

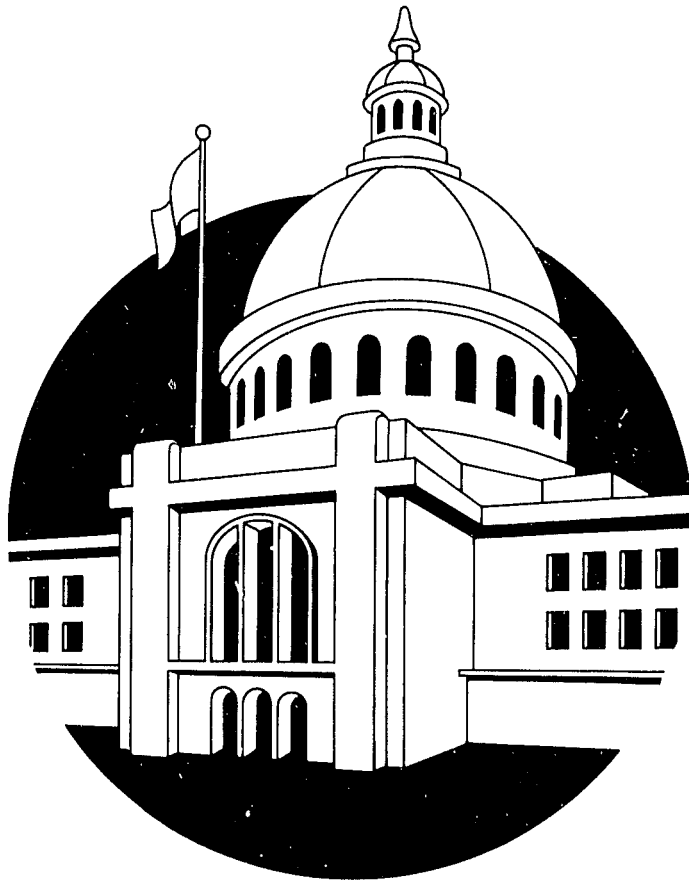
GF84 No.1

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GOVERNMENT FINANCES

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# State Government Tax Collections in 1984



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U.S. Department of Commerce  
BUREAU OF THE CENSUS

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## Acknowledgments

This report was prepared in the Governments Division by the Finance Branch, headed by **Henry S. Wulf**, under the direction of **Vance Kane**, Assistant Division Chief for Programs. Assembly and review of data were done by **Donna A. Hirsch** assisted by **Helen M. Smith**. **Helen T. Anderson**, **Winifred H. Contee**, and **Freda M. Cox** assisted with the manual processing.

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For information regarding data in this report, contact **Donna A. Hirsch**, Governments Division, Bureau of the Census, Washington, D.C. 20233 (area code 301/763-7664).

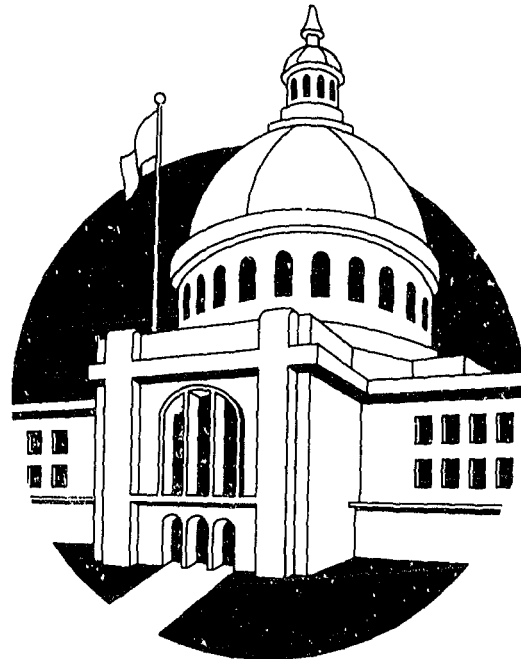
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Issued March 1985



**U.S. Department of Commerce**  
**Malcolm Baldrige**, Secretary  
**Clarence J. Brown**, Deputy Secretary  
**Sidney Jones**, Under Secretary for  
Economic Affairs

**BUREAU OF THE CENSUS**  
**John G. Keane**,  
Director



**BUREAU OF THE CENSUS**

**John G. Keane, Director**

**C.L. Kincannon, Deputy Director**

**Charles A. Waite, Associate Director**

**for Economic Fields**

**GOVERNMENTS DIVISION**

**John R. Coleman, Chief**

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## INTRODUCTION

State tax collections in fiscal 1984 totaled \$196.8 billion, an increase of 14.8 percent from the \$171.5 billion collected in fiscal 1983.

This report presents data on revenue from State taxes only. Statistics on fiscal 1984 State revenue from nontax sources have not yet been compiled. However, in fiscal 1983 the States received 47.9 percent of their total revenue of \$357.6 billion from such sources, including intergovernmental payments from the Federal Government of \$69.0 billion and \$62.0 billion from insurance trust sources.<sup>1</sup>

State tax collections in fiscal 1984, as in past years, continued to exceed locally imposed collections in a comparable time period:

State tax collections, fiscal 1984 (millions) . . . . .	\$196,795
Local government tax collections, July 1983 to June 1984 <sup>2</sup> (millions) . . .	\$123,521
Local tax collections as a percentage of State tax collections . . . . .	62.8

<sup>1</sup>Bureau of the Census, State Government Finances in 1983.  
<sup>2</sup>Bureau of the Census, Quarterly Summary of Federal, State, and Local Tax Revenue: April-June 1984.

## MAJOR TAX SOURCES

Table A, below, presents trends in major State tax sources since fiscal 1981. In recent years, individual income taxes and general sales tax have increased in relative importance as State tax sources, while corporation net income taxes and tobacco products sales taxes have decreased and motor fuel sales taxes have remained relatively stable. The broad category of sales and gross receipts taxes (including both general and selective) was by far the largest source of total State tax revenue in fiscal 1984. Total sales and gross receipts taxes amounted to \$95.8 billion or 48.7 percent of all State tax revenue, with general sales and gross receipts taxes amounting to \$62.6 billion, while selective sales and gross receipts taxes totaled \$33.2 billion.

The second single largest source of State tax revenue was the individual income tax which in fiscal 1984 totaled \$58.9 billion. Together, the yield from general sales and gross receipts taxes and individual income taxes accounted for almost three-fifths of all State tax revenue in fiscal 1984 (61.7 percent).

Following are summary figures in rank order for selected major categories of State taxes:

Table A. Trends in State Government Tax Collections: Fiscal 1981 to 1984

Type of tax	Collections (millions of dollars)				Percent distribution			
	1984 (preliminary)	1983	1982	1981	1984	1983	1982	1981
Total.....	196,795	171,464	162,607	149,752	100.0	100.0	100.0	100.0
Sales and gross receipts taxes.....	95,801	83,876	78,789	72,760	48.7	48.9	48.5	48.6
General.....	62,564	53,643	50,357	46,412	31.8	31.3	31.0	31.0
Selective.....	33,237	30,233	28,432	26,347	16.9	17.6	17.5	17.6
Motor fuels.....	12,396	10,793	10,473	9,742	6.3	6.3	6.4	6.5
Public utilities....	5,875	5,651	4,895	4,296	3.0	3.3	3.0	2.9
Tobacco products....	4,149	4,001	3,955	3,893	2.1	2.3	2.4	2.6
Other.....	10,818	9,787	9,109	8,416	5.5	5.7	5.6	5.6
Licenses taxes.....	11,922	10,701	10,106	9,488	6.1	6.2	6.2	6.3
Individual income.....	58,942	49,789	45,668	40,895	30.0	29.0	28.1	27.3
Corporation net income..	15,511	13,153	14,002	14,143	7.9	7.7	8.6	9.4
Severance taxes.....	7,249	7,406	7,830	6,379	3.7	4.3	4.8	4.3
Other.....	7,370	6,541	6,214	6,086	3.7	3.8	3.8	4.1

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

Type of tax	Fiscal 1984 collections (millions of dollars)	Percent change, fiscal 1983 to fiscal 1984	Number of States using tax, fiscal 1984
General sales and gross receipts..	62,564	16.6	45
Individual income Corporation net income.....	58,942	18.4	44
Motor fuel sales.	15,511	17.9	46
Severance.....	12,396	14.8	50
Motor vehicle license.....	7,249	-2.1	32
Public utilities gross receipts..	6,354	9.8	50
Tobacco product sales.....	5,875	4.0	41
Insurance premium	4,149	3.7	50
Property.....	3,974	3.0	50
Alcoholic beverage sales.....	3,862	17.7	43
	2,900	5.7	50

Per capita State tax revenue	Number of States	
	1984 fiscal year	1983 fiscal year
\$1,000 or more.....	9	5
\$950 to \$999.....	5	1
\$900 to \$949.....	3	2
\$850 to \$899.....	1	3
\$800 to \$849.....	4	5
\$750 to \$799.....	6	3
\$700 to \$749.....	8	4
\$650 to \$699.....	9	9
\$600 to \$649.....	2	7
Less than \$600.....	3	11

The predominance of one tax source over another varies considerably from State to State. In recent years, income taxes have become increasingly important sources of State tax revenue, as is indicated in table A. However, the general sales tax is still the primary revenue source in most States, accounting for more revenue than any other tax source in 28 of the 50 States, and in 23 of the 39 States which impose both a general sales tax and an individual income tax. The individual income tax is the primary source of tax revenue in 18 States, while the severance tax is the primary source in Alaska, Oklahoma, and Wyoming and the corporation net income tax is the largest one in New Hampshire.

In interpreting tax statistics for individual State governments it is important to consider the impact of certain factors on tax collections. There are, for example, marked interstate differences in economic resources and in the scope and intensity of public services. There is also great diversity among the States in the intrastate pattern for distribution of responsibility for particular public functions. Thus, some State governments directly administer certain activities that, in other States, are conducted by local governments, with or without State fiscal aid.

## INDIVIDUAL STATE COMPARISON

While State tax yields are influenced by underlying economic trends, sharp year-to-year changes in individual State collections may also reflect legal changes in the base, rate, or collection timing of particular major taxes.

As shown in table 2, tax revenues in 49 States increased from 0 to 30 percent from fiscal year 1983 to 1984. The median increase for all States was 14.3 percent. Only one State, Alaska, showed a decrease.

The following eight States accounted for nearly one-half of all State tax revenue in fiscal 1984 (amounts in millions of dollars):

California	25,618	Illinois	8,701
New York	18,818	Michigan	8,569
Texas	9,829	Ohio	7,985
Pennsylvania	9,600	Florida	7,329

The per capita amounts of State tax revenue ranged from lows of \$433 in New Hampshire and \$508 in South Dakota to highs of \$3,947 in Alaska and \$1,569 in Wyoming. The following, based on table 2, shows a distribution of the per capita amounts of State tax revenues for the 50 States:

## RATES OF SELECTED TAXES

Table 8 provides information on the rates and certain other features of selected major State taxes as of specified dates, on the basis of legislation enacted through September 1984. Not reflected are a number of tax adoptions and changes enacted prior to September 1984 with effective dates subsequent to the periods indicated in the tables.

The percentage rate shown in table 8 for general sales and gross receipts taxes is the State-imposed basic rate which commonly applies to taxable retail sales. For a number of States, including Arizona, Hawaii, and Mississippi, the tax laws class-

ed under this heading apply differing rates to various types of transactions or businesses. Three States—Indiana, Washington, and West Virginia—have not only a general sales tax (with rates shown in table 8), but also a separate gross income tax involving various rates. Revenues from both sources are included for these three States under "General sales or gross receipts" taxes in table 4.

A number of States allow various local governments to impose a supplemental local sales tax and authorize a combined collection of the State and local taxes by the State government. The rates listed in table 8 exclude all applicable local rates.

Tax rates shown in table 8 under "Motor fuel" apply to gasoline or other basic motor fuels used for highway vehicles. Many States levy other taxes at various rates on "special" fuels (diesel, liquefied petroleum gas, aviation, gasohol, etc.). Fuels sold for agricultural or off-highway use are either exempt from taxation or subject to total or partial refund in all States; however, Indiana, Iowa, and Nebraska allow a tax credit on the income tax in lieu of a refund. The sale of motor fuel is also taxable under the general sales tax provisions (in addition to the motor fuel excise tax) in the following nine States: California, Florida, Hawaii, Illinois, Indiana, Michigan, Mississippi, New York, and West Virginia.

Tax credits in some States have had a major impact on individual income tax collections. These include taxes paid to other jurisdictions; for political party contributions; for blindness and other disabilities; for education expenses; for sales taxes on food; for renters; and for sales taxes in general. Many States use individual income tax credits for homestead exemption or circuit breaker tax relief programs to compensate for the burden imposed by other State or local taxes. These credits generally vary depending on age, income or other criteria.

## DETAIL OF STATE TAX YIELDS

Table 9 provides a further breakdown of the tax collections of each State for the past 2 fiscal years. The detail appearing in table 9 is of two types:

1. Most of the individual subordinate items pertain to particular taxes. Numerous minor sources, especially various State licenses, have commonly been merged into appropriate "other" residual groups. This type of detail indicates the amount that specific taxes in each State contribute to the standard tax revenue classes into which they fall.
2. Analytical detail is also provided for certain major tax sources. For example, table 9 shows not only net collections of sales taxes on motor fuels but also gross collections and offsetting refund amounts for most States. A distribution of revenue from general sales or gross receipts taxes by type of business is shown in each case where such detail is available. As shown here, this type-of-business breakdown represents a selective abridgment of tabulations prepared by the States concerned.

Figures shown in table 9 for 1984 are preliminary; those for 1983 are final and replace the detailed amounts first presented in table 9 of the report, *State Government Tax Collections in 1983*. These preliminary 1984 figures are subject to final adjustment pending review by the respective States and upon receipt of corrected or final tax data of each State. The final figures will be reflected in the report *State Government Finances in 1984*. Comparable detail has been published for each year since 1955, and for 1950 and prior years, although not for intervening fiscal years 1951 through 1954. Prior to 1964, however, the kind of subordinate data shown here in table 9 appeared only in a separate annual report entitled *Detail of State Tax Collections*.

## CONCEPTS AND LIMITATIONS

Definitions of the standard categories for Census Bureau reporting of State tax revenue appear in the definitions.

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 submitted.

The tax figures shown are net of refunds. They include amounts of State-imposed taxes collected or received by the State and subsequently distributed to local governments. Locally collected and retained tax amounts are not included. The 1984 figures are preliminary.

The wide variation in the nature and extent of detail appearing in table 9, below the level of the uniform census classification, reflects differences in the form of records and reports of individual States, as well as basic differences in their tax structure.

For the two kinds of more detailed items shown in table 9 (specific tax sources and analytical distributions for certain major taxes) the designations commonly employ the terminology of the individual States. For comparison of such items, it should be recognized that similar terms may differ considerably in actual content or definition among individual States.

In some instances, as indicated by annotations, subordinate items in table 9 do not add to the totals shown for the standard categories involved. This is because the supplemental data were derived from sources that apply somewhat different accounting bases from those of sources from which the standard tax items were drawn. Generally such apparent discrepancies arise from use of accrued amounts versus cash amounts, supplemental detail in terms of gross collections versus revenue amounts net of refunds, and differences in the time period for which tax amounts are recorded. In a few cases, table 9 reflects adjustments of detailed figures for fiscal 1983 made after publication of the report, *State Government Finances in 1983*. State tax revenue totals have been revised accordingly, but specifically noted only in those instances where the changes exceed 1 percent.



The tax revenue data pertain to State fiscal years which end on June 30 in all but four States. Amounts shown for these four States reflect the different timing of their respective fiscal years, which were the 12-month periods ending in 1984 on March 31 for New York, August 31 for Texas, and September 30 for Alabama and Michigan. The 1984 fiscal year ending date for the District of Columbia was September 30.

Data have been included in this report for the District of Columbia, even though it is classified as a municipality for Cen-

sus Bureau purposes. These data, which are displayed on an exhibit basis only, are provided only for convenient reference in relation to corresponding data for individual State governments and are excluded from any national totals.

#### **ACKNOWLEDGMENT**

The cooperation of the numerous State tax officials who kindly provided information for this report is gratefully acknowledged.

NATIONAL SUMMARY

Table 1. National Summary of State Government Tax Revenue, by Type of Tax: 1982 to 1984

Tax source	Amounts (thousands of dollars)			Percent change year-to-year		Percent distribution, 1984	Per capita, 1984 (dollars)
	1984 (preliminary)	1983 <sup>1</sup>	1982	1983 to 1984	1982 to 1983		
Total collections.....	196,795,039	171,464,295	162,607,136	14.8	5.4	100.0	835.52
Sales and gross receipts.....	95,800,958	83,875,722	78,788,928	14.2	6.5	48.7	406.73
General.....	62,563,602	53,643,010	50,356,889	16.6	6.5	31.8	265.62
Selective.....	33,237,356	30,232,712	28,432,039	9.9	6.3	16.9	141.11
Motor fuels.....	12,395,562	10,793,333	10,473,023	14.8	3.1	6.3	52.62
Public utilities.....	5,875,048	5,650,815	4,894,702	4.0	15.4	3.0	24.94
Tobacco products.....	4,149,028	4,001,392	3,955,155	3.7	1.2	2.1	17.62
Insurance.....	3,973,688	3,859,060	3,462,603	3.0	11.4	2.0	16.87
Alcoholic beverages.....	2,899,386	2,743,092	2,722,195	5.7	.8	1.5	12.31
Other.....	3,944,044	3,185,020	2,924,361	23.8	8.9	2.0	16.75
Licenses.....	11,921,805	10,700,508	10,105,709	11.4	5.9	6.1	50.62
Motor vehicles.....	6,353,571	5,788,383	5,548,666	9.8	4.3	3.2	26.98
Corporations in general.....	2,103,845	1,848,127	1,760,577	13.8	5.0	1.1	8.93
Hunting and fishing.....	559,839	534,569	491,928	4.7	8.7	.3	2.38
Motor vehicle operators.....	567,305	503,157	487,254	12.7	3.3	.3	2.41
Alcoholic beverages.....	260,946	223,470	213,789	16.8	4.5	.1	1.11
Other.....	2,076,299	1,802,802	1,603,495	15.2	12.4	1.1	8.82
Individual income.....	58,942,227	49,788,567	45,667,517	18.4	9.0	30.0	250.25
Corporation net income.....	15,511,378	13,152,503	14,001,709	17.9	-6.1	7.9	65.86
Severance.....	7,248,943	7,405,589	7,829,520	-2.1	-5.4	3.7	30.78
Property.....	3,861,655	3,280,844	3,115,511	17.7	5.3	2.0	16.40
Death and gift.....	2,226,041	2,544,640	2,350,092	-12.5	8.3	1.1	9.45
Other.....	1,282,032	715,923	748,150	79.1	-4.3	.7	5.44

Note: Because of rounding, detail may not add to totals. Population figures as of July 1, 1984 were used to calculate per capita amounts; see table 7.

<sup>1</sup>Reflects revisions indicated in table 9.

## STATE GOVERNMENT TAX COLLECTIONS IN 1984

Table 2. Summary of State Government Tax Revenue, by State: 1982 to 1984

State	Amounts (thousands of dollars)			Percent change year-to-year		Per capita, 1984 (dollars)
	1984 (preliminary)	1983	1982	1983 to 1984	1982 to 1983	
All States.....	196,795,039	171,464,255	162,607,126	14.8	5.4	835.52
Alabama.....	2,704,250	2,341,229	2,192,251	15.5	6.8	677.76
Alaska.....	1,973,252	2,046,086	2,539,193	-3.6	-19.4	3,946.51
Arizona.....	2,525,812	2,069,063	1,857,887	22.1	11.4	827.32
Arkansas.....	1,541,361	1,337,881	1,264,614	15.2	5.8	656.18
California.....	25,617,718	22,259,879	21,818,694	15.1	2.0	999.83
Colorado.....	2,132,825	1,752,071	1,690,034	21.7	3.7	671.12
Connecticut.....	3,086,003	2,537,725	2,342,572	21.6	8.3	978.44
Delaware.....	712,596	640,057	594,817	11.3	7.6	1,162.47
Florida.....	7,329,368	6,224,717	5,555,936	17.7	12.0	667.76
Georgia.....	3,954,615	3,504,220	3,281,065	12.9	6.8	677.51
Hawaii.....	1,247,968	1,150,503	1,066,225	8.5	7.9	1,201.12
Idaho.....	687,244	620,035	583,822	10.8	6.2	686.56
Illinois.....	8,701,267	7,426,499	7,405,578	17.2	.3	755.91
Indiana.....	4,043,446	3,194,741	3,063,657	26.6	4.3	735.44
Iowa.....	2,241,503	2,014,289	1,996,971	11.3	10.1	770.28
Kansas.....	1,789,628	1,565,625	1,402,736	14.3	11.6	734.06
Kentucky.....	2,798,662	2,601,949	2,491,052	7.6	4.6	751.72
Louisiana.....	3,131,667	3,029,003	3,138,278	3.4	-3.5	701.85
Maine.....	920,273	780,052	730,979	18.0	6.7	796.08
Maryland.....	3,946,833	3,468,193	3,193,087	13.8	8.6	907.53
Massachusetts.....	5,839,414	5,155,631	4,803,664	13.3	7.3	1,007.14
Michigan.....	8,568,674	7,022,658	6,318,984	20.0	11.1	944.21
Minnesota.....	5,077,158	4,319,483	3,799,371	17.5	15.7	1,219.88
Mississippi.....	1,740,692	1,537,705	1,498,812	13.2	2.6	670.01
Missouri.....	3,053,002	2,640,325	2,313,057	15.6	14.1	609.63
Montana.....	583,341	513,658	529,247	13.6	-2.9	707.94
Nebraska.....	1,068,742	987,454	860,527	8.2	14.7	665.47
Nevada.....	861,115	779,338	745,460	10.5	4.5	945.24
New Hampshire.....	423,465	329,458	325,515	28.5	1.2	433.43
New Jersey.....	7,137,452	6,128,035	5,526,136	16.5	10.9	949.76
New Mexico.....	1,377,444	1,165,975	1,226,543	18.1	-4.9	967.31
New York.....	18,817,736	16,207,994	15,438,003	16.1	5.0	1,061.05
North Carolina.....	4,636,021	4,028,477	3,790,035	15.1	6.3	751.99
North Dakota.....	684,399	526,006	532,631	30.1	-1.2	997.67
Ohio.....	7,985,012	6,734,008	5,819,461	18.6	15.7	742.65
Oklahoma.....	2,661,981	2,627,487	2,713,324	1.3	-3.2	807.15
Oregon.....	1,850,523	1,783,670	1,552,313	3.7	14.9	692.04
Pennsylvania.....	9,600,168	8,430,271	8,185,625	13.9	3.0	806.67
Rhode Island.....	809,986	726,421	674,792	11.5	7.7	841.98
South Carolina.....	2,384,926	2,130,731	1,959,205	11.9	8.8	722.70
South Dakota.....	358,773	324,587	328,785	10.5	-1.3	508.18
Tennessee.....	2,511,631	2,246,288	2,143,242	11.8	4.7	532.46
Texas.....	9,829,191	8,959,075	9,099,849	9.7	-1.5	614.75
Utah.....	1,196,687	974,098	950,869	22.9	2.4	724.39
Vermont.....	412,987	358,097	332,592	15.3	7.7	779.22
Virginia.....	4,064,368	3,558,982	3,235,829	14.2	10.0	721.14
Washington.....	4,542,268	4,195,757	3,524,903	8.3	19.0	1,044.44
West Virginia.....	1,713,819	1,470,331	1,468,886	16.6	.1	877.98
Wisconsin.....	5,116,236	4,302,576	3,934,495	18.9	9.4	1,073.49
Wyoming.....	801,537	735,902	762,533	8.9	-3.5	1,568.57
EXHIBIT: District of Columbia.....	1,460,171	1,328,506	1,227,438	9.9	8.2	2,343.77

Notes: Because of rounding, detail may not add to totals. Population figures as of July 1, 1984, were used to calculate per capita amounts; see table 7. Totals exclude data for the District of Columbia; see text.

† Revised.

STATE SUMMARY

Table 3. State Government Tax Revenue, by Type of Tax: 1984

(Thousands of dollars)

State	Total	Sales and gross receipts <sup>1</sup>	Licenses <sup>2</sup>	Individual income	Corporation net income	Severance	Property	Death and gift	Documentary and stock transfer	Other
Number of States using tax.....	50	50	50	44	46	12	43	49	30	15
All States.....	196,795,039	95,800,958	11,921,805	58,942,227	15,511,378	7,248,943	3,861,655	2,226,041	1,250,085	51,947
Alabama.....	2,704,250	1,512,535	150,679	623,173	223,816	119,525	57,768	9,456	7,298	(X)
Alaska.....	1,973,252	88,255	54,444	1,151	304,621	1,393,039	131,050	692	(X)	(X)
Arizona.....	2,525,812	1,498,229	161,653	528,275	197,363	(X)	127,757	12,535	(X)	(X)
Arkansas.....	1,541,361	847,161	110,043	434,021	106,241	27,125	4,682	7,850	3,558	680
California.....	25,617,718	11,077,270	908,311	9,238,455	3,218,856	(X)	1,041,682	115,669	17,475	(X)
Colorado.....	2,132,825	1,104,424	125,807	763,627	87,721	30,009	5,757	10,567	(X)	4,913
Connecticut.....	3,086,003	2,118,444	140,114	278,682	401,801	(X)	12	109,391	37,559	(X)
Delaware.....	712,596	93,247	200,478	343,451	44,857	(X)	(X)	10,621	19,235	707
Florida.....	7,329,368	5,731,434	453,504	1,537,773	365,446	157,823	149,256	78,729	393,176	(X)
Georgia.....	3,954,615	2,006,885	125,618	1,465,773	315,960	(X)	15,377	13,716	10,415	871
Hawaii.....	1,247,968	780,631	19,082	402,821	36,978	(X)	(X)	6,652	1,804	(X)
Idaho.....	687,244	361,273	68,547	227,763	25,374	1,247	233	2,807	(X)	(X)
Illinois.....	8,701,267	4,275,665	598,734	2,961,077	563,917	(X)	189,981	105,016	6,813	(X)
Indiana.....	4,043,446	2,481,455	152,983	1,214,975	129,939	1,521	20,154	42,419	(X)	(X)
Iowa.....	2,241,503	1,061,857	199,253	788,001	132,093	(X)	(X)	57,541	2,758	(X)
Kansas.....	1,789,628	798,488	115,828	567,469	136,665	116,990	24,117	30,071	(X)	(X)
Kentucky.....	2,798,662	1,259,544	146,467	710,474	198,261	210,704	229,616	42,831	866	(X)
Louisiana.....	3,131,667	1,407,667	219,939	407,101	262,100	792,087	2,753	40,020	(X)	(X)
Maine.....	920,273	504,578	72,226	261,956	52,004	(X)	14,692	13,271	1,546	(X)
Maryland.....	3,946,833	1,785,296	147,004	1,607,502	198,364	(X)	119,705	31,318	45,524	11,520
Massachusetts.....	5,839,414	1,992,605	174,354	2,790,067	729,634	(X)	3,298	127,138	22,318	(X)
Michigan.....	8,568,674	3,184,465	405,207	3,383,794	1,289,915	73,313	166,119	61,290	(X)	4,571
Minnesota.....	5,077,158	2,041,863	290,781	2,316,365	305,498	74,085	4,205	17,422	26,439	(X)
Mississippi.....	1,740,692	1,106,830	151,472	260,061	110,196	102,956	672	8,555	(X)	(X)
Missouri.....	3,053,002	1,722,056	230,194	903,604	165,652	26	5,753	24,314	(X)	1,403
Montana.....	583,341	134,730	51,477	170,346	35,396	144,761	38,797	5,960	(X)	874
Nebraska.....	1,068,742	596,517	85,031	304,318	66,909	4,539	2,623	6,829	1,976	(X)
Nevada.....	861,115	731,640	97,121	(X)	(X)	83	32,271	11,702	(X)	(X)
New Hampshire.....	423,465	195,994	60,065	22,244	95,664	56	16,238	11,702	21,502	(X)
New Jersey.....	7,137,452	3,789,820	505,702	1,767,684	830,106	(X)	42,870	171,363	29,907	(X)
New Mexico.....	1,377,444	782,666	82,209	74,862	53,399	367,449	13,903	2,956	(X)	(X)
New York.....	18,817,736	6,679,462	740,689	9,373,945	1,524,619	(X)	(X)	259,140	239,881	(X)
North Carolina.....	4,636,021	1,998,866	338,671	1,784,987	368,047	1,334	72,530	71,586	(X)	(X)
North Dakota.....	684,399	304,658	58,133	73,951	43,712	199,553	1,867	2,525	(X)	(X)
Ohio.....	7,985,012	4,257,614	548,989	2,486,822	524,891	6,624	114,095	45,977	(X)	(X)
Oklahoma.....	2,661,981	899,093	260,720	657,831	97,223	703,738	(X)	31,667	7,147	4,562
Oregon.....	1,850,523	216,308	206,646	1,217,842	144,065	29,188	540	34,489	1,445	(X)
Pennsylvania.....	9,600,168	4,649,816	977,646	2,536,872	865,299	(X)	180,585	282,237	107,713	(X)
Rhode Island.....	809,986	416,437	30,642	285,141	59,274	(X)	6,287	10,079	2,109	17
South Carolina.....	2,384,926	1,278,177	111,672	795,481	159,334	(X)	8,883	18,757	12,627	(X)
South Dakota.....	338,773	290,524	30,823	(X)	17,881	8,910	(X)	10,635	(X)	(X)
Tennessee.....	2,511,631	1,899,363	250,843	54,723	226,242	3,335	(X)	37,107	29,866	10,152
Texas.....	9,829,191	6,382,568	1,130,297	(X)	(X)	2,218,760	22	97,544	(X)	(X)
Utah.....	1,196,687	670,440	53,250	386,052	45,035	38,416	373	3,121	(X)	(X)
Vermont.....	412,987	210,799	39,707	132,153	22,606	(X)	628	1,791	4,803	500
Virginia.....	4,064,368	1,696,025	247,017	1,760,732	242,706	1,424	31,347	26,299	54,197	4,621
Washington.....	4,542,268	3,461,177	234,985	(X)	(X)	31,148	690,597	20,236	104,125	(X)
West Virginia.....	1,713,819	1,113,659	89,606	394,690	92,173	(X)	1,363	18,292	3,175	861
Wisconsin.....	5,116,236	2,074,672	206,444	2,181,913	393,481	875	168,334	71,994	12,828	5,695
Wyoming.....	801,537	227,857	59,748	(X)	(X)	388,300	122,863	2,769	(X)	(X)
EXHIBIT: District of Columbia.....	1,460,171	474,039	32,998	384,352	94,784	(X)	415,104	19,954	38,940	(X)

Note: See table 9 for information on particular taxes and additional analytical detail.

X Not applicable.

<sup>1</sup>For additional detail, see table 4.

<sup>2</sup>For additional detail, see table 5.

## STATE GOVERNMENT TAX COLLECTIONS IN 1984

Table 4. State Government Sales and Gross Receipts Tax Revenue: 1984

(Thousands of dollars)

State	Total	General sales and gross receipts	Selective sales and gross receipts									
			Total	Motor fuels	Public utilities	Tobacco products	Insurance	Alcoholic beverages	Parimutuels	Amusements	Other	
Number of States using tax....	50	45	50	50	41	50	50	50	50	31	26	36
All States.....	95,800,958	62,563,602	33,237,356	12,395,562	5,875,048	4,149,028	3,973,688	2,899,986	739,391	383,747	2,820,906	
Alabama.....	1,512,535	735,318	777,217	253,053	236,081	69,700	80,626	90,262	(X)	64	47,431	
Alaska.....	88,255	(X)	88,255	32,169	1,603	5,426	16,172	12,984	(X)	(X)	19,901	
Arizona.....	1,498,229	1,140,734	357,495	193,299	37,187	41,475	49,369	25,499	10,591	(X)	75	
Arkansas.....	847,161	562,686	284,475	139,756	(X)	61,101	37,336	25,689	20,593	(X)	(X)	
California.....	11,077,270	8,787,026	2,290,244	1,212,892	32,131	262,549	457,367	137,386	135,059	(X)	52,860	
Colorado.....	1,104,424	791,382	313,042	188,739	2,339	47,504	40,142	24,900	9,007	411	(X)	
Connecticut.....	2,118,444	1,339,110	779,334	197,507	257,633	88,040	82,272	31,144	60,612	12,927	49,199	
Delaware.....	93,247	(X)	93,247	37,394	20,764	12,015	15,660	4,996	69	(X)	2,349	
Florida.....	5,731,434	3,980,949	1,750,485	617,252	149,577	277,925	149,747	395,505	116,354	2,500	41,625	
Georgia.....	2,006,885	1,361,598	645,287	372,751	(X)	85,402	81,314	105,820	(X)	(X)	(X)	
Hawaii.....	780,631	639,247	141,384	34,556	59,559	19,949	27,529	-209	(X)	(X)	(X)	
Idaho.....	361,273	241,819	119,454	79,821	2,413	10,234	17,895	7,143	442	(X)	1,506	
Illinois.....	4,275,685	2,651,128	1,624,557	533,166	640,431	167,351	102,892	71,610	62,704	7,920	38,483	
Indiana.....	2,481,455	1,969,547	511,908	331,636	(X)	77,282	66,267	36,667	(X)	56	(X)	
Iowa.....	1,061,857	736,265	325,592	196,128	1,197	59,094	52,338	16,561	(X)	(X)	274	
Kansas.....	798,488	518,907	279,581	143,362	996	45,836	46,548	42,022	(X)	817	(X)	
Kentucky.....	1,259,443	754,320	505,123	200,722	(X)	19,455	95,477	48,828	10,295	276	130,070	
Louisiana.....	1,407,667	885,447	522,220	195,904	37,838	57,643	121,369	54,359	25,606	196	29,305	
Maine.....	504,578	315,373	189,205	85,190	25,798	28,601	17,532	30,950	1,134	(X)	(X)	
Maryland.....	1,785,296	988,284	797,012	290,259	84,602	66,482	73,570	28,688	15,512	972	236,927	
Massachusetts.....	1,992,605	1,248,045	744,560	274,916	(X)	169,999	134,937	83,762	36,828	11,894	32,224	
Michigan.....	3,184,465	2,273,137	911,328	564,998	(X)	126,688	99,241	98,114	22,287	(X)	(X)	
Minnesota.....	2,041,863	1,250,835	791,028	332,616	70,680	84,385	70,781	53,566	(X)	10	178,990	
Mississippi.....	1,106,830	866,040	240,790	122,439	(X)	34,081	48,936	34,969	(X)	365	(X)	
Missouri.....	1,722,056	1,328,464	393,592	197,044	1,210	81,905	88,921	24,512	(X)	(X)	(X)	
Montana.....	134,730	(X)	134,730	79,230	6,973	12,622	19,516	14,760	153	(X)	1,476	
Nebraska.....	596,517	374,561	221,976	129,981	1,599	29,250	28,312	13,559	9,317	2,201	7,757	
Nevada.....	731,640	411,413	320,227	71,610	2,804	17,487	30,462	13,187	56	181,309	3,312	
New Hampshire.....	195,994	(X)	195,994	64,500	6,073	33,098	17,097	9,300	8,333	(X)	57,993	
New Jersey.....	3,789,820	2,054,039	1,735,761	301,160	872,402	217,214	112,696	59,327	9,705	153,302	9,955	
New Mexico.....	782,666	378,387	204,279	107,119	5,199	14,621	30,593	16,768	4,224	99	25,656	
New York.....	6,679,462	3,900,395	2,779,067	422,232	1,031,734	440,000	247,089	171,568	106,337	1,173	358,934	
North Carolina.....	1,998,666	1,002,119	496,747	398,634	333,944	16,804	105,888	117,810	(X)	(X)	23,667	
North Dakota.....	304,638	204,342	100,316	53,754	9,994	13,000	10,058	6,362	(X)	(X)	7,148	
Ohio.....	4,257,614	2,602,174	1,655,440	615,996	608,031	182,354	159,311	71,128	18,613	(X)	7	
Oklahoma.....	899,093	456,679	442,414	145,453	14,005	77,457	100,307	39,626	(X)	(X)	65,566	
Oregon.....	216,308	(X)	216,308	105,362	4,138	55,230	36,657	10,595	4,326	(X)	(X)	
Pennsylvania.....	4,649,816	2,720,628	1,929,188	598,533	511,126	242,717	187,066	132,367	20,577	199	236,603	
Rhode Island.....	416,437	247,786	168,651	45,410	58,882	29,239	16,444	7,642	5,496	88	5,450	
South Carolina.....	1,278,177	798,896	479,281	237,422	23,152	29,767	62,098	98,836	(X)	6,050	21,956	
South Dakota.....	290,524	179,179	111,345	57,567	621	10,508	15,620	9,775	2,403	(X)	14,851	
Tennessee.....	1,899,363	1,356,733	542,630	290,029	28,596	77,735	76,813	60,711	(X)	413	8,333	
Texas.....	6,382,568	3,803,548	2,579,020	515,494	296,213	340,272	362,460	284,804	(X)	361	779,416	
Utah.....	670,440	524,091	141,349	87,947	2,490	12,855	24,569	13,488	(X)	(X)	(X)	
Vermont.....	210,799	81,097	129,702	36,968	14,168	12,734	8,173	14,335	925	(X)	42,399	
Virginia.....	1,696,025	832,982	863,043	324,973	120,037	17,204	97,014	90,646	(X)	85	213,084	
Washington.....	3,461,177	2,725,534	735,643	338,610	126,173	99,303	56,456	104,421	10,645	35	(X)	
West Virginia.....	1,113,659	786,689	326,970	159,612	(X)	35,664	37,780	6,800	11,155	(X)	75,959	
Wisconsin.....	2,074,672	1,374,566	700,106	343,897	134,655	126,714	49,288	44,963	(X)	24	565	
Wyoming.....	227,857	177,103	50,754	36,500	(X)	5,057	7,683	1,481	33	(X)	(X)	
EXHIBIT: District of Columbia	474,039	294,783	179,256	25,040	84,711	9,582	18,246	7,342	(X)	(X)	29,335	

Notes: See table 9 for information on particular tax and additional analytical detail.

X Not applicable.

## STATE SUMMARY

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Table 5. State Government License Tax Revenue: 1984

(Thousands of dollars)

State	Total	Motor vehicle	Motor vehicle operators	Corporations in general	Occupations and businesses, n.e.c.	Hunting and fishing	Alcoholic beverages	Public utilities	Amusements	Other
Number of States using tax.....	50	50	49	49	50	50	49	31	34	48
All States.....	11,921,805	6,353,571	567,305	2,103,845	1,647,001	559,839	260,946	189,768	113,546	125,984
Alabama.....	150,679	29,183	9,485	65,029	34,241	9,640	1,849	1,252	(X)	(X)
Alaska.....	54,444	14,636	466	960	26,616	9,738	1,717	(X)	222	89
Arizona.....	161,653	115,580	5,030	2,852	12,350	8,779	785	(X)	31	16,246
Arkansas.....	110,043	66,890	5,809	3,600	14,309	11,382	957	6,561	408	127
California.....	908,311	559,720	57,681	7,127	175,789	43,627	29,453	29,889	442	4,583
Colorado.....	125,807	67,069	5,057	2,278	18,961	27,071	2,350	(X)	215	2,806
Connecticut.....	140,114	78,809	13,894	5,286	29,551	2,408	6,263	(X)	58	3,845
Delaware.....	200,478	31,085	1,314	92,270	70,468	533	558	3,648	54	568
Florida.....	453,504	274,885	29,760	13,463	91,325	9,558	17,356	10,316	548	6,293
Georgia.....	125,618	59,862	8,478	13,433	22,174	10,821	1,947	(X)	(X)	8,903
Hawaii.....	19,082	9,096	(X)	919	6,208	149	(X)	2,626	(X)	84
Idaho.....	68,547	30,681	2,927	300	19,849	11,580	764	2,363	(X)	83
Illinois.....	598,734	437,253	30,347	64,011	49,975	12,733	1,856	(X)	1,079	1,480
Indiana.....	152,983	112,222	( <sup>1</sup> )	4,161	18,393	8,038	8,756	172	76	1,165
Iowa.....	199,253	143,227	6,656	24,666	13,216	5,046	5,146	68	(X)	1,228
Kansas.....	115,828	71,929	4,406	9,370	19,050	8,122	1,163	1,161	18	609
Kentucky.....	146,467	84,937	4,526	19,850	20,951	8,998	1,886	3,152	556	1,611
Louisiana.....	219,939	62,480	9,494	119,891	18,917	5,284	2,233	1,172	107	361
Maine.....	72,226	39,558	4,971	988	16,454	7,287	1,582	(X)	215	1,171
Maryland.....	147,004	90,877	7,260	3,694	38,429	4,780	300	(X)	346	1,318
Massachusetts.....	174,354	103,434	27,098	7,377	30,152	3,620	770	(X)	803	1,100
Michigan.....	405,207	283,069	15,034	6,382	38,240	22,847	20,175	12,267	69	7,124
Minnesota.....	290,781	205,655	8,950	2,018	46,013	22,962	474	(X)	(X)	4,709
Mississippi.....	151,422	31,993	8,310	57,566	20,642	6,861	2,488	3,471	(X)	91
Missouri.....	230,194	129,155	6,567	40,626	30,798	12,370	2,242	6,384	782	1,270
Montana.....	32,477	25,963	1,329	517	8,555	13,508	1,330	1,000	(X)	75
Nebraska.....	85,031	48,543	2,603	4,708	13,980	7,123	253	(X)	(X)	7,821
Nevada.....	97,121	34,212	2,290	3,767	10,534	3,135	27	(X)	41,576	1,580
New Hampshire.....	60,065	34,239	3,857	3,750	9,423	3,442	2,046	1,680	141	1,487
New Jersey.....	505,702	288,768	21,657	108,428	28,421	6,075	5,215	2,663	42,200	2,275
New Mexico.....	82,209	41,784	3,013	12,550	14,314	9,051	1,243	159	95	(X)
New York.....	740,689	424,557	52,580	15,491	105,373	21,574	62,875	49,679	7,294	1,266
North Carolina.....	338,671	176,713	26,062	79,023	41,193	9,856	2,099	(X)	2,718	1,007
North Dakota.....	58,133	33,013	1,250	594	18,290	2,809	251	66	1,794	66
Ohio.....	348,989	302,258	10,446	136,596	64,168	14,026	16,190	2,037	(X)	3,268
Oklahoma.....	260,720	181,536	6,867	30,692	17,183	9,219	2,185	3	1,448	11,587
Oregon.....	206,646	125,917	9,941	3,189	40,485	16,672	1,935	4,592	2,232	1,683
Pennsylvania.....	977,646	360,241	43,409	397,417	108,792	29,100	11,397	22,433	28	4,829
Rhode Island.....	30,642	22,264	( <sup>1</sup> )	2,052	5,319	691	159	(X)	72	85
South Carolina.....	111,672	45,705	3,444	8,785	36,213	6,475	3,758	(X)	6,048	1,244
South Dakota.....	30,823	14,583	1,078	833	6,932	6,680	204	(X)	(X)	513
Tennessee.....	250,843	114,721	20,949	71,529	25,805	10,147	1,364	1,349	(X)	4,979
Texas.....	1,130,297	348,877	32,816	630,123	61,142	24,557	20,956	4,131	1,454	6,241
Utah.....	53,250	29,511	4,582	(X)	8,457	10,170	273	(X)	(X)	257
Vermont.....	39,707	26,390	2,325	497	6,346	2,938	540	(X)	243	428
Virginia.....	247,017	177,597	14,901	8,607	30,073	10,341	3,418	(X)	15	2,065
Washington.....	234,985	121,052	13,162	7,767	57,800	18,595	7,598	8,750	159	102
West Virginia.....	89,606	62,349	( <sup>1</sup> )	3,153	7,065	7,659	2,148	5,128	(X)	2,104
Wisconsin.....	206,444	121,530	14,723	3,246	36,679	26,091	202	9	(X)	3,964
Wyoming.....	59,748	37,963	501	2,414	1,388	15,671	10	1,587	(X)	214
EXHIBIT: District of Columbia.....	32,998	18,563	1,523	2,049	7,964	(X)	1,675	(X)	(X)	1,224

Note: See table 9 for information on particular taxes and additional analytical detail.

X Not applicable.

<sup>1</sup>Included with motor vehicle licenses.

## STATE GOVERNMENT TAX COLLECTIONS IN 1984

Table 6. Percent Distribution of State Government Tax Revenue for Selected Taxes: 1984

State	Total	Sales and gross receipts				License taxes		Individual income	Corporation net income	Other
		Total	General sales	Selective sales		Total	Motor vehicle licenses			
				Total	Motor fuels					
All States.....	100.0	48.7	31.8	16.9	6.3	6.1	3.2	30.0	7.9	7.4
Alabama.....	100.0	55.9	27.2	28.7	9.4	5.6	1.1	23.0	8.3	7.2
Alaska.....	100.0	4.5	(X)	4.5	1.6	2.8	.7	.1	15.4	77.3
Arizona.....	100.0	59.3	45.2	14.2	7.7	6.4	4.6	20.9	7.8	5.6
Arkansas.....	100.0	55.0	36.5	18.5	9.1	7.1	4.3	28.2	6.9	2.8
California.....	100.0	43.2	34.3	8.9	4.7	3.5	2.2	35.1	12.6	4.6
Colorado.....	100.0	51.8	37.1	14.7	8.8	5.9	3.1	35.8	4.1	2.4
Connecticut.....	100.0	68.6	43.4	25.3	6.4	4.5	2.6	9.0	13.0	4.8
Delaware.....	100.0	13.1	(X)	13.1	5.2	28.1	4.4	48.2	6.3	4.3
Florida.....	100.0	78.2	54.3	23.9	8.4	6.2	3.8	(X)	5.0	10.6
Georgia.....	100.0	50.7	34.4	16.3	9.4	3.2	1.5	37.1	8.0	1.0
Hawaii.....	100.0	62.6	51.2	11.3	2.8	1.5	.7	32.3	3.0	.7
Idaho.....	100.0	52.6	35.2	17.4	11.6	10.0	4.5	33.1	3.7	.6
Illinois.....	100.0	49.1	30.5	18.7	6.1	6.9	5.0	34.0	6.5	3.5
Indiana.....	100.0	61.4	48.7	12.7	8.2	3.8	2.8	30.0	3.2	1.6
Iowa.....	100.0	47.4	32.8	14.5	8.7	8.9	6.4	35.2	5.9	2.7
Kansas.....	100.0	44.6	29.0	15.6	8.0	6.5	4.0	31.7	7.6	9.6
Kentucky.....	100.0	45.0	27.0	18.0	7.2	5.2	3.0	25.4	7.1	17.3
Louisiana.....	100.0	44.9	28.3	16.1	6.3	7.0	2.0	13.0	8.4	26.7
Maine.....	100.0	54.8	34.3	20.6	9.3	7.8	4.3	28.5	5.7	3.2
Maryland.....	100.0	45.2	25.0	20.2	7.4	3.7	2.3	40.7	5.0	5.3
Massachusetts.....	100.0	34.1	21.4	12.8	4.7	3.0	1.8	47.8	12.5	2.6
Michigan.....	100.0	37.2	26.5	10.6	1.2	4.7	3.3	39.5	15.1	3.6
Minnesota.....	100.0	40.2	24.6	15.6	6.6	5.7	4.1	45.6	6.0	2.4
Mississippi.....	100.0	63.6	49.8	13.8	7.0	8.7	3.0	14.9	6.3	6.4
Missouri.....	100.0	56.4	43.5	12.9	6.5	7.5	4.2	29.6	5.4	1.0
Montana.....	100.0	23.1	(X)	23.1	13.6	9.0	4.5	29.2	6.1	32.6
Nebraska.....	100.0	55.8	35.0	20.8	12.2	8.0	4.5	28.5	6.3	1.5
Nevada.....	100.0	85.0	47.8	37.2	8.3	11.3	4.0	(X)	(X)	3.8
New Hampshire.....	100.0	46.3	(X)	46.3	15.2	14.2	8.1	5.3	22.6	11.7
New Jersey.....	100.0	53.1	28.8	24.3	4.2	7.1	4.0	24.8	11.6	3.4
New Mexico.....	100.0	56.8	42.0	14.8	7.8	6.0	3.0	5.4	3.9	27.9
New York.....	100.0	35.5	20.7	14.8	2.2	3.9	2.3	49.8	8.1	2.7
North Carolina.....	100.0	43.1	21.6	21.5	8.6	7.3	3.8	38.5	7.9	3.1
North Dakota.....	100.0	44.5	29.9	14.7	7.9	8.5	4.8	10.8	6.4	29.8
Ohio.....	100.0	53.3	32.6	20.7	7.7	6.9	3.8	31.1	6.6	2.1
Oklahoma.....	100.0	33.8	17.2	16.6	5.5	9.8	6.8	24.7	3.7	28.1
Oregon.....	100.0	11.7	(X)	11.7	5.7	11.2	6.8	65.8	7.8	3.5
Pennsylvania.....	100.0	48.4	28.3	20.1	6.2	10.2	3.8	26.4	9.0	5.9
Rhode Island.....	100.0	51.4	30.6	20.8	5.6	3.8	2.7	35.2	7.3	2.3
South Carolina.....	100.0	53.6	33.5	20.1	10.0	4.7	1.9	33.4	6.7	1.7
South Dakota.....	100.0	81.0	49.9	31.0	16.0	8.6	4.1	(X)	5.0	5.4
Tennessee.....	100.0	75.6	54.0	21.6	11.5	10.0	4.6	2.2	9.0	3.2
Texas.....	100.0	64.9	38.7	26.2	5.2	11.5	3.5	(X)	(X)	23.6
Utah.....	100.0	56.0	44.2	11.8	7.3	4.4	2.5	32.3	3.8	3.5
Vermont.....	100.0	51.0	19.6	31.4	9.0	9.6	6.4	32.0	5.5	1.9
Virginia.....	100.0	41.7	20.5	21.2	8.0	6.1	4.4	43.3	6.0	2.9
Washington.....	100.0	76.2	60.0	16.2	7.5	5.2	2.7	(X)	(X)	18.6
West Virginia.....	100.0	65.0	45.9	19.1	9.3	5.2	3.6	23.0	5.4	1.4
Wisconsin.....	100.0	40.6	26.9	13.7	6.7	4.0	2.4	42.6	7.7	5.1
Wyoming.....	100.0	28.4	22.1	6.3	4.6	7.5	4.7	(X)	(X)	64.1
EXHIBIT: District of Columbia.....	100.0	32.5	20.2	12.3	1.7	2.3	1.3	26.3	6.5	32.5

Note: Because of rounding, detail may not add to totals. Percentages were computed based on amounts in thousands of dollars.

X Not applicable.

SUPPLEMENTARY DATA

Table 7. Fiscal Year, Population, and Personal Income, by State

State	Date of close of fiscal year in 1984	Total population (excluding armed forces overseas) <sup>1</sup> (thousands)		Personal income, calendar year 1983 <sup>2</sup>		State government portion of State-local tax revenue in fiscal 1982-83 <sup>3</sup> (percent)
		July 1, 1984 (provisional)	July 1, 1983	Amount (millions of dollars)	Per capita (dollars)	
All States.....	.....	235,535	233,023	2,724,312	11,647	60.2
Alabama.....	September 30	3,990	3,961	36,588	9,242	73.3
Alaska.....	June 30	500	481	8,238	17,194	87.0
Arizona.....	June 30	3,053	2,970	31,575	10,656	65.3
Arkansas.....	June 30	2,349	2,325	20,875	8,967	74.6
California.....	June 30	25,622	25,186	333,741	13,257	66.1
Colorado.....	June 30	3,178	3,146	40,085	12,770	47.9
Connecticut.....	June 30	3,154	3,139	46,733	14,895	56.4
Delaware.....	June 30	613	606	7,673	12,665	82.9
Florida.....	June 30	10,976	10,742	123,815	11,593	60.2
Georgia.....	June 30	5,837	5,732	59,494	10,379	62.8
Hawaii.....	June 30	1,039	1,018	12,396	12,114	77.2
Idaho.....	June 30	1,001	987	9,450	9,555	71.7
Illinois.....	June 30	11,511	11,474	142,488	12,405	51.5
Indiana.....	June 30	5,498	5,472	57,401	10,476	64.4
Iowa.....	June 30	2,910	2,904	31,092	10,705	59.2
Kansas.....	June 30	2,438	2,426	29,703	12,247	57.2
Kentucky.....	June 30	3,723	3,713	34,903	9,397	78.9
Louisiana.....	June 30	4,462	4,440	45,476	10,270	65.0
Maine.....	June 30	1,156	1,145	11,282	9,847	62.9
Maryland.....	June 30	4,349	4,299	55,932	12,994	59.7
Massachusetts.....	June 30	5,798	5,763	76,489	13,264	62.8
Michigan.....	September 30	9,075	9,050	103,980	11,466	56.5
Minnesota.....	June 30	4,162	4,144	49,371	11,913	70.7
Mississippi.....	June 30	2,598	2,581	20,951	8,098	77.2
Missouri.....	June 30	5,008	4,963	54,520	10,969	57.1
Montana.....	June 30	824	815	8,124	9,949	53.4
Nebraska.....	June 30	1,606	1,596	17,909	11,212	53.9
Nevada.....	June 30	911	897	11,096	12,451	72.0
New Hampshire.....	June 30	977	958	11,525	12,021	36.1
New Jersey.....	June 30	7,515	7,464	105,455	14,122	56.3
New Mexico.....	June 30	1,424	1,399	13,489	9,640	80.1
New York.....	March 31	17,735	17,663	229,493	12,990	48.5
North Carolina.....	June 30	6,165	6,076	59,523	9,787	72.7
North Dakota.....	June 30	686	681	7,939	11,666	70.3
Ohio.....	June 30	10,752	10,736	120,525	11,216	57.0
Oklahoma.....	June 30	3,298	3,310	36,158	10,963	70.8
Oregon.....	June 30	2,674	2,658	28,585	10,740	54.6
Pennsylvania.....	June 30	11,901	11,889	136,176	11,448	60.6
Rhode Island.....	June 30	962	956	11,151	11,670	58.7
South Carolina.....	June 30	3,300	3,256	29,984	9,187	73.7
South Dakota.....	June 30	706	699	6,891	9,847	50.8
Tennessee.....	June 30	4,717	4,676	44,743	9,549	59.6
Texas.....	August 31	15,989	15,779	183,730	11,685	55.6
Utah.....	June 30	1,652	1,618	14,555	8,993	62.5
Vermont.....	June 30	530	525	5,242	9,979	59.9
Virginia.....	June 30	5,636	5,556	67,240	12,116	58.5
Washington.....	June 30	4,349	4,302	52,368	12,177	74.6
West Virginia.....	June 30	1,952	1,962	17,997	9,159	77.0
Wisconsin.....	June 30	4,766	4,746	53,935	11,352	63.5
Wyoming.....	June 30	511	516	6,126	11,911	58.6
EXHIBIT: District of Columbia.....	September 30	623	623	9,810	15,744	(X)

Note: Because of rounding, detail may not add to totals. Totals exclude data for District of Columbia.

X Not applicable.

<sup>1</sup>Bureau of the Census, Current Population Reports, Series P-25, January 1985.

<sup>2</sup>U. S. Department of Commerce, Survey of Current Business, August 1984.

<sup>3</sup>Bureau of the Census, Governmental Finances in 1982-83, October 1984.



**Table 8. State Government Excises on General Sales, Motor Fuel, and Cigarettes: Beginning and End of Fiscal Year 1984, and September 1, 1984**

State	State general sales and gross receipts taxes						State cigarette taxes				State motor fuel sales taxes			
	Percentage rate			Last effective date of change	Exemption provided for sales of--		Rate (cents per package)			Last effective date of change	Rate (cents per gallon of gasoline)			Last effective date of change
	Beginning of fiscal year	End of fiscal year	Sept. 1, 1984		Food products <sup>1</sup>	Prescription drugs <sup>2</sup>	Beginning of fiscal year	End of fiscal year	Sept. 1, 1984		Beginning of fiscal year	End of fiscal year	Sept. 1, 1984	
Alabama.....	4	4	4	7-1-83	No	Yes	16	16	16.5	7-1-84	11	11	11	8-1-80
Alaska.....	(X)	(X)	(X)	(X)	(X)	(X)	8	8	8	7-1-81	8	8	8	7-1-81
Arizona.....	5	5	5	6-1-83	Yes	Yes	13	13	15	7-1-84	12	12	13	7-1-84
Arkansas.....	3	4	4	11-1-83	No	Yes	21	21	21	3-10-83	9.5	9.5	9.5	7-1-79
California.....	4.75	4.75	4.75	3-31-74	Yes	Yes	10	10	10	9-1-87	7	9	9	8-1-83
Colorado.....	3.5	3.5	3	8-1-84	Yes	Yes	10	15	15	11-1-83	12	12	12	7-1-83
Connecticut.....	7.5	7.5	7.5	7-1-80	Yes	Yes	21	26	26	8-1-83	14	14	15	7-1-84
Delaware.....	(X)	(X)	(X)	(X)	(X)	(X)	14	14	14	8-1-81	11	11	11	8-1-81
Florida.....	5	5	5	5-1-82	Yes	Yes	21	21	21	7-1-77	4	4	4	4-1-83
Georgia.....	3	3	3	2-20-81	No	No	12	12	12	4-1-71	7.5	7.5	7.5	7-1-79
Hawaii.....	4	4	4	7-1-85	No	No	(*)	(*)	(*)	7-1-85	8.5	8.5	8.5	5-1-75
Idaho.....	4.5	4.5	4	7-1-84	No	Yes	9.1	9.1	9.1	7-1-72	14.5	14.5	14.5	4-1-83
Illinois.....	4	5	5	1-1-84	Yes	Yes	12	12	12	8-1-89	7.5	11	12	7-1-84
Indiana.....	5	5	5	1-1-83	Yes	Yes	10.5	10.5	10.5	7-1-77	11.1	11.1	11.1	1-1-82
Iowa.....	4	4	4	3-1-83	Yes	Yes	18	18	18	7-1-81	13	13	13	9-1-81
Kansas.....	3	3	3	5-1-85	No	Yes	16	16	16	7-1-83	10	11	11	1-1-84
Kentucky.....	5	5	5	4-1-88	Yes	Yes	3	3	3	7-1-70	10	10	10	10-1-82
Louisiana.....	3	3	4	7-1-84	Yes	Yes	11	11	16	8-1-84	8	8	16	7-1-84
Maine.....	5	5	5	6-1-89	Yes	Yes	16	20	20	9-23-83	14	14	14	4-1-83
Maryland.....	5	5	5	6-1-77	Yes	Yes	13	13	13	7-1-80	13.5	13.5	13.5	6-1-83
Massachusetts.....	5	5	5	11-12-75	Yes	Yes	21	26	26	7-11-83	11	11	11	4-1-83
Michigan.....	4	4	4	1-1-81	Yes	Yes	21	21	21	5-1-82	13	15	15	1-1-84
Minnesota.....	6	6	6	1-1-83	Yes	Yes	18	18	18	10-31-71	16	17	17	1-1-84
Mississippi.....	5	6	6	12-1-83	No	Yes	11	11	11	7-1-73	9	9	9	7-1-83
Missouri.....	4.125	4.125	4.125	1-1-83	No	Yes	13	13	13	8-13-82	7	7	7	8-13-72
Montana.....	(X)	(X)	(X)	(X)	(X)	(X)	16	16	16	7-1-83	15	15	15	7-1-83
Nebraska.....	4	3.5	3.5	4-1-84	Yes	Yes	18	18	18	5-1-82	15.3	15.2	14.9	7-1-84
Nevada.....	5.75	5.75	5.75	5-1-81	Yes	Yes	15	15	15	7-1-83	10.25	10.25	10.25	7-1-82
New Hampshire.....	(X)	(X)	(X)	(X)	(X)	(X)	12	17	17	8-15-83	14	14	14	7-1-81
New Jersey.....	6	6	6	1-3-83	Yes	Yes	25	25	25	7-1-83	8	8	8	7-1-72
New Mexico.....	3.75	3.75	3.75	7-1-83	No	No	12	12	12	7-1-88	11	11	11	7-1-83
New York.....	4	4	4	6-1-71	Yes	Yes	21	21	21	4-1-83	8	8	8	2-1-72
North Carolina.....	3	3	3	7-1-33	No	Yes	2	2	2	10-1-69	12	12	12	7-1-81
North Dakota.....	4	4	4	4-1-83	Yes	Yes	18	18	18	4-1-83	13	13	13	7-1-83
Ohio.....	5	5	5	11-24-81	Yes	Yes	14	14	14	11-15-81	12	12	12	1-1-83
Oklahoma.....	2	3	3	2-15-84	No	Yes	18	18	18	7-1-79	6.58	9	9	4-16-84
Oregon.....	(X)	(X)	(X)	(X)	(X)	(X)	19	19	19	6-1-82	8	9	9	1-1-84
Pennsylvania.....	6	6	6	1-1-88	Yes	Yes	18	18	18	1-15-70	11	12	12	8-6-83
Rhode Island.....	6	6	6	6-1-76	Yes	Yes	23	23	23	3-15-82	13	13	13	4-1-83
South Carolina.....	4	4	5	7-1-84	No	Yes	7	7	7	7-1-77	13	13	13	9-1-81
South Dakota.....	4	4	4	7-1-81	No	Yes	15	15	15	7-1-81	13	13	13	4-1-81
Tennessee.....	4.5	5.5	5.5	4-1-84	No	Yes	13	13	13	6-1-69	9	9	9	6-1-81
Texas.....	4	4	4	7-1-71	Yes	Yes	18.5	18.5	18.5	7-1-71	5	5	10	8-1-84
Utah.....	4.125	4.625	4.625	10-1-83	No	Yes	12	12	12	7-1-82	11	11	14	7-1-84
Vermont.....	4	4	4	7-1-82	Yes	Yes	12	17	17	8-15-83	13	13	13	5-1-83
Virginia.....	3	3	3	7-1-88	No	Yes	2.5	2.5	2.5	9-1-86	11	11	11	7-1-80
Washington.....	6.5	6.5	6.5	3-1-83	Yes	Yes	23	23	23	8-1-82	16	16	18	7-1-84
West Virginia.....	5	5	5	6-1-81	Yes	Yes	17	17	17	6-1-78	10.5	10.5	10.5	6-1-78
Wisconsin.....	5	5	5	5-1-82	Yes	Yes	25	25	25	5-1-82	13	15	16	7-1-84
Wyoming.....	3	3	3	7-1-67	No	Yes	8	8	8	7-1-67	8	8	8	3-1-76
EXHIBIT: District of Columbia.....	6	6	6	6-1-80	Yes	Yes	13	13	13	7-1-76	14.8	15.5	15.5	6-1-84

X Not applicable.

<sup>1</sup>Reflects status as of end of fiscal year for sale of most food products for consumption off premises.

<sup>2</sup>Reflects status as of end of fiscal year.

<sup>3</sup>State authorizes State collection of combined State and local sales taxes in those jurisdictions which approve supplemental local sales taxes under State enabling legislation; see text.

<sup>4</sup>An additional tax is levied at the rate of 3 percent of the retail sales price of the motor fuel, less the current 7.5 cents per gallon tax. This tax is levied, collected, and administered in the same manner as the sales and use tax.

<sup>5</sup>Rate is 40 percent of wholesale price.

<sup>6</sup>Combined State and county rates are: Hawaii--13.5 cents; Honolulu--15 cents; Kauai--12.5 cents; and Maui--14.5 cents.

<sup>7</sup>While exempt from State tax effective, January 1, 1984, these items may be subject to 1 percent local tax.

<sup>8</sup>The State sales tax rate is 5.4 percent in the following counties: Clark, Cowlitz, Klickitat, and Skamania.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>ALABAMA</b>			<b>ALASKA--Continued</b>		
SALES AND GROSS RECEIPTS.....	1,512,535	1,385,536	LICENSE.....	54,444	56,316
General sales or gross receipts.....	735,318	659,663	Motor vehicles.....	14,636	15,820
Sales.....	664,039	594,723	Registration.....	12,381	13,425
Use.....	71,279	64,940	Motor freight carrier and overweight size permits.....	1,211	1,243
Selective sales and gross receipts.....	777,217	725,873	Certificate of title and lien fees.....	1,044	1,152
Motor fuels (net).....	253,053	240,850	Motor vehicle operators.....	466	366
Refunds.....	-2,272	-2,500	Corporations in general.....	960	934
Gasoline (gross).....	205,221	198,967	Alcoholic beverages.....	1,717	1,593
Motor fuels (gross).....	49,410	43,682	Amusements.....	222	176
Aviation gas (gross).....	694	701	Amusement devices.....	148	115
Alcoholic beverages.....	90,262	88,368	Lottery.....	74	61
Liquor and wines (State stores).....	52,150	51,810	Occupations and businesses, not elsewhere classified....	26,616	28,041
Beer.....	38,112	36,558	Fisheries--raw fish, cold storage, freezer ships.....	22,340	23,993
Tobacco products.....	69,700	68,226	Professions regulatory licenses.....	1,814	1,194
Insurance.....	80,626	76,710	Security registration fees.....	1,010	1,137
Public utilities.....	236,081	214,603	Insurance licenses.....	832	799
Utility privilege.....	159,849	144,476	Other.....	620	918
Gross revenue tax.....	51,264	46,871	Hunting and fishing.....	9,738	9,297
Telephone companies.....	20,347	18,891	Sport.....	7,022	6,330
Utilities supervision.....	3,255	2,987	Commercial.....	2,716	2,967
Hydroelectric companies.....	1,366	1,378	Other.....	89	89
Amusements--playing cards.....	64	69	INDIVIDUAL INCOME (net).....	61,151	61,540
Other.....	47,431	37,047	Refunds.....	-71	-170
Rental tax.....	23,067	18,389	Gross collections.....	1,222	1,710
Contractors.....	13,945	9,775	CORPORATION NET INCOME.....	304,621	266,302
Lodgings.....	8,589	7,289	PROPERTY--oil and gas properties.....	131,050	152,580
Lubricating oil.....	1,830	1,594	DEATH AND GIFT--inheritance and estate.....	692	700
LICENSE.....	150,679	119,384	SEVERANCE.....	1,393,039	1,494,034
Motor vehicles.....	29,183	32,756	Oil and gas production.....	1,392,394	1,493,328
Vehicle licenses.....	28,508	32,097	Oil and gas conservation.....	645	706
Motor carriers.....	641	626	<b>ARIZONA</b>		
Replacement tags.....	34	33	SALES AND GROSS RECEIPTS.....	1,498,229	1,145,563
Motor vehicle operators.....	9,485	8,377	General sales and gross receipts.....	71,140,734	845,306
Corporations in general.....	65,029	54,595	Privilege sales tax.....	571,090	354,723
Franchise.....	63,560	53,146	Education excise tax.....	549,294	474,932
Permits.....	1,178	1,178	Use.....	20,350	15,651
Foreign corporation entrance.....	291	271	Selective sales and gross receipts.....	357,495	300,257
Public utilities--transportation companies.....	1,252	1,172	Motor fuels (net).....	193,299	151,780
Alcoholic beverages.....	1,849	1,702	Refunds.....	-4,427	-4,417
Occupations and businesses, not elsewhere classified....	34,241	11,659	Gasoline.....	170,536	136,773
Kerosene, diesel, and gasoline inspections.....	23,107	815	Use fuel.....	27,190	19,424
Oil companies.....	4,176	3,555	Alcoholic beverages.....	25,499	23,712
Shipping point inspections.....	3,126	3,772	Spirituuous liquor.....	14,600	13,891
Privilege to operate.....	2,447	2,401	Malt liquor.....	7,235	6,813
Fertilizer and feed stamps.....	608	558	Vinous liquor.....	3,664	3,008
Store licenses.....	313	316	Tobacco products--cigarettes and tobacco.....	41,475	42,205
Other.....	464	242	Insurance--premiums.....	149,369	139,485
Hunting and fishing.....	9,640	9,123	Public utilities.....	37,187	32,861
INDIVIDUAL INCOME (net).....	623,173	556,390	Motor carriers and express companies.....	34,394	29,201
CORPORATION NET INCOME.....	223,816	133,717	Intrastate utility corporation assessment.....	2,793	3,660
Corporations--general.....	120,370	122,275	Parimutuels.....	10,591	10,137
Financial institutions excise.....	13,446	11,442	Dog racing.....	8,061	7,675
PROPERTY.....	57,768	53,285	Horse racing.....	2,530	2,462
General.....	56,615	51,765	Other--rental occupancy tax.....	75	77
Special--freight lines equipment.....	1,153	1,520	LICENSE.....	161,653	148,763
DEATH AND GIFT.....	9,456	9,179	Motor vehicles.....	115,580	101,402
SEVERANCE.....	119,525	77,144	Registration.....	105,722	93,880
Production privilege.....	97,350	54,411	Titles.....	3,707	3,274
Oil and gas.....	16,735	17,864	Station fuel fees.....	2,919	2,550
Coal tonnage.....	3,454	3,106	Oversize and overweight permits.....	1,157	(NA)
Forestry products.....	1,986	1,763	Miscellaneous.....	2,075	1,698
DOCUMENTARY AND STOCK TRANSFER.....	7,298	6,594	Motor vehicle operators.....	5,030	4,169
Mortgages.....	5,263	4,857	Corporations in general.....	2,852	1,508
Deeds.....	1,568	1,420	Alcoholic beverages.....	1,675	2,870
Securities.....	467	317	Amusements--boxing and wrestling.....	31	388
<b>ALASKA</b>			Occupations and businesses, not elsewhere classified....	12,350	13,898
SALES AND GROSS RECEIPTS.....	88,255	74,614	Trade and professional examinations.....	1,941	1,662
Selective and gross receipts.....	88,255	74,614	Radiation regulatory agency.....	11,529	(NA)
Motor fuels (net).....	32,169	36,675	Contractors.....	1,390	1,044
Refunds.....	-8,801	-16,568	Real estate brokers, salesmen, companies.....	1,144	1,365
Gross collections.....	40,970	53,243	Medical examiners.....	864	1,033
Alcoholic beverages.....	12,984	10,413	Secretary of State.....	726	702
Tobacco products.....	5,426	5,290	Weights and measures.....	535	532
Insurance.....	16,172	13,842	Nursing.....	522	504
Public utilities.....	1,603	1,445	Fruit and vegetable inspection.....	437	453
Other--business licenses.....	19,901	6,949	Insurance director--fees.....	407	596
			Other.....	2,855	6,007

NA Not available. <sup>1</sup>Revised.

<sup>2</sup>Reflects change in collection cycle. <sup>3</sup>Tax rate increased effective Sept. 2, 1983. <sup>4</sup>Tax rate increased effective May 1, 1984. <sup>5</sup>Reflects collection of taxes that were suspended while tax was in litigation. <sup>6</sup>Reflects residual collections of repealed tax. <sup>7</sup>Tax rate increased from 4 to 5 percent effective June 1, 1983. <sup>8</sup>Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983. <sup>9</sup>New tax imposed on overweight or oversize vehicle effective July 27, 1983. <sup>10</sup>Malt beverages became exempt from luxury license fees effective July 27, 1983. <sup>11</sup>New tax imposed effective July 27, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
ARIZONA--Continued			ARKANSAS--Continued		
LICENSE--Continued			INDIVIDUAL INCOME (net).....	434,021	388,341
Hunting and fishing.....	8,779	7,690	Refunds.....	-81,968	-72,382
Other.....	16,246	16,838	Gross collections.....	515,989	460,723
Vehicular emission fees.....	6,769	6,258	CORPORATION NET INCOME.....	106,241	36,921
Boulder Canyon and Salt River Project permits.....	4,344	5,549	PROPERTY.....	4,682	4,558
Aircraft licenses and registrations.....	2,197	2,019	Community colleges.....	42,000	42,000
Other.....	2,936	3,012	Special--bus and truck lines.....	1,913	1,987
INDIVIDUAL INCOME (net).....	528,275	480,716	General.....	559	554
Refunds.....	-122,250	-115,465	Mobile homes.....	210	17
Gross collections.....	650,525	596,181	DEATH AND GIFT--inheritance.....	7,850	7,229
CORPORATION NET INCOME.....	197,363	160,429	SEVERANCE.....	27,125	28,393
PROPERTY.....	127,757	121,358	General.....	24,072	25,490
General.....	82,180	85,186	Timber.....	3,053	2,903
Special.....	45,577	36,172	DOCUMENTARY AND STOCK TRANSFER.....	3,558	2,608
Motor vehicles.....	42,168	33,355	OTHER--forestry acreage tax.....	680	661
Flight property.....	2,720	2,250			
Private car lines.....	689	567			
DEATH AND GIFT--estate.....	12,535	12,234			
ARKANSAS			CALIFORNIA		
SALES AND GROSS RECEIPTS.....	847,161	706,742	SALES AND GROSS RECEIPTS.....	11,077,270	9,952,672
General sales or gross receipts--sales and use.....	1,562,686	2,437,474	General sales and gross receipts.....	8,787,026	7,766,551
Sales.....	489,255	382,827	Sales and use--State tax.....	8,761,321	7,744,725
Use.....	73,431	55,252	Collection costs retained--local levies.....	25,705	21,826
Selective sales and gross receipts.....	284,475	269,268	Selective sales and gross receipts.....	2,290,244	2,186,121
Motor fuels (net).....	139,756	132,781	Motor fuels (net).....	1,212,892	925,560
Refunds.....	-471	-347	Refunds.....	-20,445	-16,125
Gross collections.....	140,227	133,128	Gasoline (gross).....	1,105,044	850,407
Alcoholic beverages.....	25,689	23,888	Use fuel--diesel (gross).....	127,391	90,473
Beer stamp tax.....	10,518	9,556	Jet fuel (gross).....	902	805
Liquor stamp--gallonage.....	7,461	7,056	Alcoholic beverages.....	137,386	136,172
10 percent mixed drink tax.....	3,185	2,892	Distilled spirits.....	107,951	108,474
Liquor--3 percent sales.....	2,869	2,837	Beer and wine.....	29,435	27,698
Other.....	1,656	1,547	Tobacco products--cigarettes.....	262,549	262,351
Tobacco products.....	61,101	55,236	Insurance.....	457,367	458,704
Cigarettes.....	58,007	52,364	Gross premium tax.....	450,347	467,990
Cigar and tobacco tax.....	3,094	2,872	Other regulatory taxes.....	7,020	10,714
Insurance.....	37,336	38,226	Public utilities--electric energy tax.....	32,131	30,453
Gross premiums--general.....	37,277	38,148	Parimutuels.....	135,059	118,473
Fire, tornado, and marine companies.....	59	78	Racing.....	127,428	127,796
Parimutuels.....	20,593	19,137	Breakage.....	7,631	6,677
Horse racing.....	10,991	10,322	Other.....	52,860	54,408
Dog racing.....	9,602	8,815	Agricultural marketing assessment.....	45,009	40,401
LICENSE.....	110,043	112,428	Department of Agriculture--other regulation taxes.....	17,851	14,007
Motor vehicles.....	66,890	67,341	LICENSE.....	908,311	846,047
Vehicle registration.....	60,876	59,609	Motor vehicles.....	559,720	537,628
Title fees.....	3,558	3,370	Registration, weight fees and other motor vehicle fees.....	526,248	520,765
Overload permits.....	1,405	1,926	Personalized license plates.....	720,564	714,698
Trip permits.....	596	648	Other.....	2,908	2,165
Other.....	455	1,788	Motor vehicle operators.....	37,681	58,073
Motor vehicle operators.....	5,809	6,756	Corporations in general--filing and qualifications.....	7,127	6,273
Corporations in general.....	3,600	3,465	Public utilities--filing and registration.....	29,889	13,277
Franchise.....	3,400	3,270	Alcoholic beverages.....	29,453	33,453
Incorporation.....	4200	195	Amusements.....	442	442
Public utilities.....	6,561	7,202	Occupations and businesses, not elsewhere classified.....	9175,789	9150,105
Assessments.....	4,285	4,832	Agricultural.....	21,239	22,345
Other.....	2,276	2,370	Contractors.....	18,702	17,636
Alcoholic beverages.....	957	1,046	Bureau of automotive repair.....	18,499	20,727
Liquor.....	766	850	Real estate licenses and fees.....	17,732	10,069
Beer.....	165	179	Insurance companies.....	11,657	13,650
Wine.....	26	17	Medical examiners.....	10,443	9,556
Amusements.....	408	475	Corporations.....	9,967	8,027
Slot machines.....	377	447	Banking.....	7,489	5,521
Racing.....	31	28	Teacher credential fees.....	5,706	5,356
Occupations and businesses, not elsewhere classified.....	14,309	12,375	Nursing.....	3,637	2,512
Insurance agents--fees and licenses.....	1,810	1,338	Savings and loan license fees.....	3,525	3,049
Plant board--fees and licenses.....	1,794	1,748	Pest control.....	2,423	2,162
Security fees.....	1,667	1,181	Outdoor advertising.....	2,052	2,644
Bank department fees.....	1,529	1,147	Other.....	42,718	26,851
Oil and gas commission permits.....	958	968	Hunting and fishing.....	43,627	43,982
Soybean assessment.....	801	844	Fishing.....	31,483	28,320
Nurses.....	504	460	Hunting.....	8,635	8,071
Plumbers.....	445	420	Other.....	3,975	6,212
Pasteurization fees.....	347	305	Collectors' commission retained.....	-466	-621
Boiler inspection.....	335	278	Other--boat registration.....	4,583	4,831
Dairy products.....	326	284	INDIVIDUAL INCOME (net).....	9,238,455	7,649,231
Other.....	3,793	3,402	Refunds.....	-1,516,326	-1,806,735
Hunting and fishing.....	11,382	13,614	Gross revenue.....	10,754,781	9,455,966
Other--boat and trailer registration.....	127	154			

\* Revised.

<sup>1</sup>Tax rate increased from 3 to 4 percent effective Nov. 7, 1983. <sup>2</sup>Detail does not add to total; see text. <sup>3</sup>Tax rate increased effective Mar. 10, 1983.  
<sup>4</sup>Estimated. <sup>5</sup>Reflects change in collection cycle. <sup>6</sup>Reflects 3-year renewal cycle. <sup>7</sup>Fees increased effective Jan. 1, 1983. <sup>8</sup>Reflects change in collection cycle and imposition of new highway carrier fees effective Jan. 1, 1984. <sup>9</sup>Reflects 2-year and 3-year renewal cycles in many categories listed below.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
CALIFORNIA--Continued			COLORADO--Continued		
CORPORATION NET INCOME.....	1,218,856	2,553,948	LICENSE--Continued		
PROPERTY--special.....	1,041,682	740,021	Occupations and businesses, not elsewhere classified--		
Motor vehicles.....	1,022,447	728,432	Continued		
House trailers.....	14,774	7,458	Pharmacy.....	459	295
Private car companies.....	4,461	4,131	Barbers and cosmetologists.....	445	297
DEATH AND GIFT.....	215,669	2489,276	Other.....	8,283	6,516
Inheritance and estate.....	112,737	481,042	Hunting and fishing.....	27,071	18,645
Gift.....	2,932	8,234	Other.....	2,806	2,750
SEVERANCE.....	117,475	28,684	Boat registration.....	354	328
Timber.....	12,808	23,345	Snowmobile registration.....	114	72
Petroleum and gas.....	4,667	5,339	Miscellaneous licenses.....	2,338	2,350
COLORADO			INDIVIDUAL INCOME (net).....	763,627	655,491
SALES AND GROSS RECEIPTS.....	1,104,424	885,909	Refunds.....	-271,222	-282,044
General sales and gross receipts.....	791,382	622,548	Gross collections.....	1,034,849	937,535
Sales.....	613,538	548,024	CORPORATION NET INCOME (net).....	87,721	756,184
Use--tourism.....	110,495	7,613	Refunds.....	-48,016	-50,321
Use--consumer.....	52,069	52,252	Gross collections.....	135,737	106,505
Use--retailers.....	15,280	14,659	PROPERTY.....	5,757	5,272
Retail sales by business group.....	624,896	522,687	DEATH AND GIFT.....	10,567	9,118
Unclassified retail.....	89,477	75,029	Inheritance and estate.....	10,338	8,798
Automotive.....	87,900	66,847	Inheritance filing fee.....	227	277
Eating and drinking places.....	64,722	54,917	Gift.....	2	43
General merchandise.....	57,895	51,750	SEVERANCE.....	30,009	35,902
Building materials and farm equipment.....	45,067	35,393	Oil and gas severance.....	18,067	23,251
Wholesale trade.....	44,831	40,376	Coal severance.....	10,379	11,297
Public utility.....	43,254	35,605	Molybdenum severance.....	803	551
Manufacturing.....	42,106	35,999	Oil and gas conservation.....	758	776
Services other than lodging.....	35,228	30,436	Oil shale.....	2	13
Food stores.....	31,650	26,711	Metallic mineral severance.....	-	14
Furniture.....	25,899	20,937	OTHER--levy on civil actions.....	4,913	4,836
Apparel.....	24,828	20,354	CONNECTICUT		
Lodging.....	17,180	14,110	SALES AND GROSS RECEIPTS.....	2,118,444	1,798,600
Miscellaneous.....	14,859	14,223	General sales and gross receipts.....	1,339,110	1,104,136
Selective sales and gross receipts.....	313,042	263,361	Selective sales and gross receipts.....	779,334	694,464
Motor fuels (net).....	188,739	143,016	Motor fuels (net).....	197,507	159,014
Refunds.....	-3,248	-2,961	Alcoholic beverages.....	31,144	26,237
Gasoline (gross).....	158,170	127,971	Tobacco products--cigarettes.....	88,040	73,669
Special fuels (gross).....	25,276	16,718	Insurance.....	82,272	77,705
Gasohol.....	8,541	1,288	Foreign.....	48,475	44,488
Alcoholic beverages.....	24,900	24,543	Domestic.....	33,797	33,217
Liquor.....	18,093	17,766	Public utilities.....	257,633	235,945
Repeal beer.....	5,689	5,577	Telephone, telegraph, and cable.....	114,319	104,690
Excise tax and 3.2 beer.....	1,118	1,200	Gas, electric, steam, and municipal electric and gas	80,471	78,552
Tobacco products.....	67,504	36,630	Electric and power.....	27,597	24,622
Insurance.....	40,142	47,871	Gas.....	17,531	17,376
Public utilities.....	2,339	2,178	Community antenna television.....	13,502	6,947
Parimutuels.....	9,007	8,735	Water and water power.....	4,207	3,880
Amusements--games of chance.....	411	388	Railroad--steam, electric, streetcar, and express...	6	7
LICENSE.....	125,807	99,359	Refunds.....	-	-129
Motor vehicles.....	67,069	54,354	Parimutuels.....	60,612	61,233
Ton-mile.....	29,066	24,168	Off-track betting.....	36,867	36,256
Vehicle licenses.....	26,431	24,629	Jai-alai.....	14,072	15,531
Emission inspections.....	4,788	3,382	Dog racing.....	9,673	9,446
Proration decal.....	1,296	1,352	Amusements.....	12,927	12,444
Personalized license plates.....	287	267	Admissions.....	12,070	12,391
Other.....	5,201	556	Boxing and wrestling.....	57	53
Motor vehicle operators.....	5,057	3,431	Other--petroleum products.....	49,199	48,217
Corporations in general.....	2,278	2,342	LICENSE.....	140,114	128,045
Alcoholic beverages.....	2,350	2,228	Motor vehicles.....	78,809	75,290
Liquor license--city.....	1,456	1,385	Licenses.....	67,792	65,400
Liquor license--State.....	411	386	Motor carrier registration and road tax.....	6,376	6,510
Liquor license fees.....	408	386	Certificates of title and inspection fees.....	4,641	3,380
3.2 beer State license.....	75	71	Motor vehicle operators.....	13,894	13,604
Amusements.....	215	124	Corporations in general.....	5,286	5,331
Occupations and businesses, not elsewhere classified...	18,961	15,485	Annual reports.....	2,128	2,212
Plumbing inspection.....	1,774	2,535	Domestic corporation.....	1,008	928
Real estate licenses.....	1,686	1,406	Foreign corporation.....	945	1,036
Electrical inspection.....	1,029	829	Other.....	1,205	1,155
Boiler inspection.....	874	302	Alcoholic beverages.....	6,263	6,257
Medical.....	812	363	Amusements--boxing and wrestling.....	58	55
Store licenses.....	767	759	Occupations and businesses, not elsewhere classified...	29,551	22,055
Motor vehicle dealers and salesmen.....	752	709	Rank examinations.....	3,084	2,498
Engineers.....	594	332	Real estate brokers and salesmen.....	2,453	2,287
Electrical.....	526	417			
Division of Insurance.....	497	332			
Nursing.....	463	393			

- Represents zero. <sup>r</sup> Revised.

<sup>1</sup>Reflects change in collection cycle. <sup>2</sup>Inheritance and gift taxes repealed effective June 8, 1982. <sup>3</sup>Tax rate increased from 3 to 3.5 percent effective May 1, 1983. <sup>4</sup>New tax imposed on tourist related business effective May 1, 1983. <sup>5</sup>Tax rate increased from 9 to 12 cents per gallon effective July 1, 1983. <sup>6</sup>Tax rate increased effective Nov. 1, 1983. <sup>7</sup>Reflects change in collection cycle. Also tax rates decreased for the 1982 liability. <sup>8</sup>Tax rate increased from 11 to 14 cents per gallon effective Apr. 1, 1983. <sup>9</sup>Tax rate increased effective Aug. 1, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>CONNECTICUT--Continued</b>			<b>DELAWARE--Continued</b>		
LICENSE--Continued			LICENSE--Continued		
Occupations and businesses, not elsewhere classified--Continued			Hunting and fishing.....	533	517
Medicine.....	2,362	2,176	Sport and commercial.....	511	495
Occupational tax.....	1,212	1,178	Oyster, clam, and crab.....	22	22
Accountants.....	628	490	Other.....	548	512
Engineers and surveyors.....	575	503	Boat.....	354	316
Motor vehicle dealers and repairmen.....	540	283	Civil commissions.....	87	84
Dentists.....	498	509	Dog and kennel.....	82	88
Power facility evaluations.....	349	407	Other.....	25	24
Notaries public.....	331	304	INDIVIDUAL INCOME (net).....	343,451	313,986
Drugs.....	318	312	Refunds.....	-50,382	-44,378
Other.....	17,201	11,108	Gross collections.....	393,833	358,364
Hunting and fishing.....	2,408	2,196	CORPORATION NET INCOME.....	244,857	29,790
Sport.....	2,329	2,128	Corporate income (gross).....	51,914	35,504
Commercial.....	79	68	Banks and trust companies (gross).....	9,526	4,073
Other.....	3,845	3,257	Refunds.....	-16,583	-9,787
Boat registration.....	3,347	3,094	DEATH AND GIFT.....	10,621	16,619
Other--pistol and dog.....	498	163	Inheritance.....	10,312	7,458
INDIVIDUAL INCOME--capital gains and dividends (net).....	1278,682	178,535	Gift.....	196	238
CORPORATION NET INCOME.....	401,801	357,364	Estate.....	113	8,923
Corporation income.....	2397,782	335,195	DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	919,235	12,550
Unincorporated business tax.....	34,119	22,169	OTHER.....	707	694
PROPERTY--special--oyster grounds.....	12	11	<b>FLORIDA</b>		
DEATH AND GIFT.....	4109,391	75,169	SALES AND GROSS RECEIPTS.....	5,731,434	4,795,751
Inheritance.....	107,392	74,972	General sales or gross receipts--sales and use.....	103,980,949	103,334,207
Estate.....	1,999	197	Automotive.....	840,108	662,488
DOCUMENTARY AND STOCK TRANSFER--real estate conveyance.....	537,559	(X)	Food and beverages.....	672,901	587,468
OTHER--penalties and delinquencies.....	-	1	General merchandise and specialty stores.....	602,067	525,319
<b>DELAWARE</b>			Lumber, building, and contractors.....	378,705	282,393
SALES AND GROSS RECEIPTS.....	93,247	90,052	Furniture and appliances.....	252,241	202,165
Selective sales and gross receipts.....	93,247	90,052	Manufacturing and mining.....	164,743	136,737
Motor fuels (net).....	37,394	37,707	Apparel.....	127,788	113,733
Refunds.....	-380	-976	Other.....	1,139,114	1,090,386
Motor fuels (gross).....	35,999	36,941	Selective sales and gross receipts.....	1,750,485	1,461,544
Motor carrier (gross).....	1,775	1,742	Motor fuels (net).....	1617,252	1451,940
Alcoholic beverages.....	4,996	5,111	Gasoline.....	466,637	398,637
Tobacco products.....	12,015	12,336	Special fuel.....	150,615	53,927
Insurance.....	15,660	13,619	Alcoholic beverages.....	1395,505	12316,644
Public utilities.....	20,764	18,810	Beer.....	170,269	139,563
Parimutuels--thoroughbred racing.....	69	520	Liquor.....	163,107	126,650
Amusements.....	-	2	Wine.....	61,280	49,868
Other--hotel and motel accommodations.....	2,349	1,947	Tobacco products--cigarettes.....	277,925	275,294
LICENSE.....	200,478	176,366	Insurance.....	149,747	125,715
Motor vehicles.....	31,085	26,647	General.....	110,847	99,368
Registrations.....	14,615	14,020	Workmen's compensation administration.....	23,888	17,653
Document fees.....	14,471	11,132	Special disability.....	15,012	8,694
Titles.....	632	564	Public utilities.....	149,577	136,653
Oversize (hauling permits).....	464	235	Parimutuels.....	116,354	111,789
Suspended licenses.....	318	176	Amusements--admissions.....	132,500	2,348
Vanity tags.....	275	233	Other.....	41,625	41,161
Temporary tags.....	164	163	Citrus advertising.....	41,625	41,161
Mobile recreation vehicles.....	118	96	Coastal protection.....	(14)	(14)
Lost tags.....	28	28	LICENSE.....	453,504	444,038
Motor vehicle operators.....	1,314	1,099	Motor vehicles.....	274,885	274,468
Corporations in general.....	92,270	80,031	Vehicles--general licenses.....	239,712	239,133
Franchise.....	81,801	75,354	Auto title and liens.....	16,218	12,903
Corporation fees.....	9,274	3,601	Other.....	18,955	22,432
Annual reports.....	1,195	1,076	Motor vehicle operators.....	29,760	25,466
Public utilities.....	3,648	3,205	Drivers licenses.....	13,223	11,381
Utility assessment--PSC.....	1,173	1,101	Driver examination fees.....	11,916	10,152
Steam, gas, and electric.....	922	356	Driver education fees.....	4,596	3,918
Telephone and telegraph.....	879	937	Other.....	25	15
Filing fees--PSC.....	644	781	Corporations in general.....	13,463	11,760
Railroad.....	30	30	Limited partnerships.....	4,437	3,210
Alcoholic beverages.....	558	516	Charter.....	3,672	3,103
Amusements.....	54	52	Privilege.....	3,041	3,299
Bingo.....	47	50	Filing fees.....	2,114	1,969
Racing.....	7	2	Nonprofit corporations.....	199	179
Occupations and businesses, not elsewhere classified.....	70,468	63,787	Public utilities.....	10,316	9,113
Mercantile and occupational.....	64,906	58,783	Utilities regulatory tax.....	10,082	8,864
Business occupational.....	2,413	2,428	Other.....	234	249
Securities.....	378	307	Alcoholic beverages.....	17,356	16,695
Insurance.....	303	284	Amusements.....	548	550
Bank examinations.....	277	385	Licenses.....	511	510
Other.....	2,191	1,600	Fees.....	37	40

- Represents zero.      <sup>2</sup>Revised.      X Not applicable.  
<sup>1</sup>The graduated combined tax on dividend and interest income was imposed effective Jan. 1, 1983.      <sup>2</sup>Tax rate increased effective Jan. 1, 1983.      <sup>3</sup>Reflects residual collections of repealed tax.      <sup>4</sup>Surtax imposed effective July 1, 1983.      <sup>5</sup>New tax was imposed effective July 1, 1983.      <sup>6</sup>Basis of tax changed effective Mar. 29, 1984.      <sup>7</sup>Fees increased effective July 1, 1983.      <sup>8</sup>Reflects change in collection cycle.      <sup>9</sup>Tax rate increased effective July 1, 1983.      <sup>10</sup>Detail does not add to totals; see text.      <sup>11</sup>Reflects change in basis of tax.      <sup>12</sup>Tax rate increased effective Sept. 1, 1983.      <sup>13</sup>Estimated.      <sup>14</sup>Tax is dedicated; trust fund limit reached during 1981 fiscal year.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
FLORIDA--Continued			GEORGIA--Continued		
LICENSE--Continued			PROPERTY.....	15,377	14,290
Occupations and businesses, not elsewhere classified--Continued			General.....	13,561	12,585
Citrus inspection.....	13,095	12,730	Special--utility.....	1,256	1,142
Department of Health and Rehabilitative Services.....	8,001	13,733	PSC--assessments.....	560	563
Bank assessments and fees.....	7,906	6,599	DEATH AND GIFT--estate.....	13,716	11,865
Gas and oil inspection.....	6,376	6,102	DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	10,415	5,070
Department of Business Regulation.....	4,495	4,475	OTHER.....	371	752
Securities.....	3,719	3,522	HAWAII		
Fruit and vegetable inspection.....	2,831	2,345	SALES AND GROSS RECEIPTS.....	780,631	755,861
Agricultural inspection.....	1,673	1,735	General sales or gross receipts.....	639,247	601,127
Farmers market.....	1,672	1,540	Selective sales and gross receipts.....	141,384	154,734
Department of State.....	1,158	1,432	Motor fuels (net).....	34,556	33,761
Mobile home seal fees.....	966	863	Highway fund.....	29,089	28,432
Other.....	2,724	3,895	Aviation fund.....	4,968	4,851
Hunting and fishing.....	9,558	9,366	Small boats.....	499	478
Other.....	6,293	5,445	Alcoholic beverages.....	6,209	6,299
Motor boat licenses and fees.....	5,314	4,454	Tobacco products.....	19,949	17,609
Aquatic plant control.....	926	946	Insurance.....	27,529	27,670
Other.....	53	45	Public utilities.....	59,559	66,395
CORPORATION NET INCOME.....	365,446	371,453	LICENSE.....	19,082	17,687
PROPERTY--general.....	149,256	131,327	Motor vehicles.....	9,096	8,777
DEATH AND GIFT--estate.....	78,729	79,335	Motor vehicle weight.....	8,422	4,102
SEVERANCE.....	157,823	137,933	Registration fee.....	636	614
Solid mineral.....	86,224	59,688	Carrier safety stickers.....	38	61
Oil and gas.....	71,599	78,245	Corporations in general.....	919	841
DOCUMENTARY AND STOCK TRANSFER.....	393,176	264,880	Public utilities.....	2,626	2,558
Documentary stamp.....	297,677	207,713	Occupations and businesses, not elsewhere classified.....	76,208	75,291
Intangibles, class C.....	95,499	57,167	Physicians and surgeons.....	584	172
GEORGIA			Financial institutions--examinations.....	435	492
SALES AND GROSS RECEIPTS.....	2,006,885	1,784,280	Excise tax licenses.....	383	359
General sales and gross receipts--sales and use.....	1,361,598	1,173,027	Insurance companies, dealers, and salesman.....	338	362
Food.....	291,056	265,500	Architects, engineers, and surveyors.....	294	36
Utilities.....	203,697	185,271	Elevator inspection.....	237	232
General merchandise.....	193,384	166,848	Milk producers and distributors.....	234	206
Automotive.....	188,887	149,609	Accountants.....	233	37
Lumber, buildings, and contractors.....	99,843	74,311	Cable television.....	200	180
Miscellaneous service.....	94,056	82,229	Real estate brokers and salesman.....	190	1,212
Manufacturers.....	93,205	83,334	Cosmetologists.....	189	18
Furniture, home furnishings, etc.....	77,405	61,988	Motor carriers.....	162	195
Apparel.....	55,243	31,122	Other.....	2,729	1,790
Collection costs retained--local levies.....	4,438	3,255	Hunting and fishing.....	149	141
Miscellaneous.....	77,302	66,352	Other.....	84	79
Selective sales and gross receipts.....	645,287	611,253	INDIVIDUAL INCOME (net).....	402,821	347,016
Motor fuels (net).....	372,731	353,429	Refunds.....	95,421	116,712
Refunds.....	-5,139	-5,427	Gross collections.....	498,242	463,728
Gross collections.....	377,890	358,856	CORPORATION NET INCOME.....	36,978	22,026
Alcoholic beverages.....	105,820	101,871	Corporations.....	36,431	24,467
Malt beverage.....	55,103	52,365	Banking institutions.....	547	-2,441
Alcoholic beverage.....	38,227	37,794	DEATH AND GIFT--inheritance and estate.....	6,652	6,416
Wine.....	12,490	11,712	DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	1,804	1,497
Tobacco products--cigars and cigarettes.....	85,402	85,597	IDAHO		
Insurance--gross premium.....	81,314	70,356	SALES AND GROSS RECEIPTS.....	361,273	288,608
LICENSE.....	125,618	107,037	General sales or gross receipts.....	10241,819	10165,403
Motor vehicles.....	59,862	55,792	Selective sales and gross receipts.....	119,454	123,205
Motor vehicle operators.....	8,478	7,411	Motor fuels (net).....	79,821	77,327
Corporations in general.....	13,433	11,711	Refunds.....	-1,652	-2,402
Franchise tax.....	10,987	10,015	Motor fuels (gross).....	81,028	79,240
Corporation fees.....	2,446	1,696	Aircraft fuel.....	445	489
Alcoholic beverages.....	1,947	1,759	Alcoholic beverages.....	7,143	8,092
Occupations and businesses, not elsewhere classified.....	22,174	19,414	Liquor excise.....	2,865	3,731
Professional examination board fees.....	7,628	6,509	Beer.....	3,441	3,528
Agricultural fees.....	4,139	3,682	Wine.....	837	833
Bank examination fees.....	3,511	3,168	Tobacco products--cigarettes.....	10,234	10,382
Public Service Commission fees.....	2,673	2,525	Insurance--gross premiums.....	17,895	23,517
Industrial loan fees.....	2,150	2,102	General.....	16,016	21,607
Security dealer fees.....	1,844	1,159	Workmen's compensation.....	1,879	1,910
Miscellaneous.....	229	269	Public utilities--kilowatt hour.....	2,413	2,177
Hunting and fishing.....	10,821	10,298	Parimutuels.....	442	339
Other--boats.....	8,903	652	Other--hotel, motel, and campgrounds.....	1,506	1,371
INDIVIDUAL INCOME (net).....	1,465,773	1,342,092			
Refunds.....	-289,204	-200,003			
Gross collections.....	1,754,977	1,542,095			
CORPORATION NET INCOME.....	315,960	238,834			

<sup>1</sup>Detail does not add to totals; see text. <sup>2</sup>Tax rate increased effective July 1, 1983. <sup>3</sup>Reflects a 3-year renewal cycle. <sup>4</sup>Exemptions for banks were repealed effective Jan. 1, 1984. <sup>5</sup>Reflects change in collection cycle. <sup>6</sup>Portion of collections held in escrow pending adjudication. <sup>7</sup>2-year renewal cycle applicable to many categories listed below. <sup>8</sup>Additional tax credits were allowed for the 1983 tax liability. <sup>9</sup>Reflects change in basis of tax. <sup>10</sup>Tax rate increased from 3 to 4 percent effective Mar. 1, 1983, and to 4.5 percent effective June 1, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>IDAHO--Continued</b>			<b>ILLINOIS--Continued</b>		
LICENSE.....	68,547	71,919	LICENSE--Continued		
Motor vehicles.....	30,681	35,472	Alcoholic beverages.....	1,856	1,999
Vehicles.....	24,899	30,858	Amusements.....	1,079	935
Port of entry permits.....	2,842	2,134	Bingo.....	419	413
Titles.....	2,749	2,334	Race tracks.....	660	522
Caravan licenses.....	191	146	Occupations and businesses, not elsewhere classified....	<sup>8</sup> 49,975	<sup>8</sup> 36,143
Motor vehicle operators.....	<sup>12</sup> 927	1,636	Insurance department.....	21,054	16,818
Corporations in general.....	300	315	Registration and education.....	9,330	9,730
Public utilities--motor carriers.....	2,363	2,263	Financial institutions.....	8,022	<sup>6</sup> 9,971
Alcoholic beverages.....	764	718	Securities.....	4,552	2,704
Occupations and businesses, not elsewhere classified....	19,849	19,886	Inspection fees.....	2,396	2,347
Agricultural products inspection and license.....	4,769	4,577	Public health.....	1,661	1,872
Potato commission.....	3,736	3,458	Savings and loans.....	895	771
Dairy products.....	2,978	3,039	Amusement devices.....	859	822
Electrical contractors.....	1,121	1,061	Mines and minerals.....	820	726
Wheat growers tax.....	944	932	Other.....	386	382
Insurance companies.....	883	865	Hunting and fishing.....	12,733	12,939
Brand registration.....	835	895	Other.....	1,480	1,438
Business regulation.....	709	616	Watercraft.....	<sup>11</sup> 412	1,373
Plumbers.....	508	442	Snowmobile.....	68	65
Professional licenses.....	469	480			
Livestock disease control.....	305	353	INDIVIDUAL INCOME (net).....	<sup>9</sup> 2,961,077	<sup>9</sup> 2,200,670
Other.....	2,592	3,168	Refunds.....	-217,167	-182,045
Hunting and fishing.....	11,580	11,543	Gross collections.....	3,178,244	2,382,715
Other--boat registration.....	83	86			
			CORPORATION NET INCOME.....	<sup>10</sup> 563,961	<sup>10</sup> 603,900
INDIVIDUAL INCOME (net).....	227,763	223,774	PROPERTY--public utility companies.....	189,981	165,025
Refunds.....	-59,979	-48,886	DEATH AND GIFT--inheritance and estate.....	<sup>11</sup> 105,016	<sup>11</sup> 138,544
Gross collections.....	287,742	272,660			
			DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	6,813	4,554
CORPORATION NET INCOME.....	25,374	31,114			
PROPERTY.....	233	242	<b>INDIANA</b>		
General.....	124	108	SALES AND GROSS RECEIPTS.....	2,481,455	2,009,813
Special.....	109	134	General sales and gross receipts.....	<sup>12</sup> 1,969,547	<sup>12</sup> 1,521,846
			General sales tax.....	1,499,526	1,111,882
DEATH AND GIFT--inheritance and estate.....	2,807	3,572	Gross income tax.....	470,021	409,964
			Selective sales and gross receipts.....	511,908	487,967
SEVERANCE.....	1,247	806	Motor fuels (net).....	331,636	316,935
Mining privilege.....	1,106	684	Refunds.....	(NA)	-2,105
Forest products.....	141	122	Gross collections.....	(NA)	319,040
			Alcoholic beverages.....	36,667	33,945
<b>ILLINOIS</b>			Tobacco products.....	77,282	79,054
SALES AND GROSS RECEIPTS.....	4,275,685	3,869,061	Insurance.....	66,267	57,977
General sales or gross receipts.....	2,651,128	2,394,075	Premium tax.....	(NA)	56,632
Collection costs retained--municipal levies.....	12,431	11,462	Fire marshal insurance.....	(NA)	1,315
Occupations and use taxes.....	<sup>2</sup> 2,638,697	<sup>2</sup> 2,382,613	Amusements--boxing and wrestling.....	56	56
Automotive and filling stations.....	693,362	567,007			
Miscellaneous retail and wholesale.....	375,501	342,888	LICENSE.....	152,983	153,309
Manufacturers.....	317,774	293,575	Motor vehicles.....	112,222	118,414
General merchandise.....	306,731	252,760	Registrations.....	110,815	117,108
Drinking and eating places.....	272,627	227,360	Motor carriers.....	1,407	1,306
Lumber, building, and hardware.....	204,679	166,582	Motor vehicle operators.....	( <sup>13</sup> )	( <sup>13</sup> )
Food.....	<sup>19</sup> 5,411	246,022	Corporations in general.....	4,161	3,555
Apparel.....	126,584	108,714	Domestic and foreign.....	3,811	3,222
Furniture, household, and radio.....	91,291	76,631	Uniform commercial code.....	350	333
Miscellaneous.....	151,039	114,429	Public utilities--examinations.....	172	186
Selective sales and gross receipts.....	1,624,557	1,474,986	Alcoholic beverages.....	8,756	7,709
Motor fuels (net).....	<sup>4</sup> 533,166	361,416	Amusements.....	76	65
Refunds.....	-10,362	-10,030	Occupations and businesses, not elsewhere classified....	18,393	15,193
Gross collections.....	543,528	371,446	Security dealers and agents.....	(NA)	4,265
Alcoholic beverages.....	71,610	73,394	Oil inspections.....	(NA)	1,914
Tobacco products--cigarettes.....	167,351	173,287	Bank examination fees.....	(NA)	1,314
Insurance--gross premiums.....	102,892	110,091	Beauty board fees.....	(NA)	1,238
General.....	93,807	100,626	Real estate brokers.....	(NA)	1,049
Fire marshal.....	6,674	6,848	Fees--UCCG.....	(NA)	914
Surplus line agents.....	2,411	2,617	Medical board fees.....	(NA)	573
Public utilities.....	640,431	646,207	Insurance agents.....	(NA)	463
Utility services.....	629,180	635,441	Accountants board fees.....	(NA)	316
Utilities--8/100 of 1 percent.....	11,251	10,766	Plumbers board.....	(NA)	250
Parimutuels.....	62,704	69,023	Other.....	(NA)	2,897
Amusements.....	7,920	7,882	Hunting and fishing.....	8,039	7,705
Bingo.....	7,040	6,971	Other.....	1,165	482
Race tracks.....	880	911	Motorboats.....	588	423
Other--hotel gross receipts.....	38,483	33,686	Aircraft.....	577	59
LICENSE.....	598,734	444,745	INDIVIDUAL INCOME--adjusted gross income tax (net).....	<sup>9</sup> 1,214,975	<sup>9</sup> 819,220
Motor vehicles.....	437,253	<sup>3</sup> 309,332	Refunds.....	(NA)	-79,763
Registrations.....	<sup>4</sup> 428,030	297,767	Gross collections.....	(NA)	898,983
Certificate of title.....	5,808	7,877			
Motor vehicle use.....	3,415	3,688	CORPORATION NET INCOME.....	129,939	139,968
Motor vehicle operators.....	<sup>6</sup> 30,347	38,933	Corporation supplemental net income.....	102,343	105,425
Corporations in general.....	764,011	43,026	Adjusted gross income tax.....	27,596	34,543

NA Not available. Revised.

<sup>1</sup>Fees increased effective July 1, 1983. <sup>2</sup>Detail does not add to totals; see text. <sup>3</sup>Sales tax rate increased from 4 to 5 percent, and food and drugs became exempt effective Jan. 1, 1984. <sup>4</sup>Tax rate increased from 7.5 to 11 cents per gallon effective Aug. 1, 1983. <sup>5</sup>Motor vehicle registration fees increased effective July 1, 1983. <sup>6</sup>Expiration period extended from 2 to 4 years. <sup>7</sup>Reflects change in collection cycle. <sup>8</sup>2-year renewal cycle applicable to many categories listed below. Also various fees increased effective Jan. 1, 1984. <sup>9</sup>Tax rate increased effective Jan. 1, 1983. <sup>10</sup>The supplemental franchise tax was repealed effective Jan. 1, 1983. <sup>11</sup>Inheritance tax repealed effective Dec. 15, 1982. <sup>12</sup>Tax rate increased from 4 to 5 percent effective Jan. 1, 1983. <sup>13</sup>Motor vehicle operators' license included with motor vehicle registration above; separate break is not available.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>INDIANA--Continued</b>			<b>KANSAS--Continued</b>		
PROPERTY.....			SALES AND GROSS RECEIPTS--Continued		
General.....	20,154	28,575	General sales or gross receipts--sales and use--		
Special.....	2,897	2,765	Continued		
DEATH AND GIFT.....	17,251	25,810	Sales, by business group.....	2458,547	2440,680
SEVERANCE--petroleum production.....	42,419	42,240	Food.....	109,647	107,513
			Automotive.....	87,215	87,810
			General merchandise and specialty stores.....	67,887	67,413
			Lumber and building.....	36,385	36,385
			Manufacturing and trading.....	31,375	27,843
			Public utility.....	25,421	24,031
			Professional and personal service.....	22,803	20,841
			Furniture.....	21,608	17,292
			Apparel.....	13,141	16,621
			Farm implements.....	5,592	6,243
			Other.....	36,514	39,671
			Selective sales and gross receipts.....	279,581	229,877
			Motor fuels (net).....	4143,362	115,180
			Refunds.....	-5,893	-6,218
			Gross collections.....	149,255	121,398
			Alcoholic beverages.....	42,022	34,599
			Liquor.....	36,897	29,620
			Cereal malt.....	5,125	4,979
			Tobacco products--cigarettes.....	245,836	33,481
			Insurance.....	46,548	44,901
			Premium tax.....	41,121	38,064
			Fire insurance--firemen's relief.....	2,243	2,133
			Foreign companies--retaliatory.....	1,775	3,677
			Fire insurance--fire marshal tax.....	1,409	1,027
			Public utilities--express and private car lines.....	996	905
			Amusements--Bingo.....	817	811
			LICENSE.....	115,828	111,243
			Motor vehicles.....	71,929	69,376
			Vehicle registrations.....	67,539	65,156
			Motor carrier.....	3,623	3,686
			Special vehicle permits.....	323	334
			Other.....	144	200
			Motor vehicle operators.....	4,406	4,093
			Operators.....	2,423	2,472
			Chauffeurs.....	432	435
			Miscellaneous operators.....	1,551	1,186
			Corporations in general.....	9,370	8,976
			Franchise.....	7,572	7,273
			State securities commission.....	916	864
			Charter fees.....	825	762
			State corporation commission.....	57	77
			Public utilities--corporation commission assessments.....	1,161	1,010
			Alcoholic beverages.....	1,163	1,145
			Club license fees.....	971	946
			Other.....	192	199
			Amusements--bingo enforcement.....	18	20
			Occupations and businesses, not elsewhere classified.....	19,050	18,578
			Grain inspections.....	3,829	4,032
			Wheat excise.....	1,763	1,665
			Bank examinations.....	1,601	1,487
			Insurance agents.....	1,285	1,345
			Oil well plugging.....	1,095	1,141
			Hotels and restaurants.....	832	801
			Grain commodities.....	826	1,170
			Community sales.....	557	548
			Nurses.....	497	404
			Other.....	6,765	5,985
			Hunting and fishing.....	8,122	7,536
			Hunting.....	3,622	3,568
			Fishing.....	3,313	2,776
			Combination.....	1,055	1,079
			Other.....	132	113
			Other.....	609	509
			Motorboats.....	351	250
			Marriage registrations.....	255	250
			Farmers' motor fuel tax exemption permits.....	3	9
			INDIVIDUAL INCOME (net).....	567,469	530,657
			Refunds.....	-122,745	-115,329
			Gross collections.....	690,214	645,986
			CORPORATION NET INCOME.....	136,665	141,347
			Corporation.....	120,928	123,069
			Financial institutions.....	15,145	17,930
			Domestic insurance companies.....	592	348
			PROPERTY.....	24,117	24,232
			General.....	18,285	18,014
			Special--motor carrier.....	5,832	6,218
			DEATH AND GIFT--inheritance and estate.....	30,071	27,435
<b>IOWA</b>					
SALES AND GROSS RECEIPTS.....	1,061,857	889,277			
General sales or gross receipts (net).....	1,736,265	1,571,087			
Refunds.....	-10,640	-8,584			
Retailer's and consumer's use tax (gross).....	81,811	65,920			
Motor vehicle use tax (gross).....	80,868	62,503			
Sales tax (gross).....	2,584,226	2,451,248			
Utilities and transportation.....	92,117	63,689			
Wholesale goods.....	86,970	69,987			
General merchandise.....	64,418	52,211			
Services.....	64,071	48,995			
Eating and drinking places.....	50,714	39,035			
Specialty retail stores.....	47,186	26,579			
Automotive services.....	35,216	27,289			
Building materials.....	34,175	28,316			
Food dealers.....	29,434	22,287			
Home furnishings and appliances.....	19,892	15,051			
Apparel group.....	19,777	15,587			
Miscellaneous.....	34,291	27,602			
Selective sales and gross receipts.....	325,592	118,190			
Motor fuels (net).....	196,128	188,271			
Refunds.....	-16,722	-10,640			
Gross collections.....	212,850	198,911			
Alcoholic beverages.....	16,561	16,728			
Beer.....	9,941	9,950			
15 percent tax.....	6,620	6,778			
Tobacco products--cigarettes.....	59,094	60,384			
Insurance--gross premiums.....	52,338	49,432			
Public utilities--freight lines.....	1,197	3,106			
Other--butterfat.....	274	269			
LICENSE.....	199,253	195,156			
Motor vehicles.....	143,227	146,728			
General.....	142,738	146,512			
Truckers.....	489	216			
Motor vehicle operators.....	6,656	6,091			
Corporations in general.....	24,666	17,454			
Franchise tax.....	20,598	14,311			
Filing and qualification fees.....	4,068	3,143			
Public utilities.....	68	95			
Pipeline inspection.....	37	58			
Electric transmission.....	31	37			
Alcoholic beverages.....	5,146	5,097			
Occupations and businesses, not elsewhere classified.....	13,216	12,763			
Bank examinations.....	2,877	2,948			
Blue Sky fees.....	1,588	1,303			
Animal health and veterinarian fees.....	1,539	1,373			
Insurance examinations.....	1,421	1,360			
Health licenses.....	722	504			
Warehouse fees.....	645	1,296			
Nurses.....	621	394			
Commercial feed.....	493	448			
Restaurant inspection fee.....	449	447			
Real estate commission fees.....	425	313			
Other.....	2,436	2,377			
Hunting and fishing.....	5,046	5,002			
Other.....	1,228	1,926			
Boat registration.....	323	1,104			
Aircraft registration.....	904	803			
Tax permits.....	1	19			
INDIVIDUAL INCOME (net).....	788,001	724,127			
Refunds.....	-141,271	-129,450			
Gross collections.....	929,272	853,577			
CORPORATION NET INCOME.....	132,093	138,483			
DEATH AND GIFT--inheritance and estate.....	57,541	65,148			
DOCUMENTARY AND STOCK TRANSFER.....	2,758	2,098			
<b>KANSAS</b>					
SALES AND GROSS RECEIPTS.....	798,488	728,372			
General sales or gross receipts--sales and use.....	518,907	498,495			
Retailers' compensating use.....	31,959	30,946			
Consumers' compensating use.....	28,401	26,869			

<sup>1</sup>Tax rate increased from 3 to 4 percent effective Mar. 1, 1983. <sup>2</sup>Detail does not add to total; see text. <sup>3</sup>Reflects a 2-year renewal cycle. <sup>4</sup>Motor fuel sales tax rate increased from 8 to 10 cents per gallon effective July 1, 1983, and to 11 cents effective Jan. 1, 1984. <sup>5</sup>Tax rate increased effective July 1, 1983.





## STATE DETAIL

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Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
LOUISIANA--Continued			MAINE--Continued		
LICENSE--Continued			INDIVIDUAL INCOME (net).....	261,956	235,933
Occupations and businesses, not elsewhere classified--Continued			Refunds.....	-52,512	-42,717
Business and professional occupation licenses.....	682	555	Gross collections.....	314,468	278,650
Nurses.....	659	632	CORPORATION NET INCOME.....	<sup>5</sup> 2,004	<sup>9</sup> 33,043
Pharmacists.....	556	540	PROPERTY.....	14,692	12,541
Savings and loan associations.....	445	369	General.....	14,376	12,519
Pesticides.....	400	357	Unorganized territory.....	9,089	6,597
Other.....	4,006	3,757	Tree growth and spruce budworm.....	5,223	5,773
Hunting and fishing.....	5,284	5,120	Other.....	64	149
Hunting.....	2,823	2,833	Special.....	216	22
Angling.....	1,271	965	Watercraft.....	<sup>10</sup> 184	(NA)
Other.....	1,190	1,332	Nonresidents.....	132	22
Other--motorboats.....	361	382	DEATH AND GIFT--inheritance and estate.....	13,271	11,699
INDIVIDUAL INCOME (net).....	<sup>14</sup> 407,101	<sup>12</sup> 229,261	DOCUMENTARY AND STOCK TRANSFER.....	1,746	1,042
Refunds.....	-79,744	-162,375	Real estate transfer tax.....	1,400	899
Gross collections.....	486,845	391,636	Other.....	146	143
CORPORATION NET INCOME.....	262,100	321,372	MARYLAND		
PROPERTY--port authorities.....	<sup>2</sup> 2,753	<sup>2</sup> 2,750	SALES AND GROSS RECEIPTS.....	1,785,296	1,546,318
DEATH AND GIFT.....	40,020	35,510	General sales and gross receipts.....	<sup>3</sup> 988,284	<sup>3</sup> 865,087
Inheritance and estate.....	38,173	34,042	Food and beverage.....	208,962	189,638
Gift.....	1,847	1,468	General merchandise and specialty stores.....	202,354	181,614
SEVERANCE.....	<sup>3</sup> 792,087	<sup>3</sup> 869,465	Building and industrial supplies.....	142,853	112,768
Oil and distillate.....	<sup>4</sup> 666,845	<sup>4</sup> 721,566	Furniture, fixtures, and appliances.....	106,131	86,364
Gas, gasoline, or liquefied petroleum gas.....	136,338	138,364	Utilities and transportation.....	66,252	59,462
Timber.....	4,295	4,130	Automotive and oil companies.....	63,800	56,435
Pulpwood.....	2,563	2,114	Apparel.....	54,163	30,931
Sulphur.....	1,645	1,093	Hardware, machinery, and equipment.....	37,812	32,213
Sand.....	413	348	Miscellaneous.....	111,247	103,694
Gravel.....	325	310	Refunds.....	-5,291	-6,812
Salt and salt brine.....	357	304	Selective sales and gross receipts.....	797,012	681,231
Shell.....	217	199	Motor fuels (net).....	<sup>12</sup> 290,259	233,407
Reforestation.....	105	141	Refunds.....	-5,545	-4,560
Other.....	19	12	Gasoline (gross).....	272,738	220,076
MAINE			Diesel fuel (gross).....	23,066	17,891
SALES AND GROSS RECEIPTS.....	504,578	421,911	Alcoholic beverages.....	28,688	28,984
General sales or gross receipts.....	315,373	270,309	Liquor.....	15,251	15,733
Sales.....	266,266	226,359	Beer.....	9,638	9,463
Use.....	49,107	43,950	Wine.....	3,799	3,788
Selective sales and gross receipts.....	189,205	151,602	Tobacco products.....	66,482	68,640
Motor fuels (net).....	<sup>8</sup> 85,190	<sup>5</sup> 55,440	Insurance.....	73,570	66,040
Refunds.....	-922	-449	Public utilities.....	84,602	83,397
Gasoline (gross).....	71,836	49,190	Parimutuels.....	15,512	16,891
Other (gross).....	14,276	6,699	Tax on wagers.....	15,231	16,677
Alcoholic beverages.....	30,950	30,716	Breakage.....	281	214
75 percent excise tax.....	23,803	23,559	Amusements.....	972	910
Malt excise tax.....	7,147	7,157	Admissions (State-retained portion).....	751	719
Tobacco products.....	<sup>6</sup> 28,601	23,988	Boxing, wrestling, and sparring.....	221	191
Insurance.....	17,532	15,842	Other.....	236,927	182,927
Public utilities.....	25,798	24,381	Motor vehicle titling.....	223,472	170,345
Parimutuels.....	1,134	1,235	Boat titling.....	7,838	6,087
Harness races.....	825	943	Energy generation.....	5,617	6,530
Breakage.....	309	292	LICENSE.....	147,004	134,438
LICENSE.....	72,226	63,883	Motor vehicles.....	90,877	85,194
Motor vehicles.....	39,558	32,993	Motor vehicle operators.....	7,260	7,228
Registrations.....	<sup>7</sup> 39,619	<sup>7</sup> 32,645	Corporations in general.....	3,694	3,349
Certificate of inspection.....	539	348	Filing fee--domestic corporation.....	2,414	2,062
Motor vehicle operators.....	4,971	5,102	Foreign corporations filing.....	624	642
Corporations in general.....	988	923	Bonus taxes.....	468	459
Alcoholic beverages--malt and liquor.....	1,582	1,522	Interest and penalties.....	188	186
Amusements.....	215	194	Alcoholic beverages.....	300	279
Beano.....	49	45	Wholesalers.....	85	87
Other.....	166	149	Manufacturers.....	38	38
Occupations and businesses, not elsewhere classified.....	<sup>8</sup> 16,454	<sup>8</sup> 14,953	Other.....	177	154
Inspection services.....	1,409	1,109	Amusements.....	346	346
Registration fees.....	1,176	901	Racing.....	274	272
Milk dealers.....	610	709	Maryland State Fair racing.....	47	46
Highway permits.....	490	375	Other.....	25	28
Potato tax.....	449	454	Occupations and businesses, not elsewhere classified.....	38,429	33,246
Bank examinations.....	404	129	Motor carrier registration fees.....	12,527	11,114
Sardines.....	371	351	Public Service Commission--filing fees.....	7,317	5,121
Lobster and crab fishing.....	255	264	Executors and administrators commission.....	2,593	2,288
Blueberry tax.....	238	195	Stock brokers and agents.....	2,068	1,85
Roadside lodge.....	206	206	Franchise tax--building, savings and loan.....	1,725	1,33
Other.....	10,846	10,260	Real estate brokers.....	<sup>12</sup> 1,191	113
Hunting and fishing.....	7,287	7,088	Insurance agents and companies.....	920	1,015
Other.....	1,171	1,108	Medical.....	829	952
Dog.....	837	644	Nurses.....	728	725
Watercraft.....	334	464	Insurance examination.....	662	589
			Oyster and clams.....	628	824
			Home improvement companies.....	572	1,230

NA Not available.

<sup>1</sup>Tax rates increased applicable to the 1983 liability. <sup>2</sup>Estimated. <sup>3</sup>Detail does not add to totals; see text. <sup>4</sup>Reflects change in basis of tax. <sup>5</sup>Tax rate increased from 9 to 14 cents per gallon effective Apr. 1, 1983. <sup>6</sup>Tax rate increased effective Sept. 23, 1983. <sup>7</sup>Fees increased applicable to the 1983 tax year. <sup>8</sup>2-year renewal cycle is applicable to many license categories listed below. <sup>9</sup>Tax rates increased applicable to the 1983 tax year. <sup>10</sup>New tax imposed on watercraft became effective Apr. 1, 1983. <sup>11</sup>Tax rate increased from 11 to 13.5 cents per gallon effective June 1, 1983. <sup>12</sup>Fees increased effective June 1, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>MARYLAND--Continued</b>			<b>MASSACHUSETTS<sup>2</sup>--Continued</b>		
LICENSE--Continued			INDIVIDUAL INCOME (net).....	2,790,067	2,472,278
Occupations and businesses, not elsewhere classified--Continued			CORPORATION NET INCOME.....	729,634	660,654
Cosmetologists.....	568	296	Corporation income and excise.....	547,872	506,196
Other.....	6,101	5,641	Bank and trust deposits.....	81,762	66,357
Hunting and fishing.....	4,780	4,233	Finance company deposits.....	50,182	47,620
Hunting.....	2,294	2,401	Utilities.....	49,818	40,481
Fishing.....	1,169	1,119	PROPERTY--special--motor vehicle excise.....	3,298	2,110
Crab, clam, oyster, and fish net.....	716	275	DEATH AND GIFT.....	127,138	111,850
Other.....	601	438	Estate.....	119,995	106,584
Other--motorboats.....	1,318	563	Inheritance.....	7,143	5,266
INDIVIDUAL INCOME (net).....	1,607,502	1,458,654	DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	22,318	13,708
Refunds.....	-367,372	-342,256			
Gross collections.....	1,974,874	1,800,910	<b>MICHIGAN</b>		
CORPORATION NET INCOME.....	198,364	148,423	SALES AND GROSS RECEIPTS.....	3,184,465	2,773,197
General corporation.....	175,450	129,113	General sales and gross receipts.....	2,273,137	1,969,377
Financial institutions.....	19,594	14,805	Sales tax.....	1,923,724	1,700,918
Savings banks, building, savings, and loan associations.....	3,320	4,505	Consumers and retailers' use.....	293,433	222,789
PROPERTY.....	119,705	112,213	Motor vehicle use.....	55,980	45,670
General--loan taxes.....	118,993	111,644	Selective sales and gross receipts.....	911,328	803,820
Special--rolling stock.....	234	234	Motor fuels (net).....	564,998	564,998
Interest and penalties.....	478	569	Gasoline and diesel.....	550,022	446,226
DEATH AND GIFT.....	31,918	29,396	Motor carrier fuel.....	13,687	9,231
Inheritance.....	24,120	21,849	Other.....	1,289	1,033
Estate.....	7,798	7,547	Alcoholic beverages.....	98,114	96,751
DOCUMENTARY AND STOCK TRANSFER.....	45,524	29,847	Beer and wine.....	51,915	51,415
Property transfer tax.....	45,037	29,420	Liquor excise.....	46,199	45,336
Recordation.....	487	427	Tobacco products--cigarettes.....	126,688	126,889
OTHER.....	11,520	8,904	Insurance.....	99,241	102,345
Excess fees of office.....	8,698	6,872	Parliamtuals.....	22,287	21,303
Emergency telephone system tax.....	2,822	2,032	Harness tracks.....	13,548	13,526
			Running tracks.....	8,706	7,739
			Quarter horse.....	33	38
			Amusements--boxing and wrestling.....	-	42
<b>MASSACHUSETTS<sup>2</sup></b>			LICENSE.....	405,207	366,545
SALES AND GROSS RECEIPTS.....	1,992,605	1,735,723	Motor vehicles.....	283,069	258,794
General sales and gross receipts.....	1,248,045	1,051,712	Annual licenses.....	251,725	231,614
Selective sales and gross receipts.....	744,560	684,011	Titles.....	6,686	6,670
Motor fuels (net).....	274,916	250,425	Nonresident license.....	5,191	4,225
Alcoholic beverages.....	83,762	82,709	Transfers.....	2,300	1,824
Manufacturers, wholesalers, importers.....	83,255	82,278	Other.....	17,167	14,461
Clubs.....	507	431	Motor vehicle operators.....	15,034	12,035
Tobacco products--cigarettes.....	169,999	142,912	Corporations in general.....	6,382	3,457
Insurance.....	134,937	134,890	Public utilities.....	12,267	11,118
Insurance companies premium.....	101,266	101,248	Alcoholic beverages.....	20,175	20,004
Premium and investment privilege excise.....	33,501	33,479	Amusements.....	69	65
Marine insurance.....	170	163	Occupations and businesses, not elsewhere classified.....	38,240	34,634
Parliamtuals.....	36,828	35,457	Nurses.....	1,584	1,624
Amusements.....	11,894	10,108	Cosmetologists.....	1,446	1,410
Beano.....	10,687	9,082	Mobile home permits and inspections.....	1,434	1,098
Raffles and bazaars.....	1,128	959	Board of medicine--registration.....	1,221	1,037
Boxing.....	79	67	Real estate brokers.....	1,103	1,103
Other--room occupancy.....	32,224	27,510	Residential builders.....	1,064	1,028
LICENSE.....	174,354	159,308	Plumbing.....	1,000	963
Motor vehicles.....	103,434	93,018	Security filing fees.....	990	993
Passenger cars.....	60,207	54,144	Boiler license.....	971	974
Trucks and tractors.....	31,741	28,545	Electrical administration board.....	916	868
Trailers and semitrailers.....	3,008	2,705	Pharmacy.....	832	1,428
Motorcycles.....	1,281	1,152	Other.....	25,679	22,108
Other.....	7,197	6,472	Hunting and fishing.....	22,847	23,705
Motor vehicle operators.....	27,098	24,363	Other.....	7,124	7,733
Corporations in general.....	7,377	9,313	Watercraft registration fees.....	65,362	1,998
Alcoholic beverages.....	770	670	Other.....	1,762	735
Amusements.....	803	841	INDIVIDUAL INCOME (net).....	3,383,794	2,567,038
Racing.....	470	490	Refunds.....	-936,227	-876,287
Entertainment on the Lord's Day.....	285	300	Gross collections.....	4,320,021	3,443,325
Beano.....	45	47	CORPORATION NET INCOME.....	1,289,915	1,004,269
Boxing license and permits.....	3	4	Single business tax.....	1,275,455	996,911
Occupations and businesses, not elsewhere classified.....	30,152	26,252	Corporation and financial institution net income.....	14,460	7,358
Banking.....	7,496	4,553	PROPERTY.....	166,119	166,344
Insurance.....	7,248	7,130	Telephone and telegraph.....	111,129	109,774
Public health.....	4,891	3,349	Intangibles.....	53,982	52,925
Examinations.....	3,889	6,780	Bank deposits.....	8,617	7,942
Securities.....	1,558	1,485	Savings and loan association shares.....	3,341	3,062
Inspections.....	1,213	1,200	Other intangibles.....	42,024	41,921
Business and agency licenses.....	1,160	911	Railroad.....	-267	2,051
State racing commission.....	708	164	Express and car loaning.....	1,275	1,594
Judiciary.....	433	81	DEATH AND GIFT--Inheritance.....	61,290	63,894
Consumer product protection.....	319	242			
Other.....	1,237	357			
Hunting and fishing.....	3,620	3,744			
Other--recreational vehicles.....	1,100	1,107			

- Represents zero. <sup>1</sup>Fee increased effective July 1, 1983. <sup>2</sup>1983 and 1984 subordinate detail is estimated in some categories. <sup>3</sup>Tax rate increased from 9.9 to 11.0 cents per gallon effective Apr. 1, 1983. <sup>4</sup>Tax rate increased effective July 1, 1983. <sup>5</sup>2-year renewal cycle is applicable to many license categories listed below. <sup>6</sup>Fees increased effective Apr. 1, 1984.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
MICHIGAN--Continued			MISSISSIPPI		
SEVERANCE.....	73,313	81,371	SALES AND GROSS RECEIPTS.....	1,106,830	1,023,288
Gas and oil.....	73,313	81,478	General sales or gross receipts.....	866,740	761,391
Stumpage yield.....	-	-107	Use.....	94,094	77,118
OTHER--miscellaneous taxes.....	4,571	(NA)	Sales.....	771,946	768,273
MINNESOTA			Food and beverage.....	165,000	143,369
SALES AND GROSS RECEIPTS.....	2,041,863	1,698,291	Automotive.....	109,045	92,461
General sales or gross receipts.....	1,250,835	992,259	Apparel and general merchandise.....	93,205	80,726
Selective sales and gross receipts.....	791,028	706,032	Contracting, lumber, and building materials.....	54,229	47,186
Motor fuels (net).....	332,616	262,101	Miscellaneous retail.....	51,512	48,190
Refunds.....	-15,284	-20,736	Utilities.....	39,735	34,960
Gasoline (gross).....	345,582	279,651	Miscellaneous services.....	34,495	33,317
Aviation gas (net).....	2,318	3,186	Furniture and fixtures.....	27,290	22,990
Alcoholic beverages.....	53,566	53,093	Wholesale sales.....	12,019	5,079
Tobacco products.....	84,385	85,008	Natural resources.....	1,385	1,125
Cigarettes.....	81,350	82,157	Selective sales and gross receipts.....	240,790	261,897
Tobacco.....	3,035	2,851	Motor fuels (net).....	122,439	135,226
Insurance.....	70,781	68,776	Alcoholic beverages.....	34,969	34,650
General.....	68,611	66,718	Beer and wine.....	22,080	21,763
Fire marshal.....	1,470	1,385	Liquor tax.....	12,889	12,887
Fireman's relief surcharge.....	700	673	Tobacco products.....	34,081	35,067
Public utilities.....	70,680	113,237	Insurance.....	48,936	256,650
Telephone.....	69,915	2107,801	Amusements--admissions.....	365	304
Telegraph.....	1,090	2,852	LICENSE.....	151,422	120,915
Railroad and freight lines.....	-366	2,544	Motor vehicles.....	51,993	47,328
Rural electric cooperatives.....	41	40	Truck and trailer.....	41,035	37,282
Amusements--boxing admissions.....	10	5	Tags.....	4,664	4,410
Other--motor vehicle excise.....	178,990	123,812	Motor carrier fees.....	4,259	3,727
LICENSE.....	290,781	262,331	Registration certificates.....	1,307	1,211
Motor vehicles (net).....	205,655	183,823	Motor vehicle inspection.....	728	678
Motor vehicles (gross).....	198,937	178,240	Other.....	-	20
Refunds.....	-	-891	Motor vehicle operators.....	8,310	8,462
Transfer of ownership.....	6,714	6,469	Corporations in general.....	57,566	38,240
Motor vehicle surtax (recycle).....	4	5	Franchise and penalties.....	55,848	36,813
Motor vehicle operators.....	8,950	9,016	Charter and other.....	1,718	1,427
Corporation in general.....	2,018	1,754	Public utilities--regulatory fees.....	3,471	1,337
Alcoholic beverages.....	474	507	Alcoholic beverages--retail liquor permits.....	2,488	2,571
Occupations and businesses, not elsewhere classified.....	46,013	41,465	Occupations and businesses, not elsewhere classified.....	20,642	16,021
Business licenses.....	16,250	15,660	Installment loans.....	2,417	2,201
Professional licenses.....	8,327	7,793	Bank department fees.....	1,930	1,438
Grain inspection.....	5,130	4,511	Department of public safety.....	1,421	1,205
Agricultural licenses.....	3,138	2,677	Drilling.....	1,372	846
Bank examinations.....	2,347	1,992	Insurance privilege.....	882	819
Electrical work--inspection.....	1,830	1,560	Slot vending machine.....	658	659
Petroleum products inspection.....	743	716	Real estate fees.....	627	918
Other.....	8,248	6,556	Seedman permits and plant registration.....	599	785
Hunting and fishing.....	22,962	20,734	Fire marshal fees.....	582	722
Hunting and fishing.....	21,683	19,946	Soybean promotion.....	536	760
Surcharge--wildlife acquisition.....	1,111	611	Rice promotion.....	439	377
Commercial game and fish permits.....	168	177	Feed and fertilizer.....	430	485
Other.....	4,709	5,032	Other.....	8,749	5,506
Boat and water safety.....	2,030	2,541	Hunting and fishing.....	6,861	6,856
Aircraft registration.....	1,572	1,471	Other--aircraft registration.....	91	100
Snowmobiles.....	1,107	1,020	INDIVIDUAL INCOME (net).....	10260,061	10201,114
INDIVIDUAL INCOME (net).....	2,316,365	1,977,991	CORPORATION NET INCOME.....	10110,196	1068,794
Refunds.....	-326,564	-329,581	PROPERTY--general.....	672	923
Gross collections.....	2,642,929	2,307,572	Ad valorem and insolvencies.....	393	639
CORPORATION NET INCOME.....	405,498	253,970	Acceage.....	279	284
Refunds.....	-68,661	-73,372	DEATH AND GIFT--inheritance.....	8,555	8,043
General (gross).....	338,569	292,598	SEVERANCE.....	102,956	114,628
Bank excise (gross).....	35,590	34,744	Oil.....	54,277	56,954
PROPERTY.....	4,205	4,131	Natural gas.....	45,902	55,289
Special--flight property.....	4,205	4,112	Timber.....	2,777	2,385
General.....	-	19	MISSOURI		
DEATH AND GIFT.....	17,922	18,497	SALES AND GROSS RECEIPTS.....	1,722,056	1,387,915
Inheritance and estate.....	17,615	17,702	General sales or gross receipts.....	1,328,464	984,874
Gift.....	307	795	Sales and general use.....	111,306,516	11966,190
SEVERANCE.....	74,085	84,693	Motor vehicle use.....	21,948	18,684
Royalty tax.....	3,803	3,695	Selective sales and gross receipts.....	393,592	403,041
Taconite.....	3,342	2,861	Motor fuels (net).....	197,044	194,290
Iron ore.....	449	820	Refunds.....	-6,978	-6,120
Miscellaneous ore.....	12	14	Gross collections.....	204,022	200,410
Occupation tax.....	2,941	695	Alcoholic beverages.....	24,512	24,243
Taconite.....	2,386	(3)	Liquor and wine.....	17,344	17,041
Iron ore.....	555	695	Beer.....	7,168	7,202
Taconite tonnage and additional tax.....	67,341	80,303	Tobacco products--cigarettes.....	81,905	77,929
DOCUMENTARY AND STOCK TRANSFER.....	26,439	19,579	Insurance.....	88,921	105,532
Mortgage registry.....	13,327	10,719	Foreign and workmen's compensation.....	85,328	101,586
Documents tax.....	13,112	8,860	Stock companies.....	1,708	2,174
			Other.....	1,885	1,772
			Public utilities--private car.....	1,210	1,047

- Represents zero. NA Not available.

<sup>1</sup>Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983, and to 17 cents effective Jan. 1, 1984. <sup>2</sup>Reflects change in collection cycle.

<sup>3</sup>Various fees increased effective Aug. 1, 1983. <sup>4</sup>Surtax increased applicable to the 1983 tax year. <sup>5</sup>Collections were suspended pending completion of litigation.

<sup>6</sup>Tax rate increased from 5 to 6 percent effective Dec. 1, 1983. <sup>7</sup>Detail does not add to totals; see text. <sup>8</sup>Reflects change in basis of tax rate effective Dec. 1, 1983. <sup>9</sup>Reflects a 2-year renewal cycle. <sup>10</sup>Tax rate increased applicable to the 1983 tax year. <sup>11</sup>Tax rate increased from 3 to 4 percent effective Jan. 1, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
MISSOURI--Continued			MONTANA--Continued		
LICENSE.....	230,194	210,009	LICENSE--Continued		
Motor vehicles.....	129,155	117,529	Occupations and businesses, not elsewhere classified...	8,555	7,225
Automobiles.....	123,374	112,462	Investment.....	1,588	1,281
Motor carriers.....	3,094	2,759	Railroad commission license.....	1,117	1,002
Motor vehicle inspection and decals.....	2,687	2,308	Motor vehicle disposal.....	739	615
Motor vehicle operators.....	6,567	5,531	Health.....	465	261
Corporations in general.....	40,626	37,819	Chain stores.....	286	283
Franchise.....	37,772	33,980	Contractor.....	258	194
Incorporation and registration.....	2,854	3,839	Plat review permits.....	201	107
Public utilities--assessments.....	6,384	5,190	Real estate licenses.....	175	162
Alcoholic beverages.....	2,242	2,207	Engineers and surveyors.....	170	60
Liquor.....	2,194	2,156	Other.....	3,556	3,260
Beer.....	48	51	Hunting and fishing.....	13,508	12,062
Amusements--exhibitions.....	782	502	Other.....	475	76
Occupations and businesses, not elsewhere classified...	30,798	28,243	Snowmobiles.....	45	44
Professional licenses.....	4,993	3,685	Boat.....	30	32
Salesmen.....	4,646	4,401	INDIVIDUAL INCOME (net).....	170,346	151,784
Insurance regulatory fees.....	4,059	3,582	Refunds.....	-30,692	-32,448
Financial institutions.....	3,456	3,253	Gross collections.....	201,038	184,232
Grain inspections.....	1,664	1,755	CORPORATION NET INCOME.....	35,396	35,825
Milk inspection.....	1,395	1,357	PROPERTY.....	38,797	26,027
Recreational licenses.....	1,382	1,384	DEATH AND GIFT--inheritance and estate.....	5,960	6,398
Occupational board.....	949	851	SEVERANCE.....	144,761	137,599
Marketing development.....	838	1,007	Coal production.....	82,824	80,045
Agriculture fees.....	748	739	Oil production.....	49,029	45,229
Secretary of State fees.....	567	537	Resource indemnity.....	6,716	7,781
Fertilizer inspections.....	485	430	Natural gas.....	2,798	2,650
Beverage inspection.....	459	374	Metal mines tax.....	2,630	1,542
Other.....	5,157	4,888	Other.....	764	352
Hunting and fishing.....	12,370	11,773	OTHER--fire protection.....	874	713
Other.....	1,270	1,215			
Motorboats.....	513	556			
Other.....	757	659			
INDIVIDUAL INCOME (net).....	903,604	885,272			
Refunds.....	-187,222	-99,861			
Gross collections.....	1,090,826	985,133			
CORPORATION NET INCOME.....	165,652	118,625			
Corporation income (net).....	157,090	101,980			
Refunds.....	-27,174	-27,512			
Gross collections.....	184,264	129,492			
Banking institutions (net).....	8,562	16,645			
PROPERTY--general.....	5,753	6,210			
DEATH AND GIFT--inheritance and estate.....	24,314	31,826			
SEVERANCE--forest croplands.....	26	25			
OTHER--undistributed taxes.....	1,403	443			
MONTANA			NEBRASKA		
SALES AND GROSS RECEIPTS.....	134,730	107,323	SALES AND GROSS RECEIPTS.....	596,517	560,707
Selective sales and gross receipts.....	134,730	107,323	General sales or gross receipts--sales and use (net).....	374,541	356,608
Motor fuels (net).....	379,230	48,890	Sales tax.....	332,420	320,126
Refunds.....	-3,027	-2,794	Sales tax--motor vehicles.....	38,439	31,139
Gasoline and diesel.....	81,909	51,359	Consumer use tax.....	3,543	6,113
Aircraft fuel.....	348	325	City sales tax collection fee--amounts retained (3%)..	1,689	1,581
Alcoholic beverages.....	14,760	15,071	Refunds.....	-1,550	-2,351
Liquor and wine.....	10,418	10,655	Selective sales and gross receipts.....	221,976	204,099
Beer.....	4,342	4,416	Motor fuels.....	129,981	119,752
Tobacco products--cigarettes.....	12,622	11,162	Refunds.....	-2,166	-1,965
Insurance.....	19,516	24,799	Gasoline.....	102,989	96,498
Public utilities.....	6,973	5,864	Diesel fuel.....	23,634	20,119
Telephone and telegraph.....	2,522	2,464	Interstate motor carrier.....	4,378	4,124
Electric energy.....	2,413	1,546	Aircraft fuel.....	1,146	976
Freight line companies.....	1,334	1,432	Alcoholic beverages.....	13,559	13,774
Consumer counsel.....	691	411	Tobacco products--cigarettes.....	29,250	29,935
Electrical and telephone cooperative.....	13	11	Insurance.....	28,312	25,599
Parimutuels.....	153	125	Public utilities--railroad freight.....	1,599	789
Other.....	1,476	1,412	Parimutuels.....	9,317	8,964
Contractor gross receipts.....	1,153	1,113	Amusements--admissions.....	2,201	962
Milk producers.....	206	202	Other.....	7,757	4,324
Cement.....	117	97	Grain and seed.....	3,846	2,387
LICENSE.....	52,477	47,989	Other.....	3,911	1,937
Motor vehicles.....	25,963	24,339	LICENSE.....	85,031	81,100
Motor vehicle operators.....	1,329	1,428	Motor vehicles.....	48,543	44,932
Corporations in general.....	517	542	Registrations.....	31,270	28,389
Public utilities--motor carriers.....	1,000	973	Mileage fees.....	13,256	12,659
Alcoholic beverages.....	1,530	1,344	Titles.....	2,103	1,769
Liquor.....	903	755	Excess limit fees.....	1,143	1,417
Beer.....	349	326	Bus and truck registration.....	697	625
Wine.....	208	197	Other.....	74	73
Other.....	70	66	Motor vehicle operators.....	2,603	2,634
			Corporations in general.....	4,708	6,007
			Franchise--domestic.....	3,221	2,037
			Filing--foreign.....	1,487	3,970
			Alcoholic beverages.....	253	175
			Liquor--beer.....	131	125
			Registration fees.....	122	50
			Occupations and businesses, not elsewhere classified...	13,980	13,670
			General business fees.....	7,749	7,735
			Trade and professional fees.....	6,231	5,935
			Hunting and fishing.....	7,123	7,061
			Hunting.....	3,751	3,647
			Fishing.....	2,236	2,244
			Habitat stamp fees.....	1,136	1,170
			Other.....	7,821	6,621
			Nonoccupational fees.....	6,100	5,148
			Boat licenses.....	1,721	1,473

<sup>1</sup>Reflects change in collection cycle. <sup>2</sup>Portions of collections held in escrow pending adjudication. <sup>3</sup>Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983. <sup>4</sup>Estimated. <sup>5</sup>Recent rate changes were: From 13.7 to 15.3 cents per gallon effective July 1, 1983; to 15.5 cents effective Oct. 1, 1983; to 15.4 cents effective Jan. 1, 1983; and to 15.2 cents effective Apr. 1, 1984.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
NEBRASKA--Continued			NEW HAMPSHIRE		
INDIVIDUAL INCOME (net).....	304,318	280,662	SALES AND GROSS RECEIPTS.....	195,994	158,975
Refunds.....	-87,965	-83,382	Selective sales and gross receipts.....	195,994	158,975
Gross collections.....	392,283	364,044	Motor fuels (net).....	64,500	60,994
CORPORATION NET INCOME.....	166,909	151,635	Refunds.....	-644	(NA)
PROPERTY.....	2,623	3,570	Gross collections.....	65,144	(NA)
Fleet vehicle.....	2,463	3,438	Alcoholic beverages.....	9,300	5,991
Other.....	160	132	Tobacco products.....	63,098	25,515
DEATH AND GIFT.....	6,829	3,131	Insurance.....	17,097	15,143
SEVERANCE.....	4,539	5,217	Public utilities.....	7,073	519
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	1,976	1,432	Parimutuels.....	8,333	7,217
NEVADA			Grayhound racing.....	7,185	(NA)
SALES AND GROSS RECEIPTS.....	731,640	669,071	Bingo sweepstakes.....	492	(NA)
General sales and gross receipts.....	411,413	368,332	Lucky 7.....	357	(NA)
County-city relief tax.....	161,037	142,773	Running races.....	220	(NA)
Sales and use.....	142,588	129,358	Harness racing.....	79	(NA)
School support tax.....	107,788	96,202	Other--meals excise and room occupancy (6 1/2 rate).....	57,593	43,596
Selective sales and gross receipts.....	320,227	300,739	LICENSE.....	60,065	56,568
Motor fuels (net).....	71,610	66,871	Motor vehicles.....	34,239	28,894
Motor fuel.....	42,545	41,468	Registrations.....	26,679	(NA)
Additional 1 1/2-cent tax.....	14,101	13,669	Certificates of title.....	1,801	(NA)
Special fuel.....	10,699	9,563	Initial plates.....	1,764	(NA)
Aviation and marine tax.....	2,642	2,109	Other.....	3,995	(NA)
Jet fuel excise.....	1,538	(X)	Motor vehicle operators.....	3,857	2,500
Collection amounts retained--county tax.....	85	62	Corporations in general.....	3,750	3,247
Alcoholic beverages.....	13,387	11,564	Public utilities--assessments.....	1,680	1,129
Tobacco products--cigarettes.....	17,487	13,399	Alcoholic beverages.....	2,046	1,903
Insurance.....	30,462	15,440	Liquor.....	838	(NA)
Public utilities.....	2,804	3,253	Beer.....	756	(NA)
Parimutuels.....	56	202	Wine.....	452	(NA)
Jai-alai.....	46	10	Amusements--race tracks.....	141	64
Horse racing.....	10	192	Occupations and businesses, not elsewhere classified.....	9,423	13,023
Amusements.....	181,309	189,716	Blue sky laws.....	2,619	(NA)
Gambling.....	164,872	171,147	Insurance agents and brokers.....	788	(NA)
Casino entertainment.....	15,035	17,109	Oil pollution control.....	324	(NA)
Advance license fees.....	585	1,100	Commercial code.....	214	(NA)
Athletic commission.....	817	360	Electricians.....	188	(NA)
Other--dairy commission.....	3,312	294	Real estate.....	176	(NA)
LICENSE.....	97,121	86,152	Teachers.....	171	(NA)
Motor vehicles.....	34,212	30,789	Plumbers.....	150	(NA)
Registrations.....	14,839	13,908	Nursing.....	145	(NA)
Motor carriers.....	12,945	11,912	Engineers.....	129	(NA)
Other.....	4,428	4,969	Medical.....	120	(NA)
Motor vehicle operators.....	2,290	1,810	Other.....	4,399	(NA)
Driver licenses.....	2,266	1,802	Hunting and fishing.....	3,442	3,322
Taxi drivers.....	24	8	Other.....	1,487	2,486
Corporations in general.....	3,767	2,529	INDIVIDUAL INCOME--interest and dividends tax (net).....	22,244	16,727
Alcoholic beverages.....	27	24	Refunds.....	267	(NA)
Amusements.....	41,576	39,696	Gross collections.....	22,511	(NA)
Slot machine tax rebates.....	23,093	24,029	CORPORATION NET INCOME.....	95,664	73,960
Nonrestricted slots.....	6,919	6,499	PROPERTY.....	16,238	5,545
Quarterly fee--games.....	5,104	5,151	General--school tax.....	101	(NA)
Annual fee--games.....	2,189	2,216	Special.....	16,137	(NA)
Other.....	2,271	1,801	Telephone companies.....	15,440	(NA)
Occupations and businesses, not elsewhere classified.....	10,534	6,936	Railroad companies.....	716	(NA)
Insurance companies.....	1,893	1,203	Other.....	-19	(NA)
Contractors.....	1,707	1,173	DEATH AND GIFT.....	11,702	10,580
Taxicabs.....	729	598	Inheritance.....	9,419	(NA)
Savings and loans.....	727	656	Estate.....	2,283	(NA)
Real estate.....	574	400	SEVERANCE--timber yield.....	56	83
Pharmacy.....	422	5102	DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	21,502	7,020
Banking.....	309	316	NEW JERSEY		
Petroleum inspection.....	299	290	SALES AND GROSS RECEIPTS.....	3,789,820	3,309,264
Branch inspection.....	298	237	General sales or gross receipts--sales and use.....	2,054,059	1,660,284
Medical examiners.....	212	188	Selective sales and gross receipts.....	1,735,761	1,648,980
Other.....	3,214	1,773	Motor fuels (net).....	301,160	288,981
Hunting and fishing.....	3,135	3,235	Refunds.....	-2,263	-4,927
Other.....	1,580	1,133	Sales (gross).....	296,354	287,275
Civil action fees.....	792	465	Use.....	7,069	6,633
Marriage.....	387	394	Alcoholic beverages.....	59,327	59,716
Boat.....	266	185	Liquor.....	46,868	47,176
Other.....	135	89	Beer.....	5,340	5,374
PROPERTY.....	32,271	24,115	Wine and other.....	7,119	7,166
General.....	5,354	75	Tobacco products--cigarettes.....	217,214	214,543
Real property.....	15,002	56	Insurance.....	112,696	103,599
Personal property.....	352	19	Foreign.....	105,989	96,913
Special--motor vehicle privilege.....	26,917	24,040	Domestic.....	296	824
SEVERANCE--mine proceeds.....	83	-	Motor vehicle liability, responsibility, and unsatisfied assessments.....	6,411	5,862

- Represents zero. NA Not available. X Not applicable.

<sup>1</sup>Tax rates increased applicable to the 1983 tax year. <sup>2</sup>New tax imposed effective July 1, 1983. <sup>3</sup>Tax rate increased effective July 1, 1983. <sup>4</sup>Tax rate increased effective July 1, 1983. <sup>5</sup>Tax rate increased effective July 1, 1983. <sup>6</sup>Tax rate increased effective July 1, 1983. <sup>7</sup>Reflects a 2-year renewal cycle. <sup>8</sup>Tax rate increased effective Aug. 15, 1983. <sup>9</sup>New tax imposed on public utilities effective July 1, 1983. <sup>10</sup>Tax rate increased from 5 to 6 percent effective Jan. 3, 1983. <sup>11</sup>Reflects residual collections of repealed tax.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
NEW JERSEY--Continued			NEW MEXICO--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE.....		
Selective sales and gross receipts--Continued			Motor vehicles.....	82,209	62,548
Public utilities.....	872,402	828,816	Registration and license fees.....	41,784	38,994
Parimutuels--pools.....	9,705	11,750	Weight distance tax.....	24,539	24,699
Amusements.....	153,302	130,985	Motor vehicle operators.....	17,245	14,295
Casino gross revenue.....	152,778	130,642	Corporations in general.....	3,013	1,632
Boxing and wrestling.....	524	343	Franchise.....	12,550	5,911
Other--petroleum cleanup compensation.....	9,955	10,590	Charter and entrance.....	49,398	4,800
LICENSE.....	505,702	478,007	Public utilities--pipeline.....	3,152	1,111
Motor vehicle.....	288,768	259,230	Alcoholic beverages.....	159	163
Motor vehicle fees.....	276,348	250,695	Amusements--race tracks.....	1,243	943
Motor carrier road tax.....	12,420	8,535	Occupations and businesses, not elsewhere classified.....	95	87
Motor vehicle operators.....	21,657	21,118	Construction industry.....	5,019	2,518
Corporations in general.....	108,428	127,025	Bank examiner.....	2,389	1,065
Business franchise, filing, and reinstatement fees.....	107,900	126,555	Livestock board.....	1,524	1,871
Secretary of State--fees.....	528	470	Real estate commission.....	1,195	414
Public utilities--railroad franchise.....	2,663	84	Mobile housing commission.....	659	331
Alcoholic beverages.....	5,215	3,434	Nursing.....	616	325
Licenses.....	4,262	2,576	Pharmacy.....	541	19
Permits.....	953	858	Cosmetology.....	402	165
Amusements.....	42,200	34,865	Medical examiners.....	378	205
Casino.....	35,949	28,599	Engineers.....	368	195
Slot machine.....	6,251	6,266	Accounting.....	251	143
Occupations and businesses, not elsewhere classified.....	28,421	25,162	Dental examiners.....	233	93
Insurance.....	3,820	4,717	Other.....	739	468
Structural supervision.....	3,790	3,106	Hunting and fishing.....	9,051	7,006
Banking.....	2,291	2,038	INDIVIDUAL INCOME (net).....	74,862	16,626
Real estate salesmen and brokers.....	12,000	1,192	Refunds.....	-104,028	-122,383
Power vessel--navigation.....	1,850	1,821	Gross collections.....	178,890	139,009
Securities.....	21,580	703	CORPORATION NET INCOME.....	53,399	61,742
Medical examiners.....	1,192	774	PROPERTY.....	13,903	9,056
Nursing.....	1,010	1,646	General.....	12,513	7,702
Detectives.....	848	862	Special--oil and gas production equipment.....	1,390	1,354
Solid waste.....	815	638	DEATH AND GIFT--inheritance and estate.....	2,956	4,871
Trainers, riders, and agents.....	790	449	SEVERANCE.....	367,449	351,343
Accountants.....	729	866	Oil and gas severance--3 3/4 percent.....	186,355	187,016
Notaries public.....	528	470	Oil and gas privilege tax.....	126,084	110,146
Beauty culture.....	514	438	Natural gas processors tax.....	9,683	7,783
Steam boiler operators.....	431	401	Oil and gas conservation tax.....	8,226	8,490
Plumbers.....	405	406	Oil and gas ad valorem production.....	8,127	14,010
Other.....	5,828	4,635	Other--copper, potash, uranium, carbon dioxide.....	28,973	23,898
Hunting and fishing.....	6,075	6,018			
Other.....	2,275	1,071			
Dog.....	1,209	612			
Motorboat.....	1,066	459			
INDIVIDUAL INCOME (net).....	1,767,684	1,440,183			
Personal income tax.....	1,732,235	1,391,557			
New York commuters tax.....	35,449	48,626			
CORPORATION NET INCOME.....	830,106	664,415			
Corporation income tax.....	786,761	629,452			
Corporation business tax--banks and savings institutions.....	43,345	34,963			
PROPERTY--special.....	42,870	68,224			
Business personal property.....	42,800	50,354			
Railroad, Class II.....	70	17,870			
DEATH AND GIFT--inheritance and gift.....	171,363	147,861			
DOCUMENTARY AND STOCK TRANSFER--realty transfer.....	29,907	20,081			
NEW MEXICO			NEW YORK		
SALES AND GROSS RECEIPTS.....			SALES AND GROSS RECEIPTS.....		
General sales or gross receipts.....	782,666	659,789	General sales or gross receipts.....	6,679,462	5,727,816
General sales tax.....	578,387	479,618	Selective sales and gross receipts.....	3,900,395	3,531,930
Compensating use tax.....	559,232	452,885	Motor fuels (net).....	2,779,067	2,195,886
Selective sales and gross receipts.....	19,155	26,733	Refunds.....	422,232	436,796
Motor fuels (net).....	204,279	180,171	Gasoline (gross).....	-5,685	-7,651
Refunds.....	107,119	93,509	Diesel (gross).....	388,650	408,265
Gasoline.....	-471	-454	Alcoholic beverages.....	39,267	36,182
Diesel and butane.....	73,608	67,825	Liquor.....	171,568	142,292
Alcoholic beverages.....	33,982	26,138	Beer.....	142,930	118,208
Tobacco products.....	16,768	17,146	Wine.....	20,590	17,432
Insurance.....	14,621	15,033	Tobacco products--cigarettes.....	8,048	6,632
Premium tax--fire insurance.....	30,593	25,191	Insurance.....	440,000	330,976
Premium tax--other.....	10,367	13,422	Domestic.....	247,089	222,649
Public utilities.....	20,226	11,769	Foreign.....	1912,543	203,074
Electric, water, gas, and steam.....	5,199	5,465	Motor vehicle liability.....	32,063	17,880
Private car.....	4,465	4,857	Public utilities.....	2,483	1,665
Parimutuels.....	734	608	Electric and gas.....	1,031,734	885,373
Amusements--racing.....	4,224	2,134	Telephone and telegraph.....	569,998	520,240
Other--motor vehicles excise.....	99	95	Pipelines.....	315,870	224,821
	25,656	21,598	Trucking.....	21,855	19,923
			Water.....	12,501	18,141
			Airline.....	4,631	4,257
			Railroad.....	1,197	1,689
			Other.....	229	1,270
			Metropolitan Transportation Authority surcharge.....	2,061	1,805
			Parimutuels.....	103,392	93,227
			Flat racing.....	106,337	100,891
			Harness racing.....	47,216	38,536
			Off-track betting.....	31,636	34,094
			Amusements.....	27,485	28,261
			Racing.....	1,173	968
			Boxing.....	620	676
			Other.....	553	292
			Negotiated settlement payments--oil companies.....	358,934	75,971
			Tax on petroleum business (3 1/4%).....	1179,047	(X)
			3/4 percent tax on petroleum products.....	159,567	(X)
			Oil company additional tax.....	17,742	64,856
				2,578	11,115

<sup>1</sup>Revised. X Not applicable. <sup>2</sup>Fees increased effective Jan. 17, 1984. <sup>3</sup>Fees increased effective Aug. 4, 1983. <sup>4</sup>Reflects collection of taxes that were suspended while tax was in litigation. <sup>5</sup>Tax rate increased from 10 to 11 cents per gallon effective July 1, 1983. <sup>6</sup>Tax rates increased effective Jan. 1, 1984. <sup>7</sup>Tax rates increased effective June 17, 1983. <sup>8</sup>Fees increased effective June 1, 1983, in many categories listed below. <sup>9</sup>Tax rate increased effective May 1, 1983. <sup>10</sup>Tax rates increased effective June 1, 1983. <sup>11</sup>Includes surcharges imposed on utilities (\$103,392), insurance corporations (\$19,489), banks (\$11,127), and business corporations (\$143,174) within the metropolitan transportation district. <sup>12</sup>Reflects collection of taxes previously held in escrow pending adjudication. <sup>13</sup>New tax imposed effective June 30, 1983. <sup>14</sup>Tax repealed effective June 30, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>NEW YORK--Continued</b>			<b>NORTH CAROLINA--Continued</b>		
LICENSE.....	740,689	554,837	SALES AND GROSS RECEIPTS--Continued		
Motor vehicles.....	1,424,557	318,642	Selective sales and gross receipts--Continued		
Passenger vehicles.....	263,211	192,119	Public utilities.....	333,944	304,277
Commercial and other vehicles.....	88,676	61,193	Electric, gas, etc.....	261,152	233,956
Truck mileage.....	57,632	53,673	Telephone and telegraph.....	72,270	69,852
Miscellaneous.....	15,038	11,657	Freight line.....	522	469
Motor vehicle operators.....	152,580	18,356	Other--soft drinks.....	23,667	21,829
Corporations in general.....	15,491	15,847	LICENSE.....	338,671	296,402
Filing.....	10,734	9,232	Motor vehicles.....	176,713	151,585
Organization.....	2,233	4,408	Vehicle registrations.....	160,401	136,969
Foreign.....	2,524	2,207	Title fees.....	13,224	11,739
Public utilities--transportation and transmission companies.....	49,679	44,074	Inspection fees.....	3,088	2,877
Alcoholic beverages.....	62,875	34,257	Motor vehicle operators.....	26,062	22,466
Amusements.....	7,294	7,251	Duplicates and fees.....	14,715	12,439
Racing franchise fee.....	6,793	6,921	Operators.....	10,167	9,700
Boxing.....	501	330	Chauffeurs.....	1,180	327
Occupations and businesses, not elsewhere classified.....	2105,373	292,051	Corporations in general.....	79,023	71,435
Insurance examinations.....	37,512	31,976	Domestic and foreign.....	77,372	70,597
Bank assessments and examinations.....	25,262	20,953	Incorporation.....	1,651	838
Nurses.....	7,926	2,503	Alcoholic beverages.....	2,099	1,797
Real estate salesmen and brokers.....	4,877	1,028	Liquor.....	983	667
Notaries public.....	2,301	2,344	Wine.....	349	337
Social workers.....	1,869	387	Beer.....	341	351
Dentists.....	1,867	372	ABC application fees.....	426	442
Accountants.....	1,636	2,701	Amusements.....	2,718	2,598
Agriculture.....	1,523	1,288	Occupations and businesses, not elsewhere classified.....	41,193	37,861
Medical.....	1,407	7,212	Gasoline inspection.....	8,626	8,190
Pharmacy.....	1,171	1,642	Installation paper dealers.....	104,046	2,583
Teacher certificates.....	1,110	320	Cooperative inspection.....	2,597	2,930
Law examinations.....	1,071	944	Insurance.....	102,339	1,104
Insurance brokers.....	1,021	979	Agriculture--seed, feed, fertilizer, etc.....	2,013	1,951
Other.....	14,820	17,402	Bank, building and loan examination fees.....	1,553	1,636
Hunting and fishing.....	21,574	22,910	Automobile dealers.....	1,204	1,268
Resident hunting and fishing.....	18,412	19,371	Professional and real estate.....	1,127	1,103
Nonresident hunting and fishing.....	3,155	3,526	Contractors.....	1,116	1,105
Other.....	7	13	Real estate board.....	1,011	912
Other.....	1,266	1,449	Other.....	15,561	15,079
Pleasure boats.....	611	584	Hunting and fishing.....	9,856	7,804
Snowmobiles.....	336	332	Other--boat.....	1,007	856
Dog.....	201	418			
Other.....	118	115			
INDIVIDUAL INCOME (net).....	9,373,945	8,275,754	INDIVIDUAL INCOME (net).....	1,784,987	1,550,107
Refunds.....	-1,439,208	-1,519,949	Refunds.....	-414,419	-380,386
State-city offset.....	-34,310	-18,556	Gross collections.....	2,199,406	1,930,493
Gross collections.....	10,847,463	9,814,259	CORPORATION NET INCOME--domestic and foreign.....	368,047	306,534
CORPORATION NET INCOME.....	1,524,619	1,339,005	PROPERTY--special.....	72,530	62,003
Corporation franchise.....	1,242,383	1,169,115	Intangibles.....	70,912	60,616
Banks.....	183,519	187,063	Bank deposits.....	17,308	14,676
Unincorporated business.....	1,283	17,173	Other intangibles.....	53,604	45,940
DEATH AND GIFT--estate.....	259,140	283,854	Railroad franchise.....	1,618	1,387
DOCUMENTARY AND STOCK TRANSFER.....	239,881	26,728	DEATH AND GIFT.....	71,586	48,246
Real property transfer gains tax.....	158,332	(X)	Inheritance and estate.....	66,412	44,072
Real estate transfer.....	58,285	15,066	Gift.....	5,174	4,174
Mortgage tax.....	23,368	13,190	SEVERANCE--forest products assessment.....	1,334	1,197
Stock transfer.....	7,104	1,528			
<b>NORTH CAROLINA</b>			<b>NORTH DAKOTA</b>		
SALES AND GROSS RECEIPTS.....	1,998,866	1,763,988	SALES AND GROSS RECEIPTS.....	304,658	219,338
General sales or gross receipts.....	1,002,119	825,703	General sales or gross receipts.....	204,342	146,377
Use.....	110,889	81,546	Sales and use.....	1201,699	1144,394
General sales (net).....	891,230	744,157	Motor vehicle use.....	2,643	1,983
Food.....	253,266	253,266	Selective sales and gross receipts.....	100,316	72,961
General merchandise and specialty stores.....	178,679	152,495	Motor fuels (net).....	123,754	35,539
Automotive.....	152,737	103,525	Refunds.....	-3,945	-3,428
Lumber and building materials.....	94,631	74,013	Gasoline (gross).....	44,680	30,483
Furniture.....	45,761	38,368	Special fuel (gross).....	13,019	8,484
Apparel.....	36,448	32,260	Alcoholic beverages.....	6,362	6,427
Other.....	137,589	118,474	Liquor.....	3,743	3,797
Less refunds, penalties, interest, and registration.....	-31,189	-28,244	Beer.....	2,619	2,630
Selective sales and gross receipts.....	996,747	938,285	Tobacco products.....	13,000	10,492
Motor fuels (net).....	398,634	379,480	Cigarette tax.....	10,563	7,930
Refunds.....	-16,772	-15,239	Additional 3-cent tax for cities.....	2,113	2,258
Gasoline (gross).....	415,406	394,719	Cigars and snuff.....	324	304
Alcoholic beverages.....	117,810	116,465	Insurance--premium tax.....	10,058	10,153
Tobacco products.....	16,804	17,512	Public utilities.....	9,994	4,025
Insurance.....	105,888	98,722	Coal conversion facilities.....	139,642	3,703
General.....	101,597	94,537	Rural electric cooperatives.....	352	322
Fire insurance.....	2,920	2,897	Other--2 percent special fuel.....	7,148	6,325
Self insurers.....	1,371	1,288			

X Not applicable.

<sup>1</sup>Fees increased effective May 1, 1983. <sup>2</sup>2-year renewal cycle is applicable to many categories listed below. <sup>3</sup>Includes surcharges imposed on utilities (\$103,392), insurance corporations (\$19,489), banks (\$11,127), and business corporations (\$143,174) within the metropolitan transportation district. <sup>4</sup>Tax was repealed effective Jan 1, 1981; reported amounts are refunds. <sup>5</sup>New tax imposed effective May 1, 1983. <sup>6</sup>Tax rate increased effective May 1, 1983. <sup>7</sup>A graduated rebate program was initiated Nov. 1, 1979, became 100 percent effective Nov. 1, 1981. <sup>8</sup>Fees increased effective Sept. 1, 1983. <sup>9</sup>Reflects a 4-year renewal cycle. <sup>10</sup>Fees increased effective July 1, 1983. <sup>11</sup>Tax rate increased from 3 to 4 percent effective Apr. 1, 1983. <sup>12</sup>Tax rate increased from 8 to 13 cents per gallon effective July 1, 1983. <sup>13</sup>Reflects change in basis of tax.



Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
NORTH DAKOTA--Continued			OHIO--Continued		
LICENSE.....	58,133	51,938	LICENSE--Continued		
Motor vehicles.....	33,013	29,107	Occupations and businesses, not elsewhere classified...	64,168	65,098
Registration and titles.....	31,367	27,735	Insurance salesmen.....	7,602	4,597
Auto transportation.....	1,179	1,089	Securities registration and dealers.....	5,467	3,835
Motor carriers--mileage.....	467	283	Book examination fees.....	2,767	2,803
Motor vehicle operators.....	1,250	1,032	Pollution permits.....	2,415	2,100
Corporations in general.....	594	524	Domestic insurance examinations.....	2,310	1,854
Public utilities--facility siting fees.....	66	8	Vendors.....	2,219	2,144
Alcoholic beverages.....	251	234	Building and loan assessments.....	2,126	2,400
Beer.....	133	123	Motor vehicle dealers board.....	1,949	816
Liquor.....	118	111	Real estate brokers and salesmen.....	1,887	1,799
Amusements.....	1,794	1,260	Strip mining administration.....	1,852	1,617
Gaming tax.....	1,715	1,156	Factory and building inspection.....	1,782	474
Games and devices.....	79	104	Nurses.....	1,379	922
Occupations and businesses, not elsewhere classified.....	18,290	16,084	Boiler inspection.....	1,133	538
State fair.....	1,624	1,441	Other.....	29,280	29,199
Wheat tax.....	1,204	1,099	Hunting and fishing.....	14,026	13,996
Seed inspection.....	1,103	999	Fishing.....	7,707	7,530
Investment company inspection.....	857	649	Hunting.....	6,319	6,466
Dairy products.....	650	609	Other--watercraft.....	3,268	2,371
Beef commission.....	579	290			
Electricians.....	563	502	INDIVIDUAL INCOME (net).....	52,486,822	51,972,089
Spud acre tax.....	430	308	Refunds.....	-319,598	-145,002
State examiner.....	427	433	Gross collections.....	2,806,420	2,117,091
Audit fees.....	422	427			
Insurance agents.....	309	420	CORPORATION NET INCOME.....	7524,891	7415,017
Sunflower tax.....	297	255			
Other.....	9,825	8,652	PROPERTY--special.....	114,095	109,342
Hunting and fishing.....	2,809	3,682			
Other.....	66	7	DEATH AND GIFT--inheritance and estate.....	45,977	478,625
INDIVIDUAL INCOME (net).....	173,951	135,136			
Refunds.....	-7,300	-9,625	SEVERANCE.....	6,624	3,968
Gross collections.....	81,251	44,761	Natural gas.....	2,937	993
			Coal and salt.....	1,404	1,334
CORPORATION NET INCOME.....	43,712	30,594	Oil.....	91,027	687
Corporation net income.....	42,261	29,093	State-wide mapping.....	713	446
Business privilege tax.....	1,451	1,501	Limestone, dolomite, sand, and gravel.....	543	508
PROPERTY--General.....	1,867	1,746	OKLAHOMA		
			SALES AND GROSS RECEIPTS.....	899,093	800,614
DEATH AND GIFT--inheritance.....	2,525	2,727	General sales or gross receipts.....	456,679	409,125
			Use.....	22,917	28,464
SEVERANCE.....	199,553	184,527	Sales.....	1014,337,762	1380,721
Oil extraction.....	91,480	87,017	Food.....	103,557	87,715
Oil and gas production.....	85,313	79,764	General merchandise and specialty stores.....	87,275	73,326
Coal production.....	22,760	17,746	Lumber and materials.....	44,140	35,486
			Public utility and transportation.....	37,379	28,601
OHIO			Motor vehicle.....	31,955	29,650
SALES AND GROSS RECEIPTS.....	4,257,614	3,685,835	Furniture, fixture, and equipment.....	28,675	23,128
General sales or gross receipts.....	2,602,174	2,004,589	Oil field equipment.....	26,040	34,850
Sales and use--monauto.....	2,324,865	1,667,397	Services.....	20,734	17,567
Sales and use--auto.....	277,329	337,192	Apparel.....	14,636	12,945
Selective sales and gross receipts.....	1,655,440	1,681,246	Miscellaneous.....	39,306	37,766
Motor fuels (net).....	615,996	588,531	Selective sales and gross receipts.....	442,414	391,489
Refunds.....	-15,318	-15,912	Motor fuels (net).....	145,453	128,102
Gross collections.....	631,314	604,443	Gasoline and fuels excise (net).....	117,568	102,448
Alcoholic beverages.....	71,128	70,359	Special and diesel fuels (net).....	27,885	25,654
Beer, malt, and wine.....	42,358	41,045	Alcoholic beverages tax.....	39,626	38,476
Liquor.....	28,570	29,314	Alcoholic beverage tax.....	21,042	18,355
Tobacco products--cigarettes.....	182,354	188,393	Beer tax.....	18,584	20,121
Insurance.....	159,311	152,556	Tobacco products.....	77,457	80,533
Foreign.....	134,263	129,796	Cigarettes.....	74,173	77,099
Domestic.....	25,048	22,760	Tobacco.....	3,284	3,434
Public utilities.....	2608,031	639,406	Insurance.....	13100,307	67,490
Parimutuels.....	18,613	24,596	Insurance premium.....	85,093	62,545
Other--soft drink tax.....	47	17,405	Worker's compensation and other.....	15,214	4,945
			Public utilities.....	14,005	12,569
LICENSE.....	548,989	469,132	Electric cooperatives.....	12,758	11,321
Motor vehicles.....	302,258	293,080	Freight car.....	1,247	1,248
License tags.....	249,435	243,686	Other.....	65,566	64,319
Axle mile.....	50,479	45,786	Motor vehicle excise.....	63,644	62,841
Auto title inspection.....	982	724	Boat and motor excise.....	1,400	1,247
Motor carriers--interstate.....	714	774	Rental tax.....	522	231
Motor transportation.....	648	2,110			
Motor vehicle operators.....	10,446	13,786	LICENSE.....	260,720	254,891
Corporations in general.....	136,596	70,789	Motor vehicles.....	181,536	180,890
Franchise.....	131,595	66,007	Auto and farm trucks.....	116,392	108,597
Organization and filing fees.....	5,001	4,782	Commercial.....	55,636	53,549
Public utilities.....	2,037	3,845	Titles.....	3,062	3,017
Public Service Corporation.....	1,595	3,383	Oversize and overweight permits.....	2,820	2,982
Consumer counsel assessment.....	442	462	Inspection fees.....	1,262	1,200
Alcoholic beverages--liquor.....	16,190	16,167	Other.....	2,364	11,545
			Motor vehicle operators.....	6,867	6,955

<sup>1</sup>Tax rates increased effective Jan. 1, 1983. <sup>2</sup>Reflects change in the tax rate structure. <sup>3</sup>Tax rate decreased effective Mar. 1, 1984. <sup>4</sup>Tax was repealed effective Jan. 1, 1983. <sup>5</sup>A surtax was imposed on the 1983 tax liability. <sup>6</sup>2-year and 3-year renewal applicable to many categories listed below. <sup>7</sup>Tax rates increased applicable to the 1983 tax liability. <sup>8</sup>A surtax was imposed on the 1982 tax liability. <sup>9</sup>Tax rate increased effective July 1, 1983. <sup>10</sup>Detail may not add to totals; see text. <sup>11</sup>Tax rate increased from 2 to 3 percent effective Feb. 15, 1984. <sup>12</sup>Tax rate increased from 6.58 to 9 cents per gallon effective Apr. 16, 1984. <sup>13</sup>Fees increased effective Nov. 1, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>OKLAHOMA--Continued</b>			<b>OREGON--Continued</b>		
LICENSE--Continued			LICENSE--Continued		
Corporations in general.....	30,692	26,981	Public utilities--utilities commission tax.....	4,592	4,568
Franchise tax.....	29,601	26,051	Gross revenues.....	4,073	4,063
Charter fee.....	891	718	Water licenses for power.....	519	505
Other filing fees.....	<sup>2</sup> 200	212	Alcoholic beverages--liquor.....	1,935	1,570
Public utilities--rural electric cooperatives.....	3	3	Amusements--music and amusement devices.....	2,232	961
Alcoholic beverages.....	<sup>2</sup> 2,185	1,038	Occupations and businesses, not elsewhere classified....	<sup>3</sup> 40,485	<sup>3</sup> 33,412
Liquor.....	1,710	556	Forest protection tax.....	5,935	5,844
Beer.....	475	482	Banking licenses and fees.....	2,564	1,240
Amusements.....	1,448	1,504	Shipping point inspection.....	2,276	2,284
Coin devices.....	1,136	1,504	Dairy products.....	1,996	2,047
Horse racing license fee.....	332	(X)	Real estate department.....	1,345	1,272
Occupations and businesses, not elsewhere classified....	17,183	17,555	Electrical inspection.....	1,283	783
Securities agents and dealers.....	2,453	1,821	Insurance agents and companies.....	1,278	1,164
Insurance agents.....	2,047	2,042	Weights and measures.....	1,199	155
Agricultural commodities sales licenses.....	1,917	1,654	Wheat commission.....	1,172	1,208
Bank and credit union fees.....	1,657	1,573	Brands.....	965	868
Agricultural licenses and fees.....	1,629	1,724	Builders board.....	783	653
Real estate brokers.....	969	925	Vital statistics.....	733	670
Physicians.....	701	512	Laboratory tests.....	731	533
Nurses.....	695	698	Structural inspections.....	718	559
Occupational health and safety.....	687	659	Food processing establishments.....	666	-
Motor vehicle dealers.....	576	599	Other.....	16,841	14,132
Consumer affairs licenses.....	527	456	Hunting and fishing.....	16,672	16,699
Accountancy.....	527	519	Hunters and anglers.....	15,541	15,264
Other.....	2,798	4,373	Commercial fishing.....	1,037	1,331
Hunting and fishing.....	9,219	9,812	Miscellaneous.....	94	104
Other.....	11,587	10,153	Other.....	1,693	1,559
Mobile home.....	8,477	7,178	Marine board.....	1,527	1,457
Boat licenses.....	2,454	2,282	Secretary of State.....	156	102
Aircraft.....	609	646			
Other.....	47	47	INDIVIDUAL INCOME (net).....	1,217,842	1,181,731
INDIVIDUAL INCOME (net).....	657,831	651,202	Refunds.....	-216,373	-197,754
Refunds.....	-155,130	-155,267	Gross collections.....	1,434,215	1,379,485
Gross collections.....	812,961	806,469	CORPORATION NET INCOME.....	144,065	125,110
CORPORATION NET INCOME.....	97,223	103,325	PROPERTY--special--private car companies.....	540	159
DEATH AND GIFT--estate.....	31,667	32,740	DEATH AND GIFT--inheritance and gift.....	34,489	31,841
SEVERANCE.....	703,738	777,687	SEVERANCE.....	29,188	49,662
Gross production (net).....	684,360	756,691	Eastern and Western Oregon severance.....	<sup>6</sup> 20,536	46,265
Gas conservation.....	11,140	11,994	Timber.....	<sup>7</sup> 8,161	2,497
Petroleum excise (net).....	8,238	9,002	Fish poundage.....	491	900
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	7,147	5,441	DOCUMENTARY AND STOCK TRANSFER--security registration....	1,445	1,172
OTHER.....	4,562	1,587			
Unclaimed property tax.....	4,246	571	<b>PENNSYLVANIA</b>		
Miscellaneous.....	316	1,016	SALES AND GROSS RECEIPTS.....	4,649,816	4,175,875
<b>OREGON</b>			General sales or gross receipts--sales and use.....	<sup>2</sup> 2,720,628	2,365,061
SALES AND GROSS RECEIPTS.....	216,308	211,859	Selective sales and gross receipts.....	1,929,188	1,810,814
Selective sales and gross receipts.....	216,308	211,859	Motor fuels (net).....	598,533	558,402
Motor fuels (net).....	<sup>4</sup> 105,362	97,118	Refunds.....	-3,414	-3,535
Refunds.....	-1,267	-1,187	Gasoline (gross).....	<sup>4</sup> 491,979	468,616
Gasoline (gross).....	103,327	95,658	Fuel use (gross).....	88,336	74,285
Use fuel (gross).....	2,810	2,158	Motor carrier and interstate bus (gross).....	18,153	16,213
Aircraft gas (gross).....	492	489	Aircraft fuels (gross).....	3,479	2,823
Alcoholic beverages.....	10,595	10,587	Alcoholic beverages.....	132,367	135,401
Tobacco products--cigarettes.....	55,230	61,941	Liquor.....	105,311	107,467
Insurance.....	36,657	34,154	Malt.....	27,023	27,904
Foreign and alien companies.....	34,972	32,220	Other.....	33	30
Fire marshal and other.....	1,685	1,934	Tobacco products.....	242,717	250,733
Public utilities.....	4,138	2,785	Insurance.....	187,066	177,102
Electric cooperatives.....	3,936	2,700	Life.....	110,551	103,168
Rural telephone exchange.....	202	85	Casualty.....	54,662	51,994
Parimutuels.....	4,326	5,274	Fire.....	21,853	21,940
Dog racing.....	3,658	3,665	Public utilities.....	511,126	503,648
Horse racing.....	668	1,609	Parimutuels.....	20,577	21,864
LICENSE.....	206,646	182,136	Net revenue.....	20,091	21,357
Motor vehicles.....	125,917	111,638	Breakage.....	486	507
Motor carrier mileage tax.....	77,386	65,440	Amusements--boxing and wrestling.....	199	164
Passenger cars and pick-ups.....	21,164	22,038	Other.....	236,603	163,500
Trucks, buses, and trailers.....	6,157	8,779	Oil company franchise.....	<sup>10</sup> 236,456	163,349
Titles and miscellaneous.....	21,210	15,381	Private bankers.....	147	151
Motor vehicle operators.....	9,941	8,570	LICENSES.....	977,646	927,887
Operators.....	6,950	5,948	Motor vehicles.....	360,241	362,293
Chauffeurs.....	99	242	Motor vehicle operators.....	43,409	40,367
Miscellaneous.....	2,892	2,380	Corporations in general.....	397,417	371,046
Corporations in general.....	3,189	3,159	Domestic--capital stock.....	220,908	211,215
Franchise.....	2,267	2,294	Foreign--franchise.....	160,931	152,305
Organization.....	234	210	Other.....	15,578	7,526
Other.....	668	655	Public utilities.....	22,433	21,441
			Alcoholic beverages.....	11,397	11,460
			Amusements--boxing and wrestling.....	28	27

- Represents zero. X Not applicable.  
<sup>1</sup>Estimated. <sup>2</sup>Fees increased effective July 1, 1983. <sup>3</sup>New fee imposed effective Mar. 22, 1983. <sup>4</sup>Tax rate increased from 8 to 9 cents per gallon effective Jan. 1, 1984. <sup>5</sup>2-year renewal cycle applicable to many categories listed below. <sup>6</sup>Tax rate decreased effective July 1, 1983. <sup>7</sup>Tax rate increased effective Oct. 15, 1983. <sup>8</sup>Cigarettes became subject to the general sales tax effective Aug. 6, 1983. <sup>9</sup>Tax rate increased from 11 to 12 cents per gallon effective Aug. 6, 1983. <sup>10</sup>Tax rate increased effective Aug. 6, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)					
Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
PENNSYLVANIA--Continued			RHODE ISLAND--Continued		
LICENSE--Continued			LICENSE--Continued		
Occupations and businesses, not elsewhere classified...	108,792	88,440	Other.....	85	228
Title insurance, trust, bank, and other financial			Boats.....	33	157
stock companies.....	72,848	50,706	Aircraft.....	8	28
Department of State--occupational licenses.....	9,116	5,997	Other.....	44	43
Department of Insurance--license and examination fees.	8,109	10,268	INDIVIDUAL INCOME.....	285,141	261,139
Bank examination.....	4,052	3,761	CORPORATION NET INCOME.....	59,274	42,446
Security dealers and registrations.....	1,729	1,253	Business corporations.....	57,231	40,673
Banks--overhead assessments.....	1,712	2,131	Financial institutions.....	2,043	1,773
Environmental resources.....	1,431	1,414	PROPERTY--special--tax on deposits.....	6,287	7,725
Department of Agriculture.....	1,351	1,644	DEATH AND GIFT.....	10,079	9,987
Highway encroachment permits.....	862	912	Inheritance and estate.....	9,603	9,566
Boiler inspection.....	811	791	Gifts.....	476	421
Department of Health.....	803	905	DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	2,109	1,306
Elevator inspection.....	754	819	OTHER--tax penalties.....	17	-
Cigarette tax licenses.....	680	706			
Other.....	4,734	7,133	SOUTH CAROLINA <sup>4</sup>		
Hunting and fishing.....	29,100	28,619	SALES AND GROSS RECEIPTS.....	1,278,177	1,140,747
Hunting.....	16,731	16,629	General sales or gross receipts--sales and use.....	798,896	691,575
Fishing.....	12,369	11,990	Groceries and related.....	140,752	127,822
Other.....	4,829	4,194	Motor vehicle dealers.....	77,037	57,684
Dog.....	3,512	2,945	Building materials.....	65,302	52,807
Motorboat.....	1,049	1,006	Eating and drinking.....	61,798	54,117
Snowmobile.....	268	243	Utilities.....	61,029	57,938
INDIVIDUAL INCOME (net).....	12,536,872	12,044,544	Services.....	55,461	48,126
Refunds.....	-44,713	-34,451	Department stores.....	38,179	33,689
Gross collections.....	2,581,585	2,078,995	Manufacturing.....	31,935	28,723
CORPORATION NET INCOME.....	865,299	830,108	Special variety stores.....	29,949	25,410
PROPERTY--special.....	180,585	117,783	Apparel.....	25,639	22,103
Utility property.....	173,724	111,564	Furniture.....	19,336	16,476
Domestic corporations.....	6,129	5,243	Appliance and musical instruments.....	18,900	15,712
Foreign corporations.....	732	976	Automotive parts.....	16,613	14,355
DEATH AND GIFT--inheritance and estate.....	282,237	250,618	Miscellaneous.....	150,778	132,997
DOCUMENTARY AND STOCK TRANSFER.....	107,713	83,456	Refunds.....	-2,576	-1,779
Realty transfer.....	107,021	82,872	Selective sales and gross receipts.....	479,281	449,172
Legal documents.....	692	584	Motor fuels (net).....	237,422	213,909
			Refunds.....	-3,159	-7,156
RHODE ISLAND			Gasoline (gross).....	203,685	188,575
SALES AND GROSS RECEIPTS.....	416,437	374,083	Special fuel (gross).....	33,319	29,518
General sales or gross receipts--retail sales and use...	247,786	212,446	Highway use (gross).....	3,577	2,972
Selective sales and gross receipts.....	168,651	161,637	Alcoholic beverages.....	98,836	101,393
Motor fuels (net).....	45,410	44,493	Beer and wine.....	57,127	59,773
Alcoholic beverages.....	7,642	7,609	Liquor.....	41,709	41,620
Importers.....	7,637	7,602	Tobacco products.....	29,767	29,671
Domestic manufacture.....	5	7	Insurance.....	62,098	52,906
Tobacco products.....	29,239	29,292	Foreign.....	28,914	26,352
Insurance--gross premium.....	16,444	14,487	Workmen's compensation.....	6,338	6,754
Public utilities.....	58,882	50,913	Other.....	26,846	19,800
Parimutuels.....	5,496	8,101	Public utilities.....	23,152	25,051
Dog racing.....	4,651	6,644	Electric power.....	11,113	12,435
Jai alai.....	845	1,457	Utilities.....	10,465	11,717
Amusements--racing admissions.....	88	104	Railroad--assessments.....	1,157	1,307
Other--oil companies.....	5,450	6,638	Public service authority.....	417	470
LICENSE.....	30,642	29,735	Amusements--admission.....	6,050	6,000
Motor vehicles.....	22,264	21,784	Other.....	21,956	20,242
Registrations.....	18,439	17,274	Soft drinks.....	13,192	13,838
Motor carriers.....	2,440	3,341	Casual sales of motor vehicles.....	8,764	6,404
Vehicle inspection.....	530	531	LICENSE.....	111,672	107,402
Other.....	855	638	Motor vehicles.....	45,705	42,782
Motor vehicle operators.....	(3)	(3)	Vehicle licenses.....	29,143	27,279
Corporations in general.....	2,052	1,954	Other.....	16,562	15,503
Franchise tax.....	1,157	1,157	Motor vehicle operators.....	3,444	2,888
Charter.....	586	435	Corporations in general.....	8,785	6,486
Filing fee.....	309	362	Franchise--domestic corporations.....	4,489	2,821
Alcoholic beverages.....	159	152	Franchise--foreign corporations.....	4,294	3,663
Certificate of compliance.....	92	90	Other.....	2	2
Other.....	62	62	Alcoholic beverages.....	3,758	4,186
Amusements.....	77	91	Amusements.....	6,048	8,373
Occupations and businesses, not elsewhere classified...	5,319	5,076	Coin-operated devices.....	6,046	8,370
Security registrations.....	463	384	Pool rooms.....	2	3
Insurance brokers and examinations.....	425	380	Occupations and businesses, not elsewhere classified...	36,213	33,934
Real estate licenses.....	351	307	Insurance licenses and fees.....	20,095	18,534
Nurses.....	288	391	Oil inspection.....	5,227	4,932
Producers agents.....	272	183	Chain stores.....	1,193	1,120
Medicine.....	149	139	Agriculture grading and inspection.....	1,131	1,382
Electricians.....	148	149	Securities act fees.....	1,067	768
Other.....	3,223	3,143	Real estate.....	728	513
Hunting and fishing.....	691	450	Contractors license.....	700	661
Fresh water fishing.....	156	124	School bus.....	539	541
Hunting.....	86	87	Medical examiners.....	485	411
Other.....	449	239			

- Represents zero. <sup>5</sup>Revised.<sup>1</sup>Tax rates were increased applicable to the 1983 tax year. <sup>2</sup>Motor vehicle operators' licenses included with motor vehicle registration above; separate break is not available. <sup>3</sup>Reflects 2-year renewal cycle. <sup>4</sup>Detail may not add to totals; see text. In some categories detail is estimated. <sup>5</sup>Fees increased effective Mar. 5, 1984.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
SOUTH CAROLINA <sup>1</sup> --Continued			TENNESSEE		
LICENSE--Continued			SALES AND GROSS RECEIPTS.....	1,899,363	1,704,157
Occupations and businesses, not elsewhere classified--			General sales or gross receipts.....	<sup>1</sup> 1,356,733	<sup>1</sup> 1,177,234
Continued			Sales and use, by business group:		
Nurses.....	469	439	Food.....	327,202	295,612
Residential home builders.....	388	316	Automotive.....	186,769	140,085
Cosmetic art examiners.....	365	349	General merchandise and specialty stores.....	144,232	125,151
Private detectives.....	325	288	Miscellaneous service.....	137,232	117,081
Other.....	3,501	3,680	Utilities.....	116,567	109,405
Hunting and fishing.....	6,475	6,546	Wholesale.....	105,461	72,465
Other.....	1,244	2,207	Manufacturers.....	104,263	70,059
INDIVIDUAL INCOME (net).....	795,481	718,861	Lumber, building, and contractors.....	57,657	58,018
Refunds.....	-242,957	(NA)	Apparel.....	43,670	38,932
Gross collections.....	1,038,438	(NA)	Furniture, home furnishings, and equipment.....	35,867	28,723
CORPORATION NET INCOME.....	159,334	128,180	Miscellaneous.....	17,062	113,092
Corporation.....	140,781	124,096	Selective sales and gross receipts.....	542,630	526,923
Textiles.....	13,701	(NA)	Motor fuels (net).....	290,029	282,937
Banks.....	4,838	4,116	Refunds.....	-23,446	-18,293
Building and loan associations.....	19	60	Gasoline (gross).....	211,378	209,003
PROPERTY--special.....	8,883	8,671	Combustible gases and liquids (gross).....	66,594	58,885
Utilities.....	7,595	7,323	Petroleum product special tax.....	35,303	33,342
Private car lines.....	1,135	1,077	Alcoholic beverages.....	60,711	59,113
Aircraft--flight equipment.....	153	271	Alcohol.....	25,488	25,176
DEATH AND GIFT.....	18,752	15,658	Mixed drink.....	18,192	17,131
Estate.....	17,632	(NA)	Beer.....	11,512	11,530
Gift.....	1,121	(NA)	Wine.....	4,612	4,400
DOCUMENTARY AND STOCK TRANSFER.....	12,627	11,212	Other.....	907	876
SOUTH DAKOTA			Tobacco products.....	77,735	79,211
SALES AND GROSS RECEIPTS.....	290,524	279,173	Insurance.....	76,813	72,663
General sales or gross receipts--sales and use.....	179,179	173,539	Insurance premiums.....	71,593	67,345
Selective sales and gross receipts.....	111,345	105,634	Fire marshal.....	2,390	2,252
Motor fuels (net).....	57,567	55,155	Self-insurance--workmen's compensation.....	1,505	1,785
Refunds.....	-4,778	-5,451	Annuities.....	1,325	1,281
Gross collections.....	62,345	60,606	Public utilities.....	28,596	25,042
Alcoholic beverages.....	<sup>2</sup> 9,775	9,190	Telephone and telegraph.....	22,465	16,813
Liquor and wine.....	5,287	5,306	Gas, electricity, and water.....	6,129	8,227
High point beer.....	2,553	2,466	Other.....	2	2
Low point beer.....	719	898	Amusements--cheatons.....	413	476
Additional tax--2 percent.....	497	520	Other.....	8,333	7,481
Tobacco products--cigarettes.....	10,508	10,634	Soft drink bottlers.....	5,496	4,734
Insurance.....	15,620	14,853	Vending machines.....	2,418	2,303
Gross premium.....	15,620	14,670	Mixing bars and clubs.....	409	435
Fire marshal.....	-	183	Other.....	10	9
Public utilities.....	621	460	LICENSE.....	250,843	214,928
Gas and electric.....	621	451	Motor vehicles.....	114,721	106,939
Private car lines.....	-	9	Registrations.....	107,750	100,477
Parimutuels.....	2,403	2,279	Titles.....	3,599	3,433
Other.....	14,851	13,063	Motor carrier inspections and filing.....	2,478	2,215
Auto registration.....	14,337	12,573	Other.....	894	814
Sales tax--highway proration.....	489	463	Motor vehicle operators.....	<sup>2</sup> 20,949	11,783
Aircraft registration.....	25	27	Corporations in general.....	<sup>2</sup> 71,529	58,659
LICENSE.....	30,823	28,352	Franchise.....	69,483	56,741
Motor vehicles.....	14,583	14,486	Charter.....	1,621	1,132
Motor vehicle operators.....	1,078	1,390	Filing.....	425	786
Corporations in general--filing.....	833	524	Public utilities.....	1,349	1,363
Alcoholic beverages.....	204	120	Utility inspection.....	1,222	1,164
Occupations and businesses, not elsewhere classified.....	6,932	5,342	Railroad inspection.....	127	199
Securities.....	1,497	1,303	Alcoholic beverages.....	1,364	1,378
Park users license.....	1,403	1,099	Retail and mixed drink.....	1,068	1,073
Banking and finance.....	938	893	Brand registration.....	192	198
Insurance agents and agencies.....	712	391	Beer tax permits.....	83	86
Department of Agriculture.....	531	511	Wholesale.....	21	21
Auction agencies.....	376	355	Occupations and businesses, not elsewhere classified.....	25,805	23,948
Commercial feedstuffs.....	122	111	Business tax.....	7,783	7,474
Other.....	1,353	679	Retailatory tax.....	2,981	2,768
Hunting and fishing.....	6,680	6,169	Department of Banking.....	2,136	2,221
Other.....	513	321	Insurance agents.....	1,364	1,245
Aircraft and motorboats.....	468	272	Strip mine permits.....	1,283	612
Snowmobiles.....	45	49	Hotel inspection permits.....	974	962
CORPORATION NET INCOME--banks and financial institutions..	<sup>2</sup> 17,881	<sup>2</sup> 5,365	Security salesman registration.....	706	488
DEATH AND GIFT--inheritance.....	10,635	8,821	Cosmetology.....	605	579
SEVERANCE.....	8,910	5,676	Boiler inspection.....	473	222
Mineral and mineral products.....	7,353	4,823	Nursing education.....	456	552
Oil and gas.....	791	853	Motor vehicle commission.....	423	100
Conservation tax.....	<sup>2</sup> 766	(X)	Other.....	6,621	6,725
			Hunting and fishing.....	10,147	9,965
			Other.....	4,979	893
			Coin-operated devices.....	<sup>2</sup> 4,029	(X)
			Boat.....	856	809
			Ammunition stamps.....	94	84
			INDIVIDUAL INCOME--dividends and interest tax (net).....	54,723	52,151
			Refunds.....	-374	-343
			Six percent tax (gross).....	49,404	47,155
			Four percent tax (gross).....	4,901	4,721
			Penalties and interest.....	792	618

- Represents zero. NA Not available. X Not applicable.

<sup>1</sup>Detail does not add to totals; see text. <sup>2</sup>Banks and financial institutions became subject to the net sales tax effective Mar. 4, 1983, effective July 1, 1983. <sup>3</sup>Fees increased effective July 1, 1983.<sup>3</sup>New tax imposed

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)					
Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>TENNESSEE--Continued</b>			<b>TEXAS--Continued</b>		
CORPORATION NET INCOME.....	226,242	203,858	PROPERTY--general.....	22	1,109
Excise (income).....	205,005	195,241	DEATH AND GIFT--inheritance.....	97,544	92,137
Bank excise.....	21,035	8,488	SEVERANCE.....	2,218,760	2,254,728
Savings and loan excise.....	202	129	Crude oil.....	1,188,365	1,188,483
DEATH AND GIFT.....	37,107	37,072	Natural and casing head gas.....	1,095,485	1,061,227
Inheritance and estate.....	34,527	35,349	Sulphur.....	3,383	3,414
Gift.....	2,580	1,723	Oil and gas regulation.....	1,527	1,604
SEVERANCE.....	3,335	3,419	<b>UTAH</b>		
Coal.....	2,099	1,973	SALES AND GROSS RECEIPTS.....	670,440	527,377
Oil and natural gas.....	1,236	1,446	General sales or gross receipts--sales and use.....	529,091	391,346
DOCUMENTARY AND STOCK TRANSFER.....	29,866	21,985	Selective sales and gross receipts.....	141,349	136,031
OTHER--litigation.....	10,152	8,718	Motor fuels (net).....	87,947	85,895
<b>TEXAS</b>			Refunds.....	-160	-386
SALES AND GROSS RECEIPTS.....	6,382,568	5,611,153	Gasoline (gross).....	69,139	69,083
General sales and gross receipts--sales and use.....	3,803,548	3,319,992	Special fuel.....	14,449	12,637
Selective sales and gross receipts.....	2,579,020	2,291,161	Aviation fuel.....	3,754	3,821
Motor fuels (net).....	515,494	490,375	Boat fuel.....	3,765	740
Refunds.....	-8,118	-10,888	Alcoholic beverages.....	13,488	11,176
Gross collections.....	523,612	501,263	Liquor and wine.....	7,849	8,227
Alcoholic beverages.....	284,804	272,345	Beer.....	45,639	2,949
Mixed drinks.....	157,317	145,750	Tobacco products--cigarettes.....	12,853	13,261
Beer.....	72,346	71,268	Insurance.....	24,569	22,984
Liquor.....	47,171	47,506	Public utilities.....	2,490	2,715
Wine.....	5,368	4,944	LICENSE.....	53,250	47,282
Ala.....	2,303	2,552	Motor vehicles.....	29,511	26,990
Airline beverage.....	299	325	Motor vehicle registration.....	11,905	11,340
Tobacco products.....	340,272	354,965	Unladen weight fees.....	8,872	8,420
Cigarettes.....	330,086	345,075	Drivers education.....	2,248	2,182
Other.....	10,186	9,890	Highway use.....	2,055	1,778
Insurance.....	362,460	223,693	Temporary permit fees.....	1,664	1,878
Occupation tax.....	339,788	205,304	Other.....	2,767	1,392
Maintenance and workmen's compensation tax.....	22,672	18,389	Motor vehicle operators.....	4,582	3,638
Public utilities.....	296,213	309,722	Alcoholic beverages--brewing.....	273	210
Gas, light, and water.....	210,974	224,508	Occupations and businesses, not elsewhere classified.....	58,457	57,434
Telephone.....	84,856	84,906	Insurance commission.....	1,642	1,793
Car line and telegraph.....	383	308	Banking fees.....	1,291	1,062
Amusements.....	361	223	Security companies and officers.....	1,009	758
Boxing and wrestling.....	337	221	Security commission.....	993	714
Admissions.....	24	2	Contractors.....	800	694
Other.....	779,416	639,838	Livestock.....	325	273
Motor vehicle sales and use.....	663,196	526,169	Barbers.....	294	180
Hotel and motel.....	44,564	40,374	Nurses.....	285	345
Manufactured housing.....	24,167	32,583	Mobile homes and recreational vehicles.....	224	140
Motor vehicle rental.....	22,141	18,722	Electricians.....	171	66
Oil and gas well servicing.....	11,017	9,601	Plumbers.....	125	50
Motor carrier.....	8,005	6,803	Engineers and land surveyors.....	119	24
Other.....	6,326	5,586	Other.....	1,179	1,335
LICENSE.....	1,130,297	999,948	Hunting and fishing.....	10,170	8,756
Motor vehicles.....	348,877	308,612	Other--boat.....	257	254
Registrations.....	300,434	277,603	INDIVIDUAL INCOME (net).....	386,052	345,813
Inspections.....	24,028	19,901	Refunds.....	-74,229	-65,637
Certificate of title.....	20,817	7,481	Gross collections.....	460,281	411,450
Auto and truck special permits.....	3,598	3,627	CORPORATION NET INCOME--franchise.....	45,035	31,592
Motor vehicle operators.....	32,816	25,724	PROPERTY--general.....	373	369
Corporations in general.....	1630,123	1572,022	DEATH AND GIFT--estate.....	3,121	1,977
Public utilities.....	4,131	3,889	SEVERANCE.....	738,416	19,688
Alcoholic beverages.....	20,956	13,242	Oil and gas production.....	34,763	17,354
Liquor.....	16,047	11,886	Mine occupation.....	3,653	2,334
Beer and wine.....	4,909	1,356	<b>VERMONT</b>		
Amusements.....	1,454	142	SALES AND GROSS RECEIPTS.....	210,799	175,176
Bingo.....	1,406	98	General sales or gross receipts.....	81,097	66,711
Boxing and wrestling.....	48	44	Selective sales and gross receipts.....	129,702	108,465
Occupations and businesses, not elsewhere classified.....	61,142	53,776	Motor fuels (net).....	36,968	28,134
Securities registration.....	14,696	11,569	Motor fuel.....	32,783	25,324
Insurance.....	11,392	9,276	Diesel fuel.....	4,185	2,810
Coin-operated machines.....	3,652	3,930	Alcoholic beverages.....	14,335	14,070
Medical.....	3,513	3,278	Liquor.....	9,599	9,521
Real estate agents.....	3,256	2,910	Beer and wine.....	4,736	4,549
Agriculture inspection.....	2,591	3,321	Tobacco products.....	12,734	9,568
Health care facilities.....	2,551	1,874	Cigarettes.....	12,279	9,140
Accountants.....	2,194	2,737	Other.....	455	428
Health professionals.....	2,113	1,805	Insurance.....	8,173	7,236
Hairdressers and cosmetologists.....	1,941	1,222			
Mobile home.....	1,733	1,434			
Private investigators.....	1,507	976			
Plumbing.....	1,347	1,010			
Other.....	8,656	8,434			
Hunting and fishing.....	24,557	18,621			
Other.....	26,241	3,920			

<sup>1</sup>Revised.

<sup>2</sup>Fees increased effective May 20, 1983.

<sup>3</sup>Fees increased effective Sept. 1, 1983.

<sup>4</sup>Tax rate increased from 4.125 to 4.625 percent effective Oct. 1, 1983.

<sup>5</sup>Tax rate increased effective July 1, 1983.

<sup>6</sup>2-year renewal cycle is applicable to many categories listed below.

<sup>7</sup>Tax rate increased effective Jan. 1, 1983.

<sup>8</sup>and again effective Jan. 1, 1984.

<sup>9</sup>Tax rate increased effective Jan. 1, 1984.

<sup>10</sup>Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

<sup>11</sup>Tax rate increased effective Aug. 15, 1983.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
VERMONT--Continued			VIRGINIA--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE--Continued		
Selective sales and gross receipts--Continued			Motor vehicles--Continued		
Public utilities.....	14,168	13,605	Inspection stickers.....	4,470	3,228
Telephone companies.....	10,461	9,923	Reserved plates.....	3,127	2,418
Electric energy.....	2,154	2,243	Other.....	3,902	3,667
Other public utilities.....	1,553	1,437	Motor vehicle operators.....	14,901	14,083
Parimutuels.....	925	878	Corporations in general.....	8,607	7,670
Other.....	42,399	34,974	Franchise.....	3,966	3,723
Meals and rooms.....	22,521	19,220	Annual registration.....	1,910	1,786
Motor vehicle sales and use.....	19,878	15,754	Entrance fees--foreign corporations.....	1,431	1,029
LICENSE.....	39,707	38,134	Charter.....	522	438
Motor vehicles.....	26,390	26,962	Other.....	778	694
Pleasure cars.....	10,471	10,071	Alcoholic beverages.....	3,418	3,151
Commercial.....	7,743	11,972	Amusements.....	15	16
Other.....	8,176	4,919	Occupations and businesses, not elsewhere classified.....	30,073	26,856
Motor vehicle operators.....	2,325	2,318	Insurance companies--assessments.....	5,944	7,458
Corporations in general.....	497	420	Agricultural products inspection.....	3,607	4,723
Foreign corporations.....	347	310	Dentists.....	2,059	335
Charter.....	150	110	Real estate brokers and salesmen.....	1,703	590
Alcoholic beverages--wholesalers and retailers.....	540	504	Insurance agents.....	1,616	1,439
Amusements.....	243	266	Attorneys.....	1,279	1,223
Music machines.....	238	261	Contractors.....	954	525
Circuses.....	5	5	Security brokers, dealers, agents.....	593	454
Occupations and businesses, not elsewhere classified.....	6,346	4,256	Milk commission assessments.....	473	452
Dairy commission.....	3,298	2,013	Physicians.....	404	1,003
Insurance agents.....	944	457	Notaries.....	379	334
Bank branch and trust companies.....	2,412	264	Other.....	11,062	8,320
Investment company registration.....	399	400	Hunting and fishing.....	10,341	10,292
Real estate board.....	180	167	Hunting.....	6,047	6,014
Investment companies.....	148	96	Angling.....	3,763	3,842
Tourist homes.....	126	123	Other.....	531	436
Other.....	839	736	Other.....	2,065	2,138
Hunting and fishing.....	2,938	3,036	Marriage.....	636	616
Other.....	428	372	Motorboat.....	612	994
Snowmobiles.....	194	181	Other.....	817	528
Motorboats.....	102	97	INDIVIDUAL INCOME (net).....	1,760,732	1,549,147
Marriage.....	69	53	Refunds.....	-361,361	-331,535
Aviation.....	63	41	Gross collections.....	2,122,093	1,880,682
INDIVIDUAL INCOME (net).....	1,132,153	1,113,775	CORPORATION NET INCOME.....	242,706	193,215
Refunds.....	-22,319	-24,680	PROPERTY--special.....	31,347	35,865
Gross collections.....	134,472	138,455	Intangibles.....	13,016	15,916
CORPORATION NET INCOME--franchise.....	22,606	25,400	Public service valuation.....	4,750	6,600
PROPERTY.....	628	477	Share of banks, trust, and security companies.....	2,408	2,277
General--public utilities--railroads.....	611	446	Steam railroads.....	1,789	2,240
General--unorganized towns.....	17	31	Motor carriers.....	495	488
DEATH AND GIFT--inheritance and estate.....	1,791	1,376	Car line companies.....	283	264
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	4,803	3,259	Interest and delinquent taxes.....	8,606	8,080
OTHER--capital gains on land.....	500	500	DEATH AND GIFT.....	26,299	17,819
VIRGINIA			Estate.....	25,596	16,876
SALES AND GROSS RECEIPTS.....			Inheritance.....	506	897
General sales or gross receipts.....	1,696,025	1,518,362	Gift.....	197	46
Selective sales and gross receipts.....	832,982	721,580	SEVERANCE.....	1,424	1,347
Motor fuels (net).....	863,043	796,782	Forest products.....	1,207	1,071
Alcoholic beverages.....	324,973	321,394	Oysters.....	217	276
ABC Board beverage sales.....	90,646	78,487	DOCUMENTARY AND STOCK TRANSFER.....	54,197	37,202
Beer excise.....	55,727	44,770	Deeds and contracts.....	52,652	35,900
Other.....	34,825	33,556	Wills.....	1,545	1,302
Tobacco products.....	94	161	OTHER.....	4,621	4,155
Insurance--gross premiums.....	17,204	17,532	Miscellaneous penalties.....	4,198	3,709
Public utilities.....	97,014	87,071	Other.....	423	446
Water, heat, light, and power companies.....	120,037	116,041	WASHINGTON		
Telephone and telegraph.....	89,062	81,371	SALES AND GROSS RECEIPTS.....		
Steam railroads.....	26,982	30,417	General sales or gross receipts.....		
Amusements--boxing and wrestling.....	3,993	4,253	Retail sales.....		
Other.....	85	77	Business and occupation--gross receipts.....		
Auto excise.....	213,084	176,180	Compensating use.....		
Oil company sales tax.....	116,514	88,028	Penalties and interest.....		
Motor vehicle rental.....	81,524	75,579	Local sales tax administration.....		
Mobile home.....	5,304	4,478	Selective sales and gross receipts.....		
Vending machine sales tax.....	4,679	3,810	Motor fuels (net).....		
Watercraft sales.....	2,516	2,081	Gasoline.....		
Aircraft sales.....	1,719	1,380	Use fuel.....		
LICENSE.....	828	824	Alcoholic beverages.....		
Motor vehicles.....	247,017	211,870	Liquor.....		
Registrations.....	177,597	147,664	Wine.....		
Motor carrier permits.....	109,921	101,636	Beer.....		
Motor carrier international plan.....	20,704	5,788	Tobacco products.....		
Titles.....	19,248	16,583	Cigarette tax.....		
	16,225	14,344	Other.....		

Revised.

<sup>1</sup>Reflects a 2-year renewal cycle. <sup>2</sup>Fees increased effective July 1, 1983.<sup>3</sup>A surtax was imposed on the 1983 tax liability.<sup>4</sup>Tax rate increased from 12

to 16 cents per gallon effective July 1, 1983.

## STATE GOVERNMENT TAX COLLECTIONS IN 1984

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
WASHINGTON--Continued			WEST VIRGINIA--Continued		
SALES AND GROSS RECEIPTS--Continued			LICENSE--Continued		
Selective sales and gross receipts--Continued			Public utilities.....		
Insurance--gross premiums.....	56,456	53,619	General utility assessment.....	5,128	6,761
Public utilities.....	126,173	144,895	Motor carrier assessment.....	3,694	5,407
Public utilities.....	119,213	138,980	Alcoholic beverages.....	1,434	1,354
Public utility district--excise.....	6,960	5,915	Private clubs.....	2,148	2,231
Parimituels.....	10,645	12,395	Beer.....	1,604	1,555
Amusements--athletic exhibitions.....	35	359	Occupations and businesses, not elsewhere classified.....	544	676
LICENSE.....	234,985	234,267	Natural resources.....	7,065	6,158
Motor vehicles.....	121,052	119,460	Securities.....	1,110	369
Registrations.....	70,542	69,003	Insurance commission.....	1,049	1,042
Gross weight fees.....	24,704	23,952	Secretary of State fees.....	502	426
Prorate fees.....	10,152	9,350	Motor vehicle instruction.....	427	554
Titles.....	1,390	1,360	Agriculture.....	304	249
Other.....	14,264	15,795	Department of Health.....	288	330
Motor vehicle operators.....	13,162	16,907	Board of registered nurses.....	254	246
Corporations in general.....	27,767	8,093	Department of registered nurses.....	252	305
Franchise.....	6,200	6,421	Racing commission.....	247	70
Filing and recording.....	1,567	1,672	Medical.....	196	265
Public utilities--regulatory fees.....	8,750	6,860	Department of Mines.....	186	103
Alcoholic beverages--liquor.....	7,598	6,921	Banking.....	166	872
Amusements--slot machines.....	159	808	Other.....	2,084	1,327
Occupations and businesses, not elsewhere classified.....	57,800	54,123	Hunting and fishing.....	7,659	6,885
Apple advertising.....	7,652	6,534	Other.....	2,104	2,293
Grain and hay inspection.....	6,227	4,697	INDIVIDUAL INCOME (net).....	394,690	310,583
Dairy products.....	4,915	3,953	Refunds.....	-9,878	-44,558
Security agents and brokers.....	4,080	5,251	Gross collections.....	404,568	355,141
Electricians.....	3,933	3,167	CORPORATION NET INCOME.....	92,173	45,146
Fruit and vegetable inspection.....	3,366	3,224	Corporate net income.....	673,644	625,132
Insurance.....	2,339	2,338	Carrier income.....	18,529	20,014
Brand inspection fees.....	1,966	1,647	PROPERTY--general.....	1,363	1,041
Real estate dealers.....	1,916	1,827	DEATH AND GIFT--inheritance.....	10,292	16,765
Safety inspection.....	1,619	1,373	DOCUMENTARY AND STOCK TRANSFER.....	3,175	2,662
Potato advertising.....	1,419	962	OTHER--penalties.....	861	1,704
Wheat advertising.....	1,365	1,229	WISCONSIN		
Other.....	17,003	17,921	SALES AND GROSS RECEIPTS.....		
Hunting and fishing.....	18,595	20,982	General sales or gross receipts.....		
Hunting and fishing.....	16,146	17,029	Selective sales and gross receipts.....		
Commercial licenses.....	2,449	3,953	Motor fuels (net).....		
Other.....	102	113	Refunds.....		
Gas tax refund permits.....	38	46	Gross collections.....		
Other.....	64	67	Alcoholic beverages.....		
PROPERTY.....	690,597	691,394	Liquor.....		
General.....	469,482	432,504	Malt.....		
Special--motor vehicle and aircraft excise.....	221,115	258,890	Tobacco products.....		
DEATH AND GIFT.....	20,236	27,975	Cigarettes.....		
Inheritance and estate.....	20,187	27,769	Other tobacco products.....		
Gift.....	49	206	Insurance.....		
SEVERANCE--timber tax.....	31,148	41,122	Life, accident, fire, and casualty.....		
DOCUMENTARY AND STOCK TRANSFER.....	104,125	80,202	Fire insurance--fire department dues.....		
Real estate excise.....	94,594	73,071	Public utilities.....		
Conveyance.....	9,531	7,131	Telephone companies.....		
WEST VIRGINIA			Electric cooperatives.....		
SALES AND GROSS RECEIPTS.....			Freight lines.....		
General sales or gross receipts.....			Amusements--athletic and boxing admissions.....		
Business and occupation.....	524,074	494,413	Other--bingo.....		
Consumers sales--retail.....	251,972	241,071	LICENSE.....		
Consumers use--retail.....	10,643	9,876	Motor vehicles.....		
Selective sales and gross receipts.....	326,970	259,836	Motor vehicle operators.....		
Motor fuels (net).....	159,612	106,290	Corporations in general.....		
Refunds.....	-3,616	-10,163	Public utilities--securities issues.....		
Gross collections.....	163,228	116,453	Alcoholic beverages--liquor.....		
Alcoholic beverages.....	6,800	6,723	Occupations and businesses, not elsewhere classified.....		
Tobacco products--cigarettes.....	35,664	36,486	Regulation and licensing department.....		
Insurance.....	37,780	34,938	Health department licenses and fees.....		
General insurance.....	37,264	34,488	Industrial department.....		
Fire marshal.....	516	450	Department of Commerce.....		
Parimituels.....	11,155	12,325	Industrial commission.....		
Other.....	75,959	63,064	Grain and warehouse inspection.....		
Auto titling privilege.....	67,770	55,029	Banking department licenses and fees.....		
Soft drinks.....	8,189	8,035	Insurance companies and agents.....		
LICENSE.....	89,606	87,234	Credit union.....		
Motor vehicles.....	62,349	59,010	Savings and loan.....		
License tax.....	53,026	53,240	Teachers.....		
Motor carriers.....	8,713	5,338	Other.....		
Motor vehicle inspection.....	610	432	Hunting and fishing.....		
Motor vehicle operators.....	(*)	(*)	Fishing.....		
Corporations in general.....	3,153	3,896	Hunting.....		
Charter tax.....	1,277	2,617	Sportsmen.....		
Business franchise registration.....	1,804	1,279	Commercial.....		
Filing fees.....	72	-	Other.....		

\* Revised.

1 Utility tax on telephones repealed effective July 1, 1983.

2 Detail is estimated.

3 Reflects change in basis of tax.

4 Motor vehicle operators' licenses

included with motor vehicle registration above; separate break not available.

5 A surtax was imposed on the 1983 tax liability.

6 Tax rate increased applicablu

to the 1983 tax year.

7 Tax rate increased from 13 to 15 cents per gallon effective Aug. 1, 1983.

8 Tax rate increased effective July 2, 1983.

9 Estimated.

Table 9. State Government Tax Collections in Detail, for States: 1984 and 1983—Continued

(Thousands of dollars)

Tax source	1984 (prelim.)	1983	Tax source	1984 (prelim.)	1983
<b>WISCONSIN--Continued</b>			<b>WYOMING--Continued</b>		
LICENSE--Continued			LICENSE --Continued		
Other.....	3,964	4,989	Other.....	214	212
State parks and forests.....	2,561	2,130	Snowmobiles.....	118	116
Boat.....	1,229	1,317	Boat.....	96	96
Snowmobiles.....	2,780	2,217	PROPERTY.....	122,863	45,971
Aircraft.....	323	325	General.....	122,277	45,354
Dog.....	71	-	Special--private car companies.....	586	617
INDIVIDUAL INCOME (net).....	2,181,913	1,734,056	DEATH AND GIFT--inheritance and estate.....	2,769	3,193
Refunds.....	-331,593	-389,234	SEVERANCE.....	388,300	388,896
Gross collections.....	2,513,506	2,123,290	Mineral excise.....	265,883	265,355
CORPORATION NET INCOME.....	393,481	339,781	Coal.....	121,133	117,765
PROPERTY.....	168,334	109,314	Oil and gas conservation.....	1,284	1,776
General--forestry tax.....	23,944	23,612	<b>EXHIBIT: DISTRICT OF COLUMBIA</b>		
Special--public utilities.....	144,390	85,702	SALES AND GROSS RECEIPTS.....	474,039	438,597
Light, heat, and power.....	128,862	75,412	General sales or gross receipts.....	294,783	271,855
Pipelines.....	7,485	4,650	Selective sales and gross receipts.....	179,256	166,742
Railroads.....	5,867	3,199	Motor fuels (net).....	25,040	22,750
Air carriers.....	1,889	2,330	Refunds.....	-160	-235
Telegraph companies.....	184	111	Gross collections.....	25,200	22,985
Conservation and regulation.....	103	-	Alcoholic beverages.....	7,342	7,513
DEATH AND GIFT.....	71,994	67,257	Tobacco products.....	9,582	9,683
SEVERANCE--production tax.....	875	952	Insurance.....	18,246	15,909
DOCUMENTARY AND STOCK TRANSFER--real estate transfer.....	12,828	9,021	Public utilities.....	689,711	673,700
OTHER--lawsuit.....	5,695	5,252	Other.....	29,335	37,187
<b>WYOMING</b>			Motor vehicles and trailers.....	21,925	15,226
SALES AND GROSS RECEIPTS.....	227,857	241,903	Hotel occupancy.....	4,458	4,542
General sales or gross receipts.....	177,103	190,046	Financial institutions.....	72,952	17,419
Sale and use by industry group:			LICENSE.....	32,998	34,371
Wholesale and retail trade.....	107,827	112,731	Motor vehicles.....	18,563	18,296
Transportation, communication, electric, gas, and sanitary service.....	23,434	26,781	Motor vehicles and trailers.....	16,960	15,767
Mining.....	23,642	26,300	Certificate of title.....	872	932
Services.....	22,838	24,162	Inspection fee.....	667	1,529
Government.....	17,726	16,215	Other.....	84	68
Manufacturing.....	10,305	12,088	Motor vehicle operators.....	1,523	1,967
Contract construction.....	8,997	11,073	Corporations in general.....	2,049	1,831
Agriculture, forestry, and fisheries.....	596	624	Alcoholic beverages.....	1,675	2,090
Selective sales and gross receipts.....	50,754	51,857	Occupations and businesses, not elsewhere classified.....	7,564	9,072
Motor fuels.....	36,500	36,631	Building structures and equipment.....	1,580	1,594
Alcoholic beverages.....	1,481	2,180	Professional license.....	891	240
Liquor.....	1,202	1,760	Insurance.....	670	616
Bear.....	279	420	Self unloading permit.....	648	559
Tobacco products--cigarettes.....	5,057	5,301	Public Service Commission.....	290	258
Insurance--gross premiums.....	7,683	7,719	Healing arts.....	263	1,056
Parimutuels.....	33	26	Occupancy permit.....	230	215
LICENSE.....	59,748	55,939	Surveyors' fees.....	187	213
Motor vehicles.....	37,963	36,153	Other.....	3,205	4,321
Registrations.....	35,480	33,899	Electric permits.....	1,224	1,115
Motor carriers.....	2,483	2,254	Refrigeration and plumbing permits.....	447	322
Motor vehicle operator.....	501	288	Public space excavation permits.....	338	312
Corporations in general--franchise and filing.....	2,414	2,236	Other.....	290	223
Public utilities--Public Service Commission assessment.....	1,587	1,440	INDIVIDUAL INCOME (net).....	384,352	352,812
Alcoholic beverages.....	10	14	Refunds.....	-80,472	-84,064
Occupations and businesses, not elsewhere classified.....	1,388	1,123	Gross collections.....	464,824	436,876
Real estate brokers and salesmen.....	302	86	CORPORATION NET INCOME.....	94,784	86,367
Livestock registration.....	241	159	Corporation franchise.....	68,833	62,638
Consumer credit.....	137	129	Unincorporated business franchise.....	17,375	16,005
Electricians.....	117	136	Civic Center surtax.....	8,576	7,724
Wheat growers.....	88	78	PROPERTY--general.....	415,104	366,403
Surveyors and engineers.....	73	70	Real.....	373,186	331,096
Insurance agents and brokers.....	71	71	Tangible.....	40,086	32,902
Nurses.....	39	73	Penalty and interest.....	1,832	2,403
Other.....	320	321	DEATH AND GIFT.....	19,954	19,246
Hunting and fishing.....	15,671	14,473	DOCUMENTARY AND STOCK TRANSFER.....	38,940	30,710
			Dead recordation.....	21,769	16,839
			Transfer tax.....	17,171	13,871

- Represents zero. <sup>1</sup>Revised. <sup>2</sup>Reflects a 2-year renewal cycle. <sup>3</sup>Detail exceeds total since the locally imposed supplement to State general sales tax is included in the detail. <sup>4</sup>Tax rate increased effective June 30, 1983. <sup>5</sup>Tax rate increased from 14 to 14.8 cents per gallon effective June 1, 1983. <sup>6</sup>Tax rate increased effective July 1, 1983. <sup>7</sup>Tax was repealed effective Mar. 5, 1981. Amounts shown are residual collections.



Table 10. States Ranked According to Selected Tax Amounts: 1984

Rank	Total tax (thousands of dollars)	Percent change from 1983 to 1984	Per capita amounts (dollars)					
			Total tax	General sales tax	Personal income tax	Motor fuel sales tax	Motor vehicle licenses	Death and gift tax
	All States...196,795,039	All States...14.8	All States...835.52	All States...265.62	All States...250.25	All States...52.63	All States...26.98	All States...9.45
1	CA.....25,617,718	ND.....30.1	AK.....3,946.50	WA.....626.70	DE.....560.28	MT.....96.15	WY.....74.29	CT.....34.68
2	NY.....18,817,736	NH.....28.5	WY.....1,568.57	IL.....615.25	NY.....556.55	WV.....81.77	OK.....55.04	PA.....23.71
3	TX.....9,829,191	ID.....26.6	MN.....1,219.88	NV.....451.61	NY.....528.56	SD.....81.54	DE.....50.71	NJ.....22.80
4	PA.....9,600,168	UT.....22.9	IL.....1,201.12	CT.....424.58	MA.....481.21	NE.....80.93	VT.....49.79	MA.....21.92
5	IL.....8,701,267	AZ.....22.1	DE.....1,162.47	NH.....406.17	WI.....457.81	NH.....79.52	NH.....49.41	IA.....19.77
6	MI.....8,568,674	CO.....21.7	WI.....1,073.47	WV.....403.02	OR.....455.44	ID.....79.74	IA.....49.22	DE.....17.33
7	OH.....7,985,012	CT.....21.6	NY.....1,061.05	AZ.....373.64	IL.....387.70	NV.....78.61	ND.....48.12	WI.....15.11
8	FL.....7,329,368	HI.....20.0	WA.....1,044.43	FL.....362.70	NC.....372.87	ND.....78.36	OR.....47.09	SD.....15.06
9	NJ.....7,137,452	WI.....18.9	MA.....1,007.14	IN.....358.23	MD.....369.63	WA.....77.86	NJ.....38.43	NY.....14.61
10	VA.....5,839,414	OH.....18.6	CA.....999.83	WY.....346.58	GA.....360.57	NH.....75.22	IL.....37.99	OR.....12.90
11	WI.....5,116,236	NH.....18.1	ND.....997.67	CA.....342.95	VA.....312.41	HE.....73.69	AZ.....37.86	KS.....12.33
12	NY.....5,077,158	ME.....18.0	CT.....978.44	MS.....333.35	RI.....296.40	WI.....72.16	NV.....37.55	NH.....11.98
13	NC.....4,636,031	FL.....17.7	NH.....967.31	UT.....320.27	NC.....289.54	SC.....71.95	NH.....35.05	NC.....11.61
14	WA.....4,542,268	MN.....17.5	NJ.....949.76	MN.....300.54	IA.....270.79	WY.....71.43	ME.....34.22	KY.....11.50
15	VA.....4,086,368	IL.....17.2	NV.....945.24	ND.....297.24	IL.....257.24	VT.....69.53	WV.....31.94	HE.....11.48
16	IN.....4,043,446	WV.....16.6	MI.....944.21	WI.....288.41	GA.....251.12	IA.....67.40	MT.....31.51	RI.....10.47
17	GA.....3,954,615	NJ.....16.5	MD.....907.53	TN.....287.63	VT.....249.35	MD.....66.74	VA.....31.51	OK.....9.60
18	ND.....3,946,833	NY.....16.1	WV.....877.98	NJ.....273.33	SC.....241.05	NH.....66.02	MT.....31.19	WV.....9.37
19	LA.....3,131,667	MO.....15.6	RI.....841.98	ME.....272.81	CO.....240.29	NC.....64.66	ID.....30.65	IL.....9.12
20	CT.....3,086,003	AL.....15.5	AR.....827.32	HO.....265.22	NJ.....235.22	AK.....64.34	PA.....30.27	LA.....8.97
21	MO.....3,053,002	VT.....15.3	OK.....807.15	RI.....257.57	UT.....233.69	GA.....63.86	NE.....30.23	TN.....7.87
22	KY.....2,798,662	AR.....15.2	PA.....806.67	SD.....232.76	KS.....232.76	AL.....63.42	KS.....29.50	IN.....7.71
23	AL.....2,704,250	CA.....15.1	HE.....796.08	IA.....253.01	IA.....231.29	AZ.....63.31	NH.....29.34	MD.....7.34
24	OK.....2,661,981	NC.....15.1	VT.....779.22	MI.....250.48	ID.....227.54	CT.....62.62	AK.....29.27	MT.....7.23
25	AZ.....2,525,812	KS.....14.3	IA.....770.28	CO.....249.02	ME.....226.61	HI.....62.26	NC.....28.66	FL.....7.17
26	TN.....2,511,631	VA.....14.2	IL.....755.91	SC.....242.09	IN.....220.98	TN.....61.49	AR.....28.48	HI.....6.75
27	SC.....2,384,926	PA.....13.9	NC.....751.99	OH.....242.02	PA.....213.16	DE.....61.00	OH.....28.11	HI.....6.40
28	IA.....2,241,503	MD.....13.8	KY.....751.72	ID.....241.58	MT.....206.73	IN.....60.32	WA.....27.84	TX.....6.10
29	CO.....2,132,825	MT.....13.6	OH.....742.65	AR.....239.54	WV.....202.20	AR.....59.50	MO.....25.79	SC.....5.68
30	AK.....1,973,252	HA.....13.3	IN.....735.44	TX.....237.89	OK.....199.46	CO.....59.39	WI.....25.50	WY.....5.42
31	OR.....1,850,523	MS.....13.2	KS.....734.06	GA.....233.27	KY.....190.83	KS.....58.80	FL.....25.04	MO.....4.86
32	KS.....1,789,628	GA.....12.9	UT.....724.39	NE.....233.21	NE.....189.49	VA.....57.66	CT.....24.99	VA.....4.67
33	MS.....1,740,692	SC.....11.9	SC.....722.71	IL.....230.31	AR.....184.77	OH.....57.29	TN.....24.32	CA.....4.65
34	WV.....1,713,819	TN.....11.8	VA.....721.14	PA.....228.61	MD.....180.43	FL.....56.24	NY.....23.94	CA.....4.51
35	AR.....1,541,361	RI.....11.5	RI.....707.94	HD.....227.24	AZ.....173.03	KY.....53.91	RI.....23.14	NH.....4.30
36	NH.....1,377,444	IA.....11.3	LA.....701.85	NY.....219.93	AL.....156.18	UT.....53.24	KY.....22.81	OH.....4.28
37	HI.....1,247,968	DE.....11.3	OR.....692.04	HA.....215.25	ND.....107.80	PA.....50.29	CA.....21.85	NE.....4.25
38	UT.....1,196,687	ID.....10.8	ID.....686.56	KS.....212.84	MS.....100.10	HA.....47.42	TX.....21.82	AZ.....4.11
39	NE.....1,068,742	SD.....10.5	UT.....677.76	KY.....202.61	LA.....91.24	CA.....47.34	CO.....21.10	ND.....3.68
40	ME.....920,273	NV.....10.5	CA.....677.51	LA.....198.44	CT.....88.36	RI.....47.20	HO.....20.90	VT.....3.38
41	NV.....861,115	TX.....9.7	CO.....671.12	AL.....184.29	NH.....52.57	HS.....47.13	SD.....20.66	AR.....3.34
42	RI.....809,986	WY.....8.9	HS.....670.01	NC.....162.55	NH.....22.77	IL.....46.32	IN.....20.41	CO.....3.32
43	WY.....801,537	HI.....8.5	FL.....667.76	VT.....153.01	TN.....11.60	OK.....44.10	MO.....20.01	HS.....3.29
44	DE.....712,596	WA.....8.3	NE.....665.47	VA.....147.80	AK.....2.30	LA.....43.90	UT.....17.86	ID.....2.80
45	ID.....687,244	NE.....8.2	AR.....656.18	OK.....138.47	FL.....(X)	NJ.....40.07	HA.....17.84	AL.....2.37
46	ND.....684,399	KY.....7.6	TX.....614.75	AK.....(X)	NV.....(X)	OR.....39.40	GA.....14.00	GA.....2.34
47	HT.....583,341	OR.....3.7	MO.....609.63	DE.....(X)	SD.....(X)	HO.....39.35	SC.....13.85	NH.....2.08
48	NH.....423,465	LA.....3.4	TN.....532.46	MT.....(X)	TX.....(X)	HI.....33.26	GA.....10.26	UT.....1.89
49	VT.....412,987	OK.....1.3	SD.....508.18	RH.....(X)	WA.....(X)	TX.....32.24	HI.....8.75	AK.....1.38
50	SD.....358,773	AK.....-3.6	NH.....433.43	OR.....(X)	WY.....(X)	NY.....23.81	AL.....7.31	NV.....(X)

X Not applicable.

## DEFINITIONS

State tax revenues are comprised of amounts received from all taxes imposed and collected by a State—excluding all refunded amounts—or collected and transmitted to it by local governments. Included in these tax revenues are interest, penalties and local shares of State-imposed taxes; any locally collected and retained funds are excluded.

Standard categories for census reporting of State tax collections are defined below.

### A. SALES AND GROSS RECEIPTS TAXES

Taxes, including "licenses" at more than nominal rates, based upon the volume or value of transfers of goods or services, upon gross receipts or gross income, and related taxes based upon use, storage, production, importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded. Distinctively imposed severance taxes are excluded here and reported under that category.

**1. General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable, with only specified exceptions, to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

**2. Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses separately and apart from the application of general sales and gross receipts taxes.

- a. Motor fuels—Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel.
- b. Alcoholic beverages—Selective sales and gross receipts taxes on alcoholic beverages.
- c. Tobacco products—Selective sales and gross receipts taxes on tobacco products including related taxes on cigarette tubes and paper, and synthetic cigars and cigarettes.

d. Insurance—Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

e. Public utilities—Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies, including local government owned utilities. These taxes are measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

f. Parimutuels—Taxes measured by amounts wagered at race tracks including "breakage" collected by the government.

g. Amusements—Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

h. Other selective sales and gross receipts taxes—Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated above (e.g., lubricating oil, motor vehicles, soft drinks, meals, cement).

### B. LICENSE TAXES

Taxes levied (either for revenue raising or for regulation) as a condition to the exercise of a privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned.

**1. Motor Vehicles.** License taxes imposed on owners or operators of motor vehicles for the right to use public highways, including charges for title registration, inspection of vehicles, and vehicle mileage and weight taxes on motor carriers. Excludes taxes on the business of motor transport and property taxes or sales and gross receipts relating to motor vehicles.

**2. Motor Vehicle Operators.** Licensing for privilege of driving motor vehicles, including both private and commercial licenses.

**3. Corporations in General.** Franchise license taxes, organization, filing and entrance fees, and other license taxes which are applicable with only specified exceptions, to all corporations.

**4. Public Utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies, including local government owned utilities.

**5. Alcoholic Beverages.** License taxes for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

**6. Amusements.** License taxes imposed upon amusement businesses generally or upon specific amusement enterprises (e.g., race tracks, theaters, athletic events, pool halls, etc.). "Licenses" based on value or number of admissions, amount of wagers, or gross or net income are reported elsewhere.

**7. Occupations and Businesses, Not Elsewhere Classified.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, as well as licenses relating to operation of particular business enterprises.

**8. Hunting and Fishing Licenses.** Commercial and noncommercial hunting and fishing licenses and shipping permits.

**9. Other License Taxes.** License taxes not listed separately above (e.g., animal licenses, marriage licenses, individual permits to purchase liquor, and other nonbusiness privileges).

## C. INDIVIDUAL INCOME TAXES

Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, and income from intangibles). Taxes measured by income from intangible property are reported here even though locally designated as "property" taxes.

## D. CORPORATION NET INCOME TAXES

Taxes on corporations and unincorporated businesses (when taxed distinctively from individual income) measured by net income. Although such taxes may be called "license" or "franchise" taxes, they are classified here if measured by net income.

## E. PROPERTY TAXES

Taxes conditioned on ownership of property and measured by its value. Includes both general property taxes (i.e., relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates), and special property taxes (i.e., on selected types of property, such as motor vehicles or certain or all intangibles, subject to rates that are not directly related to rates applying for general property taxation).

## F. DEATH AND GIFT TAXES

Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

## G. SEVERANCE TAXES

Taxes imposed distinctively on removal of natural products—e.g., oil, gas, other minerals, timber, fish, etc.—from land or water and measured by value or quantity of products removed or sold.

## H. DOCUMENTARY AND STOCK TRANSFER TAXES

Taxes on the recording, registering, and transferring of documents such as mortgages, deeds, and securities. However, taxes on recording or transfer of motor vehicle titles are reported at item B-1.

## I. OTHER TAXES

Taxes not listed separately or provided for in categories above.