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U.S. DEPARTMENT OF COMMERCE  
Luther H. Hodges, Secretary  
BUREAU OF THE CENSUS  
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# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JULY-SEPTEMBER 1963

GOVERNMENTS DIVISION  
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State and local governments in the United States collected \$44.9 billion in taxes during the 12-month period ending with September 1963. State tax revenue amounted to \$22.3 billion, and local taxes were slightly more, \$22.6 billion. The distribution by type of tax was as follows:

Type of tax	Amount (millions of dollars)	Percent
Total.....	44,869	100.0
Property.....	20,454	45.6
General sales and gross receipts.....	6,672	14.9
Motor fuel sales.....	3,902	8.7
Individual income.....	3,264	7.3
Motor vehicle and operators' licenses.....	1,915	4.3
Corporation net income...	1,415	3.1
All other.....	7,247	16.1

State-local tax collections were 7.3 percent greater in the third quarter of calendar 1963 than in the same period of 1962. The trend was particularly marked for local taxes, up altogether about \$360 million, or 8.4 percent from the third quarter of 1962. Third-quarter State taxes showed an increase of about \$294 million, or 6.3 percent. Additional background on the diversity of collection timing for various taxes is available from a previous report.<sup>1</sup>

Table 1 shows nationwide tax revenue amounts for the third 3 months of 1963 and for

<sup>1</sup>Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963). That report included month-by-month nationwide totals of tax collections by level of government and by type of tax; property tax totals for each of the 123 most populous county-type areas, with a percentage distribution of such collection amounts by months; and quarterly statistics on the revenue of individual States from the 5 types of taxes which are similarly presented in table 3 of this report.

earlier quarterly intervals. These figures reflect a continuance of the upward trend in State-local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.<sup>2</sup> It should be noted, however, that the statistics in those publications pertain to fiscal years (i. e., for most States and school districts the 12 months ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a consistent historical series of data.

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

## CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for 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>2</sup>Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in (year). More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in various reports of the annual series on "State Finances."

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

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (57 percent in the fiscal year 1962) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other

tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by nearly 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 93 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of 1 1/2 percent, and the single-month estimates generally showed sampling variability of about 2 to 4 percent.

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

#### ACKNOWLEDGMENT

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

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Table 1.—NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:  
THIRD QUARTER OF 1963 AND PRIOR PERIODS

(Amounts in millions of dollars)

Item	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>										
1963:										
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,328	6,657	5,671	5,068	1,672	989	1,246	487	550	2,316
1st quarter.....	10,700	6,106	4,594	4,133	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	591	196	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	637	252	209	1,496
<b>MONTHS</b>										
1963:										
September.....	3,040	1,468	1,572	1,339	483	342	111	164	71	530
August.....	3,703	1,984	1,719	1,552	749	353	356	43	79	571
July.....	2,847	1,481	1,366	1,198	450	336	178	49	85	551
June.....	3,272	1,930	1,342	1,116	526	370	242	143	94	781
May.....	4,426	2,436	1,990	1,770	708	318	545	149	168	768
April.....	4,630	2,291	2,339	2,182	438	301	459	195	288	767
March.....	3,328	2,167	1,161	969	466	292	171	363	297	770
February.....	3,562	2,099	1,463	1,311	716	309	400	42	274	510
January.....	3,810	1,840	1,970	1,853	333	335	211	71	313	494
1962:										
December.....	4,219	1,484	2,735	2,574	452	301	118	103	125	546
November.....	4,181	1,706	2,475	2,299	682	322	316	39	59	464
October.....	3,851	1,399	2,452	2,291	469	323	157	54	62	495
September.....	2,763	1,428	1,335	1,123	427	347	155	164	50	497
<b>12-MONTH PERIODS</b>										
Ended—										
September 1963.....	44,869	22,285	22,584	20,454	6,672	3,902	3,264	1,415	1,915	7,247
August 1963.....	44,592	22,245	22,347	20,238	6,616	3,907	3,308	1,415	1,894	7,214
July 1963.....	44,409	22,138	22,271	20,178	6,567	3,890	3,281	1,413	1,904	7,176
June 1963.....	44,215	21,991	22,224	20,142	6,548	3,878	3,256	1,411	1,889	7,091
May 1963.....	43,928	21,897	22,031	19,967	6,520	3,860	3,252	1,402	1,883	7,044
April 1963.....	43,860	21,979	21,881	19,848	6,486	3,853	3,336	1,475	1,867	6,995
March 1963.....	43,489	21,716	21,773	19,777	6,454	3,838	3,268	1,455	1,821	6,876
February 1963.....	43,341	21,546	21,795	19,796	6,436	3,840	3,296	1,352	1,812	6,809
January 1963.....	43,050	21,379	21,671	19,729	6,386	3,810	3,209	1,346	1,837	6,733
December 1962.....	42,738	21,202	21,536	19,593	6,341	3,777	3,191	1,342	1,809	6,685

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1961 and earlier years. See text discussion of "Sources of Data, and Limitations."

## QUARTERLY TAX REPORTS

Table 2.—PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: THIRD QUARTER OF 1963 AND 12 MONTHS ENDED SEPTEMBER 1963

(Amounts in thousands of dollars)

Area (and its 1960 population)	3d quarter 1963	12 months ended September 1963	Area (and its 1960 population)	3d quarter 1963	12 months ended September 1963
<b>ALABAMA</b>			<b>IOWA</b>		
Jefferson (634,864).....	3	28,845	Polk (266,315).....	8,788	47,640
Mobile (314,301).....	1	11,882	<b>KANSAS</b>		
<b>ARIZONA</b>			Sedgwick (343,231).....	3,789	53,016
Maricopa (663,510).....	10,832	87,886	<b>KENTUCKY</b>		
Pima (265,660).....	2,775	39,939	Jefferson (610,947).....	1,479	46,953
<b>CALIFORNIA</b>			<b>LOUISIANA</b>		
Alameda (908,209).....	15,523	150,500	New Orleans City (627,525).....	10,890	31,597
Contra Costa (409,030).....	5,206	85,743	<b>MARYLAND</b>		
Fresno (365,945).....	4,147	56,178	Baltimore (492,428).....	6,264	48,592
Kern (291,984).....	3,964	56,471	Baltimore City (939,024).....	56,581	122,149
Los Angeles (6,038,771).....	131,075	1,071,349	Montgomery (340,928).....	40,349	69,446
Orange (703,925).....	12,274	141,115	Prince Georges (357,395).....	21,634	33,232
Riverside (306,191).....	3,440	50,851	<b>MASSACHUSETTS</b>		
Sacramento (502,778).....	6,586	77,019	Bristol (398,488).....	12,038	46,191
San Bernardino (503,591).....	4,699	80,570	Essex (568,831).....	16,879	76,492
San Diego (1,033,011).....	7,772	137,045	Hampden (429,353).....	8,373	57,808
San Francisco City (740,316).....	23,075	138,593	Middlesex (1,238,742).....	35,349	193,312
San Mateo (444,387).....	7,540	84,137	Norfolk (510,256).....	16,586	85,083
Santa Clara (642,315).....	11,474	132,579	Suffolk (791,329).....	20,969	146,690
<b>COLORADO</b>			Worcester (583,228).....	15,069	75,984
Denver City (493,887).....	14,548	65,189	<b>MICHIGAN</b>		
<b>CONNECTICUT</b>			Genesee (374,313).....	12,423	42,091
Fairfield (653,589).....	44,791	118,678	Kent (363,187).....	6,776	29,820
Hartford (689,555).....	50,581	116,154	Macomb (405,804).....	13,028	51,346
New Haven (660,315).....	34,602	97,421	Oakland (690,259).....	20,641	74,484
<b>DELAWARE</b>			Wayne (2,666,297).....	168,119	392,194
New Castle (307,446).....	13,060	19,670	<b>MINNESOTA</b>		
<b>DISTRICT OF COLUMBIA</b>			Hennepin (842,854).....	9,915	149,324
Washington City (763,956).....	20,645	71,381	Ramsey (422,525).....	1,525	68,261
<b>FLORIDA</b>			<b>MISSOURI</b>		
Broward (333,946).....	264	35,334	Jackson (622,732).....	13,071	62,849
Dade (935,047).....	2,802	125,835	St. Louis (703,532).....	4,602	92,115
Duval (455,411).....	398	27,766	St. Louis City (750,026).....	707	157,067
Hillsborough (397,788).....	142	34,827	<b>NEBRASKA</b>		
Orange (263,540).....	92	22,411	Douglas (343,490).....	14,196	49,074
Pinellas (374,665).....	44	42,568	<b>NEW JERSEY</b>		
<b>GEORGIA</b>			Bergen (780,255).....	42,302	136,395
De Kalb (256,782).....	708	19,503	Camden (392,035).....	15,050	49,557
Fulton (556,326).....	40,640	60,578	Essex (923,545).....	57,352	189,371
<b>HAWAII</b>			Hudson (610,734).....	28,833	106,024
Honolulu City (500,409).....	2,703	27,094	Mercer (266,392).....	14,021	47,122
<b>ILLINOIS</b>			Middlesex (433,856).....	23,355	75,459
Cook (5,129,725).....	235,931	685,587	Monmouth (334,401).....	18,326	55,361
Du Page (313,459).....	13,869	50,885	Morris (261,620).....	16,796	53,163
Lake (293,656).....	29,266	144,120	Passaic (406,618).....	18,862	61,613
St. Clair (262,509).....	9,969	23,912	Union (504,255).....	28,554	91,250
<b>INDIANA</b>			<b>NEW MEXICO</b>		
Lake (513,269).....	5,485	82,054	Bernalillo (262,199).....	419	17,165
Marion (697,567).....	1,147	104,558			

See footnotes at end of table.

QUARTERLY TAX REPORTS

Table 2.—PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: THIRD QUARTER OF 1963 AND 12 MONTHS ENDED SEPTEMBER 1963—Continued

(Amounts in thousands of dollars)

Area (and its 1960 population)	3d quarter 1963	12 months ended September 1963	Area (and its 1960 population)	3d quarter 1963	12 months ended September 1963
<b>NEW YORK</b>			<b>RHODE ISLAND</b>		
Albany (272,926).....	10,250	43,031	Providence (568,778).....	12,446	66,922
Erie (1,064,688).....	35,099	144,504	<b>TENNESSEE</b>		
Monroe (586,387).....	39,650	80,612	Davidson (399,743).....	4,638	31,265
Nassau (1,300,171).....	61,264	296,396	Knox (250,523).....	2,139	19,305
New York City (7,781,984).....	48,365	1,144,831	Shelby (627,019).....	13,602	48,493
Oneida (264,401).....	3,945	27,727	<b>TEXAS</b>		
Onondaga (423,028).....	6,297	47,684	Bexar (687,151).....	12,236	41,633
Suffolk (666,784).....	2,809	140,424	Dallas (951,527).....	1,508	112,130
Westchester (808,891).....	68,104	177,688	El Paso (314,070).....	532	21,703
<b>NORTH CAROLINA</b>			Harris (1,243,158).....	10,025	155,057
Mecklenburg (272,111).....	9,162	26,593	Tarrant (538,495).....	1,616	48,185
<b>OHIO</b>			<b>UTAH</b>		
Cuyahoga (1,647,895).....	74,577	257,600	Salt Lake (383,035).....	2,075	45,286
Franklin (682,962).....	12,429	50,448	<b>VIRGINIA</b>		
Hamilton (864,121).....	57,047	105,312	Fairfax (261,417).....	287	25,623
Lucas (456,931).....	27,784	50,622	Norfolk City (304,869).....	3,034	16,053
Mehoning (300,480).....	11,245	32,575	<b>WASHINGTON</b>		
Montgomery (527,080).....	21,019	63,042	King (935,014).....	1,836	91,303
Stark (340,345).....	20,567	132,198	Pierce (321,590).....	484	21,341
Summit (513,569).....	22,026	64,891	Spokane (278,333).....	642	20,510
<b>OKLAHOMA</b>			<b>WEST VIRGINIA</b>		
Oklahoma (439,506).....	172	32,479	Kanawha (252,925).....	7,549	12,568
Tulsa (346,038).....	1,207	35,537	<b>WISCONSIN</b>		
<b>OREGON</b>			Milwaukee (1,036,041).....	13,969	173,262
Multnomah (522,813).....	2,897	75,363			
<b>PENNSYLVANIA</b>					
Allegheny (1,628,587).....	95,477	165,913			
Berks (275,414).....	14,925	21,935			
Bucks (308,567).....	22,380	34,864			
Delaware (553,154).....	48,661	56,755			
Erie (250,682).....	8,435	19,374			
Lancaster (278,359).....	8,903	17,399			
Luzerne (346,972).....	8,669	20,972			
Montgomery (516,682).....	53,085	61,351			
Philadelphia City (2,002,512).....	6,140	160,497			
Westmoreland (352,629).....	13,343	21,551			

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

<sup>1</sup>Data are for 12 months ended December 1962.

## QUARTERLY TAX REPORTS

Table 3.—COLLECTIONS OF SELECTED STATE TAXES,

(Amounts in thousands)

State	General sales and gross receipts					Motor fuel sales					Individual income	
	3d quarter 1963	3d quarter 1962	12-month periods			3d quarter 1963	3d quarter 1962	12-month periods			3d quarter 1963	3d quarter 1962
			Year ended September 1963	Year ended June 1963	Percent change			Year ended September 1963	Year ended June 1963	Percent change		
Alabama.....	30,631	25,482	105,606	100,457	5.1	20,511	19,950	78,634	78,073	0.7	111,016	129,949
Alaska.....	...	...	...	...	...	1,644	2,233	5,414	6,003	-9.8	3,290	2,901
Arizona.....	19,937	18,858	82,122	81,043	1.3	9,693	7,201	32,056	29,564	8.4	1,929	2,590
Arkansas.....	18,051	16,495	68,277	66,721	2.3	12,405	11,835	45,286	44,716	1.3	297	321
California.....	212,485	197,751	828,106	813,372	1.8	102,725	97,489	391,907	386,671	1.4	29,358	27,504
Colorado.....	15,429	15,097	58,056	57,724	0.6	13,774	12,193	43,619	42,038	3.8	421	578
Connecticut.....	27,785	26,375	102,944	101,534	1.4	14,144	13,538	52,111	51,505	1.2	...	...
Delaware.....	...	...	...	...	...	3,667	2,770	12,091	11,194	8.0	7,175	5,232
Florida.....	47,534	40,984	197,891	191,341	3.4	35,049	33,751	140,654	139,356	0.9	...	...
Georgia.....	45,138	41,829	175,274	171,965	1.9	26,540	24,288	97,117	94,865	2.4	13,333	10,738
Hawaii.....	17,860	17,529	67,937	67,606	0.5	2,687	2,592	9,801	9,706	1.0	8,211	7,813
Idaho.....	...	...	...	...	...	4,977	5,234	15,905	16,162	-1.6	2,765	3,631
Illinois.....	140,629	137,052	548,653	545,076	0.7	40,850	40,292	156,345	155,787	0.4	...	...
Indiana.....	52,902	48,486	219,404	214,988	2.1	26,872	28,654	105,594	107,376	-1.7	...	...
Iowa.....	21,281	21,579	86,939	87,237	-0.3	15,864	15,578	61,809	61,523	0.5	2,408	1,288
Kansas.....	22,050	21,406	84,977	84,333	0.8	11,722	11,409	46,562	46,249	0.7	847	723
Kentucky.....	27,308	25,480	104,195	102,367	1.8	19,218	18,422	70,196	69,400	1.1	10,590	10,658
Louisiana.....	25,091	24,221	97,797	96,927	0.9	18,161	17,897	69,454	69,190	0.4	3,740	2,523
Maine.....	10,771	8,511	32,397	30,137	7.5	7,927	7,677	24,781	24,531	1.0	...	...
Maryland.....	22,335	19,997	99,260	96,922	2.4	16,149	16,145	62,319	62,315	(4)	30,036	27,137
Massachusetts.....	...	...	...	...	...	15,308	14,938	84,640	84,270	0.4	28,776	39,675
Michigan.....	126,205	117,489	508,942	500,226	1.7	44,427	43,692	159,578	158,843	0.5	...	...
Minnesota.....	...	...	...	...	...	21,090	17,820	65,681	62,411	5.2	14,899	23,905
Mississippi.....	20,644	19,605	83,487	82,448	1.3	13,670	13,060	51,690	51,080	1.2	1,149	1,419
Missouri.....	35,231	32,774	139,766	137,309	1.8	21,909	21,579	80,433	80,103	0.4	10,801	12,088
Montana.....	...	...	...	...	...	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	...	...	...	...	...	12,502	11,686	41,745	40,929	2.0	...	...
Nevada.....	4,750	4,500	19,731	19,481	1.3	1,854	3,278	9,203	10,627	-13.4	...	...
New Hampshire.....	...	...	...	...	...	3,238	3,368	14,972	15,102	-0.9	26	14
New Jersey.....	...	...	...	...	...	34,869	34,826	128,060	128,017	(4)	...	...
New Mexico.....	13,988	9,395	48,634	44,041	10.4	7,863	7,496	27,376	27,009	1.4	12,643	12,3470
New York.....	...	...	...	...	...	63,776	62,136	234,579	232,939	0.7	252,671	243,335
North Carolina.....	39,294	36,497	148,737	145,940	1.9	28,336	29,162	113,219	114,045	-0.7	26,932	24,846
North Dakota.....	4,534	4,095	17,089	16,650	2.6	5,651	4,677	13,876	12,902	7.5	1,766	485
Ohio.....	75,078	65,824	286,712	277,458	3.3	60,714	58,798	227,785	225,869	0.8	...	...
Oklahoma.....	16,812	15,963	63,676	62,827	1.4	17,895	17,383	65,799	65,287	0.8	5,581	26,060
Oregon.....	...	...	...	...	...	12,692	12,051	41,136	40,495	1.6	20,291	19,699
Pennsylvania.....	87,523	66,838	418,454	397,769	5.2	51,610	55,276	241,243	244,909	-1.5	...	...
Rhode Island.....	7,015	6,886	29,068	28,939	0.4	5,207	5,234	18,166	18,193	-0.1	...	...
South Carolina.....	21,435	19,847	82,087	80,499	2.0	15,261	14,688	57,017	56,444	1.0	10,721	10,073
South Dakota.....	4,630	4,623	18,172	18,165	(4)	6,911	5,018	20,066	18,173	10.4	...	...
Tennessee.....	36,147	30,077	127,324	121,254	5.0	21,959	23,038	85,312	86,391	-1.2	159	192
Texas.....	47,575	45,767	180,846	179,038	1.0	56,862	53,316	209,509	205,963	1.7	...	...
Utah.....	10,896	10,470	41,775	41,349	1.0	6,522	6,483	23,028	22,989	0.2	3,263	3,179
Vermont.....	...	...	...	...	...	2,179	1,976	9,583	9,380	2.2	3,449	2,979
Virginia.....	...	...	...	...	...	24,838	24,095	98,995	98,252	0.8	30,224	4,633
Washington.....	76,788	77,938	299,886	301,036	-0.4	22,098	22,966	77,519	78,387	-1.1	...	...
West Virginia.....	25,765	24,851	100,245	99,331	0.9	7,927	9,669	36,524	38,266	-4.6	3,589	3,630
Wisconsin.....	6,457	14,055	47,803	55,401	-13.7	23,054	22,603	78,978	78,527	0.6	25,068	55,128
Wyoming.....	3,484	3,418	12,392	12,326	0.5	2,608	2,938	8,404	8,734	-3.8	...	...

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

NA Not available.

<sup>1</sup>Combined corporation and individual income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

<sup>2</sup>Revised from previously published amounts.

<sup>3</sup>Partially estimated.

<sup>4</sup>Less than 0.05 percent.

QUARTERLY TAX REPORTS

FOR STATES: THIRD QUARTER OF 1963 AND PRIOR PERIODS

(of dollars)

Individual income—Continued			Corporation net income					Motor vehicle and operators' licenses					State
12-month periods			3d quarter 1963	3d quarter 1962	12-month periods			3d quarter 1963	3d quarter 1962	12-month periods			
Year ended September 1963	Year ended June 1963	Percent change			Year ended September 1963	Year ended June 1963	Percent change			Year ended September 1963	Year ended June 1963	Percent change	
141,598	140,531	2.6	(1)	(1)	(1)	(1)	(1)	669	654	6,276	6,261	0.2	Ala.
13,255	12,866	3.0	369	424	2,150	2,205	-2.5	608	421	3,146	2,959	6.3	Alaska
22,256	23,917	-6.9	964	(1)	(1)	(1)	(1)	1,439	1,355	11,619	11,535	0.7	Ariz.
14,021	14,045	-0.2	912	719	10,812	10,619	1.8	6,818	6,089	17,827	17,098	4.3	Ark.
323,775	321,921	0.6	90,026	87,051	314,251	311,276	1.0	11,116	9,913	151,753	150,550	0.8	Calif.
45,157	45,314	-0.3	3,718	5,058	17,607	18,947	-7.1	3,047	2,965	17,988	17,906	0.5	Colo.
...	...	...	12,105	5,429	53,739	47,063	14.2	4,884	4,753	(NA)	(NA)	(NA)	Conn.
35,909	33,966	5.7	503	426	9,311	9,234	0.8	1,207	1,255	35,072	35,120	-0.9	Del.
...	...	...	...	...	...	...	...	5,050	3,864	66,515	65,329	1.8	Fla.
187,931	185,336	3.0	11,347	5,745	(i)	(i)	(i)	1,619	1,050	20,831	20,262	2.8	Ga.
31,881	31,483	1.3	1,873	1,820	6,154	6,101	0.9	...	...	...	...	...	Hawaii
20,771	21,637	-4.0	422	427	5,505	5,510	-0.1	2,061	2,066	11,725	11,730	(4)	Idaho
...	...	...	...	...	...	...	...	6,005	5,153	116,737	115,885	0.7	Ill.
47,331	46,211	2.4	597	626	5,315	5,344	-0.5	2,595	2,797	42,788	42,990	-0.5	Ind.
28,469	28,345	0.4	1,364	3,006	9,291	10,933	-15.0	2,029	1,793	26,950	26,714	0.9	Kans.
47,095	47,163	-0.1	5,301	3,723	23,288	21,710	7.3	987	919	14,363	14,295	0.5	Ky.
19,857	18,640	6.5	3,307	2,228	18,487	17,408	6.2	803	1,234	14,431	14,862	-2.9	La.
...	...	...	...	...	...	...	...	890	586	10,247	9,943	3.1	Maine
115,816	112,917	2.6	2,398	2,938	22,004	22,544	-2.4	2,062	2,079	31,003	31,020	-0.1	Ma.
175,385	186,284	-5.9	2,141	2,722	34,301	34,882	-1.7	2,764	2,767	28,526	28,529	(4)	Mass.
...	...	...	...	...	...	...	...	4,380	4,079	80,931	80,630	0.4	Mich.
133,544	142,550	-6.3	3,188	2,500	340,345	339,657	1.7	2,237	2,154	46,009	45,926	0.2	Minn.
7,716	7,986	-3.4	1,874	2,234	12,494	12,854	-2.8	1,010	729	7,666	9,485	3.0	Miss.
176,011	177,298	-1.7	(1)	2,926	(1)	(1)	(1)	8,174	8,152	45,228	45,206	(4)	Mo.
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Mont.
...	...	...	...	...	...	...	...	643	677	6,412	6,446	-0.5	Nebr.
1,755	1,743	0.7	...	...	...	...	...	1,896	2,351	6,522	6,977	-6.5	Nev.
7,432	7,432	(4)	2,798	2,952	30,561	30,715	-0.5	549	650	7,566	7,667	-1.3	N.H.
...	...	...	...	...	...	...	...	18,134	17,969	80,938	80,773	0.2	N.J.
113,501	114,328	-5.8	(1)	(1)	(1)	(1)	(1)	1,257	1,156	12,087	11,986	0.8	N. Mex.
971,465	962,129	1.0	57,175	74,064	327,112	344,001	-4.9	13,118	12,721	153,834	153,437	0.3	N.Y.
106,011	103,925	2.0	10,980	10,928	62,710	62,658	0.1	2,257	2,102	36,277	36,122	0.4	N.C.
17,873	17,592	3.7	(1)	137	(1)	(1)	(1)	1,538	585	11,084	10,131	9.4	N. Dak.
...	...	...	...	...	...	...	...	29,750	24,552	113,522	108,324	4.8	Ohio
18,544	19,023	-2.5	4,365	2,072	20,966	20,673	1.4	2,749	2,570	43,495	43,316	0.4	Okla.
103,586	102,994	0.6	2,427	2,398	21,926	21,897	0.1	8,040	7,913	33,410	33,283	0.4	Oreg.
...	...	...	10,218	10,901	142,078	142,761	-0.5	6,785	5,644	107,526	106,385	1.1	Pa.
...	...	...	1,352	1,291	10,632	10,571	0.6	1,414	1,417	10,250	10,253	(4)	R.I.
33,269	32,621	2.0	3,500	24,241	18,016	18,757	-4.0	830	21,115	10,559	10,844	-2.6	S.C.
...	...	...	91	42	544	495	9.9	2,146	3,257	38,407	39,518	-11.7	S. Dak.
6,740	6,773	-0.5	4,184	2,920	24,147	22,883	5.5	8,438	1,283	34,553	32,398	26.1	Tenn.
...	...	...	...	...	...	...	...	9,115	8,655	103,627	103,167	0.4	Tex.
18,830	18,746	0.4	908	978	6,331	6,401	-1.1	914	791	8,023	7,900	1.6	Utah
14,955	14,485	3.2	269	240	2,582	2,553	1.1	487	449	8,289	8,251	0.5	Vt.
153,873	128,282	19.9	2,878	2,467	32,320	31,909	1.3	2,126	1,851	28,385	28,110	1.0	Va.
...	...	...	...	...	...	...	...	3,560	3,060	29,184	28,684	1.7	Wash.
17,166	17,207	-0.2	...	...	...	...	...	9,555	11,160	320,952	322,557	-7.1	W. Va.
189,708	219,768	-13.7	7,177	5,378	64,569	62,770	2.9	11,309	11,374	48,457	48,522	-0.1	Wis.
...	...	...	...	...	...	...	...	1,685	1,565	38,322	38,202	1.5	Wyo.