

Quarterly Summary of Federal, State, and Local Tax Revenue



U.S. Department of Commerce
BUREAU OF THE CENSUS

OCTOBER-DECEMBER 1991

GT/91-Q4
Issued July 1992

Tax collections of Federal, State, and local governments totaled \$1,172.0 billion during the 12 months ending December 1991, an increase of 1.8 percent from the amount collected during the 12 months ending December 1990. Federal tax collections were \$641.0 billion, down 0.5 percent during this period. State tax collections totaled \$317.3 billion, up 3.7 percent this period, and local government taxes amounted to \$213.7 billion, an increase of 6.7 percent. Table A and figure 1 provide a summary by type of tax for the 12 month periods ending December 1991 and December 1990.

During the fourth quarter of calendar year 1991, collections of Federal, State, and local taxes amounted to \$301.2 billion. Compared to the corresponding quarter of 1990, this is an increase of \$9.9 billion or 3.4 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of 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 for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1991 these Federal "taxes" amounted to \$90.4 billion. (See appendix B.) Included, however, are all receipts

Figure 1.

Twelve-Month Federal, State, and Local Tax Collections: December 1991 and 1990

(In billion dollars)

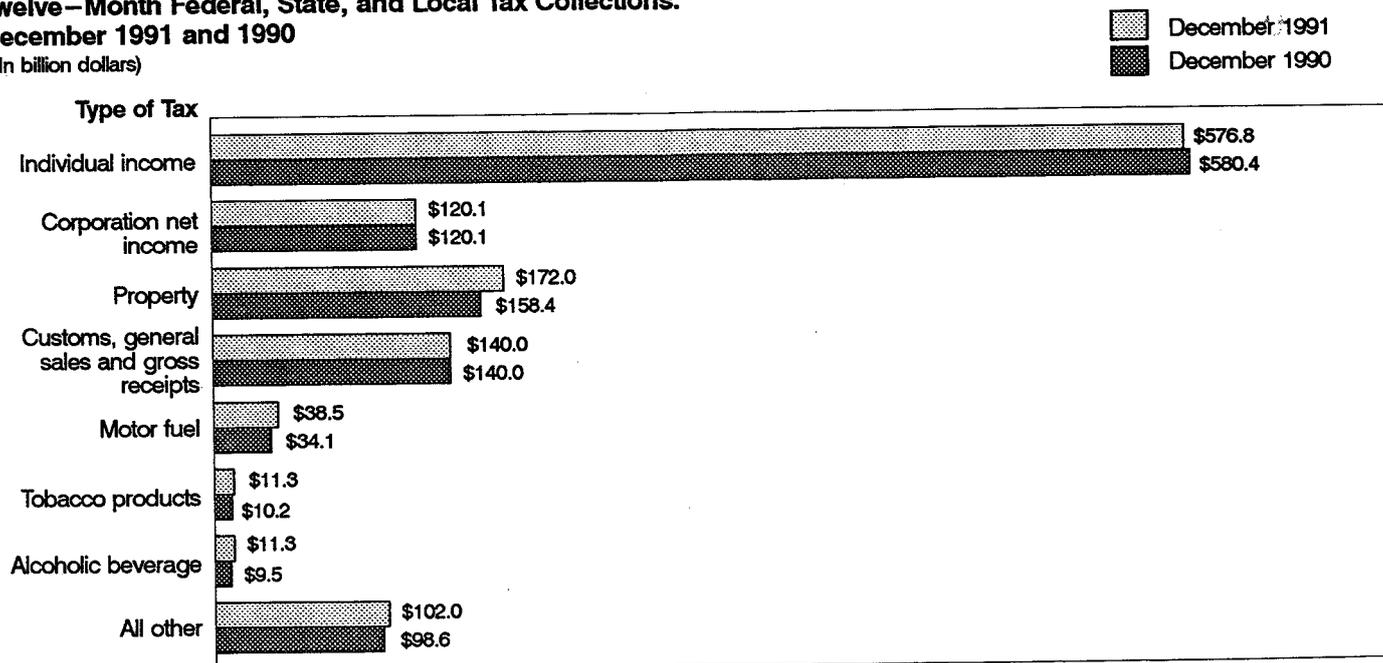


Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1991 and 1990

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending December-- (million dollars)		Percent change
	1991	1990	
Total	\$1,172,029	\$1,151,087	1.8
Individual income	576,776	580,355	-0.6
Corporation net income	120,119	120,066	-
Property	172,039	158,372	8.6
Customs, general sales and gross receipts	139,992	139,929	-
Motor fuel	38,465	34,144	12.7
Tobacco product sales	11,287	10,204	10.6
Alcoholic beverage sales	11,348	9,453	20.0
All other	102,003	98,564	3.5

from licenses and compulsory fees, including those that 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 is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on 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 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 10.3 percent of the local government total, and representing about two-fifths 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 Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1990* and *State Government Finances: 1990*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1989-90*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

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

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. 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 less than 2 percent.

ACKNOWLEDGMENT

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

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1991 and Prior Periods

(In million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1991											
4th quarter	301,226	156,837	144,389	139,313	29,033	56,827	35,993	9,424	3,031	3,081	24,524
3rd quarter	285,916	163,870	122,046	146,258	26,851	38,145	33,461	10,540	2,807	2,864	24,990
2nd quarter	327,996	194,486	133,510	173,800	40,120	34,046	35,466	10,043	2,953	2,962	28,606
1st quarter	256,891	125,823	131,068	117,405	24,115	43,021	35,072	8,458	2,496	2,441	23,883
1990											
4th quarter	291,350	156,703	134,647	138,457	29,892	52,380	34,001	9,146	2,687	2,650	22,137
3rd quarter	272,299	155,800	116,499	140,738	26,060	34,531	34,780	8,699	2,725	2,184	22,582
2nd quarter	329,252	200,774	128,478	176,673	41,641	31,193	35,264	8,090	2,481	2,524	31,386
1st quarter	258,186	130,656	127,530	124,487	22,473	40,268	35,884	8,209	2,311	2,095	22,459
1989											
4th quarter	271,410	145,471	125,939	130,390	26,704	47,544	33,342	8,308	2,568	2,482	20,072
3rd quarter	262,392	150,917	111,475	134,324	29,210	32,998	33,088	8,277	2,400	2,266	19,829
2nd quarter	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st quarter	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
December 1991	1,172,029	641,016	531,013	576,776	120,119	172,039	139,992	38,465	11,287	11,348	102,003
September 1991	1,162,153	640,882	521,271	575,920	120,978	167,592	138,000	38,187	10,943	10,917	99,616
June 1991	1,148,536	632,812	515,724	570,400	120,187	163,978	139,319	36,346	10,861	10,237	97,208
March 1991	1,149,792	639,100	510,692	573,273	121,708	161,125	139,117	34,393	10,389	9,799	99,988
December 1990	1,151,087	643,933	507,154	580,355	120,066	158,372	139,929	34,144	10,204	9,453	98,564
September 1990	1,131,147	632,701	498,446	572,288	116,878	153,536	139,270	33,306	10,085	9,285	96,499
June 1990	1,121,240	627,818	493,422	565,874	120,028	152,003	137,578	32,884	9,760	9,367	93,746
March 1990	1,117,701	627,193	490,508	563,089	124,847	149,457	138,693	32,756	9,846	9,179	89,834
December 1989	1,100,020	618,138	481,882	553,777	125,057	145,937	135,624	32,799	9,654	9,208	87,964
September 1989	1,089,664	615,853	473,811	546,002	129,285	140,742	134,373	33,198	9,639	9,223	87,202
June 1989	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,789	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986	833,572	462,171	371,401	415,387	81,067	112,541	102,929	26,016	9,126	9,140	77,751
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1991 and Prior Periods

(In million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1991											
4th quarter	156,837	113,041	24,406	4,449	^a 3,714	1,408	2,136	^a 1,720	^a 1,758	2,664	^a 1,541
3rd quarter	163,870	120,942	21,656	4,295	4,940	1,216	1,948	1,914	2,583	2,857	1,519
2nd quarter	194,486	142,290	31,868	3,703	4,538	1,366	2,002	1,800	1,197	3,089	2,633
1st quarter	125,823	90,099	19,131	3,835	3,366	1,104	1,535	1,668	1,786	2,542	757
1990											
4th quarter	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	^a 2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	^a 864	1,295	1,749	^a 452	1,908	^a 884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
12 MONTHS ENDING											
December 1991	641,016	466,372	97,061	16,282	16,558	5,094	7,621	7,102	7,324	11,152	6,450
September 1991	640,882	467,649	98,086	16,022	16,619	4,782	7,226	7,287	6,249	11,139	5,823
June 1991	632,812	463,095	97,439	16,161	15,134	4,760	6,568	7,117	5,377	10,964	6,197
March 1991	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Estimated.⁴Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1991 and Prior Periods

(In million dollars. Because of rounding, detail may not add to total)

Period	Level of tax-imposing government		Type of tax									
	Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1991												
4th quarter	144,389	77,837	66,552	26,272	4,627	56,827	31,544	5,710	1,623	945	2,651	14,190
3rd quarter	122,046	74,023	48,023	25,316	5,195	38,145	29,166	5,600	1,591	916	2,857	13,260
2nd quarter	133,510	88,317	45,193	31,510	8,252	34,046	31,763	5,505	1,587	960	3,302	16,585
1st quarter	131,068	77,172	53,896	27,306	4,984	43,021	31,237	5,092	1,392	906	3,125	14,005
1990												
4th quarter	134,647	72,868	61,779	24,139	4,461	52,380	29,812	5,371	1,591	909	2,598	13,386
3rd quarter	116,499	71,387	45,112	24,350	5,051	34,531	30,346	5,244	1,531	894	2,559	11,993
2nd quarter	128,478	86,378	42,100	31,192	8,140	31,193	31,204	5,161	1,501	907	3,255	15,925
1st quarter	127,530	76,212	51,318	26,439	5,469	40,268	31,791	4,906	1,365	870	2,948	13,474
1989												
4th quarter	125,939	68,315	57,624	23,065	4,711	47,544	29,106	4,900	1,420	861	2,461	11,871
3rd quarter	111,475	68,200	43,275	22,983	5,089	32,998	29,253	4,945	1,427	837	2,504	11,439
2nd quarter	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st quarter	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986												
4th quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1st quarter	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
12 MONTHS ENDING												
December 1991	531,013	317,349	213,664	110,404	23,058	172,039	123,710	21,907	6,193	3,727	11,935	58,040
September 1991	521,271	312,380	208,891	108,271	22,892	167,592	121,978	21,568	6,161	3,691	11,882	57,236
June 1991	515,724	309,744	205,980	107,305	22,748	163,978	123,158	21,212	6,101	3,669	11,584	55,969
March 1991	510,692	307,805	202,887	106,987	22,636	161,125	122,599	20,868	6,015	3,616	11,537	55,309
December 1990	507,154	306,845	200,309	106,120	23,121	158,372	123,153	20,682	5,988	3,580	11,360	54,778
September 1990	498,446	302,292	196,154	105,046	23,371	153,536	122,447	20,211	5,817	3,532	11,223	53,263
June 1990	493,422	299,105	194,317	103,679	23,409	152,003	121,354	19,912	5,713	3,475	11,168	52,709
March 1990	490,508	296,986	193,522	102,630	24,544	149,457	122,259	19,691	5,615	3,459	11,055	51,798
December 1989	481,882	292,636	189,246	101,543	25,169	145,937	119,143	19,140	5,505	3,418	10,913	51,114
September 1989	473,811	290,133	183,678	100,312	25,994	140,742	117,923	18,826	5,349	3,413	10,756	50,496
June 1989	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1989-90. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1991 and Prior Periods

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending December			Area	Area population, 1990 ¹	Collections, 12 months ending December		
		1991	1990	Percent change			1991	1990	Percent change
ALABAMA									
Jefferson County	651,525	211.6	198.7	6.5	Sarasota County	277,776	261.2	219.4	19.0
Mobile County	378,643	(NA)	71.0	(NA)	Volusia County	370,712	265.5	255.6	3.9
ARIZONA									
Maricopa County	2,122,101	1,584.2	1,522.3	4.1	GEORGIA				
Pima County	666,880	415.8	415.6		Cobb County	447,745	308.7	248.3	24.3
ARKANSAS									
Pulaski County	349,660	146.9	124.7	17.8	De Kalb County	545,837	436.1	417.6	4.4
CALIFORNIA									
Alameda County	1,279,182	765.1	740.5	3.3	Fulton County	648,951	828.3	758.2	9.3
Contra Costa County	803,732	716.5	661.8	8.3	HAWAII				
Fresno County	667,490	302.7	280.7	7.8	Honolulu County	836,231	371.6	326.0	14.0
Kern County	543,477	(NA)	419.1	(NA)	ILLINOIS				
Los Angeles County	8,863,164	5,415.4	5,359.3	1.0	Cook County	5,105,067	5,263.0	4,852.7	8.5
Monterey County	355,660	(NA)	(NA)	(NA)	Du Page County	781,666	952.6	859.3	10.9
Orange County	2,410,556	2,131.0	1,692.9	25.9	Kane County	317,471	262.1	229.3	14.3
Riverside County	1,170,413	(NA)	(NA)	(NA)	Lake County	516,418	612.9	542.5	13.0
Sacramento County	1,041,219	533.7	473.5	12.7	St. Clair County	262,852	108.7	102.1	6.5
San Diego County	2,498,016	1,543.8	1,511.3	2.1	Will County	357,313	303.6	271.3	11.9
San Francisco County	723,959	603.5	545.7	10.6	Winnebago County	252,913	148.4	132.3	12.2
San Joaquin County	480,628	238.2	213.5	11.6	INDIANA				
San Mateo County	649,623	564.3	524.2	7.6	Allen County	300,836	179.9	165.5	8.7
Santa Barbara County	369,608	230.6	218.0	5.8	Lake County	475,594	391.6	358.8	9.1
Santa Clara County	1,497,577	1,258.0	1,177.0	6.9	Marion County	797,159	(NA)	(NA)	(NA)
Solano County	340,421	195.9	184.8	6.0	IOWA				
Sonoma County	388,222	274.5	258.0	6.4	Polk County	327,140	275.8	253.4	8.8
Stanislaus County	370,522	173.4	169.8	2.1	KANSAS				
Tulare County	311,921	113.5	103.6	9.5	Johnson County	355,054	385.9	423.3	-8.9
Ventura County	669,016	485.5	448.9	8.2	Sedgwick County	403,662	(NA)	320.9	(NA)
COLORADO									
Adams County	265,038	167.4	165.6	1.1	KENTUCKY				
Arapahoe County	391,511	332.3	316.3	5.1	Jefferson County	664,937	273.6	246.5	11.0
Denver County	467,610	348.6	350.9	-0.6	LOUISIANA				
El Paso County	397,014	(NA)	257.1	(NA)	East Baton Rouge Parish	380,105	93.1	88.2	5.6
Jefferson County	438,430	280.2	279.6	.2	Jefferson Parish	448,306	155.3	175.0	-11.3
CONNECTICUT									
Fairfield County	827,645	1,337.4	1,117.9	19.6	Orleans Parish	496,938	199.2	(NA)	(NA)
Hartford County	851,783	1,058.6	996.6	6.2	MARYLAND				
New Haven County	804,219	858.5	771.9	11.2	Anne Arundel County	427,239	274.0	244.8	11.9
New London County	254,957	262.2	240.9	8.9	Baltimore County	692,134	423.9	379.8	11.6
DELAWARE									
New Castle County	441,946	(NA)	157.4	(NA)	Baltimore City	736,014	462.3	428.3	8.0
DISTRICT OF COLUMBIA									
Washington, DC	606,900	881.8	796.8	10.7	Montgomery County	757,027	776.1	727.4	6.7
FLORIDA									
Brevard County	398,978	238.4	211.3	12.8	Prince George's County	729,268	495.6	424.6	16.7
Broward County	1,255,488	(NA)	1,006.9	(NA)	MASSACHUSETTS				
Dade County	1,937,094	1,637.7	1,500.9	9.1	Bristol County	506,325	269.8	277.4	-2.8
Duval County	672,971	378.9	369.2	2.6	Essex County	670,080	533.9	513.4	4.0
Escambia County	262,798	(NA)	39.5	(NA)	Hampden County	456,310	269.4	235.0	14.6
Hillsborough County	834,054	623.5	572.2	9.0	Middlesex County	1,398,468	1,354.8	1,238.1	9.4
Lee County	335,113	361.7	304.0	19.0	Norfolk County	616,087	582.7	522.4	11.6
Orange County	677,491	648.4	569.9	13.8	Plymouth County	435,276	340.4	295.5	15.2
Palm Beach County	863,518	1,239.6	1,050.8	18.0	Suffolk County	663,906	620.6	598.9	3.6
Pinellas County	851,659	619.4	585.7	5.8	Worcester County	709,705	381.6	376.7	1.3
Polk County	405,382	183.5	171.0	7.3	MICHIGAN				
GEORGIA									
HAWAII									
ILLINOIS									
INDIANA									
IOWA									
KANSAS									
KENTUCKY									
LOUISIANA									
MARYLAND									
MASSACHUSETTS									
MICHIGAN									

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1991 and Prior Periods—Continued

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending December			Area	Area population, 1990 ¹	Collections, 12 months ending December							
		1991	1990	Percent change			1991	1990	Percent change					
MINNESOTA														
Dakota County	275,227	(NA)	221.7	(NA)	Lorain County	271,126	142.3	136.7	4.1					
Hennepin County	1,032,431	1,343.0	1,224.5	9.7	Lucas County	462,361	292.0	285.6	2.2					
Ramsey County	485,765	468.3	423.0	10.7	Mahoning County	264,806	112.5	109.6	2.6					
MISSISSIPPI														
Hinds County	254,441	130.3	120.0	8.6	Montgomery County	573,809	356.9	319.4	11.7					
MISSOURI														
Jackson County	633,232	367.3	281.9	30.3	Stark County	367,585	163.0	162.7	.2					
St. Louis County	993,529	767.6	708.3	8.4	Summit County	514,990	270.8	300.7	-9.9					
St. Louis City	396,685	169.7	143.7	18.1	OKLAHOMA									
NEBRASKA														
Douglas County	416,444	301.9	320.4	-5.8	Oklahoma County	599,611	204.1	212.1	-3.8					
NEVADA														
Clark County	741,459	283.2	243.4	16.4	Tulsa County	503,341	227.6	(NA)	(NA)					
NEW HAMPSHIRE														
Hillsborough County	336,073	398.7	392.7	1.5	OREGON									
NEW JERSEY														
Bergen County	825,380	1,277.6	1,237.0	3.3	Clackamas County	278,850	246.1	265.3	-7.3					
Burlington County	395,066	377.0	364.4	3.5	Lane County	282,912	233.3	239.6	-2.7					
Camden County	502,824	509.4	478.5	6.5	Multnomah County	583,887	637.3	665.1	-4.2					
Essex County	778,206	962.1	829.6	16.0	Washington County	311,554	359.3	322.3	11.5					
Hudson County	553,099	571.3	598.0	-4.5	PENNSYLVANIA									
Mercer County	325,824	388.0	357.1	8.7	Allegheny County	1,336,449	(NA)	1,090.8	(NA)					
Middlesex County	671,780	886.3	889.6	-4	Berks County	336,523	154.7	145.6	6.3					
Monmouth County	553,124	765.9	849.8	-9.9	Bucks County	541,174	440.5	405.9	8.5					
Morris County	421,353	682.9	637.7	7.1	Chester County	376,396	136.7	123.1	11.1					
Ocean County	433,203	519.4	556.9	-7.1	Delaware County	547,651	284.7	254.0	12.1					
Passaic County	453,060	479.8	472.0	1.6	Erie County	275,572	130.1	139.6	-6.8					
Union County	493,819	661.8	634.8	4.3	Lancaster County	422,822	90.5	87.3	3.6					
NEW MEXICO														
Bernalillo County	480,577	150.7	149.4	.9	Lehigh County	291,130	186.5	188.1	-9					
NEW YORK														
Albany County	292,594	216.0	229.1	-5.7	Luzerne County	328,149	117.3	107.6	8.9					
Dutchess County	259,462	299.5	287.0	4.3	Montgomery County	678,111	532.9	492.5	8.2					
Erie County	968,532	1,008.0	855.2	17.9	Philadelphia County	1,585,577	712.1	659.9	7.9					
Monroe County	713,968	752.4	717.4	4.9	Westmoreland County	370,321	176.8	155.8	13.5					
Nassau County	1,287,348	2,348.5	2,266.8	3.6	York County	339,574	169.6	139.2	21.8					
New York City	7,322,564	7,868.9	6,819.2	15.4	RHODE ISLAND									
Oneida County	250,836	195.9	171.0	14.5	Providence County	596,270	509.4	448.4	13.6					
Onondaga County	468,973	507.0	476.1	6.5	SOUTH CAROLINA									
Orange County	307,647	333.5	283.9	17.5	Charleston County	295,039	178.4	178.8	-2					
Rockland County	265,475	474.6	450.7	5.3	Greenville County	320,167	154.4	156.7	-1.5					
Suffolk County	1,321,864	2,113.7	2,108.7	.2	Richland County	285,720	154.3	146.3	5.5					
Westchester County	874,866	1,546.8	1,525.8	1.4	TENNESSEE									
NORTH CAROLINA														
Cumberland County	274,566	76.1	88.7	10.7	Davidson County	510,784	268.8	255.9	5.1					
Forsyth County	265,878	149.1	133.3	11.8	Hamilton County	285,536	138.8	142.9	-2.9					
Guilford County	347,420	214.2	189.5	13.1	Knox County	335,749	125.5	124.1	1.2					
Mecklenburg County	511,433	333.6	337.7	-1.2	Shelby County	826,330	335.8	342.3	-1.9					
Wake County	423,380	274.2	257.8	6.4	TEXAS									
OHIO														
Butler County	291,479	(NA)	144.5	(NA)	Bexar County	1,185,394	(NA)	679.6	(NA)					
Cuyahoga County	1,412,140	1,065.5	959.3	11.1	Cameron County	260,120	80.0	73.8	8.4					
Franklin County	961,437	800.7	713.3	12.3	Dallas County	1,852,810	1,709.2	1,696.9	.7					
Hamilton County	866,228	(NA)	564.5	(NA)	El Paso County	591,810	264.9	246.3	7.6					
VIRGINIA														
					Harris County	2,818,199	(NA)	2,087.8	(NA)					
					Hidalgo County	383,545	112.0	109.1	2.6					
					Nueces County	291,145	213.7	209.2	2.1					
					Tarrant County	1,170,103	643.7	546.4	17.8					
					Travis County	576,407	483.8	447.6	8.1					
					UTAH									
					Salt Lake County	725,956	388.2	369.8	5.0					
					Utah County	263,590	68.0	68.6	-9					
					VIRGINIA									
					Fairfax County	818,584	1,239.9	1,022.2	21.3					
					Norfolk City	261,229	119.7	115.3	3.8					
					Virginia Beach City	393,069	217.5	209.8	3.6					

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1991 and Prior Periods—Continued

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending December			Area	Area population, 1990 ¹	Collections, 12 months ending December		
		1991	1990	Percent change			1991	1990	Percent change
WASHINGTON				WISCONSIN					
King County	1,507,319	1,169.4	1,023.9	14.2	Dane County	367,085	336.9	339.5	-.8
Pierce County	586,203	301.2	266.7	12.9	Milwaukee County	959,275	903.4	868.4	4.0
Snohomish County	465,642	265.9	228.5	16.3	Waukesha County	304,715	382.3	324.7	17.7
Spokane County	361,364	162.0	151.8	6.7					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1990 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: December 1991 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1991 (thousand dollars)	12-month periods			4th quarter 1991 (thousand dollars)	12-month periods		
		Year ending December 1991 (thousand dollars)	Percent change from--			Year ending December 1991 (thousand dollars)	Percent change from--	
			Year ending September 1991	Year ending December 1990			Year ending September 1991	Year ending December 1990
United States, Total ²	77,836,770	317,348,543	1.6	3.4	27,103,756	104,306,257	1.2	1.4
Alabama	999,887	3,970,723	.7	2.9	287,265	1,072,991	2.1	2.4
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	1,196,758	4,882,877	1.0	10.4	513,378	2,036,300	1.1	3.1
Arkansas	599,801	2,489,815	2.9	9.3	253,986	955,432	4.4	10.9
California	11,445,677	45,182,854	2.4	-	4,517,136	14,445,224	7.2	-9
Colorado	821,396	3,305,258	1.8	6.6	219,447	867,897	1.4	1.1
Connecticut	1,502,073	5,589,822	6.9	7.0	524,839	2,516,728	-4.3	-1.4
Delaware	271,133	1,196,810	.9	3.9	(X)	(X)	(X)	(X)
Florida	3,294,757	13,776,490	.8	1.9	1,951,299	8,122,393	.4	-1.1
Georgia	1,760,303	7,106,608	.1	-1.2	653,377	2,633,152	-2	-2.0
Hawaii	628,509	2,671,176	-2	8.0	301,869	1,287,819	-9	3.0
Idaho	308,617	1,260,079	2.7	7.9	108,674	416,957	1.7	4.6
Illinois	3,182,645	13,397,893	1.0	-	1,179,483	4,232,837	2.3	1.8
Indiana	1,452,533	6,229,509	.1	.5	556,064	2,467,402	-4.3	-8.9
Iowa	816,190	3,535,715	.6	4.7	254,911	988,894	.8	2.4
Kansas	674,676	2,924,463	2.1	8.8	240,472	945,704	1.5	5.7
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	1,034,036	4,439,372	-1.4	.8	361,737	1,494,755	-9	5.2
Maine	415,326	1,563,134	2.0	-3.5	148,532	526,342	4.4	4.2
Maryland	1,460,000	6,556,114	2.0	1.6	393,007	1,577,000	2.9	1.9
Massachusetts	2,132,567	9,681,076	1.7	5.1	516,796	1,939,410	.5	1.1
Michigan	2,641,758	11,154,887	2.4	2.4	693,397	3,140,930	2.5	5.8
Minnesota	1,803,481	7,069,254	1.3	1.2	554,324	2,054,235	2.7	6.3
Mississippi	625,651	2,487,769	.7	2.2	289,735	1,124,852	.5	.7
Missouri	1,240,419	5,058,062	1.3	-1.5	476,900	1,883,589	.9	-1.7
Montana	229,081	888,534	4.4	-1.7	(X)	(X)	(X)	(X)
Nebraska	421,629	1,840,384	1.7	11.5	165,393	646,262	1.1	13.6
Nevada	317,010	1,442,448	(NA)	(NA)	77,757	717,599	(NA)	(NA)
New Hampshire	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Jersey	3,059,351	12,261,691	3.2	11.3	1,037,253	4,025,790	.7	8.7
New Mexico	531,739	2,129,008	1.1	4.1	239,152	935,018	.2	4.3
New York ³	7,352,702	30,175,285	1.7	5.7	1,543,000	6,034,002	-3	-1.5
North Carolina	2,111,949	8,203,209	2.5	5.6	561,685	1,877,678	5.7	8.6
North Dakota	158,550	714,231	-6.5	-1.4	60,297	245,108	-8.9	-9.5
Ohio	2,756,500	11,773,693	.6	1.4	905,071	3,611,193	.5	.4
Oklahoma	919,919	3,922,040	.4	6.7	239,339	972,801	-	6.6
Oregon	818,362	3,163,199	3.5	8.7	(X)	(X)	(X)	(X)
Pennsylvania	3,718,352	14,467,454	6.8	9.9	1,090,735	4,229,795	.9	-6
Rhode Island	286,940	1,276,130	1.6	2.0	96,887	411,175	-3.5	-3.3
South Carolina	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota	142,968	523,220	1.5	6.0	63,590	250,513	-5	2.8
Tennessee	970,121	4,292,178	.4	-	612,994	2,405,592	.9	1.3
Texas	3,810,920	15,977,447	.4	4.5	2,084,514	8,342,455	.4	6.6
Utah	500,605	1,804,118	-2	-8	204,659	739,955	-9	4.6
Vermont	186,620	726,802	2.6	5.9	41,291	140,562	4.4	4.9
Virginia	1,550,174	6,924,312	-1.3	.8	389,019	1,536,959	-3	-4.1
Washington	2,043,272	8,125,517	1.1	5.2	1,229,002	4,845,312	-1	4.2
West Virginia	525,237	2,328,891	-7	-	182,136	772,891	-3.6	-5.0
Wisconsin	1,826,056	7,140,946	1.1	6.2	533,295	2,054,897	.7	1.6
Wyoming	189,084	637,892	3.5	5.8	58,059	186,633	7.3	9.8
Exhibit: Dist. Of Columbia ..	356,686	2,404,434	-1.0	1.9	110,271	462,425	-1.3	-3.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1991 and Prior Periods--Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1991 (thousand dollars)	12-month periods			4th quarter 1991 (thousand dollars)	12-month periods		
		Year ending December 1991 (thousand dollars)	Percent change from --			Year ending December 1991 (thousand dollars)	Percent change from --	
			Year ending September 1991	Year ending December 1990			Year ending September 1991	Year ending December 1990
United States, Total ²	5,541,179	21,244,803	1.6	5.9	1,574,650	5,998,827	.6	3.6
Alabama	75,652	291,301	.3	-1.0	16,732	67,923	-1.3	-1.8
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	92,866	366,160	-7.3	6.5	13,594	52,438	-1.1	(NA)
Arkansas	77,589	275,860	13.0	31.9	16,359	62,193	.9	10.0
California	554,946	2,171,687	.3	34.2	184,145	725,580	-2.9	.5
Colorado	88,484	358,327	3.9	12.1	16,209	61,241	-.5	-7.3
Connecticut	92,498	370,258	3.6	13.6	32,092	123,609	1.5	-7
Delaware	17,820	70,401	3.5	10.8	4,980	19,104	5.5	4.0
Florida	251,067	898,894	9.0	13.7	106,874	434,756	.3	38.3
Georgia	113,039	449,411	-5	.4	23,276	85,959	1.5	17.1
Hawaii	18,695	61,717	9.8	15.1	7,897	28,061	5.7	-1.3
Idaho	36,229	123,132	4.4	11.5	6,257	18,813	8.1	12.7
Illinois	262,860	1,017,477	.4	-5.1	77,703	312,136	-3.5	9.7
Indiana	151,503	576,344	-4	4.0	20,327	88,797	-8.0	-6.1
Iowa	89,740	331,326	.1	-1.6	23,990	92,184	2.4	-19.9
Kansas	67,784	251,860	6.2	12.0	13,685	55,486	-1.6	7.9
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-.6
Louisiana	108,882	437,463	-2	-1.3	21,228	85,607	.1	(NA)
Maine	36,821	137,691	2.8	-2.1	12,756	49,824	5.2	13.1
Maryland	112,098	440,089	-2	-2.0	17,821	67,199	3.9	13.7
Massachusetts	132,934	534,485	(NA)	(NA)	35,455	140,600	-1.6	11.2
Michigan	173,951	718,593	.2	-2.7	62,371	254,271	-1.6	-5.9
Minnesota	114,608	457,814	-9	-2.2	45,802	161,785	3.1	-6.5
Mississippi	80,077	317,606	2.2	3.6	13,205	51,176	.4	3.1
Missouri	102,550	369,162	1.4	1.0	20,112	78,808	.3	-5
Montana	29,052	110,166	-	-2.6	3,269	12,897	-2.0	-.8
Nebraska	57,363	229,310	2.4	7.0	10,075	38,757	-2.0	-1.1
Nevada	30,610	94,480	(NA)	(NA)	9,158	35,081	-.6	-1.0
New Hampshire	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Jersey	99,723	404,007	1.3	1.0	71,794	280,452	1.3	(NA)
New Mexico	44,160	172,472	.3	2.3	4,372	17,754	-2	17.8
New York ³	129,000	495,068	1.7	-3.1	157,000	603,230	-	.2
North Carolina	211,389	837,898	1.2	.6	11,372	27,646	(NA)	1.7
North Dakota	19,631	72,819	.2	-1.8	3,520	14,186	-12.3	(NA)
Ohio	287,723	1,077,113	.2	5.2	55,507	214,102	1.0	-13.2
Oklahoma	83,840	329,366	2.4	3.8	17,258	68,638	-.8	-7
Oregon	72,781	253,548	4.8	1.9	22,009	85,488	1.5	-4.6
Pennsylvania	186,406	721,849	-3	-3.4	98,907	270,617	19.3	1.5
Rhode Island	24,826	89,674	14.4	28.6	9,753	37,662	-3	25.2
South Carolina	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-4.8
South Dakota	29,230	76,277	8.1	11.4	3,590	13,676	-.1	(NA)
Tennessee	160,882	633,074	-.1	-1.3	20,558	78,431	.8	-1.7
Texas	451,355	1,572,524	5.6	3.1	161,700	606,162	-5	-1.5
Utah	44,165	151,535	-1.5	-9.7	7,074	22,817	7.0	16.9
Vermont	14,735	54,488	1.0	1.9	3,558	13,053	3.7	2.5
Virginia	149,243	613,190	-1.8	-1.4	4,032	15,580	-.9	6.5
Washington	154,303	607,881	1.8	13.2	36,797	142,291	.9	-2.5
West Virginia	53,769	206,591	2.0	-.6	7,855	32,299	.2	1.3
Wisconsin	139,339	552,938	.6	2.4	34,995	141,194	-2	1.1
Wyoming	18,561	47,973	16.5	29.3	1,627	5,308	1.7	-7
Exhibit: Dist. Of Columbia ..	6,507	29,814	-4.6	-3.1	2,579	11,197	8.2	-9.7

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1991 and Prior Periods--Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1991 (thousand dollars)	12-month periods			4th quarter 1991 (thousand dollars)	12-month periods		
		Year ending December 1991 (thousand dollars)	Percent change from --			Year ending December 1991 (thousand dollars)	Percent change from --	
			Year ending September 1991	Year ending December 1990			Year ending September 1991	Year ending December 1990
United States, Total ²	875,039	3,447,111	1.1	4.6	24,626,153	102,150,059	2.5	4.7
Alabama	30,193	109,461	-	.9	300,808	1,192,698	1.6	5.4
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	9,481	40,323	-2.0	.5	310,217	1,352,256	4.0	27.2
Arkansas	6,305	24,307	1.6	-1.2	194,715	828,710	1.6	8.2
California	76,942	212,758	24.8	61.7	3,879,326	17,028,180	1.9	-1.1
Colorado	5,354	21,555	.5	15.4	372,796	1,527,325	.8	9.0
Connecticut	10,674	47,859	-4.6	-5.4	535,223	932,989	98.5	57.0
Delaware	2,872	11,519	(NA)	(NA)	121,598	472,360	.3	-
Florida	129,273	523,023	.1	4.5	(X)	(X)	(X)	(X)
Georgia	27,768	111,514	-1.6	-4.5	801,740	3,007,469	1.9	2.2
Hawaii	9,910	40,125	-3.0	-4.7	221,611	900,864	.4	21.2
Idaho	1,334	12,917	2.5	23.1	109,023	463,085	1.6	8.8
Illinois	15,449	60,574	-2.5	-5.4	1,007,966	4,540,965	.6	1.0
Indiana	9,106	33,784	1.7	-2	491,372	2,219,485	.9	7.1
Iowa	2,930	12,629	-5	-6	316,679	1,404,301	1.0	6.6
Kansas	10,142	48,143	-3.8	-4.4	194,246	920,309	3.2	7.8
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	10,196	42,279	-1	-1.4	195,835	831,618	1.6	7.8
Maine	8,854	34,698	-1.0	-1.5	158,102	598,423	4.1	-4.6
Maryland	6,658	25,782	-6	-2.7	692,598	2,990,138	1.2	3.3
Massachusetts	16,513	55,402	-1.4	-20.1	1,143,460	5,275,205	2.9	6.9
Michigan	14,749	112,062	-2.3	-9	976,588	3,879,322	5.1	5.4
Minnesota	13,461	54,685	-1.0	-2.6	714,757	2,875,682	.1	-4.5
Mississippi	8,258	33,638	.5	-5	124,853	478,744	1.3	5.1
Missouri	6,508	23,255	.6	-1.2	443,940	1,843,670	1.2	-4.4
Montana	3,529	13,414	-9.8	-6.0	75,997	284,291	2.4	.6
Nebraska	3,862	15,756	-5	-4.3	133,881	636,848	1.8	15.9
Nevada	3,367	14,748	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Jersey	30,506	90,455	10.5	48.8	1,062,052	3,926,087	10.4	27.9
New Mexico	4,193	17,157	-8	.3	113,000	432,931	6.0	22.2
New York	62,000	240,938	-1.2	7.3	3,356,000	4,677,289	-	-5
North Carolina	38,485	154,687	1.0	.4	915,590	3,613,942	2.0	6.9
North Dakota	1,430	5,529	-5	-2	20,903	120,259	3.6	15.1
Ohio	15,618	64,433	-4	-5.5	1,009,106	4,322,972	1.4	2.6
Oklahoma	14,846	55,561	.9	.5	267,022	1,253,905	.7	15.5
Oregon	2,581	10,507	-5	-3.6	508,742	2,083,127	3.0	10.6
Pennsylvania	31,965	143,703	.1	1.7	1,096,509	3,810,165	12.5	16.4
Rhode Island	2,628	9,181	-2.8	-8.7	125,697	469,933	5.6	7.2
South Carolina	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota	2,800	9,870	7.7	10.1	(X)	(X)	(X)	(X)
Tennessee	15,506	62,250	.1	-2	4,694	93,293	-1.7	-12.2
Texas	91,602	379,309	.2	8.2	(X)	(X)	(X)	(X)
Utah	4,616	13,665	11.0	-15.7	179,917	656,664	1.9	1.5
Vermont	3,552	14,346	1.1	4.2	66,471	266,112	1.1	.7
Virginia	23,146	84,156	-1.2	-9	695,105	3,317,058	-2.8	4.5
Washington	29,057	117,729	.2	2.2	(X)	(X)	(X)	(X)
West Virginia	1,967	8,591	.8	-4	128,540	622,038	1.7	15.5
Wisconsin	8,140	37,119	-8.1	-7.4	725,774	3,056,370	1.2	12.0
Wyoming	613	1,385	39.6	29.0	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	542	4,867	-17.6	-20.6	131,289	616,246	-8	-3.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1991 and Prior Periods--Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1991 (thousand dollars)	12-month periods			4th quarter 1991 (thousand dollars)	12-month periods		
		Year ending December 1991 (thousand dollars)	Percent change from --			Year ending December 1991 (thousand dollars)	Percent change from --	
			Year ending September 1991	Year ending December 1990			Year ending September 1991	Year ending December 1990
United States, Total ²	4,136,004	21,011,841	.5	-.5	2,458,072	11,183,166	.3	4.7
Alabama	19,281	160,725	-4.2	-11.2	61,493	154,473	1.1	17.1
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	37,070	216,563	5.2	23.5	46,222	213,115	-7.9	-1.1
Arkansas	10,340	113,570	.6	-8.8	13,805	81,060	-.7	19.2
California	772,683	4,216,457	-4.8	-11.6	289,886	1,330,376	-.7	11.4
Colorado	7,114	107,127	-1.3	-9.7	22,335	106,490	2.2	2.6
Connecticut	94,272	543,467	.5	-6.9	34,268	153,996	-2.0	-3.0
Delaware	15,506	114,490	-1.7	-1.1	4,371	20,093	-.1	-11.5
Florida	134,334	560,293	-2.0	-18.8	159,875	628,726	-1.4	3.0
Georgia	40,636	351,681	-10.1	-23.9	9,916	99,653	.2	2.7
Hawaii	3,496	92,437	-6.3	-12.1	5,602	21,556	3.4	5.6
Idaho	14,979	68,191	10.1	5.4	11,367	49,915	-5.9	-30.7
Illinois	136,358	877,499	-6.2	-14.1	127,215	655,839	-.2	-.6
Indiana	142,442	397,270	30.3	34.4	23,245	172,869	6.3	-5.6
Iowa	36,636	205,240	-5.6	7.3	46,211	234,130	.4	3.2
Kansas	35,627	226,563	4.5	34.2	24,933	116,674	1.8	2.1
Kentucky	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Louisiana	38,935	275,237	-9.6	-20.7	15,956	77,470	.1	-2.1
Maine	13,278	55,699	-23.5	-25.9	14,944	55,216	2.0	-2.4
Maryland	53,220	269,704	12.1	-.2	30,578	158,778	2.7	1.9
Massachusetts	54,124	698,084	-4.6	-7.9	78,162	293,311	1.4	6.5
Michigan	397,042	1,668,170	-1.8	-9.8	95,183	517,807	2.1	6.0
Minnesota	103,195	434,532	-.1	-5.6	89,316	401,473	1.2	14.6
Mississippi	26,325	143,046	.8	11.6	23,864	81,298	-2.2	-11.4
Missouri	58,402	226,743	3.7	-1.6	40,534	212,333	1.0	1.1
Montana	12,894	67,083	-2.8	-29.7	8,371	39,488	3.1	1.3
Nebraska	19,259	94,948	9.1	19.1	9,785	57,272	-1.9	-4.6
Nevada	(X)	(X)	(X)	(X)	15,752	64,996	(NA)	(NA)
New Hampshire	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Jersey	173,952	948,897	-4.6	-11.9	71,781	346,076	1.5	-3.7
New Mexico	13,258	78,715	(NA)	(NA)	28,021	105,722	4.1	3.7
New York	622,000	2,629,388	9.3	48.6	153,000	627,400	-.5	4.9
North Carolina	135,878	540,853	6.0	2.6	47,948	262,361	1.0	.5
North Dakota	3,570	43,344	-19.6	-3.0	8,421	39,196	-.2	1.8
Ohio	7,047	627,355	.3	-5.2	82,793	459,028	-.7	12.8
Oklahoma	14,012	146,738	.3	25.1	104,739	348,393	8.9	12.1
Oregon	31,851	150,176	2.8	2.9	65,615	240,019	-4.9	-6.9
Pennsylvania	438,332	1,426,990	17.0	30.3	105,259	500,142	1.0	21.0
Rhode Island	2,435	46,546	1.2	-22.2	11,011	52,888	.5	17.8
South Carolina	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota	7,400	34,308	-6.8	-4.6	9,197	38,467	.1	15.3
Tennessee	38,880	322,738	-4.7	1.5	26,494	166,724	1.2	.3
Texas	(X)	(X)	(X)	(X)	176,997	793,917	.6	2.7
Utah	23,627	78,710	-1.1	-16.4	9,419	39,285	-16.3	-20.1
Vermont	6,741	26,911	9.1	-2.3	9,050	44,899	5.7	22.7
Virginia	40,823	283,028	-.2	1.3	55,285	273,804	.2	6.3
Washington	(X)	(X)	(X)	(X)	52,425	219,559	1.8	11.8
West Virginia	33,785	189,972	.2	-15.0	14,621	83,173	-2.2	-.3
Wisconsin	84,665	431,375	-2.1	-2.5	55,127	188,004	5.2	5.0
Wyoming	(X)	(X)	(X)	(X)	5,180	38,102	-2.5	-16.9
Exhibit: Dist. Of Columbia ..	27,436	134,223	-4.8	-4.6	4,322	17,477	-10.0	-6.4

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Motor vehicle and operators' license tax. Motor carrier fees increased effective August 8, 1991.

ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

Individual income tax. Tax rate reductions effective beginning with the 1990 tax year.

Corporation net income tax. Basis of tax changed from a graduated tax rate to a flat rate effective for tax years beginning with the 1990 tax year.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 22 cents per pack effective July 1, 1991.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate decreased from 5 to 4.75 percent effective January 1, 1991, and then increased to 6 percent effective July 15, 1991.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990, and from 14 to 15 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Surtax imposed effective July 15, 1991.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990, and a surtax imposed on motor vehicle registration fees effective August 1, 1991.

COLORADO

Motor fuels sales tax. Tax rate increased from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990, and increased again effective July 1, 1991.

Motor vehicle and operators' license tax. Truck registration fees increased effective January 1, 1990.

CONNECTICUT

General sales and gross receipts tax. Tax rate decreased from 8 to 6 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 20 to 22 cents per gallon effective July 1, 1990. Additional rate increases were effective as follows: from 22 to 23 cents per gallon July 1, 1991, and from 23 to 25 cents per gallon September 1, 1991.

Tobacco product sales tax. Tax rate increased from 40 to 45 cents per pack effective October 1, 1991.

Individual income tax. Capital gains and dividends tax being phased out, beginning with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990, and from 19 to 24 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Various operators' license fees increased effective July 2, 1990. In addition, various motor vehicle registration fees increased effective October 1, 1991.

FLORIDA

Tobacco product sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fee increases became effective June 1, 1990, and again on July 1, 1990. Some additional motor vehicle fee increases were effective July 1, 1991.

HAWAII

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective October 1, 1991.

IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 16 to 19 cents effective January 1, 1990.

IOWA

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

KANSAS

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990, and from 16 to 17 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Commercial motor vehicle inspection fees increased effective September 6, 1991.

MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective August 1, 1991.

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 17, 1991.

Tobacco product sales tax. Tax rate increased from 31 to 33 cents per pack effective January 1, 1991, and from 33 to 37 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Additional taxes imposed effective July 17, 1991.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Commercial vehicle registration fees increased effective October 9, 1991.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

MARYLAND

Tobacco product sales tax. Tax rate increased from 13 to 16 cents per pack effective June 1, 1991.

Individual income tax. Deduction for net capital gains to be phased out effective for tax years beginning after 1990.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective July 15, 1991. Additional fee increases were effective August 1, 1991. Operators' license fees increased effective July 15, 1991.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 21 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1990.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 6 to 6.5 percent effective July 1, 1991.

Tobacco product sales tax. Tax rate increased from 38 to 43 cents per pack effective June 1, 1991.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSOURI

General sales and gross receipts tax. Tax rate decreased from 4.425 percent to 4.225 percent effective July 1, 1990.

Motor vehicle and operators' license tax. Certificate of title fees increased effective July 1, 1991.

MONTANA

Individual income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1991. In addition, some motor vehicle registration fees increased effective October 1, 1991.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 23.4 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning after 1989, and again after 1990.

Corporation net income tax. Tax rates increased for tax years beginning after 1989. In addition, surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991.

NEVADA

General sales and gross receipts tax. Tax rate increased from 5.75 to 6.5 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 16.25 to 18.75 cents per gallon effective October 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990, and from 16 to 18 cents per gallon effective June 16, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990, and decreased for tax years beginning on or after July 31, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

NEW YORK

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

Motor vehicle and operators' license tax. A 15 percent surtax imposed on motor vehicle registration fees effective August 1, 1991.

NORTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 16, 1991.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1991, was 22.6 cents per gallon.

Tobacco product sales tax. Tax rate increased from 2 to 5 cents per pack effective August 1, 1991.

Individual income tax. Tax rate increases became effective for tax years beginning after 1990.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

NORTH DAKOTA

Tobacco product sales tax. Tax rate decreased from 30 to 29 cents per pack effective July 1, 1991.

OHIO

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective July 1, 1990, and from 20 to 21 cents per gallon effective July 1, 1991.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective January 1, 1990, and from 18 to 20 cents per gallon effective January 1, 1991.

Individual income tax. State's fiscal year 1988-89 revenue surplus was refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus was refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

PENNSYLVANIA

Tobacco product sales tax. Tax rate increased from 18 to 31 cents per pack effective August 19, 1991.

Individual income tax. Tax rate increased and surtax imposed effective July 1, 1991.

Corporation net income tax. Tax rate increased effective retroactively to January 1, 1991.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 26 cents per gallon.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991.

Motor vehicle and operators' license tax. Tax for automobiles changed from a basis on vehicle weight to a flat fee effective March 16, 1990.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 18 cents per gallon.

Corporation net income tax. Tax on banks changed from a flat rate to a graduated rate effective July 1, 1991.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990. In addition, some commercial motor vehicle fees increased effective July 1, 1991.

TENNESSEE

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990. In addition, a sales tax amnesty program was in effect February 11, 1991, through March 1, 1991.

Motor fuel sales tax. Tax rate increased from 15 to 20 cents per gallon effective October 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Motor vehicle and operators' license tax. Motor carrier fees increased effective September 1, 1991.

Note: A tax amnesty was in effect from February 11, 1991, through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 23 to 26.5 cents per pack effective July 1, 1991.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

VERMONT

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1991.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 17 to 18 cents per pack effective July 1, 1991.

Individual income tax. Tax rate increased from 25 to 28 percent of Federal tax liability for tax years beginning after 1989. In addition, a surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

Note: A general tax amnesty program was in effect from January 15, 1990, through March 31, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990, and from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20.8 to 21.5 cents per gallon effective April 1, 1990, and from 21.5 to 22.2 cents per gallon effective April 1, 1991.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991.

WYOMING

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990. In addition, registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 17 to 30 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Some tax rates were decreased and others increased effective July 1, 1990.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Fourth Quarter 1991 and Prior Periods

(In million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1991									
4th quarter	90,426	60,190	6,448	18,720	² 1,129	² 11	2,540	879	509
3rd quarter	95,360	63,460	6,796	18,120	² 1,110	² 11	3,785	1,371	707
2nd quarter	111,667	72,547	7,756	20,044	² 1,135	² 11	7,060	2,485	629
1st quarter	101,995	70,987	7,550	19,088	² 1,068	² 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
12 MONTHS ENDING									
December 1991	399,448	267,184	28,550	75,972	4,442	44	15,330	5,394	2,532
September 1991	393,350	265,501	28,372	72,843	4,411	42	14,295	5,329	2,557
June 1991	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	23
September 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	22
June 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.²Allocation between retirement funds is estimated.