

Quarterly Summary of Federal, State, and Local Tax Revenue

January-March 1986



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Tax collections of Federal, State, and local governments totaled \$826.0 billion during the 12 months ended with March 1986, an increase of 6.6 percent from the amount collected during the 12 months ended March 1985. Federal tax collections were \$460.2 billion, up 5.8 percent during this period. State tax collections totaled \$225.3 billion, up 6.9 percent this period, and local government taxes amounted to \$140.5 billion, an increase of 8.7 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1986 and March 1985.

During the first quarter of calendar 1986, collections of Federal, State, and local taxes amounted to \$198.2 billion. Compared to the corresponding quarter of 1985, this is an increase of \$4.2 billion or 2.1 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1986 and 1985

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1986	1985	
Total	\$825,981	\$775,145	6.6
Individual income	412,613	379,379	8.8
Corporation net income	79,404	79,270	.2
Property	110,458	102,355	7.9
Customs, general sales and gross receipts	100,859	93,996	7.3
Motor fuel	25,535	24,287	5.1
Tobacco product sales	8,715	9,072	-3.9
Alcoholic beverage sales	8,817	8,542	3.2
All other	79,580	78,244	1.7

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

security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1986 these Federal "taxes" amounted to \$70.8 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

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

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

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 3 percent of the collection amounts summarized in table 3. The remaining 97 percent (making up 9 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1984*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1983-84*.

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. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

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

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

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

For further information concerning seasonal adjustment of these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
Quarters											
1986:											
1st quarter quarter . . .	198,246	104,458	93,788	96,828	16,043	28,453	26,213	6,452	2,315	2,338	19,604
1985:											
4th quarter quarter . . .	211,030	113,150	97,880	101,268	18,535	36,550	25,351	6,196	1,977	1,962	19,191
3d quarter quarter . . .	198,798	115,519	83,279	104,094	17,679	23,865	24,332	6,410	2,375	2,425	17,618
2d quarter quarter . . .	217,907	127,049	90,858	110,423	27,147	21,590	24,963	6,477	2,048	2,092	23,167
1st quarter quarter . . .	194,047	105,080	88,967	94,537	17,316	27,843	24,170	6,283	2,640	2,037	19,221
1984:											
4th quarter quarter . . .	196,200	106,389	89,811	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383
3d quarter quarter . . .	187,722	110,763	76,959	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164
2d quarter quarter . . .	197,176	112,868	84,308	94,501	26,633	20,213	23,241	5,704	2,236	2,172	22,476
1st quarter quarter . . .	175,399	93,351	82,048	85,914	13,090	25,831	22,135	5,707	2,193	2,136	18,393
1983:											
4th quarter quarter . . .	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395
3d quarter quarter . . .	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116
2d quarter quarter . . .	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648
1st quarter quarter . . .	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909
1982:											
4th quarter quarter . . .	162,869	88,075	74,794	81,769	9,527	29,098	17,807	3,856	1,724	2,099	16,989
3d quarter quarter . . .	160,277	97,994	62,283	90,296	10,003	17,861	17,142	4,023	1,779	2,204	16,969
2d quarter quarter . . .	186,621	116,568	70,053	97,673	23,774	18,768	17,928	3,925	1,662	2,109	20,782
1st quarter quarter . . .	159,593	92,655	66,938	79,346	14,217	20,958	17,732	3,745	1,574	1,930	20,091
12 Months Ending											
March 1986	825,981	460,176	365,805	412,613	79,404	110,458	100,859	25,535	8,715	8,817	79,580
December 1985	821,782	460,798	360,984	410,322	80,677	109,848	98,816	25,366	9,040	8,516	79,197
September 1985	806,952	454,037	352,915	403,150	79,192	106,032	97,176	25,433	8,900	8,680	78,389
June 1985	795,876	449,281	346,595	395,301	79,784	103,732	95,718	25,060	8,884	8,462	78,935
March 1985	775,145	435,100	340,045	379,379	79,270	102,355	93,996	24,287	9,072	8,542	78,244
December 1984	756,497	423,371	333,126	370,756	75,044	100,343	91,961	23,711	8,625	8,641	77,416
September 1984	741,333	414,829	326,504	363,601	73,120	98,984	89,146	23,461	9,029	8,564	75,428
June 1984	726,110	405,848	320,262	358,241	67,974	98,251	86,533	22,893	9,125	8,713	74,380
March 1984	706,299	396,252	310,047	353,494	60,449	96,636	83,223	21,210	9,115	8,620	73,552
December 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068
September 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662
June 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515
March 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649
December 1982	669,360	395,292	274,068	349,084	57,521	86,685	70,609	15,549	6,739	8,342	74,831
September 1982	676,246	405,125	271,121	350,059	63,078	85,772	70,135	15,603	6,683	8,359	76,557
June 1982	679,056	412,173	266,883	348,556	67,992	83,502	69,788	15,442	6,624	8,459	78,693
March 1982	682,961	421,579	261,382	347,165	75,366	80,376	68,613	15,064	6,668	8,432	81,277

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

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
Quarters											
1986:											
1st quarter	104,458	78,092	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	1,922
1985:											
4th quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3d quarter	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2d quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter	105,080	76,875	12,949	2,953	2,935	³ 1,602	1,239	1,170	1,703	1,539	2,115
1984:											
4th quarter	106,389	77,470	13,590	3,079	2,878	³ 726	1,297	1,169	3,680	1,546	954
3d quarter	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2d quarter	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1st quarter	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4th quarter	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3d quarter	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2d quarter	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1st quarter	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
1982:											
4th quarter	88,075	68,230	7,023	2,110	1,145	639	1,362	485	4,866	1,544	671
3d quarter	97,994	77,446	7,168	2,210	1,265	685	1,491	479	4,456	1,900	894
2d quarter	116,568	83,521	19,133	2,177	1,237	612	1,353	471	4,707	1,940	1,417
1st quarter	92,655	67,044	10,676	2,173	1,226	589	1,227	576	5,808	2,268	1,068
12 Months Ending											
March 1986	460,176	337,988	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	5,892
December 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
June 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
December 1984	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
September 1984	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
June 1984	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
March 1984	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
December 1983	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
September 1983	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
June 1983	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
March 1983	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057
December 1982	395,292	296,241	44,000	8,670	4,873	2,525	5,433	2,011	19,837	7,652	4,050
September 1982	405,125	298,111	49,207	8,917	4,950	2,539	5,439	2,075	21,755	7,991	4,141
June 1982	412,173	297,601	54,020	9,051	4,893	2,536	5,574	2,218	24,224	7,949	4,107
March 1982	421,579	296,964	61,061	8,965	4,740	2,562	5,563	2,188	27,975	7,672	3,889

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Level of tax-imposing government		Type of tax									
	Total	State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
Quarters												
1986:												
1st quarter	93,788	57,123	36,665	18,736	4,485	28,453	23,107	3,496	1,069	773	2,326	11,343
1985:												
4th quarter	97,880	53,951	43,929	17,945	3,677	36,550	22,185	3,632	1,160	848	1,926	9,957
3d quarter	83,279	52,133	31,146	17,498	3,760	23,865	21,093	3,660	1,135	816	1,940	9,512
2nd Quarter	90,858	62,098	28,760	20,446	6,274	21,590	22,058	3,426	1,133	861	2,403	12,667
1st quarter	88,967	53,773	35,194	17,662	4,367	27,843	21,217	3,348	1,038	798	2,142	10,552
1984:												
4th quarter	89,811	50,101	39,710	16,626	3,460	32,734	20,632	3,385	1,111	829	1,739	9,295
3d quarter	76,959	48,705	28,254	16,486	3,616	21,565	19,566	3,359	1,126	776	1,750	8,815
2d quarter	84,308	58,165	26,143	18,776	5,943	20,213	20,236	3,187	1,109	831	2,096	11,917
1st quarter	82,048	49,239	32,809	16,948	3,497	25,831	19,528	3,120	1,037	777	2,069	9,241
1983:												
4th quarter	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251
3d quarter	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008
2d quarter	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978
1st quarter	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853
1982:												
4th quarter	74,794	40,240	34,554	13,539	2,504	29,098	15,697	2,711	1,085	737	1,427	7,996
3d quarter	62,283	38,821	23,462	12,850	2,835	17,861	14,932	2,758	1,094	713	1,487	7,753
2d quarter	70,053	46,076	23,977	14,152	4,641	18,768	15,751	2,688	1,050	756	1,892	10,355
1st quarter	66,938	40,023	26,695	12,302	3,541	20,958	15,559	2,519	985	703	1,889	8,482
12 Months Ending												
March 1986	365,805	225,305	140,500	74,625	18,196	110,458	88,443	14,214	4,497	3,298	8,595	43,479
December 1985	360,984	221,955	139,029	73,551	18,078	109,848	86,553	14,066	4,466	3,323	8,411	42,688
September 1985	352,915	218,105	134,810	72,232	17,861	106,032	85,000	13,819	4,417	3,304	8,224	42,026
June 1985	346,595	214,677	131,918	71,220	17,617	103,732	83,473	13,518	4,408	3,264	8,034	41,329
March 1985	340,045	210,744	129,301	69,550	17,286	102,355	81,651	13,279	4,384	3,234	7,727	40,579
December 1984	333,126	206,210	126,916	68,836	16,416	100,343	79,962	13,051	4,383	3,213	7,654	39,268
September 1984	326,504	201,728	124,776	67,647	16,225	98,984	77,683	12,747	4,365	3,183	7,446	38,224
June 1984	320,262	196,520	123,742	65,888	15,597	98,251	75,801	12,555	4,332	3,129	7,292	37,417
March 1984	310,047	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,312	3,091	7,192	36,478
December 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090
September 1983	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835
June 1983	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580
March 1983	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957
December 1982	274,068	165,160	108,688	52,843	13,521	86,685	61,939	10,676	4,214	2,909	6,695	34,586
September 1982	271,121	163,382	107,519	51,948	13,871	85,772	61,218	10,653	4,144	2,920	6,585	34,010
June 1982	266,883	161,944	104,719	50,955	13,972	83,502	60,737	10,549	4,088	2,885	6,475	33,720
March 1982	261,382	159,873	101,289	50,201	14,305	80,376	59,648	10,324	4,106	2,869	6,290	33,263

¹Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1986 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1986	1985	Percent change			1986	1985	Percent change
Alabama					Iowa				
Jefferson County	671,197	139.5	134.6	3.6	Polk County	303,170	186.6	189.7	-1.6
Mobile County	364,379	55.2	50.6	9.1	Kansas				
Arizona					Sedgwick County	366,531	219.1	205.2	6.8
Maricopa County	1,508,030	676.9	647.9	4.5	Kentucky				
Pima County	531,263	266.5	227.2	17.3	Jefferson County	684,793	184.8	189.6	-2.5
Arkansas					Louisiana				
Pulaski County	340,613	95.9	87.1	10.1	East Baton Rouge Parish	366,164	62.0	53.8	15.3
California					Jefferson Parish	454,592	102.7	99.0	3.7
Alameda County	1,105,379	458.8	405.5	13.2	Orleans Parish	557,482	132.6	115.1	15.2
Contra Costa County	657,252	404.6	354.8	14.0	Maryland				
Fresno County	515,013	206.2	190.4	8.3	Anne Arundel County	370,775	167.2	146.2	14.4
Kern County	403,089	328.4	305.9	7.4	Baltimore City	786,775	269.3	258.7	4.1
Los Angeles County	7,477,657	3,038.4	2,781.3	9.2	Baltimore County	655,615	315.4	294.9	7.0
Monterey County	290,444	(NA)	(NA)	(NA)	Montgomery County	579,053	467.4	438.0	6.7
Orange County	1,931,570	1,079.6	960.8	12.4	Prince Georges County	665,071	275.4	249.7	10.3
Riverside County	663,923	368.9	302.0	22.1	Massachusetts				
Sacramento County	783,381	289.5	234.9	23.3	Bristol County	474,641	192.3	190.7	.8
San Bernardino County	893,157	384.5	341.4	12.6	Essex County	633,632	390.9	358.1	9.2
San Diego County	1,861,846	828.4	714.1	16.0	Hampden County	443,018	157.7	149.5	5.5
San Francisco County	678,974	367.6	316.8	16.0	Middlesex County	1,367,034	963.1	901.6	6.8
San Joaquin County	347,342	136.1	113.7	19.7	Norfolk County	606,587	361.4	371.3	-2.7
San Mateo County	588,164	346.3	320.4	8.1	Plymouth County	405,437	202.5	208.7	-3.0
Santa Barbara County	298,660	149.9	132.7	13.0	Suffolk County	650,142	418.3	391.7	6.8
Santa Clara County	1,295,071	777.6	678.6	14.6	Worcester County	646,352	306.3	284.1	7.8
Ventura County	529,899	271.0	240.5	12.7	Michigan				
Colorado					Genesee County	450,449	297.4	267.5	11.2
Denver County	491,396	265.1	261.7	1.3	Ingham County	272,437	180.0	169.6	6.1
El Paso County	309,424	157.5	130.3	20.9	Kent County	444,506	256.2	262.6	-2.4
Jefferson County	371,741	201.1	203.1	-1.0	Macomb County	694,600	504.6	468.8	7.6
Connecticut					Oakland County	1,011,793	874.1	867.0	.8
Fairfield County	807,143	785.3	698.0	12.5	Washtenaw County	264,748	214.2	215.3	-.5
Hartford County	807,766	629.8	650.9	-3.3	Wayne County	2,337,240	1,257.8	1,211.9	3.8
New Haven County	761,337	580.9	504.7	15.1	Minnesota				
Delaware					Hennepin County	941,411	804.7	759.3	6.0
New Castle County	398,115	132.6	116.7	13.6	Ramsey County	459,784	305.8	295.9	3.4
Dist. of Columbia					Missouri				
Washington, DC	637,651	469.6	406.5	15.5	Jackson County	629,180	(NA)	(NA)	(NA)
Florida					St Louis City	974,815	(NA)	(NA)	(NA)
Broward County	1,014,043	592.4	554.3	6.9	St Louis County	453,085	(NA)	92.8	(NA)
Dade County	1,625,979	1,070.7	997.3	7.4	Nebraska				
Duval County	570,981	205.3	166.1	23.6	Douglas County	397,884	235.6	217.9	8.1
Hillsborough County	646,960	277.5	241.5	14.9	Nevada				
Orange County	471,660	261.8	194.0	24.9	Clark County	461,816	112.4	90.0	24.5
Palm Beach County	573,125	501.2	429.6	16.7	New Jersey				
Pinellas County	728,409	317.3	275.5	15.2	Bergen County	845,385	771.1	723.1	6.6
Polk County	321,652	100.8	88.0	14.5	Burlington County	362,542	197.6	189.2	4.4
Georgia					Camden County	471,650	300.3	298.7	.5
De Kalb County	483,024	244.7	210.4	16.3	Essex County	850,451	605.6	582.8	3.9
Fulton County	589,904	420.2	386.4	8.8	Hudson County	556,972	330.1	321.9	2.5
Hawaii					Mercer County	307,863	232.6	226.5	2.7
Honolulu County	762,874	243.9	229.2	6.4	Middlesex County	595,893	484.3	460.1	5.3
Illinois					Monmouth County	503,173	401.6	381.7	5.2
Cook County	5,253,190	3,187.0	3,133.8	1.7	Morris County	407,630	393.6	376.9	4.4
Du Page County	658,177	497.5	473.7	5.0	Ocean County	346,038	262.5	273.5	-4.0
Kane County	278,405	142.4	133.7	6.5	Passaic County	447,585	277.4	256.2	8.3
Lake County	440,372	301.1	284.8	5.7	Union County	504,094	413.4	353.5	17.0
Lake County	265,469	67.1	65.8	2.0	New Mexico				
St Clair County	265,469	67.1	65.8	2.0	Bernalillo County	419,700	106.4	100.8	5.6
Will County	324,460	163.3	160.5	1.7	New York				
Indiana					Albany County	285,909	140.8	127.9	10.1
Allen County	294,335	116.1	107.2	8.3	Erie County	1,015,472	632.3	607.4	4.1
Lake County	522,965	293.8	247.0	18.9					
Marion County	765,233	(NA)	(NA)	(NA)					

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1986 and Prior Periods—Con.

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1986	1985	Percent change			1986	1985	Percent change
New York—Con.					Pennsylvania—Con.				
Monroe County	702,238	454.1	437.5	3.8	Philadelphia County	1,688,210	505.1	452.7	11.6
Nassau County	1,321,582	1,310.2	1,391.5	-5.8	Westmoreland County	392,294	119.3	120.0	-.6
New York City	7,071,030	4,598.2	3,746.6	22.7	York County	312,963	90.7	85.1	6.5
Oneida County	253,466	116.1	111.5	4.2	Rhode Island				
Onondaga County	463,324	360.2	330.8	8.9	Providence County	571,349	336.5	314.1	7.1
Suffolk County	1,284,231	1,668.2	1,737.9	-4.0	South Carolina				
Westchester County	866,599	999.4	1,045.4	-4.4	Charleston County	277,308	104.9	100.1	4.8
North Carolina					Greenville County	287,913	101.9	88.4	15.3
Guilford County	317,154	129.9	110.8	17.2	Richland County	267,823	(NA)	(NA)	(NA)
Mecklenburg County	404,270	216.0	200.9	7.5	Tennessee				
Wake County	300,833	147.6	123.8	19.2	Davidson County	477,811	154.5	131.6	17.4
Ohio					Hamilton County	287,740	251.2	245.0	2.5
Cuyahoga County	1,498,295	825.2	763.2	8.1	Knox County	319,694	98.5	90.3	9.1
Franklin County	869,109	465.6	396.0	17.6	Shelby County	777,113	284.7	283.4	.5
Hamilton County	873,136	422.9	410.3	3.1	Texas				
Lorain County	274,909	107.3	105.3	1.9	Bexar County	988,800	283.4	264.8	7.0
Lucas County	471,741	212.7	202.4	5.0	Dallas County	1,556,549	(NA)	(NA)	(NA)
Mahoning County	289,487	79.1	98.6	² -19.8	El Paso County	479,899	141.3	136.1	3.8
Montgomery County	571,697	257.3	241.4	6.6	Harris County	2,409,544	2,501.1	(NA)	(NA)
Stark County	378,823	122.2	118.3	3.3	Tarrant County	860,880	851.2	822.8	3.4
Summit County	524,472	253.6	219.6	15.5	Travis County	419,335	364.9	347.4	5.0
Oklahoma					Utah				
Oklahoma County	568,933	182.4	169.7	7.5	Salt Lake County	619,066	297.6	270.9	9.8
Tulsa County	470,593	171.1	133.4	² 28.2	Virginia				
Oregon					Fairfax County	596,901	558.5	504.7	10.7
Multnomah County	562,640	450.7	421.8	6.9	Norfolk City	266,979	69.0	71.9	-4.1
Pennsylvania					Washington				
Allegheny County	1,450,085	615.0	589.1	4.4	King County	1,269,749	618.3	554.5	11.5
Berks County	312,509	88.1	92.4	-4.7	Pierce County	485,643	179.9	151.3	18.9
Bucks County	479,211	269.2	259.8	3.6	Snohomish County	337,016	126.2	115.3	9.4
Chester County	316,660	106.0	89.1	18.9	Spokane County	341,835	104.7	98.9	5.9
Delaware County	555,007	200.7	191.3	4.9	Wisconsin				
Erie County	279,780	107.4	107.5	-1	Dane County	323,545	(NA)	(NA)	(NA)
Lancaster County	362,346	59.9	58.5	2.4	Milwaukee County	964,988	676.2	654.3	3.3
Lehigh County	273,582	109.8	108.2	1.4	Waukesha County	280,326	206.1	183.2	12.5
Luzerne County	343,079	69.3	70.0	-1.0					
Montgomery County	643,621	332.3	314.0	5.8					

NA Not available.

¹Population data are from the 1980 Decennial Census.

²Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: March 1986 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1986 (thousand dollars)	12-month periods			1st quarter 1986 (thousand dollars)	12-month periods		
		Year ended March 1986 (thousand dollars)	Percent change from—			Year ended March 1986 (thousand dollars)	Percent change from—	
			Year ended Dec. 1985	Year ended March 1985			Year ended Dec. 1985	Year ended March 1985
United States, Total ²	57,122,842	225,305,291	1.5	6.9	19,054,081	73,319,637	2.0	8.2
Alabama	856,071	2,991,459	.7	5.0	209,464	816,539	1.2	3.2
Alaska	412,451	1,880,763	-3.0	-3.3	(X)	(X)	(X)	(X)
Arizona	736,111	3,119,991	1.2	5.5	370,328	1,436,958	1.1	3.2
Arkansas	479,208	1,822,512	2.6	6.9	169,490	699,372	.8	3.2
California	7,270,001	30,278,275	1.3	8.7	2,704,826	10,217,744	2.0	7.0
Colorado	497,747	2,291,016	.7	2.1	182,687	737,325	.2	-5.2
Connecticut	837,448	3,741,612	1.8	11.6	419,169	1,591,274	1.9	5.9
Delaware	178,227	820,390	-	8.8	(X)	(X)	(X)	(X)
Florida	2,332,090	8,894,785	1.7	10.0	1,322,655	4,959,209	1.9	10.5
Georgia	1,170,598	4,820,836	1.9	9.4	400,864	1,625,056	1.3	7.1
Hawaii	371,800	1,439,000	2.7	7.9	192,020	725,346	2.5	6.9
Idaho	186,797	747,875	1.3	3.4	59,088	240,618	1.1	-
Illinois	2,504,531	9,451,222	.3	1.9	849,899	3,287,680	1.1	5.4
Indiana	962,094	4,344,595	-3.0	3.7	494,853	2,101,580	-2.6	1.3
Iowa	639,710	2,410,550	1.8	6.1	190,288	774,816	-2	3.4
Kansas	470,476	1,938,240	-1.8	2.0	137,897	559,414	.2	3.5
Kentucky	767,854	3,170,528	1.1	6.6	212,693	865,261	1.8	8.0
Louisiana	849,138	3,826,590	.5	8.0	290,846	1,179,302	-.5	5.3
Maine	275,676	1,078,303	2.3	9.8	89,475	377,898	1.6	9.5
Maryland	1,081,643	4,603,063	2.5	9.2	292,365	1,157,250	1.8	9.1
Massachusetts	2,101,247	7,199,854	6.1	11.7	459,030	1,623,864	5.5	16.1
Michigan	2,407,933	9,035,670	1.6	8.1	732,492	2,656,049	2.3	11.6
Minnesota	1,271,523	5,121,133	-1.6	-3.4	323,801	1,349,835	-.1	1.2
Mississippi	466,428	1,914,172	1.9	3.3	251,961	1,019,300	2.1	7.3
Missouri	857,366	3,546,614	1.6	7.7	373,344	1,504,231	2.0	8.2
Montana	141,804	634,529	.9	2.9	(X)	(X)	(X)	(X)
Nebraska	261,126	1,074,539	1.9	6.0	88,277	346,182	1.5	7.5
Nevada	249,619	1,015,195	3.4	12.6	122,534	490,767	2.5	10.8
New Hampshire	77,352	447,353	-7.2	-.8	(X)	(X)	(X)	(X)
New Jersey	1,698,991	8,215,870	1.5	10.7	574,298	2,457,533	.9	11.7
New Mexico	384,287	1,482,485	2.4	5.2	159,433	622,311	1.4	4.2
New York ³	6,916,044	22,754,374	2.3	9.9	1,480,414	4,760,919	4.0	12.6
North Carolina	1,495,809	5,497,635	2.2	8.7	325,826	1,351,360	4.3	23.5
North Dakota	150,380	635,851	-2.7	-9.6	46,157	179,417	-.7	-4.6
Ohio	2,432,247	8,660,871	2.0	4.1	684,725	2,748,844	2.0	9.9
Oklahoma	745,065	3,045,041	1.0	3.4	166,987	651,059	1.9	4.2
Oregon	419,152	2,037,653	-.9	4.3	(X)	(X)	(X)	(X)
Pennsylvania	2,185,331	10,541,787	.9	5.1	797,802	3,190,783	1.8	8.0
Rhode Island	227,926	897,161	.4	.6	88,485	296,206	5.2	7.1
South Carolina	692,050	2,764,330	2.6	9.6	263,345	1,028,544	7.3	25.7
South Dakota	98,809	406,971	.5	-.5	50,183	196,997	-1.9	-7.8
Tennessee	807,665	3,237,904	2.4	10.3	446,600	1,836,989	1.7	9.2
Texas	3,380,920	11,803,250	1.5	4.8	1,174,397	4,433,588	2.6	10.3
Utah	328,931	1,379,150	1.0	11.3	139,604	554,294	-.3	12.2
Vermont	119,951	499,758	2.4	13.2	25,696	96,635	2.5	11.9
Virginia	1,077,295	4,768,324	3.4	10.5	260,432	994,200	3.5	9.9
Washington	1,223,837	5,119,609	4.3	9.4	811,064	3,086,257	6.0	10.3
West Virginia	436,229	1,805,965	2.3	2.6	203,837	807,142	2.0	2.3
Wisconsin	1,395,009	5,295,590	1.7	1.7	369,159	1,494,205	.5	3.0
Wyoming	192,845	795,048	-3.1	-3.2	45,291	189,484	-.6	3.1
Exhibit: District of Columbia ..	396,989	1,635,513	2.0	11.7	94,420	358,630	1.3	5.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1986 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales					
	1st quarter 1986 (thousand dollars)	12-month periods		1st quarter 1986 (thousand dollars)	12-month periods		Year ended Dec. 1985	Year ended March 1985		
		Year ended March 1986 (thousand dollars)	Percent change from—		Year ended March 1986 (thousand dollars)	Percent change from—				
			Year ended Dec. 1985			Year ended March 1985			Year ended Dec. 1985	Year ended March 1985
United States, Total ²	3,454,541	14,050,523	1.0	7.0	1,023,551	4,316,711	.7	2.7		
Alabama	49,268	242,117	-4.0	-4.7	17,314	72,050	.1	1.5		
Alaska	7,420	36,858	.4	1.7	2,716	7,324	28.2	40.2		
Arizona	67,572	244,250	5.0	13.3	12,805	51,239	1.4	9.5		
Arkansas	46,436	190,435	8.0	33.5	14,520	63,299	.3	2.1		
California	290,816	1,175,468	.1	1.7	65,580	264,928	.5	.4		
Colorado	46,986	190,822	3.1	.2	11,410	38,438	10.1	9.8		
Connecticut	58,257	234,514	1.2	9.4	20,612	88,336	-.2	-1.8		
Delaware	8,800	39,725	-	1.4	2,943	12,456	-	1.8		
Florida	187,878	731,019	3.6	19.6	64,356	280,427	-1.9	-1.4		
Georgia	96,355	393,576	1.1	2.4	21,307	88,751	.1	-		
Hawaii	11,293	42,245	7.7	20.3	5,076	19,191	1.1	-.5		
Idaho	17,718	78,147	.2	-1.3	2,206	9,861	-.6	-2.8		
Illinois	161,231	673,724	-1.2	16.2	36,433	174,103	-1.1	5.6		
Indiana	77,688	380,543	-3.0	11.8	16,148	75,360	-3.2	-1.4		
Iowa	57,091	204,940	3.8	2.8	17,604	66,524	7.1	12.1		
Kansas	34,129	149,641	-.5	1.4	14,781	53,777	8.3	18.4		
Kentucky	43,815	193,184	.6	-1.6	4,104	18,329	-.5	-1.2		
Louisiana	96,087	343,850	1.6	9.6	19,879	83,487	-1.2	3.2		
Maine	20,412	90,120	.4	2.4	8,504	34,604	6.2	17.7		
Maryland	73,202	301,641	.6	-.7	14,701	66,799	-1.5	.4		
Massachusetts	92,697	266,760	11.5	-3.5	43,066	190,069	1.0	8.8		
Michigan	150,312	629,312	.9	4.8	30,983	126,332	-1.2	.1		
Minnesota	75,116	332,376	-2.1	-3.7	43,287	111,600	27.6	32.1		
Mississippi	31,566	152,818	.6	4.3	13,061	51,498	9.5	48.3		
Missouri	49,505	207,695	-.1	.8	19,077	81,797	-.7	-.7		
Montana	17,395	79,091	-2.0	-3.1	2,932	13,161	-2.2	-.4		
Nebraska	30,031	135,018	1.0	4.7	7,278	28,998	3.1	.5		
Nevada	19,110	78,839	2.5	7.1	6,662	22,285	9.9	11.0		
New Hampshire	3,035	56,579	-23.0	-15.1	4,837	30,462	-7.7	-8.3		
New Jersey	88,181	329,129	2.9	6.0	47,524	213,991	-.7	-1.3		
New Mexico	38,767	130,624	12.1	23.0	3,262	14,399	1.3	-1.1		
New York	113,161	468,946	-1.8	14.7	93,662	422,832	-1.5	-2.7		
North Carolina	101,627	414,161	1.1	1.2	3,746	16,468	1.3	-1.0		
North Dakota	9,736	54,187	-4.1	-5.7	2,471	11,722	-3.0	-5.7		
Ohio	201,356	664,681	7.7	6.7	42,275	183,672	-.2	-.1		
Oklahoma	49,295	201,098	1.7	9.1	17,523	75,490	.9	-2.3		
Oregon	29,719	130,303	2.0	11.7	19,245	69,408	9.7	26.7		
Pennsylvania	156,883	632,095	.6	1.0	54,948	236,842	-.3	-.8		
Rhode Island	11,936	49,112	-1.6	-.3	6,382	28,860	-.1	-1.4		
South Carolina	59,349	248,960	.4	1.5	6,780	29,721	-.2	-1.0		
South Dakota	12,683	70,760	4.0	13.9	3,356	13,705	7.9	30.1		
Tennessee	83,974	345,546	5.4	18.5	17,833	79,851	-.6	1.0		
Texas	236,712	1,002,273	-1.1	27.2	87,549	380,637	.3	5.7		
Utah	24,967	115,212	-1.2	7.1	3,123	13,619	2.0	6.2		
Vermont	9,590	39,114	2.8	4.0	2,864	12,454	-.6	-3.8		
Virginia	75,064	320,349	-1.2	-1.4	3,813	17,093	-.2	-.8		
Washington	93,769	382,294	-.4	3.4	24,061	101,459	.8	1.4		
West Virginia	36,273	158,777	-.5	1.4	8,639	35,312	.3	-		
Wisconsin	87,336	377,322	.4	4.4	29,354	129,134	-2.7	-3.7		
Wyoming	12,942	40,273	.9	2.4	959	4,557	-2.7	-8.0		
Exhibit: District of Columbia	5,178	23,215	-6.0	-9.3	2,017	9,509	-1.1	.4		

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1986 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	1st quarter 1986 (thousand dollars)	12-month periods			1st quarter 1986 (thousand dollars)	12-month periods		
		Year ended March 1986 (thousand dollars)	Percent change from—			Year ended March 1986 (thousand dollars)	Percent change from—	
			Year ended Dec. 1985	Year ended March 1985			Year ended Dec. 1985	Year ended March 1985
United States, Total ²	710,902	3,050,540	- .9	1.8	16,569,860	67,045,891	1.4	6.9
Alabama	21,558	94,019	.2	3.8	177,933	747,207	2.6	10.9
Alaska	2,622	13,662	-5.9	.3	168	585	-28.2	-58.4
Arizona	9,845	40,054	-1.1	14.3	134,478	675,979	2.1	16.2
Arkansas	5,667	24,181	- .6	-1.2	133,207	496,764	2.7	4.3
California	26,738	129,509	-3.1	-5.0	2,582,270	11,247,176	.4	8.6
Colorado	4,915	24,326	- .9	- .6	179,620	943,025	-	7.6
Connecticut	7,348	33,008	-1.0	2.0	62,518	331,039	7.1	20.5
Delaware	1,132	5,303	-	4.2	84,290	360,303	-	-
Florida	99,486	420,919	-2.2	.4	(X)	(X)	(X)	(X)
Georgia	25,854	112,759	.9	3.4	452,935	1,884,072	3.6	11.9
Hawaii	-	5,529	(NA)	(NA)	126,563	468,522	4.0	14.2
Idaho	2,150	9,234	.2	3.4	77,733	267,089	2.6	5.0
Illinois	16,886	69,898	- .7	- .5	699,003	2,584,030	-	-6.1
Indiana	8,017	44,950	- .6	7.7	252,351	1,243,101	-6.2	5.3
Iowa	3,508	15,744	.1	21.5	223,171	855,174	1.0	5.0
Kansas	11,044	44,196	.4	2.3	142,188	602,018	-2.6	-2.4
Kentucky	11,002	48,421	- .5	- .1	208,253	813,817	1.9	4.2
Louisiana	14,347	65,551	-4.3	-3.7	83,451	541,628	-3.5	6.2
Maine	5,815	31,484	- .7	- .2	65,685	321,195	1.2	10.6
Maryland	6,214	28,246	- .4	- .4	434,473	1,888,428	2.4	8.9
Massachusetts	25,406	92,465	7.7	9.5	861,627	3,407,088	4.4	12.8
Michigan	21,882	89,784	-3.7	-5.1	899,595	3,198,165	1.3	3.8
Minnesota	11,475	51,563	-2.2	-1.8	480,470	2,132,354	-3.5	-8.1
Mississippi	8,287	33,514	1.9	.7	43,582	271,960	1.4	9.7
Missouri	5,292	25,059	.4	1.8	257,107	1,110,170	.4	7.9
Montana	3,462	14,100	.1	0	35,226	176,328	-3.9	4.6
Nebraska	3,557	14,086	1.5	5.4	83,747	335,647	2.9	6.8
Nevada	2,570	13,164	- .6	.9	(X)	(X)	(X)	(X)
New Hampshire	2,247	9,891	1.5	-5.1	2,006	27,912	- .4	7.8
New Jersey	10,246	58,706	-1.5	.5	503,302	2,078,738	2.7	12.2
New Mexico	4,418	18,294	.4	16.8	3,002	107,906	13.5	45.4
New York	38,067	160,210	-3.0	-6.5	3,424,001	11,582,305	2.8	11.4
North Carolina	30,396	125,921	1.0	3.6	538,859	2,196,659	4.4	11.7
North Dakota	1,169	5,851	-2.4	-2.8	12,408	74,778	- .6	-1.9
Ohio	15,740	69,443	-1.3	-1.2	660,561	2,807,015	.6	3.6
Oklahoma	12,463	49,145	7.5	17.7	158,625	739,159	.7	5.9
Oregon	2,309	11,014	.4	3.2	266,054	1,317,841	-2.6	1.8
Pennsylvania	33,706	134,307	.8	-	646,237	2,645,148	- .1	3.3
Rhode Island	1,302	7,637	-2.2	1.7	64,404	280,965	-1.1	-7.1
South Carolina	23,230	104,121	1.9	4.7	169,756	865,885	-1.2	.1
South Dakota	1,649	8,882	-5.9	-5.2	(X)	(X)	(X)	(X)
Tennessee	14,783	60,414	- .4	- .5	10,671	66,761	3.6	18.8
Texas	84,600	350,327	-1.2	14.0	(X)	(X)	(X)	(X)
Utah	4,303	16,555	.7	-1.8	103,964	454,710	1.8	9.3
Vermont	3,571	14,523	.9	2.6	33,028	152,064	.3	5.7
Virginia	25,530	95,354	1.5	4.6	496,350	2,176,373	6.0	17.1
Washington	26,016	103,979	- .2	.4	(X)	(X)	(X)	(X)
West Virginia	1,431	6,811	.9	-20.2	97,832	430,316	3.7	2.3
Wisconsin	7,320	42,996	-4.3	- .9	597,156	2,138,492	3.3	-1.4
Wyoming	327	1,431	-1.0	-1.9	(X)	(X)	(X)	(X)
Exhibit: District of Columbia	1,983	6,899	2.9	-4.6	103,363	438,702	1.9	9.5

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1986 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	1st quarter 1986 (thousand dollars)	12-month periods			1st quarter 1986 (thousand dollars)	12-month periods		
		Year ended March 1986 (thousand dollars)	Percent change from—			Year ended March 1986 (thousand dollars)	Percent change from—	
			Year ended Dec. 1985	Year ended March 1985			Year ended Dec. 1985	Year ended March 1985
United States, Total ²	4,485,142	18,196,608	.7	5.3	2,205,556	8,114,753	2.2	11.4
Alabama	36,414	167,550	-18.6	-20.7	20,687	108,065	-1.9	49.1
Alaska	30,824	244,926	6.4	5.2	4,839	14,078	2.0	-7.7
Arizona	17,104	177,603	-7.4	-24.6	53,270	169,625	4.5	17.3
Arkansas	27,036	127,198	2.8	7.8	16,240	74,552	2.7	5.0
California	795,570	3,769,330	-4	7.0	196,403	697,192	8.2	16.8
Colorado	17,530	117,908	8.7	22.9	18,297	71,016	-1.6	-4
Connecticut	92,414	594,155	1.7	33.7	22,293	118,789	.1	17.9
Delaware	6,846	89,936	-	41.3	7,906	36,006	-	7.6
Florida	135,620	521,942	7.6	24.3	115,155	399,983	.4	13.7
Georgia	91,315	435,281	-1.7	15.6	30,347	78,929	2.3	12.5
Hawaii	6,453	46,755	-2.1	15.6	4,780	13,296	11.9	43.9
Idaho	7,620	43,656	2.5	27.8	8,126	33,437	1.3	.3
Illinois	213,122	744,902	-4.1	-1.0	105,149	593,822	1.0	4.1
Indiana	24,732	182,107	4.4	3.7	48,971	126,423	4.5	15.1
Iowa	26,521	158,330	-2	15.4	58,145	168,281	9.6	44.6
Kansas	22,307	162,801	2.2	1.4	26,505	80,545	.3	3.8
Kentucky	23,884	215,746	.1	5.1	26,195	98,175	.6	2.8
Louisiana	36,576	294,170	6.5	15.7	13,386	63,028	1.7	14.5
Maine	15,232	55,341	5.4	8.9	15,631	48,729	-1	5.3
Maryland	51,454	282,126	11.9	17.0	54,323	117,239	15.5	28.3
Massachusetts	421,315	944,350	15.8	6.7	47,836	158,957	5.0	15.4
Michigan	349,963	1,443,896	.8	16.1	81,428	305,719	-2.8	1.1
Minnesota	121,232	355,364	.6	-7.2	72,722	258,754	-1.4	4.3
Mississippi	39,908	100,577	6.1	-21.9	17,473	56,327	-2.8	6.5
Missouri	22,310	167,834	3.5	-2.0	60,228	189,446	.3	17.2
Montana	7,777	55,428	3.5	7.4	12,450	32,646	13.7	16.2
Nebraska	9,691	52,981	-1.3	.7	20,280	53,767	1.6	3.4
Nevada	(X)	(X)	(X)	(X)	14,012	43,517	7.4	1.4
New Hampshire	24,552	99,255	-5.7	-6.3	10,208	42,572	-3	8.4
New Jersey	124,781	970,022	1.5	5.4	95,506	317,459	.6	30.8
New Mexico	36,870	56,610	8.9	-12.6	11,428	35,074	-2.4	-14.5
New York	665,561	1,901,879	1.0	2.6	115,000	481,929	-3.5	-7.7
North Carolina	169,377	491,524	-3.6	9.0	82,196	220,932	-4	3.2
North Dakota	11,010	53,900	-6.7	-36.3	13,755	32,991	-4.3	-10.5
Ohio	227,088	402,928	-13.7	-31.2	78,615	353,617	.7	8.4
Oklahoma	38,768	103,442	1.7	-.5	82,937	249,998	7.6	29.6
Oregon	21,821	165,686	1.4	14.0	42,299	161,618	4.9	7.8
Pennsylvania	106,660	976,240	-9	10.0	100,752	431,474	1.5	4.6
Rhode Island	18,811	80,187	-6.5	13.4	6,823	24,709	.5	.6
South Carolina	66,651	162,902	-6.0	-19.5	25,824	65,112	3.3	19.6
South Dakota	4,150	16,927	-8.8	4.0	6,296	30,094	-4.6	-12.1
Tennessee	64,489	270,717	-7	9.6	38,457	141,019	1.4	-4.2
Texas	(X)	(X)	(X)	(X)	135,935	658,719	5.3	39.0
Utah	8,778	69,215	6.1	54.6	13,447	36,503	3.1	9.3
Vermont	7,495	31,879	-1	2.2	9,557	31,861	9.8	8.0
Virginia	30,883	290,003	-2.0	4.8	64,134	209,239	2.5	4.6
Washington	(X)	(X)	(X)	(X)	41,559	142,142	1.9	10.4
West Virginia	22,560	90,476	2.2	-7.8	11,268	63,587	-7	-4
Wisconsin	184,067	410,623	2.9	.1	35,742	140,013	1.3	12.1
Wyoming	(X)	(X)	(X)	(X)	10,741	33,748	1.2	4.2
Exhibit: District of Columbia	30,338	127,697	8.0	27.7	3,997	16,974	-1.9	-5.1

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

¹Includes amounts not separately detailed.

²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

³Includes taxes collected for the five dependent transportation districts.

⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective May 29, 1985.

ALASKA

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

ARIZONA

Motor fuel sales tax. Tax rate increased from 13 to 16 cents effective January 1, 1986.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

COLORADO

Corporation net income tax. Tax reduction suspended for 1985 tax year.

CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective October 1, 1985.

DELAWARE

Corporation net income tax. Tax rate increased effective June 1, 1984.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 12 to 13 cents per gallon effective July 1, 1985.

INDIANA

Motor fuel sales tax. Tax rate increased from 11.1 to 14 cents per gallon effective June 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Alcoholic beverage sales tax. Rate increased effective July 1, 1985.

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 10 cents per gallon.

LOUISIANA

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

MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

MARYLAND

Motor vehicle and operators' license tax. Staggered registration began effective March 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 11 cents per gallon.

Motor vehicle and operators' license tax. Motor vehicle excise tax rate increased effective January 1, 1985.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

MISSOURI

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1984.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 17.2 cents per gallon.

NEVADA

Motor fuel sales tax. Tax rate increased from 10.25 to 11.25 cents per gallon effective July 1, 1985.

NEW JERSEY

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1984.

NEW MEXICO

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

Alcoholic beverage sales tax. Basis of tax changed effective July 1, 1984.

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

Individual income tax. Withholding provisions changed effective July 1, 1985.

NORTH DAKOTA

Corporation net income tax. Tax rates increased effective January 1, 1986.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of March 31, 1986, was 12 cents per gallon.

Corporation net income tax. Reflects adjustment in basis of tax.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3 to 3.25 percent effective July 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. New taxes were imposed effective March 14, 1985.

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

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

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

SOUTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased July 1, 1985.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984. Food exemption repealed effective June 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1985.

TEXAS

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Alcoholic beverage sales tax. Tax rate increased effective October 2, 1984.

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 16.5 cents per gallon.

Appendix B. Social Insurance Taxes and Contributions for First Quarter 1986 and Prior Periods

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
Quarters									
1986:									
1st quarter	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
1985:									
4th quarter	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3d quarter	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2d quarter	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1st quarter	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4th quarter	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3d quarter	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2d quarter	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1st quarter	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
1983:									
4th quarter	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3d quarter	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2d quarter	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1st quarter	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
12 Months Ending									
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
December 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
September 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
June 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
March 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
December 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
September 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
June 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
March 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
December 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164