



Quarterly Summary of State and Local Tax Revenue

October-December 1971

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U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

Taxes collected by State and local governments in the United States totaled \$100.7 billion during the 12 months ended with December 1971. This reflects an increase of \$9.1 billion, or 10.0 percent from a year earlier. State taxes amounted to \$54.1 billion, or 9.9 percent more than in the 12 months ended with December 1970. The yield of locally imposed taxes rose 10.1 percent to \$46.6 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent increase or decrease (-)
	1971	1970	
Total.....	100,724	91,578	10.0
Property.....	41,306	37,502	10.1
Other than property.....	59,418	54,076	9.9
General sales and gross receipts.....	18,958	16,988	11.6
Motor fuel sales.....	6,871	6,426	6.9
Individual income.....	12,669	11,114	14.0
Motor vehicle and operators' licenses..	3,306	3,150	5.0
Corporation net income	3,433	3,585	-4.2
All other.....	14,181	12,813	10.7

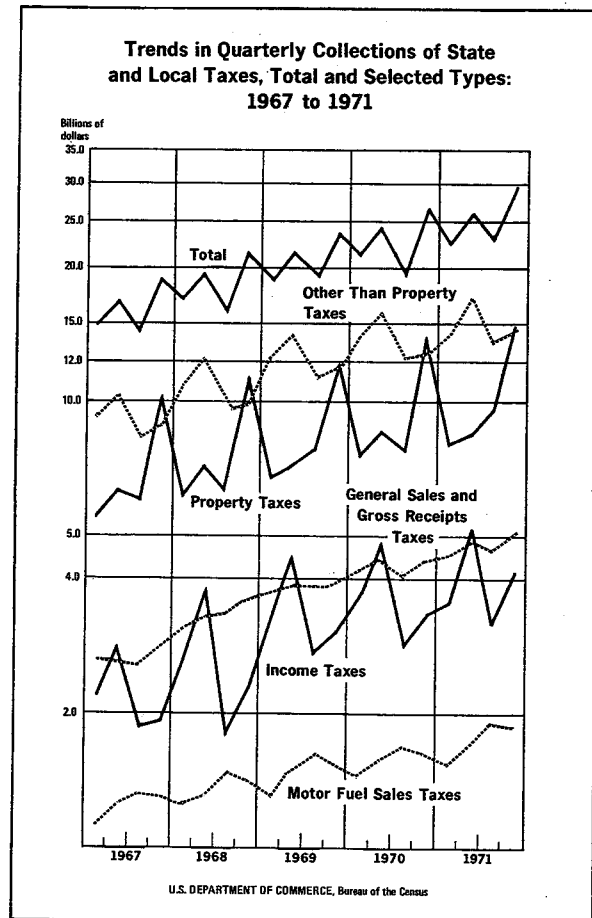
During the fourth quarter of calendar 1971, collections of State and local taxes amounted to \$29.5 billion. As compared with the corresponding quarter of 1970, this indicates a rise of \$3.2 billion, or 12.3 percent, with State tax revenue up 16.3 percent and local taxes up 9.3 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1967.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal

income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax



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rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1971 and State Government Finances in 1970. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1969-70.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1969-70) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

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

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter of 1971 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	¹ 10,969	¹ 9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	¹ 9,827	¹ 8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	10,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
12 MONTHS ENDING										
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	¹ 43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

¹Revised.

¹Property taxes in these quarters reflect delayed collections in Cook County, Illinois, due to an extension of the tax payment penalty date.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1971, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended December			Area	Area population, 1970 ¹	Collections, 12 months ended December		
		1971	1970	Percent change			1971	1970	Percent change
ALABAMA				HAWAII					
Jefferson County.....	644,991	43.4	40.4	7.4	Honolulu city.....	629,176	77.0	68.0	13.2
Mobile County.....	317,308	14.8	16.7	-11.4	ILLINOIS (See also Missouri)				
ARIZONA				Chicago SMSA.....					
Maricopa County.....	967,522	156.2	163.4	-4.4	Cook County.....	6,978,947	1,777.5	1,285.7	38.3
Pima County.....	351,667	85.2	67.8	25.7	Du Page County.....	5,492,369	1,400.8	939.6	49.1
CALIFORNIA				Kane County.....					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	392.5	349.7	12.2	Lake County.....	491,882	154.4	122.4	26.1
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,322.6	2,116.2	9.8	McHenry County.....	251,005	50.9	53.0	-4.0
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	324.6	287.1	13.1	Will County.....	382,638	104.1	93.8	11.0
Riverside County.....	459,074	134.1	119.4	12.3	INDIANA (See also Kentucky and Ohio)				
San Bernardino County.....	684,072	190.5	167.7	13.6	Indianapolis SMSA.....	1,109,882	253.7	227.2	11.7
San Diego SMSA (San Diego County)...	1,357,854	333.0	276.7	20.3	Boone County.....	30,870	6.0	5.2	15.4
San Francisco-Oakland SMSA.....	3,109,519	1,155.5	1,045.3	10.5	Hamilton County.....	54,532	10.9	9.0	21.1
Alameda County.....	1,073,184	356.1	321.7	10.7	Hancock County.....	35,096	6.2	5.4	14.8
Contra Costa County.....	558,389	229.0	195.7	17.0	Hendricks County.....	53,974	8.9	7.2	23.6
Marin County.....	206,038	76.6	65.3	17.3	Johnson County.....	61,138	10.7	8.3	28.9
San Francisco city.....	715,674	283.0	271.2	4.4	Marion County.....	792,299	198.4	181.3	9.4
San Mateo County.....	556,234	210.8	191.4	10.1	Morgan County.....	44,176	5.9	6.6	-10.6
Other counties:				Shelby County.....					
Fresno.....	413,053	111.5	97.4	14.5	Lake County.....	37,797	(NA)	(NA)	(NA)
Kern.....	329,162	110.0	96.4	14.1	IOWA				
Sacramento.....	631,498	(NA)	137.1	(NA)	Polk County.....	286,101	79.1	68.5	15.5
Santa Clara.....	1,064,714	354.2	303.2	16.8	KANSAS (See also Missouri)				
COLORADO				Sedgwick County.....					
Denver SMSA.....	1,227,529	262.4	228.3	14.9	Louisville, Ky.-Ind. SMSA.....				
Adams County.....	185,789	31.9	30.0	6.3	Jefferson County, Ky.....	826,553	290.3	289.1	1.3
Arapahoe County.....	162,142	33.9	30.6	10.8	Clark County, Ind.....	695,055	76.4	74.5	2.6
Boulder County.....	131,889	29.8	23.6	26.3	Floyd County, Ind.....	75,876	(NA)	(NA)	(NA)
Denver city.....	514,678	117.8	102.8	14.6	LOUISIANA				
Jefferson County.....	233,031	49.0	41.3	18.6	New Orleans SMSA.....	1,045,809	283.2	283.6	-0.5
CONNECTICUT				Jefferson Parish.....					
Fairfield County.....	792,814	270.2	227.9	18.6	New Orleans city.....	337,568	32.9	35.7	-7.9
Hartford County.....	816,737	258.0	238.9	8.0	St. Bernard Parish.....	593,471	38.9	37.4	4.0
New Haven County.....	744,948	235.6	190.0	24.0	St. Tammany Parish.....	51,185	(NA)	(NA)	(NA)
DELAWARE				St. Tammany Parish.....					
New Castle County.....	385,856	42.1	37.4	12.6	MARYLAND (See also District of Columbia)				
DISTRICT OF COLUMBIA				Baltimore SMSA.....					
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2,592.7	524.7	13.0	Anne Arundel County.....	2,070,670	2,379.9	2,333.0	14.1
Washington, D.C.....	756,510	126.6	120.9	4.7	Baltimore city.....	297,539	41.8	33.9	23.3
Montgomery County, Md.....	522,809	146.2	116.9	25.1	Baltimore County.....	905,759	176.8	165.4	6.9
Prince Georges County, Md.....	660,567	132.1	121.3	8.9	Baltimore County.....	621,077	115.1	102.8	12.0
Alexandria city, Va.....	110,938	24.5	20.9	17.2	Carroll County.....	69,006	9.2	7.6	21.1
Arlington County, Va.....	174,284	37.6	33.6	11.9	Harford County.....	115,378	15.5	14.3	8.4
Fairfax city, Va.....	21,970	(NA)	3.5	(NA)	Howard County.....	61,911	(NA)	(NA)	(NA)
Fairfax County, Va.....	455,021	95.9	85.3	12.4	MASSACHUSETTS				
Falls Church city, Va.....	10,772	2.4	2.2	9.1	Boston ³	3,375,396	1,216.9	1,076.1	13.1
Loudoun County, Va.....	37,150	6.2	4.9	26.5	Essex County.....	637,887	193.8	164.4	17.9
Prince William County, Va.....	111,102	18.1	15.2	19.1	Middlesex County.....	1,397,268	489.2	437.2	11.9
FLORIDA				Norfolk County.....					
Miami SMSA (Dade County).....	1,267,792	246.4	222.2	10.9	Suffolk County.....	605,051	218.5	192.8	13.3
Tampa-St. Petersburg SMSA.....	1,012,594	167.3	112.2	49.1	Other counties:				
Hillsborough County.....	490,265	104.7	46.4	125.6	Bristol.....	444,301	103.9	96.3	7.9
Pinellas County.....	522,329	62.6	65.8	-4.9	Hampden.....	459,050	120.6	109.6	10.0
Other counties:				Worcester.....					
Broward.....	620,100	115.4	93.9	22.9	Detroit SMSA.....				
Duval (Jacksonville city).....	528,865	57.9	54.5	6.2	Macomb County.....	4,199,931	1,048.3	914.9	14.6
Orange.....	344,311	45.8	36.6	25.1	Oakland County.....	625,309	139.5	119.6	16.6
GEORGIA				Oakland County.....					
Atlanta SMSA.....	1,390,164	279.3	250.5	11.5	Wayne County.....	907,871	253.9	226.1	12.3
Clayton County.....	98,043	13.5	11.5	17.4	Other counties:				
Cobb County.....	196,793	20.0	20.8	-3.9	Genesee.....	444,341	95.6	85.8	11.4
De Kalb County.....	415,387	64.0	55.0	16.4	Kent.....	411,044	77.5	68.8	12.6
Fulton County.....	607,592	174.1	157.0	10.9					
Gwinnett County.....	72,349	7.7	6.2	24.2					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1971, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended December			Area	Area population, 1970 ²	Collections, 12 months ended December		
		1971	1970	Percent change			1971	1970	Percent change
MINNESOTA				OHIO					
Minneapolis-St. Paul SMSA.....	1,813,647	² 520.8	² 426.1	22.2	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,384,851	245.8	231.0	6.4
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.7	11.1	14.4
Dakota County.....	139,808	38.9	32.5	19.7	Hamilton County, Ohio.....	924,018	199.9	190.8	4.8
Hennepin County.....	960,080	306.5	257.8	18.9	Warren County, Ohio.....	84,925	9.3	8.5	9.4
Ramsey County.....	476,255	124.2	96.9	28.2	Boone County, Ky.....	32,812	2.7	2.4	12.5
Washington County.....	82,948	21.5	13.0	65.4	Campbell County, Ky.....	88,501	7.2	6.7	7.5
MISSOURI				Kenton County, Ky.....					
Kansas City, Mo.-Kans. SMSA.....	1,253,916	197.1	² 212.9	-7.4	Dearborn County, Ind.....	29,430	2.3	2.1	9.5
Cass County, Mo.....	39,448	1.8	1.5	20.0	Cleveland SMSA.....	2,064,194	500.1	492.1	1.6
Clay County, Mo.....	123,322	21.0	19.2	9.4	Cuyahoga County.....	1,721,300	434.5	427.8	1.6
Jackson County, Mo.....	654,558	63.7	² 77.0	-17.3	Geauga County.....	62,977	13.3	12.4	7.3
Platte County, Mo.....	32,081	6.2	5.8	6.9	Lake County.....	197,200	38.6	39.0	-1.0
Johnson County, Kans.....	217,662	67.2	65.8	2.1	Medina County.....	82,717	13.7	12.9	6.2
Wyandotte County, Kans.....	186,845	37.2	43.6	-14.7	Columbus SMSA.....	916,228	² 156.6	² 144.2	8.6
St. Louis, Mo.-Ill. SMSA.....	2,363,017	440.1	411.7	10.7	Delaware County.....	42,908	6.4	(NA)	(NA)
Franklin County, Mo.....	55,116	7.8	7.1	9.9	Franklin County.....	833,249	144.6	133.1	8.6
Jefferson County, Mo.....	105,248	8.9	10.0	-11.0	Pickaway County.....	40,071	(NA)	(NA)	(NA)
St. Charles County, Mo.....	92,954	14.0	12.3	13.8	Dayton SMSA.....	850,266	153.2	149.4	2.5
St. Louis city, Mo.....	622,236	88.0	87.5	0.6	Greene County.....	125,057	16.3	15.5	5.2
St. Louis County, Mo.....	951,353	222.0	206.5	7.5	Miami County.....	84,342	11.7	14.1	-17.0
Madison County, Ill.....	250,934	57.4	47.2	21.6	Montgomery County.....	606,148	120.1	114.6	4.8
St. Clair County, Ill.....	285,176	42.0	41.1	2.2	Preble County.....	34,719	5.1	5.2	-1.9
NEBRASKA				Other counties:					
Douglas County.....	389,455	94.7	85.3	11.1	Lucas.....	484,370	89.4	85.9	4.1
NEW JERSEY				Mahoning.....					
(See also Pennsylvania)					Stark.....	372,210	43.3	36.4	19.0
Newark SMSA.....	1,856,556	641.5	570.9	12.4	Summit.....	553,371	116.8	105.2	11.0
Essex County.....	929,986	334.6	296.3	12.9	OKLAHOMA				
Morris County.....	383,454	138.9	116.2	19.5	Oklahoma County.....	526,805	65.6	64.0	2.5
Union County.....	543,116	168.0	158.4	6.1	Tulsa County.....	401,663	62.6	54.4	15.1
Paterson-Clifton-Passaic SMSA.....	1,358,794	418.5	383.5	9.1	OREGON				
Bergen County.....	898,012	292.4	267.7	9.2	Portland, Oreg.-Wash. SMSA.....	1,009,129	252.9	220.4	14.7
Passaic County.....	460,782	126.1	115.8	8.9	Clackamas County, Oreg.....	166,088	42.6	36.4	17.0
Other counties:				Multnomah County, Oreg.....					
Hudson.....	609,266	165.8	163.0	1.7	Washington County, Oreg.....	157,920	45.5	35.1	29.6
Mercer.....	303,968	94.3	83.6	12.8	Clark County, Wash.....	128,454	20.6	18.1	13.8
Middlesex.....	583,813	177.1	146.0	21.3	PENNSYLVANIA				
Monmouth.....	459,379	150.6	125.3	20.2	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	813.3	764.3	6.4
NEW MEXICO				Bucks County, Pa.....					
Bernalillo County.....	315,774	43.0	35.9	19.8	Chester County, Pa.....	278,311	42.5	39.5	7.6
NEW YORK				Delaware County, Pa.....					
Buffalo SMSA.....	1,349,211	332.3	287.2	15.7	Montgomery County, Pa.....	600,035	108.7	116.7	-6.9
Erie County.....	1,113,491	279.6	238.6	17.2	Philadelphia city, Pa.....	623,799	155.0	132.7	16.8
Niagara County.....	235,720	52.7	48.6	8.4	Philadelphia city, Pa.....	1,948,609	211.5	208.8	1.3
New York SMSA.....	11,528,649	3,711.4	3,392.7	9.4	Burlington County, N.J.....	323,132	72.4	63.3	14.4
Nassau County.....	1,422,905	716.9	620.5	15.5	Camden County, N.J.....	456,291	115.6	101.7	13.7
New York City.....	7,867,760	2,089.0	1,935.7	7.9	Gloucester County, N.J.....	172,681	37.6	34.5	9.0
Rockland County.....	229,903	99.6	94.5	5.4	Pittsburgh SMSA.....				
Suffolk County.....	1,116,672	402.4	385.2	4.5	Allegheny County.....	2,401,245	385.2	352.9	9.2
Westchester County.....	891,409	403.5	356.8	13.1	Beaver County.....	1,605,016	296.9	275.9	7.6
Rochester SMSA.....	882,667	234.8	193.1	21.6	Washington County.....	208,418	27.8	23.7	17.3
Livingston County.....	54,041	10.1	8.7	16.1	Westmoreland County.....	210,876	20.3	18.5	9.7
Monroe County.....	711,917	198.4	162.2	22.3	Other counties:				
Orleans County.....	37,305	6.3	5.6	12.5	Berks.....	296,382	37.5	33.0	13.6
Wayne County.....	79,404	20.0	16.6	20.5	Erie.....	263,654	50.0	38.9	28.5
Other counties:				Lancaster.....					
Albany.....	285,618	65.5	58.3	12.3	Luzerne.....	319,693	34.1	31.4	8.6
Oneida.....	273,037	47.2	42.5	11.1	RHODE ISLAND				
Onondaga.....	472,185	110.6	87.7	26.1	Providence-Warwick-Pawtucket ⁴	768,580	159.9	140.0	14.2
NORTH CAROLINA				Bristol County.....					
Mecklenburg County.....	354,656	69.5	48.7	42.7	Kent County.....	45,937	10.3	9.5	8.4
				Providence County.....					
				580,261					
				121.2					
				105.6					
				14.8					
				TENNESSEE					
				Knox County.....					
				276,293					
				28.5					
				27.9					
				2.2					
				Nashville-Davidson.....					
				447,877					
				58.6					
				54.4					
				7.7					
				Shelby County.....					
				722,014					
				99.7					
				90.5					
				10.2					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1971, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended December			Area	Area population, 1970 ²	Collections, 12 months ended December		
		1971	1970	Percent change			1971	1970	Percent change
TEXAS				VIRGINIA (See also District of Columbia)					
Dallas SMSA.....	1,555,950	298.9	247.5	20.8	Norfolk city.....	307,951	22.4	24.1	-7.6
Collin County.....	66,920	6.9	5.3	30.2	WASHINGTON (See also Oregon)				
Dallas County.....	1,327,321	277.2	229.2	20.9	Seattle-Everett SMSA.....	1,421,869	316.6	267.6	18.3
Denton County.....	75,633	7.4	6.2	19.4	King County.....	1,156,633	263.0	234.8	12.0
Ellis County.....	46,638	4.3	3.7	16.2	Snohomish County.....	265,236	53.6	32.8	63.4
Kaufman County.....	32,392	2.3	2.2	4.5	Other counties:				
Rockwall County.....	7,046	0.8	0.9	-11.1	Pierce.....	411,027	55.8	48.2	15.8
Houston SMSA.....	1,985,031	368.9	344.9	7.0	Spokane.....	287,487	35.6	32.4	9.9
Brazoria County.....	108,312	28.2	26.8	5.2	WEST VIRGINIA				
Fort Bend County.....	52,314	9.4	8.2	14.6	Kanawha County.....	229,515	24.2	23.0	5.2
Harris County.....	1,741,912	316.2	300.1	5.4	WISCONSIN				
Liberty County.....	33,014	5.1	4.0	27.5	Milwaukee SMSA.....	1,403,688	425.3	382.8	11.1
Montgomery County.....	49,479	10.0	5.8	72.4	Milwaukee County.....	1,054,063	334.1	304.1	9.9
San Antonio SMSA.....	864,014	89.7	80.5	11.4	Ozaukee County.....	54,421	13.9	12.1	14.9
Bexar County.....	830,460	87.5	78.5	11.5	Washington County.....	63,839	17.5	14.2	23.2
Guadalupe County.....	33,554	2.2	2.0	10.0	Waukesha County.....	231,365	59.8	52.4	14.1
Other counties:									
El Paso.....	359,291	30.0	34.1	-12.0					
Tarrant.....	716,317	89.4	80.9	10.5					
UTAH									
Salt Lake County.....	458,607	91.4	81.2	12.6					

- Represents zero or rounds to zero.

NA Not available.

r Revised.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).²Total includes amounts estimated for those areas not reporting.³Massachusetts State Economic Area C.⁴Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1971 and Prior Periods

State	General sales and gross receipts				Motor fuel sales					
	4th quarter 1971 (thousand dollars)	12-month periods		4th quarter 1971 (thousand dollars)	12-month periods		Year ended Dec. 1971 (thousand dollars)	Percent change from--		
		Year ended Dec. 1971 (thousand dollars)	Percent change from--		Year ended Sept. 1971	Year ended Dec. 1970		Year ended Sept. 1971	Year ended Dec. 1970	
Alabama.....	60,551	237,140	2.7	10.8	33,279	127,589	3.2	8.2		
Alaska.....	(X)	(X)	(X)	(X)	3,569	10,641	3.2	-1.3		
Arizona.....	54,111	205,587	4.0	11.6	19,632	73,974	3.5	9.2		
Arkansas.....	35,523	131,468	6.0	17.2	21,344	81,673	1.6	6.8		
California.....	476,636	1,867,673	1.2	2.9	186,042	691,040	2.1	4.6		
Colorado.....	48,008	172,217	3.7	17.7	20,523	81,449	1.8	7.8		
Connecticut.....	73,490	346,308	2.9	33.1	32,616	111,941	6.8	10.9		
Delaware.....	(X)	(X)	(X)	(X)	5,825	21,361	-2.1	13.8		
District of Columbia ²	19,884	79,337	1.2	4.7	4,208	16,873	1.0	1.7		
Florida.....	180,822	781,467	3.5	14.9	70,193	270,276	5.4	14.8		
Georgia.....	101,542	387,218	3.7	12.2	50,697	187,480	6.1	17.1		
Hawaii.....	42,686	178,466	0.3	3.6	4,630	19,835	1.0	9.7		
Idaho.....	12,713	48,038	2.6	10.3	7,935	29,809	1.4	6.2		
Illinois.....	286,804	1,054,125	3.0	3.6	91,378	345,424	1.8	5.2		
Indiana.....	101,934	439,679	1.4	20.9	41,976	164,133	1.8	4.2		
Iowa.....	55,549	220,546	1.7	4.2	30,504	106,198	2.3	1.5		
Kansas.....	43,066	165,904	2.2	9.4	21,657	85,567	1.1	2.6		
Kentucky.....	76,774	302,559	2.0	9.4	29,576	114,608	0.9	6.4		
Louisiana.....	68,736	263,125	3.8	36.4	33,110	128,956	1.4	5.4		
Maine.....	26,105	97,847	3.6	11.2	11,627	43,265	4.6	12.1		
Maryland.....	68,038	278,243	1.7	11.9	42,801	133,627	11.2	15.7		
Massachusetts.....	50,491	198,588	4.6	12.1	37,359	144,115	0.8	3.6		
Michigan.....	232,511	930,098	2.7	11.8	73,901	289,060	1.6	4.0		
Minnesota.....	56,780	218,359	2.7	10.5	31,330	128,155	0.2	2.4		
Mississippi.....	67,339	259,296	3.1	9.5	22,716	94,835	0.8	8.1		
Missouri.....	87,640	350,245	1.9	2.0	32,913	125,228	1.1	7.1		
Montana.....	(X)	(X)	(X)	(X)	8,529	31,578	0.6	3.7		
Nebraska.....	25,050	94,343	0.7	12.8	18,230	70,937	1.5	5.8		
Nevada.....	15,652	60,731	0.3	5.4	6,912	27,288	1.3	5.4		
New Hampshire.....	(X)	(X)	(X)	(X)	9,039	28,023	9.1	14.1		
New Jersey.....	146,501	537,865	4.2	22.9	54,325	213,616	1.4	5.7		
New Mexico.....	27,503	102,820	3.3	13.9	10,072	40,352	1.1	4.4		
New York.....	417,900	1,412,876	10.7	24.2	101,936	402,674	2.4	5.8		
North Carolina.....	81,650	301,616	3.4	10.0	59,429	233,679	0.5	5.5		
North Dakota.....	16,665	57,578	3.2	15.0	7,111	23,034	-1.0	2.5		
Ohio.....	193,702	717,838	3.6	9.7	86,034	337,890	0.3	5.2		
Oklahoma.....	31,714	106,512	8.6	10.9	25,017	99,229	1.5	5.8		
Oregon.....	(X)	(X)	(X)	(X)	18,460	75,817	-	8.6		
Pennsylvania.....	238,347	1,016,813	0.3	4.5	106,613	396,219	1.8	10.9		
Rhode Island.....	21,676	85,742	2.2	6.9	7,627	29,478	2.2	4.5		
South Carolina.....	58,137	227,884	3.1	12.4	24,171	91,616	4.1	5.6		
South Dakota.....	15,251	55,184	1.9	3.4	7,397	26,622	0.2	7.3		
Tennessee.....	87,768	307,681	8.2	22.7	37,125	145,150	1.1	7.0		
Texas.....	201,686	683,061	7.4	18.1	84,761	348,392	1.4	7.7		
Utah.....	29,255	108,812	3.4	12.9	10,968	42,691	1.9	8.5		
Vermont.....	5,651	20,882	3.4	13.3	5,562	19,121	4.6	13.0		
Virginia.....	63,949	243,208	3.2	11.5	44,549	167,023	2.6	7.7		
Washington.....	218,940	571,161	15.4	3.4	37,883	148,286	1.3	3.7		
West Virginia.....	55,982	212,286	13.5	25.2	17,116	64,975	9.0	27.0		
Wisconsin.....	94,869	356,733	3.6	11.2	35,815	141,142	1.5	5.0		
Wyoming.....	9,262	35,440	2.2	7.4	6,236	20,283	0.3	(X)		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1971 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter 1971 (thousand dollars)	12-month periods			4th quarter 1971 (thousand dollars)	12-month periods		
		Year ended Dec. 1971 (thousand dollars)	Percent change from--			Year ended Dec. 1971 (thousand dollars)	Percent change from--	
			Year ended Sept. 1971	Year ended Dec. 1970			Year ended Sept. 1971	Year ended Dec. 1970
Alabama.....	31,621	127,249	3.9	8.3	19,327	28,218	5.4	-0.7
Alaska.....	10,988	36,612	1.2	6.6	514	5,657	2.0	-1.4
Arizona.....	16,407	75,025	1.6	-7.6	4,402	24,323	2.7	11.2
Arkansas.....	12,602	50,903	7.9	15.7	6,739	32,336	-0.1	3.2
California.....	369,542	1,309,249	2.7	12.1	30,141	279,258	1.7	-0.7
Colorado.....	40,007	153,993	3.4	19.4	4,350	27,067	1.8	-2.8
Connecticut.....	5,574	15,636	39.6	162.5	11,311	45,685	1.3	3.9
Delaware.....	17,646	86,810	-0.3	24.6	1,530	11,238	-18.3	-6.7
District of Columbia ¹	28,254	119,248	1.6	31.3	1,004	14,775	0.8	5.1
Florida.....	(X)	(X)	(X)	(X)	24,723	156,730	0.5	10.7
Georgia.....	53,855	201,439	4.9	3.3	3,407	37,874	1.0	0.3
Hawaii.....	29,921	118,645	1.5	5.9	-	-	-	-
Idaho.....	9,229	48,627	0.6	27.8	3,974	17,246	3.4	2.8
Illinois.....	194,627	803,078	2.7	10.6	45,093	262,266	0.3	7.9
Indiana.....	55,634	214,327	2.4	17.2	3,680	69,791	-1.7	1.2
Iowa.....	44,976	141,831	13.1	22.4	3,652	85,263	-0.7	1.6
Kansas.....	15,396	82,493	0.3	5.0	8,023	43,875	9.4	21.5
Kentucky.....	46,896	149,034	6.0	15.8	1,588	32,669	0.3	5.0
Louisiana.....	19,472	92,788	6.4	79.6	4,498	25,252	7.4	-5.7
Maine.....	6,965	25,611	6.7	2.7	1,996	15,712	1.7	4.0
Maryland.....	120,956	443,536	3.3	2.8	2,454	61,159	0.8	6.4
Massachusetts.....	187,687	570,260	8.0	4.4	11,230	53,803	-1.4	37.9
Michigan.....	215,622	638,911	17.8	36.9	11,690	146,535	-4.1	4.2
Minnesota.....	113,170	420,420	5.0	17.3	12,314	67,229	-1.4	-0.5
Mississippi.....	10,261	50,133	4.0	8.9	10,365	15,954	6.8	7.5
Missouri.....	43,811	205,015	7.8	16.0	13,378	72,656	-5.2	-7.4
Montana.....	15,263	48,904	11.5	21.2	1,505	8,628	0.9	-2.6
Nebraska.....	10,920	50,145	1.6	-12.4	2,018	26,151	-0.7	17.3
Nevada.....	(X)	(X)	(X)	(X)	2,466	10,132	4.4	(NA)
New Hampshire.....	762	6,339	6.6	69.5	1,191	14,286	0.4	2.2
New Jersey.....	6,348	18,361	1.9	28.8	24,283	142,312	0.9	3.5
New Mexico.....	8,208	39,365	2.1	36.3	2,537	11,585	16.7	-8.0
New York.....	582,155	2,501,893	2.8	0.4	80,500	255,700	0.6	2.1
North Carolina.....	91,448	329,781	4.9	14.0	3,218	71,378	0.6	6.2
North Dakota.....	938	16,978	-0.5	8.5	684	14,397	0.8	-7.7
Ohio.....	(X)	(X)	(X)	(X)	13,279	166,866	-0.6	6.0
Oklahoma.....	15,628	63,501	10.7	26.8	7,770	74,371	0.7	12.2
Oregon.....	66,870	244,397	3.5	11.8	15,389	52,766	2.6	6.1
Pennsylvania.....	173,989	322,506	(²)	(²)	28,398	167,003	-3.2	-0.2
Rhode Island.....	15,513	64,039	(³)	(³)	1,459	15,173	5.2	7.6
South Carolina.....	35,276	117,475	5.4	13.3	3,335	16,143	-9.6	53.5
South Dakota.....	(X)	(X)	(X)	(X)	347	12,172	-1.0	1.7
Tennessee.....	550	12,633	2.2	4.3	4,533	65,996	0.9	5.7
Texas.....	(X)	(X)	(X)	(X)	11,116	177,528	0.6	7.9
Utah.....	14,075	65,332	3.0	17.1	1,492	11,978	2.4	12.6
Vermont.....	10,058	42,653	-2.1	-7.0	928	13,038	0.5	6.1
Virginia.....	94,721	337,425	4.0	12.3	5,045	69,458	-0.1	6.4
Washington.....	(X)	(X)	(X)	(X)	9,329	54,834	8.4	8.1
West Virginia.....	16,045	74,171	11.5	95.0	5,769	28,802	10.4	17.4
Wisconsin.....	133,739	531,127	3.4	6.2	19,862	73,875	1.8	2.8
Wyoming.....	(X)	(X)	(X)	(X)	2,481	11,308	1.6	3.5

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

- Represents zero or rounds to zero. NA Not available. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²New tax effective March 4, 1971; declared unconstitutional by State Supreme Court and replaced by statute effective June 1, 1971.

³Individual income tax, effective January 1, 1971; supplants prior tax on investment income.