



# Quarterly Summary of State and Local Tax Revenue

## July-September 1973

U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

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Taxes collected by State and local governments in the United States totaled \$121.6 billion during the 12 months ended with September 1973. This reflects an increase of \$10.1 billion, or 9.0 percent from a year earlier. State taxes amounted to \$69.1 billion, or 10.3 percent more than in the 12 months ended with September 1972. The yield of locally imposed taxes rose 7.4 percent to \$52.6 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase
	1973	1972	
Total.....	121,629	111,553	9.0
Property.....	45,939	42,804	7.3
Other than property.....	75,690	68,749	10.1
General sales and gross receipts.....	23,592	21,062	12.0
Motor fuel sales.....	8,157	7,409	10.1
Individual income.....	18,338	16,875	8.7
Motor vehicle and operators' licenses..	3,831	3,499	9.5
Corporation net income	5,368	4,498	19.3
All other.....	16,404	15,406	6.5

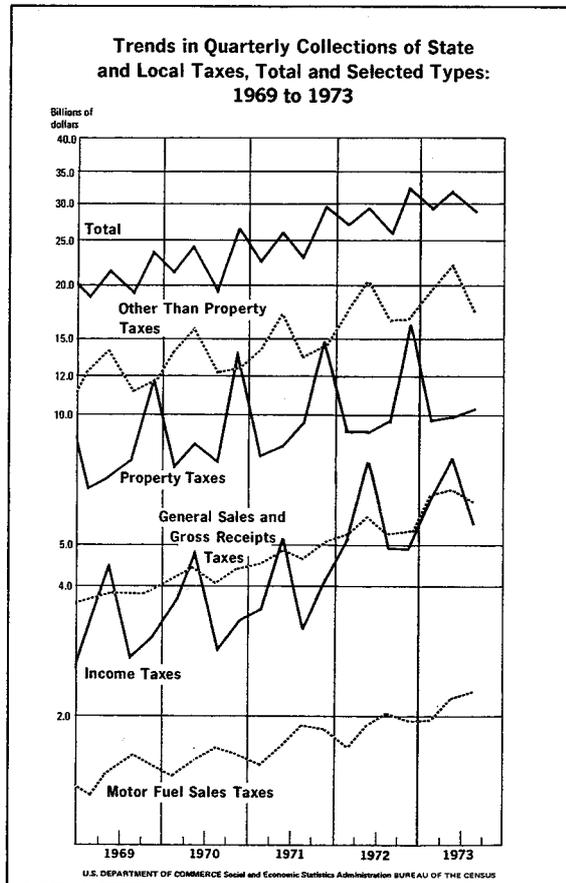
During the third quarter of calendar 1973, collections of State and local taxes amounted to \$28.1 billion. As compared with the corresponding quarter of 1972, this indicates a rise of \$2.1 billion, or 8.2 percent, with State tax revenue up 9.4 percent and local taxes up 6.6 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1969.

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



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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.<sup>1</sup>

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) 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 of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, New Mexico, and Washington.

### 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 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.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1973 and State Government Finances in 1972. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1971-72.

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 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 530 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 a sample survey, covering 1972. 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.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1973 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
<b>QUARTERS</b>										
<b>1973:</b>										
3d quarter.....	28,089	16,057	12,032	10,307	5,961	2,150	4,464	1,017	655	3,535
2d quarter.....	<sup>r</sup> 31,873	<sup>r</sup> 20,244	11,629	9,915	<sup>r</sup> 6,175	2,121	5,333	2,025	1,092	5,212
1st quarter.....	<sup>r</sup> 29,125	<sup>r</sup> 17,935	11,190	9,561	<sup>r</sup> 5,974	1,931	4,507	1,421	1,483	4,248
<b>1972:</b>										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
<b>1971:</b>										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,557	8,406	4,498	1,558	2,740	915	1,266	3,494
<b>1970:</b>										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
<b>1969:</b>										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
<b>1968:</b>										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
<b>12 MONTHS ENDING</b>										
September 1973.....	121,629	69,062	52,567	45,939	23,592	8,157	18,338	5,368	3,831	16,404
June 1973.....	<sup>r</sup> 119,508	<sup>r</sup> 67,683	51,825	45,302	<sup>r</sup> 22,884	8,044	17,971	5,208	3,812	16,287
March 1973.....	<sup>r</sup> 117,174	<sup>r</sup> 66,219	50,955	44,489	<sup>r</sup> 22,219	7,795	18,040	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,735	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property 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 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

<sup>r</sup>Revised.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1973, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended September		
		1973	1972	Percent change			1973	1972	Percent change
<b>ALABAMA</b>				<b>HAWAII</b>					
Jefferson County.....	644,991	45.8	42.9	6.8	Honolulu city.....	629,176	86.5	80.7	7.2
Mobile County.....	317,308	18.7	17.8	5.1	<b>ILLINOIS</b> (See also Missouri)				
<b>ARIZONA</b>				<b>INDIANA</b> (See also Kentucky and Ohio)					
Maricopa County.....	967,522	198.6	174.9	13.6	Chicago SMSA.....	6,978,947	2,163.0	1,822.9	18.7
Pima County.....	351,667	93.2	86.6	7.6	Cook County.....	5,492,369	1,639.1	1,552.6	5.6
<b>CALIFORNIA</b>				Du Page County.....					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	509.0	443.0	14.9	Kane County.....	251,005	97.3	6.3	( <sup>3</sup> )
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,482.5	2,414.5	2.8	Lake County.....	382,638	125.2	106.7	17.3
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	379.6	343.7	10.4	McHenry County.....	111,555	57.7	0.9	( <sup>3</sup> )
Riverside County.....	459,074	153.5	142.2	7.9	Will County.....	249,498	68.8	1.8	( <sup>3</sup> )
San Bernardino County.....	684,072	226.1	201.5	12.2	<b>IOWA</b>				
San Diego SMSA (San Diego County).....	1,357,854	396.4	363.5	9.1	Indianapolis SMSA.....	1,109,882	288.1	255.1	12.9
San Francisco-Oakland SMSA.....	3,109,519	1,278.1	1,201.9	6.3	Boone County.....	30,870	6.0	5.8	3.4
Alameda County.....	1,073,184	410.0	379.2	8.1	Hamilton County.....	54,832	12.4	(NA)	(NA)
Contra Costa County.....	558,389	254.7	239.4	6.4	Hancock County.....	35,096	6.7	6.1	9.8
Marin County.....	206,038	84.2	82.2	2.4	Hendricks County.....	53,974	10.7	9.0	18.9
San Francisco city.....	715,674	294.7	285.8	3.1	Johnson County.....	61,138	10.4	10.0	4.0
San Mateo County.....	556,234	234.5	215.3	8.9	Marion County.....	792,299	228.4	200.8	13.7
Other counties:					Morgan County.....	44,176	5.8	5.2	11.5
Fresno.....	413,053	131.5	81.7	61.0	Shelby County.....	37,797	7.7	7.1	8.5
Kern.....	329,162	123.5	113.9	8.4	Lake County.....	546,253	160.9	174.1	-7.6
Sacramento.....	631,498	(NA)	(NA)	(NA)	<b>KANSAS</b> (See also Missouri)				
Santa Clara.....	1,064,714	406.2	375.4	8.2	Sedgwick County.....	350,694	86.2	80.8	6.7
<b>COLORADO</b>				<b>KENTUCKY</b> (See also Ohio)					
Denver SMSA.....	1,227,529	318.8	299.0	6.6	Louisville, Ky.-Ind. SMSA.....	826,553	283.1	293.0	-10.7
Adams County.....	185,789	37.9	36.8	3.0	Jefferson County, Ky.....	685,055	67.5	78.2	-13.7
Arapahoe County.....	162,142	47.6	39.8	19.6	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)
Boulder County.....	131,889	38.9	34.8	11.8	Floyd County, Ind.....	55,622	9.3	9.9	-6.1
Denver city.....	514,678	133.6	129.1	3.5	<b>LOUISIANA</b>				
Jefferson County.....	233,031	60.8	58.5	3.9	New Orleans SMSA.....	1,045,809	282.1	290.8	-9.6
<b>CONNECTICUT</b>				Jefferson Parish.....					
Fairfield County.....	792,814	306.5	284.6	7.7	New Orleans city.....	593,471	41.9	39.9	5.0
Hartford County.....	816,737	278.4	273.2	1.9	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
New Haven County.....	744,948	258.5	225.6	14.6	St. Tammany Parish.....	63,585	4.5	3.6	25.0
<b>DELAWARE</b>				<b>MARYLAND</b> (See also District of Columbia)					
New Castle County.....	385,856	41.4	18.2	127.5	Baltimore SMSA.....	2,070,670	395.5	394.2	0.3
<b>DISTRICT OF COLUMBIA</b>				Anne Arundel County.....					
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2670.0	2597.3	12.2	Baltimore city.....	905,759	179.7	182.4	-1.5
Washington, D.C.....	756,510	114.9	125.9	-8.7	Baltimore County.....	621,077	125.9	123.3	2.1
Montgomery County, Md.....	522,809	168.8	141.9	19.0	Carroll County.....	69,006	12.1	10.4	16.3
Prince Georges County, Md.....	660,567	153.4	124.0	23.7	Harford County.....	115,378	19.2	17.4	10.3
Alexandria city, Va.....	110,938	29.7	27.6	7.6	Howard County.....	61,911	(NA)	(NA)	(NA)
Arlington County, Va.....	174,284	45.7	38.9	17.5	<b>MASSACHUSETTS</b>				
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	Boston <sup>5</sup> .....	3,375,396	1,377.6	1,220.2	12.9
Fairfax County, Va.....	455,021	122.8	108.2	13.5	Essex County.....	637,887	226.8	194.3	16.7
Falls Church city, Va.....	10,772	2.6	2.4	8.3	Middlesex County.....	1,397,268	554.0	495.9	11.7
Loudoun County, Va.....	37,150	8.4	6.4	31.3	Norfolk County.....	605,051	247.3	213.4	15.9
Prince William County, Va.....	111,102	19.5	18.9	3.2	Suffolk County.....	735,190	349.5	316.6	10.4
<b>FLORIDA</b>				Other counties:					
Miami SMSA (Dade County).....	1,267,792	270.0	268.0	0.7	Bristol.....	444,301	124.2	109.0	13.9
Tampa-St. Petersburg SMSA.....	1,012,594	125.0	132.4	-5.6	Hampden.....	459,050	134.5	123.0	9.3
Hillsborough County.....	490,265	66.2	71.1	-6.9	Worcester.....	637,969	174.8	161.3	8.4
Pinellas County.....	522,328	58.8	61.3	-4.1	<b>MICHIGAN</b>				
Other counties:					Detroit SMSA.....	4,199,931	1,169.5	1,112.9	5.1
Broward.....	620,100	121.9	116.9	4.3	Macomb County.....	625,309	178.1	172.1	3.5
Duval (Jacksonville city).....	528,865	59.0	58.5	0.9	Oakland County.....	907,871	296.1	294.8	0.4
Orange.....	344,311	55.2	44.8	23.2	Wayne County.....	2,666,751	695.3	646.0	7.6
<b>GEORGIA</b>				Other counties:					
Atlanta SMSA.....	1,390,164	344.9	269.0	28.2	Genesee.....	444,341	102.5	99.5	3.0
Clayton County.....	98,043	16.4	13.7	19.7	Kent.....	411,044	89.2	80.0	11.5
Cobb County.....	196,793	27.2	19.5	39.5					
De Kalb County.....	415,387	102.3	46.0	122.4					
Fulton County.....	607,592	188.9	181.7	4.0					
Gwinnett County.....	72,349	10.1	8.1	24.7					

See footnotes at end of table.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended September		
		1973	1972	Percent change			1973	1972	Percent change
<b>MINNESOTA</b>				<b>OHIO</b>					
Minneapolis-St. Paul SMSA.....	1,813,647	<sup>2</sup> 500.6	<sup>2</sup> 520.2	-3.8	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	274.3	242.4	13.2
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.8	13.0	-1.5
Dakota County.....	139,808	41.2	39.1	5.4	Hamilton County, Ohio.....	924,018	226.0	197.9	14.2
Hennepin County.....	960,080	294.7	309.5	-4.8	Warren County, Ohio.....	84,925	10.6	9.4	12.8
Ramsey County.....	476,255	114.0	122.3	-6.8	Boone County, Ky.....	32,812	2.8	2.5	12.0
Washington County.....	82,948	(NA)	20.6	(NA)	Campbell County, Ky.....	88,501	7.0	7.2	-2.8
<b>MISSOURI</b>				Kenton County, Ky.....					
Kansas City, Mo.-Kans. SMSA.....	1,253,916	261.6 <sup>6</sup>	257.8	1.5	Dearborn County, Ind.....	29,430	4.0	2.5	60.0
Cass County, Mo.....	39,448	3.8	2.2	72.7	Cleveland SMSA.....	2,064,194	516.2	517.4	-0.2
Clay County, Mo.....	123,322	23.9	21.4	11.7	Cuyahoga County.....	1,721,300	439.6	454.6	-3.3
Jackson County, Mo.....	654,558	111.8	116.7	-4.2	Geauga County.....	62,977	14.0	13.7	2.2
Platte County, Mo.....	32,081	6.4	6.2	3.2	Lake County.....	197,200	45.0	33.0	36.4
Johnson County, Kans.....	217,662	65.0	65.3	-0.5	Medina County.....	82,717	17.6	16.1	9.3
Wyandotte County, Kans.....	186,845	50.7	46.0	10.2	Columbus SMSA.....	916,228	<sup>2</sup> 160.0	<sup>2</sup> 156.7	2.1
St. Louis, Mo.-Ill. SMSA.....	2,363,017	476.7	461.1	3.4	Delaware County.....	42,908	7.1	6.5	9.2
Franklin County, Mo.....	55,116	8.2	7.7	6.5	Franklin County.....	833,249	146.2	144.5	1.2
Jefferson County, Mo.....	105,248	9.4	8.7	8.0	Pickaway County.....	40,071	(NA)	(NA)	(NA)
St. Charles County, Mo.....	92,954	15.3	14.0	9.3	Dayton SMSA.....	850,266	177.4	161.0	10.2
St. Louis city, Mo.....	622,236	83.5	84.2	-0.1	Greene County.....	125,057	16.7	17.1	-2.3
St. Louis County, Mo.....	951,353	245.0	221.4	10.7	Miami County.....	84,343	17.4	12.3	41.5
Madison County, Ill.....	250,934	69.5	80.9	-14.1	Montgomery County.....	606,148	138.9	127.0	9.4
St. Clair County, Ill.....	285,176	45.8	44.2	3.6	Preble County.....	34,719	4.4	4.6	-4.4
<b>NEBRASKA</b>				Other counties:					
Douglas County.....	389,455	110.3	(NA)	(NA)	Lucas.....	484,370	82.4	83.9	-1.8
<b>NEW JERSEY</b>				Mahoning.....					
(See also Pennsylvania)				Stark.....					
Newark SMSA.....	1,856,556	708.6	658.9	7.5	Summit.....	553,371	(NA)	114.8	(NA)
Essex County.....	929,986	346.0	319.8	8.2	<b>OKLAHOMA</b>				
Morris County.....	383,454	170.0	152.6	11.4	Oklahoma County.....	526,805	71.7	67.2	6.7
Union County.....	543,116	192.6	186.5	3.3	Tulsa County.....	401,663	65.2	76.3	-14.6
Paterson-Clifton-Passaic SMSA....	1,358,794	480.1	445.6	7.7	<b>OREGON</b>				
Bergen County.....	898,012	337.8	313.0	7.9	Portland, Oreg.-Wash. SMSA.....	1,009,129	279.3	256.7	8.8
Passaic County.....	460,782	142.3	132.6	7.3	Clackamas County, Oreg.....	166,088	49.8	43.3	15.0
Other counties:				Multnomah County, Oreg.....					
Hudson.....	609,266	189.8	180.4	5.2	Washington County, Oreg.....	157,920	48.1	43.7	10.1
Mercer.....	303,968	94.4	98.7	-4.4	Clark County, Wash.....	128,454	23.9	22.0	8.6
Middlesex.....	583,813	200.7	194.3	3.3	<b>PENNSYLVANIA</b>				
Monmouth.....	459,379	172.7	158.6	8.9	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	921.4	843.5	9.2
<b>NEW MEXICO</b>				Bucks County, Pa.....					
Bernalillo County.....	315,774	42.2	39.9	5.8	Chester County, Pa.....	278,311	54.9	44.9	22.3
<b>NEW YORK</b>				Delaware County, Pa.....					
Buffalo SMSA.....	1,349,211	354.5	347.4	2.0	Montgomery County, Pa.....	600,035	120.5	120.2	0.2
Erie County.....	1,113,491	297.6	294.6	1.0	Philadelphia city, Pa.....	623,799	163.4	145.6	12.2
Niagara County.....	235,720	56.9	52.8	7.8	Burlington County, N.J.....	1,948,609	229.9	217.3	5.8
New York SMSA.....	11,528,649	4,276.4	3,961.6	7.9	Camden County, N.J.....	323,132	84.8	77.7	9.1
Nassau County.....	1,422,905	789.1	755.2	4.5	Gloucester County, N.J.....	456,291	138.1	120.4	14.7
New York City.....	7,867,760	2,405.9	2,197.3	9.5	Pittsburgh SMSA.....	1,72,681	48.5	41.9	15.8
Rockland County.....	229,903	108.9	108.6	0.3	Allegheny County.....	2,401,245	456.3	388.8	17.4
Suffolk County.....	1,116,672	510.0	454.4	12.2	Beaver County.....	1,605,016	358.9	298.1	20.4
Westchester County.....	891,409	462.5	446.1	3.7	Washington County.....	208,418	30.0	30.6	-2.0
Rochester SMSA.....	882,667	266.4	253.1	5.3	Westmoreland County.....	210,876	21.8	19.0	14.7
Livingston County.....	54,041	10.6	10.2	3.9	Other counties:				
Monroe County.....	711,917	228.1	216.7	5.3	Berks.....	296,382	39.6	38.9	1.8
Orleans County.....	37,305	7.4	6.3	17.5	Erle.....	263,654	59.4	56.6	4.9
Wayne County.....	79,404	20.3	19.9	2.0	Lancaster.....	319,693	32.7	33.9	-3.5
Other counties:				Luzerne.....					
Albany.....	285,618	73.3	67.2	9.1	<b>RHODE ISLAND</b>				
Oneida.....	273,037	48.2	45.0	7.1	Providence-Pawtucket-Warwick <sup>6</sup> ....	768,580	174.5	177.4	-1.6
Onondaga.....	472,185	109.5	121.3	-9.7	Bristol County.....	45,937	11.2	10.8	3.7
<b>NORTH CAROLINA</b>				Kent County.....					
Mecklenburg County.....	354,656	65.1	65.5	-0.6	Providence County.....	142,382	34.1	32.2	5.9
				Tennessee County.....					
				Knox County.....					
				Nashville-Davidson.....					
				Shelby County.....					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended September			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended September		
		1973	1972	Percent change			1973	1972	Percent change
<b>TEXAS</b>				<b>VIRGINIA</b> (See also District of Columbia)					
Dallas SMSA.....	1,555,950	335.1	311.6	7.5	Norfolk city.....	307,951	24.7	23.0	7.4
Collin County.....	66,920	9.5	7.7	23.4	<b>WASHINGTON</b> (See also Oregon)				
Dallas County.....	1,327,321	307.6	287.9	6.8	Seattle-Everett SMSA.....	1,421,869	306.8	317.7	-3.4
Denton County.....	75,633	9.1	7.8	16.7	King County.....	1,156,633	252.9	261.8	-3.4
Ellis County.....	46,638	4.8	4.6	4.3	Snohomish County.....	285,236	53.9	55.9	-3.6
Kaufman County.....	32,392	2.9	2.5	16.0	<b>Other counties:</b>				
Rockwall County.....	7,046	1.2	1.1	9.1	Pierce.....	411,027	60.3	58.4	3.3
Houston SMSA.....	1,985,031	422.4	385.7	9.5	Spokane.....	287,487	34.7	37.3	-7.0
Brazoria County.....	108,312	33.5	28.8	16.3	<b>WEST VIRGINIA</b>				
Fort Bend County.....	52,314	11.8	10.2	15.7	Kanawha County.....	229,515	22.8	27.7	-17.7
Harris County.....	1,741,912	360.9	332.6	8.5	<b>WISCONSIN</b>				
Liberty County.....	33,014	5.4	5.2	3.8	Milwaukee SMSA.....	1,403,688	445.3	439.9	1.2
Montgomery County.....	49,479	10.8	8.9	21.3	Milwaukee County.....	1,054,063	335.6	339.9	-1.3
San Antonio SMSA.....	864,014	100.7	91.2	10.4	Ozaukee County.....	54,421	17.3	15.3	13.1
Bexar County.....	830,460	98.3	89.0	10.4	Washington County.....	63,839	19.5	19.5	-
Guadalupe County.....	33,554	2.4	2.2	9.1	Waukesha County.....	231,365	72.9	65.2	11.8
<b>Other counties:</b>									
El Paso.....	359,291	52.0	24.9	( <sup>7</sup> )					
Tarrant.....	716,317	110.4	95.7	15.4					
<b>UTAH</b>									
Salt Lake County.....	458,607	93.5	94.2	-0.8					

- Represents zero or rounds to zero.  
 NA Not available.  
<sup>1</sup>Final population counts from 1970 Census of Population, advance report, Series PC (VI).  
<sup>2</sup>Total includes amounts estimated for those areas not reporting.  
<sup>3</sup>Not computed, due to changes in due dates for taxes.  
<sup>4</sup>Decrease in assessment ratio, from 10 percent to 6 percent.  
<sup>5</sup>Massachusetts State Economic Area C.  
<sup>6</sup>Rhode Island State Economic Area A.  
<sup>7</sup>Not computed, since prior data did not include school tax levy.

Alabama  
 Alaska  
 Arizona  
 Arkansas  
 California  
 Colorado  
 Connecticut  
 Delaware  
 District of Columbia  
 Florida  
 Georgia  
 Hawaii  
 Idaho  
 Illinois  
 Indiana  
 Iowa  
 Kansas  
 Kentucky  
 Louisiana  
 Maine  
 Maryland  
 Massachusetts  
 Michigan  
 Minnesota  
 Mississippi  
 Missouri  
 Montana  
 Nebraska  
 Nevada  
 New Hampshire  
 New Jersey  
 New Mexico  
 New York  
 North Carolina  
 North Dakota  
 Ohio  
 Oklahoma  
 Oregon  
 Pennsylvania  
 Rhode Island  
 South Carolina  
 South Dakota  
 Tennessee  
 Texas  
 Utah  
 Vermont  
 Virginia  
 Washington  
 West Virginia  
 Wisconsin  
 Wyoming

See

Table 3. Collections of Selected State Taxes, Third Quarter of 1973 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	3d quarter 1973 (thousand dollars)	12-month periods			3d quarter 1973 (thousand dollars)	12-month periods		
		Year ended Sept. 1973 (thousand dollars)	Percent change from--			Year ended Sept. 1973 (thousand dollars)	Percent change from--	
		Year ended June 1973	Year ended Sept. 1972		Year ended June 1973	Year ended Sept. 1972		
Alabama.....	75,831	289,364	2.7	12.3	38,928	146,040	1.6	7.0
Alaska.....	(X)	(X)	(X)	(X)	2,096	10,656	<sup>1</sup> -16.3	<sup>1</sup> -14.1
Arizona.....	73,090	278,294	4.1	18.1	22,846	87,439	3.7	9.1
Arkansas.....	46,613	172,369	2.6	12.8	27,790	97,319	2.6	9.8
California.....	633,540	2,304,644	5.1	12.7	199,182	755,286	1.1	5.1
Colorado.....	66,975	232,350	4.1	18.9	26,045	94,277	-0.2	7.5
Connecticut.....	107,151	446,828	2.0	24.6	36,227	139,790	0.3	3.6
Delaware.....	(X)	(X)	(X)	(X)	7,317	25,568	3.6	7.1
District of Columbia <sup>2</sup> .....	23,707	102,070	4.9	23.8	5,288	20,620	1.6	13.1
Florida.....	284,168	1,094,728	5.1	19.0	92,174	357,131	2.5	11.5
Georgia.....	130,598	492,538	3.3	11.8	62,209	231,492	8.2	8.2
Hawaii.....	57,041	234,381	4.2	25.1	5,385	20,184	2.1	5.4
Idaho.....	17,978	63,741	4.5	18.8	12,209	42,528	-0.3	27.0
Illinois.....	325,979	1,235,954	3.3	9.3	100,711	378,542	1.3	5.7
Indiana.....	117,911	487,148	0.6	7.1	48,298	186,100	0.8	7.1
Iowa.....	68,249	260,942	1.0	13.4	31,497	118,526	3.6	5.4
Kansas.....	55,182	208,835	4.6	13.2	18,365	90,343	-6.1	-0.2
Kentucky.....	82,527	313,118	<sup>3</sup> -1.1	<sup>3</sup> -4.2	36,340	157,543	-7.8	16.1
Louisiana.....	84,707	309,190	3.2	7.6	38,481	147,740	0.5	6.8
Maine.....	36,574	123,148	4.7	16.5	15,448	50,912	0.5	5.2
Maryland.....	80,524	335,027	3.2	12.9	46,284	175,838	2.4	19.1
Massachusetts.....	63,957	237,148	3.0	11.0	32,245	189,179	0.4	21.7
Michigan.....	275,949	1,118,165	2.4	12.1	109,910	377,269	7.6	23.7
Minnesota.....	<sup>4</sup> 74,880	<sup>4</sup> 302,052	<sup>4</sup> 0.9	<sup>4</sup> 8.0	<sup>4</sup> 39,702	<sup>4</sup> 145,063	<sup>4</sup> 0.3	<sup>4</sup> 7.3
Mississippi.....	87,764	325,266	3.5	13.2	27,445	113,644	2.2	9.0
Missouri.....	107,139	411,717	4.7	12.8	47,528	181,474	6.2	<sup>5</sup> 36.5
Montana.....	(X)	(X)	(X)	(X)	7,706	35,553	-8.0	5.2
Nebraska.....	31,993	115,564	6.2	15.3	22,856	80,300	1.4	7.4
Nevada.....	20,589	72,775	5.4	9.4	9,089	31,079	1.6	8.6
New Hampshire.....	(X)	(X)	(X)	(X)	9,915	37,289	1.6	7.1
New Jersey.....	162,287	668,035	1.7	13.7	71,064	272,349	3.3	19.4
New Mexico.....	42,828	157,447	3.0	<sup>6</sup> 30.8	14,990	52,736	1.5	19.6
New York.....	456,455	1,803,247	1.5	7.0	130,921	513,360	0.6	11.4
North Carolina.....	102,404	383,243	3.7	14.2	72,689	267,971	1.3	7.0
North Dakota.....	20,192	73,308	4.6	16.1	8,229	25,448	1.1	9.6
Ohio.....	223,114	841,822	4.2	12.7	98,719	375,009	1.5	7.7
Oklahoma.....	35,603	125,454	5.5	0.2	30,280	110,692	1.2	5.5
Oregon.....	(X)	(X)	(X)	(X)	24,240	85,267	0.7	8.3
Pennsylvania.....	226,530	1,131,078	2.0	14.4	115,055	437,034	-1.8	3.3
Rhode Island.....	25,455	95,908	2.0	3.0	8,945	32,322	1.4	3.8
South Carolina.....	78,628	287,000	1.6	10.7	35,175	127,176	5.0	21.9
South Dakota.....	17,863	67,214	4.3	14.8	8,884	29,919	-0.3	7.5
Tennessee.....	112,703	417,686	3.7	13.7	46,806	170,952	2.8	9.7
Texas.....	249,023	930,991	3.2	12.8	101,243	384,230	1.1	7.0
Utah.....	39,610	142,819	4.8	16.1	13,165	47,926	-0.8	5.1
Vermont.....	6,167	25,645	0.7	15.7	5,465	22,141	2.6	4.0
Virginia.....	76,700	300,298	2.8	13.0	63,364	243,156	4.9	<sup>7</sup> 33.9
Washington.....	99,785	713,311	3.4	5.5	45,874	162,048	1.6	4.9
West Virginia.....	64,314	248,300	2.2	10.7	19,900	69,530	0.4	<sup>8</sup> -4.3
Wisconsin.....	46,211	435,609	0.7	12.5	44,140	157,371	1.0	6.1
Wyoming.....	13,660	46,228	4.7	18.9	7,082	23,591	0.7	7.7

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Third Quarter of 1973 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1973 (thousand dollars)	12-month periods			3d quarter 1973 (thousand dollars)	12-month periods		
		Year ended Sept. 1973 (thousand dollars)	Percent change from--			Year ended Sept. 1973 (thousand dollars)	Percent change from--	
			Year ended June 1973	Year ended Sept. 1972			Year ended June 1973	Year ended Sept. 1972
Alabama.....	51,978	178,853	4.6	20.8	1,915	33,038	0.6	7.5
Alaska.....	12,216	44,090	1.7	6.2	1,380	6,910	6.6	4.4
Arizona.....	22,876	108,815	0.2	8.5	3,616	31,336	3.9	19.5
Arkansas.....	18,218	91,147	-0.5	17.4	15,748	37,443	2.8	6.8
California.....	497,675	1,950,280	3.4	<sup>9</sup> -14.6	23,440	303,490	0.9	4.9
Colorado.....	61,568	211,645	4.8	15.1	6,237	32,621	2.7	10.2
Connecticut.....	963	50,853	0.5	<sup>10</sup> -19.5	9,611	56,506	0.2	13.9
Delaware.....	25,370	99,829	11.4	11.0	4,303	17,444	1.8	20.1
District of Columbia <sup>2</sup> .....	31,605	141,770	4.4	7.9	777	14,014	4.0	-5.4
Florida.....	(X)	(X)	(X)	(X)	101,607	176,088	-1.4	14.7
Georgia.....	79,329	298,377	4.7	16.3	5,398	44,468	2.6	9.1
Hawaii.....	37,769	125,264	3.8	1.6	(X)	(X)	(X)	(X)
Idaho.....	14,340	60,387	4.7	26.2	4,293	19,821	-3.7	9.4
Illinois.....	243,142	922,792	3.1	6.7	85,346	297,591	-13.4	3.8
Indiana.....	67,764	287,832	1.0	12.0	4,859	57,503	-0.4	2.1
Iowa.....	59,805	253,690	4.4	19.5	12,203	90,825	-0.1	2.9
Kansas.....	24,290	117,743	3.0	19.3	7,437	42,862	1.4	7.7
Kentucky.....	55,101	190,237	6.1	15.5	2,478	37,541	0.2	10.1
Louisiana.....	26,314	113,505	3.7	3.3	5,383	27,184	-1.9	-18.3
Maine.....	9,649	32,605	4.1	9.0	1,540	17,533	0.3	5.3
Maryland.....	154,795	513,891	4.1	8.3	4,285	70,384	0.9	8.5
Massachusetts.....	178,106	872,778	-0.4	2.4	10,719	64,056	9.8	<sup>11</sup> 62.4
Michigan.....	285,908	963,762	4.1	7.9	9,222	163,958	-	4.7
Minnesota.....	<sup>4</sup> 148,000	<sup>4</sup> 586,598	<sup>4</sup> 0.1	<sup>4</sup> 13.5	<sup>4</sup> 6,525	<sup>4</sup> 106,458	<sup>4</sup> -0.3	<sup>4</sup> 42.1
Mississippi.....	14,705	71,076	1.5	23.0	2,602	23,170	2.0	<sup>12</sup> 34.6
Missouri.....	64,337	329,113	4.0	22.4	17,704	91,169	1.2	19.2
Montana.....	11,832	79,590	-2.8	8.4	1,822	11,133	-2.0	3.6
Nebraska.....	22,891	86,349	1.4	<sup>13</sup> 35.2	2,739	31,236	1.4	7.7
Nevada.....	(X)	(X)	(X)	(X)	2,330	11,887	7.8	13.3
New Hampshire.....	929	7,634	-0.2	11.8	1,627	17,528	0.6	8.8
New Jersey.....	-	26,935	-	<sup>14</sup> 39.6	35,613	161,575	0.7	5.2
New Mexico.....	11,828	50,600	4.3	13.5	3,072	19,697	9.0	6.2
New York.....	831,036	3,251,598	0.2	10.4	50,000	277,250	4.1	7.1
North Carolina.....	126,467	450,232	4.4	18.5	5,287	83,990	0.6	8.8
North Dakota.....	2,311	31,807	2.3	<sup>15</sup> 58.8	1,206	15,835	-0.1	6.5
Ohio.....	101,086	392,359	5.0	( <sup>16</sup> )	33,954	184,612	-8.2	1.4
Oklahoma.....	25,253	104,722	2.0	0.1	5,590	80,193	0.9	5.3
Oregon.....	82,973	310,295	3.2	18.6	15,827	65,698	1.9	12.8
Pennsylvania.....	257,425	1,056,429	4.5	14.6	22,431	184,165	2.5	8.6
Rhode Island.....	18,133	68,791	1.5	1.5	1,183	15,770	0.1	18.6
South Carolina.....	54,501	166,620	-10.0	2.4	826	22,114	1.0	17.5
South Dakota.....	(X)	(X)	(X)	(X)	792	12,295	0.4	-7.2
Tennessee.....	350	15,212	0.7	11.5	6,500	77,026	0.7	8.8
Texas.....	(X)	(X)	(X)	(X)	21,416	206,790	2.3	9.4
Utah.....	19,946	91,307	3.1	17.4	1,916	15,274	1.3	13.4
Vermont.....	12,652	49,811	0.1	3.2	1,378	15,381	1.1	10.6
Virginia.....	76,285	427,693	-3.4	11.6	10,741	81,761	4.3	9.9
Washington.....	(X)	(X)	(X)	(X)	6,203	57,438	0.3	-1.6
West Virginia.....	23,424	92,271	2.1	6.2	8,800	32,542	-8.0	6.0
Wisconsin.....	101,907	741,763	1.9	23.4	18,658	82,189	0.7	5.2
Wyoming.....	(X)	(X)	(X)	(X)	2,762	14,207	2.4	16.4

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. X Not applicable.

<sup>1</sup>Decrease due in part to legislative changes exempting liquified petroleum gas and jet fuel from the motor fuel tax, effective July 1, 1972.

<sup>2</sup>The amounts 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. <sup>3</sup>Food purchases, except for consumption on premises, exempt from the general sales tax, effective October 1, 1972. <sup>4</sup>Estimated. Actual figures and percentages are not available.

<sup>5</sup>Increase due in part to a rate increase of 2 cents per gallon effective August 1, 1972. <sup>6</sup>Municipal sales tax now classified as a State tax.

<sup>7</sup>Increase due in part to a rate increase of 2 cents per gallon effective July 1, 1972. <sup>8</sup>Decrease due in part to re-enacted gasoline tax law, effective July 1, 1972, which altered the computation of the tax and expanded exemptions. <sup>9</sup>Decrease due in part to a change in collection procedure, brought on by mandatory withholding of taxes effective calendar year 1972. <sup>10</sup>Tax is now applicable to only 50 percent of capital gains, instead of 100 percent.

<sup>11</sup>Increase due in part to a change in renewal and expiration dates of operators' licenses during 1972, and to an increase in various registration fees, effective July 1, 1972. <sup>12</sup>Increase due in part to an increase in the motor vehicle inspection fee, effective July 1, 1972. <sup>13</sup>Increase due in part to an increase in tax base, from 10 percent to 15 percent of adjusted Federal income tax liability, effective January 1, 1972. <sup>14</sup>Increase due in part to various amendments to the personal income tax law, including a higher income tax bracket and lower allowable deductions, effective tax year 1972. <sup>15</sup>Reflects increased tax rate, and adaptation of new tax base, effective January 1, 1973. <sup>16</sup>Not computed, since the graduated personal income tax was levied on every individual residing or earning income in Ohio, effective January 1, 1972.