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CORNELL
AGRICULTURAL ECONOMICS
STAFF PAPER

SUMMARY STATISTICAL COMPARISONS
OF STATE AND LOCAL TAXES
AMONG STATES OF THE UNITED STATES
1963 and 1973

By

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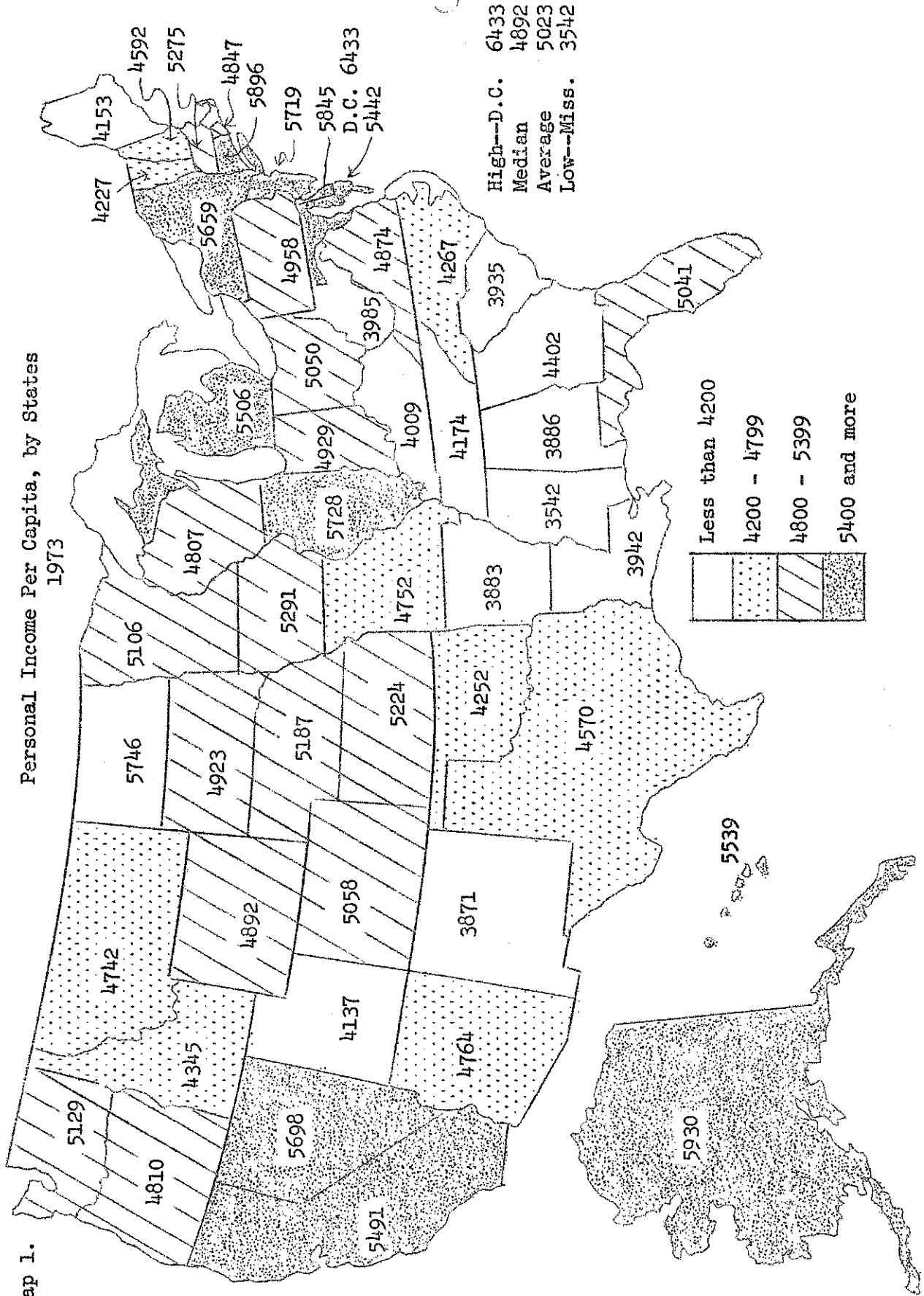
October 1975

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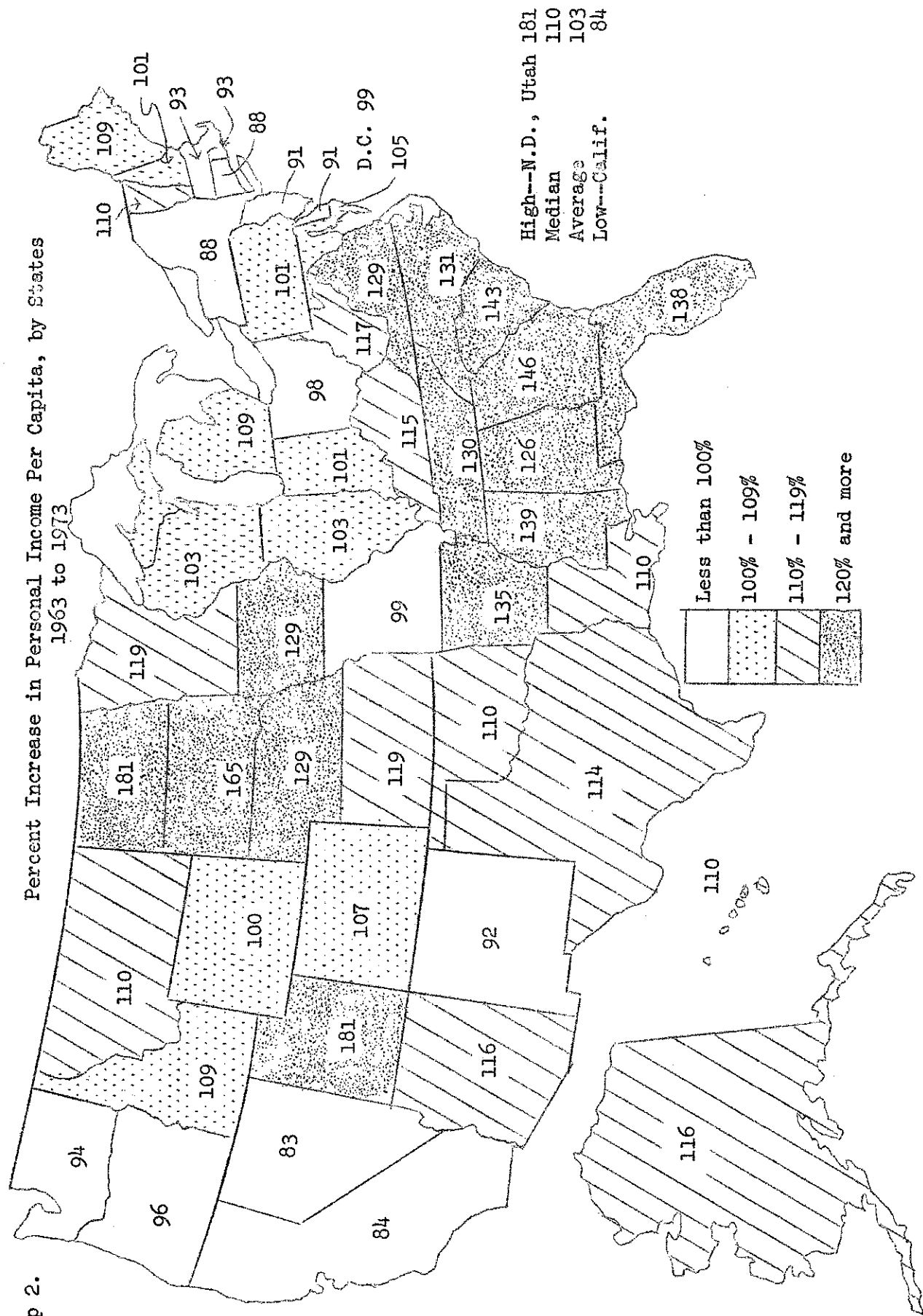
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Map 1.

Personal Income Per Capita, by States
1973

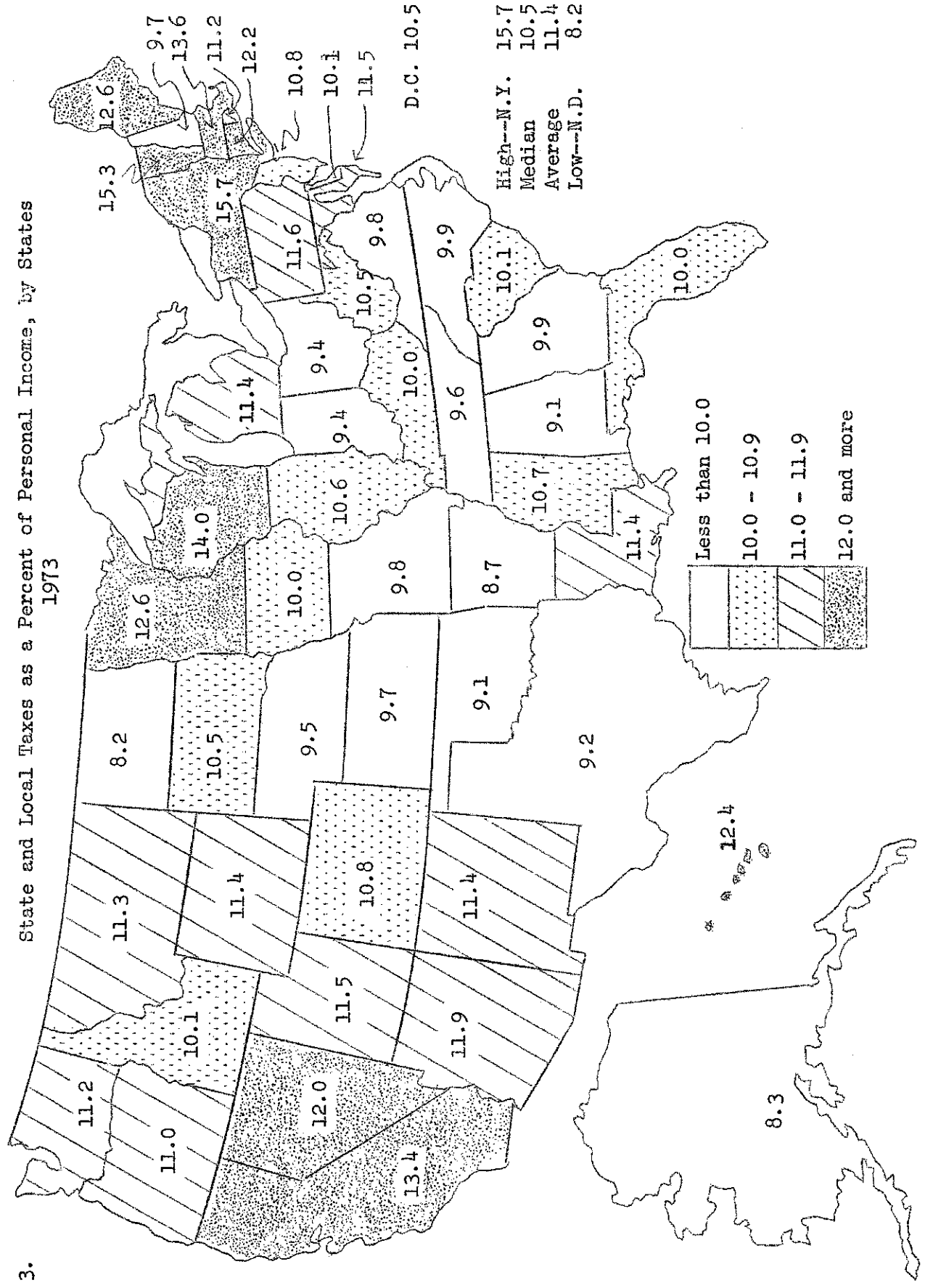


Map 2. Percent Increase in Personal Income Per Capita, by States 1963 to 1973

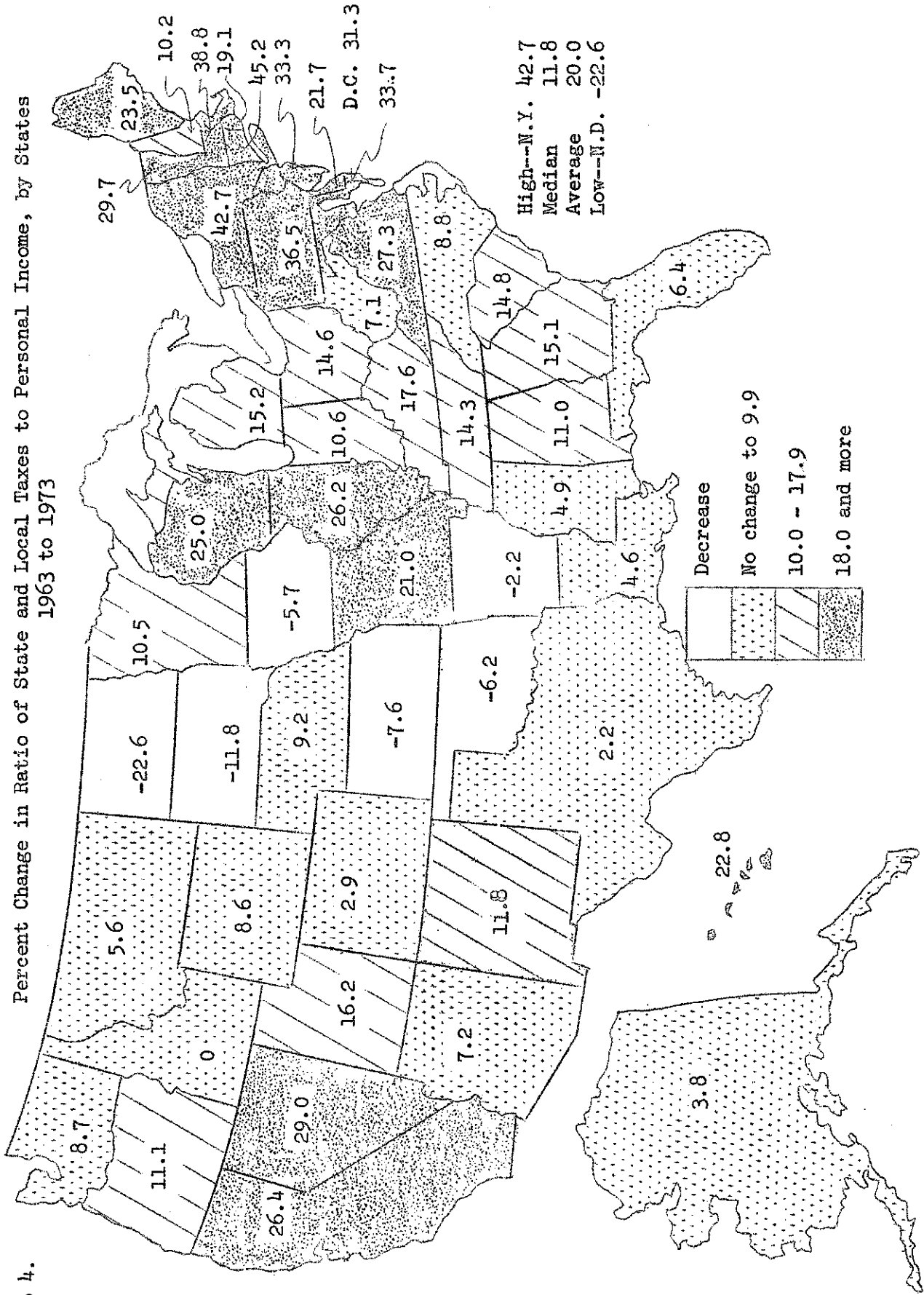


Map 3.

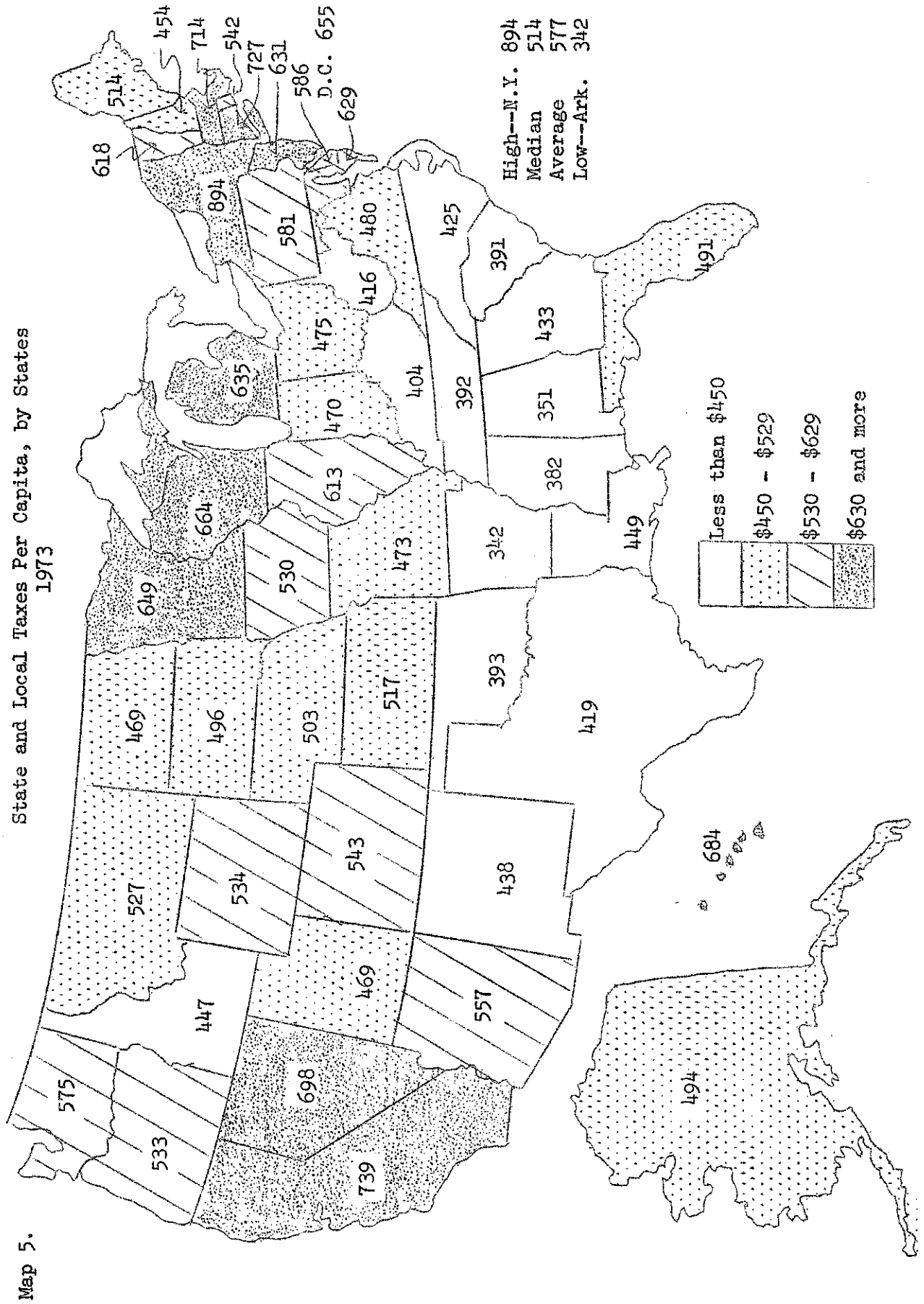
State and Local Taxes as a Percent of Personal Income, by States
1973



Map 4. Percent Change in Ratio of State and Local Taxes to Personal Income, by States 1963 to 1973



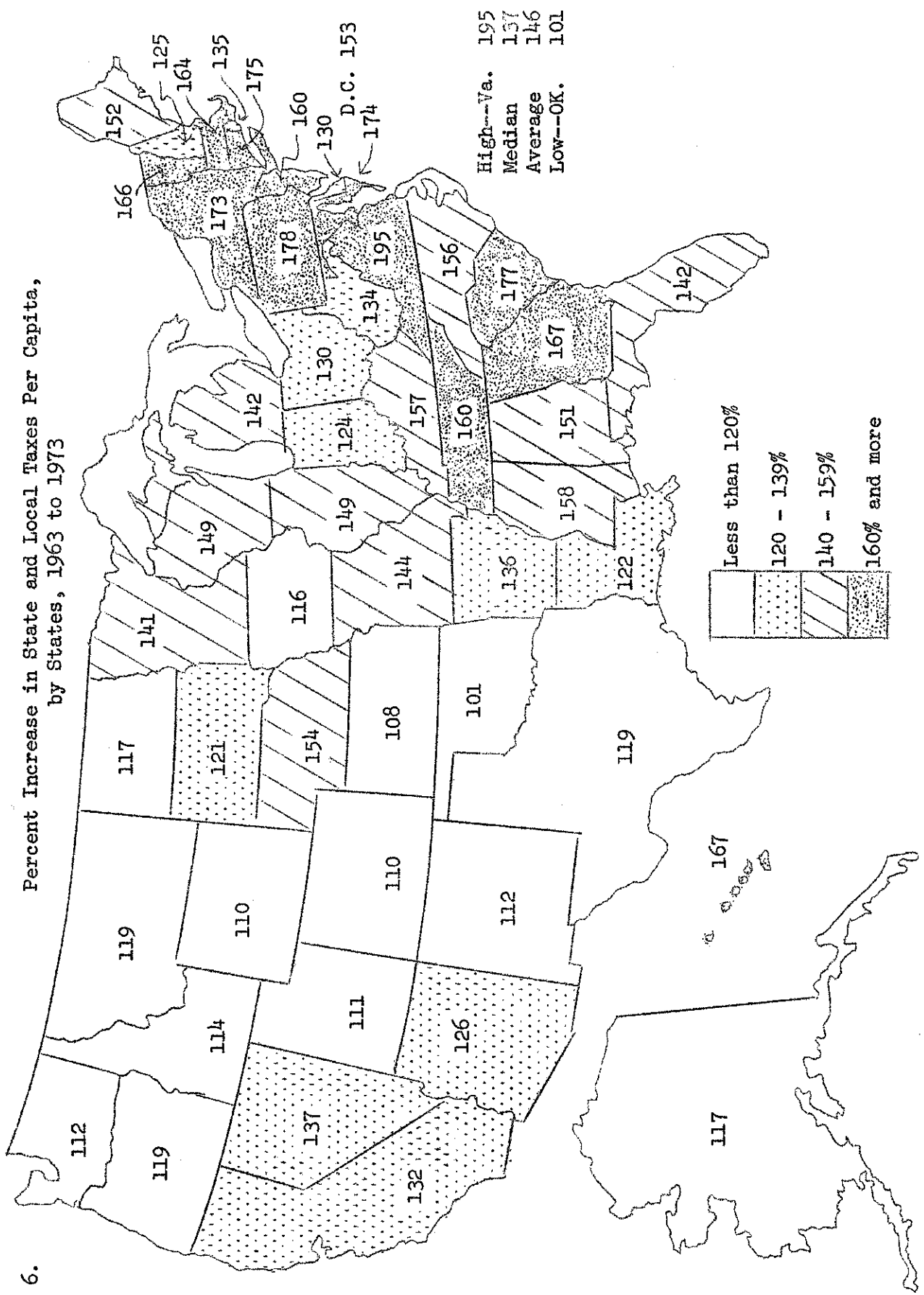
State and Local Taxes Per Capita, by States
1973



Map 5.

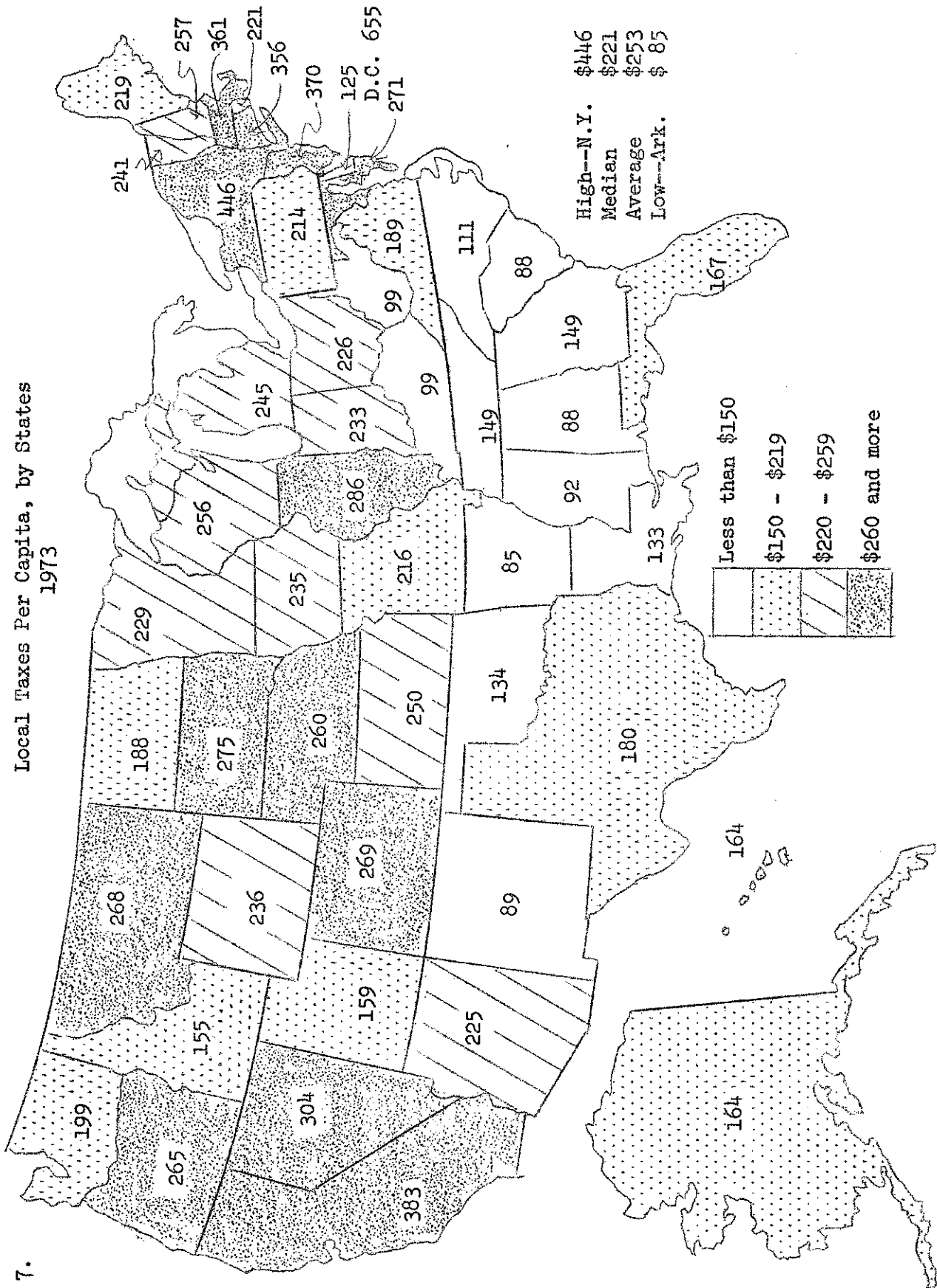
Map 6.

Percent Increase in State and Local Taxes Per Capita,
by States, 1963 to 1973

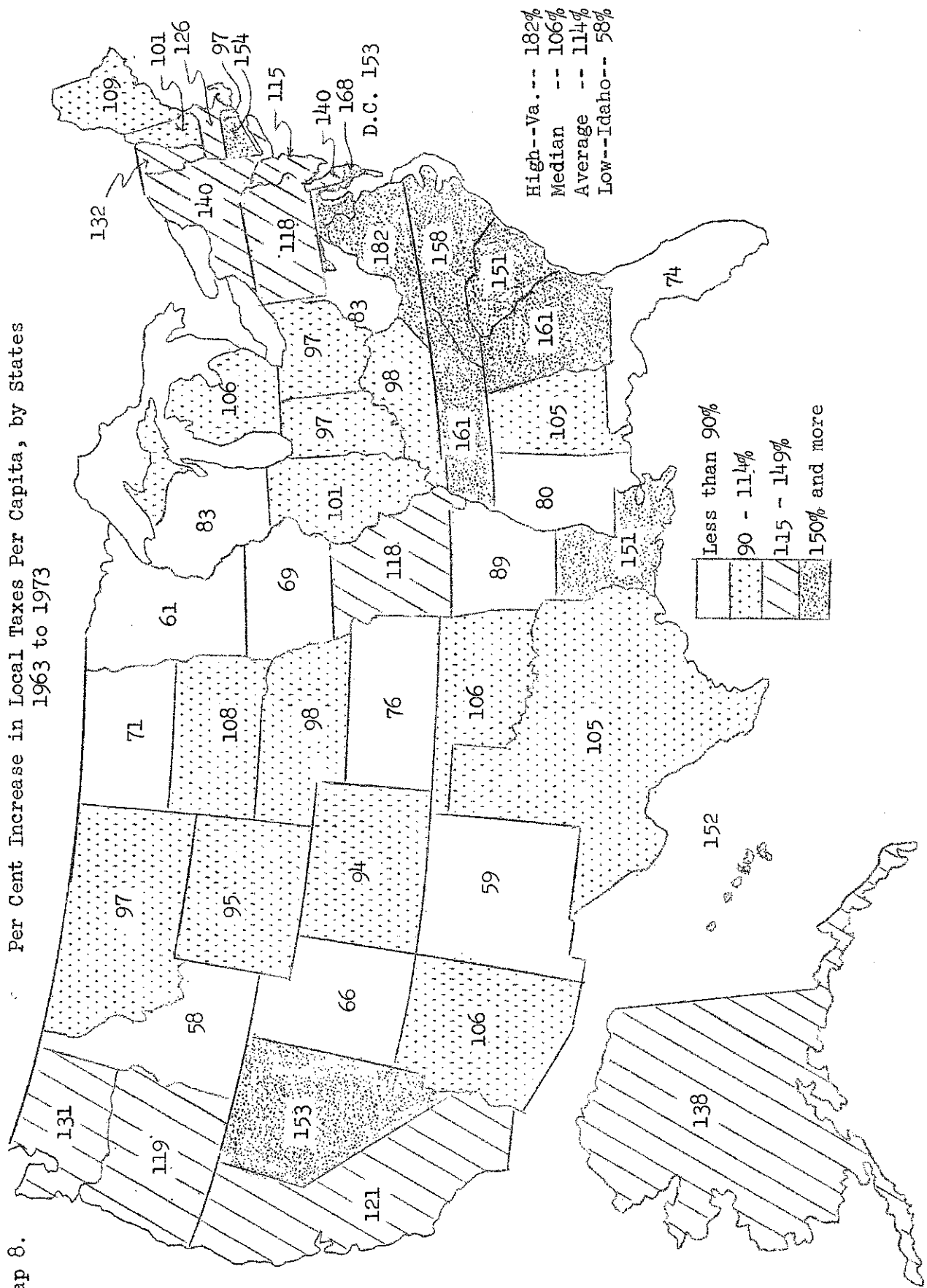


Map 7.

Local Taxes Per Capita, by States
1973

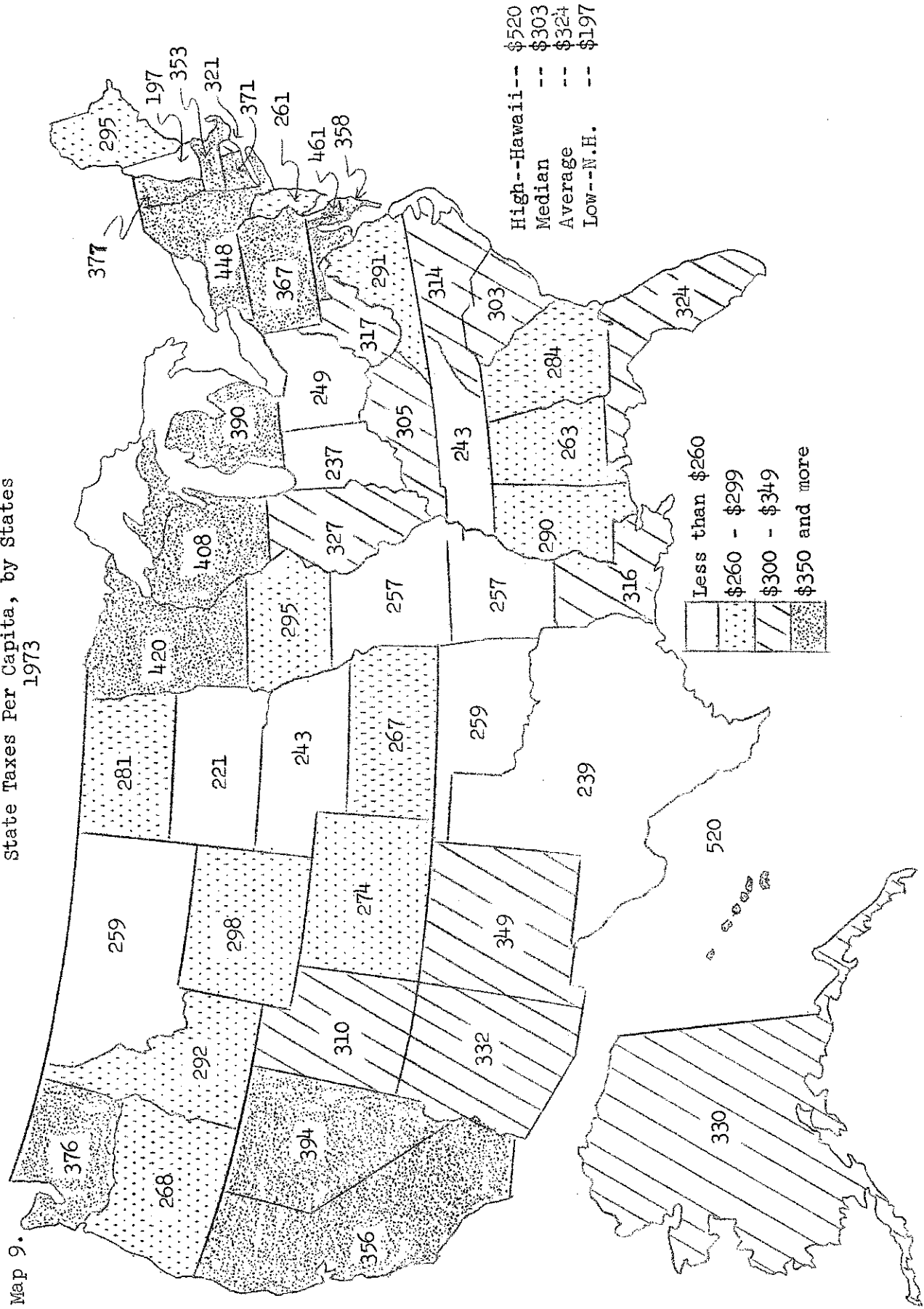


Map 8. Per Cent Increase in Local Taxes Per Capita, by States 1963 to 1973

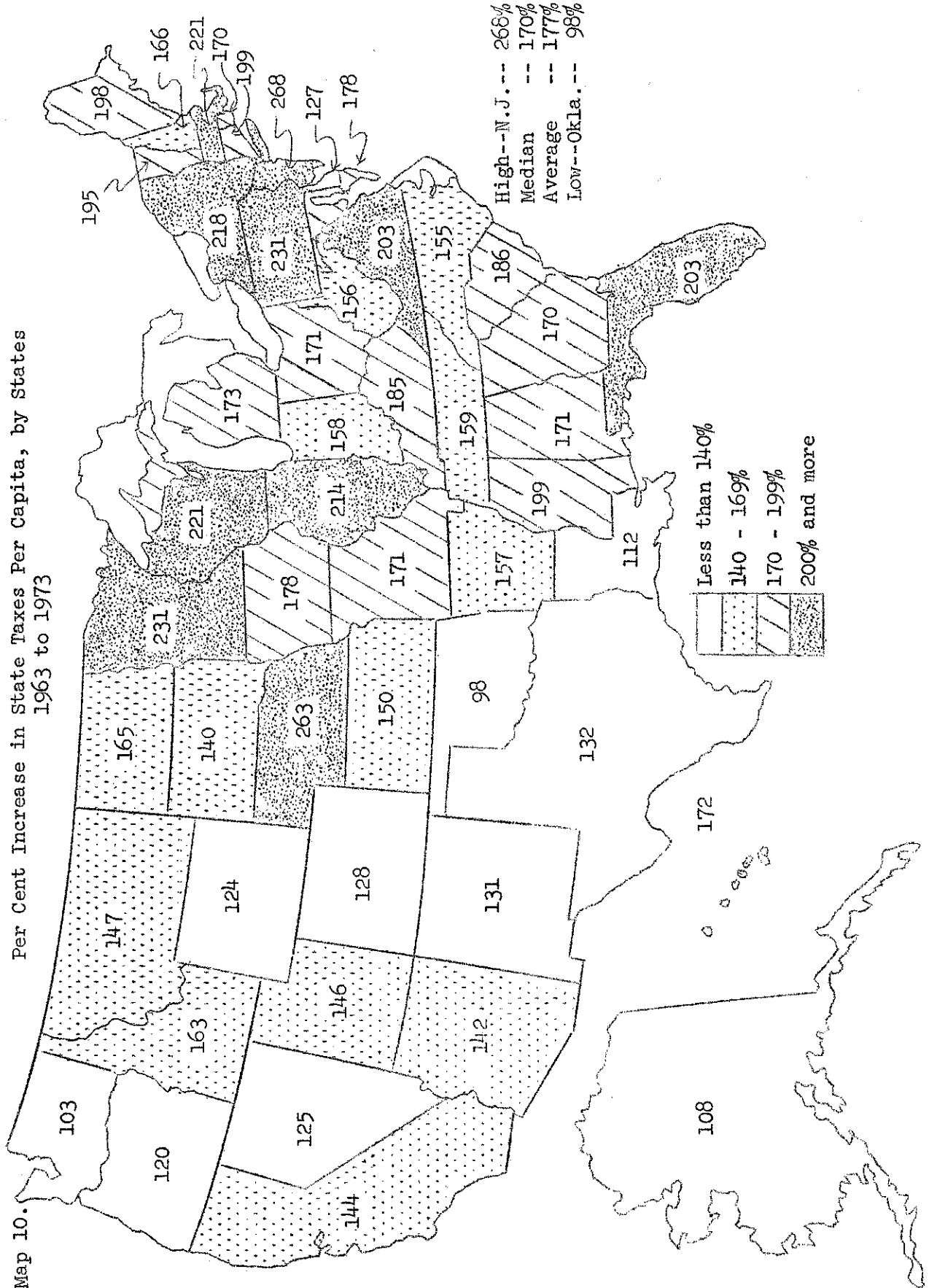


State Taxes Per Capita, by States
1973

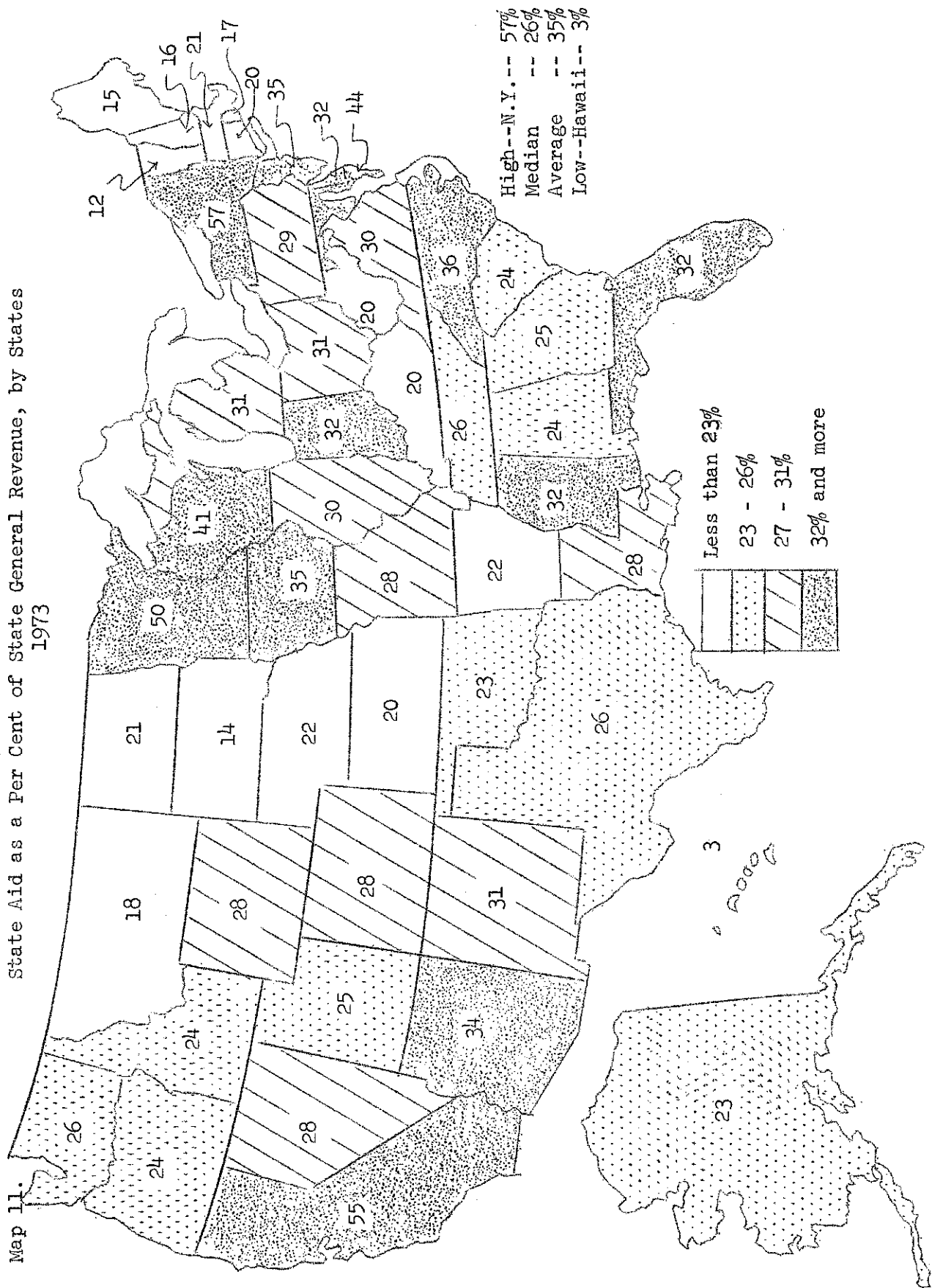
Map 9.



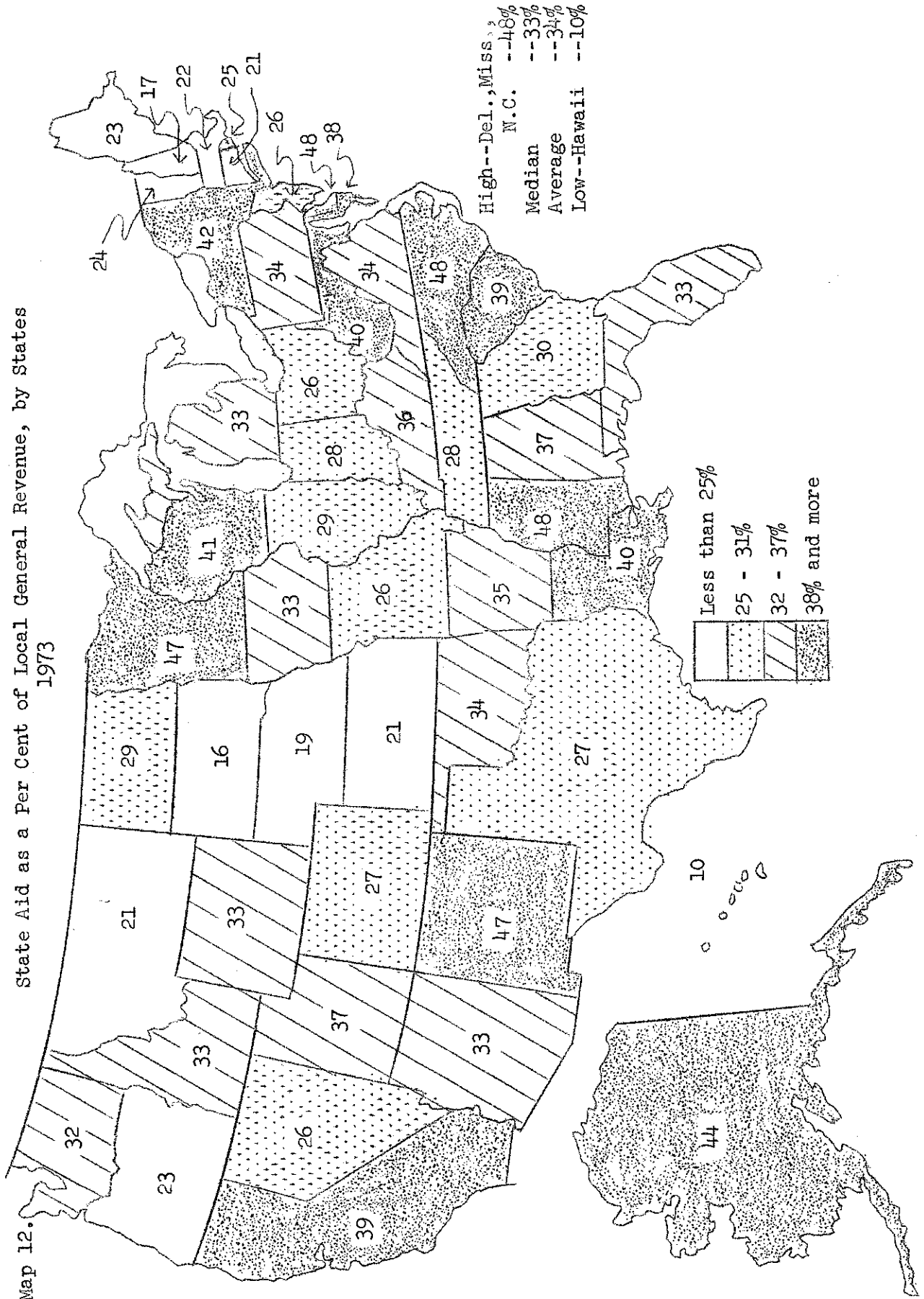
Map 10. Per Cent Increase in State Taxes Per Capita, by States 1963 to 1973



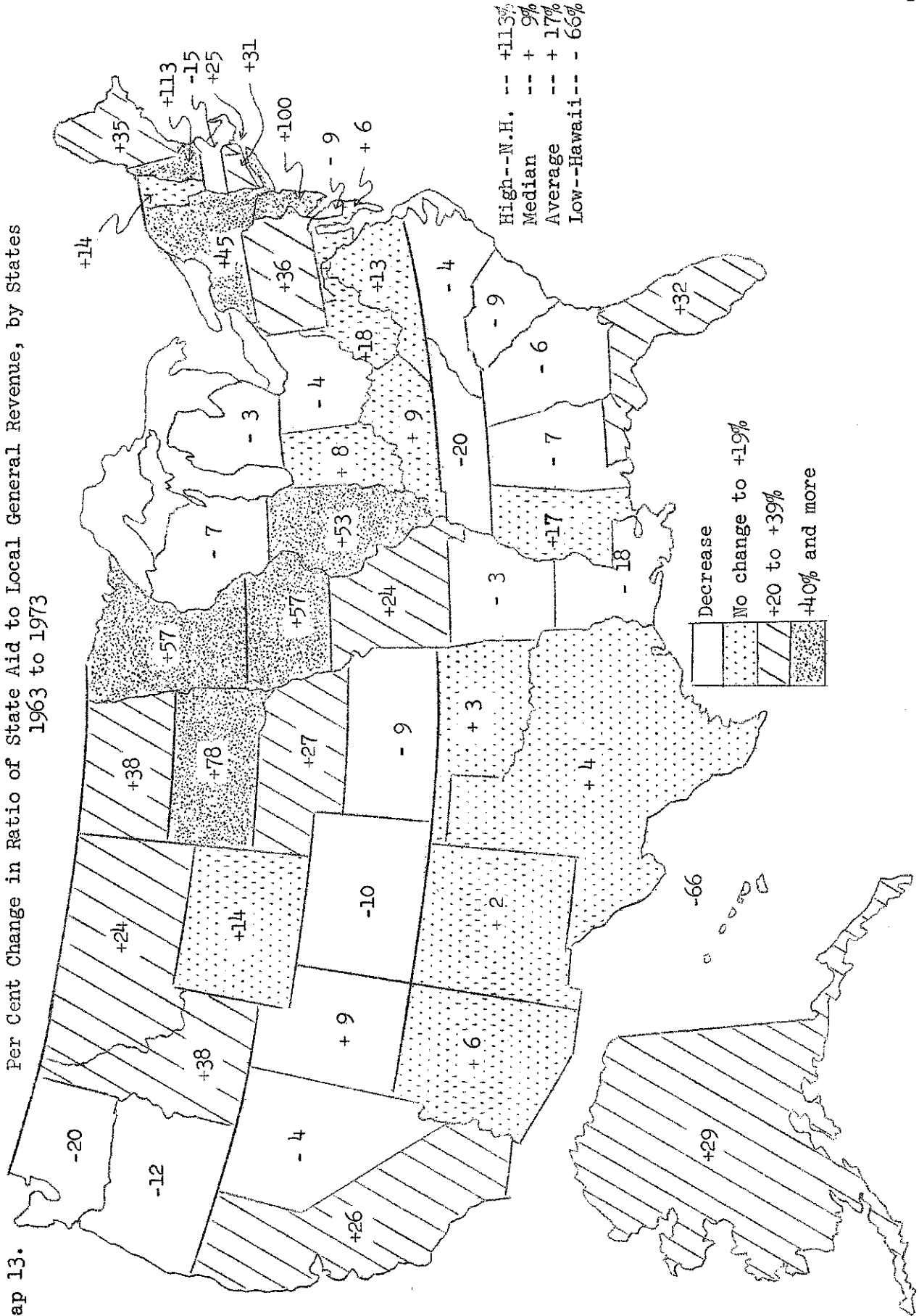
Map 11. State Aid as a Per Cent of State General Revenue, by States 1973



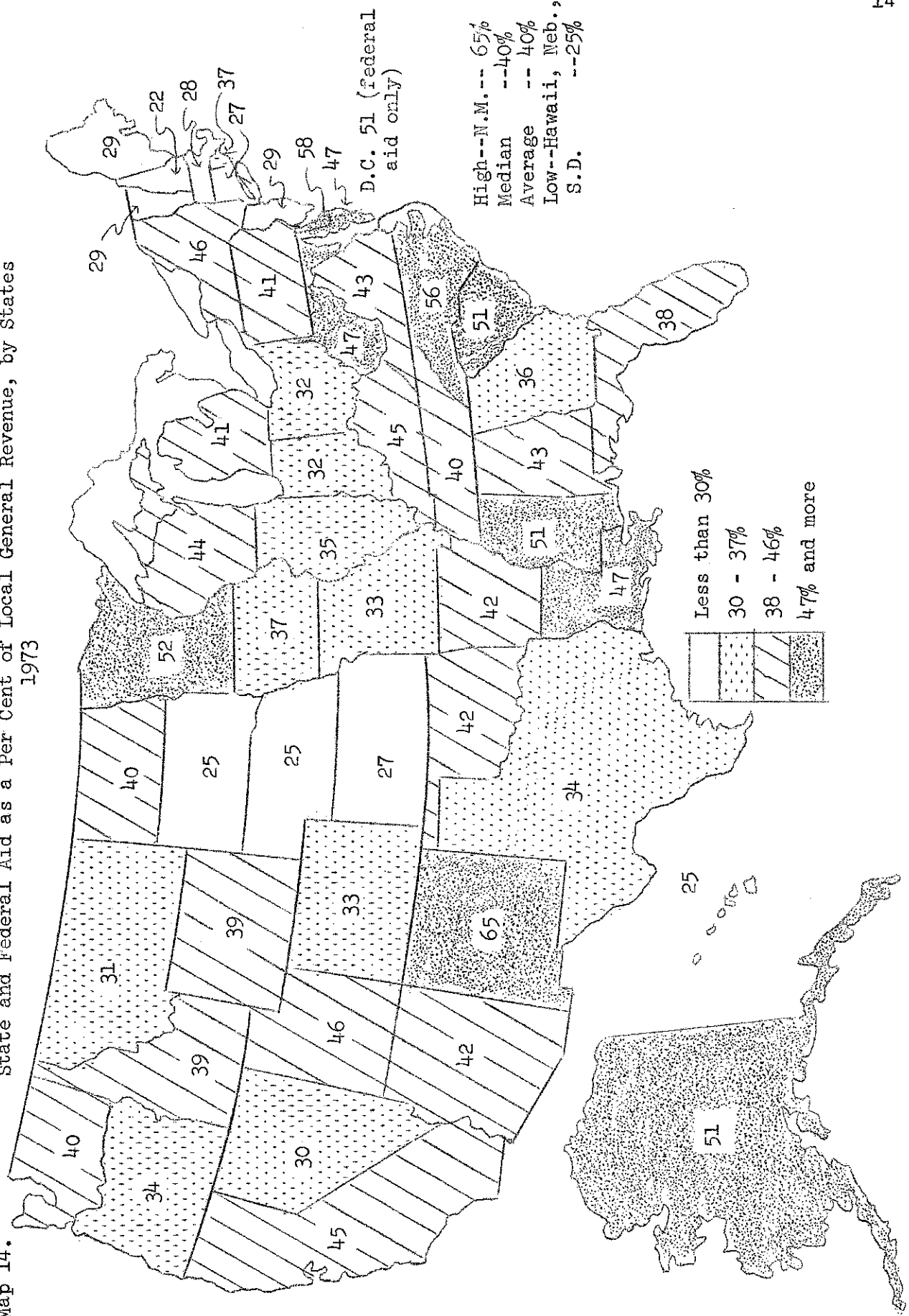
Map 12. State Aid as a Per Cent of Local General Revenue, by States
1973



Map 13. Per Cent Change in Ratio of State Aid to Local General Revenue, by States 1963 to 1973



Map 14. State and Federal Aid as a Per Cent of Local General Revenue, by States
1973



Gross National Product or Expenditure, United States, 1929-1974

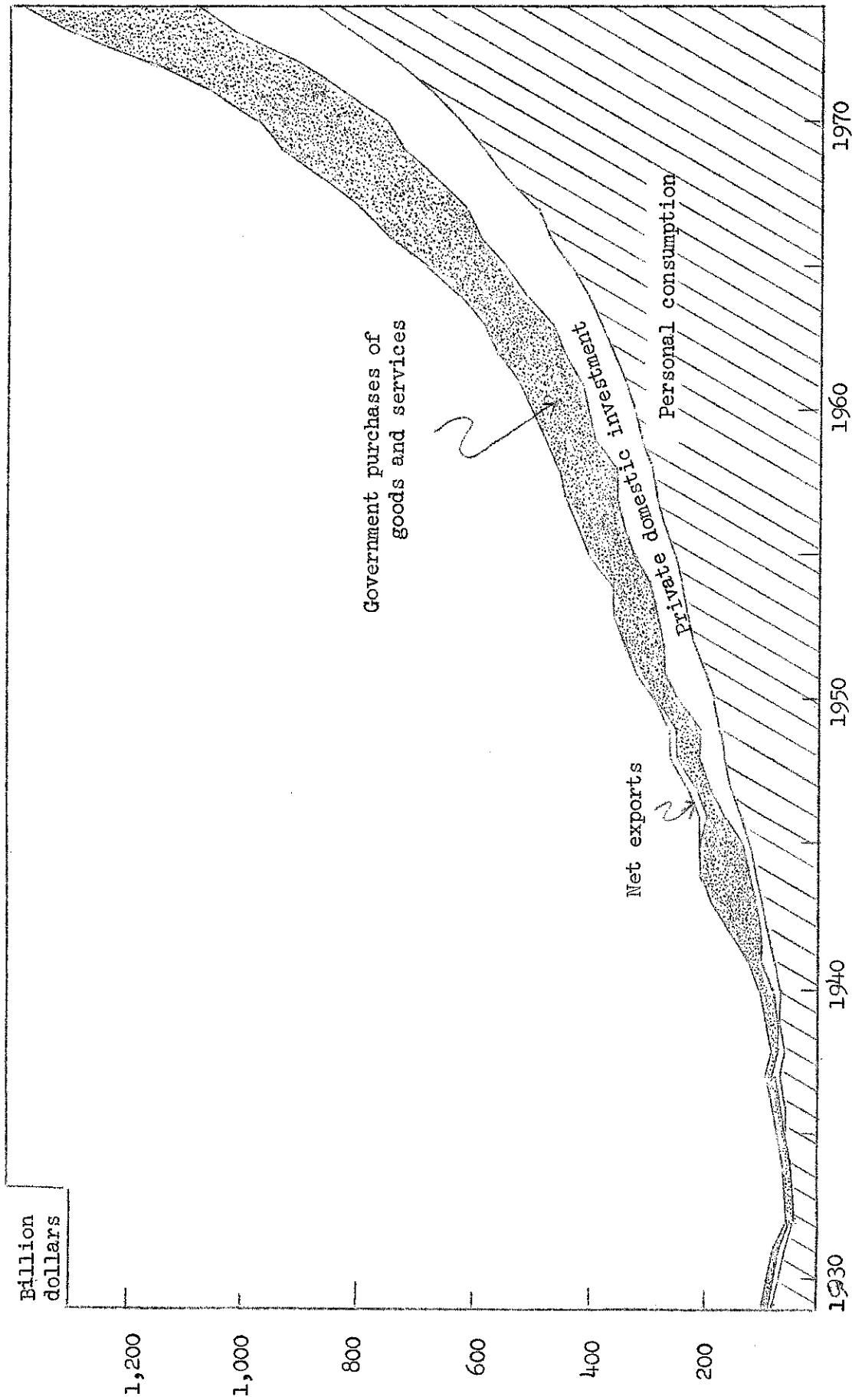
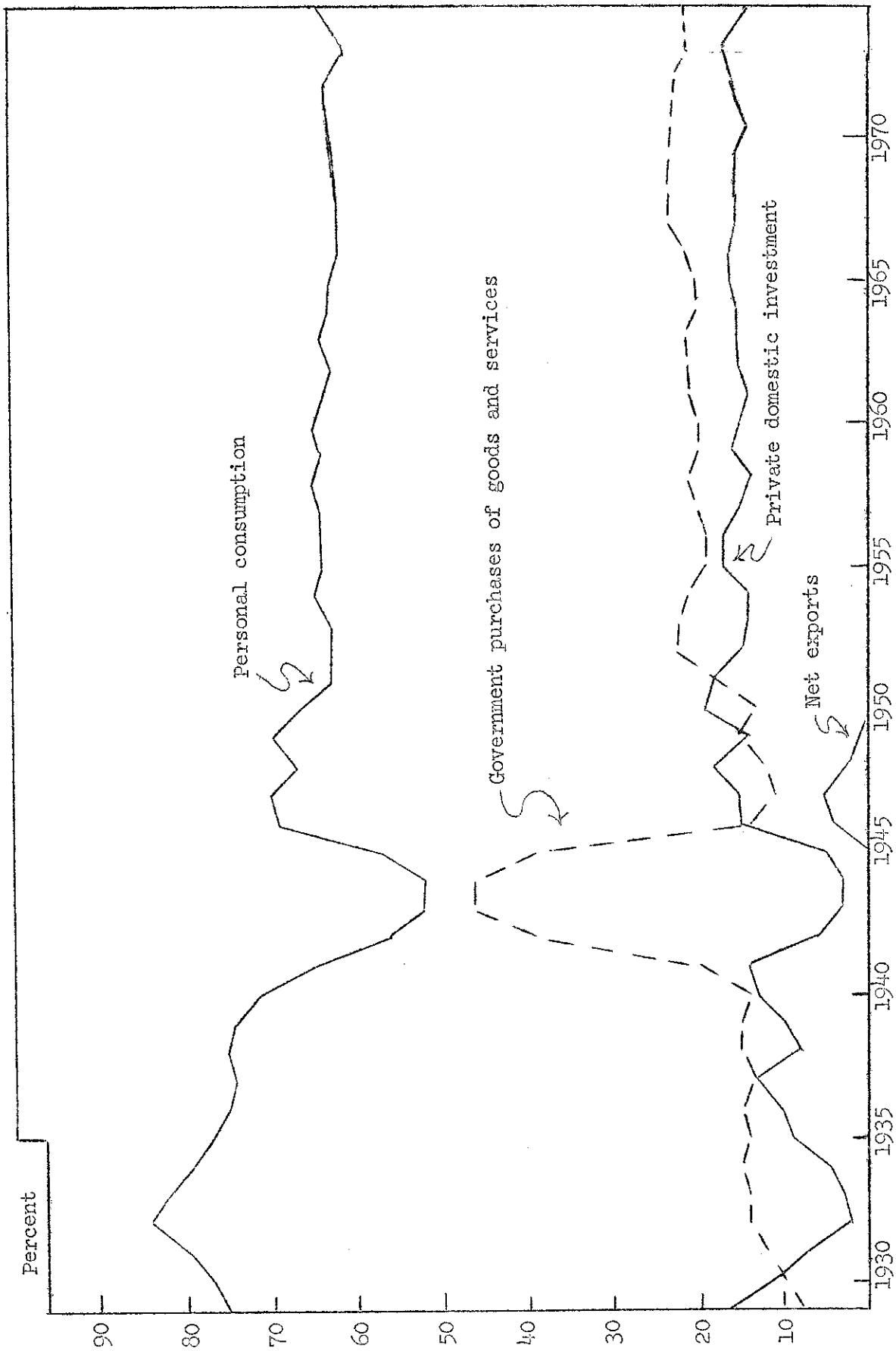
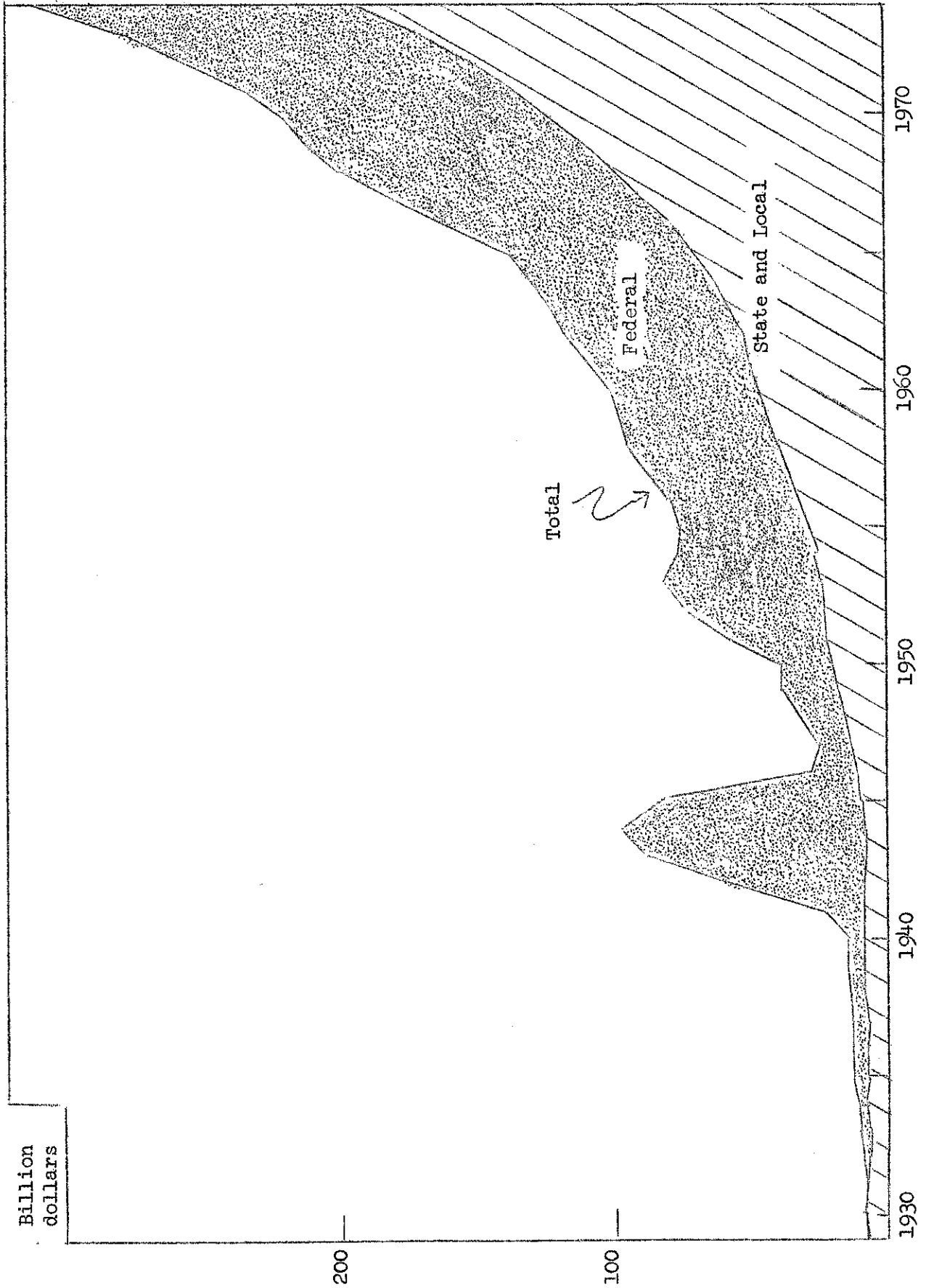


Chart 5. Percent distribution of Gross National Product or Expenditure Components* , United States, 1929--74

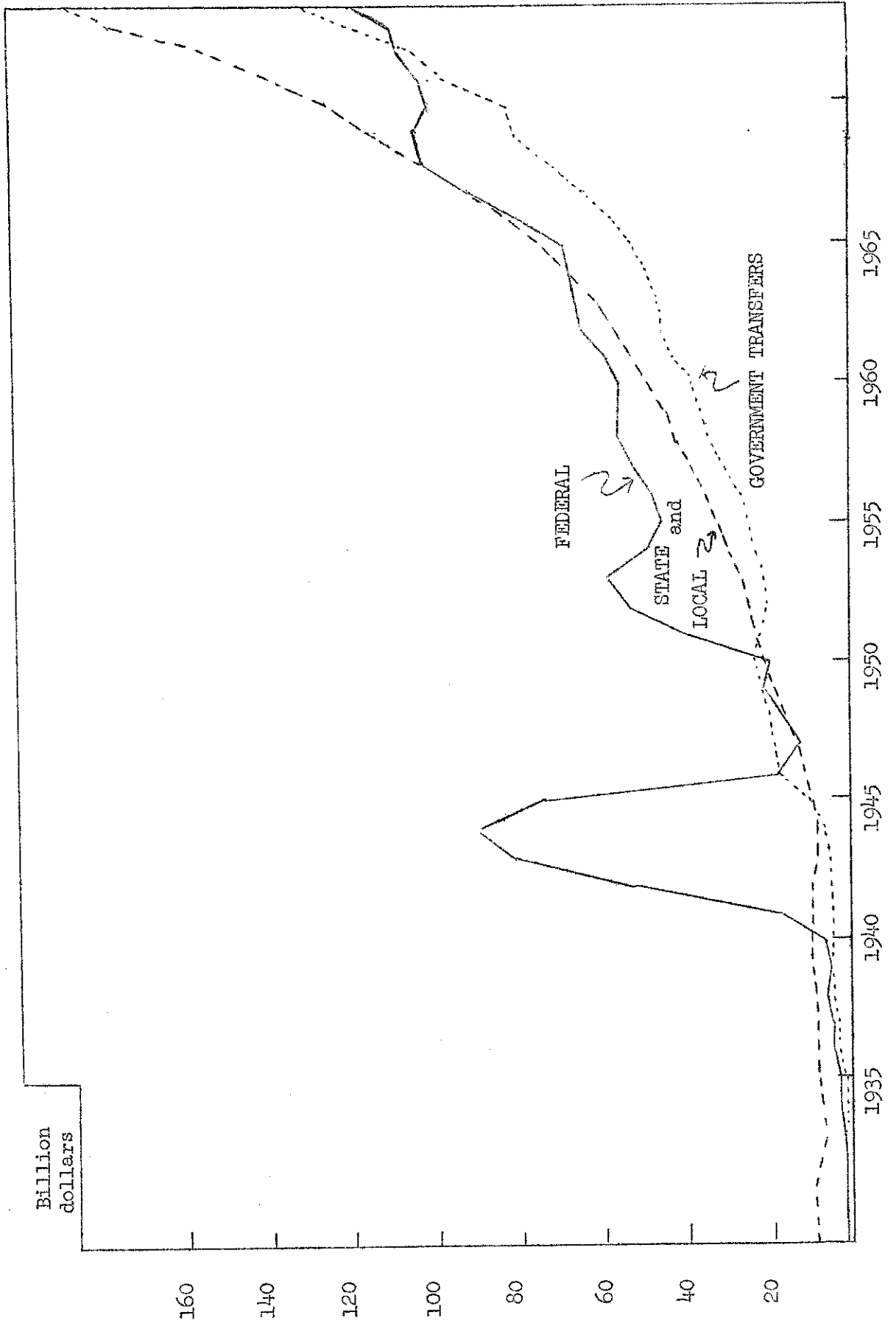


* Net imports and exports comprised less than 2 percent of total in all years except 1946, 1947 and 1948.

Government Purchases of Goods and Services, United States, 1929-1974



GOVERNMENT PURCHASES OF GOODS AND SERVICES AND GOVERNMENT TRANSFERS, 1929-1974



Federal, State and Local Taxes for 1932 and 1972-73

United States

	1932			1972-73				
	Total	Federal	State	Local	Total	Federal	State	Local
Individual income tax	\$ 0.5	\$ 0.4	\$ 0.1	---	\$121.2	\$103.2	\$15.6	\$ 2.4
Corporate income tax	0.7	0.6	0.1	---	41.6	36.2	5.4	*
Social security taxes	---	---	---	---	62.0	57.5	4.5	#
General sales taxes	0.6	0.4	0.2	#	23.0	---	19.8	3.2
Property tax	4.5	---	0.3	\$ 4.2	45.3	---	1.3	44.0
All other taxes	1.7	0.4	1.2	0.1	55.3	26.0	25.9	3.4
<u>Total Taxes</u>	<u>\$ 8.0</u>	<u>\$ 1.8</u>	<u>\$ 1.9</u>	<u>\$ 4.3</u>	<u>\$348.4</u>	<u>\$222.9</u>	<u>\$72.5</u>	<u>53.0</u>
From other governments	--+	---	0.2	0.6	--+	--+	33.7	47.9
Total revenue	\$11.5	\$ 2.6	\$ 2.2	\$ 6.7	421.3	247.8	127.1	128.0
Population	125 million				210 million			
Gross National Product	\$58 billion				\$1,295 billion			
Personal income	\$50 billion				\$1,055 billion			

Sources: U.S. Bureau of the Census, Governments Division, Census of Governments, 1932; and Government Finances in 1972-73; U.S. Office of Business Economics, Survey of Current Business, selected issues.

* Included in individual income.

Less than \$0.05 billion.

+ "From other governments" cancels out to zero in U.S. total.

Taxes and Other Governmental Revenue Collected, by Source
and by Level of Government, United States, Fiscal Year 1972-73^{a/}

	State	Local	State- local	Federal	Total
	(billions of dollars)				
Individual income	\$15.6	\$ 2.4	\$18.0	\$103.2	\$121.2
Corporate income	5.4	b/	5.4	36.2	41.6
Sales, gross receipts and customs					
Customs duties	--	--	--	3.2	3.2
General sales & gross receipts	19.8	3.2	23.0	--	23.0
Motor fuel	8.0	0.1	8.1	4.4	12.5
Alcoholic beverages	1.8	0.1	1.9	5.1	7.0
Tobacco products	3.1	0.2	3.3	2.3	5.6
Public utilities	1.4	1.0	2.4	2.5	4.9
Other selective sales	3.0	0.4	3.4	2.2	5.6
Total	37.1	4.9	42.1	19.7	61.8
Property	1.3	44.0	45.3	--	45.3
Other					
Motor vehicle & op. lic.	3.4	0.2	3.6	--	3.6
Death and gift	1.4	d/	1.4	4.9	6.3
Other	3.8	1.5	5.3	1.4	6.7
Total	8.6	1.7	10.3	6.3	16.6
"Social Security" taxes					
Old age, survivors, disability and health insurance	--	--	--	56.1	56.1
Unemployment compensation	4.5	c/	4.5	0.1	4.6
R.R. retirement	--	--	--	1.3	1.3
Total	4.5	c/	4.5	57.5	62.0
TOTAL TAXES	72.5	53.0	125.5	222.9	348.4
Other revenues					
Charges and misc. receipts	12.4	17.4	29.8	22.1	51.9
Utilities	--	8.6	8.6	--	8.6
Insurance trust except "social security" taxes	6.5	0.8	7.3	2.8	10.1
Liquor stores	2.0	0.3	2.3	--	2.3
From other governments (largely grants-in-aid) ^{e/}	33.7	47.9	39.3	--	--
Total	54.6	75.0	87.3	24.9	72.9
TOTAL REVENUE	127.1	128.0	212.8	247.8	421.3

Source: U.S. Bureau of the Census, Governmental Finances in 1972-73, Series GF73, No. 5, Washington, D. C. 1974.

a/ Detail may not add to total due to rounding.

b/ Included in individual income tax.

c/ Less than \$0.05 billions.

d/ Minor amount included in "Other."

e/ These intergovernmental transfers are cancelled out of totals; state-local totals include only receipts from federal government.

Expenditures by Function by Level of Federal, State
and Local Governments, United States, 1972-73¹/₁

Function	Amount (millions)				Local as a percent of total
	Total	Federal	State	Local	
National Defense and Inter- national Relations	\$79,624	\$ 79,624	\$ -	\$ -	--%
All Other Functions	264,609	83,523	67,264	113,822	43
Postal service	9,572	9,572	-	-	--
Space Research and Technology	3,270	3,270	-	-	--
Education	75,690	6,117	18,283	51,290	68
Local Schools	48,789	-	480	48,309	99
Institutions of Higher Education	17,229	-	14,248	2,980	17
Other	9,672	6,117	3,555	-	--
Highways	19,173	558	12,072	6,543	34
Public Welfare	26,967	3,385	14,147	9,435	35
Categorical Cash Assistance	10,375	67	5,556	4,752	46
Other Cash Assistance	788	27	223	538	68
Other Public Welfare	15,803	3,291	8,367	4,145	26
Health and Hospitals	18,669	4,825	6,506	7,338	39
Hospitals	13,662	2,550	5,367	5,745	42
Health	5,007	2,275	1,139	1,593	32
Police Protection	7,331	621	1,017	5,693	78
Local Fire Protection	2,770	-	-	2,770	100
Sewerage	3,604	-	-	3,604	100
Sanitation Other Than Sewerage	1,718	-	-	1,718	100
Local Parks and Recreation	2,561	-	-	2,561	100
Natural Resources	16,372	13,094	2,623	655	4
Housing and Urban Renewal	7,345	4,180	264	2,901	39
Air Transportation	3,147	1,729	244	1,175	37
Water Transport and Termi- nals	2,542	1,941	168	432	17
Parking Facilities	205	-	-	205	100
Correction	2,523	140	1,475	908	36
Libraries	877	-	66	811	92
Social Insurance Admin- istration	2,525	1,243	1,277	4	*
Financial Administration	4,614	1,803	1,381	1,431	31
General Control	4,582	741	1,070	2,771	60
General Public Building (State-Local)	1,682	-	429	1,254	75
Interest on General Debt	25,117	18,332	2,434	4,351	17
Other and Unallocable	21,753	11,972	3,809	5,972	27
 Total Direct General Expenditure	 \$344,233	 \$163,147	 \$67,264	 \$113,822	 33%

Expenditures by Function, by Level of Federal, State
and Local Governments, United States, 1972-73^{1/} (continued)

Function	Amount (millions)				Local as a percent of total
	Total	Federal	State	Local	
GENERAL EXPENDITURE (total carried forward)	\$344,233	\$163,147	\$67,264	\$113,822	33%
Utility expenditure (water, transit, etc.)	11,204	--	--	11,204	100
Liquor store expenditure	1,831	--	1,583	248	14
Insurance trust expenditure	75,326	64,252	9,167	1,907	3
OASDHI	56,371	56,371	--	--	--
Employee retirement	10,379	4,555	3,942	1,882	18
Unemployment compensation	4,154	73	4,056	25	1
Railroad retirement	2,419	2,419	--	--	--
Other	2,004	834	1,170	--	--
TOTAL DIRECT EXPENDITURE	432,594	227,399	78,014	127,181	29
To other governments (largely grants-in-aid)**		41,666	40,822	802	
TOTAL EXPENDITURE	432,594	269,065	118,836	127,983	30

-- Represents zero or rounds to zero.

* Less than 0.5 percent.

** These intergovernmental transfers are cancelled out of totals to avoid double and triple counting; dollars from other governments are also included in expenditures reported for aided functions.

Detail may not add to total due to rounding.

Sources: U. S. Bureau of the Census, Governmental Finances in 1972-73, Series GF73, No. 5, Washington, D.C. 1974.

^{1/} Expenditures are counted under the smallest units of government in situations where money is passed from federal to state to local governments, in order to avoid double or triple counting of the same dollars.

Revenues and Expenditures of State and Local
Governments, New York State and All States, 1972-73

	New York State	New York City	All Other Local	State and Local	All States
Income taxes	\$ 4,086.6	\$ 793.9	\$ 0	\$ 4,880.5	23,419
General sales & gross receipts	1,734.1	551.4	512.3	2,797.8	22,992
Other sales and gross receipts	Included in "Other"	326.5	Included in "Other"	Included in "Other"	19,054
Property	16.6	2,363.9	3,469.2	5,849.7	45,283
Other taxes	2,332.7	874.7	53.8	2,793.8	10,354
Total Taxes	8,170.0	4,116.5	4,035.3	16,321.8	121,102
Charges and miscellaneous	1,254.5	1,001.6	1,030.7	3,286.8	29,819
From other governments	4,381.6	4,882.6	3,740.9	4,966.3	39,256
Total general revenue	13,806.1	10,000.7	8,807.0	24,575.0	190,177
Utilities	0	774.2	207.7	981.9	8,622
Insurance trust (primarily government pension systems)	?	513.4	?	?	16,504
Liquor stores	0	0	0	0	2,276
Total revenue		11,288.3			217,579
Elementary and secondary education	0	1,898.5	3,842.7	5,741.2	48,789
Higher education	834.8	435.7	1,005.6	1,441.3	17,229
Highways	549.0	161.2	1,099.8	1,261.0	18,615
Public Welfare	38.7	2,485.6	1,187.9	3,673.5	23,582
Health and hospital	1,000.6	1,195.5	1,301.6	2,497.1	13,844
Police	62.5	536.1	395.8	931.9	6,710
Fire	0	248.6	534.6	387.4	2,770
Sewerage and sanitation	0	430.5	418.3	878.8	5,322
Interest on government debt	818.7	436.8	815.6	1,252.4	6,785
All other	2,120.3	1,806.2	3,835.5	6,034.5	37,440
Total general	5,424.6	9,661.7	14,437.4	24,099.1	181,086
Utility	0	1,186.8	289.9	1,476.7	11,204
Government employee retirement (pension systems)		692.3			11,074
	(est. approx.)				
To other governments	7,650.0	54.7			41,624
Total expenditures		11,536.0			205,195

Source: U.S. Bureau of the Census, Governmental Finances in 1972-73, GF73, No. 5, 1974.