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QUARTERLY TAX REPORTS

QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JULY-SEPTEMBER 1964

G-TR64-No. 3 DECEMBER 1964

Taxes collected by State and local governments in the United States totaled $48.8 billion during the 12 months ended with September 1964. This reflects an increase of $4.0 billion or 8.8 percent from a year earlier. State taxes amounted to $24.6 billion, or 10.4 percent more than in the 12 months ended with September 1963; the yield of locally imposed taxes rose 7.3 percent, to $24.2 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase
	1964	1963	
Total	48,791	44,836	8.8
Property	21,799	20,421	6.7
Other than property	26,992	24,415	10.6
General sales and gross receipts	7,530	6,672	12.9
Motor fuel sales	4,189	3,902	7.4
Individual income	3,854	3,264	18.1
Motor vehicle and operators' licenses	2,032	1,915	6.1
Corporation net income	1,723	1,415	21.8
All other	7,664	7,247	5.8

During the third quarter of calendar 1964, collections of State and local taxes amounted to $10.6 billion. As compared with the corresponding quarter of 1963, this indicates a rise of $1.0 billion, or 10.6 percent, with State tax revenue up 9.8 percent and local taxes up 11.5 percent.

Table 1 shows nationwide tax revenue amounts for the first 9 months of 1964 and for earlier months, as well as for related quarterly and 12-month periods. These data reflect the diversity of collection timing for various types of taxes, which was more fully discussed in a previous report.[1] The statistics in table 1 also reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.[2] It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the 12 months ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a consistent historical series of data.

Table 2 reports local property tax collections of the most recent quarter and 12-month period in individual county areas that had at least 250,000 inhabitants in 1960. Table 3 shows the amounts collected by individual State governments from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for

[1] Tax revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963). That report included month-by-month nationwide totals of tax collections by level of government and by type of tax; property tax totals for each of the 123 most populous county-type areas, with a percentage distribution of such collection amounts by months; and quarterly statistics on the revenue of individual States from 5 major types of taxes.

[2] Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in (year). More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in various reports of the annual series on "State Finances."

For sale by the Bureau of the Census, Washington, D. C. 20233. 10 cents.

public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (56 percent in the fiscal year 1963) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 7 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by nearly 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of $1\frac{1}{2}$ percent, and the single-month estimates generally showed sampling variability of about 2 to 4 percent.

A more detailed discussion of survey sources and methodology, and of data limitations, is to be found in the report cited in footnote 1.

ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: THIRD QUARTER OF 1964 AND PRIOR PERIODS

(Millions of dollars)

Item	Total	Level of tax--imposing government		Type of tax						
		State	Local	Property	General Sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1964:										
3d quarter	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,737
2d quarter	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
MONTHS										
1964:										
September	3,322	1,624	1,698	1,447	541	380	174	139	67	574
August	3,965	2,031	1,934	1,717	826	394	314	40	79	595
July	3,322	1,763	1,559	1,375	518	355	293	116	97	568
June	3,144	1,951	1,193	945	629	343	234	112	108	773
May	4,432	2,516	1,916	1,700	765	365	508	141	160	793
April	5,321	2,631	2,690	2,521	505	325	595	229	291	855
March	3,916	2,578	1,338	1,106	533	316	199	560	338	864
February	3,952	2,431	1,521	1,369	787	330	515	73	334	544
January	4,150	2,042	2,108	1,972	603	333	303	90	313	536
1963:										
December	4,592	1,567	3,025	2,847	546	365	93	74	120	547
November	4,330	1,772	2,558	2,364	713	323	357	42	58	473
October	4,345	1,698	2,647	2,436	564	360	269	107	67	542
12-MONTH PERIODS										
Ended-										
September 1964	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
August 1964	48,509	24,448	24,061	21,691	7,472	4,151	3,791	1,748	2,036	7,620
July 1964	48,247	24,401	23,846	21,526	7,395	4,110	3,833	1,751	2,036	7,596
June 1964	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
May 1964	47,989	24,098	23,891	21,609	7,224	4,118	3,726	1,715	2,010	7,587
April 1964	47,983	24,018	23,965	21,679	7,167	4,071	3,763	1,723	2,018	7,562
March 1964	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
February 1964	46,592	23,267	23,325	21,091	7,033	4,023	3,599	1,492	1,974	7,380
January 1964	46,202	22,935	23,267	21,033	6,962	4,002	3,484	1,461	1,914	7,346
December 1963	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304
November 1963	45,479	22,650	22,829	20,631	6,798	3,940	3,417	1,471	1,919	7,303
October 1963	45,330	22,584	22,746	20,566	6,767	3,939	3,376	1,468	1,920	7,294
September 1963	44,836	22,285	22,551	20,421	6,672	3,902	3,264	1,415	1,915	7,247

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1963 and earlier years. See text discussion of "Sources and Data, and Limitations."

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN 123 SELECTED MAJOR COUNTY AREAS: THIRD QUARTER OF 1964 AND 12 MONTHS ENDED SEPTEMBER 1964

County area[1]	Area population, 1963 or 1960[2]	Collections (millions of dollars)	
		3rd quarter, 1964	12 months ended September 1964
ALABAMA			
Jefferson	*634,864	(3)	30.0
Mobile	*314,301	(3)	13.4
ARIZONA			
Maricopa	*663,510	3.3	89.7
Pima	*265,660	2.7	41.1
CALIFORNIA			
Alameda	982,000	17.1	163.2
Contra Costa	457,000	5.8	93.3
Fresno	*365,945	4.5	61.2
Kern	*291,984	4.4	59.3
Los Angeles	6,523,000	108.8	1,114.7
Orange	*703,925	13.4	144.1
Riverside	*306,191	4.1	59.4
Sacramento	*502,778	8.1	83.5
San Bernardino	*503,591	5.8	88.0
San Diego	*1,033,011	7.7	143.0
San Francisco City	741,000	22.5	135.1
San Mateo	489,000	8.5	90.7
Santa Clara	*642,315	12.9	151.0
COLORADO			
Denver City	*493,887	15.9	72.3
CONNECTICUT			
Fairfield	*653,589	47.2	123.4
Hartford	*689,555	55.0	123.2
New Haven	*660,315	37.9	103.7
DELAWARE			
New Castle	*307,446	13.8	18.9
DISTRICT OF COLUMBIA			
Washington City	798,000	23.7	77.5
FLORIDA			
Broward	*333,946	(3)	39.9
Dade	*935,047	2.7	130.7
Duval	*455,411	0.8	31.7
Hillsborough	*397,788	0.1	36.6
Orange	*263,540	0.1	22.5
Pinellas	*374,665	(3)	42.3
GEORGIA			
De Kalb	*256,782	0.8	22.6
Fulton	*556,326	43.0	64.6
HAWAII			
Honolulu City	*500,409	4.0	30.2
ILLINOIS			
Cook	5,299,000	239.6	815.4
Du Page	355,000	17.4	58.2
Lake	315,000	21.7	22.9
St. Clair	267,000	0.5	14.4
INDIANA			
Lake	*513,269	9.0	115.1
Marion	*697,567	1.4	110.7
IOWA			
Polk	*266,315	10.4	50.9
KANSAS			
Sedgwick	*343,231	4.8	56.5
KENTUCKY			
Jefferson	*610,947	3.2	51.4
LOUISIANA			
New Orleans City	*627,525	3.3	41.3
MARYLAND			
Baltimore	519,000	43.9	79.8
Baltimore City	942,000	64.5	127.2
Montgomery	395,000	48.4	72.8
Prince Georges	437,000	23.0	40.2
MASSACHUSETTS			
Bristol	*398,488	11.8	52.4
Essex	592,000	16.7	88.3
Hampden	*429,353	11.1	66.2
Middlesex	1,287,000	37.4	207.4
Norfolk	544,000	16.3	100.9
Suffolk	776,000	26.8	165.8
Worcester	*583,228	14.4	81.5
MICHIGAN			
Genesee	*374,313	10.7	42.3
Kent	*363,187	3.3	29.6
Macomb	471,000	14.0	56.7
Oakland	722,000	38.0	103.2
Wayne	2,698,000	170.8	391.6
MINNESOTA			
Hennepin	871,000	8.8	162.2
Ramsey	429,000	1.7	71.7
MISSOURI			
Jackson	*622,732	14.5	59.4
St. Louis	776,000	5.2	98.1
St. Louis City	711,000	0.5	76.5
NEBRASKA			
Douglas	*343,490	16.5	55.2
NEW JERSEY			
Bergen	*780,255	46.7	147.3
Camden	417,000	17.3	53.9
Essex	957,000	63.8	204.6
Hudson	*610,734	29.6	114.8
Mercer	*266,392	13.6	48.3
Middlesex	*433,856	24.1	82.1
Monmouth	*334,401	20.2	60.8
Morris	287,000	17.6	57.4
Passaic	*406,618	21.4	65.0
Union	530,000	27.9	96.2
NEW MEXICO			
Bernalillo	*262,199	0.3	17.7

See footnotes at end of table.

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN 123 SELECTED MAJOR COUNTY AREAS: THIRD QUARTER OF 1964 AND 12 MONTHS ENDED SEPTEMBER 1964—Continued

County area[1]	Area population, 1963 or 1960[2]	Collections (millions of dollars)	
		3rd quarter, 1964	12 months ended September 1964
NEW YORK			
Albany	*272,926	11.2	42.9
Erie	1,071,000	35.0	145.2
Monroe	*586,387	44.3	84.8
Nassau	1,359,000	62.3	328.4
New York City	8,090,000	50.1	1,239.0
Oneida	*264,401	11.0	32.4
Onondaga	*423,028	17.6	67.0
Suffolk	822,000	2.9	147.7
Westchester	853,000	72.6	191.7
NORTH CAROLINA			
Mecklenburg	*272,111	11.5	31.3
OHIO			
Cuyahoga	1,678,000	118.2	273.1
Franklin	*682,962	30.9	73.4
Hamilton	*864,121	48.8	118.1
Lucas	*456,931	31.1	56.8
Mahoning	*300,480	12.9	35.3
Montgomery	*527,080	22.8	68.9
Stark	*340,345	19.8	35.7
Summit	*513,569	24.4	71.7
OKLAHOMA			
Oklahoma	*439,506	0.2	36.0
Tulsa	*346,038	1.8	34.0
OREGON			
Multnomah	*522,813	2.9	78.5
PENNSYLVANIA			
Allegheny	1,597,000	96.5	165.1
Berks	*275,414	16.0	23.7
Bucks	328,000	23.4	32.6
Delaware	575,000	56.2	64.1
Erie	*250,682	9.3	24.0
Lancaster	*278,359	9.5	18.6
Luzerne	*346,972	9.2	19.8
Montgomery	556,000	52.0	65.5
Philadelphia City	2,044,000	10.9	178.4
Westmoreland	353,000	11.6	21.4
RHODE ISLAND			
Providence	*568,778	16.7	73.2
TENNESSEE			
Knox	*250,523	1.1	21.4
Nashville-Davidson	*399,743	3.3	32.6
Shelby	*627,019	16.6	54.2
TEXAS			
Bexar	*687,151	13.5	44.9
Dallas	*951,527	1.5	118.7
El Paso	*314,070	0.6	22.9
Harris	*1,243,158	6.9	157.7
Tarrant	*538,495	2.2	52.2
UTAH			
Salt Lake	*383,035	1.7	50.8
VIRGINIA			
Fairfax	*261,417	0.3	31.7
Norfolk City	*304,869	3.3	17.1
WASHINGTON			
King	*935,014	1.9	101.8
Pierce	*321,590	0.6	22.9
Spokane	*278,333	0.5	21.0
WEST VIRGINIA			
Kanawha	*252,925	7.8	14.1
WISCONSIN			
Milwaukee	*1,036,041	15.5	[4]174.4

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. ~~For most of the major areas listed, the reported amount pertains entirely or nearly so to locally imposed taxes, but~~ The State tax portion makes up a significent part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, and Nebraska; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Florida, Kansas, Maryland, Minnesota, New Mexico, Texas, Utah, and Washington.

[1]The areas listed are those which had at least 250,000 inhabitants in 1960.

[2]Population data are estimates as of July 1, 1963 for those areas shown in the Census Bureau report, Series P-25, No. 291 (issued September 28, 1964). For other areas listed, the population data shown here are as of April 1, 1960, from the 1960 Census of Population, and are marked with an asterisk (*).

[3]Less than $50,000.

[4]Data shown incorporate some adjustment of amounts previously reported.

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: THIRD QUARTER OF 1964 AND PRIOR PERIODS

(Amounts in thousands of dollars)

State	General sales and gross receipts					Motor fuel sales				
	3rd quarter		12-month periods			3rd quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended Sept. 1964 (thousand dollars)	Percent change from- Year ended June 1964	Percent change from- Year ended Sept. 1963	1964 (thousand dollars)	Percent change from 1963	Year ended Sept. 1964 (thousand dollars)	Percent change from- Year ended June 1964	Percent change from- Year ended Sept. 1963
Alabama	37,095	21.1	141,200	4.8	33.7	21,838	6.5	83,357	1.6	6.0
Alaska	-	-	-	-	-	2,207	34.2	6,206	10.0	14.6
Arizona	21,059	5.6	85,964	1.3	4.7	9,765	0.7	39,376	0.2	22.8
Arkansas	19,179	6.2	74,020	1.5	8.4	14,022	13.0	48,531	3.4	7.2
California	232,495	9.4	902,883	2.3	9.0	127,445	24.1	473,596	5.5	20.8
Colorado	16,469	6.7	61,465	1.7	5.9	13,163	-4.4	44,448	-1.4	1.9
Connecticut	29,781	7.2	108,915	1.9	5.8	15,057	6.5	55,239	1.7	6.0
Delaware	-	-	-	-	-	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia[1]	9,533	9.4	38,419	2.2	5.9	3,368	9.0	12,742	2.2	5.7
Florida	57,031	20.0	237,962	4.2	20.2	37,433	6.8	149,252	1.6	6.1
Georgia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hawaii	19,347	8.3	72,596	2.1	6.9	2,898	7.9	10,595	2.0	8.1
Idaho	-	-	-	-	-	5,385	8.2	16,965	2.5	6.7
Illinois	152,178	8.2	570,135	2.1	3.9	42,506	4.1	162,743	1.0	4.1
Indiana	64,068	21.1	219,523	5.4	0.1	30,969	15.2	114,200	3.7	8.2
Iowa	22,681	6.6	89,614	1.6	3.1	16,535	4.2	63,762	1.1	3.2
Kansas	22,461	1.9	86,550	0.5	1.9	12,247	4.5	46,558	1.1	([2])
Kentucky	28,696	5.1	110,843	1.3	6.4	20,155	4.9	73,930	1.3	5.3
Louisiana	28,706	14.4	108,362	3.5	10.8	19,216	5.8	73,838	1.4	6.3
Maine	12,604	17.0	42,613	4.5	31.5	8,152	2.8	25,728	0.9	3.8
Maryland	25,082	12.3	107,307	2.6	8.1	17,505	8.4	66,339	2.1	6.5
Massachusetts	-	-	-	-	-	16,064	4.9	87,670	0.9	3.6
Michigan	137,550	9.0	548,756	2.1	7.8	47,897	7.8	170,088	2.1	6.6
Minnesota	-	-	-	-	-	21,812	3.4	77,742	0.9	18.4
Mississippi	26,273	27.3	94,630	6.3	13.3	14,742	7.8	54,673	2.0	5.8
Missouri	51,605	46.5	188,398	9.5	34.8	23,160	5.7	81,683	1.6	1.6
Montana	-	-	-	-	-	6,352	(NA)	(NA)	(NA)	(NA)
Nebraska	-	-	-	-	-	11,988	-4.1	44,711	-1.1	7.1
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	-	-	-	-	-	4,207	29.9	16,244	6.3	8.5
New Jersey	-	-	-	-	-	36,881	5.8	135,627	1.5	5.9
New Mexico	17,047	21.9	60,734	5.3	24.9	8,126	3.3	28,123	0.9	2.7
New York	-	-	-	-	-	72,880	14.3	260,011	3.6	10.8
North Carolina	41,539	5.7	158,973	1.4	6.9	31,178	10.0	120,394	2.4	6.3
North Dakota	5,723	26.2	21,982	5.7	28.6	5,516	-2.4	15,146	-0.9	9.2
Ohio	81,699	8.8	302,973	2.2	5.7	64,424	6.1	239,211	1.6	5.0
Oklahoma	17,516	4.2	67,349	1.1	5.8	18,595	3.9	67,109	1.1	2.0
Oregon	-	-	-	-	-	13,907	9.6	45,528	2.7	10.7
Pennsylvania	96,407	10.2	516,454	1.8	23.4	69,960	35.6	259,911	7.6	7.7
Rhode Island	8,378	19.4	31,540	4.5	8.5	5,239	0.6	19,082	0.2	5.0
South Carolina	22,732	6.1	86,796	1.5	5.7	15,995	4.8	59,243	1.3	3.9
South Dakota	4,770	3.0	18,346	0.8	1.0	2,882	-58.3	13,950	-22.4	-30.5
Tennessee	39,171	8.4	150,288	2.1	18.0	24,622	12.1	91,975	3.0	7.8
Texas	54,655	14.9	204,975	3.6	13.3	58,556	3.0	211,201	0.8	0.8
Utah	12,861	18.0	49,899	4.1	19.4	6,895	5.7	23,649	1.6	2.7
Vermont	-	-	-	-	-	2,072	-4.9	9,421	-1.1	-1.7
Virginia	-	-	-	-	-	28,939	16.5	106,643	4.0	7.7
Washington	80,093	4.3	308,227	1.1	2.8	23,135	4.7	80,900	1.3	4.4
West Virginia	27,104	5.2	106,025	1.3	5.8	8,020	1.2	40,071	0.2	9.7
Wisconsin	21,321	([3])	77,300	([3])	([3])	23,931	3.8	81,886	1.1	3.7
Wyoming	3,576	2.6	13,163	0.7	6.2	2,745	5.3	9,781	1.4	16.4

See footnotes at end of table.

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: THIRD QUARTER OF 1964 AND PRIOR PERIODS-Continued

(Amounts in thousands of dollars)

State	Individual income					Motor vehicle and operator's licenses				
	3rd Quarter		12-month periods			3rd Quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended Sept. 1964 (thousand dollars)	Percent change from- Year ended June 1964	Percent change from- Year ended Sept. 1963	1964 (thousand dollars)	Percent change from 1963	Year ended Sept. 1964 (thousand dollars)	Percent change from- Year ended June 1964	Percent change from- Year ended Sept. 1963
Alabama	13,959	26.7	51,024	6.1	22.7	1,056	57.8	8,100	5.0	29.1
Alaska	3,627	10.2	14,266	2.4	7.6	1,060	74.3	3,471	15.0	10.3
Arizona	2,461	27.6	15,650	3.5	-29.7	1,625	12.9	11,968	1.6	3.0
Arkansas	424	42.8	10,730	1.2	-23.5	7,362	8.0	19,423	2.9	9.0
California	13,220	-55.0	375,716	-4.1	16.0	8,932	-19.6	156,102	-1.4	2.9
Colorado	15,662	(3)	53,569	39.8	18.6	3,242	6.4	20,258	1.0	12.6
Connecticut	-	-	-	-	-	4,992	2.2	25,721	0.4	(NA)
Delaware	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia[1]	7,484	5.4	32,697	1.2	9.2	575	13.6	7,786	0.9	4.5
Florida	-	-	-	-	-	5,769	14.2	84,378	0.9	26.9
Georgia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hawaii	9,225	12.3	35,130	3.0	10.2	-	-	-	-	-
Idaho	4,445	60.8	26,908	6.7	29.5	1,834	-11.0	11,504	-1.9	-1.9
Illinois	-	-	-	-	-	8,005	33.3	124,897	1.6	7.0
Indiana	28,539	(NA)	(NA)	(NA)	(NA)	2,561	-1.3	44,655	-0.1	4.4
Iowa	1,490	-38.1	47,607	-1.9	0.6	7,386	2.5	56,241	0.3	12.5
Kansas	661	-22.0	29,247	-0.6	2.7	2,044	0.7	28,183	0.1	4.6
Kentucky	13,272	25.3	48,748	5.8	3.5	1,039	5.3	15,090	0.3	5.1
Louisiana	[4]5,827	55.8	32,787	6.8	65.1	1,818	126.4	19,183	5.6	32.9
Maine	-	-	-	-	-	1,010	13.5	11,558	1.0	12.8
Maryland	34,954	16.4	128,107	4.0	10.6	2,134	3.5	32,421	0.2	4.6
Massachusetts	32,621	13.4	206,385	1.9	17.7	3,087	11.7	28,858	1.1	1.2
Michigan	-	-	-	-	-	4,789	9.3	84,236	0.6	4.1
Minnesota	17,002	14.1	144,693	1.5	8.3	2,894	29.4	49,394	1.3	7.4
Mississippi	1,385	20.5	8,218	3.0	6.5	971	-3.9	9,237	-0.4	-5.4
Missouri	[4]12,909	19.5	79,635	2.7	4.8	8,751	7.1	49,203	1.2	8.8
Montana	2,314	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska	-	-	-	-	-	706	9.8	9,314	0.7	45.3
Nevada	-	-	-	-	-	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	16	-38.5	1,884	-0.5	7.4	677	23.3	8,217	1.6	8.6
New Jersey	-	-	7,010	(2)	-5.7	18,771	3.5	85,144	0.8	5.2
New Mexico	[4]2,884	9.1	12,945	1.9	-4.1	1,629	29.6	15,109	2.5	25.0
New York	270,447	7.0	1,163,189	1.6	19.7	12,671	-3.4	156,883	-0.3	2.0
North Carolina	30,870	14.6	119,857	3.4	13.1	2,178	-3.5	38,207	-0.2	5.3
North Dakota	[4]749	-2.2	9,258	-0.2	17.6	869	-43.5	10,575	-6.0	-4.6
Ohio	-	-	-	-	-	18,763	-36.9	106,645	-9.3	-6.1
Oklahoma	5,983	7.2	23,890	1.7	28.8	2,747	-0.1	46,084	(2)	6.0
Oregon	28,373	39.8	131,539	6.5	27.0	8,114	0.9	33,576	0.2	0.5
Pennsylvania	-	-	-	-	-	6,861	1.1	91,265	0.1	-15.1
Rhode Island	-	-	-	-	-	1,592	12.6	10,728	1.7	4.7
South Carolina	10,774	0.5	35,136	0.2	5.6	616	-25.8	9,168	-2.3	-13.2
South Dakota	-	-	-	-	-	2,349	9.5	9,317	2.2	10.8
Tennessee	[5]-159	(3)	6,224	-2.4	-5.3	1,964	-76.7	33,201	-16.3	-3.9
Texas	-	-	-	-	-	10,524	15.5	111,344	1.3	7.4
Utah	3,893	19.3	20,684	3.1	9.8	893	-2.3	7,984	-0.3	-0.5
Vermont	5,784	67.7	16,854	16.1	12.7	580	19.1	8,821	1.1	6.4
Virginia	32,324	6.9	129,936	1.6	-15.6	4,034	89.7	42,978	4.6	51.4
Washington	-	-	-	-	-	3,522	-1.1	30,470	-0.1	4.4
West Virginia	4,903	36.6	20,465	6.9	19.2	11,115	16.3	21,655	7.8	3.4
Wisconsin	57,545	(3)	242,263	(3) ~~15.5~~	(3) ~~27.7~~	12,020	6.3	49,778	1.4	2.7
Wyoming	-	-	-	-	-	1,707	1.3	8,102	0.3	-2.6

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available.

[1]The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

[2]Less than 0.05 percent.

[3]Not computed because data are not closely comparable.

[4]Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

[5]Amount shown is the excess of refunds paid over gross collections received during this interval.

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