Financial institutions.....	4,321	4,019	SEVERANCE--petroleum production.....	649	580
Inspection fees.....	1,753	1,799	IOWA		
Public health.....	1,372	1,152	SALES AND GROSS RECEIPTS.....	611,158	572,115
Securities.....	1,070	1,161	General sales or gross receipts--sales and use.....	376,212	346,785
Savings and loans.....	907	874	Sales tax.....	223,605	297,178
Amusement devices.....	538	485	Wholesale goods.....	51,615	47,905
Mines and minerals.....	437	605	Utilities and transportation.....	39,965	35,959
Other.....	436	385	General merchandise.....	35,046	31,174
Hunting and fishing.....	5,331	5,706	Services.....	32,005	29,302
Other--watercraft.....	865	802	Building materials.....	25,500	22,496
INDIVIDUAL INCOME.....	1,593,695	1,413,368	Specialty retail stores.....	25,015	22,734
Refunds.....	-72,230	-126,546	Eating and drinking places.....	24,141	22,229
Gross collections.....	1,665,926	1,539,914	Motor vehicles.....	21,326	19,970
CORPORATION NET INCOME.....	376,098	384,410	Food dealers.....	14,626	13,581
PROPERTY (special)--private car lines.....	4,132	4,778	Home furnishings and appliances.....	13,300	12,125
DEATH AND GIFT--inheritance and estate.....	113,023	83,561	Apparel group.....	10,420	9,658
DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	7,924	6,068	Miscellaneous.....	30,646	30,045
INDIANA			Selective sales and gross receipts.....	234,946	225,330
SALES AND GROSS RECEIPTS.....	1,549,762	1,432,495	Motor fuels net.....	136,131	133,108
General sales or gross receipts.....	1,120,732	1,045,571	Refunds.....	-6,862	-8,996
General sales tax.....	840,885	753,826	Gross collections.....	143,023	142,104
Gross income tax.....	279,847	291,745	Alcoholic beverages.....	15,688	14,748
Selective sales and gross receipts.....	429,030	386,924	Beer.....	9,498	9,160
Motor fuels net.....	266,087	262,607	15 percent tax.....	6,190	5,588
Refunds.....	-2,705	-3,968	Tobacco products--cigarettes.....	47,003	46,277
Gross collections.....	268,792	266,575	Insurance--gross premiums.....	35,836	30,910
Alcoholic beverages.....	231,864	28,310	Other--butterfat.....	288	287
Tobacco products.....	279,893	51,521	LICENSE.....	151,949	145,219
Insurance.....	51,114	44,403	Motor vehicles.....	121,369	116,017
Premium tax.....	50,382	43,762	General.....	121,209	115,855
Fire marshal insurance.....	732	641	Truckers.....	160	162
Amusements--boxing and wrestling.....	72	83	Motor vehicle operators.....	6,653	5,759
LICENSE.....	117,545	114,400	Corporations in general.....	6,491	5,327
Motor vehicles.....	91,270	90,969	Franchise tax.....	5,022	4,067
Registrations.....	88,359	88,163	Filing and qualification fees.....	1,469	1,260
Vehicle inspection.....	1,839	1,819	Public utilities.....	70	73
Motor carriers.....	1,072	987	Pipeline inspection.....	44	39
Motor vehicle operators.....	(²)	(²)	Electric transmission.....	25	34
Corporations in general.....	2,357	2,275	Alcoholic beverages.....	4,566	4,492
Domestic and foreign.....	2,224	2,148	Occupations and businesses, not elsewhere classified....	7,778	7,598
Uniform commercial code.....	133	127	Bank examinations.....	2,180	1,958
Public utilities--examinations.....	189	186	Animal health and veterinarian fees.....	1,462	1,821
Alcoholic beverages.....	7,945	6,559	Insurance commission.....	1,103	892
Amusements.....	40	38	Commercial feed.....	427	478
			Real estate commission fees.....	367	309

¹Estimated. ²Tax rates increased effective July 1, 1977.³Motor vehicle operators' licenses included with motor vehicle registration above; separate break is not available. ⁴Tax rate increased from 2-1/2 to 3 percent effective January 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
IOWA--Continued			KANSAS--Continued		
LICENSE--Continued			LICENSE--Continued		
Occupations and businesses, not elsewhere classified--Continued			Occupations and businesses, not elsewhere classified--Continued		
Nurses.....	358	323	Insurance agents.....	403	366
Health licenses.....	267	281	Real estate salesmen and brokers.....	356	295
Restaurant inspection.....	208	213	Speculative securities.....	340	318
Other.....	1,406	1,323	Insurance examinations.....	288	256
Hunting and fishing.....	4,134	4,431	Nurses.....	260	269
Other.....	888	1,522	Fertilizer fees.....	242	263
Boat registration.....	1,228	987	Other.....	3,326	3,031
Aircraft registration.....	635	538	Hunting and fishing.....	3,622	3,613
Tax permits.....	25	18	Hunting.....	1,496	1,397
INDIVIDUAL INCOME (net).....	490,210	447,409	Fishing.....	1,537	1,634
Refunds.....	-74,855	-61,204	Combination.....	554	546
Gross collections.....	565,065	508,613	Other.....	35	36
CORPORATION NET INCOME.....	108,961	91,894	Other.....	341	360
PROPERTY (special)--car equipment.....	92	117	Motorboats.....	268	284
DEATH AND GIFT--inheritance and estate.....	36,808	33,068	Marriage registrations.....	71	71
DOCUMENTARY AND STOCK TRANSFER.....	3,013	2,685	Farmers' motor fuel tax exemption permits.....	2	5
KANSAS			INDIVIDUAL INCOME.....		
SALES AND GROSS RECEIPTS.....			Refunds.....		
General sales or gross receipts--sales and use.....	558,025	520,649	Gross collections.....	241,224	209,171
Consumers' compensating use.....	349,276	326,708	CORPORATION NET INCOME.....	-31,416	-22,267
Retailers' compensating use.....	20475	18,524	Gross collections.....	272,840	231,458
Sales, by business group.....	23,717	21,610	Corporations.....	128,613	116,721
Food.....	2805,084	2286,574	Financial institutions.....	116,225	106,301
Automotive.....	62,201	55,768	Domestic insurance companies.....	11,769	9,976
General merchandise and specialty stores.....	59,851	55,768	PROPERTY.....	519	444
Public utility.....	44,023	42,073	General.....	16,561	15,447
Lumber and building.....	28,727	27,286	Special--motor carrier.....	13,104	12,184
Manufacturing and trading.....	24,885	22,289	DEATH AND GIFT--inheritance and estate.....	3,457	3,263
Furniture.....	18,900	17,125	SEVERANCE.....	15,387	17,557
Professional and personal service.....	12,399	11,805	Natural gas.....	841	816
Farm implements.....	10,305	9,598	Oil production.....	547	516
Apparel.....	9,813	9,488	Oil proration.....	149	149
Other.....	8,966	7,988	SALES AND GROSS RECEIPTS.....	145	151
Selective sales and gross receipts.....	22,354	20,721	General sales or gross receipts.....	930,911	838,101
Motor fuels (net).....	208,749	193,941	General merchandise and specialty stores.....	531,189	463,841
Refunds.....	123,982	119,001	Food and beverage.....	103,895	92,475
Gross collections.....	-9,548	-9,544	Utilities.....	89,919	81,015
Alcoholic beverages.....	133,530	128,545	Manufacturers.....	76,595	66,625
Liquor.....	23,136	17,311	Automotive and power equipment.....	56,053	47,993
Cereal malt.....	18,111	13,060	Furniture and equipment.....	50,543	43,080
Tobacco products--cigarettes.....	5,025	4,251	Lumber and construction.....	44,504	39,125
Insurance.....	32,169	32,108	Miscellaneous service.....	42,401	36,465
Premium tax.....	28,557	24,801	Apparel.....	24,728	21,071
Fire insurance--firemen's relief.....	26,019	22,632	Other.....	21,264	19,330
Fire insurance--fire marshal tax.....	1,521	1,292	Selective sales and gross receipts.....	21,287	16,662
Foreign companies--retaliatory.....	794	670	Motor fuels.....	398,722	374,260
Public utilities--express and private car lines.....	233	207	Refunds.....	180,660	184,376
Amusements--Bingo.....	412	383	Gross collections.....	-1,219	-1,321
LICENSE.....	493	537	Alcoholic beverages.....	191,879	186,697
Motor vehicles.....	90,568	82,294	Liquor consumption.....	15,108	14,924
Vehicle registrations.....	84,028	58,108	Beer consumption.....	9,441	9,422
Motor carrier.....	60,813	55,334	Wine consumption.....	4,631	4,907
Special vehicle permits.....	2,682	2,260	Liquor case sale.....	948	907
Other.....	312	301	Tobacco products--cigarettes.....	88	88
Motor vehicle operators.....	216	213	Insurance--gross premiums.....	21,966	22,253
Operators.....	3,494	3,393	General.....	49,927	50,106
Chauffeurs.....	2,492	2,428	Workmen's compensation.....	27,812	24,537
Miscellaneous operators.....	402	391	Fire marshal.....	21,159	24,735
Corporations in general.....	600	574	Parimutuels.....	956	834
Franchise.....	5,119	4,659	Amusements--race tracks.....	12,447	11,227
Charter fees.....	4,651	4,241	Other--motor vehicle usage.....	235	238
State Corporation Commission.....	416	379	LICENSE.....	109,359	91,136
Public utilities--Corporation Commission assessments.....	52	39	Motor vehicles.....	83,574	75,139
Alcoholic beverages.....	1,127	1,212	Trucks.....	47,888	43,177
Club license fees.....	858	838	Passenger cars.....	20,911	16,986
Other.....	632	612	Commercial motor transportation.....	19,517	18,697
Amusements.....	224	226	Trailer licenses.....	5,238	5,430
Boxing and wrestling.....	61	53	Transfer.....	982	885
Bingo enforcement.....	41	36	Motorcycles.....	677	648
Occupations and businesses, not elsewhere classified.....	20	17	Dealer plates.....	277	278
Grain inspections.....	11,920	10,058	Other.....	259	241
Bank examinations.....	3,514	2,777	Motor vehicle operators.....	27	12
Wheat excise.....	854	1,048	Corporations in general.....	3,359	2,453
Grain commodities.....	823	693	Franchise.....	10,398	8,803
Community sales.....	645	(NA)	Organization.....	9,912	6,311
Hotels and restaurants.....	438	378	Filing and other.....	100	90
	421	364		386	402

NA Not available. Revised.

¹Reflects 2-year renewal cycle. ²Detail does not add to total; see text.³Tax rates increased effective July 1, 1977.⁴Rates for residents with taxable income of \$7,000 or more were increased applicable to tax years beginning January 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
KENTUCKY--Continued			LOUISIANA--Continued		
LICENSE--Continued			LICENSE.....	140,725	122,636
Public utilities.....	1,153	1,508	Motor vehicles.....	47,423	37,976
Alcoholic beverages.....	1,278	1,281	Vehicle license tax.....	37,312	27,608
Distilled spirits and wine.....	839	829	Titles and registration.....	8,725	5,584
Beer.....	439	452	Motor carrier fees.....	1,386	4,784
Amusements--race tracks.....	395	408	Motor vehicle operators.....	6,515	5,951
Occupations and businesses, not elsewhere classified.....	12,979	11,534	Drivers.....	5,044	3,825
Strip mining permits.....	2,862	1,892	Chauffeurs.....	1,029	1,652
State boards--examination and registration fees.....	1,876	1,893	Other.....	442	474
Fertilizer inspection.....	1,633	1,685	Corporations in general.....	52,081	47,460
Plumbing fees.....	1,574	1,451	Franchise.....	51,341	46,669
Bank examination.....	633	604	Incorporation and filing fees.....	750	791
Commercial feed inspection.....	561	579	Public utilities.....	655	494
Other.....	3,840	3,430	Alcoholic beverages.....	1,914	1,808
Hunting and fishing.....	5,555	5,450	Liquor and wine.....	1,444	1,316
Other.....	569	525	Beer.....	470	492
Motorboats.....	519	470	Amusements--racing.....	107	111
Dog.....	50	55	Occupations and businesses, not elsewhere classified.....	27,211	24,231
INDIVIDUAL INCOME.....	389,912	338,160	Business and professional occupation licenses.....	19,647	17,573
Refunds.....	-76,320	-66,844	Petroleum products inspection.....	762	739
Gross collections.....	466,232	406,004	Real estate.....	4,600	576
CORPORATION NET INCOME.....	138,597	131,254	Insurance agents and companies.....	585	563
PROPERTY.....	147,368	43,413	Drill and renewal permits.....	554	533
General.....	75,514	3,448	Beauticians.....	461	72
Real (including utilities).....	175,414	3,358	Securities commission.....	435	385
Tobacco and farm products.....	100	90	Nurses.....	364	232
Special.....	70,600	38,739	Pesticides.....	362	51
Intangibles.....	26,518	21,467	Bank fees.....	335	873
Building and loan association capital stock.....	4,230	5,249	Fertilizer tags.....	262	174
Bank shares.....	27,021	3,489	Other.....	2,944	2,460
Brokers' accounts receivable.....	23	15	Hunting and fishing.....	4,454	4,216
Utilities.....	343	185	Hunting.....	2,394	2,716
Marginal accounts.....	188	163	Angling.....	989	825
Bank deposits.....	92	81	Other.....	1,071	875
Other.....	214,619	12,282	Other--motorboats.....	355	399
Tangibles.....	44,084	17,272	INDIVIDUAL INCOME (net).....	192,276	133,614
Distilled spirits.....	2,380	790	Refunds.....	-24,314	-34,957
Utilities.....	11,194	4,485	Gross collections.....	216,590	168,571
Car lines.....	515	478	CORPORATION NET INCOME.....	186,956	95,248
Other.....	29,995	11,519	PROPERTY--general.....	34	147
Other (back taxes).....	1,252	1,226	DEATH AND GIFT.....	16,230	20,002
DEATH AND GIFT--inheritance and estate.....	21,843	19,229	Inheritance and estate.....	15,902	16,557
SEVERANCE.....	128,160	113,005	Gift.....	328	3,445
Coal.....	127,765	112,597	SEVERANCE.....	476,829	495,498
Oil production.....	395	408	Oil and distillate.....	259,814	269,874
DOCUMENTARY AND STOCK TRANSFER--legal process.....	1,782	2,084	Gas.....	202,031	210,372
LOUISIANA			Gasoline or liquefied petroleum gas.....	4,701	5,093
SALES AND GROSS RECEIPTS.....	967,162	851,520	Sulphur.....	2,295	2,435
General sales or gross receipts--sales and use.....	565,874	481,677	Timber.....	2,789	2,425
Selective sales and gross receipts.....	401,288	369,843	Pulpwood.....	983	959
Motor fuels (net).....	183,634	173,143	Sand.....	542	549
Refunds.....	-13,013	-10,924	Salt and salt brine.....	407	421
Gasoline (gross).....	177,918	167,634	Shell.....	363	364
Special fuels (gross).....	18,729	16,433	Gravel.....	370	354
Alcoholic beverages.....	47,527	45,308	Reforestation.....	76	77
Beer.....	27,960	26,757	Stone.....	16	15
Liquor and wines.....	19,567	18,551	Other.....	2,642	2,560
Tobacco products.....	59,011	56,954	MAINE		
Insurance.....	61,487	48,874	SALES AND GROSS RECEIPTS.....	318,699	259,922
Fire, marine, transportation and casualty.....	26,398	21,615	General sales or gross receipts.....	185,989	169,665
Life, accident, and health.....	20,135	17,357	Sales.....	161,402	146,009
Louisiana casualty and surety rating commission.....	8,708	7,232	Use.....	24,587	23,656
Fire insurance--2 percent.....	2,997	(NA)	Selective sales and gross receipts.....	132,710	126,257
Fire marshal tax.....	2,114	1,713	Motor fuels (net).....	56,408	55,293
Retailatory tax.....	663	582	Refunds.....	-664	-721
Other.....	472	375	Gasoline (gross).....	51,786	51,288
Public utilities.....	19,076	16,961	Other (gross).....	5,286	4,726
Transportation and communication.....	14,119	12,136	Alcoholic beverages.....	25,485	24,350
Natural gas franchise.....	4,936	4,629	75 percent excise tax.....	18,783	17,236
Other.....	21	196	Malt excise tax.....	6,702	7,114
Parimutuels--running tracks.....	16,129	16,608	Tobacco products.....	24,364	24,296
Amusements.....	196	272	Insurance.....	10,370	9,049
Racing.....	163	239	Public utilities.....	14,951	12,027
Boxing and wrestling.....	33	33	Parimutuels.....	1,132	1,242
Other.....	14,228	11,723	Harness races.....	1,130	1,226
Soft drink.....	7,195	6,001	Breakage.....	2	16
Room occupancy.....	7,033	5,722			

NA Not available.

¹Tax rate increased from 1-1/2 to 31-1/2 cents per \$100 of assessed value effective January 1, 1977. ²Tax rate increased effective January 1, 1977. ³Fees increased effective July 1, 1977. ⁴Estimated. ⁵Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977. ⁶Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

STATE GOVERNMENT TAX COLLECTIONS IN 1978

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
MAINE--Continued			MARYLAND--Continued		
LICENSE.....	42,210	39,049	LICENSE--Continued		
Motor vehicles.....	22,593	21,361	Corporations in general.....	2,357	2,311
Registrations.....	22,285	21,099	Filing fee--domestic corporations.....	1,661	1,632
Certificates of inspection.....	308	262	Foreign corporations filing.....	403	401
Motor vehicle operators.....	3,007	2,328	Bonus taxes.....	236	227
Corporations in general.....	621	648	Interest and penalties.....	55	48
Alcoholic beverages--malt and liquor.....	1,240	1,201	Franchise--general.....	2	3
Amusements.....	168	135	Alcoholic beverages.....	239	231
Beano.....	27	29	Wholesalers.....	82	80
Boxing.....	8	3	Manufacturers.....	41	41
Other.....	133	103	Other.....	116	110
Occupations and businesses, not elsewhere classified.....	8,618	7,504	Amusements.....	355	295
Inspection services.....	1,288	1,601	Racing.....	263	202
Registration fees.....	743	528	Maryland State Fair racing.....	47	46
Milk dealers.....	535	524	Music boxes.....	33	36
Highway permits.....	375	510	Motion pictures.....	12	11
Potato tax.....	445	497	Occupations and businesses, not elsewhere classified.....	14,935	11,334
Insurance agents.....	259	69	Public Service Commission--filing fees.....	2,825	1,657
Bank examination fees.....	349	262	Executors and administrators commission.....	1,674	1,568
Sardine development tax.....	246	257	Real estate brokers.....	1,089	319
Other.....	4,378	3,256	Oyster and clam taxes.....	1,008	607
Hunting and fishing.....	5,409	5,319	Franchise tax--building, savings and loan associations	966	888
Other--dog.....	584	553	Insurance agents and companies.....	846	714
INDIVIDUAL INCOME (net).....	1,103,177	1,175,157	Motor carrier registration.....	514	421
Refunds.....	-19,114	-19,781	Small loans and installment sales.....	463	258
Gross collections.....	1,222,291	94,938	Home improvement companies.....	404	392
CORPORATION NET INCOME.....	234,307	35,200	Insurance examination fees.....	375	341
PROPERTY.....	18,763	14,317	Agriculture fees.....	355	371
General.....	18,741	14,295	Stock brokers and agents.....	316	232
Tree growth and spruce budworm.....	11,545	9,292	Other.....	4,100	3,566
Uniform school tax.....	6,557	4,438	Hunting and fishing.....	2,927	2,890
Other.....	639	565	Hunting.....	2,114	2,085
Special--nonresidents.....	22	22	Fishing.....	652	658
DEATH AND GIFT--inheritance and estate.....	9,314	8,041	Other.....	161	147
DOCUMENTARY AND STOCK TRANSFER.....	926	776	Other--motorboats.....	527	533
Real estate transfer tax.....	817	683	INDIVIDUAL INCOME (net).....	884,392	806,740
Other.....	109	93	Refunds.....	-226,872	-197,081
MARYLAND			Gross collections.....	1,111,264	1,003,821
SALES AND GROSS RECEIPTS.....	1,159,242	989,212	CORPORATION NET INCOME.....	126,802	115,297
General sales and gross receipts.....	627,989	465,840	General corporation.....	112,528	101,514
General merchandise and specialty stores.....	132,234	99,406	Financial institutions.....	10,246	10,778
Food and beverage.....	110,265	82,721	Savings banks, building, savings, and loan associations.	4,028	3,005
Building and industrial supplies.....	80,216	58,696	PROPERTY.....	80,437	72,446
Utilities and transportation.....	74,250	51,397	General--loan taxes.....	80,994	72,143
Furniture, fixtures, and appliances.....	52,207	39,174	Special--rolling stock.....	55	-
Automotive and oil companies.....	40,375	30,125	Interest and penalties.....	288	303
Apparel.....	34,311	25,423	DEATH AND GIFT.....	15,631	19,845
Hardware, machinery, and equipment.....	29,673	23,795	Inheritance.....	12,909	14,077
Miscellaneous.....	77,520	57,930	Estate.....	2,722	5,768
Refunds.....	-3,057	-2,288	DOCUMENTARY AND STOCK TRANSFER.....	25,267	20,951
Selective sales and gross receipts.....	531,253	523,372	Property transfer tax.....	25,069	20,780
Motor fuels (net).....	194,244	188,720	Recordation.....	198	171
Refunds.....	-3,616	-3,778	OTHER--excess fees of office.....	4,311	3,986
Gasoline (gross).....	186,621	182,286	MASSACHUSETTS		
Diesel fuel (gross).....	11,239	10,213	SALES AND GROSS RECEIPTS.....	1,274,253	1,175,179
Alcoholic beverages.....	28,060	28,200	General sales and gross receipts.....	520,698	441,878
Liquor.....	16,548	16,285	Selective sales and gross receipts.....	753,555	733,301
Beer.....	8,443	8,960	Motor fuels (net).....	217,011	214,168
Wine.....	3,069	2,955	Alcoholic beverages.....	79,631	77,084
Tobacco products.....	53,487	54,349	Manufacturers, wholesalers, importers.....	79,421	76,872
Insurance.....	48,670	69,388	Clubs.....	210	212
Public utilities.....	48,809	61,222	Tobacco products--cigarettes.....	142,972	142,759
Parimutuels.....	20,039	17,637	Insurance.....	103,226	96,114
Tax on wagers.....	19,714	17,470	Insurance companies premium.....	58,798	58,632
Breakage.....	325	167	Premium and investment privilege excise.....	744,395	37,458
Amusements.....	572	543	Marine insurance.....	33	24
Admissions (state-retained portion).....	496	442	Parimutuels.....	89,830	33,767
Boxing, wrestling, and sparring.....	76	101	Horse.....	13,248	14,996
Other.....	137,372	103,333	Dog.....	12,929	14,635
Motor vehicle titling.....	124,678	92,446	Harness races.....	3,653	4,136
Energy generation.....	8,473	7,089	Amusements.....	6,192	7,733
Boat titling.....	4,221	3,798	Beano.....	6,192	7,718
LICENSE.....	107,460	99,235	Boxing.....	-	15
Motor vehicles.....	78,161	75,630	Other.....	174,693	161,676
Motor vehicle operators.....	97,959	6,111	Meal excise.....	816,153	(NA)
			Room occupancy.....	13,539	(NA)

- Represents zero or rounds to zero. NA Not available.

¹Tax rates increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977.²Tax rate increased from 4 to 5 percent effective June 1, 1977.³Tax rate increased from 4 to 5 percent effective July 1, 1976.⁴Fees increased effective January 1, 1977.⁵Detail is estimated.⁶Tax rate decreased from 8 to 6 percent effective January 1, 1978.⁷Tax rate decreased slightly effective January 1, 1978.⁸Detail does not add to total; see text.⁹Collection cycle changed from once to twice a year effective July 1, 1976.¹⁰Method of taxing domestic insurance companies and savings and insurance banks revised effective for 1977 tax year.¹¹Tax rate decreased from 8 to 6 percent effective January 1, 1978.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
MASSACHUSETTS--Continued			MICHIGAN--Continued		
LICENSE.....	89,407	88,919	LICENSE--Continued		
Motor vehicles.....	53,136	54,089	Alcoholic beverages.....	11,986	11,728
Passenger cars.....	21,083	23,611	Retailers.....	8,480	9,256
Trucks and tractors.....	18,927	17,821	Liquor specific tax.....	2,790	2,723
Titles.....	5,225	4,920	Manufacturers, wholesalers, and other.....	716	749
Trailers and semi-trailers.....	2,659	2,698	Amusements.....	28	19
Dealers and reissues.....	2,050	1,952	Carnivals.....	20	14
Other.....	3,192	3,087	Boxing and wrestling.....	6	3
Motor vehicle operators.....	11,057	11,344	Horse racing.....	2	2
Corporations in general.....	4,146	4,196	Occupations and businesses, not elsewhere classified....	15,297	14,756
Alcoholic beverages.....	523	540	Insurance retaliatory fees.....	1,734	1,668
Amusements.....	507	507	Bank examination fees.....	1,603	1,644
Entertainment on the Lord's Day.....	253	237	Real estate brokers.....	1,387	1,238
Racing.....	252	220	Nurses.....	842	801
Boxing license and permits.....	2	2	Cosmetologists.....	792	797
Beano.....	-	48	Insurance agents.....	750	758
Occupations and businesses, not elsewhere classified....	16,612	14,611	Pharmacy board.....	749	445
Banking and insurance--audit assessments.....	4,963	4,665	Plumbing board.....	701	637
Insurance licenses and permits.....	1,631	1,578	Board of Medicine--registration.....	651	677
Special insurance brokers.....	1,328	937	Insurance company examinations.....	641	640
Real estate brokers and salesmen.....	1,112	1,073	Board of electrical administration.....	615	505
Physicians and surgeons.....	963	239	Other.....	4,829	4,946
Life insurance companies--valuation tax.....	761	694	Hunting and fishing.....	16,323	17,297
Nurses.....	605	543	Other.....	7,459	7,467
Motor carriers.....	557	489	Watercraft registration fees.....	7,380	7,408
Raffles and bazaars.....	389	323	Public swimming pool permits.....	43	35
Plumbers.....	331	36	Concealed weapons.....	36	24
Accountants.....	286	269			
Other.....	3,686	3,772	INDIVIDUAL INCOME (net).....	1,695,746	1,465,467
Hunting and fishing.....	2,774	2,843	Refunds.....	-532,452	-498,436
Hunting, fishing, and trapping.....	2,390	2,400	Gross collections.....	2,228,198	1,963,903
Lobster permits.....	445	428			
Antlerless deer permits.....	9	15	CORPORATION NET INCOME--single business tax.....	887,789	789,379
Other--recreational vehicles.....	652	784	Refunds.....	-16,964	-9,375
			Gross collections.....	904,753	798,754
INDIVIDUAL INCOME (net).....	1,433,150	1,191,631			
CORPORATION NET INCOME.....	404,777	397,237	PROPERTY--special.....	115,118	117,692
Corporation income and excise.....	332,685	323,730	Intangibles.....	30,579	427,096
Finance company deposits.....	30,190	27,262	Bank deposits.....	6,025	5,121
Utilities.....	26,328	29,439	Savings and loan association shares.....	2,215	1,816
Bank and trust deposits.....	15,574	16,806	Other intangibles.....	22,339	20,159
			Telephone and telegraph.....	79,014	79,217
PROPERTY (special)--motor vehicle excise.....	545	609	Railroad.....	5,245	10,487
			Express and car loaning.....	880	892
DEATH AND GIFT.....	87,944	71,933	DEATH AND GIFT--inheritance.....	42,510	50,663
Estate.....	67,413	40,638			
Inheritance.....	20,531	31,295	SEVERANCE.....	11,115	9,574
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	10,728	8,853	Gas and oil.....	10,972	9,459
			Stampage yield.....	143	115
MICHIGAN			MINNESOTA		
SALES AND GROSS RECEIPTS.....	2,321,056	2,164,919	SALES AND GROSS RECEIPTS.....	1,085,311	983,370
General sales and gross receipts.....	1,551,287	1,406,985	General sales or gross receipts.....	537,478	466,658
Sales tax.....	1,331,976	1,223,613	Selective sales and gross receipts.....	547,833	516,712
Consumers' and retailers' use.....	159,274	144,479	Motor fuels (net).....	205,652	197,109
Motor vehicle use.....	40,047	38,893	Refunds.....	-11,294	-12,368
Selective sales and gross receipts.....	789,759	757,934	Gasoline (gross).....	214,809	207,658
Motor fuels (net).....	441,994	430,350	Aviation gas (net).....	2,137	1,819
Gasoline.....	413,364	403,450	Alcoholic beverages.....	52,643	50,502
Diesel fuel.....	24,474	22,885	Tobacco products.....	84,696	83,802
Aviation fuel.....	3,869	3,712	Cigarettes.....	82,561	81,683
Other.....	287	303	Tobacco.....	2,135	2,119
Alcoholic beverages.....	82,752	80,043	Insurance.....	53,607	46,697
Beer and wine.....	52,378	51,541	General.....	52,228	45,486
Liquor excise.....	30,374	28,502	Fire marshal.....	841	724
Tobacco products--cigarettes.....	139,946	140,271	Firemans relief surcharge.....	538	487
Insurance.....	99,903	81,556	Public utilities.....	67,006	65,309
Parimutuels.....	25,114	25,671	Telephone.....	42,598	37,313
Running tracks.....	12,854	13,614	Railroad.....	23,405	27,095
Harness tracks.....	12,209	12,057	Freight lines.....	736	620
Quarter horse.....	51	(2)	Telegraph.....	231	246
Amusements--boxing and wrestling.....	50	43	Rural electric cooperatives.....	36	35
			Amusements--boxing admissions.....	7	10
LICENSE.....	252,331	246,022	Other--motor vehicle excise.....	84,222	73,283
Motor vehicles.....	185,953	180,318			
Annual licenses.....	169,788	164,065	LICENSE.....	169,931	150,063
Titles.....	6,402	6,752	Motor vehicles (net).....	117,403	103,799
Motor transport mileage and renewal.....	1,814	1,640	Motor vehicles (gross).....	111,430	98,865
Transfers.....	1,774	2,053	Refunds.....	-998	-870
Other.....	6,175	5,808	Transfer of ownership.....	5,983	4,888
Motor vehicle operators.....	11,812	14,492	Motor vehicle surtax (recycle).....	988	916
Corporations in general.....	2,490	5,638	Motor vehicle operators.....	6,167	6,756
Public utilities--security issues.....	983	1,307	Corporations in general.....	1,117	1,296

- Represents zero or rounds to zero. ¹Revised. ²Tax became effective July 1, 1976; there were no collections in 1977 fiscal year. ³Reflects 3-year renewal cycle.
⁴Detail is estimated. ⁵Reflects 2-year renewal cycle.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
MINNESOTA--Continued			MISSISSIPPI--Continued		
LICENSE--Continued			LICENSE--Continued		
Alcoholic beverages.....	342	344	Motor vehicle operators.....	4,169	3,717
Amusements--boxing.....	2	4	Corporations in general.....	20,404	15,714
Occupations and businesses, not elsewhere classified....	28,504	24,243	Franchise and penalties.....	19,578	14,975
Business licenses.....	8,734	7,713	Charter and other.....	826	739
Professional licenses.....	4,854	4,018	Public utilities--regulatory fees.....	700	731
Grain inspection.....	4,348	3,299	Alcoholic beverages.....	2,030	1,813
Agricultural licenses.....	3,045	2,992	Retail liquor permits.....	1,949	1,734
Electrical work--inspection.....	1,597	1,426	Privilege tax--beer and wine.....	81	79
Bank examinations.....	1,270	1,147	Occupations and businesses, not elsewhere classified....	13,860	11,735
Petroleum products inspection.....	882	888	Installment loans.....	1,941	1,630
Other.....	3,774	2,760	Statewide privilege tax--business.....	1,808	1,487
Hunting and fishing.....	13,713	10,739	Banking department fees.....	1,201	1,074
Hunting and fishing.....	12,919	10,171	Workmen's Compensation Commission--assessments.....	1,177	940
Surcharge--wildlife acquisition.....	672	466	Department of Public Safety.....	1,005	1,038
Commercial game and fish permits.....	122	102	Seedmen permits and plant registration.....	897	569
Other.....	2,683	2,882	Soybean promotion.....	567	293
Snowmobiles.....	1,195	1,070	Insurance privilege.....	557	610
Boat and water safety.....	747	1,113	Feed and fertilizer fees.....	513	601
Aircraft registration.....	741	699	Real estate board.....	447	176
INDIVIDUAL INCOME.....	1,074,552	956,933	Fire marshal's fee.....	425	356
Refunds.....	-311,465	-254,267	Drilling permits.....	421	386
Gross collections.....	1,386,017	1,211,200	Chain stores.....	349	372
CORPORATION NET INCOME.....	292,853	258,095	Slot vending machines.....	308	333
Refunds.....	-27,765	-27,038	Other.....	2,444	1,870
General (gross).....	293,646	263,737	Hunting and fishing.....	4,293	3,463
Bank excise (gross).....	26,972	21,396	INDIVIDUAL INCOME (net).....	158,476	131,598
PROPERTY.....	3,760	3,083	CORPORATION NET INCOME.....	52,710	45,873
General.....	18	22	PROPERTY--general.....	4,406	3,613
Special--flight property.....	3,742	3,061	Ad valorem and insolvencies.....	4,082	3,283
DEATH AND GIFT.....	33,098	43,214	Acreage.....	324	330
Inheritance and estate.....	32,099	33,855	DEATH AND GIFT--inheritance.....	5,298	4,294
Gift.....	999	9,359	SEVERANCE.....	27,559	25,358
SEVERANCE.....	261,945	269,718	Oil.....	19,111	19,312
Occupation tax.....	10,193	25,057	Natural gas.....	6,436	4,105
Taconite.....	6,247	18,141	Timber.....	2,012	1,941
Iron ore.....	3,946	6,916	MISSOURI		
Royalty tax.....	2,853	3,793	SALES AND GROSS RECEIPTS.....	1,050,310	930,679
Taconite.....	1,906	3,039	General sales or gross receipts.....	700,929	596,434
Iron ore.....	945	752	Sales and general use.....	468,627	583,671
Copper, nickel.....	3	2	Motor vehicle use.....	14,302	12,763
Taconite tonnage and additional tax.....	48,899	30,868	Selective sales and gross receipts.....	349,381	334,245
DOCUMENTARY AND STOCK TRANSFER.....	19,106	13,452	Motor fuels (net).....	210,129	204,591
Mortgage registry.....	8,832	5,935	Refunds.....	-9,065	-8,892
Documents tax.....	10,274	7,537	Gross collections.....	219,195	213,483
OTHER--employer's excise.....	18,800	17,637	Alcoholic beverages.....	24,370	23,288
MISSISSIPPI			Liquor and wine.....	17,976	16,953
SALES AND GROSS RECEIPTS.....	778,754	701,035	Beer.....	6,394	6,335
General sales or gross receipts.....	545,116	475,465	Tobacco products--cigarettes.....	60,156	59,458
Use.....	43,677	35,598	Insurance.....	54,134	46,561
Sales.....	501,439	343,867	Foreign.....	46,359	40,598
Food and beverages.....	(NA)	109,269	Workmen's compensation.....	4,909	3,873
Automotive.....	(NA)	86,823	Stock companies.....	1,136	586
Apparel and general merchandise.....	(NA)	57,176	Professional liability.....	568	238
Contracting, lumber, and building materials.....	(NA)	58,920	Other.....	1,164	1,266
Utilities.....	(NA)	41,992	Public utilities--private car.....	592	347
Miscellaneous retail.....	(NA)	31,965	LICENSE.....	160,326	147,842
Machinery, equipment, and supplies.....	(NA)	22,445	Motor vehicles.....	103,454	96,226
Miscellaneous services.....	(NA)	17,818	Automobiles.....	99,769	94,629
Furniture and fixtures.....	(NA)	14,774	Motor vehicle inspection.....	1,876	-
Wholesale sales.....	(NA)	3,562	Motor carriers.....	1,809	1,597
Natural resources.....	(NA)	958	Motor vehicle operators.....	5,535	4,165
Selective sales and gross receipts.....	233,638	225,570	Corporations in general.....	21,824	21,042
Motor fuels (net).....	142,870	138,521	Franchise.....	19,466	18,838
Alcoholic beverages.....	26,611	28,116	Incorporation.....	1,601	1,545
Beer and wine.....	14,971	18,543	Registration.....	757	659
Liquor tax.....	11,640	9,573	Public utilities--assessments.....	2,864	3,123
Tobacco products.....	32,044	31,072	Alcoholic beverages.....	1,775	1,691
Insurance.....	30,846	26,824	Liquor.....	1,718	1,631
Amusements--admissions.....	1,267	1,037	Beer.....	57	60
LICENSE.....	66,944	57,480	Amusements--exhibitions.....	999	-
Motor vehicles.....	21,488	20,307	Occupations and businesses, not elsewhere classified....	13,453	11,201
Truck and trailer.....	13,909	12,694	Professional licenses.....	2,560	1,195
Tags.....	4,102	4,546	Financial institutions.....	2,434	2,168
Motor carrier fees.....	1,461	1,187	Grain inspection.....	1,580	1,284
Registration certificates.....	1,315	1,203	Milk inspection.....	1,053	1,169
Motor vehicle inspection.....	683	655	Insurance regulatory fees.....	841	804
Other.....	18	22	Salesmen.....	840	334
			Occupational board.....	777	976
			Agriculture fees.....	575	890

- Represents zero or rounds to zero. NA Not available.

* Revised.

Numerous amendments to tax law, including modifications to tax brackets at top of rate schedule, were made applicable to tax years beginning January 1, 1978.

Various rate increases and changes in collection cycle became effective during the 1977 calendar year. Detail does not add to total; see text. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

* Estimated.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
MISSOURI--Continued			MONTANA--Continued		
LICENSE--Continued			CORPORATION NET INCOME.....	29,239	24,957
Occupations and businesses, not elsewhere classified--Continued			PROPERTY.....	16,329	15,636
Fertilizer inspection.....	1,500	577	General.....	16,249	15,636
Beverage inspection.....	363	343	Special--carline.....	80	-
Savings and loan supervision.....	343	424	DEATH AND GIFT--inheritance and estate.....	46,312	6,483
Other.....	1,587	1,037	SEVERANCE.....	44,667	145,753
Hunting and fishing.....	9,767	9,914	Coal production.....	33,624	34,470
Other.....	655	480	Oil production.....	6,808	6,884
Motorboats.....	431	423	Resource indemnity.....	62,246	62,210
Other.....	224	57	Metal mines tax.....	1,979	2,178
INDIVIDUAL INCOME (net).....	438,604	389,594	Vermiculite.....	10	11
Refunds.....	-91,983	-72,439	OTHER--fire protection.....	770	597
Gross collections.....	530,587	462,033			
CORPORATION NET INCOME.....	111,952	105,772	NEBRASKA		
Corporation income (net).....	91,224	87,160	SALES AND GROSS RECEIPTS.....	397,407	343,033
Refunds.....	-7,689	-6,930	General sales or gross receipts--sales and use.....	7240,484	198,736
Gross collections.....	98,913	94,090	Sales tax.....	212,394	175,291
Banking institutions (net).....	20,728	18,612	Sales tax--motor vehicles.....	26,855	22,442
PROPERTY--general.....	4,827	4,492	Consumer use tax.....	2,250	2,447
DEATH AND GIFT--inheritance and estate.....	18,541	19,715	City sales tax collection fee--amounts retained (3%)..	846	738
SEVERANCE--forest croplands.....	236	(NA)	Refunds.....	-1,861	-2,182
MONTANA			Selective sales and gross receipts.....	156,923	144,347
SALES AND GROSS RECEIPTS.....	88,947	80,767	Motor fuels.....	98,282	87,935
Selective sales and gross receipts.....	88,947	80,767	Refunds.....	-1,037	-1,159
Motor fuels (net).....	47,144	43,958	Gasoline.....	83,706	75,580
Alcoholic beverages.....	410,881	9,135	Diesel fuel.....	12,153	10,717
Liquor.....	7,805	6,680	Interstate motor carrier.....	2,084	1,788
Beer.....	3,056	2,455	Aircraft fuel.....	1,356	1,009
Tobacco products--cigarettes.....	11,425	11,528	Alcoholic beverages.....	10,162	10,339
Insurance.....	12,738	11,158	Tobacco products--cigarettes.....	22,489	22,610
Property and casualty.....	6,542	5,793	Insurance.....	17,106	15,655
Life and disability.....	4,513	4,054	Parimutuels.....	6,891	6,349
Other.....	1,683	1,311	Amusements--admissions.....	594	681
Public utilities.....	5,155	3,797	Other.....	919	778
Electric energy.....	1,865	1,271	Grain and seed.....	127	130
Telephone and telegraph.....	1,399	1,245	Other.....	792	648
Natural gas tax.....	924	527	LICENSE.....	52,881	49,970
Freight line companies.....	583	568	Motor vehicles.....	35,960	34,888
Consumer counsel.....	375	177	Registrations.....	32,697	31,737
Electrical and telephone cooperative.....	9	9	Excess limit fees.....	963	895
Other.....	1,624	1,191	Mileage fees.....	769	758
Contractor gross receipts.....	1,225	(NA)	Titles.....	594	589
Milk producers.....	245	(NA)	Vehicle safety inspection.....	547	536
Cement.....	154	(NA)	Other.....	390	373
LICENSE.....	28,371	26,344	Motor vehicle operators.....	1,474	1,392
Motor vehicles.....	13,410	12,712	Corporations in general.....	2,230	2,066
Net vehicle gross weight.....	8,817	8,405	Filing--foreign.....	1,241	1,200
Motor carriers.....	2,700	2,446	Franchise--domestic.....	989	866
Motor vehicle recording.....	1,893	1,861	Alcoholic beverages.....	135	132
Motor vehicle operators.....	1,613	1,506	Liquor--beer.....	123	113
Corporations in general.....	305	288	Registration fees.....	12	19
Public utilities--motor carriers.....	2,531	2,426	Amusements.....	335	232
Alcoholic beverages.....	1,159	1,328	Admissions.....	329	227
Beer.....	556	624	Bingo.....	6	5
Liquor.....	515	618	Occupations and businesses, not elsewhere classified....	8,625	7,503
Wine.....	34	34	Nonoccupational fees.....	1,034	688
Other.....	54	52	Banking and loan companies.....	837	758
Occupations and businesses, not elsewhere classified.....	3,482	3,176	Food inspection fees.....	716	666
Environmental control--fees.....	684	806	Insurance, securities and brokers.....	563	501
Health.....	617	336	Corporation fees.....	346	441
Chain store.....	227	239	Stock brand registration.....	343	29
Investment.....	212	127	Nurses.....	242	194
Agriculture.....	153	154	Motor vehicle dealers.....	176	172
Contractors.....	148	136	Homes, hospitals and camps.....	167	299
Medical.....	118	42	Other.....	4,201	3,755
Nursing.....	105	100	Hunting and fishing.....	3,879	3,523
Real estate.....	103	128	Hunting.....	1,835	1,900
Other.....	1,115	1,108	Fishing.....	1,644	1,623
Hunting and fishing.....	7,802	6,831	Habitat stamp fees.....	400	(NA)
Other.....	69	75	Other--boat licenses.....	243	234
Snowmobile.....	38	34	INDIVIDUAL INCOME (net).....	1173,430	1170,595
Boat.....	31	41	Refunds.....	-44,283	-31,771
INDIVIDUAL INCOME (net).....	6123,621	6111,862	Gross collections.....	217,713	202,366
Refunds.....	-18,317	-14,212	CORPORATION NET INCOME.....	1247,067	1241,946
Gross collections.....	141,938	126,074	PROPERTY--special.....	3,103	2,915
			Fleet vehicle.....	2,966	2,683
			Other.....	137	232

- Represents zero or rounds to zero. NA Not available. R Revised.
 1 Estimated. 2 Previously included under "License--occupations and businesses, not elsewhere classified."
 3 Tax rates were increased 1/4 cent effective July 1, 1977. 4 Detail is estimated. 5 Previously included under "Sales and gross receipts--other."
 6 Tax rate increased from 3.0 to 3.5 percent effective July 1, 1977. 7 Tax rate increased from 3.0 to 3.5 percent effective July 1, 1977 and decreased to 3.0 percent effective January 1, 1978. 8 Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977. 9 Refund on motor fuels used for nonhighway purposes has been replaced by a motor fuel tax credit on income tax returns that amounted to \$4,529,908 in fiscal year 1977 and \$4,756,752 in fiscal year 1978. 10 Tax rates increased effective May 30, 1977. 11 Tax rate increased from 17 to 18 percent of adjusted Federal income tax liability effective January 1, 1977 and decreased to 16 percent effective January 1, 1978. 12 Tax rates increased applicable January 1, 1977 and decreased applicable January 1, 1978.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
NEBRASKA--Continued			NEW HAMPSHIRE--Continued		
DEATH AND GIFT.....	3,507	1,861	SALES AND GROSS RECEIPTS--Continued		
SEVERANCE.....	1,242	1,131	Selective sales and gross receipts--Continued		
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	1,566	1,417	Tobacco products.....	26,528	27,130
NEVADA			Insurance.....	10,092	8,382
SALES AND GROSS RECEIPTS.....	305,640	257,327	Public utilities.....	2,030	2,089
General sales or gross receipts.....	142,702	115,744	Parimutuels.....	15,900	15,305
Sales and use.....	94,526	76,472	Greyhound racing.....	8,693	8,271
School support tax.....	47,955	39,091	Running races.....	4,740	4,483
Relief tax--State retained portion.....	221	181	Harness racing.....	2,202	2,113
Selective sales and gross receipts.....	162,938	141,583	Racing commission--fairs.....	265	438
Motor fuels (net).....	31,021	29,574	Other--meals excise and room occupancy (6% rate).....	21,791	16,714
Motor fuel.....	20,725	19,231	LICENSE.....	36,581	31,503
Additional 1-1/2 cent tax.....	6,856	6,355	Motor vehicles.....	21,065	18,863
Special fuel.....	4,092	3,746	Registrations.....	18,914	17,273
Aviation tax.....	206	205	Certificates of title.....	996	649
Collection amounts retained--county tax.....	42	37	Other.....	1,155	941
Refunds.....	-506	-472	Motor vehicle operators.....	2,270	2,254
Gross collections.....	32,427	30,046	Corporations in general.....	2,358	2,201
Alcoholic beverages.....	11,136	10,536	Licenses and filing.....	1,977	1,938
Tobacco products--cigarettes.....	11,311	11,130	Organization.....	381	263
Insurance.....	9,180	7,270	Public utilities--assessments.....	544	419
Public utilities.....	1,154	1,120	Alcoholic beverages.....	422	564
Parimutuels.....	222	224	Beer.....	461	332
Jai-alai.....	211	214	Liquor.....	361	232
Horsereading.....	11	10	Amusements--race tracks.....	47	35
Amusements.....	97,601	81,530	Occupations and businesses, not elsewhere classified....	5,826	4,253
Gambling.....	82,773	68,151	Banking institutions.....	2,380	1,807
Casino entertainment.....	14,200	12,998	Insurance agents.....	336	233
Advance license fees.....	534	343	Bank examinations.....	268	298
Athletic commission.....	155	38	Agricultural licenses.....	250	184
Other--dairy commission.....	353	199	Real estate brokers.....	243	168
LICENSE.....	55,774	48,345	Insurance fees.....	176	156
Motor vehicles.....	18,985	17,288	Electricians.....	175	118
Motor carriers.....	9,510	8,512	Insurance companies.....	119	155
Registrations.....	7,046	6,478	Blue sky fees.....	147	102
Other.....	2,429	2,298	Other.....	1,702	1,034
Motor vehicle operators.....	1,165	864	Hunting and fishing.....	2,398	2,194
Driver licenses.....	1,150	858	Other.....	1,242	718
Taxi drivers.....	7	6	Off-highway recreational vehicles.....	643	417
Corporations in general.....	1,774	1,123	Motorboats.....	361	261
Alcoholic beverages.....	21	22	Other.....	238	10
Amusements.....	26,165	22,679	INDIVIDUAL INCOME--interest and dividends tax.....	69,085	7,066
Slot machine tax rebates.....	14,603	12,727	Refunds.....	-41	-33
Quarterly fee--games.....	4,148	3,406	Gross collections.....	9,126	7,099
Nonrestricted slots.....	2,348	1,965	CORPORATION NET INCOME.....	752,453	32,563
County gaming license (25%).....	2,270	2,097	Net collections.....	51,975	32,198
Annual fee--games.....	2,100	1,814	Interest and penalties.....	478	365
Other.....	696	670	PROPERTY.....	6,671	6,164
Occupations and businesses, not elsewhere classified....	4,729	3,654	General--school tax.....	66	64
Real estate.....	768	219	Special.....	6,605	6,100
Insurance companies--license and examination.....	728	738	Telephone companies.....	6,541	6,020
Contractors Board.....	580	504	Railroad companies.....	56	67
Savings and loans.....	363	289	Other.....	8	13
Taxicabs.....	316	296	DEATH AND GIFT.....	6,980	7,340
Pharmacy Board.....	269	94	Inheritance.....	5,926	6,123
Other.....	1,705	1,514	Estate.....	1,054	1,217
Hunting and fishing.....	2,008	1,812	SEVERANCE--timber yield.....	174	144
Other.....	926	903	DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	82,695	1,464
Marriage.....	415	419	OTHER--residency (poll) tax, unorganized places.....	1	1
Civil action fees.....	309	294	NEW JERSEY		
Boat.....	165	157	SALES AND GROSS RECEIPTS.....	1,687,300	1,576,619
Other.....	37	33	General sales or gross receipts.....	1,003,475	913,100
PROPERTY.....	27,051	22,105	Sales and use.....	1,003,034	905,149
General.....	10,215	8,287	Retail gross receipts.....	844	7,951
Real property.....	9,217	7,576	Selective sales and gross receipts.....	682,825	663,519
Personal property.....	998	711	Motor fuels (net).....	300,263	292,913
Special--motor vehicle privilege.....	16,836	13,818	Refunds.....	-4,002	-5,279
SEVERANCE--mine proceeds.....	129	105	Sales (gross).....	297,791	294,097
DOCUMENTARY AND STOCK TRANSFER.....	2,005	1,187	Use.....	6,474	4,095
NEW HAMPSHIRE			Alcoholic beverages.....	54,950	53,825
SALES AND GROSS RECEIPTS.....	125,750	113,986	Liquor.....	44,369	43,758
Selective sales and gross receipts.....	125,750	113,986	Beer.....	4,988	4,909
Motor fuels (net).....	45,189	40,279	Wine and other.....	5,593	5,158
Refunds.....	-925	-937	Tobacco products--cigarettes.....	168,940	168,780
Gross collections.....	46,114	41,216	Insurance.....	74,610	68,661
Alcoholic beverages.....	4,220	4,087	Foreign.....	69,510	65,069
			Motor vehicle liability, responsibility and unsatisfied assessments.....	2,894	2,491
			Domestic.....	2,206	1,101

¹Collection cycle changed from annual to biennial and fees increased effective July 1, 1977. ²Tax rate increased from 8 to 10 cents per gallon effective August 1, 1977. ³Tax rate increased from 5 to 6 percent effective July 1, 1977. ⁴Fees increased effective July 15, 1977. ⁵Fees increased effective August 17, 1977. ⁶Tax rate increased from 4.25 to 5.0 percent effective July 1, 1977. ⁷Tax rate increased from 7 to 8 percent applicable July 1, 1977 and collection cycle accelerated applicable July 31, 1977. ⁸Tax rate increased effective September 12, 1977. ⁹Tax repealed effective January 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
NEW YORK--Continued			NORTH CAROLINA--Continued		
SALES AND GROSS RECEIPTS--Continued			SALES AND GROSS RECEIPTS--Continued		
Selective sales and gross receipts--Continued			Selective sales and gross receipts--Continued		
Parimutuels.....	1,105,074	153,162	Insurance.....	63,831	56,387
Harness racing.....	46,356	68,661	General.....	61,440	54,212
Flat racing.....	36,675	62,406	Fire insurance.....	1,983	1,806
Off-track betting.....	21,049	21,692	Self insurers.....	408	369
Quarter horse racing.....	993	404	Public utilities.....	160,126	143,992
Amusements.....	1,242	1,228	Electric, gas, etc.....	118,924	106,200
Racing.....	707	839	Telephone and telegraph.....	38,249	34,432
Boxing.....	534	388	Bus and franchise companies.....	2,685	3,150
LICENSE.....	443,234	449,658	Freight line.....	268	210
Motor vehicles.....	289,031	285,524	Other--soft drinks.....	22,072	20,120
Passenger vehicles.....	185,355	182,539	LICENSE.....	212,819	194,540
Commercial and other vehicles.....	53,851	53,559	Motor vehicles.....	115,988	104,254
Truck mileage.....	40,862	40,781	Vehicle registrations.....	108,905	97,422
Miscellaneous.....	8,963	8,645	Title fees.....	5,662	5,495
Motor vehicle operators.....	15,322	18,620	Inspection fees.....	1,421	1,337
Corporations in general.....	5,687	5,025	Motor vehicle operators.....	7,887	6,743
Filing.....	2,928	2,809	Operators.....	3,686	3,488
Foreign.....	1,627	792	Duplicates and fees.....	3,716	2,912
Organization.....	1,133	1,425	Chauffeurs.....	485	343
Public utilities--transportation and transmission companies.....	28,820	26,796	Corporations in general.....	41,530	37,819
Alcoholic beverages.....	34,975	36,413	Domestic and foreign.....	41,058	37,395
Amusements.....	11,816	19,558	Incorporation.....	472	424
Racing franchise fee.....	11,309	19,136	Public utilities--express companies.....	-	3
Boxing.....	498	411	Alcoholic beverages.....	812	535
Billiards.....	10	10	Liquor.....	317	294
Occupations and businesses, not elsewhere classified.....	44,753	43,249	Beer.....	146	128
Bank assessments and examinations.....	13,691	11,888	Wine.....	127	113
Insurance examinations.....	12,991	14,360	ABC application fees.....	222	(NA)
Medical, dental, pharmacy, and nurses.....	4,948	5,499	Amusements.....	1,879	1,654
Real estate salesmen and brokers.....	2,560	402	Occupations and businesses, not elsewhere classified.....	37,562	36,047
Agriculture.....	1,620	1,553	Gasoline inspection.....	8,621	8,273
Notaries public.....	966	947	Building and loan.....	6,100	5,297
Insurance brokers and companies.....	929	861	Cooperative inspection fees.....	2,054	1,933
Public accountants.....	904	1,914	Installation dealers.....	2,051	1,747
Barbers, hairdressing and cosmetology.....	2,897	337	Agriculture--seed, feed, fertilizer, etc.....	1,763	1,763
Social workers.....	2,632	157	Automobile dealers.....	1,193	1,285
Other.....	4,615	5,331	Oil inspection.....	984	1,117
Hunting and fishing.....	11,171	12,708	Contractors.....	886	855
Resident hunting and fishing.....	9,423	10,928	Profession and real estate.....	852	882
Nonresident hunting and fishing.....	1,712	1,742	Bank examination fees.....	837	772
Other.....	35	36	Dispensers--weighing machines.....	816	830
Other.....	1,659	1,765	Insurance agents.....	751	692
Snowmobiles.....	629	670	Loan agencies.....	702	904
Pleasure boats.....	542	590	Insurance company examinations.....	681	653
Dog.....	447	463	Restaurants.....	607	657
Marriage.....	41	42	Real estate licenses.....	576	485
INDIVIDUAL INCOME (net).....	4,506,245	4,526,975	Chain stores.....	533	662
Refunds.....	³ -1,138,573	-576,783	Other.....	7,555	7,240
Gross collections.....	5,644,818	5,103,758	Hunting and fishing.....	6,741	6,757
CORPORATION NET INCOME.....	1,344,610	1,295,001	Other--boat.....	420	728
Corporation franchise.....	1,080,596	1,048,021	INDIVIDUAL INCOME (net).....	848,247	782,092
Banks.....	198,853	177,946	Refunds.....	-186,831	-159,735
Unincorporated businesses.....	65,161	69,036	Gross collections.....	1,035,078	941,827
PROPERTY (general)--court stenographers' tax.....	22,819	24,168	CORPORATION NET INCOME.....	230,088	204,291
DEATH AND GIFT--estate.....	162,500	199,273	Domestic and foreign.....	228,694	203,401
DOCUMENTARY STOCK TRANSFER.....	311,413	284,952	Building and loan excise.....	1,394	890
Stock transfer.....	301,355	276,361	PROPERTY--special.....	39,304	38,041
Real estate transfer.....	10,059	8,591	Intangibles.....	37,680	36,450
NORTH CAROLINA			NORTH DAKOTA		
SALES AND GROSS RECEIPTS.....			SALES AND GROSS RECEIPTS.....		
General sales or gross receipts.....	1,241,045	1,128,763	General sales or gross receipts.....	158,263	164,945
Use.....	580,332	511,501	Motor vehicle use.....	97,471	110,224
General sales.....	58,611	48,962	Sales and use.....	4,468	1,449
Food.....	521,721	462,539	Selective sales and gross receipts.....	⁵ 96,003	⁵ 108,775
General merchandise and specialty stores.....	161,609	145,659	Motor fuels (net).....	60,792	54,721
Automotive.....	109,086	97,156	Refunds.....	33,468	29,777
Lumber and building materials.....	91,540	82,632	Gasoline (gross).....	-5,597	-5,277
Furniture.....	57,547	47,742	Special fuel (gross).....	32,418	29,196
Apparel.....	26,555	23,575	Alcoholic beverages.....	6,647	5,858
Other.....	19,138	17,195	Liquor.....	6,198	6,243
Less refunds, penalties, interest and registrations.....	76,654	67,581	Beer.....	3,866	3,805
Selective sales and gross receipts.....	-20,408	-19,001	Tobacco products.....	2,332	2,438
Motor fuels (net).....	660,713	617,262	Cigarette tax.....	8,692	8,570
Refunds.....	303,011	289,692	Additional 3 cent tax for cities.....	5,734	6,095
Gasoline (gross).....	-9,536	-10,309	Cigars and snuff.....	2,758	2,286
Alcoholic beverages.....	312,547	300,001		200	189
Tobacco products.....	92,258	86,763			
	19,415	20,308			

- Represents zero or rounds to zero. NA Not available.
¹Tax rates reduced by series of laws which became effective June-August, 1977. ²Reflects 2-year renewal cycle. ³Reflects temporary change in refunding cycle.
⁴Tax repealed effective January 1, 1977. ⁵Tax rate reduced from 4 to 3 percent effective January 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)			(Thousands of dollars)		
Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
NORTH DAKOTA--Continued			OHIO--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE--Continued		
Selective sales and gross receipts--Continued			Motor vehicle operators.....	9,060	9,919
Insurance--premium tax.....	7,457	6,459	Corporations in general.....	80,387	130,108
Public utilities.....	2,005	1,071	Franchise.....	177,849	127,797
Coal conversion facilities.....	1,918	943	Organization and filing fees.....	2,538	2,311
Rural electric cooperatives.....	87	128	Public utilities.....	8,202	6,713
Other--2% special fuel.....	2,972	2,601	PUCO assessments.....	5,975	5,262
LICENSE.....	36,882	32,875	Public Service Corporation.....	1,886	1,451
Motor vehicles.....	23,556	23,467	Coal consumption.....	2,341	(X)
Registrations.....	22,077	19,235	Alcoholic beverages--liquor.....	11,770	11,744
Motor carriers--mileage.....	556	3,322	Occupations and businesses, not elsewhere classified...	21,045	20,770
Titles.....	559	625	Insurance companies, agents, brokers, and solicitors...	3,345	3,065
Auto transportation.....	363	285	Dentists, physicians, surgeons, nurses, and pharmacists.....	1,686	2,724
Motor vehicle operators.....	1,318	1,340	Bank examination fees.....	1,601	1,518
Corporations in general.....	349	296	Factory and building inspection--plans.....	1,562	850
Public utilities--facility siting fees.....	272	88	Building and loan assessments.....	1,271	1,231
Alcoholic beverages.....	206	212	Domestic insurance examination.....	1,089	729
Beer.....	110	112	Barbers and cosmetologists.....	812	816
Liquor.....	96	100	Strip mining administration.....	741	804
Amusements.....	214	62	Registration of securities.....	741	806
Games and devices.....	106	58	Poultry and dairy products.....	624	719
Gaming tax.....	100	(NA)	Credit unions.....	533	501
Dance halls, theaters, bowling alleys.....	8	4	Elevator inspection.....	355	342
Occupations and businesses, not elsewhere classified....	9,282	5,799	Other.....	6,685	6,665
Seed inspection.....	731	734	Hunting and fishing.....	7,806	8,035
Wheat tax.....	548	547	Hunting.....	3,998	3,939
Electricians.....	359	317	Fishing.....	3,608	4,096
Gas and oil inspection.....	358	315	Other--watercraft.....	1,381	1,476
Dairy products.....	357	414	INDIVIDUAL INCOME.....	3775,494	614,879
Audit fees.....	287	269	Refunds.....	-77,048	-69,558
Spud acre tax.....	271	205	Gross collections.....	852,542	684,437
Insurance agents and companies.....	265	244	CORPORATION NET INCOME.....	1461,393	315,461
Abandoned vehicles.....	212	218	PROPERTY--special.....	119,617	108,347
Contractors.....	206	170	DEATH AND GIFT--inheritance and estate.....	34,143	24,770
State examiner fees.....	157	142	SEVERANCE.....	43,800	3,918
Other.....	5,531	2,224	Coal and salt.....	1,837	1,997
Hunting and fishing.....	1,649	1,611	Natural gas.....	853	880
Other--snowmobiles.....	37	(NA)	Limestone, dolomite, sand, and gravel.....	752	775
INDIVIDUAL INCOME.....	69,171	55,037	Oil.....	258	266
Refunds.....	-5,387	-6,950	OKLAHOMA		
Gross collections.....	74,658	61,987	SALES AND GROSS RECEIPTS.....	560,026	493,385
CORPORATION NET INCOME.....	20,921	21,800	General sales or gross receipts.....	244,285	209,092
Corporation net income.....	11,965	12,566	Use.....	17,561	12,011
Business privilege tax.....	8,956	9,234	Sales.....	6226,694	6193,081
PROPERTY.....	2,625	2,605	Food.....	50,670	44,801
General.....	1,248	1,222	General merchandise and specialty stores.....	44,364	39,426
Special.....	1,377	1,383	Lumber and materials.....	22,996	18,324
Car line.....	712	1,003	Public utility and transportation.....	22,636	19,060
Air transportation.....	665	380	Motor vehicle.....	17,698	15,470
DEATH AND GIFT--inheritance.....	3,108	3,650	Oil field equipment.....	13,330	8,409
SEVERANCE.....	18,619	15,418	Furniture, fixtures, and equipment.....	12,870	11,271
Oil and gas production.....	10,730	9,288	Service.....	9,189	7,972
Coal production.....	7,889	6,130	Apparel.....	7,776	6,915
OHIO			Miscellaneous.....	22,646	19,815
SALES AND GROSS RECEIPTS.....	2,404,962	2,132,527	Selective sales and gross receipts.....	315,771	288,293
General sales or gross receipts.....	1,298,620	1,135,466	Motor fuels (net).....	126,978	123,752
Sales and use--nonauto.....	994,810	875,619	Gasoline and fuels excise (net).....	111,652	109,655
Sales and use--auto.....	303,810	259,847	Special fuel use (net).....	15,326	13,897
Selective sales and gross receipts.....	1,106,342	997,162	Alcoholic beverages.....	36,460	33,948
Motor fuels (net).....	402,155	393,258	Alcoholic beverage tax.....	20,493	19,482
Refunds.....	-10,786	-10,853	Beer tax.....	15,967	14,466
Gross collections.....	412,941	404,111	Tobacco products.....	54,075	51,960
Alcoholic beverages.....	71,674	71,997	Cigarettes.....	50,139	48,231
Beer, malt, and wine.....	39,501	40,267	Tobacco.....	3,916	3,729
Liquor.....	32,172	31,730	Insurance.....	48,974	38,283
Tobacco products--cigarettes.....	202,750	196,910	Public utilities.....	4,759	3,595
Insurance.....	110,784	101,499	Electric cooperatives.....	4,291	3,199
Foreign.....	105,684	92,852	Freight car.....	468	396
Domestic.....	5,099	8,617	Other--motor vehicle excise.....	44,525	36,775
Public utilities.....	296,303	212,043	LICENSE.....	151,131	135,050
Parimutuels.....	22,676	21,455	Motor vehicles.....	111,169	98,953
LICENSE.....	335,460	370,748	Auto and farm trucks.....	71,641	62,654
Motor vehicles.....	196,009	181,983	Commercial.....	34,775	29,815
License tags.....	144,379	135,605	Oversize and overweight permits.....	1,513	1,337
Axle mile.....	46,751	43,872	Titles.....	1,137	1,134
Motor transportation.....	3,494	1,217	Inspection fees.....	1,126	1,069
Auto title inspections.....	800	786	Other.....	977	844
Motor carriers--interstate.....	585	503	Motor vehicle operators.....	7,155	6,807

NA Not available. X Not applicable.

¹Reflects, in part, change by State in estimated distribution between corporation net income and license taxes. ²New tax became effective December 15, 1977.
³Collection of withheld taxes for larger employers accelerated effective November 23, 1977. ⁴Detail is estimated. ⁵Tax rate increased from 2 to 4 percent effective July 1, 1977; however, increase declared unconstitutional in March, 1978. ⁶Detail does not add to total; see text.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
OKLAHOMA--Continued			OREGON--Continued		
LICENSE--Continued			LICENSE--Continued		
Corporations in general.....	13,011	11,850	Public utilities--utilities commission tax.....	3,105	2,488
Franchise tax.....	11,783	10,685	Gross revenue.....	2,731	2,199
Charter fee.....	419	400	Water licenses for power.....	374	289
Other filing fees.....	809	765	Alcoholic beverages--liquor.....	1,059	1,008
Public utilities--rural electric cooperatives.....	3	2	Amusements--music and amusement devices.....	418	440
Alcoholic beverages.....	822	992	Occupations and businesses, not elsewhere classified...	26,882	23,414
Beer.....	431	420	Forest protection tax.....	2,463	1,889
Liquor.....	391	572	Real estate department.....	1,894	1,221
Amusements--coin devices.....	642	715	Shipping point inspection.....	1,846	1,762
Occupations and businesses, not elsewhere classified....	7,418	6,773	Electrical inspection.....	1,567	1,135
Agricultural licenses and fees.....	1,465	1,422	Grain inspection.....	1,419	2,078
Bank and credit union fees.....	821	999	Dairy products.....	1,123	1,003
Insurance agents.....	762	406	Banking licenses and fees.....	982	881
Real estate brokers.....	513	492	Housing division.....	887	70
Securities agents and dealers.....	391	351	Stock brand inspection.....	854	605
Consumer affairs licenses.....	350	347	Field burning permits.....	799	735
Physicians.....	270	153	Structural inspection.....	789	693
Nurses.....	240	240	Insurance agents and companies.....	669	628
Occupational health and safety.....	238	240	Other.....	11,640	10,714
Cigarette and tobacco licenses.....	231	200	Hunting and fishing.....	13,424	12,000
Other.....	2,137	2,223	Hunters and anglers.....	12,043	10,812
Hunting and fishing.....	5,947	5,767	Commercial fishing.....	1,177	803
Other.....	4,964	5,191	Trappers.....	39	45
Mobile home.....	3,071	3,162	Miscellaneous.....	165	240
Boat licenses.....	1,539	1,725	Other.....	1,737	1,296
Aircraft.....	325	278	Marine board.....	1,232	885
Fireworks.....	29	26	Secretary of State.....	494	392
			Snowmobiles.....	11	19
INDIVIDUAL INCOME (net).....	252,127	216,833	INDIVIDUAL INCOME (net).....	686,248	561,895
Refunds.....	-80,823	-56,263	Refunds.....	-95,405	-87,107
Gross collections.....	312,950	273,096	Gross collections.....	781,653	649,001
CORPORATION NET INCOME.....	91,375	70,635	CORPORATION NET INCOME.....	4125,474	491,104
DEATH AND GIFT.....	23,670	27,451	PROPERTY (special)--private car companies.....	70	64
Estate.....	22,382	19,331	DEATH AND GIFT--inheritance and gift.....	26,069	28,445
Gift.....	1,228	8,120	SEVERANCE.....	4,117	3,680
SEVERANCE.....	230,368	191,351	Eastern and Western Oregon severance.....	2,157	1,917
Gross production.....	215,925	189,180	Timber.....	1,513	1,004
Gas conservation.....	11,807	(X)	Fish poundage.....	447	759
Petroleum excise.....	2,636	2,171	DOCUMENTARY AND STOCK TRANSFER--security registration....	285	259
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	3,958	2,925			
OTHER.....	2,813	1,370	PENNSYLVANIA		
Workmen's compensation tax.....	1,618	610	SALES AND GROSS RECEIPTS.....	3,109,716	2,804,955
Unclaimed property tax.....	168	117	General sales or gross receipts--sales and use.....	1,753,184	1,524,515
Miscellaneous.....	1,027	643	Selective sales and gross receipts.....	1,356,532	1,280,440
OREGON			Motor fuels (net).....	514,750	499,053
SALES AND GROSS RECEIPTS.....	171,329	159,329	Refunds.....	-3,919	-4,081
Selective sales and gross receipts.....	171,329	159,329	Gasoline (gross).....	446,496	437,674
Motor fuels (net).....	96,206	91,302	Fuel use (gross).....	63,573	57,276
Refunds.....	-2,239	-2,403	Motor carrier and interstate bus (gross).....	5,352	4,992
Gasoline (gross).....	97,463	92,860	Aircraft fuels (gross).....	3,248	3,192
Aircraft gas (gross).....	569	477	Alcoholic beverages.....	110,277	106,360
Use fuel (gross).....	413	368	Liquor.....	84,155	80,598
Alcoholic beverages.....	2,087	5,965	Malt.....	26,122	25,782
Tobacco products--cigarettes.....	32,496	31,817	Tobacco products.....	251,137	247,966
Insurance.....	28,065	24,597	Insurance.....	137,811	119,374
Foreign and alien companies.....	25,601	23,551	Life.....	85,534	77,426
Fire marshal.....	1,782	530	Casualty.....	38,062	30,179
Other.....	682	516	Fire.....	14,215	11,778
Public utilities.....	1,225	1,087	Public utilities.....	312,111	281,708
Electric cooperatives.....	1,030	886	Parimutuels.....	30,316	25,878
Rural telephone exchange.....	195	201	Net revenue.....	28,396	24,092
Parimutuels.....	5,250	4,561	Breakage.....	1,920	1,786
Dog racing.....	2,357	2,288	Amusements--boxing and wrestling.....	97	79
Horse racing.....	2,893	2,273	Other--private bankers.....	33	22
LICENSE.....	145,287	130,069	LICENSE.....	726,644	664,741
Motor vehicles.....	88,130	78,945	Motor vehicles.....	287,197	267,777
Motor carrier mileage tax.....	50,630	43,254	Passenger cars.....	136,165	134,218
Passenger cars and pick-ups.....	18,950	19,575	Trucks, tractors, trailers, and commercial.....	102,381	95,374
Trucks, busses, and trailers.....	8,523	7,906	Titles.....	14,642	14,401
Titles and miscellaneous.....	10,027	8,210	Transfers.....	5,028	4,431
Motor vehicle operators.....	8,499	8,447	Special hauling permits.....	4,448	4,956
Operators.....	5,656	5,895	Inspection stickers.....	3,811	3,752
Chauffeurs.....	432	431	Motor busses and omnibus.....	3,479	706
Miscellaneous.....	2,411	2,121	Motorcycles.....	2,301	2,227
Corporations in general.....	2,283	2,031	Manufacturers and dealers.....	2,322	2,167
Franchise.....	1,773	1,636	Other.....	12,499	5,545
Organization.....	125	107	Motor vehicle operators.....	41,688	36,638
Other.....	335	288			

¹ Revised. X Not applicable.

² New tax became effective January 1, 1978.

³ Tax rates were increased effective October 4, 1977.

⁴ Boat certificate fees increased and changed from 1-year to 2-year renewal cycle effective October 4, 1977.

⁵ Tax rates were increased in 0.5 percent increments applicable January 1, 1976, January 1, 1977, and January 1, 1978 to current rate of 7.5 percent.

⁶ Applicable January 1, 1978, new Western Oregon timber tax was levied and additional tax was added to Eastern Oregon timber tax.

⁷ Tax rates increased effective July 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
PENNSYLVANIA--Continued			RHODE ISLAND--Continued		
LICENSE--Continued			LICENSE--Continued		
Corporations in general.....	246,961	213,268	Alcoholic beverages.....	130	102
Domestic--capital stock.....	149,318	130,962	Certificates of compliance.....	76	49
Foreign--franchise.....	94,008	79,790	Other.....	54	53
Foreign--excise.....	-	185	Amusements.....	23	18
Interest and penalties.....	3,635	2,331	Occupations and businesses, not elsewhere classified.....	1,979	1,925
Public utilities--Public Utility Commission assessments.....	17,339	21,100	Real estate license.....	813	294
Alcoholic beverages.....	8,931	8,884	Insurance examination.....	130	104
Amusements--boxing and wrestling.....	9	8	Producers agents.....	119	151
Occupations and businesses, not elsewhere classified.....	100,992	92,906	Financial institutions--examinations.....	108	103
Title insurance, trust, bank, and other financial stock companies.....	82,295	76,014	Nursing.....	102	101
Department of State--occupational license.....	3,709	3,012	Other.....	1,207	1,172
Department of Insurance--license and examination fees.....	2,935	3,503	Hunting and fishing.....	248	283
Bank examination.....	2,509	2,372	Fresh water fishing.....	88	112
Banks--overhead assessment.....	1,974	1,210	Hunting.....	63	68
Department of Agriculture.....	1,047	1,276	Other.....	97	103
Highway encroachment permits.....	665	584	Boats.....	72	176
Security dealers and salesmen.....	493	373	Aircraft.....	35	144
Elevator inspection.....	436	453	Recreational vehicles.....	20	17
Service mining conservation.....	421	409		17	15
Other.....	3,908	3,600	INDIVIDUAL INCOME (net).....	611,965	103,784
Hunting and fishing.....	21,827	21,984	CORPORATION NET INCOME.....	43,610	40,842
Hunting.....	14,724	14,553	Business corporations.....	40,873	37,901
Fishing.....	7,103	7,431	Financial institutions.....	2,737	2,941
Other.....	2,540	2,116	PROPERTY (special)--tax on deposits.....	5,609	5,738
Dog.....	1,194	1,235	DEATH AND GIFT.....	11,231	8,964
Motorboat.....	846	778	Inheritance and estate.....	10,994	7,400
Snowmobile.....	500	103	Gift.....	237	1,564
INDIVIDUAL INCOME (net).....	1,327,816	1,178,071	DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	736	600
Refunds.....	-18,783	-24,837	OTHER--miscellaneous interest and penalties.....	1,330	1,309
Gross collections.....	1,346,599	1,202,909			
CORPORATION NET INCOME.....	2786,976	2665,993	SOUTH CAROLINA		
PROPERTY--special.....	69,622	62,524	SALES AND GROSS RECEIPTS.....		
Utility property.....	64,967	57,527	General sales or gross receipts--sales and use.....	806,707	710,710
Domestic corporations.....	4,401	4,250	Groceries and related.....	471,477	415,277
Foreign corporations.....	253	747	Motor vehicle dealers.....	84,016	75,799
DEATH AND GIFT--inheritance and estate.....	162,597	146,474	Utilities.....	45,882	42,214
DOCUMENTARY AND STOCK TRANSFER.....	81,943	68,082	Building material.....	46,306	39,792
Realty transfer.....	80,969	67,166	Eating and drinking.....	41,642	33,268
Legal documents.....	654	611	Services.....	30,783	26,012
Securities registration.....	320	305	Department stores.....	29,038	25,088
			Manufacturing.....	27,037	24,141
			Special variety stores.....	17,617	15,143
			Apparel.....	15,895	14,689
			Furniture.....	13,991	12,682
			Appliances and musical instruments.....	12,418	10,961
			Miscellaneous.....	10,359	8,904
			Refunds.....	98,328	88,027
			Selective sales and gross receipts.....	-1,535	-1,443
			Motor fuels (net).....	335,230	295,433
			Refunds.....	163,079	140,497
			Gasoline (gross).....	-3,101	-2,406
			Special fuel (gross).....	147,032	127,160
			Highway use (gross).....	15,888	13,260
			Alcoholic beverages.....	3,260	2,482
			Beer and wine.....	79,072	74,078
			Liquor.....	44,422	41,327
			Tobacco products.....	34,650	32,751
			Insurance.....	27,863	23,575
			Foreign.....	32,840	27,698
			Foreign--additional.....	10,989	9,533
			Workmen's compensation.....	15,523	13,400
			Domestic.....	2,755	2,702
			Other.....	2,223	1,257
			Public utilities.....	1,350	806
			Electric power.....	17,066	16,211
			Utilities.....	11,171	10,692
			Railroad--assessments.....	3,050	3,011
			Public service authority.....	1,644	1,511
			Amusements--admission.....	1,201	997
			Other--soft drinks.....	3,654	3,446
				11,656	9,929
			LICENSE.....	60,538	56,605
			Motor vehicles.....	31,001	29,220
			Vehicle licenses.....	20,815	19,754
			Motor vehicle safety fees.....	4,117	3,935
			Titles.....	2,619	2,355
			Motor carriers.....	1,727	1,627
			Inspections.....	964	928
			Other.....	759	621

- Represents zero or rounds to zero. NA Not available.

F Revised.

¹Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978. ²Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977. ³Clothing exempted from general sales tax effective June 1, 1977. ⁴Two racing facilities were closed for extended periods in fiscal year 1977. ⁵Estimated. ⁶Tax rate increased from 17 to 19 percent of Federal income tax liability applicable January 1, 1978. ⁷Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977. ⁸Tax rate increased from 6 to 7 cents per package of cigarettes effective July 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
SOUTH CAROLINA--Continued			SOUTH DAKOTA--Continued		
LICENSE--Continued			LICENSE--Continued		
Motor vehicle operators.....	2,351	2,498	Alcoholic beverages.....	123	125
Corporations in general.....	4,208	3,807	Malt beverage.....	74	88
Franchise--domestic corporations.....	2,136	1,909	Liquor.....	49	37
Franchise--foreign corporations.....	1,704	1,445	Occupations and businesses, not elsewhere classified....	2,470	2,588
Other.....	368	453	Park users license.....	786	713
Alcoholic beverages.....	2,116	2,345	Banking and finance.....	459	335
Liquor.....	1,411	1,554	Predatory animal.....	239	196
Beer and wine.....	705	792	Securities.....	226	193
Amusements.....	1,645	1,310	Department of Agriculture.....	206	262
Coin operated devices.....	1,641	1,306	Insurance agents and agencies.....	121	103
Pool rooms.....	4	4	Other.....	433	786
Occupations and businesses, not elsewhere classified....	13,636	12,118	Hunting and fishing.....	2,459	2,455
Oil inspection.....	6,397	5,628	Other.....	263	285
Insurance license fees.....	1,334	1,277	Aircraft.....	196	197
Financial institutions.....	796	642	Snowmobiles.....	54	58
Chain stores.....	665	645	Motorboats.....	13	30
Contractor's licenses.....	432	419			
Insurance brokers.....	392	228	CORPORATION NET INCOME--banks and financial institutions..	2,969	2,504
Real estate.....	333	278	DEATH AND GIFT--inheritance.....	5,686	5,632
Nurses.....	300	274	BEVERAGE.....	872	536
Medical examiners.....	253	200	Mineral and mineral products.....	526	536
Consumer affairs.....	241	221	Oil and gas.....	346	(x)
Fertilizer inspection.....	237	270			
Home builders.....	209	191	TENNESSEE		
Other.....	2,047	1,845	SALES AND GROSS RECEIPTS.....	1,257,780	1,131,036
Hunting and fishing.....	3,696	3,633	General sales or gross receipts.....	834,749	733,641
Licenses and permits.....	3,499	3,414	Sales and use--State tax.....	831,328	730,672
Commercial fishing.....	197	210	Collection costs retained--local levies.....	3,373	2,945
Other.....	1,885	1,874	Sales and use, by business group:		
Boats.....	1,782	1,597	Food.....	197,307	177,166
Safety Act.....	103	77	Automotive.....	158,742	139,473
			General merchandise and specialty stores.....	143,205	128,155
INDIVIDUAL INCOME (net).....	351,244	290,393	Lumber, building, and contractors.....	83,635	70,417
Refunds.....	-108,512	-92,017	Utilities.....	59,263	50,241
Gross collections.....	459,756	382,410	Manufacturers.....	48,769	41,227
CORPORATION NET INCOME.....	122,924	106,601	Miscellaneous service.....	46,042	39,952
Corporations.....	119,459	104,140	Furniture, home furnishings, and equipment.....	39,822	35,344
Banks.....	2,377	2,063	Apparel.....	18,816	16,752
Building and loan associations.....	1,088	398	Miscellaneous.....	38,727	31,945
PROPERTY (special).....	4,998	4,824	Selective sales and gross receipts.....	423,031	397,395
Utilities.....	4,247	4,192	Motor fuels (net).....	200,768	192,807
Private car lines.....	542	474	Refunds.....	-8,443	-9,226
Aircraft--flight equipment.....	209	158	Gasoline (gross).....	176,478	172,678
DEATH AND GIFT--inheritance and estate.....	9,315	10,785	Combustible gases and liquids (gross).....	32,733	29,355
DOCUMENTARY AND STOCK TRANSFER.....	8,740	7,337	Alcoholic beverages.....	45,742	42,500
			Alcohol.....	23,637	22,660
SOUTH DAKOTA			Beer.....	9,133	8,891
SALES AND GROSS RECEIPTS.....	192,352	173,929	Mixed drink.....	9,292	7,506
General sales or gross receipts--sales and use.....	114,896	101,023	Wine.....	2,979	2,787
Food.....	(NA)	19,009	Other.....	701	656
General merchandise and specialty stores.....	(NA)	14,879	Tobacco products.....	71,090	67,829
Miscellaneous retail.....	(NA)	10,743	Insurance.....	53,194	46,378
Services.....	(NA)	10,523	Insurance premiums.....	50,033	43,525
Public utilities.....	(NA)	10,510	Self-insurance--workmen's compensation.....	1,050	970
Automotive.....	(NA)	10,367	Other.....	2,111	1,883
Lumber and building.....	(NA)	9,714	Public utilities.....	10,665	9,425
Manufacturing and trading.....	(NA)	4,643	Telephone and telegraph.....	6,687	6,192
Furniture.....	(NA)	4,112	Gas, electricity, and water.....	1,978	1,233
Apparel.....	(NA)	3,212	Amusements--theaters.....	326	245
Other.....	(NA)	3,581	Other.....	41,246	38,211
Selective sales and gross receipts.....	77,457	72,906	Gas and oil inspection.....	37,256	34,219
Motor fuels (net).....	37,480	36,196	Vending machines.....	1,721	1,794
Refunds.....	-5,797	-5,377	Soft drink bottlers.....	1,852	1,767
Gross collections.....	43,277	41,573	Mixing bars and clubs.....	359	372
Alcoholic beverages.....	7,317	6,967	Other.....	58	59
Beer.....	2,803	2,821	LICENSE.....	164,284	156,017
Other liquors.....	4,514	4,146	Motor vehicles.....	87,045	89,049
Tobacco products--cigarettes.....	9,381	9,027	Registrations.....	81,764	84,002
Insurance.....	9,013	7,829	Titles.....	3,090	3,099
Gross premium.....	8,873	7,704	Motor carrier inspections and filing.....	1,349	1,170
Fire marshal.....	140	125	Other.....	842	778
Public utilities.....	264	248	Motor vehicle operators.....	8,995	6,347
Gas and electric.....	175	150	Corporations in general.....	39,593	33,969
Private car lines.....	89	98	Franchise.....	38,236	32,659
Permits.....	2,117	2,050	Filing.....	664	674
Other--auto and aircraft registrations (3%).....	12,085	10,589	Charter.....	693	636
LICENSE.....	21,723	17,514	Public utilities.....	800	681
Motor vehicles.....	14,917	10,813	Utility inspection.....	662	560
Motor vehicle operators.....	1,199	967	Railroad inspection.....	138	121
Corporations in general--filing.....	292	261	Alcoholic beverages.....	906	901
			Retail mixed drink.....	770	760
			Beer tax permits.....	84	90
			Wholesale.....	52	51

NA Not available.

R Revised.

X Not applicable.

1 Detail does not add to total; see text.

2 Method of motor vehicle licensing amended effective January 1, 1978.

3 New tax became effective January 1, 1978.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
TENNESSEE--Continued			TEXAS--Continued		
LICENSE--Continued			LICENSE--Continued		
Occupations and businesses, not elsewhere classified....	19,576	17,795	Alcoholic beverages.....	8,511	8,929
Building and loan associations.....	4,712	4,071	Liquor.....	7,403	7,765
Business tax.....	3,903	3,635	Beer and wine.....	1,108	1,184
Insurance--retaliatory tax.....	1,488	1,459	Occupations and businesses, not elsewhere classified....	26,415	24,857
Department of Banking.....	1,322	1,162	Insurance.....	5,567	4,440
Insurance agents.....	722	711	Professional licenses and fees.....	3,628	3,893
Hotel inspection.....	603	454	Professional examinations.....	3,439	3,533
Real estate board.....	471	389	Real estate agents.....	2,660	2,676
Nursing.....	382	390	Securities regulation.....	2,132	1,621
Strip mine permits.....	376	193	Agriculture inspection.....	2,093	1,738
Cosmetology.....	332	331	Coin-operated machines.....	1,918	1,773
Secretary of State fees.....	317	356	Hairdressers and cosmetologists.....	617	1,231
Other.....	4,948	4,644	Barbers.....	595	266
Hunting and fishing.....	6,911	6,843	Cigarette tax permits.....	492	510
Other.....	458	432	Other.....	3,244	2,876
Boat.....	406	378	Hunting and fishing.....	12,853	13,298
Ammunition stamps.....	52	54	Other--boat.....	1,903	2,257
INDIVIDUAL INCOME--dividends and interest tax (net).....	24,857	22,385	PROPERTY--general.....	44,598	42,755
Refunds.....	-110	-119	DEATH AND GIFT--inheritance.....	79,114	66,868
Six percent tax (gross).....	21,181	18,645	SEVERANCE.....	959,686	907,261
Four percent tax (gross).....	3,699	3,713	Natural and casing head gas.....	517,844	474,318
Penalties and interest.....	87	147	Crude oil.....	435,223	426,373
CORPORATION NET INCOME.....	170,848	156,042	Sulphur.....	4,636	4,480
Excise (income).....	164,877	150,955	Oil and gas regulation.....	1,983	2,110
Bank excise.....	5,971	5,087	UTAH		
DEATH AND GIFT.....	57,937	41,628	SALES AND GROSS RECEIPTS.....	346,548	307,448
Inheritance and estate.....	56,674	33,863	General sales or gross receipts--sales and use.....	259,230	226,849
Gift.....	1,363	7,765	Selective sales and gross receipts.....	87,318	80,499
SEVERANCE--coal tax.....	2,128	2,052	Motor fuels (net).....	58,777	54,671
DOCUMENTARY AND STOCK TRANSFER.....	19,514	16,252	Refunds.....	-24	-462
OTHER--litigation.....	6,603	5,563	Gasoline (gross).....	48,832	46,156
TEXAS			Special fuel.....	7,391	6,865
SALES AND GROSS RECEIPTS.....	3,690,328	3,181,034	Aviation fuel.....	2,222	1,778
General sales and gross receipts--sales and use.....	2,031,730	1,695,848	Boat fuel.....	356	334
Selective sales and gross receipts.....	1,658,898	1,485,186	Alcoholic beverages.....	5,044	5,377
Motor fuels (net).....	477,889	444,118	Liquor and wine.....	3,089	3,472
Refunds.....	-12,365	-12,808	Beer.....	1,985	1,905
Gross collections.....	490,054	456,926	Tobacco products--cigarettes.....	7,985	7,680
Alcoholic beverages.....	164,062	151,432	Insurance.....	14,223	11,901
Mixed drinks.....	62,230	55,300	Public utilities.....	1,289	870
Beer.....	55,865	53,100	LICENSE.....	27,904	26,002
Liquor.....	41,359	38,026	Motor vehicles.....	16,629	15,283
Wine.....	3,004	3,349	Unladen weight fees.....	6,310	5,984
Ale.....	1,903	1,244	Motor vehicle registration.....	5,680	5,087
Private club.....	301	413	Drivers education.....	1,405	1,315
Tobacco products.....	299,825	287,549	Highway use.....	1,093	836
Cigarettes.....	289,852	277,867	Temporary permit fees.....	761	837
Other.....	9,973	9,682	Other.....	1,380	1,244
Insurance.....	147,433	127,359	Motor vehicle operators.....	1,606	1,548
Occupation tax.....	136,062	118,302	Public utilities.....	134	73
Maintenance tax.....	8,587	7,320	Alcoholic beverages--brewing.....	128	98
Workmen's compensation tax.....	2,784	1,737	Occupations and businesses, not elsewhere classified....	3,563	2,793
Public utilities.....	137,862	121,780	Insurance commission.....	1,086	574
Gas, light, and water.....	92,955	81,971	Banking fees.....	477	477
Telephone.....	44,770	39,672	Contractors.....	296	253
Car line and telegraph.....	137	137	Real estate brokers.....	285	163
Amusements.....	575	69	Mobile home and recreational vehicles.....	193	156
Admissions.....	494	(?)	Securities commission.....	174	161
Boxing and wrestling.....	81	69	Livestock.....	163	152
Other.....	431,132	352,879	Nurses.....	103	89
Motor vehicle sales and use.....	391,791	321,155	Other.....	786	768
Hotel and motel.....	20,682	17,020	Hunting and fishing.....	5,619	5,998
Motor vehicle rental.....	9,292	6,937	Other--boat.....	225	209
Cement.....	4,793	4,031	INDIVIDUAL INCOME (net).....	188,894	158,268
Oil and gas well servicing.....	4,594	3,736	Refunds.....	-31,030	-25,406
LICENSE.....	616,254	552,427	Gross collections.....	219,924	183,674
Motor vehicles.....	280,023	245,946	CORPORATION NET INCOME--franchise.....	429,448	424,866
Registrations.....	256,146	230,974	PROPERTY--general.....	186	197
Inspections.....	10,145	5,287	DEATH AND GIFT--estate.....	4,055	5,564
Certificate of title.....	26,036	2,244	SEVERANCE.....	8,926	8,931
Auto and truck special permits.....	2,574	2,329	Mine occupation.....	2,283	2,490
Motor carriers.....	2,286	1,833	Oil and gas production.....	6,643	6,441
Other.....	2,896	2,879			
Motor vehicle operators.....	21,328	20,882			
Corporations in general.....	264,879	236,612			
Public utilities--Railroad Commission.....	342	346			

¹Portion of tax declared unconstitutional in September 1975 resulting in excess of refunds over collections in fiscal year 1977. ²Fees increased effective August 29, 1977. ³Fees increased effective May 10, 1977. ⁴Tax rate decreased from 6 to 4 percent applicable January 1, 1977. ⁵New estate tax was applicable January 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
VERMONT			VIRGINIA--Continued		
SALES AND GROSS RECEIPTS.....	115 379	112,865	SALES AND GROSS RECEIPTS--Continued		
General sales or gross receipts.....	32,765	32,497	Selective sales and gross receipts--Continued		
Selective sales and gross receipts.....	82,614	80,368	Amusements--boxing and wrestling.....	96	86
Motor fuels (net).....	23,460	23,210	Other.....	74,750	61,239
Alcoholic beverages.....	12,265	12,211	Auto excise.....	68,896	58,377
Liquor.....	8,557	8,655	Mobile homes.....	2,910	472
Beer and wine.....	3,708	3,556	Motor vehicle rental.....	2,297	1,859
Tobacco products.....	9,392	9,600	Aircraft sales.....	647	531
Cigarettes.....	9,077	9,339	LICENSE.....	126,603	129,857
Other.....	315	261	Motor vehicles.....	84,577	85,370
Insurance.....	5,185	4,486	Registrations.....	70,658	71,913
Public utilities.....	9,176	8,954	Titles.....	10,582	10,217
Telephone companies.....	5,396	5,081	Motor carrier permits.....	1,668	1,494
Electric energy.....	2,756	2,889	Reserved plates.....	651	587
Other public utilities.....	1,024	1,003	Motor vehicle dealers.....	267	456
Parimutuels.....	797	1,948	Other.....	751	703
Other.....	22,339	19,959	Motor vehicle operators.....	8,627	10,209
Meals and rooms.....	11,700	9,846	Corporations in general.....	5,717	5,560
Motor vehicle sales and use.....	10,597	10,072	Franchise.....	2,928	2,879
Litter levy.....	42	41	Annual registration.....	1,423	1,369
LICENSE.....	26,223	23,042	Entrance fees--foreign corporations.....	776	819
Motor vehicles.....	19,138	16,443	Charter.....	354	318
Pleasure cars.....	9,378	8,057	Other.....	236	175
Commercial.....	7,272	6,248	Alcoholic beverages.....	1,603	1,527
Other.....	2,488	2,138	Amusements.....	15	14
Motor vehicle operators.....	1,591	1,533	Occupations and businesses, not elsewhere classified....	19,110	20,201
Corporations in general.....	108	144	Insurance companies--assessments.....	3,364	3,784
Charter.....	65	49	Business and professional.....	3,300	3,602
Foreign corporations.....	43	95	Agriculture products inspection.....	2,955	2,863
Alcoholic beverages--wholesalers and retailers.....	450	428	Banks, building and loan associations--examinations....	1,949	1,610
Amusements.....	119	124	Real estate brokers and salesmen.....	1,118	920
Music machines.....	114	119	Attorneys.....	618	628
Circuses.....	5	5	Nurses.....	374	367
Occupations and businesses, not elsewhere classified....	1,952	1,512	Physicians.....	367	404
Insurance agents.....	560	127	Strip mining permits.....	352	373
Dairy industry commission.....	250	235	Other.....	4,713	5,660
Real estate board.....	150	125	Hunting and fishing.....	6,361	6,373
Bank examinations.....	137	136	Hunting.....	4,090	4,057
Tourist homes.....	115	104	Angling.....	2,156	2,224
Other.....	750	785	Other.....	115	92
Hunting and fishing.....	2,580	2,563	Other.....	593	603
Other.....	285	295	Motorboat.....	383	400
Snowmobiles.....	189	201	Marriage.....	176	174
Motorboats.....	82	78	Other--aircraft, dog, pilot.....	34	29
Marriage.....	13	14	INDIVIDUAL INCOME (net).....	874,817	714,086
Aviation.....	1	2	Refunds.....	-171,553	-148,136
INDIVIDUAL INCOME (net).....	466,487	470,334	Gross collections.....	1,046,370	862,222
Refunds.....	-19,114	-9,863	CORPORATION NET INCOME.....	164,790	159,152
Gross collections.....	85,601	80,197	PROPERTY--special.....	22,020	22,077
CORPORATION NET INCOME--franchise.....	18,700	16,900	Intangibles.....	10,568	9,742
PROPERTY.....	190	338	Steam railroads.....	3,737	4,151
General--unorganized towns and gores.....	21	23	Shares of banks, trust, and security companies.....	3,143	3,736
Special (public utilities)--railroads.....	169	315	Public service valuation.....	2,216	1,639
DEATH AND GIFT--inheritance and estate.....	2,284	2,595	Motor carriers.....	318	289
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	2,912	2,234	Car line companies.....	249	242
OTHER.....	1,670	1,495	Interest and delinquent taxes.....	1,789	2,258
Old age assistance.....	962	994	DEATH AND GIFT.....	24,198	23,958
Capital gains on land.....	708	501	Inheritance and estate.....	23,082	18,924
VIRGINIA			Gift.....	1,116	5,134
SALES AND GROSS RECEIPTS.....	1,091,917	978,755	SEVERANCE.....	813	705
General sales or gross receipts.....	489,208	428,848	Forest products.....	538	517
Selective sales and gross receipts.....	602,709	551,907	Oysters.....	275	188
Motor fuels (net).....	276,250	265,149	DOCUMENTARY AND STOCK TRANSFER.....	29,576	24,486
Refunds.....	-6,990	-6,587	Deeds and contracts.....	28,616	23,676
Gross collections.....	283,240	271,736	Wills.....	960	810
Alcoholic beverages.....	88,608	63,974	OTHER.....	1,000	1,755
ABC Board beverage sales.....	34,408	32,078	Miscellaneous penalties.....	817	1,431
Beer excise.....	29,332	26,909	Suits.....	183	324
Wines and spirits.....	3,123	3,158	WASHINGTON		
By the drink.....	1,349	1,143	SALES AND GROSS RECEIPTS.....	1,872,483	1,589,541
Beverage excise.....	316	610	General sales or gross receipts.....	1,389,839	1,172,572
Carriers mixed beverage tax.....	80	76	Retail sales.....	991,503	837,906
Tobacco products.....	17,926	17,859	Compensating use.....	77,142	65,803
Insurance--gross premiums.....	65,157	59,569	Business and occupation--gross receipts.....	313,354	263,089
Public utilities.....	99,922	84,031	Penalties and interest.....	7,840	5,774
Water, heat, light, and power companies.....	70,491	56,661	Selective sales and gross receipts.....	482,644	416,969
Telephone and telegraph.....	21,545	18,739	Motor fuels (net).....	232,676	180,357
Steam railroads.....	7,094	7,881	Refunds.....	-2,816	-3,070
Motor carriers--gross earnings.....	792	750	Gasoline (gross).....	215,202	168,032

*Revised.

†Major racing facility was closed for extended period in fiscal year 1978. ‡Detail is estimated. §Reflects 2-year renewal cycle. ¶Nine percent surtax repealed applicable January 1, 1977 reducing tax rate from 27.5 to 25 percent of Federal income tax liability. **Tax rates decreased applicable January 1, 1977. ***Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
WASHINGTON--Continued			WEST VIRGINIA--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE--Continued		
Selective sales and gross receipts--Continued			Motor vehicles--Continued		
Motor fuels (net)--Continued			Motor carriers.....		
Use fuel.....	20,290	15,395		406	650
Alcoholic beverages.....	74,557	68,036		(5)	(5)
Liquor.....	61,775	57,200	Motor vehicle operators.....	3,110	3,225
Wine.....	8,370	7,107	Corporations in general.....	2,197	2,268
Beer.....	4,412	3,729	Charter tax.....	895	985
Tobacco products.....	60,001	59,518	Business franchise registration.....	18	2
Cigarette tax.....	56,956	56,935	Filing fees.....	1,131	2,607
Other tobacco products tax.....	3,045	2,583	Public utilities.....	3,268	1,825
Insurance--gross premiums.....	35,734	30,781	General utility assessment.....	863	782
Public utilities.....	73,504	172,677	Motor carrier assessment.....	1,732	1,691
Public utilities.....	67,137	65,952	Alcoholic beverages.....	1,276	1,225
Public utility district--excise.....	6,367	6,725	Private clubs.....	456	466
Parimutuels.....	6,141	5,567	Beer.....	4,026	3,759
Amusements--athletic exhibitions	31	33	Occupations and businesses, not elsewhere classified.....	1,747	1,192
LICENSE.....	140,212	119,676	Natural resources.....	402	293
Motor vehicles.....	173,677	168,113	Secretary of State fees.....	320	320
Registrations.....	33,111	34,708	Banking.....	307	281
Gross weight fees.....	31,844	27,744	Insurance.....	258	236
Titles.....	1,105	1,524	Agriculture.....	179	165
Other.....	7,617	4,137	Motor vehicle instruction.....	126	100
Motor vehicle operators.....	10,779	9,999	Securities.....	120	100
Corporations in general.....	3,918	3,695	Nurses.....	106	158
Franchise.....	2,351	2,217	Real estate.....	461	914
Filing and recording.....	1,567	1,478	Other.....	1,533	1,374
Public utilities--regulatory fees.....	5,239	4,230	Hunting and fishing.....	143	204
Alcoholic beverages--liquor.....	3,304	3,149	Motorboat.....	110	169
Amusements--slot machines.....	462	420	Marriage.....	17	18
Occupations and businesses, not elsewhere classified.....	28,387	17,887	Pistol.....	16	17
Grain and hay inspection.....	3,925	1,671	INDIVIDUAL INCOME (net).....	182,941	164,671
Electricians.....	2,737	1,809	Refunds.....	-23,803	-18,507
Apple advertising.....	2,296	1,760	Gross collections.....	206,744	183,178
Dairy products.....	2,101	746	CORPORATION NET INCOME.....	21,014	23,329
Fruit and vegetable inspection.....	2,026	1,637	Carrier income.....	10,905	12,388
Real estate dealers.....	1,917	817	Corporate net income.....	10,109	10,941
Brand inspection fees.....	1,495	893	PROPERTY--general.....	568	897
Bank licenses and fees.....	1,034	727	DEATH AND GIFT--inheritance.....	12,681	9,082
Safety inspection.....	1,008	724	DOCUMENTARY AND STOCK TRANSFER.....	2,848	2,301
Gambling.....	998	531	OTHER--penalties.....	580	284
Insurance.....	885	479	WISCONSIN		
Potato advertising.....	798	454	SALES AND GROSS RECEIPTS.....	1,174,120	1,053,340
Other.....	8,067	5,639	General sales or gross receipts.....	762,221	667,939
Hunting and fishing.....	14,329	12,072	Selective sales and gross receipts.....	411,896	385,401
Hunting and fishing.....	11,219	9,921	Motor fuels net.....	176,600	170,832
Commercial licenses.....	3,110	2,151	Refunds.....	-6,538	-6,538
Other.....	117	111	Gross collections.....	183,138	177,766
Gas tax refund permits.....	39	36	Alcoholic beverages.....	42,293	38,661
Other.....	78	75	Liquor.....	33,201	29,425
PROPERTY.....	349,229	303,165	Malt.....	9,089	9,236
General.....	234,988	205,795	Tobacco products--cigarettes.....	81,977	84,353
Special--motor vehicle and aircraft excise.....	114,241	97,370	Insurance.....	39,209	33,575
DEATH AND GIFT.....	46,403	47,822	Life, accident, fire, and casualty.....	35,886	31,010
Inheritance and estate.....	45,452	39,781	Fire insurance--fire department dues.....	3,323	2,565
Gift.....	951	8,038	Public utilities.....	68,521	57,735
SEVERANCE--timber tax.....	33,288	35,265	Telephone companies.....	57,829	50,725
DOCUMENTARY AND STOCK TRANSFER--conveyance.....	6,424	1,566	Assessments.....	5,851	2,391
WEST VIRGINIA			Electric cooperatives.....	3,681	3,453
SALES AND GROSS RECEIPTS.....	701,983	648,117	Freight lines.....	1,160	1,166
General sales or gross receipts.....	486,215	447,435	Amusements--athletic and boxing admissions.....	11	10
Consumers sales--retail.....	146,640	134,532	Other--bingo.....	285	235
Consumers use--retail.....	5,218	5,890	LICENSE.....	149,845	133,874
Business and occupation--gross sales.....	324,838	299,165	Motor vehicles.....	97,584	90,828
Business and occupation--severance.....	9,340	7,670	Registrations.....	96,635	90,955
Business and occupation--oil and gas leases.....	179	178	Motor carriers.....	949	773
Selective sales and gross receipts.....	215,768	200,682	Motor vehicle operators.....	8,398	8,437
Motor fuels net.....	184,218	80,363	Corporations in general.....	1,501	1,752
Refunds.....	-6,581	-5,365	Public utilities--securities issues.....	11	18
Gross collections.....	90,832	85,728	Alcoholic beverages--liquor.....	82	81
Alcoholic beverages.....	5,570	5,829	Occupations and businesses, not elsewhere classified.....	22,551	14,361
Tobacco products--cigarettes.....	428,979	28,029	Grain and warehouse inspection.....	5,309	1,087
Insurance.....	23,381	20,090	Health department--licenses and fees.....	3,038	1,832
General insurance.....	23,057	19,835	Insurance companies and agents.....	2,275	2,026
Fire marshal.....	321	255	Banking department--licenses and fees.....	2,105	1,955
Parimutuels.....	12,356	12,757	Industrial commission.....	2,206	1,243
Other.....	61,231	53,614	Regulation and licensing department.....	1,748	NA
Auto titling privilege.....	53,085	16,296	Boiler inspection.....	1,113	1,020
Soft drinks.....	8,149	7,318	Credit unions.....	666	638
LICENSE.....	58,136	54,733	Securities department.....	598	555
Motor vehicles.....	40,461	38,843	Savings and loans.....	190	447
License tax.....	39,556	37,549	Real estate.....	480	786
Motor vehicle inspection.....	499	614			

NA Not available. ¹Detail is estimated. ²Railroad regulatory fees increased effective September 21, 1977. ³Tax rate increased from 8.5 to 10.3 cents per gallon effective June 1, 1978. ⁴Tax rate increased from 12 to 17 cents per package of cigarettes effective June 1, 1978. ⁵Motor vehicle operators' licenses included with motor vehicle registration above, separate break is not available.

Table 10. State Government Tax Collections in Detail, for States: 1978 and 1977—Continued

(Thousands of dollars)

Tax source	1978 (prelim.)	1977	Tax source	1978 (prelim.)	1977
WISCONSIN--Continued			WYOMING--Continued		
LICENSE--Continued			LICENSE--Continued		
Occupations and businesses, not elsewhere classified--			Other	62	70
Continued			Snowmobiles	38	45
Other	2,223	2,772	Boat	24	25
Hunting and fishing	16,648	16,197	PROPERTY	17,589	9,049
Fishing	6,381	6,516	General	17,355	8,794
Hunting	5,614	5,266	Special--private car companies	234	255
Sportsmen	4,509	4,300	DEATH AND GIFT--inheritance and estate	2,056	3,592
Commercial	67	64	SEVERANCE	266,021	46,969
Other	77	51	Mineral excise--4%	14,116	43,732
Other	3,070	2,200	Mineral excise--2%	3,766	1,925
State parks and forests	1,349	1,389	Coal	17,716	997
Snowmobiles	462	469	Oil and gas conservation	423	315
Boat	1,118	280			
Aircraft	119	39	EXHIBIT DISTRICT OF COLUMBIA		
Dog	22	23	SALES AND GROSS RECEIPTS	313,333	259,996
INDIVIDUAL INCOME (not)	1,324,679	1,144,073	General sales or gross receipts	157,708	141,080
Refunds	-156,220	-122,518	Selective sales and gross receipts	155,625	118,936
Gross collections	1,480,898	1,266,621	Motor fuels (not)	21,450	22,504
CORPORATION NET INCOME	284,979	251,657	Refunds	-291	-291
PROPERTY	100,875	91,910	Gross collections	21,741	22,795
General--forestry tax	14,706	13,131	Alcoholic beverages	59,617	10,681
Special--public utilities	86,169	78,779	Liquor	7,609	8,731
Light, heat, and power	71,961	67,342	Beer	1,230	1,202
Pipelines	6,167	6,420	Wine	778	748
Railroads	6,170	3,637	Tobacco products	11,207	12,514
Air carriers	1,685	1,117	Insurance	12,667	16,031
Telegraph companies	106	183	Public utilities	61,132	32,147
Conservation and regulation	77	80	Other	39,552	23,059
DEATH AND GIFT	18,973	53,257	Motor vehicles and trailers	13,184	11,949
SEVERANCE--production tax	602	698	Financial institutions	26,368	11,110
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	2,788	2,172	LICENSE	25,976	28,972
OTHER--lawsuit	2,372	2,313	Motor vehicles	7,301	20,578
WYOMING			Passenger vehicles	12,390	14,872
SALES AND GROSS RECEIPTS	161,012	132,562	Trucks and buses	2,450	3,027
General sales or gross receipts	215,969	294,680	Inspection fee	889	850
Sales	110,622	87,039	Other	1,572	1,829
Use	22,398	18,177	Motor vehicle operators	1,282	1,006
Sales and use by industry group			Operators	1,071	773
Wholesale and retail trade	69,966	55,617	Learners permits	211	233
Government	14,279	11,161	Corporations in general	787	750
Services	13,680	10,617	Alcoholic beverages	1,030	1,149
Mining	12,923	9,953	Retailers	965	1,063
Transportation, communication, electric, gas, and			Other	65	86
sanitary service	9,775	7,793	Occupations and businesses, not elsewhere classified	4,501	4,350
Contract construction	7,614	6,499	Healing arts	330	339
Manufacturing	1,131	3,193	Apartments, hotels and motels	274	228
Finance, insurance, and real estate	183	131	Elevator inspection	261	275
Agriculture, forestry, and fisheries	165	145	Real estate	250	245
Selective sales and gross receipts	48,043	37,982	Insurance	243	226
Motor fuels	36,052	27,476	Surveys	235	232
Alcoholic beverages	1,115	1,280	Other	2,908	2,805
Liquor	1,166	1,025	Other	1,075	1,139
Beer	249	255	Electric permits	421	386
Tobacco products--cigarettes	1,837	1,672	Refrigeration and plumbing permits	369	278
Insurance--gross premiums	5,729	4,517	Public space excavation permits	99	124
Pharmaceuticals	10	7	Other	186	351
LICENSE	39,806	11,164	INDIVIDUAL INCOME net	220,401	200,884
Motor vehicles	29,296	30,251	Refunds	-39,993	-29,019
Registrations	27,913	29,019	Gross collections	260,494	229,903
Motor carriers	1,353	1,232	CORPORATION NET INCOME	69,198	55,763
Motor vehicle operators	331	294	Corporation franchise	48,210	37,842
Corporations in general--franchise and filing	505	298	Unincorporated business franchise	19,382	17,921
Public utilities--public service commission assessment	632	606	Civic center surtax	1,606	X
Alcoholic beverages	10	10	PROPERTY--general	197,781	165,824
Occupations and businesses, not elsewhere classified	511	650	Real	166,264	151,320
Consumer credit	98	214	Tangible	31,517	14,504
Real estate brokers and salesmen	87	18	DEATH AND GIFT	10,722	19,853
Wheat growers	63	61	Inheritance	9,171	9,270
Surveyors and engineers	11	50	Estate	1,551	10,583
Nurses	31	44	DOCUMENTARY AND STOCK TRANSFER--deed recordation	9,162	7,416
Other	221	233	OTHER--hotel occupancy	1,095	X
Hunting and fishing	8,125	8,985			

X Not applicable. ¹Reflects 3-year renewal cycle. ²Detail exceeds total since the locally imposed supplement to State general sales tax is included in the detail. ³New surtaxes were imposed on specific minerals effective March 1, 1977. ⁴Estimated. ⁵Tax rates decreased effective April 18, 1978. ⁶Change in collection cycle resulted in increased collections during fiscal year May 1, 1978. ⁷Tax rates for certain licenses decreased applicable September 30, 1977. ⁸New tax was applicable.

DEFINITIONS OF STATE TAXES

State tax revenues are comprised of amounts received from all taxes imposed and collected by a State--excluding all refunded amounts--or collected and transmitted to it by local governments. Included in these tax revenues are interest, penalties and local shares of State-imposed taxes; any locally collected and retained funds are excluded.

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 or 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 and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses separately and apart from the application of general sales and gross receipts taxes.

a. **Motor fuels** - Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel.

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 related taxes on cigarette tubes and paper, and synthetic cigars and cigarettes.

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, including local government owned utilities. These taxes are 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, motor vehicles, soft drinks, meals, cement).

B. LICENSE TAXES

Taxes levied (either for revenue raising or for regulation) as a condition to the exercise of a 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 for the right to use public highways, including charges for title registration, inspection of vehicles, and vehicle mileage and weight taxes on motor carriers. Excludes taxes on the business of motor transport and property taxes or sales and gross receipts taxes relating to motor vehicles.

2. **Motor Vehicle Operators.** Licensing 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, including local government owned utilities.

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.

6. **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.

7. 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.

8. Hunting and Fishing Licenses. Commercial and non-commercial hunting and fishing licenses and shipping permits.

9. 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, and income from intangibles). 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. Although such taxes may be called "license" or "franchise" taxes, 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. 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.

I. OTHER TAXES

Taxes not listed separately or provided for in categories above.