



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, APRIL-JUNE 1968

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Taxes collected by State and local governments in the United States totaled \$68.9 billion during the 12 months ended with June 1968. This reflects an increase of \$8.2 billion, or 13.5 percent from a year earlier. State taxes amounted to \$36.4 billion, or 14.5 percent more than in the 12 months ended with June 1967. The yield of locally imposed taxes rose 12.4 percent to \$32.5 billion. Following is a summary by type of tax:

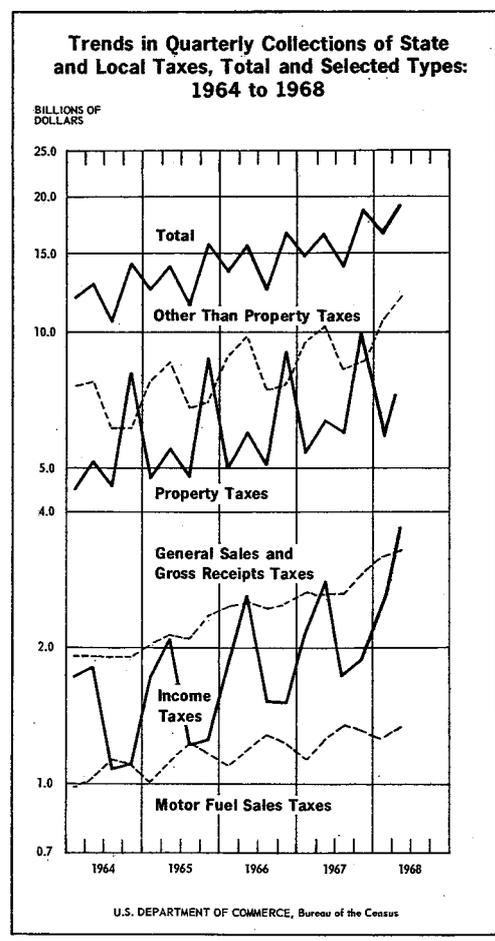
Type of tax	Amount (in millions of dollars) 12 months ended with June		Per- cent in- crease
	1968	1967	
Total.....	68,924	60,722	13.5
Property.....	29,101	25,893	12.4
Other than property...	39,823	34,829	14.3
General sales and gross receipts....	11,926	10,145	17.6
Motor fuel sales....	5,226	4,885	7.0
Individual income...	7,466	5,860	27.4
Motor vehicle and operators' licenses	2,586	2,400	7.8
Corporation net income.....	2,479	2,230	11.2
All other.....	10,140	9,309	8.9

During the second quarter of calendar 1968, collections of State and local taxes amounted to \$19.3 billion. As compared with the corresponding quarter of 1967, this indicates a rise of \$2.8 billion, or 16.7 percent, with State tax revenue up 19.0 percent and local taxes up 13.7 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1964.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 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. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

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 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

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1967 and State Government Finances in 1967. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Government Finances in 1965-66.

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 reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (52 percent in fiscal 1965-66) 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 8 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 approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections 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 about 1-1/2 percent.

ACKNOWLEDGMENT

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: SECOND QUARTER OF 1968 AND PRIOR PERIODS

(Millions of dollars)

Period	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										
1968:										
2d quarter.....	19,253	11,242	8,011	7,093	3,265	1,331	2,725	958	789	3,092
1st quarter.....	¹ 16,752	¹ 9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	¹ 2,625
1967:										
4th quarter.....	¹ 18,726	¹ 7,868	10,858	10,023	¹ 2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
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
12 MONTHS ENDING										
June 1968.....	68,924	36,449	32,475	29,101	11,926	5,226	7,466	2,479	2,586	10,140
March 1968.....	¹ 66,167	¹ 34,657	31,510	28,257	¹ 11,267	5,144	6,726	2,373	2,503	¹ 9,897
December 1967.....	¹ 64,242	¹ 33,353	30,889	27,686	¹ 10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715

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 surveys for fiscal 1965-66 and earlier years. See text discussion of "Sources of Data and Limitations."
¹Revised.

Quarterly Tax Reports

Table 2.-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED JUNE 1968, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended June			Area	Area population, 1965 ¹	Collections, 12 months ended June		
		1968	1967	Percent change			1968	1967	Percent change
ALABAMA				INDIANA					
Jefferson County.....	644,000	35.2	34.3	2.6	(See also Kentucky and Ohio)				
Mobile County.....	337,000	14.5	14.6	-0.7	Indianapolis SMSA.....	984,000	³ 171.6	³ 159.4	7.7
ARIZONA				IOWA					
Maricopa County.....	818,000	127.6	119.0	7.2	Polk County.....	271,000	60.3	55.3	9.0
Pima County.....	307,000	53.1	46.6	13.9	KANSAS				
CALIFORNIA				(See also Missouri)					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	271.3	239.9	13.1	Sedgwick County.....	350,000	65.0	55.9	16.3
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,572.5	1,259.6	24.8	KENTUCKY				
San Bernardino-Riverside-Ontario SMSA (San Bernardino County).....	1,026,000	226.1	206.6	9.4	(See also Ohio)				
Riverside County.....	406,000	94.7	85.3	11.0	Louisville, Ky.-Ind. SMSA.....	771,000	³ 81.9	³ 67.8	20.8
San Bernardino County.....	620,000	131.4	121.3	8.3	Jefferson County, Ky.....	651,000	67.5	59.5	13.4
San Diego SMSA (San Diego County).....	1,136,000	203.1	181.5	11.9	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)
San Francisco-Oakland SMSA.....	2,918,000	822.3	706.4	16.4	Floyd County, Ind.....	53,000	5.3	5.9	-10.2
Alameda County.....	1,016,000	239.2	205.8	16.2	LOUISIANA				
Contra Costa County.....	497,000	197.2	134.9	46.2	New Orleans SMSA.....	1,027,000	74.2	72.0	3.1
Marin County.....	181,000	54.8	48.6	12.8	Jefferson Parish.....	276,000	22.9	22.8	0.4
San Francisco city.....	721,000	193.0	189.5	1.8	New Orleans city.....	654,000	42.5	40.2	5.7
San Mateo County.....	503,000	138.1	127.6	8.2	St. Bernard Parish.....	43,000	5.4	5.3	1.9
Other counties:					St. Tammany Parish.....	54,000	3.4	3.7	-8.1
Fresno.....	403,000	83.8	76.3	9.8	MARYLAND				
Kern.....	319,000	85.0	101.7	-16.4	(See also District of Columbia)				
Sacramento.....	584,000	121.6	144.7	-16.0	Baltimore SMSA.....	1,854,000	³ 264.3	283.4	-6.7
Santa Clara.....	885,000	232.4	204.5	13.6	Anne Arundel County.....	248,000	25.6	24.1	6.2
COLORADO				MASSACHUSETTS					
Denver SMSA.....	1,073,000	193.7	174.7	10.9	Boston ⁴	3,205,000	728.2	653.8	11.4
Adams County.....	153,000	23.7	21.3	11.3	Essex County.....	610,000	116.3	107.6	8.1
Arapahoe County.....	131,000	25.9	25.0	3.6	Middlesex County.....	1,308,000	285.3	260.7	9.4
Boulder County.....	99,000	19.2	16.4	17.1	Norfolk County.....	566,000	126.3	111.2	13.6
Denver city.....	495,000	92.0	84.1	9.4	Suffolk County.....	723,000	200.3	174.3	14.9
Jefferson County.....	196,000	32.9	27.9	17.9	Other counties:				
CONNECTICUT				MICHIGAN					
Fairfield County.....	746,000	163.8	154.0	6.4	Detroit SMSA.....	3,987,000	693.7	613.8	13.0
Hartford County.....	765,000	161.0	150.3	7.1	Macomb County.....	522,000	91.1	77.3	17.9
New Haven County.....	704,000	130.5	125.5	4.0	Oakland County.....	773,000	138.3	120.3	15.0
DELAWARE				MINNESOTA					
New Castle County.....	354,000	29.1	27.4	6.2	Wayne County.....	2,691,000	464.3	416.2	11.6
DISTRICT OF COLUMBIA				Other counties:					
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	384.0	332.6	15.5	Genesee.....	412,000	60.7	56.8	6.9
Washington, D.C.....	802,000	114.9	94.0	22.2	Kent.....	392,000	50.0	44.8	11.6
Montgomery County, Md.....	424,000	88.2	77.5	13.8	MISSISSIPPI				
Prince Georges County, Md.....	521,000	79.2	68.8	15.1	Minneapolis-St. Paul SMSA.....	1,612,000	291.1	329.9	-11.8
Alexandria city, Va.....	107,000	16.2	14.6	11.0	Anoka County.....	124,000	18.4	17.5	5.1
Arlington County, Va.....	179,000	26.1	25.1	4.0	Dakota County.....	104,000	9.5	20.9	-54.5
Fairfax city, Va.....	(2)	3.6	3.3	9.1	Hennepin County.....	884,000	177.5	193.9	-8.5
Fairfax County, Va.....	2,375,000	53.9	47.6	13.2	Ramey County.....	434,000	74.1	85.7	-13.5
Falls Church city, Va.....	(2)	1.9	1.7	11.8	Washington County.....	65,000	11.6	11.9	-2.5
FLORIDA				MISSOURI					
Miami SMSA (Dade County).....	1,061,000	171.7	145.4	18.1	Kansas City, Mo.-Kans. SMSA.....	1,183,000	³ 198.9	³ 153.0	30.0
Tampa-St. Petersburg SMSA.....	873,000	108.6	95.4	13.8	Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
Hillsborough County.....	448,000	58.1	45.8	26.9	Clay County, Mo.....	100,000	15.1	14.7	2.7
Pinellas County.....	426,000	50.5	49.6	1.8	Jackson County, Mo.....	640,000	108.4	70.6	53.5
Other counties:					Platte County, Mo.....	28,000	3.8	3.4	11.8
Broward.....	441,000	93.1	56.1	66.0	Johnson County, Kans.....	189,000	37.6	33.0	13.9
Duval.....	497,000	61.2	59.0	3.7	Wyandotte County, Kans.....	187,000	32.7	30.1	8.6
Orange.....	304,000	34.9	32.2	8.4	MISSOURI				
GEORGIA				Other counties:					
Atlanta SMSA.....	1,216,000	148.9	140.2	6.2	St. Louis, Mo.-Ill. SMSA.....	2,249,000	305.4	294.2	3.8
Clayton County.....	68,000	6.0	3.9	53.8	Franklin County, Mo.....	51,000	4.5	4.2	7.1
Cobb County.....	153,000	15.2	14.9	5.6	Jefferson County, Mo.....	83,000	6.2	7.2	-13.9
De Kalb County.....	323,000	34.9	35.3	-1.1	St. Charles County, Mo.....	72,000	8.2	6.8	20.6
Fulton County.....	619,000	89.1	83.8	6.3	St. Louis city, Mo.....	702,000	78.2	77.6	0.8
Gwinnett County.....	54,000	3.7	2.8	32.1	St. Louis County, Mo.....	831,000	140.4	129.2	8.7
HAWAII				Other counties:					
Honolulu city.....	571,000	81.4	26.5	207.2	Madison County, Ill.....	242,000	34.8	35.4	-1.7
ILLINOIS				(See also Missouri)					
Chicago SMSA.....	6,689,000	1,404.2	826.7	69.9	St. Clair County, Ill.....	269,000	33.1	33.8	-2.1
Cook County.....	5,410,000	1,224.5	595.3	105.7					
Du Page County.....	388,000	50.6	78.8	-35.8					
Kane County.....	239,000	42.1	36.5	15.3					
Lake County.....	333,000	72.1	66.4	8.6					
McHenry County.....	97,000	6.9	14.7	-53.1					
Will County.....	222,000	8.0	35.0	-77.1					

See footnotes at end of table.

Table 2.-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED JUNE 1968, AND PRIOR PERIODS--Continued

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended June			Area	Area population, 1965 ¹	Collections, 12 months ended June		
		1968	1967	Percent change			1968	1967	Percent change
NEBRASKA				OREGON					
Douglas County.....	378,000	55.0	72.0	-23.6	Portland, Oreg.-Wash. SMSA.....	897,000	156.2	141.6	10.3
NEW JERSEY (See also Pennsylvania)				Clackamas County, Oreg.....					
Newark SMSA.....	1,851,000	485.5	409.0	18.7	Multnomah County, Oreg.....	536,000	98.6	93.4	5.6
Essex County.....	978,000	268.1	217.7	23.2	Washington County, Oreg.....	119,000	21.4	17.7	20.9
Morris County.....	327,000	92.8	76.1	21.9	Clark County, Wash.....	104,000	12.1	10.1	19.8
Union County.....	545,000	124.6	115.2	8.2	PENNSYLVANIA				
Paterson-Clifton-Passaic SMSA.....	1,307,000	286.2	255.6	12.0	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	564.3	524.0	7.7
Bergen County.....	861,000	194.9	176.8	10.2	Bucks County, Pa.....	343,000	47.1	42.1	11.9
Passaic County.....	446,000	91.3	78.8	15.9	Chester County, Pa.....	244,000	29.5	25.4	16.1
Other counties:				Delaware County, Pa.....					
Hudson.....	619,000	115.6	116.1	-0.4	Montgomery County, Pa.....	587,000	80.9	74.8	8.2
Mercer.....	296,000	65.5	54.1	21.1	Philadelphia city, Pa.....	2,052,000	203.3	199.8	1.8
Middlesex.....	496,000	105.3	95.5	10.3	Burlington County, N.J.....	270,000	39.9	32.6	22.4
Monmouth.....	334,401	87.2	73.5	18.6	Camden County, N.J.....	436,000	66.7	61.3	8.8
NEW MEXICO				Gloucester County, N.J.....					
Bernalillo County.....	288,000	21.3	24.1	-11.6	151,000	22.8	19.6	16.3	
NEW YORK				Pittsburgh SMSA.....					
Buffalo SMSA.....	1,320,000	226.3	210.5	7.5	2,372,000	257.5	245.6	4.8	
Erie County.....	1,084,000	183.3	172.1	6.5	Allaheghy County.....	1,590,000	198.0	189.9	4.3
Niagara County.....	236,000	43.0	38.4	12.0	Beaver County.....	201,000	17.9	16.7	7.2
New York SMSA.....				Washington County.....					
Nassau County.....	1,402,000	469.8	429.7	9.3	214,000	15.3	14.7	4.1	
New York City.....	8,011,000	1,630.5	1,535.7	6.2	Westmoreland County.....	367,000	26.3	24.3	8.2
Rockland County.....	184,000	49.5	37.7	31.3	Other counties:				
Suffolk County.....	912,000	247.8	218.2	13.6	Berks.....	283,000	25.1	26.0	-3.5
Westchester County.....	857,000	259.8	235.0	10.6	Erie.....	255,000	35.3	33.6	5.1
Rochester SMSA.....				Lancaster.....					
Livingston County.....	49,000	7.8	6.9	13.0	289,000	21.0	20.7	1.4	
Monroe County.....	644,000	120.2	104.2	15.4	Luzerne.....	346,000	22.9	20.9	9.6
Orleans County.....	38,000	5.1	4.2	21.4	RHODE ISLAND				
Wayne County.....	73,000	11.7	9.2	27.2	Providence-Pawtucket-Warwick ²	739,000	112.7	101.8	10.7
Other counties:				Bristol County.....					
Albany.....	284,000	46.8	44.9	4.2	42,000	7.0	6.4	9.4	
Oneida.....	279,000	39.9	36.5	9.3	Kent County.....	128,000	18.6	14.8	25.7
Onondaga.....	456,000	71.1	62.6	13.6	Providence County.....	569,000	87.1	80.6	8.1
NORTH CAROLINA				TENNESSEE					
Mecklenburg County.....	312,000	42.7	36.0	18.6	Knox County.....	268,000	24.7	23.4	5.6
OHIO				Nashville-Davidson.....					
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,347,000	174.2	168.6	3.3	435,000	42.8	43.0	-0.5	
Clermont County, Ohio.....	91,000	9.3	8.4	10.7	Shelby County.....	688,000	68.0	59.2	14.9
Hamilton County, Ohio.....	915,000	138.4	137.6	0.6	TEXAS				
Warren County, Ohio.....	78,000	7.0	6.4	9.4	Dallas SMSA.....	1,289,000	196.3	175.1	12.1
Boone County, Ky.....	25,000	1.9	1.4	35.7	Collin County.....	50,000	3.6	3.2	12.5
Campbell County, Ky.....	87,000	6.1	5.2	17.3	Dallas County.....	1,134,000	185.6	165.7	12.0
Kenton County, Ky.....	122,000	9.2	7.8	17.9	Denton County.....	61,000	4.5	3.7	21.6
Dearborn County, Ind.....	29,000	2.3	1.8	27.8	Ellis County.....	44,000	2.6	2.5	4.0
Cleveland SMSA.....				Houston SMSA (Harris County only).....					
Cuyahoga County.....	2,000,000	410.6	363.4	13.0	1,494,000	237.7	206.7	15.0	
Geauga County.....	1,695,000	361.6	322.1	12.3	San Antonio SMSA.....	808,000	63.6	53.8	18.2
Lake County.....	176,000	30.2	24.1	25.3	Bexar County.....	775,000	62.1	52.5	18.3
Medina County.....	72,000	9.9	9.3	6.5	Guadalupe County.....	33,000	1.5	1.3	15.4
Columbus SMSA.....				Other counties:					
Delaware County.....	847,000	111.5	96.9	15.1	El Paso.....	344,000	26.1	27.4	-4.7
Franklin County.....	38,000	4.8	3.9	23.1	Tarrant.....	588,000	53.0	58.8	-9.9
Pickaway County.....	769,000	102.5	89.2	14.9	UTAH				
Dayton SMSA.....	791,000	125.4	99.0	26.7	Salt Lake County.....	440,000	69.2	63.0	9.8
Greene County.....	110,000	15.3	11.5	33.0	VIRGINIA				
Miami County.....	80,000	12.1	8.5	42.4	(See also District of Columbia)				
Montgomery County.....	568,000	94.4	75.8	24.5	Norfolk city.....	307,000	18.7	19.3	-3.1
Prebble County.....	34,000	3.6	3.2	12.5	WASHINGTON				
Other counties:				(See also Oregon)					
Lucas.....	473,000	67.6	61.9	9.2	Seattle-Everett SMSA.....	1,179,000	181.6	151.5	19.9
Mahoning.....	301,000	46.8	38.2	22.5	King County.....	980,000	159.3	133.5	19.3
Stark.....	356,000	42.2	39.8	6.0	Snohomish County.....	199,000	22.3	18.0	23.9
Summit.....	545,000	85.4	76.2	12.1	Other counties:				
OKLAHOMA				Pierce.....					
Oklahoma County.....	487,000	56.4	53.8	4.8	343,000	34.9	31.2	11.9	
Tulsa County.....	360,000	50.1	46.6	7.5	Spokane.....	267,000	28.4	25.1	13.1
				WEST VIRGINIA					
				Kanawha County.....					
				245,000					
				16.4					
				15.3					
				7.2					
				WISCONSIN					
				Milwaukee SMSA.....					
				1,275,000					
				277.8					
				3269.6					
				Milwaukee County.....					
				1,044,000					
				230.9					
				219.0					
				Ozaukee County.....					
				43,000					
				8.0					
				7.0					
				Waukesha County.....					
				188,000					
				38.9					
				(NA)					
				(NA)					

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, N.J., the population shown is as of April 1, 1960, from the 1960 Census of Population. ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting. ⁴Massachusetts State Economic Area "C." ⁵Rhode Island State Economic Area "A."

Quarterly Tax Reports

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, SECOND QUARTER OF 1968 AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	2d quarter, 1968 (thousand dollars)	12-month periods			2d quarter, 1968 (thousand dollars)	12-month periods		
		Year ended June 1968 (thousand dollars)	Percent change from--			Year ended June 1968 (thousand dollars)	Percent change from--	
			Year ended March 1968	Year ended June 1967			Year ended March 1968	Year ended June 1967
Alabama.....	45,349	177,437	1.7	4.0	26,028	101,553	1.1	4.2
Alaska.....	-	-	-	-	1,200	7,806	-2.2	10.3
Arizona.....	30,132	106,897	3.0	2.7	14,304	53,666	1.3	6.5
Arkansas.....	24,771	92,780	2.4	4.7	16,506	65,761	1.2	3.7
California.....	372,043	1,390,955	9.1	31.0	143,361	580,675	1.9	5.8
Colorado.....	25,983	107,368	3.3	8.7	13,193	53,051	1.7	1.1
Connecticut.....	42,204	158,835	2.6	9.1	19,733	76,826	5.3	21.2
Delaware.....	-	-	-	-	3,921	16,429	-0.1	2.0
District of Columbia ¹	11,101	46,024	-1.1	5.8	4,011	16,158	-0.1	9.2
Florida.....	117,228	357,681	11.0	18.9	51,336	190,462	1.8	7.3
Georgia.....	71,690	271,226	3.4	12.2	34,725	131,328	1.9	7.1
Hawaii.....	29,587	114,358	3.3	10.7	3,736	14,738	1.9	9.1
Idaho.....	8,737	35,127	2.5	7.2	5,952	21,713	5.3	12.4
Illinois.....	215,674	861,666	5.1	20.9	53,166	224,106	2.8	20.6
Indiana.....	90,215	322,299	2.4	7.1	35,309	137,050	0.8	5.4
Iowa.....	47,107	159,874	9.6	40.8	24,720	90,089	2.3	5.5
Kansas.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky.....	50,762	158,607	11.6	17.2	22,589	91,853	1.7	6.0
Louisiana.....	39,901	152,497	1.6	4.1	25,087	94,124	1.8	5.4
Maine.....	15,737	62,348	4.4	14.0	6,992	30,055	1.3	4.7
Maryland.....	40,397	145,845	2.9	7.3	25,148	97,210	1.7	6.7
Massachusetts.....	45,384	157,654	4.9	23.1	39,497	121,765	2.3	5.2
Michigan.....	196,630	718,353	3.7	8.1	61,198	219,097	6.3	14.8
Minnesota.....	² 42,465	² 113,078	(²)	(²)	28,694	108,114	5.1	21.6
Mississippi.....	35,490	135,925	2.5	5.6	19,057	70,598	1.9	1.9
Missouri.....	65,244	273,841	-1.3	2.8	24,095	99,800	-0.4	2.0
Montana.....	-	-	-	-	5,660	24,363	3.6	12.5
Nebraska.....	² 17,939	² 65,267	(²)	(²)	14,884	54,024	2.2	5.8
Nevada.....	8,984	34,527	12.7	47.7	4,700	19,038	2.5	6.2
New Hampshire.....	-	-	-	-	5,246	19,667	0.9	5.0
New Jersey.....	81,466	236,156	6.0	15.6	39,323	155,714	1.0	4.8
New Mexico.....	18,448	72,140	1.2	6.1	9,303	36,477	5.3	(³)
New York.....	168,065	647,827	2.7	9.0	62,508	288,890	-1.0	6.3
North Carolina.....	55,814	216,355	3.1	7.3	39,086	147,146	1.2	4.6
North Dakota.....	7,301	33,131	7.5	39.5	3,041	15,573	-2.5	-0.3
Ohio.....	144,429	508,596	11.6	38.5	69,691	285,168	1.5	4.1
Oklahoma.....	25,883	91,590	5.8	8.5	18,874	77,556	-1.0	1.4
Oregon.....	-	-	-	-	15,479	59,279	5.3	17.2
Pennsylvania.....	262,535	735,767	9.6	15.4	73,567	291,049	0.1	1.2
Rhode Island.....	16,541	66,073	5.8	35.0	5,567	21,774	1.4	3.7
South Carolina.....	32,413	123,038	3.4	8.1	19,944	75,584	1.9	6.3
South Dakota.....	6,477	31,744	-0.8	2.9	4,808	19,560	1.3	4.7
Tennessee.....	53,300	205,499	3.0	8.7	28,803	113,188	0.1	3.2
Texas.....	67,180	275,600	2.2	7.8	70,114	268,792	1.9	5.8
Utah.....	13,946	59,076	2.4	5.3	6,889	28,511	0.8	6.3
Vermont.....	-	-	-	-	3,152	12,066	1.0	9.6
Virginia.....	⁴ 36,005	⁴ 137,092	⁴ 11.5	(⁴)	34,297	130,571	-4.2	5.7
Washington.....	133,767	473,182	7.8	13.0	32,297	125,977	4.9	27.1
West Virginia.....	35,843	145,066	2.8	14.0	10,211	44,329	1.0	1.4
Wisconsin.....	25,262	112,106	3.7	16.7	29,785	115,393	1.6	6.5
Wyoming.....	6,298	25,263	6.5	38.4	2,986	14,168	5.0	13.7

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 the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. Z Less than 0.05 percent. NA Not available. ¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. These amounts are included as local rather than State tax revenue. ²Tax effective in 1967 (Minne-

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, SECOND QUARTER OF 1968 AND PRIOR PERIODS--Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter, 1968 (thousand dollars)	12-month periods		2d quarter, 1968 (thousand dollars)	12-month periods		Year ended June 1968 (thousand dollars)	Percent change from-- Year ended March 1968 Year ended June 1967
		Year ended June 1968 (thousand dollars)	Percent change from--					
			Year ended March 1968		Year ended June 1967			
Alabama.....	527,596	592,806	1.5	8.4	1,732	23,397	2.6	155.6
Alaska.....	4,926	22,600	-3.6	-0.4	2,537	4,713	4.0	4.8
Arizona.....	16,716	32,824	17.6	19.6	9,733	17,476	31.5	-7.4
Arkansas.....	14,406	35,987	12.3	7.6	3,011	29,699	6.2	11.5
California.....	694,304	951,613	42.6	90.5	24,864	236,465	1.9	11.1
Colorado.....	29,840	90,187	4.4	12.1	5,288	20,962	0.4	-5.5
Connecticut.....	-	-	-	-	12,327	30,650	1.8	4.0
Delaware.....	19,980	54,554	4.2	11.5	2,311	9,127	-0.1	1.9
District of Columbia ¹	18,160	56,076	0.2	13.7	1,291	8,392	2.9	85.4
Florida.....	-	-	-	-	62,163	96,875	-16.3	-9.2
Georgia.....	39,168	115,948	11.7	16.1	15,156	31,652	1.5	14.3
Hawaii.....	20,485	70,307	1.3	10.7	-	-	-	-
Idaho.....	12,309	29,509	4.4	16.6	3,491	14,017	0.7	2.9
Illinois.....	-	-	-	-	14,984	170,802	1.3	12.1
Indiana.....	37,849	161,457	-0.2	1.9	8,321	53,627	3.5	4.9
Iowa.....	16,673	84,554	-9.1	-20.3	9,142	69,780	1.5	5.5
Kansas.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky.....	27,859	89,419	2.0	10.9	7,698	18,927	22.4	-17.2
Louisiana.....	14,930	39,511	1.9	10.5	9,658	22,870	-3.8	36.9
Maine.....	-	-	-	-	2,139	13,853	4.0	13.5
Maryland.....	96,198	302,302	19.4	66.3	12,852	28,266	4.6	5.5
Massachusetts.....	113,489	308,480	4.3	15.1	4,969	38,155	-0.2	-2.2
Michigan.....	6102,335	6254,376	(6)	(6)	22,767	96,512	-1.3	4.5
Minnesota.....	80,796	272,620	6.2	12.2	10,922	61,963	6.5	10.4
Mississippi.....	5,318	10,825	4.1	4.0	1,718	11,725	3.5	7.3
Missouri.....	564,668	5148,921	26.2	30.5	10,205	62,431	-1.3	5.1
Montana.....	9,512	29,572	3.9	22.1	1,690	7,562	3.7	18.3
Nebraska.....	511,849	214,835	(5)	(5)	3,409	12,358	13.4	22.0
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	2,239	2,689	0.7	-0.7	3,352	11,897	4.3	7.0
New Jersey.....	4,381	11,442	4.0	10.5	21,830	101,071	(Z)	2.9
New Mexico.....	5,782	16,067	3.7	(7)	1,699	15,060	-18.6	-16.4
New York.....	553,191	1,851,954	5.0	17.5	69,500	8261,396	19.3	19.8
North Carolina.....	67,796	216,549	5.8	14.8	4,883	48,070	0.9	4.9
North Dakota.....	7,555	13,158	(9)	(9)	1,414	13,040	-1.2	16.5
Ohio.....	-	-	-	-	101,585	140,538	8.2	10.5
Oklahoma.....	16,599	(NA)	(NA)	(NA)	6,117	56,345	2.0	6.3
Oregon.....	56,756	173,181	15.4	25.4	9,401	39,408	0.5	5.3
Pennsylvania.....	-	-	-	-	49,370	112,524	-3.3	-4.0
Rhode Island.....	-	-	-	-	3,640	12,301	8.0	2.0
South Carolina.....	18,252	71,291	7.2	13.7	2,679	8,891	6.9	-16.7
South Dakota.....	-	-	-	-	5,067	10,198	8.8	1.1
Tennessee.....	7,745	10,184	13.3	13.5	36,877	57,157	19.4	30.9
Texas.....	-	-	-	-	100,750	143,921	6.1	10.3
Utah.....	17,530	43,300	4.4	8.4	1,450	9,370	1.8	-5.3
Vermont.....	6,467	27,444	0.3	11.0	4,283	11,103	22.1	17.9
Virginia.....	77,107	222,676	11.3	15.8	33,074	54,076	2.8	2.8
Washington.....	-	-	-	-	6,222	39,213	1.9	-0.6
West Virginia.....	8,765	28,778	0.1	6.1	11,090	27,070	8.9	9.6
Wisconsin.....	116,409	432,718	2.3	18.8	15,527	64,516	2.8	6.6
Wyoming.....	-	-	-	-	2,670	8,977	4.4	17.9

sota, Aug. 1 and Nebraska June 1). ³Net collections reported beginning 2d quarter 1967, gross collections reported prior to that period; therefore, percent change not computed because data are not comparable. ⁴New tax effective Sept. 1, 1966. ⁵Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. For Nebraska, new tax effective Jan. 1, 1968. ⁶New tax effective Oct. 1, 1967. ⁷Amounts reported for individual income taxes included corporation income taxes prior to the 2d quarter 1967; therefore, percent change not computed because data are not comparable. ⁸Data shown incorporate some adjustment of amounts previously reported. ⁹Amounts reported for individual income taxes included corporation income taxes prior to the 3d quarter 1967; therefore, percent change not computed because data are not comparable.