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Quarterly Summary of State and Local Tax Revenue

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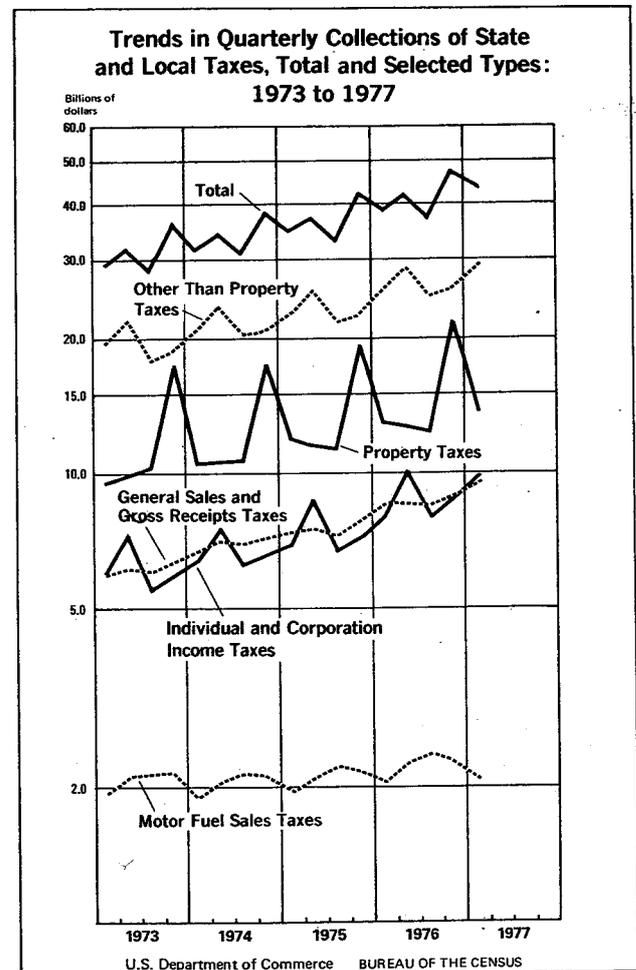
Taxes collected by State and local governments in the United States totaled \$169.7 billion during the twelve months ended with March 1977. This was an increase in total taxes of \$18.8 billion, or 12.5 percent, in comparison with the year ending with March 1976. State taxes rose \$12.0 billion (14.1 percent) in this period and locally imposed taxes were up \$6.8 billion (10.3 percent). Following is a summary by type of tax:

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase
	1977	1976	
Total.....	169,738	150,940	12.5
Property.....	60,626	55,164	9.9
Other than property.....	109,112	95,776	13.9
General sales and gross receipts.....	35,281	31,126	13.3
Motor fuel sales.....	9,089	8,546	6.4
Tobacco product sales..	3,596	3,549	1.3
Alcoholic beverage sales.....	2,229	2,176	2.4
Individual income.....	28,076	23,593	19.0
Corporation net income..	8,518	7,031	21.1
Motor vehicle and operators' licenses...	4,705	4,412	6.6
All other.....	17,618	15,343	14.8

During the first quarter of calendar 1977 collections of State and local taxes amounted to \$43.2 billion. As compared with the corresponding quarter of 1976, this is a rise of \$4.5 billion, or 11.7 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1973.



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in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 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.

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 from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

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 the reports cited in footnote 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.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1976 and State Government Finances in 1975. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1974-75.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-fifth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

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

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

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 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 (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

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

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1977 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS												
1977:												
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,293	22,046	15,247	12,344	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
1973:												
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	856	519	5,341	2,025	1,092	3,837
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951
12 MONTHS ENDING												
March 1977.....	169,738	97,541	72,197	60,626	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,225	94,474	70,751	59,665	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,639	91,658	67,981	57,338	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,586	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,343
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	3,253	1,923	18,380	5,368	3,831	11,228
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,208	3,812	11,135
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947

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 1974-75. 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 for discussions of "Sources of Data and Limitations."

† Revised.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1977, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1975 ¹	Collections, 12 months ended March			Area	Area population, 1975 ¹	Collections, 12 months ended March		
		1977	1976	Percent change			1977	1976	Percent change
NEW YORK--Continued				RHODE ISLAND					
Monroe County.....	708,400	312.4	257.0	21.6	Providence County.....	577,800	158.0	151.4	4.4
Nassau County.....	1,382,400	1,031.9	979.8	5.3	SOUTH CAROLINA				
New York City.....	7,567,800	3,181.0	2,977.3	6.8	Charleston County.....	262,900	45.5	35.0	30.0
Oneida County.....	266,200	80.4	68.4	17.5	Greenville County.....	265,700	47.7	45.1	5.8
Onondaga County.....	472,800	167.7	152.4	10.0	Richland County.....	251,400	40.6	38.9	4.4
Suffolk County.....	1,239,600	739.6	669.8	10.4	TENNESSEE				
Westchester County.....	877,000	610.0	546.9	11.5	Davidson County.....	451,000	84.6	89.4	-5.4
NORTH CAROLINA				TEXAS					
Guilford County.....	300,500	59.9	63.5	-5.7	Bexar County.....	910,400	167.7	132.9	26.2
Mecklenburg County.....	375,000	100.7	96.8	4.0	Dallas County.....	1,399,400	462.3	421.3	9.7
Wake County.....	263,800	54.1	40.3	34.2	El Paso County.....	414,700	65.2	62.4	4.5
OHIO				UTAH					
Cuyahoga County.....	1,603,900	517.9	496.7	4.3	Salt Lake County.....	514,000	116.5	104.3	11.7
Franklin County.....	866,100	201.8	190.7	5.8	VIRGINIA				
Hamilton County.....	905,000	239.3	227.1	5.4	Fairfax County.....	514,200	197.4	163.9	20.4
Lorain County.....	268,700	64.7	59.4	8.9	Norfolk city.....	285,500	37.9	36.0	5.3
Lucas County.....	479,900	101.5	109.7	-7.5	WASHINGTON				
Mahoning County.....	307,100	64.3	53.6	20.0	King County.....	1,149,200	251.3	329.0	² -23.7
Montgomery County.....	588,000	155.5	198.6	² -31.7	Pierce County.....	409,800	79.7	82.0	-2.8
Stark County.....	384,200	71.3	86.5	7.2	Snohomish County.....	262,500	48.4	58.6	-17.4
Summit County.....	535,300	142.0	134.9	5.3	Spokane County.....	304,900	54.6	47.9	14.0
OKLAHOMA				WISCONSIN					
Oklahoma County.....	538,100	92.1	92.2	-0.1	Dane County.....	309,900	101.5	107.7	-5.8
Tulsa County.....	417,200	88.5	89.3	-0.9	Milwaukee County.....	1,032,900	405.3	354.0	14.5
OREGON				Waukesha County.....					
Multnomah County.....	535,700	224.7	200.5	12.1	Waukesha County.....	253,500	89.4	99.1	-9.8
PENNSYLVANIA									
Allegheny County.....	1,517,300	371.4	361.7	2.7					
Berks County.....	305,100	60.2	49.3	22.1					
Bucks County.....	457,700	122.8	100.9	21.7					
Chester County.....	291,600	65.7	60.2	9.1					
Delaware County.....	586,700	206.3	132.9	55.2					
Erie County.....	271,700	86.9	76.1	14.2					
Lancaster County.....	341,300	43.1	38.9	10.8					
Lehigh County.....	265,300	55.0	54.4	1.1					
Luzerne County.....	346,100	41.5	41.4	0.2					
Montgomery County.....	630,500	220.3	209.8	5.0					
Philadelphia County.....	1,824,900	423.6	252.4	² 67.8					
Westmoreland County.....	376,900	50.6	46.9	7.9					
York County.....	285,600	40.8	35.4	15.3					

Note: Property tax amounts for the areas shown are based on a complete mail canvass of local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources and limitations of data."

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

²Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1977 and Prior Periods

State	Total tax collections				General sales and gross receipts			
	1st quarter 1977 (thousand dollars)	12-month periods			1st quarter 1977 (thousand dollars)	12-month periods		
		Year ended March 1977 (thousand dollars)	Percent change from--			Year ended March 1977 (thousand dollars)	Percent change from--	
			Year ended Dec. 1976	Year ended March 1976			Year ended Dec. 1976	Year ended March 1976
United States, total ¹	26,035,238	97,514,622	3.2	14.0	7,938,981	29,760,202	2.8	13.1
Alabama.....	402,370	1,341,129	5.3	15.0	111,952	429,189	3.8	16.8
Alaska.....	112,369	² 624,112	4.9	² 116.1	(X)	(X)	(X)	(X)
Arizona.....	289,573	1,105,718	2.4	10.0	128,742	482,921	3.5	14.6
Arkansas.....	209,341	774,278	2.6	12.4	66,441	263,855	2.7	15.3
California.....	3,328,470	11,932,274	2.8	14.8	1,221,671	4,125,855	5.5	13.8
Colorado.....	263,451	1,048,205	4.6	12.7	86,084	335,051	4.6	15.2
Connecticut.....	338,912	1,342,273	-2.9	11.4	145,182	571,228	-10.9	4.1
Delaware.....	100,632	382,121	3.2	11.8	(X)	(X)	(X)	(X)
District of Columbia ¹	(NA)	(NA)	(NA)	(NA)	37,879	132,502	5.3	12.0
Florida.....	841,400	3,141,978	3.1	9.5	366,979	1,353,203	2.3	10.7
Georgia.....	448,609	1,816,373	2.4	12.4	170,753	674,279	2.3	12.7
Hawaii.....	160,687	665,444	0.4	6.3	83,706	324,986	1.6	6.8
Idaho.....	86,530	353,627	2.0	8.2	23,984	99,411	2.9	16.0
Illinois.....	1,386,641	5,202,025	3.6	13.4	481,684	1,813,427	3.1	13.2
Indiana.....	535,957	2,065,673	2.8	11.5	264,621	1,024,028	3.5	16.1
Iowa.....	418,567	1,246,271	1.9	7.4	87,504	347,487	-0.4	4.9
Kansas.....	268,600	943,548	2.8	14.5	82,620	320,732	1.3	11.5
Kentucky.....	363,603	1,483,732	1.2	8.3	120,041	444,717	-0.1	12.0
Louisiana.....	421,514	1,669,026	1.2	2.8	119,962	471,162	3.5	17.3
Maine.....	122,796	480,555	-4.4	0.9	38,340	164,977	2.3	15.7
Maryland.....	487,810	2,021,845	2.6	10.4	121,989	452,974	2.6	9.4
Massachusetts.....	745,355	3,070,478	1.6	22.6	107,345	459,101	2.1	56.1
Michigan.....	1,112,326	4,622,307	5.9	31.9	344,012	1,269,985	4.3	26.8
Minnesota.....	643,540	2,431,172	4.7	13.5	118,239	452,083	3.2	8.2
Mississippi.....	260,408	920,490	3.5	10.5	118,474	458,485	3.0	14.7
Missouri.....	372,849	1,542,845	2.0	11.2	151,311	579,365	2.6	12.3
Montana.....	77,659	308,313	4.2	18.9	(X)	(X)	(X)	(X)
Nebraska.....	181,775	570,618	7.2	2.6	52,833	185,919	6.2	20.0
Nevada.....	79,288	316,291	0.5	0.8	22,388	104,183	-2.7	7.7
New Hampshire.....	46,899	194,569	2.1	2.2	(X)	(X)	(X)	(X)
New Jersey.....	748,834	2,928,549	8.3	0.8	199,696	891,937	2.8	11.5
New Mexico.....	146,155	617,826	-0.6	8.2	54,253	250,583	-3.0	5.4
New York.....	3,424,694	10,758,604	4.0	9.8	671,176	2,218,163	2.0	3.2
North Carolina.....	689,542	2,321,345	3.2	7.6	123,712	503,254	1.5	12.3
North Dakota.....	90,557	296,690	2.5	4.4	30,228	116,319	0.5	10.0
Ohio.....	904,429	3,450,376	2.6	9.0	267,108	1,097,195	2.3	12.1
Oklahoma.....	330,557	1,130,678	5.0	13.3	52,016	196,573	2.9	10.5
Oregon.....	214,786	932,104	4.8	16.4	(X)	(X)	(X)	(X)
Pennsylvania.....	1,196,780	5,363,476	1.3	8.3	379,122	1,489,580	1.6	11.3
Rhode Island.....	102,792	435,001	3.1	18.2	35,053	134,430	5.6	24.3
South Carolina.....	309,046	1,134,296	2.3	12.2	101,383	404,420	2.2	12.1
South Dakota.....	58,823	199,091	1.7	5.5	28,389	99,671	2.1	6.4
Tennessee.....	408,853	1,476,216	8.3	26.8	179,053	698,191	6.8	35.2
Texas.....	1,084,788	4,540,238	3.6	18.5	406,522	1,605,955	2.9	17.2
Utah.....	135,004	518,688	3.3	16.1	60,147	217,842	3.4	14.1
Vermont.....	65,486	229,521	4.0	20.3	9,322	31,391	6.3	16.2
Virginia.....	436,920	1,982,719	2.7	12.3	108,354	417,076	2.5	10.4
Washington.....	565,124	1,985,821	3.6	13.4	285,244	1,085,877	3.9	14.9
West Virginia.....	234,766	872,489	2.2	8.4	116,000	428,463	2.4	7.0
Wisconsin.....	725,498	2,499,902	5.7	12.3	169,775	575,800	3.8	0.7
Wyoming.....	53,873	223,700	7.6	18.3	25,571	88,879	8.3	11.4

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, First Quarter of 1977 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales					
	1st quarter 1977 (thousand dollars)	12-month periods		1st quarter 1977 (thousand dollars)	12-month periods		Year ended March 1977 (thousand dollars)	Percent change from--		
		Year ended March 1977 (thousand dollars)	Percent change from--		Year ended Dec. 1976	Year ended March 1976		Year ended Dec. 1976	Year ended March 1976	
			Year ended Dec. 1976							Year ended March 1976
United States, total ¹	2,158,351	9,015,162	1.4	6.6	829,392	3,476,627	-0.1	1.3		
Alabama.....	38,964	161,755	0.6	6.2	11,806	48,888	1.2	3.8		
Alaska.....	4,148	18,640	-11.1	-21.8	1,052	4,642	-1.4	1.3		
Arizona.....	27,105	109,384	0.7	4.0	8,351	35,235	-1.0	1.6		
Arkansas.....	27,405	118,088	0.1	5.8	10,677	44,384	1.7	5.5		
California.....	200,052	803,613	1.3	5.7	69,543	268,198	-0.2	-1.7		
Colorado.....	25,300	101,287	2.8	6.3	7,585	32,756	-0.1	2.0		
Connecticut.....	38,684	154,739	3.4	11.3	18,444	74,462	1.3	3.3		
Delaware.....	6,800	28,387	2.2	-1.6	2,850	12,261	1.5	2.9		
District of Columbia ²	5,564	23,018	-0.8	12.6	(NA)	(NA)	(NA)	(NA)		
Florida.....	98,433	380,089	0.5	3.8	43,975	182,105	-1.4	0.8		
Georgia.....	59,222	242,782	0.7	5.3	17,431	73,684	-0.7	1.4		
Hawaii.....	8,052	32,193	1.5	11.2	2,562	10,180	4.2	8.5		
Idaho.....	9,272	45,730	4.3	10.1	1,875	7,989	0.8	2.2		
Illinois.....	95,901	401,439	-0.1	4.6	39,526	174,796	-3.3	-6.2		
Indiana.....	61,097	256,138	-0.4	2.6	12,035	51,036	-0.1	-0.3		
Iowa.....	32,700	131,461	2.6	6.7	10,823	45,865	0.5	1.0		
Kansas.....	31,278	115,831	7.6	17.1	7,966	31,895	0.9	0.5		
Kentucky.....	41,505	181,156	-0.1	4.6	5,302	21,893	0.6	0.1		
Louisiana.....	41,381	171,884	1.2	8.0	13,806	56,632	0.6	1.7		
Maine.....	12,443	54,766	1.0	6.1	5,500	24,176	0.2	2.4		
Maryland.....	45,554	187,665	1.1	4.9	12,587	54,655	0.2	6.1		
Massachusetts.....	38,849	214,727	³ -5.7	9.3	34,025	152,923	-0.2	19.4		
Michigan.....	99,141	421,220	1.3	5.6	32,951	139,121	0.3	1.6		
Minnesota.....	44,232	194,487	0.9	9.3	19,702	84,624	0.5	3.8		
Mississippi.....	26,525	129,743	4.3	7.7	7,316	29,717	-0.1	1.0		
Missouri.....	48,922	201,663	2.1	3.3	13,981	59,164	0.5	1.7		
Montana.....	10,342	43,481	2.0	10.9	2,767	11,409	0.5	2.4		
Nebraska.....	19,576	87,728	1.1	6.0	5,401	22,133	0.3	-0.8		
Nevada.....	6,803	28,725	1.5	5.9	2,648	11,258	-0.1	-1.2		
New Hampshire.....	9,582	39,750	3.6	8.5	5,734	26,583	-0.3	-1.8		
New Jersey.....	70,380	291,266	1.2	3.1	40,228	166,959	0.9	-0.8		
New Mexico.....	15,548	63,958	1.4	7.5	3,214	13,656	-0.6	0.1		
New York.....	118,559	511,889	1.9	4.7	77,180	334,173	0.2	-0.9		
North Carolina.....	67,415	286,967	0.5	5.3	4,529	20,629	-1.4	-3.8		
North Dakota.....	7,312	33,004	6.3	22.4	1,941	8,604	-0.4	0.9		
Ohio.....	98,333	390,629	1.8	5.7	47,287	195,801	0.4	-0.8		
Oklahoma.....	29,470	122,304	0.9	6.0	12,363	51,475	0.2	1.8		
Oregon.....	19,451	89,831	0.7	6.8	9,341	31,895	4.0	1.8		
Pennsylvania.....	130,460	503,165	2.7	7.3	58,755	246,192	0.5	1.2		
Rhode Island.....	9,838	39,899	-0.3	3.5	5,716	24,548	0.4	5.2		
South Carolina.....	32,982	139,293	0.7	5.9	5,492	23,400	-0.1	1.6		
South Dakota.....	7,625	36,413	2.7	5.8	2,181	9,193	-0.2	0.1		
Tennessee.....	44,949	190,065	-0.2	5.3	16,348	67,223	1.0	2.1		
Texas.....	105,288	459,871	⁵ 5.6	³ 18.6	67,738	282,348	-0.1	3.6		
Utah.....	11,876	53,958	1.6	8.5	1,803	7,616	1.1	3.8		
Vermont.....	5,688	23,119	1.6	7.8	2,091	9,568	-2.3	-0.2		
Virginia.....	65,651	263,284	1.6	5.6	4,073	17,669	-0.7	0.5		
Washington.....	43,322	180,803	2.4	7.5	13,967	57,537	-0.8	-1.6		
West Virginia.....	18,638	80,355	0.4	3.9	6,475	27,463	0.4	1.8		
Wisconsin.....	39,369	168,857	1.2	5.2	19,333	83,275	-0.9	0.6		
Wyoming.....	⁴ 6,929	² 27,681	4.3	11.6	1,116	4,709	1.8	5.2		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1977 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	1st quarter 1977 (thousand dollars)	12-month periods			1st quarter 1977 (thousand dollars)	12-month periods		
		Year ended March 1977 (thousand dollars)	Percent change from--			Year ended March 1977 (thousand dollars)	Percent change from--	
			Year ended Dec. 1976	Year ended March 1976			Year ended Dec. 1976	Year ended March 1976
United States, total ¹	505,279	2,099,877	-0.5	2.0	6,266,084	24,689,715	6.0	20.4
Alabama.....	15,717	69,488	-1.0	3.5	55,064	243,975	4.0	20.9
Alaska.....	1,898	8,028	1.6	5.7	62,543	205,619	16.3	53.3
Arizona.....	4,640	17,449	-0.8	3.3	40,386	178,039	2.1	16.8
Arkansas.....	4,132	17,812	-1.7	1.5	46,065	162,224	4.9	12.9
California.....	28,295	125,973	-1.7	1.4	805,863	3,420,803	5.2	21.0
Colorado.....	4,442	19,060	4.4	15.9	91,683	361,546	5.6	13.9
Connecticut.....	6,077	24,224	0.3	-0.3	11,261	51,670	4.7	105.8
Delaware.....	846	4,407	-1.0	-2.8	39,565	160,608	4.0	12.8
District of Columbia ¹	(NA)	(NA)	(NA)	(NA)	46,955	185,118	-1.4	11.8
Florida.....	49,370	184,007	-1.0	2.7	(X)	(X)	(X)	(X)
Georgia.....	18,087	77,032	-0.6	1.2	102,681	471,558	4.3	18.9
Hawaii.....	4,326	15,777	2.9	12.3	48,306	198,823	3.3	10.2
Idaho.....	1,593	5,866	-3.2	-14.4	23,326	110,114	1.3	10.5
Illinois.....	18,530	76,003	-1.9	-2.9	365,322	1,356,703	2.5	13.4
Indiana.....	5,394	26,975	1.0	2.4	139,201	457,214	7.3	18.4
Iowa.....	2,022	14,425	-9.0	(NA)	142,568	420,133	2.4	9.3
Kansas.....	4,132	17,010	0.3	1.9	53,442	217,497	-0.7	22.1
Kentucky.....	3,442	14,741	-0.9	-3.1	67,231	321,937	3.2	14.4
Louisiana.....	10,535	44,673	-0.1	2.5	20,843	126,890	-0.7	1.9
Maine.....	4,980	23,819	0.5	6.5	16,445	65,440	8.9	34.4
Maryland.....	6,491	27,712	-0.3	0.8	163,214	791,676	3.3	13.6
Massachusetts.....	16,933	81,952	4.7	10.3	298,606	1,287,702	4.8	17.9
Michigan.....	19,130	77,936	-1.2	-3.2	294,035	1,358,894	10.0	38.8
Minnesota.....	12,051	51,613	-1.4	4.9	238,132	952,340	5.8	14.2
Mississippi.....	6,771	26,090	-0.7	1.8	31,217	118,500	4.9	18.7
Missouri.....	5,082	22,812	-1.0	-1.6	86,901	373,653	2.0	18.7
Montana.....	2,348	9,171	12.7	19.6	27,160	105,247	1.0	11.1
Nebraska.....	2,335	10,075	-2.3	-1.6	48,534	149,670	17.2	62.6
Nevada.....	2,021	10,174	1.1	6.3	(X)	(X)	(X)	(X)
New Hampshire.....	796	4,032	1.0	8.3	765	6,208	0.1	11.8
New Jersey.....	9,917	59,238	-0.5	8.9	215,440	601,347	49.9	1,133.4
New Mexico.....	1,437	6,522	-2.8	-2.2	6,510	61,762	-4.7	5.9
New York.....	38,882	150,194	-0.4	-2.3	1,313,327	4,526,975	6.8	14.6
North Carolina.....	20,253	85,573	0.1	2.4	165,489	757,779	3.9	34.3
North Dakota.....	1,383	6,117	-0.6	1.2	17,270	48,724	2.5	-19.9
Ohio.....	14,976	67,875	-3.9	-4.1	136,532	576,543	4.9	19.1
Oklahoma.....	7,925	32,555	7.0	4.9	54,121	209,637	2.1	2.7
Oregon.....	1,354	5,878	0.3	29.9	119,473	537,481	4.9	16.3
Pennsylvania.....	29,490	106,142	1.1	-2.1	305,493	1,135,007	2.4	10.2
Rhode Island.....	1,469	7,349	-1.8	-4.3	17,183	110,974	1.2	29.7
South Carolina.....	16,629	72,174	0.6	5.3	53,745	282,813	4.1	23.1
South Dakota.....	1,793	7,019	2.8	1.5	(X)	(X)	(X)	(X)
Tennessee.....	10,469	41,030	0.1	4.1	4,433	21,764	-3.0	8.9
Texas.....	34,968	142,377	1.4	12.0	(X)	(X)	(X)	(X)
Utah.....	1,704	5,005	11.6	11.9	37,249	158,407	3.1	24.2
Vermont.....	2,806	12,085	-0.1	-0.9	16,134	65,995	5.2	24.1
Virginia.....	16,634	59,416	2.0	8.6	151,980	689,250	3.6	14.1
Washington.....	18,073	66,861	0.7	3.5	(X)	(X)	(X)	(X)
West Virginia.....	5,082	20,118	-6.1	-2.0	38,533	158,657	4.5	20.2
Wisconsin.....	7,281	37,439	-2.4	-4.2	292,813	1,071,917	5.1	13.2
Wyoming.....	338	1,174	5.0	-1.3	(X)	(X)	(X)	(X)

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, First Quarter of 1977 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	1st quarter 1977 (thousand dollars)	12-month periods			1st quarter 1977 (thousand dollars)	12-month periods		
		Year ended March 1977 (thousand dollars)	Percent change from--			Year ended March 1977 (thousand dollars)	Percent change from--	
		Year ended Dec. 1976	Year ended March 1976		Year ended Dec. 1976	Year ended March 1976		
United States, total ¹	2,550,369	8,533,467	6.1	21.2	1,598,976	4,401,688	-1.4	6.5
Alabama.....	26,810	66,090	7.7	9.2	22,347	38,685	² 36.4	4.0
Alaska.....	8,024	35,937	-0.1	28.2	1,389	9,101	-8.0	-18.0
Arizona.....	7,415	45,659	2.3	-14.2	18,427	50,997	4.9	5.5
Arkansas.....	13,657	58,772	1.4	5.5	9,814	44,562	-1.8	6.3
California.....	487,221	1,541,387	8.9	26.1	102,437	304,172	-30.5	-17.4
Colorado.....	7,363	67,533	0.6	2.4	19,607	44,647	9.3	19.2
Connecticut.....	60,222	163,632	8.7	17.5	14,392	69,637	-1.7	12.0
Delaware.....	2,581	19,835	-11.7	27.7	4,777	19,529	1.3	8.1
District of Columbia ¹	(NA)	(NA)	(NA)	(NA)	19,092	25,525	41.5	61.4
Florida.....	43,260	188,109	3.0	8.9	51,736	239,870	15.7	13.4
Georgia.....	39,515	158,450	7.0	41.4	20,217	44,930	-4.1	-7.8
Hawaii.....	5,500	24,615	-8.8	-37.5	82	114	-16.8	-24.0
Idaho.....	6,830	29,870	4.6	-1.0	5,474	24,788	-6.3	-3.3
Illinois.....	100,242	412,954	³ 18.4	³ 42.7	123,862	336,767	-2.8	0.7
Indiana.....	8,158	65,320	2.8	³ -25.5	25,059	73,268	-15.5	-6.9
Iowa.....	15,683	83,526	3.7	29.5	83,575	119,859	2.9	3.7
Kansas.....	15,850	103,011	1.1	11.7	31,295	58,872	15.2	18.1
Kentucky.....	17,240	122,457	-2.2	-12.3	16,947	39,569	-8.5	-9.1
Louisiana.....	10,044	86,316	1.9	0.8	3,594	33,287	-15.7	-6.7
Maine.....	13,129	34,039	-10.6	43.0	10,744	23,007	-2.7	-8.2
Maryland.....	15,248	90,586	3.0	0.1	41,200	79,839	2.5	5.9
Massachusetts.....	130,907	426,061	10.5	36.3	19,293	57,232	11.0	-7.8
Michigan.....	171,469	701,865	20.8	235.7	93,482	179,029	2.8	0.8
Minnesota.....	81,051	245,103	9.1	28.1	28,854	105,470	1.6	12.3
Mississippi.....	20,008	41,326	3.3	-1.6	2,054	22,692	-9.3	-16.1
Missouri.....	12,379	92,171	0.6	3.6	35,327	99,262	2.6	1.2
Montana.....	3,111	22,898	-5.0	-4.1	4,249	14,066	-1.8	30.9
Nebraska.....	11,980	37,777	5.1	7.8	22,392	37,532	-2.5	7.3
Nevada.....	(X)	(X)	(X)	(X)	7,151	18,367	-2.4	9.2
New Hampshire.....	8,132	29,493	9.4	0.1	5,984	21,539	-8.6	27.1
New Jersey.....	⁴ 39,137	243,504	2.3	-3.6	⁴ 84,029	217,240	0.1	20.5
New Mexico.....	9,045	27,096	3.1	20.4	14,901	29,783	2.7	8.6
New York.....	550,080	1,296,870	-3.4	4.4	⁴ 94,200	306,485	0.5	3.3
North Carolina.....	91,272	190,944	4.0	2.4	84,059	107,423	4.9	9.4
North Dakota.....	4,361	20,969	-1.4	2.8	11,434	22,343	5.6	5.6
Ohio.....	148,831	279,834	6.3	-2.3	17,437	210,239	0.1	9.3
Oklahoma.....	16,395	52,926	1.1	-7.4	76,943	122,563	³ 21.9	³ 29.9
Oregon.....	11,005	68,729	3.8	2.4	20,687	90,404	-1.7	29.9
Pennsylvania.....	77,165	613,054	1.2	-1.1	118,486	306,502	-4.1	20.8
Rhode Island.....	11,320	38,686	2.2	10.2	8,376	20,083	3.2	13.2
South Carolina.....	46,076	102,300	13.3	35.1	5,570	16,833	³ -37.6	³ -42.2
South Dakota.....	1,253	2,427	8.8	7.3	4,371	15,324	-11.9	-11.4
Tennessee.....	45,035	149,307	6.7	16.2	48,232	118,910	36.8	40.8
Texas.....	(X)	(X)	(X)	(X)	49,442	253,251	2.1	15.2
Utah.....	3,392	22,580	-1.4	5.1	8,542	16,434	-1.6	4.9
Vermont.....	4,313	17,529	-2.4	³ 71.2	8,700	17,807	3.8	11.2
Virginia.....	20,318	146,208	2.6	21.2	23,188	92,715	-2.2	7.2
Washington.....	(X)	(X)	(X)	(X)	53,660	78,625	7.3	15.4
West Virginia.....	8,282	23,160	-2.3	7.1	5,286	36,409	0.3	6.7
Wisconsin.....	120,060	242,552	18.6	35.2	32,238	98,773	3.3	4.0
Wyoming.....	(X)	(X)	(X)	(X)	3,534	13,553	-2.1	-11.5

Note: See appendix for compilation of factors which deserve special attention when interpreting trends in the taxes listed in this table.

NA Not available.

X Not applicable.

¹The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1.

²Includes collection of \$290 million from oil and gas reserve tax in April-June quarter of 1976.

³Reflects change in collection cycle.

⁴Estimate. Actual figures are unavailable.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

CALIFORNIA

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective December 1, 1975.

COLORADO

Alcoholic beverage sales tax. Rate increases became effective July 1, 1976.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 6.0 to 7.0 percent effective April 1, 1975 and collection of tax changed from quarterly to monthly effective January 1, 1976.

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective June 1, 1976.

Individual income tax. Tax on dividends was restored and tax rates were increased applicable to tax years beginning January 1, 1975.

Corporation net income tax. Tax rate increased from 8 to 10 percent applicable to tax years beginning January 1, 1975.

Motor vehicle and operators' license tax. Increase in fees became effective July 1, 1975.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective November 1, 1975.

Motor vehicle and operators' license tax. Increase in fees became effective November 1, 1975 and October 1, 1976.

FLORIDA

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 1, 1976.

HAWAII

Motor fuel sales tax. Tax rate increased from 5 to 8.5 cents per gallon effective May 1, 1975.

Corporation net income tax. Fluctuations reflect economic conditions, especially in major industries such as sugar.

Motor vehicle and operators' license tax. State collects only motor carrier and gross weight fees. Motor vehicle registration and driver licensing activities are conducted by county governments.

IDAHO

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1976.

KANSAS

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1976.

Motor vehicle and operators' license tax. Increase in registration fees became effective January 1, 1977.

LOUISIANA

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

MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977.

MARYLAND

Tobacco product sales tax. Rate increases became effective July 1, 1975.

MASSACHUSETTS

General sales and gross receipts tax. Tax rate increased from 3.0 to 5.0 percent effective November 12, 1975.

Motor fuel sales tax. Tax rate increased from 7.5 to 8.5 cents per gallon effective July 1, 1975.

MASSACHUSETTS--Continued

Tobacco products sales tax. Rate increases became effective July 1, 1975.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1975.

Individual income tax. Tax rate increases, changes in deductions, and a 7.5 percent surtax became effective January 1, 1976.

Corporation net income tax. Tax rate increases, changes in method of computing taxes, and a 10 percent surtax became effective during the 1976 fiscal year.

MICHIGAN

Individual income tax. Tax rate increased from 3.9 to 4.6 percent effective May 1, 1975.

Corporation net income tax. A new corporation income tax effective January 1, 1976 replaced other business license and corporation income taxes.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective June 1, 1975.

MONTANA

Motor fuel sales tax. Tax rate increased from 7 to 7.75 cents per gallon effective July 1, 1975.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability effective January 1, 1976.

Corporation net income tax. Tax rate increases became effective January 1, 1976.

NEW JERSEY

Individual income tax. Capital gains and unearned income tax was repealed and replaced by a personal income tax effective July 1, 1976.

Motor vehicle and operators' license tax. Increase in fees became effective January 1, 1976.

NEW YORK

General sales and gross receipts tax. Collection of tax changed from quarterly to monthly effective March 1, 1976.

Corporation net income tax. Tax rate increases became effective January 1, 1976 and a 20 percent tax surcharge was imposed for calendar years 1975 and 1976.

NORTH CAROLINA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective October 1, 1976.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Individual income tax. Changes reflect a number of modifications in the income tax law applicable to tax years beginning January 1, 1975 and economic conditions in major industries such as agriculture.

OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective January 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective October 1, 1975.

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

PENNSYLVANIA

Motor vehicle and operators' license tax. Increase in fees became effective January 1, 1976.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 5.0 to 6.0 percent effective June 1, 1976.

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective June 1, 1975.

Individual income tax. Tax rate increased from 15 to 17 percent of Federal income tax liability effective January 1, 1975.

SOUTH CAROLINA

Alcoholic beverage sales tax. A 9 percent tax surcharge was imposed effective July 21, 1976.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 3.5 to 4.5 percent effective April 1, 1976.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective February 1, 1977.

UTAH

Individual income tax. Tax rates were increased effective January 1, 1975 and decreased effective January 1, 1976.

Corporation net income tax. Tax rate was reduced from 6 to 4 percent of net income effective for tax years beginning January 1, 1977.

VIRGINIA

Alcoholic beverage sales tax. Rate increases became effective on July 1, 1976 for beer and on August 1, 1976 for other alcoholic beverages.

WYOMING

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective March 1, 1976.