



DETAIL OF STATE TAX COLLECTIONS IN 1957

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The \$14.4 billion tax revenue collected by State governments during fiscal 1957 was derived from a great variety of tax sources. The following pages show the most detailed information that can now be provided readily as to the 1957 yields of these sources, together with final 1956 tax figures in similar detail.

Readers concerned mainly with major tax classes, broad interstate comparisons, and recent State revenue trends can best refer to the earlier Bureau of the Census report, State Tax Collections in 1957. That publication shows State-by-State tax revenue figures in terms of 27 standard categories. It also provides selected historical and analytical data--ratios, percentage distributions, and per capita amounts--which are not repeated here.

NATURE OF THIS REPORT

This report is designed to serve expressed needs for information concerning the nature and yield of specific taxes of individual States, supplementing the tax revenue data which appear in other Bureau of the Census reports in terms of standard type-of-tax categories. The standard reporting framework is reflected here in the historical nationwide totals of table 1 and the amounts for lettered and numbered categories shown for each State in table 2.

The further detail appearing in table 2 is of two types:

(1) Most of the individual subordinate items there pertain to particular taxes; numerous minor sources, especially various State licenses, have commonly been merged into appropriate "other" residual groups. This type of detail indicates the contribution of specific taxes of each State to the standard tax revenue classes into which they fall.

(2) Analytical detail is also provided, to the extent found practicable, for certain major tax sources. For example, table 2 shows both gross collections and offsetting refund amounts, as to sales taxes on motor fuel for most States, and a distribution, by type of business, of revenue from general sales and gross receipts taxes in every instance where such detail has

been available. As shown here, this type-of-business breakdown commonly represents (for purposes of brevity) a selective abridgement of tabulations prepared by the States concerned.

The wide variation in the nature and extent of detail appearing in table 2, below the level of the uniform Census classification, reflects differences in the form of records and reports of individual States, as well as basic differences in their tax structure.

Figures shown here for 1957 are preliminary; those for 1956 are final, and replace the detailed amounts first presented in the report, Detail of State Tax Collections in 1956, which also provided final 1955 data. Comparable detail, formerly issued annually up to 1950, has not been published for the intervening fiscal years 1951 through 1954.

CONCEPTS AND LIMITATIONS

This report relates to revenue from State taxes only. Any interstate comparisons should take note that the proportion of total State and local revenue derived from State-imposed taxes differs materially from one State to another.

On pages 29-30, there appear definitions of the standard categories for Census reporting of State tax revenue--i.e., the categories shown as lettered and numbered items in table 2. For the two kinds of more detailed items shown in table 2 (specific tax sources and analytical distributions for certain major taxes) the designations there commonly employ the terminology of the individual States. For comparison of such items, it should be recognized that similar terms may differ considerably in actual content or definition as among individual States.

The 1957 amounts shown in table 2 for subclasses will, in most instances, add directly to the individual-State amounts for standard categories appearing in the advance report, State Tax Collections in 1957. In a few cases, the earlier preliminary figures are modified herein in the light of more complete information. The 48-State aggregates appearing in table 1, however, appear here without change from their original August publication, to avoid presenting

interim data still subject to review and further slight adjustment.¹ Final 1957 amounts will be presented in the Compendium of State Government Finances in 1957.

In some instances, as indicated by annotations, subordinate items in table 2 do not add to the totals shown for the standard categories involved. In most instances, this is because the supplemental data were derived from sources that apply somewhat different accounting bases from those of sources from which the standard tax items were drawn. Commonly, such apparent discrepancies arise from use of accrued amounts versus cash amounts, supplemental detail in terms of gross collections versus revenue amounts net of refunds, and differences in the time period for which tax amounts are recorded. In a few cases, table 2 reflects minor adjustments of detailed figures for fiscal 1956, made after publication of the report, Compendium of State Government Finances in 1956. Figures for the standard tax categories have not been revised, since the net changes involved would be negligible.

¹Revised information now available indicates that the preliminary 1957 amount for "general sales and gross receipts taxes" was understated by about \$80 million. See "Note" at bottom of table 1 and footnote 1 for Pennsylvania in table 2.

TIME PERIOD COVERED

Except for four States, the 1956 and 1957 tax amounts herein are for State fiscal years ending June 30. Data for New York and Pennsylvania are for their fiscal years ending March 31 and May 31, respectively. For Alabama and Texas, 1957 amounts are for the 12-month period ended June 30, 1957, and 1956 data herein are for their regular fiscal years that closed on September 30, 1956, and on August 31, 1956, respectively.

SOURCES AND ACKNOWLEDGMENT

Most of the amounts shown in this publication were initially obtained by a mail canvass of numerous State agencies and officials. In many cases, particularly as to distributions of major sales or gross receipts taxes, data have been derived from periodic State reports and statements and from unpublished tabulations. The 1957 figures, as indicated above, are subject to possible later revision in the light of additional information.

State officials and their staffs have been most cooperative in providing information for this report and related publications. Their assistance is gratefully acknowledged.

Table 1.--STATE TAX COLLECTIONS, BY TYPE OF TAX: 1942-1957

Tax source	Amount (in millions)							Percent increase		Percent distribution 1957	Per capita ¹ 1957
	1957 (pre-lim.)	1956	1955	1954	1953	1952	1942	From 1956 to 1957	From 1955 to 1956		
Total collections....	\$14,429	\$13,375	\$11,597	\$11,089	\$10,552	\$9,857	\$3,903	7.9	15.3	100.0	\$86.75
Sales and gross receipts...	8,341	7,801	6,864	6,573	6,209	5,730	2,218	6.9	13.7	57.8	50.15
General sales or gross receipts.....	3,291	3,036	2,637	2,540	2,433	2,229	632	8.4	15.2	22.8	19.79
Motor fuels.....	2,821	2,687	2,353	2,218	2,019	1,870	940	5.0	14.2	19.6	16.96
Alcoholic beverages.....	568	546	471	463	465	442	257	4.0	16.0	3.9	3.42
Tobacco products.....	553	515	459	464	469	449	130	7.5	12.2	3.8	3.33
Insurance.....	426	401	370	353	320	284	113	6.2	8.4	3.0	2.56
Public utilities.....	342	300	283	263	249	228	100	14.1	6.1	2.4	2.06
Other.....	338	315	291	273	255	228	45	7.3	8.2	2.3	2.03
License.....	2,187	2,024	1,824	1,707	1,630	1,476	708	8.1	11.0	15.2	13.15
Motor vehicles and operators.....	1,366	1,295	1,184	1,098	1,012	924	431	5.5	9.4	9.5	8.22
Corporations in general..	407	333	266	251	266	226	93	22.2	25.1	2.8	2.45
Alcoholic beverages.....	83	79	79	79	79	77	56	4.3	0.6	0.6	.50
Hunting and fishing.....	90	86	83	78	77	70	24	5.6	3.6	0.6	.54
Other.....	241	231	212	201	196	178	104	4.3	8.8	1.7	1.45
Income.....	2,548	2,264	1,831	1,776	1,779	1,751	518	12.6	23.6	17.7	15.32
Individual income ²	1,563	1,374	1,094	1,004	969	913	249	13.8	25.6	10.8	9.40
Corporation net income ² ..	984	890	737	772	810	838	269	10.6	20.7	6.8	5.92
Property.....	480	467	412	391	365	370	264	2.6	13.3	3.3	2.88
Death and gift.....	338	310	249	247	222	211	110	8.8	24.6	2.8	2.03
Severance.....	385	361	306	312	286	272	62	6.8	17.8	2.7	2.31
Other.....	151	149	112	83	61	47	23	1.2	33.2	1.0	.91

NOTE: Because of rounding, detail does not always add to total. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand. Preliminary 48-State totals for fiscal 1957 are presented in this table without change from the advance publication, State Tax Collections in 1957, to avoid presenting interim figures still subject to review and further slight adjustment. In a few cases, the earlier preliminary figures for particular States are modified herein in the light of more complete information. Revised information now available indicates that the preliminary 1957 figure for "general sales and gross receipts taxes" was understated by about \$80 million (see footnote 1 under Pennsylvania in table 2). Final 1957 amounts will be presented in the Compendium of State Government Finances in 1957.

¹Based on estimates of population on July 1, 1956.

²Individual income tax figures include corporation net income tax amounts for from 1 to 5 States in each fiscal year shown.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
ALABAMA			ALABAMA—Continued		
(1956 data are for the State's regular fiscal year ended September 30, 1956. Preliminary figures in 1957 column are for the 12-month period ended June 30, 1957.)					
A. SALES AND GROSS RECEIPTS.....	159,517	156,894	E. PROPERTY—general.....	11,322	10,631
1. General sales or gross receipts..	72,563	69,430	F. DEATH AND GIFT—estate and inheritance.....	501	547
Sales.....	66,317	64,222	G. SEVERANCE.....	1,289	931
Use.....	6,246	5,208	Iron ore tonnage.....	170	180
2. Selective sales and gross receipts.....	86,954	87,464	Oil and gas.....	238	108
a. Motor fuels.....	62,396	61,019	Production privilege.....	470	211
Refunds.....	447	444	Forestry products.....	407	428
Gasoline.....	61,209	60,085	Shrimp and oyster.....	4	4
Motor fuels.....	1,242	1,081	H. ROLL.....	277	375
Aviation gas.....	392	297	J. DOCUMENTARY AND STOCK TRANSFER.....	824	890
b. Alcoholic beverages.....	6,541	7,130	Mortgages.....	428	522
Beer.....	2,419	3,090	Deeds.....	285	293
Liquor and wines (State stores).....	4,122	4,040	Securities.....	111	75
c. Tobacco products.....	8,224	10,167	K. OTHER—trial tax.....	48	46
d. Insurance.....	6,076	5,718	ARIZONA		
Fire.....	6,076	5,717	A. SALES AND GROSS RECEIPTS.....	66,514	61,007
Fire-marshal.....	1	1	1. General sales or gross receipts..	35,325	31,872
e. Public utilities.....	2,645	2,412	Use.....	620	...
Telephone companies.....	1,165	1,038	Retail sales.....	23,439	21,193
Railroad companies.....	550	545	Mining.....	3,570	4,027
Hydroelectric companies.....	454	386	Contracting.....	2,504	1,995
Express companies.....	10	13	Restaurants.....	1,193	1,095
Other.....	466	430	Rentals.....	1,184	1,013
g. Amusements—playing cards and punch boards.....	28	27	Utilities.....	1,128	992
h. Other.....	1,044	991	Other.....	1,687	1,557
Carbonic acid gas.....	80	75	2. Selective sales and gross receipts.....	31,189	29,135
Lubricating oil.....	458	456	a. Motor fuels.....	19,701	18,904
Lodgings.....	506	460	Gasoline (net of refunds)..	18,220	17,570
B. LICENSE.....	17,217	16,754	Use fuel.....	1,481	1,334
1. Motor vehicles.....	3,751	3,673	b. Alcoholic beverages.....	2,958	2,786
Vehicle licenses.....	2,516	2,412	Spirituous liquor.....	1,306	1,213
Replacement tags.....	23	22	Malt liquor.....	1,187	1,118
Motor carriers mileage.....	1,212	1,239	Vinous liquor.....	465	455
2. Motor vehicle operators.....	1,180	1,141	c. Tobacco products—cigarettes and tobacco.....	2,561	2,331
3. Corporations in general.....	6,764	6,512	d. Insurance—premiums.....	1,917	1,701
Franchise.....	6,290	6,067	e. Public utilities.....	2,546	2,050
Permits.....	298	299	Common carriers.....	2,342	1,879
Charter and filing.....	53	69	Express car.....	1	2
Foreign corporation entrance..	123	77	Intra-State utility corporations assessment.....	203	169
4. Public utilities.....	412	384	f. Pari-mutuels.....	1,506	1,363
Freight line equipment companies.....	86	86	Horse racing.....	707	578
Sleeping car companies.....	20	20	Dog racing.....	799	785
Transportation companies.....	116	101	B. LICENSE.....	10,235	9,088
Other.....	190	174	1. Motor vehicles.....	7,526	6,354
5. Alcoholic beverages—beer.....	119	131	Registrations.....	6,924	5,885
6. Chain stores.....	100	101	Title.....	602	469
8. Occupations and businesses, not elsewhere classified.....	3,749	3,670	2. Motor vehicle operators.....	426	393
Privilege to operate.....	1,288	1,252	Operators.....	361	332
Feed and fertilizer stamps and brands.....	464	477	Chauffeurs.....	65	61
Kerosene and gasoline inspections.....	359	368	3. Corporations in general.....	388	479
Oil companies.....	269	251	5. Alcoholic beverages.....	204	186
Shipping point inspections.....	467	400	8. Occupations and businesses, not elsewhere classified.....	717	787
Other.....	902	922	9. Hunting and fishing.....	974	889
9. Hunting and fishing.....	1,142	1,142	10. Other.....
Fishing.....	588	588	C. INDIVIDUAL INCOME.....	15,061	6,146
Hunting.....	514	514	D. CORPORATION NET INCOME.....	See C	8,518
Other.....	40	40	E. PROPERTY.....	14,711	14,794
O. INDIVIDUAL INCOME (includes corporation taxes; see item D).....	31,124	32,262	1. General.....	12,491	12,839
D. CORPORATION NET INCOME (see detail items).....	1,152	1,131	2. Special.....	2,220	1,955
Corporations—general (included at item C).....	See C	See C	Motor vehicles.....	1,899	1,596
Financial institutions excise.....	1,152	1,131	Private car lines.....	297	334
			Flight property.....	24	25
			F. DEATH AND GIFT—estate.....	508	192

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
ARKANSAS			CALIFORNIA		
A. SALES AND GROSS RECEIPTS.....	87,214	81,674	A. SALES AND GROSS RECEIPTS.....	1,032,935	968,093
1. General sales or gross receipts—sales and use.....	35,763	31,835	1. General sales or gross receipts—sales or use.....	603,333	564,876
2. Selective sales and gross receipts.....	51,451	49,839	Sales and use, by business group.....	(607,109)	(575,253)
a. Motor fuels.....	34,086	33,376	Apparel stores.....	30,708	28,636
Refunds.....	636	635	General merchandise stores.....	59,555	57,410
Gross collections.....	34,722	34,011	Specialty stores.....	24,307	21,411
b. Alcoholic beverages.....	5,569	5,725	Food and liquor stores.....	45,848	39,893
Liquor—gallonage and case..	2,639	2,789	Eating and drinking places... ..	42,892	39,805
Beer.....	1,605	1,570	Household and home furnishings and appliances.....	30,725	30,273
Wine.....	502	537	Building materials group.....	29,998	29,998
Liquor—3/4 sales.....	823	829	Automotive.....	107,040	111,342
c. Tobacco products—cigarettes..	7,298	6,866	Other retail outlets.....	32,119	30,368
d. Insurance.....	3,231	3,014	Personal service establishments.....	20,241	18,652
Gross premiums—general... ..	2,728	2,590	Contractors and building materials manufacturing and wholesale outlets.....	47,410	45,646
Fire, tornado, and marine companies.....	402	328	Other manufacturing, wholesaling, and miscellaneous outlets.....	123,822	109,085
Workmen's compensation companies.....	101	96	Board assessed taxes, interest and penalties.....	13,377	12,740
f. Pari-mutuels.....	1,256	846	2. Selective sales and gross receipts.....	429,602	403,217
Horse racing.....	774	722	a. Motor fuels.....	291,295	274,107
Breakage.....	138	124	Refunds.....	20,786	21,516
Dog racing.....	344	...	Gasoline.....	295,352	279,772
g. Amusements—racing admissions..	11	12	Use (diesel) fuel.....	16,729	15,851
B. LICENSE.....	17,447	16,747	b. Alcoholic beverages.....	39,284	38,992
1. Motor vehicles.....	11,922	11,435	Distilled spirits.....	34,916	34,515
Vehicles.....	11,404	10,892	Beer and wine.....	4,368	4,477
Titles.....	203	219	d. Insurance.....	43,223	39,104
Other.....	315	324	General.....	41,864	38,442
2. Motor vehicle operators.....	767	747	Workmen's compensation... ..	665	662
3. Corporations in general.....	744	752	Surplus line brokers.....	694	See B8
Franchise.....	730	737	e. Public utilities.....	19,641	17,325
Incorporation.....	14	15	Motor transportation... ..	17,934	15,711
4. Public utilities.....	334	421	Railroad transportation... ..	1,707	1,614
Common carriers.....	165	201	f. Pari-mutuels.....	26,733	24,304
Light, power, gas, and telephone.....	19	20	Racing.....	25,185	23,009
Assessments.....	150	112	Breakage.....	1,548	1,295
5. Alcoholic beverages.....	396	400	g. Amusements—athletic admissions.....	75	135
Liquor.....	268	267	h. Other—agricultural marketing..	9,351	9,250
Beer.....	121	125	B. LICENSE.....	146,359	140,438
Wine.....	7	8	1. Motor vehicles.....	105,962	102,363
7. Amusements.....	79	105	Registration and weight... ..	105,438	101,728
Slot machines.....	41	41	Caravan.....	493	596
Racing.....	16	42	Transportation.....	31	39
Pool tables.....	22	22	2. Motor vehicle operators.....	6,251	5,854
8. Occupations and businesses, not elsewhere classified.....	1,798	1,709	3. Corporations in general—filing and qualification.....	872	813
Oil inspection.....	346	344	4. Public utilities—filing and registration.....	409	447
Feed and fertilizer inspection.....	224	221	5. Alcoholic beverages.....	10,544	9,832
Cigarette dealers.....	206	188	8. Occupations and businesses, not elsewhere classified.....	14,809	14,872
Other.....	1,022	956	Agricultural.....	5,128	4,967
9. Hunting and fishing.....	1,407	1,378	Corporate securities.....	1,339	1,526
C. INDIVIDUAL INCOME.....	5,413	5,166	Contractors.....	667	654
D. CORPORATION NET INCOME.....	9,777	8,668	Real estate.....	1,169	589
E. PROPERTY.....	314	318	Insurance companies.....	620	604
1. General.....	73	78	Insurance examinations.....	441	429
2. Special.....	241	240	Banks.....	415	434
Busses and trucks.....	210	212	Savings and loan.....	408	329
Private car.....	25	25	Other.....	4,626	5,340
Airlines.....	6	3	Hunting and fishing.....	7,461	6,435
F. DEATH AND GIFT—inheritance and estate.....	335	256	Fishing.....	4,801	3,873
G. SEVERANCE.....	4,760	4,354	Hunting.....	1,973	1,930
General.....	4,138	3,683	Other.....	1,031	951
Timber.....	622	671	Collectors' commissions retained.....	344	319
			Antifreeze preparations.....	See B8	273
			Guardianship.....	51	49

Detail items below do not add to this total: see text.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
CALIFORNIA—Continued			COLORADO—Continued		
C. INDIVIDUAL INCOME.....	143,339	127,908	D. CORPORATION NET INCOME.....	4,399	6,071
D. CORPORATION NET INCOME.....	167,339	157,340	E. PROPERTY.....	12,049	10,774
Franchise.....	165,596	155,925	1. General.....	10,878	9,702
Income.....	1,743	1,415	2. Special.....	1,171	1,072
E. PROPERTY—Special.....	107,653	101,510	Motor vehicles.....	1,170	1,071
Motor vehicles.....	103,465	97,975	Aircraft.....	1	1
House trailers.....	2,764	2,205	F. DEATH AND GIFT.....	4,466	3,936
Private car companies.....	1,424	1,330	Inheritance and estate.....	4,185	3,637
F. DEATH AND GIFT.....	36,355	36,452	Gift.....	281	299
Inheritance and estate.....	35,796	34,289	G. SEVERANCE.....	3,941	3,406
Gift.....	2,559	2,163	Oil and gas production gross income.....	3,803	3,268
G. SEVERANCE.....	1,207	1,131	Oil and gas conservation.....	116	113
Fish.....	608	578	Coal tonnage.....	22	25
Petroleum and gas.....	599	553	K. OTHER.....	50
Detail items below do not add to this total; see text.					
COLORADO			CONNECTICUT		
A. SALES AND GROSS RECEIPTS.....	84,883	81,317	A. SALES AND GROSS RECEIPTS.....	160,085	147,085
1. General sales or gross receipts.....	42,069	40,472	1. General sales or gross receipts.....	179,198	170,313
Sales.....	38,947	37,751	Individual use—automotive.....	1,502	1,364
Use.....	3,122	2,721	Individual use—nonautomotive.....	609	406
2. Selective sales and gross receipts.....	42,814	40,845	Deficiencies, interest, and penalties.....	1,824	1,494
a. Motor fuels.....	32,390	31,015	Sales and use, by business groups.....	(75,145)	(67,000)
Refunds.....	3,965	4,077	Food.....	8,236	7,313
Gasoline.....	36,355	35,092	Apparel.....	4,015	3,705
b. Alcoholic beverages.....	4,559	4,354	Merchandise.....	4,581	4,146
d. Insurance.....	3,738	3,439	Automotive.....	12,068	12,055
Life.....	1,954	1,787	Furniture.....	6,806	5,287
Multiple line.....	1,308	1,177	Building.....	10,303	8,688
Casualty.....	214	195	Chain store.....	14,700	12,881
Fire.....	75	117	Miscellaneous and other.....	15,236	12,925
Other.....	187	163	2. Selective sales and gross receipts.....	80,887	76,772
f. Pari-mutuels.....	2,120	2,031	a. Motor fuels.....	41,993	39,104
Dog racing.....	1,455	1,395	Refunds.....	649	466
Horse racing.....	665	636	Gasoline.....	41,941	38,998
g. Amusements—boxing and wrestling.....	6	5	Special fuel.....	701	572
h. Other—oleomargarine.....	1	1	b. Alcoholic beverages.....	7,310	7,039
B. LICENSE.....	20,279	18,469	c. Tobacco products—cigarettes.....	10,059	10,133
1. Motor vehicles.....	12,809	11,567	d. Insurance.....	11,002	10,467
Vehicles.....	6,168	5,774	Net premium.....	8,413	7,884
Ton-mile.....	6,304	5,429	Interest and dividends.....	2,588	2,583
Titles.....	257	273	e. Public utilities.....	7,554	7,249
Safety inspections.....	80	91	Telephone, telegraph, and cable.....	3,075	2,941
2. Motor vehicle operators.....	390	413	Railroads—steam, electric, and street.....	1,342	1,369
3. Corporations in general.....	447	377	Gas and electric.....	1,339	1,226
Franchise.....	268	240	Electric and power.....	793	697
Organization and qualification.....	179	137	Motor busses.....	443	460
4. Public utilities—filing.....	42	66	Gas.....	327	304
5. Alcoholic beverages.....	781	780	Water and water power.....	202	179
6. Chain stores.....	198	192	Car and express.....	73	73
7. Amusements.....	13	13	g. Amusements—boxing and wrestling.....	4	3
Racing.....	10	10	h. Other—unincorporated businesses.....	2,965	2,777
Boxing and wrestling.....	3	3	B. LICENSE.....	21,785	18,862
8. Occupations and businesses, not elsewhere classified.....	2,081	1,743	1. Motor vehicles.....	12,146	11,634
Fruit and vegetable inspection.....	327	270	Registration.....	11,613	11,088
Brand registration and inspection.....	313	161	Transfers.....	291	325
Insurance companies, agents and brokers.....	159	150	Motor carriers.....	242	221
Other.....	1,282	1,162	2. Motor vehicle operators.....	3,600	1,075
9. Hunting and fishing.....	3,515	3,315	Licenses.....	3,411	899
Hunting.....	2,098	1,806	Examinations.....	189	176
Fishing.....	989	854	3. Corporations in general—organization and qualification.....	568	641
Combination.....	428	655	5. Alcoholic beverages.....	3,002	2,871
10. Other.....	3	3	7. Amusements.....	128	126
C. INDIVIDUAL INCOME.....	23,188	20,325			

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
CONNECTICUT—Continued			DELAWARE—Continued		
B. LICENSE—Continued			C. INDIVIDUAL INCOME.....	14,471	15,420
8. Occupations and businesses, not elsewhere classified.....	1,650	1,877	E. PROPERTY—general—board unit schools tax.....	780	599
Insurance companies, agents, and brokers.....	434	569	F. DEATH AND GIFT—inheritance and estate.....	1,591	5,974
Bank and loan companies.....	250	250			
Other.....	966	1,058	FLORIDA		
9. Hunting and fishing.....	530	507	A. SALES AND GROSS RECEIPTS.....	285,504	253,348
10. Other.....	161	131	1. General sales or gross receipts—sales and use.....	100,880	86,095
Dog.....	152	124	Lumber, builders, and contractors.....	22,776	19,830
Pistol.....	9	7	General merchandise.....	18,150	15,319
D. CORPORATION NET INCOME.....	29,765	28,507	Food and beverages.....	13,308	11,617
E. PROPERTY—Special—oyster grounds.....	13	12	Furniture and appliances.....	11,323	9,802
F. DEATH AND GIFT.....	15,966	11,150	Hotels, apartment houses, etc..	10,141	8,717
Inheritance.....	15,238	11,123	Automotive.....	6,906	5,823
Estate.....	728	27	Apparel.....	3,460	3,116
Detail items below do not add to this total; see text.					
DELAWARE			FLORIDA		
A. SALES AND GROSS RECEIPTS.....	13,989	13,500	1. General sales or gross receipts—sales and use.....	100,880	86,095
2. Selective sales and gross receipts.....	13,989	13,500	Lumber, builders, and contractors.....	22,776	19,830
a. Motor fuels.....	7,270	6,762	General merchandise.....	18,150	15,319
Refunds.....	630	650	Food and beverages.....	13,308	11,617
Gross collections.....	7,900	7,412	Furniture and appliances.....	11,323	9,802
b. Alcoholic beverages.....	1,499	1,549	Hotels, apartment houses, etc..	10,141	8,717
Spirits.....	897	889	Automotive.....	6,906	5,823
Beer.....	433	489	Apparel.....	3,460	3,116
Wine.....	169	171	Other.....	14,816	11,871
c. Tobacco products.....	1,613	1,561	2. Selective sales and gross receipts.....	184,624	167,253
d. Insurance.....	1,492	1,556	a. Motor fuels.....	101,072	91,691
Life.....	586	486	Gasoline—net.....	99,236	90,200
Fire department.....	245	401	Use fuel.....	1,836	1,491
Fire and casualty.....	392	383	b. Alcoholic beverages.....	38,376	34,606
Police pension.....	42	112	Liquor.....	16,715	15,235
Workmen's compensation.....	120	82	Beer.....	17,178	15,229
Retailatory.....	70	56	Wine.....	4,483	4,142
Self-insurers.....	37	36	c. Tobacco products—cigarettes.....	6,183	4,880
e. Public utilities.....	30	27	d. Insurance.....	8,410	17,429
Steam, gas, and electric..	29	26	General.....	6,905	6,348
Express.....	1	1	Workmen's compensation—administration.....	1,260	1,054
f. Pari-mutuels.....	1,980	1,941	Special disability.....	210	135
g. Amusements—race track and athletic.....	105	104	Nonadmitted carriers.....	35	27
B. LICENSE.....	13,897	13,142	e. Public utilities.....	5,337	4,590
1. Motor vehicles.....	3,574	3,421	General.....	5,334	4,558
Registrations.....	3,434	3,251	Express companies.....	29
Titling.....	127	134	Sleeping car companies.....	3	3
Overseas and overweight.....	13	36	f. Pari-mutuels.....	24,366	123,198
2. Motor vehicle operators.....	327	327	Horse racing.....	14,078	14,422
3. Corporations in general.....	8,006	7,263	Dog racing.....	9,168	8,122
Franchise.....	7,722	6,945	Jai-Alai.....	1,120	953
Filing.....	284	318	g. Amusements—admissions.....	874	853
4. Public utilities.....	283	270	Horse tracks.....	394	401
Telephone and telegraph.....	171	158	Dog tracks.....	363	354
Railroad.....	112	112	Jai-Alai.....	117	98
5. Alcoholic beverages.....	290	279	h. Other—copyrighted music.....	6	6
Spirits.....	273	259	B. LICENSE.....	67,329	62,252
Beer and other.....	17	20	1. Motor vehicles.....	43,993	39,361
6. Chain stores—mercantile branch stores.....	179	155	Vehicles—general.....	41,073	36,884
7. Amusements—race track and athletic.....	3	7	Auto theft.....	1,646	1,637
8. Occupations and businesses, not elsewhere classified.....	1,104	1,317	Auto transportation—mileage and other.....	874	840
Merchants.....	449	443	2. Motor vehicle operators.....	2,239	2,031
Bank and building loan.....	202	194	3. Corporations in general.....	1,483	1,154
Other.....	453	681	Franchise.....	845	743
9. Hunting and fishing.....	76	61	Charter.....	480	411
10. Other.....	55	42	Filing and limited partnership.....	148	137
Dog.....	39	31	4. Public utilities—railroad and telegraph.....	111	83
Civil commissions.....	11	7	5. Alcoholic beverages.....	1,427	1,405
Marriage.....	5	4	Liquor.....	1,214	1,166
			Beer and wine.....	213	239
			6. Chain stores.....	333	434
			7. Amusements—race registrations.....	5	45
			8. Occupations and businesses, not elsewhere classified.....	16,487	16,200
			Citrus advertising.....	4,808	4,992
			Citrus inspection.....	1,854	1,917
			Gas and oil inspection.....	1,916	1,784
			Occupations in general.....	1,501	1,384
			Fruit and vegetable inspection.....	964	1,014

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
INDIANA—Continued.			IOWA—Continued		
B. LICENSE—Continued			B. LICENSE.....	47,339	45,609
2. Motor vehicle operators (included at item B.1).....	See B.1	See B.1	1. Motor vehicles.....	41,987	40,692
3. Corporations in general—filing..	552	499	General.....	41,734	40,411
4. Public utilities—examinations...	453	370	Motor carriers.....	139	162
5. Alcoholic beverages.....	4,356	4,048	Truckers.....	114	119
Spirits.....	(*)	2,890	2. Motor vehicle operators.....	1,329	1,303
Malt.....	(*)	810	Drivers.....	1,021	999
Other.....	(*)	348	Chauffeurs.....	308	304
6. Chain stores.....	598	590	3. Corporations in general—filing and qualification.....	382	435
7. Amusements.....	13	13	4. Public utilities—pipeline inspection.....	17	18
Theaters and shows.....	10	10	5. Alcoholic beverages—beer.....	68	71
Athletic events.....	3	3	6. Chain stores.....	40	31
8. Occupations and businesses, not elsewhere classified.....	3,420	3,395	8. Occupations and businesses, not elsewhere classified.....	1,713	1,539
Oil inspection.....	1,563	1,511	Agricultural fees.....	333	341
Insurance companies—safety responsibility assessments...	344	337	Banking examinations.....	325	290
Other.....	1,513	1,547	Commercial feeds.....	197	193
9. Hunting and fishing.....	1,555	1,572	Insurance agents.....	170	165
Resident.....	1,413	1,443	Insurance examinations.....	108	94
Nonresident.....	142	129	Other.....	580	456
10. Other.....	185	145	9. Hunting and fishing.....	1,431	1,166
Dogs.....	183	143	Hunting.....	456	434
Vessel tonnage.....	2	2	Fishing.....	346	351
E. PROPERTY.....	16,500	15,083	Combination and other.....	629	381
1. General.....	10,165	9,658	10. Other.....	372	354
2. Special.....	6,335	5,425	Liquor purchase permits.....	302	300
Intangibles.....	6,049	5,184	Gasoline tax refund permits...	65	48
Public utility—railroad cars.	286	241	Sales tax permits.....	2	6
F. DEATH AND GIFT—inheritance and estate.....	5,530	4,741	C. INDIVIDUAL INCOME.....	28,673	25,139
G. SEVERANCE—petroleum production.....	355	353	D. CORPORATION NET INCOME.....	3,861	3,190
H. POLL.....	769	698	E. PROPERTY—Special.....	152	138
			Car equipment.....	106	101
			Aircraft.....	46	37
			F. DEATH AND GIFT—inheritance and estate.....	5,492	4,759

* Detail not available.

†Detail items below do not add to this total; see text.

IOWA		KANSAS			
	1957	1956			
A. SALES AND GROSS RECEIPTS.....	158,749	151,544	A. SALES AND GROSS RECEIPTS.....	103,261	102,108
1. General sales or gross receipts—sales and use.....	186,686	180,582	1. General sales or gross receipts—sales and use.....	51,269	51,593
Use—motor vehicles and trailers.....	5,787	6,502	Consumers' compensating use...	3,482	3,744
Use—retailers.....	3,411	2,741	Retailers' compensating use...	3,055	3,028
Use—consumers.....	3,056	2,273	Sales—by business group.....	(44,732)	(44,821)
Sales (by business group).....	(73,960)	(68,813)	Food.....	11,940	11,366
Food.....	20,135	18,197	Automotive.....	8,205	8,655
Apparel.....	3,125	3,025	General merchandise.....	6,961	6,842
General merchandise.....	17,219	16,623	Public utility.....	3,939	3,779
Furniture, fixtures, and equipment.....	2,827	2,685	Lumber and building.....	3,221	3,724
Motor vehicle.....	6,787	6,372	Furniture.....	1,951	2,093
Lumber and materials.....	7,688	7,215	Manufacturing and trading..	1,956	2,009
Vending machines.....	209	184	Farm implements and all machinery.....	2,007	1,982
Service.....	2,145	2,008	Apparel.....	1,759	1,735
Contracting.....	410	336	Other and unclassified.....	2,793	2,636
Public utilities and transportation.....	6,540	5,875	2. Selective sales and gross receipts.....	51,992	50,515
Miscellaneous.....	6,875	6,293	a. Motor fuels.....	35,545	35,066
2. Selective sales and gross receipts.....	72,063	70,962	Refunds.....	-9,254	-9,921
a. Motor fuels.....	55,229	54,472	Gasoline.....	43,880	43,975
Refunds.....	-12,109	-11,504	Special fuel use.....	919	1,012
Gasoline.....	64,828	64,093	b. Alcoholic beverages.....	4,893	4,951
Special fuel.....	2,510	1,883	Liquor.....	3,295	3,254
b. Alcoholic beverages—beer....	3,122	3,189	Cereal malt.....	1,598	1,697
c. Tobacco products—cigarettes..	7,312	7,119	c. Tobacco products—cigarettes..	6,111	5,404
d. Insurance—gross premium.....	6,010	5,794	d. Insurance.....	5,157	4,814
h. Other—butterfat.....	390	388	Foreign companies.....	4,488	4,195
			Fire insurance—firemen's relief.....	282	261

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
KANSAS—Continued			KENTUCKY—Continued		
A. SALES AND GROSS RECEIPTS—Continued			A. SALES AND GROSS RECEIPTS—Continued		
2. Selective sales and gross receipts—Continued			2. Selective sales and gross receipts—Continued		
d. Insurance—Continued			a. Motor fuels—Continued		
Foreign companies—retaliatory.....	247	215	Special fuel.....	214	612
Fire insurance—fire marshal.....	105	109	Motor carrier fuel use....	1,408	...
Other.....	35	34	b. Alcoholic beverages.....	15,935	13,063
e. Public utilities—express and private car line.....	286	280	Liquor production.....	8,698	5,529
B. LICENSE.....	23,994	25,467	Liquor consumption.....	3,264	3,522
1. Motor vehicles.....	18,954	19,386	Beer consumption.....	2,661	2,912
Passenger.....	8,852	8,615	Liquor import.....	814	611
Motor truck and tractor.....	8,352	7,530	Wine consumption.....	447	437
Motor carrier.....	852	2,330	Liquor case sales.....	51	52
Trailer and semi-trailer.....	326	343	c. Tobacco products—cigarettes..	8,640	8,348
Other.....	572	568	d. Insurance—gross premiums....	5,324	5,182
2. Motor vehicle operators.....	645	1,541	General.....	4,662	4,401
Operators.....	549	1,195	Workmen's compensation:		
Chauffeurs.....	96	346	Insurance carriers.....	211	275
3. Corporations in general.....	737	654	Self insurers.....	105	...
Franchise.....	578	500	Administration.....	104	254
Incorporation and qualification.....	159	154	Fire marshal.....	242	252
4. Public utilities—corporation commission assessments.....	174	173	e. Public utilities.....	4,570	4,843
5. Alcoholic beverages.....	203	197	f. Pari-mutuels.....	1,810	1,706
Liquor.....	168	160	g. Amusements.....	814	1,601
Malt.....	35	37	Admissions—general.....	715	1,500
7. Amusements.....	45	51	Race tracks.....	99	101
Motion picture films.....	35	43	h. Other—motor vehicle usage...	7,208	7,637
Boxing and wrestling.....	10	8	B. LICENSE.....	18,800	17,581
8. Occupations and businesses, not elsewhere classified.....	2,243	2,344	1. Motor vehicles.....	10,391	9,882
Grain inspections.....	781	945	Passenger cars.....	3,649	3,533
Insurance agents and companies.....	243	258	Trucks.....	3,371	3,271
Bank examinations.....	181	177	Motor carriers.....	2,051	1,812
Feed and fertilizers.....	112	112	Additional weight.....	799	742
Other.....	926	852	Transfer.....	392	393
9. Hunting and fishing.....	844	981	Dealers' plates.....	89	122
Fishing.....	362	384	Other.....	40	9
Hunting.....	301	342	2. Motor vehicle operators.....	954	861
Combination.....	140	145	3. Corporations in general.....	1,725	1,533
Other.....	41	110	Franchise.....	1,591	1,446
10. Other.....	149	140	Organization.....	80	39
Marriage.....	130	120	Filing and other.....	54	48
Farmers' motor fuel tax exemption permits.....	19	20	4. Public utilities.....	140	200
C. INDIVIDUAL INCOME.....	13,266	12,787	5. Alcoholic beverages.....	855	837
D. CORPORATION NET INCOME.....	4,605	4,421	Distilled spirits and wine....	732	712
E. PROPERTY.....	10,529	113,412	Beer.....	123	125
1. General.....	9,182	12,911	7. Amusements.....	168	129
2. Special.....	-1,347	838	Race tracks.....	157	117
Intangibles.....	657	502	Carnivals.....	11	12
Motor carriers (rolling stock)	698	336	8. Occupations and businesses, not elsewhere classified.....	2,880	2,714
F. DEATH AND GIFT—inheritance and estate.....	1,892	1,728	Building and loan associations	540	532
G. SEVERANCE.....	488	343	Occupations.....	556	531
Natural gas.....	233	211	Feed, seed, and fertilizer inspections.....	440	410
Oil production.....	153	132	Insurance companies and agents	296	219
Oil production—Health Department	102	...	Plumbing.....	141	186
			Vending machines.....	120	127
			Other.....	787	709
			9. Hunting and fishing.....	1,615	1,551
			Hunting.....	910	784
			Fishing.....	705	749
			Other.....	...	18
			10. Other—dog.....	72	74

†Detail items do not add to this total; see text.

KENTUCKY	
A. SALES AND GROSS RECEIPTS.....	98,517
2. Selective sales and gross receipts.....	93,501
a. Motor fuels.....	98,517
Refunds.....	54,216
Gasoline.....	-2,390
	54,984

KENTUCKY	
A. SALES AND GROSS RECEIPTS.....	15,446
1. General.....	6,309
2. Special.....	8,260
Tobacco and other farm products in storage.....	187
Livestock, poultry, and farm products in hands of producer	324
Manufacturing and agricultural machinery.....	1,570
Private car lines.....	36

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
KENTUCKY—Continued					
E. PROPERTY—Continued					
2. Special—Continued					
Bank deposits.....	1,186	1,175			
All other intangibles.....	4,957	(*)			
Back taxes.....	877	479			
F. DEATH AND GIFT—inheritance and estate.....					
	4,686	3,254			
G. SEVERANCE—oil production.....					
	256	243			
J. DOCUMENTARY AND STOCK TRANSFER—legal process.....					
	639	631			
*Detail data not available.					
LOUISIANA					
A. SALES AND GROSS RECEIPTS.....					
	215,659	197,823			
1. General sales or gross receipts—sales and use.....					
	80,760	73,576			
2. Selective sales and gross receipts taxes.....					
a. Motor fuels.....	134,899	124,247			
Refunds.....	56,908	53,239			
Gasoline.....	-3,629	-2,923			
Use.....	59,391	55,173			
b. Alcoholic beverages.....	1,146	989			
Beer.....	18,881	17,804			
Liquor and wines.....	12,775	12,086			
c. Tobacco products.....	6,106	5,718			
d. Insurance.....	22,323	20,740			
Life, accident, and health.....	7,410	6,964			
Casualty and surety.....	2,690	2,491			
Fire, marine, and transportation.....	2,073	1,981			
Foreign fire companies.....	1,143	1,000			
Fire marshal.....	413	433			
Retaliatory.....	304	318			
Other.....	162	126			
e. Public utilities.....	625	615			
Gas gathering.....	21,747	20,111			
Transportation and communication.....	16,565	13,898			
Power generation.....	2,751	2,604			
Other.....	1,989	1,803			
f. Pari-mutuels.....	442	1,806			
Running tracks.....	2,734	2,012			
Harness tracks.....	78	69			
Boxing and wrestling.....	65	25			
Racing.....	14	18			
Other.....	26	26			
g. Amusements.....	4,831	3,308			
Lubricating oil.....	1,953	1,886			
Soft drink.....	1,149	1,203			
Kerosene.....	218	219			
Power use.....	1,511	See A2e			
B. LICENSE.....					
1. Motor vehicles.....					
Registrations.....	30,207	27,874			
Titles.....	10,813	10,623			
Motor carrier.....	10,029	9,677			
Other.....	753	765			
2. Motor vehicle operators.....	1	27			
Drivers.....	1,775	795			
Chauffeurs.....	1,401	444			
3. Corporations in general.....	374	351			
Franchise.....	9,009	8,189			
Incorporation and qualification.....	8,824	8,032			
5. Alcoholic beverages.....	185	157			
Liquor and wine.....	1,149	1,124			
Beer.....	980	956			
	169	168			
LOUISIANA—Continued					
B. LICENSE—Continued					
6. Chain stores.....					
			246	197	
7. Amusements—racing.....					
			9	11	
8. Occupations and businesses, not elsewhere classified.....					
Trades, professions and businesses.....			6,527	6,072	
Petroleum products inspection.....			4,658	4,217	
Drilling and renewal.....			334	317	
Feed and fertilizer.....			231	237	
Other.....			223	208	
9. Hunting and fishing.....			1,081	1,093	
Hunting.....			879	863	
Fishing.....			290	439	
Other.....			216	235	
			173	189	
G. INDIVIDUAL INCOME (includes corporation taxes; see item D).....					
			29,284	24,256	
D. CORPORATION NET INCOME TAXES (included at item G).....					
			See C	See C	
E. PROPERTY—general.....					
Homestead exemption credits (estimated).....			12,155	11,094	
Gross collections.....			-3,248	-2,963	
			15,403	14,057	
F. DEATH AND GIFT.....					
Inheritance and estate.....			2,740	2,705	
Gift.....			2,661	2,562	
			79	143	
G. SEVERANCE.....					
Oil.....			82,882	73,484	
Distillate.....			66,449	58,882	
Gas.....			6,638	5,797	
Sulphur.....			5,423	4,714	
Shell.....			2,454	2,281	
Timber.....			464	442	
Gravel.....			425	365	
Pulpwood.....			321	314	
Gasoline.....			219	213	
Other.....			191	185	
			298	291	
MAINE					
A. SALES AND GROSS RECEIPTS.....					
			52,751	49,837	
1. General sales or gross receipts..					
Sales.....			17,122	16,009	
Use.....			14,252	13,511	
2. Selective sales and gross receipts.....			2,870	2,498	
a. Motor fuels.....			35,629	33,828	
Refunds.....			20,907	19,814	
Gasoline.....			-647	-657	
Other.....			21,211	20,172	
b. Alcoholic beverages—malt excise.....			343	299	
c. Tobacco products.....			2,109	2,172	
d. Insurance.....			5,759	5,588	
Life.....			2,037	1,905	
Fire.....			804	775	
Other.....			453	528	
e. Public utilities.....			780	602	
Telephone.....			3,981	3,568	
Railroad.....			2,052	1,857	
Telegraph.....			1,875	1,657	
Express, parlor, and sleeping car.....			46	46	
f. Pari-mutuels.....			836	781	
Running races.....			442	430	
Harness races.....			312	268	
Breakage.....			82	83	
B. LICENSE.....					
1. Motor vehicles.....					
Passenger cars.....			14,218	13,309	
Trucks, tractors, and trailers.....			7,883	7,562	
Other vehicles.....			3,609	3,509	
			3,285	3,109	
			798	801	

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
MAINE—Continued					
B. LICENSE—Continued					
1. Motor vehicles—Continued					
Truck applications.....			149	103	
Certificates of inspection.....			42	40	
2. Motor vehicle operators.....			865	819	
3. Corporations in general.....			365	376	
5. Alcoholic beverages.....			471	478	
Malt.....			386	396	
Liquor.....			85	82	
7. Amusements.....			25	25	
Beano.....			13	13	
Racing.....			5	5	
Other.....			7	7	
8. Occupations and businesses, not elsewhere classified.....					
Shipping point inspections.....			2,721	2,458	
Financial institutions.....			514	452	
Sardine development.....			175	388	
Potato transporters.....			585	306	
Milk dealers, etc.....			245	274	
Seed certification.....			209	200	
Other.....			139	123	
9. Hunting and fishing.....			854	715	
10. Other—dog.....			1,781	1,486	
			107	105	
E. PROPERTY.....					
1. General.....					
			1,420	1,083	
2. Special.....					
Motor vehicle—non-resident excise.....			1,135	1,081	
Bank stocks.....			285	2	
			3	2	
			282	See B8	
F. DEATH AND GIFT—inheritance and estate.....					
			2,173	2,232	
H. POLL.....					
			3	4	
MARYLAND					
A. SALES AND GROSS RECEIPTS.....					
			137,243	128,000	
1. General sales or gross receipts..					
Food and beverage.....			45,762	41,691	
Apparel.....			4,159	4,112	
General merchandise.....			3,151	2,848	
Automotive.....			13,613	12,058	
Furniture and appliance.....			3,102	2,632	
Building materials and contractors.....			3,481	3,206	
Utilities and transportation..			7,973	7,388	
Miscellaneous.....			3,949	3,766	
Refunds.....			6,439	5,847	
2. Selective sales and gross receipts.....			-105	-166	
a. Motor fuels.....			91,481	86,309	
Refunds.....			47,183	44,806	
Gasoline.....			-2,884	-2,712	
Diesel fuel.....			49,127	46,910	
b. Alcoholic beverages.....			940	608	
Liquor.....			8,603	8,784	
Beer.....			6,338	6,466	
Wine.....			1,757	1,778	
d. Insurance.....			508	540	
e. Public utilities.....			7,168	6,714	
f. Pari-mutuels—pools and breakage.....			8,247	7,375	
Running and jumping.....			9,452	7,298	
Harness tracks.....			6,187	6,187	
g. Amusements—admissions.....			1,227	1,111	
h. Other—motor vehicle titling..			526	478	
			10,302	10,854	
B. LICENSE.....					
1. Motor vehicles.....					
Refunds.....			26,531	25,299	
General.....			21,743	20,906	
Commercial.....			-41	-56	
Titles.....			9,308	8,906	
Transfers.....			5,431	5,227	
Additional in lieu.....			448	476	
			300	313	
			6,297	6,040	
2. Motor vehicle operators.....			473	491	
MARYLAND—Continued					
B. LICENSE—Continued					
3. Corporations in general.....					
Franchise—general.....			633	601	
Foreign corporations filing..			469	439	
Domestic corporations filing..			90	86	
Wholesalers.....			74	76	
Manufacturers.....			113	109	
Other.....			77	80	
5. Alcoholic beverages.....			31	25	
Other.....			5	4	
7. Amusements.....					
Racing.....			291	255	
Motion pictures.....			130	106	
Music boxes.....			71	73	
Other.....			137	42	
			53	34	
8. Occupations and businesses, not elsewhere classified.....					
Executors and administrators..			2,466	2,201	
Workmen's compensation assessments.....			441	395	
Savings banks franchise.....			357	299	
Bank and industrial finance examinations.....			195	220	
Real estate brokers.....			215	182	
Other.....			147	146	
9. Hunting and fishing.....			1,111	958	
Hunting.....			812	736	
Fishing.....			549	509	
Other.....			241	206	
			22	22	
C. INDIVIDUAL INCOME.....					
			51,355	60,561	
D. CORPORATION NET INCOME.....					
			19,457	23,574	
E. PROPERTY.....					
1. General (loan taxes).....					
			9,111	7,498	
2. Special—rolling stock.....					

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
MASSACHUSETTS—Continued			MICHIGAN—Continued		
B. LICENSE—Continued			A. SALES AND GROSS RECEIPTS—Continued		
2. Motor vehicle operators.....	5,525	6,213	2. Selective sales and gross receipts—Continued		
3. Corporations in general.....	163,843	156,924	b. Alcoholic beverages.....	7,367	7,747
Excise.....	46,252	41,696	Beer..... (*)	6,961	7,477
Surtax.....	16,668	14,317	Wine..... (*)	786	786
Filing.....	879	868	c. Tobacco products—cigarettes..	27,192	26,699
Other.....	44	43	d. Insurance.....	17,698	16,396
4. Public utilities.....	7,552	7,231	f. Pari-mutuels.....	7,494	7,235
5. Alcoholic beverages.....	388	402	Running tracks.....	5,558	5,522
7. Amusements.....	205	208	Harness tracks.....	1,936	1,713
Entertainment on the Lord's Day.....	105	113	g. Amusements—boxing and wrestling.....	16	26
Racing.....	95	96			
Boxing.....	5	5	B. LICENSE.....	137,444	132,664
8. Occupations and businesses, not elsewhere classified.....	10,565	9,984	1. Motor vehicles.....	69,889	67,573
Life insurance companies exercise.....	6,017	5,689	Passenger.....	33,092	32,764
Savings bank deposits.....	1,943	1,807	Commercial and trailers.....	31,023	28,946
Banking and insurance—audit assessments.....	673	519	Other vehicles.....	1,950	1,772
Savings bank life insurance tax and assessment.....	276	314	Titles.....	1,487	1,620
Insurance agents.....	260	255	Motor transport mileage and renewal.....	1,355	1,534
Milk distributors and dealers.....	195	178	Transfers.....	614	653
Other.....	1,201	1,222	Other.....	368	284
9. Hunting and fishing.....	989	936	2. Motor vehicle operators.....	3,050	2,706
			Operators.....	2,572	2,236
C. INDIVIDUAL INCOME.....	111,222	107,286	Chauffeurs.....	476	467
Normal.....	89,961	86,966	Restricted.....	2	3
Surtax.....	20,261	20,320	3. Corporations in general.....	47,661	45,966
			General franchise.....	47,076	45,107
D. CORPORATION NET INCOME.....	130,449	124,723	Organization.....	380	657
Excise.....	26,131	20,564	Filing.....	205	202
National banks and trust companies.....	4,318	4,159	4. Public utilities—security issues	330	276
			5. Alcoholic beverages.....	5,009	5,018
E. PROPERTY—special—motor vehicle exercise.....	230	153	Retailers.....	4,129	4,128
			Manufacturers, wholesalers, and other.....	880	890
F. DEATH AND GIFT.....	20,426	17,165	6. Chain stores.....	493	511
Inheritance.....	16,578	14,042	7. Amusements.....	8	9
Surtax.....	3,709	3,123	Boxing and wrestling.....	6	7
Estate.....	139	...	Horse racing.....	2	2
J. DOCUMENTARY AND STOCK TRANSFER—real estate transfer.....	1,102	1,119	8. Occupations and businesses, not elsewhere classified.....	4,849	4,630
			Insurance companies, agents, and solicitors.....	1,130	1,021
			Sales tax licenses, penalties, and interest.....	661	688
			Agricultural licenses and inspections.....	613	557
			Bank and receivership examinations.....	386	355
			Building and loan and Federal savings and loan.....	355	304
			Other.....	1,704	1,705
			9. Hunting and fishing.....	6,141	5,964
			Hunting.....	3,609	3,585
			Fishing.....	2,433	2,305
			Other.....	99	74
			10. Other—concealed weapons.....	14	11
			E. PROPERTY—special.....	33,671	39,497
			Intangibles.....	23,691	21,338
			Telephone and telegraph.....	5,548	10,233
			Railroad.....	4,176	7,330
			Sleeping car, express, and car loaning.....	37	202
			Delinquencies and tax sales.....	219	394
			F. DEATH AND GIFT—inheritance.....	10,981	8,524
			G. SEVERANCE—gas and oil.....	653	667

¹Corporation excise taxes and surtaxes shown under item B. 3 are measured in part by net income and in part by corporate excess.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
MICHIGAN—Continued			MINNESOTA		
K. OTHER—business activities tax.....	64,316	59,448	A. SALES AND GROSS RECEIPTS.....	108,255	103,442
Manufacturer.....	38,744	32,617	2. Selective sales and gross receipts.....	108,255	103,442
Retailer.....	10,642	9,465	a. Motor fuels.....	50,148	47,899
Service trade.....	8,853	12,197	Refunds.....	-9,833	-9,594
Wholesaler.....	3,427	2,556	Gasoline.....	57,688	55,523
Public utility.....	1,320	1,108	Special fuel.....	1,167	989
Professional.....	835	648	Aviation gas.....	1,126	981
Mining.....	290	442	b. Alcoholic beverages.....	15,945	15,239
Farmer.....	71	49	Liquor.....	13,207	12,477
Miscellaneous.....	134	366	Beer.....	2,738	2,762
			c. Tobacco products.....	13,299	12,724
			Cigarettes.....	12,220	11,704
			Tobacco.....	1,079	1,020
			d. Insurance.....	7,870	7,434
			General.....	7,699	7,262
			Fire marshal.....	171	172
			e. Public utilities.....	20,807	19,967
			Railroad.....	14,218	13,788
			Telephone.....	6,056	5,635
			Freight lines.....	233	251
			Telegraph.....	193	187
			Sleeping car.....	66	69
			Express car.....	41	37
			g. Amusements—boxing.....	8	5
			h. Other—oleomargarine.....	178	174
			B. LICENSE.....	45,124	43,104
			1. Motor vehicles.....	35,051	32,942
			Automobiles, buses, trucks... Bus and truck permits.....	34,884	32,227
			Transfer of ownership fees.....	159	556
			2. Motor vehicle operators.....	1,236	1,521
			3. Corporations in general.....	258	227
			4. Public utilities—electric cooperatives.....	21	21
			5. Alcoholic beverages.....	124	133
			7. Amusements.....	8	8
			Boxing.....	5	5
			Motion pictures.....	3	3
			8. Occupations and businesses, not elsewhere classified.....	4,911	4,798
			Grain inspection.....	2,231	2,192
			Petroleum products inspection.....	490	489
			Feed, seed, and fertilizer.....	287	287
			Bank examinations.....	260	259
			Agricultural products regulation.....	234	226
			Insurance.....	266	203
			Other.....	1,143	1,152
			9. Hunting and fishing.....	3,515	3,454
			O. INDIVIDUAL INCOME.....	64,445	61,714
			Individual and fiduciary.....	59,411	56,864
			Annual return.....	5,034	4,850
			D. CORPORATION NET INCOME.....	21,706	20,452
			General.....	19,887	18,238
			Bank excise.....	1,742	2,139
			Annual return.....	77	75

*Detail data not available.

MINNESOTA--Continued

Tax source	1957 (prelim.)	1956
E. PROPERTY.....	14,942	15,949
1. General.....	14,700	15,764
2. Special—aircraft and flight property.....	242	185
F. DEATH AND GIFT.....	6,187	4,864
Inheritance and estate.....	5,557	4,398
Gift.....	630	466
G. SEVERANCE.....	31,700	34,707
Mining occupation.....	28,203	31,084
Mining royalty.....	3,497	3,623
J. DOCUMENTARY AND STOCK TRANSFER—mortgage registry.....	208	218

MISSISSIPPI

Tax source	1957 (prelim.)	1956
A. SALES AND GROSS RECEIPTS.....	113,933	111,225
1. General sales or gross receipts..	55,580	54,702
Sales.....	52,099	41,208
Use.....	3,481	3,893
Distribution by industry groups—calendar 1956 and 1955 data, respectively.....	(51,011)	(46,734)
Food.....	12,677	11,837
Furniture and fixtures.....	1,591	1,933
Apparel and general merchandise.....	7,818	7,022
Automotive.....	10,958	10,451
Contracting, lumber, and building material.....	5,868	5,356
Miscellaneous retail.....	4,303	3,850
Miscellaneous services.....	3,006	2,708
Natural resources.....	228	189
Wholesale sales.....	1,128	1,034
Utilities.....	2,869	2,354
Butane gas and appliances..	565	...
2. Selective sales and gross receipts.....	58,353	56,523
a. Motor fuels.....	40,057	39,495
Refunds.....	-1,982	-2,041
Gasoline.....	40,794	40,490
Use fuels.....	1,080	865
Other.....	165	181
b. Alcoholic beverages—beer and wine.....	3,909	3,862
c. Tobacco products.....	7,931	7,583
d. Insurance.....	4,380	3,733
g. Amusements—admissions.....	415	412
h. Other.....	1,661	1,438
Black market.....	1,094	819
Oil.....	567	579
B. LICENSE.....	13,278	10,706
1. Motor vehicles.....	5,245	4,384
Truck and trailer.....	3,097	2,941
Tags.....	1,343	695
Temporary permits.....	343	298
Bus and passenger coach.....	244	244
Motor carriers.....	218	206
2. Motor vehicle operators.....	1,798	577
3. Corporations in general.....	2,538	2,472
Franchise and penalties.....	2,369	2,322
Charter and other.....	169	150
4. Public utilities.....	383	377
5. Alcoholic beverages.....	67	71
6. Chain stores.....	107	102
8. Occupations and businesses, not elsewhere classified.....	2,046	2,015
Installment loans.....	418	471
Insurance privilege.....	315	365
Statewide business privilege..	360	307
Feed, seed, and fertilizer....	290	282
Slot vending machine.....	137	133
Other.....	526	517
9. Hunting and fishing.....	1,094	708

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
MISSISSIPPI—Continued			MISSOURI—Continued		
G. INDIVIDUAL INCOME.....	5,982	4,647	G. INDIVIDUAL INCOME (includes corporation taxes; see D).....	37,566	35,390
D. CORPORATION NET INCOME.....	13,920	11,762	D. CORPORATION NET INCOME (included at item C).....	See C	See C
E. PROPERTY—general.....	3,532	3,352	E. PROPERTY.....	10,140	9,880
F. DEATH AND GIFT—estate.....	441	627	1. General.....	4,680	4,434
G. SEVERANCE.....	9,437	8,526	2. Special—intangibles.....	5,460	5,446
Oil.....	7,323	6,798	F. DEATH AND GIFT—inheritance and estate.....	4,260	3,621
Natural gas.....	1,423	1,271	G. SEVERANCE.....	13	71
Timber.....	613	380	Timber.....	...	50
Other.....	78	77	Mining.....	13	21
MISSOURI			MONTANA		
A. SALES AND GROSS RECEIPTS.....	168,461	162,883	A. SALES AND GROSS RECEIPTS.....	25,288	24,380
1. General sales or gross receipts..	100,629	100,440	2. Selective sales and gross receipts.....	25,288	24,380
Motor vehicle use.....	1,032	858	a. Motor fuels.....	17,681	17,200
Sales (by business group).....	(99,569)	(100,106)	Refunds.....	-3,177	-3,775
Retail food.....	24,730	23,881	Gross collections.....	20,851	20,975
Apparel.....	4,066	4,072	Aircraft fuel.....	7	...
General merchandise.....	11,951	11,740	b. Alcoholic beverages.....	1,989	1,786
Automotive.....	18,786	20,336	Liquor.....	1,584	1,397
Furniture.....	4,016	4,027	Beer.....	405	389
Lumber and building.....	7,643	8,272	c. Tobacco products—cigarettes..	3,132	2,933
Agricultural.....	663	665	d. Insurance.....	1,544	1,517
Natural resources.....	432	462	General.....	1,465	1,437
Miscellaneous.....	17,870	17,440	Minimum tax.....	56	57
Admissions.....	810	825	Fire marshal.....	23	23
Electric, water, and gas.....	5,464	5,415	e. Public utilities.....	912	913
Telephone and telegraph....	2,003	1,840	Motor carriers.....	266	275
Job printing and news advertising.....	829	826	Electric energy.....	278	261
Transportation.....	306	305	Telephone and telegraph....	205	186
2. Selective sales and gross receipts.....	67,832	62,443	Freight line.....	154	164
a. Motor fuels.....	41,550	40,688	Private car line.....	9	27
Refunds.....	-4,001	-3,385	g. Amusements—movie theaters... 30	30	31
Gross collections.....	45,551	44,073	B. LICENSE.....	7,666	6,833
b. Alcoholic beverages.....	5,944	5,972	1. Motor vehicles.....	3,191	2,698
Liquor.....	4,532	4,502	2. Motor vehicle operators.....	550	437
Beer.....	1,412	1,470	3. Corporations in general.....	89	89
c. Tobacco products—cigarettes..	9,591	5,086	5. Alcoholic beverages.....	972	951
d. Insurance.....	10,565	10,522	Liquor.....	544	525
Foreign.....	9,708	9,451	Beer.....	428	426
Workmen's compensation....	608	802	6. Chain stores.....	176	186
Stock companies.....	249	269	8. Occupations and businesses, not elsewhere classified.....	969	1,001
e. Public utilities.....	97	95	9. Hunting and fishing.....	1,679	1,432
Private car.....	79	76	10. Other—liquor purchase permits.. 40	40	39
Express.....	18	19	C. INDIVIDUAL INCOME.....	7,550	7,577
h. Other—beverages.....	85	80	D. CORPORATION NET INCOME.....	2,360	3,005
B. LICENSE.....	45,712	45,519	E. PROPERTY—general.....	4,973	4,434
1. Motor vehicles.....	32,952	31,859	F. DEATH AND GIFT—inheritance and estate.....	1,323	1,366
Automobiles.....	32,430	31,379	G. SEVERANCE.....	3,472	1,660
Trucks.....	500	458	Oil production.....	1,306	865
Motor bus.....	22	22	Metal mines.....	1,985	590
2. Motor vehicle operators.....	1,240	1,006	Natural gas.....	151	153
3. Corporations in general.....	4,438	5,358	Coal production.....	24	45
Franchise.....	3,879	4,817	Vermiculite.....	6	7
Incorporation.....	286	286			
Registration.....	273	255			
4. Public utilities—assessments... 309	309	280			
5. Alcoholic beverages.....	1,238	1,394			
Liquor.....	1,166	1,318			
Beer.....	72	76			
7. Amusements—exhibitions.....	18	20			
8. Occupations and businesses, not elsewhere classified.....	2,784	3,029			
Grain inspection.....	611	626			
Fertilizer inspection.....	237	231			
Insurance companies.....	462	439			
Bank examinations.....	189	357			
Oil inspection.....	164	167			
Other.....	1,121	1,209			
9. Hunting and fishing.....	2,732	2,572			
10. Other—pets.....	1	1			

Detail items below do not add to this total; see text.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
NEBRASKA			NEVADA—Continued		
A. SALES AND GROSS RECEIPTS.....	40,272	40,219	A. SALES AND GROSS RECEIPTS—Continued		
2. Selective sales and gross receipts.....	40,272	40,219	1. General sales or gross receipts—sales and use—Continued		
a. Motor fuels.....	29,947	30,388	Service stations and supply... 253	206	
Refunds.....	-3,528	-3,339	Other retail.....	135	70
Gasoline.....	31,819	32,302	Personal service outlets.....	186	113
Special fuel.....	1,194	1,030	Manufacturing, wholesaling, construction, and miscellaneous outlets.....	1,455	833
Aircraft fuel.....	462	395	Refunds.....	...	-21
b. Alcoholic beverages.....	2,850	2,626	2. Selective sales and gross receipts.....	16,751	15,527
c. Tobacco products—cigarettes..	3,929	3,964	a. Motor fuels.....	7,744	7,468
d. Insurance.....	3,491	3,185	Refunds.....	-580	-500
General.....	3,416	3,103	Gross collections.....	8,324	7,968
Fire marshal.....	60	67	b. Alcoholic beverages.....	901	858
Self-insurers.....	15	15	c. Tobacco products—cigarettes..	1,177	1,179
e. Public utilities—express companies.....	5	6	d. Insurance.....	616	581
g. Amusements—racing.....	50	50	f. Pari-mutuels.....
B. LICENSE.....	7,612	9,095	g. Amusements—gambling.....	6,313	5,441
1. Motor vehicles.....	4,770	5,174	B. LICENSE.....	6,074	4,334
Registrations.....	4,160	4,140	1. Motor vehicles.....	3,673	2,460
Nonresident licenses.....	233	284	Registrations.....	1,612	1,280
Mileage.....	...	270	Common carriers.....	2,061	1,180
Titles.....	178	202	2. Motor vehicle operators.....	159	154
Motor carriers.....	176	173	3. Corporations in general.....	455	297
Bus.....	...	85	5. Alcoholic beverages.....	19	18
Special trip.....	23	20	7. Amusements—gaming.....	503	378
2. Motor vehicle operators.....	105	1,356	8. Occupations and businesses, not elsewhere classified.....	326	282
3. Corporations in general.....	382	352	Insurance.....	116	112
Franchise.....	300	216	Petroleum products inspection.. 65	63	
Filing.....	82	136	Other.....	145	107
5. Alcoholic beverages.....	153	155	9. Hunting and fishing.....	772	622
7. Amusements.....	16	18	10. Other—marriage.....	167	123
Athletics.....	8	9	E. PROPERTY—general.....	2,185	2,416
Racing.....	8	9	G. SEVERANCE—proceeds of mines... 167	104	
8. Occupations and businesses, not elsewhere classified.....	1,419	1,270	K. OTHER—civil actions.....	176	123
Brand inspection.....	229	222			
Installment loan companies... 99	See E	See E			
Other.....	1,091	1,048			
9. Hunting and fishing.....	767	770			
Hunting and fishing.....	655	697			
Deer.....	102	62			
Other.....	10	11			
E. PROPERTY.....	23,828	24,182			
1. General.....	23,156	23,371			
2. Special.....	672	811			
Intangibles.....	471	439			
Car lines.....	201	281			
Installment loan companies... See B8	See B8	91			
F. DEATH AND GIFT—inheritance... 132	225				
G. SEVERANCE.....	1,003	377			
H. POLL.....	836	832			
NEVADA			NEW HAMPSHIRE		
A. SALES AND GROSS RECEIPTS.....	26,665	22,226	A. SALES AND GROSS RECEIPTS.....	17,797	16,492
1. General sales or gross receipts—sales and use.....	9,914	6,699	2. Selective sales and gross receipts.....	17,797	16,492
Apparel.....	386	274	a. Motor fuels.....	9,156	8,489
General merchandise.....	827	534	Refunds.....	-211	-225
Specialty.....	372	219	Gross collections.....	9,367	8,714
Food.....	1,536	1,200	b. Alcoholic beverages—beer.... 1,031	1,048	
Eating and drinking.....	1,954	1,245	c. Tobacco products.....	3,032	3,032
Drug, candy, and tobacco.....	390	280	d. Insurance.....	1,582	1,496
Household and home furnishings and appliances.....	345	259	f. Pari-mutuels.....	2,812	2,427
Garden and farm implement.... 92	44		Wagering commission.....	2,550	2,202
Mining companies.....	355	180	Breakage.....	262	225
Building material yards and hardware.....	351	283	B. LICENSE.....	8,407	8,030
Automobile dealers.....	1,161	886	1. Motor vehicles.....	5,609	5,364
Trailer, boat, motorcycle dealers and supply.....	116	94	Registration.....	5,576	5,333
			Truck and passenger carriers.. 8	8	
			Other.....	25	23
			2. Motor vehicle operators.....	560	608
			3. Corporations in general.....	225	211
			Filing returns.....	117	103
			Corporate license.....	65	57
			Organization.....	43	51
			4. Public utilities—assessment... 75	73	
			5. Alcoholic beverages.....	243	232
			Beer.....	186	184
			Liquor.....	57	48
			8. Occupations and businesses, not elsewhere classified.....	668	637
			Saving bank tax.....	165	161
			Banking examinations.....	97	93
			Motor boat registration.....	91	74
			Other.....	315	309
			9. Hunting and fishing.....	1,026	904
			10. Other—pistols.....	1	1

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Table with columns for Tax source, 1957 (prelim.), and 1956. Rows include NEW HAMPSHIRE, NEW JERSEY, and NEW MEXICO. Categories include Individual Income, Property, Death and Gift, Sales and Gross Receipts, License, and Corporation Net Income.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Table with columns for Tax source, 1957 (prelim.), and 1956. Rows include NEW MEXICO, NEW YORK, and NORTH CAROLINA. Categories include Property, Death and Gift, Severance, Sales and Gross Receipts, License, and Corporation Net Income.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
NORTH CAROLINA—Continued			NORTH DAKOTA—Continued		
B. LICENSE—Continued			A. SALES AND GROSS RECEIPTS—Continued		
5. Alcoholic beverages.....	81	80	2. Selective sales and gross receipts—Continued		
Beer.....	58	61	b. Alcoholic beverages.....	2,825	2,869
Wine.....	23	19	Liquor.....	1,734	1,652
6. Chain stores.....	237	263	Beer.....	1,091	1,217
7. Amusements.....	448	590	c. Tobacco products—cigarettes and snuff.....	2,997	2,952
Theatres.....	148	266	d. Insurance.....	1,222	1,224
Entertainments.....	107	108	e. Public utilities—rural electric cooperatives.....	3	3
Billiards and pool.....	72	74	f. Other—oleomargarine.....	252	240
Carnivals and circuses.....	19	25			
Picture film dealers.....	10	12			
Music machine.....	73	92			
Other.....	19	13			
8. Occupations and businesses, not elsewhere classified.....	12,712	12,579	B. LICENSE.....	10,553	10,971
Gasoline inspection.....	3,378	3,258	1. Motor vehicles.....	8,670	8,426
Oil inspection.....	1,137	1,229	Registrations.....	7,790	7,465
Building and loan.....	1,036	919	Titles.....	111	47
Installment dealers.....	734	823	Auto transportation.....	57	59
Automobile dealers.....	732	704	Motor carriers—ton tax.....	547	517
Dispensers and weighing machines.....	411	394	Motor carriers—mileage.....	165	182
Insurance agents.....	379	392	2. Motor vehicle operators.....	70	740
Loan agencies.....	386	345	3. Corporations in general.....	25	20
Professionals and real estate.....	329	314	5. Alcoholic beverages.....	173	181
Tobacco and cigarettes.....	305	297	Beer.....	105	110
Soft drinks.....	271	269	Liquor.....	68	71
Contractors.....	264	235	7. Amusements.....	74	57
Restaurants.....	228	226	Games and devices.....	59	41
Motor fuels distributors.....	223	205	Dance halls, theaters, bowling alleys.....	15	16
Insurance companies.....	206	203			
Other.....	2,693	2,766	B. Occupations and businesses, not elsewhere classified.....	1,087	1,104
9. Hunting and fishing.....	1,473	1,473	Seed inspection.....	253	258
			Gas and oil inspection.....	224	222
			Other.....	610	624
			9. Hunting and fishing.....	454	443
G. INDIVIDUAL INCOME.....	52,873	47,810	C. INDIVIDUAL INCOME.....	3,444	2,876
D. CORPORATION NET INCOME.....	45,582	44,134	D. CORPORATION NET INCOME.....	1,174	1,205
Domestic.....	20,378	18,686	E. PROPERTY.....	2,623	2,708
Foreign.....	24,534	24,828	1. General.....	2,569	2,653
Penalties and interest.....	670	620	2. Special.....	54	55
E. PROPERTY—special.....	8,309	8,071	Car line.....	40	42
Intangibles.....	7,183	6,943	Air transportation.....	14	13
Railroad franchise.....	1,126	1,128			
F. DEATH AND GIFT.....	5,156	3,963	F. DEATH AND GIFT—inheritance.....	220	202
Inheritance and estate.....	4,725	3,548	G. SEVERANCE—oil and gas production.....	1,581	1,806
Gift.....	431	415			
K. OTHER—civil process.....	67	66			

*Detail items do not add to total; see text.

NORTH DAKOTA			OHIO		
A. SALES AND GROSS RECEIPTS.....			A. SALES AND GROSS RECEIPTS.....		
1. General sales or gross receipts..	32,155	30,795	1. General sales or gross receipts..	516,774	491,628
Motor vehicle use.....	14,218	13,152	Use.....	234,588	229,981
Sales and use.....	167	166	Sales.....	8,982	8,172
Apparel.....	14,091	13,152	Food.....	225,606	221,809
Automotive.....	2,756	2,772	Apparel.....	20,424	20,080
Food.....	2,419	2,419	General.....	16,620	16,341
Furniture.....	2,620	2,419	Automotive.....	26,929	26,158
General merchandise.....	367	463	Furniture.....	59,156	58,161
Lumber and building.....	2,115	2,166	Building.....	20,512	20,167
Professional and personal service.....	1,484	1,219	Miscellaneous.....	34,125	33,551
Public utility.....	194	177			
Unclassified.....	930	886	2. Selective sales and gross receipts.....	282,186	261,647
Farm and garden.....	1,985	1,861	a. Motor fuels.....	142,070	136,637
Manufacturing and trading or jobbing.....	12	14	Refunds.....	-7,700	-8,220
	980	635	Gasoline.....	149,770	144,857
			b. Alcoholic beverages.....	40,464	40,554
			Beer and malt.....	20,319	21,495
			Liquor.....	18,366	17,297
			Wine.....	1,779	1,762
			c. Tobacco products—cigarettes..	32,564	24,661
			d. Insurance.....	24,995	22,668
			Foreign companies.....	24,478	22,185
			Fire marshal.....	436	413
			Retailary.....	81	70
2. Selective sales and gross receipts.....	17,937	17,643			
a. Motor fuels.....	10,638	10,355			
Refunds.....	-8,134	-7,575			
Gasoline.....	18,120	16,457			
Use fuel.....	652	1,323			

*Detail data not available.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
OHIO—Continued			OKLAHOMA—Continued		
A. SALES AND GROSS RECEIPTS—Continued			A. SALES AND GROSS RECEIPTS—Continued		
2. Selective sales and gross receipts—Continued			2. Selective sales and gross receipts—Continued		
e. Public utilities.....	34,776	30,718	b. Alcoholic beverages.....	5,942	6,064
Electric light companies...	(*)	13,623	c. Tobacco products.....	11,387	11,105
Telephone and telegraph...	(*)	6,391	Cigarettes.....	10,380	10,056
Natural and artificial gas...	(*)	6,397	Tobacco.....	1,007	1,049
Steam railway.....	(*)	3,087	d. Insurance.....	8,422	7,796
Other utilities.....	(*)	627	e. Public utilities.....	492	462
Public utilities commission assessment.....	594	593	Electric cooperatives.....	301	286
f. Pari-mutuels.....	7,317	6,409	Freight car.....	191	176
			h. Other—motor vehicle excise...	6,365	6,962
B. LICENSE.....	124,872	111,939	B. LICENSE.....	39,484	38,468
1. Motor vehicles.....	93,406	72,519	1. Motor vehicles.....	30,948	30,154
Registrations.....	80,522	58,422	Auto and farm trucks.....	20,784	20,178
Titles.....	1,046	1,186	Commercial.....	8,821	8,599
Motor carriers.....	1,138	1,103	Titles.....	478	523
Highway use.....	10,700	11,808	Over-size and overweight permits.....	572	567
2. Motor vehicle operators.....	1,341	1,687	Other.....	293	287
3. Corporations in general.....	13,407	22,799	2. Motor vehicle operators.....	2,467	2,507
4. Public utilities—sleeping car and freight line companies.....	305	301	3. Corporations in general.....	2,907	2,755
5. Alcoholic beverages—liquor.....	8,352	7,459	Franchise.....	2,646	2,478
7. Amusements.....	42	19	Charter.....	261	257
8. Occupations and businesses; not elsewhere classified.....	4,498	3,788	4. Public utilities—rural electric cooperatives.....	1	1
Real estate brokers and dealers.....	336	318	5. Alcoholic beverages.....	253	267
Building and loan.....	338	304	7. Amusements—coin devices.....	324	366
Bank examination.....	279	263	8. Occupations and businesses, not elsewhere classified.....	1,310	1,068
Insurance agents and brokers..	271	275	Feed, seed, and fertilizer...	204	180
Food and dairies.....	147	149	Insurance.....	102	101
Boat tags and dock landings..	167	148	Cigarette dealers, etc.....	211	211
Other.....	2,960	2,331	Other.....	793	576
9. Hunting and fishing.....	3,497	3,343	9. Hunting and fishing.....	1,274	1,370
Hunting.....	1,639	1,565			
Fishing.....	1,858	1,778	C. INDIVIDUAL INCOME.....	12,563	12,120
10. Other—aircraft.....	24	24	Individual.....	12,230	11,753
E. PROPERTY.....	26,921	27,594	Fiduciary.....	333	367
1. General (veterans' bonus bonds)...	4,642	3,620	D. CORPORATION NET INCOME.....	10,457	9,801
2. Special—intangibles.....	22,279	23,974	E. PROPERTY—general—back taxes only..	1	1
Financial institutions.....	18,685	20,663	F. DEATH AND GIFT.....	4,068	3,988
Intercounty corporations.....	1,745	1,703	Inheritance and estate.....	3,567	3,482
Public utilities.....	154	126	Gift.....	501	506
Dealers in intangibles.....	841	769			
Insurance franchise.....	854	713	G. SEVERANCE.....	34,014	32,118
F. DEATH AND GIFT—inheritance and estate.....	8,164	4,902	Gross production.....	33,605	31,724
			Petroleum excise.....	409	394

*Detail data not available.

OKLAHOMA			OREGON		
A. SALES AND GROSS RECEIPTS.....			A. SALES AND GROSS RECEIPTS.....		
1. General sales or gross receipts..	135,133	133,146	2. Selective sales and gross receipts.....	40,921	40,096
Use.....	49,753	49,159	a. Motor fuels.....	34,145	33,545
Sales.....	2,359	2,181	Refunds.....	-3,584	-3,627
Food.....	27,394	26,978	Gasoline.....	37,741	37,016
Apparel.....	11,862	11,425	Aircraft gas.....	192	99
General merchandise.....	2,007	1,954	Use fuel.....	66	57
Furniture, fixtures, and equipment.....	9,904	9,941	b. Alcoholic beverages.....	1,273	1,281
Motor vehicle.....	2,108	2,033	d. Insurance.....	4,123	4,123
Lumber and material.....	4,255	4,229	Foreign and alien companies	4,167	3,975
Service.....	4,714	5,206	Fire marshal.....	145	148
Coin devices.....	2,073	1,930	e. Public utilities—electric cooperatives.....	106	100
Public utility and transportation.....	130	135	f. Pari-mutuels.....	880	940
Miscellaneous.....	3,838	3,595	Dog racing.....	577	637
	6,503	6,530	Horse racing.....	303	303
2. Selective sales and gross receipts.....	85,380	83,987	h. Other.....	205	107
a. Motor fuels.....	52,772	51,598	Butterfat.....	199	94
Gasoline and fuels excise (net).....	50,984	50,137	Filberts.....	6	13
Special fuel use (net).....	1,788	1,461			

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
OREGON—Continued			PENNSYLVANIA—Continued		
B. LICENSE.....	33,700	32,866	B. LICENSE.....	249,360	184,587
1. Motor vehicles.....	24,511	24,329	1. Motor vehicles.....	75,188	72,210
Passenger cars and pickups.....	7,323	7,228	Passenger cars.....	33,175	32,574
Trucks.....	3,286	3,244	Trucks, tractors, and trailers, and commercial.....	33,685	30,641
Titles.....	950	937	Titles.....	3,442	3,898
Motor carriers mileage tax and permits.....	12,624	12,597	Transfers.....	1,671	1,919
Other.....	328	323	Motor and omnibus.....	1,530	1,488
2. Motor vehicle operators.....	739	733	Inspection stickers.....	849	831
Operators.....	448	445	Other.....	836	859
Chauffeurs.....	47	46	2. Motor vehicle operators.....	6,371	6,281
Learners.....	22	22	3. Corporations in general.....	142,441	80,625
Accident fund assessment.....	222	220	Domestic—capital stock.....	95,630	48,537
3. Corporations in general.....	716	508	Foreign—franchise.....	43,208	29,637
Franchise.....	616	433	Domestic—excise.....	1,472	1,259
Organization.....	30	31	Foreign—excise.....	2,131	1,192
Other.....	70	44	4. Public utilities—electric cooperatives.....	7	7
4. Public utilities—utilities commission tax.....	252	219	5. Alcoholic beverages.....	7,808	7,854
5. Alcoholic beverages—liquor.....	608	601	Liquor.....	6,334	6,334
7. Amusements.....	259	326	Beer.....	1,432	1,432
Music and amusement devices.....	202	254	Other.....	88	88
Racing.....	57	72	7. Amusements—boxing and wrestling	(NA)	6
8. Occupations and businesses, not elsewhere classified.....	3,379	2,937	8. Occupations and businesses, not elsewhere classified.....	11,110	10,984
Feed, seed, and fertilizer.....	164	222	Title insurance trust, bank, and other financial stock companies.....	972	6,099
Agricultural inspection and regulation.....	1,351	1,115	Insurance agents and brokers.....	212	252
Insurance.....	214	205	Highway encroachment.....	881	849
Real estate.....	136	151	Bank examinations.....	574	481
Electricians and contractors.....	189	147	Insurance examinations.....	427	308
Other.....	1,325	1,097	Milk dealers.....	276	285
9. Hunting and fishing.....	2,914	2,914	Bedding inspection.....	203	201
10. Other—liquor purchase permits.....	292	299	Boiler inspection.....	257	173
G. INDIVIDUAL INCOME.....	92,245	68,780	Other.....	2,308	2,336
D. CORPORATION NET INCOME.....	20,713	16,391	9. Hunting and fishing.....	5,335	5,491
E. PROPERTY—special—private car companies.....	18	21	Hunting.....	3,487	3,645
F. DEATH AND GIFT.....	4,619	2,860	Fishing.....	1,848	1,846
Inheritance and estate.....	4,155	2,760	10. Other.....	1,100	1,129
Gift.....	464	100	Dog.....	991	1,041
G. SEVERANCE.....	750	798	Motorboat.....	109	88
Timber.....	596	652	D. CORPORATION NET INCOME.....	164,059	137,628
Fish poundage.....	154	146	E. PROPERTY—special—corporate loans.....	1,506	1,526
PENNSYLVANIA			F. DEATH AND GIFT—inheritance and estate.....	44,694	42,644
A. SALES AND GROSS RECEIPTS.....	1,505,532	315,073	J. DOCUMENTARY AND STOCK TRANSFER.....	20,071	20,686
1. General sales or gross receipts—sales and use.....	1,189,933	34,651	Realty transfer.....	19,389	19,958
2. Selective sales and gross receipts.....	315,599	280,422	Legal documents.....	477	488
a. Motor fuels.....	180,972	155,116	Stock transfer.....	205	240
Refunds.....	-1,033	-507	(NA) Signifies data not available.		
Gasoline.....	178,881	153,080	A 3 percent sales tax became effective in March 1956 and succeeded a 1 percent sales tax which had expired in August 1955. In the Bureau of the Census advance report, State Tax Collections in 1957, the amount collected by Pennsylvania during its fiscal year ended May 31, 1957, from the 3 percent sales and use tax was understated by about \$80 million. The corrected figures for Pennsylvania herein are based upon revised information from that State.		
Fuel use.....	2,583	1,951	RHODE ISLAND		
Aircraft fuels.....	541	592	A. SALES AND GROSS RECEIPTS.....	44,486	42,894
b. Alcoholic beverages.....	47,119	43,094	1. General sales or gross receipts—retail sales and use.....	15,085	14,855
Malt.....	21,802	22,469	2. Selective sales and gross receipts.....	29,401	28,039
Liquor.....	25,317	20,625	a. Motor fuels.....	9,313	9,249
c. Tobacco products.....	45,031	43,598	Refunds.....	-188	-159
d. Insurance.....	25,301	23,946	Gross collections.....	9,501	9,408
Life.....	13,285	12,612	b. Alcoholic beverages.....	2,358	2,322
Casualty.....	8,970	7,727	Importers.....	1,976	1,937
Fire.....	3,046	3,437	Domestic manufacture.....	382	385
Other.....	170	170	SOUTH CAROLINA		
e. Public utilities.....	15,109	14,520	A. SALES AND GROSS RECEIPTS.....	132,374	128,764
f. Amusements—boxing and wrestling.....	15	12	1. General sales or gross receipts—retail sales and use.....	53,469	52,880
g. Other.....	2,052	136	Refunds.....	-91	-68
Soft drinks.....	1	43	Lumber and building materials.....	6,576	6,561
Private bankers.....	7	4	General merchandise.....	10,765	10,542
Hotel occupancy.....	2,044	89	Food and beverages.....	16,183	15,651

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
RHODE ISLAND—Continued			SOUTH CAROLINA—Continued		
A. SALES AND GROSS RECEIPTS—Continued			A. SALES AND GROSS RECEIPTS—Continued		
2. Selective sales and gross receipts—Continued			2. Selective sales and gross receipts—Continued		
c. Tobacco products—cigarettes.....	3,415	3,270	e. Public utilities.....	3,907	3,705
d. Insurance—gross premium.....	2,228	2,196	Electric power.....	3,238	3,083
e. Public utilities.....	4,154	3,849	Utilities.....	454	410
f. Pari-mutuels.....	7,119	6,302	Railroads—assessments.....	215	212
Flat racing.....	6,538	5,796	g. Amusements—admissions.....	301	291
Breakage.....	581	506	h. Other—soft drinks.....	5,213	5,138
g. Amusements.....	(NA)	(NA)	B. LICENSE.....	14,991	13,429
h. Other—unincorporated business	814	851	1. Motor vehicles.....	7,578	7,267
B. LICENSE.....	8,192	7,960	Motor carriers.....	815	743
1. Motor vehicles.....	5,660	5,480	Private passenger cars.....	2,660	2,603
Registration.....	5,583	5,405	Property carriers, trucks, tractors, and trailers.....	3,620	3,503
Motor carriers.....	77	75	Common carriers—passenger.....	127	120
2. Motor vehicle operators.....	775	775	Other.....	356	298
3. Corporations in general.....	149	168	2. Motor vehicle operators.....	1,304	881
Franchise.....	66	87	3. Corporations in general.....	867	400
Charter.....	37	31	Franchise—domestic corporations.....	346	302
Filing.....	24	28	Domestic charters.....	30	38
Other.....	22	22	Foreign corporation license.....	431	See E
5. Alcoholic beverages.....	64	63	Other.....	60	60
7. Amusements.....	20	26	5. Alcoholic beverages.....	778	787
Shows.....	18	21	Liquor.....	485	440
Boxing and wrestling.....	2	5	Beer and wine.....	293	347
8. Occupations and businesses, not elsewhere classified.....	1,442	1,374	6. Chain stores.....	345	323
Savings banks.....	1,120	1,066	7. Amusements.....	342	374
Other.....	322	308	Coin operated devices.....	317	349
9. Hunting and fishing.....	82	74	Pool rooms.....	25	25
Fishing.....	52	47	8. Occupations and businesses, not elsewhere classified.....	2,811	2,519
Hunting.....	30	27	Oil inspection.....	1,187	1,173
D. CORPORATION NET INCOME.....	7,880	7,560	Insurance.....	648	422
Business corporation.....	7,596	7,303	Contractors.....	161	121
Financial institutions.....	284	257	Other.....	815	803
F. DEATH AND GIFT.....	2,005	2,115	9. Hunting and fishing.....	966	878
Inheritance and estate.....	1,814	2,064	C. INDIVIDUAL INCOME.....	16,387	15,558
Gift.....	191	51	D. CORPORATION NET INCOME.....	17,412	16,283
(NA) Signifies data not available.			Corporations.....	16,819	16,020
SOUTH CAROLINA			Banks.....	319	263
A. SALES AND GROSS RECEIPTS.....	132,374	128,764	Building and loan associations.....	274	...
1. General sales or gross receipts—retail sales and use.....	53,469	52,880	E. PROPERTY—General.....	889	1,272
Refunds.....	-91	-68	Utilities.....	889	842
Lumber and building materials.....	6,576	6,561	Foreign corporations.....	See B3	430
General merchandise.....	10,765	10,542	F. DEATH AND GIFT—inheritance and estate.....	1,257	2,483
Food and beverages.....	16,183	15,651	J. DOCUMENTARY AND STOCK TRANSFER.....	1,034	1,126
Automotive.....	8,658	9,113	SOUTH DAKOTA		
Apparel.....	2,215	2,197	A. SALES AND GROSS RECEIPTS.....	32,069	38,331
Furniture.....	3,435	3,492	1. General sales or gross receipts.....	13,010	18,728
Vending machines.....	135	...	Sales.....	12,844	12,033
Miscellaneous.....	4,342	4,011	Use.....	148	689
Use tax—instate registrants only.....	1,207	1,352	Veterans bonus (1% additional)	18	6,016
Unclassified.....	44	29	2. Selective sales and gross receipts.....	19,059	19,603
2. Selective sales and gross receipts.....	78,905	75,884	a. Motor fuels.....	11,076	11,224
a. Motor fuels.....	45,632	44,040	Refunds.....	-4,791	-4,524
Gasoline (net).....	44,129	43,225	Gross collections.....	15,867	15,748
Special fuel and road use.....	1,503	815	b. Alcoholic beverages.....	2,303	2,325
b. Alcoholic beverages.....	13,535	12,798	Liquor stamps.....	580	591
Liquor.....	7,550	6,937	Hi-point beer.....	173	161
Beer and wine.....	5,985	5,861	Gross receipts (10%).....	1,580	1,573
c. Tobacco products.....	5,914	5,828	c. Tobacco products—cigarettes.....	1,816	1,826
d. Insurance.....	4,403	4,084	d. Insurance.....	1,501	1,431
Premium.....	1,518	1,428	Gross premium.....	1,465	1,395
Additional premium.....	2,125	2,031	Fire marshal.....	36	36
Workmen's compensation.....	372	...			
Fire department.....	136	1...			
Fire inspection.....	21	20			
Domestic.....	231	91			

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
SOUTH DAKOTA—Continued			TENNESSEE—Continued		
A. SALES AND GROSS RECEIPTS—Continued			A. SALES AND GROSS RECEIPTS—Continued		
2. Selective sales and gross receipts—Continued			2. Selective sales and gross receipts—Continued		
e. Public utilities.....			e. Public utilities.....		
Public utilities.....	32	32	Public utilities.....	1,143	1,104
Private car lines.....	30	30	Telephone and telegraph.....	845	857
Express companies.....	2	2	Gas, electricity, and water.....	298	222
f. Pari-mutuels.....	303	221	Transportation.....	25	25
Pari-mutuels.....	303	221	Amusements--theaters.....	257	269
h. Other.....	2,028	2,544	Other.....	208	230
Other.....	2,028	2,544	Soft drink bottlers.....	109	123
Auto registration (2%).....	1,644	2,176	Shells.....	36	35
Butter substitutes.....	384	368	Sewing machine companies.....	12	12
			Vending machines.....	63	51
			Other.....	9	9
B. LICENSE.....	8,230	7,794	B. LICENSE.....	43,742	42,093
Motor vehicles.....	5,981	5,638	Motor vehicles.....	21,871	21,939
Motor carriers.....	2,505	2,263	Registrations.....	20,830	20,797
Registrations.....	3,263	3,135	Titles.....	828	943
Titles and duplicates.....	126	149	Motor carrier inspections and filing.....	213	199
Dealers.....	87	91	Motor vehicle operators.....	473	2,068
Motor vehicle operators.....	47	2	Registrations.....	7,563	4,587
Corporations in general--filing.....	45	34	Titles.....	7,081	4,226
Alcoholic beverages.....	399	394	Franchise.....	309	190
Nonintoxicating.....	334	329	Filing.....	175	153
Liquor.....	53	53	Charter.....	18	18
Registration.....	12	12	Penalties and interest.....	125	116
Occupations and businesses, not elsewhere classified.....	647	611	Inspections.....	121	112
Oil inspection.....	120	122	Sleeping, dining, and pullman car companies.....	4	4
Other.....	527	489	Alcoholic beverages.....	241	256
Hunting and fishing.....	1,104	1,108	Retail.....	161	174
Other--aircraft registration.....	7	7	Wholesale.....	21	21
			Beer tax permits.....	53	55
D. CORPORATION NET INCOME--banks and financial institutions.....	188	184	Other.....	6	6
			Chain stores.....	198	200
E. PROPERTY.....	628	747	Amusements.....	109	99
General.....	451	635	Occupations and businesses, not elsewhere classified.....	11,931	11,499
Special--money and credits.....	177	112	Gasoline and oil inspection.....	7,568	7,447
			Miscellaneous privileges.....	1,985	1,764
F. DEATH AND GIFT--inheritance.....	796	623	Building and loan associations.....	508	417
			Other.....	1,870	1,871
G. SEVERANCE--ore.....	748	684	Hunting and fishing.....	1,231	1,329
TENNESSEE			TEXAS		
A. SALES AND GROSS RECEIPTS.....			A. SALES AND GROSS RECEIPTS.....		
1. General sales or gross receipts..			1. General sales or gross receipts..		
General sales or gross receipts..	191,194	184,885	General sales or gross receipts..	303,438	292,682
Use (includes automobile account).....	92,407	89,096	2. Selective sales and gross receipts.....	303,438	292,682
Sales (gross collections).....	3,055	2,378	a. Motor fuels.....	163,226	157,326
Food.....	89,405	86,745	Refunds.....	-16,804	-17,047
Apparel.....	22,641	21,810	Gasoline and special fuels.....	180,030	174,373
General merchandise.....	3,225	3,162			
Automotive.....	20,693	19,961			
Furniture, home furnishings, and equipment.....	15,245	15,735			
Lumber, building, and contractors.....	5,458	5,308			
Miscellaneous service.....	8,339	8,455			
Manufacturers.....	3,065	2,759			
Utilities.....	5,023	4,078			
Miscellaneous.....	1,274	1,028			
Refunds.....	4,442	4,449			
	-53	-27			
2. Selective sales and gross receipts.....	98,787	95,789			
a. Motor fuels.....	66,710	65,433			
Refunds.....	-5,744	-4,921			
Gasoline.....	70,574	69,001			
Combustible gases and liquids.....	1,880	1,353			
Alcoholic beverages.....	8,111	7,642			
Alcohol and wine.....	5,484	5,170			
Beer.....	2,627	2,472			
Tobacco products.....	14,619	13,936			
Insurance.....	7,739	7,175			
Foreign companies.....	7,201	6,631			
Fire marshal.....	199	190			
Self-insurers--workmen's compensation.....	171	149			
Annuity.....	168	205			

(1956 data are for the State's regular fiscal year ended August 31, 1956. Preliminary figures in 1957 column are for the 12-month period ended June 30, 1957.)

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
TEXAS—Continued			UTAH		
A. SALES AND GROSS RECEIPTS—Continued			A. SALES AND GROSS RECEIPTS.....		
2. Selective sales and gross receipts—Continued			1. General sales or gross receipts-- sales and use.....		
b. Alcoholic beverages.....			23,410		
Beer.....	17,267	16,118	Agriculture, forestry, and fishing.....	17	(*)
Liquor.....	11,954	11,561	Mining.....	293	(*)
Wine.....	1,057	920	Contract construction.....	895	(*)
Ale.....	146	133	Manufacturing.....	1,885	(*)
Tobacco products--cigarettes..	45,096	43,930	Finances, insurance, and real estate.....	11	(*)
Insurance.....	25,413	23,640	Transportation, communication, and other public utilities..	1,592	(*)
Companies occupation tax..	23,982	22,451	Wholesale trade.....	1,882	(*)
Insurance Commission maintenance.....	1,431	1,189	Services.....	937	(*)
Public utilities.....	13,009	11,814	Retail trade.....	(15,183)	(*)
Gas, light, and water.....	5,667	5,299	Building materials, farm equipment.....	1,553	(*)
Telephone and telegraph.....	6,539	5,657	General merchandise.....	1,618	(*)
Pipe line.....	625	570	Food.....	3,644	(*)
Motor carriers.....	81	185	Automotive dealers, gas-line, service stations... ..	3,314	(*)
Car lines, express, and pullman companies.....	97	103	Apparel, accessories.....	1,211	(*)
Amusements.....	541	464	Furniture, home furnishing, equipment.....	1,465	(*)
Admissions.....	490	382	Eating and drinking places..	848	(*)
Boxing and wrestling.....	12	54	Miscellaneous retail.....	1,530	(*)
Awards.....	39	28	Motor vehicles.....	350	(*)
Other.....	25,729	26,776	Unclassified.....	380	(*)
Motor vehicle sales or use..	19,471	20,348	Refunds.....	-15	(*)
Cement.....	2,104	2,282			
Radio sales.....	1,895	2,025	2. Selective sales and gross receipts.....	20,899	19,529
Oil and gas well servicing..	1,320	1,330	a. Motor fuels.....	15,535	14,527
Cosmetics.....	802	651	Gasoline.....	13,912	13,178
Other.....	137	140	Special fuel.....	1,141	982
			Aircraft.....	482	367
B. LICENSE.....	110,122	103,880	b. Alcoholic beverage.....	826	832
Motor vehicles.....	58,888	55,629	Liquor and wines.....	590	573
Registrations.....	55,695	52,423	Beer.....	236	259
Inspections.....	998	934	Tobacco products--cigarettes..	1,961	1,884
Auto and truck special permits	903	846	Insurance.....	1,879	1,694
Titles.....	877	965	Public utilities.....	100	4
Motor carriers.....	339	365	Other--oleomargarine.....	598	588
Other.....	76	96			
Motor vehicle operators.....	5,865	6,001	B. LICENSE.....	7,794	6,795
Corporations in general.....	34,991	32,456	Motor vehicles.....	4,970	4,580
Franchise--domestic.....	16,081	15,043	Registrations.....	1,587	1,525
Franchise--foreign.....	18,220	16,638	Unladen weight fees.....	2,367	2,221
Charter.....	537	638	Temporary permits.....	816	632
Penalties.....	153	137	Title and other.....	200	202
Alcoholic beverages.....	1,281	1,312	Corporations in general-- franchise.....	167	145
Beer and wine.....	627	655	Public utilities.....	4	3
Liquor.....	654	657	Alcoholic beverages--brewing....	2	2
Chain stores.....	2,152	1,997	Occupations and businesses, not elsewhere classified.....	488	439
Amusements--boxing and wrestling..	12	11	Insurance.....	86	81
Occupations and businesses, not elsewhere classified.....	5,227	4,695	Banking.....	79	61
Insurance examination.....	718	560	Other.....	323	297
Securities regulation.....	330	468	Hunting and fishing.....	1,891	1,431
Cigarette tax permits.....	423	422	Other--liquor purchase permits..	79	75
Coin-operated machines.....	343	389			
Real estate agents.....	230	226	C. INDIVIDUAL INCOME.....	10,081	8,389
Hairdressers and cosmetologists.....	237	239			
Other.....	2,946	2,391	D. CORPORATION NET INCOME--franchise...	8,224	3,657
Hunting and fishing.....	1,706	1,779			
Hunting.....	908	886	E. PROPERTY--general.....	2,671	5,174
Fishing.....	798	893			
			F. DEATH AND GIFT--estate.....	892	618
E. PROPERTY--general.....	32,355	30,522			
			G. SEVERANCE.....	2,775	2,471
F. DEATH AND GIFT--inheritance and estate.....	8,898	8,092	Mine occupation.....	2,766	2,459
			Oil and gas production.....	9	12
G. SEVERANCE.....	195,016	184,798			
Crude oil.....	147,014	136,296			
Natural and casing head gas....	40,205	40,855			
Sulphur.....	5,765	5,685			
Oil and gas regulation.....	2,032	1,962			
	2,105	2,676			
H. POLL.....	2,105	2,676			
J. DOCUMENTARY AND STOCK TRANSFER-- stock transfer.....	578	476			

*Detail data not available.

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
VERMONT			VIRGINIA—Continued		
A. SALES AND GROSS RECEIPTS.....	13,625	13,066	B. LICENSE.....	40,508	36,918
2. Selective sales and gross receipts.....	13,625	13,066	1. Motor vehicles.....	21,619	19,407
a. Motor fuels—gasoline.....	6,691	6,477	Registration.....	20,698	18,480
b. Alcoholic beverages.....	3,019	2,918	Titles.....	749	781
Liquor.....	2,111	2,006	Motor carriers.....	141	130
Beer and wine.....	908	912	Other.....	31	16
c. Tobacco products—cigarettes.....	1,857	1,755	2. Motor vehicle operators.....	747	380
d. Insurance.....	976	897	3. Corporations in general.....	998	989
General gross premium.....	947	875	Franchise.....	557	520
Additional fire insurance.....	29	22	Annual registration.....	261	246
e. Public utilities.....	1,017	1,017	Entrance fees.....	133	143
Telephone companies.....	571	521	Charter.....	47	80
Electric energy.....	445	437	4. Alcoholic beverages.....	227	231
Other public utilities.....	64	59	7. Amusements—motion pictures.....	48	57
h. Other—copyrighted music.....	2	2	8. Occupations and businesses, not elsewhere classified.....	15,052	14,118
B. LICENSE.....	7,315	7,094	Business and professional licenses.....	12,224	11,590
1. Motor vehicles.....	5,467	5,467	Feed, seed, and fertilizer.....	260	303
Pleasure cars.....	3,306	3,228	Bank and building and loan association examinations.....	269	184
Commercial.....	2,054	1,959	Other.....	2,299	2,041
Buses, trailers, and motor-cycles.....	130	124	9. Hunting and fishing.....	1,622	1,534
Dealers.....	60	63	10. Other.....	195	202
Other.....	95	93	Dog.....	110	119
2. Motor vehicle operators.....	436	426	Marriage.....	77	75
3. Corporations in general.....	22	21	Alcoholic purchase permits.....	8	8
Charter.....	11	11	C. INDIVIDUAL INCOME.....	106,048	46,306
Foreign corporation.....	11	10	D. CORPORATION NET INCOME.....	27,453	27,876
4. Public utilities.....	13	14	E. PROPERTY—special.....	14,126	10,620
5. Alcoholic beverages—wholesalers and retailers.....	162	161	Intangibles.....	7,475	7,125
7. Amusements.....	28	32	Steam railroads.....	5,141	2,169
Music machines.....	22	26	Shares of banks, trusts, and security companies.....	909	856
Circus.....	6	6	Motor carriers.....	212	94
8. Occupations and businesses, not elsewhere classified.....	389	404	Other utilities.....	122	71
9. Hunting and fishing.....	613	561	Interest on delinquent taxes.....	267	305
10. Other.....	7	8	F. DEATH AND GIFT.....	4,013	2,585
Marriage.....	6	7	Inheritance and estate.....	3,804	2,381
Aviation.....	1	1	Gift.....	209	204
C. INDIVIDUAL INCOME.....	9,132	8,503	G. SEVERANCE.....	255	199
D. CORPORATION NET INCOME—franchise.....	2,283	1,907	Forest products.....	164	128
E. PROPERTY.....	352	351	Oyster.....	91	71
1. General.....	29	26	H. POLL.....	1,624	1,680
2. Special—railroads and transportation companies.....	323	325	J. DOCUMENTARY AND STOCK TRANSFER.....	2,916	3,058
F. DEATH AND GIFT—inheritance and estate.....	1,406	615	Deeds and contracts.....	2,691	2,845
H. POLL.....	803	478	Wills.....	225	213
VIRGINIA			K. OTHER—suits.....	50	43
A. SALES AND GROSS RECEIPTS.....	118,915	97,222	*1956-1957 increase reflects legally-authorized accelerated collection schedule for certain taxes.		
2. Selective sales and gross receipts.....	118,915	97,222	WASHINGTON		
a. Motor fuels.....	68,890	65,449	A. SALES AND GROSS RECEIPTS.....	295,031	281,760
Refunds.....	-5,284	-5,026	1. General sales or gross receipts.....	197,950	187,517
Gross collections.....	74,174	70,475	Retail sales.....	137,177	131,555
b. Alcoholic beverages.....	8,122	7,952	Compensating use.....	10,789	9,056
Beer excise.....	6,986	6,859	Business and occupation—gross receipts.....	49,141	46,316
Beverage excise.....	299	273	Penalties and interest.....	1,009	751
Wines and spirits.....	837	820	Refunds.....	-166	-161
d. Insurance—gross premiums.....	9,398	8,949	Retail sales, by business group (accrued tax basis).....	(138,914)	(138,945)
e. Public utilities.....	132,496	14,862	Food.....	35,850	34,422
Water, heat, light, and power companies.....	12,378	5,305	Apparel.....	4,544	4,492
Steam railroads.....	12,133	4,961	General merchandise.....	13,956	13,493
Telephone and telegraph.....	4,823	2,052	Automotive.....	22,800	22,919
Motor carriers—gross earnings.....	1,594	1,528	Furniture, fixtures, and supplies.....	8,980	8,278
Express, sleeping, parlor, and dining car companies.....	396	62	Building materials and equipment.....	10,453	10,666
Other.....	1,172	954	Miscellaneous.....	42,331	44,725
g. Amusements—boxing and wrestling.....	9	10			

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
WASHINGTON—Continued			WASHINGTON—Continued		
A. SALES AND GROSS RECEIPTS—Continued			F. DEATH AND GIFT.....	6,809	5,340
1. General sales or gross receipts—Continued			Inheritance.....	6,307	5,057
Business and occupation, by business group (accrued tax basis).....	(49,623)	(46,467)	Gift.....	502	283
Extracting.....	283	299	J. DOCUMENTARY AND STOCK TRANSFER—conveyance.....	561	660
Manufacturing.....	8,647	8,819	*Detail items below do not add to this total; see text.		
Wholesaling.....	12,910	12,134	WEST VIRGINIA*		
Retailing.....	21,062	19,340	A. SALES AND GROSS RECEIPTS.....	134,415	122,041
Service and other business activities.....	6,721	5,875	1. General sales or gross receipts..	79,334	71,446
2. Selective sales and gross receipts.....	97,081	94,243	Consumers sales—retail.....	30,623	28,185
a. Motor fuels.....	54,628	58,794	Consumers use—retail.....	410	390
Refunds.....	-2,909	-2,465	Business and occupation—gross sales.....	48,301	42,871
Gross.....	57,537	56,259	Refunds.....	-13	-7
b. Alcoholic beverages.....	8,621	8,348	Production.....	13,560	11,589
Liquor.....	7,208	6,913	Manufacturing.....	7,691	7,611
Beer.....	1,291	1,319	Retail.....	6,480	6,119
Wine.....	122	116	Wholesale.....	1,473	1,352
c. Tobacco products—cigarettes.....	13,153	13,110	Public utilities.....	6,554	5,527
d. Insurance—gross premiums.....	5,923	5,572	Contracting.....	4,123	3,706
e. Public utilities.....	11,836	10,539	Assessments.....	87	71
Public utility district—excise.....	1,128	794	Service and other business.....	1,961	1,928
Public utilities.....	10,708	9,745	Rents, royalties, etc.....	714	522
Public utilities, by type (accrued tax basis).....	(10,990)	(10,113)	Small loan business.....	113	84
Transportation.....	1,918	1,832	Carriers.....	4,494	3,482
Communication.....	3,025	2,782	Telephone and telegraph.....	1,045	873
Electric light and power.....	4,626	4,301	Pipe lines.....	19	14
Water and gas.....	1,077	860	Consumers sales—retail—by business group.....	(30,708)	(28,431)
Miscellaneous.....	344	338	Food.....	12,118	11,259
f. Pari-mutuels.....	997	903	Apparel.....	1,728	1,654
g. Amusements.....	1,923	1,977	General merchandise.....	6,236	5,780
Pin-ball and slot machines.....	1,909	1,967	Automotive.....	1,946	1,771
Athletic exhibitions.....	14	10	Furniture, fixtures, and supplies.....	1,622	1,471
B. LICENSE.....	29,537	28,274	Building materials and equipment.....	1,792	1,632
1. Motor vehicles.....	15,289	15,203	Miscellaneous.....	5,266	4,864
Registrations.....	14,746	14,729	2. Selective sales and gross receipts.....	55,081	50,595
Special permits.....	266	216	a. Motor fuels.....	26,584	26,587
Restricted route permits.....	197	179	Refunds.....	-3,087	-2,636
Auto stage mileage.....	41	41	Gross collections.....	31,441	29,223
Load tolerance permits.....	39	38	b. Alcoholic beverages—beer.....	3,398	3,454
2. Motor vehicle operators.....	2,178	2,121	c. Tobacco products—cigarettes.....	9,431	6,981
3. Corporations in general.....	863	641	d. Insurance.....	3,852	3,173
Franchise.....	730	470	Annuity considerations.....	147	150
Filing and recording.....	133	171	Premium.....	3,467	3,023
4. Public utilities—regulatory fees.....	909	912	Fire marshal.....	238	...
5. Alcoholic beverages—liquor.....	1,294	1,278	f. Pari-mutuels.....	2,412	2,853
6. Occupations and businesses, not elsewhere classified.....	4,848	4,044	h. Other.....	7,634	7,547
Apple advertising.....	611	896	Auto titling privilege.....	4,429	4,369
Grain and hay inspection.....	965	89	Soft drinks.....	3,205	3,178
District certification, fruit and vegetable inspection.....	555	675	B. LICENSE.....	17,766	19,392
Meat inspection.....	208	183	1. Motor vehicles.....	13,003	14,905
Brand inspection.....	196	190	Registrations and titles.....	12,851	14,713
Soft tree fruits advertising.....	168	298	Motor carriers.....	152	192
Real estate dealers.....	232	245	2. Motor vehicle operators.....	311	440
Other.....	1,913	1,694	3. Corporations in general.....	1,029	1,152
9. Hunting and fishing.....	3,579	3,640	4. Public utilities—assessments.....	300	167
Big game.....	2,986	3,053	5. Alcoholic beverages—beer.....	407	447
Fishing.....	593	587	6. Chain stores.....	113	117
10. Other.....	577	435	8. Occupations and businesses, not elsewhere classified.....	1,277	1,290
Liquor purchase permits.....	540	410	Feed, seed, and fertilizer.....	186	188
Business registration.....	16	17	License tax—clerks and sheriffs.....	441	446
Gas tax refund permits.....	9	8	License tax—tax commissioner.....	114	143
Filing of candidacy.....	12	...	Other.....	536	513
E. PROPERTY.....	22,984	21,715	9. Hunting and fishing.....	1,311	859
1. General.....	7,015	5,722	10. Other—marriage.....	15	15
2. Special—motor vehicle and aircraft excise.....	15,969	15,993			

Table 2.—STATE TAX COLLECTIONS IN DETAIL, BY STATES: 1957 AND 1956—Continued
(In thousands of dollars)

Tax source	1957 (prelim.)	1956	Tax source	1957 (prelim.)	1956
WEST VIRGINIA—Continued			WISCONSIN—Continued		
E. PROPERTY—general.....	292	271	E. PROPERTY.....	24,360	22,612
F. DEATH AND GIFT—inheritance.....	1,894	1,626	1. General (forestry tax).....	3,012	2,792
H. POLL.....	767	734	2. Special—public utilities.....	21,348	19,820
WISCONSIN			Railroads.....	5,436	4,883
A. SALES AND GROSS RECEIPTS.....	109,511	105,282	Sleeping car and express companies.....	25	58
2. Selective sales and gross re- ceipts.....	109,511	105,282	Telegraph.....	28	25
a. Motor fuels.....	64,581	62,371	Street railways.....	144	152
Refunds.....	-8,457	-6,957	Air carriers.....	56	50
Gross collections.....	73,038	69,328	Light, heat, and power.....	15,274	14,109
b. Alcoholic beverages.....	13,618	13,168	Conservation and regulating companies.....	69	68
Liquor.....	10,513	10,086	Pipe lines.....	516	475
Malt.....	3,105	3,082	F. DEATH AND GIFT.....	9,704	9,284
c. Tobacco products—cigarettes..	14,775	14,271	Inheritance and estate—normal..	6,335	6,084
d. Insurance.....	7,730	7,304	Inheritance and estate—surtax..	2,088	2,257
Life, accident, fire, and casualty.....	7,142	6,742	GIFTS.....	1,281	943
Fire insurance—fire de- partment dues.....	588	562	G. SEVERANCE—timber.....	218	156
e. Public utilities.....	8,504	7,863	K. OTHER—lawsuit.....	68	69
Telephone companies.....	7,493	6,744	WYOMING		
Electric cooperatives.....	321	442	A. SALES AND GROSS RECEIPTS.....	19,902	19,465
Freight lines.....	182	186	1. General sales or gross receipts..	9,670	9,316
Assessments.....	508	491	Sales.....	8,411	8,259
g. Amusements—boxing.....	4	3	Use.....	1,259	1,057
h. Other—oleomargarine.....	299	302	Sales and use, by business group.....	(9,670)	(9,316)
B. LICENSE.....	46,014	44,371	Apparel.....	271	269
1. Motor vehicles.....	37,621	36,026	Automotive.....	1,983	2,021
Registrations.....	37,188	35,604	Food.....	2,038	1,947
Motor carriers.....	433	422	Furniture.....	269	259
2. Motor vehicle operators.....	758	780	General merchandise.....	1,309	1,274
3. Corporations in general.....	317	374	Lumber and building.....	961	792
4. Public utilities—securities issues.....	31	97	Manufacturing, trading, jobbing.....	982	989
5. Alcoholic beverages—liquor.....	63	64	Professional, personal service.....	65	62
7. Amusements—boxing.....	2	3	Public utility.....	845	703
8. Occupations and businesses, not elsewhere classified.....	3,153	3,282	Unclassified.....	947	1,000
Grain and warehouse.....	379	427	2. Selective sales and gross re- ceipts.....	10,232	10,149
Agricultural inspection and regulation.....	469	472	a. Motor fuels.....	8,166	8,114
Insurance.....	157	271	b. Alcoholic beverages.....	546	543
Oil inspection.....	450	448	Liquor.....	464	464
Banks and consumer credit companies.....	382	361	Beer.....	82	79
Hotels, restaurants, camps, etc.....	199	192	c. Tobacco products—cigarettes..	718	695
Other.....	1,117	1,111	d. Insurance—gross premiums.....	801	795
9. Hunting and fishing.....	4,023	3,702	e. Public utilities—express companies.....	1	2
Fishing.....	2,162	1,985	B. LICENSE.....	7,329	7,089
Hunting.....	1,488	1,390	1. Motor vehicles.....	5,243	4,710
Sportsmen.....	339	296	Registrations.....	1,869	1,834
Commercial.....	31	29	Motor carriers.....	3,374	2,876
Other.....	3	2	2. Motor vehicle operators.....	175	183
10. Other.....	46	43	3. Corporations in general— franchise and filing.....	102	106
Dog.....	13	12	5. Alcoholic beverages.....	12	12
Aircraft registration.....	33	31	8. Occupations and businesses, not elsewhere classified.....	186	208
C. INDIVIDUAL INCOME.....	110,256	96,719	9. Hunting and fishing.....	1,611	1,870
Normal.....	92,184	81,856	E. PROPERTY.....	6,035	6,310
Surtaxes.....	18,004	14,802	1. General.....	5,851	6,105
Expired surtaxes.....	68	61	2. Special.....	184	205
D. CORPORATION NET INCOME.....	55,646	50,808	Car companies.....	116	125
Normal.....	55,622	50,317	Automobiles.....	68	80
Mass transportation companies..	23	464	F. DEATH AND GIFT—inheritance and estate.....	233	226
Expired surtaxes.....	1	27			

DEFINITIONS OF STATE TAXES

State tax revenue comprises amounts collected—including interest and penalties but excluding amounts refunded—from all taxes imposed by a State, and collected by it or collected and transmitted to it by local governments. State tax revenue includes local shares of State-imposed taxes except any amounts locally collected and retained.

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

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

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

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

a. Motor fuels.—Selective sales and gross receipts taxes on gasoline, diesel oil and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

b. Alcoholic beverages.—Selective sales and gross receipts taxes on alcoholic beverages.

c. Tobacco products.—Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and paper.

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

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

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

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

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

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

1. Motor vehicles.—License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include taxes on the business of motor transport nor property taxes or sales and gross receipts taxes relating to motor vehicles.

2. Motor vehicle operators.—Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

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

4. Public utilities.—License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies.

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

6. Chain stores.—License taxes imposed distinctively on chain store organizations (i.e., groups of stores engaged in a similar kind of business under the same management) or upon individual units of a chain store system.

7. Amusements.—License taxes imposed upon amusement businesses generally or upon specific

amusement enterprises (e.g., race tracks, theaters, athletic events, pool halls, etc.), "Licenses" based on value or number of admissions, amount of wagers, or gross or net income are reported elsewhere.

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

9. Hunting and fishing licenses.--Commercial and noncommercial hunting and fishing licenses and shipping permits.

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

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

D. CORPORATION NET INCOME TAXES.--Taxes on corporations and unincorporated businesses (when taxed distinctively from individual income) measured by net income. Such taxes may be called "license" or "franchise" taxes. However, designated, they are classified here if measured by net income.

E. PROPERTY TAXES.--Taxes conditioned on ownership of property and measured by its value. Property taxes are to be distinguished from special assessments, payable by owners of property benefited by specific public improvements and apportioned according to assumed benefits to the property affected.

1. General property taxes.--Property taxes which are applicable, with only specified exceptions, either to all property, to all tangible property, or to all real property, whether at a single rate or at classified effective rates. Includes State property-based taxes levied on subordinate local governments, such as taxes on towns levied by certain New England States.

2. Special property taxes.--Property taxes applying to special kinds of property, at rates that are not directly related to general property tax rates.

F. DEATH AND GIFT TAXES.--Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

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

H. POLL TAXES.--Capitation taxes levied as specific amounts, uniform or graded, against persons, or as ad valorem taxes on an arbitrary valuation of polls.

J. DOCUMENTARY AND STOCK TRANSFER TAXES.--Taxes on the recording, registering, and transferring of documents such as mortgages, deeds, and securities. However, taxes on recording or transfer of motor vehicles titles are reported at item B.1.

K. OTHER TAXES.--Taxes not listed separately or provided for in categories above.