Quarterly Summary of Federal, State, and Local Tax Revenue

JULY-SEPTEMBER 1988

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BUREAU OF THE CENSUS

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Tax collections of Federal, State, and local governments totaled $997.2 billion during the 12 months ended with September 1988, an increase of 5.5 percent from the amount collected during the 12 months ended September 1987. Federal tax collections were $562.0 billion, up 4.2 percent during this period. State tax collections totaled $266.0 billion, up 5.7 percent this period, and local government taxes amounted to $169.2 billion, an increase of 9.7 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1988 and September 1987.

During the third quarter of calendar 1988, collections of Federal, State, and local taxes amounted to $242.1 billion. Compared to the corresponding quarter of 1987, this is an increase of $8.7 billion or 3.7 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 collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

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 third quarter of 1988 these Federal "taxes"amounted to $83.5 billion. (See appendix B.) 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.

Table A. **Twelve-Month Federal, State, and Local Tax Collections: September 1988 and 1987**

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1988	1987	
Total	$997,182	$945,385	5.5
Individual income	490,778	477,483	2.8
Corporation net income	118,283	107,098	10.4
Property	129,722	121,230	7.0
Customs, general sales and gross receipts	123,462	111,800	10.4
Motor fuel	30,673	28,295	8.4
Tobacco product sales	9,703	9,760	-.6
Alcoholic beverage sales	8,565	9,561	-10.4
All other	85,996	80,158	7.3

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

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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 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about two-fifths 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.

[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 1987* and *State Government Finances in 1987.* State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1986-87.*

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.

Beginning with the current quarter, property tax collections as shown in table 3, are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1982. 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 (+ or -) 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 Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1988 and Prior Periods

(Millions of dollars)

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											
1988:											
3D QUARTER	242,121	141,336	100,785	119,969	28,680	28,410	31,150	8,296	2,385	2,068	21,163
2D QUARTER	280,039	168,310	111,729	142,784	40,402	26,478	32,066	7,588	2,562	2,243	25,916
1ST QUARTER	230,693	121,364	109,329	112,564	23,021	33,008	30,553	7,262	2,262	2,028	19,995
1987:											
4TH QUARTER	244,329	130,983	113,346	115,461	26,180	41,826	29,693	7,527	2,494	2,226	18,922
3D QUARTER	233,450	139,294	94,156	118,365	29,194	26,392	28,409	7,490	2,747	2,574	18,279
2D QUARTER	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1ST QUARTER	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986:											
4TH QUARTER	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3D QUARTER	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	17,217
2D QUARTER	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1ST QUARTER	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
1985:											
4TH QUARTER	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232
3D QUARTER	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682
2D QUARTER	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169
1ST QUARTER	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222
1984:											
4TH QUARTER	196,250	106,389	89,861	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383
3D QUARTER	187,859	110,763	77,096	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164
2D QUARTER	197,147	112,868	84,279	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365
1ST QUARTER	175,418	93,351	82,067	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291
12 MONTHS ENDING											
SEPTEMBER 1988	997,182	561,993	435,189	490,778	118,283	129,722	123,462	30,673	9,703	8,565	85,996
JUNE 1988	988,511	559,951	428,560	489,174	118,797	127,704	120,721	29,867	10,065	9,071	83,112
MARCH 1988	976,222	554,486	421,736	493,346	110,017	125,139	118,117	29,352	9,929	9,160	81,162
DECEMBER 1987	962,555	549,013	413,542	484,737	110,198	123,303	114,792	28,816	9,968	9,557	81,184
SEPTEMBER 1987	945,385	539,400	405,985	477,483	107,098	121,230	111,800	28,295	9,760	9,561	80,158
JUNE 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	79,096
MARCH 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	76,150
DECEMBER 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,950
SEPTEMBER 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,286
JUNE 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
MARCH 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900
DECEMBER 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305
SEPTEMBER 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456
JUNE 1985	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938
MARCH 1985	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245
DECEMBER 1984	756,674	423,371	333,303	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203
SEPTEMBER 1984	741,460	414,829	326,631	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215
JUNE 1984	726,100	405,848	320,252	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167
MARCH 1984	706,318	396,252	310,066	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450

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

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties[1]	Motor fuels	Tobacco product sales	Alcoholic beverages[2]	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1988:											
3D QUARTER	141,336	99,374	23,627	4,360	3,648	1,151	1,258	1,506	2,451	1,966	1,995
2D QUARTER	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1ST QUARTER	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987:											
4TH QUARTER	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3D QUARTER	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2D QUARTER	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986:											
4TH QUARTER	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1ST QUARTER	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985:											
4TH QUARTER	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER	105,080	76,875	12,949	2,953	2,935	[3]1,602	1,239	1,170	1,703	1,539	2,115
1984:											
4TH QUARTER	106,389	77,470	13,590	3,079	2,878	[3]726	1,297	1,169	3,680	1,546	954
3D QUARTER	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
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
12 MONTHS ENDING											
SEPTEMBER 1988	561,993	401,181	94,194	16,246	12,845	4,710	5,198	5,701	7,396	7,593	6,929
JUNE 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
MARCH 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
DECEMBER 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
SEPTEMBER 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
JUNE 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
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

[1]Actual U.S. Customs plus an estimated amount from Puerto Rico.
[2]Excludes occupation taxes.
[3]Reflects change in timing.

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." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income[1]	Corporation net income[1]	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS												
1988:												
3D QUARTER	100,785	62,710	38,075	20,595	5,053	28,410	26,790	4,648	1,234	810	2,394	10,851
2D QUARTER	111,729	75,061	36,668	24,488	8,416	26,478	28,150	4,573	1,298	883	2,913	14,530
1ST QUARTER	109,329	65,866	43,463	23,058	5,710	33,008	26,532	4,211	1,192	828	2,637	12,153
1987:												
4TH QUARTER	113,346	62,352	50,994	21,456	4,910	41,826	25,744	4,396	1,269	846	2,215	10,684
3D QUARTER	94,156	59,007	35,149	19,794	4,765	26,392	24,317	4,424	1,247	886	2,297	10,034
2D QUARTER	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1ST QUARTER	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986:												
4TH QUARTER	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3D QUARTER	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2D QUARTER	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1ST QUARTER	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
1985:												
4TH QUARTER	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997
3D QUARTER	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575
2D QUARTER	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668
1ST QUARTER	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553
1984:												
4TH QUARTER	89,861	50,130	39,731	16,279	3,828	32,734	20,632	3,385	1,140	829	1,739	9,295
3D QUARTER	77,096	48,705	28,391	16,253	3,886	21,565	19,566	3,359	1,126	776	1,750	8,815
2D QUARTER	84,279	58,233	26,046	18,519	6,171	20,213	20,236	3,187	1,109	831	2,096	11,917
1ST QUARTER	82,067	49,239	32,828	16,460	4,004	25,831	19,528	3,120	1,037	777	2,069	9,241
12 MONTHS ENDING												
SEPTEMBER 1988	435,189	265,989	169,200	89,597	24,089	129,722	107,216	17,828	4,993	3,367	10,159	48,218
JUNE 1988	428,560	262,286	166,274	88,796	23,801	127,704	104,743	17,604	5,006	3,443	10,062	47,401
MARCH 1988	421,736	259,620	162,116	89,618	23,001	125,139	101,933	17,212	4,927	3,449	9,857	46,600
DECEMBER 1987	413,542	255,988	157,554	87,004	22,983	123,303	99,198	16,780	4,852	3,433	9,709	46,280
SEPTEMBER 1987	405,985	251,691	154,294	84,926	23,172	121,230	96,662	16,343	4,823	3,426	9,602	45,801
JUNE 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
MARCH 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
DECEMBER 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
SEPTEMBER 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
JUNE 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
MARCH 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678
DECEMBER 1985	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793
SEPTEMBER 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091
JUNE 1985	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331
MARCH 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580
DECEMBER 1984	333,303	206,307	126,996	67,511	17,889	100,343	79,962	13,051	4,412	3,213	7,654	39,268
SEPTEMBER 1984	326,631	201,796	124,835	66,669	17,330	98,984	77,683	12,747	4,365	3,183	7,446	38,224
JUNE 1984	320,252	196,588	123,664	65,143	16,332	98,251	75,801	12,555	4,332	3,129	7,292	37,417
MARCH 1984	310,066	188,204	121,862	62,181	14,770	96,636	73,192	12,214	4,312	3,091	7,192	36,478

[1]Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

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 imputed mainly from findings of annual surveys for fiscal 1986-87. 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."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1988 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980[1]	Collections, 12 months ended September		
		1988	1987	Percent change
ALABAMA				
JEFFERSON COUNTY	671,197	155.9	148.5	5.0
MOBILE COUNTY	364,379	60.5	(NA)	(NA)
ARIZONA				
MARICOPA COUNTY	1,508,030	1162.5	(NA)	(NA)
PIMA COUNTY	531,263	358.5	327.5	9.5
ARKANSAS				
PULASKI COUNTY	340,613	97.7	103.3	-5.5
CALIFORNIA				
ALAMEDA COUNTY	1,105,379	585.7	516.9	13.3
CONTRA COSTA COUNTY	657,252	508.8	471.2	8.0
FRESNO COUNTY	515,013	236.5	226.1	4.6
KERN COUNTY	403,089	363.7	346.6	5.0
LOS ANGELES COUNTY	7,477,657	3951.1	3692.3	7.0
MONTEREY COUNTY	290,444	(NA)	(NA)	(NA)
ORANGE COUNTY	1,931,570	1348.0	1248.5	8.0
RIVERSIDE COUNTY	663,923	(NA)	(NA)	(NA)
SACRAMENTO COUNTY	783,381	339.0	325.4	4.2
SAN BERNARDINO COUNTY	893,157	525.7	458.1	14.8
SAN DIEGO COUNTY	1,861,846	1092.3	969.8	12.6
SAN FRANCISCO COUNTY	678,974	451.1	413.7	9.1
SAN JOAQUIN COUNTY	347,342	168.2	165.1	1.9
SAN MATEO COUNTY	588,164	424.0	374.3	13.3
SANTA BARBARA COUNTY	298,660	180.6	166.3	8.6
SANTA CLARA COUNTY	1,295,071	969.9	898.6	7.9
VENTURA COUNTY	529,899	(NA)	(NA)	(NA)
COLORADO				
DENVER COUNTY	491,396	318.8	304.1	4.8
EL PASO COUNTY	309,424	187.4	177.9	5.4
JEFFERSON COUNTY	371,741	254.1	236.6	7.4
CONNECTICUT				
FAIRFIELD COUNTY	807,143	912.9	923.0	-1.1
HARTFORD COUNTY	807,766	822.3	750.1	9.6
NEW HAVEN COUNTY	761,337	657.0	602.1	9.1
DELAWARE				
NEW CASTLE COUNTY	398,115	141.6	128.8	10.0
DIST. OF COLUMBIA				
WASHINGTON, DC	637,651	624.4	554.6	12.6
FLORIDA				
BROWARD COUNTY	1,014,043	741.3	689.1	7.6
DADE COUNTY	1,625,979	931.3	1151.6	-19.1
DUVAL COUNTY	570,981	274.0	224.8	21.9
HILLSBOROUGH COUNTY	646,960	434.8	261.6	[2]66.2
ORANGE COUNTY	471,660	362.3	304.1	19.1
PALM BEACH COUNTY	573,125	726.8	612.1	18.7
PINELLAS COUNTY	728,409	454.5	459.8	-1.1
POLK COUNTY	321,652	128.3	116.5	10.1
GEORGIA				
DE KALB COUNTY	483,024	354.9	309.3	14.7
FULTON COUNTY	589,904	629.8	520.7	21.0
HAWAII				
HONOLULU COUNTY	762,874	265.6	255.1	4.1
ILLINOIS				
COOK COUNTY	5,253,190	3988.3	3629.6	9.9
DU PAGE COUNTY	658,177	683.8	573.1	19.3
KANE COUNTY	278,405	173.7	157.9	10.0
LAKE COUNTY	440,372	410.9	364.2	12.8
ST CLAIR COUNTY	265,469	85.6	63.1	35.6
WILL COUNTY	324,460	208.7	(NA)	(NA)
INDIANA				
ALLEN COUNTY	294,335	131.9	131.5	.4
LAKE COUNTY	522,965	336.7	244.2	37.8
MARION COUNTY	765,233	(NA)	(NA)	(NA)
IOWA				
POLK COUNTY	303,170	224.9	212.0	6.1
KANSAS				
SEDGWICK COUNTY	366,531	280.7	297.7	-5.7
KENTUCKY				
JEFFERSON COUNTY	684,793	207.0	198.8	4.1
LOUISIANA				
EAST BATON ROUGE PARISH	366,164	99.7	85.5	16.6
JEFFERSON PARISH	454,592	(NA)	109.5	(NA)
ORLEANS PARISH	557,482	167.3	144.7	15.7
MARYLAND				
ANNE ARUNDEL COUNTY	370,775	211.8	202.3	4.7
BALTIMORE CITY	786,775	336.4	312.1	7.8
BALTIMORE COUNTY	655,615	409.8	382.2	7.2
MONTGOMERY COUNTY	579,053	560.3	589.6	-5.0
PRINCE GEORGES COUNTY	665,071	382.2	319.5	19.6
MASSACHUSETTS				
BRISTOL COUNTY	474,641	227.0	216.6	4.8
ESSEX COUNTY	633,632	437.1	402.2	8.7
HAMPDEN COUNTY	443,018	193.3	198.1	-2.4
MIDDLESEX COUNTY	1,367,034	1091.2	1040.6	4.9
NORFOLK COUNTY	606,587	460.2	412.6	11.5
PLYMOUTH COUNTY	405,437	279.5	226.2	23.5
SUFFOLK COUNTY	650,142	(NA)	(NA)	(NA)
WORCESTER COUNTY	646,352	305.8	285.7	7.0
MICHIGAN				
GENESEE COUNTY	450,449	298.2	288.6	3.3
INGHAM COUNTY	272,437	176.9	163.0	8.5
KENT COUNTY	444,506	307.0	286.7	7.1
MACOMB COUNTY	694,600	579.1	551.0	5.1
OAKLAND COUNTY	1,011,793	1101.1	1070.2	2.9
WASHTENAW COUNTY	264,748	260.7	243.7	7.0
WAYNE COUNTY	2,337,240	1361.4	1268.6	7.3
MINNESOTA				
HENNEPIN COUNTY	941,411	1008.0	910.7	10.7
RAMSEY COUNTY	459,784	372.8	342.7	8.8
MISSOURI				
JACKSON COUNTY	629,180	245.6	263.0	-6.6
ST LOUIS CITY	974,815	596.5	544.3	9.6
ST LOUIS COUNTY	453,085	135.0	127.6	5.9

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1988 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980[1]	Collections, 12 months ended September		
		1988	1987	Percent change
NEBRASKA				
DOUGLAS COUNTY	397,884	291.9	264.9	10.2
NEVADA				
CLARK COUNTY	461,816	194.7	(NA)	(NA)
NEW JERSEY				
BERGEN COUNTY	845,385	932.0	889.3	4.8
BURLINGTON COUNTY	362,542	258.4	231.1	11.8
CAMDEN COUNTY	471,650	368.2	327.3	12.5
ESSEX COUNTY	850,451	687.2	673.2	2.1
HUDSON COUNTY	556,972	449.4	388.1	15.8
MERCER COUNTY	307,863	281.5	256.0	10.0
MIDDLESEX COUNTY	595,893	551.7	536.4	2.8
MONMOUTH COUNTY	503,173	541.7	491.0	10.3
MORRIS COUNTY	407,630	510.6	433.8	17.7
OCEAN COUNTY	346,038	382.8	336.4	13.8
PASSAIC COUNTY	447,585	339.2	312.2	8.6
UNION COUNTY	504,094	471.6	423.0	11.5
NEW MEXICO				
BERNALILLO COUNTY	419,700	135.1	(NA)	(NA)
NEW YORK				
ALBANY COUNTY	285,909	175.4	154.4	13.6
ERIE COUNTY	1,015,472	617.6	665.5	-7.2
MONROE COUNTY	702,238	545.4	504.8	8.0
NASSAU COUNTY	1,321,582	1953.1	1704.5	14.6
NEW YORK CITY	7,071,030	5686.3	5169.9	10.0
ONEIDA COUNTY	253,466	127.9	145.1	-11.9
ONONDAGA COUNTY	463,324	367.2	330.6	11.1
SUFFOLK COUNTY	1,284,231	1522.5	1494.9	1.8
WESTCHESTER COUNTY	866,599	1228.3	1172.4	4.8
NORTH CAROLINA				
GUILFORD COUNTY	317,154	160.5	155.9	3.0
MECKLENBURG COUNTY	404,270	276.2	256.2	7.8
WAKE COUNTY	300,833	187.2	173.3	8.1
OHIO				
CUYAHOGA COUNTY	1,498,295	885.9	869.3	1.9
FRANKLIN COUNTY	869,109	597.4	542.9	10.0
HAMILTON COUNTY	873,136	465.9	437.3	6.5
LORAIN COUNTY	274,909	119.7	108.8	10.1
LUCAS COUNTY	471,741	249.5	233.3	7.0
MAHONING COUNTY	289,487	89.4	87.3	2.4
MONTGOMERY COUNTY	571,697	(NA)	(NA)	(NA)
STARK COUNTY	378,823	139.4	129.7	7.4
SUMMIT COUNTY	524,472	252.9	247.0	2.4
OKLAHOMA				
OKLAHOMA COUNTY	568,933	210.5	185.9	13.2
TULSA COUNTY	470,593	189.6	194.8	-2.7
OREGON				
MULTNOMAH COUNTY	562,640	(NA)	(NA)	(NA)
PENNSYLVANIA				
ALLEGHENY COUNTY	1,450,085	697.2	676.0	3.1
BERKS COUNTY	312,509	102.9	96.2	7.0
BUCKS COUNTY	479,211	343.5	315.2	9.0
CHESTER COUNTY	316,660	100.7	91.5	10.1
DELAWARE COUNTY	555,007	243.6	228.0	6.8
ERIE COUNTY	279,780	126.7	128.1	-1.1
LANCASTER COUNTY	362,346	74.7	68.5	9.1
LEHIGH COUNTY	273,582	144.0	132.6	8.6
LUZERNE COUNTY	343,079	85.9	75.2	14.2
MONTGOMERY COUNTY	643,621	381.8	331.6	15.1
PHILADELPHIA COUNTY	1,688,210	576.1	525.8	9.6
WESTMORELAND COUNTY	392,294	143.0	143.5	-.4
YORK COUNTY	312,963	104.1	101.2	2.8
RHODE ISLAND				
PROVIDENCE COUNTY	571,349	400.8	381.3	5.1
SOUTH CAROLINA				
CHARLESTON COUNTY	277,308	(NA)	122.6	(NA)
GREENVILLE COUNTY	287,913	(NA)	144.0	(NA)
RICHLAND COUNTY	267,823	(NA)	(NA)	(NA)
TENNESSEE				
DAVIDSON COUNTY	477,811	195.4	182.1	7.3
HAMILTON COUNTY	287,740	117.6	105.6	11.3
KNOX COUNTY	319,694	75.4	80.4	-6.3
SHELBY COUNTY	777,113	284.5	282.2	.8
TEXAS				
BEXAR COUNTY	988,800	499.3	(NA)	(NA)
DALLAS COUNTY	1,556,549	1341.9	1441.5	-6.9
EL PASO COUNTY	479,899	167.3	(NA)	(NA)
HARRIS COUNTY	2,409,544	1608.1	1835.6	-12.4
TARRANT COUNTY	860,880	490.2	478.9	2.4
TRAVIS COUNTY	419,335	295.2	364.7	-19.1
UTAH				
SALT LAKE COUNTY	619,066	(NA)	334.0	(NA)
VIRGINIA				
FAIRFAX COUNTY	596,901	751.2	640.7	17.2
NORFOLK CITY	266,979	97.3	85.8	13.5
WASHINGTON				
KING COUNTY	1,269,749	820.1	740.6	10.7
PIERCE COUNTY	485,643	232.7	201.1	15.7
SNOHOMISH COUNTY	337,016	171.4	151.9	12.9
SPOKANE COUNTY	341,835	124.3	116.4	6.8
WISCONSIN				
DANE COUNTY	323,545	250.0	290.6	-14.0
MILWAUKEE COUNTY	964,988	776.7	743.5	4.5
WAUKESHA COUNTY	280,326	236.6	240.2	-1.5

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

Table 5. Collections of Selected State Taxes: September 1988 and Prior Periods

State	Total tax collections[1]				General sales and gross receipts			
	3rd quarter 1988 (thousand dollars)	12-month periods: Year ended September 1988 (thousand dollars)	Percent change from— Year ended June 1988	Percent change from— Year ended September 1987	3rd quarter 1988 (thousand dollars)	12-month periods: Year ended September 1988 (thousand dollars)	Percent change from— Year ended June 1988	Percent change from— Year ended September 1987
UNITED STATES, TOTAL[2]	62,710,042	265,988,788	1.4	5.7	21,777,219	88,120,671	2.1	10.0
ALABAMA	839,696	3,371,826	1.3	.5	239,058	927,750	1.3	5.0
ALASKA	166,536	1,119,248	-9.6	-5.5	(X)	(X)	(X)	(X)
ARIZONA	896,981	3,783,187	1.6	6.9	437,451	1,726,210	1.2	7.8
ARKANSAS	516,731	2,004,471	1.2	4.1	204,094	756,434	.9	3.8
CALIFORNIA	8,394,631	36,518,177	1.3	.8	2,314,172	11,741,009	2.2	10.3
COLORADO	709,488	2,703,606	2.4	7.1	189,335	723,729	.1	1.1
CONNECTICUT	885,203	4,360,004	.9	.6	532,315	2,031,637	1.9	8.6
DELAWARE	251,069	1,040,403	3.1	7.7	(X)	(X)	(X)	(X)
FLORIDA	2,774,021	11,767,943	2.8	15.9	1,750,814	7,140,444	4.2	26.0
GEORGIA	1,483,227	5,868,412	1.8	8.9	487,925	1,892,791	.8	5.7
HAWAII	508,508	1,999,174	-2.0	8.3	241,340	941,824	2.4	12.3
IDAHO	227,121	924,274	2.7	11.5	89,964	319,854	2.7	6.7
ILLINOIS	2,670,724	10,967,761	2.4	5.0	930,562	3,581,977	1.7	6.4
INDIANA	1,341,156	5,368,161	1.8	12.2	641,762	2,380,221	1.9	7.5
IOWA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
KANSAS	574,530	2,491,231	1.9	16.6	208,813	788,942	1.7	5.0
KENTUCKY	879,028	3,647,134	2.5	3.2	268,950	984,810	3.5	8.8
LOUISIANA	752,612	3,668,412	-.3	8.0	315,984	1,182,451	3.4	10.5
MAINE	384,287	1,534,858	1.9	14.0	145,883	500,871	1.8	8.9
MARYLAND	1,120,334	5,892,813	.8	10.5	237,037	1,456,422	2.3	11.9
MASSACHUSETTS	1,969,809	8,827,130	2.5	5.4	509,050	2,104,002	4.6	13.7
MICHIGAN	2,735,159	10,658,815	1.6	8.0	753,809	2,964,280	-.5	4.8
MINNESOTA	1,495,333	6,227,694	1.2	9.7	402,671	1,717,738	2.4	14.1
MISSISSIPPI	566,771	2,138,406	2.1	7.8	258,989	1,001,099	-.1	-1.4
MISSOURI	1,092,888	4,494,075	2.0	11.9	456,496	1,706,974	1.4	4.1
MONTANA	143,076	735,173	3.0	24.9	(X)	(X)	(X)	(X)
NEBRASKA	341,058	1,364,870	1.6	10.0	122,936	458,656	2.4	10.9
NEVADA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	106,242	556,885	1.0	5.1	(X)	(X)	(X)	(X)
NEW JERSEY	2,416,736	9,874,189	.3	1.9	811,227	3,139,234	.1	4.8
NEW MEXICO	467,685	1,813,715	2.0	9.0	205,254	751,562	2.5	5.1
NEW YORK[3]	6,040,411	25,738,323	-.3	-3.0	1,449,744	5,569,424	.7	4.7
NORTH CAROLINA	1,699,815	6,970,963	.7	8.7	411,510	1,641,588	1.0	9.9
NORTH DAKOTA	152,336	656,608	3.7	14.9	55,983	217,902	6.4	15.9
OHIO	2,201,540	10,102,444	1.1	5.7	872,977	3,268,954	1.6	7.4
OKLAHOMA	810,213	3,151,660	1.8	15.4	199,262	764,282	1.0	18.2
OREGON	523,749	2,082,214	-1.4	-9.3	(X)	(X)	(X)	(X)
PENNSYLVANIA	2,696,768	12,006,309	1.5	4.6	1,047,023	3,923,428	2.0	7.8
RHODE ISLAND	233,298	1,118,356	-	3.8	97,384	385,082	.5	5.6
SOUTH CAROLINA	925,320	3,507,531	2.0	2.4	333,648	1,264,717	1.2	-8.3
SOUTH DAKOTA	122,865	459,391	3.8	9.4	56,930	210,110	1.9	2.2
TENNESSEE	1,018,320	3,893,126	1.2	6.2	572,564	2,168,069	1.2	6.6
TEXAS	3,241,335	13,277,564	3.3	15.9	1,699,464	6,370,029	6.8	36.0
UTAH	329,489	1,588,788	.4	13.4	106,788	589,435	.0	9.4
VERMONT	144,438	592,611	.2	1.2	31,065	124,667	1.0	8.7
VIRGINIA	1,564,355	6,387,744	2.4	12.2	321,049	1,211,633	1.9	7.4
WASHINGTON	1,629,518	6,283,170	5.2	11.0	975,960	3,665,256	3.1	10.6
WEST VIRGINIA	405,755	1,741,995	-1.9	-6.6	111,159	481,776	-10.2	-37.1
WISCONSIN	1,127,377	6,082,152	1.3	8.1	317,693	1,801,839	1.9	7.8
WYOMING	188,800	578,946	1.1	-1.9	40,125	153,721	1.8	5.5
EXHIBIT: DIST. OF COLUMBIA	714,343	2,041,824	1.6	7.1	107,327	416,492	-2.1	2.8

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: September 1988 and Prior Periods—Con.**

State	Motor fuel sales				Tobacco product sales			
	3rd quarter 1988 (thousand dollars)	12-month periods: Year ended September 1988 (thousand dollars)	Percent change from— Year ended June 1988	Percent change from— Year ended September 1987	3rd quarter 1988 (thousand dollars)	12-month periods: Year ended September 1988 (thousand dollars)	Percent change from— Year ended June 1988	Percent change from— Year ended September 1987
UNITED STATES, TOTAL[2]	4,534,300	17,440,944	1.1	8.8	1,183,584	4,792,594	-.3	3.6
ALABAMA	69,702	275,751	.4	5.0	17,978	71,575	-.3	.3
ALASKA	8,791	32,027	.1	3.5	1,977	8,084	-5.2	-14.1
ARIZONA	81,080	318,844	1.2	2.9	12,990	52,197	-.4	1.0
ARKANSAS	55,885	195,172	.4	-5.1	16,756	64,533	.6	2.0
CALIFORNIA	336,551	1,301,061	.7	3.0	60,056	247,930	-2.0	-2.8
COLORADO	81,161	285,925	-1.6	-5.6	14,431	61,867	-3.2	-4.9
CONNECTICUT	89,085	311,586	3.6	15.1	21,627	85,796	-1.8	-9.6
DELAWARE	14,251	80,728	.5	3.1	2,574	12,312	-1.2	1.1
FLORIDA	182,418	738,306	-3.4	-1.3	79,701	338,799	-.4	-.3
GEORGIA	109,429	415,211	1.2	6.0	14,833	90,591	-.5	.2
HAWAII	12,826	49,241	-1.1	-.4	6,141	23,079	8.3	29.8
IDAHO	28,238	90,267	6.5	9.7	4,432	16,589	.1	21.3
ILLINOIS	185,340	706,601	.7	1.8	59,372	248,108	-.8	.2
INDIANA	117,061	399,618	-.5	3.6	29,295	114,744	-1.3	32.8
IOWA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
KANSAS	45,343	171,828	1.1	7.8	15,472	59,308	-.6	-3.1
KENTUCKY	90,049	329,538	2.1	6.2	3,496	14,535	-2.1	-12.0
LOUISIANA	98,678	369,931	.8	.1	16,194	76,014	.1	-.8
MAINE	34,444	111,393	5.3	11.7	10,779	40,419	-.6	1.6
MARYLAND	78,524	444,261	.6	38.0	12,465	64,933	-.9	-2.6
MASSACHUSETTS	80,528	387,251	2.3	27.9	41,132	168,406	-	-.5
MICHIGAN	185,295	679,801	.3	-5.3	54,191	244,568	-3.4	-3.6
MINNESOTA	121,741	405,326	4.0	10.5	35,262	125,038	7.9	57.9
MISSISSIPPI	94,068	274,858	9.8	67.0	13,342	52,869	-.9	-4.4
MISSOURI	83,209	343,490	1.1	41.8	21,526	82,770	-.9	-.7
MONTANA	33,249	106,033	3.5	16.6	2,965	1,982	-.6	-3.4
NEBRASKA	46,446	168,010	1.3	3.6	10,005	39,905	2.3	10.2
NEVADA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	15,286	89,410	3.4	15.6	5,935	31,426	-.8	8.2
NEW JERSEY	95,469	341,108	3.1	-1.8	56,145	219,499	-1.0	2.2
NEW MEXICO	37,241	143,045	3.2	11.5	4,896	18,900	-1.6	-1.8
NEW YORK	134,563	503,400	.4	1.1	102,240	397,005	-.4	-1.1
NORTH CAROLINA	160,351	603,071	1.1	7.5	3,914	15,976	-1.5	-1.6
NORTH DAKOTA	19,437	67,051	2.6	11.7	4,108	15,777	-5.2	19.3
OHIO	211,912	807,886	-.4	20.3	59,938	230,265	.5	19.3
OKLAHOMA	81,077	312,246	.3	34.5	20,232	83,270	-1.4	8.3
OREGON	59,551	183,399	10.4	19.1	19,565	69,301	-1.4	-10.4
PENNSYLVANIA	173,590	664,800	-1.1	-.5	59,523	228,402	-.2	-.8
RHODE ISLAND	15,077	52,956	1.0	-2.2	6,240	31,503	-5.4	3.4
SOUTH CAROLINA	85,241	316,544	3.4	17.6	7,613	30,749	.5	2.0
SOUTH DAKOTA	22,961	67,621	9.2	18.9	3,659	14,233	-.4	-2.8
TENNESSEE	134,462	507,304	.8	3.6	20,552	82,304	-	.7
TEXAS	394,222	1,485,822	1.2	13.7	108,775	421,534	1.5	12.9
UTAH	31,750	141,199	-	23.3	4,787	21,745	-	7.5
VERMONT	11,288	43,236	2.8	8.8	3,219	12,090	-1.3	-1.3
VIRGINIA	126,814	594,683	1.1	11.2	4,161	16,767	-1.8	-3.0
WASHINGTON	121,301	441,168	1.3	1.0	32,900	131,074	1.8	1.8
WEST VIRGINIA	40,741	171,048	-1.3	4.2	8,448	33,640	-1.7	-1.3
WISCONSIN	92,454	500,902	1.9	17.9	35,912	145,315	-1.3	9.3
WYOMING	8,120	38,238	1.2	10.3	830	3,892	-3.6	-4.0
EXHIBIT: DIST. OF COLUMBIA	7,920	27,961	-.2	9.1	3,241	10,667	-2.9	4.3

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: September 1988 and Prior Periods—Con.**

State	Alcoholic beverage sales				Individual income			
	3rd quarter 1988 (thousand dollars)	12-month periods			3rd quarter 1988 (thousand dollars)	12-month periods		
		Year ended September 1988 (thousand dollars)	Percent change from—			Year ended September 1988 (thousand dollars)	Percent change from—	
			Year ended June 1988	Year ended September 1987			Year ended June 1988	Year ended September 1987
UNITED STATES, TOTAL[2]	742,527	3,102,282	-2.5	-2.1	18,909,004	80,440,704	1.0	2.4
ALABAMA	24,600	97,869	.4	.9	244,399	929,459	-.6	-9.0
ALASKA	2,359	9,763	-11.0	-21.3	103	382	-14.7	-32.9
ARIZONA	9,948	40,976	.1	-.7	178,278	870,194	1.5	11.2
ARKANSAS	7,061	25,544	3.4	5.7	153,536	597,315	2.7	7.0
CALIFORNIA	31,579	128,790	.1	-1.1	3,176,109	12,915,507	.4	-8.9
COLORADO	5,744	22,190	1.0	-2.5	308,281	1,189,847	2.3	12.7
CONNECTICUT	7,758	30,343	-3.8	-7.9	7,843	355,776	1.1	-21.0
DELAWARE	1,317	5,026	.1	-1.1	97,142	382,442	1.2	5.0
FLORIDA	105,308	453,756	.1	.8	(X)	(X)	(X)	(X)
GEORGIA	30,934	117,271	-1.4	-	652,235	2,453,845	2.6	11.2
HAWAII	9,405	38,542	(X)	(X)	169,390	656,211	4.9	18.5
IDAHO	2,480	9,162	-.3	-8.6	66,200	297,477	2.8	13.7
ILLINOIS	17,067	69,527	2.5	7.3	728,930	3,280,506	3.8	7.1
INDIANA	10,787	40,652	-2.9	-8.9	398,942	1,791,243	1.5	19.5
IOWA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
KANSAS	11,641	47,347	.1	4.2	191,485	845,262	2.3	29.0
KENTUCKY	13,136	49,534	.5	1.4	251,096	1,036,793	3.0	11.7
LOUISIANA	13,097	50,319	1.2	-.9	52,493	597,286	-5.0	30.9
MAINE	10,240	34,669	1.9	3.4	121,064	563,873	1.6	26.9
MARYLAND	4,641	27,897	-.5	-2.6	478,803	2,422,835	-.4	7.4
MASSACHUSETTS	20,711	95,930	.7	4.9	910,181	3,944,137	3.4	.1
MICHIGAN	31,501	110,075	6.7	3.5	1,030,007	3,760,759	2.7	17.2
MINNESOTA	12,463	57,418	3.4	9.4	620,613	2,600,789	-.9	9.4
MISSISSIPPI	8,583	33,018	.1	2.1	97,596	352,159	3.4	14.0
MISSOURI	6,061	23,869	-.1	-3.7	358,416	1,567,530	3.4	23.9
MONTANA	2,889	13,199	-.1	-2.5	47,195	248,345	1.9	25.5
NEBRASKA	4,471	16,255	2.7	5.8	98,960	436,618	1.1	18.7
NEVADA	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2,473	11,411	.2	11.4	98	410	(NA)	(NA)
NEW JERSEY	12,877	54,883	-.4	-2.2	568,139	2,565,386	.3	-3.8
NEW MEXICO	4,641	17,448	-.1	-.4	75,944	320,014	5.4	24.6
NEW YORK	36,924	146,647	-.2	-4.4	2,892,939	12,901,753	-1.2	-7.1
NORTH CAROLINA	38,657	145,958	2.6	10.7	739,011	2,796,441	.4	4.1
NORTH DAKOTA	1,512	5,619	-.2	3.1	21,864	121,242	4.1	38.9
OHIO	17,833	67,384	.0	-2.8	841,576	3,410,437	1.4	4.0
OKLAHOMA	13,936	55,198	-.4	6.3	206,000	856,914	2.9	25.1
OREGON	3,173	10,819	2.9	-.2	309,628	1,249,954	-2.6	-16.9
PENNSYLVANIA	29,501	135,814	-1.8	-1.8	659,655	2,848,406	1.5	3.1
RHODE ISLAND	1,856	8,193	5.7	14.7	85,439	384,650	-1.0	3.1
SOUTH CAROLINA	20,383	110,561	3.2	6.8	342,566	1,174,037	2.8	13.5
SOUTH DAKOTA	2,517	9,257	2.3	22.0	(X)	(X)	(X)	(X)
TENNESSEE	15,194	62,146	-.1	1.2	3,041	79,777	.2	16.9
TEXAS	80,226	316,400	-.1	-1.8	(X)	(X)	(X)	(X)
UTAH	2,659	8,743	17.1	32.8	139,455	630,488	-.8	13.5
VERMONT	3,882	14,758	.4	-.5	44,595	180,615	-1.8	-11.6
VIRGINIA	12,693	95,715	.4	.9	735,117	2,964,340	2.9	17.6
WASHINGTON	17,589	101,769	-.2	-.6	(X)	(X)	(X)	(X)
WEST VIRGINIA	1,852	7,391	-.5	14.0	90,314	427,228	.2	-6.6
WISCONSIN	9,465	39,454	2.3	-1.1	444,326	2,329,949	.4	10.7
WYOMING	303	1,281	4.7	12.5	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA	1,434	6,646	-.5	4.6	142,177	550,211	.9	9.1

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: September 1988 and Prior Periods**—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3rd quarter 1988 (thousand dollars)	12-month periods: Year ended September 1988 (thousand dollars)	Percent change from— Year ended June 1988	Percent change from— Year ended September 1987	3rd quarter 1988 (thousand dollars)	12-month periods: Year ended September 1988 (thousand dollars)	Percent change from— Year ended June 1988	Percent change from— Year ended September 1987
UNITED STATES, TOTAL[2]	4,715,317	21,960,942	1.2	3.6	2,239,442	9,567,808	.9	5.6
ALABAMA	35,283	177,657	-.1	9.8	23,130	118,150	2.5	40.5
ALASKA	33,291	169,920	-6.4	4.2	516	12,937	-10.7	-26.4
ARIZONA	41,309	167,579	13.1	-5.7	43,534	198,644	.6	5.2
ARKANSAS	25,551	126,941	.4	8.0	25,101	75,656	-2.7	.3
CALIFORNIA	1,201,756	4,825,551	.9	-3.4	262,676	1,142,442	.6	10.0
COLORADO	45,513	155,950	25.3	44.6	18,816	74,450	.8	3.6
CONNECTICUT	53,903	574,845	-5.2	-11.7	33,616	168,263	-5.5	-13.5
DELAWARE	25,187	121,013	8.0	11.0	10,737	44,810	-3.8	.5
FLORIDA	97,500	607,589	-1.9	2.1	100,331	453,684	2.5	7.0
GEORGIA	109,782	489,255	2.4	7.3	11,797	90,656	1.3	5.6
HAWAII	18,852	77,311	-1.0	-1.0	4,468	18,561	.8	4.1
IDAHO	15,835	70,128	5.5	33.6	9,013	35,198	.4	19.0
ILLINOIS	225,831	1,031,290	5.9	1.3	196,055	646,432	-1.1	4.5
INDIANA	54,106	279,247	6.9	29.1	25,631	124,979	2.6	25.9
IOWA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
KANSAS	31,712	204,192	4.4	52.5	18,786	86,288	2.3	6.5
KENTUCKY	66,441	262,037	2.5	-5.2	27,421	83,107	16.1	-41.8
LOUISIANA	19,052	235,347	-10.0	19.7	21,245	71,372	13.9	5.2
MAINE	17,355	90,827	7.2	39.7	11,532	62,047	1.1	13.8
MARYLAND	61,313	314,617	.5	14.0	28,443	143,615	1.6	4!29.3
MASSACHUSETTS	197,493	1,054,972	-7.7	-2.6	33,819	178,635	-2.6	-4.7
MICHIGAN	400,001	1,756,586	3.0	1.8	96,644	425,140	4.6	20.2
MINNESOTA	118,803	434,454	5.5	2.1	64,997	290,934	1.5	3.4
MISSISSIPPI	25,998	119,346	4.4	-1.0	13,940	77,622	.8	21.1
MISSOURI	51,983	231,149	3.1	-4.2	49,882	206,992	-.1	2.7
MONTANA	7,990	49,215	6.5	48.3	6,815	32,594	2.4	1.2
NEBRASKA	17,540	72,520	-1.7	.5	11,081	54,374	1.5	-.1
NEVADA	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	26,559	143,309	1.2	-8.7	7,686	49,082	.0	7.0
NEW JERSEY	243,106	1,188,693	.6	7.1	93,641	347,913	-.1	-2.0
NEW MEXICO	14,673	51,391	3.7	-40.9	29,375	99,538	-2.2	57.3
NEW YORK	513,454	2,232,238	.7	1.6	102,000	470,344	-2.0	-5.5
NORTH CAROLINA	169,979	750,027	5.2	28.0	50,969	254,565	.6	5.0
NORTH DAKOTA	8,712	44,442	13.7	74.7	4,173	37,096	4.5	20.5
OHIO	18,521	587,028	.9	23.0	90,276	366,832	.8	2.1
OKLAHOMA	26,012	96,253	15.0	24.6	68,351	264,434	5.1	13.7
OREGON	42,963	163,900	-1.9	12.6	38,638	195,819	-4.8	5.2
PENNSYLVANIA	216,318	1,076,813	2.9	7.5	114,398	462,656	-.1	2.4
RHODE ISLAND	8,934	76,930	-2.9	-12.4	5,459	31,084	1.9	13.1
SOUTH CAROLINA	52,599	216,292	6.0	14.9	14,031	81,214	6.0	21.9
SOUTH DAKOTA	6,366	29,222	.9	17.9	6,964	41,448	2.1	18.0
TENNESSEE	72,235	341,708	-1.6	10.8	29,004	156,516	.3	6.2
TEXAS	(X)	(X)	(X)	(X)	188,985	749,370	-.5	-.5
UTAH	11,693	69,886	-3.3	3.1	6,277	35,091	5.8	58.5
VERMONT	10,077	44,928	.5	9.8	6,140	27,960	-.9	.6
VIRGINIA	85,315	350,558	4.4	8.5	61,196	259,996	6.7	12.0
WASHINGTON	(X)	(X)	(X)	(X)	42,284	175,688	2.0	11.0
WEST VIRGINIA	47,133	179,764	2.1	46.9	19,989	75,577	2.7	11.4
WISCONSIN	101,288	451,227	-2.2	-5.1	37,593	173,989	2.9	5.6
WYOMING	(X)	(X)	(X)	(X)	6,837	39,844	-3.9	28.6
EXHIBIT: DIST. OF COLUMBIA	35,383	152,095	-9.1	-8.7	4,529	16,975	1.0	.1

-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 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 five dependent transportation districts. [4]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 5 of this report.

ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 1, 1987, and from 19 to 20 cents per gallon effective July 1, 1988.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

DELAWARE

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective September 1, 1987.

Individual income tax. Tax rates reduced for taxable years beginning after 1987.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1988.

IDAHO

Motor fuel sales tax. Tax rate increased from 14.5 to 18 cents per gallon effective April 1, 1988.

Individual income tax. Tax rates increased effective for the 1987 tax year.

Corporation net income tax. Tax rates increased effective for the 1987 tax year.

INDIANA

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 10.5 to 15.5 cents per pack effective July 1, 1987.

IOWA

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective April 1, 1988 through December 31, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1988, was 11 cents per gallon.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1988, was 15 cents per gallon.

LOUISIANA

Corporation net income tax. Basis of tax was changed effective January 1, 1987.

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

MAINE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988.

Individual income tax. Tax rates reduced effective for the 1988 tax year.

Motor vehicle and operators' license tax. Tax rates increased, effective July 1, 1988.

MARYLAND

Motor fuel sales tax. Tax rate increased from 13.5 to 18.5 cents per gallon effective June 1, 1987.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1988, was 11 cents per gallon.

MICHIGAN

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack, effective January 1, 1988.

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

Motor vehicle and operators' license tax. Tax rates increased effective February 16, 1988.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988.

Tobacco product sales tax. Tax rate increased from 23 to 38 cents per pack effective June 1, 1987.

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective June 1, 1987. Further rate increase from 15 to 17 cents per gallon effective January 1, 1988.

MISSOURI

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon effective June 1, 1987.

MONTANA

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

Corporation net income tax. A surtax was imposed effective for tax years beginning after 1987.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1988, was 18.7 cents per gallon.

Tobacco product sales tax. Tax rate increased from 23 to 27 cents per pack effective July 1, 1987.

NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 15 to 20 cents per pack effective July 1, 1987.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective July 1, 1987.

Corporation net income tax. Tax rate decreased effective June 30, 1987.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1987.

NEW MEXICO

Motor fuel sales tax. Tax rate varies with price of motor fuel; tax rate as of September 30, 1988, was 14.2 cents per gallon.

Corporation net income tax. Basis of tax changed effective January 1, 1987.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased and motor vehicle excise tax increased effective July 1, 1987.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.5 to 15.7 cents per gallon effective July 1, 1988.

Alcoholic beverage sales tax. Tax rate increased effective October 1, 1987.

Corporation net income tax. Tax rates increased effective January 1, 1987.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987, and from 5 to 5.5 percent, effective July 1, 1987.

Motor fuel sales tax. Tax rate increased from 13 to 17 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 18 to 27 cents per pack effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

Motor vehicle and operators' license tax. Tax rates increased effective January 1, 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 12 to 14.7 cents per gallon effective July 1, 1987, and from 14.7 to 14.8 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 14 to 18 cents per pack effective July 15, 1987.

Individual income tax. Tax rates reduced for 1988 tax year.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3.25 to 4 percent effective June 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 16 cents per gallon effective May 26, 1987.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1987.

Individual income tax. Tax rates reduced and other revisions effective January 1, 1988.

OREGON

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988.

Motor vehicle and operators' license tax. Automobile registration is required every two years. In addition, rate increases became effective January 1, 1988.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1988, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988.

Individual income tax. Rates increased effective for the 1987 tax year.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1987.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 5 to 4 percent effective March 1, 1988.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1988, was 18 cents per gallon.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1987. Corporation net income tax. Various changes became effective July 1, 1987.

TEXAS

General sales and gross receipts tax. Tax rate increased from 5.25 to 6.0 percent effective October 1, 1987.

Tobacco product sales tax. Tax rate increased from 20.5 to 26 cents per pack effective October 1, 1987.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 38/64 to 5 6/64 percent effective July 1, 1987.

Individual income tax. Tax rates reduced effective retroactively to January 1, 1988.

Corporation net income tax. Estimated tax payments began April 15, 1987.

VERMONT

Individual income tax. Tax rate increased from 24 to 25.85 percent of Federal tax liability effective for the 1987 tax year. Tax rate reduced to 23 percent of Federal tax liability effective for the 1988 tax year.

WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988. Bases of sales tax coverage reduced with the imposition of new business franchise, severance, and telecommunications taxes effective July 1, 1987.

Corporation net income tax. New franchise tax imposed July 1, 1987.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20 to 20.9 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 25 to 30 cents per pack effective September 1, 1987.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 13 to 17 cents per pack effective April 1, 1987.

Corporation net income tax. Surtax on corporations, financial institutions, and unincorporated businesses reduced effective for taxable years beginning after September 30, 1987.

Appendix B. Social Insurance Taxes and Contributions for Third Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions[1]
QUARTERS									
1988:									
3D	83,525	55,108	5,283	14,951	1,082	6	4,638	1,731	726
2D	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1ST	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987:									
4TH	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3D	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2D	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1ST	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986:									
4TH	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3D	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2D	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1ST	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
1985:									
4TH	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3D	66;747	44,173	4,297	11,604	1,181	12	5,174	247	59
2D	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1ST	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4TH	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3D	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2D	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1ST	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
12 MONTHS ENDING									
SEPTEMBER 1988	331,667	220,338	21,155	59,859	4,501	35	18,310	5,921	1,548
JUNE 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
MARCH 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
DECEMBER 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
SEPTEMBER 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
JUNE 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
MARCH 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
DECEMBER 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
SEPTEMBER 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
JUNE 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
MARCH 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
DECEMBER 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
SEPTEMBER 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
JUNE 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
MARCH 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
DECEMBER 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
SEPTEMBER 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
JUNE 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
MARCH 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161

[1]Effective with 2nd quarter 1988, amounts include pension fund contributions