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Quarterly Summary of State and Local Tax Revenue

October-December 1972

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 \$114.6 billion during the 12 months ended with December 1972. This reflects an increase of \$13.9 billion, or 13.8 percent from a year earlier. State taxes amounted to \$64.2 billion, or 18.7 percent more than in the 12 months ended with December 1971. The yield of locally imposed taxes rose 8.0 percent to \$50.4 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 (-)
	1972	1971	
Total.....	114,585	100,724	13.8
Property.....	44,103	41,306	6.8
Other than property.....	70,482	59,418	18.6
General sales and gross receipts.....	21,496	18,958	13.4
Motor fuel sales.....	7,567	6,871	10.1
Individual income.....	17,460	12,669	37.8
Motor vehicle and operators' licenses..	3,581	3,306	8.3
Corporation net income	4,734	3,433	37.9
All other.....	15,644	14,181	10.3

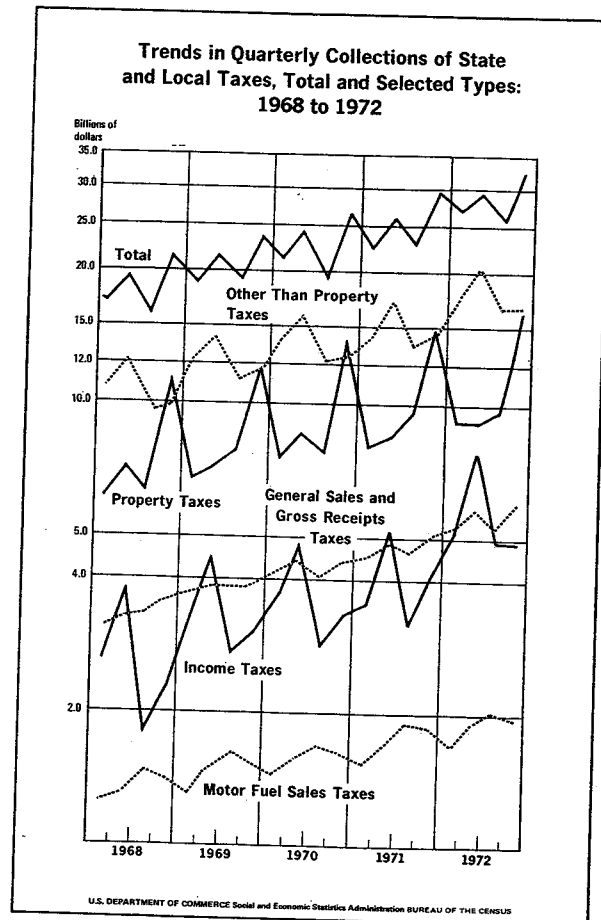
During the fourth quarter of calendar 1972, collections of State and local taxes amounted to \$32.5 billion. As compared with the corresponding quarter of 1971, this indicates a rise of \$3.0 billion, or 10.3 percent, with State tax revenue up 12.1 percent and local taxes up 8.8 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1968.

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 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 1972 and State Government Finances in 1971. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1970-71.

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 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 non-property 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.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter of 1972 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										
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
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	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	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.....	19,773	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
12 MONTHS ENDING										
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
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	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

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."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1972, 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		
		1972	1971	Percent change			1972	1971	Percent change
ALABAMA				HAWAII					
Jefferson County.....	644,991	40.7	43.4	-6.2	Honolulu city.....	629,176	82.9	77.0	7.7
Mobile County.....	317,308	19.8	14.8	33.8	ILLINOIS (See also Missouri)				
ARIZONA				INDIANA (See also Kentucky and Ohio)					
Maricopa County.....	967,522	185.1	156.2	18.5	Chicago SMSA.....	6,978,947	1,947.6	1,777.5	9.6
Pima County.....	351,667	80.5	85.2	-5.5	Cook County.....	5,492,369	1,555.8	1,400.8	11.1
CALIFORNIA				Du Page County.....					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	472.8	392.5	20.5	Kane County.....	491,882	157.5	154.4	2.0
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,578.5	2,322.6	11.0	Lake County.....	251,005	38.7	50.9	-24.0
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	352.5	324.6	8.6	McHenry County.....	382,638	109.2	104.1	4.9
Riverside County.....	459,074	147.0	134.1	9.6	Will County.....	111,555	27.6	26.7	3.4
San Bernardino County.....	684,072	205.5	190.5	7.9	INDIANA (See also Kentucky and Ohio)				
San Diego SMSA (San Diego County).....	1,357,854	381.5	333.0	14.6	Indianapolis SMSA.....	1,109,882	260.4	253.7	2.6
San Francisco-Oakland SMSA.....	3,109,519	1,245.8	1,155.5	7.8	Boone County.....	30,870	5.8	6.0	-3.3
Alameda County.....	1,073,184	398.0	356.1	11.8	Hamilton County.....	54,532	(NA)	10.9	(NA)
Contra Costa County.....	558,389	244.2	229.0	6.6	Hancock County.....	35,096	6.1	6.2	-1.6
Marin County.....	206,038	85.8	76.6	12.0	Hendricks County.....	53,974	9.2	8.9	3.4
San Francisco city.....	715,674	290.9	283.0	2.8	Johnson County.....	61,138	10.1	10.7	-5.6
San Mateo County.....	556,234	226.9	210.8	7.6	Marion County.....	792,299	204.7	198.4	3.2
Other counties:					Morgan County.....	44,176	5.6	5.9	-5.1
Fresno.....	413,053	86.3	111.5	-22.6	Shelby County.....	37,797	7.3	(NA)	(NA)
Kern.....	329,162	118.6	110.0	7.8	Lake County.....	546,253	196.8	167.9	17.2
Sacramento.....	631,498	183.4	(NA)	(NA)	IOWA				
Santa Clara.....	1,064,714	388.3	354.2	9.6	Polk County.....	286,101	85.3	79.1	7.8
COLORADO				KANSAS (See also Missouri)					
Denver SMSA.....	1,227,529	298.9	262.4	13.9	Sedgwick County.....	350,694	79.1	76.6	3.3
Adams County.....	185,789	36.9	31.9	15.7	KENTUCKY (See also Ohio)				
Arapahoe County.....	162,142	39.8	33.9	17.4	Louisville, Ky.-Ind. SMSA.....	826,553	279.8	290.3	-11.6
Boulder County.....	131,889	34.8	29.8	16.8	Jefferson County, Ky.....	695,055	64.9	76.4	-15.1
Denver city.....	514,678	129.0	117.8	9.5	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)
Jefferson County.....	233,031	58.4	49.0	19.2	Floyd County, Ind.....	55,622	10.0	9.0	11.1
CONNECTICUT				LOUISIANA					
Fairfield County.....	792,814	289.0	270.2	7.0	New Orleans SMSA.....	1,045,809	297.0	283.2	16.6
Hartford County.....	816,737	269.8	258.0	4.6	Jefferson Parish.....	337,568	45.8	32.9	39.2
New Haven County.....	744,948	229.3	235.6	-2.7	New Orleans city.....	593,471	40.2	38.9	3.3
DELAWARE				St. Bernard Parish.....					
New Castle County.....	385,856	38.5	42.1	-8.6	St. Tammany Parish.....	63,585	3.8	4.4	-13.6
DISTRICT OF COLUMBIA				MARYLAND (See also District of Columbia)					
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2635.3	2592.7	7.2	Baltimore SMSA.....	2,070,670	2404.9	2379.9	6.6
Washington, D.C.....	756,510	130.3	126.6	2.9	Anne Arundel County.....	297,539	43.1	41.8	3.1
Montgomery County, Md.....	522,809	154.8	146.2	5.9	Baltimore city.....	905,759	182.1	176.8	3.0
Prince Georges County, Md.....	660,567	137.0	132.1	3.7	Baltimore County.....	621,077	125.9	115.1	9.4
Alexandria city, Va.....	110,938	28.0	24.5	14.3	Carroll County.....	69,006	10.4	9.2	13.0
Arlington County, Va.....	174,284	39.8	37.6	5.9	Harford County.....	115,378	17.7	15.5	14.2
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	Howard County.....	61,911	(NA)	(NA)	(NA)
Fairfax County, Va.....	455,021	117.7	95.9	22.7	MASSACHUSETTS				
Falls Church city, Va.....	10,772	2.6	2.4	8.3	Boston ³	3,375,396	1,351.0	1,216.9	11.0
Loudoun County, Va.....	37,150	8.4	6.2	35.5	Essex County.....	637,887	218.3	193.8	12.6
Prince William County, Va.....	111,102	15.1	18.1	-16.6	Middlesex County.....	1,397,268	548.4	489.2	12.1
FLORIDA				Norfolk County.....					
Miami SMSA (Dade County).....	1,267,792	300.0	246.4	21.8	Suffolk County.....	605,051	239.2	218.5	9.5
Tampa-St. Petersburg SMSA.....	1,012,594	119.8	167.3	-28.4	Other counties:	735,190	345.1	315.4	9.4
Hillsborough County.....	490,285	61.0	104.7	-41.7	Bristol.....	444,301	121.8	103.9	17.2
Pinellas County.....	522,329	58.8	62.6	-6.1	Hampden.....	459,050	129.6	120.6	7.5
Other counties:					Worcester.....	637,969	169.1	162.8	3.9
Broward.....	620,100	127.8	115.4	10.7	MICHIGAN				
Duval (Jacksonville city).....	528,865	59.0	57.9	1.9	Detroit SMSA.....	4,199,931	1,125.7	1,060.8	6.1
Orange.....	344,311	53.0	45.8	15.7	Macomb County.....	625,309	171.1	139.5	22.7
GEORGIA				Oakland County.....					
Atlanta SMSA.....	1,390,164	310.5	279.3	11.2	Wayne County.....	907,871	298.4	266.4	12.0
Clayton County.....	98,043	16.1	13.5	19.3	Other counties:	2,666,751	656.2	654.9	0.2
Cobb County.....	196,793	25.9	20.0	29.5	Genesee.....	444,341	101.8	95.6	6.5
De Kalb County.....	415,387	72.2	64.0	12.8	Kent.....	411,044	78.5	77.5	1.3
Fulton County.....	607,592	186.2	174.1	7.0					
Gwinnett County.....	72,349	10.1	7.7	31.2					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1972, 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		
		1972	1971	Percent change			1972	1971	Percent change
MINNESOTA				OHIO					
Minneapolis-St. Paul SMSA.....	1,813,647	² 516.9	² 520.8	-0.8	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	246.5	245.8	0.3
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.8	12.7	0.8
Dakota County.....	139,808	39.7	38.9	2.1	Hamilton County, Ohio.....	924,018	200.3	199.9	0.2
Hennepin County.....	960,080	306.9	306.5	0.1	Warren County, Ohio.....	84,925	9.5	9.3	2.2
Ramsey County.....	476,255	121.0	124.2	-2.6	Boone County, Ky.....	32,812	2.8	2.7	3.7
Washington County.....	82,948	20.2	21.5	-6.1	Campbell County, Ky.....	88,501	7.3	7.2	1.4
MISSOURI				Kenton County, Ky.....					
Kansas City, Mo.-Kans. SMSA.....	1,253,916	244.9	197.1	24.3	Dearborn County, Ind.....	129,440	11.2	11.7	-4.3
Cass County, Mo.....	39,448	3.6	1.8	100.0		29,430	2.6	2.3	13.0
Clay County, Mo.....	123,322	23.9	21.0	13.8	Cleveland SMSA.....	2,064,194	522.7	500.1	4.5
Jackson County, Mo.....	654,558	106.8	63.7	67.7	Cuyahoga County.....	1,721,300	453.2	434.5	4.3
Platte County, Mo.....	32,081	6.4	6.2	3.2	Geauga County.....	62,977	13.7	13.3	3.0
Johnson County, Kans.....	217,662	61.8	67.2	-8.0	Lake County.....	197,200	39.8	38.6	3.1
Wyandotte County, Kans.....	186,845	42.4	37.2	14.0	Medina County.....	82,717	16.0	13.7	16.8
St. Louis, Mo.-Ill. SMSA.....	2,363,017	471.0	440.1	7.0	Columbus SMSA.....	916,228	² 159.3	² 156.6	1.7
Franklin County, Mo.....	55,116	8.1	7.8	3.8	Delaware County.....	42,908	6.4	6.4	-
Jefferson County, Mo.....	105,248	9.1	8.9	2.2	Franklin County.....	833,249	146.6	144.6	1.4
St. Charles County, Mo.....	92,954	15.2	14.0	8.6	Pickaway County.....	40,071	(NA)	(NA)	(NA)
St. Louis city, Mo.....	622,236	77.0	88.0	-12.5	Dayton SMSA.....	850,266	166.3	153.2	8.6
St. Louis County, Mo.....	951,353	238.8	222.0	7.6	Greene County.....	125,057	17.1	16.3	4.9
Madison County, Ill.....	250,934	78.6	57.4	36.9	Miami County.....	84,342	14.2	11.7	21.4
St. Clair County, Ill.....	285,176	44.2	42.0	5.2	Montgomery County.....	606,148	130.5	120.1	8.7
NEBRASKA				Preble County.....					
Douglas County.....	389,455	(NA)	94.7	(NA)		34,719	4.5	5.1	-11.8
NEW JERSEY				Other counties:					
(See also Pennsylvania)					Lucas.....	484,370	91.8	89.4	2.7
Newark SMSA.....	1,856,556	666.9	641.5	4.0	Mahoning.....	303,424	50.3	52.1	-3.5
Essex County.....	929,986	320.2	334.6	-4.3	Stark.....	372,210	39.7	43.3	-8.3
Morris County.....	383,454	154.2	138.9	11.0	Summit.....	553,371	113.7	116.8	-2.7
Union County.....	543,116	192.5	168.0	14.6	OKLAHOMA				
Paterson-Clifton-Passaic SMSA.....	1,358,794	463.8	418.5	10.8	Oklahoma County.....	526,805	59.0	65.6	-10.1
Bergen County.....	898,012	321.8	292.4	10.1	Tulsa County.....	401,663	61.7	62.6	-1.4
Passaic County.....	460,782	142.0	126.1	12.6	OREGON				
Other counties:					Portland, Oreg.-Wash. SMSA.....	1,009,129	277.4	252.9	9.7
Hudson.....	609,266	187.4	165.8	13.0	Clackamas County, Oreg.....	166,088	49.2	42.6	15.5
Mercer.....	303,968	97.6	94.3	3.5	Multnomah County, Oreg.....	556,667	158.8	144.2	10.1
Middlesex.....	583,813	192.1	177.1	8.5	Washington County, Oreg.....	157,920	47.2	45.5	3.7
Monmouth.....	459,379	162.7	150.6	8.0	Clark County, Wash.....	128,454	22.2	20.6	7.8
NEW MEXICO				PENNSYLVANIA					
Bernalillo County.....	315,774	37.4	43.0	-13.0	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	853.0	813.3	4.9
NEW YORK				Bucks County, Pa.....					
Buffalo SMSA.....	1,349,211	344.5	332.3	3.7	Chester County, Pa.....	278,311	45.8	42.5	7.8
Erie County.....	1,113,491	289.1	279.6	3.4	Delaware County, Pa.....	600,035	119.8	108.7	10.2
Niagara County.....	235,720	55.4	52.7	5.1	Montgomery County, Pa.....	623,799	145.6	155.0	-6.1
New York SMSA.....	11,528,649	4,013.5	3,709.5	8.2	Philadelphia city, Pa.....	1,948,609	217.8	211.5	3.0
Nassau County.....	1,422,905	766.6	716.9	6.9	Burlington County, N.J.....	323,132	78.7	72.4	8.7
New York City.....	7,867,760	2,248.3	2,089.0	7.6	Camden County, N.J.....	456,291	123.2	115.6	6.6
Rockland County.....	229,903	105.7	99.6	6.1	Gloucester County, N.J.....	172,681	45.3	37.6	20.5
Suffolk County.....	1,116,672	444.5	402.4	10.5	Pittsburgh SMSA.....	2,401,245	400.8	385.2	4.0
Westchester County.....	891,409	448.4	401.6	11.7	Allegheny County.....	1,605,016	308.7	296.9	4.0
Rochester SMSA.....	882,667	254.1	234.8	8.2	Beaver County.....	208,418	30.3	27.8	9.0
Livingston County.....	54,041	9.6	10.1	-5.0	Washington County.....	210,876	20.8	20.3	2.5
Monroe County.....	711,917	216.7	198.4	9.2	Westmoreland County.....	376,935	41.0	40.2	2.0
Orleans County.....	37,305	6.9	6.3	9.5	Other counties:				
Wayne County.....	79,404	20.9	20.0	4.5	Berks.....	296,382	39.3	37.5	4.8
Other counties:					Erie.....	263,654	58.1	50.0	16.2
Albany.....	285,618	66.9	65.5	2.1	Lancaster.....	319,693	32.6	34.1	-4.4
Oneida.....	273,037	45.6	47.2	-3.4	Luzerne.....	342,301	32.3	30.2	7.0
Onondaga.....	472,185	121.5	110.6	9.9	RHODE ISLAND				
NORTH CAROLINA				Providence-Pawtucket-Warwick ⁴					
Mecklenburg County.....	354,656	56.1	69.5	-19.3	Bristol County.....	45,937	11.0	10.3	6.8
				Kent County.....					
				Providence County.....					
				Shelby County.....					
				Tennessee					
				Knox County.....					
				Nashville-Davidson.....					
				Shelby County.....					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended December			Area	Area population, 1970 ¹	Collections, 12 months ended December		
		1972	1971	Percent change			1972	1971	Percent change
TEXAS				VIRGINIA (See also District of Columbia)					
Dallas SMSA.....	1,555,950	320.4	298.9	7.2	Norfolk city.....	307,951	23.4	22.4	4.5
Collin County.....	66,920	8.6	6.9	24.6	WASHINGTON (See also Oregon)				
Dallas County.....	1,327,321	294.2	277.2	6.1	Seattle-Everett SMSA.....	1,421,869	314.2	316.6	-0.8
Denton County.....	75,633	8.9	7.4	20.3	King County.....	1,156,633	257.4	263.0	-2.1
Ellis County.....	46,638	4.7	4.3	9.3	Snohomish County.....	265,236	56.8	53.6	6.0
Kaufman County.....	32,392	2.7	2.3	17.4	Other counties:				
Rockwall County.....	7,046	1.3	0.8	62.5	Pierce.....	411,027	59.9	55.8	7.3
Houston SMSA.....	1,985,031	408.0	368.9	10.6	Spokane.....	287,487	38.3	35.6	7.6
Brazoria County.....	108,312	31.6	28.2	12.1	WEST VIRGINIA				
Fort Bend County.....	52,314	11.0	9.4	17.0	Kanawha County.....	229,515	27.9	24.2	15.3
Harris County.....	1,741,912	350.6	316.2	10.9	WISCONSIN				
Liberty County.....	33,014	5.1	5.1	-	Milwaukee SMSA.....	1,403,688	445.4	425.3	4.7
Montgomery County.....	49,479	9.7	10.0	-3.0	Milwaukee County.....	1,054,063	343.5	334.1	2.8
San Antonio SMSA.....	864,014	95.3	89.7	6.2	Ozaukee County.....	54,421	16.0	13.9	15.1
Bexar County.....	830,460	93.0	87.5	6.3	Washington County.....	63,839	19.6	17.5	12.0
Guadalupe County.....	33,554	2.3	2.2	4.5	Waukesha County.....	231,365	66.3	59.8	10.9
Other counties:									
El Paso.....	359,291	36.7	30.0	22.3					
Tarrant.....	716,317	106.3	89.4	18.9					
UTAH									
Salt Lake County.....	458,607	94.2	91.4	3.1					

- Represents zero or rounds to zero.

NA Not available.

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.A:
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Table 3. Collections of Selected State Taxes, Fourth Quarter of 1972 and Prior Periods

State	General sales and gross receipts				Motor fuel sales				
	4th quarter 1972 (thousand dollars)	12-month periods		4th quarter 1972 (thousand dollars)	12-month periods		Year ended Dec. 1972 (thousand dollars)	Percent change from--	
		Year ended Dec. 1972 (thousand dollars)	Percent change from-- Year ended Sept. 1972		Year ended Dec. 1971	Year ended Sept. 1972		Year ended Dec. 1971	
Alabama.....	66,498	263,727	2.3	11.2	35,764	138,948	1.8	8.9	
Alaska.....	(X)	(X)	(X)	(X)	4,322	12,910	0.6	2.1	
Arizona.....	63,317	244,876	3.9	19.1	19,609	80,123	-	8.3	
Arkansas.....	40,624	157,881	3.3	20.1	23,198	90,521	2.1	10.8	
California.....	462,323	2,031,347	-0.7	8.8	189,153	722,055	0.4	4.5	
Colorado.....	56,191	203,552	4.2	18.2	22,438	89,600	2.2	10.0	
Connecticut.....	105,998	391,138	9.1	12.9	33,945	136,230	1.0	21.7	
Delaware.....	(X)	(X)	(X)	(X)	4,917	22,966	-3.8	7.5	
District of Columbia.....	23,262	85,824	4.1	8.2	4,215	18,240	-	8.1	
Florida.....	237,847	976,849	6.2	25.0	80,267	330,267	3.1	22.2	
Georgia.....	115,625	454,472	3.2	17.4	55,217	218,511	2.1	16.6	
Hawaii.....	48,757	193,437	3.2	8.4	4,685	19,200	0.3	-3.2	
Idaho.....	15,049	56,003	4.4	16.6	10,402	35,952	7.4	20.6	
Illinois.....	287,122	1,131,539	-	7.3	92,630	359,319	0.3	4.0	
Indiana.....	114,695	467,546	2.8	6.3	45,061	176,835	1.8	7.7	
Iowa.....	68,865	243,392	5.8	10.4	30,506	112,403	-	5.8	
Kansas.....	47,838	189,284	2.6	14.1	18,287	87,193	-3.7	1.9	
Kentucky.....	77,883	327,346	0.3	8.2	30,667	136,805	0.8	19.4	
Louisiana.....	75,710	294,373	2.4	11.9	37,259	142,461	3.0	10.5	
Maine.....	28,668	108,309	2.4	10.7	12,361	49,136	1.5	13.6	
Maryland.....	74,457	303,054	2.2	8.9	42,671	147,406	-0.1	10.3	
Massachusetts.....	53,481	216,707	1.4	9.1	50,601	168,720	8.5	17.1	
Michigan.....	267,061	1,032,274	3.5	11.0	77,743	308,820	1.3	6.8	
Minnesota.....	74,639	297,538	6.4	36.3	36,140	145,574	3.4	13.6	
Mississippi.....	75,316	295,301	2.8	13.9	17,496	99,028	-5.0	4.4	
Missouri.....	90,999	368,392	0.9	5.2	36,968	136,995	3.1	9.4	
Montana.....	(X)	(X)	(X)	(X)	8,290	33,551	-0.7	6.2	
Nebraska.....	28,244	103,413	3.2	9.6	19,632	76,196	1.9	7.4	
Nevada.....	17,262	68,127	2.4	12.2	7,563	29,260	2.3	7.2	
New Hampshire.....	(X)	(X)	(X)	(X)	9,840	35,615	2.3	27.0	
New Jersey.....	165,613	606,775	3.3	12.8	66,603	240,397	5.4	12.5	
New Mexico.....	37,746	130,624	8.5	27.0	12,541	46,563	5.6	15.4	
New York.....	420,323	1,688,258	0.1	19.5	140,751	499,711	8.4	24.1	
North Carolina.....	91,696	345,491	3.0	14.6	65,349	256,335	2.4	9.7	
North Dakota.....	18,316	64,781	2.6	12.5	6,969	23,076	-0.6	0.2	
Ohio.....	206,137	759,560	1.7	5.8	94,738	357,054	2.5	5.7	
Oklahoma.....	28,215	119,923	-2.8	12.6	26,840	106,737	1.7	7.6	
Oregon.....	(X)	(X)	(X)	(X)	19,869	80,156	1.8	5.7	
Pennsylvania.....	264,669	1,015,033	2.7	-0.2	93,669	409,948	-3.1	3.5	
Rhode Island.....	22,625	94,075	1.0	9.7	7,695	31,221	0.2	5.9	
South Carolina.....	66,588	267,634	3.3	17.4	29,782	109,968	5.4	20.0	
South Dakota.....	16,629	59,939	2.4	8.6	8,389	28,815	3.6	8.2	
Tennessee.....	97,261	376,899	2.6	22.5	41,838	160,564	3.0	10.6	
Texas.....	228,603	852,564	3.3	24.8	91,756	366,113	1.9	5.1	
Utah.....	33,682	127,388	3.6	17.1	11,264	45,911	0.6	7.5	
Vermont.....	6,381	22,903	3.3	9.7	5,978	21,703	2.0	13.5	
Virginia.....	71,987	273,768	3.0	12.6	59,430	196,462	8.2	17.6	
Washington.....	163,888	620,862	-8.1	8.7	39,910	156,478	1.3	5.5	
West Virginia.....	59,564	227,952	1.6	7.4	18,261	73,734	1.6	13.5	
Wisconsin.....	101,641	394,031	1.7	10.5	38,476	150,977	1.8	7.0	
Wyoming.....	10,908	40,532	4.2	14.4	6,946	22,609	3.2	11.5	

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1972 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter 1972 (thousand dollars)	12-month periods			4th quarter 1972 (thousand dollars)	12-month periods		
		Year ended Dec. 1972 (thousand dollars)	Percent change from--			Year ended Dec. 1972 (thousand dollars)	Percent change from--	
			Year ended Sept. 1972	Year ended Dec. 1971			Year ended Sept. 1972	Year ended Dec. 1971
Alabama.....	38,095	154,515	4.4	21.4	19,315	30,718	-	8.9
Alaska.....	14,154	44,695	7.6	22.1	469	6,574	0.7	16.2
Arizona.....	21,089	105,000	4.7	40.0	4,339	26,162	-	7.6
Arkansas.....	16,119	81,169	4.5	59.5	6,987	36,323	3.6	12.3
California.....	384,331	2,249,715	0.7	71.8	34,053	293,210	1.4	5.0
Colorado.....	49,643	193,463	5.2	25.6	4,793	30,058	1.5	11.1
Connecticut.....	3,539	58,713	-3.4	275.5	14,737	53,033	6.9	16.1
Delaware.....	19,703	92,015	2.3	6.0	3,910	16,900	16.4	50.4
District of Columbia ¹	34,356	137,434	4.6	15.3	1,032	14,793	0.2	0.1
Florida.....	(X)	(X)	(X)	(X)	44,410	173,221	12.8	10.5
Georgia.....	65,409	268,072	4.5	33.1	3,298	40,643	-0.3	7.3
Hawaii.....	31,607	124,988	1.4	5.3	(X)	(X)	(X)	(X)
Idaho.....	12,377	50,980	6.6	4.8	3,913	18,062	-0.3	4.7
Illinois.....	211,768	881,921	2.0	9.8	50,333	291,906	1.8	11.3
Indiana.....	60,754	262,091	2.0	22.3	1,755	54,376	-3.4	-22.1
Iowa.....	50,364	217,689	2.5	53.5	5,571	90,143	2.2	5.7
Kansas.....	18,329	101,623	3.0	23.2	8,476	40,249	1.1	-8.3
Kentucky.....	46,324	164,111	-0.4	10.1	1,642	34,147	0.2	4.5
Louisiana.....	17,617	108,060	-1.7	16.5	3,393	31,046	-3.4	22.9
Maine.....	6,740	29,683	-0.8	15.9	2,090	16,747	0.6	6.6
Maryland.....	137,541	491,103	3.5	10.7	2,931	65,344	0.7	6.8
Massachusetts.....	213,601	878,129	3.0	54.0	10,031	38,250	-3.0	-28.9
Michigan.....	244,359	921,822	3.2	44.3	31,768	176,677	12.8	20.6
Minnesota.....	147,529	551,072	6.6	31.1	16,597	79,193	5.7	17.8
Mississippi.....	12,716	60,260	4.2	20.2	9,370	16,221	-5.8	1.7
Missouri.....	47,714	272,851	1.5	33.1	12,905	76,037	-0.6	4.7
Montana.....	16,623	74,762	1.9	52.9	1,536	10,778	0.3	24.9
Nebraska.....	19,552	72,501	13.5	44.6	2,140	29,122	0.4	11.4
Nevada.....	(X)	(X)	(X)	(X)	2,609	210,636	2.4	25.0
New Hampshire.....	899	6,967	2.0	9.9	1,468	16,391	1.7	14.7
New Jersey.....	8,146	21,092	9.3	14.9	25,115	154,408	0.5	8.5
New Mexico.....	10,791	47,178	5.8	19.8	1,527	17,530	-5.4	51.3
New York.....	721,035	3,083,423	4.7	23.2	81,000	259,300	0.2	1.4
North Carolina.....	106,309	394,854	3.9	19.7	4,142	78,117	1.2	9.4
North Dakota.....	1,727	20,814	3.9	22.6	683	14,867	-	3.3
Ohio.....	75,072	268,611	38.8	(³)	18,373	187,108	2.8	12.1
Oklahoma.....	20,044	108,983	4.2	71.6	6,821	75,235	-1.2	1.2
Oregon.....	75,306	270,150	3.2	10.5	16,975	59,808	2.7	13.3
Pennsylvania.....	221,761	969,416	5.2	(⁴)	32,394	173,586	2.4	3.9
Rhode Island.....	17,781	70,066	3.4	9.4	1,289	13,127	-1.3	-13.5
South Carolina.....	41,513	168,981	3.8	43.8	1,975	17,465	-7.2	8.2
South Dakota.....	(X)	(X)	(X)	(X)	366	13,204	0.1	8.5
Tennessee.....	483	13,581	-0.5	7.5	4,814	71,078	0.4	7.7
Texas.....	(X)	(X)	(X)	(X)	12,199	190,070	0.6	7.1
Utah.....	17,343	81,054	4.2	24.1	1,613	13,586	0.9	13.4
Vermont.....	11,054	49,242	2.1	15.4	1,041	14,014	0.8	7.5
Virginia.....	111,529	400,028	4.4	18.6	6,560	75,943	2.0	9.3
Washington.....	(X)	(X)	(X)	(X)	6,630	55,653	-4.6	1.5
West Virginia.....	22,390	93,209	7.3	25.7	5,824	30,765	0.2	6.8
Wisconsin.....	156,201	623,784	3.7	17.4	19,667	77,910	-0.3	5.5
Wyoming.....	(X)	(X)	(X)	(X)	2,942	12,666	3.8	12.0

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but 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. 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.

²Estimated. Actual figures and percentages are not available.

³A graduated personal income tax is levied on every individual residing in or earning income in Ohio, effective January 1, 1972.

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