



# Quarterly Summary of State and Local Tax Revenue

## JANUARY-MARCH 1974

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

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Taxes collected by State and local governments in the United States totaled 127.5 billion during the 12 months ended with March 1974. This reflects an increase of 10.3 billion, or 8.8 percent from a year earlier. State taxes amounted to 72.5 billion, or 9.5 percent more than in the twelve months ended with March 1973. The yield of locally imposed taxes rose 8.0 percent to 55.0 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase
	1974	1973	
Total.....	127,523	117,174	8.8
Property.....	48,179	44,489	8.3
Other than property.....	79,344	72,685	9.2
General sales and gross receipts.....	25,135	22,219	13.1
Motor fuel sales.....	8,282	7,795	6.2
Individual income.....	19,493	18,040	8.1
Motor vehicle and operators' licenses..	3,992	3,703	7.8
Corporation net income	5,630	4,901	14.9
All other.....	16,812	16,027	4.9

During the first quarter of calendar 1974, collections of State and local taxes amounted to 31.4 billion. As compared with the corresponding quarter of 1973, this indicates a rise of 2.3 billion, or 7.8 percent, with State tax revenue up 7.3 percent and local taxes up 8.8 percent. These and other quarterly amounts are reported in table 1.

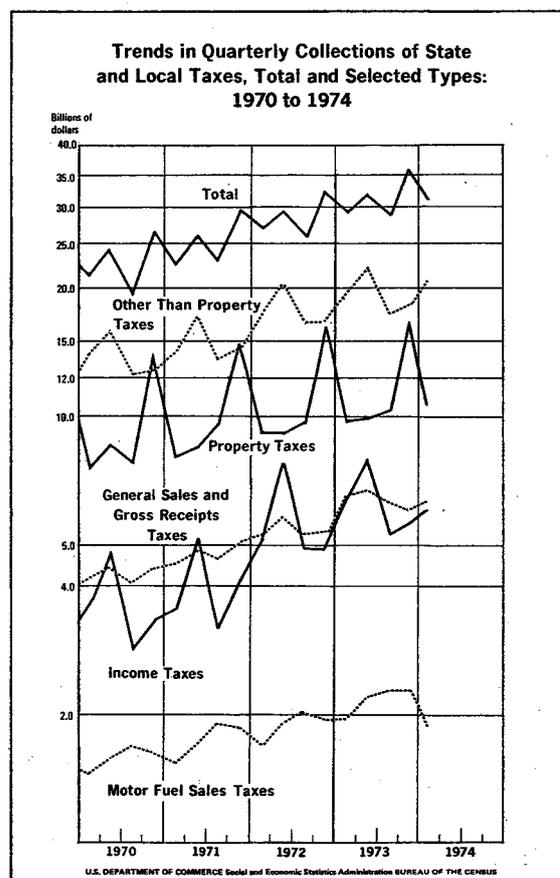
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1970.

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).

Motor fuel sales taxes during the first quarter were \$65 million lower than the same quarter of 1973, reflecting the fuel shortage and

allocation programs. This was the first time since this survey was started in 1963 that motor fuel sales taxes showed a drop in any year-to-year quarterly comparison.

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



or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1970; the component counties of such SMSA's; and all other county-type areas that had a 1970 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively).

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

### CONCEPTS AND TERMINOLOGY

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

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

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

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

### SOURCES OF DATA AND LIMITATIONS

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

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

### ACKNOWLEDGMENT

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

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1974 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>										
1974:										
1st quarter.....	31,409	19,239	12,170	10,496	6,677	1,866	4,862	1,505	1,572	4,431
1973:										
4th quarter.....	<sup>r</sup> 36,152	<sup>r</sup> 16,959	19,193	17,461	<sup>r</sup> 6,322	2,145	<sup>r</sup> 4,834	1,083	673	3,634
3d quarter.....	28,089	16,057	12,032	10,307	5,961	2,150	4,464	1,017	655	3,535
2d quarter.....	31,873	20,244	11,629	9,915	6,175	2,121	5,333	2,025	1,092	5,212
1st quarter.....	29,125	17,935	11,190	9,561	5,974	1,931	4,507	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
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	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	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	9,822	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
<b>12 MONTHS ENDING</b>										
March 1974.....	127,523	72,499	55,024	48,179	25,135	8,282	19,493	5,630	3,992	16,812
December 1973.....	<sup>r</sup> 125,239	<sup>r</sup> 71,195	54,044	47,244	<sup>r</sup> 24,432	8,347	<sup>r</sup> 19,138	5,546	3,903	16,629
September 1973.....	121,629	69,062	52,567	45,939	23,592	8,157	18,338	5,368	3,831	16,404
June 1973.....	119,508	67,683	51,825	45,302	22,884	8,044	17,971	5,208	3,812	16,287
March 1973.....	117,174	66,219	50,955	44,489	22,219	7,795	18,040	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121

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

<sup>r</sup> Revised.

## QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended  
March 1974, and Prior Periods  
(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended March		
		1974	1973	Percent change			1974	1973	Percent change
<b>ALABAMA</b>					<b>HAWAII</b>				
Jefferson County.....	644,991	54.1	45.6	18.6	Honolulu city.....	629,176	91.9	83.4	10.2
Mobile County.....	317,308	17.7	18.8	-5.9	<b>ILLINOIS</b> (See also Missouri)				
<b>ARIZONA</b>					Chicago SMSA.....	6,978,947	2,687.6	1,951.8	37.7
Maricopa County.....	967,522	211.5	191.4	10.5	Cook County.....	5,492,369	2,226.1	1,553.4	43.3
Pima County.....	351,667	101.0	93.6	7.9	Du Page County.....	491,882	172.4	154.5	11.6
<b>CALIFORNIA</b>					Kane County.....	251,005	65.8	38.7	<sup>3</sup> 70.0
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	499.9	478.5	4.5	Lake County.....	382,638	122.6	107.9	13.6
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,422.5	2,439.4	-0.7	McHenry County.....	111,555	30.7	28.4	8.1
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	368.6	362.3	1.7	Will County.....	249,498	70.0	68.9	1.6
Riverside County.....	459,074	150.4	149.2	0.8	<b>INDIANA</b> (See also Kentucky and Ohio)				
San Bernardino County.....	684,072	218.2	213.1	2.4	Indianapolis SMSA.....	1,109,882	305.6	<sup>2</sup> 264.9	15.4
San Diego SMSA (San Diego County)	1,357,854	389.9	385.4	1.2	Boone County.....	30,870	6.0	5.9	1.7
San Francisco-Oakland SMSA.....	3,109,519	1,249.5	1,246.8	0.2	Hamilton County.....	54,532	12.7	(NA)	(NA)
Alameda County.....	1,073,184	399.8	397.3	0.6	Hancock County.....	35,096	7.0	6.1	14.8
Contra Costa County.....	558,389	251.2	249.1	0.8	Hendricks County.....	53,974	11.5	9.7	18.5
Marin County.....	206,038	84.5	84.7	-0.2	Johnson County.....	61,138	11.1	10.0	11.0
San Francisco city.....	715,674	283.6	291.7	-2.8	Marion County.....	792,299	242.1	210.2	15.2
San Mateo County.....	586,234	230.4	224.0	2.9	Morgan County.....	44,176	7.0	4.5	55.6
Other counties:					Shelby County.....	37,797	8.2	7.1	15.5
Fresno.....	413,053	125.9	87.9	43.2	Lake County.....	546,253	105.2	202.8	<sup>4</sup> -48.1
Kern.....	329,162	151.9	118.9	27.8	<b>IOWA</b>				
Sacramento.....	631,498	(NA)	181.8	(NA)	Polk County.....	286,101	85.4	75.3	13.4
Santa Clara.....	1,064,714	399.5	387.1	3.2	<b>KANSAS</b> (See also Missouri)				
<b>COLORADO</b>					Sedgwick County.....	350,694	79.7	85.3	-6.6
Denver SMSA.....	1,227,529	313.3	297.3	5.4	<b>KENTUCKY</b> (See also Ohio)				
Adams County.....	185,789	38.2	35.8	6.7	Louisville, Ky.-Ind. SMSA.....	826,553	<sup>2</sup> 111.0	<sup>2</sup> 81.9	35.5
Arapahoe County.....	162,142	45.9	41.3	11.1	Jefferson County, Ky.....	695,055	93.8	67.7	38.6
Boulder County.....	131,889	37.6	35.8	5.0	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)
Denver city.....	514,678	132.8	128.3	3.5	Floyd County, Ind.....	55,622	9.0	9.3	-3.2
Jefferson County.....	233,031	58.8	56.1	4.8	<b>LOUISIANA</b>				
<b>CONNECTICUT</b>					New Orleans SMSA.....	1,045,809	<sup>2</sup> 79.5	<sup>2</sup> 86.4	-8.0
Fairfield County.....	792,814	314.2	299.0	5.1	Jefferson Parish.....	337,568	31.8	32.6	-2.5
Hartford County.....	816,737	289.6	278.6	3.9	New Orleans city.....	593,471	41.4	42.1	-1.7
New Haven County.....	744,948	258.8	238.8	8.4	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
<b>DELAWARE</b>					St. Tammany Parish.....	63,585	4.0	4.4	-9.1
New Castle County.....	385,856	72.3	38.5	87.8	<b>MARYLAND</b> (See also District of Columbia)				
<b>DISTRICT OF COLUMBIA</b>					Baltimore SMSA.....	2,070,670	<sup>2</sup> 412.1	<sup>2</sup> 398.7	3.4
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	<sup>2</sup> 705.6	<sup>2</sup> 656.5	7.5	Anne Arundel County.....	297,539	46.5	43.6	6.7
Washington, D.C.....	756,510	140.6	131.0	7.3	Baltimore city.....	905,759	185.7	181.9	2.1
Montgomery County, Md.....	522,809	169.6	154.9	9.5	Baltimore County.....	621,077	126.5	127.0	-0.4
Prince Georges County, Md.....	660,567	148.6	143.4	3.6	Carroll County.....	69,006	12.4	11.1	11.7
Alexandria city, Va.....	110,938	31.8	28.2	12.8	Harford County.....	115,378	19.0	17.8	6.7
Arlington County, Va.....	174,284	43.1	44.9	-4.0	Howard County.....	61,911	(NA)	(NA)	(NA)
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	<b>MASSACHUSETTS</b>				
Fairfax County, Va.....	455,021	131.9	121.0	9.0	Boston <sup>5</sup> .....	3,375,396	1,430.7	1,361.7	5.1
Falls Church city, Va.....	10,772	2.6	2.6	-	Essex County.....	637,887	237.2	220.2	7.7
Loudoun County, Va.....	37,150	8.8	8.5	3.5	Middlesex County.....	1,397,268	568.9	550.0	3.4
Prince William County, Va.....	111,102	25.1	17.8	41.0	Norfolk County.....	605,051	266.5	241.0	10.6
<b>FLORIDA</b>					Suffolk County.....	735,190	358.1	350.5	2.2
Miami SMSA (Dade County).....	1,267,792	289.8	261.4	10.9	Other counties:				
Tampa-St. Petersburg SMSA.....	1,012,594	126.5	125.3	1.0	Bristol.....	444,301	133.1	123.0	8.2
Hillsborough County.....	490,265	75.6	66.3	14.0	Hampden.....	459,050	139.0	130.4	6.6
Pinellas County.....	522,329	50.9	59.0	-13.7	Worcester.....	637,969	190.9	171.5	11.3
Other counties:					<b>MICHIGAN</b>				
Broward.....	620,100	138.5	119.9	15.5	Detroit SMSA.....	4,199,931	1,245.4	1,141.4	9.1
Duval (Jacksonville city).....	528,865	68.2	58.8	16.0	Macomb County.....	625,309	176.2	174.3	1.1
Orange.....	344,311	64.7	54.9	17.9	Oakland County.....	907,871	343.1	297.3	15.4
<b>GEORGIA</b>					Wayne County.....	2,666,751	726.1	669.8	8.4
Atlanta SMSA.....	1,390,164	338.2	312.2	8.3	Other counties:				
Clayton County.....	98,043	18.3	16.5	10.9	Genesee.....	444,341	104.4	103.8	0.6
Cobb County.....	196,793	29.0	26.6	9.0	Kent.....	411,044	92.9	84.8	9.6
De Kalb County.....	415,387	84.4	72.5	16.4					
Fulton County.....	607,592	193.5	187.1	3.4					
Gwinnett County.....	72,349	13.0	9.5	36.8					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1974, and Prior Periods—Continued  
(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended March		
		1974	1973	Percent change			1974	1973	Percent change
<b>MINNESOTA</b>				<b>OHIO</b>					
Minneapolis-St. Paul SMSA.....	1,813,647	<sup>2</sup> 523.6	<sup>2</sup> 491.8	6.5	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	248.3	273.9	-9.3
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	13.9	12.6	10.3
Dakota County.....	139,808	43.6	39.1	11.5	Hamilton County, Ohio.....	924,018	193.9	228.0	-15.0
Hennepin County.....	960,080	308.5	290.1	6.3	Warren County, Ohio.....	84,925	10.8	9.4	14.9
Ramsey County.....	476,255	119.9	113.9	5.3	Boone County, Ky.....	32,812	3.0	2.8	7.1
Washington County.....	82,948	20.8	19.7	5.6	Campbell County, Ky.....	88,501	7.9	7.3	8.2
					Kenton County, Ky.....	129,440	12.1	11.2	8.0
					Dearborn County, Ind.....	29,430	6.7	2.6	157.7
<b>MISSOURI</b>									
Kansas City, Mo.-Kans. SMSA.....	1,253,916	285.2	261.3	9.1	Cleveland SMSA.....	2,064,194	520.4	510.1	2.0
Cass County, Mo.....	39,448	3.2	3.9	-17.9	Cuyahoga County.....	1,721,300	447.3	441.1	1.4
Clay County, Mo.....	123,322	25.6	23.9	7.1	Geauga County.....	62,977	15.5	13.3	16.5
Jackson County, Mo.....	654,558	133.4	112.8	18.3	Lake County.....	191,200	39.0	39.8	-2.0
Platte County, Mo.....	32,081	7.4	6.4	15.6	Medina County.....	82,717	18.6	15.9	17.0
Johnson County, Kans.....	217,662	65.7	65.4	0.5	Columbus SMSA.....	916,228	<sup>2</sup> 166.8	<sup>2</sup> 156.7	6.4
Wyandotte County, Kans.....	186,845	49.9	48.9	2.0	Delaware County.....	42,908	7.2	6.5	10.8
					Franklin County.....	833,249	152.5	143.8	6.1
St. Louis, Mo.-Ill. SMSA.....	2,363,017	490.8	479.2	2.4	Pickaway County.....	40,071	(NA)	(NA)	(NA)
Franklin County, Mo.....	55,116	8.8	8.1	8.6					
Jefferson County, Mo.....	105,248	15.0	9.3	61.3	Dayton SMSA.....	850,266	122.3	160.0	-23.6
St. Charles County, Mo.....	92,954	17.3	15.4	12.3	Greene County.....	125,057	14.8	11.5	28.7
St. Louis city, Mo.....	622,236	72.8	83.5	-12.8	Miami County.....	84,342	12.8	14.6	-12.3
St. Louis County, Mo.....	951,353	254.5	239.9	6.1	Montgomery County.....	606,148	90.2	129.4	<sup>6</sup> -30.3
Madison County, Ill.....	250,934	77.8	79.1	-1.6	Preble County.....	34,719	4.5	4.5	-
St. Clair County, Ill.....	285,176	44.6	43.9	1.6					
<b>NEBRASKA</b>				<b>Other counties:</b>					
Douglas County.....	389,455	111.9	(NA)	(NA)	Lucas.....	484,370	75.7	87.1	-13.1
					Mahoning.....	303,424	64.0	35.4	80.8
					Stark.....	372,210	58.1	38.8	49.7
					Summit.....	553,371	109.4	77.5	41.2
<b>NEW JERSEY</b>				<b>OKLAHOMA</b>					
(See also Pennsylvania)									
Newark SMSA.....	1,856,556	719.2	669.3	7.5	Oklahoma County.....	526,805	81.4	67.2	21.1
Essex County.....	929,986	340.1	320.3	6.2	Tulsa County.....	401,663	70.0	63.4	10.4
Morris County.....	383,454	181.5	157.9	14.9					
Union County.....	543,116	197.6	191.1	3.4	<b>OREGON</b>				
					Portland, Oreg.-Wash. SMSA.....	1,009,129	280.4	279.6	0.3
Paterson-Clifton-Passaic SMSA....	1,358,794	491.8	471.8	4.2	Clackamas County, Oreg.....	166,088	50.3	50.2	0.2
Bergen County.....	898,012	350.1	327.3	7.0	Multnomah County, Oreg.....	556,667	158.0	157.7	0.2
Passaic County.....	460,782	141.7	144.5	-1.9	Washington County, Oreg.....	157,920	47.3	48.8	-3.1
					Clark County, Wash.....	128,454	24.8	22.9	8.3
Other counties:									
Hudson.....	609,266	186.3	191.5	-2.7	<b>PENNSYLVANIA</b>				
Mercer.....	303,968	97.7	99.4	-1.7	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	950.4	861.9	10.3
Middlesex.....	583,813	216.7	197.6	9.7	Bucks County, Pa.....	415,056	86.5	77.8	11.2
Monmouth.....	459,379	180.6	165.2	9.3	Chester County, Pa.....	278,311	55.2	47.1	17.2
					Delaware County, Pa.....	600,035	127.0	118.9	6.8
<b>NEW MEXICO</b>									
Bernalillo County.....	315,774	45.0	41.6	8.2	Montgomery County, Pa.....	623,789	166.7	145.0	15.0
					Philadelphia city, Pa.....	1,948,609	234.6	219.3	7.0
					Burlington County, N.J.....	323,132	88.2	79.6	10.8
					Camden County, N.J.....	456,291	141.6	127.5	11.1
					Gloucester County, N.J.....	172,681	50.6	46.7	8.4
<b>NEW YORK</b>									
Buffalo SMSA.....	1,349,211	423.9	348.1	21.8	Pittsburgh SMSA.....	2,401,245	418.8	401.4	4.3
Erie County.....	1,113,491	364.2	291.6	24.9	Allegheny County.....	1,605,016	320.8	308.8	3.9
Niagara County.....	235,720	59.7	56.5	5.7	Beaver County.....	208,418	30.0	30.4	-1.3
					Washington County.....	210,875	22.1	21.1	4.7
New York SMSA.....	11,528,649	4,423.9	4,144.6	6.7	Westmoreland County.....	376,935	45.9	41.1	11.7
Nassau County.....	1,422,905	812.7	777.9	4.5					
New York City.....	7,867,760	2,483.4	2,312.7	7.4	Other counties:				
Rockland County.....	229,903	133.0	114.6	16.1	Berks.....	296,382	39.4	39.5	-0.3
Suffolk County.....	1,116,672	530.6	475.8	11.5	Erie.....	263,654	63.1	56.9	10.9
Westchester County.....	891,409	464.2	463.6	0.1	Lancaster.....	319,693	31.8	32.4	-1.9
					Luzerne.....	342,301	29.9	31.5	-5.1
Rochester SMSA.....	882,667	268.3	260.4	3.0					
Livingston County.....	54,041	11.7	10.0	17.0	<b>RHODE ISLAND</b>				
Monroe County.....	711,917	227.4	222.1	2.4					

## QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1974, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended March		
		1974	1973	Percent change			1974	1973	Percent change
TEXAS				VIRGINIA (See also District of Columbia)					
Dallas SMSA.....	1,555,950	373.4	331.1	12.8	Norfolk city.....	307,951	25.8	24.0	7.5
Collin County.....	66,920	12.6	9.0	40.0	WASHINGTON (See also Oregon)				
Dallas County.....	1,327,321	340.4	304.1	11.9	Seattle-Everett SMSA.....	1,421,869	348.3	305.3	14.1
Denton County.....	75,633	10.4	9.1	14.3	King County.....	1,156,633	294.2	247.7	18.8
Ellis County.....	46,638	5.4	4.8	12.5	Snohomish County.....	265,236	54.1	57.6	-6.1
Kaufman County.....	32,392	3.2	2.9	10.3	Other counties:				
Rockwall County.....	7,046	1.4	1.2	16.7	Pierce.....	411,027	70.2	60.1	-16.8
Houston SMSA.....	1,985,031	479.6	420.9	13.9	Spokane.....	287,487	33.6	37.8	-11.1
Brazoria County.....	108,312	35.9	33.7	6.5	WEST VIRGINIA				
Fort Bend County.....	52,314	15.2	11.8	28.8	Kanawha County.....	229,515	24.8	27.7	-10.5
Harris County.....	1,741,912	410.7	359.3	14.3	WISCONSIN				
Liberty County.....	33,014	5.9	5.3	11.3	Milwaukee SMSA.....	1,403,688	494.9	439.5	12.6
Montgomery County.....	49,479	11.9	10.8	10.2	Milwaukee County.....	1,054,063	315.4	337.6	-6.6
San Antonio SMSA.....	864,014	108.2	97.4	11.1	Ozaukee County.....	54,421	17.2	17.1	0.6
Bexar County.....	830,460	105.6	95.0	11.2	Washington County.....	63,839	18.4	19.2	-4.2
Guadalupe County.....	33,554	2.6	2.4	8.3	Waukesha County.....	231,365	77.9	65.6	18.7
Other counties:									
El Paso.....	359,291	41.4	(NA)	(NA)					
Tarrant.....	716,317	128.5	123.7	3.9					
UTAH									
Salt Lake County.....	458,607	91.1	93.0	-2.0					

- Represents zero or rounds to zero.

NA Not available.

<sup>1</sup>Final population counts from 1970 Census of Population, advance report, Series PC (VI).<sup>2</sup>Total includes amounts estimated for those areas not reporting.<sup>3</sup>Change in due dates for taxes.<sup>4</sup>Delay in certification of tax levies resulted in delay in tax collections.<sup>5</sup>Massachusetts State Economic Area C.<sup>6</sup>Tax collections were delayed for first quarter period.<sup>7</sup>Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, First Quarter of 1974 and Prior Periods

State	General sales and gross receipts				Motor fuel sales					
	1st quarter 1974 (thousand dollars)	12-month periods		1st quarter 1974 (thousand dollars)	12-month periods		Year ended Dec. 1973	Year ended Mar. 1973		
		Year ended Mar. 1974 (thousand dollars)	Percent change from--		Year ended Mar. 1974 (thousand dollars)	Percent change from--				
			Year ended Dec. 1973			Year ended Mar. 1973			Year ended Dec. 1973	Year ended Mar. 1973
Alabama.....	79,177	304,803	2.0	11.4	33,263	147,764	-0.7	4.1		
Alaska.....	(X)	(X)	(X)	(X)	2,883	12,885	9.3	5.5		
Arizona.....	80,199	301,001	4.1	18.3	19,910	88,440	-1.7	7.8		
Arkansas.....	47,296	184,883	3.5	13.5	24,046	104,305	2.0	11.6		
California.....	662,535	2,528,989	0.9	18.8	176,913	758,873	-0.7	2.5		
Colorado.....	60,322	244,215	3.4	14.8	20,375	94,826	-1.4	2.9		
Connecticut.....	124,819	450,820	-0.6	8.6	30,932	138,632	-2.4	0.4		
Delaware.....	(X)	(X)	(X)	(X)	6,402	28,025	1.0	17.5		
District of Columbia <sup>2</sup> .....	30,410	104,291	3.9	14.3	4,545	20,026	-5.9	1.7		
Florida.....	316,251	1,171,450	3.1	16.9	88,880	362,245	-0.1	7.3		
Georgia.....	133,542	525,019	3.2	12.4	52,512	233,213	-0.8	4.6		
Hawaii.....	63,543	252,436	3.2	25.2	4,600	20,127	-1.5	2.8		
Idaho.....	16,500	67,733	2.9	16.2	6,253	41,624	-4.7	7.8		
Illinois.....	354,607	1,332,884	3.2	14.7	84,736	385,243	-0.9	4.2		
Indiana.....	150,579	529,780	4.4	9.9	65,210	221,339	( <sup>2</sup> )	( <sup>2</sup> )		
Iowa.....	73,653	274,595	4.3	6.3	18,648	110,952	-7.9	-3.6		
Kansas.....	61,254	226,474	3.8	15.4	21,119	95,445	-6.6	1.6		
Kentucky.....	98,237	326,102	7.9	1.9	37,751	162,993	-6.3	3.7		
Louisiana.....	77,406	323,158	1.2	8.4	34,629	151,023	1.3	5.3		
Maine.....	29,833	130,591	2.2	16.8	10,252	50,529	-1.6	1.5		
Maryland.....	100,277	347,452	2.5	9.7	38,623	174,557	-1.8	9.9		
Massachusetts.....	60,830	243,472	-0.5	8.0	42,909	183,195	-1.6	3.3		
Michigan.....	291,529	1,169,133	1.4	10.1	88,493	405,192	0.4	24.9		
Minnesota.....	95,530	<sup>3</sup> 326,290	<sup>2</sup> 7.2	<sup>3</sup> 10.4	32,916	147,747	1.1	4.7		
Mississippi.....	87,907	342,830	2.1	11.3	25,541	120,894	-1.5	14.3		
Missouri.....	116,444	424,010	2.1	11.1	42,644	191,989	-2.4	26.3		
Montana.....	(X)	(X)	(X)	(X)	8,894	39,564	3.0	14.7		
Nebraska.....	34,809	124,046	5.6	15.9	18,961	83,307	1.4	6.8		
Nevada.....	21,005	79,325	4.7	13.0	5,430	29,650	-3.9	-0.9		
New Hampshire.....	(X)	(X)	(X)	(X)	8,266	36,983	-1.8	1.6		
New Jersey.....	168,986	697,061	1.3	11.2	61,700	271,617	-1.4	7.9		
New Mexico.....	47,430	174,377	5.9	22.8	12,675	53,854	-0.3	8.4		
New York.....	474,954	1,863,241	0.6	7.4	102,026	510,040	1.8	7.7		
North Carolina.....	98,611	402,255	2.2	13.2	57,837	267,310	-1.6	2.5		
North Dakota.....	21,260	79,072	3.6	17.9	3,676	26,509	-3.8	2.9		
Ohio.....	206,997	862,492	0.7	10.3	91,022	374,515	0.0	2.8		
Oklahoma.....	34,290	132,965	2.6	8.2	25,042	111,876	-0.4	3.4		
Oregon.....	(X)	(X)	(X)	(X)	16,333	84,159	-3.2	0.5		
Pennsylvania.....	299,455	1,170,237	0.7	10.2	98,645	432,529	-4.3	-1.0		
Rhode Island.....	24,300	97,525	-0.1	2.8	7,419	31,848	-1.2	0.4		
South Carolina.....	75,838	303,151	1.9	10.3	27,957	128,443	-1.0	11.8		
South Dakota.....	20,534	73,243	4.1	17.8	6,065	30,511	0.7	2.7		
Tennessee.....	109,408	439,239	1.8	12.6	37,758	172,954	-1.2	5.6		
Texas.....	331,672	1,062,794	10.3	20.6	89,868	394,070	-0.4	5.6		
Utah.....	40,064	151,279	2.3	14.4	10,306	49,116	-1.8	4.4		
Vermont.....	6,727	26,326	-0.6	10.2	4,831	22,055	-1.9	1.7		
Virginia.....	85,709	320,599	3.2	13.1	58,131	246,938	-0.8	15.5		
Washington.....	194,317	741,138	3.1	14.6	36,507	162,060	0.5	2.3		
West Virginia.....	<sup>3</sup> 62,500	<sup>3</sup> 249,595	<sup>3</sup> -0.1	<sup>3</sup> 4.7	15,100	70,780	-0.2	-4.2		
Wisconsin.....	122,930	460,620	1.6	11.3	35,305	157,036	-0.1	2.3		
Wyoming.....	13,265	50,783	5.0	19.3	5,680	24,814	3.7	7.7		

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, First Quarter of 1974 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter 1974 (thousand dollars)	12-month periods			1st quarter 1974 (thousand dollars)	12-month periods		
		Year ended Mar. 1974 (thousand dollars)	Percent change from--			Year ended Mar. 1974 (thousand dollars)	Percent change from--	
			Year ended Dec. 1973	Year ended Mar. 1973			Year ended Dec. 1973	Year ended Mar. 1973
Alabama.....	42,564	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	15,732	34,745	22.6	6.6
Alaska.....	11,329	47,166	6.0	5.7	751	6,971	1.8	8.5
Arizona.....	29,339	107,278	4.6	-1.3	13,181	35,617	12.8	17.4
Arkansas.....	29,659	97,898	4.1	10.8	9,720	38,926	1.6	8.3
California.....	371,854	2,037,644	-0.2	<sup>5</sup> -10.7	234,082	363,631	16.7	35.7
Colorado.....	61,608	232,714	4.8	12.8	14,500	34,032	3.0	11.0
Connecticut.....	4,042	43,532	<sup>6</sup> -11.8	<sup>6</sup> -25.7	14,064	53,774	2.8	-3.4
Delaware.....	36,304	113,677	8.3	20.6	4,244	17,163	-1.9	-0.2
District of Columbia <sup>1</sup> .....	32,654	140,669	-1.0	-3.6	8,774	13,450	-2.0	-4.5
Florida.....	(X)	(X)	(X)	(X)	20,338	196,563	1.1	10.9
Georgia.....	76,795	327,428	4.3	16.6	17,849	48,889	9.0	17.9
Hawaii.....	37,718	150,986	4.2	15.3	(X)	(X)	(X)	(X)
Idaho.....	19,664	70,264	11.7	31.5	5,642	21,851	-	13.8
Illinois.....	286,673	988,597	5.5	8.5	122,896	297,381	1.4	-1.0
Indiana.....	94,030	310,362	4.8	12.7	29,402	56,285	-6.5	-5.9
Iowa.....	122,871	300,606	16.0	26.6	58,578	92,610	1.6	3.6
Kansas.....	46,233	137,021	13.2	27.2	20,175	45,491	4.2	9.5
Kentucky.....	50,735	206,371	4.9	18.9	15,426	35,583	-5.4	8.9
Louisiana.....	24,466	116,471	-2.9	7.5	10,187	33,459	26.7	27.8
Maine.....	8,715	36,229	3.8	18.4	11,699	19,968	0.9	14.1
Maryland.....	116,738	586,630	6.2	22.0	35,622	96,243	<sup>7</sup> 37.0	<sup>7</sup> 120.1
Massachusetts.....	229,922	920,252	1.0	2.5	15,938	61,849	-14.0	25.3
Michigan.....	241,670	1,033,888	3.6	17.9	87,394	158,030	-0.8	<sup>8</sup> -22.2
Minnesota.....	191,696	634,088	7.7	14.1	50,322	108,466	-2.9	2.2
Mississippi.....	25,960	78,473	8.8	16.3	3,131	24,601	17.3	11.8
Missouri.....	96,525	332,279	-3.1	5.1	40,803	97,025	-1.4	15.9
Montana.....	24,035	82,458	4.8	10.6	4,234	10,096	( <sup>9</sup> )	( <sup>9</sup> )
Nebraska.....	18,007	83,716	-4.2	3.7	22,745	34,270	8.7	17.5
Nevada.....	(X)	(X)	(X)	(X)	6,271	13,433	11.7	23.9
New Hampshire.....	1,258	7,767	-0.6	8.1	9,195	17,270	-2.2	2.1
New Jersey.....	10,213	26,933	-10.3	-2.3	61,980	161,127	0.3	-0.2
New Mexico.....	12,399	53,745	2.8	8.1	14,234	24,610	<sup>10</sup> 15.7	<sup>10</sup> 51.6
New York.....	846,636	3,431,993	0.2	6.8	109,000	306,500	5.5	14.4
North Carolina.....	120,896	490,995	3.9	17.0	68,556	86,549	3.8	5.0
North Dakota.....	6,620	30,364	-1.8	27.2	7,121	16,730	4.9	11.1
Ohio.....	94,778	408,462	-0.6	18.1	16,116	186,971	-1.6	-1.3
Oklahoma.....	33,398	116,476	8.2	5.3	51,482	78,321	-1.9	-0.4
Oregon.....	75,068	338,606	4.7	22.9	21,030	72,786	6.4	15.9
Pennsylvania.....	300,637	1,128,464	4.1	14.9	74,010	184,188	-0.5	4.5
Rhode Island.....	11,941	71,063	0.5	3.0	5,764	12,348	-22.1	-18.4
South Carolina.....	36,456	179,302	1.0	-	14,805	23,902	6.1	15.8
South Dakota.....	(X)	(X)	(X)	(X)	5,801	8,994	-27.5	-24.8
Tennessee.....	3,188	15,438	-0.2	12.5	14,206	74,980	-3.2	7.9
Texas.....	(X)	(X)	(X)	(X)	47,070	218,869	4.7	13.2
Utah.....	20,241	95,230	1.1	12.6	9,626	15,640	2.0	5.6
Vermont.....	12,152	51,067	-2.8	2.1	7,756	15,955	4.6	9.2
Virginia.....	102,531	456,266	-0.6	7.7	27,335	80,473	-4.7	-2.7
Washington.....	(X)	(X)	(X)	(X)	39,801	61,443	5.9	9.2
West Virginia.....	<sup>2</sup> 23,000	<sup>3</sup> 93,429	<sup>3</sup> 0.7	<sup>3</sup> -2.8	<sup>3</sup> 6,177	<sup>3</sup> 33,710	<sup>2</sup> 7.7	<sup>3</sup> 5.5
Wisconsin.....	219,796	790,686	3.3	17.8	28,285	84,201	4.4	4.8
Wyoming.....	(X)	(X)	(X)	(X)	3,485	13,148	-3.4	3.3

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

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

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

<sup>2</sup>Not computed, due to a change in classification, with entire tax now classed as a State tax.

<sup>3</sup>Estimated. Actual figures and percentages are not available.

<sup>4</sup>Data not computed, since prior figures included both corporate and individual income tax collections.

<sup>5</sup>Decrease due in part to a change in collection procedure, brought on by mandatory withholding of taxes effective calendar year 1972.

<sup>6</sup>Tax is now applicable to only 50 percent of capital gains, instead of 100 percent.

<sup>7</sup>Increase due to a change in collection and reporting procedure for part of 1973.

<sup>8</sup>Decrease the result of new registration and tag sales procedures in 1973.

<sup>9</sup>Not computed, since there has been a change in the classification of motor vehicle taxes from prior year.

<sup>10</sup>Large percent increase due in part to a change in the classification of New Mexico vehicle weight use fees.

