GOVERNMENTS QUARTERLY REPORT

U.S. Department of Commerce
BUREAU OF THE CENSUS

Quarterly Summary of State and Local Tax Revenue

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Tax collections of State and local governments totaled $265.7 billion during the 12 months ended with June 1982, an increase of 9.8 percent over the amount collected during the 12 months ended June 1981. State tax collections totaled $162.2 billion, up 8.3 percent during this period and local government taxes amounted to $103.5 billion, an increase of 12.3 percent. Table A provides a summary by type of tax.

During the second quarter of calendar 82, collections of State and local taxes amounted to $70.1 billion. Compared to the corresponding quarter of 1981, this is a rise of $6.0 billion, or 9.3 percent. Table 1 shows amounts for the current quarter and prior quarters since 1977.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month State and Local Tax Collections: June 1982 and 1981

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1982	1981	
Total	$265,722	$241,981	9.8
Property	82,309	73,042	12.7
Other than property	183,413	168,939	8.6
General sales and gross receipts	60,623	55,515	9.2
Motor fuel	10,546	9,846	7.1
Tobacco product sales	4,088	4,030	1.4
Alcoholic beverage sales	2,885	2,767	4.3
Individual income	50,997	46,241	10.3
Corporation net income	13,972	14,168	-1.4
Motor vehicle and operators' licenses	6,471	6,026	7.4
All other	33,831	30,346	11.5

Note: Because of rounding, detail may not add to totals.

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TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in succesive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to $69.7 billion during the second quarter of calendar 1982. This is a 4.4 percent increase over the $66.8 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table B. Seasonally Adjusted State and Local Tax Collections, Second Quarter 1982 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 2d quarter 1982 from--	
	1982		1981		
	2d quarter	1st quarter	2d quarter	1st quarter 1982	2d quarter 1981
Total	$69,710	$66,797	$62,882	4.4	10.9
Property	22,978	21,226	18,476	8.3	24.4
Other than property	46,732	45,571	44,406	2.5	2.6
General sales and gross receipts	15,755	14,899	14,701	5.7	7.2
Individual income	12,982	13,047	12,270	1.3	5.8
Corporation net income	3,324	3,367	3,564	-1.3	-6.7
Motor fuel	2,725	2,599	2,496	4.8	9.2
Motor vehicle and operators' licenses	1,725	1,462	1,557	18.0	10.8
Other	10,221	10,197	9,818	.2	[illegible]
BY LEVEL OF GOVERNMENT					
State	41,007	40,161	39,168	2.1	4.7
Local	28,507	26,543	23,805	7.4	19.8

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1977, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through second quarter 1982. These factors are presented in appendix B for the period 1977 through second quarter 1982.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. 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 is suggested by their headings; explicit definitions appear in annual reports on government finances.[1] A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

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

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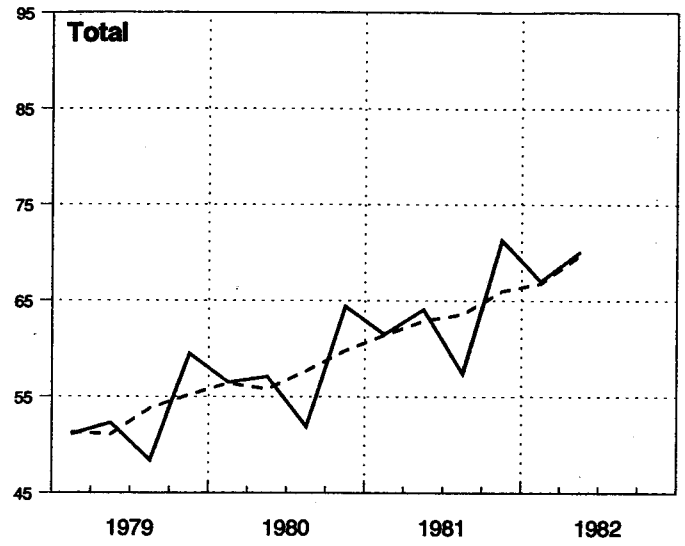
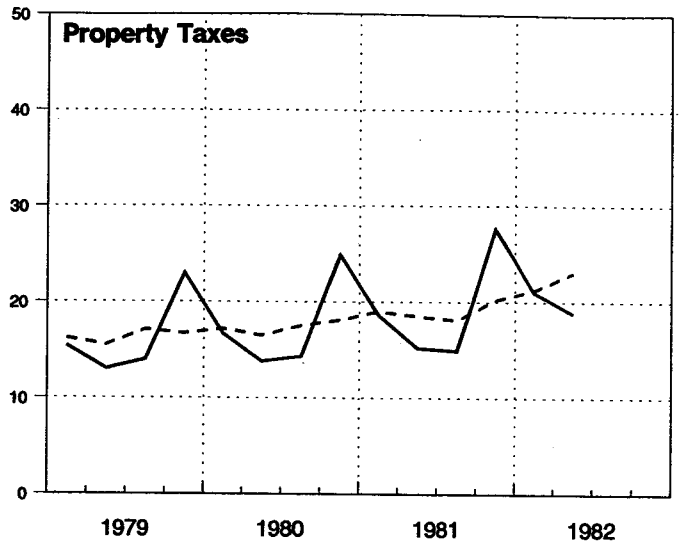
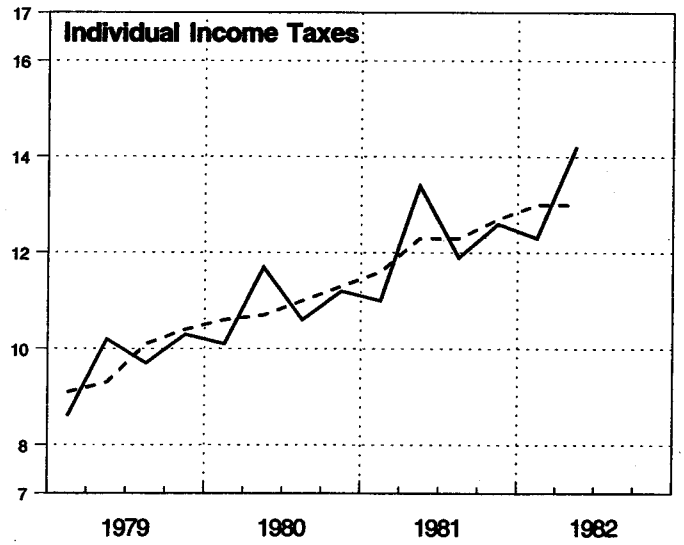
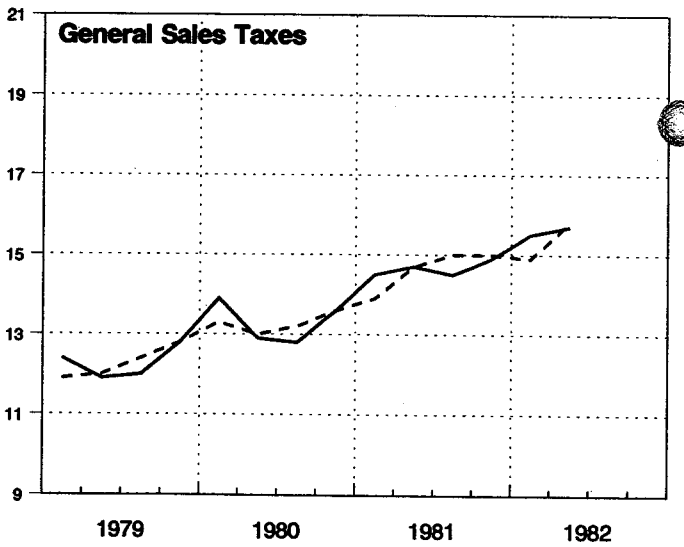
[1]More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1981 and State Government Finances in 1980. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1979-80.

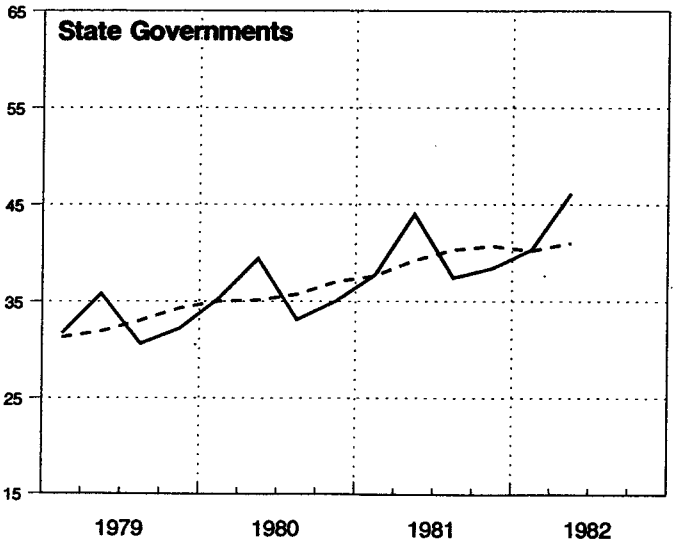
Quarterly Tax Collections of State and Local Governments, by Level of Government and for Selected Types of Taxes: 1979 to 1982 (in Billions of Dollars)

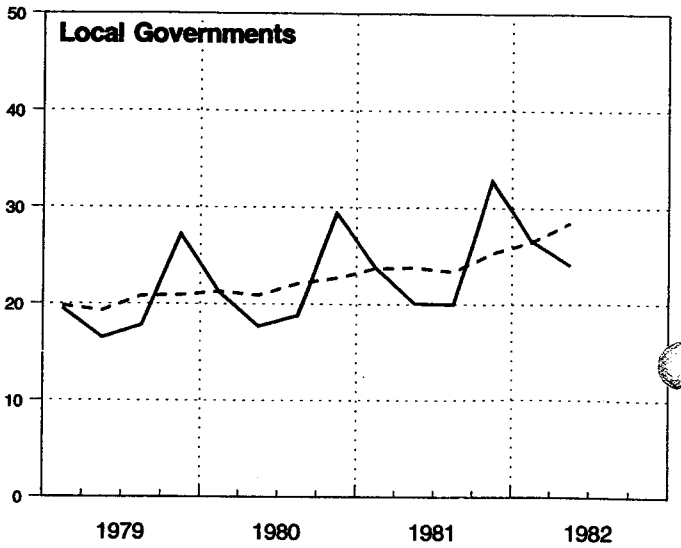












Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1977, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 74 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 less than 2 percent.

ACKNOWLEDGMENT

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

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1982 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income[1]	Motor vehicle and operators' licenses	All other
QUARTERS												
1982:												
2D QUARTER. . .	70 130	46 072	24 058	18 849	15 718	2 686	1 050	756	14 166	4 641	1 888	10 376
1ST QUARTER . .	66 987	40 292	26 695	20 958	15 516	2 519	985	703	12 330	3 541	1 889	8 546
1981:												
4TH QUARTER . .	71 255	38 449	32 805	27 602	14 938	2 686	1 015	748	12 644	2 854	1 317	7 451
3D QUARTER. . .	57 350	37 379	19 971	14 900	14 451	2 655	1 038	678	11 857	2 936	1 377	7 458
2D QUARTER. . .	64 136	44 005	20 131	15 226	14 662	2 463	1 068	740	13 398	4 974	1 707	9 898
1ST QUARTER . .	61 543	37 739	23 804	18 613	14 518	2 424	933	696	10 985	3 705	1 866	7 803
1980:												
4TH QUARTER . .	64 387	34 960	29 427	24 858	13 560	2 535	1 014	677	11 213	2 745	1 200	6 585
3D QUARTER. . .	51 915	33 084	18 831	14 345	12 775	2 424	1 015	654	10 645	2 744	1 253	6 060
2D QUARTER. . .	57 099	39 385	17 715	13 754	12 936	2 397	998	668	11 687	4 897	1 527	8 235
1ST QUARTER . .	56 479	35 253	21 226	16 658	13 863	2 405	928	671	10 059	3 404	1 906	6 585
1979:												
4TH QUARTER . .	59 461	32 241	27 220	23 008	12 756	2 583	955	642	10 331	2 673	1 134	5 378
3D QUARTER. . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994
2D QUARTER. . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962
1ST QUARTER . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564
1978:												
4TH QUARTER . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER. . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853
2D QUARTER. . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER. . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER. . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
12 MONTHS ENDING												
JUNE 1982	265 722	162 192	103 529	82 309	60 623	10 546	4 088	2 885	50 997	13 972	6 471	33 831
MARCH 1982. . . .	259 728	160 125	99 602	78 686	59 567	10 323	4 106	2 869	50 229	14 305	6 290	33 353
DECEMBER 1981 . .	254 284	157 572	96 711	76 341	58 569	10 228	4 054	2 862	48 884	14 469	6 267	32 610
SEPTEMBER 1981. .	247 416	154 083	93 333	73 597	57 191	10 077	4 053	2 791	47 453	14 360	6 150	31 746
JUNE 1981	241 981	149 788	92 193	73 042	55 515	9 846	4 030	2 767	46 241	14 168	6 026	30 346
MARCH 1981. . . .	234 944	145 168	89 777	71 570	53 789	9 780	3 960	2 695	44 530	14 091	5 846	28 683
DECEMBER 1980 . .	229 880	142 682	87 199	69 615	53 134	9 761	3 955	2 670	43 604	13 790	5 886	27 465
SEPTEMBER 1980. .	224 954	139 963	84 992	67 765	52 330	9 809	3 896	2 635	42 722	13 718	5 820	26 258
JUNE 1980	221 396	137 481	83 916	67 448	51 577	9 828	3 864	2 600	41 773	13 481	5 632	25 192
MARCH 1980. . . .	216 624	133 927	82 697	66 782	50 576	9 906	3 855	2 608	40 261	13 072	5 644	23 920
DECEMBER 1979 . .	211 288	130 344	80 944	65 546	49 151	9 950	3 819	2 561	38 823	12 961	5 578	22 899
SEPTEMBER 1979. .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135
JUNE 1979	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 635	12 094	5 471	21 994
MARCH 1979. . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430
DECEMBER 1978 . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987
SEPTEMBER 1978. .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609
JUNE 1978	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978. . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	31 435	10 146	5 040	19 360
DECEMBER 1977 . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977. .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977. . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1980-81. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

[1]Local government collections are included with "Individual income."

Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1982 and Prior Periods

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax						
		State[1]	Local[1]	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
	AMOUNT (MILLIONS OF DOLLARS)									
QUARTERS										
1982:										
2D QUARTER	69 710	41 007	28 507	22 978	15 755	2 725	12 982	3 324	1 725	10 221
1ST QUARTER	66 797	40 161	26 543	21 226	14 899	2 599	13 047	3 367	1 462	10 197
1981:										
4TH QUARTER	66 032	40 681	25 302	20 171	15 008	2 608	12 692	3 702	1 650	10 201
3D QUARTER	63 586	40 281	23 400	18 110	14 964	2 615	12 260	3 762	1 695	10 180
2D QUARTER	62 882	39 168	23 805	18 476	14 701	2 496	12 270	3 564	1 557	9 818
1ST QUARTER	61 373	37 575	23 743	18 972	13 933	2 502	11 625	3 508	1 437	9 396
1980:										
4TH QUARTER	59 754	37 043	22 671	18 119	13 634	2 468	11 257	3 580	1 514	9 182
3D QUARTER	57 714	35 652	22 057	17 461	13 222	2 381	11 021	3 518	1 552	8 559
2D QUARTER	55 829	35 060	20 868	16 539	12 969	2 426	10 690	3 514	1 389	8 302
1ST QUARTER	56 412	35 005	21 331	17 195	13 301	2 486	10 636	3 192	1 452	8 150
1979:										
4TH QUARTER	55 199	34 269	20 920	16 717	12 842	2 526	10 374	3 523	1 452	7 765
3D QUARTER	53 806	32 996	20 765	17 069	12 435	2 393	10 072	3 221	1 332	7 284
2D QUARTER	51 120	31 873	19 308	15 534	11 954	2 495	9 283	3 224	1 402	7 228
1ST QUARTER	51 291	31 345	19 832	16 238	11 936	2 543	9 101	3 054	1 373	7 046
1978:										
4TH QUARTER	49 798	30 707	19 168	15 435	11 625	2 469	9 138	2 854	1 345	6 932
3D QUARTER	51 113	30 619	20 429	17 003	11 262	2 503	9 125	2 805	1 347	7 068
2D QUARTER	50 368	29 577	20 847	17 319	10 887	2 425	8 910	2 748	1 383	6 696
1ST QUARTER	47 784	28 373	19 267	15 980	10 545	2 378	8 292	2 741	1 272	6 576
1977:										
4TH QUARTER	47 746	27 491	20 424	17 047	10 026	2 381	7 944	2 594	1 261	[illegible]93
3D QUARTER	45 890	27 312	18 536	15 350	9 990	2 359	8 016	2 558	1 212	[illegible]5
2D QUARTER	45 031	25 860	18 892	16 179	9 597	2 335	7 267	2 333	1 294	[illegible]6
1ST QUARTER	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128
	PERCENT CHANGE FROM PREVIOUS QUARTER									
1982:										
2D QUARTER	4.4	2.1	7.4	8.3	5.7	4.8	-.5	-1.3	18.0	.2
1ST QUARTER	1.2	-1.3	4.9	5.2	-.7	-.3	2.8	-9.0	-11.4	-
1981:										
4TH QUARTER	3.8	1.0	8.1	11.4	.3	-.3	3.5	-1.6	-2.6	.2
3D QUARTER	1.1	2.8	-1.7	-2.0	1.8	4.7	-.1	5.6	8.8	3.7
2D QUARTER	2.5	4.2	.3	-2.6	5.5	-.2	5.5	1.6	8.3	4.5
1ST QUARTER	2.7	1.4	4.7	4.7	2.2	1.4	3.3	-2.0	-5.1	2.3
1980:										
4TH QUARTER	3.5	3.9	2.8	3.8	3.1	3.6	2.1	1.8	-2.5	7.3
3D QUARTER	3.4	1.7	5.7	5.6	2.0	-1.8	3.1	.1	11.7	3.1
2D QUARTER	-1.0	.2	-2.2	-3.8	-2.5	-2.4	.5	10.1	-4.3	1.9
1ST QUARTER	2.2	2.1	2.0	2.9	3.6	-1.6	2.5	-9.4	-	4.9
1979:										
4TH QUARTER	2.6	3.9	.7	-2.1	3.3	5.6	3.0	9.4	9.0	6.7
3D QUARTER	5.3	3.5	7.5	9.9	4.0	-4.1	8.5	-.1	-5.0	.8
2D QUARTER	-.3	1.7	-2.6	-4.3	.2	-1.9	2.0	5.6	2.1	2.6
1ST QUARTER	3.0	2.1	3.5	5.2	2.7	3.0	-.4	7.0	2.0	1.7
1978:										
4TH QUARTER	-2.6	.3	-6.2	-9.2	3.2	-1.4	.1	1.7	-.1	-1.9
3D QUARTER	1.5	3.5	-2.0	-1.8	3.4	3.2	2.4	2.1	-2.6	5.6
2D QUARTER	5.4	4.2	8.2	8.4	3.2	2.0	7.5	.3	8.7	1.8
1ST QUARTER	.1	3.3	-5.6	-6.2	5.2	-.1	4.3	5.8	.9	1.3
1977:										
4TH QUARTER	4.0	.7	10.2	11.1	.4	.9	-.9	1.4	4.1	1.4
3D QUARTER	1.9	5.6	-.4	-5.1	4.1	1.0	10.3	9.6	-6.6	6.3
2D QUARTER	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-.2	9.6	-1.6
1ST QUARTER	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4

- Represents zero.

[1]Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1982 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980[1]	Collections, 12 months ended June		
		1982	1981	Percent change
ALABAMA				
JEFFERSON COUNTY	671 197	78.8	97.9	[2]-19.5
MOBILE COUNTY	364 379	43.3	30.3	[2]42.9
ARIZONA				
MARICOPA COUNTY	1 508 030	447.9	392.7	14.1
PIMA COUNTY	531 263	190.6	183.0	4.2
ARKANSAS				
PULASKI COUNTY	340 613	71.7	69.0	3.9
CALIFORNIA				
ALAMEDA COUNTY	1 105 379	307.5	274.6	12.0
CONTRA COSTA COUNTY	657 252	276.2	249.0	10.9
FRESNO COUNTY	515 013	156.0	133.6	16.8
KERN COUNTY	403 089	247.8	199.3	24.3
LOS ANGELES COUNTY	7 477 657	2 148.4	1 974.7	8.8
MONTEREY COUNTY	290 444	89.5	75.5	18.5
ORANGE COUNTY	1 931 570	612.0	619.5	-1.2
RIVERSIDE COUNTY	663 923	222.4	201.5	10.4
SACRAMENTO COUNTY	783 381	208.5	173.6	20.1
SAN BERNARDINO COUNTY	893 157	248.0	226.9	9.3
SAN DIEGO COUNTY	1 861 846	567.2	484.4	17.1
SAN FRANCISCO COUNTY	678 974	232.8	216.3	7.6
SAN JOAQUIN COUNTY	347 342	100.2	89.4	12.1
SAN MATEO COUNTY	588 164	255.8	217.8	17.4
SANTA BARBARA COUNTY	298 660	101.9	89.6	13.7
SANTA CLARA COUNTY	1 295 071	507.2	435.0	16.6
VENTURA COUNTY	529 899	(NA)	180.5	(NA)
COLORADO				
DENVER COUNTY	491 396	214.2	205.6	4.2
EL PASO COUNTY	309 424	97.5	86.4	12.8
JEFFERSON COUNTY	371 741	154.8	142.1	8.9
CONNECTICUT				
FAIRFIELD COUNTY	807 143	558.0	501.7	11.2
HARTFORD COUNTY	807 766	467.2	435.3	7.3
NEW HAVEN COUNTY	761 337	395.5	387.2	2.1
DELAWARE				
NEW CASTLE COUNTY	398 115	91.7	85.0	7.9
DISTRICT OF COLUMBIA				
WASHINGTON, D.C.	637 651	307.6	252.6	21.8
FLORIDA				
BROWARD COUNTY	1 014 043	(NA)	340.8	(NA)
DADE COUNTY	1 625 979	769.9	660.0	16.7
DUVAL COUNTY	570 981	150.3	127.0	18.3
HILLSBOROUGH COUNTY	646 960	189.9	165.0	15.1
ORANGE COUNTY	471 660	149.4	138.2	8.1
PALM BEACH COUNTY	573 125	310.2	250.5	23.8
PINELLAS COUNTY	728 409	238.3	176.6	[2]34.9
POLK COUNTY	321 652	81.1	71.8	13.0
GEORGIA				
DE KALB COUNTY	483 024	[illegible]	126.2	[illegible]
FULTON COUNTY	589 904	316.4	296.1	6.9
HAWAII				
HONOLULU COUNTY	762 874	186.9	166.3	12.4
ILLINOIS				
COOK COUNTY	5 253 190	2 537.3	2 242.7	13.1
DU PAGE COUNTY	658 177	362.5	189.7	[2]91.1
KANE COUNTY	278 405	149.6	105.4	[2]41.9
LAKE COUNTY	440 372	330.5	209.1	[2]58.1
ST CLAIR COUNTY	265 469	56.0	49.6	12.9
WILL COUNTY	324 460	94.5	112.1	[2]-15.7
INDIANA				
ALLEN COUNTY	294 335	92.0	91.9	.1
LAKE COUNTY	522 965	215.2	284.6	[2]-24.4
MARION COUNTY	765 233	[illegible]	[illegible]	[illegible]
IOWA				
POLK COUNTY	303 170	147.7	136.4	8.3
KANSAS				
SEDGWICK COUNTY	366 531	158.9	149.5	6.3
KENTUCKY				
JEFFERSON COUNTY	684 793	153.7	148.7	3.4
LOUISIANA				
EAST BATON ROUGE PARISH	366 164	48.2	41.9	15.0
JEFFERSON PARISH	454 592	77.5	67.4	15.0
ORLEANS PARISH	557 482	95.6	94.3	1.4
MARYLAND				
ANNE ARUNDEL COUNTY	370 775	106.0	91.4	16.0
BALTIMORE CITY	786 775	249.3	225.9	10.4
BALTIMORE COUNTY	655 615	209.8	189.9	10.5
MONTGOMERY COUNTY	579 053	330.8	308.4	7.3
PRINCE GEORGES COUNTY	665 071	215.2	200.4	7.4
MASSACHUSETTS				
BRISTOL COUNTY	474 641	174.6	194.8	-10.4
ESSEX COUNTY	633 632	323.8	368.3	-12.1
HAMPDEN COUNTY	443 018	159.1	190.4	-16.4
MIDDLESEX COUNTY	1 367 034	753.6	884.1	-14.8
NORFOLK COUNTY	606 587	352.2	[illegible]	[illegible]
PLYMOUTH COUNTY	405 437	193.5	230.2	-15.9
SUFFOLK COUNTY	650 142	(NA)	(NA)	(NA)
WORCESTER COUNTY	646 352	256.5	275.1	-6.8
MICHIGAN				
GENESEE COUNTY	450 449	250.1	222.9	12.2
INGHAM COUNTY	272 437	136.6	119.9	13.9
KENT COUNTY	444 506	188.8	168.1	12.3
MACOMB COUNTY	694 600	431.1	376.4	14.5
OAKLAND COUNTY	1 011 793	743.1	659.0	12.8
WASHTENAW COUNTY	264 748	198.5	180.3	10.1
WAYNE COUNTY	2 337 240	1 142.6	1 076.5	6.1
MINNESOTA				
HENNEPIN COUNTY	941 411	530.0	459.2	15.4
RAMSEY COUNTY	459 784	200.9	173.7	15.7
MISSOURI				
JACKSON COUNTY	629 180	234.1	155.9	[2]50.2
ST LOUIS CITY	453 085	85.8	90.7	-5.4
ST LOUIS COUNTY	974 815	382.3	366.0	4.5
NEBRASKA				
DOUGLAS COUNTY	397 884	179.0	165.5	8.2
NEVADA				
CLARK COUNTY	461 816	100.2	121.6	[2]-17.6
NEW JERSEY				
BERGEN COUNTY	845 385	585.6	536.9	9.1
BURLINGTON COUNTY	362 542	151.2	143.9	5.1
CAMDEN COUNTY	471 650	244.0	215.9	13.0
ESSEX COUNTY	850 451	491.6	453.6	8.4
HUDSON COUNTY	556 972	277.6	241.7	14.9
MERCER COUNTY	307 863	189.3	174.3	8.6
MIDDLESEX COUNTY	595 893	362.6	330.5	9.7
MONMOUTH COUNTY	503 173	291.0	272.5	6.8
MORRIS COUNTY	407 630	297.5	272.4	9.2
OCEAN COUNTY	346 038	200.3	185.2	8.2
PASSAIC COUNTY	447 585	206.7	198.9	3.9
UNION COUNTY	504 094	303.7	276.6	9.8

See footnotes at end of table.

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1982 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980[1]	Collections, 12 months ended June		
		1982	1981	Percent change
NEW MEXICO				
BERNALILLO COUNTY	419 700	95.4	92.8	2.8
NEW YORK				
ALBANY COUNTY	285 909	118.4	112.0	5.7
ERIE COUNTY	1 015 472	478.3	471.7	1.4
MONROE COUNTY	702 238	430.6	395.8	8.8
NASSAU COUNTY	1 321 582	1 382.1	1 212.9	14.0
NEW YORK CITY	7 071 030	3 593.7	3 284.8	9.4
ONEIDA COUNTY	253 466	109.6	113.2	-3.2
ONONDAGA COUNTY	463 324	233.0	229.8	1.4
SUFFOLK COUNTY	1 284 231	1 327.4	1 062.3	25.0
WESTCHESTER COUNTY	866 599	806.3	770.9	4.6
NORTH CAROLINA				
GUILFORD COUNTY	317 154	91.0	90.2	.9
MECKLENBURG COUNTY	404 270	156.1	139.6	11.8
WAKE COUNTY	300 833	89.4	80.6	10.9
OHIO				
CUYAHOGA COUNTY	1 498 295	681.0	654.9	4.0
FRANKLIN COUNTY	869 109	305.6	303.0	.9
HAMILTON COUNTY	873 136	342.0	303.5	12.7
LORAIN COUNTY	274 909	88.4	85.9	2.9
LUCAS COUNTY	471 741	180.5	163.8	10.2
MAHONING COUNTY	289 487	74.2	69.0	7.5
MONTGOMERY COUNTY	571 697	202.2	194.4	4.0
STARK COUNTY	378 823	103.5	100.0	3.5
SUMMIT COUNTY	524 472	243.0	113.5	[2]114.1
OKLAHOMA				
OKLAHOMA COUNTY	568 933	118.9	119.5	-.5
TULSA COUNTY	470 593	122.1	159.3	[2]-23.4
OREGON				
MULTNOMAH COUNTY	562 640	315.1	266.4	18.3
PENNSYLVANIA				
ALLEGHENY COUNTY	1 450 085	560.9	669.7	[2]-16.2
BERKS COUNTY	312 509	76.3	70.1	8.8
BUCKS COUNTY	479 211	216.5	213.9	1.2
CHESTER COUNTY	316 660	72.3	75.7	-4.5
DELAWARE COUNTY	555 007	185.9	168.7	10.2
ERIE COUNTY	279 780	88.1	90.7	-2.9
LANCASTER COUNTY	362 346	48.7	50.2	-3.0
LEHIGH COUNTY	273 582	98.1	78.1	25.6
PENNSYLVANIA--CONTINUED				
LUZERNE COUNTY	343 079	62.0	59.6	4.0
MONTGOMERY COUNTY	643 621	293.3	252.5	16.2
PHILADELPHIA COUNTY	1 688 210	448.5	382.0	17.4
WESTMORELAND COUNTY	392 294	107.8	92.9	16.0
YORK COUNTY	312 963	74.6	68.9	8.3
RHODE ISLAND				
PROVIDENCE COUNTY	571 349	265.6	243.3	9.2
SOUTH CAROLINA				
CHARLESTON COUNTY	277 308	81.2	68.8	18.0
GREENVILLE COUNTY	287 913	75.7	64.1	18.1
RICHLAND COUNTY	267 823	66.1	60.8	8.7
TENNESSEE				
DAVIDSON COUNTY	477 811	120.3	122.8	-2.0
HAMILTON COUNTY	287 740	77.5	83.4	-7.1
KNOX COUNTY	319 694	78.2	70.6	10.8
SHELBY COUNTY	777 113	225.6	202.0	11.7
TEXAS				
BEXAR COUNTY	988 800	216.2	218.5	-1.1
DALLAS COUNTY	1 556 549	697.0	608.7	14.5
EL PASO COUNTY	479 899	120.3	61.0	[2]97.2
HARRIS COUNTY	2 409 544	1 203.8	1 062.9	13.3
TARRANT COUNTY	860 880	181.2	160.3	13.0
TRAVIS COUNTY	419 335	156.5	132.7	17.9
UTAH				
SALT LAKE COUNTY	619 066	211.5	182.5	15.9
VIRGINIA				
FAIRFAX COUNTY	596 901	372.0	318.0	17.0
NORFOLK CITY	266 979	55.7	50.3	10.7
WASHINGTON				
KING COUNTY	1 269 749	443.0	389.0	13.9
PIERCE COUNTY	485 643	121.9	104.2	17.0
SNOHOMISH COUNTY	337 016	91.6	79.4	15.4
SPOKANE COUNTY	341 835	76.8	71.5	7.4
WISCONSIN				
DANE COUNTY	323 545	153.4	133.0	15.3
MILWAUKEE COUNTY	964 988	527.0	436.6	20.7
WAUKESHA COUNTY	280 326	156.7	136.5	14.8

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

NA Not available.
[1]Population data are from the 1980 Decennial Census.
[2]Reflects change in collection cycle.

Table 4. Collections of Selected State Taxes, Second Quarter of 1982 and Prior Periods

State	Total tax collections[1]				General sales and gross receipts			
	2d quarter 1982 (thousand dollars)	12-month periods			2d quarter 1982 (thousand dollars)	12-month periods		
		Year ended June 1982 (thousand dollars)	Percent change from--			Year ended June 1981 (thousand dollars)	Percent change from--	
			Year ended March 1982	Year ended June 1981			Year ended March 1982	Year ended June 1981
UNITED STATES, TOTAL[2]	46 071 775	162 192 122	1.3	8.3	13 302 928	50 315 406	2.0	8.8
ALABAMA	483 599	2 230 969	.6	10.1	158 738	623 891	1.7	6.9
ALASKA	696 645	2 548 846	-7.9	10.0	(X)	(X)	(X)	(X)
ARIZONA	562 435	1 894 298	4.4	7.4	198 981	800 919	2.4	3.6
ARKANSAS	332 029	1 258 926	1.1	5.9	105 666	419 409	.9	5.1
CALIFORNIA	6 185 610	21 823 089	3.5	6.5	1 998 176	7 720 805	2.2	6.3
COLORADO	438 887	1 670 461	4.7	16.7	157 019	615 076	3.0	16.1
CONNECTICUT	813 299	2 335 433	8.5	13.3	256 529	1 004 164	2.0	9.5
DELAWARE	170 637	595 922	3.7	8.7	(X)	(X)	(X)	(X)
FLORIDA	1 643 152	5 603 706	1.2	5.2	792 810	2 805 739	2.8	10.3
GEORGIA	958 281	3 281 587	1.7	8.6	284 489	1 090 330	1.6	7.6
HAWAII	236 035	1 066 223	-6.4	-2.0	147 532	576 926	-.8	5.1
IDAHO	166 045	577 181	-.7	7.7	35 461	146 206	-.5	.8
ILLINOIS	2 006 411	7 419 991	-.9	1.5	549 726	2 333 153	-.2	-
INDIANA	891 664	3 054 710	3.6	8.9	444 302	1 510 452	4.2	11.0
IOWA	525 112	1 994 599	3.6	8.3	127 483	523 379	.6	1.2
KANSAS	386 248	1 444 978	-.2	3.7	116 778	470 761	.4	4.8
KENTUCKY	645 722	2 491 119	2.6	9.4	173 959	682 431	2.0	8.2
LOUISIANA	834 844	3 120 546	-.5	11.5	231 213	926 912	-	8.2
MAINE	209 312	730 339	1.7	7.4	60 070	248 943	.3	5.6
MARYLAND	1 154 866	3 198 129	3.5	8.2	270 482	797 398	1.5	5.8
MASSACHUSETTS	1 370 656	4 804 947	-.1	9.3	239 136	917 364	-.5	4.8
MICHIGAN	1 513 643	6 231 413	-1.2	1.4	437 202	1 859 276	-1.6	3.3
MINNESOTA	931 047	3 793 445	2.0	11.1	243 769	875 008	9.4	27.4
MISSISSIPPI	335 668	1 465 929	-2.7	3.5	190 840	769 223	.5	6.0
MISSOURI	680 108	2 313 552	1.0	7.9	220 282	839 003	2.5	6.6
MONTANA	159 027	529 776	-1.4	12.7	(X)	(X)	(X)	(X)
NEBRASKA	234 414	862 919	2.2	7.5	75 758	291 459	.6	3.4
NEVADA	199 424	737 988	7.9	43.5	94 422	363 018	11.4	78.9
NEW HAMPSHIRE	110 909	325 571	8.6	21.1	(X)	(X)	(X)	(X)
NEW JERSEY	1 667 137	5 574 430	.5	12.0	371 422	1 379 014	6.8	14.8
NEW MEXICO	313 675	1 227 603	-1.7	4.3	136 833	533 809	-1.6	3.5
NEW YORK	3 337 274	15 131 850	-2.0	5.4	665 639	3 172 958	1.3	7.2
NORTH CAROLINA	960 594	3 788 121	3.0	10.5	200 224	779 511	1.0	5.5
NORTH DAKOTA	140 100	534 734	-4.0	18.3	31 054	146 935	1.2	13.5
OHIO	1 766 591	5 783 103	3.7	10.3	501 378	1 819 381	2.1	10.8
OKLAHOMA	779 235	2 711 254	2.2	20.4	121 059	481 996	3.4	24.6
OREGON	500 745	1 552 901	-1.4	-3.5	(X)	(X)	(X)	(X)
PENNSYLVANIA	3 347 380	8 194 497	2.8	7.9	695 651	2 229 436	2.1	6.9
RHODE ISLAND	230 765	686 270	4.6	12.9	52 031	198 708	2.5	11.6
SOUTH CAROLINA	481 630	1 959 205	-.3	7.2	165 286	646 544	.8	4.9
SOUTH DAKOTA	63 803	323 351	-3.5	9.1	35 877	178 687	-6.5	13.1
TENNESSEE	593 067	2 149 927	3.2	9.9	290 387	1 117 860	2.0	7.1
TEXAS	2 633 027	9 039 565	1.3	14.6	844 414	3 454 144	2.6	19.9
UTAH	286 802	952 592	4.2	11.6	95 900	387 632	1.0	9.4
VERMONT	96 418	330 710	2.4	12.2	11 123	48 439	2.1	8.2
VIRGINIA	990 865	3 253 124	2.0	6.7	167 309	670 512	1.0	3.9
WASHINGTON	1 240 133	3 468 351	2.4	10.7	688 891	1 892 065	.7	9.5
WEST VIRGINIA	401 366	1 465 800	4.6	15.8	202 486	778 069	7.3	24.7
WISCONSIN	1 284 325	3 903 896	1.8	8.0	358 981	961 068	5.0	6.6
WYOMING	81 114	754 246	.6	60.7	56 160	227 393	2.0	15.8
EXHIBIT: DISTRICT OF COLUMBIA	293 739	1 190 259	.8	11.8	65 154	255 638	.2	4.8

See footnotes at end of table.

Table 4. Collections of Selected State Taxes, Second Quarter of 1982 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1982 (thousand dollars)	12-month periods			2d quarter 1982 (thousand dollars)	12-month periods		
		Year ended June 1982 (thousand dollars)	Percent change from--			Year ended June 1982 (thousand dollars)	Percent change from--	
			Year ended March 1982	Year ended June 1981			Year ended March 1982	Year ended June 1981
UNITED STATES, TOTAL[2]	2 651 902	10 426 318	2.1	7.1	1 011 030	3 946 856	-.6	1.2
ALABAMA	60 563	238 021	.6	4.8	17 416	69 865	-.7	1.6
ALASKA	7 503	30 273	6.7	30.3	1 336	4 908	4.2	8.1
ARIZONA	30 011	122 343	-.1	1.6	9 778	40 766	-1.4	2.6
ARKANSAS	33 606	132 329	1.0	-.5	12 970	51 667	-.4	-.4
CALIFORNIA	201 613	835 282	-	-.5	70 715	278 316	-2.1	-2.0
COLORADO	34 580	137 818	7.1	31.7	9 418	37 402	-.3	-
CONNECTICUT	37 138	149 176	.2	-.1	18 539	74 411	-.9	-.6
DELAWARE	12 671	35 286	14.7	21.2	3 230	12 627	-1.2	1.5
FLORIDA	114 522	431 692	.8	2.5	72 517	270 168	.7	1.5
GEORGIA	88 767	351 805	-.2	1.2	28 630	85 585	1.0	1.7
HAWAII	8 566	33 196	.7	-1.4	3 610	14 011	-1.8	1.5
IDAHO	13 251	55 693	3.9	10.1	2 032	8 239	-.5	-.9
ILLINOIS	92 135	364 704	.3	-.8	42 970	173 977	-2.9	-4.3
INDIANA	78 506	284 880	5.7	10.6	19 637	85 404	-.7	1.3
IOWA	42 272	178 000	3.2	13.5	16 193	61 070	3.1	22.5
KANSAS	29 892	116 416	1.5	1.6	8 530	33 867	-.1	-.3
KENTUCKY	50 263	202 444	1.9	11.9	5 945	21 830	.1	.5
LOUISIANA	47 805	190 520	.2	1.5	16 576	65 355	.2	2.4
MAINE	11 697	49 578	.9	.9	6 214	24 662	.3	1.2
MARYLAND	52 852	192 031	3.0	2.6	20 324	70 272	-.1	-4.4
MASSACHUSETTS	79 315	269 238	-.7	9.9	30 705	145 357	-10.7	-2.2
MICHIGAN	105 154	429 892	-.1	-2.8	33 692	138 254	-.7	-2.1
MINNESOTA	56 211	258 867	2.3	11.6	21 553	88 671	-1.0	.5
MISSISSIPPI	24 504	99 949	-8.3	[3]-11.6	8 978	35 074	-.2	1.6
MISSOURI	48 038	193 580	3.0	3.9	14 985	61 012	-.5	-.1
MONTANA	10 900	49 416	.5	1.0	2 911	11 753	-.9	1.1
NEBRASKA	31 241	125 716	.7	8.9	7 299	25 430	6.8	12.6
NEVADA	14 734	57 737	11.7	63.4	3 176	13 352	-1.7	2.0
NEW HAMPSHIRE	17 675	59 855	9.8	27.3	6 448	26 245	-1.0	-1.4
NEW JERSEY	75 870	287 756	1.4	.8	46 987	177 445	.6	.7
NEW MEXICO	22 808	86 796	3.8	14.6	3 572	14 650	-4.5	-4.9
NEW YORK	101 544	451 198	1.7	-2.8	83 348	334 619	-1.5	-1.1
NORTH CAROLINA	98 271	372 157	8.6	31.6	4 639	18 274	.2	[illegible]
NORTH DAKOTA	9 147	36 738	6.2	15.7	2 458	9 724	-.8	-
OHIO	138 323	527 013	10.8	40.8	47 377	198 605	-2.6	-5.3
OKLAHOMA	35 165	137 721	1.9	6.9	23 358	86 919	.6	3.6
OREGON	24 610	91 892	3.3	3.4	13 941	47 078	13.7	42.4
PENNSYLVANIA	140 681	573 298	.7	-1.0	63 320	254 921	-.9	.1
RHODE ISLAND	11 826	48 659	5.2	25.1	7 602	26 889	4.6	7.3
SOUTH CAROLINA	57 143	213 882	4.1	15.7	7 949	30 199	.5	2.2
SOUTH DAKOTA	10 669	54 786	.8	5.9	2 805	11 099	.4	3.9
TENNESSEE	71 688	280 142	6.0	27.1	20 477	78 440	.5	1.8
TEXAS	127 510	497 835	.6	4.7	87 913	344 349	-.3	1.7
UTAH	21 978	83 615	5.7	19.6	3 137	11 139	-.8	-1.1
VERMONT	6 255	25 391	2.7	18.9	2 333	9 986	-1.5	-1.1
VIRGINIA	94 531	325 385	-.1	1.6	4 492	17 955	-1.1	-
WASHINGTON	64 082	261 403	1.1	5.9	29 585	94 043	5.6	17.2
WEST VIRGINIA	23 686	95 378	1.3	-.7	9 497	37 878	-.5	-.7
WISCONSIN	71 442	258 253	1.1	23.5	28 273	107 285	5.4	21.5
WYOMING	8 688	41 283	-.7	6.0	1 640	5 809	-1.5	1.2
EXHIBIT: DISTRICT OF COLUMBIA	5 637	21 145	.4	31.3	2 628	10 534	-.8	-1.0

See footnotes at end of table.

Table 4. Collections of Selected States Taxes, Second Quarter of 1982 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	2d quarter 1982 (thousand dollars)	12-month periods			2d quarter 1982 (thousand dollars)	12-month periods		
		Year ended June 1982 (thousand dollars)	Percent change from—			Year ended June 1982 (thousand dollars)	Percent change from—	
			Year ended March 1982	Year ended June 1981			Year ended March 1982	Year ended June 1981
UNITED STATES, TOTAL[2]	703 628	2 709 250	.1	3.5	12 416 289	45 372 810	1.2	10.0
ALABAMA	24 690	101 263	3.2	13.4	99 239	538 567	.1	[3]22.9
ALASKA	2 061	8 977	2.0	7.8	573	1 488	44.5	-79.3
ARIZONA	5 810	23 341	-1.9	2.4	164 350	438 984	9.9	[3]20.6
ARKANSAS	6 095	23 308	-.2	2.0	97 902	353 733	1.4	12.2
CALIFORNIA	33 567	140 597	-.3	-.8	2 182 130	7 467 709	6.8	13.3
COLORADO	4 390	23 240	-5.8	-3.5	121 407	552 679	9.1	25.1
CONNECTICUT	6 762	25 828	.4	.6	69 294	137 725	-1.8	16.9
DELAWARE	1 339	5 036	-3.0	-5.6	77 647	286 599	2.8	9.4
FLORIDA	84 049	312 752	1.3	4.0	(X)	(X)	(X)	(X)
GEORGIA	26 208	98 482	.9	1.2	341 948	1 182 784	2.0	14.2
HAWAII	1 324	7 702	-14.6	10.6	12 566	282 999	-19.6	-15.5
IDAHO	1 990	8 165	.1	2.3	66 804	220 088	3.3	18.6
ILLINOIS	18 220	75 331	-.3	-1.8	665 217	2 222 140	3.3	9.1
INDIANA	9 705	34 388	-1.1	-2.8	230 845	748 768	7.0	16.5
IOWA	3 730	16 399	-3.8	-3.9	188 713	720 884	1.2	7.0
KANSAS	8 685	34 400	1.2	5.9	151 221	459 823	3.4	10.8
KENTUCKY	4 066	16 721	.6	3.0	156 087	600 822	-.3	4.8
LOUISIANA	14 153	56 945	.5	4.6	40 985	220 134	6.7	18.6
MAINE	7 034	28 346	-1.4	-1.0	69 983	209 586	3.8	18.7
MARYLAND	9 829	32 119	8.2	7.8	468 321	1 354 613	3.9	12.4
MASSACHUSETTS	20 366	85 058	-6.1	-5.1	736 044	2 324 264	1.9	11.8
MICHIGAN	24 384	97 022	.3	.8	442 910	2 026 996	-.6	2.4
MINNESOTA	13 179	55 284	-1.0	-.5	276 326	1 549 122	-2.4	9.4
MISSISSIPPI	9 218	34 696	.3	2.0	36 656	172 664	-17.8	[3]-16.1
MISSOURI	6 169	25 022	.4	-1.1	190 087	760 711	-1.5	13.6
MONTANA	4 378	14 844	.7	1.1	34 961	143 804	-13.6	[3]-1.5
NEBRASKA	3 789	13 873	2.5	7.2	59 927	226 676	7.4	12.7
NEVADA	3 171	11 843	1.6	4.2	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	1 399	5 350	4.5	13.8	12 976	15 076	15.0	19.5
NEW JERSEY	14 782	59 116	-.8	.3	399 346	1 305 567	5.6	13.7
NEW MEXICO	4 319	15 912	16.8	93.5	2 612	15 518	-67.4	-78.2
NEW YORK	34 167	144 461	-1.7	-3.7	1 699 273	7 729 662	-3.8	10.2
NORTH CAROLINA	29 696	116 183	1.2	4.5	355 982	1 449 369	2.2	11.2
NORTH DAKOTA	1 699	6 021	-.7	-8.5	16 755	35 342	-32.4	-43.4
OHIO	18 875	73 681	-12.4	-20.6	398 244	1 243 617	1.4	9.6
OKLAHOMA	11 340	47 194	-5.5	14.3	210 608	641 428	4.0	[3]28.1
OREGON	2 793	10 836	1.8	3.7	307 463	968 264	-2.6	-3.7
PENNSYLVANIA	42 975	142 157	4.6	13.9	631 139	1 985 267	2.2	5.5
RHODE ISLAND	1 790	7 420	1.7	-1.5	69 542	215 711	2.5	11.6
SOUTH CAROLINA	24 294	91 574	.8	3.3	125 447	641 838	-.9	12.4
SOUTH DAKOTA	2 208	9 278	2.1	10.4	(X)	(X)	(X)	(X)
TENNESSEE	14 693	56 872	1.9	9.2	31 596	44 468	7.3	24.6
TEXAS	68 725	267 561	3.6	17.7	(X)	(X)	(X)	(X)
UTAH	2 385	8 161	1.5	4.5	90 432	331 140	6.8	12.3
VERMONT	3 297	14 450	.9	6.5	33 901	112 519	1.8	14.1
VIRGINIA	21 545	72 768	-7.3	-7.1	405 992	1 440 561	2.0	11.8
WASHINGTON	30 812	98 665	3.1	5.4	(X)	(X)	(X)	(X)
WEST VIRGINIA	2 050	6 556	9.3	27.9	88 171	305 964	3.1	14.1
WISCONSIN	11 423	41 897	-.9	.8	554 667	1 687 137	-2.3	2.0
WYOMING	-	2 155	-	[3]78.8	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA	1 893	7 566	-.2	-6.7	92 894	331 197	.6	2.4

See footnotes at end of table.

Table 4. Collections of Selected State Taxes, Second Quarter of 1982 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	2d quarter 1982 (thousand dollars)	12-month periods			2d quarter 1982 (thousand dollars)	12-month periods		
		Year ended June 1982 (thousand dollars)	Percent change from--			Year ended June 1982 (thousand dollars)	Percent change from--	
			Year ended March 1982	Year ended June 1981			Year ended March 1982	Year ended June 1981
UNITED STATES, TOTAL[2]	4 640 744	13 971 823	-2.3	-1.4	1 785 056	6 076 267	3.0	7.7
ALABAMA	26 460	109 599	-4.4	-	9 185	41 352	.4	-4.3
ALASKA	132 427	703 663	-15.7	-21.4	5 303	13 692	14.2	23.4
ARIZONA	43 912	114 760	1.0	-9.3	25 956	93 837	11.6	35.6
ARKANSAS	37 180	91 705	7.6	13.7	13 353	66 057	-2.1	-10.7
CALIFORNIA	844 973	2 643 946	.2	-3.2	203 206	611 272	14.3	32.0
COLORADO	41 120	89 341	-1.3	-12.7	13 907	58 595	-1.3	-4.2
CONNECTICUT	174 184	349 282	30.4	40.4	29 199	90 985	-9.4	.7
DELAWARE	24 479	36 138	29.8	9.8	6 949	24 681	1.0	1.4
FLORIDA	148 621	419 450	1.0	4.2	73 866	272 529	-1.2	1.5
GEORGIA	123 030	272 530	4.9	8.2	23 319	58 419	4.3	7.3
HAWAII	16 834	43 202	-9.9	-18.1	2 442	8 456	-13.6	.8
IDAHO	24 495	45 601	-8.6	-10.4	12 191	41 636	5.1	6.3
ILLINOIS	213 632	714 194	-16.2	-14.5	104 129	386 956	-.8	4.7
INDIANA	7 487	125 844	-9.4	[3]-18.7	48 362	110 192	.6	2.3
IOWA	59 955	147 116	11.2	7.6	23 784	151 368	.3	-.3
KANSAS	27 672	122 548	-16.8	[3]-18.5	17 707	74 332	.3	.9
KENTUCKY	71 558	166 815	7.4	7.8	22 352	57 861	-2.6	5.3
LOUISIANA	140 303	291 953	6.3	9.5	20 479	58 583	3.2	-2.9
MAINE	11 505	36 090	-3.8	-7.9	10 360	36 148	-6.4	3.2
MARYLAND	64 568	148 856	-1.0	-4.8	37 758	90 848	-.9	.6
MASSACHUSETTS	151 569	598 335	-2.3	10.3	22 419	112 545	-5.2	5.5
MICHIGAN	285 246	947 396	.9	2.6	72 363	241 260	1.2	14.7
MINNESOTA	79 312	325 295	-4.0	-6.1	48 357	167 656	7.0	13.8
MISSISSIPPI	1 730	64 955	-11.8	6.4	9 709	48 276	4.8	27.2
MISSOURI	59 458	123 071	-3.4	-4.1	27 563	116 407	.8	.9
MONTANA	18 027	44 630	-15.4	-15.6	7 860	24 909	2.5	6.1
NEBRASKA	13 725	48 499	-5.7	-10.4	8 214	46 134	.5	-.8
NEVADA	(X)	(X)	(X)	(X)	7 676	33 939	6.8	29.0
NEW HAMPSHIRE	26 949	79 808	17.0	39.2	10 715	32 833	9.2	31.1
NEW JERSEY	234 101	721 488	-15.7	[3]22.7	83 308	277 335	4.9	1.4
NEW MEXICO	8 122	60 265	4.0	12.6	6 581	40 778	3.7	13.1
NEW YORK	291 346	1 297 724	-3.3	[3]-14.9	79 500	332 741	-.5	1.5
NORTH CAROLINA	53 503	277 457	.8	-.9	41 999	160 235	15.7	13.1
NORTH DAKOTA	7 198	37 734	-13.1	-8.1	11 267	29 648	6.7	13.2
OHIO	283 194	548 090	10.3	11.7	98 560	303 926	-1.0	-10.2
OKLAHOMA	55 472	139 022	-2.1	5.8	52 131	175 643	-.1	13.6
OREGON	68 497	124 171	-9.0	-20.1	29 318	111 865	3.8	.2
PENNSYLVANIA	462 032	869 723	-1.2	5.8	119 291	405 612	-.1	7.9
RHODE ISLAND	19 649	52 260	5.0	3.8	5 890	18 200	-16.9	-2.7
SOUTH CAROLINA	28 192	131 546	-3.5	-13.8	19 153	44 763	1.2	7.5
SOUTH DAKOTA	459	1 041	[3]-57.2	[3]-70.5	1 676	14 581	-4.9	-7.6
TENNESSEE	59 399	206 834	3.3	6.0	46 777	119 422	6.8	16.8
TEXAS	(X)	(X)	(X)	(X)	134 041	357 130	1.2	4.3
UTAH	27 715	40 894	-1.8	.6	6 894	23 137	8.1	7.2
VERMONT	8 773	24 954	4.0	8.9	11 809	29 482	4.6	29.1
VIRGINIA	79 000	176 974	-.1	-2.9	29 075	112 779	.6	-1.5
WASHINGTON	(X)	(X)	(X)	(X)	27 067	110 381	8.3	16.8
WEST VIRGINIA	12 461	34 400	-4.0	7.4	19 182	55 553	7.3	15.9
WISCONSIN	71 220	322 624	4.8	26.2	35 694	147 259	21.6	28.2
WYOMING	(X)	(X)	(X)	(X)	7 160	34 039	-.8	7.4
EXHIBIT: DISTRICT OF COLUMBIA	28 479	65 677	.5	7.4	6 274	18 267	4.1	8.5

- Represents zero.
NA Not available.
X Not applicable.
[1]Includes amounts not separately detailed.
[2]The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.
[3]Reflects change in collection cycle.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax, effective retroactively to January 1, 1979.

Corporation net income tax. Oil and gas corporate income tax was repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

ARIZONA

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1982.

ARKANSAS

Motor vehicle and operators' license tax. Rate decreases became effective July 1, 1981.

CALIFORNIA

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1982.

COLORADO

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective July 2, 1981.

Individual income tax. Credits were allowed for 20 percent of 1980 tax liability and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

CONNECTICUT

Corporation net income tax. Unincorporated business tax was imposed effective July 1, 1981. Also businesses were required to file estimated tax reports beginning January 1, 1982.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective August 1, 1981.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon, effective June 1, 1982.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, applicable May 1, 1982.

HAWAII

Individual income tax. Tax credits were allowed for the 1981 tax liability.

Motor vehicle and operators' license tax. Initiated staggered registration system, effective May 26, 1981.

IDAHO

Motor fuel sales tax. Tax rate increased from 9.5 to 12.5 cents per gallon, effective April 1, 1981.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs decreased from 3 to 2 percent, effective January 1, 1981.

Corporation net income tax. Rate decreases became applicable January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 11.1 cents per gallon.

IOWA

Motor fuel sales tax. Tax rate increased from 10 to 13 cents per gallon, effective September 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 9.5 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective June 1, 1982.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 10.8 cents per gallon.

MICHIGAN

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

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective June 1, 1981.

MISSISSIPPI

Motor vehicle and operators' license tax. Rate increases became effective November 1, 1981.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 13.7 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 30, 1981.

Corporation net income tax. Rate decreases were in effect January 1, 1980 through December 31, 1981.

NEVADA

General sales and gross receipts tax. Tax rate increased from 3.5 to 5.75 percent, effective May 1, 1981.

Motor fuel sales tax. Tax rate increased from 6 to 10.25 cents per gallon, effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon, effective July 1, 1981.

Corporation net income tax. A 13.5 percent surtax was imposed, applicable July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.75 to 3.5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of June 30, 1982 was 10 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Individual income tax. Tax rates decreased, applicable January 1, 1981.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon, effective July 1, 1981.

NORTH DAKOTA

Individual income tax. Tax rates decreased, applicable January 1, 1981.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective January 1, 1981, decreased from 5 to 4 percent, effective July 1, 1981, and increased from 4 to 5 percent, effective November 24, 1981. In addition cigarette sales and some services are no longer exempt from sales tax, effective November 15, 1981.

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of June 30, 1982 was 11.7 cents per gallon.

Tobacco product sales tax. Rate decreases became effective November 15, 1981.

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981 through June 30, 1981.

Corporation net income tax. A 15 percent surtax was imposed applicable to the 1981 tax liability. Tax rate increased, effective November 15, 1981.

OKLAHOMA

General sales and gross receipts tax. Services became subject to sales tax, effective June 29, 1981.

OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon, effective January 1, 1982.

Tobacco product sales tax. Rate increases became effective December 1, 1981.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of June 30, 1982 was 10 cents per gallon.

Individual income tax. Tax rate increased applicable to 1981 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 13 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

UTAH

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1981.

VERMONT

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

WASHINGTON

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of June 30, 1982 was 12 cents per gallon.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 5 percent, effective June 1, 1981. In addition, food products exempted from tax base, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective September 1, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1982 was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 1, 1981.

Corporation net income tax. Includes funds previously held in escrow.

Motor vehicle and operators' license tax. Rate increases became effective September 1, 1981.

APPENDIX B

Seasonal Factors for Tax Collections, Second Quarter of 1982 and Prior Periods

Period	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									
1982:									
2D QUARTER	112.4	84.4	82.0	99.8	98.6	109.1	139.6	109.4	119.2
1ST QUARTER	100.3	100.6	98.7	104.1	96.9	94.5	105.2	129.2	100.4
1981:									
4TH QUARTER	94.5	129.7	136.8	99.5	103.0	99.6	77.1	79.8	90.3
3D QUARTER	92.8	85.3	82.3	96.6	101.5	96.7	78.0	81.3	90.1
2D QUARTER	112.3	84.6	82.4	99.7	98.7	109.2	139.6	109.7	119.2
1ST QUARTER	100.4	100.3	98.1	104.2	96.9	94.5	105.6	129.8	100.4
1980:									
4TH QUARTER	94.4	129.8	137.2	99.5	102.7	99.6	76.7	79.2	90.1
3D QUARTER	92.8	85.4	82.2	96.6	101.8	96.6	78.0	80.7	90.3
2D QUARTER	112.3	84.9	83.2	99.7	98.8	109.3	139.4	109.9	119.3
1ST QUARTER	100.7	99.5	96.9	104.2	96.8	94.6	106.6	131.3	100.4
1979:									
4TH QUARTER	94.1	130.1	137.6	99.3	102.2	99.6	75.7	78.1	89.8
3D QUARTER	92.7	85.5	82.2	96.7	102.2	96.3	77.8	79.9	90.6
2D QUARTER	112.4	85.4	84.3	99.8	99.2	109.6	139.2	109.8	119.4
1ST QUARTER	101.0	98.2	95.0	104.2	96.3	94.7	107.8	134.0	100.5
1978:									
4TH QUARTER	93.7	130.8	138.5	99.2	101.7	99.5	75.0	76.3	89.3
3D QUARTER	92.6	85.6	82.2	96.7	102.8	95.9	77.4	79.1	90.8
2D QUARTER	112.6	86.1	85.3	100.1	99.7	110.0	139.6	109.4	119.8
1ST QUARTER	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9	100.5
1977:									
4TH QUARTER	93.3	131.6	138.9	99.0	101.0	99.4	74.1	73.5	88.8
3D QUARTER	92.4	85.9	82.6	96.6	103.6	95.4	76.8	78.5	90.8
2D QUARTER	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5	120.4
1ST QUARTER	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9	100.3

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.

* U. S. GOVERNMENT PRINTING OFFICE 1982 380-996/798