



Quarterly Summary of State and Local Tax Revenue

U.S. Department of Commerce
BUREAU OF THE CENSUS

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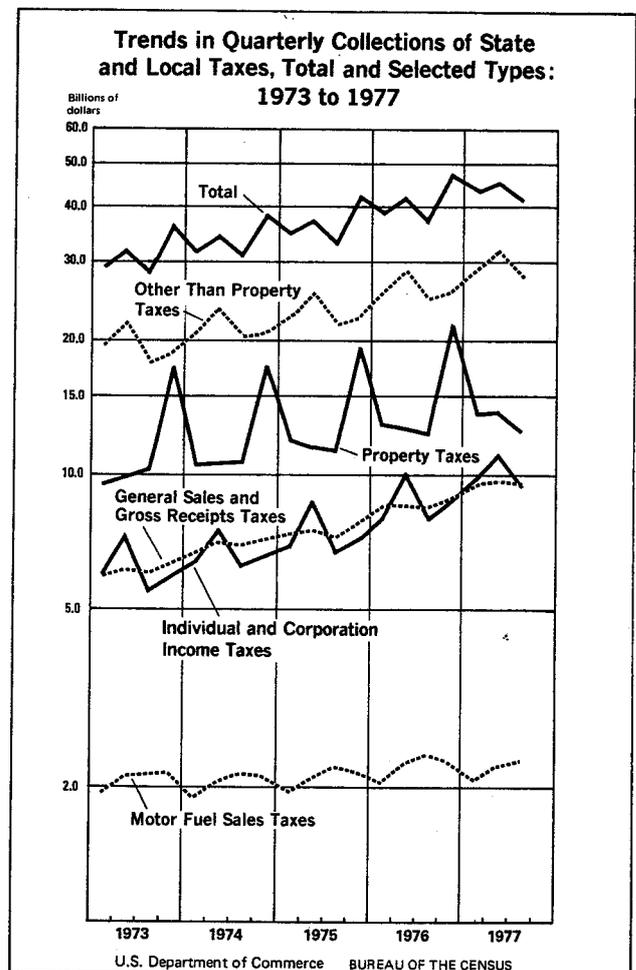
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Taxes collected by State and local governments in the United States totaled \$178.1 billion during the 12 months ended with September 1977. This was an increase in total taxes of \$18.5 billion, or 11.6 percent, in comparison with the year ending with September 1976. State taxes rose \$11.9 billion (13.0 percent) in this period and locally imposed taxes were up \$6.6 billion (9.7 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 September		Per cent increase
	1977	1976	
Total.....	178,063	159,558	11.6
Property.....	62,252	57,257	8.7
Other than property.....	115,811	102,301	13.2
General sales and gross receipts.....	37,676	33,298	13.1
Motor fuel sales.....	9,253	8,857	4.5
Tobacco product sales..	3,642	3,600	1.2
Alcoholic beverage sales.....	2,283	2,207	3.4
Individual income.....	30,175	25,505	18.3
Corporation net income.	9,388	7,716	21.7
Motor vehicle and operators' licenses...	4,868	4,668	4.3
All other.....	18,526	16,450	12.6



During the third quarter of calendar 1977 collections of State and local taxes amounted to \$41.2 billion. As compared with the corresponding quarter of 1976, this is a rise of \$4.0 billion, or 10.6 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 1977 and State Government Finances in 1976. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1975-76.

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 1. The remaining 4 percent (making up 9 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.

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:
Third 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:												
3d quarter.....	41,167	25,244	15,923	12,687	9,638	2,460	955	576	7,651	1,964	950	4,286
2d quarter.....	46,038	29,321	16,717	13,955	9,730	2,342	945	595	8,076	3,272	1,405	5,718
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.....	37,212	22,046	15,166	12,263	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	10,890	6,916	2,148	838	491	5,044	1,268	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	14,629	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												
September 1977.....	178,063	103,562	74,501	62,252	37,876	9,253	3,642	2,283	30,175	9,388	4,868	18,526
June 1977.....	174,108	100,364	73,744	61,828	36,464	9,166	3,615	2,248	28,843	9,021	4,864	18,059
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,558	91,658	67,900	57,257	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	4,596	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 1975-76. 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 discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1977 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1975 ¹	Collections, 12 months ended September			Area	Area population, 1975 ¹	Collections, 12 months ended September		
		1977	1976	Percent change			1977	1976	Percent change
ALABAMA				IOWA					
Jefferson County.....	646,200	71.0	67.1	5.8	Polk County.....	299,500	100.9	88.3	14.3
Mobile County.....	333,800	25.2	16.0	² 57.5	KANSAS				
ARIZONA				KENTUCKY					
Maricopa County.....	1,217,500	361.0	296.9	21.6	Sedgwick County.....	343,100	112.2	92.8	20.9
Pima County.....	441,200	150.0	129.1	16.2	LOUISIANA				
ARKANSAS				MARYLAND					
Pulaski County.....	324,200	52.3	44.4	17.8	Jefferson County.....	700,700	115.9	102.7	12.9
CALIFORNIA				MASSACHUSETTS					
Alameda County.....	1,088,700	542.5	479.3	13.2	East Baton Rouge Parish.....	311,400	33.2	31.0	7.1
Contra Costa County.....	584,200	356.1	313.4	13.6	Jefferson Parish.....	395,800	44.5	45.5	-2.2
Fresno County.....	445,600	184.2	168.5	9.3	Orleans Parish.....	564,300	56.5	46.5	21.5
Kern County.....	343,700	198.6	189.5	4.8	MICHIGAN				
Los Angeles County.....	6,944,900	3,396.6	3,019.6	12.5	Anne Arundel County.....	336,600	61.7	60.3	2.3
Monterey County.....	112.8	100.6	12.1	12.1	Baltimore city.....	851,500	233.1	187.7	24.2
Orange County.....	1,710,200	761.5	656.2	16.0	Baltimore County.....	635,300	174.9	136.6	28.0
Riverside County.....	526,600	221.1	194.2	13.9	Montgomery County.....	564,000	262.0	242.6	8.0
Sacramento County.....	688,000	242.2	220.1	10.0	Prince Georges County.....	678,400	163.4	185.7	-12.1
San Bernardino County.....	696,800	276.7	250.2	10.6	MINNESOTA				
San Diego County.....	1,587,500	577.9	529.4	9.2	Bristol County.....	463,800	162.1	136.5	18.8
San Francisco County.....	668,800	397.0	340.1	16.7	Essex County.....	631,200	262.9	262.9	20.6
San Joaquin County.....	299,400	114.1	105.6	8.0	Hampden County.....	463,800	172.8	152.6	13.2
San Mateo County.....	573,000	295.3	263.1	12.2	(NA) Middlesex County.....	1,399,000	710.6	653.8	8.7
Santa Barbara County.....	279,600	113.0	(NA)	(NA)	Norfolk County.....	620,000	286.0	277.7	3.0
Santa Clara County.....	1,173,400	572.8	519.2	10.3	Plymouth County.....	379,800	183.5	160.6	14.3
Ventura County.....	438,100	194.9	174.9	11.4	Suffolk County.....	722,800	477.7	378.9	26.1
COLORADO				MISSOURI					
Denver County.....	489,000	166.8	160.7	3.8	Worcester County.....	648,100	229.5	206.8	11.1
El Paso County.....	286,100	65.0	60.4	7.6	MICHIGAN				
Jefferson County.....	304,700	102.6	80.7	27.1	Genesee County.....	450,400	156.0	148.3	5.2
CONNECTICUT				MINNESOTA					
Fairfield County.....	793,900	382.5	358.6	6.7	Ingham County.....	270,900	94.4	103.1	-8.5
Hartford County.....	822,900	359.3	328.2	9.5	Kent County.....	427,100	117.4	110.1	6.6
New Haven County.....	760,900	307.0	278.8	10.1	Macomb County.....	669,600	262.5	238.5	10.1
DELAWARE				MISSOURI					
New Castle County.....	399,000	50.0	65.1	² -23.2	Oakland County.....	967,500	425.7	399.3	6.6
DISTRICT OF COLUMBIA				NEBRASKA					
Washington, D.C.....	712,000	166.3	201.7	-17.6	Wayne County.....	2,536,700	756.1	765.8	-1.3
FLORIDA				NEBRASKA					
Broward County.....	862,500	229.1	211.6	8.3	Wayne County.....	2,536,700	756.1	765.8	-1.3
Dade County.....	1,438,600	412.3	389.9	5.7	MINNESOTA				
Duval County.....	570,500	87.3	78.6	11.1	Hennepin County.....	925,800	433.5	394.0	10.0
Hillsborough County.....	586,000	101.2	99.2	2.0	Ramsey County.....	457,500	164.9	154.7	6.6
Orange County.....	412,300	90.7	89.3	1.6	MISSOURI				
Palm Beach County.....	460,100	159.7	140.1	14.0	Jackson County.....	638,400	131.5	129.4	1.6
Pinellas County.....	652,800	120.0	109.4	9.7	St. Louis city.....	534,100	86.9	79.2	9.7
Polk County.....	273,800	52.2	46.4	12.5	St. Louis County.....	963,900	296.7	290.8	2.0
GEORGIA				NEBRASKA					
De Kalb County.....	457,900	112.8	127.2	² -11.4	Douglas County.....	411,000	147.7	134.1	10.1
Fulton County.....	584,200	242.8	232.1	4.6	NEVADA				
HAWAII				NEW JERSEY					
Honolulu County.....	704,500	174.2	117.6	² 48.1	Clark County.....	332,500	82.8	84.6	-2.2
ILLINOIS				NEW JERSEY					
Cook County.....	5,365,400	1,816.6	1,841.1	-1.4	Bergen County.....	871,900	475.4	422.6	12.5
Du Page County.....	542,500	244.1	211.7	15.3	Burlington County.....	341,100	125.2	117.4	6.6
Kane County.....	266,800	92.8	72.5	28.0	Camden County.....	477,000	201.9	181.9	11.0
Lake County.....	396,800	155.1	111.8	38.7	Essex County.....	885,300	404.3	413.3	-2.2
St. Clair County.....	279,400	47.4	36.3	30.6	Hudson County.....	582,800	234.4	223.4	4.9
Will County.....	287,100	(NA)	(NA)	(NA)	Mercer County.....	320,500	143.5	130.0	10.4
INDIANA				NEW JERSEY					
Allen County.....	290,600	71.9	81.6	-11.9	Middlesex County.....	589,600	290.9	276.9	5.1
Lake County.....	544,600	174.4	146.0	19.5	Monmouth County.....	486,700	241.6	218.9	10.4
Marion County.....	789,000	198.6	227.3	-12.7	Morris County.....	391,900	233.8	227.4	2.8
				NEW MEXICO					
				Bernalillo County.....					
				365,200					
				58.2					
				53.7					
				8.4					
				NEW YORK					
				Albany County.....					
				288,900					
				97.0					
				92.0					
				5.4					
				Erie County.....					
				1,091,500					
				537.9					
				450.9					
				19.3					

See footnotes at end of table.

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

(Dollar amounts in millions)

Area	Area population, 1975 ¹	Collections, 12 months ended September			Area	Area population, 1975 ¹	Collections, 12 months ended September		
		1977	1976	Percent change			1977	1976	Percent change
NEW YORK—Continued					RHODE ISLAND				
Monroe County.....	708,400	323.1	259.1	24.7	Providence County.....	577,800	182.3	153.3	18.9
Nassau County.....	1,382,400	1,052.6	1,014.5	3.8	SOUTH CAROLINA				
New York City.....	7,567,800	3,241.3	2,934.8	10.4	Charleston County.....	262,900	46.8	34.6	35.3
Oneida County.....	266,200	87.1	73.2	19.0	Greenville County.....	265,700	51.2	45.2	13.3
Onondaga County.....	472,800	173.1	151.0	14.6	Richland County.....	251,400	43.6	38.6	13.0
Suffolk County.....	1,239,600	789.5	697.7	13.2	TENNESSEE				
Westchester County.....	877,000	599.3	602.3	-0.5	Davidson County.....	451,000	89.3	84.8	5.3
NORTH CAROLINA					Hamilton County.....	265,700	58.3	49.3	18.3
Guilford County.....	300,500	62.5	65.0	-3.9	Knox County.....	295,100	47.7	52.6	-9.4
Mecklenburg County.....	375,000	106.6	96.2	10.8	Shelby County.....	744,900	180.9	138.1	31.0
Wake County.....	263,800	59.3	34.1	² 73.9	TEXAS				
OHIO					Bexar County.....	910,400	150.8	158.5	-4.9
Cuyahoga County.....	1,603,900	531.8	508.4	4.6	Dallas County.....	1,399,400	460.5	429.7	7.2
Franklin County.....	866,100	209.1	206.6	1.2	El Paso County.....	414,700	67.8	62.7	8.1
Hamilton County.....	905,000	246.1	234.4	5.0	Harris County.....	1,963,600	646.5	568.5	13.7
Lorain County.....	268,700	(NA)	(NA)	(NA)	Tarrant County.....	738,100	161.8	138.3	17.0
Lucas County.....	479,900	140.7	109.4	28.6	Travis County.....	359,400	96.8	81.9	18.2
Mahoning County.....	307,100	61.6	58.9	4.6	UTAH				
Montgomery County.....	588,000	157.4	152.1	3.5	Salt Lake County.....	514,000	119.9	106.0	13.1
Stark County.....	384,200	77.4	66.2	13.5	VIRGINIA				
Summit County.....	535,300	151.4	138.1	9.6	Fairfax County.....	514,200	206.5	178.1	15.9
OKLAHOMA					Norfolk city.....	285,500	38.6	36.8	4.9
Oklahoma County.....	538,100	93.5	90.1	3.8	WASHINGTON				
Tulsa County.....	417,200	91.6	87.9	4.2	King County.....	1,149,200	301.9	285.7	5.7
OREGON					Pierce County.....	409,800	90.5	81.6	10.9
Multnomah County.....	535,700	225.0	202.8	10.9	El Paso County.....	262,500	55.1	54.1	1.8
PENNSYLVANIA					Spokane County.....	304,900	56.4	51.0	10.6
Allegheny County.....	1,517,300	347.6	387.9	-1.4	WISCONSIN				
Berks County.....	305,100	64.8	60.0	8.0	Dane County.....	309,900	100.6	111.4	-9.7
Bucks County.....	457,700	138.9	115.9	19.8	Milwaukee County.....	1,032,900	411.0	358.4	14.7
Chester County.....	291,600	74.7	62.5	19.5	Waukesha County.....	253,500	91.0	98.9	-8.0
Delaware County.....	586,700	182.5	177.3	2.9					
Erie County.....	271,700	91.1	82.5	10.4					
Lancaster County.....	341,300	45.1	42.8	5.4					
Lehigh County.....	265,300	66.6	56.2	18.5					
Luzerne County.....	346,100	37.5	36.5	2.7					
Montgomery County.....	630,500	224.8	209.1	7.5					
Philadelphia County.....	1,824,900	333.3	255.3	30.6					
Westmoreland County.....	376,900	54.4	50.4	7.9					
York County.....	285,600	45.2	38.6	17.1					

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, Third Quarter of 1977 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3d quarter 1977 (thousand dollars)	12-month periods			3d quarter 1977 (thousand dollars)	12-month periods		
		Year ended Sept. 1977 (thousand dollars)	Percent change from--			Year ended Sept. 1977 (thousand dollars)	Percent change from--	
		Year ended June 1977	Year ended Sept. 1976		Year ended June 1977	Year ended Sept. 1976		
United States, total ²	25,245,398	103,495,115	3.2	12.9	8,110,042	31,709,120	3.4	12.7
Alabama.....	357,873	1,405,340	2.8	12.8	119,606	454,754	2.4	14.5
Alaska.....	83,569	743,034	0.2	22.6	(X)	(X)	(X)	(X)
Arizona.....	266,052	1,191,645	3.2	13.5	136,166	521,069	3.6	15.3
Arkansas.....	222,031	833,322	4.3	13.2	77,335	284,970	3.9	14.9
California.....	3,329,383	13,074,001	3.8	16.0	1,110,644	4,415,262	2.3	14.2
Colorado.....	317,133	1,119,709	4.3	14.2	104,813	357,342	4.6	13.9
Connecticut.....	306,248	1,419,039	1.2	5.7	158,131	596,007	2.7	4.5
Delaware.....	99,700	406,377	3.2	6.0	(X)	(X)	(X)	(X)
Florida.....	842,177	3,304,716	0.6	10.6	368,574	1,436,252	2.7	11.2
Georgia.....	513,706	1,977,918	3.9	14.5	194,930	716,994	4.0	11.5
Hawaii.....	177,358	697,644	1.7	5.6	88,098	347,830	2.0	9.0
Idaho.....	92,456	369,758	1.6	7.7	30,132	107,299	3.3	15.7
Illinois.....	1,351,356	5,469,654	2.7	12.9	485,174	1,908,718	3.6	11.9
Indiana.....	566,099	2,223,336	2.8	11.4	294,101	1,077,782	3.1	9.6
Iowa.....	289,284	1,316,872	2.2	9.0	91,818	353,557	2.0	0.9
Kansas.....	231,531	986,721	2.5	10.9	83,390	332,450	1.8	8.5
Kentucky.....	396,876	1,586,482	1.9	10.4	127,988	479,152	3.3	13.7
Louisiana.....	436,879	1,735,347	2.2	6.3	140,124	505,467	4.5	2.3
Maine.....	125,234	482,766	3.0	6.7	50,557	174,071	2.6	10.5
Maryland.....	400,476	2,208,533	3.7	14.7	98,994	496,950	6.7	15.6
Massachusetts.....	744,751	3,114,491	6.4	6.1	131,284	475,128	7.5	19.2
Michigan.....	1,439,482	4,790,719	5.7	15.2	412,051	1,389,366	6.9	20.2
Minnesota.....	660,176	2,557,972	2.9	13.2	132,477	486,168	4.2	13.2
Mississippi.....	245,492	985,985	3.4	13.7	134,174	493,716	4.1	15.7
Missouri.....	412,172	1,644,132	2.8	11.1	170,684	620,668	4.1	13.1
Montana.....	70,724	319,120	2.9	10.4	(X)	(X)	(X)	(X)
Nebraska.....	156,247	638,367	4.6	26.0	54,990	213,723	7.5	28.9
Nevada.....	84,591	334,510	1.5	9.4	34,005	115,696	4.8	11.9
New Hampshire.....	46,589	204,917	2.3	9.5	(X)	(X)	(X)	(X)
New Jersey.....	731,472	3,286,156	7.1	40.1	250,782	933,849	3.2	10.1
New Mexico.....	179,643	687,728	3.7	13.6	78,043	283,996	4.2	13.9
New York.....	2,696,614	10,843,996	2.2	8.1	584,189	2,319,205	1.7	8.9
North Carolina.....	585,736	2,463,188	3.1	16.3	139,474	531,219	3.1	11.1
North Dakota.....	58,671	300,667	0.2	4.5	27,306	107,032	-2.9	-6.8
Ohio.....	954,883	3,725,283	4.2	12.9	324,393	1,187,496	4.6	14.4
Oklahoma.....	304,365	1,225,885	4.6	20.2	60,409	213,229	4.4	13.0
Oregon.....	238,035	999,700	2.7	16.2	(X)	(X)	(X)	(X)
Pennsylvania.....	1,063,523	5,684,930	1.6	8.6	356,652	1,579,148	3.6	10.0
Rhode Island.....	91,663	439,933	-1.8	7.5	35,672	143,224	0.7	19.8
South Carolina.....	340,735	1,231,105	4.2	14.9	117,779	428,558	3.2	11.3
South Dakota.....	53,486	206,866	2.7	7.6	27,774	105,110	4.0	11.3
Tennessee.....	389,748	1,539,827	2.4	19.0	207,329	751,945	3.9	25.8
Texas.....	1,231,855	4,773,525	0.8	13.1	457,172	1,701,496	2.8	14.3
Utah.....	133,537	548,073	3.2	12.7	62,667	234,814	3.5	15.4
Vermont.....	54,728	239,582	1.9	12.1	8,020	33,194	2.1	15.4
Virginia.....	550,243	2,129,875	3.9	13.6	120,076	443,913	4.0	12.4
Washington.....	325,525	2,160,920	4.2	17.2	153,446	1,194,473	3.8	19.8
West Virginia.....	251,167	925,263	3.7	10.5	125,638	448,750	2.9	8.7
Wisconsin.....	598,370	2,695,894	5.7	12.6	112,192	611,271	2.6	9.5
Wyoming.....	110,946	248,395	6.9	17.9	30,789	101,025	9.9	22.3
EXHIBIT: District of Columbia ³	248,758	(NA)	(NA)	(NA)	32,352	141,091	1.2	15.1

See footnotes at end of table.

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

State	Motor fuel sales				Tobacco product sales			
	3d quarter 1977 (thousand dollars)	12-month periods			3d quarter 1977 (thousand dollars)	12-month periods		
		Year ended Sept. 1977 (thousand dollars)	Percent change from--			Year ended Sept. 1977 (thousand dollars)	Percent change from--	
			Year ended June 1977	Year ended Sept. 1976			Year ended June 1977	Year ended Sept. 1976
United States, total ²	2,443,112	9,185,931	1.0	4.6	925,484	3,523,236	0.8	1.2
Alabama.....	43,558	165,464	1.1	4.8	12,761	49,541	-	3.1
Alaska.....	7,680	19,636	7.8	-18.5	1,223	4,600	-0.3	-1.2
Arizona.....	29,971	113,451	1.7	5.8	9,311	35,593	0.3	0.5
Arkansas.....	33,425	120,854	1.4	4.2	12,665	45,773	2.7	5.7
California.....	217,902	823,445	1.5	4.9	75,638	267,219	-1.6	-1.5
Colorado.....	31,194	102,893	2.9	5.3	13,370	37,210	13.5	13.8
Connecticut.....	41,750	159,728	0.4	10.4	19,505	75,073	-	2.3
Delaware.....	8,190	31,132	4.5	14.6	3,049	12,333	0.7	-0.8
Florida.....	97,681	388,897	1.2	4.2	56,177	197,551	6.1	7.7
Georgia.....	65,530	248,081	1.1	4.2	14,284	75,174	0.8	2.4
Hawaii.....	8,428	32,978	0.5	5.1	2,653	10,289	-0.2	5.9
Idaho.....	13,209	46,350	1.3	6.4	2,195	8,077	1.0	2.8
Illinois.....	105,513	407,029	0.3	2.9	46,503	178,743	0.9	-0.7
Indiana.....	68,859	263,294	0.3	3.8	11,648	50,597	-3.3	-0.9
Iowa.....	34,405	133,918	0.6	4.7	12,541	46,508	0.5	2.1
Kansas.....	31,776	120,665	1.4	13.7	8,528	32,229	0.4	0.7
Kentucky.....	48,028	184,584	0.1	2.6	5,469	22,040	-1.0	-
Louisiana.....	46,573	176,247	1.8	5.8	14,852	57,416	0.8	1.7
Maine.....	16,356	55,555	0.5	4.6	6,693	24,356	0.2	1.3
Maryland.....	50,343	190,950	1.0	4.2	11,904	53,930	-0.7	-2.5
Massachusetts.....	42,938	212,813	-0.6	-1.9	30,016	143,081	0.2	-12.1
Michigan.....	114,202	430,350	0.8	4.8	38,672	140,271	1.3	9.1
Minnesota.....	56,503	199,581	1.3	4.3	22,719	84,141	-0.8	0.1
Mississippi.....	30,507	134,553	1.0	8.6	7,468	29,870	-0.6	-2.1
Missouri.....	54,704	204,700	0.1	2.9	16,142	59,586	0.2	1.2
Montana.....	14,816	46,525	5.8	11.9	3,163	11,674	2.1	3.9
Nebraska.....	25,580	89,321	1.6	5.0	5,811	22,274	-0.3	01.3
Nevada.....	8,528	29,833	1.4	7.4	3,075	11,246	1.0	-0.7
New Hampshire.....	9,283	40,587	0.8	5.1	7,737	27,063	-0.2	-1.3
New Jersey.....	75,393	296,636	1.3	5.9	44,492	170,463	0.7	1.8
New Mexico.....	18,375	65,578	1.2	5.5	3,845	13,888	1.5	1.0
New York.....	130,501	496,320	-1.4	-0.5	88,241	335,910	0.2	0.5
North Carolina.....	78,522	293,415	1.2	4.8	5,406	20,017	-1.4	-5.6
North Dakota.....	10,028	29,465	-1.4	-1.7	2,376	8,698	1.5	1.1
Ohio.....	104,710	400,059	1.7	5.7	52,751	199,029	1.1	1.8
Oklahoma.....	34,150	125,903	1.5	5.7	13,951	52,698	1.0	2.7
Oregon.....	25,535	92,890	1.7	6.7	8,723	32,241	1.3	2.0
Pennsylvania.....	132,561	506,193	1.4	1.1	66,359	250,008	0.8	1.4
Rhode Island.....	9,878	39,915	-2.0	-0.8	6,257	24,195	-0.8	-1.4
South Carolina.....	41,494	145,246	3.4	6.7	7,450	25,006	6.0	7.2
South Dakota.....	11,267	36,674	1.6	3.0	2,546	9,235	1.1	0.4
Tennessee.....	52,949	194,433	0.8	3.9	18,174	68,705	1.3	3.1
Texas.....	¹ 122,252	449,188	³ -3.6	5.3	⁴ 75,558	288,607	0.9	3.3
Utah.....	16,502	56,328	3.0	7.1	2,141	7,771	1.2	2.0
Vermont.....	5,037	22,869	-1.5	1.3	2,482	9,317	-2.1	-6.0
Virginia.....	71,265	268,642	1.3	5.0	4,833	17,929	0.4	0.7
Washington.....	62,330	196,761	9.0	15.0	13,504	58,985	1.9	2.8
West Virginia.....	23,479	84,824	6.7	7.8	7,524	28,075	0.4	2.9
Wisconsin.....	48,300	172,612	1.0	5.3	21,833	83,916	-0.5	1.4
Wyoming.....	10,352	30,626	7.2	13.9	1,263	4,735	1.4	5.6
EXHIBIT: District of Columbia ²	5,790	22,792	-0.2	1.3	3,331	(NA)	(NA)	(NA)

See footnotes at end of table.

QUARTERLY TAX REPORT

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

State	Alcoholic beverage sales				Individual income			
	3d quarter 1977 (thousand dollars)	12-month periods			3d quarter 1977 (thousand dollars)	12-month periods		
		Year ended Sept. 1977 (thousand dollars)	Percent change from--			Year ended Sept. 1977 (thousand dollars)	Percent change from--	
			Year ended June 1977	Year ended Sept. 1976			Year ended June 1977	Year ended Sept. 1976
United States, total ²	548,458	2,164,778	1.8	3.5	6,884,702	26,530,130	5.1	19.5
Alabama.....	18,411	71,249	1.5	3.7	83,863	261,895	6.1	16.6
Alaska.....	2,104	8,092	-1.5	1.2	42,707	203,315	-3.3	25.7
Arizona.....	4,158	18,015	1.3	3.8	45,033	198,278	4.0	19.5
Arkansas.....	5,119	18,935	2.7	5.8	44,600	178,657	9.1	19.9
California.....	31,960	127,814	0.3	1.1	1,024,214	3,812,370	5.3	22.4
Colorado.....	6,340	20,354	6.5	15.6	113,353	382,392	4.0	13.6
Connecticut.....	6,421	24,494	0.8	0.8	1,468	59,886	0.9	18.0
Delaware.....	1,115	4,410	0.9	-3.6	44,722	173,903	3.7	16.6
Florida.....	52,016	195,741	4.6	7.2	(X)	(X)	(X)	(X)
Georgia.....	22,165	78,691	3.1	5.7	148,413	521,112	5.1	20.4
Hawaii.....	3,689	16,046	-1.0	3.8	53,748	206,540	1.7	7.2
Idaho.....	1,907	6,753	2.1	9.3	28,823	118,771	2.6	14.1
Illinois.....	19,292	76,239	-0.1	-0.2	351,425	1,464,544	3.6	17.3
Indiana.....	7,292	28,956	2.3	9.6	121,591	497,997	3.7	19.9
Iowa.....	4,132	14,883	0.9	3.1	103,827	462,191	3.3	16.1
Kansas.....	6,389	19,215	11.0	14.0	47,851	214,451	2.5	4.3
Kentucky.....	3,797	15,041	0.8	0.8	98,249	344,218	1.8	15.6
Louisiana.....	12,210	45,818	1.1	3.6	40,984	140,805	5.4	16.3
Maine.....	7,238	24,496	0.6	5.2	22,497	81,015	7.8	46.2
Maryland.....	7,158	28,244	0.2	2.0	146,052	824,045	2.1	9.5
Massachusetts.....	20,395	77,345	0.3	-5.9	317,124	1,293,819	8.6	2.8
Michigan.....	22,019	80,043	-0.4	-4.0	485,469	1,425,728	5.7	18.5
Minnesota.....	13,707	51,205	1.4	-1.6	277,585	992,003	3.6	13.3
Mississippi.....	7,065	28,113	-	7.0	29,605	132,673	3.3	19.3
Missouri.....	5,845	23,366	-0.3	2.2	109,776	405,022	4.0	14.6
Montana.....	2,683	8,511	4.9	-1.3	23,320	115,016	3.0	14.4
Nebraska.....	2,792	10,640	2.9	3.0	42,246	178,873	4.9	53.4
Nevada.....	2,909	10,750	2.0	8.5	(X)	(X)	(X)	(X)
New Hampshire.....	1,310	4,071	-0.4	2.1	150	7,143	1.1	15.2
New Jersey.....	12,013	54,540	1.3	1.0	195,546	906,469	27.5	869.9
New Mexico.....	1,981	6,715	1.8	-2.0	17,245	77,492	1.7	26.1
New York.....	36,910	149,748	0.1	-1.3	1,191,817	4,561,424	3.0	11.2
North Carolina.....	24,277	88,271	1.7	4.1	215,544	819,972	4.8	29.8
North Dakota.....	1,543	6,171	-1.2	2.0	5,288	57,100	3.4	14.3
Ohio.....	17,805	72,567	1.1	5.3	167,365	645,904	5.0	21.7
Oklahoma.....	10,092	35,412	4.3	16.7	60,772	229,248	6.2	12.9
Oregon.....	1,786	6,151	3.1	9.8	146,347	582,766	3.7	18.4
Pennsylvania.....	19,359	106,274	0.1	0.7	289,153	1,204,324	2.2	10.1
Rhode Island.....	1,640	7,224	-1.9	-4.6	27,034	104,981	-6.7	-1.0
South Carolina.....	21,304	75,582	2.0	7.8	102,440	306,550	5.6	18.8
South Dakota.....	1,864	7,193	1.2	2.7	(X)	(X)	(X)	(X)
Tennessee.....	10,761	42,714	1.8	5.6	614	21,992	-1.8	12.8
Texas.....	*38,741	152,633	3.8	15.9	(X)	(X)	(X)	(X)
Utah.....	1,090	4,946	-8.0	0.6	42,557	164,325	3.8	11.5
Vermont.....	3,102	12,074	-1.1	0.2	18,423	72,761	3.5	20.4
Virginia.....	11,250	65,490	2.4	17.2	214,821	756,111	5.9	19.0
Washington.....	12,959	68,875	1.4	4.8	(X)	(X)	(X)	(X)
West Virginia.....	5,476	21,262	1.8	6.6	43,775	172,447	4.7	19.1
Wisconsin.....	12,513	41,014	6.1	9.3	300,285	1,169,539	3.8	14.5
Wyoming.....	344	1,410	*19.8	*29.6	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia ²	2,467	(NA)	(NA)	(NA)	46,007	200,886	3.9	28.7

See footnotes at end of table.

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

State	Corporation net income				Motor vehicle and operators' licenses			
	3d quarter 1977 (thousand dollars)	12-month periods			3d quarter 1977 (thousand dollars)	12-month periods		
		Year ended Sept. 1977 (thousand dollars)	Percent change from--			Year ended Sept. 1977 (thousand dollars)	Percent change from--	
			Year ended June 1977	Year ended Sept. 1976			Year ended June 1977	Year ended Sept. 1976
United States, total ²	1,964,289	9,388,953	4.1	21.7	869,950	4,555,790	-0.1	3.8
Alabama.....	20,515	75,874	5.4	25.9	2,747	40,388	2.1	8.3
Alaska.....	10,658	34,538	-3.4	-5.5	45	8,213	-3.4	-15.1
Arizona.....	14,072	53,954	4.2	11.6	9,345	51,616	-0.1	5.5
Arkansas.....	15,284	70,077	4.3	21.8	18,640	46,061	1.9	3.1
California.....	419,892	1,745,743	6.3	28.5	81,075	361,422	2.5	³ -13.4
Colorado.....	18,356	81,450	4.5	20.4	7,604	43,577	0.9	8.4
Connecticut.....	24,760	188,304	-6.5	28.0	12,612	71,929	-	4.2
Delaware.....	7,347	31,318	7.5	35.8	5,851	20,250	1.7	2.4
Florida.....	47,074	203,384	4.7	10.8	55,493	218,277	-25.1	6.6
Georgia.....	42,382	186,863	5.6	29.0	5,488	50,694	1.2	9.3
Hawaii.....	7,768	23,753	4.4	-21.6	-	112	-	-19.4
Idaho.....	3,685	31,919	2.9	1.3	5,740	20,435	³ -11.3	³ -29.2
Illinois.....	88,690	414,143	2.8	24.7	106,040	345,462	-2.1	0.6
Indiana.....	24,291	101,662	6.9	34.5	12,044	87,347	0.4	3.8
Iowa.....	9,486	91,374	-0.6	14.4	14,015	122,320	0.4	4.3
Kansas.....	27,563	123,391	5.7	28.3	10,515	63,609	3.4	27.4
Kentucky.....	29,200	132,292	0.8	-4.3	19,200	45,508	2.1	3.7
Louisiana.....	26,260	102,688	7.8	12.5	11,141	34,336	0.1	-11.3
Maine.....	7,713	36,031	2.4	-0.3	3,278	24,168	2.0	3.0
Maryland.....	21,836	121,161	19.4	35.2	3,658	82,255	0.8	6.5
Massachusetts.....	76,167	420,635	5.9	13.9	11,869	66,738	5.5	22.6
Michigan.....	240,212	802,621	10.3	71.5	17,005	194,810	0.4	8.0
Minnesota.....	56,354	262,291	1.6	21.7	26,116	110,377	2.1	11.2
Mississippi.....	13,792	46,183	8.5	19.7	3,107	23,887	2.6	-10.6
Missouri.....	18,793	109,115	3.2	27.5	23,046	102,907	2.5	3.5
Montana.....	4,258	26,341	5.5	14.6	3,103	14,102	1.7	7.6
Nebraska.....	9,415	43,895	4.6	43.4	4,208	37,105	2.3	0.2
Nevada.....	(X)	(X)	(X)	(X)	3,810	19,950	2.3	12.5
New Hampshire.....	8,205	34,665	6.5	34.9	4,153	21,997	5.4	5.1
New Jersey.....	41,339	263,488	5.3	13.5	55,403	227,392	1.6	8.8
New Mexico.....	10,894	30,095	9.8	18.6	3,528	30,348	0.9	7.9
New York.....	289,113	1,292,633	-0.5	2.8	⁵ 63,500	308,604	0.7	0.9
North Carolina.....	41,779	212,617	4.1	32.1	8,012	111,945	0.9	10.6
North Dakota.....	2,693	23,071	5.8	25.5	1,767	22,092	-	8.3
Ohio.....	8,291	321,797	2.2	22.4	71,816	216,481	13.6	0.2
Oklahoma.....	21,163	75,994	17.1	35.4	6,337	107,749	-1.5	9.2
Oregon.....	15,531	96,700	6.1	44.4	18,782	83,076	-5.0	-3.1
Pennsylvania.....	58,583	672,332	0.3	9.9	38,628	299,866	-1.5	5.3
Rhode Island.....	4,901	39,602	-3.0	6.0	1,820	19,618	-0.5	1.4
South Carolina.....	28,924	115,359	8.2	39.3	2,757	32,239	1.6	21.5
South Dakota.....	624	2,555	2.0	7.0	2,417	15,563	-3.1	-8.9
Tennessee.....	38,237	158,648	5.0	19.6	11,314	99,081	3.9	14.0
Texas.....	(X)	(X)	(X)	(X)	⁵ 33,137	265,748	2.4	7.7
Utah.....	3,382	25,624	3.0	17.9	2,792	17,153	1.3	4.6
Vermont.....	4,059	17,650	4.4	13.1	1,862	18,800	2.6	12.3
Virginia.....	34,574	161,339	1.4	17.2	23,328	93,415	1.8	0.4
Washington.....	(X)	(X)	(X)	(X)	16,808	86,614	10.9	20.2
West Virginia.....	5,925	22,522	-3.9	-8.2	12,613	38,279	3.8	5.5
Wisconsin.....	59,219	261,262	3.9	25.9	22,351	97,952	-1.1	-0.6
Wyoming.....	(X)	(X)	(X)	(X)	5,091	26,612	-9.0	8.2
EXHIBIT: District of Columbia ²	11,145	(NA)	(NA)	(NA)	1,342	26,754	-0.3	50.4

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

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.

²The 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.

³Reflects change in collection cycle.

⁴The Uniform Property Tax, previously a State tax, is now levied by local governments, effective July 1, 1976.

⁵Estimate; 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.

COLORADO

Tobacco product sales tax. Rate increases became effective July 1, 1977.

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

CONNECTICUT

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

Individual income tax. Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

DISTRICT OF COLUMBIA

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

FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

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

HAWAII

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.

INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

KANSAS

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

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

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

LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

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

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

MASSACHUSETTS

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

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

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

MONTANA

Motor fuel sales tax. Tax rate increased from 7.75 to 8 cents per gallon effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976 and from 3.0 to 3.5 percent effective July 1, 1977.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability applicable January 1, 1976 and from 17 to 18 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increases became applicable January 1, 1976 and January 1, 1977.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977.

NEW JERSEY

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

NEW MEXICO

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections.

NEW YORK

Corporation net income tax. Tax rate increases became effective January 1, 1976 and a 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

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.

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

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

OREGON

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

RHODE ISLAND

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

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977.

Tobacco product sales tax. Rate increases became effective July 1, 1977.

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.

VERMONT

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 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.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.