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Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled $726.4 billion during the 12 months ended with June 1984, an increase of 10.2 percent from the amount collected during the 12 months ended June 1983. Federal tax collections were $405.8 billion, up 7.5 percent during this period. State tax collections totaled $197.0 billion, up 15.1 percent this period, and local government taxes amounted to $123.5 billion, an increase of 11.6 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1984 and June 1983.

During the second quarter of calendar 1984, collections of Federal, State, and local taxes amounted to $196.9 billion. Compared to the corresponding quarter of 1983 this is an increase of $19.5 billion or 11.0 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1984 and 1983

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1984	1983	
Total	$726,393	$659,334	10.2
Individual income	357,962	345,792	3.5
Corporation net income	68,018	47,172	44.2
Property	97,994	87,959	11.4
Customs, general sales and gross receipts	87,244	73,135	19.3
Motor fuel	22,902	15,659	46.3
Alcoholic beverage sales	8,716	8,440	3.3
Tobacco product sales	9,130	7,664	19.1
All other	74,427	73,513	1.2

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

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collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

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 and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1984 these Federal "taxes" amounted to $71.5 billion. Included, however, are all receipts from licenses and compulsory fees, including those that 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.

[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 1983 and State Government Finances in 1983. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1982-83.

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 3. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-quarter 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. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

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.

Property tax collections since the first quarter 1980, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, and containing 568 counties or county-type areas which are served altogether by approximately 6,200 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 71 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 enumera-

tion. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

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

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Governments and by Type of Tax: Second Quarter 1984 and Prior Periods

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

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1984:											
2D QUARTER. . . .	196 901	112 868	84 033	94 205	26 632	20 067	23 418	5 714	2 241	2 172	22 452
1ST QUARTER . . .	175 512	93 351	82 161	85 932	13 090	25 764	22 313	5 708	2 193	2 136	18 376
1983:											
4TH QUARTER . . .	181 269	97 847	83 422	86 940	15 162	31 355	21 074	6 015	2 241	2 050	16 432
3D QUARTER. . . .	172 711	101 782	70 929	90 885	13 134	20 808	20 439	5 465	2 455	2 358	17 167
2D QUARTER. . . .	177 380	103 272	74 108	89 770	19 108	18 598	19 931	4 021	2 226	2 079	21 647
1ST QUARTER . . .	159 013	88 050	70 963	83 957	8 534	22 606	18 255	3 759	1 935	2 058	17 909
1982:											
4TH QUARTER . . .	162 664	88 075	74 589	81 769	9 527	28 894	17 807	3 856	1 724	2 099	16 988
3D QUARTER. . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969
2D QUARTER. . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782
1ST QUARTER . . .	159 674	92 655	66 938	79 380	14 217	21 005	17 732	3 745	1 574	1 930	20 091
1981:											
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715
3D QUARTER. . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105
2D QUARTER. . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	25 071	15 412	3 795	1 672	2 008	14 084
3D QUARTER. . . .	143 533	91 392	52 141	76 881	15 131	14 571	14 726	3 637	1 647	2 254	14 686
2D QUARTER. . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
12 MONTHS ENDING											
JUNE 1984	726 393	405 848	320 545	357 962	68 018	97 994	87 244	22 902	9 130	8 716	74 427
MARCH 1984.	706 872	396 252	310 620	353 527	60 494	96 525	83 757	21 209	9 115	8 623	73 622
DECEMBER 1983 . . .	690 373	390 951	299 422	351 552	55 938	93 367	79 699	19 260	8 857	8 545	73 155
SEPTEMBER 1983. . .	671 768	381 179	290 589	346 381	50 303	90 906	76 432	17 101	8 340	8 594	73 711
JUNE 1983	659 334	377 391	281 943	345 792	47 172	87 959	73 135	15 659	7 664	8 440	73 513
MARCH 1983.	668 575	390 687	277 888	353 695	51 838	88 129	71 132	15 563	7 100	8 470	72 648
DECEMBER 1982 . . .	669 236	395 292	273 863	349 118	57 521	86 528	70 609	15 549	6 739	8 342	74 830
SEPTEMBER	676 327	405 125	271 121	350 093	63 078	85 819	70 135	15 603	6 683	8 359	76 557
JUNE 1982	679 137	412 173	266 883	348 590	67 992	83 549	69 788	15 442	6 624	8 459	78 693
MARCH 1982.	683 042	421 579	261 382	347 199	75 366	80 423	68 613	15 064	6 668	8 432	81 277
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466
SEPTEMBER 1981. . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835
JUNE 1981	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416
MARCH 1981.	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	70 054	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980. . .	575 961	350 781	225 180	286 791	78 318	67 991	59 766	14 696	6 342	8 320	53 736
JUNE 1980	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980.	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467

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

Table 2. **Federal Government Tax Revenue, by Type of Tax: Second Quarter of 1984 and Prior Periods**

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

Period	Total	Individual income	Corporation net income	Custom duties[1]	Motor fuels	Tobacco product sales	Alcoholic beverage[2]	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1984:											
2D QUARTER. . . .	112 868	75 725	20 690	3 005	2 517	1 127	1 341	926	3 760	1 521	2 256
1ST QUARTER . . .	93 351	68 966	9 593	2 607	2 587	1 156	1 359	998	2 761	1 581	1 743
1983:											
4TH QUARTER . . .	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER. . . .	101 782	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 103
2D QUARTER. . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER. . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER. . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER. . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER. . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER. . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER. . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
12 MONTHS ENDING											
JUNE 1984	405 848	292 353	52 377	10 732	10 338	4 793	5 584	3 993	13 558	6 153	5 967
MARCH 1984.	396 252	290 825	46 186	10 031	8 996	4 803	5 529	4 009	14 203	6 113	5 557
DECEMBER 1983 . . .	390 951	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 889
SEPTEMBER 1983. . .	381 179	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 695
JUNE 1983	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 486
MARCH 1983.	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982. . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982.	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981. . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981.	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980. . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980.	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744

Note: Because of rounding, detail may not add to totals. 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]Actual U.S. Customs plus an estimated amount from Puerto Rico.
[2]Excludes occupation taxes.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: of 1984 and Prior Periods

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

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income[1]	Corporation net income	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS												
1984:												
2D QUARTER. . . .	84 033	58 036	25 997	18 480	5 942	20 067	20 413	3 197	1 114	831	2 070	11 919
1ST QUARTER . . .	82 161	49 419	32 742	16 966	3 497	25 764	19 706	3 121	1 037	777	2 053	9 240
1983:												
4TH QUARTER . . .	83 422	45 852	37 570	15 436	3 305	31 355	18 531	3 083	1 093	800	1 534	8 285
3D QUARTER. . . .	70 929	43 717	27 212	14 727	2 897	20 808	17 862	3 163	1 093	724	1 594	8 061
2D QUARTER. . . .	74 108	49 864	24 244	15 573	4 609	18 598	17 627	2 846	1 089	793	1 996	10 977
1ST QUARTER . . .	70 963	42 325	28 638	13 604	3 271	22 606	16 519	2 597	933	727	1 853	8 853
1982:												
4TH QUARTER . . .	74 589	40 239	34 350	13 539	2 504	28 894	15 697	2 711	1 085	737	1 426	7 996
3D QUARTER. . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753
2D QUARTER. . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482
1981:												
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420
3D QUARTER. . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463
2D QUARTER. . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803
1980:												
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585
3D QUARTER. . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060
2D QUARTER. . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585
12 MONTHS ENDING												
JUNE 1984	320 545	197 024	123 521	65 609	15 641	97 994	76 512	12 564	4 337	3 132	7 251	37 505
MARCH 1984.	310 620	188 852	121 768	62 702	14 308	96 525	73 726	12 213	4 312	3 094	7 177	36 563
DECEMBER 1983 . . .	299 422	181 758	117 664	59 340	14 082	93 367	70 539	11 689	4 208	3 044	6 977	36 176
SEPTEMBER 1983. . .	290 589	176 145	114 444	57 443	13 281	90 906	67 705	11 317	4 200	2 981	6 869	35 887
JUNE 1983	281 943	171 249	110 694	55 566	13 219	87 959	64 775	10 912	4 201	2 970	6 762	35 579
MARCH 1983.	277 888	167 461	110 427	54 145	13 251	88 129	62 899	10 754	4 162	2 933	6 658	34 957
DECEMBER 1982 . . .	273 863	165 379	108 484	52 843	13 521	86 481	61 939	10 676	4 214	2 909	6 694	34 586
SEPTEMBER 1982. . .	271 121	163 602	107 519	51 948	13 871	85 772	61 218	10 653	4 144	2 920	6 585	34 010
JUNE 1982	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720
MARCH 1982.	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584
SEPTEMBER 1981. . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749
JUNE 1981	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346
MARCH 1981.	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465
SEPTEMBER 1980. . .	225 180	139 963	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260
JUNE 1980	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194
MARCH 1980.	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder inputed mainly from findings of annual surveys for fiscal year 1981-82. 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 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1984 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980[1]	Collections, 12 months ended June		
		1984	1983	Percent change
ALABAMA				
JEFFERSON COUNTY	671 197	128.3	120.4	6.7
MOBILE COUNTY	364 379	51.3	50.7	1.2
ARIZONA				
MARICOPA COUNTY	1 508 030	395.4	462.1	[2]-14.4
PIMA COUNTY	531 263	212.7	190.4	11.7
ARKANSAS				
PULASKI COUNTY	340 613	87.1	79.0	10.3
CALIFORNIA				
ALAMEDA COUNTY	1 105 379	376.7	347.7	8.3
CONTRA COSTA COUNTY	657 252	340.4	308.0	10.5
FRESNO COUNTY	515 013	187.8	172.0	9.2
KERN COUNTY	403 089	283.0	257.7	9.8
LOS ANGELES COUNTY	7 477 657	2 697.6	2 544.8	6.0
MONTEREY COUNTY	290 444	(NA)	96.2	(NA)
ORANGE COUNTY	1 931 570	894.9	796.6	12.3
RIVERSIDE COUNTY	663 923	291.2	267.6	8.8
SACRAMENTO COUNTY	783 381	239.4	218.9	9.4
SAN BERNARDINO COUNTY	893 157	317.1	282.4	12.3
SAN DIEGO COUNTY	1 861 846	679.6	616.9	10.2
SAN FRANCISCO COUNTY	678 974	300.9	267.0	12.7
SAN JOAQUIN COUNTY	347 342	115.8	106.2	9.0
SAN MATEO COUNTY	588 164	380.9	297.4	[2]28.1
SANTA BARBARA COUNTY	298 660	123.3	113.3	8.8
SANTA CLARA COUNTY	1 295 071	630.5	553.0	14.0
VENTURA COUNTY	529 899	231.4	205.2	12.8
COLORADO				
DENVER COUNTY	491 396	251.6	227.5	10.6
EL PASO COUNTY	309 424	124.1	114.2	8.7
JEFFERSON COUNTY	371 741	193.8	166.1	16.7
CONNECTICUT				
FAIRFIELD COUNTY	807 143	658.0	591.1	11.3
HARTFORD COUNTY	807 766	551.4	531.7	3.7
NEW HAVEN COUNTY	761 337	464.9	430.4	8.0
DELAWARE				
NEW CASTLE COUNTY	398 115	96.7	93.6	3.3
DISTRICT OF COLUMBIA				
WASHINGTON, D.C.	637 651	389.1	382.2	1.8
FLORIDA				
BROWARD COUNTY	1 014 043	541.2	542.8	-.3
DADE COUNTY	1 625 979	908.8	802.2	13.3
DUVAL COUNTY	570 981	149.1	122.1	22.1
HILLSBOROUGH COUNTY	646 960	215.0	191.6	12.2
ORANGE COUNTY	471 660	183.4	159.5	15.0
PALM BEACH COUNTY	573 125	269.4	332.3	[2]-18.9
PINELLAS COUNTY	728 409	261.5	243.2	7.5
POLK COUNTY	321 652	85.7	83.5	2.6
GEORGIA				
DE KALB COUNTY	483 024	185.1	177.2	4.5
FULTON COUNTY	589 904	397.4	378.6	5.0
HAWAII				
HONOLULU COUNTY	762 874	217.9	202.7	7.5
ILLINOIS				
COOK COUNTY	5 253 190	3 102.0	2 725.5	13.8
DU PAGE COUNTY	658 177	438.4	436.2	.5
KANE COUNTY	278 405	133.0	130.1	2.2
LAKE COUNTY	440 372	284.4	291.6	-2.5
ST CLAIR COUNTY	265 469	63.1	60.2	4.8
WILL COUNTY	324 460	162.3	226.3	[2]-28.3
INDIANA				
ALLEN COUNTY	294 335	103.4	97.3	6.3
LAKE COUNTY	522 965	246.0	224.4	9.6
MARION COUNTY	765 233	(NA)	(NA)	(NA)
IOWA				
POLK COUNTY	303 170	173.7	162.6	6.8
KANSAS				
SEDGWICK COUNTY	366 531	190.6	193.6	-1.5
KENTUCKY				
JEFFERSON COUNTY	684 793	(NA)	173.9	(NA)
LOUISIANA				
EAST BATON ROUGE PARISH	366 164	30.3	30.4	-.3
JEFFERSON PARISH	454 592	96.3	85.2	13.0
ORLEANS PARISH	557 482	112.7	109.3	3.1
MARYLAND				
ANNE ARUNDEL COUNTY	370 775	131.1	106.6	23.0
BALTIMORE CITY	786 775	275.3	249.6	10.3
BALTIMORE COUNTY	655 615	234.1	219.9	6.5
MONTGOMERY COUNTY	579 053	408.9	369.0	10.8
PRINCE GEORGES COUNTY	665 071	311.4	305.0	2.1
MASSACHUSETTS				
BRISTOL COUNTY	474 641	(NA)	154.4	(NA)
ESSEX COUNTY	633 632	372.4	327.1	13.8
HAMPDEN COUNTY	443 018	160.5	137.6	16.6
MIDDLESEX COUNTY	1 367 034	820.6	820.9	-
NORFOLK COUNTY	606 587	(NA)	414.5	(NA)
PLYMOUTH COUNTY	405 437	(NA)	161.3	(NA)
SUFFOLK COUNTY	650 142	(NA)	410.2	(NA)
WORCESTER COUNTY	646 352	220.3	229.5	-4.0
MICHIGAN				
GENESEE COUNTY	450 449	279.2	240.5	16.1
INGHAM COUNTY	272 437	168.9	162.6	3.9
KENT COUNTY	444 506	223.7	212.0	5.5
MACOMB COUNTY	694 600	478.3	449.9	6.3
OAKLAND COUNTY	1 011 793	774.5	809.2	-4.3
WASHTENAW COUNTY	264 748	235.9	209.0	12.9
WAYNE COUNTY	2 337 240	1 188.1	1 186.5	.1
MINNESOTA				
HENNEPIN COUNTY	941 411	705.8	635.9	11.0
RAMSEY COUNTY	459 784	284.8	249.0	14.4
MISSOURI				
JACKSON COUNTY	629 180	268.5	276.8	-3.0
ST LOUIS CITY	453 085	91.2	94.4	-3.4
ST LOUIS COUNTY	974 815	410.9	441.2	-6.9
NEBRASKA				
DOUGLAS COUNTY	397 884	210.9	196.2	7.5
NEVADA				
CLARK COUNTY	461 816	134.5	77.1	[3]74.4
NEW JERSEY				
BERGEN COUNTY	845 385	684.8	648.7	5.6
BURLINGTON COUNTY	362 542	182.2	169.5	7.5
CAMDEN COUNTY	471 650	282.6	266.2	6.2
ESSEX COUNTY	850 451	568.6	508.5	11.8
HUDSON COUNTY	556 972	302.7	281.1	7.7
MERCER COUNTY	307 863	203.8	202.3	.7
MIDDLESEX COUNTY	595 893	444.0	397.9	11.6
MONMOUTH COUNTY	503 173	371.1	327.5	13.3
MORRIS COUNTY	407 630	356.1	325.7	9.3
OCEAN COUNTY	346 038	250.3	230.9	8.4
PASSAIC COUNTY	447 585	249.3	219.5	13.6
UNION COUNTY	504 094	350.8	335.2	4.7

See footnotes at end of table.

Table 4. **Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1984 and Prior Periods**—Continued

(Dollar amounts in millions)

Area	Area population, 1980[1]	Collections, 12 months ended June		
		1984	1983	Percent change
NEW MEXICO				
BERNALILLO COUNTY	419 700	98.5	92.3	6.7
NEW YORK				
ALBANY COUNTY	285 909	144.1	130.4	10.5
ERIE COUNTY	1 015 472	568.9	524.7	8.4
MONROE COUNTY	702 238	417.2	390.0	7.0
NASSAU COUNTY	1 321 582	1 252.5	(NA)	(NA)
NEW YORK CITY	7 071 030	3 517.8	3 425.7	2.7
ONEIDA COUNTY	253 466	102.3	117.0	-12.6
ONONDAGA COUNTY	463 324	320.1	277.0	15.6
SUFFOLK COUNTY	1 284 231	1 571.7	1 577.3	-.4
WESTCHESTER COUNTY	866 599	994.4	929.7	7.0
NORTH CAROLINA				
GUILFORD COUNTY	317 154	102.3	97.7	4.7
MECKLENBURG COUNTY	404 270	183.0	165.7	10.4
WAKE COUNTY	300 833	106.2	99.4	6.8
OHIO				
CUYAHOGA COUNTY	1 498 295	766.7	713.1	7.5
FRANKLIN COUNTY	869 109	352.3	258.9	[2]36.1
HAMILTON COUNTY	873 136	205.6	384.1	[2]-46.5
LORAIN COUNTY	274 909	106.9	127.6	[2]-16.2
LUCAS COUNTY	471 741	201.7	188.0	7.3
MAHONING COUNTY	289 487	82.9	77.5	7.0
MONTGOMERY COUNTY	571 697	235.3	215.5	9.2
STARK COUNTY	378 823	120.6	111.7	8.0
SUMMIT COUNTY	524 472	181.1	195.1	[2]-7.2
OKLAHOMA				
OKLAHOMA COUNTY	568 933	147.4	139.4	5.7
TULSA COUNTY	470 593	147.1	135.1	8.9
OREGON				
MULTNOMAH COUNTY	562 640	391.8	353.9	10.7
PENNSYLVANIA				
ALLEGHENY COUNTY	1 450 085	634.6	624.7	1.6
BERKS COUNTY	312 509	88.9	83.0	7.1
BUCKS COUNTY	479 211	(NA)	(NA)	(NA)
CHESTER COUNTY	316 660	95.0	83.9	13.2
DELAWARE COUNTY	555 007	163.1	189.5	[2]-13.9
ERIE COUNTY	279 780	99.3	100.5	-1.2
LANCASTER COUNTY	362 346	53.5	62.1	[2]-13.8
LEHIGH COUNTY	273 582	107.4	98.1	9.5
PENNSYLVANIA--CONTINUED				
LUZERNE COUNTY	343 079	63.0	64.0	-1.6
MONTGOMERY COUNTY	643 621	304.1	293.9	3.5
PHILADELPHIA COUNTY	1 688 210	448.9	426.5	5.3
WESTMORELAND COUNTY	392 294	123.6	117.9	4.8
YORK COUNTY	312 963	83.3	73.6	13.2
RHODE ISLAND				
PROVIDENCE COUNTY	571 349	303.0	290.2	4.4
SOUTH CAROLINA				
CHARLESTON COUNTY	277 308	90.1	83.6	7.8
GREENVILLE COUNTY	287 913	96.6	79.8	21.1
RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)
TENNESSEE				
DAVIDSON COUNTY	477 811	132.8	129.5	2.5
HAMILTON COUNTY	287 740	83.0	84.7	-2.0
KNOX COUNTY	319 694	86.4	85.0	1.6
SHELBY COUNTY	777 113	254.0	241.2	5.3
TEXAS				
BEXAR COUNTY	988 800	235.5	228.5	3.1
DALLAS COUNTY	1 556 549	901.6	804.1	12.1
EL PASO COUNTY	479 899	134.2	124.7	7.6
HARRIS COUNTY	2 409 544	1 545.5	1 386.9	11.4
TARRANT COUNTY	860 880	232.1	211.9	9.5
TRAVIS COUNTY	419 335	158.6	184.7	[2]-14.1
UTAH				
SALT LAKE COUNTY	619 066	257.0	225.5	14.0
VIRGINIA				
FAIRFAX COUNTY	596 901	447.1	412.8	8.3
NORFOLK CITY	266 979	67.8	73.4	-7.6
WASHINGTON				
KING COUNTY	1 269 749	550.5	508.0	8.4
PIERCE COUNTY	485 643	150.9	135.2	11.6
SNOHOMISH COUNTY	337 016	116.0	106.2	9.2
SPOKANE COUNTY	341 835	94.5	83.4	13.3
WISCONSIN				
DANE COUNTY	323 545	183.3	165.0	11.1
MILWAUKEE COUNTY	964 988	626.8	580.5	8.0
WAUKESHA COUNTY	280 326	177.6	174.2	2.0

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

NA Not available.
[1]Population data are for 1980 Decennial Census.
[2]Reflects change in collection cycle.
[3]Reflects increase in tax rate.

Table 5. Collections of Selected State Taxes, Second Quarter of 1984 and Prior Periods

State	Total tax collections[1]				General sales and gross receipts			
	2d quarter 1984 (thousand dollars)	12-month periods			2d quarter 1984 (thousand dollars)	12-month periods		
		Year ended June 1984 (thousand dollars)	Percent change from--			Year ended June 1984 (thousand dollars)	Percent change from--	
			Year ended March 1984	Year ended June 1983			Year ended March 1984	Year ended June 1983
UNITED STATES, TOTAL[2]	58 036 391	197 023 991	4.3	15.1	17 057 377	62 794 423	3.8	17.4
ALABAMA	641 864	2 631 708	3.8	14.4	189 169	718 217	3.0	11.0
ALASKA	694 340	1 977 819	2.1	-3.0	(X)	(X)	(X)	(X)
ARIZONA	1 010 368	3 246 785	12.3	56.9	520 146	1 850 707	17.1	118.9
ARKANSAS	436 925	1 532 452	5.8	15.1	162 746	562 723	9.7	28.6
CALIFORNIA	7 979 896	25 597 701	6.9	15.0	2 537 509	8 763 310	3.9	12.8
COLORADO	572 167	2 104 522	4.8	20.4	203 136	787 394	6.8	28.2
CONNECTICUT	1 130 805	3 090 267	8.7	21.7	348 296	1 336 753	4.8	21.0
DELAWARE	274 252	764 844	12.3	20.1	(X)	(X)	(X)	(X)
FLORIDA	2 162 370	7 381 619	4.8	19.1	1 059 270	3 974 092	4.0	18.8
GEORGIA	1 197 327	3 936 830	4.0	11.7	386 170	1 371 503	4.9	16.0
HAWAII	332 868	1 252 317	3.8	8.9	173 805	639 245	2.3	6.3
IDAHO	198 192	695 032	1.3	11.0	59 247	241 818	3.2	46.2
ILLINOIS	2 498 714	8 717 584	6.4	17.1	685 464	2 651 127	3.9	10.7
INDIANA	1 084 650	4 029 037	2.5	26.0	585 855	1 969 493	6.4	29.4
IOWA	598 942	2 222 331	2.0	10.1	186 239	736 155	3.2	28.6
KANSAS	526 274	1 792 135	1.4	14.3	133 441	518 906	-1.7	4.1
KENTUCKY	734 485	2 836 258	2.7	8.8	188 654	754 319	2.2	7.7
LOUISIANA	877 766	2 965 606	1.2	-1.0	240 797	900 447	3.1	6.3
MAINE	249 723	920 795	3.5	18.5	78 425	315 372	3.6	16.7
MARYLAND	1 213 329	3 678 405	-2.0	6.1	341 816	988 284	4.5	14.2
MASSACHUSETTS	1 680 723	5 841 680	2.8	13.3	337 597	1 248 044	3.8	18.7
MICHIGAN	2 133 210	8 629 095	5.9	31.2	565 034	2 255 571	4.4	19.1
MINNESOTA	1 405 759	5 089 974	2.8	17.9	358 373	1 251 654	5.1	26.1
MISSISSIPPI	473 060	1 787 170	6.7	16.3	242 402	890 333	6.8	17.1
MISSOURI	896 847	3 058 690	1.4	15.9	336 118	1 328 461	2.6	34.9
MONTANA	205 272	583 495	6.6	13.6	(X)	(X)	(X)	(X)
NEBRASKA	278 081	1 020 428	-.7	3.4	77 606	338 539	-6.2	-5.2
NEVADA	249 665	855 968	.2	11.1	107 437	411 411	2.4	11.7
NEW HAMPSHIRE	146 826	427 038	9.6	29.6	(X)	(X)	(X)	(X)
NEW JERSEY	2 168 454	6 994 420	3.3	14.3	498 455	1 974 445	-.6	19.0
NEW MEXICO	328 993	1 358 536	3.2	16.5	145 116	578 385	5.1	20.4
NEW YORK[3]	4 431 225	19 414 469	3.3	16.4	801 843	3 975 976	1.9	11.5
NORTH CAROLINA	1 219 608	4 635 391	4.5	15.1	270 424	1 002 116	5.5	21.4
NORTH DAKOTA	198 947	687 357	8.5	30.8	43 092	204 432	6.2	39.7
OHIO	2 264 909	7 709 198	2.4	14.2	615 481	2 324 845	4.8	16.0
OKLAHOMA	775 154	2 658 475	4.0	.6	149 910	457 068	13.2	11.7
OREGON	599 569	1 844 663	3.3	3.6	(X)	(X)	(X)	(X)
PENNSYLVANIA	3 747 863	9 600 235	3.0	12.9	726 330	2 720 627	-.7	15.0
RHODE ISLAND	272 505	819 590	4.9	12.8	67 541	247 786	4.3	17.0
SOUTH CAROLINA	642 036	2 360 102	3.4	12.0	213 781	798 896	3.3	15.5
SOUTH DAKOTA	104 006	367 650	9.8	15.6	37 512	170 380	.7	.4
TENNESSEE	756 908	2 516 716	6.1	12.0	386 250	1 356 733	6.7	15.2
TEXAS	3 034 428	9 654 592	3.6	7.5	958 222	3 761 011	4.2	13.5
UTAH	411 661	1 220 745	9.3	24.0	189 565	533 091	20.7	36.2
VERMONT	121 057	410 500	4.8	14.8	19 265	81 095	5.1	21.6
VIRGINIA	1 242 367	4 044 024	5.6	14.1	215 837	832 982	3.7	15.4
WASHINGTON	1 494 587	4 425 779	1.1	9.7	885 702	2 633 325	-4.3	6.3
WEST VIRGINIA	428 669	1 697 566	2.1	15.9	190 833	787 082	1.7	5.7
WISCONSIN	1 803 983	5 137 842	7.7	22.0	493 489	1 374 565	4.6	24.0
WYOMING	104 762	798 556	5.3	7.2	43 977	175 705	3.7	-6.2
EXHIBIT: DISTRICT OF COLUMBIA	359 521	1 427 064	2.2	10.5	84 777	309 167	3.0	13.8

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, Second Quarter of 1984 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1984 (thousand dollars)	12-month periods			2d quarter 1984 (thousand dollars)	12-month periods		
		Year ended June 1984 (thousand dollars)	Percent change from--			Year ended June 1984 (thousand dollars)	Percent change from--	
			Year ended March 1984	Year ended June 1983			Year ended March 1984	Year ended June 1983
UNITED STATES, TOTAL[4]	3 159 241	12 408 778	2.9	15.2	1 068 507	4 158 981	.6	3.0
ALABAMA	64 569	250 811	1.2	5.8	17 877	68 147	.8	-2.1
ALASKA	9 026	32 166	44.0	-8.4	1 406	5 424	1.9	2.6
ARIZONA	52 243	192 621	6.4	26.9	10 237	41 337	-2.3	-2.1
ARKANSAS	35 808	138 867	1.9	5.9	15 793	61 100	1.3	10.6
CALIFORNIA	286 650	1 215 468	1.4	30.6	65 191	262 548	2.0	.1
COLORADO	47 510	188 670	7.5	32.1	13 464	47 936	9.8	29.8
CONNECTICUT	50 232	202 762	2.3	26.8	22 128	88 040	5.1	19.5
DELAWARE	11 963	37 394	-10.0	-15.2	3 580	12 015	.6	-2.6
FLORIDA	145 792	616 725	2.4	35.9	73 845	278 155	1.1	1.0
GEORGIA	95 741	371 982	1.7	5.3	29 062	85 401	1.1	-.2
HAWAII	9 435	34 555	2.4	2.4	4 499	19 947	.1	13.3
IDAHO	17 400	80 719	-.3	4.4	2 559	10 232	-.7	-1.4
ILLINOIS	141 821	533 166	10.3	47.5	39 377	167 351	-1.6	-3.4
INDIANA	83 955	331 340	1.1	4.5	18 585	77 300	.1	-1.6
IOWA	46 436	191 528	1.1	1.7	15 075	59 093	-1.1	-2.6
KANSAS	37 025	143 361	5.5	24.5	11 312	45 834	7.5	36.9
KENTUCKY	51 433	200 762	.1	1.6	4 794	18 746	-2.9	-6.9
LOUISIANA	49 743	195 797	.3	3.9	16 230	59 607	-.2	-3.2
MAINE	20 153	85 188	4.2	53.7	7 542	28 600	5.7	19.2
MARYLAND	80 784	290 258	6.9	24.4	20 839	66 480	-	-3.1
MASSACHUSETTS	71 102	274 915	2.3	9.8	42 952	169 991	5.2	18.9
MICHIGAN	145 635	535 431	5.6	22.7	31 103	127 396	.6	.1
MINNESOTA	76 982	331 935	5.4	26.7	21 103	84 379	.2	-.7
MISSISSIPPI	29 423	144 491	1.0	7.9	8 705	34 078	-1.1	-2.8
MISSOURI	47 866	197 042	-.3	1.4	20 561	81 940	.7	5.1
MONTANA	18 836	79 228	9.9	62.1	2 759	12 621	-.9	13.1
NEBRASKA	32 504	130 001	2.1	8.6	7 584	29 249	.4	-2.3
NEVADA	17 910	71 609	1.5	16.3	5 084	17 486	3.7	22.3
NEW HAMPSHIRE	19 125	64 676	2.8	6.0	8 532	33 098	6.4	29.7
NEW JERSEY	76 347	301 160	.6	4.2	56 186	217 214	.5	1.2
NEW MEXICO	27 307	114 674	2.4	22.6	3 649	14 619	-.1	-2.7
NEW YORK	83 303	402 250	-4.7	-8.3	111 669	439 883	-	22.4
NORTH CAROLINA	102 964	398 631	1.0	5.0	4 334	17 017	-.6	-2.8
NORTH DAKOTA	13 004	59 429	5.0	60.7	3 175	12 997	-1.1	23.9
OHIO	145 809	615 994	1.2	4.7	45 377	182 352	-.1	-3.2
OKLAHOMA	41 428	145 449	4.4	12.7	20 888	79 692	-.3	-6.4
OREGON	28 852	106 358	4.0	9.5	10 678	55 230	-7.5	-10.8
PENNSYLVANIA	156 438	598 532	2.5	7.2	60 222	242 715	-1.1	-3.2
RHODE ISLAND	11 922	45 410	-2.1	2.1	7 462	29 239	.9	-.2
SOUTH CAROLINA	62 236	237 422	5.0	11.0	8 075	29 763	.9	.3
SOUTH DAKOTA	26 708	67 246	27.5	24.4	2 719	10 580	.5	-2.7
TENNESSEE	74 397	290 028	1.5	2.5	20 104	76 873	-.3	-1.9
TEXAS	136 545	547 003	2.0	13.1	86 951	341 660	.2	-2.8
UTAH	26 046	87 945	4.6	2.4	3 507	12 852	-1.6	-3.1
VERMONT	9 928	36 968	6.7	31.4	3 327	12 732	9.6	33.1
VIRGINIA	94 295	326 370	.5	1.9	4 619	17 204	1.3	-2.1
WASHINGTON	82 219	338 609	7.1	40.8	31 001	98 594	-1.4	-4.6
WEST VIRGINIA	38 445	141 401	8.8	37.1	8 814	35 664	-.5	-2.1
WISCONSIN	115 798	343 896	5.5	19.6	32 603	133 514	-.7	-.9
WYOMING	8 148	40 535	-.3	4.2	1 369	5 056	.1	-4.6
EXHIBIT: DISTRICT OF COLUMBIA	5 943	24 396	1.2	6.3	2 490	9 658	.8	-3.8

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, Second Quarter of 1984 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	2d quarter 1984 (thousand dollars)	12-month periods			2d quarter 1984 (thousand dollars)	12-month periods		
		Year ended June 1984 (thousand dollars)	Percent change from--			Year ended June 1984 (thousand dollars)	Percent change from--	
			Year ended March 1984	Year ended June 1983			Year ended March 1984	Year ended June 1983
UNITED STATES, TOTAL[2]	771 887	2 901 014	1.3	5.2	16 866 019	59 017 989	5.3	18.8
ALABAMA	21 363	80 165	-3.4	-22.5	163 647	620 088	5.3	15.4
ALASKA	3 459	12 983	10.2	32.3	337	1 150	-4.2	-25.3
ARIZONA	7 245	23 083	5.1	-2.7	210 443	527 084	13.5	9.6
ARKANSAS	6 404	25 689	.5	5.4	126 553	434 021	3.9	11.8
CALIFORNIA	33 452	137 385	-.2	.9	3 154 711	9 238 455	13.3	20.8
COLORADO	5 920	24 902	-.5	1.5	181 688	740 078	.2	12.0
CONNECTICUT	7 323	31 115	4.7	18.6	181 424	278 684	33.4	51.7
DELAWARE	1 273	4 995	-.9	-2.3	149 630	400 256	17.0	27.5
FLORIDA	111 450	402 916	6.7	27.2	(X)	(X)	(X)	(X)
GEORGIA	27 155	105 818	.1	3.9	433 266	1 465 771	3.0	9.2
HAWAII	878	4 138	-28.9	-55.5	81 089	402 820	7.2	16.1
IDAHO	2 022	7 142	-.4	-11.7	65 021	227 761	-.6	-1.2
ILLINOIS	16 844	71 610	-1.3	-2.4	839 456	2 960 458	8.4	34.5
INDIANA	10 298	36 621	1.7	7.9	276 479	1 214 983	-1.8	48.3
IOWA	3 931	16 506	-1.7	-1.3	214 240	786 095	2.9	8.6
KANSAS	10 555	42 021	4.3	21.5	181 068	567 466	-2.0	6.9
KENTUCKY	12 122	48 827	-.5	-1.2	185 845	710 472	2.7	9.8
LOUISIANA	14 029	55 403	.4	.1	69 788	296 334	2.2	35.3
MAINE	7 836	30 948	1.2	10.6	82 361	261 955	4.4	11.0
MARYLAND	9 521	28 686	-1.0	-1.0	308 259	1 339 107	-14.2	-8.2
MASSACHUSETTS	21 986	83 761	1.8	1.3	837 272	2 790 065	1.9	12.9
MICHIGAN	24 710	100 166	.6	4.2	750 977	3 471 787	9.6	55.0
MINNESOTA	12 794	53 692	-.4	1.1	624 051	2 331 846	3.5	17.9
MISSISSIPPI	9 200	32 794	.9	-3.4	63 008	251 363	1.7	25.8
MISSOURI	6 060	24 511	-.4	1.1	287 651	903 602	3.9	2.1
MONTANA	4 228	14 759	-1.1	-2.1	46 390	170 345	.5	12.2
NEBRASKA	3 568	13 557	-.6	-1.6	84 851	304 440	-	8.5
NEVADA	3 398	13 157	-1.1	17.7	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2 486	9 301	11.1	55.2	19 269	22 449	26.3	34.2
NEW JERSEY	14 135	59 327	-1.5	-.7	565 281	1 767 684	6.7	22.7
NEW MEXICO	4 498	16 765	.7	-2.2	9 816	76 048	30.9	357.3
NEW YORK	40 624	174 072	1.5	19.0	2 256 520	9 703 828	3.5	14.1
NORTH CAROLINA	29 926	118 381	.5	1.2	443 217	1 784 988	3.1	15.2
NORTH DAKOTA	1 548	6 362	-1.0	-1.0	41 951	73 952	43.2	110.5
OHIO	18 817	71 127	.5	1.1	727 564	2 486 408	-.1	26.1
OKLAHOMA	10 709	39 624	1.7	3.0	196 399	657 830	2.6	1.0
OREGON	2 735	10 593	-.8	.1	399 055	1 217 842	2.4	3.1
PENNSYLVANIA	33 864	132 367	-6.3	-2.2	809 195	2 536 872	6.4	24.1
RHODE ISLAND	1 767	7 652	-3.2	.5	84 352	285 141	.5	9.2
SOUTH CAROLINA	34 510	98 836	1.7	-2.5	177 384	795 480	1.2	10.7
SOUTH DAKOTA	2 220	9 056	2.5	-5.1	(X)	(X)	(X)	(X)
TENNESSEE	15 269	59 802	.8	2.7	41 601	54 723	4.9	4.9
TEXAS	73 720	282 003	-.2	3.5	(X)	(X)	(X)	(X)
UTAH	5 005	15 743	14.2	40.9	107 203	386 052	-.3	11.6
VERMONT	3 203	14 334	.3	1.9	40 114	132 153	4.2	16.2
VIRGINIA	31 322	90 658	12.8	15.5	479 972	1 764 473	5.5	13.7
WASHINGTON	31 813	104 421	-.5	-1.0	(X)	(X)	(X)	(X)
WEST VIRGINIA	1 700	6 800	-3.7	1.1	80 525	393 668	-1.8	26.3
WISCONSIN	12 663	44 962	1.8	5.7	787 096	2 181 912	10.8	26.2
WYOMING	329	1 478	-1.5	-32.2	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA	1 844	7 365	-2.8	-1.6	108 994	377 379	3.6	10.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, Second Quarter of 1984 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	2d quarter 1984 (thousand dollars)	12-month periods			2d quarter 1984 (thousand dollars)	12-month periods		
		Year ended June 1984 (thousand dollars)	Percent change from--			Year ended June 1984 (thousand dollars)	Percent change from--	
			Year ended March 1984	Year ended June 1983			Year ended March 1984	Year ended June 1983
UNITED STATES, TOTAL[2]	5 942 142	15 641 623	9.3	18.3	1 959 042	6 833 142	1.0	7.6
ALABAMA	64 171	202 858	16.5	[4]54.6	12 759	46 556	8.8	13.4
ALASKA	143 242	304 620	3.7	14.4	5 565	18 300	14.2	39.6
ARIZONA	106 559	198 362	8.5	23.6	15 994	87 852	-10.5	-17.3
ARKANSAS	45 591	106 241	12.2	22.2	14 371	71 827	-1.8	-1.6
CALIFORNIA	1 056 433	3 218 856	7.0	[4]26.0	163 922	617 306	.7	3.6
COLORADO	54 605	84 097	32.3	56.3	16 635	66 769	5.2	18.3
CONNECTICUT	203 203	421 047	14.3	14.3	28 508	85 668	.1	4.4
DELAWARE	37 244	44 857	69.0	50.6	8 874	31 072	1.1	13.7
FLORIDA	170 516	379 820	3.7	-4.2	100 946	333 148	5.6	17.3
GEORGIA	153 420	318 946	12.0	33.0	27 644	67 361	7.4	4.9
HAWAII	14 686	36 976	9.8	67.9	2 189	9 095	-2.2	3.6
IDAHO	19 388	33 391	-6.1	-15.8	8 393	30 170	2.0	8.7
ILLINOIS	282 477	627 436	12.5	3.8	148 912	441 462	13.5	17.0
INDIANA	7 363	129 943	-1.9	-7.2	41 469	111 888	-1.1	-5.5
IOWA	52 847	128 493	-2.2	-7.2	24 196	141 605	-.2	-7.3
KANSAS	78 463	136 663	3.0	-3.3	18 770	76 322	1.5	3.9
KENTUCKY	87 980	198 260	12.2	15.2	31 359	90 200	-.6	12.5
LOUISIANA	119 666	235 074	-5.6	-25.9	20 321	67 829	-2.3	23.6
MAINE	16 087	52 003	11.7	57.4	12 274	44 525	5.8	16.9
MARYLAND	122 870	198 363	35.2	33.6	42 108	98 134	3.7	6.2
MASSACHUSETTS	225 331	729 633	4.6	10.4	27 290	130 532	.7	11.2
MICHIGAN	386 984	1 274 679	7.7	29.9	85 622	296 933	-13.0	11.7
MINNESOTA	79 455	305 496	9.5	20.3	66 679	215 664	2.8	12.3
MISSISSIPPI	28 173	118 514	22.4	57.5	9 619	52 151	-.5	-.6
MISSOURI	84 941	165 651	16.0	[4]39.6	34 735	135 718	1.7	10.3
MONTANA	20 856	35 395	19.6	-1.2	9 355	27 289	5.7	5.9
NEBRASKA	23 677	66 907	6.4	29.6	13 758	51 412	3.4	8.1
NEVADA	(X)	(X)	(X)	(X)	8 859	36 499	4.0	13.3
NEW HAMPSHIRE	34 641	99 689	12.3	34.8	12 206	37 778	8.6	20.3
NEW JERSEY	396 467	826 539	22.7	24.4	16 437	233 168	-18.1	-18.5
NEW MEXICO	6 910	44 363	-8.3	-28.1	5 279	40 642	-4.4	-
NEW YORK	427 023	1 615 065	5.9	16.7	140 000	512 170	7.3	42.9
NORTH CAROLINA	96 391	368 043	16.7	20.1	53 404	203 256	4.0	16.8
NORTH DAKOTA	22 922	43 710	75.9	42.9	13 074	33 173	12.3	10.1
OHIO	282 203	524 889	21.1	26.5	106 784	314 301	2.9	1.9
OKLAHOMA	33 722	97 221	-7.3	-5.8	50 677	189 737	.8	1.0
OREGON	67 900	144 065	15.4	15.2	37 713	135 855	7.1	13.0
PENNSYLVANIA	440 283	865 297	3.1	4.2	120 184	403 648	-9.7	-15.7
RHODE ISLAND	23 190	60 710	9.2	39.8	7 441	24 262	7.4	10.3
SOUTH CAROLINA	53 387	159 334	16.3	23.3	17 784	49 149	2.9	7.6
SOUTH DAKOTA	3 713	17 881	23.6	[4]2 070.0	17 247	29 694	94.8	83.9
TENNESSEE	78 565	226 241	11.1	11.0	64 425	144 749	11.4	21.3
TEXAS	(X)	(X)	(X)	(X)	144 908	383 375	3.4	21.4
UTAH	31 441	45 033	23.9	42.6	8 628	33 519	-1.0	9.0
VERMONT	10 717	22 605	18.0	-11.0	10 295	28 711	-3.1	-1.1
VIRGINIA	121 072	242 706	18.6	[4]32.5	50 741	187 840	5.1	16.2
WASHINGTON	(X)	(X)	(X)	(X)	24 534	134 006	-4.5	-4.5
WEST VIRGINIA	34 047	92 171	11.6	106.0	21 292	61 233	1.3	4.1
WISCONSIN	91 320	393 480	3.9	15.8	28 162	136 251	-3.4	-3.3
WYOMING	(X)	(X)	(X)	(X)	6 701	33 338	-.3	4.2
EXHIBIT: DISTRICT OF COLUMBIA	35 303	90 369	11.4	22.2	5 608	15 761	-2.3	-15.1

- Represents zero.
X Not applicable.
[1]Includes amounts not separately detailed.
[2]Includes amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.
[3]Includes taxes collected for the 5 dependent transportation districts.
[4]Reflects change in collection cycle.

APPENDIX

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 5 of this report.

ALABAMA

Alcoholic beverage sales tax. Reflects change in the basis of tax effective September 30, 1983.

ALASKA

Motor fuel sales tax. Tax collection provisions were amended effective June 4, 1982.

Alcohol beverage sales tax. Tax rates increased effective August 1, 1983.

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. Amounts shown are residual collections.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983.

Motor vehicle and operators' license tax. Fees decreased effective July 27, 1983.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective November 1, 1983.

CALIFORNIA

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective August 1, 1983.

COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective November 1, 1983.

Corporation net income tax. Tax rate decreases were suspended for the 1983 tax year.

CONNECTICUT

General sales and gross receipts tax. Tax rate on business services increased from 3.5 to 7.5 percent effective August 1, 1983.

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Tax rate increases became effective August 1, 1983.

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

Motor vehicle and operators' license tax. Some fees increased effective July 23, 1983.

FLORIDA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1983.

Motor vehicle and operators' license tax. Fees increased effective May 1, 1983.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and to 4.5 percent effective June 1, 1983.

Corporation net income tax. Tax credits were applied to the 1983 liability.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

Individual income tax. Tax rates were increased applicable to 1983 tax year.

INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 11.1 cents per gallon.

Individual income tax. Tax rates increased applicable to 1983 tax year.

IOWA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1983, and to 11 cents effective January 1, 1984.

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Tax rate increase became effective July 1, 1983.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 10 cents per gallon.

Motor vehicle and operators' license tax. New tax on motor carriers became applicable October 1, 1982. Staggered registration was initiated January 1, 1983.

LOUISIANA

Individual income tax. Personal exemptions and standard deductions were lowered applicable to the 1983 tax liability.

Corporation net income tax. Tax credits were applied to the 1983 tax liability.

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

MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Tax rate increases became effective September 23, 1983.

Corporation net income tax. Tax rates increased applicable to 1983 tax year.

MARYLAND

Motor fuel sales tax. Tax rate increased from 11 to 13.5 cents per gallon effective June 1, 1983.

Corporation net income tax. Savings and loan association tax rates increased effective January 1, 1984.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increases became effective July 11, 1983.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

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

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983, and decreased to 5.5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 8 cents per gallon.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 15.2 cents per gallon.

Individual income tax. Tax rate increased effective January 1, 1983.

Corporation net income tax. Tax rate increased effective January 1, 1983.

NEVADA

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1983.

NEW HAMPSHIRE

Tobacco product sales tax. Tax rate increases became effective August 15, 1983.

Alcoholic beverage sales tax. Tax rate increased effective June 22, 1983.

Corporation net income tax. Surtax was imposed effective June 30, 1983.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 3, 1983.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.5 to 3.75 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year and tax rates were increased applicable to 1983 tax year.

Corporation net income tax. Banks and financial corporations became exempt from tax effective January 1, 1982.

NEW YORK

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective May 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1983.

Motor fuel sales tax. Tax rate increased from 8 to 13 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of June 30, 1984, was 12 cents per gallon.

Individual income tax. Tax rates and surtax were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased effective July 1, 1983.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 2 to 3 percent effective February 15, 1984.

OREGON

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective January 1, 1984.

Tobacco product sales tax. Additional sales tax reimposed November 1, 1983.

Corporation net income tax. Reflects change in basis of tax applicable to 1983 tax year.

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

PENNSYLVANIA

Individual income tax. Flat rate was increased applicable to the 1983 tax year.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 13 cents per gallon.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 13 cents per gallon.

Corporation net income tax. Amount shown is the bank and financial institution tax. Banks and financial institutions became subject to the net sales tax effective March 4, 1983.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984.

TEXAS

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective July 1, 1983; and to 4.625 percent effective October 1, 1983.

Alcoholic beverage sales tax. Tax rate increases became effective July 1, 1983.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

VERMONT

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

Tobacco product sales tax. Tax rate increases became effective August 15, 1983.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective July 1, 1983.

WEST VIRGINIA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Individual income tax. Tax rates were increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

Corporation net income tax. Tax rate increased and surtax imposed effective January 1, 1983.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1984, was 16 cents per gallon.

Individual income tax. Surtax was imposed applicable to the 1983 tax year.