

Quarterly Summary of Federal, State, and Local Tax Revenue

January-March 1987



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Tax collections of Federal, State, and local governments totaled \$879.6 billion during the 12 months ended with March 1987, an increase of 6.5 percent from the amount collected during the 12 months ended March 1986. Federal tax collections were \$490.0 billion, up 6.5 percent during this period. State tax collections totaled \$238.9 billion, up 5.9 percent this period, and local government taxes amounted to \$150.7 billion, an increase of 7.3 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1987 and March 1986.

During the first quarter of calendar 1987, collections of Federal, State, and local taxes amounted to \$216.8 billion. Compared to the corresponding quarter of 1986, this is an increase of \$18.5 billion or 9.3 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 1987 and 1986

| Type of tax | Amount (in millions of dollars) 12 months ended with March | | Percent change |
|---|--|-----------|----------------|
| | 1987 | 1986 | |
| Total | \$879,621 | \$826,200 | 6.5 |
| Individual income | 438,398 | 412,613 | 6.2 |
| Corporation net income | 92,347 | 79,404 | 16.3 |
| Property | 119,241 | 110,460 | 7.9 |
| Customs, general sales and gross receipts | 107,337 | 100,925 | 6.4 |
| Motor fuel | 27,405 | 25,536 | 7.3 |
| Tobacco product sales | 9,583 | 8,825 | 8.6 |
| Alcoholic beverage sales | 9,151 | 8,817 | 3.8 |
| All other | 76,159 | 79,620 | -4.3 |

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 1987 these Federal "taxes" amounted to \$73.9 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 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-third 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 1986* and *State Government Finances in 1985*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1984-85*.

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 1983, 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 71 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 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 1987 and Prior Periods

(Millions of dollars)

| Period | Level of tax-imposing government | | | Type of tax | | | | | | | |
|-------------------------|----------------------------------|---------|-----------------|-------------------|------------------------|----------|--|-------------|-----------------------|--------------------------|-----------|
| | Total | 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 | | | | | | | | | | | |
| 1987: | | | | | | | | | | | |
| 1st Quarter | 216,840 | 116,354 | 100,486 | 104,306 | 22,492 | 31,169 | 27,131 | 6,695 | 2,324 | 2,289 | 20,434 |
| 1986: | | | | | | | | | | | |
| 4th Quarter | 226,987 | 121,317 | 105,670 | 108,603 | 22,647 | 39,753 | 26,701 | 6,923 | 2,286 | 2,230 | 17,844 |
| 3d Quarter | 212,797 | 125,250 | 87,547 | 112,712 | 19,978 | 25,033 | 26,538 | 6,829 | 2,595 | 2,211 | 16,901 |
| 2d Quarter | 222,997 | 127,058 | 95,939 | 112,777 | 27,230 | 23,286 | 26,967 | 6,958 | 2,378 | 2,421 | 20,980 |
| 1st Quarter | 198,321 | 104,458 | 93,863 | 96,828 | 16,047 | 28,455 | 26,213 | 6,455 | 2,340 | 2,338 | 19,645 |
| 1985: | | | | | | | | | | | |
| 4th Quarter | 211,126 | 113,150 | 97,976 | 101,268 | 18,538 | 36,550 | 25,417 | 6,200 | 2,005 | 1,962 | 19,186 |
| 3d Quarter | 198,812 | 115,519 | 83,293 | 104,094 | 17,670 | 23,865 | 24,332 | 6,403 | 2,403 | 2,425 | 17,620 |
| 2d Quarter | 217,941 | 127,049 | 90,892 | 110,423 | 27,149 | 21,590 | 24,963 | 6,478 | 2,077 | 2,092 | 23,169 |
| 1st Quarter | 194,076 | 105,080 | 88,996 | 94,537 | 17,316 | 27,843 | 24,170 | 6,283 | 2,668 | 2,037 | 19,222 |
| 1984: | | | | | | | | | | | |
| 4th 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 | 187,722 | 110,763 | 76,959 | 96,245 | 18,271 | 21,565 | 22,874 | 6,037 | 2,359 | 2,207 | 18,164 |
| 2d Quarter | 195,415 | 112,868 | 82,547 | 92,955 | 26,633 | 20,213 | 23,241 | 5,704 | 2,191 | 2,113 | 22,365 |
| 1st Quarter | 175,196 | 93,351 | 81,845 | 85,914 | 13,090 | 25,831 | 22,135 | 5,707 | 2,149 | 2,079 | 18,291 |
| 1983: | | | | | | | | | | | |
| 4th 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 | 172,499 | 101,782 | 70,717 | 90,885 | 13,125 | 20,832 | 20,261 | 5,469 | 2,455 | 2,356 | 17,116 |
| 2d 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 | 159,013 | 88,050 | 70,963 | 83,957 | 8,534 | 22,606 | 18,255 | 3,759 | 1,935 | 2,058 | 17,909 |
| 12 Months Ending | | | | | | | | | | | |
| March 1987 | 879,621 | 489,979 | 389,642 | 438,398 | 92,347 | 119,241 | 107,337 | 27,405 | 9,583 | 9,151 | 76,159 |
| December 1986 | 861,102 | 478,083 | 383,019 | 430,920 | 85,902 | 116,527 | 106,419 | 27,165 | 9,599 | 9,200 | 75,370 |
| September 1986 | 845,241 | 469,916 | 375,325 | 423,585 | 81,793 | 113,324 | 105,135 | 26,422 | 9,318 | 8,932 | 76,712 |
| June 1986 | 831,256 | 460,185 | 371,071 | 414,967 | 79,485 | 112,156 | 102,929 | 26,016 | 9,126 | 9,146 | 77,431 |
| March 1986 | 826,200 | 460,176 | 366,024 | 412,613 | 79,404 | 110,460 | 100,925 | 25,536 | 8,825 | 8,817 | 79,620 |
| December 1985 | 821,955 | 460,798 | 361,157 | 410,322 | 80,673 | 109,848 | 98,882 | 25,364 | 9,153 | 8,516 | 79,197 |
| September 1985 | 807,056 | 454,037 | 353,019 | 403,150 | 79,185 | 106,032 | 97,176 | 25,427 | 9,014 | 8,680 | 78,392 |
| June 1985 | 795,968 | 449,281 | 346,687 | 395,301 | 79,786 | 103,732 | 95,718 | 25,061 | 8,970 | 8,462 | 78,938 |
| March 1985 | 775,161 | 435,100 | 340,061 | 379,447 | 79,270 | 102,355 | 93,996 | 24,287 | 9,129 | 8,543 | 78,134 |
| December 1984 | 754,533 | 423,371 | 331,162 | 369,210 | 75,044 | 100,343 | 91,961 | 23,711 | 8,536 | 8,525 | 77,203 |
| September 1984 | 739,369 | 414,829 | 324,540 | 362,055 | 73,120 | 98,984 | 89,146 | 23,461 | 8,940 | 8,448 | 75,215 |
| June 1984 | 724,146 | 405,848 | 318,298 | 356,695 | 67,974 | 98,251 | 86,533 | 22,893 | 9,036 | 8,597 | 74,167 |
| March 1984 | 706,096 | 396,252 | 309,844 | 353,494 | 60,449 | 96,636 | 83,223 | 21,210 | 9,071 | 8,563 | 73,450 |
| 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 |

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

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1987 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 | | | | | | | | | | | |
| 1987: | | | | | | | | | | | |
| 1st Quarter | 116,354 | 83,511 | 17,510 | 3,431 | 3,005 | 1,209 | 1,479 | 1,282 | 1,411 | 1,775 | 1,741 |
| 1986: | | | | | | | | | | | |
| 4th Quarter | 121,317 | 88,829 | 17,981 | 3,493 | 2,994 | 1,046 | 1,391 | 1,450 | 1,397 | 1,830 | 906 |
| 3d Quarter | 125,250 | 94,327 | 15,897 | 3,835 | 2,769 | 1,379 | 1,387 | 1,261 | 1,183 | 1,819 | 1,393 |
| 2d Quarter | 127,058 | 91,350 | 20,831 | 3,313 | 3,302 | 1,166 | 1,535 | 1,213 | 940 | 1,880 | 1,528 |
| 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 | *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 | *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 |
| 12 Months Ending | | | | | | | | | | | |
| March 1987 | 489,979 | 358,017 | 72,219 | 14,072 | 12,070 | 4,800 | 5,792 | 5,206 | 4,931 | 7,304 | 5,568 |
| December 1986 | 478,083 | 352,598 | 66,267 | 13,747 | 12,021 | 4,837 | 5,878 | 5,223 | 4,627 | 7,136 | 5,749 |
| September 1986 | 469,916 | 347,092 | 63,144 | 13,420 | 11,591 | 4,608 | 5,601 | 5,047 | 6,781 | 6,957 | 5,675 |
| June 1986 | 460,185 | 339,361 | 61,166 | 12,824 | 11,572 | 4,469 | 5,823 | 5,013 | 8,351 | 6,810 | 4,796 |
| 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 |

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 1987 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | | |
|-------------------------|---------|----------------------------------|---------|-------------------|-------------------------------------|----------|----------------------------------|------------------|-----------------------|--------------------------|---------------------------------------|-----------|
| | | 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 | | | | | | | | | | | | |
| 1987: | | | | | | | | | | | | |
| 1st Quarter | 100,486 | 61,620 | 38,866 | 20,795 | 4,982 | 31,169 | 23,700 | 3,690 | 1,115 | 810 | 2,475 | 11,750 |
| 1986: | | | | | | | | | | | | |
| 4th Quarter | 105,670 | 57,977 | 47,693 | 19,774 | 4,666 | 39,753 | 23,753 | 3,929 | 1,240 | 839 | 2,117 | 10,144 |
| 3d Quarter | 87,547 | 54,718 | 32,829 | 18,385 | 4,081 | 25,033 | 22,703 | 4,060 | 1,216 | 824 | 2,036 | 9,209 |
| 2d Quarter | 95,939 | 64,597 | 31,342 | 21,427 | 6,399 | 23,286 | 23,654 | 3,656 | 1,212 | 886 | 2,516 | 12,903 |
| 1st Quarter | 93,863 | 57,168 | 36,665 | 18,736 | 4,489 | 28,455 | 23,107 | 3,499 | 1,094 | 773 | 2,325 | 11,385 |
| 1985: | | | | | | | | | | | | |
| 4th Quarter | 97,976 | 53,948 | 43,929 | 17,945 | 3,680 | 36,550 | 22,251 | 3,636 | 1,188 | 848 | 1,927 | 9,951 |
| 3d Quarter | 83,293 | 52,147 | 31,146 | 17,498 | 3,751 | 23,865 | 21,093 | 3,653 | 1,163 | 816 | 1,941 | 9,513 |
| 2d Quarter | 90,892 | 62,103 | 28,760 | 20,446 | 6,276 | 21,590 | 22,058 | 3,427 | 1,162 | 861 | 2,404 | 12,668 |
| 1st Quarter | 88,996 | 53,802 | 35,194 | 17,662 | 4,367 | 27,843 | 21,217 | 3,348 | 1,066 | 798 | 2,142 | 10,553 |
| 1984: | | | | | | | | | | | | |
| 4th Quarter | 89,840 | 50,101 | 39,710 | 16,626 | 3,460 | 32,734 | 20,632 | 3,385 | 1,140 | 829 | 1,739 | 9,295 |
| 3d Quarter | 76,959 | 48,705 | 28,254 | 16,486 | 3,516 | 21,565 | 19,566 | 3,359 | 1,126 | 776 | 1,750 | 8,815 |
| 2d Quarter | 84,266 | 58,233 | 26,143 | 18,844 | 5,943 | 20,213 | 20,236 | 3,187 | 1,109 | 832 | 1,985 | 11,917 |
| 1st Quarter | 81,845 | 49,239 | 32,809 | 16,948 | 3,497 | 25,831 | 19,528 | 3,120 | 993 | 720 | 1,967 | 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 |
| 12 Months Ending | | | | | | | | | | | | |
| March 1987 | 389,642 | 238,912 | 150,730 | 80,381 | 20,128 | 119,241 | 93,265 | 15,335 | 4,783 | 3,359 | 9,144 | 44,006 |
| December 1986 | 383,019 | 234,490 | 148,529 | 78,322 | 19,635 | 116,527 | 92,672 | 15,144 | 4,762 | 3,322 | 8,994 | 43,641 |
| September 1986 | 375,325 | 230,560 | 144,765 | 76,493 | 18,649 | 113,324 | 91,715 | 14,851 | 4,710 | 3,331 | 8,804 | 43,448 |
| June 1986 | 371,071 | 227,989 | 143,082 | 75,606 | 18,319 | 112,156 | 90,105 | 14,444 | 4,657 | 3,323 | 8,709 | 43,752 |
| March 1986 | 366,024 | 225,524 | 140,500 | 74,625 | 18,196 | 110,460 | 88,509 | 14,215 | 4,607 | 3,298 | 8,597 | 43,517 |
| December 1985 | 361,157 | 222,128 | 139,029 | 73,551 | 18,074 | 109,848 | 86,619 | 14,064 | 4,579 | 3,323 | 8,414 | 42,685 |
| September 1985 | 353,021 | 218,211 | 134,810 | 72,232 | 17,854 | 106,032 | 85,000 | 13,813 | 4,531 | 3,304 | 8,226 | 42,029 |
| June 1985 | 346,687 | 214,769 | 131,918 | 71,220 | 17,619 | 103,732 | 83,473 | 13,519 | 4,494 | 3,264 | 8,035 | 41,331 |
| March 1985 | 340,061 | 210,870 | 129,301 | 69,618 | 17,286 | 102,355 | 81,651 | 13,279 | 4,441 | 3,235 | 7,616 | 40,580 |
| December 1984 | 331,162 | 206,210 | 126,916 | 67,290 | 16,416 | 100,343 | 79,962 | 13,051 | 4,294 | 3,097 | 7,441 | 39,268 |
| September 1984 | 324,540 | 201,728 | 124,776 | 66,101 | 16,225 | 98,984 | 77,683 | 12,747 | 4,276 | 3,067 | 7,233 | 38,224 |
| June 1984 | 318,298 | 196,520 | 123,742 | 64,342 | 15,597 | 98,251 | 75,801 | 12,555 | 4,243 | 3,013 | 7,079 | 37,417 |
| March 1984 | 309,844 | 188,204 | 121,843 | 62,669 | 14,263 | 96,636 | 73,192 | 12,214 | 4,268 | 3,034 | 7,090 | 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 |

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 1984-85. 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 1987 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 | | |
|-----------------------------|------------------------------------|------------------------------------|---------|--------------------|-------------------------------|------------------------------------|------------------------------------|---------|----------------|
| | | 1987 | 1986 | Percent change | | | 1987 | 1986 | Percent change |
| Alabama | | | | | Iowa | | | | |
| Jefferson County | 671,197 | 148.6 | 139.5 | 6.5 | Polk County | 303,170 | 210.2 | 186.6 | 12.7 |
| Mobile county | 364,379 | 55.7 | 55.2 | .9 | Kansas | | | | |
| Arizona | | | | | Sedgwick County | 366,531 | (NA) | 219.4 | (NA) |
| Maricopa County | 1,508,030 | (NA) | (NA) | (NA) | Kentucky | | | | |
| Pima County | 531,263 | 310.1 | 266.5 | 16.4 | Jefferson County | 684,793 | 199.2 | 184.8 | 7.8 |
| Arkansas | | | | | Louisiana | | | | |
| Pulaski County | 340,613 | 102.3 | 95.9 | 6.7 | East Baton Rouge Parish | 366,164 | (NA) | 62.0 | (NA) |
| California | | | | | Jefferson Parish | 454,592 | (NA) | 102.7 | (NA) |
| Alameda County | 1,105,379 | 369.3 | 458.8 | -19.5 | Orleans Parish | 557,482 | 143.0 | 137.7 | 3.8 |
| Contra Costa County | 657,252 | (NA) | 304.6 | (NA) | Maryland | | | | |
| Fresno County | 515,013 | 223.2 | 206.2 | 8.3 | Anne Arundel County | 370,775 | 183.3 | 167.2 | 9.6 |
| Kern County | 403,089 | 344.5 | 328.4 | 4.9 | Baltimore City | 786,775 | 282.4 | 269.3 | 4.9 |
| Los Angeles County | 7,477,657 | (NA) | 3,038.4 | (NA) | Baltimore County | 655,615 | 340.5 | 315.4 | 8.0 |
| Monterey County | 290,444 | (NA) | 112.9 | (NA) | Montgomery County | 579,053 | 481.1 | 480.5 | .1 |
| Orange County | 1,931,570 | (NA) | 1,079.6 | (NA) | Prince Georges County | 665,071 | 294.6 | 275.2 | 7.1 |
| Riverside County | 663,923 | 432.9 | 368.9 | 17.4 | Massachusetts | | | | |
| Sacramento County | 783,381 | 306.5 | 289.5 | 5.9 | Bristol County | 474,641 | 200.0 | 191.9 | 4.2 |
| San Bernardino County | 893,157 | 433.6 | 384.5 | 12.8 | Essex County | 633,632 | 375.6 | 384.5 | -2.3 |
| San Diego County | 1,861,846 | (NA) | 828.4 | (NA) | Hampden County | 443,018 | 170.6 | 157.2 | 8.5 |
| San Francisco County | 678,974 | 414.3 | 367.6 | 12.7 | Middlesex County | 1,367,034 | 1,003.1 | 965.2 | 3.9 |
| San Joaquin County | 347,342 | 149.8 | 137.2 | 9.2 | Norfolk County | 606,587 | 401.6 | 361.7 | 11.0 |
| San Mateo County | 588,164 | 372.1 | 346.3 | 7.5 | Plymouth County | 405,437 | 219.6 | 196.3 | 11.9 |
| Santa Barbara County | 298,660 | 165.1 | 149.9 | 10.1 | Suffolk County | 650,142 | 456.3 | 420.7 | 8.5 |
| Santa Clara County | 1,295,071 | 893.0 | 778.0 | 14.8 | Worcester County | 646,352 | 274.0 | 281.8 | -2.8 |
| Ventura County | 529,899 | (NA) | 287.3 | (NA) | Michigan | | | | |
| Colorado | | | | | Genesee County | 450,449 | 303.4 | 297.4 | 2.0 |
| Denver County | 491,396 | 302.4 | 265.1 | 14.1 | Ingham County | 272,437 | (NA) | 180.0 | (NA) |
| El Paso County | 309,424 | 154.9 | 157.5 | -1.6 | Kent County | 444,506 | 268.8 | 256.2 | 4.9 |
| Jefferson County | 371,741 | 224.0 | 201.1 | 11.3 | Macomb County | 694,600 | 527.9 | 505.3 | 4.5 |
| Connecticut | | | | | Oakland County | 1,011,793 | 982.5 | 882.7 | 11.3 |
| Fairfield County | 807,143 | 833.7 | 786.2 | 6.0 | Washtenaw County | 264,748 | 237.9 | 190.9 | 24.6 |
| Hartford County | 807,766 | 713.5 | 630.6 | 13.2 | Wayne County | 2,337,240 | 1,284.6 | 1,233.3 | 4.2 |
| New Haven County | 761,337 | 583.7 | 587.7 | -7 | Minnesota | | | | |
| Delaware | | | | | Hennepin County | 941,411 | 880.1 | 804.7 | 9.4 |
| New Castle County | 398,115 | 128.4 | 112.2 | 14.5 | Ramsey County | 459,784 | 333.6 | 305.8 | 9.1 |
| District of Columbia | | | | | Missouri | | | | |
| Washington, DC | 637,651 | 519.0 | 469.6 | 10.5 | Jackson County | 629,180 | (NA) | 266.6 | (NA) |
| Florida | | | | | St Louis City | 974,815 | 120.1 | 107.7 | 11.6 |
| Broward County | 1,014,043 | 647.7 | 592.4 | 9.3 | St Louis County | 453,085 | (NA) | 320.6 | (NA) |
| Dade County | 1,625,979 | 1,150.0 | 1,070.7 | 7.4 | Nebraska | | | | |
| Duval County | 570,981 | 222.6 | 205.3 | 8.4 | Douglas County | 397,884 | 254.9 | 235.6 | 8.2 |
| Hillsborough County | 646,960 | 149.4 | 277.5 | ² -46.2 | Nevada | | | | |
| Orange County | 471,660 | 299.1 | 261.8 | 14.2 | Clark County | 461,816 | (NA) | 139.7 | (NA) |
| Palm Beach County | 573,125 | 599.3 | 501.2 | 19.6 | New Jersey | | | | |
| Pinellas County | 728,409 | 453.4 | 317.3 | ² 42.9 | Bergen County | 845,385 | 815.0 | 771.2 | 5.7 |
| Polk County | 321,652 | (NA) | 100.8 | (NA) | Burlington County | 362,542 | 221.3 | 197.6 | 12.0 |
| Georgia | | | | | Camden County | 471,650 | 313.2 | 300.4 | 4.3 |
| De Kalb County | 483,024 | 281.0 | 244.7 | 14.8 | Essex County | 850,451 | 662.2 | 605.9 | 9.3 |
| Fulton County | 589,904 | 492.6 | 420.1 | 17.2 | Hudson County | 556,972 | 367.7 | 330.3 | 11.3 |
| Hawaii | | | | | Mercer County | 307,863 | 249.3 | 232.7 | 7.1 |
| Honolulu County | 762,874 | 254.3 | 243.9 | 4.3 | Middlesex County | 595,893 | 516.0 | 484.9 | 6.4 |
| Illinois | | | | | Monmouth County | 503,173 | 456.4 | 402.3 | 13.5 |
| Cook County | 5,253,190 | 3,345.6 | 3,355.6 | -.3 | Morris County | 407,630 | 420.4 | 393.8 | 6.8 |
| Du Page County | 658,177 | 543.8 | 497.5 | 9.3 | Ocean County | 346,038 | 312.4 | 262.9 | 18.8 |
| Kane County | 278,405 | 146.3 | 142.4 | 2.7 | Passaic County | 447,585 | 295.2 | 277.4 | 6.4 |
| Lake County | 440,372 | 333.8 | 301.1 | 10.8 | Union County | 504,094 | 417.6 | 413.4 | 1.0 |
| St Clair County | 265,469 | (NA) | 67.1 | (NA) | New Mexico | | | | |
| Will County | 324,460 | 180.1 | 163.3 | 10.3 | Bernalillo County | 419,700 | 115.7 | 106.9 | 8.2 |
| Indiana | | | | | New York | | | | |
| Allen County | 294,335 | 122.6 | 116.1 | 5.6 | Albany County | 285,909 | 147.4 | 142.2 | 3.7 |
| Lake County | 522,965 | (NA) | 358.8 | (NA) | Erie County | 1,015,472 | 677.1 | 654.7 | 3.4 |
| 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 1987 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 | | |
|-----------------------|------------------------------------|------------------------------------|---------|-------------------|-------------------------|------------------------------------|------------------------------------|---------|----------------|
| | | 1987 | 1986 | Percent change | | | 1987 | 1986 | Percent change |
| New York—Con. | | | | | Pennsylvania—Con | | | | |
| Monroe County | 702,238 | 447.6 | 460.7 | -2.8 | Philadelphia County | 1,688,210 | 505.5 | 475.4 | 6.3 |
| Nassau County | 1,321,582 | 1,583.4 | 1,312.7 | 20.6 | Westmoreland County | 392,294 | 126.1 | 119.4 | 5.6 |
| New York City | 7,071,030 | 4,951.8 | 4,456.1 | 11.1 | York County | 312,963 | 97.1 | 90.1 | 7.8 |
| Oneida County | 253,466 | 117.4 | 113.8 | 3.1 | Rhode Island | | | | |
| Onondaga County | 463,324 | 373.4 | 354.9 | 5.2 | Providence County | 571,349 | 368.5 | 333.8 | 10.4 |
| Suffolk County | 1,284,231 | 1,726.7 | 1,601.6 | 7.8 | South Carolina | | | | |
| Westchester County | 866,599 | 1,072.0 | 984.5 | 8.9 | Charleston County | 277,308 | 99.0 | 102.7 | -3.6 |
| North Carolina | | | | | Greenville County | 287,913 | 101.1 | 95.8 | 5.5 |
| Guilford County | 317,154 | 137.6 | 102.1 | ² 34.8 | Richland County | 267,823 | (NA) | (NA) | (NA) |
| Mecklenburg County | 404,270 | 224.8 | 233.6 | -3.8 | Tennessee | | | | |
| Wake County | 300,833 | 151.9 | 141.0 | 7.7 | Davidson County | 477,811 | 175.8 | 140.3 | 25.4 |
| Ohio | | | | | Hamilton County | 287,740 | 253.5 | 249.6 | 1.5 |
| Cuyahoga County | 1,498,295 | 816.9 | 804.6 | 1.5 | Knox County | 319,694 | 99.3 | 95.4 | 4.1 |
| Franklin County | 869,109 | 472.9 | 455.6 | 3.8 | Shelby County | 777,113 | 284.7 | 260.7 | 9.2 |
| Hamilton County | 873,136 | 416.0 | 414.1 | .5 | Texas | | | | |
| Lorain County | 274,909 | 103.8 | 105.4 | -1.6 | Bexar County | 988,800 | 328.7 | 262.3 | 25.3 |
| Lucas County | 471,741 | 219.2 | 206.5 | 6.1 | Dallas County | 1,556,549 | 1,224.4 | 1,183.5 | 3.5 |
| Mahoning County | 289,487 | 81.1 | 84.7 | -4.2 | El Paso County | 479,899 | 126.1 | 122.6 | 2.9 |
| Montgomery County | 571,697 | 258.1 | 253.4 | 1.8 | Harris County | 2,409,544 | 1,870.4 | 2,076.6 | -9.9 |
| Stark County | 378,823 | 120.8 | 120.0 | .7 | Tarrant County | 860,880 | (NA) | 259.5 | (NA) |
| Summit County | 524,472 | 233.3 | 225.8 | 3.3 | Travis County | 419,335 | 289.6 | 311.6 | -7.1 |
| Oklahoma | | | | | Utah | | | | |
| Oklahoma County | 568,933 | 202.9 | 166.6 | 21.8 | Salt Lake County | 619,066 | 327.1 | 295.1 | 10.8 |
| Tulsa County | 470,593 | 177.9 | 173.3 | 2.7 | Virginia | | | | |
| Oregon | | | | | Fairfax County | 596,901 | 570.5 | 567.6 | .5 |
| Multnomah County | 562,640 | 450.7 | 450.7 | .0 | Norfolk City | 266,979 | 83.5 | 68.1 | 22.7 |
| Pennsylvania | | | | | Washington | | | | |
| Allegheny County | 1,450,085 | 653.8 | 602.2 | 8.6 | King County | 1,269,749 | 671.2 | 618.3 | 8.5 |
| Berks County | 312,509 | 90.7 | 88.9 | 2.0 | Pierce County | 485,643 | 179.7 | 180.1 | -.2 |
| Bucks County | 479,211 | 288.1 | 269.0 | 7.1 | Snohomish County | 337,016 | 138.6 | 125.7 | 10.3 |
| Chester County | 316,660 | 89.1 | 103.4 | -13.8 | Spokane County | 341,835 | 110.3 | 104.2 | 5.9 |
| Delaware County | 555,007 | 207.7 | 198.6 | 4.6 | Wisconsin | | | | |
| Erie County | 279,780 | 109.9 | 105.5 | 4.2 | Dane County | 323,545 | 265.6 | (NA) | (NA) |
| Lancaster County | 362,346 | 61.8 | 59.0 | 4.7 | Milwaukee County | 964,988 | 704.8 | 698.2 | .9 |
| Lehigh County | 273,582 | 109.3 | 109.2 | .0 | Waukesha County | 280,326 | 235.4 | 180.3 | 30.5 |
| Luzerne County | 343,079 | 73.3 | 69.0 | 6.3 | | | | | |
| Montgomery County | 643,621 | 331.9 | 323.8 | 2.5 | | | | | |

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."

Table 5. Collections of Selected State Taxes: March 1987 and Prior Periods

| State | Total tax collections ¹ | | | | General sales and gross receipts | | | |
|---|--|---|-------------------------|--------------------------|--|---|-------------------------|--------------------------|
| | 1st quarter 1987 (thousand dollars) | 12-month periods | | | 1st quarter 1987 (thousand dollars) | 12-month periods | | |
| | | Year ended March 1987 (thousand dollars) | Percent change from— | | | Year ended March 1987 (thousand dollars) | Percent change from— | |
| | | | Year ended Dec. 1986 | Year ended March 1986 | | | Year ended Dec. 1986 | Year ended March 1986 |
| United States, Total ² | 61,619,996 | 238,911,723 | 1.9 | 5.9 | 19,749,790 | 77,421,744 | .9 | 5.5 |
| Alabama | 952,059 | 3,205,685 | 3.1 | 7.2 | 212,830 | 862,220 | .4 | 5.6 |
| Alaska | 249,063 | 1,200,665 | -12.0 | -36.2 | (X) | (X) | (X) | (X) |
| Arizona | 782,168 | 3,383,421 | 1.4 | 8.4 | 393,492 | 1,511,583 | 1.6 | 5.2 |
| Arkansas | 499,813 | 1,852,120 | 1.1 | 1.6 | 172,740 | 706,852 | .5 | 1.1 |
| California | 8,727,726 | 33,160,589 | 4.6 | 9.5 | 2,872,413 | 10,309,584 | 1.7 | .9 |
| Colorado | 567,088 | 2,454,160 | 2.9 | 7.1 | 177,884 | 726,632 | -.7 | -1.5 |
| Connecticut | 1,006,254 | 4,143,363 | 4.2 | 10.7 | 459,136 | 1,784,145 | 2.3 | 12.1 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| Florida | 2,679,695 | 9,814,674 | 3.7 | 10.3 | 1,456,411 | 5,384,149 | 2.5 | 8.6 |
| Georgia | 1,276,972 | 5,163,522 | 2.1 | 7.1 | 426,526 | 1,725,975 | 1.5 | 6.2 |
| Hawaii | 418,114 | 1,621,916 | 2.9 | 12.7 | 216,698 | 802,640 | 3.2 | 10.7 |
| Idaho | 180,926 | 781,951 | -.7 | 4.6 | 69,834 | 291,956 | 3.8 | 21.3 |
| Illinois | 2,612,651 | 10,125,456 | 1.1 | 7.1 | 761,051 | 3,358,130 | -2.6 | 2.1 |
| Indiana | 1,108,917 | 4,772,660 | 3.2 | 9.9 | 491,992 | 2,221,749 | -.1 | 5.7 |
| Iowa | 720,721 | 2,598,412 | 3.2 | 7.8 | 202,445 | 817,307 | 1.5 | 5.5 |
| Kansas | 522,456 | 2,033,243 | 2.6 | 4.9 | 179,481 | 680,207 | 6.5 | 21.6 |
| Kentucky | 893,559 | 3,433,501 | 3.8 | 8.3 | 220,216 | 891,320 | .9 | 3.0 |
| Louisiana | 805,922 | 3,517,067 | -1.2 | -8.1 | 268,547 | 1,088,879 | -2.0 | -7.7 |
| Maine | 335,738 | 1,224,589 | 5.2 | 13.6 | 107,005 | 424,629 | 4.3 | 12.4 |
| Maryland | 1,251,174 | 5,036,811 | 3.5 | 9.4 | 316,895 | 1,264,399 | 2.0 | 9.3 |
| Massachusetts | 2,096,393 | 8,084,828 | -.1 | 12.3 | 459,958 | 1,829,112 | .1 | 12.6 |
| Michigan | 2,002,641 | 9,590,739 | -4.3 | 4.8 | 660,372 | 2,769,172 | -2.5 | 4.3 |
| Minnesota | 1,380,738 | 5,270,693 | 2.1 | 2.9 | 357,521 | 1,429,714 | 2.4 | 5.9 |
| Mississippi | 450,119 | 1,922,589 | -.8 | .4 | 243,113 | 1,012,721 | -.9 | -6.6 |
| Missouri | 945,920 | 3,853,910 | 2.4 | 8.7 | 389,504 | 1,606,562 | 1.0 | 6.8 |
| Montana | 134,025 | 602,116 | -1.3 | -5.1 | (X) | (X) | (X) | (X) |
| Nebraska | 287,184 | 1,191,248 | 1.9 | 10.4 | 99,143 | 374,938 | 3.0 | 8.3 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| New Jersey | 1,988,109 | 9,004,937 | 3.3 | 9.6 | 639,302 | 2,848,864 | 2.3 | 15.9 |
| New Mexico | 408,280 | 1,550,044 | 1.6 | 4.6 | 177,796 | 678,498 | 2.8 | 9.0 |
| New York ³ | 7,938,066 | 24,661,624 | 4.3 | 8.4 | 1,556,668 | 5,097,848 | 1.5 | 7.1 |
| North Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| North Dakota | 140,640 | 556,635 | -1.7 | -12.5 | 47,207 | 180,977 | .6 | .9 |
| Ohio | 2,636,287 | 9,141,382 | 2.3 | 5.5 | 734,079 | 2,937,756 | 1.7 | 6.9 |
| Oklahoma | 678,182 | 2,687,512 | -2.4 | -11.7 | 154,343 | 622,192 | -2.0 | -4.4 |
| Oregon | 481,683 | 2,051,930 | 3.1 | .7 | (X) | (X) | (X) | (X) |
| Pennsylvania | 2,352,674 | 11,176,278 | 1.5 | 6.0 | 871,689 | 3,503,717 | 2.2 | 9.8 |
| Rhode Island | 235,371 | 967,069 | .8 | 7.8 | 87,343 | 336,583 | -.3 | 13.6 |
| South Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| South Dakota | 107,487 | 412,765 | 2.1 | 1.4 | 50,951 | 200,633 | .4 | 1.8 |
| Tennessee | 911,155 | 3,526,660 | 3.0 | 8.9 | 477,176 | 1,966,846 | 1.6 | 7.1 |
| Texas | 3,341,108 | 10,942,178 | -.4 | -7.3 | 1,152,568 | 4,298,896 | -.5 | -3.0 |
| Utah | 314,311 | 1,595,659 | -.9 | 10.4 | 143,268 | 745,186 | .5 | 20.2 |
| Vermont | 141,043 | 543,396 | 4.0 | 8.7 | 30,534 | 106,687 | 4.8 | 10.4 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | 1,282,711 | 5,518,380 | 1.1 | 7.8 | 818,809 | 3,250,382 | .2 | 5.3 |
| West Virginia | 461,127 | 1,862,222 | 1.4 | 3.1 | 193,293 | 802,564 | -1.3 | -.6 |
| Wisconsin | 1,355,467 | 5,510,797 | -.7 | 4.1 | 391,547 | 1,610,075 | 1.4 | 7.8 |
| Wyoming | 141,889 | 619,731 | -7.6 | -22.1 | 36,010 | 155,202 | -5.6 | -18.1 |
| Exhibit: District of Columbia .. | 428,616 | 1,798,622 | 1.8 | 10.0 | 92,102 | 387,512 | -.6 | 8.1 |

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1987 and Prior Periods—Con.

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|---|--|---|-------------------------|--------------------------|--|---|-------------------------|--------------------------|
| | 1st quarter 1987 (thousand dollars) | 12-month periods | | | 1st quarter 1987 (thousand dollars) | 12-month periods | | |
| | | Year ended March 1987 (thousand dollars) | Percent change from— | | | Year ended March 1987 (thousand dollars) | Percent change from— | |
| | | | Year ended Dec. 1986 | Year ended March 1986 | | | Year ended Dec. 1986 | Year ended March 1986 |
| United States, Total ² | 3,616,796 | 15,043,151 | 1.1 | 7.1 | 1,065,978 | 4,586,319 | .4 | 3.6 |
| Alabama | 62,247 | 261,172 | 5.2 | 7.9 | 16,063 | 71,430 | -1.7 | -9 |
| Alaska | 6,050 | 32,760 | -4.0 | -11.1 | 2,248 | 9,401 | -4.7 | 28.4 |
| Arizona | 78,795 | 305,332 | 3.8 | 25.0 | 12,746 | 50,782 | -1 | -9 |
| Arkansas | 47,416 | 201,733 | .5 | 5.9 | 14,268 | 63,190 | -4 | -2 |
| California | 298,903 | 1,235,411 | .7 | 5.1 | 60,799 | 261,250 | -1.8 | -1.4 |
| Colorado | 69,124 | 266,547 | 9.1 | 39.7 | 15,048 | 60,898 | 6.4 | 58.4 |
| Connecticut | 62,813 | 257,193 | 1.8 | 9.7 | 21,373 | 88,834 | .9 | .6 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Florida | 188,721 | 708,673 | .1 | -3.1 | 86,803 | 324,922 | 7.4 | 15.9 |
| Georgia | 92,434 | 383,649 | -1.0 | -2.5 | 21,128 | 91,662 | -2 | 3.3 |
| Hawaii | 12,128 | 47,466 | 1.8 | 12.4 | 4,410 | 20,062 | -3.2 | 4.5 |
| Idaho | 18,566 | 80,411 | 1.1 | 2.9 | 2,232 | 9,976 | .3 | 1.2 |
| Illinois | 169,302 | 684,575 | 1.2 | 1.6 | 54,365 | 248,455 | 7.8 | 42.7 |
| Indiana | 80,472 | 371,925 | .8 | -2.3 | 16,932 | 75,799 | 1.0 | .6 |
| Iowa | 61,301 | 252,812 | 1.7 | 23.4 | 16,297 | 76,481 | -1.7 | 15.0 |
| Kansas | 36,994 | 156,722 | 1.9 | 4.7 | 14,472 | 62,730 | -5 | 16.6 |
| Kentucky | 72,841 | 266,933 | 12.2 | 38.2 | 3,902 | 18,123 | -1.1 | -1.1 |
| Louisiana | 88,962 | 378,150 | -1.8 | 10.0 | 18,021 | 80,324 | -2.3 | -3.8 |
| Maine | 23,348 | 96,507 | 3.1 | 7.1 | 8,656 | 39,828 | .4 | 15.1 |
| Maryland | 75,865 | 317,395 | .8 | 5.2 | 15,264 | 66,587 | .9 | -3 |
| Massachusetts | 65,381 | 303,346 | -8.3 | 13.7 | 41,375 | 156,672 | -1.1 | -17.6 |
| Michigan | 152,716 | 709,860 | .3 | 12.8 | 56,196 | 248,245 | -3 | 4.2 |
| Minnesota | 86,056 | 355,678 | 3.2 | 7.0 | 23,468 | 102,414 | -16.2 | -8.2 |
| Mississippi | 32,056 | 153,350 | .3 | .3 | 12,684 | 58,581 | -6 | 13.8 |
| Missouri | 50,888 | 217,108 | .6 | 4.5 | 19,784 | 83,171 | .9 | 1.7 |
| Montana | 17,879 | 83,838 | .6 | 6.0 | 2,721 | 12,520 | -1.7 | -4.9 |
| Nebraska | 34,100 | 155,912 | - | 12.1 | 7,529 | 35,063 | .7 | 20.9 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Jersey | 81,630 | 342,269 | -1.9 | 4.0 | 47,220 | 211,707 | -1 | -1.1 |
| New Mexico | 31,851 | 130,281 | -5.0 | -3 | 4,574 | 17,499 | 8.1 | 21.5 |
| New York | 124,218 | 495,922 | 2.3 | 5.8 | 89,880 | 406,235 | -9 | -3.9 |
| North Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| North Dakota | 11,175 | 50,080 | 3.0 | -7.6 | 2,514 | 11,694 | .4 | -2 |
| Ohio | 152,930 | 648,038 | -7.0 | -2.5 | 42,412 | 182,184 | .1 | -8 |
| Oklahoma | 48,737 | 203,567 | -3 | 1.2 | 16,357 | 73,527 | -1.6 | -2.6 |
| Oregon | 35,189 | 145,492 | 3.9 | 11.7 | 20,251 | 78,903 | 1.3 | 13.7 |
| Pennsylvania | 146,508 | 645,506 | -1.6 | 2.1 | 53,920 | 230,588 | -4 | -2.6 |
| Rhode Island | 6,297 | 46,215 | -10.9 | -5.9 | 7,091 | 29,747 | 2.4 | 3.1 |
| South Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| South Dakota | 11,209 | 57,361 | -2.5 | -18.9 | 3,297 | 14,860 | -4 | 8.4 |
| Tennessee | 114,412 | 460,267 | 7.1 | 33.2 | 18,665 | 81,447 | 1.0 | 2.0 |
| Texas | 341,192 | 1,096,784 | 10.5 | 9.4 | 84,848 | 373,058 | -7 | -2.0 |
| Utah | 21,494 | 127,070 | -2.7 | 10.3 | 3,243 | 16,537 | .7 | 21.4 |
| Vermont | 10,109 | 39,623 | 1.3 | 1.3 | 2,883 | 12,055 | .2 | -3.2 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | 86,985 | 423,379 | -1.6 | 10.7 | 33,247 | 131,120 | 7.5 | 29.2 |
| West Virginia | 36,834 | 158,625 | .4 | -1 | 7,900 | 34,528 | -2.1 | -2.2 |
| Wisconsin | 94,454 | 376,185 | 1.9 | -3 | 29,488 | 127,445 | .1 | -1.3 |
| Wyoming | 9,714 | 33,472 | -8.8 | -16.9 | 904 | 4,412 | -1.2 | -3.2 |
| Exhibit: District of Columbia .. | 6,431 | 25,484 | 5.2 | 9.8 | 2,025 | 8,962 | .1 | -5.8 |

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1987 and Prior Periods—Con.

| State | Alcoholic beverage sales | | | | Individual income | | | |
|---|--|---|-------------------------|--------------------------|--|---|-------------------------|--------------------------|
| | 1st quarter 1987 (thousand dollars) | 12-month periods | | | 1st quarter 1987 (thousand dollars) | 12-month periods | | |
| | | Year ended March 1987 (thousand dollars) | Percent change from— | | | Year ended March 1987 (thousand dollars) | Percent change from— | |
| | | | Year ended Dec. 1986 | Year ended March 1986 | | | Year ended Dec. 1986 | Year ended March 1986 |
| United States, Total ² | 746,013 | 3,103,745 | 1.2 | 1.8 | 19,040,943 | 72,360,222 | 3.5 | 7.9 |
| Alabama | 22,000 | 97,478 | .5 | 3.7 | 249,128 | 923,214 | 8.4 | 23.6 |
| Alaska | 2,661 | 12,683 | .3 | -7.2 | 137 | 722 | -4.1 | 23.4 |
| Arizona | 10,780 | 41,968 | 2.3 | 4.8 | 144,709 | 746,683 | 1.4 | 10.5 |
| Arkansas | 5,739 | 23,619 | .3 | -2.3 | 137,761 | 520,828 | .9 | 4.8 |
| California | 32,388 | 135,520 | 4.4 | 4.6 | 3,327,408 | 12,735,953 | 6.2 | 13.2 |
| Colorado | 5,082 | 23,031 | .7 | -5.3 | 214,823 | 1,005,556 | 3.6 | 6.6 |
| Connecticut | 7,354 | 31,875 | .0 | -3.4 | 94,040 | 383,110 | 9.0 | 15.7 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Florida | 112,032 | 455,649 | 2.8 | 8.3 | (X) | (X) | (X) | (X) |
| Georgia | 27,159 | 115,780 | 1.1 | 2.7 | 524,506 | 2,098,548 | 3.5 | 11.4 |
| Hawaii | 10,170 | 52,695 | (NA) | (NA) | 137,963 | 498,911 | 2.3 | 6.5 |
| Idaho | 2,154 | 9,255 | .0 | .2 | 58,263 | 244,420 | -7.4 | -8.5 |
| Illinois | 15,529 | 67,743 | -2.0 | -3.1 | 812,745 | 2,849,800 | 4.2 | 10.3 |
| Indiana | 7,242 | 40,480 | -1.9 | -9.9 | 380,054 | 1,481,613 | 9.4 | 19.2 |
| Iowa | 2,821 | 13,203 | -4.9 | -16.1 | 275,321 | 912,624 | 6.1 | 6.7 |
| Kansas | 11,217 | 45,506 | .4 | 3.0 | 158,774 | 606,667 | 2.8 | .8 |
| Kentucky | 11,364 | 49,055 | .7 | 1.3 | 235,969 | 864,042 | 3.3 | 6.2 |
| Louisiana | 12,554 | 51,456 | -3.4 | -21.5 | 163,515 | 536,100 | 17.6 | -1.0 |
| Maine | 6,233 | 31,881 | 1.3 | 1.3 | 94,748 | 386,043 | 8.1 | 20.2 |
| Maryland | 6,742 | 28,671 | 1.9 | 1.5 | 554,627 | 2,115,925 | 6.0 | 12.0 |
| Massachusetts | 20,604 | 82,336 | -5.5 | -11.0 | 948,387 | 3,835,135 | 2.3 | 12.6 |
| Michigan | 30,861 | 95,760 | 10.3 | 6.7 | 531,081 | 3,038,799 | -10.8 | -5.0 |
| Minnesota | 13,311 | 50,314 | 3.8 | -2.4 | 585,715 | 2,094,168 | 5.3 | -1.8 |
| Mississippi | 7,327 | 34,114 | -2.7 | 1.8 | 35,459 | 262,438 | -3.0 | -3.5 |
| Missouri | 5,911 | 24,859 | 2.6 | -8 | 306,044 | 1,204,223 | 4.2 | 8.5 |
| Montana | 3,438 | 13,998 | -2 | -7 | 39,855 | 177,791 | 2.7 | .8 |
| Nebraska | 3,918 | 15,367 | 2.4 | 9.1 | 86,048 | 361,441 | .6 | 7.7 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Jersey | 12,187 | 57,516 | 3.5 | -2.0 | 638,293 | 2,336,990 | 6.1 | 12.4 |
| New Mexico | 4,137 | 17,636 | -1.6 | -3.6 | 47,046 | 176,763 | 33.2 | 63.8 |
| New York | 39,775 | 156,385 | 1.1 | -2.4 | 4,000,110 | 12,476,941 | 4.8 | 7.7 |
| North Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| North Dakota | 1,298 | 5,663 | 2.3 | -3.2 | 19,022 | 76,239 | 9.5 | 2.0 |
| Ohio | 16,526 | 70,385 | 1.1 | 1.4 | 848,064 | 3,041,916 | 6.6 | 8.4 |
| Oklahoma | 11,902 | 52,696 | -1.1 | 7.2 | 157,751 | 676,868 | -1 | -8.4 |
| Oregon | 2,312 | 11,044 | - | .3 | 316,252 | 1,274,687 | 4.1 | -3.3 |
| Pennsylvania | 34,418 | 137,364 | .5 | 2.3 | 695,165 | 2,698,084 | 1.8 | 2.0 |
| Rhode Island | 1,550 | 7,651 | 3.3 | .2 | 75,967 | 307,917 | 3.9 | 9.6 |
| South Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| South Dakota | 2,049 | 6,910 | 6.1 | -22.2 | (X) | (X) | (X) | (X) |
| Tennessee | 15,495 | 61,352 | 1.2 | 1.6 | 12,498 | 71,606 | 2.6 | 7.3 |
| Texas | 79,979 | 337,316 | -1.4 | -3.7 | (X) | (X) | (X) | (X) |
| Utah | 1,857 | 9,657 | -20.2 | -41.7 | 108,758 | 527,046 | .9 | 15.9 |
| Vermont | 3,791 | 15,000 | 1.5 | 3.3 | 41,348 | 178,905 | 4.9 | 17.7 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | 26,445 | 102,444 | .4 | -1.5 | (X) | (X) | (X) | (X) |
| West Virginia | 1,205 | 6,450 | -3.4 | -5.3 | 122,364 | 465,489 | 5.6 | 8.2 |
| Wisconsin | 9,404 | 42,922 | 5.1 | -2 | 569,825 | 2,232,982 | -1.2 | 4.4 |
| Wyoming | 292 | 1,325 | -2.6 | -7.4 | (X) | (X) | (X) | (X) |
| Exhibit: District of Columbia .. | 1,462 | 7,391 | -6.6 | 7.1 | 122,703 | 469,206 | 4.3 | 7.0 |

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1987 and Prior Periods—Con.

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|---|--|---|-------------------------|--------------------------|--|---|-------------------------|--------------------------|
| | 1st quarter 1987 (thousand dollars) | 12-month periods | | | 1st quarter 1987 (thousand dollars) | 12-month periods | | |
| | | Year ended March 1987 (thousand dollars) | Percent change from— | | | Year ended March 1987 (thousand dollars) | Percent change from— | |
| | | | Year ended Dec. 1986 | Year ended March 1986 | | | Year ended Dec. 1986 | Year ended March 1986 |
| United States, Total ² | 4,981,984 | 20,127,470 | 2.5 | 10.6 | 2,345,319 | 8,623,777 | 1.6 | 6.2 |
| Alabama | 41,519 | 160,680 | 3.3 | -4.1 | 19,020 | 85,033 | -1.9 | -21.3 |
| Alaska | 1,513 | 65,680 | -30.9 | -73.2 | 4,152 | 22,416 | -3.0 | 59.2 |
| Arizona | 15,751 | 177,069 | -8 | -3 | 55,470 | 183,808 | 1.2 | 8.4 |
| Arkansas | 28,658 | 111,054 | 1.5 | -12.7 | 16,993 | 77,211 | 1.0 | 3.6 |
| California | 1,181,817 | 4,408,458 | 9.6 | 17.0 | 270,465 | 852,666 | 9.5 | 22.3 |
| Colorado | 22,236 | 115,503 | 4.2 | -2.0 | 21,088 | 73,675 | 3.9 | 3.7 |
| Connecticut | 129,848 | 669,791 | 5.9 | 12.7 | 23,677 | 121,782 | 1.1 | 2.5 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Florida | 113,523 | 577,538 | -3.7 | 10.7 | 119,959 | 410,543 | 1.2 | 2.6 |
| Georgia | 98,957 | 448,983 | 1.7 | 3.1 | 31,577 | 85,113 | 1.5 | 7.8 |
| Hawaii | 11,762 | 59,980 | 9.7 | 28.3 | 4,777 | 17,218 | .0 | 29.5 |
| Idaho | 7,521 | 46,797 | -2 | 7.2 | 2,765 | 28,545 | -15.8 | -14.6 |
| Illinois | 273,278 | 970,030 | 6.6 | 30.2 | 114,613 | 617,970 | 1.6 | 4.1 |
| Indiana | 52,809 | 221,435 | 14.5 | 21.6 | 37,627 | 127,841 | -8.2 | 1.1 |
| Iowa | 21,928 | 145,109 | -3.1 | -8.4 | 64,182 | 183,876 | 3.4 | 9.3 |
| Kansas | 27,883 | 156,596 | 3.7 | -3.8 | 27,778 | 80,887 | 1.6 | .4 |
| Kentucky | 27,115 | 264,946 | 1.2 | 22.8 | 63,931 | 150,779 | 33.4 | 53.6 |
| Louisiana | 6,587 | 236,294 | -11.3 | -19.7 | 17,880 | 67,487 | 7.1 | 7.1 |
| Maine | 19,798 | 62,163 | 7.9 | 12.3 | 15,089 | 50,835 | -1.1 | 4.3 |
| Maryland | 78,966 | 272,043 | 11.3 | -3.6 | 22,547 | 91,813 | -25.7 | -21.7 |
| Massachusetts | 320,392 | 1,045,218 | -8.8 | 10.7 | 54,654 | 165,942 | 4.3 | 4.4 |
| Michigan | 324,225 | 1,738,868 | -1.5 | 20.4 | 99,269 | 352,268 | 5.3 | 15.2 |
| Minnesota | 128,506 | 416,286 | 1.8 | 17.1 | 80,011 | 271,556 | 2.8 | 4.9 |
| Mississippi | 43,498 | 129,080 | 2.9 | 28.3 | 13,919 | 60,071 | -5.6 | 6.6 |
| Missouri | 33,322 | 219,249 | 5.3 | 30.6 | 63,186 | 199,614 | 1.5 | 5.4 |
| Montana | 4,215 | 49,226 | -6.7 | -11.2 | 9,901 | 32,015 | -7.4 | -1.9 |
| Nebraska | 16,832 | 66,122 | 12.1 | 24.8 | 21,414 | 53,744 | 2.2 | - |
| Nevada | (X) | (X) | (X) | (X) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Jersey | 156,455 | 1,002,023 | 3.3 | 3.3 | 104,038 | 341,610 | 2.6 | 7.6 |
| New Mexico | 35,014 | 99,056 | -1.8 | 75.0 | 8,908 | 39,320 | -6.0 | 12.1 |
| New York ³ | 750,402 | 2,143,390 | 4.1 | 12.7 | 135,000 | 486,681 | 4.6 | 1.3 |
| North Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| North Dakota | 3,673 | 43,495 | -14.4 | -19.3 | 15,565 | 34,836 | 5.5 | 5.6 |
| Ohio | 237,213 | 462,518 | 2.2 | 14.8 | 76,232 | 347,323 | -7 | -1.8 |
| Oklahoma | 41,324 | 101,844 | 2.6 | -1.5 | 72,801 | 236,333 | -4.1 | -5.5 |
| Oregon | 16,494 | 148,742 | -3.5 | -10.2 | 44,416 | 181,745 | 1.2 | 12.5 |
| Pennsylvania | 118,827 | 1,018,355 | 1.2 | 4.3 | 103,295 | 447,797 | .6 | 3.8 |
| Rhode Island | 20,615 | 82,253 | 2.2 | 2.6 | 6,836 | 26,930 | .0 | 9.0 |
| South Carolina | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| South Dakota | 7,493 | 28,864 | *13.1 | *70.5 | 11,084 | 31,656 | 17.8 | 5.2 |
| Tennessee | 80,860 | 288,165 | 6.0 | 6.4 | 39,546 | 142,138 | .8 | .8 |
| Texas | (X) | (X) | (X) | (X) | 137,947 | 716,172 | .3 | 8.7 |
| Utah | 3,604 | 48,963 | -9.6 | -29.3 | 5,656 | 27,773 | -21.9 | -23.9 |
| Vermont | 11,826 | 39,151 | 12.4 | 22.8 | 5,836 | 27,434 | -11.9 | -13.9 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | (X) | (X) | (X) | (X) | 39,702 | 152,376 | -1.2 | 7.2 |
| West Virginia | 29,040 | 92,898 | 7.5 | 2.7 | 11,896 | 68,353 | .9 | 7.5 |
| Wisconsin | 133,985 | 452,681 | -10.0 | 10.2 | 37,120 | 141,019 | 1.0 | .7 |
| Wyoming | (X) | (X) | (X) | (X) | 8,097 | 27,960 | -8.6 | -17.2 |
| Exhibit: District of Columbia .. | 32,513 | 161,155 | 1.4 | 26.2 | 4,124 | 17,484 | .7 | 3.0 |

- 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.

*Reflects 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.

ALASKA

Motor vehicle and operators' license tax. Registration fees increased effective September 1, 1986.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

DELAWARE

Motor vehicle and operators' license tax. Several fees and licenses increased effective in fiscal year 1986.

HAWAII

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.

IDAHO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1986.

Tobacco product sales tax. Tax rate increased effective March 1, 1987.

ILLINOIS

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

IOWA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1986.

KANSAS

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 11 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 15 cents per gallon.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

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

MARYLAND

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

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 11 cents per gallon.

MICHIGAN

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

MISSISSIPPI

Corporation net income tax. Basis of tax adjusted for the 1986 tax period.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 18.2 cents per gallon.

Tobacco product sales tax. Tax rate increased effective March 1, 1986.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.75 to 4.75 percent effective July 1, 1986.

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

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

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987.

OREGON

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, 1987, was 15 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 13 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

TEXAS

General sales and gross receipts tax. Tax rate increased from 4.125 to 5.25 percent effective January 1, 1987.

UTAH

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective January 1, 1987.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 17.5 cents per gallon.

Appendix B. Social Insurance Taxes and Contributions for First Quarter 1987 and Prior Periods

(Millions of dollars)

| 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 | | | | | | | | | |
| 1987: | | | | | | | | | |
| 1st | 73,878 | 49,471 | 4,908 | 14,569 | 1,178 | 9 | 2,236 | 1,564 | 43 |
| 1986: | | | | | | | | | |
| 4th | 64,318 | 43,199 | 4,099 | 12,070 | 1,230 | 12 | 2,928 | 711 | 69 |
| 3d | 67,755 | 44,278 | 4,278 | 12,440 | 1,128 | 10 | 4,722 | 846 | 53 |
| 2d | 84,163 | 52,136 | 5,038 | 15,022 | 1,154 | 9 | 8,580 | 2,172 | 52 |
| 1st | 70,763 | 47,870 | 4,602 | 13,300 | 1,111 | 11 | 2,389 | 1,423 | 57 |
| 1985: | | | | | | | | | |
| 4th | 59,350 | 39,853 | 3,903 | 10,572 | 1,209 | 10 | 3,141 | 602 | 60 |
| 3d | 66,747 | 44,173 | 4,297 | 11,604 | 1,181 | 12 | 5,174 | 247 | 59 |
| 2d | 76,346 | 46,867 | 4,424 | 12,129 | 1,165 | 7 | 9,261 | 2,438 | 55 |
| 1st | 65,844 | 44,222 | 4,351 | 11,680 | 1,121 | 12 | 2,415 | 1,983 | 60 |
| 1984: | | | | | | | | | |
| 4th | 55,900 | 37,711 | 3,494 | 9,458 | 1,163 | 8 | 3,119 | 886 | 61 |
| 3d | 60,741 | 39,014 | 3,755 | 10,190 | 1,132 | 10 | 5,164 | 1,414 | 62 |
| 2d | 71,506 | 43,685 | 4,131 | 11,221 | 1,129 | 9 | 9,095 | 2,176 | 60 |
| 1st | 58,177 | 39,167 | 4,030 | 10,227 | 1,132 | 11 | 2,006 | 1,564 | 40 |
| 1983: | | | | | | | | | |
| 4th | 47,819 | 30,579 | 3,992 | 8,623 | 1,061 | 9 | 2,770 | 744 | 41 |
| 3d | 51,796 | 32,297 | 4,194 | 8,976 | 1,159 | 11 | 4,115 | 1,005 | 41 |
| 2d | 61,258 | 37,935 | 3,733 | 10,065 | 1,033 | 9 | 6,785 | 1,659 | 39 |
| 1st | 48,014 | 30,342 | 5,399 | 8,661 | 1,102 | 9 | 1,472 | 986 | 43 |
| 12 Months Ending | | | | | | | | | |
| March 1987 | 290,114 | 189,084 | 18,323 | 54,101 | 4,590 | 40 | 18,466 | 5,293 | 217 |
| December 1986 | 286,999 | 187,483 | 18,017 | 52,832 | 4,623 | 42 | 18,619 | 5,152 | 231 |
| September 1986 | 282,031 | 184,137 | 17,821 | 51,334 | 4,602 | 40 | 18,832 | 5,043 | 222 |
| June 1986 | 281,023 | 184,032 | 17,840 | 50,498 | 4,655 | 42 | 19,284 | 4,444 | 228 |
| 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 |