

Quarterly Summary of State and Local Tax Revenue

APRIL-JUNE 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 \$130.1 billion during the 12 months ended with June 1974. This reflects an increase of \$10.8 billion, or 8.9 percent from a year earlier. State taxes amounted to \$73.9 billion, or 9.2 percent more than in the twelve months ended with June 1973. The yield of locally imposed taxes rose 8.5 percent to \$56.2 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..... | 130,126 | 119,508 | 8.9 |
| Property..... | 48,836 | 45,302 | 7.7 |
| Other than property..... | 31,200 | 74,194 | 9.6 |
| General sales and gross receipts..... | 26,265 | 22,884 | 14.8 |
| Motor fuel sales..... | 8,234 | 8,044 | 2.4 |
| Individual income..... | 19,554 | 17,971 | 8.8 |
| Motor vehicle and operators' licenses.. | 3,931 | 3,812 | 3.1 |
| Corporation net income | 5,772 | 5,208 | 10.8 |
| All other..... | 17,534 | 16,287 | 7.7 |

During the second quarter of calendar 1974, collections of State and local taxes amounted to \$34.3 billion. As compared with the corresponding quarter of 1973, this indicates a rise of \$2.4 billion, or 7.5 percent, with State tax revenue up 6.0 percent and local taxes up 10.3 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 second quarter of 1974 were \$60 million lower than the same quarter of 1973, reflecting the continued impact of the recent fuel problems. However,

the percentage increase in motor fuel taxes from the first quarter to the second quarter 1974 is comparable to the percent gain over the same period of previous years.

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

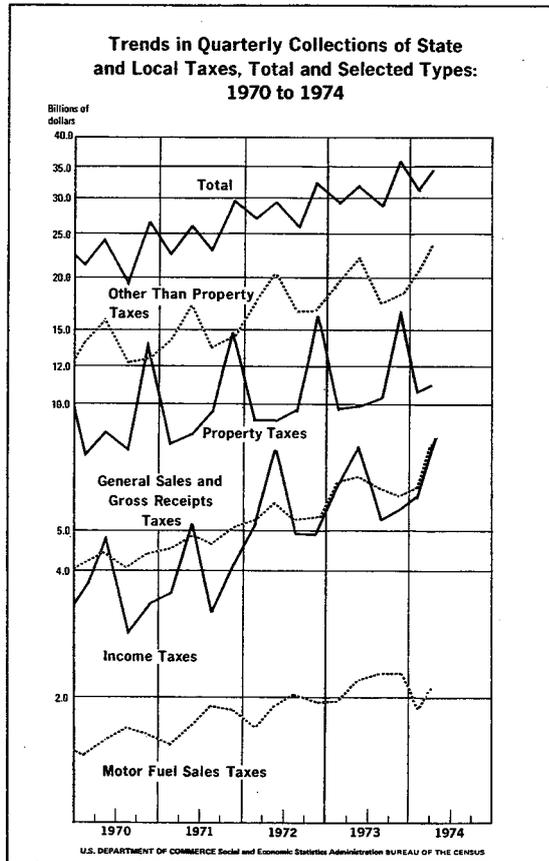


Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1974 and Prior Periods

(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 |
| QUARTERS | | | | | | | | | | |
| 1974: | | | | | | | | | | |
| 2d quarter..... | r 34,276 | r 21,454 | 12,822 | 10,572 | r 7,114 | r 2,061 | r 5,380 | 2,167 | r 1,048 | 5,934 |
| 1st quarter..... | r 31,479 | r 19,309 | 12,170 | 10,496 | r 6,738 | r 1,878 | r 4,876 | 1,505 | r 1,555 | 4,431 |
| 1973: | | | | | | | | | | |
| 4th quarter..... | r 36,220 | r 17,027 | 19,193 | 17,461 | r 6,390 | 2,145 | r 4,834 | 1,083 | 673 | 3,634 |
| 3d quarter..... | r 28,151 | r 16,119 | 12,032 | 10,307 | r 6,023 | 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 | 9,870 | 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 | 4,633 | 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 | 9,852 | 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 |
| 12 MONTHS ENDING | | | | | | | | | | |
| June 1974..... | r 130,126 | r 73,909 | 56,217 | 48,836 | r 26,265 | r 8,234 | r 19,554 | 5,772 | 3,931 | 17,534 |
| March 1974..... | r 127,723 | r 72,699 | 55,024 | 48,179 | r 25,326 | r 8,294 | r 19,507 | 5,630 | r 3,975 | 16,812 |
| December 1973..... | r 125,369 | r 71,325 | 54,044 | 47,244 | r 24,562 | 8,347 | r 19,138 | 5,546 | 3,903 | 16,629 |
| September 1973..... | r 121,691 | r 69,124 | 52,567 | 45,939 | r 23,654 | 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 1971-72 and earlier years. See text discussion of "Sources of Data and Limitations."

r Revised.

QUARTERLY TAX REPORT

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

| Area | Area population, 1970 ¹ | Collections, 12 months ended June | | | Area | Area population, 1970 ¹ | Collections, 12 months ended June | | |
|--|------------------------------------|-----------------------------------|--------------------|--|--|------------------------------------|-----------------------------------|--------------------|--------------------|
| | | 1974 | 1973 | Percent change | | | 1974 | 1973 | Percent change |
| ALABAMA | | | | HAWAII | | | | | |
| Jefferson County..... | 644,991 | 54.4 | 45.8 | 13.8 | Honolulu city..... | 629,176 | 96.6 | 84.5 | 14.3 |
| Mobile County..... | 317,308 | 17.7 | 18.8 | -5.9 | ILLINOIS (See also Missouri) | | | | |
| ARIZONA | | | | INDIANA (See also Kentucky and Ohio) | | | | | |
| Maricopa County..... | 967,522 | 216.6 | 198.6 | 9.1 | Chicago SMSA..... | 6,978,947 | ² 2,325.0 | 1,520.7 | 52.9 |
| Pima County..... | 351,667 | 105.2 | 94.3 | 11.6 | Cook County..... | 5,492,369 | 1,846.9 | 1,006.4 | ³ 83.5 |
| CALIFORNIA² | | | | Du Page County..... | | | | | |
| Anaheim-Santa Ana-Garden Grove SMSA (Orange County)..... | 1,420,386 | 493.1 | 505.0 | -2.4 | Kane County..... | 491,882 | 175.7 | 263.5 | ⁶ -33.3 |
| Los Angeles-Long Beach SMSA (Los Angeles County)..... | 7,032,075 | 2,398.5 | 2,509.3 | -4.4 | Lake County..... | 251,005 | 78.7 | 49.1 | ⁶ 60.3 |
| Riverside-San Bernardino-Ontario SMSA..... | 1,143,146 | 363.0 | 373.5 | -2.8 | McHenry County..... | 382,638 | (NA) | 104.5 | (NA) |
| Riverside County..... | 459,074 | 148.6 | 153.0 | -2.9 | Will County..... | 111,555 | 31.1 | 28.4 | 10.0 |
| San Bernardino County..... | 684,072 | 214.4 | 220.5 | -2.8 | IOWA | | | | |
| San Diego SMSA (San Diego County) | 1,357,854 | 395.5 | 394.3 | 0.3 | Indianapolis SMSA..... | 1,109,882 | ⁴ 276.0 | 284.0 | -2.8 |
| San Francisco-Oakland SMSA..... | 3,109,519 | 1,256.4 | 1,279.3 | -1.8 | Boone County..... | 30,870 | 6.1 | 6.0 | 1.7 |
| Alameda County..... | 1,073,184 | 400.2 | 408.2 | -2.0 | Hamilton County..... | 54,532 | 11.2 | 12.4 | -9.7 |
| Contra Costa County..... | 558,389 | 257.1 | 254.8 | 0.9 | Hancock County..... | 35,096 | 6.9 | 6.7 | 3.0 |
| Marin County..... | 206,038 | 86.2 | 87.3 | -1.3 | Hendricks County..... | 53,974 | (NA) | 10.7 | (NA) |
| San Francisco city..... | 715,674 | 283.9 | 295.4 | -3.9 | Johnson County..... | 61,138 | 10.1 | 10.5 | -3.8 |
| San Mateo County..... | 556,234 | 229.0 | 233.6 | -2.0 | Marion County..... | 792,299 | 152.3 | 224.6 | ⁷ -32.2 |
| Other counties: | | | | | Morgan County..... | 44,176 | 7.4 | 5.4 | 37.0 |
| Fresno..... | 413,053 | 123.0 | 131.1 | -6.2 | Shelby County..... | 37,797 | 7.7 | 7.7 | - |
| Kern..... | 329,162 | (NA) | 123.0 | (NA) | Lake County..... | 546,253 | 63.0 | 158.6 | ⁷ -60.3 |
| Sacramento..... | 631,498 | 203.7 | (NA) | (NA) | KANSAS (See also Missouri) | | | | |
| Santa Clara..... | 1,064,714 | 400.8 | 404.6 | -0.9 | Sedgwick County..... | 350,694 | 77.0 | 86.0 | -10.5 |
| COLORADO³ | | | | KENTUCKY (See also Ohio) | | | | | |
| Denver SMSA..... | 1,227,529 | 305.3 | 316.8 | -3.6 | Louisville, Ky.-Ind. SMSA..... | 826,553 | ⁴ 111.0 | 83.0 | 33.7 |
| Adams County..... | 185,789 | 34.2 | 37.3 | -8.3 | Jefferson County, Ky..... | 695,055 | 94.2 | 67.5 | 39.6 |
| Arapahoe County..... | 162,142 | 45.1 | 46.3 | -2.6 | Clark County, Ind..... | 75,876 | (NA) | 6.3 | (NA) |
| Boulder County..... | 131,889 | 38.0 | 38.7 | -1.8 | Floyd County, Ind..... | 55,622 | 9.4 | 9.2 | 2.2 |
| Denver city..... | 514,678 | 130.7 | 133.8 | -2.3 | LOUISIANA | | | | |
| Jefferson County..... | 233,031 | 57.3 | 60.7 | -5.6 | New Orleans SMSA..... | 1,045,809 | ⁴ 80.2 | ⁴ 81.6 | -1.7 |
| CONNECTICUT | | | | Jefferson Parish..... | | | | | |
| Fairfield County..... | 792,814 | 317.0 | 300.3 | 5.6 | New Orleans city..... | 593,471 | 42.1 | 41.6 | 1.2 |
| Hartford County..... | 816,737 | 278.5 | 256.4 | 8.6 | St. Bernard Parish..... | 51,185 | (NA) | (NA) | (NA) |
| New Haven County..... | 744,948 | 233.3 | 258.9 | -9.9 | St. Tammany Parish..... | 63,585 | 4.0 | 4.4 | -9.1 |
| DELAWARE | | | | MARYLAND (See also District of Columbia) | | | | | |
| New Castle County..... | 385,856 | 72.1 | 38.2 | 98.7 | Baltimore SMSA..... | 2,070,670 | ⁴ 406.3 | ⁴ 405.3 | 0.3 |
| DISTRICT OF COLUMBIA | | | | Anne Arundel County..... | | | | | |
| Washington, D.C.-Md.-Va. SMSA..... | 2,861,123 | 721.7 | ⁴ 667.1 | 8.2 | Baltimore city..... | 297,539 | 46.3 | 44.2 | 4.8 |
| Washington, D.C..... | 756,510 | 151.5 | 139.0 | 9.0 | Baltimore County..... | 905,759 | 181.6 | 185.6 | -2.2 |
| Montgomery County, Md..... | 522,809 | 167.7 | 155.2 | 8.1 | Baltimore County..... | 621,077 | 124.8 | 129.1 | -3.3 |
| Prince Georges County, Md..... | 660,567 | 149.3 | 144.2 | 3.5 | Carroll County..... | 69,006 | 12.5 | 11.2 | 11.6 |
| Alexandria city, Va..... | 110,938 | 32.0 | 29.4 | 8.8 | Harford County..... | 115,378 | 19.1 | 17.9 | 6.7 |
| Arlington County, Va..... | 174,284 | 46.7 | 47.0 | -0.6 | Howard County..... | 61,911 | (NA) | (NA) | (NA) |
| Fairfax city, Va..... | 21,970 | 5.9 | (NA) | (NA) | MASSACHUSETTS⁸ | | | | |
| Fairfax County, Va..... | 455,021 | 130.1 | 117.4 | 10.8 | Boston ⁹ | 3,375,396 | 1,996.1 | 1,342.9 | 48.6 |
| Falls Church city, Va..... | 10,772 | 2.6 | 2.6 | - | Essex County..... | 637,887 | 317.1 | 223.3 | 42.0 |
| Loudoun County, Va..... | 37,150 | 9.1 | 8.4 | 8.3 | Middlesex County..... | 1,397,268 | 805.1 | 522.3 | 54.2 |
| Prince William County, Va..... | 111,102 | 26.8 | 19.7 | 36.0 | Norfolk County..... | 605,051 | 359.4 | 243.9 | 47.4 |
| FLORIDA | | | | Suffolk County..... | | | | | |
| Miami SMSA (Dade County)..... | 1,267,792 | 297.3 | 265.9 | 11.8 | Other counties: | | | | |
| Tampa-St. Petersburg SMSA..... | 1,012,594 | 131.2 | 125.2 | 4.8 | Bristol..... | 444,301 | 173.3 | 125.4 | 38.2 |
| Hillsborough County..... | 490,265 | 77.4 | 66.4 | 16.6 | Hampden..... | 459,050 | 197.1 | 133.1 | 48.1 |
| Pinellas County..... | 522,329 | 53.8 | 58.8 | -8.5 | Worcester..... | 637,969 | 235.6 | 174.4 | 35.1 |
| Other counties: | | | | | MICHIGAN | | | | |
| Broward..... | 620,100 | 138.0 | 121.5 | 13.6 | Detroit SMSA..... | 4,199,931 | 1,250.4 | 1,138.8 | 9.8 |
| Duval (Jacksonville city)..... | 528,865 | 70.2 | 58.6 | 19.8 | Macomb County..... | 625,309 | 185.4 | 173.5 | 6.9 |
| Orange..... | 344,311 | 66.2 | 55.2 | 19.9 | Oakland County..... | 907,871 | 345.0 | 295.7 | 16.7 |
| GEORGIA | | | | Wayne County..... | | | | | |
| Atlanta SMSA..... | 1,390,164 | 337.4 | 315.5 | 6.9 | Other counties: | | | | |
| Clayton County..... | 98,043 | 18.3 | 16.8 | 8.9 | Genesee..... | 444,341 | 109.0 | 102.7 | 6.1 |
| Cobb County..... | 196,793 | 29.2 | 25.9 | 12.7 | Kent..... | 411,044 | 93.2 | 84.9 | 9.8 |
| De Kalb County..... | 415,387 | 82.7 | 75.0 | 10.3 | | | | | |
| Fulton County..... | 607,592 | 194.3 | 188.1 | 3.3 | | | | | |
| Gwinnett County..... | 72,349 | 12.9 | 9.7 | 33.0 | | | | | |

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

(Dollar amounts in millions)

| Area | Area population, 1970 ¹ | Collections, 12 months ended June | | | Area | Area population, 1970 ¹ | Collections, 12 months ended June | | |
|------------------------------------|------------------------------------|-----------------------------------|---------|----------------|--|------------------------------------|-----------------------------------|-------|----------------|
| | | 1974 | 1973 | Percent change | | | 1974 | 1973 | Percent change |
| MINNESOTA | | | | | OHIO | | | | |
| Minneapolis-St. Paul SMSA..... | 1,913,647 | 4543.1 | 4491.2 | 10.6 | Cincinnati, Ohio-Ky.-Ind. SMSA... | 1,384,851 | 261.1 | 269.3 | -3.0 |
| Anoka County..... | 154,556 | (NA) | (NA) | (NA) | Clermont County, Ohio..... | 95,725 | 14.6 | 12.6 | 15.9 |
| Dakota County..... | 139,808 | 44.3 | 36.0 | 23.1 | Hamilton County, Ohio..... | 924,018 | 207.8 | 221.5 | -6.2 |
| Hennepin County..... | 960,080 | 322.0 | 290.3 | 10.9 | Warren County, Ohio..... | 94,925 | 11.0 | 10.2 | 7.8 |
| Ramsey County..... | 476,255 | 124.5 | 114.2 | 9.0 | Boone County, Ky..... | 32,812 | 3.0 | 2.8 | 7.1 |
| Washington County..... | 82,948 | (NA) | 20.1 | (NA) | Campbell County, Ky..... | 88,501 | 7.9 | 7.2 | 9.7 |
| MISSOURI | | | | | Other counties: | | | | |
| Kansas City, Mo.-Kans. SMSA..... | 1,253,916 | 4275.8 | 262.8 | 5.0 | Lucas..... | 484,370 | 93.7 | 86.8 | 7.9 |
| Cass County, Mo..... | 39,448 | 3.2 | 3.8 | -15.8 | Mahoning..... | 303,424 | 53.4 | 49.3 | 8.3 |
| Clay County, Mo..... | 123,322 | 25.7 | 23.9 | 7.5 | Stark..... | 372,210 | 59.1 | 40.9 | 44.5 |
| Jackson County, Mo..... | 654,558 | 121.4 | 111.6 | 8.8 | Summit..... | 553,371 | (NA) | 100.0 | (NA) |
| Platte County, Mo..... | 32,081 | 7.8 | 6.4 | 21.9 | OKLAHOMA | | | | |
| Johnson County, Kans..... | 217,662 | (NA) | 65.8 | (NA) | Oklahoma County..... | 526,805 | 77.6 | 71.3 | 8.8 |
| Wyandotte County, Kans..... | 186,845 | 49.4 | 51.3 | -3.7 | Tulsa County..... | 401,663 | 67.6 | 65.2 | 3.7 |
| St. Louis, Mo.-Ill. SMSA..... | 2,363,017 | 498.4 | 501.0 | -0.5 | OREGON | | | | |
| Franklin County, Mo..... | 55,116 | 8.8 | 8.2 | 7.3 | Portland, Oreg.-Wash. SMSA..... | 1,009,129 | 285.2 | 280.4 | 1.7 |
| Jefferson County, Mo..... | 105,248 | 15.3 | 9.4 | 62.8 | Clackamas County, Oreg..... | 166,093 | 51.1 | 50.1 | 2.0 |
| St. Charles County, Mo..... | 92,954 | 17.4 | 15.4 | 13.0 | Multnomah County, Oreg..... | 556,667 | 159.6 | 157.7 | 1.2 |
| St. Louis city, Mo..... | 622,236 | 72.9 | 83.5 | -12.7 | Washington County, Oreg..... | 157,920 | 48.4 | 48.6 | -0.4 |
| St. Louis County, Mo..... | 951,353 | 255.9 | 240.1 | 6.6 | Clark County, Wash..... | 128,454 | 26.1 | 24.0 | 8.8 |
| Madison County, Ill..... | 250,934 | 86.2 | 79.4 | 8.6 | PENNSYLVANIA | | | | |
| St. Clair County, Ill..... | 285,176 | 41.9 | 65.0 | 6-35.5 | Philadelphia, Pa.-N.J. SMSA..... | 4,817,914 | 4959.6 | 889.2 | 7.9 |
| NEBRASKA | | | | | Other counties: | | | | |
| Douglas County..... | 389,455 | 111.3 | (NA) | (NA) | Bucks County, Pa..... | 415,056 | 88.1 | 74.9 | 17.6 |
| NEW JERSEY | | | | | Other counties: | | | | |
| (See also Pennsylvania) | | | | | Chester County, Pa..... | 278,311 | 56.0 | 51.6 | 8.5 |
| Newark SMSA..... | 1,856,556 | 734.9 | 678.7 | 3.3 | Delaware County, Pa..... | 600,035 | 129.8 | 116.4 | 11.5 |
| Essex County..... | 929,986 | 339.8 | 324.9 | 4.6 | Montgomery County, Pa..... | 623,799 | 166.6 | 153.9 | 8.3 |
| Morris County..... | 383,454 | 190.4 | 162.7 | 17.0 | Philadelphia city, Pa..... | 1,948,609 | (NA) | 229.9 | (NA) |
| Union County..... | 543,116 | 294.7 | 191.1 | 7.1 | Burlington County, N.J..... | 323,132 | 89.3 | 83.6 | 6.8 |
| Paterson-Clifton-Passaic SMSA..... | 1,358,794 | 497.6 | 479.2 | 3.8 | Camden County, N.J..... | 456,291 | 142.7 | 130.9 | 9.0 |
| Bergen County..... | 898,012 | 356.3 | 336.2 | 6.0 | Gloucester County, N.J..... | 172,681 | 52.5 | 48.0 | 9.4 |
| Passaic County..... | 460,782 | 141.3 | 143.0 | -1.2 | PITTSBURGH SMSA | | | | |
| Other counties: | | | | | Allegheny County..... | | | | |
| Hudson..... | 609,266 | 188.5 | 196.3 | -4.0 | 2,401,245 | 419.4 | 413.7 | 1.4 | |
| Mercer..... | 303,968 | 104.2 | 93.2 | 6.1 | Beaver County..... | | | | |
| Middlesex..... | 583,813 | 219.9 | 202.4 | 3.6 | 1,605,016 | 321.7 | 320.4 | 0.4 | |
| Monmouth..... | 459,379 | 188.8 | 168.1 | 12.3 | Washington County..... | | | | |
| NEW MEXICO | | | | | Westmoreland County..... | | | | |
| Bernalillo County..... | 315,774 | 46.0 | 42.1 | 9.3 | 208,413 | 29.8 | 30.4 | -2.0 | |
| NEW YORK | | | | | Washington County..... | | | | |
| Buffalo SMSA..... | 1,349,211 | 436.7 | 350.3 | 24.7 | 210,876 | 21.9 | 21.6 | 1.4 | |
| Erie County..... | 1,113,491 | 376.6 | 293.5 | 23.3 | Other counties: | | | | |
| Niagara County..... | 235,720 | 60.1 | 56.8 | 5.8 | Berks..... | 296,382 | 39.5 | 38.9 | 1.5 |
| New York SMSA..... | 11,528,649 | 4,518.3 | 4,224.9 | 5.9 | Erie..... | 263,654 | 71.8 | 56.3 | 27.5 |
| Nassau County..... | 1,422,905 | 836.8 | 777.8 | 7.6 | Lancaster..... | 319,693 | 32.2 | 32.2 | - |
| New York City..... | 7,867,760 | 2,523.7 | 2,371.4 | 6.4 | Luzerne..... | 342,301 | 29.7 | 31.7 | -6.3 |
| Rockland County..... | 229,903 | 134.7 | 114.5 | 17.6 | RHODE ISLAND | | | | |
| Suffolk County..... | 1,116,672 | 545.1 | 510.0 | 6.9 | Providence-Pawtucket-Warwick ¹⁰ ... | 768,580 | 179.7 | 181.5 | -1.0 |
| Westchester County..... | 891,409 | 478.0 | 451.2 | 5.9 | Bristol County..... | 45,937 | 11.8 | 11.2 | 5.4 |
| Rochester SMSA..... | 882,667 | 272.0 | 259.6 | 4.8 | Kent County..... | 142,382 | 34.3 | 32.0 | 7.2 |
| Livingston County..... | 54,041 | 11.5 | 10.2 | 12.7 | Providence County..... | 580,261 | 133.6 | 138.3 | -3.4 |
| Monroe County..... | 711,917 | 231.3 | 221.1 | 4.6 | TENNESSEE | | | | |
| Orleans County..... | 37,305 | 7.7 | 6.7 | 14.9 | Knox County..... | 276,293 | 39.5 | 33.2 | 19.0 |
| Wayne County..... | 79,404 | 21.5 | 21.6 | -0.5 | Nashville-Davidson..... | 447,377 | 88.7 | 75.1 | 18.1 |
| Other counties: | | | | | Shelby County..... | | | | |
| Albany..... | 285,618 | 81.7 | 71.1 | 14.9 | 722,014 | 122.0 | 119.9 | 1.8 | |
| Oneida..... | 273,037 | 45.9 | 45.0 | 2.0 | | | | | |
| Onondaga..... | 472,185 | 110.1 | 121.6 | -9.5 | | | | | |
| NORTH CAROLINA | | | | | | | | | |
| Mecklenburg County..... | 354,656 | 74.2 | 66.8 | 11.1 | | | | | |

See footnotes at end of table.

QUARTERLY TAX REPORT

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

(Dollar amounts in millions)

| Area | Area population, 1970 ¹ | Collections, 12 months ended June | | | Area | Area population, 1970 ¹ | Collections, 12 months ended June | | |
|------------------------|------------------------------------|-----------------------------------|-------|--|--|------------------------------------|-----------------------------------|-------|----------------|
| | | 1974 | 1973 | Percent change | | | 1974 | 1973 | Percent change |
| TEXAS | | | | VIRGINIA (See also District of Columbia) | | | | | |
| Dallas SMSA..... | 1,555,950 | 372.5 | 335.3 | 11.1 | Norfolk city..... | 307,951 | 26.8 | 24.4 | 9.8 |
| Collin County..... | 66,920 | 12.3 | 9.5 | 29.5 | WASHINGTON (See also Oregon) | | | | |
| Dallas County..... | 1,327,321 | 339.9 | 307.7 | 10.5 | Seattle-Everett SMSA..... | 1,421,869 | 347.4 | 306.5 | 13.3 |
| Denton County..... | 75,633 | 10.4 | 9.1 | 14.3 | King County..... | 1,156,633 | 293.7 | 252.3 | 16.4 |
| Ellis County..... | 46,638 | 5.3 | 4.9 | 3.2 | Snohomish County..... | 265,236 | 53.7 | 54.2 | -0.9 |
| Kaufman County..... | 32,392 | 3.2 | 2.9 | 10.3 | Other counties: | | | | |
| Rockwall County..... | 7,046 | 1.4 | 1.2 | 13.7 | Pierce..... | 411,027 | 68.7 | 60.6 | 13.4 |
| Houston SMSA..... | 1,985,031 | 480.3 | 422.7 | 13.6 | Spokane..... | 287,487 | 37.9 | 35.1 | 8.0 |
| Brazoria County..... | 108,312 | 36.4 | 33.7 | 8.0 | WEST VIRGINIA | | | | |
| Fort Bend County..... | 52,314 | 15.3 | 11.8 | 29.7 | Kanawha County..... | 229,515 | 25.0 | 26.3 | -4.9 |
| Harris County..... | 1,741,912 | 410.4 | 361.0 | 13.7 | WISCONSIN | | | | |
| Liberty County..... | 33,014 | 5.8 | 5.4 | 7.4 | Milwaukee SMSA..... | 1,403,688 | 426.6 | 441.5 | -3.4 |
| Montgomery County..... | 49,479 | 12.4 | 10.8 | 14.8 | Milwaukee County..... | 1,054,063 | 312.0 | 337.0 | -7.4 |
| San Antonio SMSA..... | 864,014 | 111.3 | 96.2 | 15.7 | Ozaukee County..... | 54,421 | 17.2 | 17.0 | 1.2 |
| Bexar County..... | 830,460 | 108.7 | 93.8 | 15.9 | Washington County..... | 63,839 | 18.3 | 19.3 | -5.2 |
| Guadalupe County..... | 33,554 | 2.6 | 2.4 | 8.3 | Waukesha County..... | 231,365 | 79.1 | 68.2 | 16.0 |
| Other counties: | | | | | | | | | |
| El Paso..... | 359,291 | 42.6 | 52.1 | -18.2 | | | | | |
| Tarrant..... | 716,317 | 136.1 | 109.9 | 23.8 | | | | | |
| UTAH | | | | | | | | | |
| Salt Lake County..... | 458,607 | 89.7 | 96.2 | -6.8 | | | | | |

- Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).²California: For fiscal year 1974, the amount of exemption allowed to homeowners for property tax relief was increased from \$750 to \$1,750.³Colorado: Local school mill levy decreased as State assumed larger portion of local school financing.⁴Total includes amounts estimated for those areas not reporting.⁵Extension of tax due date in previous year resulted in decreased collections.⁶Change in due dates for taxes.⁷Delay in certification of tax levies resulted in delay in tax collections.⁸All local governments have now adopted fiscal year period ending June 30, with changeover affecting the timing of tax collections.⁹Massachusetts State Economic Area C.¹⁰Rhode Island State Economic Area A.Alabama..
Alaska..
Arizona..
Arkansas..
California..Colorado..
Connecti..
Delaware..
District..
Florida..Georgia..
Hawaii..
Idaho..Illinois..
Indiana..Iowa...
Kansas..
Kentuck..
Louisia..
Maine..Marylan..
Massach..
Michigs..
Minnesc..
Mississ..Missou..
Montan..
Nebras..
Nevada..
New Ha..New Je..
New Me..
New Yo..
North..
North..Ohio..
Oklahc..
Oregon..
Penns)..
Rhode..South..
South..
Tenne..
Texas..
Utah..Vermc..
Virgi..
Washi..
West..
Wiscc..
Wyomi..

S.

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

| State | General sales and gross receipts | | | | Motor fuel sales | | | |
|---|--|--|-------------------------|-------------------------|--|--|-------------------------|-------------------------|
| | 2nd quarter 1974 (thousand dollars) | 12-month periods | | | 2nd quarter 1974 (thousand dollars) | 12-month periods | | |
| | | Year ended June 1974 (thousand dollars) | Percent change from-- | | | Year ended June 1974 (thousand dollars) | Percent change from-- | |
| | | | Year ended Mar. 1974 | Year ended June 1973 | | | Year ended Mar. 1974 | Year ended June 1973 |
| Alabama..... | 91,961 | 312,795 | 2.6 | 11.0 | 37,498 | 148,246 | 0.3 | 3.1 |
| Alaska..... | (X) | (X) | (X) | (X) | 3,311 | 13,741 | 6.6 | 10.9 |
| Arizona..... | 80,558 | 308,058 | 2.3 | 15.3 | 22,393 | 87,299 | -1.3 | 3.5 |
| Arkansas..... | 51,147 | 191,948 | 3.8 | 14.3 | 26,872 | 106,834 | 2.4 | 12.7 |
| California..... | 709,795 | 2,665,933 | 5.5 | 21.7 | 170,183 | 744,574 | -1.9 | -0.4 |
| Colorado..... | 60,820 | 248,178 | 1.6 | 11.1 | 20,689 | 91,472 | -3.5 | -3.2 |
| Connecticut..... | 102,651 | 447,145 | -0.8 | 2.0 | 33,196 | 136,556 | -1.5 | -2.1 |
| Delaware..... | (X) | (X) | (X) | (X) | 27,369 | 6,553 | -2.3 | 10.9 |
| District of Columbia ¹ | 30,351 | 106,052 | 1.7 | 9.0 | 4,757 | 19,459 | -2.8 | -4.1 |
| Florida..... | 316,199 | 1,196,342 | 2.1 | 14.9 | 90,791 | 357,587 | -1.3 | 2.6 |
| Georgia..... | 141,497 | 537,309 | 2.3 | 12.6 | 57,559 | 231,174 | -0.9 | 1.8 |
| Hawaii..... | 64,902 | 244,354 | -3.2 | 8.6 | 4,707 | 19,632 | -2.5 | -0.7 |
| Idaho..... | 18,255 | 69,839 | 3.1 | 14.5 | 8,858 | 38,882 | -6.6 | -8.8 |
| Illinois..... | 359,563 | 1,382,780 | 3.7 | 15.6 | 91,563 | 379,769 | -1.4 | 1.6 |
| Indiana..... | 239,339 | 847,085 | 15.4 | ² 74.9 | 61,063 | 233,890 | (³) | (³) |
| Iowa..... | 72,788 | 285,843 | 4.1 | 10.6 | 28,440 | 119,815 | 0.1 | 4.7 |
| Kansas..... | 61,048 | 234,729 | 3.6 | 17.5 | 26,272 | 95,906 | 0.5 ⁴ | - |
| Kentucky..... | 86,473 | 334,192 | 2.5 | 5.5 | 44,767 | 165,930 | 1.8 | -2.3 |
| Louisiana..... | 86,609 | 334,460 | 3.5 | 11.6 | 35,545 | 147,274 | -2.5 | 0.2 |
| Maine..... | 32,972 | 132,673 | 1.6 | 12.8 | 11,700 | 50,208 | -0.6 | -0.9 |
| Maryland..... | 135,601 | 394,706 | 13.6 | 21.6 | 42,635 | 172,134 | -1.4 | 0.2 |
| Massachusetts..... | 72,455 | 258,201 | 6.0 | 12.1 | 58,270 | 180,989 | -1.2 | -4.0 |
| Michigan..... | 318,281 | 1,187,274 | 1.6 | 9.7 | 98,580 | 400,856 | -1.1 | 14.3 |
| Minnesota..... | 77,939 | 307,425 | -0.3 | 2.7 | 33,566 | 143,411 | -2.9 | -0.8 |
| Mississippi..... | 94,555 | 356,105 | 3.9 | 13.3 | 45,592 | 125,190 | 3.6 | 12.6 |
| Missouri..... | 114,673 | 432,824 | 2.1 | 10.1 | 58,474 | 200,766 | 4.6 | 12.1 |
| Montana..... | (X) | (X) | (X) | (X) | 7,684 | 35,441 | -10.4 | -8.3 |
| Nebraska..... | 31,048 | 128,027 | 3.2 | 17.6 | 19,449 | 82,792 | -0.6 | 4.5 |
| Nevada..... | 20,116 | 81,961 | 3.3 | 18.8 | 5,973 | 27,842 | -6.1 | -9.0 |
| New Hampshire..... | (X) | (X) | (X) | (X) | 9,056 | 37,448 | 1.3 | 2.0 |
| New Jersey..... | 186,872 | 703,648 | 0.9 | 7.2 | 65,896 | 268,275 | -1.2 | 1.7 |
| New Mexico..... | 47,226 | 182,410 | 4.6 | 19.2 | 13,393 | 54,876 | 1.9 | 5.6 |
| New York..... | 490,625 | 1,890,580 | 1.5 | 6.4 | 144,901 | 506,456 | -0.7 | -0.8 |
| North Carolina..... | 107,281 | 410,461 | 2.0 | 11.1 | 68,920 | 268,593 | 0.5 | 1.6 |
| North Dakota..... | 18,339 | 81,146 | 2.6 | 15.8 | 5,111 | 26,095 | -1.6 | 3.6 |
| Ohio..... | 228,372 | 879,133 | 1.9 | 8.8 | 81,322 | 365,419 | -2.4 | -1.1 |
| Oklahoma..... | 37,632 | 139,846 | 5.2 | 17.6 | 27,353 | 111,147 | -0.7 | 1.7 |
| Oregon..... | (X) | (X) | (X) | (X) | 19,692 | 81,766 | -2.8 | -3.5 |
| Pennsylvania..... | 368,824 | 1,190,554 | 1.7 | 7.3 | 104,043 | 426,116 | -1.5 | -4.2 |
| Rhode Island..... | 26,431 | 100,485 | 3.0 | 6.9 | 7,863 | 31,836 | - | -0.2 |
| South Carolina..... | 83,077 | 314,728 | 3.8 | 11.4 | 31,757 | 127,242 | -0.9 | 5.0 |
| South Dakota..... | 17,750 | 75,890 | 3.6 | 17.8 | 6,771 | 30,503 | - | 1.6 |
| Tennessee..... | 118,212 | 451,318 | 2.7 | 12.1 | 44,029 | 174,499 | 0.9 | 5.0 |
| Texas..... | 266,368 | 1,108,090 | 4.3 | 22.9 | 96,513 | 390,719 | -0.9 | 2.3 |
| Utah..... | 31,575 | 149,944 | -0.9 | 10.0 | 10,735 | 47,580 | -3.1 | -1.5 |
| Vermont..... | 6,397 | 26,503 | 0.7 | 4.1 | 5,209 | 21,834 | -1.0 | 1.1 |
| Virginia..... | 92,316 | 337,193 | 5.2 | 15.5 | 53,258 | 239,997 | -2.8 | 3.6 |
| Washington..... | 320,437 | 784,025 | 5.3 | 13.7 | 36,647 | 158,168 | -2.4 | -0.8 |
| West Virginia..... | ⁴ 69,436 | ⁴ 264,410 | ⁴ 3.1 | ⁴ 8.8 | ⁴ 18,418 | ⁴ 75,407 | ⁴ 3.1 | ⁴ 8.9 |
| Wisconsin..... | 189,267 | 477,590 | 3.7 | 10.4 | 38,094 | 155,836 | -0.8 | 0.1 |
| Wyoming..... | 14,635 | 54,607 | 7.5 | 23.6 | 4,132 | 24,189 | -1.5 | 3.3 |

See footnotes at end of table.

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

| State | Individual income | | | | Motor vehicle and operators' licenses | | | |
|---|--|--|-------------------------|-------------------------|--|--|-------------------------|-------------------------|
| | 2nd quarter 1974 (thousand dollars) | 12-month periods | | | 2nd quarter 1974 (thousand dollars) | 12-month periods | | |
| | | Year ended June 1974 (thousand dollars) | Percent change from-- | | | Year ended June 1974 (thousand dollars) | Percent change from-- | |
| | | | Year ended Mar. 1974 | Year ended June 1973 | | | Year ended Mar. 1974 | Year ended June 1973 |
| Alabama..... | 42,293 | (⁵) | (⁵) | (⁵) | 2,707 | 34,976 | 0.7 | |
| Alaska..... | 11,125 | 49,218 | 4.4 | 13.5 | 4,516 | 7,052 | 1.2 | 6.5 |
| Arizona..... | 70,690 | 137,698 | 28.4 | 26.8 | 12,470 | 33,835 | -5.0 | 12.2 |
| Arkansas..... | 47,260 | 114,189 | 15.5 | 24.6 | 6,074 | 39,410 | 1.2 | 8.2 |
| California..... | 457,297 | 1,803,081 | ⁶ -11.5 | ⁶ -4.4 | 34,501 | 334,062 | -8.1 | 11.1 |
| Colorado..... | 67,261 | 250,527 | 7.7 | 24.0 | 10,323 | 36,270 | 6.6 | 14.2 |
| Connecticut..... | 11,758 | 18,796 | ⁷ -56.9 | ⁷ -62.9 | ⁴ 19,178 | ⁴ 53,389 | ⁴ -0.7 | ⁴ -5.3 |
| Delaware..... | 21,994 | 108,488 | -4.6 | 21.0 | 4,737 | 17,248 | 0.5 | 0.7 |
| District of Columbia ¹ | 43,952 | 142,883 | 1.6 | 5.2 | 3,710 | 13,999 | 4.1 | -4.0 |
| Florida..... | (X) | (X) | (X) | (X) | 15,311 | 100,029 | 1.8 | 12.0 |
| Georgia..... | 103,033 | 340,040 | 3.9 | 19.3 | 20,639 | 47,585 | -1.7 | 9.7 |
| Hawaii..... | 38,653 | 151,732 | 0.5 | 13.0 | (X) | (X) | (X) | (X) |
| Idaho..... | 27,133 | 76,054 | 8.2 | 31.8 | 6,327 | 22,209 | 1.6 | 8.1 |
| Illinois..... | 290,883 | 1,046,685 | 5.9 | 17.0 | 38,073 | 292,373 | -1.7 | -3.7 |
| Indiana..... | 91,900 | 322,628 | 3.4 | 13.2 | 26,631 | 65,337 | 16.1 | 13.1 |
| Iowa..... | 79,470 | 317,938 | 5.8 | 30.9 | 23,511 | 100,161 | 8.2 | 10.2 |
| Kansas..... | 54,989 | 147,124 | 7.4 | 28.7 | 9,060 | 45,944 | 1.0 | 8.7 |
| Kentucky..... | 53,679 | 212,324 | 2.9 | 18.5 | 20,167 | 39,794 | 11.8 | 6.2 |
| Louisiana..... | 24,761 | 102,042 | ⁸ -14.1 | ⁸ -6.7 | 16,443 | 34,636 | 3.5 | 25.1 |
| Maine..... | 11,634 | 39,033 | 7.7 | 24.7 | 3,705 | 21,286 | 6.6 | 21.7 |
| Maryland..... | 148,896 | 597,323 | 1.8 | 21.0 | 30,494 | 63,191 | -24.0 | 4.9 |
| Massachusetts..... | 322,550 | 990,172 | 7.6 | 13.0 | 10,928 | 55,506 | -10.2 | -4.9 |
| Michigan..... | 160,700 | 967,200 | -6.5 | 4.5 | 47,358 | 171,090 | 8.3 | 4.4 |
| Minnesota..... | 174,897 | 664,082 | 4.7 | 13.3 | 8,208 | 86,909 | (⁹) | (⁹) |
| Mississippi..... | 28,123 | 82,533 | 5.2 | 17.9 | 3,122 | 24,803 | 0.8 | 9.2 |
| Missouri..... | 94,129 | 316,630 | -4.7 | 0.1 | 21,441 | 100,114 | 3.2 | 11.2 |
| Montana..... | 27,447 | 79,029 | (⁹) | (⁹) | 2,528 | 10,158 | (⁹) | (⁹) |
| Nebraska..... | 17,849 | 79,335 | ¹⁰ -5.2 | ¹⁰ -6.8 | 5,689 | 33,608 | -1.9 | 9.1 |
| Nevada..... | (X) | (X) | (X) | (X) | 3,249 | 14,599 | 8.7 | 32.3 |
| New Hampshire..... | 4,891 | 8,157 | 5.0 | 6.7 | 6,317 | 18,742 | 8.5 | 7.6 |
| New Jersey..... | 6,780 | 28,226 | 4.8 | 4.9 | 38,815 | 160,630 | -0.3 | 0.1 |
| New Mexico..... | 20,800 | 57,514 | 7.0 | 18.9 | 4,479 | 24,878 | 1.1 | 37.7 |
| New York..... | 853,377 | 3,426,790 | -0.2 | 5.6 | 60,000 | 297,090 | 2.3 | 10.6 |
| North Carolina..... | 128,311 | 504,317 | 2.7 | 17.0 | 9,316 | 86,720 | 0.2 | 3.9 |
| North Dakota..... | 25,747 | 48,629 | 15.4 | ¹¹ 55.3 | 8,199 | 17,323 | 3.5 | 9.3 |
| Ohio..... | 129,657 | 419,175 | 2.6 | 12.2 | 56,076 | 129,997 | ¹² -30.5 | ¹² -35.5 |
| Oklahoma..... | 45,635 | 127,252 | 9.3 | 23.9 | 24,590 | 88,133 | 12.5 | 10.9 |
| Oregon..... | 106,073 | 352,397 | 4.1 | 17.2 | 20,486 | 77,023 | 5.8 | 19.5 |
| Pennsylvania..... | 308,264 | 1,115,611 | -1.1 | 10.4 | 56,472 | 186,286 | 1.1 | 3.7 |
| Rhode Island..... | 24,161 | 73,949 | 4.1 | 9.2 | 7,624 | 15,937 | 29.1 | 1.2 |
| South Carolina..... | 49,306 | 192,711 | 7.5 | 5.2 | 5,090 | 23,104 | -3.3 | 5.5 |
| South Dakota..... | (X) | (X) | (X) | (X) | 5,619 | 12,689 | 41.0 | 3.6 |
| Tennessee..... | 12,181 | 16,464 | 6.6 | 9.0 | 55,711 | 81,632 | 8.9 | 6.7 |
| Texas..... | (X) | (X) | (X) | (X) | 139,564 | 222,577 | 1.7 | 10.2 |
| Utah..... | 29,603 | 90,033 | -5.5 | 1.7 | 2,335 | 15,543 | -0.6 | 3.1 |
| Vermont..... | 14,090 | 52,661 | 3.1 | 5.6 | 5,675 | 15,722 | -1.5 | 3.3 |
| Virginia..... | 146,912 | 468,562 | 2.7 | 5.9 | 27,047 | 74,352 | -7.6 | -5.1 |
| Washington..... | (X) | (X) | (X) | (X) | 7,704 | 60,929 | -0.8 | 6.4 |
| West Virginia..... | ⁴ 24,080 | ⁴ 93,768 | ⁴ - | ⁴ 3.7 | ⁴ 12,864 | ⁴ 33,962 | ⁴ 0.7 | ⁴ 1.0 |
| Wisconsin..... | 301,420 | 802,996 | 1.6 | 10.3 | 20,458 | 85,508 | 1.6 | 4.8 |
| Wyoming..... | (X) | (X) | (X) | (X) | 4,210 | 12,798 | -2.7 | -7.7 |

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.

¹The 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.

²Rate increases in general sales tax (2 percent to 4 percent) and in gross income tax (2 percent to 3 percent), effective May 1, 1973.

³Not computed, due to a change in classification, with entire tax now classed as a State tax.

⁴Estimated. Actual figures and percentages not available.

⁵Not computed, since prior figures included both corporate and individual income tax collections.

⁶Refunds paid in 1974 include adjustments for tax years ending after December 31, 1971, based on an amendment requiring that income taxes withheld during any calendar year only be allowed as a credit against the tax levied for the taxable year with respect to which such amounts were withheld.

⁷Tax is now applicable to only 50 percent of capital gains, rather than 100 percent, and tax on interest and dividends repealed effective with calendar year 1973.

⁸Reflects allowance of Federal income taxes paid as deduction for State income tax, effective calendar year 1974.

⁹Not computed, due to change in the classification of taxes from previous year.

¹⁰Reflects the following changes in the tax rate, as imposed on the adjusted Federal income tax liability for each taxable year: 1972--

15 percent; 1973--13 percent; 1974--11 percent.

¹¹New tax base and rates, applicable to calendar year 1973.

¹²Decrease due in part to administrative change affecting the collection and deposit of motor vehicle license tax revenue.

