A UNITED STATES DEPARTMENT OF COMMERCE PUBLICATION

GOVERNMENT QUARTERLY REPORT

Quarterly Summary of State and Local Tax Revenue

July-September 1972

GT72 No. 3
December 1972

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

Taxes collected by State and local governments in the United States totaled $111.6 billion during the 12 months ended with September 1972. This reflects an increase of $14.1 billion, or 14.4 percent from a year earlier. State taxes amounted to $62.6 billion, or 19.9 percent more than in the 12 months ended with September 1971. The yield of locally imposed taxes rose 8.1 percent to $49.0 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase or decrease (-)
	1972	1971	
Total	111,553	97,491	14.4
Property	42,804	40,102	6.7
Other than property	68,749	57,389	19.8
General sales and gross receipts	21,062	18,264	15.3
Motor fuel sales	7,409	6,724	10.2
Individual income	16,875	11,878	42.1
Motor vehicle and operators' licenses	3,499	3,294	6.2
Corporation net income	4,498	3,387	32.8
All other	15,406	13,842	11.3

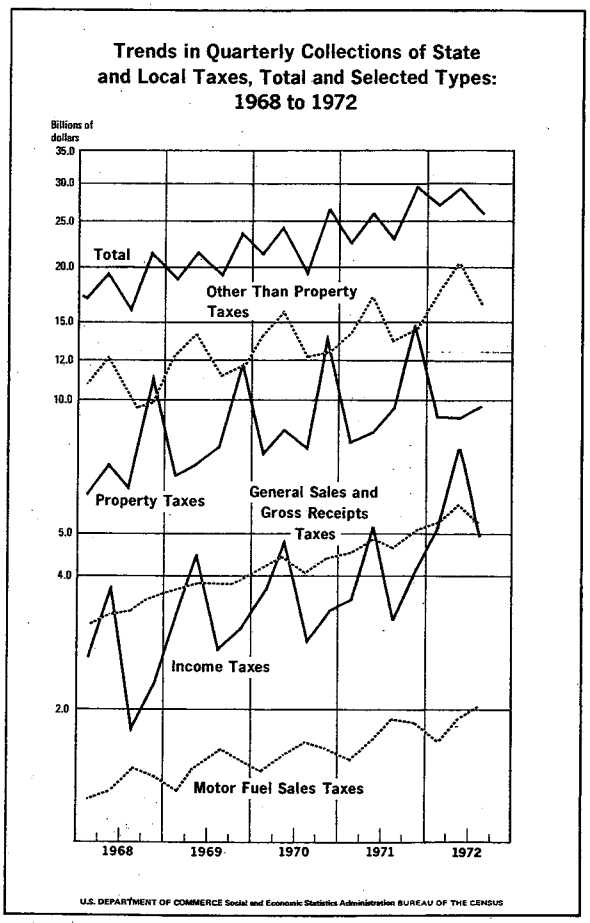
During the third quarter of calendar 1972, collections of State and local taxes amounted to $26.0 billion. As compared with the corresponding quarter of 1971, this indicates a rise of $3.0 billion, or 13.0 percent, with State tax revenue up 22.2 percent and local taxes up 2.9 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1968.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States).

The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major



For sale by the Bureau of the Census, Washington, D.C., 20233, and U.S. Department of Commerce field offices. Price 25 cents.

shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.[1]

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

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

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

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

SOURCES OF DATA AND LIMITATIONS

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

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

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

[1]More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1972 and State Government Finances in 1971. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1970-71.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1972 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1972:										
3d quarter	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter	22,985	12,016	[1]10,969	[1]9,579	4,609	1,827	2,633	587	578	3,172
2d quarter	25,352	15,525	[1]9,827	[1]8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
12 MONTHS ENDING										
September 1972	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971	94,279	50,974	[1]43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

[1]Property taxes in these quarters reflect delayed collections in Cook County, Illinois, due to an extension of the tax payment penalty date.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1972, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970[1]	Collections, 12 months ended September		
		1972	1971	Percent change
ALABAMA				
Jefferson County	644,991	42.9	40.0	7.3
Mobile County	317,308	17.8	16.8	6.0
ARIZONA				
Maricopa County	967,522	174.9	158.2	10.6
Pima County	351,667	86.6	74.2	16.7
CALIFORNIA				
Anaheim-Santa Ana-Garden Grove SMSA (Orange County)	1,420,386	443.0	386.9	14.5
Los Angeles-Long Beach SMSA (Los Angeles County)	7,032,075	2,414.5	2,231.2	8.2
Riverside-San Bernardino-Ontario SMSA	1,143,146	343.7	305.9	12.4
Riverside County	459,074	142.2	127.6	11.4
San Bernardino County	684,072	201.5	178.3	13.0
San Diego SMSA (San Diego County)	1,357,854	363.5	305.9	18.8
San Francisco-Oakland SMSA	3,109,519	1,201.9	1,118.5	7.5
Alameda County	1,073,184	379.2	344.9	9.9
Contra Costa County	558,389	239.4	216.5	10.6
Marin County	206,038	82.2	69.9	17.6
San Francisco city	715,674	285.8	279.3	2.3
San Mateo County	556,234	215.3	207.9	3.6
Other counties:				
Fresno	413,053	81.7	102.1	-20.0
Kern	329,162	113.9	104.5	9.0
Sacramento	631,498	(NA)	158.4	(NA)
Santa Clara	1,064,714	375.4	332.7	12.8
COLORADO				
Denver SMSA	1,227,529	299.0	262.2	14.0
Adams County	185,789	36.8	31.9	15.4
Arapahoe County	162,142	39.8	34.0	17.1
Boulder County	131,889	34.8	29.6	17.6
Denver city	514,678	129.1	117.7	9.7
Jefferson County	233,031	58.5	49.0	19.4
CONNECTICUT				
Fairfield County	792,814	284.6	257.7	10.4
Hartford County	816,737	273.2	252.0	8.4
New Haven County	744,948	225.6	233.0	-3.2
DELAWARE				
New Castle County	385,856	18.2	52.2	-65.1
DISTRICT OF COLUMBIA				
Washington, D.C.-Md.-Va. SMSA	2,861,123	[2]597.3	[2]582.6	2.5
Washington, D.C.	756,510	125.9	130.3	-3.4
Montgomery County, Md.	522,809	141.9	145.6	-2.5
Prince Georges County, Md.	660,567	124.0	141.4	-12.3
Alexandria city, Va.	110,938	27.6	23.3	18.5
Arlington County, Va.	174,284	38.9	24.3	60.1
Fairfax city, Va.	21,970	(NA)	(NA)	(NA)
Fairfax County, Va.	455,021	108.2	90.6	19.4
Falls Church city, Va.	10,772	2.4	2.2	9.1
Loudoun County, Va.	37,150	6.4	4.9	30.6
Prince William County, Va.	111,102	18.9	17.2	9.9
FLORIDA				
Miami SMSA (Dade County)	1,267,792	268.0	233.6	14.7
Tampa-St. Petersburg SMSA	1,012,594	132.4	112.3	17.9
Hillsborough County	490,265	71.1	47.0	51.3
Pinellas County	522,329	61.3	65.3	-6.1
Other counties:				
Broward	620,100	116.9	97.7	19.7
Duval (Jacksonville city)	528,865	58.5	54.6	7.1
Orange	344,311	44.8	37.3	20.1
GEORGIA				
Atlanta SMSA	1,390,164	269.0	272.8	-1.4
Clayton County	98,043	13.7	12.1	13.2
Cobb County	196,793	19.5	20.5	-4.9
De Kalb County	415,387	46.0	65.9	-30.2
Fulton County	607,592	181.7	167.8	8.3
Gwinnett County	72,349	8.1	6.5	24.6
HAWAII				
Honolulu city	629,176	80.7	71.5	12.9
ILLINOIS (See also Missouri)				
Chicago SMSA	6,978,947	1,822.9	1,761.4	3.5
Cook County	5,492,369	1,552.6	1,386.5	12.0
Du Page County	491,882	154.6	153.8	0.5
Kane County	251,005	6.3	50.8	([3])
Lake County	382,638	106.7	103.3	3.3
McHenry County	111,555	0.9	26.7	([3])
Will County	249,498	1.8	40.3	([3])
INDIANA (See also Kentucky and Ohio)				
Indianapolis SMSA	1,109,882	[2]255.1	[2]243.4	4.8
Boone County	30,870	5.8	5.6	3.6
Hamilton County	54,532	(NA)	10.1	(NA)
Hancock County	35,096	6.1	5.8	5.2
Hendricks County	53,974	9.0	8.5	5.9
Johnson County	61,138	10.0	10.1	-1.0
Marion County	792,299	200.8	190.8	5.2
Morgan County	44,176	5.2	6.0	-13.3
Shelby County	37,797	7.1	(NA)	(NA)
Lake County	546,253	174.1	143.9	21.0
IOWA				
Polk County	286,101	84.2	76.6	9.9
KANSAS (See also Missouri)				
Sedgwick County	350,694	80.8	79.0	2.3
KENTUCKY (See also Ohio)				
Louisville, Ky.-Ind. SMSA	826,553	[2]93.0	[2]89.0	4.5
Jefferson County, Ky.	695,055	78.2	75.5	3.6
Clark County, Ind.	75,876	(NA)	(NA)	(NA)
Floyd County, Ind.	55,622	9.9	8.6	15.1
LOUISIANA				
New Orleans SMSA	1,045,809	[2]90.8	[2]87.1	4.2
Jefferson Parish	337,568	40.3	36.6	10.1
New Orleans city	593,471	39.9	39.2	1.8
St. Bernard Parish	51,185	(NA)	(NA)	(NA)
St. Tammany Parish	63,585	3.6	4.5	-20.0
MARYLAND (See also District of Columbia)				
Baltimore SMSA	2,070,670	[2]394.2	[2]391.9	0.6
Anne Arundel County	297,539	44.8	46.9	-4.5
Baltimore city	905,759	182.4	181.6	0.4
Baltimore County	621,077	123.3	118.4	4.1
Carroll County	69,006	10.4	8.9	16.9
Harford County	115,378	17.4	15.7	10.8
Howard County	61,911	(NA)	(NA)	(NA)
MASSACHUSETTS				
Boston[4]	3,375,396	1,220.2	1,072.7	13.8
Essex County	637,887	194.3	163.3	19.0
Middlesex County	1,397,268	495.9	436.6	13.6
Norfolk County	605,051	213.4	191.9	11.2
Suffolk County	735,190	316.6	280.9	12.7
Other counties:				
Bristol	444,301	109.0	91.3	19.4
Hampden	459,050	123.0	106.8	15.2
Worcester	637,969	161.3	141.3	14.2
MICHIGAN				
Detroit SMSA	4,199,931	1,112.9	1,032.6	7.8
Macomb County	625,309	172.1	136.6	26.0
Oakland County	907,871	294.8	267.7	10.1
Wayne County	2,666,751	646.0	628.3	2.8
Other counties:				
Genesee	444,341	99.5	92.4	7.7
Kent	411,044	80.0	75.0	6.7

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970[1]	Collections, 12 months ended September		
		1972	1971	Percent change
MINNESOTA				
Minneapolis-St. Paul SMSA	1,813,647	[2]520.2	[2]484.2	7.4
Anoka County	154,556	(NA)	(NA)	(NA)
Dakota County	139,808	39.1	36.1	8.3
Hennepin County	960,080	309.5	285.5	8.4
Ramsey County	476,255	122.3	112.8	8.4
Washington County	82,948	20.6	20.2	2.0
MISSOURI				
Kansas City, Mo.-Kans. SMSA	1,253,916	257.8	271.9	-5.2
Cass County, Mo	39,448	2.2	1.4	57.1
Clay County, Mo	123,322	21.4	19.1	12.0
Jackson County, Mo	654,558	116.7	146.0	-20.1
Platte County, Mo	32,081	6.2	5.9	5.1
Johnson County, Kans	217,662	65.3	57.3	14.0
Wyandotte County, Kans	186,845	46.0	42.2	9.0
St. Louis, Mo.-Ill. SMSA	2,363,017	461.1	411.7	12.0
Franklin County, Mo	55,116	7.7	7.2	6.9
Jefferson County, Mo	105,248	8.7	10.2	-14.7
St. Charles County, Mo	92,954	14.0	12.7	10.2
St. Louis city, Mo	622,236	84.2	83.7	0.6
St. Louis County, Mo	951,353	221.4	203.0	9.1
Madison County, Ill	250,934	80.9	54.0	49.8
St. Clair County, Ill	285,176	44.2	40.9	8.1
NEBRASKA				
Douglas County	389,455	(NA)	94.3	(NA)
NEW JERSEY (See also Pennsylvania)				
Newark SMSA	1,856,556	658.9	619.4	6.4
Essex County	929,986	319.8	323.7	-1.2
Morris County	383,454	152.6	131.5	16.0
Union County	543,116	186.5	164.2	13.6
Paterson-Clifton-Passaic SMSA	1,358,794	445.6	415.0	7.4
Bergen County	898,012	313.0	286.8	9.1
Passaic County	460,782	132.6	128.2	3.4
Other counties:				
Hudson	609,266	180.4	169.2	6.6
Mercer	303,968	98.7	91.3	8.1
Middlesex	583,813	194.3	167.8	15.8
Monmouth	459,379	158.6	145.3	9.2
NEW MEXICO				
Bernalillo County	315,774	39.9	38.2	4.5
NEW YORK				
Buffalo SMSA	1,349,211	347.4	322.0	7.9
Erie County	1,113,491	294.6	269.4	9.4
Niagara County	235,720	52.8	52.6	0.4
New York SMSA	11,528,649	3,961.6	3,642.7	8.8
Nassau County	1,422,905	755.2	696.5	8.4
New York City	7,867,760	2,197.3	2,057.6	6.8
Rockland County	229,903	108.6	107.8	0.7
Suffolk County	1,116,672	454.4	390.5	16.4
Westchester County	891,409	446.1	390.3	14.3
Rochester SMSA	882,667	253.1	226.8	11.6
Livingston County	54,041	10.2	9.4	8.5
Monroe County	711,917	216.7	192.6	12.5
Orleans County	37,305	6.3	6.0	5.0
Wayne County	79,404	19.9	18.8	5.9
Other counties:				
Albany	285,618	67.2	66.8	0.6
Oneida	273,037	45.0	47.6	-5.5
Onondaga	472,185	121.3	107.6	12.7
NORTH CAROLINA				
Mecklenburg County	354,656	65.5	54.0	21.3
OHIO				
Cincinnati, Ohio-Ky.-Ind. SMSA	1,384,851	242.4	242.7	-0.1
Clermont County, Ohio	95,725	13.0	12.5	4.0
Hamilton County, Ohio	924,018	197.9	197.4	0.3
Warren County, Ohio	84,925	9.4	9.1	3.3
Boone County, Ky	32,812	2.5	2.7	-7.4
Campbell County, Ky	88,501	7.2	7.2	-
Kenton County, Ky	129,440	9.9	11.5	-13.9
Dearborn County, Ind	29,430	2.5	2.3	8.7
Cleveland SMSA	2,064,194	517.4	505.6	2.3
Cuyahoga County	1,721,300	454.6	436.3	4.2
Geauga County	62,977	13.7	13.3	3.0
Lake County	197,200	33.0	42.1	-21.6
Medina County	82,717	16.1	13.9	15.8
Columbus SMSA	916,228	[2]156.7	[2]154.9	1.2
Delaware County	42,908	6.5	6.3	3.2
Franklin County	833,249	144.5	143.0	1.0
Pickaway County	40,071	(NA)	(NA)	(NA)
Dayton SMSA	850,266	161.0	151.0	6.6
Greene County	125,057	17.1	16.2	5.6
Miami County	84,342	12.3	11.5	7.0
Montgomery County	606,148	127.0	118.3	7.4
Preble County	34,719	4.6	5.0	-8.0
Other counties:				
Lucas	484,370	83.9	87.4	-4.0
Mahoning	303,424	50.8	51.2	-0.8
Stark	372,210	40.0	43.2	-7.4
Summit	553,371	114.8	114.2	0.5
OKLAHOMA				
Oklahoma County	526,805	67.2	62.7	7.2
Tulsa County	401,663	76.3	61.1	24.9
OREGON				
Portland, Oreg.-Wash. SMSA	1,009,129	256.7	230.6	11.3
Clackamas County, Oreg	166,088	43.3	39.2	10.5
Multnomah County, Oreg	556,667	147.7	133.2	10.9
Washington County, Oreg	157,920	43.7	38.4	13.8
Clark County, Wash	128,454	22.0	19.8	11.1
PENNSYLVANIA				
Philadelphia, Pa.-N.J. SMSA	4,817,914	843.5	805.9	4.7
Bucks County, Pa	415,056	75.5	70.5	7.1
Chester County, Pa	278,311	44.9	41.5	8.2
Delaware County, Pa	600,035	120.2	110.1	9.2
Montgomery County, Pa	623,799	145.6	153.4	-5.1
Philadelphia city, Pa	1,948,609	217.3	212.9	2.1
Burlington County, N.J	323,132	77.7	69.5	11.8
Camden County, N.J	456,291	120.4	110.5	9.0
Gloucester County, N.J	172,681	41.9	37.5	11.7
Pittsburgh SMSA	2,401,245	388.8	405.5	-4.1
Allegheny County	1,605,016	298.1	319.8	-6.8
Beaver County	208,418	30.6	27.4	11.7
Washington County	210,876	19.0	19.5	-2.6
Westmoreland County	376,935	41.1	38.8	5.9
Other counties:				
Berks	296,382	38.9	37.7	3.2
Erie	263,654	56.6	51.7	9.5
Lancaster	319,693	33.9	31.9	6.3
Luzerne	342,301	30.8	28.9	6.6
RHODE ISLAND				
Providence-Pawtucket-Warwick[5]	768,580	177.4	155.5	14.1
Bristol County	45,937	10.8	10.2	5.9
Kent County	142,382	32.2	26.2	22.9
Providence County	580,261	134.4	119.1	12.8
TENNESSEE				
Knox County	276,293	30.2	31.2	-3.2
Nashville-Davidson	447,877	69.5	58.4	19.0
Shelby County	722,014	112.8	95.7	17.9

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970[1]	Collections, 12 months ended September		
		1972	1971	Percent change
TEXAS				
Dallas SMSA	1,555,950	311.6	283.0	10.1
Collin County	66,920	7.7	6.2	24.2
Dallas County	1,327,321	287.9	263.0	9.5
Denton County	75,633	7.8	6.9	13.0
Ellis County	46,638	4.6	4.0	15.0
Kaufman County	32,392	2.5	2.1	19.0
Rockwall County	7,046	1.1	0.8	37.5
Houston SMSA	1,985,031	385.7	362.3	6.5
Brazoria County	108,312	28.8	29.7	-3.0
Fort Bend County	52,314	10.2	8.9	14.6
Harris County	1,741,912	332.6	310.2	7.2
Liberty County	33,014	5.2	4.3	20.9
Montgomery County	49,479	8.9	9.2	-3.3
San Antonio SMSA	864,014	91.2	86.0	6.0
Bexar County	830,460	89.0	84.0	6.0
Guadalupe County	33,554	2.2	2.0	10.0
Other counties:				
El Paso	359,291	24.9	36.0	-30.8
Tarrant	716,317	95.7	88.0	8.8
UTAH				
Salt Lake County	458,607	94.2	81.5	15.6
VIRGINIA (See also District of Columbia)				
Norfolk city	307,951	23.0	27.5	-16.4
WASHINGTON (See also Oregon)				
Seattle-Everett SMSA	1,421,869	317.7	293.5	8.2
King County	1,156,633	261.8	249.5	4.9
Snohomish County	265,236	55.9	44.0	27.0
Other counties:				
Pierce	411,027	58.4	52.4	11.5
Spokane	287,487	37.3	34.7	7.5
WEST VIRGINIA				
Kanawha County	229,515	27.7	23.7	16.9
WISCONSIN				
Milwaukee SMSA	1,403,688	439.9	421.6	4.3
Milwaukee County	1,054,063	339.9	332.5	2.2
Ozaukee County	54,421	15.3	13.6	12.5
Washington County	63,839	19.5	16.3	19.6
Waukesha County	231,365	65.2	59.2	10.1

- Represents zero or rounds to zero.
NA Not available.
[1]Final population counts from 1970 Census of Population, advance report, Series PC (VI).
[2]Total includes amounts estimated for those areas not reporting.
[3]Percent changes for these units in Chicago SMSA not computed because of changes in due dates for tax payments.
[4]Massachusetts State Economic Area C.
[5]Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Third Quarter of 1972 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	3d quarter 1972 (thousand dollars)	12-month periods			3d quarter 1972 (thousand dollars)	12-month periods		
		Year ended Sept. 1972 (thousand dollars)	Percent change from--			Year ended Sept. 1972 (thousand dollars)	Percent change from--	
			Year ended June 1972	Year ended Sept. 1971			Year ended June 1972	Year ended Sept. 1971
Alabama	68,184	257,780	2.5	11.7	36,683	136,463	2.2	10.4
Alaska	(x)	(x)	(x)	(x)	3,830	12,157	6.6	17.9
Arizona	62,049	235,670	4.9	19.2	19,754	80,146	1.7	12.1
Arkansas	42,195	152,780	5.5	23.2	25,283	88,667	3.4	10.3
California	522,041	2,045,660	2.0	10.9	191,123	718,944	1.6	6.2
Colorado	57,929	195,369	4.0	17.7	26,268	87,685	2.6	9.6
Connecticut	98,520	358,630	8.2	6.6	35,868	134,901	5.8	28.7
Delaware	(x)	(x)	(x)	(x)	6,417	23,874	2.0	9.4
District of Columbia[1]	18,919	82,446	0.4	5.1	4,965	18,233	3.8	9.2
Florida	230,585	919,824	5.0	21.8	83,629	320,193	4.3	24.9
Georgia	115,067	440,389	3.5	18.0	57,836	213,991	2.0	21.1
Hawaii	47,606	187,366	0.5	5.3	4,965	19,145	0.1	-2.6
Idaho	15,236	53,667	3.8	14.7	12,332	33,485	9.1	13.9
Illinois	286,009	1,131,221	2.4	10.6	95,986	358,067	0.4	5.5
Indiana	115,064	454,785	4.0	4.8	46,803	173,750	1.9	7.7
Iowa	65,689	230,076	5.2	6.1	27,371	112,401	1.9	8.2
Kansas	46,068	184,512	2.7	13.7	23,918	90,563	0.9	7.0
Kentucky	86,059	326,237	2.6	10.0	48,619	135,714	15.0	19.4
Louisiana	75,085	287,399	2.9	13.3	37,722	138,312	2.5	8.7
Maine	31,004	105,746	3.0	11.9	15,199	48,402	3.1	17.1
Maryland	70,014	296,635	1.6	8.4	42,161	147,536	7.7	22.7
Massachusetts	57,155	213,717	6.7	12.6	31,516	155,478	2.4	8.8
Michigan	249,846	997,724	1.2	10.1	83,335	304,978	1.4	7.2
Minnesota	72,154	279,679	8.8	31.5	39,212	140,764	1.0	10.0
Mississippi	76,701	287,324	3.1	14.2	24,948	104,248	0.7	10.8
Missouri	88,514	365,033	1.1	6.2	37,007	132,940	2.2	7.4
Montana	(x)	(x)	(x)	(x)	10,800	33,790	2.7	7.7
Nebraska	25,254	100,219	0.2	7.0	21,774	74,794	1.9	7.0
Nevada	16,832	66,517	12.3	9.8	8,595	28,609	2.0	6.2
New Hampshire	(x)	(x)	(x)	(x)	9,340	34,814	8.9	35.6
New Jersey	150,890	587,393	2.9	13.8	62,431	228,119	3.3	8.3
New Mexico	38,290	120,381	9.2	21.0	14,198	44,094	6.5	10.5
New York	429,814	1,685,835	2.3	32.0	127,944	460,896	4.8	17.2
North Carolina	88,738	335,445	3.7	15.0	69,208	250,415	1.8	7.7
North Dakota	16,976	63,130	3.5	13.1	7,964	23,218	-3.8	-0.2
Ohio	189,323	747,125	0.5	7.8	93,229	348,350	1.5	3.4
Oklahoma	29,021	123,422	1.9	25.8	28,929	104,914	2.0	7.3
Oregon	(x)	(x)	(x)	(x)	23,682	78,747	2.0	3.9
Pennsylvania	204,573	988,711	1.0	-2.5	122,893	422,892	6.9	8.6
Rhode Island	23,557	93,126	2.8	11.0	8,513	31,153	2.2	8.1
South Carolina	74,225	259,183	5.6	17.3	29,159	104,357	5.0	18.6
South Dakota	15,067	58,561	1.5	8.2	8,980	27,823	1.6	4.7
Tennessee	97,653	367,406	3.6	29.2	42,098	155,851	1.9	8.6
Texas	219,875	825,647	5.9	29.8	97,132	359,118	1.6	4.5
Utah	33,101	122,961	4.1	16.8	13,540	45,615	2.5	8.9
Vermont	5,987	22,173	2.8	9.8	4,911	21,287	-0.1	16.5
Virginia	68,450	265,730	2.4	12.8	51,918	181,581	4.6	11.5
Washington	76,268	675,914	0.2	36.6	43,341	154,451	1.1	5.5
West Virginia	59,003	224,370	1.0	20.0	19,611	72,589	0.4	21.8
Wisconsin	43,069	387,259	1.0	12.5	42,509	148,316	1.6	6.7
Wyoming	11,597	38,886	3.5	12.1	6,916	21,899	4.2	8.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Third Quarter of 1972 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1972 (thousand dollars)	12-month periods			3d quarter 1972 (thousand dollars)	12-month periods		
		Year ended Sept. 1972 (thousand dollars)	Percent change from--			Year ended Sept. 1972 (thousand dollars)	Percent change from--	
			Year ended June 1972	Year ended Sept. 1971			Year ended June 1972	Year ended Sept. 1971
Alabama	44,142	148,041	10.9	20.9	1,706	30,730	0.4	14.7
Alaska	11,489	41,529	6.2	14.8	953	6,619	3.1	19.4
Arizona	22,693	100,318	7.1	35.8	2,437	26,225	-2.5	10.7
Arkansas	18,697	77,652	10.8	64.6	14,725	35,075	3.8	8.4
California	433,797	2,234,926	21.5	75.4	20,622	289,298	0.7	5.3
Colorado	51,883	183,827	5.5	23.4	5,375	29,615	1.4	11.4
Connecticut	727	60,748	-0.4	(2)	9,503	49,607	0.9	9.9
Delaware	15,194	89,958	-0.8	3.4	3,990	14,520	2.8	5.6
District of Columbia[1]	25,613	131,332	4.3	11.9	1,341	14,765	-1.9	0.7
Florida	(X)	(X)	(X)	(X)	104,145	153,534	-4.1	-1.5
Georgia	65,862	256,518	6.9	33.6	4,289	40,752	1.8	8.7
Hawaii	33,174	123,302	3.0	5.4	(X)	(X)	(X)	(X)
Idaho	11,643	47,832	-4.7	-1.0	5,023	18,123	5.3	8.7
Illinois	215,047	864,980	2.6	10.6	91,232	286,666	5.2	9.6
Indiana	64,807	256,971	-9.4	22.8	5,112	56,301	-7.6	-20.7
Iowa	48,979	212,301	5.0	69.3	12,300	88,224	0.8	2.8
Kansas	20,816	98,690	3.5	20.0	6,841	39,796	-4.5	0.8
Kentucky	44,080	164,683	5.3	17.2	2,397	34,093	1.1	4.7
Louisiana	22,224	109,915	4.3	26.0	5,888	32,151	4.0	36.8
Maine	8,352	29,908	6.1	24.6	1,492	16,653	0.6	7.7
Maryland	134,748	474,518	4.2	10.6	3,660	64,867	-0.1	6.9
Massachusetts	181,701	852,215	14.6	61.4	5,002	39,449	-9.8	-27.7
Michigan	247,615	893,085	13.2	64.6	9,144	156,599	1.3	2.5
Minnesota	147,637	516,713	9.4	29.1	6,848	74,910	3.8	9.9
Mississippi	13,633	57,805	7.6	20.0	2,155	17,216	2.6	15.3
Missouri	51,624	268,948	5.1	41.5	16,599	76,510	0.8	-0.2
Montana	14,160	73,402	7.7	67.4	2,045	10,747	3.3	25.6
Nebraska	21,679	63,869	17.9	29.5	2,303	29,000	2.6	10.1
Nevada	(X)	(X)	(X)	(X)	1,475	10,493	-0.4	8.1
New Hampshire	942	6,830	3.2	14.9	1,515	16,114	1.6	13.2
New Jersey	-	19,294	-	7.1	34,508	153,576	1.2	8.8
New Mexico	9,729	44,595	4.2	15.6	1,440	18,540	1.3	86.8
New York	825,129	2,944,543	7.2	21.0	40,500	258,800	0.6	1.8
North Carolina	107,457	379,993	5.0	20.9	4,765	77,193	0.5	8.8
North Dakota	1,588	20,025	2.7	17.4	1,216	14,868	-0.3	4.1
Ohio	82,270	193,539	(3)	(3)	50,439	182,014	15.2	8.4
Oklahoma	23,247	104,567	10.5	82.3	4,860	76,184	0.3	3.2
Oregon	73,234	261,714	4.2	10.9	14,588	58,222	2.5	13.2
Pennsylvania	211,821	921,644	27.4	(4)	17,892	169,590	-1.2	-1.7
Rhode Island	17,084	67,798	1.1	31.8	1,165	13,297	-3.5	-7.8
South Carolina	71,109	162,744	25.4	46.1	614	18,825	-1.1	5.4
South Dakota	(X)	(X)	(X)	(X)	743	13,185	1.3	7.2
Tennessee	241	13,648	0.4	10.4	5,967	70,797	1.5	8.2
Texas	(X)	(X)	(X)	(X)	16,685	188,987	0.2	7.1
Utah	17,186	77,786	5.0	22.7	1,716	13,466	1.1	15.1
Vermont	12,591	48,246	3.7	10.7	1,213	13,901	1.5	7.2
Virginia	90,897	383,220	4.9	18.1	7,299	74,428	-3.2	7.0
Washington	(X)	(X)	(X)	(X)	6,017	58,352	1.7	15.3
West Virginia	21,566	86,864	-2.6	30.6	11,392	30,710	14.5	17.8
Wisconsin	88,030	601,322	1.1	17.0	18,062	78,105	2.4	7.6
Wyoming	(X)	(X)	(X)	(X)	2,426	12,205	1.9	9.7

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

- Represents zero or rounds to zero. X Not applicable.

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

[2]As a result of 1971 legislation, tax is extended to all capital gains and dividends.

[3]A graduated personal income tax is levied on every individual residing in or earning income in Ohio, effective January 1, 1972.

[4]New tax effective March 4, 1971; declared unconstitutional by State Supreme Court and replaced by statute effective June 1, 1971.