

Chapter Six

STATE FINANCES

With significant changes in fiscal federalism anticipated and new responsibilities devolving from Washington to the states, the importance of state finances has rarely been so critical — includes information on state budgetary procedures and fund management, revenues and expenditures, state debt, taxes, federal government grants and payments to states, and federal program spending by state.



Table 6.1
STATE BUDGETARY CALENDARS

State	Budget guidelines to agencies	Agency requests submitted to governor	Agency hearings held	Governor's budget sent to legislature	Legislature adopts budget	Fiscal year begins	Frequency of legislative/budget cycles
Alabama	September	Nov/Dec	January	February	Feb/May	October	Annual/Annual
Alaska	July	October	November	December	May	July	Annual/Annual
Arizona	June 1	September 1	Nov/Dec	January	Jan/April	July	Annual/Annual (a)
Arkansas	March	July	August	Sept/Dec	Jan/April	July	Biennial/Biennial
California	July/Nov	Aug/Sept	August/Nov	January 10	June 15	July	Annual/Annual
Colorado	June	August 1-15	August/Sept	January 15	May	July	Annual/Annual
Connecticut	July	September	February	February	May/June (b)	July	Annual/Biennial
Delaware	August	Oct/Nov	Oct/Nov	January	June 30	July	Annual/Annual
Florida	June	September	November	December	March	July	Annual/Annual
Georgia	May	September	Nov/Dec	January	March	July	Annual/Annual
Hawaii	July/Aug	September	November	December	April	July	Annual/Biennial
Idaho	June	September	...	January	March	July	Annual/Annual
Illinois	September	Nov/Dec	Nov/Dec	March	June	July	Annual/Annual
Indiana	...	...	...	...	...	July	Annual/Biennial
Iowa	June	September	Nov/Dec	January	April/May	July	Annual/Annual
Kansas	June	September	November	January	May	July	Annual/Annual (c)
Kentucky	July	October	...	January	April	July	Biennial/Biennial
Louisiana	September	November	February	February	June	July	Annual/Annual
Maine	July	September	Oct/Dec	January	June	July	Biennial/Biennial
Maryland	June	August 31	Oct/Nov	January	April	July	Annual/Annual
Massachusetts	August	October	October	January	June	July	Annual/Annual
Michigan	October	November	December	(d)	July	October	Annual/Annual
Minnesota	May/June	October 15	Sept/Oct	January (e)	May	July	Annual/Biennial
Mississippi	June	August	...	November 11	...	July	Annual/Annual
Missouri	July	October	...	January	April/May	July	Annual/Annual (f)
Montana	Dec/August	May/Oct	May/Oct	January	April	July	Biennial/Biennial
Nebraska	July	September	Jan/Feb	January	April	July	Annual/Biennial
Nevada	May/June	September	Sept/Dec	January	June	July	Biennial/Biennial
New Hampshire	August	October	November	February	May	July	Annual/Biennial
New Jersey	July/August	October	...	January	June	July	Annual/Annual
New Mexico	July	September	Sept/Dec	January	Feb/March	July	Annual/Annual
New York	July	September	Oct/Nov	January	March	April	Annual/Annual
North Carolina	January	August	Sept/Nov	February	June	July	Biennial/Biennial
North Dakota	March	June/July	July/Oct	December	Jan/April	July	Biennial/Biennial
Ohio	July	Sept/Oct	Oct/Nov	February (g)	July	July	Annual/Biennial
Oklahoma	July	October	Oct/Dec	February (h)	May (i)	July	Annual/Annual
Oregon	Jan/June	September	Sept/Nov	January	Jan/June	July	Biennial/Biennial
Pennsylvania	August	October	Dec/Jan	February (j)	June	July	Annual/Annual
Rhode Island	July	October	Nov/Dec	February	June	July	Annual/Annual
South Carolina	August	September	...	January	June	July	Annual/Annual
South Dakota	June/July	September	Sept/Oct	December	March	July	Annual/Annual
Tennessee	August	October	November	January (j)	April/May	July	Annual/Annual
Texas	March	July/Nov	July/Sept	January	May	September	Biennial/Biennial
Utah	July	September	Oct/Nov	December	February	July	Annual/Annual
Vermont	September	October	Nov/Dec	January	May	July	Annual/Annual (k)
Virginia	April/August	June/Sept	Sept/Oct	December	March/April	July	Annual/Biennial
Washington	April	September	October	December	May	July	Annual/Biennial
West Virginia	July	September	Oct/Nov	January	March	July	Annual/Annual
Wisconsin	June	September	...	January	June/July	July	Biennial/Biennial
Wyoming	May 15	September	November	December	March	July	Annual/Biennial

Source: National Association of State Budget Officers, *Budgetary Processes in the States* (February 1995).

Key:

... — Not applicable

(a) Agencies are divided into major budget units and other budget units. Major budget units submit annual budget requests. Other budget units submit biennial budget requests.

(b) Legislature adopts budget during June of odd years, May of even years.

(c) Twenty agencies are on a biennial budget cycle. The rest are still on an annual cycle.

(d) Within 30 days after legislature convenes in regular session, except when a newly elected governor is inaugurated when presentation must occur within 60 days after legislature convenes.

(e) Fourth Tuesday.

(f) There is a constitutional authority to do annual and biennial budgeting. Beginning in Fiscal 1994, the operating budget has been on an annual basis while the capital budget has been on a biennial basis.

(g) Budget submission delayed to mid-March for new governors.

(h) First Monday.

(i) Last Friday.

(j) Budget is submitted in March when governor has been elected for first full term. In Tennessee, budget may be submitted by March 1 during the first year of a governor's term.

(k) State Constitution prescribes a biennial legislature; in practice, legislature meets annually, in regular and adjourned sessions.

BUDGET

Table 6.2
OFFICIALS OR AGENCIES RESPONSIBLE FOR BUDGET PREPARATION,
REVIEW AND CONTROLS

<i>State or other jurisdiction</i>	<i>Official/agency responsible for preparing budget document</i>	<i>Special budget review agency in legislative branch</i>	<i>Agency(ies) responsible for budgetary and related accounting controls</i>
Alabama	State Budget Off., Dept. of Finance	Legislative Fiscal Off.	Dept. of Finance
Alaska	Director, Off. of Mgt. & Budget	Div. of Legislative Audit; Div. of Legislative Finance; Legislative Affairs Agcy.	Div. of Finance, Dept. of Admn.
Arizona	Director, Off. of Strategic Planning & Budgeting	Jt. Legislative Budget Cmte.	Finance Div., Dept. of Admn.
Arkansas	Administrator, Off. of Budget, Dept. of Finance & Admn.	Fiscal & Tax Research Services, Bur. of Legislative Research	Dept. of Finance & Admn.
California	Director, Dept. of Finance	Senate Cmte. on Budget & Fiscal Review; Assembly Cmte. on Budget; Off. of Legislative Analyst	Dept. of Finance
Colorado	Director, Off. of State Planning & Budgeting	Jt. Budget Cmte.	Div. of Accounts & Control, Dept. of Admn.
Connecticut	Assistant Executive Budget Officer, Budget & Finance Div., Off. of Policy & Mgt.	Off. of Fiscal Analysis	Off. of Policy & Mgt.
Delaware	Director, Off. of the Budget	Off. of Controller General	Dept. of Finance
Florida	Director, Off. of Planning & Budgeting, Off. of the Governor	Senate Ways & Means Cmte.; House Appropriations Cmte.	Finance Div., Dept. of Banking & Finance
Georgia	Director, Off. of Planning & Budget	Legislative Budget Analyst, Legislative Budget Off.	Off. of Treasury & Fiscal Services
Hawaii	Director, Dept. of Budget & Finance	Senate Ways & Means Cmte.; House Finance Cmte.; Off. of the Auditor	Dept. of Budget & Finance
Idaho	Administrator, Div. of Financial Mgt., Off. of the Governor	Budget & Policy Analysis; Jt. Finance — Appropriations Cmte.	Div. of Financial Mgt., Off. of the Governor
Illinois	Director, Bur. of the Budget, Off. of the Governor	Economic & Fiscal Comm.	Dept. of Revenue; Bur. of the Budget, Off. of the Governor
Indiana	Director, Budget Agcy.	Senate Finance Cmte.; House Ways & Means Cmte.; Off. of Fiscal & Mgt. Analysis, Legislative Services Agcy.	Budget Agcy.
Iowa	Director, Dept. of Mgt.	Legislative Fiscal Bur.	Dept. of Mgt.
Kansas	Director, Div. of the Budget, Dept. of Admn.	Legislative Research Dept.	Dept. of Admn.
Kentucky	State Budget Director, Off. of the Governor	Budget Review Off., Legislative Research Comm.	Finance & Admn. Cabinet
Louisiana	Budget Director, Div. of Admn., Off. of the Governor	Legislative Fiscal Off.; Off. of Economic & Budget Policy	Div. of Admn.
Maine	State Budget Officer, Bur. of the Budget, Dept. of Admn. & Financial Services	Off. of Fiscal & Program Review, Legislative Council	Dept. of Admn. & Financial Services
Maryland	Secretary, Dept. of Budget & Fiscal Planning	Dept. of Fiscal Services	Dept. of Budget & Fiscal Planning
Massachusetts	Director, Executive Off. for Admn. & Finance	Senate, House Ways & Means Cmtes.	Executive Off. for Admn. & Finance
Michigan	Director, Dept. of Mgt. & Budget	Senate, House Fiscal Agencies	Dept. of Mgt. & Budget
Minnesota	Commissioner, Dept. of Finance	Legislative Coordinating Comm.; House Fiscal Analysis	Dept. of Finance
Mississippi	Executive Director, Dept. of Finance & Admn.	Jt. Legislative Budget Off.	Dept. of Finance & Admn.
Missouri	Deputy Commissioner, Div. of Budget & Planning, Off. of Admn.	Senate, House Appropriations Cmte.; Oversight Div.	Off. of Admn.
Montana	Director, Budget & Program Planning Off.	Off. of Legislative Fiscal Analyst	Budget & Program Planning Off.
Nebraska	Administrator, Budget Div., Dept. of Administrative Services	Legislative Fiscal Off.	Budget Div., Dept. of Administrative Services; Auditor of Public Accounts; Dept. of Revenue

BUDGET OFFICIALS OR AGENCIES — Continued

<i>State or other jurisdiction</i>	<i>Official/agency responsible for preparing budget document</i>	<i>Special budget review agency in legislative branch</i>	<i>Agency(ies) responsible for budgetary and related accounting controls</i>
Nevada	Director, Budget Div., Dept. of Admn.	Fiscal Analyst Div., Legislative Counsel Bur.	Controller
New Hampshire	Commissioner, Dept. of Administrative Services; Asst. Commissioner/Budget Officer, Dept. of Admn. Services	Legislative Budget Assistant's Off.	Dept. of Administrative Services
New Jersey	Director, Off. of Mgt. & Budget; Dept. of Treasury	Legislative Budget & Finance Off.; Central Mgt. Unit., Off. of Legislative Services	Dept. of Treasury
New Mexico	Director, Budget Div., Dept. of Finance & Admn.	Legislative Finance Cmte.	Dept. of Finance & Admn.
New York	Director, Div. of Budget, Executive Dept.	Senate Finance Cmte.	Off. of the State Comptroller
North Carolina	State Budget Officer, Off. of State Budget	Fiscal Research Div., Legislative Services Off.	Off. of State Budget
North Dakota	Director, Off. of Mgt. & Budget; Asst. Executive Budget Analyst, Off. of Mgt. & Budget	Legislative Budget Analyst & Auditor, Legislative Council	Off. of Mgt. & Budget
Ohio	Director, Off. of Budget & Mgt.	Legislative Budget Off.	Off. of Budget & Mgt.
Oklahoma	Director, Off. of State Finance	House of Rep., Research, Legal & Fiscal Div.; Senate Fiscal Staff	Off. of State Finance
Oregon	Budget Director, Dept. of Admn. Services	Legislative Fiscal Off.	Dept. of Admn. Services
Pennsylvania	Secretary, Budget Dept.	Senate, House Appropriations Cmtes.; Legislative Budget & Finance Cmte.	Budget Dept.
Rhode Island	Associate Director of Finance, Budget Officer, Off. of the Budget, Dept. of Admn.	Senate, House Fiscal Advisory Staffs	Dept. of Admn.
South Carolina	Director, Off. of State Budget, Budget & Control Bd.	Senate Finance Cmte.; House Ways and Means Cmte.; State Budget & Control Bd.	Budget & Control Bd.
South Dakota	Commissioner, Bur. of Finance & Mgt.	Legislative Research Council	Bur. of Finance & Mgt.
Tennessee	Assistant Commissioner, Budget Div., Dept. of Finance & Admn.	Fiscal Review Cmte.	Dept. of Finance & Admn.
Texas	Director, Governor's Off. of Budget & Planning	Legislative Budget Bd.	Comptroller of Public Accounts
Utah	Director, Off. of Planning & Budget	Off. of Legislative Fiscal Analyst	Div. of Finance, Dept. of Admn. Services
Vermont	Commissioner, Dept. of Finance & Mgt.; Agency of Admn.	Jt. Fiscal Cmte.	Dept. of Finance & Mgt., Agency of Admn.
Virginia	Director, Dept. of Planning & Budget	Senate Finance Cmte.; House Appropriations Cmte.	Secretary of Finance, Governor's Cabinet
Washington	Director, Off. of Financial Mgt.	House Appropriations Cmte.; Legislative Budget Cmte.	Off. of Financial Mgt.
West Virginia	Director, Budget Div., Dept. of Finance & Admn.	Senate, House Finance Cmte.; Off. of Legislative Auditor	Dept. of Finance & Admn.
Wisconsin	Administrator, State Executive Budget & Planning, Dept. of Admn.	Legislative Fiscal Bur.	Div. of Technical Mgt., Dept. of Admn.
Wyoming	Administrator, Budget Div.	Legislative Services Off.	Off. of State Auditor
Dist. of Columbia	Director, Off. of the Budget	Budget Off., Cmte. of the Whole	Financial Mgt.
American Samoa	Director, Program Planning & Budget	Legislative Financial Off.	Dept. of Treasury
Guam	Director, Bur. of Budget & Mgt. Research	Fiscal Off.	Dept. of Admn.
No. Mariana Islands	Special Asst. for Mgt. & Budget, Off. of the Governor	Senate Fiscal Affairs Cmte.; House Ways & Means Cmte.	Finance & Accounting Dept.
Puerto Rico	Director, Off. of Budget & Mgt.	Off. of Legislative Services	Off. of Budget & Mgt.
U.S. Virgin Islands	Director, Off. of Mgt. & Budget	Post Audit Div.	Dept. of Finance

Sources: The Council of State Governments, *State Legislative Leadership, Committees and Staff: 1995* and *State Administrative Officials Classified by Function: 1995*.

Table 6.3
STATE BALANCED BUDGETS: CONSTITUTIONAL AND STATUTORY PROVISIONS,
GUBERNATORIAL AND LEGISLATIVE AUTHORITY

State or other jurisdiction	Constitutional and Statutory Provisions				Gubernatorial Authority			Legislative Authority		
	Governor must submit a balanced budget	Legislature must pass a balanced budget	Governor must sign a balanced budget	May carry over deficit	Governor has line item veto	Can reduce budget without legislative approval	Restrictions on budget reductions	Votes required to override gubernatorial veto	Votes required to pass revenue increase	Votes required to pass budget
Alabama	C,S	S	...	...	(a)	★	ATB	Majority in each chamber	Majority	Majority
Alaska	S	S	S	...	★	...	...	2/3 elected (b)	Majority	Majority
Arizona	C,S	C,S	C,S	★ (c)	★	★	(d)	2/3 elected	2/3 elected (e)	Majority
Arkansas	S	S	S	...	★	...	...	Majority elected	3/4 elected	3/4 elected
California	C	...	...	★	★	...	...	2/3 elected	2/3 elected	2/3 elected
Colorado	C	C	C	...	★	★	...	2/3 both chambers	Majority (f)	Majority
Connecticut	S	C,S	C	...	★	★	MR	2/3 both chambers	Majority (g)	Majority (g)
Delaware	C,S	C,S	C,S	...	★	★ (h)	★	2/3 elected	3/5 elected	Majority
Florida	C,S	C,S	C,S	...	★	★ (i)	MR	2/3 elected	Majority	Majority
Georgia	C	C	C	...	★	★	ATB	2/3 elected	Majority	Majority
Hawaii	C,S	...	C,S	...	★	★ (j)	...	2/3 of members	Majority	Majority elected (k)
Idaho	...	C (l)	...	...	★	★ (m)	★ (m)	2/3 elected	Majority	Majority
Illinois	C,S	C	...	★	★	...	...	Majority 3/5 (n)	Majority	Majority 3/5 (n)
Indiana	...	...	...	...	...	★	...	Majority	Majority	Majority
Iowa	C,S	S	...	...	★	★	ATB	2/3 vote	Majority	Majority
Kansas	S	C,S	...	...	★	...	ATB (o)	2/3 elected	Majority	Majority
Kentucky	C,S	C,S	C,S	...	★	...	...	Majority	2/3 elected	Majority
Louisiana	C,S	C,S	C,S	★	★	...	MR	2/3 elected	(p)	Majority
Maine	C,S	C	C,S	...	...	...	ATB (q)	2/3 elected	Majority	Majority (r)
Maryland	C	C	...	★	...	★	★	(s)	Majority	Majority
Massachusetts	C,S	C,S	C,S	...	★	★	...	2/3 present	Majority	Majority (t)
Michigan	C,S	C	C,S	★	★	...	(u)	2/3 elected	Majority	Majority
Minnesota	S	S	C,S	...	★	★	MR	2/3 elected	Majority	Majority
Mississippi	S	S	...	...	★	★	...	2/3 elected	3/5	Majority
Missouri	C	...	C	...	★	★	...	2/3 elected	Majority	Majority
Montana	S	C	...	...	★	★ (v)	MR	2/3 elected	Majority	Majority
Nebraska	C	S	...	...	★	...	★	3/5 elected	Majority	3/5 elected
Nevada	S	C	C	...	...	★	MR	2/3 elected	Majority	Majority
New Hampshire	S	...	...	...	...	...	...	2/3 elected	Majority	Majority
New Jersey	C	C	C	...	★	★ (w)	...	2/3 elected	Majority	Majority
New Mexico	C	C	C	...	★	...	...	2/3 elected	Majority	Majority
New York	C	...	...	...	★	★ (x)	(x)	2/3 elected	Majority	Majority
North Carolina	C,S	S	...	...	...	★ (y)	...	...	Majority	Majority
North Dakota	C	C	C	...	★	★	ATB	2/3 elected	Majority (z)	Majority (z)
Ohio	C	C	C	...	★ (aa)	★	★	(bb)	Majority	Majority
Oklahoma	S	C	C	★	★	★ (cc)	★	2/3 elected (dd)	3/4 elected	Majority
Oregon	C	C	C	★	★	★	MR	2/3 elected	Majority	Majority
Pennsylvania	C,S	...	C	...	★	★ (ee)	...	2/3 elected	Majority elected	Majority elected
Rhode Island	C	C	S	...	...	★	★	3/5 present	Majority	2/3 both houses
South Carolina	C	C	C	...	★	★ (ff)	★	2/3 present	Majority	Majority

STATE BALANCED BUDGETS — Continued

State or other jurisdiction	Constitutional and Statutory Provisions				Gubernatorial Authority			Legislative Authority		
	Governor must submit a balanced budget	Legislature must pass a balanced budget	Governor must sign a balanced budget	May carry over deficit	Governor has line item veto	Can reduce budget without legislative approval	Restrictions on budget reductions	Votes required to override gubernatorial veto	Votes required to pass revenue increase	Votes required to pass budget
South Dakota	C	C	C	★	★	...	...	2/3 elected	2/3 elected	Majority
Tennessee	C	C	C	...	★	...	...	Majority	Majority	Majority
Texas .....	...	C,S	...	...	★	...	...	2/3 present	Majority	Majority
Utah	C,S	C,S	...	...	★	...	ATB (gg)	2/3 elected	Majority	Majority
Vermont .....	...	...	...	★	...	(hh)	...	2/3 elected	Majority	Majority
Virginia	(ii)	...	...	...	★	...	MR (jj)	2/3 members present (kk)	Majority	Majority
Washington	S	...	...	...	...	...	ATB	2/3 elected	Majority	Majority
West Virginia .....	...	C	C	...	...	★ (ll)	...	2/3	Majority	Majority
Wisconsin	C	C	...	★	★	...	...	2/3 elected	Majority	Majority
Wyoming .....	...	...	...	...	★	...	...	2/3 elected	Majority	Majority
Puerto Rico	C	C	C	...	★	...	...	2/3 elected	Majority	Majority

Sources: National Association of State Budget Officers, *Budgetary Processes in the States* (February 1995); updated April 1996 by The Council of State Governments. Update reflects literal reading of state constitutions and statutes.

Key:

- C — Constitutional
- S — Statutory
- ATB — Across the board
- MR — Maximum reduction dictated
- ★ — Yes
- ... — No
- (a) The governor may return a bill without limit for recommended amendments for amount and language, as long as the legislature is still in session.
- (b) Joint session.
- (c) May carry over "casual deficits," i.e., not anticipated.
- (d) Governor may reduce budgets of administration-appointed agencies only.
- (e) If the Governor vetoes the increase, it requires a vote of three-fourths of elected members to override the veto.
- (f) All tax increases must be approved by a vote of the people.
- (g) Must have quorum.
- (h) Budget reductions are limited to executive branch only.
- (i) The elected cabinet (administrative commission) for the Executive Branch and the Chief Justice of the Supreme Court for the Judicial Branch are authorized to resolve deficits under \$300 million. Deficits over \$300 million shall be resolved by the legislature.
- (j) The Governor's authority to reduce budgets can be done only pursuant to existing statutes.
- (k) If general fund expenditure ceiling is exceeded, two-thirds vote required; otherwise majority of elected members.
- (l) Although the constitution requires that the legislature pass a balanced budget, there are no sanctions if they do not.
- (m) The Governor's authority to reduce budgets is temporary. The State Board of Examiners (Governor, Attorney General and Secretary of State) have permanent appropriation reduction authority.
- (n) If the Governor vetoes a bill or an item of appropriation entirely, the legislature can override him with a three-fifths vote in each house. If the Governor amendatorily vetoes language or reduces an item of appropriation, the legislature can accept the amendatory changes or restore the item or appropriation to its original amount with a majority vote in each house. Appropriations require a majority vote in each house if passed prior to midnight on June 30th of each year and require a three-fifths vote in each house if passed after that point.

- (o) Reductions allowed only to get back to a balanced budget.
- (p) 2/3 elected (tax), majority (fee).
- (q) Governor may expend funds up to one year. Certain restrictions apply to ATB reductions.
- (r) For emergency enactment, two-thirds votes required.
- (s) Governor has no veto power over the budget bill.
- (t) For capital budget, two-thirds votes required.
- (u) There are both statutory and constitutional restrictions on executive branch authority to make budget reductions, involving approval by both House and Senate appropriations committees.
- (v) May reduce appropriations by 15 percent except debt service, legislative and judicial branch appropriations, school foundation programs and salaries of elected officials.
- (w) May not reduce debt service.
- (x) May reduce budget without approval only for state operations; only restriction on reductions is that reductions in aid to localities cannot be made without legislative approval.
- (y) Except for certain block grants.
- (z) Emergency measures and measures that amend a statute that has been referred or enacted through an initiated measure within the last seven years must pass both houses by a two-thirds majority.
- (aa) Line item veto in appropriation act only.
- (bb) Two-thirds if appropriation or tax, three-fifths for all others.
- (cc) Would require agreement of agency governing boards and or CEO.
- (dd) Emergency measures require a three-fourths vote for passage.
- (ee) The governor may reduce budgets selectively; he must provide 10 days prior notice and the reasons for so doing before lapsing current year grant and subsidy money.
- (ff) The Budget and Control Board can authorize an across-the-board agency reduction when there is a revenue shortfall. When in session, the General Assembly has five statewide session days to take action to prevent the reduction.
- (gg) Some restrictions, i.e. cannot cut debt services.
- (hh) The Governor may reduce expenditures but not appropriations.
- (ii) Requirement applies only to budget execution. The governor is required to insure that actual expenditures do not exceed actual revenues.
- (jj) The Governor has power to withhold allotments of appropriations, but cannot reduce legislative appropriations.
- (kk) Two-thirds of members present includes a majority of the members elected. The revenue stabilization fund was approved by voters in November of 1992.
- (ll) May reduce spending authority.

BUDGET

Table 6.4
REVENUE ESTIMATING PRACTICES

State or other jurisdiction	Primary authority for revenue estimate	Estimates bind the budget	Frequency of estimates updates	Multi-year forecasting	Economic Advisory Boards
Alabama	C	★	As necessary	CY + 1	(a)
Alaska	E	...	Semi-annual	CY + 20	...
Arizona	C	★	Quarterly	CY + 2	...
Arkansas	E	★	Quarterly	CY + 2	Council of Economic Advisors
California	E	...	Semi-annual	CY + 1	Dept. of Finance Semi-annual Review Conference
Colorado	L	...	Quarterly	CY + 4	Governor's Revenue Estimating Advisory Group
Connecticut	E	★	Monthly	CY + 4	Economic Conference Board
Delaware	C	★ (b)	Bi-monthly	CY + 4	...
Florida	C	★	Semi-annual, or as needed	CY + 1 or 9	...
Georgia	E	★	Semi-annual, or as needed	CY + 1	House and Senate Appropriations Committees
Hawaii	C	...	Quarterly	CY + 6	Council on Revenues
Idaho	E	...	Semi-annual	CY + 1	...
Illinois	E	★	Quarterly	CY + 1	Legislature's Economic and Fiscal Commission
Indiana*	C	...	Semi-annual	CY + 2	Economic Forum; Revenue Technical Forecast Committee
Iowa	C	★	Quarterly	CY + 1	Economic Forecasting Council
Kansas	C	★	Semi-annual	CY + 1	Consensus Revenue Estimating Group
Kentucky	C	★	Quarterly	CY + 2	Consensus Forecasting Group
Louisiana	C	★	Quarterly	CY + 4	Revenue Estimating Conference; Economic Estimating Conference
Maine*	C	★	Semi-annual	CY + 2	Consensus Economic Forecasting Commission
Maryland	E	...	Semi-annual, or as needed	CY + 5	Business Advisory Panel
Massachusetts*	E	★	Semi-annual	CY + 2	...
Michigan	C	...	Semi-annual	CY + 1	Governor's Council of Economic Advisors
Minnesota	E	★	Semi-annual	CY + 4 or 5	Council of Economic Advisors
Mississippi	C	★	Semi-annual	CY + 10 (c)	...
Missouri*	E	★	Semi-annual	CY + 4	...
Montana	L	★	As necessary	CY + 4	...
Nebraska	C	★	Semi-annual	CY + 2	Economic Forecasting Advisory Board
Nevada*	E	...	As necessary	CY + 2	...
New Hampshire	L	★	Quarterly	CY + 6	...
New Jersey	E	★	Semi-annual	CY + 1	State Revenue and Forecasting Advisory Commission
New Mexico	C	...	Semi-annual	CY + 1	...
New York	E	★	Quarterly	CY + 2	...
North Carolina	L	★	Quarterly	CY + 4	...
North Dakota	E	★	Semi-annual	CY + 2	Advisory Council on Revenue Forecasting
Ohio	E	★	Semi-annual	CY + 2	The Economic Advisory Council to the Governor
Oklahoma	E	★	Informal semi-annual revision	CY + 1	...
Oregon	E	★	Quarterly	CY + 5	Governor's Council of Economic Advisors
Pennsylvania	E	★	Semi-annual	CY + 5	...
Rhode Island	C	★	Three times a year	CY + 1	...
South Carolina	E	★	Quarterly	CY + 1	Board of Economic Advisors
South Dakota	L	★	(d)	CY + 2	The Governor's Council of Economic Advisors
Tennessee	E	★	Semi-annual or as needed	CY + 1	...
Texas	I (e)	★	As necessary	CY + 2	...
Utah	C	★	Quarterly	CY + 10	The Economic Coordinating Committee
Vermont	E	...	Semi-annual	CY + 1	...
Virginia	E	★	Varies, 2 or 3 times per FY	CY + 2 or 3	Governor's Advisory Board of Economists; Governor's Advisory Council on Revenue Estimates
Washington	C	★	Quarterly	CY + 4	Governor's Council of Economic Advisors
West Virginia	E	★	Annual (f)	CY + 3	Center for Economic Research; Bureau of Employment Programs; West Virginia Research League; West Virginia Development Office
Wisconsin*	(g)	★	Annual	CY + 3	(h)
Wyoming	C	★	Semi-annual	CY + 5	Consensus Revenue Estimating Group
Dist. of Columbia	E	★	Three times a year	CY + 5	...
Puerto Rico	E	★	Three times a year	CY + 4	Planning Board

Source: The Council of State Governments' survey, 1996, except where noted by * where data are from *The Book of the States, 1994-95*.

Key:

★ — Yes.

... — No.

C — Consensus

E — Executive

L — Legislative

I — Independent

CY — Current year

(a) Various groups advise the Consensus Committee.

(b) There is no formal statute which obligates the legislature to use Delaware Economic & Financial Advisory Council estimates. However, since its

inception, DEFAC estimates have been used exclusively.

(c) University Research Center forecasts 10 years out. Office of Policy Development forecasts 12 quarters out.

(d) Semi-annual by executive, annual by legislature.

(e) Texas vests authority for revenue estimation in an independently elected comptroller.

(f) Unofficial estimates revised quarterly.

(g) The executive branch is required by statute to prepare revenue estimates. The Legislature's Joint Committee on Finances has final approval of revenue estimates used in the state budget.

(h) A technical forecast advisory group consisting of economists from various state agencies reviews national and state economic forecasts. It does not review revenue estimating.

Table 6.5
ALLOWABLE STATE INVESTMENTS

<i>State or other jurisdiction</i>	<i>Certificates of deposits (in state)</i>	<i>Certificates of deposits (nationally)</i>	<i>Other time deposits</i>	<i>Bankers acceptance</i>	<i>Commercial paper</i>	<i>Corporate notes/bonds</i>	<i>Mutuals</i>	<i>State and local government obligations</i>	<i>U.S. Treasury obligations</i>	<i>U.S. agency obligations</i>	<i>Eurodollars (CDs or TDs)</i>	<i>Repurchase agreements</i>
Alabama	★	★	★	...	★
Alaska	★	★	★	★	★	★	★	★	★	★	★	★
Arizona	★	★	...	★	★	★	★ (a)	★	★	★	...	★
Arkansas	★	...	★	★	★	★	...	★
California	★	★	★	★	★	★	...	★	★	★	...	★
Colorado	★	...	★	★	★	★	★	...	★	★	...	★
Connecticut	★	★	★	★	★	★	★	★	★	★	...	★
Delaware	★	★	★	★	★	★	★	★	★	★	★	★
Florida	★	★	...	★	★	★	★	★	★	★	...	★
Georgia	★	★	★	★	★	★	★	★	★	★	...	★
Hawaii	★	★	★	★	★	...	★
Idaho	★	★	★	★	★	★	...	★
Illinois	★	...	★	...	★	...	★	...	★	★	...	★
Indiana	★	★	★	...	★
Iowa	★	...	★	★	★	★	★	★	...	★
Kansas	★	★	★	★	...	★
Kentucky	★	★	...	★	★	...	★	★	★	★	...	★
Louisiana	★	...	★	★	★	★	★	★	★	★	...	★
Maine	★	...	★	★	★	★	...	★
Maryland	★	★	...	★	★ (b)	...	...	...	★	★	...	★
Massachusetts*	★	★	★	★
Michigan	★	★	★	★
Minnesota	★	★	★	★	★	★	★	★	★	★	★	★
Mississippi	★	★	★	★	...	★	★	...	★
Missouri	★	...	★	★	★	...	★
Montana	★	★	★	★	★	★	★	★	★	★	★	★
Nebraska	★	★	★	★	★	★	★	...	★	★	★	★
Nevada	★	★	...	★	★	★	...	★	★	★	...	★
New Hampshire	★	...	★	★	★	★	★	★	★	★	...	★
New Jersey	★	★	...	★	★	★	...	★	★	★	★	★
New Mexico*	★	...	★	★	★	★	★	★	...	★
New York*	★	...	★	★	★	★	★	★	...	★
North Carolina	★	★	★	★	...	★	★	★	...	★
North Dakota	★	★
Ohio	★	★	★	★	★	...	★	★	...	★
Oklahoma	★	★	...	★	★	...	★	★	★	★	...	★
Oregon	★	★	★	★	★	★	★	★	★	★
Pennsylvania	★	...	★	★	★	★	★	★	...	★
Rhode Island	★	★	★	...	★	★	★	★	★
South Carolina	★	★	★	★	...	★	★	★	...	★

See footnotes at end of table.

ALLOWABLE STATE INVESTMENTS — Continued

<i>State or other jurisdiction</i>	<i>Certificates of deposits (in state)</i>	<i>Certificates of deposits (nationally)</i>	<i>Other time deposits</i>	<i>Bankers acceptance</i>	<i>Commercial paper</i>	<i>Corporate notes/bonds</i>	<i>Mutuals</i>	<i>State and local government obligations</i>	<i>U.S. Treasury obligations</i>	<i>U.S. agency obligations</i>	<i>Eurodollars (CDs or TDs)</i>	<i>Repurchase agreements</i>
South Dakota	★	★	★	★	★	★ (c)	★	★	★	★	...	★
Tennessee .....	★	...	...	★	★	...	...	...	★	★	...	★
Texas .....	★	...	...	★	★	...	★	★	★	★	...	★
Utah	★	★ (d)	...	★	★ (d)	★	★ (e)	★	★	★ (d)	...	★
Vermont	★	★	★	★	★	★	★	★	★	★	★	★
Virginia	★	...	★ (f)	★	★	★	★	★	★	★	...	★
Washington	★ (g)	...	...	★ (b)	★ (b)	...	...	...	★	★	...	★
West Virginia (h) .....	★	...	...	...	★	★	★	...	★	★	...	★
Wisconsin .....	★	★	★	★	★	★	...	...	★	★	★	★
Wyoming	★	★	★	★	★	★	...	★	★	★	...	★
Dist. of Columbia .....	★	...	...	...	...	...	...	★	★	★	...	★
Puerto Rico .....	★	...	★	...	...	...	...	★	...	...	...	...

Source: National Association of State Treasurers' survey, Spring 1996, except where noted by * where data are from 1993.

Key:

★ — Investment allowed.

... — Investment not allowed.

(a) Only 100 percent full faith and credit of U.S. Government.

(b) Five percent limit.

(c) Above triple B only.

(d) Limited.

(e) Money market mutual funds, only.

(f) Within state.

(g) Collateralized.

(h) Treasurer's office does not have investment function.

Table 6.6

CASH MANAGEMENT PROGRAMS AND SERVICES

State or other jurisdiction	Reviews of cash management programs									
	Banking relations		Investment practices		Agency preparing cash management services					
	Reviewing agency	Frequency of review	Reviewing agency	Frequency of review	Lock boxes	Wire transfers	Zero balance accounts	Information services	Account reconciliation services	Automated clearinghouse
Alabama	SE	(a)	SE	(a)	OF	OF	N.A.	IH	N.A.	OF
Alaska	SE	5 years	SE	5 years	OF	N.A.	OF	IH	IH	OF
Arizona	SE	Annually	SE	Ongoing	OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
Arkansas	SE	Annually	SE	Annually	N.A.	IH	N.A.	IH	IH	IH
California	SE	Biannually	SE/OF	Ongoing	OF	IH,OF	OF	N.A.	IH,OF	OF
Colorado	SE	Monthly	SE/OF	2-3 years	IH,OF	IH,OF	OF	OF	OF	IH,OF
Connecticut	SE/OF	Biannually	SE/OF	Weekly	IH,OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
Delaware	SE	Quarterly	(b)	Annually	OF	OF	OF	OF	IH	OF
Florida	SE	Ongoing	OF	Occasional	IH,OF	OF	OF	N.A.	IH,OF	*
Georgia	SE	Annually	SE/OF	Quarterly	IH,OF	IH,OF	N.A.	IH	N.A.	IH
Hawaii	SE	Annually	SE	Annually	OF	OF	OF	IH	IH	OF
Idaho	SE	Monthly	SE	Daily	N.A.	IH,OF	OF	IH,OF	IH	OF
Illinois	SE	1-2 years	SE/OF	Monthly	OF	IH,OF	OF	IH,OF	IH	IH,OF
Indiana	SE	Annually	SE	Annually	OF	OF	OF	N.A.	N.A.	OF
Iowa	SE	4 years	OF	N.A.	OF	IH	OF	N.A.	N.A.	IH
Kansas	SE	3 years	SE/OF	Annually	OF	OF	OF	IH	IH	IH,OF
Kentucky	SE	2 years	SE	(c)	IH	IH	OF	IH	OF	OF
Louisiana	SE	Annually	SE	Annually	OF	OF	OF	IH	IH	OF
Maine	SE	2 years	SE	Quarterly	OF	OF	N.A.	N.A.	IH	IH
Maryland	SE	Monthly	SE	Monthly	IH,OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
Massachusetts*	SE	Quarterly	SE	Quarterly	OF	IH,OF	OF	IH,OF	IH,OF	OF
Michigan	SE	Annually	SE	Quarterly	OF	OF	OF	N.A.	N.A.	OF
Minnesota	SE	Quarterly	SE	Quarterly	OF	IH	OF	IH,OF	IH	IH,OF
Mississippi	SE	Ongoing	SE	Ongoing	N.A.	IH	N.A.	N.A.	N.A.	OF
Missouri	SE	Ongoing	SE	Ongoing	N.A.	IH	OF	IH,OF	OF	IH
Montana	SE	Ongoing	SE	Ongoing	N.A.	IH,OF	N.A.	IH,OF	IH	IH,OF
Nebraska	SE	Monthly	N.A.	N.A.	N.A.	OF	IH	N.A.	N.A.	IH,OF
Nevada	SE	Quarterly	SE	Quarterly	OF	OF	OF	IH	IH	IH
New Hampshire	SE	Monthly	SE	Monthly	OF	IH	OF	IH	N.A.	IH,OF
New Jersey	SE/OF	Ongoing	SE	Annually/Ongoing	IH,OF	OF	IH,OF	IH,OF	IH,OF	IH,OF
New Mexico*	SE	Daily	SE	Monthly	OF	OF	OF	IH	IH	IH
New York*	SE	N.A.	SE	Annually (d)	OF	OF	OF	N.A.	IH,OF	N.A.
North Carolina	SE	Ongoing	SE	Quarterly	N.A.	IH	OF	IH	IH	OF
North Dakota	SE	Annually	SE	Annually	N.A.	OF	OF	N.A.	N.A.	N.A.
Ohio	SE	Monthly	SE	Monthly	IH,OF	OF	OF	IH,OF	IH,OF	OF
Oklahoma	SE	Ongoing	SE	Ongoing	OF	OF	OF	IH	IH	IH,OF
Oregon	SE	Ongoing	OF	Annually	OF	IH	OF	IH	IH,OF	IH,OF
Pennsylvania	SE/OF	Annually	SE/OF	Daily	OF	IH,OF	OF	...	OF	IH,OF
Rhode Island	SE	Quarterly	SE	Annually	IH	IH	OF	IH,OF	IH,OF	IH,OF
South Carolina	SE	Annually	SE	Quarterly	OF	OF	IH,OF	IH	IH,OF	OF

See footnotes at end of table.

CASH MANAGEMENT PROGRAMS AND SERVICES — Continued

State or other jurisdiction	Reviews of cash management programs				Agency preparing cash management services						
	Banking relations		Investment practices		Lock boxes	Wire transfers	Zero balance accounts	Information services	Account reconciliation services	Automated clearinghouse	
	Reviewing agency	Frequency of review	Reviewing agency	Frequency of review							
South Dakota	SE	(e)	SE	(f)	OF	IH	OF	IH,OF	IH,OF	IH,OF	
Tennessee	SE	Annually	SE	Annually	IH	IH,OF	IH	IH	IH	IH	
Texas	SE	Annually	SE	Annually	IH	IH,OF	OF	OF	IH	OF	
Utah	SE	Biannual	SE	Biannual	OF	IH,OF	OF	IH,OF	IH,OF	IH,OF	
Vermont	SE	Annually	SE	Annually	OF	IH,OF	OF	IH,OF	IH	IH,OF	
Virginia	SE	Ongoing	OF	Annually	OF	IH	OF	IH,OF	IH,OF	IH,OF	
Washington	SE	Annually	SE	Semiannual	OF	OF	IH	IH	IH	OF	
West Virginia	N.A.	N.A.	SE	Annually	IH,OF	OF	OF	N.A.	IH,OF	IH,OF	
Wisconsin	SE	Annually	SE/OF	Monthly	OF	OF	OF	IH,OF	IH,OF	IH,OF	
Wyoming	SE	Monthly	SE	Monthly	N.A.	IH,OF	IH	N.A.	IH	OF	
Dist. of Columbia	SE	Annually	SE	Annually	OF	OF	OF	N.A.	IH,OF	OF	
Puerto Rico	SE	Monthly	SE	Monthly	N.A.	OF	OF	IH,OF	IH,OF	OF	

Source: National Association of State Treasurers' survey, Spring 1996, except where noted by * where data are from 1993.

Key:

- SE — State employee or board.
- OF — Outside firm.
- IH — Within treasurer's office.
- . . . — Service not utilized.
- N.A. — Not available.

- (a) No formal review, but ongoing informal.
- (b) Cash management policy board.
- (c) Annually by State Auditor, quarterly by State Investment Commission.
- (d) Sooner if required by changing conditions.
- (e) Daily by Treasurer, Quarterly by Treasurer & Finance Office and Annually by Treasurer & Department of Legislative Audit.
- (f) Quarterly by Investment Council, Annually by Legislative Audit and daily by Treasurer & Investment Office.

Table 6.7
DEMAND DEPOSITS

State or other jurisdiction	Method for selecting depository							Selection of depository made by	Compensation for demand deposits		Collateralization required above the federal insurance level	Percentage requiring collateral
	Competitive bid	Application	Negotiation	Depositor's convenience	Compensating balances	Agency's convenience	Agencies request		Procedure used	Method for determining compensation		
Alabama .....	...	...	...	★	...	★	...	Treasurer (a)	Account analysis	CB	Yes	100
Alaska	★	★	...	★	...	★	...	Treasurer	Competitive bid, account analysis	CB	Yes	100
Arizona .....	★	...	...	...	...	...	...	Treasurer, Board	Competitive bid	CB,FS	Yes	102
Arkansas .....	...	...	★	...	★	...	...	Treasurer	Annual negotiation, account analysis	CB	Yes	N.A.
California .....	...	★	...	★	★	★	...	Treasurer	Annual negotiation	CB	Yes	110
Colorado	★	★	★	★	★	★	...	Treasurer	Competitive bid	CB,FS	Yes	100
Connecticut .....	★	...	★	...	...	...	...	Treasurer	Competitive bid	CB,FS	Yes	(b)
Delaware .....	★	...	★	...	...	...	...	Treasurer, Board	Account analysis	(c)	No	(d)
Florida .....	★	...	...	...	...	...	...	Treasurer	Competitive bid	FS	Yes	25-200
Georgia .....	...	...	★	...	...	...	...	Board	Negotiation, account analysis	FS	No	0
Hawaii	★ (e)	...	★	...	...	...	...	Treasurer	Competitive bid	FS	Yes	99
Idaho .....	★	...	...	...	...	...	...	Treasurer	Annual negotiation	CB,FS	Yes	N.A.
Illinois .....	★	...	★	...	...	...	...	(f)	Account analysis	FS	Yes	(g)
Indiana .....	...	...	★	...	...	...	...	Treasurer	Account analysis	CB	No	0
Iowa .....	★	...	...	...	...	...	...	Treasurer	Account analysis	FS (h)	Yes	10
Kansas .....	★	...	...	...	...	★	...	Board	Account analysis	CB,FS	Yes	100
Kentucky .....	★	...	...	...	...	...	...	(i)	Competitive bid	FS	Yes	100
Louisiana .....	★	...	...	...	...	...	...	Treasurer	Competitive bid	FS	Yes	102
Maine .....	...	★	★	★	★	★	...	Treasurer	Annual negotiation	MB	Yes	90
Maryland .....	...	...	...	...	...	...	...	Treasurer	Competitive bid	FS	Yes	100
Massachusetts	★ (j)	...	...	★	...	★	...	Treasurer and agency	Annual negotiation, competitive bid, account analysis	CB,FS,MB	No	0
Michigan .....	...	...	...	★	★	★	...	Treasurer	Annual negotiation, account analysis	CB	Yes	100
Minnesota .....	★	...	...	...	...	...	...	Dept. of Finance	Competitive bid, account analysis	CB,FS	Yes	110
Mississippi .....	...	★	...	...	...	...	...	Treasurer	Account analysis	CB,FS	Yes	105
Missouri .....	★	...	...	...	...	★	...	Treasurer, Governor, State Auditor	Competitive bid	CB	Yes	100
Montana .....	★	...	...	...	...	...	...	Treasurer	Account analysis	CB,FS	Yes	50
Nebraska .....	...	...	...	★	★	...	...	Treasurer	Account analysis	CB	Yes	110
Nevada .....	★	...	★	...	★	...	...	Treasurer	Competitive bid, account analysis	CB	Yes	100
New Hampshire .....	★	★	...	★	...	...	...	Treasurer	Account analysis	CB,FS	No	0
New Jersey .....	★	...	...	★	...	★	...	Treasurer	Competitive bid, account analysis	CB,FS	Yes	N.A.

See footnotes at end of table.

DEMAND DEPOSITS — Continued

State or other jurisdiction	Method for selecting depository							Selection of depository made by	Compensation for demand deposits		Collateralization required above the federal insurance level	Percentage requiring collateral
	Competitive bid	Application	Negotiation	Depositor's convenience	Compensating balances	Agency's convenience	Agencies request		Procedure used	Method for determining compensation		
New Mexico*	★	★	...	★	...	★	...	Treasurer, Board	Competitive bid	CB,FS	Yes	50-100
New York*	★	Treasurer	Account analysis	CB,FS	Yes	100
North Carolina	...	★	...	★	...	★	...	Treasurer	Account analysis	CB	Yes	100
North Dakota	...	★	(k)	Account analysis	FS	No	N.A.
Ohio	...	★	★	Board	Biennial negotiation	CB,FS	Yes	N.A.
Oklahoma	★	★	...	★	...	Treasurer	Account analysis (l)	CB,FS	Yes	100
Oregon	★	Treasurer	Negotiation	CB,FS	Yes	25 (m)
Pennsylvania	...	★	Treasurer, Bd. of Finance/Revenue	Account analysis	(n)	Yes	100
Rhode Island	★	Treasurer	Account analysis	CB	No (o)	0
South Carolina	★	★	★	★	...	Treasurer	Account analysis	CB	Yes	110
South Dakota	★	★	Treasurer	Competitive bid	CB,FS (p)	Yes	110
Tennessee	...	★	Treasurer	Account analysis	FS	Yes	N.A.
Texas	...	★	Board	Account analysis	CB,FS	Yes	105 (q)
Utah	★	★	...	Treasurer	Negotiation, competitive bid, account analysis	CB,FS	No	0
Vermont	★	Treasurer	Competitive bid	FS	Yes	102
Virginia	★	...	★	★	...	★	...	Treasurer	Account analysis	(c)	Yes	(r)
Washington	★	★	...	★	...	Treasurer, state agencies	Account analysis	CB,FS	Yes	10
West Virginia	★	★	...	★	...	Board	Competitive bid, account analysis	CB,FS	Yes	88.6
Wisconsin	★	★	...	Board	Account analysis	CB,FS	No	N.A.
Wyoming	★	★	Treasurer	Account analysis	CB,FS	Yes	100
Dist. of Columbia	★	Treasurer	Competitive bid	CB	Yes	102
Puerto Rico	...	★	Treasurer	Account analysis	CB,FS	Yes	100

Source: National Association of State Treasurers' survey, Spring 1996, except where noted by * where data are from 1993.

Key:

★ — Method utilized.

... — Method not utilized.

N.A. — Not available.

CB — Compensating balances.

FS — Fee for service.

MB — Minimum balance.

(a) Any state agency can make deposits directly into any state depository.

(b) Depends upon Risk Based Capital Ratio.

(c) Combination of Fees and Balances.

(d) Banks must meet certain financial criteria. If they do not meet the criteria they must collateralize to 102 percent MTM.

(e) For state primary depository and drawee bank only. Others by negotiation.

(f) Authorized investment staff make deposits in institutions based on criteria set by policy committee and the institutions rating.

(g) Demand deposits require a range from 102 percent 110 percent above the FDIC insurance level based on the collateral pledged.

(h) Set up a C.D. that will generate earnings to the bank to cover fee.

(i) Finance Cabinet Division of Purchases (based on valuation committee recommendation for primary depository).

(j) And Treasurer's approval.

(k) State owned bank.

(l) Bank services will be competitively selected in the future.

(m) 110 percent if notified by state treasurer.

(n) Non-interest bearing time deposit.

(o) Except under certain conditions.

(p) Daily account analysis with earnings credit determination; no charge for overdrafts if month-to-date collected balance at month-end is a positive balance; interest earned based on month's average collected balance; fees paid per bank service unit charges according to volume of services and negotiated price per contract; bank has option to raise unit charges two percent per year.

(q) Requires 125 percent if mortgage backed securities are pledged.

(r) Graduated scale based on financial ratings of institution.

REVENUE AND EXPENDITURE

Table 6.8
SUMMARY OF FINANCIAL AGGREGATES, BY STATE: 1993
(In millions of dollars)

State	Revenue				Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
	Total	General	Utilities and liquor store	Insurance trust	Total	General	Utilities and liquor store	Insurance trust		
United States	\$805,231	\$653,462	\$6,746	\$145,023	\$743,542	\$647,116	\$9,376	\$87,050	\$387,712	\$1,147,844
Alabama	11,389	9,688	130	1,571	10,242	9,340	141	762	4,170	15,506
Alaska	7,358	6,160	28	1,171	5,423	4,934	61	428	4,427	26,904
Arizona	10,843	8,808	17	2,018	9,783	8,782	23	978	3,053	15,551
Arkansas	6,446	5,627	0	819	6,015	5,555	0	460	1,919	7,992
California	108,222	84,409	173	23,641	104,567	89,037	95	15,435	41,295	141,913
Colorado	10,028	7,840	0	2,187	8,673	7,472	3	1,198	3,117	17,441
Connecticut	12,744	11,011	18	1,714	12,507	10,582	166	1,759	12,848	15,981
Delaware	2,876	2,532	4	340	2,557	2,320	21	216	3,490	5,822
Florida	33,216	27,654	5	5,557	30,103	27,689	31	2,383	13,635	44,973
Georgia	16,565	14,077	0	2,488	15,308	14,061	0	1,247	4,519	22,485
Hawaii	5,543	4,838	0	706	5,606	5,088	0	518	5,023	8,948
Idaho	3,409	2,747	46	617	2,776	2,442	36	297	1,290	4,473
Illinois	30,351	24,971	0	5,380	28,126	24,675	0	3,450	19,893	39,188
Indiana	14,673	13,485	0	1,188	14,136	13,480	0	657	5,458	17,526
Iowa	8,224	7,123	84	1,017	7,767	7,199	58	510	1,837	9,360
Kansas	6,757	5,863	0	894	5,742	5,275	0	468	935	6,545
Kentucky	11,333	9,687	0	1,646	10,543	9,550	6	987	6,820	14,729
Louisiana	13,348	11,636	0	1,712	12,893	11,726	0	1,167	9,585	19,113
Maine	3,926	3,428	73	424	3,889	3,405	51	432	2,999	4,458
Maryland	14,842	12,071	71	2,700	13,537	11,406	316	1,815	8,731	21,314
Massachusetts	21,584	19,343	62	2,179	21,557	19,107	111	2,338	25,415	23,657
Michigan	28,449	24,327	455	3,667	27,051	23,358	374	3,319	8,849	30,874
Minnesota	16,245	13,397	0	2,848	14,295	13,003	0	1,292	4,145	22,835
Mississippi	7,205	6,031	124	1,050	6,235	5,585	100	550	1,659	9,439
Missouri	12,559	10,335	0	2,224	10,894	9,902	0	991	6,516	19,345
Montana	3,023	2,408	37	578	2,663	2,283	34	346	1,749	4,996
Nebraska	3,890	3,712	0	178	3,823	3,717	0	106	1,587	4,284
Nevada	4,500	3,185	70	1,245	4,051	3,151	73	826	1,653	7,191
New Hampshire	3,011	2,550	210	251	2,970	2,584	166	221	5,242	6,332
New Jersey	29,611	23,813	375	5,423	28,923	23,630	979	4,313	21,779	47,051
New Mexico	6,303	5,376	0	927	5,599	5,190	0	410	1,597	13,501
New York	78,209	62,986	2,077	13,147	74,280	61,558	3,927	8,795	59,219	116,672
North Carolina	19,374	16,367	0	3,007	16,916	15,495	0	1,421	4,002	28,998
North Dakota	2,288	2,010	0	278	2,120	1,910	0	210	830	2,883
Ohio	38,341	24,483	371	13,487	31,665	25,038	268	6,358	12,486	66,654
Oklahoma	8,610	7,206	221	1,183	8,272	7,058	236	978	3,919	11,216
Oregon	10,826	7,772	172	2,882	9,013	7,685	105	1,223	5,821	16,578
Pennsylvania	37,842	29,974	672	7,196	34,359	28,705	633	5,021	12,989	49,037
Rhode Island	3,765	3,018	7	740	4,176	3,539	39	598	5,147	6,277
South Carolina	10,637	8,429	547	1,661	10,388	8,793	719	876	4,901	17,443
South Dakota	1,942	1,591	0	351	1,686	1,604	0	83	1,818	4,040
Tennessee	12,305	10,576	0	1,729	11,028	10,288	2	738	2,624	12,201
Texas	42,019	35,688	0	6,331	39,091	35,111	0	3,980	8,684	61,558
Utah	5,348	4,437	72	839	4,834	4,370	54	409	2,193	7,813
Vermont	1,953	1,742	29	182	1,849	1,696	30	123	1,419	2,211
Virginia	16,307	13,973	253	2,081	14,721	13,398	215	1,108	7,438	24,436
Washington	20,087	14,603	264	5,219	18,439	15,577	228	2,634	7,848	27,728
West Virginia	6,047	5,016	46	985	5,943	4,833	43	1,067	2,684	5,901
Wisconsin	18,677	13,610	0	5,067	14,621	13,272	0	1,348	7,674	30,519
Wyoming	2,181	1,851	32	298	1,887	1,657	29	201	781	5,454

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding. Data presented are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a budget surplus or deficit.

REVENUE AND EXPENDITURE

Table 6.9
SUMMARY OF FINANCIAL AGGREGATES, BY STATE: 1994
 (In millions of dollars)

State	Revenue				Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
	Total	General	Utilities and liquor store	Insurance trust	Total	General	Utilities and liquor store	Insurance trust		
United States	\$844,897	\$693,083	\$6,834	\$144,978	\$779,931	\$686,678	\$9,708	\$83,541	\$410,998	\$1,256,820
Alabama	11,599	10,014	130	1,455	10,815	9,922	130	763	3,854	16,206
Alaska	6,203	5,279	28	896	5,752	5,256	46	449	3,585	26,396
Arizona	11,749	9,707	18	2,023	10,522	9,530	23	969	3,170	16,738
Arkansas	6,870	5,983	0	887	6,078	5,642	0	436	1,812	8,611
California	115,228	89,752	136	25,340	106,275	91,822	90	14,364	48,121	146,242
Colorado	10,425	8,035	0	2,391	8,903	7,652	4	1,247	3,263	19,471
Connecticut	11,995	11,288	20	687	12,964	11,207	195	1,561	13,599	15,014
Delaware	3,237	2,824	5	408	2,617	2,389	19	209	3,397	6,023
Florida	34,805	29,484	5	5,315	32,284	29,991	39	2,253	14,565	49,713
Georgia	18,265	15,530	0	2,735	16,823	15,643	0	1,180	5,174	25,582
Hawaii	5,698	5,057	0	641	5,806	5,261	0	544	5,146	9,789
Idaho	3,628	2,845	45	739	2,989	2,650	28	312	1,281	5,039
Illinois	31,897	26,595	0	5,302	29,449	26,058	0	3,391	20,355	41,917
Indiana	15,813	14,486	0	1,327	15,048	14,337	0	711	5,572	20,523
Iowa	8,961	7,619	84	1,258	8,101	7,539	58	504	1,990	10,743
Kansas	7,474	6,463	0	1,011	6,654	6,092	0	562	1,103	6,762
Kentucky	11,730	10,099	0	1,631	10,541	9,559	5	978	6,744	15,680
Louisiana	13,524	11,847	0	1,678	12,936	11,786	0	1,150	8,782	20,627
Maine	4,098	3,534	71	492	3,902	3,450	49	403	2,993	6,472
Maryland	14,695	12,870	90	1,735	14,203	11,800	311	2,092	9,130	23,459
Massachusetts	22,298	20,346	66	1,887	22,454	20,428	92	1,934	26,681	21,843
Michigan	31,814	27,050	452	4,312	29,305	25,862	358	3,085	11,505	36,296
Minnesota	17,182	14,212	0	2,969	15,278	13,952	0	1,327	4,351	25,794
Mississippi	7,697	6,607	129	960	6,796	6,177	104	515	2,066	11,687
Missouri	13,359	11,345	0	2,014	11,549	10,590	0	959	6,512	20,947
Montana	3,166	2,518	37	611	2,778	2,393	34	351	2,108	5,849
Nebraska	4,446	4,027	0	420	3,991	3,887	0	104	1,468	4,332
Nevada	4,767	3,460	77	1,229	4,203	3,404	84	715	1,685	7,673
New Hampshire	3,081	2,649	211	220	3,179	2,797	167	215	5,651	6,081
New Jersey	29,808	24,029	408	5,371	29,606	24,432	1,114	4,059	22,894	48,968
New Mexico	6,709	5,799	0	910	5,995	5,570	0	426	1,735	15,242
New York	82,202	66,587	2,095	13,519	76,872	64,802	4,146	7,923	65,078	124,654
North Carolina	21,051	17,959	0	3,092	19,040	17,642	0	1,397	4,538	32,213
North Dakota	2,289	2,010	0	279	2,083	1,886	0	198	757	2,780
Ohio	40,836	27,052	366	13,419	33,422	26,869	263	6,289	12,117	89,454
Oklahoma	9,184	7,467	238	1,478	8,493	7,221	239	1,032	3,873	11,824
Oregon	10,886	8,511	175	2,200	9,104	7,817	106	1,181	5,645	17,128
Pennsylvania	38,252	30,462	667	7,123	37,818	32,579	619	4,620	13,671	53,609
Rhode Island	4,025	3,076	7	941	3,682	3,071	36	575	5,544	7,216
South Carolina	11,268	9,020	589	1,659	11,209	9,563	751	894	4,972	18,190
South Dakota	2,041	1,741	0	300	1,826	1,739	0	87	1,680	4,196
Tennessee	12,725	10,940	0	1,785	11,940	11,195	4	742	2,627	12,544
Texas	45,035	38,031	0	7,004	40,967	37,324	0	3,643	9,378	70,084
Utah	5,907	4,809	76	1,023	5,132	4,689	57	386	2,103	8,494
Vermont	2,026	1,782	28	217	1,913	1,770	27	116	1,570	2,466
Virginia	17,295	14,817	246	2,232	15,523	14,263	211	1,048	7,912	26,603
Washington	19,379	15,662	256	3,461	19,577	16,345	226	3,006	8,266	31,052
West Virginia	6,349	5,333	47	970	6,281	5,250	45	986	2,525	6,166
Wisconsin	19,617	14,467	0	5,150	15,281	13,823	0	1,458	7,748	36,721
Wyoming	2,308	2,004	32	271	1,975	1,752	28	194	702	5,707

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding. Data presented are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a budget surplus or deficit.

Table 6.10

NATIONAL TOTALS OF STATE GOVERNMENT FINANCES FOR SELECTED YEARS: 1982-94

Item	Amount (in millions)											Percentage change 1993 to 1994	Percentage change 1992 to 1993	Per capita 1994	Per capita 1993
	1994	1993	1992	1991	1990	1989	1988	1987	1986	1984	1982				
Revenue total	\$844,897	\$805,231	\$745,211	\$661,192	\$632,462	\$586,931	\$541,426	\$516,793	\$481,307	\$397,087	\$330,899	4.9	8.1	\$3,252.47	\$3,129.23
General revenue	693,083	653,462	608,692	551,722	517,720	482,721	445,138	419,063	393,503	330,740	275,111	6.1	7.4	2,668.05	2,539.43
Taxes	373,824	353,526	327,822	310,561	300,779	284,413	264,146	246,510	228,082	196,795	162,607	5.7	6.7	1,439.05	1,373.84
Intergovernmental revenue	204,897	188,560	169,902	143,534	126,329	115,765	107,241	102,381	98,574	81,450	69,166	8.7	11.0	788.76	732.77
From Federal Government	191,829	177,577	159,041	134,926	118,353	108,235	100,478	95,463	92,666	76,140	66,026	8.0	11.7	738.45	690.09
Public welfare	110,522	101,765	91,091	71,961	59,397	51,934	47,908	44,828	41,802	35,423	31,510	8.6	11.7	425.46	395.47
Education	30,186	28,164	25,867	23,337	21,271	19,547	17,970	16,883	16,523	13,975	13,149	7.2	8.9	116.20	109.45
Highways	17,767	16,475	14,367	14,098	13,931	14,404	13,467	12,963	13,855	10,380	8,304	7.8	14.7	68.39	64.02
Employment security administration	4,024	3,958	3,747	3,235	3,013	2,968	2,896	2,794	2,790	2,606	2,352	1.7	5.6	15.49	15.38
Other	29,331	27,214	23,696	22,295	20,742	19,384	18,237	17,993	17,696	13,757	10,711	7.8	13.5	112.91	105.76
From local governments	13,067	10,983	10,861	8,607	7,976	7,530	6,763	6,918	5,908	5,310	3,139	19.0	1.1	50.30	42.68
Charges and miscellaneous revenue	114,361	111,376	107,610	97,627	90,612	82,543	73,751	70,173	66,848	52,495	43,338	2.7	3.5	440.24	432.82
Liquor stores revenue	3,052	3,070	3,067	3,013	2,907	2,788	2,767	2,833	2,807	2,759	2,854	-0.6	0.1	11.75	11.93
Utility revenue	3,784	3,675	3,512	3,460	3,305	3,248	3,030	2,964	2,907	2,638	2,085	3.0	4.6	14.57	14.28
Insurance trust revenue	144,978	145,023	129,940	102,996	108,530	98,174	90,491	91,933	82,090	60,950	50,848	-0.0	11.6	558.10	563.58
Unemployment compensation	29,707	34,442	26,921	17,952	18,370	19,640	17,187	18,839	18,173	16,671	16,854	-13.7	27.9	114.36	133.85
Employee retirement	98,550	94,347	88,281	72,356	78,898	67,964	63,556	64,660	56,820	38,564	29,035	4.5	-8.3	379.37	366.64
Other	16,721	16,234	14,738	12,688	11,262	10,571	9,749	8,435	7,097	5,715	4,959	3.0	10.2	64.37	63.09
Expenditure and debt redemption	841,275	805,882	736,095	650,460	592,213	546,254	505,507	476,116	439,810	361,546	316,844	4.4	9.5	3,238.53	3,131.76
Debt redemption	61,344	62,140	35,201	21,656	19,895	21,177	20,840	20,416	15,577	10,364	6,715	-1.3	76.5	236.15	241.48
Expenditure total	779,931	743,542	700,894	628,804	572,318	525,077	484,667	455,700	424,233	351,182	310,129	4.9	6.1	3,002.38	2,889.49
General expenditure	686,681	647,116	611,922	554,901	508,284	469,269	432,179	403,942	376,457	309,775	269,327	6.1	5.8	2,643.41	2,514.77
Education	230,791	221,547	211,570	196,648	184,935	173,184	159,500	149,901	140,189	116,058	102,984	4.2	4.7	888.44	860.96
Intergovernmental expenditure	135,861	131,180	124,920	116,180	109,438	104,601	95,391	88,253	81,929	67,458	60,684	3.6	5.0	523.00	509.78
State institutions of higher education	77,162	73,969	70,904	65,560	60,978	55,988	52,410	50,710	47,928	40,016	34,296	4.3	4.3	297.04	287.45
Other education	17,768	16,399	13,524	12,911	12,720	11,177	10,302	9,636	9,173	7,599	6,951	8.3	21.3	68.40	63.73
Public welfare	185,125	168,416	156,364	124,456	104,971	92,750	84,235	78,454	72,464	62,749	55,257	9.9	7.7	712.65	654.48
Intergovernmental expenditure	34,189	31,340	29,512	24,341	21,635	19,614	17,665	17,184	16,298	13,628	13,744	9.1	6.2	131.61	121.79
Cash assistance, categorical program	14,664	14,505	28,295	25,306	22,643	21,103	20,759	20,320	19,715	17,748	15,549	1.1	(48.7)	56.45	56.37
Cash assistance, other	1,457	1,259	1,269	1,376	1,299	1,256	1,153	1,140	1,161	1,154	875	15.7	(0.8)	5.61	4.89
Other public welfare	134,815	121,313	112,070	86,773	71,364	61,956	55,614	50,540	45,728	39,671	33,301	11.1	8.2	516.98	471.44
Highways	53,849	51,355	48,747	47,038	44,249	42,694	40,681	38,273	36,661	28,840	25,131	4.9	5.4	207.29	199.57
Regular state highway facilities	40,926	38,959	37,193	36,179	34,121	33,039	31,509	29,713	28,598	21,874	19,078	5.0	4.7	157.55	151.40
State toll highway facilities	3,300	3,097	3,073	2,733	2,344	2,279	2,222	1,776	1,593	1,278	1,025	6.6	0.8	12.70	12.04
Intergovernmental expenditure	9,623	9,299	8,481	8,126	7,784	7,376	6,949	6,785	6,470	5,687	5,028	3.5	9.6	37.04	36.14
Health and hospitals	56,995	53,311	48,123	45,878	42,666	38,602	34,872	32,131	30,160	24,982	22,121	6.9	10.8	219.40	207.17
State hospitals and institutions															
for handicapped	27,719	27,333	25,904	24,279	22,445	21,206	19,489	17,862	16,990	15,068	13,681	1.4	5.5	106.71	106.22
Other	29,276	25,978	21,998	21,412	20,029	17,188	15,202	14,083	12,980	9,704	8,183	12.7	18.1	112.70	100.95
Natural resources	11,878	11,213	10,521	10,256	9,909	9,070	8,310	7,816	7,312	5,945	5,485	5.9	6.6	45.72	43.58
Corrections	23,135	20,803	20,120	19,240	17,266	15,018	13,303	11,704	10,771	7,732	5,889	11.2	3.4	89.06	80.84
Financial administration	11,376	10,542	9,751	9,101	8,616	7,672	6,969	6,459	5,855	4,517	3,735	7.9	8.1	43.79	40.97
Employment security administration	4,056	3,930	3,702	3,238	3,003	2,937	2,842	2,741	2,697	2,546	2,278	3.2	6.2	15.61	15.27
Police protection	6,000	5,603	5,489	5,506	5,166	4,756	4,508	4,048	3,714	3,140	2,730	7.1	2.1	23.10	21.77
Interest on general debt	23,719	23,990	24,622	23,393	21,532	20,355	19,367	18,587	16,876	13,137	9,015	-1.1	(2.6)	91.31	93.23
Veterans' services	179	165	170	157	152	146	134	129	122	99	64	8.5	(2.9)	0.69	0.64
Utility expenditure	7,214	6,817	7,036	7,217	7,131	6,410	6,229	5,971	5,530	4,817	3,730	5.8	(3.1)	27.77	26.49
Insurance trust expenditure	83,541	87,050	79,359	64,182	54,452	46,995	43,881	43,316	39,828	34,277	34,664	-4.0	9.7	321.59	338.29
Employee retirement	43,901	40,117	35,628	32,264	29,562	26,966	24,196	22,189	19,878	16,112	13,133	9.4	12.6	169.00	155.90
Unemployment compensation	28,466	35,197	32,761	22,017	16,423	12,791	13,024	15,174	14,821	13,987	18,027	-19.1	7.4	109.58	136.78
Other	11,173	11,735	10,969	9,902	8,467	7,237	6,661	5,952	5,131	4,178	3,503	-4.8	7.0	43.01	45.60

See footnotes at end of table.

NATIONAL TOTALS OF STATE GOVERNMENT FINANCES FOR SELECTED YEARS: 1982-94 — Continued

Item	Amount (in millions)											Percentage change 1993 to 1994	Percentage change 1992 to 1993	Per capita 1994	Per capita 1993
	1994	1993	1992	1991	1990	1989	1988	1987	1986	1984	1982				
Total expenditure by character and object	779,931	743,542	701,931	628,804	572,319	525,076	484,667	455,700	424,233	351,182	310,129	4.9	5.9	3,002.38	2,889.49
Direct expenditure	554,321	529,447	499,104	442,264	397,291	359,661	333,005	314,421	292,267	242,809	211,386	4.7	6.1	2,133.88	2,057.50
Current operation	370,257	345,469	323,090	287,079	258,046	232,964	213,249	199,806	186,098	156,922	133,152	7.2	6.9	1,425.32	1,342.53
Capital outlay	52,929	50,152	50,126	47,937	45,524	43,121	40,667	37,209	34,578	25,486	23,303	5.5	0.1	203.75	194.90
Construction	41,649	39,604	39,001	37,647	34,803	33,612	31,421	28,174	26,557	19,507	19,397	5.2	1.5	160.33	153.91
Purchase of land and existing structures ...	3,001	3,121	3,822	3,401	3,471	2,715	3,082	2,594	2,205	1,883	1,316	-3.8	-18.3	11.55	12.13
Equipment	8,279	7,427	7,303	6,889	7,250	6,795	6,164	6,440	5,816	4,096	2,590	11.5	1.7	31.87	28.86
Assistance and subsidies	23,101	21,976	20,511	18,876	16,902	15,421	15,000	14,705	14,162	12,386	10,867	5.1	7.1	88.93	85.40
Interest on debt	24,494	24,800	25,482	24,189	22,367	21,160	20,208	19,385	17,601	13,738	9,400	-1.2	-2.7	94.29	96.38
Insurance benefits and repayments	83,541	87,050	79,895	64,182	54,452	46,995	43,881	43,316	39,828	34,277	34,664	-4.0	9.0	321.59	338.29
Intergovernmental expenditure	225,610	214,095	202,827	186,540	175,028	165,415	151,662	141,279	131,966	108,373	98,743	5.4	5.8	868.80	832.00
Cash and security holdings at end of fiscal year	1,256,819	1,147,844	1,085,274	1,018,480	963,342	880,994	783,362	697,390	611,023	443,366	338,274	9.5	5.8	4,838.18	4,460.66
Unemployment fund balance in U.S. Treasury	28,882	26,999	27,390	33,088	37,167	34,342	27,398	22,431	18,019	5,708	6,789	7.0	-1.4	111.18	104.92
Securities, total by purpose Insurance trust	860,439	770,509	656,761	611,774	565,641	505,664	434,870	403,895	341,867	255,697	191,926	11.7	6.6	3,312.30	2,994.29
Debt offsets .....	...	...	216,528	201,759	189,966	175,028	166,624	120,827	116,990	81,527	56,655	-0.7	-1.8	790.30	803.46

Source: U.S. Department of Commerce, Bureau of the Census.

... — Not available.

Table 6.11
STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1993
(In thousands of dollars)

State	Total general revenue (a)	Taxes									Charges and miscellaneous general revenue
		Total	Sales and gross receipts			Licenses		Individual income	Corporation net income	Intergovernmental revenue	
			Total (b)	General	Motor fuels	Total (b)	Motor vehicle				
United States	\$653,461,782	\$353,525,901	\$174,736,541	\$114,929,398	\$23,568,474	\$23,246,974	\$11,501,886	\$112,242,604	\$24,207,836	\$188,559,917	\$111,375,964
Alabama	9,688,246	4,639,784	2,514,799	1,190,189	435,568	377,723	150,950	1,332,878	189,506	2,965,310	2,083,152
Alaska	6,159,665	2,227,283	99,239	0	40,743	62,951	23,959	0	872,260	904,620	3,027,762
Arizona	8,808,186	5,281,816	2,991,846	2,255,743	387,235	297,468	208,286	1,380,653	244,856	2,425,897	1,100,473
Arkansas	5,626,556	2,942,581	1,649,027	1,118,773	305,346	184,515	87,757	905,150	153,926	1,832,046	851,929
California	84,408,527	48,738,484	21,574,684	16,671,614	2,556,060	2,489,623	1,419,237	17,200,000	4,727,879	25,478,358	10,191,685
Colorado	7,840,311	3,788,634	1,582,428	998,033	379,729	238,961	109,711	1,764,736	137,748	2,136,402	1,915,275
Connecticut	11,011,362	6,674,848	3,096,872	2,056,219	397,807	308,173	188,360	2,253,951	713,381	2,385,135	1,951,379
Delaware	2,532,084	1,339,527	198,118	0	75,873	439,109	20,434	513,138	113,748	445,215	747,342
Florida	27,653,930	16,407,214	12,720,388	9,295,283	1,185,515	1,265,419	733,574	0	755,900	7,233,647	4,013,069
Georgia	14,076,759	8,150,457	3,855,472	2,979,769	468,366	329,972	146,070	3,389,921	470,710	4,392,661	1,533,641
Hawaii	4,837,650	2,748,134	1,684,170	1,302,919	73,973	72,393	57,573	922,912	53,127	1,011,419	1,078,097
Idaho	2,746,519	1,559,927	703,242	486,159	140,500	127,132	52,234	609,262	83,551	687,606	498,986
Illinois	24,971,077	14,499,812	7,325,853	4,370,488	1,063,547	847,282	649,572	4,814,510	1,097,305	6,460,059	4,011,206
Indiana	13,485,006	6,915,288	3,148,217	2,300,233	572,488	198,129	132,848	2,806,780	656,228	3,823,145	2,746,573
Iowa	7,123,434	3,901,719	1,806,547	1,251,900	337,949	377,423	241,776	1,467,019	167,046	1,888,764	1,332,951
Kansas	5,863,061	3,302,928	1,668,240	1,191,466	264,032	181,004	113,737	1,040,385	219,074	1,648,886	911,247
Kentucky	9,686,768	5,331,520	2,394,854	1,465,634	374,778	318,919	166,538	1,733,415	254,775	2,828,192	1,527,056
Louisiana	11,635,787	4,365,992	2,222,159	1,332,435	471,012	432,650	95,974	929,706	245,273	4,329,914	2,939,881
Maine	3,428,499	1,763,941	911,459	641,580	146,446	103,102	50,776	614,939	74,933	1,045,864	618,694
Maryland	12,070,672	7,175,001	3,054,533	1,718,152	559,104	380,066	241,535	3,079,664	260,401	2,794,369	2,101,302
Massachusetts	19,343,370	10,383,445	3,297,371	2,124,164	557,180	449,249	274,501	5,374,911	959,332	5,066,717	3,893,208
Michigan	24,327,143	12,865,907	4,837,636	3,467,303	783,426	764,939	538,065	4,890,708	1,843,420	6,621,344	4,839,892
Minnesota	13,396,723	8,137,307	3,570,273	2,374,195	469,258	623,093	429,247	3,321,955	509,534	3,247,265	2,012,151
Mississippi	6,030,790	2,983,438	1,966,951	1,414,346	308,468	185,070	76,942	587,589	171,049	2,296,460	750,892
Missouri	10,334,735	5,479,884	2,766,842	2,016,876	443,822	439,361	214,769	2,006,279	192,718	3,220,673	1,634,178
Montana	2,407,806	1,129,966	200,143	0	116,296	125,738	43,831	356,987	85,054	769,582	508,258
Nebraska	3,712,109	1,981,288	1,041,064	694,880	222,383	129,260	59,234	685,066	102,755	967,907	762,914
Nevada	3,185,186	2,207,038	1,811,425	1,033,952	156,406	288,331	81,275	0	0	636,669	341,479
New Hampshire	2,550,473	993,285	673,355	0	96,503	107,453	52,370	35,784	126,169	850,168	707,020
New Jersey	23,812,593	13,021,982	6,774,514	3,651,123	419,333	603,985	320,064	4,350,485	946,641	5,917,526	4,873,085
New Mexico	5,375,922	2,776,572	1,665,355	1,319,095	200,361	142,677	109,048	526,935	90,428	1,256,712	1,342,638
New York	62,985,784	31,291,336	11,309,933	6,283,883	525,250	959,161	559,011	15,300,000	2,637,556	23,604,891	8,089,557
North Carolina	16,366,721	9,753,838	4,211,669	2,353,722	869,244	613,995	289,528	3,992,016	710,658	4,685,579	1,927,304
North Dakota	2,009,521	876,600	490,361	288,760	78,442	71,103	43,650	125,687	54,174	646,128	486,793
Ohio	24,483,360	12,788,355	6,403,692	3,970,741	1,121,757	887,842	442,505	4,721,854	677,183	7,142,038	4,552,967

See footnotes at end of table.

STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1993 — Continued

State	Taxes										Charges and miscellaneous general revenue
	Total general revenue (a)	Sales and gross receipts				Licenses				Intergovernmental revenue	
		Total	Total (b)	General	Motor fuels	Total (b)	Motor vehicle	Individual income	Corporation net income		
Oklahoma	7,205,620	4,097,434	1,647,646	1,014,159	355,362	540,918	433,994	1,299,583	142,023	1,861,921	1,246,265
Oregon	7,771,877	3,658,245	478,006	0	312,233	463,419	253,406	2,383,214	205,031	2,339,167	1,774,465
Pennsylvania	29,974,280	16,662,962	7,790,328	4,828,823	742,193	1,757,030	459,051	4,657,926	1,469,962	8,076,161	5,235,157
Rhode Island	3,017,865	1,432,977	762,934	413,000	99,049	77,169	47,589	497,235	69,846	973,528	611,360
South Carolina	8,429,365	4,288,976	2,201,405	1,556,680	295,263	373,769	79,305	1,494,799	176,339	2,563,112	1,577,277
South Dakota	1,590,669	589,069	470,554	306,253	83,251	61,792	26,419	0	28,142	585,113	416,487
Tennessee	10,575,966	5,558,473	4,432,251	2,853,022	642,787	521,550	169,711	94,894	365,323	3,626,942	1,390,551
Texas	35,688,184	18,240,773	14,503,510	9,142,262	2,085,524	2,417,117	709,844	0	0	10,825,621	6,621,790
Utah	4,437,144	2,211,541	1,178,521	894,127	185,541	79,096	49,248	842,098	83,936	1,255,283	970,320
Vermont	1,741,693	792,812	374,506	161,310	55,746	61,224	39,067	285,822	32,572	563,180	385,701
Virginia	13,972,671	7,571,798	3,012,956	1,665,826	651,148	409,892	266,805	3,584,765	365,340	2,883,041	3,517,832
Washington	14,603,405	8,903,856	6,638,186	5,304,518	608,375	436,530	207,950	0	0	3,526,159	2,173,390
West Virginia	5,016,409	2,474,727	1,335,463	714,369	220,718	134,603	80,147	621,174	179,009	1,787,178	754,504
Wisconsin	13,609,610	7,955,528	3,436,229	2,260,563	590,333	422,741	217,778	3,445,819	492,015	3,349,001	2,305,081
Wyoming	1,850,689	661,599	251,315	194,857	36,751	66,853	36,631	0	0	697,342	491,748

Source: U.S. Department of Commerce, Bureau of the Census.
 Note: Detail may not add to totals due to rounding.
 (a) Total general revenue equals total taxes plus intergovernmental revenue plus charges and miscellaneous revenue.
 (b) Total includes other taxes not shown separately in this table.

Table 6.12
STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1994
(In thousands of dollars)

State	Total general revenue (a)	Taxes								Intergovernmental revenue	Charges and miscellaneous general revenue
		Sales and gross receipts				Licenses					
		Total (b)	General	Motor fuels	Motor vehicle	Total (b)	Motor vehicle	Individual income	Corporation net income		
United States	\$693,082,192	\$373,823,968	\$185,852,578	\$123,297,594	\$24,520,347	\$24,203,421	\$11,946,281	\$117,726,427	\$25,497,599	\$204,896,745	\$114,361,479
Alabama	10,014,415	4,767,108	2,559,992	1,279,245	445,279	386,771	157,861	1,367,622	218,131	3,077,084	2,170,223
Alaska	5,279,241	1,240,275	99,654	0	40,507	73,785	24,289	0	176,070	919,487	3,119,479
Arizona	9,706,807	5,656,858	3,269,399	2,494,391	423,061	321,227	225,722	1,408,535	303,239	2,829,890	1,220,059
Arkansas	5,982,514	3,175,976	1,785,652	1,211,806	320,905	193,897	89,632	958,302	184,281	1,917,370	889,168
California	89,751,813	49,695,396	21,465,527	16,871,660	2,526,231	2,471,486	1,422,013	17,547,763	4,633,449	29,698,401	10,358,016
Colorado	8,034,742	4,154,450	1,775,608	1,125,265	405,952	249,542	112,787	1,925,168	146,042	2,183,970	1,696,322
Connecticut	11,288,011	6,788,492	3,262,305	2,184,089	405,748	303,333	184,660	2,236,725	701,942	2,628,354	1,871,165
Delaware	2,823,768	1,444,083	211,112	0	75,874	469,337	20,422	546,856	155,070	495,521	884,164
Florida	29,483,899	17,808,222	13,551,787	10,042,360	1,252,347	1,301,092	762,437	0	950,235	7,406,684	4,268,993
Georgia	15,529,788	8,784,065	4,151,459	3,266,812	490,883	390,981	203,731	3,580,714	521,399	4,614,047	2,131,676
Hawaii	5,056,910	2,993,378	1,851,798	1,332,248	76,374	74,892	57,961	962,217	68,429	1,096,421	967,111
Idaho	2,845,137	1,616,901	775,847	544,145	152,231	151,600	60,211	563,351	87,933	706,960	521,276
Illinois	26,595,038	15,471,781	7,869,905	4,660,572	1,096,031	914,650	711,801	5,049,815	1,229,274	7,175,426	3,947,831
Indiana	14,486,178	7,283,449	3,353,790	2,505,874	599,025	205,670	137,645	3,015,729	606,169	4,238,375	2,964,354
Iowa	7,619,377	4,130,450	1,965,098	1,388,742	354,145	385,897	249,609	1,509,125	174,285	2,038,830	1,450,097
Kansas	6,462,587	3,674,816	1,810,463	1,297,170	284,490	186,119	113,630	1,194,328	254,892	1,714,555	1,073,216
Kentucky	10,098,826	5,692,730	2,720,527	1,560,091	380,406	323,517	156,876	1,729,182	269,067	2,860,061	1,546,035
Louisiana	11,846,512	4,382,693	2,281,396	1,379,112	465,940	432,683	95,928	977,593	219,190	4,702,918	2,760,901
Maine	3,534,461	1,764,588	890,696	617,008	149,826	106,498	53,987	614,442	91,955	1,098,979	670,894
Maryland	12,870,416	7,582,734	3,273,739	1,814,949	587,845	351,983	185,676	3,225,341	320,068	2,966,060	2,321,622
Massachusetts	20,345,556	11,016,505	3,538,812	2,303,139	562,584	401,099	236,694	5,689,768	1,062,930	5,442,566	3,886,485
Michigan	27,049,926	15,419,391	6,081,009	4,538,124	794,603	816,635	576,090	5,553,342	2,174,644	7,139,231	4,491,304
Minnesota	14,212,231	8,650,998	3,828,984	2,516,191	486,797	664,057	449,866	3,449,331	551,822	3,472,473	2,088,760
Mississippi	6,607,121	3,325,387	2,242,360	1,586,879	340,587	210,330	102,289	637,637	167,873	2,494,417	787,317
Missouri	11,345,021	5,909,982	2,985,727	2,195,890	472,024	460,153	217,777	2,141,522	252,392	3,718,513	1,716,526
Montana	2,518,229	1,160,867	242,219	0	157,743	132,624	42,560	345,644	68,872	839,586	517,776
Nebraska	4,026,566	2,143,628	1,148,823	746,975	256,014	144,678	65,618	715,590	113,142	1,078,254	804,684
Nevada	3,460,261	2,380,709	1,968,546	1,184,850	171,967	286,709	82,896	0	0	719,125	360,427
New Hampshire	2,649,303	837,002	484,915	0	97,912	105,250	49,795	35,980	144,157	1,027,308	784,993
New Jersey	24,028,565	13,494,043	6,941,845	3,778,427	446,284	614,423	314,169	4,475,079	1,085,055	5,246,012	5,288,510
New Mexico	5,798,622	3,020,921	1,803,333	1,430,498	196,439	141,853	105,166	577,069	122,528	1,331,968	1,445,733
New York	66,587,242	32,816,619	11,595,814	6,364,937	490,283	940,811	612,820	16,033,524	3,120,034	25,725,554	8,045,069
North Carolina	17,959,184	10,518,600	4,597,688	2,589,005	908,553	646,871	307,522	4,288,148	737,260	5,298,351	2,142,233
North Dakota	2,009,594	884,714	496,733	256,203	83,158	63,632	33,664	136,944	71,461	657,988	466,892
Ohio	27,051,863	14,188,451	7,151,105	4,479,907	1,242,480	1,165,990	529,242	5,110,016	652,543	8,217,789	4,645,623

See footnotes at end of table.

STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1994 — Continued

State	Taxes											
	Total general revenue (a)	Sales and gross receipts					Licenses		Individual income	Corporation net income	Intergovernmental revenue	Charges and miscellaneous general revenue
		Total	Total (b)	General	Motor fuels	Total (b)	Motor vehicle					
Oklahoma	7,467,428	4,262,983	1,773,873	1,090,876	378,255	552,166	446,105	1,315,068	162,214	1,978,006	1,226,439	
Oregon	8,511,185	4,039,416	543,362	0	354,578	511,152	265,461	2,583,527	263,682	2,625,971	1,845,798	
Pennsylvania	30,461,740	17,141,998	8,118,911	5,134,300	751,182	1,752,101	464,508	4,735,861	1,486,299	8,363,935	4,955,807	
Rhode Island	3,076,493	1,436,125	722,267	412,820	119,641	85,954	54,976	528,089	79,320	1,032,301	608,067	
South Carolina	9,020,192	4,501,767	2,322,079	1,673,303	303,918	370,074	88,940	1,530,996	219,052	2,830,146	1,688,279	
South Dakota	1,741,167	659,225	512,173	339,039	87,326	79,798	25,888	0	36,540	662,285	419,657	
Tennessee	10,939,645	5,733,262	4,501,624	3,081,250	684,479	562,847	177,350	99,108	421,960	3,717,569	1,488,814	
Texas	38,030,908	19,465,331	15,867,612	9,926,287	2,171,338	2,526,066	744,896	0	0	11,737,018	6,828,559	
Utah	4,808,737	2,415,880	1,256,881	984,287	187,377	81,743	49,893	925,004	125,191	1,355,119	1,037,738	
Vermont	1,781,957	832,515	400,461	175,974	59,680	68,174	41,560	286,108	34,932	619,218	330,224	
Virginia	14,816,948	8,037,069	3,253,135	1,780,604	670,770	413,997	267,968	3,811,860	306,667	3,091,748	3,688,131	
Washington	15,661,772	9,700,847	7,238,336	5,797,770	632,262	458,364	222,233	0	0	3,673,043	2,287,882	
West Virginia	5,332,980	2,554,198	1,385,645	727,192	204,654	145,273	86,127	669,694	184,625	1,927,209	851,573	
Wisconsin	14,466,854	8,427,695	3,662,615	2,427,900	634,631	435,365	219,736	3,638,710	541,284	3,699,608	2,339,551	
Wyoming	2,004,462	739,395	259,937	199,428	39,728	70,272	37,594	0	0	805,041	460,026	

Source: U.S. Department of Commerce, Bureau of the Census.
 Note: Detail may not add to totals due to rounding.
 (a) Total general revenue equals total taxes plus intergovernmental revenue plus charges and miscellaneous revenue.
 (b) Total includes other taxes not shown separately in this table.

Table 6.13
STATE EXPENDITURE, BY CHARACTER AND OBJECT AND BY STATE: 1993
(In thousands of dollars)

State	Direct expenditures										
	Intergovernmental expenditure	Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Total salaries and wages
				Total	Construction	Land and existing structures	Equipment				
United States	\$214,094,882	\$529,447,432	\$345,469,183	\$50,152,233	\$39,603,947	\$3,121,919	\$7,426,367	\$21,975,757	\$24,799,992	\$87,050,267	\$115,253,139
Alabama	2,211,563	8,030,811	5,913,144	781,952	554,340	96,734	130,878	306,485	267,648	761,582	2,220,916
Alaska	1,086,346	4,336,662	2,919,195	428,896	336,220	9,907	82,769	135,960	424,719	427,892	898,530
Arizona	3,219,572	6,563,153	4,318,570	565,627	420,371	44,769	100,487	489,606	211,542	977,808	1,278,841
Arkansas	1,505,645	4,509,083	3,291,669	497,233	404,748	20,275	72,210	138,326	122,133	459,722	1,186,322
California	44,176,628	60,390,858	37,815,307	3,857,935	2,792,381	410,270	655,284	747,242	2,535,341	15,435,033	11,967,508
Colorado	2,378,157	6,294,729	4,257,833	531,899	372,707	58,649	100,543	62,302	244,985	1,197,710	1,857,853
Connecticut	2,112,048	10,395,241	6,347,494	1,016,248	896,774	37,265	82,209	505,404	767,568	1,758,527	2,182,845
Delaware	410,182	2,146,788	1,347,212	280,445	232,479	22,070	25,896	66,284	237,131	215,716	594,087
Florida	9,303,312	20,799,884	13,882,902	2,442,620	1,700,461	473,675	268,484	1,308,986	782,334	2,383,042	5,399,225
Georgia	4,120,627	11,187,411	7,758,811	1,350,311	1,117,071	101,996	131,244	514,147	317,188	1,246,954	2,684,196
Hawaii	132,570	5,473,118	3,385,961	1,122,922	626,382	378,122	118,418	175,336	271,002	517,897	1,518,237
Idaho	806,396	1,969,141	1,267,588	262,722	208,419	11,024	43,279	42,946	98,652	297,233	485,403
Illinois	7,139,225	20,986,425	12,840,447	1,951,992	1,665,295	50,301	236,396	1,452,802	1,290,939	3,450,245	3,687,309
Indiana	4,385,769	9,750,574	7,539,094	1,046,810	851,525	6,933	188,352	175,481	332,951	656,238	2,310,515
Iowa	2,287,463	5,479,455	3,879,796	692,624	569,217	21,114	102,293	274,481	122,371	510,183	1,729,159
Kansas	1,670,354	4,072,111	2,886,685	467,173	352,993	16,596	97,584	205,240	45,326	467,687	1,243,754
Kentucky	2,521,244	8,021,968	5,282,924	1,040,068	892,993	14,132	132,943	298,234	413,539	987,203	2,023,402
Louisiana	2,806,110	10,087,126	7,277,911	758,012	605,009	28,235	124,768	255,909	628,056	1,167,238	2,540,180
Maine	772,595	3,115,942	2,142,396	177,138	132,808	6,803	37,527	172,707	191,714	431,987	586,100
Maryland	2,707,134	10,830,190	7,054,400	939,627	769,671	50,940	119,016	520,798	499,922	1,815,443	2,338,467
Massachusetts	4,286,839	17,269,736	10,594,354	1,865,585	1,651,511	93,201	120,873	995,016	1,476,465	2,338,316	2,832,063
Michigan	7,693,539	19,356,988	12,769,892	1,186,649	956,513	54,610	175,526	1,431,157	650,698	3,318,592	4,523,488
Minnesota	4,803,732	9,491,349	6,330,310	873,314	674,222	29,797	169,295	688,145	307,617	1,291,963	2,367,737
Mississippi	1,946,210	4,288,676	3,019,856	498,350	386,247	22,008	90,095	110,321	110,133	550,016	980,624
Missouri	2,909,208	7,984,349	5,349,078	867,289	505,840	233,616	127,833	348,308	428,267	991,407	1,913,598
Montana	659,613	2,003,476	1,235,667	236,771	210,166	1,881	24,724	65,660	119,214	346,164	452,253
Nebraska	1,029,811	2,793,164	2,075,995	391,972	322,439	9,755	59,778	95,895	123,541	105,761	886,421
Nevada	1,165,679	2,884,863	1,527,321	345,492	301,525	8,953	35,014	54,612	131,218	826,220	658,643
New Hampshire	301,281	2,669,001	1,849,141	179,173	131,894	22,264	25,015	92,571	327,442	220,674	490,506
New Jersey	8,099,029	20,823,723	13,152,732	1,874,448	1,589,375	55,034	230,039	235,968	1,247,395	4,313,180	4,211,272
New Mexico	1,666,350	3,933,149	2,789,086	492,601	430,344	8,967	53,290	151,537	90,348	409,577	932,450
New York	23,848,129	50,431,755	32,608,843	4,426,985	3,900,522	24,424	502,039	843,683	3,757,476	8,794,768	9,589,780
North Carolina	5,419,109	11,496,558	7,866,160	1,318,483	1,063,043	10,606	244,834	609,701	281,190	1,421,024	2,806,400
North Dakota	411,268	1,708,521	1,211,468	177,399	151,802	471	25,126	44,641	65,368	209,645	399,318
Ohio	8,314,711	23,350,098	12,410,843	2,120,638	1,617,209	30,182	473,247	1,642,406	817,858	6,358,353	4,368,568

See footnotes at end of table.

STATE EXPENDITURE, BY CHARACTER AND OBJECT AND BY STATE: 1993 — Continued

State	Direct expenditures										
	Intergovernmental expenditure	Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Total salaries and wages
				Total	Construction	Land and existing structures	Equipment				
Oklahoma	2,254,815	6,017,522	4,053,419	496,360	339,367	39,730	117,263	242,334	247,345	978,064	1,604,787
Oregon	2,258,239	6,754,504	4,269,207	533,761	402,295	6,658	124,808	301,330	427,098	1,223,108	1,531,560
Pennsylvania	8,378,102	25,981,174	16,906,542	1,419,461	1,129,062	54,360	236,039	1,670,537	963,465	5,021,169	4,403,077
Rhode Island	483,816	3,692,356	2,233,681	401,279	353,356	14,534	33,389	167,427	291,531	598,438	652,146
South Carolina	2,098,883	8,289,399	5,753,283	1,090,592	801,896	72,708	215,988	232,569	336,736	876,219	2,242,897
South Dakota	299,323	1,387,103	948,991	193,853	156,266	5,856	31,731	33,825	127,551	82,883	351,185
Tennessee	2,774,218	8,253,776	6,008,259	963,392	781,347	62,037	120,008	356,981	187,203	737,941	2,024,540
Texas	10,373,354	28,717,859	19,945,020	2,905,169	2,138,106	267,985	499,078	1,333,549	554,228	3,979,893	5,464,871
Utah	1,213,729	3,619,993	2,511,368	417,119	289,856	764	126,499	139,085	143,028	409,393	1,004,000
Vermont	302,695	1,546,717	1,093,706	124,131	96,707	1,849	25,575	102,622	102,797	123,461	370,536
Virginia	3,749,296	10,971,766	7,766,297	1,026,494	801,206	16,690	208,598	602,055	468,999	1,107,921	3,131,744
Washington	4,730,035	13,709,386	7,971,766	1,858,592	1,566,913	92,272	199,407	794,859	450,472	2,633,697	3,062,846
West Virginia	1,226,379	4,716,720	2,945,310	402,476	333,097	1,180	68,199	146,791	154,583	1,067,560	743,756
Wisconsin	5,005,878	9,614,998	6,170,041	1,008,758	809,251	13,687	185,820	549,320	538,439	1,348,440	2,162,141
Wyoming	638,672	1,248,083	692,208	243,393	210,706	6,030	26,657	44,176	67,226	201,080	357,083

Source: U.S. Department of Commerce, Bureau of the Census.
 Note: Detail may not add to totals due to rounding.

Table 6.14
STATE EXPENDITURE, BY CHARACTER AND OBJECT AND BY STATE: 1994
(In thousands of dollars)

State	Direct expenditures										
	Intergovernmental expenditure	Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Total salaries and wages
				Total	Construction	Land and existing structures	Equipment				
United States	225,610,354	554,536,091	370,256,599	52,928,988	41,648,940	3,001,198	8,278,850	23,100,864	24,493,580	83,756,060	119,932,800
Alabama	2,349,153	8,466,067	6,370,171	767,100	488,812	104,512	173,776	315,344	250,642	762,810	2,334,706
Alaska	1,246,725	4,504,792	3,057,576	502,363	350,894	60,942	90,527	143,001	352,454	449,398	897,081
Arizona	3,577,730	6,944,581	4,672,164	622,055	434,866	49,297	137,892	491,150	190,138	969,074	1,515,012
Arkansas	1,547,294	4,530,455	3,359,776	470,275	374,070	15,512	80,693	149,108	115,728	435,568	1,238,798
California	44,546,355	61,860,919	39,986,730	3,982,609	2,961,600	410,823	610,186	959,852	2,435,947	14,495,781	12,351,581
Colorado	2,553,610	6,350,561	4,148,417	634,161	469,543	51,165	113,453	68,219	251,346	1,248,418	1,751,510
Connecticut	2,256,866	10,707,179	6,766,984	996,203	832,613	29,069	134,521	625,847	756,744	1,561,401	2,387,777
Delaware	419,704	2,197,449	1,440,255	255,160	204,811	29,477	20,872	69,355	223,422	209,257	627,553
Florida	10,236,796	22,046,946	14,751,388	2,818,265	2,004,007	527,768	286,490	1,360,237	863,974	2,253,082	5,622,214
Georgia	4,473,816	12,349,025	8,766,555	1,462,043	1,116,414	109,872	235,757	564,739	375,609	1,180,079	2,722,462
Hawaii	142,404	5,663,245	3,529,771	1,107,253	778,000	213,955	115,298	205,283	276,546	544,392	1,652,092
Idaho	858,750	2,130,573	1,351,073	323,080	252,251	7,837	62,992	53,348	91,005	312,067	503,023
Illinois	7,412,264	22,036,247	13,768,719	2,011,593	1,693,891	96,806	220,896	1,562,899	1,302,461	3,390,575	3,908,454
Indiana	4,594,808	10,453,212	8,307,158	957,049	733,856	30,004	193,189	173,986	303,681	711,338	2,282,401
Iowa	2,461,697	5,639,366	4,042,168	678,442	544,994	23,049	110,399	286,869	128,150	503,737	1,873,808
Kansas	2,114,401	4,539,791	3,148,967	567,756	457,885	17,297	92,574	200,811	60,017	562,240	1,307,038
Kentucky	2,581,409	7,960,023	5,401,576	903,458	748,615	25,273	129,570	307,530	369,661	977,798	2,022,107
Louisiana	2,844,099	10,091,521	7,172,705	866,917	655,053	45,867	165,997	261,977	640,359	1,149,563	2,699,930
Maine	738,961	3,162,794	2,204,161	197,894	159,885	9,358	28,651	173,173	184,287	403,279	573,658
Maryland	2,804,841	11,446,024	7,353,354	917,809	748,424	43,682	125,703	555,303	479,519	2,140,039	2,289,094
Massachusetts	4,451,132	18,002,886	11,434,247	2,167,758	1,935,734	114,485	117,539	1,010,305	1,456,263	1,934,313	2,982,413
Michigan	8,864,360	20,440,740	13,842,941	1,523,926	1,171,775	68,229	283,922	1,369,068	619,812	3,084,993	4,693,825
Minnesota	5,378,559	9,899,701	6,809,833	780,302	552,435	54,686	173,181	715,311	267,712	1,326,543	2,401,961
Mississippi	2,070,637	4,725,711	3,399,050	546,155	389,748	55,759	100,648	145,187	119,962	515,357	1,049,703
Missouri	3,250,024	8,298,971	5,772,480	747,704	557,243	62,614	127,847	427,402	392,246	959,139	1,999,395
Montana	675,772	2,101,903	1,298,898	279,055	245,023	2,307	31,725	72,219	100,846	350,885	452,796
Nebraska	1,087,419	2,903,508	2,183,143	412,106	339,986	10,525	61,595	96,971	107,186	104,102	899,423
Nevada	1,277,353	2,925,221	1,630,019	415,928	377,979	7,335	30,614	60,981	103,647	714,646	700,971
New Hampshire	368,587	2,810,148	1,963,923	169,947	127,340	6,725	35,882	101,810	359,853	214,615	511,456
New Jersey	8,269,624	21,363,835	13,579,873	2,145,616	1,793,368	63,721	288,527	245,836	1,305,764	4,086,746	4,365,222
New Mexico	1,821,635	4,173,722	3,095,888	359,236	267,912	9,436	81,888	193,976	98,956	425,666	1,012,932
New York	24,641,493	52,230,081	34,617,221	5,124,042	4,143,336	46,506	934,200	862,409	3,703,638	7,922,771	9,888,134
North Carolina	6,589,994	12,449,791	8,802,517	1,381,304	1,094,977	7,651	278,676	627,337	241,319	1,397,314	2,985,696
North Dakota	422,452	1,660,978	1,180,047	188,302	159,861	28,309	132	37,207	57,706	197,716	398
Ohio	8,531,560	24,890,015	13,999,726	2,122,026	1,684,287	62,425	375,314	1,719,047	760,164	6,289,052	4,909,810

See footnotes at end of table.

STATE EXPENDITURE, BY CHARACTER AND OBJECT AND BY STATE: 1994 — Continued

State	Direct expenditures											Exhibit: Total salaries and wages
	Intergovernmental expenditure	Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments		
				Total	Construction	Land and existing structures	Equipment					
Oklahoma	2,388,001	6,104,552	4,090,657	495,462	355,367	26,790	113,305	237,815	248,730	1,031,888	1,584,458	
Oregon	2,261,202	6,843,124	4,476,503	518,642	401,650	4,583	112,409	294,478	372,712	1,180,789	1,577,200	
Pennsylvania	8,683,499	29,134,494	20,073,928	1,588,460	1,232,948	66,738	288,774	1,707,587	1,144,616	4,619,903	4,634,621	
Rhode Island	444,141	3,243,148	1,867,353	333,282	302,432	9,612	21,238	166,176	296,120	580,217	674,363	
South Carolina	2,203,683	9,005,372	6,503,401	1,012,402	772,410	72,014	167,978	246,454	348,683	894,432	2,268,124	
South Dakota	300,224	1,525,416	1,050,597	236,284	192,178	5,910	38,196	37,731	114,258	86,546	351,833	
Tennessee	2,998,831	8,941,413	6,551,529	1,078,046	917,311	67,263	93,472	385,146	185,148	741,544	2,067,260	
Texas	11,091,281	29,875,370	20,975,602	3,288,347	2,585,312	172,471	530,564	1,436,344	532,298	3,642,779	5,835,237	
Utah	1,302,964	3,829,489	2,716,759	453,641	320,495	3,540	129,606	145,057	127,660	386,372	1,128,000	
Vermont	301,624	1,611,279	1,162,259	139,770	99,404	4,858	35,508	101,080	92,644	115,526	372,472	
Virginia	3,861,915	11,660,840	8,362,736	1,140,287	895,752	7,172	237,363	633,831	475,815	1,048,171	3,367,101	
Washington	5,049,189	14,527,484	8,699,787	1,602,582	1,370,711	37,090	194,781	766,171	453,355	3,005,589	3,288,220	
West Virginia	1,249,440	5,031,440	3,203,872	538,948	464,422	482	74,044	150,035	152,933	985,652	818,731	
Wisconsin	5,327,881	9,953,987	6,563,973	843,192	661,562	18,354	163,276	537,151	550,847	1,458,824	2,241,372	
Wyoming	684,195	1,290,702	748,169	254,751	225,498	2,043	27,210	42,711	50,997	194,074	309,374	

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding.

Table 6.15
STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1993
(In thousands of dollars)

<i>State</i>	<i>Total general expenditure (a)</i>	<i>Education</i>	<i>Public welfare</i>	<i>Highways</i>	<i>Hospitals</i>	<i>Natural resources</i>	<i>Health</i>	<i>Corrections</i>	<i>Financial administration</i>	<i>Employment security administration</i>	<i>Police</i>
United States	\$647,116,311	\$221,547,224	\$168,416,448	\$51,354,624	\$27,534,515	\$11,212,522	\$25,776,486	\$20,803,459	\$10,541,853	\$3,930,349	\$5,603,484
Alabama	9,339,796	3,663,465	2,016,935	856,228	887,835	156,698	412,456	182,217	110,288	68,014	78,320
Alaska	4,933,907	1,266,638	563,876	586,378	35,341	232,631	173,336	135,224	111,369	35,701	53,474
Arizona	8,782,381	3,016,961	2,159,415	920,713	71,652	142,141	459,287	345,378	208,489	40,879	99,278
Arkansas	5,555,006	2,247,834	1,311,510	608,359	304,906	129,631	200,595	119,390	81,100	36,642	41,441
California	89,037,012	31,281,571	25,118,234	4,592,900	2,818,232	1,604,926	4,391,129	3,050,401	1,653,895	450,829	825,796
Colorado	7,471,882	3,131,906	1,837,012	719,213	179,713	151,814	220,766	266,446	121,534	35,516	43,153
Connecticut	10,582,334	2,523,990	2,776,367	753,476	799,554	70,021	329,967	443,979	198,474	82,982	84,362
Delaware	2,319,842	811,426	318,723	265,000	43,635	30,217	122,143	89,881	58,327	8,768	36,308
Florida	27,688,696	9,362,284	6,135,088	2,368,954	457,908	972,537	1,968,067	1,072,612	410,216	58,625	199,571
Georgia	14,061,084	5,745,687	3,683,934	1,030,699	569,756	277,915	517,091	604,649	119,283	101,730	108,951
Hawaii	5,087,791	1,446,756	651,418	361,406	203,306	113,031	275,777	112,541	58,470	21,776	12,540
Idaho	2,441,966	1,023,423	428,492	291,599	101,386	62,893	64,781	38,079	13,558	30,320	
Illinois	24,675,405	7,540,365	6,862,324	2,488,804	706,963	247,116	982,710	654,805	380,769	229,655	239,031
Indiana	13,480,105	5,138,552	3,390,152	1,369,779	506,971	142,751	334,833	321,107	179,217	88,009	110,190
Iowa	7,198,836	2,816,042	1,513,737	915,617	509,271	179,591	150,963	157,922	105,698	52,756	48,375
Kansas	5,274,778	2,270,450	981,751	653,777	306,831	127,839	154,432	178,540	99,889	18,773	38,941
Kentucky	9,550,437	3,716,072	2,564,736	932,924	295,982	261,915	219,051	210,403	178,613	42,251	103,603
Louisiana	11,725,998	3,835,792	3,095,197	828,627	1,024,526	253,904	345,153	299,551	125,546	64,948	124,351
Maine	3,405,338	1,039,388	1,107,131	310,987	61,439	73,905	123,166	52,834	52,330	28,138	24,008
Maryland	11,406,315	3,711,509	2,682,465	984,898	322,539	250,390	615,986	592,323	243,062	32,490	181,928
Massachusetts	19,106,929	3,543,558	5,424,970	1,256,283	760,360	131,578	974,112	681,066	426,468	108,396	172,431
Michigan	23,357,795	7,952,268	6,192,088	1,635,383	1,097,617	341,293	1,470,953	909,743	266,551	183,132	201,056
Minnesota	13,003,118	4,641,905	3,259,495	1,204,389	551,989	298,797	429,462	205,105	198,458	91,316	103,791
Mississippi	5,585,172	2,041,912	1,349,248	570,838	265,741	212,936	155,442	91,438	41,431	42,387	36,713
Missouri	9,902,150	3,700,500	2,498,383	938,015	400,882	201,863	388,672	208,022	137,986	69,224	104,283
Montana	2,283,275	848,597	406,227	284,546	35,289	97,319	96,446	39,912	65,915	9,147	24,820
Nebraska	3,717,214	1,299,879	807,373	480,835	250,434	111,524	150,157	83,767	45,586	25,760	38,488
Nevada	3,150,967	1,164,708	512,777	302,190	48,913	52,647	60,614	153,530	97,491	28,534	30,524
New Hampshire	2,583,651	517,573	918,863	223,465	38,164	33,340	101,686	49,681	38,467	21,229	26,201
New Jersey	23,630,213	7,116,917	5,740,766	1,615,224	935,136	188,557	521,286	678,673	298,788	96,622	284,514
New Mexico	5,189,922	1,976,767	757,627	822,852	257,522	80,261	207,734	137,281	71,862	44,065	46,868
New York	61,557,640	16,661,431	21,975,191	2,297,014	3,484,401	347,909	1,935,065	2,075,580	934,010	425,763	298,824
North Carolina	15,494,643	6,439,684	3,198,211	1,554,923	691,506	292,837	615,288	606,274	144,316	62,867	158,837
North Dakota	1,910,144	686,004	411,281	215,013	60,297	87,479	46,037	16,499	25,819	5,217	7,295
Ohio	25,037,974	8,760,384	7,021,167	2,140,896	1,183,524	233,277	815,642	755,297	547,667	180,925	169,454
Oklahoma	7,057,834	3,052,425	1,574,576	697,160	328,749	98,342	279,002	202,068	172,450	43,557	47,065
Oregon	7,684,558	2,493,333	1,471,544	799,620	447,585	263,657	357,204	199,917	304,048	40,038	73,284
Pennsylvania	28,704,723	8,688,571	8,959,035	2,302,727	1,363,708	367,231	1,228,100	627,350	459,331	167,627	310,447
Rhode Island	3,539,123	845,448	885,603	209,084	75,568	27,999	176,159	107,217	47,507	28,383	28,396
South Carolina	8,793,206	3,138,343	2,064,155	616,226	607,963	151,884	467,952	331,370	145,009	58,720	87,757

See footnotes at end of table.

STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1993 — Continued

<i>State</i>	<i>Total general expenditure (a)</i>	<i>Education</i>	<i>Public welfare</i>	<i>Highways</i>	<i>Hospitals</i>	<i>Natural resources</i>	<i>Health</i>	<i>Corrections</i>	<i>Financial administration</i>	<i>Employment security administration</i>	<i>Police</i>
South Dakota	1,603,543	481,005	318,785	229,329	43,872	64,600	50,627	33,559	30,621	14,782	14,229
Tennessee	10,287,797	3,524,871	3,073,225	1,067,360	462,828	116,075	360,592	366,011	95,415	72,674	69,444
Texas	35,111,320	14,777,150	8,983,902	2,991,251	1,650,577	555,427	1,024,134	1,562,203	531,487	255,984	212,293
Utah	4,370,101	2,076,472	741,577	360,270	267,195	98,394	122,069	105,777	83,499	31,675	37,336
Vermont	1,696,410	572,086	404,600	184,717	20,596	45,271	36,007	41,809	24,880	11,340	26,705
Virginia	13,398,381	5,265,246	2,448,596	1,380,737	998,622	163,660	473,415	642,137	287,706	81,871	265,394
Washington	15,577,458	6,827,423	3,211,139	1,231,978	527,856	452,491	548,802	482,216	193,640	101,330	156,817
West Virginia	4,832,665	1,870,421	1,394,431	584,337	93,704	94,940	102,208	37,450	91,719	25,472	23,540
Wisconsin	13,272,436	4,395,640	3,001,695	1,064,589	410,249	404,408	456,485	390,273	168,556	77,925	51,824
Wyoming	1,657,030	596,592	211,421	253,035	34,091	76,167	65,333	27,250	30,522	12,347	10,913

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding.

(a) Does not represent some of detail.

Table 6.16
STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1994
(In thousands of dollars)

State	Total general expenditure (a)	Education	Public welfare	Highways	Hospitals	Natural resources	Health	Corrections	Financial administration	Employment security administration	Police
United States	\$686,681,030	\$230,790,998	\$185,124,759	\$53,849,443	\$27,946,498	\$11,878,197	\$29,048,718	\$23,134,735	\$11,376,181	\$4,056,438	\$6,000,330
Alabama	9,922,352	3,969,277	2,167,799	883,852	823,194	169,019	487,044	216,691	109,481	67,145	86,839
Alaska	5,256,168	1,278,065	633,407	564,753	32,710	347,771	169,672	142,174	121,310	31,933	54,946
Arizona	9,529,970	3,306,759	2,318,661	1,053,985	89,071	142,034	467,729	383,997	182,211	46,473	98,449
Arkansas	5,642,181	2,216,940	1,387,240	598,765	311,251	118,622	211,719	132,299	89,011	37,237	44,492
California	91,821,751	28,114,516	28,567,428	4,658,401	2,706,385	1,687,892	5,314,026	3,499,370	1,839,396	456,627	868,550
Colorado	7,652,127	3,357,760	1,615,926	820,949	159,124	154,100	232,482	289,364	111,018	40,194	50,283
Connecticut	11,207,223	2,664,903	2,980,050	792,774	913,523	67,869	261,998	465,293	204,328	90,739	99,854
Delaware	2,388,519	828,267	352,390	249,979	47,186	32,408	131,628	84,344	67,918	8,157	37,631
Florida	29,991,369	10,231,108	6,725,033	2,710,990	250,118	1,074,889	2,078,849	1,246,607	451,538	60,061	219,897
Georgia	15,642,762	6,482,888	4,181,488	977,971	582,056	321,205	545,525	670,459	214,069	100,494	117,140
Hawaii	5,260,983	1,495,992	717,577	369,981	211,429	113,101	310,655	109,208	56,600	21,078	11,127
Idaho	2,649,688	1,111,705	453,576	312,551	37,919	104,721	74,583	69,823	42,208	18,369	35,189
Illinois	26,057,936	7,967,623	7,320,900	2,474,219	753,353	268,407	1,081,918	739,784	416,329	222,131	245,168
Indiana	14,336,682	5,449,388	3,910,612	1,347,306	530,071	137,639	346,970	329,663	188,230	88,269	115,189
Iowa	7,539,444	3,028,246	1,532,381	912,849	492,096	197,165	165,327	163,190	109,573	50,160	51,218
Kansas	6,091,952	2,733,678	1,095,207	763,618	328,245	135,275	185,118	181,112	98,864	19,481	40,692
Kentucky	9,558,836	3,845,626	2,517,724	867,033	336,167	238,043	239,723	206,827	180,608	39,616	104,819
Louisiana	11,786,057	3,968,097	2,860,209	861,036	1,081,007	299,540	350,956	326,698	119,998	67,266	121,458
Maine	3,449,931	1,041,019	1,172,921	280,845	57,032	76,458	129,853	55,693	62,774	27,604	27,112
Maryland	11,799,886	3,758,706	2,750,883	1,028,389	315,884	260,380	643,814	689,323	233,528	59,165	203,783
Massachusetts	20,427,602	3,716,150	5,864,987	1,485,057	783,985	157,697	1,090,006	632,872	467,737	92,211	198,704
Michigan	25,862,008	8,740,829	6,858,489	1,715,245	1,240,203	438,273	1,935,439	1,029,221	274,148	144,814	211,747
Minnesota	13,951,717	5,231,085	3,618,154	1,054,185	552,902	324,005	412,413	234,109	217,530	97,788	110,064
Mississippi	6,177,031	2,284,893	1,593,556	560,284	278,084	149,779	184,112	103,383	45,726	49,053	42,014
Missouri	10,589,856	3,942,657	2,665,909	1,110,567	423,349	208,465	435,920	221,697	159,290	82,067	116,245
Montana	2,393,009	895,905	416,541	301,859	30,469	93,639	108,807	40,586	74,917	8,667	26,548
Nebraska	3,886,825	1,353,593	872,253	517,242	251,019	118,214	160,238	79,018	54,737	25,703	39,074
Nevada	3,403,989	1,240,035	563,418	399,142	53,750	47,982	61,974	135,892	96,211	30,362	32,836
New Hampshire	2,797,452	535,244	1,081,516	214,106	36,748	32,961	107,480	53,490	39,830	19,741	25,256
New Jersey	24,432,409	7,614,241	5,889,885	1,779,672	977,660	208,640	546,514	702,214	317,407	94,355	278,813
New Mexico	5,569,691	2,158,452	908,656	719,298	286,573	87,321	231,036	143,392	79,429	28,974	51,015
New York	64,802,431	17,270,575	24,008,547	2,693,551	3,614,675	370,434	2,231,831	2,060,013	984,534	400,185	336,293
North Carolina	17,642,471	7,670,250	3,603,210	1,713,492	712,761	338,274	700,800	720,414	161,308	73,439	189,367
North Dakota	1,885,714	722,355	365,385	236,317	54,260	78,060	47,546	17,389	24,611	5,473	6,668
Ohio	26,869,123	8,867,242	7,951,812	2,295,655	1,246,280	231,907	961,763	885,083	589,740	196,621	172,346
Oklahoma	7,221,225	3,215,728	1,573,445	685,082	303,930	124,135	270,886	212,174	154,092	41,910	47,825
Oregon	7,817,263	2,617,186	1,643,681	784,638	405,462	223,519	330,954	217,770	347,669	43,977	100,839
Pennsylvania	32,579,199	9,170,144	11,785,875	2,341,523	1,362,603	412,698	1,140,809	799,605	474,419	176,912	319,922
Rhode Island	3,071,409	814,869	795,198	211,949	603,010	62,854	28,369	166,400	104,160	54,444	25,934
South Carolina	9,563,160	3,318,830	2,343,976	603,010	616,077	158,455	739,644	307,319	140,404	65,847	106,201

See footnotes at end of table.

STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: — Continued

State	Total general expenditure (a)	Education	Public welfare	Highways	Hospitals	Natural resources	Health	Corrections	Financial administration	Employment security administration	Police
South Dakota	1,739,094	516,773	357,829	266,477	46,247	72,179	55,038	41,866	34,979	16,286	15,756
Tennessee	11,195,029	3,890,747	3,279,239	1,097,471	465,331	156,242	466,221	396,447	86,242	75,628	78,292
Texas	37,323,872	15,505,486	9,473,754	2,921,372	1,721,518	558,884	1,182,271	2,242,749	601,941	332,807	231,667
Utah	4,689,087	2,251,246	819,403	367,109	271,616	103,053	146,947	114,362	89,461	31,237	38,108
Vermont	1,770,242	569,230	454,343	194,577	14,433	50,769	50,889	30,243	40,143	9,523	24,858
Virginia	14,263,339	5,564,861	2,531,379	1,639,221	1,030,289	172,587	514,780	684,093	298,788	86,933	280,759
Washington	16,345,395	7,017,952	3,619,591	1,334,793	517,518	396,996	659,122	442,070	244,549	122,687	160,774
West Virginia	5,250,197	1,929,342	1,543,919	702,583	79,598	129,397	124,332	56,811	115,576	23,893	33,456
Wisconsin	13,823,044	4,660,014	3,154,452	1,098,316	415,416	374,895	480,406	393,602	173,357	79,306	53,130
Wyoming	1,752,330	654,521	224,945	275,404	33,067	83,830	74,551	30,772	33,970	15,393	11,983

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding.

(a) Does not represent sum of state figures because total includes miscellaneous expenditures not shown.

REVENUE AND EXPENDITURE

Table 6.17
STATE DEBT OUTSTANDING AT END OF FISCAL YEAR, BY STATE: 1993
(In thousands of dollars, except per capita amounts)

State	Total	Per capita	Long-term			Short-term	Net long-term (a)	
			Total	Full faith and credit	Nonguaranteed		Total	Full faith and credit
United States	\$387,712,400	\$1,506.70	\$383,842,416	\$103,666,843	\$280,175,573	\$3,869,984	\$177,090,730	\$93,076,620
Alabama	4,170,084	995.96	4,169,007	1,205,924	2,963,083	1,077	1,943,582	1,160,040
Alaska	4,426,963	7,390.59	4,423,963	455,500	3,968,463	3,000	921,432	433,606
Arizona	3,052,565	775.55	3,052,565	0	3,052,565	0	2,371,436	0
Arkansas	1,918,960	791.65	1,918,242	168,392	1,749,850	718	414,372	168,392
California	41,294,944	1,323.09	39,283,973	13,425,871	25,858,102	2,010,971	21,448,502	13,339,256
Colorado	3,116,813	874.04	3,116,665	22,491	3,094,174	148	274,734	22,491
Connecticut	12,848,096	3,920.69	12,842,496	7,394,080	5,448,416	5,600	6,862,362	6,322,741
Delaware	3,490,392	4,986.27	3,479,783	569,227	2,910,556	10,609	1,125,176	523,781
Florida	13,634,806	996.77	13,634,262	1,338,900	12,295,362	544	7,356,763	627,989
Georgia	4,518,709	653.28	4,518,709	2,975,175	1,543,534	0	3,123,935	2,956,111
Hawaii	5,023,176	4,285.99	4,973,212	2,767,691	2,205,521	49,964	3,946,231	2,755,753
Idaho	1,289,747	1,173.56	1,289,662	0	1,289,662	85	187,476	0
Illinois	19,892,834	1,700.68	19,886,049	5,971,459	13,914,590	6,785	7,262,194	5,664,708
Indiana	5,458,015	955.37	5,446,943	0	5,446,943	11,072	1,654,021	0
Iowa	1,837,018	652.81	1,824,807	0	1,824,807	12,211	633,515	0
Kansas	935,488	369.61	934,920	0	934,920	568	916,134	0
Kentucky	6,820,146	1,799.99	6,820,146	30,020	6,790,126	0	4,249,471	0
Louisiana	9,585,046	2,231.68	9,524,024	3,405,984	6,118,040	61,022	4,176,295	2,947,393
Maine	2,999,353	2,420.79	2,999,353	544,705	2,454,648	0	583,089	543,915
Maryland	8,731,054	1,758.52	8,731,054	2,284,185	6,446,869	0	4,258,617	2,271,431
Massachusetts	25,415,253	4,227.42	25,047,835	11,391,335	13,656,500	367,418	11,997,545	11,147,733
Michigan	8,849,355	933.67	8,845,242	1,175,400	7,669,842	4,113	3,430,159	1,175,400
Minnesota	4,144,533	917.54	4,143,588	1,710,910	2,432,678	945	1,808,536	1,444,980
Mississippi	1,659,010	627.70	1,659,010	712,673	946,337	0	649,526	590,234
Missouri	6,516,158	1,244.97	6,440,048	839,245	5,600,803	76,110	1,094,212	746,319
Montana	1,749,316	2,085.00	1,740,783	192,060	1,548,723	8,533	421,504	182,250
Nebraska	1,587,317	987.75	1,587,163	0	1,587,163	154	38,661	0
Nevada	1,653,407	1,190.36	1,651,726	768,150	883,576	1,681	960,437	743,590
New Hampshire	5,242,056	4,659.61	5,242,056	743,690	4,498,366	0	845,486	595,570
New Jersey	21,778,675	2,764.14	21,761,618	3,594,841	18,166,777	17,057	11,167,514	3,592,129
New Mexico	1,597,465	988.53	1,595,385	153,942	1,441,443	2,080	576,291	153,942
New York	59,218,591	3,254.31	58,794,591	9,612,181	49,182,410	424,000	28,767,568	7,498,782
North Carolina	4,001,678	576.20	4,001,678	584,905	3,416,773	0	1,009,651	583,060
North Dakota	829,832	1,306.82	829,832	0	829,832	0	35,634	0
Ohio	12,485,771	1,125.76	12,394,120	2,875,075	9,519,045	91,651	5,359,643	2,875,075
Oklahoma	3,919,153	1,212.98	3,918,899	259,705	3,659,194	254	2,289,890	259,705
Oregon	5,820,850	1,919.81	5,820,850	4,895,547	925,303	0	2,199,682	1,914,159
Pennsylvania	12,989,361	1,078.13	12,590,487	4,973,428	7,617,059	398,874	7,016,432	4,959,084
Rhode Island	5,147,293	5,147.29	5,108,458	1,348,426	3,760,032	38,835	2,015,939	1,348,426
South Carolina	4,900,522	1,345.19	4,778,772	884,213	3,894,559	121,750	3,086,605	884,213
South Dakota	1,818,438	2,543.27	1,818,217	0	1,818,217	221	204,711	0
Tennessee	2,623,708	514.55	2,497,754	652,744	1,845,010	125,954	894,356	648,518
Texas	8,683,525	481.59	8,683,216	4,239,491	4,443,725	309	5,482,742	2,539,137
Utah	2,192,941	1,179.00	2,178,779	378,290	1,800,489	14,162	521,356	361,069
Vermont	1,418,969	2,463.49	1,418,787	369,495	1,049,292	182	441,265	369,495
Virginia	7,438,406	1,145.96	7,438,406	600,213	6,838,193	0	1,801,479	600,213
Washington	7,847,752	1,493.39	7,846,425	4,924,430	2,921,995	1,327	4,999,250	4,910,858
West Virginia	2,683,982	1,474.72	2,683,982	327,685	2,356,297	0	1,190,325	323,172
Wisconsin	7,674,173	1,523.26	7,674,173	2,899,165	4,775,008	0	2,994,049	2,891,900
Wyoming	780,701	1,661.07	780,701	0	780,701	0	80,945	0

Source: U.S. Department of Commerce, Bureau of the Census.
Note: Detail may not add to totals due to rounding.
(a) Long-term debt outstanding minus long-term debt offsets.

REVENUE AND EXPENDITURE

Table 6.18
STATE DEBT OUTSTANDING AT END OF FISCAL YEAR, BY STATE: 1994
(In thousands of dollars, except per capita amounts)

State	Total	Per capita	Long-term			Net long-term (a)		
			Total	Full faith and credit	Nonguaranteed	Short-term	Total	Full faith and credit
United States	\$410,998,326	\$1,582.16	\$406,085,867	\$112,474,867	\$293,611,000	\$4,912,459	\$200,784,954	\$103,006,524
Alabama	3,853,804	913.44	3,850,214	1,243,117	2,607,097	3,590	2,022,074	1,172,380
Alaska	3,585,262	5,916.27	3,582,362	344,912	3,237,450	2,900	817,468	338,959
Arizona	3,170,472	778.03	3,170,472	365,240	2,805,232	0	2,678,100	365,240
Arkansas	1,812,006	738.69	1,810,111	166,478	1,643,633	1,895	414,183	166,478
California	48,120,610	1,530.99	44,840,409	15,596,289	29,244,120	3,280,201	27,874,161	15,546,778
Colorado	3,262,891	892.48	3,262,775	2,507	3,260,268	116	285,089	2,507
Connecticut	13,599,243	4,152.44	13,594,043	9,214,500	4,379,543	5,200	8,512,328	7,996,351
Delaware	3,397,475	4,812.29	3,387,500	584,658	2,802,842	9,975	1,244,729	565,333
Florida	14,565,270	1,043.88	14,564,482	1,060,150	13,504,332	788	8,793,942	608,655
Georgia	5,173,997	733.38	5,173,997	3,766,355	1,407,642	0	3,899,399	3,747,291
Hawaii	5,145,799	4,364.55	5,103,614	2,872,488	2,231,126	42,185	4,126,735	2,865,500
Idaho	1,280,743	1,130.40	1,280,743	0	1,280,743	0	176,409	0
Illinois	20,355,305	1,732.07	20,349,663	6,309,815	14,039,848	5,642	7,533,058	5,949,402
Indiana	5,572,485	968.79	5,566,909	0	5,566,909	5,576	1,754,995	0
Iowa	1,990,295	703.53	1,975,142	0	1,975,142	15,153	699,022	0
Kansas	1,103,280	431.98	1,102,920	0	1,102,920	360	1,070,033	0
Kentucky	6,743,654	1,762.13	6,743,654	15,270	6,728,384	0	4,280,541	15,270
Louisiana	8,781,953	2,035.22	8,779,660	3,286,571	5,493,089	2,293	3,709,514	2,885,894
Maine	2,992,749	2,413.51	2,992,749	529,285	2,463,464	0	566,677	526,786
Maryland	9,129,956	1,823.80	9,129,956	2,508,799	6,621,157	0	4,474,068	2,489,118
Massachusetts	26,680,560	4,416.58	26,326,612	11,831,856	14,494,756	353,948	12,659,524	11,574,015
Michigan	11,505,325	1,211.60	11,500,502	1,320,400	10,180,102	4,823	3,648,625	1,320,400
Minnesota	4,351,489	952.81	4,351,489	1,783,591	2,567,898	0	1,878,298	1,476,907
Mississippi	2,066,203	774.15	2,066,203	864,349	1,201,854	0	804,979	744,056
Missouri	6,511,570	1,233.72	6,502,070	862,435	5,639,635	9,500	1,142,157	777,185
Montana	2,107,542	2,462.08	2,099,760	244,446	1,855,314	7,782	495,735	234,835
Nebraska	1,468,413	904.75	1,468,202	0	1,468,202	211	349,480	0
Nevada	1,684,543	1,156.17	1,682,797	967,880	714,917	1,746	1,153,223	941,819
New Hampshire	5,650,805	4,969.93	5,650,805	748,485	4,902,320	0	969,344	592,955
New Jersey	22,894,179	2,896.53	22,885,138	3,591,316	19,293,822	9,041	12,109,962	3,589,448
New Mexico	1,735,172	1,049.08	1,731,464	180,965	1,550,499	3,708	590,711	180,965
New York	65,077,504	3,581.79	64,723,504	10,287,833	54,435,671	354,000	34,250,924	8,641,972
North Carolina	4,537,505	641.80	4,537,505	1,026,560	3,510,945	0	1,529,819	1,024,314
North Dakota	756,667	1,186.00	756,667	0	756,667	0	36,853	0
Ohio	12,117,371	1,091.46	11,999,829	3,086,953	8,912,876	117,542	5,866,656	3,086,953
Oklahoma	3,872,603	1,188.64	3,872,497	355,035	3,517,462	106	2,483,611	355,035
Oregon	5,645,164	1,829.28	5,645,164	4,601,335	1,043,829	0	2,539,784	2,186,103
Pennsylvania	13,670,944	1,134.33	13,248,389	5,076,787	8,171,602	422,555	7,430,512	5,048,129
Rhode Island	5,543,852	5,560.53	5,535,417	1,325,164	4,210,253	8,435	2,398,133	1,325,164
South Carolina	4,972,412	1,357.10	4,864,162	929,759	3,934,403	108,250	3,396,336	929,759
South Dakota	1,680,487	2,330.77	1,680,090	0	1,680,090	397	242,922	0
Tennessee	2,627,396	507.71	2,511,296	762,653	1,748,643	116,100	994,794	759,716
Texas	9,377,851	510.28	9,377,427	4,827,474	4,549,953	424	6,258,816	3,124,336
Utah	2,102,833	1,102.11	2,085,610	394,325	1,691,285	17,223	539,944	376,165
Vermont	1,569,887	2,706.70	1,569,762	480,220	1,089,542	125	544,904	480,220
Virginia	7,912,014	1,207.57	7,912,014	499,070	7,412,944	0	1,927,487	499,070
Washington	8,265,639	1,547.00	8,264,970	5,310,513	2,954,457	669	5,411,072	5,257,979
West Virginia	2,525,138	1,385.92	2,525,138	279,955	2,245,183	0	1,121,947	275,273
Wisconsin	7,747,539	1,524.51	7,747,539	2,969,074	4,778,465	0	2,997,208	2,961,809
Wyoming	702,470	1,475.78	702,470	0	702,470	0	78,669	0

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding.

(a) Long-term debt outstanding minus long-term debt offsets.

Table 6.19
AGENCIES ADMINISTERING MAJOR STATE TAXES
(As of January 1996)

<i>State or other jurisdiction</i>	<i>Income</i>	<i>Sales</i>	<i>Gasoline</i>	<i>Motor vehicle</i>
Alabama	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Alaska	Dept. of Revenue	...	Dept. of Revenue	Dept. of Public Safety
Arizona	Dept. of Revenue	Dept. of Revenue	Dept. of Transportation	Dept. of Transportation
Arkansas	Dept. of Fin. & Admin.	Dept. of Fin. & Admin.	Dept. of Fin. & Admin.	Dept. of Fin. & Admin.
California	Franchise Tax Bd.	Bd. of Equalization	Bd. of Equalization	Dept. of Motor Vehicles
Colorado	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Connecticut	Dept. of Revenue Serv.	Dept. of Revenue Serv.	Dept. of Revenue Serv.	Dept. of Motor Vehicles
Delaware	Div. of Revenue	...	Dept. of Public Safety	Dept. of Public Safety
Florida	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Motor Vehicles
Georgia	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Hawaii	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation	County Treasurer
Idaho	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	Dept. of Transportation
Illinois	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Secretary of State
Indiana	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Bur. of Motor Vehicles
Iowa	Dept. of Revenue & Finance	Dept. of Revenue & Finance	Dept. of Revenue & Finance	Local (a)
Kansas	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Local (a)
Kentucky	Revenue Cabinet	Revenue Cabinet	Revenue Cabinet	Transportation Cabinet
Louisiana	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	Dept. of Public Safety
Maine	Bur. of Taxation	Bur. of Taxation	Bur. of Taxation	Secretary of State
Maryland	Comptroller	Comptroller	Comptroller	Dept. of Transportation
Massachusetts	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Reg. of Motor Vehicles
Michigan	Dept. of Treasury	Dept. of Treasury	Dept. of Treasury	Secretary of State
Minnesota	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Public Safety
Mississippi	Tax Comm.	Tax Comm.	Tax Comm.	Tax Comm.
Missouri	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Montana	Dept. of Revenue	...	Dept. of Revenue	Local (a)
Nebraska	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Motor Vehicles
Nevada .....	...	Dept. of Taxation	Dept. of Taxation	Dept. of Motor Vehicles
New Hampshire	Dept. of Revenue Admin.	...	Dept. of Safety	Dept. of Safety
New Jersey	Dept. of Treasury	Dept. of Treasury	Dept. of Treasury	Dept. of Law & Public Safety
New Mexico	Tax & Revenue Dept.	Tax & Revenue Dept.	Tax & Revenue Dept.	Tax & Revenue Dept.
New York	Dept. of Tax. & Finance	Dept. of Tax. & Finance	Dept. of Tax. & Finance	Dept. of Motor Vehicles
North Carolina	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Transportation
North Dakota	Tax Commr.	Tax Commr.	Tax Commr.	Dept. of Transportation
Ohio	Dept. of Taxation	State Treasurer	Dept. of Taxation	Bur. of Motor Vehicles
Oklahoma	Tax Comm.	Tax Comm.	Tax Comm.	Tax Comm.
Oregon	Dept. of Revenue	...	Dept. of Transportation	Dept. of Transportation
Pennsylvania	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Transportation
Rhode Island	Dept. of Administration	Dept. of Administration	Dept. of Administration	Dept. of Transportation
South Carolina	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
South Dakota .....	...	Dept. of Revenue	Dept. of Revenue	Dept. of Motor Vehicles
Tennessee	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Texas .....	...	Comptroller	Comptroller	Dept. of Hwys. & Public Trans.
Utah	Tax Comm.	Tax Comm.	Tax Comm.	Tax Comm.
Vermont	Commr. of Taxes	Commr. of Taxes	Commr. of Motor Vehicles	Commr. of Motor Vehicles
Virginia	Dept. of Taxation	Dept. of Taxation	Dept. of Motor Vehicles	Dept. of Motor Vehicles
Washington .....	...	Dept. of Revenue	Dept. of Licensing	Dept. of Licensing
West Virginia	Dept. of Tax & Revenue	Dept. of Tax & Revenue	Dept. of Tax & Revenue	Dept. of Motor Vehicles
Wisconsin	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Transportation
Wyoming .....	...	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Dist. of Columbia	Dept. of Fin. & Revenue	Dept. of Fin. & Revenue	Dept. of Fin. & Revenue	Dept. of Fin. & Revenue

See footnotes at end of table.

TAXES

AGENCIES ADMINISTERING MAJOR STATE TAXES — Continued

<i>State or other jurisdiction</i>	<i>Tobacco</i>	<i>Death</i>	<i>Alcoholic beverage</i>	<i>Number of agencies administering taxes</i>
Alabama	Dept. of Revenue	Dept. of Revenue	Alcoh. Bev. Control Bd.	2
Alaska	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Arizona	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Arkansas	Dept. of Fin. & Admin.	Dept. of Fin. & Admin.	Dept. of Fin. & Admin.	1
California	Bd. of Equalization	Controller	Bd. of Equalization	4
Colorado	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	1
Connecticut	Dept. of Revenue Serv.	Dept. of Revenue Serv.	Dept. of Revenue Serv.	2
Delaware	Div. of Revenue	Div. of Revenue	Div. of Revenue	2
Florida	Dept. of Business Reg.	Dept. of Revenue	Dept. of Business Reg.	3
Georgia	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	1
Hawaii	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation	2
Idaho	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	2
Illinois	Dept. of Taxation	Attorney General	Dept. of Revenue	3
Indiana	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Iowa	Dept. of Revenue & Finance	Dept. of Revenue & Finance	Dept. of Revenue & Finance	2
Kansas	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Kentucky	Revenue Cabinet	Revenue Cabinet	Revenue Cabinet	2
Louisiana	Dept. of Revenue & Tax	Dept. of Revenue & Tax.	Dept. of Revenue & Tax.	2
Maine	Bur. of Taxation	Bur. of Taxation	Liquor Comm.	3
Maryland	Comptroller	Local	Comptroller	3
Massachusetts	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Michigan	Dept. of Treasury	Dept. of Treasury	Liquor Control Comm.	3
Minnesota	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Mississippi	Tax Comm.	Tax Comm.	Tax Comm.	1
Missouri	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	1
Montana	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Nebraska	Dept. of Revenue	Dept. of Revenue	Liquor Control Comm.	3
Nevada	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation	2
New Hampshire	Dept. of Revenue Admin.	Dept. of Revenue Admin.	Liquor Comm.	3
New Jersey	Dept. of Treasury	Dept. of Treasury	Dept. of Treasury	2
New Mexico	Tax & Revenue Dept.	Tax & Revenue Dept.	Tax & Revenue Dept.	1
New York	Dept. of Tax. & Finance	Dept. of Tax. & Finance	Dept. of Tax & Finance	2
North Carolina	Dept. Revenue	Dept. of Revenue	Dept. of Revenue	2
North Dakota	Tax Commr.	Tax Commr.	Treasurer	3
Ohio	Dept. of Taxation	Dept. of Taxation	State Treasurer	3
Oklahoma	Tax Comm.	Tax Comm.	Tax Comm.	1
Oregon	Dept. of Revenue	Dept. of Revenue	Liquor Control Comm.	3
Pennsylvania	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Rhode Island	Dept. of Administration	Dept. of Administration	Dept. of Administration	2
South Carolina	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	1
South Dakota	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Tennessee	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	1
Texas	State Treasurer	Comptroller	State Treasurer	3
Utah	Tax Comm.	Tax Comm.	Tax Comm.	1
Vermont	Commr. of Taxes	Commr. of Taxes	Commr. of Taxes	2
Virginia	Dept. of Taxation	Dept. of Taxation	Alcoh. Bev. Control	3
Washington	Dept. of Revenue	Dept. of Revenue	Liquor Control Board	3
West Virginia	Dept. of Tax & Revenue	Dept. of Tax & Revenue	Dept. of Tax & Revenue	2
Wisconsin	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Wyoming	Dept. of Revenue	Dept. of Revenue	Liquor Comm.	2
Dist. of Columbia	Dept. of Fin. & Revenue	Dept. of Fin. & Revenue	Dept. of Fin. & Revenue	1

Source: The Federation of Tax Administrators.

Key:

. . . — Not applicable

(a) Joint state and local administration. State level functions are performed by the Department of Transportation in Iowa and Montana, and the Department of Revenue in Kansas.

Table 6.20
STATE TAX AMNESTY PROGRAMS
November 22, 1982 - Present

State or other jurisdiction	Amnesty period	Legislative authorization	Major taxes covered	Accounts receivable included	Collections (\$ millions) (a)	Installment arrangements permitted (b)
Alabama	01/20/84 - 04/01/84	No (c)	All	No	3.2	No
Arizona	11/22/82 - 01/20/83	No (c)	All	No	6.0	Yes
Arkansas	09/01/87 - 11/30/87	Yes	All	No	1.7	Yes
California	12/10/84 - 03/15/85	Yes	Individual income	Yes	154.0	Yes
		Yes	Sales	No	43.0	Yes
Colorado	09/16/85 - 11/15/85	Yes	All	No	6.4	Yes
Connecticut	09/01/90 - 11/30/90	Yes	All	Yes	54.0	Yes
	09/01/95 - 11/30/95	Yes	All	Yes	N.A.	Yes
Florida	01/01/87 - 06/30/87	Yes	Intangibles	No	13.0	No
	01/01/88 - 06/30/88	Yes (d)	All	No	8.4 (d)	No
Georgia	10/01/92 - 12/05/92	Yes	All	Yes	51.3	No
Idaho	05/20/83 - 08/30/83	No (c)	Individual income	No	0.3	No
Illinois	10/01/84 - 11/30/84	Yes	All	Yes	160.5	No
Iowa	09/02/86 - 10/31/86	Yes	All	Yes	35.1	N.A.
Kansas	07/01/84 - 09/30/84	Yes	All	No	0.6	No
Kentucky	09/15/88 - 09/30/88	Yes (c)	All	No	61.1	No
Louisiana	10/01/85 - 12/31/85	Yes	All	No	1.2	Yes (e)
	10/01/87 - 12/15/87	Yes	All	No	0.3	Yes (e)
Maine	11/01/90 - 12/31/90	Yes	All	Yes	29.0	Yes
Maryland	09/01/87 - 11/02/87	Yes	All	Yes	34.6 (f)	No
Massachusetts	10/17/83 - 01/17/84	Yes	All	Yes	86.5	Yes (g)
Michigan	05/12/86 - 06/30/86	Yes	All	Yes	109.8	No
Minnesota	08/01/84 - 10/31/84	Yes	All	Yes	12.1	No
Mississippi	09/01/86 - 11/30/86	Yes	All	No	1.0	No
Missouri	09/01/83 - 10/31/83	No (c)	All	No	0.9	No
New Jersey	09/10/87 - 12/08/87	Yes	All	Yes	186.5	Yes
New Mexico	08/15/85 - 11/13/85	Yes	All (h)	No	13.6	Yes
New York	11/01/85 - 01/31/86	Yes	All (i)	Yes	401.3	Yes
North Carolina	09/01/89 - 12/01/89	Yes	All (j)	Yes	37.6	No
North Dakota	09/01/83 - 11/30/83	No (c)	All	No	0.2	Yes
Oklahoma	07/01/84 - 12/31/84	Yes	Income, Sales	Yes	13.9	No (k)
Pennsylvania	10/13/95 - 01/10/96	Yes	All	Yes	N.A.	No
Rhode Island	10/15/86 - 01/12/87	Yes	All	No	0.7	Yes
South Carolina	09/01/85 - 11/30/85	Yes	All	Yes	7.1	Yes
Texas	02/01/84 - 02/29/84	No (c)	All (l)	No	0.5	No
Vermont	05/15/90 - 06/25/90	Yes	All	Yes	1.0 (m)	No
Virginia	02/01/90 - 03/31/90	Yes	All	Yes	32.2	No
West Virginia	10/01/86 - 12/31/86	Yes	All	Yes	15.9	Yes
Wisconsin	09/15/85 - 11/22/85	Yes	All	Yes (n)	27.3	Yes
Dist. of Columbia	07/01/87 - 09/30/87	Yes	All	Yes	24.3	Yes
	07/10/95 - 08/31/95	Yes	All	N.A.	19.5	N.A.

Source: The Federation of Tax Administrators.

Key:

N.A. — Not available

(a) Where applicable, figure indicates local portions of certain taxes collected under the state tax amnesty program.

(b) "No" indicates requirement of full payment by the expiration of the amnesty period. "Yes" indicates allowance of full payment after the expiration of the amnesty period.

(c) Authority for amnesty derived from pre-existing statutory powers permitting the waiver of tax penalties.

(d) Does not include intangibles tax and drug taxes. Gross collections totaled \$22.1 million, with \$13.7 million in penalties withdrawn.

(e) Amnesty taxpayers were billed for the interest owed, with payment due within 30 days of notification.

(f) Figure includes \$1.1 million for the separate program conducted by the Department of Natural Resources for the boat excise tax.

(g) The amnesty statute was construed to extend the amnesty to those who applied to the department before the end of the amnesty period, and permitted

them to file overdue returns and pay back taxes and interest at a later date.

(h) The severance taxes, including the six oil and gas severance taxes, the resources excise tax, the corporate franchise tax, and the special fuels tax were not subject to amnesty.

(i) Availability of amnesty for the corporation tax, the oil company taxes, the transportation and transmissions companies tax, the gross receipts oil tax and the unincorporated business tax restricted to entities with 500 or fewer employees in the United States on the date of application. In addition, a taxpayer principally engaged in aviation, or a utility subject to the supervision of the State Department of Public Service was also ineligible.

(j) Local taxes and real property taxes were not included.

(k) Full payment of tax liability required before the end of the amnesty period to avoid civil penalties.

(l) Texas does not impose a corporate or individual income tax. In practical effect, the amnesty was limited to the sales tax and other excises.

(m) Preliminary figure.

(n) Waiver terms varied depending upon the date the tax liability was accessed.

TAXES

Table 6.21
STATE EXCISE TAX RATES
(As of January 1, 1996)

State or other jurisdiction	General sales and gross receipts tax (percent)	Cigarettes (cents per pack of 20)	Distilled spirits (a) (\$ per gallon)	Motor fuel (b) (cents per gallon)	
				Gasoline	Diesel
Alabama	4	16.5	...	16	17
Alaska .....	...	29	5.60	8	8
Arizona	5	58	3.00	18	18
Arkansas	4.5	31.5	2.50 (c)	18.5	18.5
California	6 (d)	37	3.30	18	18
Colorado	3	20	2.28	22	20.5
Connecticut	6	50	4.50	35	18
Delaware .....	...	24	5.46	23	22
Florida	6	33.9	6.50 (e)	4 (f)	4 (f)
Georgia	4	12	3.79	7.5	7.5
Hawaii	4	60	5.81	16	16
Idaho	5	28	...	22	22
Illinois	6.25 (g)	44	2.00	19	21.5
Indiana	5	15.5	2.68	15	16
Iowa	5	36	...	20	22.5
Kansas	4.9	24	2.50 (h)	18	20
Kentucky	6	3 (i)	1.92 (j)	15	12
Louisiana	4	20	2.50	20	20
Maine	6	39	...	19	20
Maryland	5	36	1.50	23.5	24.25
Massachusetts	5	51	4.05	21	21
Michigan	6	75	...	15	15
Minnesota	6.5 (g)	48	5.03 (k)	20	20
Mississippi	7	18	...	18	18
Missouri	4.225	17	2.00	15	15
Montana .....	...	18	...	27	24.75
Nebraska	5	34	3.00	25.1	25.1
Nevada	6.5 (l)	35	2.05	24	27
New Hampshire .....	...	25	...	18	18
New Jersey	6	40	4.40	10.5	13.5
New Mexico	5	21	6.06	17	18
New York	4	56	6.44	8	8
North Carolina	4	5	...	21.6	21.6
North Dakota	5	44	2.50	20	20
Ohio	5	24	...	22	22
Oklahoma	4.5	23	5.56 (m)	17	14
Oregon .....	...	38	...	24	24
Pennsylvania	6	31	...	12	12
Rhode Island	7	61	3.75	28	28
South Carolina	5	7	2.72 (n)	16	16
South Dakota	4	33	3.93 (o)	18	18
Tennessee	6	13 (p)	4.00 (q)	21	18
Texas	6.25	41	2.40 (r)	20	20
Utah	4.875	26.5	...	19	19
Vermont	5	44	...	15	16
Virginia	3.5	2.5	...	17.5	16
Washington	6.5	81.5	...	23	23
West Virginia	6	17	...	20.5	20.5
Wisconsin	5	44	3.25	23.4	23.4
Wyoming	4	12	...	9	9
Dist. of Columbia	5.75	65	1.50	20	20

STATE EXCISE TAX RATES — Continued

Source: The Federation of Tax Administrators, compiled from various sources.

Key:

. . . — Tax is not applicable.

(a) Eighteen states have liquor monopoly systems. In Alabama, Idaho, Iowa, Maine, Michigan, Mississippi, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia and Wyoming, the state operates retail/wholesale liquor outlets. In North Carolina, liquor stores are operated by county boards. Tax rates in these states cannot be compared to others, since revenue is generated from various taxes, fees and net liquor profits. Only gallonage taxes imposed by states with a license system are reported in the table.

(b) In some states, different tax rates apply to liquefied petroleum gas, compressed natural gas and gasohol. Several states have variable-rate motor fuel taxes, under which the motor fuel tax rate is changed periodically by administrative action according to a statutory formula. Connecticut, New York and Pennsylvania have gross receipts or franchise taxes on oil companies, which are not covered in this table.

(c) Additional 20 cents per case and 3 percent off-premise or 14 percent on-premise sales taxes are imposed.

(d) Includes a 0.5 percent temporary tax pending a judicial ruling on school finance.

(e) An additional 10 cents per ounce on-premise tax is imposed.

(f) The amount of the 6 percent sales tax is determined by the Department of Revenue based on average retail price, and is in addition to the gallonage

rate reported in the table. An additional transportation tax is imposed at two-thirds the total local rate up to 6 cents per gallon.

(g) 1.25 percent of the tax in Illinois and 0.5 percent in Minnesota are distributed to local governments.

(h) Plus two additional taxes: an 8 percent enforcement tax on all sales and a 10 percent gross receipts tax.

(i) Dealers pay an additional enforcement and administrative fee of 0.1 cent per pack.

(j) Additional 5 cents per case and 9 percent wholesale taxes are imposed.

(k) An additional one cent per bottle tax is imposed on all liquor except miniatures.

(l) Includes mandatory, statewide, state-collected 3.75 percent county and school sales tax.

(m) Additional \$1.00 per bottle and 12 percent gross receipts taxes are imposed on all on-premise sales.

(n) Additional \$5.36 per case tax and a 9 percent surtax are imposed on all liquor sales.

(o) An additional 2 percent wholesale tax is imposed.

(p) Dealers pay an additional enforcement and administrative fee of 0.05 cents per pack.

(q) Additional 15 cents per case and 15 percent (on-premise sales) taxes are imposed.

(r) Additional 14 percent (on-premise sales) and 5 cents per drink (airline sales) taxes are also imposed.

TAXES

Table 6.22
FOOD AND DRUG SALES TAX EXEMPTIONS
(As of January 1, 1996)

State or other jurisdiction	Tax rate (percentage)	Exemptions		
		Food (a)	Prescription drugs	Nonprescription drugs
Alabama	4	...	★	...
Alaska	none	...	...	...
Arizona	5	★	★	...
Arkansas	4.5	...	★	...
California	6 (b)	★	★	...
Colorado	3	★	★	...
Connecticut	6	★	★	...
Delaware	none	...	...	...
Florida	6	★	★	★
Georgia	4	...	★	...
Hawaii	4	...	★	...
Idaho	5	...	★	...
Illinois	6.25 (c)	(d)	(d)	(d)
Indiana	5	★	★	...
Iowa	5	★	★	...
Kansas	4.9	...	★	...
Kentucky	6	★	★	...
Louisiana	4	...	★	...
Maine	6	★	★	...
Maryland	5	★	★	★
Massachusetts	5	★	★	...
Michigan	6	★	★	...
Minnesota	6.25 (c)	★	★	★
Mississippi	7	...	★	...
Missouri	4.225	...	★	...
Montana	none	...	...	...
Nebraska	5	★	★	...
Nevada	6.5	★	★	...
New Hampshire	none	...	...	...
New Jersey	6	★	★	★
New Mexico	5	...	...	...
New York	4	★	★	★
North Carolina	4	...	★	...
North Dakota	5	★	★	...
Ohio	5	★	★	...
Oklahoma	4.5	...	★	...
Oregon	none	...	...	...
Pennsylvania	6	★	★	★
Rhode Island	7	★	★	★
South Carolina	5	...	★	...
South Dakota	4	...	★	...
Tennessee	6	...	★	...
Texas	6.25	★	★	...
Utah	4.875	...	★	...
Vermont	5	★	★	...
Virginia	3.5	...	★	(e)
Washington	6.5	★	★	...
West Virginia	6	...	★	...
Wisconsin	5	★	★	...
Wyoming	4 (f)	...	★	...
Dist. of Columbia	5.75	★	★	★

Source: The Federation of Tax Administrators, compiled from various sources.

Key:
 ★ — Yes
 ... — No

(a) Some states tax food, but allow an (income) tax credit to compensate poor households. They are: Hawaii, Idaho, Kansas, South Dakota, Vermont and Wyoming.

(b) Includes a 0.5 percent temporary tax pending a judicial ruling on school finance.

(c) 1.25 percent of the tax in Illinois and 0.5 percent in Minnesota is distributed to local governments.

(d) Not fully implemented but taxable at 1 percent.

(e) Fully exempt after June 30, 1996.

(f) The tax rate may be adjusted annually based on a formula using balances in the unappropriated general funds and the school foundation fund.

Table 6.23
STATE INDIVIDUAL INCOME TAXES
(As of January 1, 1996)

State or other jurisdiction	Tax rate range (in percents)		Number of brackets	Income brackets		Personal exemptions			Federal income tax deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (a)	- 3,000 (a)	1,500	3,000	300	★
Alaska	----- (b) -----								
Arizona	3.0	- 5.6	5	10,000 (a)	- 150,000 (a)	2,300	4,600	2,300	
Arkansas	1.0	- 7.0 (c)	6	3,000	- 25,000	20 (d)	40 (d)	20 (d)	
California (e)	1.0	- 11.0	8	4,831 (a)	- 219,872 (a)	66 (d)	132 (d)	66 (d)	
Colorado	5.0		1	-----Flat rate-----		-----None-----			
Connecticut	3.0	- 4.5	2	2,250 (a)	- 2,250 (a)	12,000 (f)	24,000 (f)	0	
Delaware	0.0	- 7.1	7	2,000	- 40,000	100	200	100 (c)	
Florida	----- (b) -----								
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	1,500	3,000	1,500	
Hawaii	2.0	- 10.0	8	1,500 (a)	- 20,500 (a)	1,040	2,080	1,040	
Idaho	2.0	- 8.2	8	1,000 (h)	- 20,000 (h)	2,550 (i)	5,100 (i)	2,550 (i)	
Illinois	3.0		1	-----Flat rate-----		1,000	2,000	1,000	
Indiana	3.4		1	-----Flat rate-----		1,000	2,000	1,000	
Iowa (e)	0.4	- 9.98	9	1,060	- 48,195	20 (d)	40 (d)	15 (d)	★
Kansas	4.4	- 7.75	3	20,000 (j)	- 30,000 (j)	2,000	4,000	2,000	
Kentucky	2.0	- 6.0	5	3,000	- 8,000	20 (d)	40 (d)	20 (d)	
Louisiana	2.0	- 6.0	3	10,000 (a)	- 50,000 (a)	4,500 (k)	9,000 (k)	1,000 (k)	★
Maine (e)	2.0	- 8.5	5	4,150 (a)	- 16,500 (a)	2,100	4,200	2,100	
Maryland	2.0	- 5.0	5	1,000	- 3,000	1,200	2,400	1,200	
Massachusetts	5.95 (l)		1	-----Flat rate-----		2,200	4,400	1,000	
Michigan (e)	4.4		1	-----Flat rate-----		2,400	4,800	2,400	
Minnesota (e)	6.0	- 8.5	3	15,750 (m)	- 52,790 (m)	2,550 (i)	5,100 (i)	2,550 (i)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	9,500	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	1,200	2,400	400	★ (n)
Montana (e)	2.0	- 11.0	10	1,800	- 64,600	1,480	2,960	1,480	★
Nebraska (e)	2.62	- 6.99	4	2,400 (o)	- 26,500 (o)	69 (d)	138 (d)	69 (d)	
Nevada	----- (b) -----								
New Hampshire	----- (p) -----								
New Jersey	1.4	- 6.35	5	20,000 (q)	- 75,000 (q)	1,000	2,000	1,500	
New Mexico	1.7	- 8.5	7	5,200 (r)	- 41,600 (r)	2,550 (i)	5,100 (i)	2,550 (i)	
New York	4.0	- 7.875 (s)	5	5,500 (a)	- 13,000 (a)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (t)	- 60,000 (t)	2,550 (i)	5,100 (i)	2,550 (i)	
North Dakota	2.67	- 12.0 (u)	8	3,000	- 50,000	2,550 (i)	5,100 (i)	2,550 (i)	★ (u)
Ohio	0.743-	7.5	9	5,000	- 200,000	750 (v)	1,500 (v)	750 (v)	
Oklahoma	0.5	- 7.0 (w)	8	1,000	- 10,000	1,000	2,000	1,000	★ (w)
Oregon (e)	5.0	- 9.0	3	2,150 (a)	- 5,400 (a)	120 (d)	240 (d)	120 (d)	★ (x)
Pennsylvania	2.8		1	-----Flat rate-----		-----None-----			
Rhode Island	-----27.5% Federal tax liability-----								
South Carolina (e)	2.5	- 7.0	6	2,250	- 11,250	2,550 (i)	5,100 (i)	2,550 (i)	
South Dakota	----- (b) -----								
Tennessee	----- (p) -----								
Texas	----- (b) -----								
Utah	2.55	- 7.2	6	750 (a)	- 3,750 (a)	1,913 (i)	3,825 (i)	1,913 (i)	★ (y)
Vermont	-----25% Federal tax liability (z)-----								
Virginia	2.0	- 5.75	4	3,000	- 17,000	800	1,600	800	
Washington	----- (b) -----								
West Virginia	3.0	- 6.5	5	10,000 (a)	- 60,000 (a)	2,000	4,000	2,000	
Wisconsin	4.9	- 6.93 (aa)	3	7,500	- 15,000	0	0	50 (d)	
Wyoming	----- (b) -----								
Dist. of Columbia	6.0	- 9.5	3	10,000	- 20,000	1,370	2,740	1,370	

See footnotes at end of table.

TAXES

STATE INDIVIDUAL INCOME TAXES — Continued

Source: The Federation of Tax Administrators.

- (a) For joint returns, the tax is twice the tax imposed on half the income.
- (b) No state income tax.
- (c) A special tax table is available for low income taxpayers reducing their tax payments.
- (d) Tax credits.
- (e) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Nebraska indexes the personal exemption amounts only. After 1996, the Michigan personal exemption amounts increase to \$2,500 and are indexed for inflation.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75 percent to 0 percent based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000. For tax years beginning after 1996, the tax bracket amount increases to \$4,500.
- (g) The tax brackets reported are for single individuals and married households filing jointly. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing fee is charged for each return and a \$15 credit is allowed for each exemption.
- (i) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions. Amounts reported include the 1996 index adjustment.
- (j) The tax brackets reported are for single individuals and married households filing separately. For married households filing jointly, the rates range from 3.5 percent for income under \$30,000 to 6.45 percent for income over \$60,000.
- (k) Combined personal exemption and standard deduction.
- (l) A 12 percent tax rate applies to interest, dividends and capital gains.
- (m) The tax brackets reported are for single individuals and married taxpayers filing separately. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$23,490 to \$93,340. An additional 0.5 percent tax is applied to certain income levels.
- (n) Limited to \$10,000 for joint returns and \$5,000 for individuals.
- (o) The tax brackets reported are for single individuals. For married couples, the tax rates range from 2.62 percent for incomes under \$4,000 to 6.99 percent for incomes over \$46,750.
- (p) State income tax is limited to dividends and interest income only.
- (q) The tax brackets reported are for single individuals. A separate schedule is provided for married households filing jointly which ranges from 1.4 percent under \$20,000 to 6.37 percent for incomes over \$150,000.
- (r) The tax brackets reported are for single individuals. For married individuals, the rate ranges from 2.2 percent under \$8,000 to 8.5 percent over \$64,000. Married households filing separately pay twice the tax imposed on half the income.
- (s) Effective April 1, 1996, the top tax bracket is scheduled to fall to 7.0 percent. A blend rate of 7.125 percent is used for the entire year.
- (t) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. An additional middle income tax credit is allowed.
- (u) Taxpayers have the option of paying 14 percent of the adjusted federal income tax liability, without a deduction of federal taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried heads of households.
- (v) Plus an additional \$20 per exemption tax credit. After 1996, the personal exemption amounts will increase to \$850.
- (w) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5 percent to 10 percent, apply to taxpayers deducting federal income taxes.
- (x) Limited to \$3,000.
- (y) One half of the federal income taxes are deductible.
- (z) If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1994, the taxpayer will be entitled to a credit of 106 percent of the excess tax.
- (aa) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,000 to \$20,000.

Table 6.24
STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS

<i>State or other jurisdiction</i>	<i>Relation to Internal Revenue Code</i>	<i>Tax base</i>
Alabama .....	...	...
Alaska	(a)	...
Arizona	01/01/95	Federal adjusted gross income
Arkansas .....	...	...
California	01/01/93	Federal adjusted gross income
Colorado	Current	Federal taxable income
Connecticut	Current	Federal adjusted gross income
Delaware	Current	Federal adjusted gross income
Florida	(a)	...
Georgia	01/01/95	Federal adjusted gross income
Hawaii	12/31/94	Federal taxable income
Idaho	01/01/95	Federal taxable income
Illinois	Current	Federal adjusted gross income
Indiana	01/01/94	Federal adjusted gross income
Iowa	01/01/95	Federal adjusted gross income
Kansas	Current	Federal adjusted gross income
Kentucky	12/31/93	Federal adjusted gross income
Louisiana	Current	Federal adjusted gross income
Maine	12/31/94	Federal adjusted gross income
Maryland	Current	Federal adjusted gross income
Massachusetts	01/01/88	Federal adjusted gross income
Michigan	Current (b)	Federal adjusted gross income
Minnesota	12/31/94	Federal taxable income
Mississippi .....	...	...
Missouri	Current	Federal adjusted gross income
Montana	Current	Federal adjusted gross income
Nebraska	Current	Federal adjusted gross income
Nevada	(a)	...
New Hampshire	(c)	...
New Jersey .....	...	...
New Mexico	Current	Federal adjusted gross income
New York	Current	Federal adjusted gross income
North Carolina	01/01/95	Federal taxable income
North Dakota	Current	Federal liability (d)
Ohio	Current	Federal adjusted gross income
Oklahoma	Current	Federal adjusted gross income
Oregon	Current	Federal taxable income
Pennsylvania .....	...	...
Rhode Island	Current	Federal liability
South Carolina	12/31/94	Federal taxable income
South Dakota	(a)	...
Tennessee	(c)	...
Texas	(a)	...
Utah	Current	Federal taxable income
Vermont	Current (e)	Federal liability
Virginia	Current	Federal adjusted gross income
Washington	(a)	...
West Virginia	01/01/95	Federal adjusted gross income
Wisconsin	12/31/94	Federal adjusted gross income
Wyoming	(a)	...
Dist. of Columbia	08/10/93	Federal adjusted gross income

Source: The Federation of Tax Administrators, compiled from various sources.

Key:

... — State does not employ a federal starting point.
 Current — State has adopted Internal Revenue Code as currently in effect.
 Dates indicate state has adopted IRC as amended to that date.

(a) No state income tax.

(b) Or 1/1/87, taxpayer's option.

(c) On interest and dividends only.

(d) Or federal taxable income based on current Internal Revenue Code.

(e) Not to exceed tax computed using Internal Revenue Code as of 12/31/95.

TAXES

Table 6.25
RANGE OF STATE CORPORATE INCOME TAX RATES
(As of January 1, 1996)

State or other jurisdiction	Tax rate (percent)	Tax brackets		Number of brackets	Tax rate (a) (percent) financial institution	Federal income tax deductible
		Lowest	Highest			
Alabama	5.0	-----Flat Rate-----		1	6.0	★
Alaska	1.0 - 9.4	10,000	90,000	10	1.0 - 9.4	...
Arizona	9.0 (b)	-----Flat Rate-----		1	9.0 (b)	...
Arkansas	1.0 - 6.5	3,000	100,000	6	1.0 - 6.5	...
California	9.3 (c)	-----Flat Rate-----		1	10.668 (c)	...
Colorado	5.0	-----Flat Rate-----		1	5.0	...
Connecticut	10.75 (d)	-----Flat Rate-----		1	10.75 (d)	...
Delaware	8.7	-----Flat Rate-----		1	8.7 - 2.7 (e)	...
Florida	5.5 (f)	-----Flat Rate-----		1	5.5 (f)	...
Georgia	6.0	-----Flat Rate-----		1	6.0	...
Hawaii	4.4 - 6.4 (g)	25,000	100,000	3	7.92 (g)	...
Idaho	8.0 (h)	-----Flat Rate-----		1	8.0 (h)	...
Illinois	7.3 (i)	-----Flat Rate-----		1	7.3 (i)	...
Indiana	7.9 (j)	-----Flat Rate-----		1	7.9 (j)	...
Iowa	6.0 - 12.0	25,000	250,000	4	5.0	★ (k)
Kansas	4.0 (l)	-----Flat Rate-----		1	4.5 (l)	...
Kentucky	4.0 - 8.25	25,000	250,000	5	(a)	...
Louisiana	4.0 - 8.0	25,000	200,000	5	(a)	★
Maine	3.5 - 8.93 (m)	25,000	250,000	4	1.0	...
Maryland	7.0	-----Flat Rate-----		1	7.0	...
Massachusetts	9.5 (n)	-----Flat Rate-----		1	11.72 (n)	...
Michigan		----- (o) -----				
Minnesota	9.8 (p)	-----Flat Rate-----		1	9.8 (p)	...
Mississippi	3.0 - 5.0	5,000	10,000	3	(a)	...
Missouri	6.25	-----Flat Rate-----		3	7.0	★ (k)
Montana	6.75 (q)	-----Flat Rate-----		1	6.75 (q)	...
Nebraska	5.58 - 7.81	50,000		2	(a)	...
Nevada		----- (r) -----				
New Hampshire	7.0 (s)	-----Flat Rate-----		1	7.0 (s)	...
New Jersey	7.5 (t)	-----Flat Rate-----		1	3.0 (t)	...
New Mexico	4.8 - 7.6	500,000	1 million	3	4.8 - 7.6	...
New York	9.0 (u)	-----Flat Rate-----		1	9.0 (u)	...
North Carolina	7.75 (v)	-----Flat Rate-----		1	7.75 (v)	...
North Dakota	3.0 - 10.5 (w)	3,000	50,000	6	7.0 (w)	★
Ohio	5.1 - 8.9 (x)	50,000		2	(x)	...
Oklahoma	6.0	-----Flat Rate-----		1	6.0	...
Oregon	6.6 (b)	-----Flat Rate-----		1	6.6 (b)	...
Pennsylvania	9.99 (y)	-----Flat Rate-----		1	(a)	...
Rhode Island	9.0	-----Flat Rate-----		1	8.0 (z)	...
South Carolina	5.0	-----Flat Rate-----		1	4.5 (aa)	...
South Dakota .....	...	...		...	6.0 - 1.0 (b)	...
Tennessee	6.0	-----Flat Rate-----		1	6.0	...
Texas	(bb)	-----Flat Rate-----		...	5.0 (b)	...
Utah	5.0 (b)	-----Flat Rate-----		...	5.5 - 8.25 (b)	...
Vermont	5.5 - 8.25 (b)	10,000	250,000	4	5.5 - 8.25 (b)	...
Virginia	6.0	-----Flat Rate-----		1	6.0 (cc)	...
Washington		----- (r) -----				
West Virginia	9.0	-----Flat Rate-----		1	9.0	...
Wisconsin	7.9 (dd)	-----Flat Rate-----		1	7.9	...
Wyoming		----- (r) -----				
Dist. of Columbia	9.5 (ee)	-----Flat Rate-----			9.5 (ee)	...

RANGE OF STATE CORPORATE INCOME TAX RATES — Continued

Source: The Federation of Tax Administrators, compiled from various sources.

Key:

★ — Yes

... — No

(a) Rates listed include the corporate tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.

(b) Minimum tax is \$50 in Arizona, \$10 in Oregon, \$250 in Rhode Island, \$200 per location in South Dakota (banks), \$100 in Utah and \$150 in Vermont.

(c) Minimum tax is \$800. The tax rate on S-Corporations is 1.5 percent (4.67 percent for banks).

(d) Or 3.1 mills per dollar of capital stock and surplus (maximum tax \$1 million) or \$250. Tax rate is scheduled to fall to 10.5 percent in 1997, 9.5 percent in 1998, 8.5 percent in 1999, and 7.5 percent after 1999.

(e) The marginal rate decreases over 4 brackets ranging from 20 million to 30 million in taxable income. Building and loan associations are taxed at a flat 8.7 percent.

(f) Or 3.3 percent Alternative Minimum Tax. An exemption of \$5,000 is allowed.

(g) Capital gains are taxed at 4 percent.

(h) Minimum tax is \$20. An additional tax of \$10 is imposed on each return.

(i) Includes a 2.5 percent personal property replacement tax.

(j) Consists of 3.4 percent on income from sources within the state plus a 4.5 percent supplemental income tax.

(k) Fifty percent of the federal income tax is deductible.

(l) Plus a surtax of 3.35 percent (2.125 percent for banks) taxable income in excess of \$50,000 (\$25,000).

(m) Or a 27 percent tax on Federal Alternative Minimum Taxable Income.

(n) Rate includes a 14 percent surtax, as does the following: an additional tax of \$2.60 per \$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of \$456. The bank rate will decrease to 11.32 percent in 1997, 10.91 percent in 1998, and 10.50 percent after 1998.

(o) Michigan imposes a single business tax (sometimes described as a business activities tax or value added tax) of 2.3 percent on the sum of federal taxable income of the business, compensation paid to employees, dividends, interest, royalties paid and other items.

(p) Plus a 5.8 percent tax on any Alternative Minimum Taxable Income

over the base tax.

(q) A 7 percent tax on taxpayers using water's edge combination. Minimum tax is \$50; for small business corporations, \$10.

(r) No state corporate income tax.

(s) Plus a 0.25 percent tax on the enterprise base (total compensation, interest and dividends paid). Business profits tax imposed on both corporations and unincorporated associations.

(t) The rate reported in the table is the business franchise tax rate; there is also a net worth tax at rates ranging from 0.2 to 2 mills. The minimum tax is \$200. Corporations not subject to the franchise tax are subject to a 7.25 percent income tax. Banks other than savings institutions are subject to the franchise tax. S-Corporations are subject to an entity level tax of 1.13 percent.

(u) For tax years beginning before July 1, 1995, a 12.5 percent surcharge is applied. For tax years beginning after June 30, 1995 but before July 1, 1996, a 7.5 percent surcharge is applied. Or 1.78 (0.1 for banks) mills per dollar of capital (up to \$350,000); or 5 percent (3 percent for banks) of the minimum taxable income; or a minimum of \$1,500 to \$325 depending on payroll size (\$250 plus 2.5 percent surtax for banks); if any of these is greater than the tax computed on net income. An addition tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations.

(v) Plus a 1 percent surtax. Financial institutions are also subject to a Franchise tax equal to \$30 per one million in assets.

(w) Or 6 percent Alternative Minimum Tax. The bank tax rate includes a 2 percent privilege tax. Minimum tax is \$50.

(x) Or 5.82 mills time the value of the taxpayer's issued and outstanding share of stock; minimum tax \$50. An additional litter tax is imposed equal to 0.11 percent on the first \$25,000 of taxable income, 0.22 percent on income over \$25,000; or 0.14 mills on net worth. Corporations manufacturing or selling litter stream products are subject to an additional 0.22 percent tax on income over \$25,000 or 0.14 mills on net worth.

(y) Includes a 0.49 percent surtax, which is being phased out through 1997.

(z) For banks, the alternative tax is \$2.50 per \$10,000 of capital stock (\$100 minimum).

(aa) Savings and loans are taxed at a 6 percent rate.

(bb) Texas imposes a franchise tax of 4.5 percent of earned surplus.

(cc) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.

(dd) Plus a surtax set annually by the Department of Revenue to finance a special recycling fund.

(ee) A 5.0 percent surtax is also imposed. Minimum tax is \$100.

TAXES

Table 6.26

STATE SEVERANCE TAXES: 1995

State	Title and application of tax (a)	Rate
Alabama	Iron Ore Mining Tax	\$.03/ton
	Forest Products Severance Tax	Varies by species and ultimate use.
	Oil and Gas Conservation & Regulation of Production Tax	2% of gross value at point of production.
	Oil and Gas Production Tax	8% of gross value at point of production; 4% of gross value at point of incremental production resulting from a qualified enhanced recovery project; 4% if wells produce 25 bbl. or less oil per day or 200,000 cu. ft. or less gas per day; 6% of gross value at point of production for certain on-shore and off-shore wells; 2% of gross value of occluded natural gas from coal seams at point of production for well's first five years.
	Coal Severance Tax	\$.135/ton
	Coal and Lignite Severance Tax	\$.20/ton in addition to Coal Severance Tax.
Alaska	Fisheries Business Tax	3% to 5% of fish value based on type of fish.
	Fishery Resource Landing Tax	3.3% of the value of the fishery resource at the place of landing.
	Oil and Gas Production Tax	The greater of \$.60/bbl. for old crude oil (\$.80 for all other) or 15% of gross value at production point (multiplied by economic limit factor); the greater of \$.064/1,000 cu. ft. of gas or 10% of gross value at production point (multiplied by economic limit factor). Additional \$.00125/bbl. of oil and \$.00125/50,000 cu. ft. of gas (oil and gas conservation tax).
	Salmon Marketing Tax	1% of the value of salmon that is removed or transferred.
Arizona	Severance Tax (b)	2.5% of net severance base for mining; 1.5% of value for timbering.
Arkansas	Natural Resources Severance Tax	Separate rate for each substance.
	Oil and Gas Conservation Tax	Maximum 25 mills/bbl. of oil and 5 mills/1,000 cu. ft. of gas. (c)
California	Oil and Gas Production Tax	Rate determined annually by Department of Conservation. (d)
Colorado	Severance Tax (e)	Separate rate for each substance.
	Oil and Gas Conservation Tax	Maximum 1.5 mills/\$1 of market value at wellhead. (f)
Florida	Oil, Gas and Sulfur Production Tax	5% of gross value for small well oil and 8% of gross value for all other; additional 12.5% for escaped oil and \$12.8/mcf of gas produced and sold or used during the month. \$2.34/long-ton produced or recovered sulfur.
	Solid Minerals Tax (g)	6% of market value at point of severance (h), except \$1.35/ton phosphate rock and \$.84/ton heavy minerals times the change in the producer price index.
Georgia	Tax on Phosphates	\$1/ton
Idaho	Ore Severance Tax	2% of net value
	Oil and Gas Production Tax	Maximum of 5 mills/bbl. of oil and 5 mills/50,000 cu. ft. of gas. (c)
	Additional Oil and Gas Production Tax	2% of market value at site of production.
Illinois	Timber Fee	4% of purchase price (i)
Indiana	Petroleum Production Tax (j)	1% of value
Kansas	Severance Tax (k)	8% of gross value of oil and gas; \$1/ton of coal.
	Oil and Gas Conservation Tax	21 mills/bbl. crude oil or petroleum marketed or used each month; 5.5 mills/1,000 cu. ft. of gas sold or marketed each month.
	Mined-Land Conservation & Reclamation Tax	\$50, plus per ton fee of between \$.03 and \$.10.
Kentucky	Oil Production Tax	4.5% of market value
	Coal Severance Tax	4.5% of gross value
	Natural Resource Severance Tax (l)	4.5% of gross value, less transportation expenses
Louisiana	Natural Resources Severance Tax	Rate varies according to substance.
	Oil Field Site Restoration Fee	Rate varies according to type of well, condition of site and production.
Maine	Mining Excise Tax	The greater of a tax on facilities and equipment or a tax on gross proceeds.
Maryland	Mine Reclamation Surcharge	\$.09/ton (as per state authority) and \$.06/ton (as per county authority) of coal removed by open-pit or strip method.
	Coal Severance Tax	\$.30/ton of surface-mined coal (as county authority).
Michigan	Gas and Oil Severance Tax	5% (gas), 6.6% (oil) and 4% (oil from stripper wells and marginal properties) of gross cash market value of the total production. Maximum additional fee of 1% of gross cash market value on all oil and gas produced in state in previous year.
Minnesota	Taconite, Iron Sulphides and Agglomerate Taxes	\$2.054/ton (\$.05/ton for agglomerates)
	Semi-Taconite Tax	\$.10/ton (\$.05/ton if agglomerated or sintered in state), plus \$.001/ton depending on percentage of iron content.
	(m)	

STATE SEVERANCE TAXES — Continued

<i>State</i>	<i>Title and application of tax (a)</i>	<i>Rate</i>
Mississippi	Oil and Gas Severance Tax	6% of value at point of gas production; 3.5% of gross value of occluded natural gas from coal seams at point of production for well's first five years; also, maximum 30 mills/bbl. oil or 4 mills/1,000 cu. ft. gas (Oil and Gas Board maintenance tax). 6% of value at point of oil production; 3% of value at production when enhanced oil recovery method used.
	Timber Severance Tax	Varies depending on type of wood and ultimate use.
	Salt Severance Tax	3% of value of entire production in state.
Missouri	Assessment on Surface Coal Mining Permittees	\$.45/ton for first 50,000 tons sold, shipped or otherwise disposed of in calendar year, and \$.30/ton for next 50,000 tons. Whenever Coal Mine Land Reclamation Fund balance is less than \$7 million, \$.25/ton for first 50,000 tons and \$.15/ton for second 50,000 tons. Whenever Fund is less than \$2 million, \$.30/ton for first 50,000 tons and \$.20 for the second 50,000 tons.
Montana	Coal Severance Tax	Varies by quality of coal and type of mine.
	Metalliferous Mines License Tax (n)	Progressive rate, taxed on amounts in excess of \$250,000. For concentrate shipped to smelter, mill or reduction work, 1.81%. Gold, silver or any platinum group metal shipped to refinery, 1.6%.
	Oil or Gas Producers' Severance Tax	5% of total gross value of petroleum and other mineral or crude oil (o), and 2.65% of total gross value of natural gas.
	Micaceous Minerals License Tax	\$.05/ton
	Cement License Tax (p) Mineral Mining Tax	\$.22/ton of cement, \$.05/ton of cement, plaster, gypsum or gypsum products. \$25 plus 0.5% of gross value over \$5,000. \$25 plus 0.4% of gross value for talc.
Nebraska	Oil and Gas Severance Tax	3% of value of nonstripper oil and natural gas; 2% of value of stripper oil.
	Oil and Gas Conservation Tax	Maximum 4 mills/\$1 of value at wellhead. (c)
	Uranium Tax	2% of gross value over \$5 million.
Nevada	Minerals Extraction Tax	Minimum 2%, maximum 5%. Based on ratio of net proceeds to gross proceeds of whole operation.
	Oil and Gas Conservation Tax	\$.50/mills/bbl. of oil and 50 mills/50,000 cu. ft. of gas. \$50 for drilling each well.
New Hampshire	Refined Petroleum Products Tax	0.1% of fair market value
New Mexico	Resources Excise Tax (q)	Varies according to substance.
	Severance Tax (q)	Varies according to substance.
	Oil and Gas Severance Tax	3.75% of value of oil, other liquid hydrocarbons and carbon dioxide.
	Oil and Gas Privilege Tax	3.15% of value; 4% of value of natural gas.
	Natural Gas Processor's Tax	0.45% of value of products.
	Oil and Gas Ad Valorem Production Tax Oil and Gas Conservation Tax (r)	Varies, based on property tax in district of production. 0.19% of value.
North Carolina	Oil and Gas Conservation Tax	Maximum 5 mills/bbl. of oil and 0.5 mill/1,000 cu. ft. of gas. \$50 for drilling well; \$15 for each well abandoned or dry hole plugged.
	Primary Forest Product Assessment Tax	\$.40 or \$.50/1,000 board ft. and \$.12 or \$.20/cord depending on type of wood and use.
North Dakota	Oil and Gas Gross Production Tax	5% of gross value at well.
	Coal Severance Tax	\$.75/ton plus \$.02/ton. (s)
	Oil Extraction Tax	6.5% of gross value at well (with exceptions due to price and date of well completion).
Ohio	Resource Severance Tax	\$.10/bbl. of oil; \$.025/1,000 cu. ft. of natural gas; \$.04/ton of salt; \$.02/ton of sand, gravel, limestone and dolomite; \$.07/ton of coal.
Oklahoma	Oil, Gas and Mineral Gross Production Tax (t) Natural Gas and Casinghead Gas Conservation Excise Tax	Separate rate for each substance. \$.07/1,000 cu. ft., less 7% of gross value of each 1,000 cu. ft. of gas.
Oregon	Forest Products Harvest Tax	\$.05/1,000 board ft. (privilege tax); \$.50/1,000 board ft. (harvest tax).
	Oil and Gas Production Tax	6% of gross value at well.
	Privilege Tax on Eastern Oregon Timber Privilege Tax on Western Oregon Timber	5.61% of immediate harvest value on reforestation land; 1.8% from privately owned land. 3.2% of stumpage value on reforested land; 3.2% from privately owned land.
South Dakota	Precious Metals Severance Tax	\$4 per ounce of gold severed plus additional tax depending on price of gold; 10% on net profits or royalties from sale of precious metals.
	Energy Minerals Severance Tax Conservation Tax	4.5% of taxable value of any energy minerals. 2.4 mills of taxable value of any energy minerals.
Tennessee	Oil and Gas Severance Tax	3% of sales price
	Coal Severance Tax (u)	\$.20/ton

See footnotes at end of table.

TAXES

STATE SEVERANCE TAXES — Continued

<i>State</i>	<i>Title and application of tax (a)</i>	<i>Rate</i>
Texas	Gas Production Tax	7.5% of market value.
	Oil Production Tax	The greater of 4.6% of market value or \$.046/bbl.
	Sulphur Production Tax	\$1.03/long ton or fraction thereof.
	Cement Production Tax	\$.0275/100 lbs. or fraction thereof.
	Oil-Field Cleanup Regulatory Fees	5/16 of \$.01/barrel; 1/30 of \$.01/1000 cubic feet of gas. (v)
Utah	Metalliferous Minerals Tax	2.6% of gross value for metals.
	Oil and Gas Tax	3% of the value of the well for the first \$13 per barrel of oil, 5% from \$13.01 and above; 3% of the value at the well for first \$1.50/mcf, 5% from \$1.51 and above.
	Oil and Gas Conservation Tax	\$.02 of market value at wellhead.
Virginia	Forest Products Tax	Varies by species and ultimate use.
	Coal Surface Mining Reclamation Tax	Varies depending on balance of Coal Surface Mining Reclamation Fund.
	Oil Severance Tax (w)	0.5% of gross receipts from sale.
Washington	Uranium and Thorium Milling Tax	\$.05/lb
	Enhanced Food Fish Tax	0.08% to 5.25% of value (depending on species) at point of landing.
West Virginia	Natural Resource Severance Tax	Coal, 5% plus 0.35% for counties and municipalities. Timber, 3.22%; 5% on limestone or sandstone quarried or mined; 5% on oil; 5% on natural gas; 4.5% on other natural resources.
Wisconsin	Mining Net Proceeds Tax	Progressive net proceeds tax from 3% to 15%.
	Oil and Gas Severance	7% of market value.
Wyoming	Oil and Gas Production Tax	Maximum 0.8 mill/\$1 of value at wellhead. (c,x)
	Mining Excise and Severance Taxes	Varies by substance from 1.5% to 3.75% of value; some additional excise taxes of 2% to 3%.

Source: Commerce Clearing House Inc., *All States Tax Guide*.

(a) Application of tax is same as that of title unless otherwise indicated by a footnote.

(b) Timber, metalliferous minerals.

(c) Actual rate set by administrative actions.

(d) For 1994, \$.03186/bbl of oil per 10,000 cu. ft. of natural gas.

(e) Metallic minerals, molybdenum ore, coal, oil shale, oil and gas.

(f) Currently set at 1.1 mill.

(g) Clay, gravel, phosphate rock, lime, shells, stone, sand, heavy minerals and rare earths.

(h) 7% beginning July 1, 1996, 8% beginning July 1, 1997, and thereafter.

(i) Buyer deducts amount from payment to grower; amount forwarded to Department of Conservation.

(j) Petroleum, oil, gas and other hydrocarbons.

(k) Coal, salt, oil and gas.

(l) Coal and oil excepted.

(m) State also has two related taxes; Mining Occupation Tax and Net Proceeds Tax. Also selected counties must impose an Aggregate Materials Tax of \$.10/cubic yard or \$.07/ton on materials produced in the county.

(n) Metals, precious and semi-precious stones and gems.

(o) Except 2 percent of gross value of incremental petroleum and other mineral or crude oil produced in tertiary recovery projects.

(p) Cement and gypsum or allied products.

(q) Natural resources except oil, natural gas, liquid hydrocarbons or carbon dioxide.

(r) Oil, coal, gas, liquid hydrocarbons, geothermal energy, carbon dioxide and uranium.

(s) Rate reduced by 50 percent if burned in cogeneration facility using renewable resources as fuel to generate at least 10 percent of its energy output.

(t) Asphalt, oil, gas, uranium and metals.

(u) Counties and municipalities also authorized to levy severance taxes on sand, gravel, sandstone, chert and limestone and a privilege tax on nuclear materials.

(v) Fees will not be collected when fund reaches \$10 million, but will again be collected when fund falls below \$6 million.

(w) May be levied by counties and cities, until July 1, 1995.

(x) Currently, rate is .6 mill/\$1.

Table 6.27
NATIONAL SUMMARY OF STATE GOVERNMENT TAX REVENUE,
BY TYPE OF TAX: 1992 TO 1994

Tax source	Amount (in thousands of dollars)			Percent change year-to-year		Percent distribution, 1994	Per capita, 1994 (in dollars)
	1994	1993	1992	1993 to 1994	1992 to 1993		
Total collections	\$373,823,968	\$353,525,901	\$331,179,823	6.7%	6.7%	100.0%	\$1,439.00
Sales and gross receipts	185,852,578	174,736,541	164,135,284	6.4	6.5	49.7	715.45
General	123,297,594	114,929,398	108,712,128	7.3	5.7	33.0	474.64
Selective	62,554,984	59,807,143	55,423,156	4.6	7.9	16.7	240.81
Motor fuels	24,520,347	23,568,474	22,252,877	4.0	5.9	6.6	94.39
Public utilities	8,509,861	8,268,479	7,764,969	2.9	6.5	2.3	32.76
Insurance	8,610,074	7,953,769	7,834,971	8.3	1.5	2.3	33.14
Tobacco products	6,605,100	6,231,502	6,118,679	6.0	1.8	1.8	25.43
Alcoholic beverages	3,614,874	3,583,730	3,590,510	0.9	-0.2	1.0	13.92
Other	10,694,728	10,201,189	7,861,150	4.8	29.8	2.9	41.12
Licenses	24,203,421	23,246,974	21,593,489	4.1	7.7	6.5	93.17
Motor vehicles	11,946,281	11,501,886	10,652,964	3.9	8.0	3.2	45.99
Corporations in general	4,504,882	4,331,700	4,104,183	4.0	5.5	1.2	17.34
Motor vehicle operators	1,053,435	1,017,229	1,006,263	3.6	1.1	0.3	4.06
Hunting and fishing	945,431	893,752	884,301	5.8	1.1	0.3	3.64
Alcoholic beverages	299,087	274,965	259,997	8.8	5.8	0.1	1.15
Other	5,454,305	5,227,442	4,685,781	4.3	11.6	1.4	21.00
Individual income	117,726,427	112,242,604	104,994,892	4.9	6.9	31.5	453.19
Corporation net income	25,497,599	24,207,836	21,851,236	5.3	10.8	6.8	98.15
Severance	4,298,003	4,907,971	4,647,479	-12.4	5.6	1.1	16.55
Property	8,386,108	7,116,818	7,363,812	17.8	-3.4	2.2	32.28
Death and gift	5,042,437	4,658,957	4,455,707	8.2	4.6	1.3	19.41
Other	2,817,395	2,408,200	2,137,924	17.0	12.6	0.8	10.84

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Because of rounding, detail may not add to totals. Population figures as of July 1, 1994 were used to calculate per capita amounts; see Table 6.32.

TAXES

Table 6.28
SUMMARY OF STATE GOVERNMENT TAX REVENUE, BY STATE:
1992 TO 1994

State	Amount (in thousands of dollars)			Percent change year-to-year		Per capita, 1994 (in dollars)
	1994	1993	1992	1993 to 1994	1992 to 1993	
United States	\$373,823,968	\$353,525,901	\$331,179,823	5.7%	6.7%	\$1,439.05
Alabama	4,767,108	4,639,784	4,217,916	2.7	10.0	1,129.91
Alaska	1,240,275	2,227,283	1,602,937	-44.3	39.0	2,046.66
Arizona	5,656,858	5,281,816	4,826,755	7.1	9.4	1,388.19
Arkansas	3,175,976	2,942,581	2,748,292	7.9	7.1	1,294.73
California	49,695,396	48,738,484	47,972,949	2.0	1.6	1,581.09
Colorado	4,154,450	3,788,634	3,531,698	9.7	7.3	1,136.34
Connecticut	6,788,492	6,674,848	6,059,339	1.7	10.2	2,072.82
Delaware	1,444,083	1,339,527	1,341,005	7.8	-0.1	2,045.44
Florida	17,808,222	16,407,214	14,504,207	8.5	13.1	1,276.30
Georgia	8,784,065	8,150,457	7,266,981	7.8	12.2	1,245.08
Hawaii	2,993,378	2,748,134	2,709,518	8.9	1.4	2,538.91
Idaho	1,616,901	1,559,927	1,396,013	3.7	11.7	1,427.10
Illinois	15,471,781	14,499,812	13,463,435	6.7	7.7	1,316.52
Indiana	7,283,449	6,915,288	6,963,139	5.3	-0.7	1,266.25
Iowa	4,130,450	3,901,719	3,616,444	5.9	7.9	1,460.04
Kansas	3,674,816	3,302,928	2,801,692	11.3	17.9	1,438.85
Kentucky	5,692,730	5,331,520	5,080,971	6.8	4.9	1,487.52
Louisiana	4,382,693	4,365,992	4,250,245	0.4	2.7	1,015.69
Maine	1,764,588	1,763,941	1,670,488	0.0	5.6	1,423.05
Maryland	7,582,734	7,175,001	6,502,494	5.7	10.3	1,514.73
Massachusetts	11,016,505	10,383,445	9,903,246	6.1	4.8	1,823.62
Michigan	15,419,391	12,865,907	11,279,170	19.8	14.1	1,623.78
Minnesota	8,650,998	8,137,307	7,449,787	6.3	9.2	1,894.24
Mississippi	3,325,387	2,983,438	2,494,392	11.5	19.6	1,245.93
Missouri	5,909,982	5,479,884	5,131,360	7.8	6.8	1,119.74
Montana	1,160,867	1,129,966	1,034,876	2.7	9.2	1,356.15
Nebraska	2,143,628	1,981,288	1,889,877	8.2	4.8	1,320.78
Nevada	2,380,709	2,207,038	1,823,376	7.9	21.0	1,633.98
New Hampshire	837,002	993,285	985,415	-15.7	0.8	736.15
New Jersey	13,494,043	13,021,982	12,802,662	3.6	1.7	1,707.24
New Mexico	3,020,921	2,776,572	2,237,656	8.8	24.1	1,826.43
New York	32,816,619	31,291,336	30,113,133	4.9	3.9	1,806.19
North Carolina	10,518,600	9,753,838	9,009,742	7.8	8.3	1,487.78
North Dakota	884,714	876,600	693,007	0.9	26.5	1,386.70
Ohio	14,188,451	12,788,355	12,114,788	10.9	5.6	1,278.01
Oklahoma	4,262,983	4,097,434	3,765,272	4.0	8.8	1,308.47
Oregon	4,039,416	3,658,245	3,322,287	10.4	10.1	1,308.95
Pennsylvania	17,141,998	16,662,962	16,269,988	2.9	2.4	1,422.34
Rhode Island	1,436,125	1,432,977	1,307,111	0.2	9.6	1,440.45
South Carolina	4,501,767	4,288,976	3,935,500	5.0	9.0	1,228.65
South Dakota	659,225	589,069	565,032	11.9	4.3	914.32
Tennessee	5,733,262	5,558,473	4,858,098	3.1	14.4	1,107.88
Texas	19,465,331	18,240,773	17,024,494	6.7	7.1	1,059.16
Utah	2,415,880	2,211,541	1,987,793	9.2	11.3	1,266.18
Vermont	832,515	792,812	765,972	5.0	3.5	1,435.37
Virginia	8,037,069	7,571,798	7,025,345	6.1	7.8	1,226.66
Washington	9,700,847	8,903,856	8,476,932	9.0	5.0	1,815.62
West Virginia	2,554,198	2,474,727	2,351,858	3.2	5.2	1,401.86
Wisconsin	8,427,695	7,955,528	7,389,207	5.9	7.7	1,658.34
Wyoming	739,395	661,599	645,929	11.8	2.4	1,553.35

Source: U.S. Department of Commerce, Bureau of the Census.

Table 6.29

STATE GOVERNMENT TAX REVENUE, BY TYPE OF TAX: 1994
(In thousands of dollars)

<i>State</i>	<i>Total</i>	<i>Sales and gross receipts</i>	<i>Licenses</i>	<i>Individual income</i>	<i>Corporation net income</i>	<i>Severance</i>	<i>Property</i>	<i>Death and gift</i>	<i>Documentary and stock transfer</i>	<i>Other</i>
Number of states using tax	50	50	50	43	46	33	41	50	31	18
United States	\$373,823,968	\$185,852,578	\$24,203,421	\$117,726,427	\$25,497,599	\$4,298,003	\$8,386,108	\$5,042,437	\$2,538,708	\$278,687
Alabama	4,767,108	2,559,992	386,771	1,367,622	218,131	70,892	112,596	30,176	20,928	0
Alaska	1,240,275	99,654	73,785	0	176,070	827,522	61,612	1,616	0	16
Arizona	5,656,858	3,269,399	321,227	1,408,535	303,239	0	313,841	40,617	0	0
Arkansas	3,175,976	1,785,652	193,897	958,302	184,281	12,922	5,708	11,425	10,479	13,310
California	49,695,396	21,465,527	2,471,486	17,547,763	4,633,449	46,373	2,999,953	530,845	0	0
Colorado	4,154,450	1,775,608	249,542	1,925,168	146,042	15,409	8,597	33,866	0	218
Connecticut	6,788,492	3,262,305	303,333	2,236,725	701,942	0	15	223,187	60,985	0
Delaware	1,444,083	211,112	469,337	546,856	155,070	0	0	23,240	36,723	1,745
Florida	17,808,222	13,551,787	1,301,092	0	950,235	54,362	681,484	347,052	922,210	0
Georgia	8,784,065	4,151,459	390,981	3,580,714	521,399	0	33,779	87,672	127	17,934
Hawaii	2,993,378	1,851,798	74,892	962,217	68,429	0	0	28,120	7,922	0
Idaho	1,616,901	775,847	151,600	563,351	87,933	2,560	108	6,845	0	28,657
Illinois	15,471,781	7,869,905	914,650	5,049,815	1,229,274	0	217,726	155,254	35,157	0
Indiana	7,283,449	3,353,790	205,670	3,015,729	606,169	696	3,020	98,375	0	0
Iowa	4,130,450	1,965,098	385,897	1,509,125	174,285	0	0	88,146	7,899	0
Kansas	3,674,816	1,810,463	186,119	1,194,328	254,892	105,663	35,759	87,592	0	0
Kentucky	5,692,730	2,720,527	323,517	1,729,182	269,067	199,261	370,782	76,135	4,259	0
Louisiana	4,382,693	2,281,396	432,683	977,593	219,190	370,439	48,815	52,577	0	0
Maine	1,764,588	890,696	106,498	614,442	91,955	0	41,625	10,080	9,292	0
Maryland	7,582,734	3,273,739	351,983	3,225,341	320,068	0	219,142	81,646	73,791	37,024
Massachusetts	11,016,505	3,538,812	401,099	5,689,768	1,062,930	0	310	277,533	46,053	0
Michigan	15,419,391	6,081,009	816,635	5,553,342	2,174,644	33,483	692,835	56,981	0	10,462
Minnesota	8,650,998	3,828,984	664,057	3,449,331	551,822	2,720	8,200	43,732	102,152	0
Mississippi	3,325,387	2,242,360	210,330	637,637	167,873	34,214	22,731	10,242	0	0
Missouri	5,909,982	2,985,727	460,153	2,141,522	252,392	61	13,607	54,308	0	2,212
Montana	1,160,867	242,219	132,624	345,644	68,872	90,893	226,373	10,886	0	43,356
Nebraska	2,143,628	1,148,823	144,678	715,590	113,142	1,628	3,407	11,981	4,379	0
Nevada	2,380,709	1,968,546	286,709	0	0	44,176	55,595	23,608	2,075	0
New Hampshire	837,002	484,915	105,250	35,980	144,157	0	743	33,218	30,882	1,857
New Jersey	13,494,043	6,941,845	614,423	4,475,079	1,085,055	0	11,332	304,770	61,539	0
New Mexico	3,020,921	1,803,333	141,853	577,069	122,528	330,669	33,269	12,200	0	0
New York	32,816,619	11,595,814	940,811	16,033,524	3,120,034	0	0	799,405	327,031	0
North Carolina	10,518,600	4,597,688	646,871	4,288,148	737,260	1,863	127,087	119,683	0	0
North Dakota	884,714	496,733	63,632	136,944	71,461	110,396	1,953	3,595	0	0
Ohio	14,188,451	7,151,105	1,165,990	5,110,016	652,543	9,060	13,239	86,498	0	0

See footnotes at end of table.

STATE GOVERNMENT TAX REVENUE, BY TYPE OF TAX: 1994 — Continued

<i>State</i>	<i>Total</i>	<i>Sales and gross receipts</i>	<i>Licenses</i>	<i>Individual income</i>	<i>Corporation net income</i>	<i>Severance</i>	<i>Property</i>	<i>Death and gift</i>	<i>Documentary and stock transfer</i>	<i>Other</i>
Oklahoma	4,262,983	1,773,873	552,166	1,315,068	162,214	372,464	0	59,210	6,352	21,636
Oregon	4,039,416	543,362	511,152	2,583,527	263,682	74,744	90	45,341	17,518	0
Pennsylvania	17,141,998	8,118,911	1,752,101	4,735,861	1,486,299	0	230,255	593,992	208,999	15,580
Rhode Island	1,436,125	722,267	85,954	528,089	79,320	0	7,414	9,477	3,515	89
South Carolina	4,501,767	2,322,079	370,074	1,530,996	219,052	0	12,331	27,192	20,043	0
South Dakota	659,225	512,173	79,798	0	36,540	7,007	0	23,591	116	0
Tennessee	5,733,262	4,501,624	562,847	99,108	421,960	951	0	44,483	78,824	23,465
Texas	19,465,331	15,867,612	2,526,066	0	0	919,299	0	152,354	0	0
Utah	2,415,880	1,256,881	81,743	925,004	125,191	18,872	0	8,189	0	0
Vermont	832,515	400,461	68,174	286,108	34,932	0	9,664	8,705	12,723	11,748
Virginia	8,037,069	3,253,135	413,997	3,811,860	306,667	1,678	15,721	82,996	114,296	36,719
Washington	9,700,847	7,238,336	458,364	0	0	84,031	1,606,396	35,239	278,481	0
West Virginia	2,554,198	1,385,645	145,273	669,694	184,625	152,945	2,038	9,321	4,657	0
Wisconsin	8,427,695	3,662,615	435,365	3,638,710	541,284	1,881	52,678	53,202	29,301	12,659
Wyoming	739,395	259,937	70,272	0	0	298,869	84,278	26,039	0	0

Source: U.S. Department of Commerce, Bureau of the Census.

Table 6.30
STATE GOVERNMENT SALES AND GROSS RECEIPTS TAX REVENUE: 1994
(In thousands of dollars)

State	Total	General sales or gross receipts	Selective sales and gross receipts								
			Total	Motor fuels	Public utilities	Tobacco products	Insurance	Alcoholic beverages	Parimutuels	Amusements	Other
Number of states using tax	50	45	50	50	41	50	50	50	36	32	39
United States	\$185,852,578	\$123,297,594	\$62,554,984	\$24,520,347	\$8,509,861	\$6,605,100	\$8,610,074	\$3,614,874	\$543,612	\$1,251,841	\$8,899,275
Alabama	2,559,992	1,279,245	1,280,747	445,279	376,822	68,116	166,346	112,043	5,180	91	106,870
Alaska	99,654	...	99,654	40,507	2,609	16,788	26,109	11,956	...	1,685	...
Arizona	3,269,399	2,494,391	775,008	423,061	112,214	53,076	134,971	42,263	8,506	917	...
Arkansas	1,785,652	1,211,806	573,846	320,905	...	89,134	62,942	27,618	14,676	989	57,582
California	21,465,527	16,871,660	4,593,867	2,526,231	39,955	622,313	977,529	279,556	119,159	...	29,124
Colorado	1,775,608	1,125,265	650,343	405,952	5,866	62,490	103,191	22,915	8,414	1,248	40,267
Connecticut	3,262,305	2,184,089	1,078,216	405,748	147,141	124,795	167,845	41,747	40,500	51,020	99,420
Delaware	211,112	...	211,112	75,874	24,652	20,669	50,009	11,892	118	...	27,898
Florida	13,551,787	10,042,360	3,509,427	1,252,347	459,376	438,864	378,461	534,793	93,376	397	351,813
Georgia	4,151,459	3,266,812	884,647	490,883	...	80,620	198,773	114,371	...	...	...
Hawaii	1,851,798	1,332,248	519,550	76,374	92,292	32,658	174,515	38,997	...	...	104,714
Idaho	775,847	544,145	231,702	152,231	2,125	19,269	48,464	4,561	1,549	...	3,503
Illinois	7,869,905	4,660,572	3,209,333	1,096,031	798,604	304,800	141,426	59,457	46,896	206,892	555,227
Indiana	3,353,790	2,505,874	847,916	599,025	4,139	79,653	132,472	32,367	...	...	260
Iowa	1,965,098	1,388,742	576,356	354,145	...	96,202	103,327	12,478	1,696	8,508	...
Kansas	1,810,463	1,297,170	513,293	284,490	806	54,097	59,619	58,217	8,299	1,077	10,688
Kentucky	2,720,527	1,560,091	1,160,436	380,406	...	17,151	260,391	57,007	15,548	240	429,693
Louisiana	2,281,396	1,379,112	902,284	465,940	19,513	81,910	246,250	50,056	5,544	1,862	31,209
Maine	890,696	617,008	273,688	149,826	1,112	46,132	40,341	34,656	1,621	...	...
Maryland	3,273,739	1,814,949	1,458,790	587,845	137,723	139,767	147,489	24,094	2,993	5,173	413,706
Massachusetts	3,538,812	2,303,139	1,235,673	562,584	...	237,307	290,189	60,998	13,426	8,350	62,819
Michigan	6,081,009	4,538,124	1,542,885	794,603	...	395,792	201,094	122,503	17,415	...	11,478
Minnesota	3,828,984	2,516,191	1,312,793	486,797	788	169,681	150,069	55,930	217	57,507	391,804
Mississippi	2,242,360	1,586,879	655,481	340,587	...	54,204	97,296	36,453	...	126,941	...
Missouri	2,985,727	2,195,890	789,837	472,024	346	99,091	195,004	23,372	...	...	...
Montana	242,219	...	242,219	157,743	13,457	13,825	32,506	14,853	190	...	9,645
Nebraska	1,148,823	746,975	401,848	256,014	2,233	46,292	40,494	15,693	854	10,821	29,447
Nevada	1,968,546	1,184,850	783,696	171,967	4,930	47,943	77,279	13,143	...	426,694	41,740
New Hampshire	484,915	...	484,915	97,912	50,390	42,850	40,037	10,920	6,180	2,480	234,146
New Jersey	6,941,845	3,778,427	3,163,418	446,284	1,612,339	255,568	257,910	76,316	4,707	287,154	223,140
New Mexico	1,803,333	1,430,498	372,835	196,439	8,875	23,899	34,929	28,246	1,153	966	78,328
New York	11,595,814	6,364,937	5,230,877	490,283	1,750,317	704,853	688,284	217,962	67,069	662	1,311,447
North Carolina	4,597,688	2,589,005	2,008,683	908,553	279,467	37,925	225,408	158,015	...	...	399,315
North Dakota	496,733	256,203	240,530	83,158	25,961	23,966	17,311	5,197	...	11,354	73,583
Ohio	7,151,105	4,479,907	2,671,198	1,242,480	662,691	287,042	325,865	79,695	14,089	...	59,336

See footnotes at end of table.

STATE GOVERNMENT SALES AND GROSS RECEIPTS TAX REVENUE: 1994 — Continued

State	General sales or gross receipts		Selective sales and gross receipts								
	Total		Total	Motor fuels	Public utilities	Tobacco products	Insurance	Alcoholic beverages	Parimutuels	Amusements	Other
Oklahoma	1,773,873	1,090,876	682,997	378,255	14,637	73,067	134,882	57,736	3,601	12,399	8,420
Oregon	543,362	...	543,362	354,578	6,435	104,699	64,295	10,577	2,698	80	...
Pennsylvania	8,118,911	5,134,300	2,984,611	751,182	649,913	307,679	433,370	146,278	15,669	361	680,159
Rhode Island	722,267	412,820	309,447	119,641	68,944	41,125	36,844	8,403	7,286	...	27,204
South Carolina	2,322,079	1,673,303	648,776	303,918	38,827	29,166	69,666	111,862	...	18,318	77,019
South Dakota	512,173	339,039	173,134	87,326	781	14,248	29,746	9,670	374	37	30,952
Tennessee	4,501,624	3,081,250	1,420,374	684,479	5,596	81,420	171,340	64,704	...	...	412,835
Texas	15,867,612	9,926,287	5,941,325	2,171,338	263,277	573,337	754,674	400,466	...	7,034	1,771,199
Utah	1,256,881	984,287	272,594	187,377	...	27,649	39,959	17,609	...	...	...
Vermont	400,461	175,974	224,487	59,680	16,074	14,227	17,931	13,330	103	...	103,142
Virginia	3,253,135	1,780,604	1,472,531	670,770	114,236	15,039	196,416	107,046	...	61	368,963
Washington	7,238,336	5,797,770	1,440,566	632,262	202,422	215,284	146,309	128,602	3,790	14	111,883
West Virginia	1,385,645	727,192	658,453	204,654	223,738	33,596	66,813	7,855	2,500	...	119,297
Wisconsin	3,662,615	2,427,900	1,234,715	634,631	268,238	180,171	103,806	39,396	7,964	509	...
Wyoming	259,937	199,428	60,509	39,728	...	5,651	13,878	1,000	252	...	...

Source: U.S. Department of Commerce, Bureau of the Census.

Key:

... — Not applicable.

Table 6.31
STATE GOVERNMENT LICENSE TAX REVENUE: 1994
(In thousands of dollars)

<i>State or other jurisdiction</i>	<i>Total</i>	<i>Motor vehicle</i>	<i>Motor vehicle operators</i>	<i>Corporations in general</i>	<i>Occupations and businesses, n.e.c.</i>	<i>Hunting and fishing</i>	<i>Alcoholic beverages</i>	<i>Public utilities</i>	<i>Amusements</i>	<i>Other</i>
Number of states using tax	50	50	49	48	50	50	47	29	39	48
United States	\$24,203,421	\$11,946,281	\$1,053,435	\$4,504,882	\$4,490,442	\$945,431	\$299,087	\$362,225	\$239,217	\$362,421
Alabama	386,771	157,861	13,877	94,207	92,241	17,320	2,698	8,412	...	155
Alaska	73,785	24,289	2,352	1,001	27,641	16,201	1,883	322	96	...
Arizona	321,227	225,722	9,580	4,415	38,141	14,979	3,037	...	28	25,325
Arkansas	193,897	89,632	11,418	8,670	48,594	17,189	1,391	8,873	4,494	3,636
California	2,471,486	1,422,013	105,722	96,538	655,188	67,335	36,746	81,057	...	6,887
Colorado	249,542	112,787	4,114	3,508	61,071	55,339	3,493	...	2,135	7,095
Connecticut	303,333	184,660	25,036	12,050	66,379	4,005	5,888	...	250	5,065
Delaware	469,337	20,422	129	307,008	136,492	871	599	2,585	66	1,165
Florida	1,301,092	762,437	95,747	117,592	230,785	14,454	38,286	23,961	10,090	7,740
Georgia	390,981	203,731	37,869	25,065	57,923	20,552	4,704	...	...	41,137
Hawaii	74,892	57,961	272	1,475	11,464	252	...	3,293	...	175
Idaho	151,600	60,211	3,547	613	33,895	20,957	1,000	29,670	...	1,707
Illinois	914,650	711,801	41,638	90,494	44,055	18,747	4,283	...	867	2,765
Indiana	205,670	137,645	...	4,146	38,445	13,995	7,564	...	3,352	523
Iowa	385,897	249,609	6,667	37,184	58,198	14,439	8,332	7,622	2,017	1,829
Kansas	186,119	113,630	7,865	17,307	27,667	10,720	2,724	3,715	207	2,284
Kentucky	323,517	156,876	9,198	82,226	47,991	15,912	2,125	6,353	361	2,475
Louisiana	432,683	95,928	9,824	260,744	42,744	12,584	...	7,562	2,229	1,068
Maine	106,498	53,987	9,587	2,367	27,532	9,050	2,941	...	506	528
Maryland	351,983	185,676	19,689	13,490	120,389	10,486	493	...	13	1,747
Massachusetts	401,099	236,694	60,002	18,286	55,912	4,369	1,127	...	938	23,771
Michigan	816,635	576,090	32,814	18,669	99,696	38,901	11,797	17,633	629	20,406
Minnesota	664,057	449,866	22,355	2,183	141,019	37,482	779	...	351	10,022
Mississippi	210,330	102,289	7,361	50,490	35,901	11,239	2,948	...	...	102
Missouri	460,153	217,777	15,195	69,015	106,454	20,667	3,332	15,656	1,455	10,602
Montana	132,624	42,560	3,151	928	22,844	26,377	1,390	1,222	33,456	696
Nebraska	144,678	65,618	4,647	6,617	44,775	8,488	241	...	...	14,292
Nevada	286,709	82,896	9,650	10,486	100,763	4,596	...	...	74,535	3,783
New Hampshire	105,250	49,795	7,185	3,848	27,879	6,233	3,035	4,399	492	2,384
New Jersey	614,423	314,169	26,464	124,061	76,951	12,051	4,880	3,317	49,946	2,584
New Mexico	141,853	105,166	5,714	2,143	13,267	11,325	3,347	72	170	649
New York	940,811	612,820	91,925	37,514	82,209	35,589	27,685	49,641	239	3,189
North Carolina	646,871	307,522	52,827	164,406	93,601	14,737	5,758	...	5,854	2,166
North Dakota	63,632	33,664	2,924	...	19,989	6,495	240	...	320	...
Ohio	1,165,990	529,242	27,425	310,468	246,249	23,491	24,680	648	...	3,787

See footnotes at end of table.

STATE GOVERNMENT LICENSE TAX REVENUE: 1994 — Continued

<i>State or other jurisdiction</i>	<i>Total</i>	<i>Motor vehicle</i>	<i>Motor vehicle operators</i>	<i>Corporations in general</i>	<i>Occupations and businesses, n.e.c.</i>	<i>Hunting and fishing</i>	<i>Alcoholic beverages</i>	<i>Public utilities</i>	<i>Amusements</i>	<i>Other</i>
Oklahoma	552,166	446,105	6,358	34,494	43,899	14,038	2,354	4	4,561	353
Oregon	511,152	265,461	14,781	7,468	180,798	30,248	1,738	7,622	786	2,250
Pennsylvania	1,752,101	464,508	47,247	893,118	242,528	42,624	14,072	39,928	44	8,032
Rhode Island	85,954	54,976	424	10,190	17,890	1,390	241	...	180	663
South Carolina	370,074	88,940	13,020	28,920	91,326	12,414	9,649	...	31,186	94,619
South Dakota	79,798	25,888	1,670	748	35,374	10,735	257	...	163	4,963
Tennessee	562,847	177,350	35,964	249,682	68,721	22,424	1,677	5,151	...	1,878
Texas	2,526,066	744,896	69,218	1,228,233	384,103	46,665	25,705	8,212	5,365	13,669
Utah	81,743	49,893	7,746	...	9,695	13,135	700	...	...	574
Vermont	68,174	41,560	3,253	1,837	13,260	5,087	408	...	176	2,593
Virginia	413,997	267,968	22,363	24,814	70,089	18,393	6,193	...	9	4,168
Washington	458,364	222,233	20,616	9,170	150,701	28,956	8,371	14,188	681	3,448
West Virginia	145,273	86,127	4,230	4,484	18,275	14,149	8,051	9,527	5	425
Wisconsin	435,365	219,736	20,623	8,631	126,742	45,736	238	13	965	12,681
Wyoming	70,272	37,594	2,152	3,879	2,697	22,010	7	1,567	...	366

Source: U.S. Department of Commerce, Bureau of the Census.

Key:

... — Not applicable.

Table 6.32
FISCAL YEAR, POPULATION AND PERSONAL INCOME, BY STATE

State	Date of close of fiscal year in 1994	Total population (excluding armed forces overseas) (in thousands)			Personal income, calendar year 1993 (a)	
		July 1, 1994 (b)	July 1, 1993 (b)	July 1, 1992 (b)	Amount (in millions)	Per capita (in dollars)
United States .....	...	259,771	257,326	254,442	\$5,342,330	\$20,781
Alabama	September 30	4,219	4,187	4,136	71,620	17,106
Alaska	June 30	606	599	587	13,785	23,008
Arizona	June 30	4,075	3,936	3,832	71,317	18,119
Arkansas	June 30	2,453	2,424	2,399	38,776	15,994
California	June 30	31,431	31,211	30,867	683,002	21,884
Colorado	June 30	3,656	3,566	3,470	76,581	21,475
Connecticut	June 30	3,275	3,277	3,281	91,625	27,957
Delaware	June 30	706	700	689	15,220	21,735
Florida	June 30	13,953	13,679	13,488	283,297	20,710
Georgia	June 30	7,055	6,917	6,751	132,832	19,203
Hawaii	June 30	1,179	1,172	1,160	27,389	23,378
Idaho	June 30	1,133	1,099	1,067	19,279	17,540
Illinois	June 30	11,752	11,697	11,631	263,591	22,534
Indiana	June 30	5,752	5,713	5,662	109,465	19,161
Iowa	June 30	2,829	2,814	2,812	51,564	18,324
Kansas	June 30	2,554	2,531	2,523	50,295	19,874
Kentucky	June 30	3,827	3,789	3,755	64,237	16,954
Louisiana	June 30	4,315	4,295	4,287	71,252	16,588
Maine	June 30	1,240	1,239	1,235	23,271	18,775
Maryland	June 30	5,006	4,965	4,908	118,759	23,920
Massachusetts	June 30	6,041	6,012	5,998	147,148	24,475
Michigan	September 30	9,496	9,478	9,437	194,687	20,542
Minnesota	June 30	4,567	4,517	4,480	94,942	21,017
Mississippi	June 30	2,669	2,643	2,614	38,869	14,708
Missouri	June 30	5,278	5,234	5,193	102,369	19,559
Montana	June 30	856	839	824	14,617	17,413
Nebraska	June 30	1,623	1,607	1,606	31,754	19,757
Nevada	June 30	1,457	1,389	1,327	31,593	22,747
New Hampshire	June 30	1,137	1,125	1,111	24,947	22,169
New Jersey	June 30	7,904	7,879	7,789	210,622	26,732
New Mexico	June 30	1,654	1,616	1,581	26,402	16,333
New York	March 31	18,169	18,197	18,119	450,754	24,771
North Carolina	June 30	7,070	6,945	6,843	129,790	18,688
North Dakota	June 30	638	635	636	10,872	17,123
Ohio	June 30	11,102	11,091	11,016	217,693	19,627
Oklahoma	June 30	3,258	3,231	3,212	55,047	17,035
Oregon	June 30	3,086	3,032	2,977	58,962	19,447
Pennsylvania	June 30	12,052	12,048	12,009	255,921	21,241
Rhode Island	June 30	997	1,000	1,005	21,204	21,203
South Carolina	June 30	3,664	3,643	3,603	61,236	16,810
South Dakota	June 30	721	715	711	12,860	17,977
Tennessee	June 30	5,175	5,099	5,024	93,894	18,415
Texas	August 31	18,378	18,031	17,656	345,009	19,134
Utah	June 30	1,908	1,860	1,813	30,010	16,138
Vermont	June 30	580	576	570	11,193	19,442
Virginia	June 30	6,552	6,491	6,377	139,831	21,544
Washington	June 30	5,343	5,255	5,136	114,422	21,773
West Virginia	June 30	1,822	1,820	1,812	29,392	16,148
Wisconsin	June 30	5,082	5,038	5,007	99,860	19,822
Wyoming	June 30	476	470	466	9,275	19,724

Source: U.S. Department of Commerce, Bureau of the Census.

Key:

... — Not applicable.

(a) U.S. Department of Commerce, *Survey of Current Business*, August 1994.

(b) Represents resident U.S. population (50 states) as of July 1993, 1994 and 1995 from the Bureau of the Census.

FEDERAL EXPENDITURES

Table 6.33
SUMMARY DISTRIBUTION OF FEDERAL FUNDS, BY STATE AND TERRITORY:
FISCAL YEAR 1994
(In millions of dollars)

<i>State or other jurisdiction</i>	<i>Total</i>	<i>Grants to state and local governments</i>	<i>Salaries and wages</i>	<i>Direct payments for individuals</i>	<i>Procurement</i>	<i>Other programs</i>
United States	\$1,320,132	\$214,239	\$168,951	\$691,666	\$197,959	\$47,317
Alabama	22,280	3,209	3,125	11,996	3,364	585
Alaska	4,640	1,063	1,367	924	1,007	278
Arizona	19,011	2,996	2,269	10,558	2,679	510
Arkansas	11,376	1,966	1,020	7,298	596	496
California	155,391	26,219	18,830	75,466	30,416	4,460
Colorado	18,989	2,102	3,540	7,987	4,472	888
Connecticut	16,591	3,028	1,405	8,902	2,751	506
Delaware	2,950	472	455	1,784	167	72
Florida	71,092	8,018	7,263	46,381	8,306	1,124
Georgia	32,067	5,028	5,945	15,486	4,799	809
Hawaii	7,603	1,088	2,498	2,898	905	213
Idaho	4,965	778	611	2,520	844	212
Illinois	49,936	8,506	5,402	31,367	3,222	1,440
Indiana	22,104	3,553	2,101	13,804	1,674	971
Iowa	12,979	2,015	954	7,590	637	1,783
Kansas	12,506	1,666	1,892	6,914	1,151	883
Kentucky	17,504	3,096	2,608	10,068	1,322	410
Louisiana	21,672	5,233	2,136	10,656	3,037	611
Maine	6,708	1,269	773	3,518	1,023	125
Maryland	36,576	3,637	7,414	13,600	8,228	3,695
Massachusetts	35,374	6,261	3,112	17,672	6,609	1,720
Michigan	38,975	7,117	2,887	25,535	2,479	956
Minnesota	18,797	3,515	1,617	10,113	1,798	1,753
Mississippi	14,072	2,507	1,539	7,308	2,295	424
Missouri	31,766	3,971	3,332	14,889	7,455	2,119
Montana	4,638	906	611	2,250	204	666
Nebraska	7,439	1,114	971	4,178	561	615
Nevada	6,104	797	763	3,409	1,045	90
New Hampshire	4,636	956	432	2,648	487	113
New Jersey	37,328	6,163	3,739	22,685	4,218	524
New Mexico	11,274	1,714	1,590	4,041	3,596	333
New York	90,346	22,445	7,428	51,909	6,142	2,422
North Carolina	28,858	4,862	4,833	16,481	1,897	786
North Dakota	3,909	702	566	1,704	210	727
Ohio	48,023	8,366	4,467	29,488	4,775	926
Oklahoma	15,718	2,359	2,627	8,943	1,142	648
Oregon	13,057	2,355	1,419	8,275	493	516
Pennsylvania	61,025	9,705	5,802	39,193	4,525	1,800
Rhode Island	5,473	1,100	641	3,109	499	123
South Carolina	17,097	2,726	2,503	8,839	2,721	308
South Dakota	3,814	724	541	1,848	197	503
Tennessee	25,056	3,940	2,669	13,461	4,478	508
Texas	79,308	12,669	9,999	41,079	12,842	2,719
Utah	7,594	1,209	1,479	3,444	1,190	271
Vermont	2,411	546	268	1,435	109	53
Virginia	45,890	3,180	12,147	17,168	11,689	1,705
Washington	26,644	3,924	4,187	13,381	4,086	1,065
West Virginia	9,550	2,166	788	6,003	445	148
Wisconsin	19,670	3,450	1,396	12,616	1,282	925
Wyoming	2,344	714	358	1,070	121	81
Dist. of Columbia	21,766	2,222	11,415	2,523	4,103	1,503
American Samoa	111	67	3	31	11	0
Guam	1,048	154	457	139	276	22
No. Mariana Islands	61	52	2	4	3	0
Puerto Rico	9,315	3,388	695	4,744	316	172
U.S. Virgin Islands	385	191	35	137	17	4
Adjustments or undistributed to states	24,318	1,059	23	193	23,043	0

Source: U.S. Department of Commerce, Bureau of the Census.
 Note: Detail may not add to totals due to rounding. For additional information on categories and distributions shown, see footnotes to Tables 6.34 through 6.38.

Table 6.34
FEDERAL GOVERNMENT GRANTS TO STATE AND LOCAL GOVERNMENTS BY AGENCY AND FOR
SELECTED PROGRAMS, BY STATE AND TERRITORY: FISCAL YEAR 1994
(In thousands of dollars)

State or other jurisdiction	Total	Child nutrition programs	Food Stamp administration (a)	Special supplemental food program (WIC)	Special milk program	State and private forestry	Economic development administration	Corporation for public broadcasting	National Guard centers -construction
United States (c)	\$214,238,801	\$6,827,963	\$3,351,484	\$3,150,181	\$17,422	\$75,886	\$236,754	\$289,424	\$207,341
Alabama	3,209,413	144,026	54,355	58,935	34	5,205	4,893	1,735	8,325
Alaska	1,063,354	19,513	9,506	9,088	6	996	3,027	4,050	2,272
Arizona	2,995,682	123,939	19,180	57,112	172	961	1,694	3,222	9,280
Arkansas	1,966,315	87,073	13,435	37,172	23	660	4,442	1,017	2,283
California	26,218,739	843,593	348,893	411,417	884	4,936	16,304	19,304	5,856
Colorado	2,102,430	74,413	13,973	32,199	78	1,406	2,905	4,280	87
Connecticut	3,027,597	52,813	18,433	36,691	507	267	648	1,909	0
Delaware	472,150	20,370	4,059	7,624	0	510	215	0	66
Florida	8,018,036	362,310	74,689	130,975	138	1,650	6,573	9,404	3,330
Georgia	5,028,414	217,048	50,366	99,481	22	2,405	5,869	2,742	1,847
Hawaii	1,088,000	28,076	8,634	19,578	7	1,039	889	1,665	724
Idaho	777,759	27,860	4,065	17,827	205	759	5,860	1,392	10,682
Illinois	8,505,540	253,335	44,280	112,474	2,790	2,112	7,827	7,794	950
Indiana	3,553,262	105,844	26,417	58,545	361	698	2,461	4,468	1,680
Iowa	2,015,274	61,934	9,738	28,643	213	1,388	4,719	2,159	10,743
Kansas	1,666,440	88,749	7,309	28,070	161	902	1,862	2,238	5,371
Kentucky	3,096,169	116,070	25,762	56,442	123	1,277	7,413	3,351	992
Louisiana	5,232,732	217,733	38,373	64,014	69	3,067	3,080	2,617	7,373
Maine	1,269,065	28,541	5,503	12,630	119	912	2,918	1,778	199
Maryland	3,637,395	98,245	366,650	38,517	425	2,783	2,672	2,635	3,411
Massachusetts	6,261,443	114,660	22,142	49,491	521	435	5,198	11,672	679
Michigan	7,117,036	167,824	54,603	103,571	1,216	2,087	8,806	6,342	1,381
Minnesota	3,514,597	129,548	76,161	41,606	847	1,081	3,814	14,714	11,429
Mississippi	2,506,590	138,434	18,046	43,558	7	1,580	2,990	1,205	7,440
Missouri	3,970,851	122,773	25,705	58,210	436	1,186	9,658	3,267	2,570
Montana	906,271	23,278	4,485	10,885	59	841	2,124	622	2,835
Nebraska	1,114,016	49,450	4,196	17,056	230	622	756	4,567	4,198
Nevada	796,770	21,891	5,772	12,325	108	351	457	1,288	1,359
New Hampshire	955,616	14,556	2,708	9,111	232	1,394	146	1,289	0
New Jersey	6,162,785	127,929	75,730	60,122	967	380	3,650	1,865	0
New Mexico	1,714,352	81,847	75,760	25,992	9	873	1,999	1,999	9,755
New York	22,445,396	457,406	150,344	226,823	1,469	453	11,333	25,985	499
North Carolina	4,862,166	194,451	33,015	77,268	125	1,488	7,306	3,420	1,600
North Dakota	702,001	23,080	3,325	9,877	65	740	2,007	1,365	8,209
Ohio	8,366,287	207,694	98,365	111,351	1,009	2,615	6,516	8,091	648
Oklahoma	2,358,690	105,538	17,814	49,340	102	162	5,052	1,947	932
Oregon	2,354,826	72,648	23,631	33,863	239	1,592	4,160	2,779	4,389
Pennsylvania	9,704,968	208,168	93,427	123,080	816	1,825	9,183	10,760	615
Rhode Island	1,099,961	16,018	5,813	10,851	102	346	305	508	20
South Carolina	2,726,377	122,547	17,116	52,984	0	3,904	4,719	4,678	3,108
South Dakota	724,219	24,911	4,294	11,859	50	797	1,407	1,395	2,591
Tennessee	3,939,516	136,817	22,055	61,915	50	3,177	3,423	3,680	7,25
Texas	12,668,889	664,137	142,165	258,369	121	2,368	20,572	8,366	26,289
Utah	1,208,744	60,129	13,567	25,518	51	969	642	2,586	4,514
Vermont	546,422	12,432	8,597	7,485	126	912	141	799	10
Virginia	3,180,376	101,726	41,050	62,836	55	2,914	4,403	31,672	2,043
West Virginia	2,165,790	52,299	6,090	26,065	39	2,224	6,495	1,698	3,488
Wisconsin	3,449,739	88,277	24,722	53,755	1,720	1,707	3,870	4,396	10,233
Wyoming	714,290	12,671	1,369	6,516	15	647	189	481	4,068
Dist. of Columbia	2,221,772	20,780	8,648	10,219	17	98	6,030	6,692	15
American Samoa	66,571	4,427	0	0	0	0	3,359	331	0
No. Mariana Islands	51,631	3,839	4,903	0	0	253	519	0	0
Puerto Rico	3,388,207	150,615	1,083,040	119,520	0	270	5,637	1,767	900
U.S. Virgin Islands	191,159	4,845	3,164	6,035	2	113	1,286	423	0

See footnotes at end of table.

FEDERAL EXPENDITURES

FEDERAL GOVERNMENT GRANTS — Continued

State or other jurisdiction	School improvement programs	Construction of wastewater treatment facilities	FEMA-disaster relief	Support payments (AFDC)	Low income home energy assistance	Medicaid	Supplemental security income	Section 8 housing assistance grants (b)
United States (c)	\$1,358,046	\$1,971,463	\$2,021,899	\$16,635,326	\$2,206,275	\$82,033,657	\$30,457	\$9,794,218
Alabama	23,266	23,950	20,823	116,989	16,964	1,287,374	768	101,800
Alaska	6,687	8,804	881	68,362	10,749	175,948	47	17,994
Arizona	18,621	9,381	21,488	291,223	8,325	1,103,268	402	85,541
Arkansas	13,506	15,005	7,773	86,450	13,434	833,595	118	75,357
California	148,272	144,015	1,102,743	4,137,867	78,777	7,861,310	3,560	1,407,328
Colorado	16,303	6,793	27	92,519	34,985	648,692	174	112,500
Connecticut	14,643	23,902	582	302,289	50,458	1,175,083	388	196,626
Delaware	6,681	9,116	3,369	34,664	5,923	152,581	58	13,407
Florida	58,652	80,617	118,196	554,590	17,268	2,945,408	637	350,380
Georgia	35,923	19,130	31,831	459,462	21,682	2,079,808	311	180,323
Hawaii	6,721	7,146	37,140	117,739	2,657	242,711	88	65,953
Idaho	6,735	10,109	46	32,485	11,139	234,651	183	26,724
Illinois	60,162	105,893	95,602	575,996	114,702	2,780,473	1,000	482,140
Indiana	27,973	31,020	1,819	133,229	56,739	1,591,290	1,086	155,281
Iowa	14,037	24,472	78,669	123,416	41,577	693,308	231	79,004
Kansas	12,679	16,254	34,916	105,146	16,851	601,972	1	52,974
Kentucky	20,621	14,031	5,791	181,980	30,890	1,330,415	649	125,615
Louisiana	26,700	13,402	11,448	53,992	15,072	3,255,603	749	127,935
Maine	6,769	10,520	6,587	86,834	33,706	604,137	357	69,526
Maryland	22,986	51,924	9,313	257,115	39,856	1,190,803	315	184,412
Massachusetts	27,336	194,859	6,178	611,077	101,674	2,104,363	1,787	508,237
Michigan	50,400	107,733	3,669	806,661	137,014	2,913,905	992	259,392
Minnesota	22,128	9,747	15,138	295,652	100,733	1,389,527	325	172,001
Mississippi	17,586	14,069	47,512	84,699	28,299	1,067,514	183	82,025
Missouri	26,188	41,224	103,897	234,948	47,971	1,577,329	605	162,948
Montana	6,728	8,754	53	46,532	14,363	246,683	134	25,281
Nebraska	8,361	6,405	45,711	32,678	17,186	389,284	66	36,511
Nevada	6,721	9,815	19	51,916	3,458	191,561	154	39,056
New Hampshire	6,704	10,510	109	55,027	18,635	496,026	52	46,527
New Jersey	37,402	81,685	5,338	441,272	85,347	2,431,107	441	429,693
New Mexico	9,336	14,701	737	139,765	10,785	531,106	104	48,247
New York	97,084	110,139	20,252	1,798,948	276,582	11,323,034	3,645	1,086,837
North Carolina	32,717	40,553	2,396	348,405	39,618	2,098,144	758	184,182
North Dakota	6,677	7,200	7,998	25,673	16,547	200,884	134	23,703
Ohio	55,496	123,520	473	725,625	118,272	3,503,649	2,908	404,447
Oklahoma	16,577	14,005	4,084	204,943	16,550	781,563	215	93,010
Oregon	14,304	22,053	4,696	179,926	40,383	754,789	279	109,479
Pennsylvania	58,570	66,902	62,543	641,004	151,741	3,998,232	1,641	498,554
Rhode Island	6,724	6,686	1,119	60,823	12,309	445,038	106	93,598
South Carolina	19,178	23,277	4,505	105,636	11,882	1,328,662	92	99,804
South Dakota	6,695	9,746	9,610	22,238	13,314	205,963	93	24,459
Tennessee	16,631	34,864	34,451	145,384	23,297	1,802,843	190	136,042
Texas	96,610	137,046	4,732	648,968	33,670	5,386,193	2,044	448,574
Utah	11,496	14,851	159	86,555	13,655	405,664	82	31,269
Vermont	6,671	4,189	314	58,462	15,504	187,036	72	31,728
Virginia	29,420	48,339	4,286	134,629	40,420	1,005,807	413	177,530
Washington	23,952	39,724	9,292	324,919	80,556	1,441,362	552	154,997
West Virginia	9,824	26,029	1,166	111,705	20,647	988,836	205	82,211
Wisconsin	25,302	60,583	13,499	166,253	78,477	1,426,611	983	140,359
Wyoming	6,662	4,908	31	24,725	5,666	98,407	0	13,193
Dist. of Columbia	6,715	16,679	2,453	105,647	6,805	395,288	80	55,191
American Samoa	1,918	0	26	0	0	1,698	0	1,040
Guam	4,474	418	40	7,360	0	3,169	0	10,164
No. Mariana Islands	1,107	2,176	0	0	21	1,332	0	0
Puerto Rico	30,111	15,134	4,674	92,000	3,140	118,931	0	173,109
U.S. Virgin Islands	3,693	240	11,014	2,924	0	3,687	0	0

FEDERAL GOVERNMENT GRANTS — Continued

State or other jurisdiction	Public housing grants	Office of Justice Assistance-justice programs	State unemployment insurance & services	Highway trust fund	State justice institute grants	FAA-airport trust fund	Federal transit administration	All other grants
United States (c)	\$3,453,356	\$688,422	\$3,345,813	\$18,622,632	\$9,254	\$1,619,615	\$3,933,912	\$52,358,001
Alabama	66,473	9,656	41,700	272,066	3	18,904	17,028	914,141
Alaska	69,883	2,622	28,433	224,514	60	84,890	2,591	312,431
Arizona	66,211	16,597	37,398	270,612	69	28,451	25,288	797,247
Arkansas	22,708	4,862	27,286	184,900	9	6,310	6,149	522,748
California	164,930	97,460	540,370	2,015,086	353	135,880	565,691	6,163,910
Colorado	32,991	10,547	38,926	256,573	278	63,114	51,073	607,594
Connecticut	62,813	9,296	68,714	393,444	36	11,208	73,018	533,829
Delaware	9,058	3,308	8,806	53,404	80	286	2,495	136,070
Florida	123,381	38,518	108,490	794,581	144	104,486	110,966	2,022,653
Georgia	100,184	15,043	60,270	384,075	109	36,860	80,883	1,142,740
Hawaii	22,018	4,348	17,391	221,540	2	25,869	15,787	240,278
Idaho	10,433	3,928	21,567	115,109	76	8,862	2,095	224,967
Illinois	267,538	27,543	149,540	728,486	31	85,295	337,344	2,262,233
Indiana	44,561	10,391	49,346	353,347	13	16,786	25,536	854,371
Iowa	12,850	7,259	27,017	246,864	46	18,947	12,327	515,713
Kansas	11,939	5,752	22,902	215,398	6	14,885	6,859	413,244
Kentucky	54,588	8,646	32,190	239,057	23	26,957	20,125	793,161
Louisiana	61,972	9,099	35,127	262,476	22	24,132	27,898	970,779
Maine	12,785	4,391	18,521	88,277	103	8,481	5,137	260,334
Maryland	58,441	10,356	59,573	298,070	85	13,081	95,521	830,206
Massachusetts	88,153	14,194	87,233	962,806	82	16,914	131,975	1,199,777
Michigan	70,067	16,911	130,477	416,889	339	39,805	59,168	1,757,784
Minnesota	56,936	10,279	53,540	292,865	118	31,638	32,937	751,833
Mississippi	33,828	5,159	25,665	173,451	53	5,405	8,021	699,861
Missouri	46,488	14,916	62,892	438,576	22	38,715	37,825	912,502
Montana	30,920	3,197	12,932	165,449	15	11,185	3,005	285,911
Nebraska	24,405	4,602	18,067	150,480	36	12,525	6,173	280,451
Nevada	23,568	4,009	26,272	125,477	106	30,131	5,247	235,709
New Hampshire	8,026	4,541	14,317	69,129	132	13,724	3,132	179,589
New Jersey	135,803	24,353	123,058	510,287	45	21,318	262,382	1,302,611
New Mexico	24,486	6,352	18,742	148,374	237	13,545	6,161	544,239
New York	367,508	43,769	234,488	779,927	285	84,037	776,656	4,567,893
North Carolina	66,168	14,190	66,740	473,082	295	47,304	23,026	1,105,915
North Dakota	12,643	3,116	13,381	105,195	14	9,311	2,448	218,409
Ohio	188,943	23,056	98,656	704,537	292	36,252	90,522	1,853,350
Oklahoma	70,196	8,281	28,797	248,890	13	17,300	10,707	662,672
Oregon	17,712	8,648	43,628	202,684	28	16,102	102,762	694,052
Pennsylvania	212,279	28,081	180,931	757,344	53	51,653	251,325	2,296,241
Rhode Island	33,846	1,899	20,835	136,487	0	13,821	13,381	219,138
South Carolina	30,224	12,771	39,762	231,876	80	19,917	10,788	578,867
South Dakota	30,974	3,364	10,876	133,979	0	3,868	2,516	199,220
Tennessee	72,655	15,779	45,506	284,012	91	38,152	27,557	1,023,688
Texas	125,570	48,363	160,834	1,070,890	50	128,573	187,159	3,067,226
Utah	9,887	6,037	33,226	110,242	29	22,406	9,023	346,187
Vermont	1,835	2,737	10,245	48,299	1	3,380	478	144,875
Virginia	58,928	14,564	60,344	306,763	269	64,993	25,963	961,009
Washington	67,903	15,079	83,778	461,587	93	37,963	29,492	934,765
West Virginia	18,276	4,834	18,028	172,130	49	7,701	8,418	597,333
Wisconsin	48,682	11,211	62,707	338,805	243	20,176	26,301	840,867
Wyoming	4,835	1,738	11,030	114,351	9	7,947	1,351	393,481
Dist. of Columbia	19,148	3,382	16,793	72,220	0	151	269,090	1,199,631
American Samoa	0	709	0	3,707	0	1,685	20	47,651
Guam	1,006	868	636	16,960	0	4,232	331	94,084
No. Mariana Islands	0	648	0	3,237	0	4,356	0	29,240
Puerto Rico	152,418	5,923	24,624	60,423	26	6,381	12,940	1,326,624
U.S. Virgin Islands	22,276	1,235	3,736	9,917	0	3,270	0	113,299

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding. All amounts in this table represent actual expenditures of the federal government during the fiscal year.

(a) For Puerto Rico, amounts shown is for nutritional assistance grant program. All other amounts are grant payments for food stamp administration.

(b) Section 8 payments to public agencies; Section 8 payments to non-public agencies are included in Table 6.36.

(c) Includes undistributed monies: \$65,336 for corporation for public broadcasting, \$144,766 for state unemployment insurance & services, \$167,410 for the highway trust fund, and \$211,744 for other programs.

FEDERAL EXPENDITURES

Table 6.35
FEDERAL GOVERNMENT EXPENDITURES FOR SALARIES AND WAGES,
BY STATE AND TERRITORY: FISCAL YEAR 1994
(In thousands of dollars)

State or other jurisdiction	Department of Defense								
	Total	Military					Civilian	Postal service	All other federal agencies
		Total	Total	Active	Inactive	Total			
United States	\$168,951,181	\$73,470,136	\$43,255,327	\$38,027,245	\$5,228,082	\$30,214,809	\$40,945,198	\$54,535,847	
Alabama	3,124,963	1,700,599	783,845	577,355	206,490	916,754	492,143	932,221	
Alaska	1,367,420	843,409	637,441	606,289	31,152	205,968	108,258	415,753	
Arizona	2,268,568	924,473	602,975	531,308	71,667	321,498	521,767	822,328	
Arkansas	1,019,962	356,997	224,987	159,246	65,741	132,010	319,589	343,376	
California	18,829,975	9,911,821	5,976,272	5,623,613	352,659	3,935,549	4,558,379	4,359,775	
Colorado	3,540,058	1,537,565	1,089,223	966,702	122,521	448,342	699,732	1,302,761	
Connecticut	1,404,522	458,073	287,590	237,690	49,900	170,483	621,097	325,352	
Delaware	455,420	197,861	144,685	109,543	35,142	53,176	195,189	62,370	
Florida	7,262,593	3,426,832	2,349,439	2,192,854	156,585	1,077,393	2,130,262	1,705,499	
Georgia	5,944,727	3,336,998	2,197,814	1,989,987	207,827	1,139,184	994,928	1,612,801	
Hawaii	2,498,305	2,178,525	1,527,640	1,475,729	51,911	650,885	143,923	175,857	
Idaho	611,479	189,453	142,970	109,461	33,509	46,483	127,376	294,650	
Illinois	5,402,257	1,447,268	820,356	678,406	141,950	626,912	2,299,299	1,655,690	
Indiana	2,100,938	895,524	357,040	129,479	227,561	538,484	748,473	456,941	
Iowa	953,878	130,985	83,225	16,032	67,193	47,760	528,575	294,318	
Kansas	1,892,117	1,006,155	803,002	701,805	101,197	203,153	438,262	447,700	
Kentucky	2,607,970	1,587,763	1,192,515	1,116,100	76,415	395,248	447,596	572,611	
Louisiana	2,135,549	994,584	719,310	591,520	127,790	275,274	511,396	629,569	
Maine	772,946	430,366	186,283	145,250	41,033	244,083	208,084	134,496	
Maryland	7,414,466	2,596,255	1,070,900	941,705	129,195	1,525,355	858,760	3,959,451	
Massachusetts	3,112,100	763,582	373,927	242,331	131,596	389,655	1,246,568	1,101,950	
Michigan	2,886,704	633,885	240,669	110,585	130,084	393,216	1,490,453	762,366	
Minnesota	1,617,440	236,559	137,491	32,622	104,869	99,068	813,941	566,940	
Mississippi	1,538,504	917,009	558,398	444,683	113,715	358,611	263,904	357,591	
Missouri	3,331,943	1,218,607	597,529	460,365	137,164	621,078	1,002,998	1,110,338	
Montana	610,638	175,240	135,562	105,681	29,881	39,678	125,121	310,277	
Nebraska	971,440	441,486	313,227	273,193	40,034	128,259	285,186	244,778	
Nevada	762,978	309,213	241,266	220,458	20,808	67,947	190,545	263,260	
New Hampshire	432,384	97,078	44,533	22,610	21,923	52,545	208,490	126,816	
New Jersey	3,738,702	1,336,362	418,358	314,199	104,159	918,004	1,596,682	805,658	
New Mexico	1,590,247	760,937	448,450	414,946	33,504	312,487	205,199	624,111	
New York	7,427,713	1,491,994	940,496	752,727	187,769	551,498	3,329,621	2,606,098	
North Carolina	4,832,860	3,214,871	2,699,857	2,585,791	114,066	515,014	924,544	693,445	
North Dakota	566,230	305,461	248,462	214,314	34,148	56,999	110,107	150,662	
Ohio	4,466,688	1,727,108	496,929	352,646	144,283	1,230,179	1,669,410	1,070,170	
Oklahoma	2,626,762	1,604,263	954,569	860,602	93,967	649,694	438,307	584,192	
Oregon	1,418,829	209,439	101,983	31,948	70,035	107,456	426,179	783,211	
Pennsylvania	5,802,343	1,965,567	522,129	260,765	261,364	1,443,438	2,138,197	1,698,579	
Rhode Island	641,400	338,259	178,767	150,978	27,789	159,492	206,732	96,409	
South Carolina	2,502,954	1,810,597	1,315,383	1,186,602	128,781	495,214	372,433	319,924	
South Dakota	541,339	192,732	151,724	126,750	24,974	41,008	113,128	235,479	
Tennessee	2,669,391	531,740	327,965	202,959	125,006	203,775	758,753	1,378,898	
Texas	9,999,144	4,523,373	2,829,086	2,585,447	243,639	1,694,287	2,483,577	2,992,194	
Utah	1,479,163	763,608	221,512	151,998	69,514	542,096	236,896	478,659	
Vermont	267,897	53,696	34,057	5,651	28,406	19,639	111,144	103,057	
Virginia	12,147,347	8,912,192	4,871,417	4,771,560	99,857	4,040,775	1,008,274	2,226,881	
Washington	4,186,920	2,391,354	1,421,626	1,293,938	127,688	969,728	733,639	1,061,927	
West Virginia	787,820	121,620	64,021	16,538	47,483	57,599	253,940	412,260	
Wisconsin	1,395,848	236,923	136,483	30,260	106,223	100,440	702,482	456,443	
Wyoming	357,727	134,486	104,817	89,337	15,480	29,669	64,792	158,449	
Dist. of Columbia	11,415,021	1,199,525	518,884	480,677	38,207	680,641	288,072	9,927,424	
American Samoa	2,954	640	604	0	604	36	451	1,863	
Guam	457,499	438,120	255,017	253,595	1,422	183,103	6,718	12,661	
No. Mariana Islands	2,347	0	0	0	0	0	496	1,851	
Puerto Rico	695,207	256,322	152,001	79,986	72,015	104,321	170,886	267,999	
U.S. Virgin Islands	35,344	4,782	616	429	187	4,166	14,248	16,314	

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding. U.S. total includes \$20.4 million undistributed monies for all other federal agencies.

Table 6.36
FEDERAL GOVERNMENT DIRECT PAYMENTS FOR INDIVIDUALS BY PROGRAM,
STATE AND TERRITORY: FISCAL YEAR 1994
(In thousands of dollars)

State or other jurisdiction	Social Security				Medicare			Federal retirement & disability payments		Payments for unemployment compensation
	Total	Retirement insurance payments	Survivors insurance payments	Disability insurance payments	Hospital insurance payments	Supplementary medical insurance payments	Civilian	Military		
United States (a)	\$691,665,546	\$211,953,205	\$63,247,942	\$38,458,440	\$120,751,892	\$61,246,676	\$36,808,137	\$26,478,356	\$25,604,395	
Alabama	11,996,267	3,109,163	1,230,241	836,268	1,888,761	834,667	876,187	674,986	206,530	
Alaska	923,855	183,643	65,759	47,473	69,233	34,208	116,677	93,293	149,608	
Arizona	10,558,274	3,580,992	879,554	610,020	1,388,782	835,880	712,912	707,759	190,185	
Arkansas	7,297,516	2,048,854	703,588	576,807	1,155,273	643,015	341,125	331,709	180,150	
California	75,466,316	20,622,375	5,488,820	3,559,940	12,947,862	8,359,464	3,556,378	3,412,605	4,329,938	
Colorado	7,987,002	2,286,680	686,433	506,379	1,161,988	533,072	648,729	715,180	218,458	
Connecticut	8,901,598	3,404,441	777,021	407,206	1,685,593	871,264	229,869	150,572	599,758	
Delaware	1,784,144	634,032	171,889	96,720	267,727	144,996	92,334	85,657	69,747	
Florida	46,381,263	15,787,970	3,729,640	2,063,831	7,756,931	4,746,271	2,736,109	2,789,503	856,755	
Georgia	15,486,498	4,199,429	1,482,570	1,135,086	2,061,830	1,203,024	1,027,394	987,168	313,750	
Hawaii	2,897,916	888,024	182,341	92,740	313,648	191,793	416,561	218,405	200,860	
Idaho	2,519,518	856,338	239,255	145,278	338,578	173,029	162,376	133,958	89,562	
Illinois	31,366,917	9,875,752	2,981,531	1,542,695	6,838,332	2,799,649	973,979	401,018	1,293,281	
Indiana	13,804,465	5,055,960	1,550,624	901,637	2,441,365	1,081,925	466,414	246,902	167,732	
Iowa	7,590,340	2,805,664	840,395	368,549	1,490,988	621,280	278,298	107,822	171,355	
Kansas	6,913,854	2,290,234	665,936	303,212	1,394,156	537,403	331,909	253,804	199,790	
Kentucky	10,068,024	2,691,082	1,097,299	917,083	1,702,490	546,905	416,120	283,306	266,264	
Louisiana	10,656,384	2,623,634	1,286,486	800,510	1,829,964	682,932	366,662	375,383	174,534	
Maine	3,518,408	1,065,430	304,890	216,133	644,242	263,687	194,708	144,486	140,167	
Maryland	13,600,349	3,427,922	1,056,558	509,686	2,167,563	1,067,639	2,516,933	704,417	404,159	
Massachusetts	17,671,744	5,451,002	1,405,901	951,914	3,902,036	1,856,178	740,576	272,116	928,969	
Michigan	25,535,487	8,343,269	2,622,221	1,601,624	5,156,629	2,669,894	567,389	284,201	1,053,106	
Minnesota	10,112,759	3,630,577	1,026,137	508,198	1,813,634	828,168	373,735	169,064	384,096	
Mississippi	7,308,269	1,782,000	706,265	602,724	1,159,995	517,616	327,971	302,691	110,426	
Missouri	14,889,070	4,681,022	1,444,068	888,243	3,217,369	992,400	745,417	417,404	357,045	
Montana	2,250,410	702,926	216,426	141,410	346,573	164,802	155,289	86,807	65,821	
Nebraska	4,178,248	1,431,990	423,146	184,990	808,760	325,971	194,524	174,897	43,092	
Nevada	3,409,112	1,165,049	261,797	206,913	384,572	220,168	253,251	331,965	145,724	
New Hampshire	2,648,014	969,746	229,005	151,853	443,115	191,511	176,146	138,855	47,200	
New Jersey	22,684,624	7,706,586	1,946,925	1,043,058	4,479,848	2,316,804	928,168	307,335	1,491,055	
New Mexico	4,040,562	1,080,472	350,160	242,227	475,014	276,932	375,685	313,446	73,952	
New York	51,909,373	16,360,685	4,284,997	2,815,624	10,318,342	5,812,409	1,499,207	401,747	2,449,802	
North Carolina	16,480,546	5,490,594	1,587,277	1,278,361	2,207,301	1,155,541	793,111	915,397	337,039	
North Dakota	1,703,683	525,704	184,137	69,358	397,399	148,078	77,129	38,392	30,966	
Ohio	29,488,445	9,419,260	3,270,957	1,705,621	5,566,915	2,530,246	1,182,901	492,037	857,169	
Oklahoma	8,943,111	2,623,230	884,906	482,060	1,566,054	633,747	717,110	431,806	134,001	
Oregon	8,275,019	2,884,552	722,742	419,281	1,371,256	590,632	484,000	283,688	422,955	
Pennsylvania	39,192,955	12,551,060	3,796,057	1,622,832	8,069,021	3,964,281	1,640,060	572,464	1,890,599	
Rhode Island	3,108,772	1,024,210	229,546	159,701	526,274	288,375	148,634	87,660	246,114	
South Carolina	8,839,171	2,674,695	841,589	705,171	1,128,773	476,413	531,952	683,349	213,167	
South Dakota	1,848,296	611,118	196,148	89,220	350,704	132,377	114,065	60,406	12,062	
Tennessee	13,461,058	3,898,832	1,355,040	1,004,968	2,208,835	965,274	652,518	529,336	290,974	
Texas	41,079,000	11,013,493	4,108,310	2,003,002	6,478,134	3,564,161	2,151,223	2,620,711	1,236,493	
Utah	3,444,053	1,103,159	310,127	175,822	347,056	204,951	499,472	152,426	76,304	
Vermont	1,434,866	476,808	133,777	87,414	250,998	103,419	59,079	39,667	61,369	
Virginia	17,168,101	4,267,155	1,364,435	894,794	2,145,569	1,081,606	2,538,636	2,097,719	272,247	
Washington	13,381,007	4,209,827	1,081,103	679,527	1,663,501	932,647	981,582	978,096	1,061,230	
West Virginia	6,003,229	1,595,972	700,023	491,851	1,014,392	400,113	196,697	111,582	160,107	
Wisconsin	12,616,430	4,693,782	1,288,025	702,298	2,412,836	1,121,817	332,343	168,183	426,371	
Wyoming	1,069,678	349,151	103,143	61,848	155,737	69,383	72,786	51,511	28,922	
Dist. of Columbia	2,522,946	333,056	106,396	65,971	496,380	239,324	705,891	50,428	133,553	
American Samoa	30,798	5,724	5,803	4,070	0	0	55	8,736	0	
Guam	139,256	28,422	15,652	5,335	4,022	3,094	29,483	16,209	0	
No. Mariana Islands ..	4,026	0	0	0	0	0	17	379	0	
Puerto Rico	4,743,891	1,386,927	610,065	764,742	330,739	291,071	94,993	67,795	320,178	
U.S. Virgin Islands	137,337	43,532	14,807	9,163	8,805	5,170	5,373	1,918	19,705	

See footnotes at end of table.

FEDERAL EXPENDITURES

FEDERAL GOVERNMENT DIRECT PAYMENTS—Continued

State or other jurisdiction	Veterans benefits programs	Supplemental security income payments	Food stamps	Housing assistance	Pell grants	Excess earned income tax credit	National guaranteed student loan interest subsidies	Federal workers compensation payments	All other
United States (a)	\$17,570,266	\$26,010,116	\$22,926,610	\$7,576,334	\$6,001,950	\$12,036,947	\$1,296,078	\$1,851,483	\$11,846,719
Alabama	411,165	652,452	453,354	76,768	125,385	348,570	8,172	46,890	216,708
Alaska	47,828	24,125	53,072	8,572	6,861	10,244	38	8,577	4,644
Arizona	337,949	306,591	417,658	38,028	93,149	226,583	13,470	57,299	161,463
Arkansas	315,928	355,322	212,035	39,963	61,349	165,745	5,258	21,219	140,176
California	1,377,260	3,742,737	2,389,984	2,080,126	687,429	1,882,985	76,301	257,817	694,295
Colorado	272,570	236,623	223,690	70,292	77,143	127,410	24,755	35,277	162,323
Connecticut	140,999	188,491	152,201	111,244	34,972	51,439	1,427	14,506	80,595
Delaware	43,459	43,641	47,890	9,248	8,956	29,479	1,005	3,986	33,378
Florida	1,278,788	1,374,384	1,323,717	211,575	246,251	738,436	11,226	123,642	606,234
Georgia	567,117	773,986	695,207	120,985	145,230	460,608	7,399	54,284	251,431
Hawaii	72,669	77,134	153,172	23,943	9,991	23,747	1,244	20,005	11,639
Idaho	76,172	65,851	57,195	17,566	29,821	47,377	6,113	8,531	72,518
Illinois	410,060	1,315,327	1,069,488	414,785	230,217	486,822	33,840	32,200	667,941
Indiana	277,260	391,330	414,782	95,692	128,345	208,124	35,607	20,451	320,315
Iowa	152,599	160,966	145,623	69,306	72,930	76,510	7,863	196,593	211,372
Kansas	168,427	148,556	145,916	41,300	64,494	80,773	66,879	9,693	379,349
Kentucky	322,650	644,560	416,301	91,469	82,524	170,648	11,019	28,955	155,603
Louisiana	333,376	788,183	642,373	78,066	134,808	348,506	10,290	25,074	81,076
Maine	145,808	93,802	110,689	40,838	21,617	36,095	5,978	8,762	208,652
Maryland	289,414	356,139	466,384	100,462	73,360	185,852	6,957	58,252	166,985
Massachusetts	453,249	571,039	330,322	296,489	127,424	113,149	63,437	40,958	298,297
Michigan	441,255	943,960	834,132	183,688	206,746	276,257	28,862	23,957	288,736
Minnesota	256,603	250,300	241,822	106,826	109,333	100,531	7,806	17,193	111,387
Mississippi	267,781	546,354	397,215	70,149	86,182	288,756	10,214	20,543	313,496
Missouri	370,486	461,286	482,794	148,867	112,751	218,109	20,120	18,193	95,322
Montana	75,147	55,840	55,937	17,250	23,385	31,919	6,913	8,643	148,937
Nebraska	120,030	85,464	79,285	40,807	37,725	53,177	20,982	4,471	50,534
Nevada	110,607	80,074	87,812	21,122	11,009	62,920	103	15,492	34,106
New Hampshire	94,894	40,004	45,677	31,205	18,745	25,308	2,116	8,528	221,474
New Jersey	361,301	604,167	502,768	282,864	113,771	282,768	15,502	80,230	90,080
New Mexico	162,128	170,377	217,879	25,016	50,699	107,499	7,813	21,183	544,006
New York	884,637	2,386,478	1,944,955	747,030	592,729	657,736	124,857	84,132	199,120
North Carolina	596,660	713,439	490,478	104,192	125,808	436,912	11,945	37,371	56,566
North Dakota	41,080	31,869	34,085	20,415	19,530	18,440	8,176	2,359	682,693
Ohio	625,867	1,129,965	1,083,214	253,041	239,414	353,809	47,393	47,943	98,771
Oklahoma	424,262	290,400	304,693	42,343	96,921	162,194	5,780	44,833	153,556
Oregon	241,571	195,707	241,058	55,357	65,923	114,441	3,120	25,180	1,202,591
Pennsylvania	721,104	1,081,350	1,006,972	356,299	225,294	332,620	75,668	84,683	24,519
Rhode Island	81,875	82,578	75,833	64,435	26,172	28,155	9,017	5,674	109,151
South Carolina	300,169	427,269	303,152	65,147	75,711	267,620	13,952	21,891	30,423
South Dakota	65,837	51,408	41,151	17,531	22,510	26,707	22,383	4,246	239,139
Tennessee	426,050	704,738	599,976	112,334	107,041	296,643	9,736	59,624	553,593
Texas	1,372,110	1,529,662	2,319,622	218,974	356,391	1,294,367	134,346	124,408	104,773
Utah	87,114	88,600	94,479	20,012	67,022	63,067	30,635	19,034	30,107
Vermont	42,578	44,130	44,220	23,346	12,650	15,018	6,692	3,594	391,912
Virginia	551,526	514,208	448,189	135,499	113,232	267,043	18,190	66,141	196,562
Washington	425,100	390,858	388,601	68,985	106,647	160,746	4,490	51,505	413,273
West Virginia	186,865	283,167	261,325	54,385	43,328	75,506	2,803	11,840	207,893
Wisconsin	283,967	401,216	220,424	90,603	88,761	128,351	34,537	15,023	50,684
Wyoming	32,156	21,545	27,250	9,621	13,089	17,320	1,631	3,901	27,442
Dist. of Columbia	55,009	89,597	86,198	39,998	14,042	42,172	15,401	22,088	76
American Samoa	2,039	0	0	3,162	1,114	0	0	0	725
Guam	5,010	0	21,815	7,031	1,411	0	0	0	31
No. Mariana Islands	278	2,868	0	0	453	0	0	0	48,359
Puerto Rico	360,503	0	0	102,080	352,878	0	1,475	12,086	2,975
U.S. Virgin Islands	1,925	0	22,547	0	1,279	0	6	132	

Source: U.S. Department of Commerce, Bureau of the Census.
 Note: Detail may not add to totals due to rounding. Amounts represent actual expenditures during the fiscal year.
 (a) Includes undistributed monies amounting to \$206 million.

Table 6.37
FEDERAL GOVERNMENT PROCUREMENT CONTRACTS—VALUE OF AWARDS,
BY STATE AND TERRITORY: FISCAL YEAR 1994
(In thousands of dollars)

<i>State or other jurisdiction</i>	<i>Total</i>	<i>Department of Defense</i>	<i>Postal service</i>	<i>All other federal agencies</i>
United States	\$197,959,409	\$125,982,520	\$8,846,398	\$63,130,491
Alabama	3,364,002	1,665,341	106,330	1,592,331
Alaska	1,006,522	626,502	23,390	356,630
Arizona	2,678,911	1,969,216	112,730	596,965
Arkansas	596,422	373,953	69,049	153,420
California	30,415,651	22,615,104	984,859	6,815,688
Colorado	4,471,955	2,625,789	151,180	1,694,986
Connecticut	2,751,492	2,424,100	134,191	193,201
Delaware	166,825	107,575	42,171	17,079
Florida	8,306,106	5,884,127	460,253	1,961,726
Georgia	4,798,781	4,116,175	214,959	467,647
Hawaii	905,447	789,794	31,095	84,558
Idaho	843,790	65,956	27,520	750,314
Illinois	3,221,553	1,261,545	496,774	1,463,234
Indiana	1,674,325	1,311,514	161,711	201,100
Iowa	637,179	309,262	114,201	213,716
Kansas	1,150,865	805,698	94,689	250,478
Kentucky	1,321,804	743,717	96,705	481,382
Louisiana	3,036,532	2,142,171	110,489	783,872
Maine	1,022,606	923,922	44,958	53,726
Maryland	8,228,452	4,196,742	185,539	3,846,171
Massachusetts	6,609,253	5,118,209	269,327	1,221,717
Michigan	2,479,396	1,603,173	322,019	554,204
Minnesota	1,798,284	1,132,721	175,856	489,707
Mississippi	2,294,930	1,856,440	57,018	381,472
Missouri	7,454,585	6,146,448	216,702	1,091,435
Montana	204,449	63,384	27,033	114,032
Nebraska	560,719	310,958	61,616	188,145
Nevada	1,044,963	273,945	41,168	729,850
New Hampshire	487,320	369,039	45,045	73,236
New Jersey	4,217,738	3,048,933	344,970	823,835
New Mexico	3,596,002	659,563	44,334	2,892,105
New York	6,142,267	3,574,345	719,380	1,848,542
North Carolina	1,897,140	1,158,075	199,752	539,313
North Dakota	209,976	119,982	23,789	66,205
Ohio	4,775,362	2,946,411	360,684	1,468,267
Oklahoma	1,141,586	755,602	94,698	291,286
Oregon	492,880	128,150	92,078	272,652
Pennsylvania	4,525,091	2,738,166	461,967	1,324,958
Rhode Island	499,319	409,821	44,665	44,833
South Carolina	2,720,612	990,104	80,466	1,650,042
South Dakota	196,767	74,508	24,442	97,817
Tennessee	4,477,718	1,189,573	163,932	3,124,213
Texas	12,841,822	8,248,335	536,588	4,056,899
Utah	1,190,193	524,001	51,182	615,010
Vermont	108,851	60,725	24,013	24,113
Virginia	11,688,840	7,972,557	217,842	3,498,441
Washington	4,086,471	1,614,855	158,506	2,313,110
West Virginia	445,011	177,191	54,865	212,955
Wisconsin	1,282,320	764,936	151,775	365,609
Wyoming	121,229	56,356	13,999	50,874
Dist. of Columbia	4,103,030	1,007,729	62,239	3,033,062
American Samoa	10,643	7,568	97	2,978
Guam	276,064	271,687	1,452	2,925
No. Mariana Islands	2,646	1,823	107	716
Puerto Rico	316,335	215,290	36,921	64,124
U.S. Virgin Islands	16,984	11,074	3,078	2,832

Source: U.S. Department of Commerce, Bureau of the Census.

Note: United States total includes undistributed funds of \$24.4 billion with \$16.9 billion occurring in the Department of Defense and \$7.5 billion in all other federal agencies.

FEDERAL EXPENDITURES

Table 6.38
FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS,
BY STATE AND TERRITORY: FISCAL YEAR 1994
(In thousands of dollars)

State or other jurisdiction	Grants								
	Total	Total	Department of Health & Human Service research grants	National Science Foundation	NASA-space program research grants	National Endowment for the Arts		ACTION (a)	All other programs
						Arts	Humanities		
United States (b)	\$47,317,236	\$17,652,877	\$8,769,336	\$2,667,575	\$632,154	\$169,606	\$153,932	\$134,762	\$5,125,512
Alabama	585,305	261,017	134,556	16,542	18,923	974	863	3,393	85,766
Alaska	278,447	251,120	139,916	8,205	3,445	1,076	616	612	97,250
Arizona	510,000	285,230	109,371	101,273	14,216	1,641	1,248	1,429	56,052
Arkansas	496,056	56,384	14,459	7,256	1,467	722	1,144	2,141	29,195
California	4,459,972	2,390,016	1,203,618	376,532	124,117	19,394	14,118	8,367	643,870
Colorado	887,866	398,591	148,690	140,709	18,257	1,679	2,263	1,856	85,137
Connecticut	505,502	304,901	183,700	35,335	1,750	2,620	3,735	2,064	75,697
Delaware	71,857	42,072	3,849	12,493	1,981	943	1,762	696	20,348
Florida	1,123,518	441,645	120,682	61,439	21,250	1,819	1,415	6,479	228,561
Georgia	808,710	249,451	120,978	35,114	11,001	3,241	2,314	3,256	73,547
Hawaii	213,133	66,485	23,150	16,910	4,647	1,179	1,336	693	18,570
Idaho	212,286	32,619	6,700	6,649	371	731	565	1,206	16,397
Illinois	1,440,232	553,996	250,955	151,547	11,103	5,388	8,858	4,736	121,409
Indiana	971,156	199,794	79,608	51,642	4,971	1,211	2,890	2,656	56,816
Iowa	1,782,620	150,111	80,666	19,770	4,677	1,091	996	2,400	40,511
Kansas	882,642	76,499	31,528	10,417	2,754	922	1,016	2,188	27,674
Kentucky	410,148	85,632	34,499	12,881	1,590	2,103	605	2,225	31,729
Louisiana	610,614	159,593	56,888	18,307	3,679	980	1,092	2,519	76,128
Maine	124,717	67,792	29,590	9,962	671	948	1,874	1,034	23,713
Maryland	3,694,929	879,877	603,851	65,939	35,027	3,027	3,510	2,045	166,478
Massachusetts	1,719,522	1,358,188	872,691	180,559	33,376	6,822	13,296	3,315	248,129
Michigan	956,275	608,279	250,359	110,128	15,552	2,283	3,878	3,974	222,105
Minnesota	1,753,437	326,112	193,471	35,450	1,955	6,476	2,853	2,052	83,855
Mississippi	423,692	76,300	22,924	9,962	3,349	1,085	1,006	2,054	35,920
Missouri	2,119,237	285,431	189,805	21,900	4,760	2,784	1,655	3,296	61,231
Montana	665,842	64,305	29,673	15,084	1,128	1,085	1,029	1,243	15,063
Nebraska	614,731	63,231	32,854	10,895	1,681	1,089	1,297	1,541	13,874
Nevada	89,915	51,235	14,065	8,480	537	893	492	1,118	25,650
New Hampshire	112,811	64,805	32,645	9,672	6,039	1,246	1,250	971	12,982
New Jersey	523,942	272,252	92,124	64,253	6,623	2,521	3,659	3,155	99,917
New Mexico	333,013	170,187	47,012	12,013	6,898	3,517	1,873	1,353	97,521
New York	2,421,570	1,496,626	841,047	254,952	22,908	38,791	22,395	9,293	307,240
North Carolina	785,557	507,465	335,741	50,735	7,426	1,983	3,108	3,699	104,773
North Dakota	726,866	52,288	12,262	4,336	437	658	717	662	33,216
Ohio	925,820	459,834	236,064	48,163	44,116	6,240	3,569	5,377	116,305
Oklahoma	647,891	140,077	90,895	14,710	1,661	1,221	910	2,069	28,611
Oregon	515,863	209,251	102,134	34,369	7,886	1,872	2,344	2,010	58,636
Pennsylvania	1,800,038	912,207	455,204	162,324	18,033	6,879	5,390	5,852	258,525
Rhode Island	123,219	73,395	34,111	13,821	3,551	1,072	2,046	935	17,859
South Carolina	307,643	124,797	30,341	17,016	1,487	1,176	1,625	1,785	71,367
South Dakota	502,966	48,796	23,442	4,229	2,029	766	463	931	16,936
Tennessee	507,821	234,725	140,591	16,542	14,544	1,123	1,789	3,341	56,795
Texas	2,719,272	843,983	433,344	97,593	40,771	5,836	4,461	6,470	255,508
Utah	271,348	144,595	61,137	22,806	13,481	1,126	1,266	1,448	43,331
Vermont	52,823	37,376	23,470	3,587	313	1,272	1,063	1,089	6,582
Virginia	1,705,080	362,482	143,681	68,629	22,925	1,898	4,952	2,471	117,926
Washington	1,064,901	502,186	324,442	58,222	11,991	3,357	2,370	2,474	99,330
West Virginia	148,296	100,659	10,168	36,642	25,027	701	773	1,757	25,591
Wisconsin	925,491	361,885	174,188	55,705	10,685	1,866	2,026	2,609	114,806
Wyoming	80,705	27,780	2,378	6,817	1,090	1,144	451	723	15,177
Dist. of Columbia	1,503,024	644,690	119,356	49,729	11,454	7,075	6,339	1,107	449,630
American Samoa	395	409	15	0	0	277	30	0	87
Guam	21,942	2,450	476	130	0	261	243	0	1,340
No. Mariana Islands	491	447	0	0	0	200	247	0	0
Puerto Rico	171,771	68,211	19,297	9,183	2,541	979	541	2,388	33,282
U.S. Virgin Islands	4,398	3,209	648	15	0	377	324	211	1,634

FEDERAL EXPENDITURES

FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS—Continued

Direct payments – other than for individuals							
Department of Agriculture							
State or other jurisdiction	Total	Feed grain production stabilization payments	Conservation reserve program	Crop insurance claims & payments	Wheat production stabilization payments	Other agricultural programs	All other programs
United States (b)	\$29,664,359	\$1,522,706	\$1,743,521	\$1,835,581	\$1,692,505	\$5,162,085	\$17,707,961
Alabama	324,288	2,582	23,915	1,807	3,808	88,648	203,528
Alaska	27,327	140	937	0	0	4,987	21,263
Arizona	224,770	1,776	1	0	4,960	76,036	141,997
Arkansas	439,672	4,058	12,302	519	30,971	333,567	58,255
California	2,069,956	9,360	8,718	487	27,213	375,597	1,648,581
Colorado	489,275	23,422	79,513	1,417	64,995	48,579	271,349
Connecticut	200,601	349	0	37,942	0	2,429	159,881
Delaware	29,785	1,212	61	242	499	6,080	21,691
Florida	681,873	1,431	5,398	6,627	647	96,075	571,695
Georgia	559,259	7,974	26,339	27,701	13,583	173,844	309,818
Hawaii	146,648	0	7	0	0	3,829	142,812
Idaho	179,667	18,465	38,820	654	65,483	28,539	27,706
Illinois	886,236	189,312	62,156	30,080	29,338	88,749	486,601
Indiana	771,362	84,355	34,009	542	14,168	16,222	622,066
Iowa	1,632,509	244,277	178,943	689,132	291	424,605	95,261
Kansas	806,143	83,254	152,242	98,306	293,471	102,316	76,554
Kentucky	324,516	17,062	25,981	974	7,706	10,540	262,253
Louisiana	451,021	3,220	6,404	645	4,292	217,755	218,705
Maine	56,925	313	1,756	647	2	14,091	40,116
Maryland	2,815,052	4,860	1,438	34	2,184	12,624	2,793,912
Massachusetts	361,334	154	1	186	0	5,762	355,231
Michigan	347,996	40,720	20,094	191	15,440	34,249	237,302
Minnesota	1,427,325	130,962	101,355	368,218	77,017	512,049	237,724
Mississippi	347,392	2,290	35,133	1,190	7,549	217,215	84,015
Missouri	1,833,806	39,717	108,337	19,704	36,331	201,813	1,427,904
Montana	601,537	38,867	104,697	266,220	131,598	29,508	30,647
Nebraska	551,500	170,256	76,613	5,093	62,743	112,209	124,586
Nevada	38,680	211	100	50	659	3,085	34,575
New Hampshire	48,006	130	0	17	0	1,443	46,416
New Jersey	251,690	1,131	38	221	412	6,174	243,714
New Mexico	162,826	5,367	18,329	133	7,892	39,786	91,319
New York	924,944	13,338	3,278	2,385	3,630	26,226	876,087
North Carolina	278,092	13,379	6,542	7,222	7,288	92,061	151,600
North Dakota	674,578	71,217	107,003	80,573	254,427	140,816	20,542
Ohio	465,986	54,044	26,910	598	25,338	31,620	327,476
Oklahoma	507,814	5,533	49,743	37,964	149,941	86,090	178,543
Oregon	306,612	4,508	25,813	0	37,412	19,859	219,020
Pennsylvania	887,831	8,132	5,951	876	1,198	31,143	840,531
Rhode Island	49,824	1	0	10	0	430	49,383
South Carolina	182,846	6,969	11,333	1,328	8,043	65,580	89,593
South Dakota	454,170	54,347	70,786	54,589	74,310	183,880	16,258
Tennessee	273,096	7,387	23,581	513	8,103	74,637	158,875
Texas	1,875,289	72,274	161,420	12,287	103,370	757,798	768,140
Utah	126,753	2,655	9,051	55	5,120	17,129	92,743
Vermont	15,447	334	12	46	1	2,719	12,335
Virginia	1,342,598	6,237	3,948	189	4,169	39,024	1,289,031
Washington	562,715	20,066	52,939	619	99,454	84,677	304,960
West Virginia	47,637	749	29	2	96	6,556	40,205
Wisconsin	563,606	52,032	47,274	76,896	2,220	163,040	222,144
Wyoming	52,925	2,274	9,747	162	5,131	24,891	10,720
Dist. of Columbia	858,334	0	4,492	0	0	24,127	829,715
American Samoa	14	0	0	0	0	22	8
Guam	19,492	0	0	0	0	103	19,389
No. Mariana Islands	44	0	0	0	0	36	8
Puerto Rico	103,560	0	29	287	0	1,189	102,055
U.S. Virgin Islands	1,189	0	0	0	0	70	1,119

Source: U.S. Department of Commerce, Bureau of the Census.

Note: Detail may not add to totals due to rounding. Amounts represent a mix of value of awards and actual expenditures during the fiscal year. Grant amounts are other than those for state and local governments which are shown in Table 6.34.

(a) ACTION grants include the following federal domestic assistance pro-

grams: the Foster Grandparent Program; Retired Senior Volunteer Program; Volunteers in Service to America (VISTA); Student Community Service Program; Senior Companion Program; Mini-Grant Program; Volunteer Demonstration Program; Drug Alliance; and Literacy Corps.

(b) Includes undistributed monies.

FEDERAL EXPENDITURES

Table 6.39
FEDERAL GOVERNMENT LOAN AND INSURANCE PROGRAMS—VOLUME OF ASSISTANCE PROVIDED, BY STATE AND TERRITORY: FISCAL YEAR 1994
(In thousands of dollars)

State or other jurisdiction	Direct loans					Other direct loans
	Total	Commodity loans-price supports	Farmers Home Administration rural housing loans	Water & waste disposal system loans	Housing for the elderly or handicapped	
United States	\$15,649,248	\$6,298,804	\$3,792,165	\$715,500	\$133,915	\$4,708,864
Alabama	155,849	53,446	70,647	12,100	1,450	18,206
Alaska	19,867	39	16,306	0	409	3,113
Arizona	81,032	23,027	47,218	4,502	1,779	4,506
Arkansas	355,553	224,242	104,031	17,600	1,397	8,283
California	4,630,638	801,023	197,559	18,153	15,772	3,598,131
Colorado	78,820	40,031	31,460	2,873	482	3,974
Connecticut	43,348	30	20,864	4,485	7,437	10,532
Delaware	19,835	895	12,973	2,915	2	3,050
Florida	449,749	250,287	139,171	9,139	3,740	47,412
Georgia	410,711	50,300	161,798	22,676	2,268	173,669
Hawaii	28,887	260	9,814	788	11,198	6,827
Idaho	101,695	57,028	38,453	3,904	0	2,310
Illinois	485,398	267,005	102,174	14,325	3,115	98,779
Indiana	277,314	164,382	84,750	21,946	343	5,893
Iowa	480,850	265,399	135,443	13,254	3,289	63,465
Kansas	182,307	99,950	57,986	2,957	744	20,670
Kentucky	490,462	352,186	89,253	33,252	836	14,935
Louisiana	377,562	254,071	85,967	19,221	4,697	13,606
Maine	101,839	121	65,525	17,213	818	18,162
Maryland	93,545	6,718	63,395	8,379	2,974	12,079
Massachusetts	104,900	144	57,363	27,292	4,901	15,200
Michigan	206,724	52,242	114,810	17,901	8,651	13,120
Minnesota	543,606	333,645	147,650	13,944	2,140	46,227
Mississippi	603,600	482,976	95,394	17,242	673	7,315
Missouri	371,265	114,914	93,149	11,332	1,474	150,396
Montana	163,685	138,112	18,818	3,073	0	3,682
Nebraska	276,824	199,817	56,421	6,206	28	14,352
Nevada	22,324	59	12,313	5,530	0	4,422
New Hampshire	47,028	0	33,463	11,433	342	1,790
New Jersey	51,911	2,046	26,277	12,839	845	9,904
New Mexico	44,234	6,159	34,370	2,940	0	765
New York	175,656	22,853	85,956	30,261	12,659	23,927
North Carolina	701,208	492,665	145,308	41,913	2,804	18,518
North Dakota	202,446	145,924	31,277	6,043	0	19,202
Ohio	253,579	88,138	113,625	31,967	9,096	10,753
Oklahoma	106,857	25,453	54,188	13,736	734	12,746
Oregon	108,512	17,956	50,938	11,111	1,535	26,972
Pennsylvania	224,522	10,174	123,656	35,735	9,143	45,814
Rhode Island	11,334	0	10,265	220	0	849
South Carolina	112,204	6,319	82,169	17,984	309	5,423
South Dakota	199,741	125,002	52,064	6,486	98	16,091
Tennessee	421,754	265,348	115,830	23,408	1,475	15,693
Texas	855,009	579,113	221,462	24,408	4,308	25,718
Utah	180,942	142,388	28,486	2,017	0	8,051
Vermont	43,446	54	30,671	6,006	0	6,715
Virginia	166,980	20,135	94,452	23,289	3,962	25,142
Washington	172,981	81,242	64,568	15,481	2,645	9,045
West Virginia	76,407	414	54,217	16,405	90	5,281
Wisconsin	149,928	33,539	91,078	13,283	208	11,820
Wyoming	25,549	1,532	21,580	1,111	0	1,326
Dist. of Columbia	2,624	0	0	0	1,770	854
American Samoa	238	0	0	0	0	238
Guam	15,869	0	8,574	0	0	7,295
No. Mariana Islands	1,502	0	1,168	0	0	334
Puerto Rico	125,812	0	75,409	35,228	1,275	13,900
U.S. Virgin Islands	12,812	0	10,419	0	0	2,393

FEDERAL GOVERNMENT LOAN AND INSURANCE PROGRAMS — Continued

State or other jurisdiction	Guaranteed loans								
	Total	Mortgage insurance for homes	Guaranteed student loans	Veterans housing guaranteed & insured loans (a)	Mortgage insurance condominiums	Farmers Home Administration programs	Small business loans	Other guaranteed loans	Total insurance
United States	\$158,977,068	\$92,678,173	\$23,101,135	\$18,299,125	\$7,856,970	\$2,128,549	\$6,266,685	\$8,620,665	\$293,136,911
Alabama	1,696,277	906,562	133,244	307,613	21,588	16,968	106,941	203,361	2,085,927
Alaska	793,079	620,123	0	77,201	20,638	1,206	46,188	27,723	182,052
Arizona	5,554,100	4,242,705	415,776	602,984	138,952	3,768	75,467	74,448	1,538,468
Arkansas	1,222,039	671,992	120,416	171,855	4,683	47,785	75,822	129,486	602,883
California	20,445,672	11,738,913	1,912,806	3,088,609	1,961,032	41,157	1,011,335	691,820	24,445,667
Colorado	6,194,020	4,211,984	323,424	615,351	418,131	34,661	174,740	415,729	1,001,326
Connecticut	1,765,210	756,980	167,180	102,761	184,623	7,507	109,872	436,287	2,437,092
Delaware	327,605	197,550	34,403	63,872	1,378	5,285	19,589	5,528	1,177,956
Florida	8,508,780	5,688,200	521,648	1,544,618	319,654	23,936	217,746	192,978	119,672,275
Georgia	5,127,937	3,503,758	322,104	705,738	113,239	63,275	231,334	188,489	4,370,808
Hawaii	576,137	105,777	34,688	46,991	361,410	67	10,141	17,063	2,258,291
Idaho	954,522	582,917	23,745	115,531	4,861	22,354	51,492	153,622	2,692,927
Illinois	5,633,834	3,550,215	709,643	423,103	445,577	81,911	185,841	237,544	3,871,071
Indiana	6,747,148	1,578,984	4,647,309	246,002	33,730	39,809	61,018	140,296	1,556,886
Iowa	1,029,725	274,678	335,908	82,718	3,386	179,288	100,049	53,698	2,502,034
Kansas	1,173,215	748,041	0	171,596	8,610	61,576	103,421	79,971	1,061,363
Kentucky	1,240,991	653,931	233,206	151,524	16,629	41,255	39,640	104,806	981,306
Louisiana	1,796,581	1,136,716	162,448	201,881	9,595	107,149	103,581	75,211	21,735,130
Maine	446,487	181,622	120,933	66,819	4,271	15,499	40,830	16,513	502,381
Maryland	6,736,774	4,620,097	203,613	660,616	854,929	8,652	56,115	332,752	3,293,827
Massachusetts	2,430,914	746,292	1,099,450	202,727	83,806	17,465	104,587	176,587	
Michigan	3,128,453	1,883,487	550,402	258,851	49,894	64,605	210,435	98,884	1,452,179
Minnesota	6,235,464	4,295,220	794,410	329,019	265,536	154,460	109,861	286,958	1,919,836
Mississippi	1,120,067	615,667	168,518	119,430	809	69,183	91,017	55,443	2,475,319
Missouri	3,046,277	1,979,054	306,729	233,663	64,882	73,890	157,785	230,274	1,446,661
Montana	679,729	380,783	94,333	46,286	6,553	19,198	87,194	45,382	376,844
Nebraska	1,109,229	395,166	378,434	125,805	1,689	95,331	40,365	72,439	1,683,215
Nevada	2,127,742	1,468,042	0	438,353	115,091	3,233	31,788	71,235	731,407
New Hampshire	638,665	289,301	117,458	80,936	35,865	711	81,528	32,866	
New Jersey	2,676,637	1,607,788	345,723	244,475	265,387	4,373	103,258	105,633	15,146,591
New Mexico	919,772	488,588	96,575	208,382	10,674	18,394	63,248	33,911	480,476
New York	6,235,932	2,882,298	1,667,124	185,683	28,398	52,653	347,013	1,072,763	8,595,106
North Carolina	3,125,122	1,933,610	195,810	631,936	89,768	62,314	77,384	134,300	6,290,586
North Dakota	662,127	313,553	70,197	24,445	9,351	53,200	35,576	155,805	1,078,984
Ohio	3,628,496	2,224,632	551,351	390,155	101,068	23,055	132,099	206,136	1,597,730
Oklahoma	1,811,001	1,105,519	238,322	231,326	15,485	62,194	75,691	82,464	1,022,802
Oregon	1,338,756	788,701	184,449	140,977	14,379	10,310	87,816	112,124	896,123
Pennsylvania	4,294,862	1,834,333	1,747,274	279,672	92,051	33,756	145,843	148,061	4,020,817
Rhode Island	511,182	236,495	125,684	48,647	17,676	1,046	30,942	50,692	919,203
South Carolina	1,308,041	654,151	195,112	261,726	24,178	21,099	53,546	98,229	9,129,495
South Dakota	436,729	151,203	102,790	33,611	556	69,620	49,145	29,804	607,402
Tennessee	3,447,145	2,489,163	282,089	391,148	69,476	31,868	91,922	91,479	782,676
Texas	12,212,090	8,228,925	1,067,232	1,349,768	103,423	161,211	631,135	670,396	23,496,375
Utah	2,479,209	1,808,092	178,293	151,107	97,542	5,050	67,560	171,565	101,741
Vermont	238,849	39,608	99,115	19,496	3,253	19,617	50,468	7,292	157,575
Virginia	6,747,909	3,662,811	423,699	1,366,920	941,601	9,859	79,339	263,680	5,258,604
Washington	3,972,733	2,284,817	396,544	733,867	194,764	23,916	183,693	155,132	1,477,136
West Virginia	197,003	82,628	0	36,276	399	42,300	19,744	15,656	649,751
Wisconsin	2,101,888	296,553	1,197,292	183,837	6,776	92,568	177,271	147,591	821,662
Wyoming	302,626	183,257	0	38,117	815	19,731	29,067	31,639	125,113
Dist. of Columbia	248,058	136,619	0	14,125	31,947	0	6,142	59,225	44,381
American Samoa	0	0	0	0	0	0	0	0	1,965
Guam	2,066	0	0	435	0	0	631	1,000	12,659
No. Mariana Islands	0	0	0	0	0	0	0	0	0
Puerto Rico	1,575,138	1,213,649	2,964	50,147	184,381	9,235	99,743	15,019	1,191,566
U.S. Virgin Islands	17,041	6,426	1,267	395	2,582	0	4,237	2,134	181,756

Source: U.S. Department of Commerce, Bureau of the Census.
 Note: Detail may not add to totals due to rounding. Amounts represent dollar volume of direct loans made and loans guaranteed, or the face value of insurance coverage provided during the fiscal year.

(a) Represents only the federal government's contingent liability which is the lesser of \$36,000 or 40 percent of the loan (minimum \$22,500). Amount shown does not represent the full value of closed loans, as shown in the federal budget.

