

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.

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Table 6.1
STATE BUDGETARY CALENDARS

<i>State</i>	<i>Budget guidelines to agencies</i>	<i>Agency requests submitted to governor</i>	<i>Agency hearings held</i>	<i>Governor's budget sent to legislature</i>	<i>Legislature adopts budget</i>	<i>Fiscal year begins</i>	<i>Frequency of legislative/budget cycles</i>
Alabama	September	November	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, Biennial (a)
Arkansas	March	July	August	Sept/Dec	Jan/April	July	Biennial/Biennial
California	May/Nov	September	Sept/Nov	January 10	June 15	July	Annual/Annual
Colorado	June	August 1-15	August/Sept	November 1	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	January	April/May	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	Oct/Nov	Nov/Dec	February	May	July	Annual/Annual
Indiana	May	August	Sept/Nov	January	April	July	Annual/Biennial
Iowa	June	October 1	Nov/Dec	January	April/May	July	Annual/Annual
Kansas	June	September	November	January	May	July	Annual/Annual, Biennial (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 31	Sept/Oct	January (e)	May	July	Annual/Biennial
Mississippi	June	August	...	November	...	July	Annual/Annual
Missouri	July	October	...	January	April/May	July	Annual/Annual, Biennial (f)
Montana(g)	Jan 31/August	May/Sept 1	May-June/Sept-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 (h)	June	July	Annual/Biennial
Oklahoma	July	October	Oct/Dec	February (i)	May (j)	July	Annual/Annual
Oregon	Jan/July	September	Sept/Nov	January	Jan/June	July	Biennial/Biennial
Pennsylvania	August	October	Dec/Jan	February (k)	June	July	Annual/Annual
Rhode Island	July	October	Nov/Dec	February	June	July	Annual/Annual
South Carolina	August	October	...	January	June	July	Annual/Annual
South Dakota	June/July	September	Sept/Oct	December	March	July	Annual/Annual
Tennessee	August	October	November	January (l)	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 (m)
Virginia	April/August	June/Oct	Sept/Oct	December	March/April	July	Annual/Biennial
Washington	April	September	...	December	April/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	(n)	December	March	July	Annual/Biennial

See footnotes at end of table.

BUDGET

STATE BUDGETARY CALENDARS — Continued

Source: National Association of State Budget Officers, *Budgetary Processes in the States*, 1997.

Key:

. . . — Not applicable

(a) Agencies are divided into major budget units and other budget units. Major budget units submit annual budget requests, and other budget units submit biennial budget requests. Beginning with the fiscal 2000-2001 biennium, all agencies will be on a biennial budget cycle.

(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 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) Montana uses an Executive Planning Process (EPP) for proposals to provide new services, add FTE, change program services or alter funding sources. The earlier dates reflect this process which is linked with the regular budget in the September 1 submittal.

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

(i) First Monday.

(j) Last Friday.

(k) Budget is submitted in March when governor has been elected for first full term.

(l) The budget may be submitted by March 1 during the first year of a governor's term.

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

(n) By November 20.

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

<i>State or other jurisdiction</i>	<i>Official/agency(ies) responsible for preparing budget document</i>	<i>Special budget review agency in legislative branch</i>	<i>Official/agency(ies) responsible for budgetary and related accounting controls</i>
Alabama	State Finance Director	Legislative Fiscal Ofc.	State Finance Director
Alaska	Director, Ofc. of Mgmt. & Budget	Legislative Fiscal Analyst, Legislative Finance; Div of Legislative Audit	Div. of Finance, Dept. of Admn.
Arizona	Director, Ofc. of Strategic Planning & Budgeting	Jt. Legislative Budget Cmte.	Finance Div., Dept. of Admn.
Arkansas	Administrator, Ofc. 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 Appropriations; Ofc. of Legislative Analyst	Dept. of Finance
Colorado	Director, Ofc. of State Planning & Budgeting	Jt. Budget Cmte.	Div. of Accounts & Control, Dept. of Admn.
Connecticut	Assistant Executive Budget Officer, Budget & Finance Div., Ofc. of Policy & Mgt.	Ofc. of Fiscal Analysis	Senior Economic Advisor to the Governor
Delaware	Director, Ofc. of the Budget	Ofc. of Controller General, Legislative Info. Services	Dept. of Finance
Florida	Director, Ofc. of Planning & Budgeting, Ofc. of the Governor	Senate Ways & Means Cmte.; Fiscal Responsibility Council	Dept. of Banking & Finance
Georgia	Director, Ofc. of Planning & Budget	Legislative Budget Ofc.	Ofc. of Treasury & Fiscal Services
Hawaii	Director of Finance, Dept. of Budget and Finance	Legislative Info. Systems Ofc., Legislative Reference Bur.; Info. Resource Specialist II	Dept. of Budget & Finance
Idaho	Administrator, Div. of Financial Mgmt., Ofc. of the Governor	Budget & Policy Analysis, Legislative Service Ofc.; Jt. Finance & Appropriations Cmte.	Div. of Financial Mgmt., Ofc. of the Governor
Illinois	Director, Bur. of the Budget, Ofc. of the Governor	Economic & Fiscal Cmte.	Bur. of the Budget, Ofc. of the Governor
Indiana	Director, Budget Agcy.	Senate Finance Cmte.; House Ways & Means Cmte.; Ofc. of Fiscal & Mgmt. Analysis, Legislative Services Agcy.	Budget Agcy.
Iowa	Director, Dept. of Mgmt.	Legislative Fiscal Bur.	Dept. of Revenue & Finance; Dept. of Mgmt.
Kansas	Director, Div. of the Budget, Dept. of Admn.	Legislative Research Dept.	Dept. of Admn.
Kentucky	State Budget Director, Ofc. of the Governor	Budget Review Ofc., Legislative Research Comm.	Finance & Admn. Cabinet
Louisiana	Budget Director, Div. of Admn., Ofc. of the Governor	Legislative Fiscal Ofc.	Div. of Admn.
Maine	State Budget Officer, Bur. of the Budget, Dept. of Admn. & Financial Services	Ofc. of Fiscal & Program Review, Legislative Council	Dept. of Adm. & Financial Services
Maryland	Secretary, Dept. of Budget & Mgmt.	Dept. of Fiscal Services	Dept. of Budget & Mgmt.
Massachusetts	Budget Director, Executive Ofc. for Admn. & Finance	Senate, House Ways & Means Cmtes.	Executive Ofc. for Admn. & Finance
Michigan	Director, Dept. of Mgmt. & Budget	Senate, House Fiscal Agencies	Dept. of Mgmt. & Budget
Minnesota	Commissioner, Dept. of Finance	Legislative Coordinating Comm.; Senate, House Fiscal Analysts	Dept. of Finance
Mississippi	Director, Ofc. of Budget & Fund Mgmt., Dept. of Finance & Admn.	Jt. Legislative Budget Ofc.	Dept. of Finance & Admn.
Missouri	Director, Div. of Budget & Planning, Ofc. of Admn.	Senate, House Appropriations Cmtes.; Jt. Legislative Research Cmte., Oversight Div.	Ofc. of Admn.
Montana	Director, Budget & Program Planning Ofc.	Legislative Fiscal Div.	Budget & Program Planning Ofc.; Dept. of Admn.

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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>
Nebraska	Administrator, Budget Div., Dept. of Adm. Services	Legislative Fiscal Ofc.	Budget Div., Dept. of Administrative Services; Auditor of Public Accounts; Dept. of Revenue
Nevada	Director, Dept. of Admn.	Senate, Assembly Fiscal Analysts, Legislative Counsel Bur.	Controller
New Hampshire	Commissioner, Dept. of Adm. Services; Asst. Commissioner/Budget Officer, Budget Ofc., Dept. of Admn. Services	Legislative Budget Assistant's Ofc.	Dept. of Adm. Services
New Jersey	Director, Ofc. of Mgmt. & Budget; Dept. of Treasury	Ofc. of Legislative Services; Assembly Majority and Minority Staffs; Senate Minority Staff; Central Staff, Revenue, Finance & Appropriations	Ofc. of Mgmt. & Budget, 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.	Ofc. of the State Comptroller
North Carolina	State Budget Officer, Ofc. of State Budget	Fiscal Research Div., Legislative Services Ofc.	Ofc. of State Budget
North Dakota	Director, Ofc. of Mgmt. & Budget; Asst. Executive Budget Analyst, Ofc. of Mgmt. & Budget	Legislative Budget Analyst/Auditor, Legislative Council	Ofc. of Mgmt. & Budget
Ohio	Director, Ofc. of Budget & Mgmt.	Legislative Budget Ofc.	Ofc. of Budget & Mgmt.
Oklahoma	Director, Ofc. of State Finance	House Fiscal Div.; Senate Fiscal Staff Div.	Ofc. of State Finance
Oregon	Dpty. Director, Dept. of Adm. Services	Legislative Fiscal Ofc.	Dept. of Admn. Services
Pennsylvania	Secretary, Ofc. of the Budget, Budget Dept.	Senate, House Appropriations Cmtes.; Legislative Budget & Finance Comm.	Budget Dept.
Rhode Island	Associate Director of Finance/Budget Officer, Ofc. of the Budget, Dept. of Admn.	Senate Finance Cmte.	Ofc. of the Budget, Dept. of Admn.
South Carolina	Director, Ofc. 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 & Mgmt.	Fiscal Research & Budget Analysis, Legislative Research Council	Bur. of Finance & Mgmt.
Tennessee	Assistant Commissioner, Budget Div., Dept. of Finance & Admn.	Fiscal Review Cmte.	Dept. of Finance & Admn.
Texas	Director, Governor's Ofc. of Budget & Planning	Legislative Budget Bd.	Comptroller of Public Accounts
Utah	Director, Ofc. of Planning & Budget	Ofc. of Legislative Fiscal Analyst	Finance Dept.
Vermont	Commissioner, Dept. of Finance & Mgmt., Agency of Admn.	Jt. Fiscal Ofc.	Dept. of Finance & Mgmt., Agency of Admn.
Virginia	Director, Dept. of Planning & Budget	Senate Finance Cmte.; House Appropriations Cmte.	Secretary of Finance, Governor's Cabinet
Washington	Director, Ofc. of Financial Mgmt.	House Appropriations Cmte.; Legislative Budget Cmte.	Ofc. of Financial Mgmt.
West Virginia	Director, Budget Div., Dept. of Finance & Admn.	Senate, House Finance Cmtes.; Ofc. of Legislative Auditor	Dept. of Finance & Admn.
Wisconsin	Director, Executive Budget & Finance Dept. of Admn.	Legislative Fiscal Bur.	Div. of Technical Mgmt., Dept. of Admn.
Wyoming	Administrator, Budget Div.	Legislative Services Ofc.	Ofc. of State Auditor
Dist. of Columbia	Director, Ofc. of the Budget	Budget Ofc., Cmte. of the Whole	Financial Mgmt.
American Samoa	Director, Program Planning & Budget	Legislative Financial Ofc.	Dept. of Treasury
Guam	Director, Bur. of Budget & Mgmt. Research	Fiscal Ofc.	Dept. of Admn.
No. Mariana Islands	Special Assistant for Mgmt. & Budget, Ofc. of the Governor	Senate Fiscal Affairs Cmte.; House Ways & Means Cmte.	Finance & Accounting, Dept. of Finance.

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>
Puerto Rico	Director, Ofc. of Budget & Mgmt.	Ofc. of Legislative Services	Ofc. of Budget & Mgmt.
U.S. Virgin Islands	Director, Ofc. of Mgmt. & Budget	Post Audit Div.	Dept. of Finance

Sources: The Council of State Governments, *State Legislative Leadership, Committees and Staff: 1997* and *State Administrative Officials Classified by Function: 1997*.

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 elected	Majority	Majority
Alaska	S	S	S	...	★	...	...	3/4 elected (b)	Majority	Majority
Arizona	C,S	C,S	C,S	★ (c)	★	...	...	2/3 elected	2/3 elected	Majority
Arkansas	S	S	S	...	★	(d)	ATB	Majority elected	3/4 elected	Majority
California	C	...	...	★	★	...	...	2/3 elected	2/3 elected	2/3 elected
Colorado	C	C	C	...	★	★	...	2/3 elected	Majority (e)	Majority
Connecticut	S	C,S	C	...	★	★	MR	2/3 elected	Majority	Majority (f)
Delaware	C,S	C,S	C,S	...	★	...	★	3/5 elected	3/5 elected	Majority
Florida	C,S	C,S	C,S	...	★	★ (g)	MR	2/3 elected	2/3 elected	Majority
Georgia	C	C	C	...	★	★	(h)	2/3 elected	Majority	Majority
Hawaii	C,S	...	C,S	...	★	★ (i)	...	2/3 elected	Majority (j)	Majority elected
Idaho .....	...	C (k)	...	...	★	★ (l)	★ (l)	2/3 elected	Majority	Majority
Illinois	C,S	C	...	...	★ (m)	...	...	Majority 3/5 (n)	Majority	Majority 3/5 (n)
Indiana .....	...	...	...	...	...	★	...	Majority	Majority	Majority
Iowa	C,S	S	...	...	★	★	ATB	2/3 elected	Majority	Majority
Kansas	S	C,S	...	...	★	...	ATB	2/3 elected	Majority	Majority
Kentucky	C,S	C,S	C,S	...	★	...	...	Majority	2/5 elected	Majority
Louisiana	C,S	C,S	C,S	★	★	★	MR	2/3 elected	2/3 elected	Majority
Maine	C,S	C	C,S	...	★	...	ATB	2/3 elected	Majority	Majority
Maryland	C	C	(o)	★	...	★(p)	★(q)	(r)	Majority	Majority
Massachusetts	C,S	C,S	C,S	...	★	★	...	2/3 present	Majority	Majority (s)
Michigan	C,S	C	C,S	★	★	...	(t)	2/3 elected	Majority	Majority
Minnesota	S	S	C,S	...	★	★	MR	2/3 elected	Majority	Majority
Mississippi	S	S	...	...	★	★	ATB	2/3 elected	3/5	Majority
Missouri	C	...	C	...	★	★	...	2/3 elected	Majority	Majority
Montana	S	C	...	...	★	★	MR(u)	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	...	★	★	...	2/3 elected	Majority	Majority
New Mexico	C	C	C	...	★	...	...	2/3 elected	Majority	Majority
New York	C	...	(v)	...	★ (w)	★ (x)	(x)	2/3 elected (y)	Majority	2/3 elected
North Carolina	C,S	S	...	...	...	★ (z)	...	3/5 present	Majority	Majority
North Dakota	C	C	C	...	★	★	ATB	2/3 elected	Majority	Majority
Ohio	C	C	C	...	★ (aa)	★	★	3/5 elected	Majority	Majority
Oklahoma	S	C (bb)	C (bb)	...	★	★ (cc)	★	2/3 elected	3/4 elected	3/4 elected
Oregon	C	C	C	★	★	★	MR	2/3 present	Majority	Majority
Pennsylvania	C,S	...	C,S	...	★	★ (dd)	...	2/3 elected	Majority elected	Majority elected
Rhode Island	C	C	S	...	...	★	★	3/5 present	Majority	2/3 elected
South Carolina	C	C	C	...	★	★ (ee)	★	2/3 elected	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	C	...	★	...	...	2/3 present	Majority	Majority
Utah	S	C,S	(ff)	...	★	★	ATB (gg)	2/3 elected	Majority	Majority
Vermont .....	...	...	...	★	...	★ (hh)	★ (hh)	2/3 present	Majority	Majority
Virginia	(ii)	...	...	...	★(jj)	★	MR (kk)	2/3 present (ll)	Majority (ll)	Majority
Washington	S	...	...	...	★	★	ATB	2/3 present	Majority	Majority
West Virginia .....	...	C	C	...	★	★ (mm)	★ (mm)	2/3 elected	Majority	Majority
Wisconsin	C	C	C,S	★	★	★ (nn)	...	2/3 present	Majority	Majority
Wyoming	C	C	...	...	★	★	...	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, 1997* updated February 1998 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) The legislature may provide for levying a tax for the ensuing fiscal year sufficient, with other sources of income, to pay the deficiency.
- (d) The governor and chief fiscal officer of the state have the authority to reduce general revenue funding to agencies should shortfalls occur in revenue collections.
- (e) All tax increases must be approved by a vote of the people.
- (f) Must have quorum.
- (g) 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.
- (h) The governor, during the first six months of a fiscal year in which the current revenue estimate on which appropriations are based is expected to exceed actual revenues, is authorized to require state agencies to reserve such appropriations as specified by the governor for budget reductions to be recommended to the general assembly at its next regular session.
- (i) The governor's authority to reduce, expand or reorganize budgets can be done only pursuant to existing statutes.
- (j) If general fund expenditure ceiling is exceeded, two-thirds vote required; otherwise majority of elected members.
- (k) Although the constitution requires that the legislature pass a balanced budget, there have been years when they over-appropriated the revenue estimate. The governor, as the chief budget officer of the state, has always insured that expenditures do not exceed revenues.

- (l) 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.
- (m) The governor can veto appropriation items entirely (Item Veto) or merely reduce an item of appropriation to a lesser amount (Reduction Veto). If the governor reduces an item of appropriation, the remaining items in the bill are not affected and can become law immediately.
- (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) The budget bill when and as passed by both houses, shall be a law immediately without further action by the governor.
- (p) With the approval of the Board of Public Works, the governor may reduce by not more than 25 percent any appropriation that the governor considers unnecessary.
- (q) The governor may not, however, reduce an appropriation to the legislative or judicial branches of government; for the payment of principal and interest on state debt; the funding for public schools (K-12); or the salary of a public officer during the term of office.
- (r) Governor has no veto power over the budget bill.
- (s) For capital budget, two-thirds votes required.
- (t) There are both statutory and constitutional restrictions on executive branch authority to make budget reductions, involving approval by both House and Senate appropriations committees.
- (u) Additional restrictions on budget reductions exclude principle and interest on state debt, legislative and judicial branches, school equalization aid and salaries of elected officials.
- (v) The governor is not technically required to sign a balanced budget, but the governor, legislative leaders and the comptroller must certify the budget is in balance in order to meet borrowing requirements.
- (w) Any appropriation added to the governor's budget by the legislature is subject to line item veto.
- (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) The governor has no veto power over the budget bill, except for appropriations for the legislature and judiciary and items added to the governor's original budget proposal. In these cases, 2/3 of elected members in each chamber can vote to override the gubernatorial veto.
- (z) Except for certain block grants.

STATE BALANCED BUDGETS — Continued

- (aa) Line item veto in appropriation act only.
- (bb) Legislature could pass and the governor could sign a budget where appropriations exceed cash and estimated revenues, but constitutional and statutory provisions reduce the appropriations so that the budget is balanced.
- (cc) Would require agreement of agency governing boards and or CEO.
- (dd) 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.
- (ee) 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.
- (ff) Governor may allow balanced budget to go into law without signature.
- (gg) Some restrictions, i.e. cannot cut debt services.

- (hh) Reductions based on revenue shortfalls of greater than 1 percent require legislative approval.
- (ii) Requirement applies only to budget execution. The governor is required to insure that actual expenditures do not exceed actual revenues.
- (jj) Governor may return bill without limit for recommended amendments for amount and language. For purposes of a veto, a line item is defined as an indivisible sum of money that may or may not coincide with the way in which items are displayed in an appropriation act.
- (kk) The governor has power to withhold allotments of appropriations, but cannot reduce legislative appropriations.
- (ll) Two-thirds of members present includes a majority of the members elected. The revenue stabilization fund was approved by voters in November of 1992.
- (mm) The governor can reduce expenditures but not appropriations. Public education has priority.
- (nn) Cannot reduce appropriations, but can withhold allotments.

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 Annual Review Conference
Colorado	L	...	Quarterly	CY + 5	Governor's Revenue Estimating Advisory Group
Connecticut	E	★	Monthly	CY + 4	...
Delaware	C	★ (b)	Bi-monthly	CY + 4	Economic and Financial Advisory Council
Florida	C	★	Semi-annual, or as needed	CY + 1 or 9	...
Georgia	E	★	As needed	CY + 1	House and Senate Appropriations Committees
Hawaii	I (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	...	Annual	FY + 2	Economic Forecast Committee; Revenue Technical Forecast Committee
Iowa	C	★	Quarterly	CY + 1	Economic Forecasting Council
Kansas	C	★	Semi-annual	CY + 1	Consensus Revenue Estimating Group
Kentucky	C	★	Biennial, or as needed	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	(d)	...	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 (e)	...
Missouri	E	★	Semi-annual	CY + 4	...
Montana	L (f)	...	As necessary	CY + 4	...
Nebraska	C	★	Semi-annual	CY + 2	Economic Forecasting Advisory Board
Nevada	I	★	As necessary	CY + 2	Economic Forum
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	C (g)	★	Annually (h)	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	★	Semi-annual	CY + 1	...
South Carolina	E	★	Quarterly	CY + 1	Board of Economic Advisors
South Dakota	L	★	(i)	CY + 2	The Governor's Council of Economic Advisors
Tennessee	E	★	Semi-annual or as needed	CY + 1	...
Texas	I (j)	★	As necessary	CY + 2	...
Utah	C	★	Quarterly	CY + 1	The Economic Coordinating Committee
Vermont	C	...	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 + 3	Governor's Council of Economic Advisors
West Virginia	E	★	Annual (k)	CY + 3	Center for Economic Research; Bureau of Employment Programs; West Virginia Research League; West Virginia Development Office
Wisconsin	(l)	★	Annual	CY + 3	(m)
Wyoming	C	★	Semi-annual	CY + 5	Consensus Revenue Estimating Group
Dist. of Columbia	E	★	Three times a year	CY + 5	(n)
American Samoa	E	★	Semi-annual	CY + 2	...
Puerto Rico	E	★	Three times a year	CY + 4	Planning Board

Source: The Council of State Governments' survey, 1998, except where noted by * where data are from *The Book of the States, 1996-97*.

Key:

★ — Yes.

... — No.

C — Consensus

E — Executive

L — Legislative

I — Independent

CY — Current year

FY — Fiscal 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) The Council on Revenues is required by constitution and statute to prepare revenue estimates to be used by the executive and legislature.

(d) The Board of Revenue Estimates has statutory authority to prepare the estimates. The board consists of the Comptroller (independently elected), the Secretary of the Department of Budget and Management, and the Treasurer.

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

(f) The revenue estimate adopted by the legislature is in the form of a resolution and is not binding on the governor. The final budget is subject to nego-

BUDGET

Table 6.4

REVENUE ESTIMATING PRACTICES

tiation between the legislature and the governor, who always has the option of vetoing the budget.

(g) An annual consensus economic and revenue forecasting conference is required by statute. In practice, however, the legislature and executive negotiate the revenue estimate for the budget through an informal consensus process.

(h) The consensus revenue estimate is negotiated annually. In addition, the executive produces quarterly revenue estimates.

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

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

(k) Unofficial estimates revised quarterly.

(l) 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.

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

(n) Advisory board planned.

Table 6.5
ALLOWABLE STATE INVESTMENTS

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

See footnotes at end of table.

ALLOWABLE STATE INVESTMENTS — Continued

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

Source: National Association of State Treasurers' *State Treasury Activities & Functions, 1997*.

Key:

★ — Investment allowed.

... — Investment not allowed.

(a) Money market funds only.

(b) Funds invested by outside money managers can invest up to 30 percent of total portfolio, if desired.

(c) Money market funds only.

(d) Must be collateralized 110 percent

(e) Above triple B only.

(f) Limited to those in which the state has beneficial interest.

(g) With rating restrictions.

Table 6.6

CASH MANAGEMENT PROGRAMS AND SERVICES

<i>Reviews of cash management programs</i>										
<i>State or other jurisdiction</i>	<i>Banking relations</i>		<i>Investment practices</i>		<i>Agency preparing cash management services</i>					
	<i>Reviewing agency</i>	<i>Frequency of review</i>	<i>Reviewing agency</i>	<i>Frequency of review</i>	<i>Lock boxes</i>	<i>Wire transfers</i>	<i>Zero balance accounts</i>	<i>Information services</i>	<i>Account reconciliation services</i>	<i>Automated clearinghouse</i>
Alabama .....	...	...	...	...	OF	OF	...	IH	...	OF
Alaska	SE	Annually	SE	Ongoing	OF	IH	OF	IH	IH	OF
Arizona	SE	Monthly	SE	Monthly	...	IH,OF	OF	Y	IH,OF	IH,OF
Arkansas	SE	As Needed	SE	Monthly	...	OF	...	IH	IH	OF
California	SE	Biannually	SE	Quarterly	OF	IH,OF	OF	IH,OF	IH,OF	OF
Colorado	SE	Weekly	SE	Periodically	OF	OF	OF	OF	OF	IH,OF
Connecticut	SE	Quarterly	OF	Weekly	OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
Delaware	(a)	5-7 years	(a)	Annually	OF	IH	OF	IH,OF	IH	IH
Florida	SE	4 years	SE	Annually	IH,OF	OF	OF	IH	IH	OF
Georgia	SE	Annually	SE	Daily	OF	IH,OF	OF	OF	OF	IH
Hawaii	SE	(b)	SE	(c)	OF	OF	IH	OF	IH	OF
Idaho	SE	Ongoing	SE	Ongoing	...	IH	OF	IH,OF	IH	OF
Illinois	SE	Annually	SE	Annually	OF	IH,OF	OF	IH	IH	IH
Indiana	SE	Annually	SE	Annually	OF	OF	OF	...	...	OF
Iowa	SE	4 years	SE	Monthly	OF	IH,OF (d)	OF	OF (e)	...	IH (f)
Kansas	SE	3 years	SE (g)	Annually	OF	IH	OF	IH,OF	...	IH,OF
Kentucky	SE	(h)	SE	Quarterly/Annually	...	OF	OF	OF	IH,OF	OF
Louisiana	SE	As Needed	SE	As Needed	OF	OF	OF	OF	OF	OF
Maine	SE	2 years	SE	Quarterly	OF	OF	...	IH,OF	IH,OF	OF
Maryland	SE	Annually	SE	Annually	IH,OF	IH	IH,OF	IH	IH,OF	IH
Massachusetts	SE	Daily	SE	Daily	OF	OF	...	OF	IH,OF	OF
Michigan	SE	Annually	SE	Annually	OF	OF	OF	IH	...	OF
Minnesota	SE	Ongoing (i)	SE	Ongoing (j)	OF	IH	OF	IH	...	IH,OF
Mississippi	SE	Ongoing	SE	Ongoing	...	OF	...	...	...	OF
Missouri	SE	4 Years	SE	4 Years	IH	OF	OF	IH,OF	IH,OF	OF
Montana	SE	Monthly	SE	Monthly/Annually	...	IH,OF	...	IH	...	IH,OF
Nebraska	SE	Ongoing	SE	Ongoing	...	OF	IH,OF	IH,OF	IH	IH,OF
Nevada	SE	Quarterly	SE	Quarterly/Monthly	OF	IH,OF	OF	OF	IH,OF	OF
New Hampshire	SE	As Needed	SE	Monthly	OF	OF	OF	OF	OF	OF
New Jersey	SE	Ongoing	SE	Daily	OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
New Mexico	SE	Periodically	SE	Periodically	OF	OF	OF	IH	IH	IH,OF
New York	SE	...	SE	Annually (k)	Y	Y	Y	...	Y	...
North Carolina	SE	Annually	SE	Quarterly	IH,OF	IH	OF	IH	IH	IH,OF
North Dakota	SE	Daily	SE	Daily	...	OF	OF	...	IH	OF
Ohio	SE	Biannually	SE	(l)	IH,OF	OF	...	IH	OF	IH,OF
Oklahoma	SE	Ongoing	SE	Ongoing	OF	OF	OF	IH,OF	...	IH,OF
Oregon	SE	Periodically	SE/OF	Periodically	OF	IH,OF	OF	IH	OF	IH,OF
Pennsylvania	SE	Daily	SE	Daily	OF	IH	...	IH,OF	IH,OF	IH
Rhode Island	SE	Quarterly	SE	Weekly	OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
South Carolina	SE	Annually	SE/OF	Annually	OF	IH,OF	IH,OF	...	IH,OF	OF

See footnotes at end of table.

CASH MANAGEMENT PROGRAMS AND SERVICES — Continued

Reviews of cash management programs										
State or other jurisdiction	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
South Dakota	SE (m)	Ongoing	SE (m)	Annually (n)	(o)	IH	OF	IH,OF	IH,OF (p)	IH,OF
Tennessee	SE	Monthly	SE	Quarterly	IH	IH	...	IH	IH	IH
Texas	SE	Ongoing	SE	Ongoing	IH	IH,OF	OF	OF (q)	IH	OF
Utah	SE	Monthly	SE	Monthly	OF	IH	IH	IH	IH	IH
Vermont	SE	3 Years	SE	Annually	IH,OF	IH,OF	OF	IH,OF	IH	IH,OF
Virginia	SE	Annually	SE/OF	Periodically	IH,OF	OF	OF	IH,OF	IH,OF	IH,OF
Washington	SE	Ongoing	SE	Annually	OF	OF	OF	IH,OF	IH	IH,OF
West Virginia*	N.A.	N.A.	SE	Annually	IH,OF	OF	OF	N.A.	IH,OF	IH,OF
Wisconsin	SE	6 Years	SE/OF	...	OF	IH,OF	OF	IH,OF	IH,OF	IH,OF
Wyoming	SE	Annually	SE/OF	Annually	...	IH,OF	IH	...	IH	OF
Dist. of Columbia	SE/OF	Annually	SE/OF	Annually	IH,OF	IH,OF	OF	...	IH	IH,OF
Puerto Rico	SE	...	SE	...	OF	OF	OF	IH,OF	IH,OF	OF

Source: National Association of State Treasurers, *State Treasury Activities & Functions, 1997*, except where noted by * where data are from 1996.

Key:

SE — State employee or board.

OF — Outside firm.

IH — Within treasurer's office.

Y — Utilizes services, performance not specified.

... — Service not utilized.

N.A. — Not available.

(a) Cash management policy board.

(b) Reviewed when contract expires.

(c) No set period for review.

(d) Treasurer initiated wires by phone and the use of software.

(e) Treasury uses bank software to access balance and ACH information.

(f) State agencies create the files.

(g) Board also reviews.

(h) Contract renewed on a two-year cycle.

(i) Bid every three years.

(j) Quarterly formal reviews.

(k) Sooner if required by changing market conditions.

(l) Weekly, strategic meetings; annual, policy meetings.

(m) Daily by treasurer; quarterly by treasurer and Finance Office; annually by treasurer and Department of Legislative Audit.

(n) And as necessary.

(o) Service provided by outside firm, but currently not in use.

(p) Initiated by bank; verified by state.

(q) Balance reporting.

**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	Treasurer's approval		Procedure Used	Method for determining compensation		
Alabama	★	...	★	★	Treasurer	CMB	Account analysis	Yes	100 (a)
Alaska	★	★	★	★	★	Treasurer	CMB, FS	Competitive bid, account analysis	Yes	100
Arizona	★	★	Treasurer	CMB	Account analysis	Yes	102
Arkansas	★	...	★	★	Treasurer	MB	Account negotiation	Yes	100
California	★	...	★	★	★	★	Treasurer	CMB	Account negotiation	Yes	110
Colorado	★	★	★	★	...	★	★	Treasurer Controller	CMB, FS, MB	Competitive bid	Yes	100
Connecticut	★	...	★	★	...	★	★	Treasurer	CMB, FS, MB	Competitive bid, account analysis, annual negotiation	Yes	(b)
Delaware	★	...	★	Treasurer, Board	CMB, FS	Account analysis	(c)	(c)
Florida	★	Treasurer	FS	Competitive bid	Yes	25-200
Georgia	★ (d)	...	(e)	FS	Account analysis	No	...
Hawaii	★	★	★	★	Treasurer	CMB, FS	Competitive bid, account analysis	Yes	100
Idaho	★	★	★	Treasurer	FS	Annual negotiation	No	...
Illinois	★	★	(f)	CMB, FS	Account analysis (g)	Yes	110
Indiana	★	Treasurer	CMB	Account analysis	No	0
Iowa	★	★	Treasurer	CMB, FS	Competitive bid	Yes	(a)
Kansas	★	★	...	★	...	Board	CMB, FS	Competitive bid, annual negotiation	Yes	(a)
Kentucky	★	★	★	(i)	CMB, FS	Competitive bid	Yes	1
Louisiana	★	★	Treasurer	FS	Competitive bid	Yes	100
Maine	★	★	★	★	...	★	★	Treasurer	CMB	Account analysis	Yes	(h)
Maryland	★	Treasurer	FS	Account analysis	Yes	100
Massachusetts	★	★	...	★	★	Treasurer and agency	CMB, FS	Account analysis	No	0
Michigan	★	★	★	★	Treasurer	CMB	Annual negotiation, account analysis	Yes	100
Minnesota	★	★	Comm. of Finance	CMB, FS	Competitive bid, account analysis	Yes	110
Mississippi	★	★	Treasurer	CMB, FS	Account analysis	Yes	(a)
Missouri	★	★	...	★	★	Treasurer	CB	(j)	Yes	100
Montana	★	Treasurer	FS	Competitive bid	Yes	50
Nebraska	★	★	★	Treasurer	CMB	Account analysis	Yes	110
Nevada	★	Treasurer	CMB, FS	Competitive bid, account analysis	Yes	102
New Hampshire	★	★	★	★	...	★	★	Treasurer	CMB, FS	Account analysis	No	0
New Jersey	★	★	★	★	...	Treasurer	CMB, FS	Competitive bid, account analysis	Yes	100-120

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	Treasurer's approval		Procedure used	Method for determining compensation		
New Mexico .....	...	...	...	...	...	★	★	Treasurer (k)	CMB	Account analysis	Yes	(l)
New York .....	★	...	★	...	...	...	...	Treasurer	CMB, FS	Account analysis	Yes	100
North Carolina .....	...	...	...	★	...	★	★	Treasurer	CMB	Account analysis, annual negotiation	Yes	100
North Dakota .....	...	...	...	...	...	...	...	State Constitution	(m)	State Constitution	No	...
Ohio	★ (n)	...	...	...	...	...	...	Board	CMB, FS	Account analysis	Yes	100
Oklahoma .....	...	...	...	★	...	...	...	Treasurer	CMB, FS	Account analysis	Yes	110
Oregon .....	...	...	...	★	...	★	★	Treasurer	CMB, FS	Negotiation	Yes	25
Pennsylvania .....	...	★	...	...	...	...	...	Board	CMB	Account analysis	Yes	120
Rhode Island .....	...	...	...	...	...	...	...	Treasurer	CMB, FS	Account analysis	No (o)	0
South Carolina .....	...	...	★	...	...	...	...	Treasurer	CMB	Account analysis	Yes	100
South Dakota	(p)	...	...	...	...	...	...	Treasurer	CB, FS (q)	Competitive bid	Yes	110
Tennessee .....	...	★	...	...	...	...	...	Treasurer	CMB/FS	Account analysis, Competitive bid	Yes	105
Texas .....	...	★	...	...	...	...	...	Board	CMB, FS	Account analysis	Yes	105 (r)
Utah	★	...	★	★	...	★	★	Treasurer	FS	Competitive bid, account analysis	No	...
Vermont .....	★	...	...	...	...	...	...	Treasurer	FS	Competitive bid	Yes	102
Virginia	★	...	★	★	...	★	★	Treasurer	CMB, FS	Competitive bid, account analysis	Yes	50-100 (s)
Washington	★	...	★	★	...	★	★	Treasurer, state agencies	CMB, FS	Account analysis, competitive bid annual negotiation	Yes	10
West Virginia* .....	★	...	...	★	...	★	...	Board	CB,FS	Competitive bid, account analysis	Yes	88.6
Wisconsin .....	★	...	...	...	...	...	...	Board	FS	Account analysis	No	N.A.
Wyoming .....	★	...	...	...	...	...	...	Treasurer	FS	Account analysis, competitive bid	Yes	100
Dist. of Columbia .....	★	...	...	...	...	...	...	Treasurer	CMB	Competitive bid	Yes	102
Puerto Rico .....	...	★	...	...	...	...	...	Treasurer	CMB, FS	Account analysis	Yes	100

Source: National Association of State Treasurers, *State Treasury Activities & Functions, 1997*, except where noted by * where data are from 1996.

Key:

★ — Method utilized.

... — Method not utilized.

N.A. — Not available.

CB — Competitive bid.

CMB — Compensating balances.

FS — Fee for service.

MB — Minimum balance.

(a) Public funds in excess of FDIC must be collateralized.

(b) Depends upon Risk Based Capital Ratio.

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

(d) With approval of State Depository Board.

(e) Agencies with approval of State Depository Board.

(f) Banks/savings and loans request funds in writing, and Treasurer's staff base deposits on safety and sound-

ness review.

(g) Based on fee schedule negotiated in contract.

(h) Demand deposits that exceed 25 percent of a bank's retained earnings must be collateralized.

(i) Treasurer, Finance Secretary and a selection committee are responsible for the selection of institutions.

(j) Prices are established based on market rates.

(k) Treasurer approves agency's selection.

(l) Minimum 50 percent collateral required on all deposits

(m) Fees through interest rates.

(n) Approval by State Board of Deposits.

(o) Only under special circumstances.

(p) Competitive bid for treasury's primary account, auditor's warrant imprest account and college accounts. Auditor and treasurer jointly approve local account service.

(q) State agencies pay electronic banking service fees. Daily account analysis with earning credit determination.

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

(s) Fifty percent, all banks pool risk for remaining 50 percent. One hundred percent, saving banks and those banks rated low.

Table 6.8
SUMMARY OF FINANCIAL AGGREGATES, BY STATE: 1995
(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	\$903,756	\$739,016	\$6,919	\$157,821	\$836,894	\$724,565	\$10,108	\$93,282	\$427,239	\$1,388,001
Alabama	12,280	10,583	130	1,567	11,542	10,329	140	913	3,759	17,373
Alaska	8,288	7,358	24	906	5,599	5,028	48	504	3,232	28,233
Arizona	12,593	10,510	19	2,064	11,162	9,928	24	1,067	3,037	18,431
Arkansas	7,368	6,467	0	901	6,616	5,986	0	545	1,983	9,240
California	118,303	94,252	137	23,915	109,231	93,384	97	15,128	48,197	182,653
Colorado	11,555	9,191	0	2,364	9,802	8,210	4	1,364	3,368	18,295
Connecticut	13,718	12,060	21	1,637	13,576	11,522	235	1,737	15,456	17,189
Delaware	3,441	3,114	6	321	2,980	2,657	27	244	3,524	6,279
Florida	37,359	31,013	5	6,342	34,750	31,951	34	2,547	15,370	52,644
Georgia	20,284	17,123	0	3,161	19,154	17,572	0	1,383	5,622	28,648
Hawaii	5,778	5,099	0	679	6,015	5,321	1	643	5,196	8,949
Idaho	3,845	3,151	46	649	3,360	2,876	35	384	1,303	6,193
Illinois	34,689	29,064	0	5,626	32,991	28,544	0	4,146	21,950	45,334
Indiana	16,261	14,848	0	1,412	15,284	13,883	0	958	5,457	19,550
Iowa	9,268	8,087	84	1,097	8,586	7,759	58	612	2,111	11,582
Kansas	7,374	6,495	0	880	7,116	6,376	0	657	1,145	7,435
Kentucky	12,846	11,085	0	1,761	11,395	10,074	8	1,196	7,097	16,637
Louisiana	13,956	12,066	0	1,890	14,461	12,926	0	1,326	8,520	24,228
Maine	4,208	3,673	68	467	4,179	3,618	47	468	3,041	6,841
Maryland	16,430	13,696	89	2,645	15,069	12,723	352	1,815	9,438	25,478
Massachusetts	24,101	21,545	65	2,490	24,282	21,739	97	2,315	27,734	29,475
Michigan	35,328	30,217	458	4,653	34,669	30,456	356	3,437	12,535	39,872
Minnesota	18,329	15,210	0	3,119	16,380	14,617	0	1,572	4,494	26,655
Mississippi	8,301	7,056	131	1,114	7,414	6,597	105	601	1,924	12,548
Missouri	15,586	12,516	0	3,071	12,482	11,251	0	1,082	6,714	27,125
Montana	3,293	2,644	37	611	2,988	2,521	33	390	210	6,116
Nebraska	4,615	4,195	0	420	4,250	3,997	0	157	1,368	5,521
Nevada	5,478	3,896	81	1,501	4,581	3,677	78	785	1,996	8,839
New Hampshire	3,270	2,674	211	385	3,096	2,661	168	210	5,781	8,228
New Jersey	32,675	25,343	428	6,904	32,605	26,275	1,400	4,767	24,358	51,888
New Mexico	6,634	5,660	0	974	6,363	5,779	0	496	1,824	15,252
New York	90,997	69,875	2,108	19,014	81,372	67,992	4,170	8,895	68,466	129,845
North Carolina	22,091	19,170	0	2,921	20,437	18,305	0	1,702	4,548	35,306
North Dakota	2,448	2,143	0	306	2,213	1,973	0	165	855	3,183
Ohio	41,306	28,263	370	12,673	34,990	27,685	263	6,598	12,295	100,480
Oklahoma	9,160	7,724	248	1,188	8,990	7,378	243	1,180	3,736	12,762
Oregon	12,986	9,438	176	3,372	11,030	9,391	113	1,408	5,482	17,286
Pennsylvania	40,015	32,772	676	6,567	39,394	33,263	634	5,128	14,294	54,889
Rhode Island	4,156	3,386	8	763	4,265	3,501	39	682	5,516	7,192
South Carolina	12,068	9,609	606	1,853	11,623	9,725	704	1,030	5,020	16,213
South Dakota	2,090	1,766	0	324	1,880	1,749	0	105	1,663	4,706
Tennessee	12,900	11,522	0	1,378	13,432	12,435	4	850	2,822	14,605
Texas	49,422	40,352	0	9,070	44,643	39,935	0	4,169	9,922	80,650
Utah	6,325	5,304	80	941	5,780	5,183	60	431	2,061	10,798
Vermont	2,074	1,869	28	176	2,014	1,824	27	132	1,668	2,585
Virginia	18,993	16,251	248	2,494	17,040	15,305	211	1,166	8,716	28,745
Washington	23,576	16,765	253	6,558	21,200	17,215	216	3,429	8,820	35,502
West Virginia	6,629	5,628	45	956	6,262	5,328	48	796	2,586	6,864
Wisconsin	16,826	15,337	0	1,489	16,302	14,366	0	1,755	8,236	37,784
Wyoming	2,240	1,952	33	255	2,045	1,775	29	213	788	6,058

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: 1996
(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	\$967,005	\$770,713	\$7,079	\$189,213	\$859,959	\$755,277	\$10,637	\$94,045	\$447,339	\$1,558,249
Alabama	12,741	10,894	136	1,710	12,127	10,992	147	988	3,645	18,014
Alaska	8,254	6,819	17	1,418	5,630	5,105	21	504	3,177	31,310
Arizona	12,594	10,867	21	1,706	11,898	10,818	25	1,056	2,936	21,216
Arkansas	8,653	7,023	0	1,630	7,050	6,481	0	569	2,142	10,668
California	123,342	98,185	143	25,014	113,361	98,783	100	14,479	45,859	194,354
Colorado	11,866	9,461	0	2,405	10,312	8,902	5	1,405	3,577	26,043
Connecticut	14,349	12,357	21	1,972	13,530	11,736	186	1,608	16,415	20,152
Delaware	3,619	3,303	7	309	3,248	2,926	54	269	4,279	7,889
Florida	41,680	32,994	5	8,681	36,454	33,619	63	2,772	15,515	59,587
Georgia	22,409	18,345	0	4,064	20,013	18,589	0	1,424	6,200	32,554
Hawaii	6,383	5,379	0	1,004	5,947	5,229	0	717	5,117	9,676
Idaho	4,384	3,305	47	1,032	3,501	3,083	37	382	1,454	7,014
Illinois	36,991	30,306	0	6,684	34,111	30,092	0	4,019	22,676	50,536
Indiana	16,550	15,065	0	1,485	15,368	14,422	0	946	6,117	21,813
Iowa	9,245	8,133	87	1,024	8,853	8,183	60	610	2,065	12,990
Kansas	7,864	6,892	0	973	7,276	6,680	0	596	1,161	7,557
Kentucky	13,788	11,571	0	2,218	11,842	10,603	8	1,232	7,030	19,462
Louisiana	14,296	11,833	0	2,463	14,030	12,591	0	1,439	7,452	23,556
Maine	4,267	3,836	70	361	4,240	3,735	47	458	3,160	6,372
Maryland	16,041	14,011	89	1,941	15,554	13,355	393	1,805	9,691	30,394
Massachusetts	25,197	22,845	69	2,283	24,950	22,790	88	2,072	29,295	33,203
Michigan	38,047	32,129	475	5,443	35,080	31,644	370	3,066	13,668	46,643
Minnesota	20,525	16,192	0	4,333	17,325	15,749	0	1,576	4,858	30,369
Mississippi	8,865	7,461	134	1,269	8,217	7,437	108	672	2,232	13,089
Missouri	17,051	13,022	0	4,029	12,841	11,751	0	1,090	7,128	29,305
Montana	3,476	2,831	39	606	3,136	2,729	30	377	2,244	6,492
Nebraska	4,999	4,536	0	463	4,490	4,320	0	170	1,402	6,260
Nevada	5,997	4,146	46	1,806	4,831	4,024	83	725	2,259	10,136
New Hampshire	3,561	2,706	223	632	3,240	2,841	182	217	5,833	8,373
New Jersey	35,857	26,615	447	8,796	32,315	26,035	1,422	4,857	25,602	56,754
New Mexico	8,129	6,318	0	1,811	6,740	6,222	0	519	2,147	16,901
New York	94,277	71,219	2,156	20,902	82,420	68,866	4,657	8,897	73,122	142,507
North Carolina	23,387	20,047	0	3,340	21,221	19,410	0	1,810	4,513	38,110
North Dakota	2,569	2,144	0	424	2,064	1,860	0	203	819	4,173
Ohio	43,823	29,467	373	13,983	35,517	28,492	260	6,765	12,628	105,128
Oklahoma	10,609	8,156	246	2,207	9,265	7,912	231	1,123	3,889	14,607
Oregon	15,432	9,958	184	5,290	11,858	9,633	112	2,113	6,086	22,294
Pennsylvania	42,796	33,512	693	8,592	38,699	33,136	648	4,915	15,046	67,402
Rhode Island	4,271	3,346	8	917	4,061	3,400	37	624	5,506	7,600
South Carolina	12,602	10,261	644	1,697	12,400	10,683	654	1,062	5,324	18,468
South Dakota	2,284	1,886	0	397	1,975	1,861	0	113	1,704	5,110
Tennessee	14,749	12,510	0	2,239	13,829	12,885	4	941	3,069	18,538
Texas	51,118	42,616	0	8,502	46,082	41,519	0	4,563	14,576	103,090
Utah	6,773	5,831	88	854	6,172	5,663	66	443	2,464	11,470
Vermont	2,146	1,950	28	168	2,061	1,918	27	116	1,718	2,734
Virginia	20,072	16,617	249	3,206	17,717	16,307	218	1,192	8,793	31,094
Washington	24,790	17,195	254	7,341	21,086	17,587	219	3,280	8,991	40,086
West Virginia	6,866	5,836	46	985	6,970	5,623	44	1,303	2,830	5,860
Wisconsin	25,072	16,778	0	8,294	16,990	15,251	0	1,739	9,127	44,764
Wyoming	2,348	2,004	34	310	2,062	1,807	30	225	799	6,530

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: 1994-1996

<i>Item</i>	<i>1996</i>	<i>1995</i>	<i>1994 revised</i>	<i>Per capita 1996</i>	<i>Per capita 1995</i>	<i>Percent change 1995 to 1996</i>	<i>Percent change 1994 to 1995</i>
Population (in thousands)	264,740,570	262,201,000	259,808,000				
Revenue total	\$ 967,005,172	\$ 903,755,501	\$ 845,404,580	\$ 3,652.65	\$ 3,446.80	7.0	6.9
General revenue	770,713,150	739,015,866	692,704,065	2,911.20	2,818.51	4.3	6.7
Taxes	418,970,791	399,147,521	373,826,669	1,582.57	1,522.30	5.0	6.8
Intergovernmental revenue	221,469,370	215,558,360	204,515,917	836.55	822.11	2.7	5.4
From Federal Government	208,099,676	202,485,216	191,448,622	786.05	772.25	2.8	5.8
Public welfare	118,153,874	114,944,717	110,522,036	446.30	438.38	2.8	4.0
Education	34,054,557	31,943,573	30,129,520	128.63	121.83	6.6	6.0
Highways	18,809,418	19,418,924	17,767,271	71.05	74.06	(3.1)	9.3
Employment security administration	3,787,030	3,972,476	4,023,578	14.30	15.15	(4.7)	(1.3)
Other	33,294,797	32,205,526	29,006,217	125.76	122.83	3.4	11.0
From local government	13,369,694	13,073,144	13,067,295	50.50	49.86	2.3	0.0
Charges and miscellaneous revenue	130,272,989	124,309,985	114,361,479	492.08	474.10	4.8	8.7
Liquor stores revenue	3,159,573	3,073,404	3,051,813	11.93	11.72	2.8	0.7
Utility revenue	3,919,223	3,845,228	3,784,363	14.80	14.67	1.9	1.6
Insurance trust revenue	189,213,226	157,821,003	145,864,339	714.71	601.91	19.9	8.2
Unemployment compensation	33,684,503	37,040,879	29,707,275	127.24	141.27	(9.1)	24.7
Employee retirement	139,316,425	104,450,918	99,435,823	526.24	398.36	33.4	5.0
Other	16,212,298	16,329,206	16,721,241	61.24	62.28	(0.7)	(2.3)
Expenditure and debt redemption	902,353,282	874,365,113	838,563,396	3,408.44	3,334.71	3.2	4.3
Debt redemption	42,394,650	37,471,443	61,343,973	160.14	142.91	13.1	(38.9)
Expenditure total	859,958,632	836,893,670	777,219,423	3,248.31	3,191.80	2.8	7.7
General expenditure	755,276,699	724,564,751	683,969,223	2,852.89	2,763.39	4.2	5.9
Education	263,519,202	249,670,340	230,790,998	995.39	952.21	5.5	8.2
Intergovernmental expenditure	156,954,115	148,160,436	135,861,024	592.86	565.06	5.9	9.1
State institutions of higher education	92,976,045	89,458,449	83,798,929	351.20	341.18	3.9	6.8
Other education	170,543,157	160,211,891	146,992,069	644.19	611.03	6.4	9.0
Public welfare	195,730,925	194,786,516	182,363,025	739.33	742.89	0.5	6.8
Intergovernmental expenditure	35,053,889	34,365,957	34,189,235	132.41	131.07	2.0	0.5
Cash assistance, categorical program	34,998,902	36,034,099	35,422,318	132.20	137.43	(2.9)	1.7
Cash assistance, other	2,213,536	2,375,958	2,253,509	8.36	9.06	(6.8)	5.4
Other public welfare	158,518,487	156,376,459	144,687,198	598.77	596.40	1.4	8.1
Highways	58,254,885	57,374,450	53,849,443	220.05	218.82	1.5	6.5
Intergovernmental expenditure	10,707,338	10,481,616	9,622,849	40.44	39.98	2.2	8.9
Regular state highway facilities	54,955,528	54,028,210	50,549,081	207.58	206.06	1.7	6.9
State toll highways/facilities	3,299,357	3,346,240	3,300,362	12.46	12.76	(1.4)	1.4
Health and hospitals	62,033,317	60,003,203	57,020,272	234.32	228.84	3.4	5.2
State hospitals and institutions for handicapped	29,063,252	28,882,739	27,718,888	109.78	110.15	0.6	4.2
Other	32,970,065	31,120,464	29,301,384	124.54	118.69	5.9	6.2
Natural resources	12,861,853	12,533,912	11,878,197	48.58	47.80	2.6	5.5
Corrections	27,324,135	26,069,038	23,134,735	103.21	99.42	4.8	12.7
Financial administration	12,493,783	12,761,394	11,376,181	47.19	48.67	(2.1)	12.2
Employment security administration	3,917,577	3,932,011	4,056,438	14.80	15.00	(0.4)	(3.1)
Police protection	7,173,419	6,451,364	6,000,330	27.10	24.60	11.2	7.5
Interest on general debt	25,402,062	24,485,426	23,719,182	95.95	93.38	3.7	3.2
Veterans' services	225,645	206,109	178,847	0.85	0.79	9.5	15.2
Utility expenditure	8,043,307	7,585,965	7,214,483	30.38	28.93	6.0	5.1
Insurance trust expenditure	94,045,406	93,281,908	84,796,597	355.24	355.76	0.8	10.0
Employee retirement	53,082,851	47,541,349	43,901,307	200.51	181.32	11.7	8.3
Unemployment compensation	29,337,402	35,032,015	28,466,393	110.82	133.61	(16.3)	23.1
Other	11,625,153	10,708,544	12,428,897	43.91	40.84	8.6	(13.8)
Total expenditure by character and object	859,958,632	836,893,670	777,219,423	3,248.31	3,191.80	2.8	7.7
Direct expenditure	607,856,174	595,915,542	551,584,013	2,296.05	2,272.74	2.0	8.0
Current operation	405,415,661	396,035,029	368,339,830	1,531.37	1,510.43	2.4	7.5
Capital outlay	58,915,152	57,828,938	52,928,988	222.54	220.55	1.9	9.3
Construction	46,924,479	46,113,125	41,648,940	177.25	175.87	1.8	10.7
Purchase of land and existing structures	2,968,231	2,677,147	2,975,298	11.21	10.21	10.9	(10.0)

REVENUE AND EXPENDITURE

NATIONAL TOTALS OF STATE GOVERNMENT FINANCES FOR SELECTED YEARS: 1994-1996 —Continued

<i>Item</i>	<i>1996</i>	<i>1995</i>	<i>1994 revised</i>	<i>Per capita 1996</i>	<i>Per capita 1995</i>	<i>Percent change 1995 to 1996</i>	<i>Percent change 1994 to 1995</i>
Equipment	9,022,442	9,038,666	8,304,750	34.08	34.47	(0.2)	8.8
Assistance and subsidies	23,312,951	23,511,134	22,280,770	88.06	89.67	(0.8)	5.5
Interest on debt	26,167,004	25,258,533	24,493,580	98.84	96.33	3.6	3.1
Insurance benefits and repayments	94,045,406	93,281,908	83,540,845	355.24	355.76	0.8	11.7
Intergovernmental expenditure	252,102,458	240,978,128	225,635,410	952.26	919.06	4.6	6.8
Cash and security holdings at end of fiscal year	1,558,248,670	1,388,001,038	1,256,819,433	5,885.95	5,293.65	12.3	10.4
Insurance trust	1,103,605,750	962,445,729	791,992,561	4,168.63	3,670.64	14.7	21.5
Unemployment fund balance	36,868,099	36,736,602	28,881,834	139.26	140.11	0.4	27.2
Debt offsets	226,280,807	215,791,447	205,296,908	854.73	823.00	4.9	5.1

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

Table 6.11

STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1995
(In thousands of dollars)

State	Total general revenue (a)	Taxes								Intergovernmental revenue	Charges and miscellaneous general revenue
		Total	Sales and gross receipts			Licenses		Individual income	Corporation net income		
			Total (b)	General	Motor fuels	Total (b)	Motor vehicle				
United States	\$739,015,866	\$399,147,521	\$196,850,966	\$132,236,159	\$25,439,721	\$26,082,996	\$12,414,315	\$125,610,125	\$29,075,019	\$215,558,360	\$124,309,985
Alabama	10,582,838	5,077,827	2,645,405	1,364,911	457,582	480,698	182,439	1,482,662	236,279	3,240,417	2,264,594
Alaska	7,358,377	1,922,463	101,039	0	39,601	75,078	24,496	0	528,005	980,048	4,455,866
Arizona	10,509,675	6,223,489	3,599,791	2,771,856	451,089	343,607	246,154	1,482,749	417,481	3,026,512	1,259,674
Arkansas	6,466,816	3,391,785	1,888,834	1,301,937	330,110	196,957	91,764	1,047,119	191,600	2,077,582	997,449
California	94,252,188	53,269,075	22,620,541	17,687,262	2,703,674	2,870,933	1,454,043	18,344,342	5,747,929	29,982,101	11,001,012
Colorado	9,191,036	4,531,366	1,912,593	1,230,748	418,494	267,886	123,295	2,101,708	190,026	2,682,929	1,976,741
Connecticut	12,059,596	7,474,119	3,708,795	2,368,000	417,102	316,539	198,301	2,474,355	698,918	2,760,735	1,824,742
Delaware	3,114,156	1,594,818	245,813	0	91,976	525,298	32,206	562,371	193,649	563,423	955,915
Florida	31,012,552	18,564,650	14,326,946	10,656,548	1,337,144	1,299,716	751,821	0	944,969	7,972,736	4,475,166
Georgia	17,122,830	9,486,639	4,460,160	3,538,675	518,143	402,384	207,837	3,841,595	653,296	5,223,660	2,412,531
Hawaii	5,098,822	2,874,496	1,794,971	1,363,262	75,529	83,667	61,277	925,714	47,296	1,138,457	1,085,869
Idaho	3,151,005	1,733,120	814,170	575,752	153,193	149,260	54,158	599,724	129,470	809,915	607,970
Illinois	29,063,506	16,589,789	8,429,624	4,958,866	1,133,329	949,146	730,669	5,312,159	1,481,460	8,165,665	4,308,052
Indiana	14,848,073	8,045,753	3,575,884	2,709,816	605,426	228,396	156,784	3,257,299	874,305	3,438,489	3,363,831
Iowa	8,087,497	4,403,428	2,066,479	1,462,892	362,278	402,385	260,191	1,617,498	220,675	2,188,545	1,495,524
Kansas	6,494,718	3,765,488	1,894,932	1,379,070	286,115	199,053	123,211	1,232,989	261,408	1,599,300	1,129,930
Kentucky	11,084,543	6,284,623	2,926,921	1,680,525	397,014	373,361	162,329	1,964,843	340,912	3,048,428	1,751,492
Louisiana	12,065,711	4,676,969	2,406,763	1,490,235	487,944	445,074	88,115	1,061,606	283,076	4,670,057	2,718,685
Maine	3,673,225	1,812,574	924,905	650,210	153,570	115,010	56,249	640,472	63,290	1,173,254	687,397
Maryland	13,696,205	8,060,982	3,497,867	1,951,031	599,334	357,134	190,977	3,400,487	365,759	3,110,667	2,524,556
Massachusetts	21,545,392	11,601,135	3,736,624	2,481,300	577,501	429,049	250,921	5,974,201	1,205,667	5,758,060	4,186,177
Michigan	30,217,499	17,723,494	7,667,135	5,865,988	817,536	853,459	591,029	5,473,072	2,130,395	7,518,487	4,975,518
Minnesota	15,210,377	9,327,886	4,169,687	2,741,603	503,933	711,475	478,082	3,663,517	665,756	3,569,252	2,313,239
Mississippi	7,055,718	3,599,244	2,422,323	1,691,654	348,317	226,427	102,809	683,247	203,339	2,556,495	899,979
Missouri	12,515,675	6,751,959	3,276,588	2,348,110	547,430	481,194	228,433	2,535,063	369,424	3,802,198	1,961,518
Montana	2,644,417	1,214,152	249,108	0	162,827	140,549	44,777	372,093	75,520	877,193	553,072
Nebraska	4,194,950	2,219,725	1,187,409	781,099	259,559	150,584	66,690	740,902	123,924	1,114,224	861,001
Nevada	3,895,534	2,698,343	2,260,371	1,437,820	180,593	307,914	86,833	0	0	781,752	415,439
New Hampshire	2,673,938	918,461	540,716	0	101,583	112,031	53,444	37,758	166,451	925,424	830,053
New Jersey	25,342,938	13,606,950	6,975,312	4,133,278	466,695	720,570	393,759	4,540,082	1,028,947	6,051,263	5,684,725
New Mexico	5,660,160	2,844,484	1,615,935	1,218,664	190,626	155,791	115,612	591,734	150,343	1,377,263	1,438,413
New York	69,875,147	34,294,492	11,774,157	6,844,960	487,746	1,013,751	658,242	17,589,489	2,814,568	26,918,482	8,662,173
North Carolina	19,170,054	11,425,714	4,861,376	2,794,111	914,233	710,224	320,167	4,699,115	906,007	5,474,923	2,269,417
North Dakota	2,142,646	958,725	548,075	283,382	90,035	75,963	40,197	142,997	69,880	691,864	492,057
Ohio	28,263,099	15,186,174	7,481,865	4,752,099	1,251,920	1,332,548	495,860	5,552,503	713,252	8,171,595	4,905,330

See footnotes at end of table.

STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1995 — Continued

State	Total general revenue (a)	Taxes									Charges and miscellaneous general revenue
		Sales and gross receipts					Licenses			Intergovernmental revenue	
		Total	Total (b)	General	Motor fuels	Total (b)	Motor vehicle	Individual income	Corporation net income		
Oklahoma	7,724,102	4,416,463	1,850,669	1,143,583	386,705	575,082	460,841	1,416,921	166,746	2,050,805	1,256,834
Oregon	9,438,212	4,286,038	546,570	0	362,219	504,266	277,265	2,797,575	312,001	3,065,310	2,086,864
Pennsylvania	32,772,410	18,262,139	8,653,385	5,550,290	776,477	1,872,596	493,305	4,929,522	1,784,579	9,184,054	5,326,217
Rhode Island	3,386,013	1,490,340	768,656	456,610	123,517	85,202	53,991	530,406	82,160	1,193,087	702,586
South Carolina	9,609,448	4,763,097	2,470,390	1,794,120	317,267	326,921	91,619	1,655,954	250,214	3,069,085	1,777,266
South Dakota	1,765,906	694,037	537,716	358,879	88,619	87,654	29,344	0	39,914	665,042	406,827
Tennessee	11,521,631	5,907,721	4,564,181	3,360,568	720,409	603,188	197,450	101,511	493,072	4,044,934	1,568,976
Texas	40,351,618	20,288,774	16,436,335	10,274,777	2,236,750	2,790,740	744,547	0	0	12,680,852	7,381,992
Utah	5,303,764	2,675,502	1,358,573	1,066,552	202,705	99,123	47,826	1,024,072	147,374	1,498,486	1,129,776
Vermont	1,869,415	801,376	394,373	173,644	57,542	64,558	38,614	250,283	48,274	633,266	434,773
Virginia	16,250,572	8,783,939	3,445,191	1,920,623	679,151	429,699	279,192	4,315,545	367,832	3,474,279	3,992,354
Washington	16,765,094	10,195,584	7,635,336	6,047,504	661,934	482,196	232,684	0	0	3,976,651	2,592,859
West Virginia	5,628,038	2,731,907	1,460,167	793,465	207,497	150,665	84,448	709,923	218,686	2,001,039	895,092
Wisconsin	15,337,062	9,029,488	3,848,148	2,571,854	656,525	436,442	219,004	3,932,948	670,891	3,765,756	2,541,818
Wyoming	1,951,668	666,725	272,162	208,026	43,223	71,553	41,014	0	0	814,299	470,644

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: 1996
(In thousands of dollars)

State	Total general revenue (a)	Taxes								Charges and miscellaneous general revenue	
		Sales and gross receipts				Licenses					
		Total	Total (b)	General	Motor fuels	Total (b)	Motor vehicle	Individual income	Corporation net income		Intergovernmental revenue
United States	\$770,713,150	\$418,970,791	\$205,687,307	\$139,278,702	\$25,981,234	\$27,036,285	\$12,740,349	\$134,683,257	\$29,315,684	\$221,469,370	\$130,272,989
Alabama	10,894,396	5,257,771	2,773,974	1,439,145	462,197	422,841	169,735	1,577,914	217,616	3,347,019	2,289,606
Alaska	6,818,956	1,519,082	99,124	0	37,740	78,896	29,926	0	326,270	1,017,117	4,282,757
Arizona	10,866,578	6,409,395	3,658,165	2,720,378	497,856	391,385	288,376	1,494,282	448,040	3,104,914	1,352,269
Arkansas	7,023,153	3,708,744	1,939,666	1,375,906	329,908	216,315	98,297	1,162,401	228,801	2,162,774	1,151,635
California	98,185,276	57,746,664	24,092,750	18,980,224	2,722,191	3,034,776	1,517,816	20,760,385	5,831,072	29,087,230	11,351,382
Colorado	9,460,920	4,820,163	2,037,377	1,321,500	445,152	255,753	131,550	2,274,185	205,700	2,745,933	1,894,824
Connecticut	12,356,981	7,830,171	3,932,290	2,444,896	498,126	330,986	204,651	2,614,481	641,389	2,733,965	1,792,845
Delaware	3,302,671	1,688,349	252,744	0	94,381	533,401	32,802	631,598	166,021	661,888	952,434
Florida	32,993,589	19,699,255	15,240,513	11,428,999	1,337,982	1,315,384	786,039	0	1,007,556	8,493,292	4,801,042
Georgia	18,345,190	10,292,371	4,785,987	4,785,987	547,641	420,202	208,092	4,244,096	719,400	5,419,889	2,632,930
Hawaii	5,379,231	3,079,404	1,904,683	1,431,802	77,356	85,456	60,310	999,976	65,547	1,227,974	1,071,853
Idaho	3,304,739	1,857,006	851,793	600,112	159,238	155,992	59,759	655,050	152,735	850,239	597,944
Illinois	30,306,291	17,277,319	8,485,929	5,057,457	1,190,886	951,871	712,097	5,781,239	1,621,276	8,393,871	4,635,101
Indiana	15,064,948	8,437,031	3,761,281	2,867,644	613,035	201,776	124,178	3,477,970	894,403	3,750,143	2,877,774
Iowa	8,133,204	4,440,540	2,147,520	1,456,221	367,154	414,215	271,076	1,588,052	202,929	2,139,113	1,553,551
Kansas	6,891,680	3,978,761	1,930,900	1,401,023	295,872	203,098	125,309	1,377,253	254,873	1,694,054	1,218,865
Kentucky	11,570,606	6,489,256	3,065,661	1,784,031	401,327	381,299	167,911	2,074,572	284,733	3,152,055	1,929,295
Louisiana	11,832,770	4,906,283	2,558,812	1,621,872	502,015	418,327	96,808	1,160,262	327,543	4,110,590	2,815,897
Maine	3,835,918	1,896,564	935,796	657,955	156,448	114,473	56,287	709,491	71,062	1,245,305	694,049
Maryland	14,011,079	8,166,692	3,554,952	2,000,298	606,406	357,725	196,519	3,484,896	330,553	3,239,651	2,604,736
Massachusetts	22,845,324	12,455,370	3,887,937	2,610,094	598,773	397,522	219,512	6,706,870	1,227,861	5,827,457	4,562,497
Michigan	32,129,087	19,128,687	8,324,240	6,586,563	783,358	982,069	624,169	5,868,406	2,189,742	7,759,959	5,240,441
Minnesota	16,192,328	10,242,646	4,492,395	2,900,125	519,713	769,236	484,007	4,135,548	703,099	3,619,824	2,329,858
Mississippi	7,461,122	3,860,523	2,602,402	1,831,963	354,682	247,462	108,891	742,157	201,742	2,696,263	904,336
Missouri	13,022,026	7,210,351	3,451,466	2,465,479	565,564	516,491	234,112	2,740,707	425,542	3,710,742	2,100,933
Montana	2,830,792	1,256,416	269,478	0	176,047	147,824	47,097	383,092	75,762	991,179	583,197
Nebraska	4,535,936	2,369,462	1,224,525	814,748	269,114	158,146	71,856	840,210	126,801	1,189,563	976,911
Nevada	4,145,806	2,889,254	2,434,901	1,571,703	196,116	312,972	91,944	0	0	804,368	452,184
New Hampshire	2,706,280	837,092	428,740	0	107,300	108,038	52,548	51,857	179,652	1,011,082	858,106
New Jersey	26,614,948	14,384,897	7,363,746	4,318,373	461,045	752,861	394,350	4,733,786	1,155,270	6,663,301	5,566,750
New Mexico	6,318,208	3,060,637	1,735,760	1,283,843	225,631	164,818	119,127	642,800	163,402	1,793,798	1,463,773
New York	71,219,317	34,150,039	11,913,517	6,963,058	504,373	973,607	622,500	17,398,595	2,729,835	27,668,376	9,400,902
North Carolina	20,047,157	11,882,318	5,143,859	2,970,566	951,595	732,907	337,461	4,929,008	939,278	5,758,009	2,406,830
North Dakota	2,144,456	985,327	559,751	282,131	95,420	77,715	38,095	151,592	74,299	660,161	498,968
Ohio	29,466,705	15,649,492	7,604,288	4,991,363	1,201,612	1,218,717	509,418	5,902,884	807,435	8,726,104	5,091,109

See footnotes at end of table.

STATE GENERAL REVENUE, BY SOURCE AND BY STATE: 1996 — Continued

State	Total general revenue (a)	Taxes									Charges and miscellaneous general revenue
		Sales and gross receipts				Licenses					
		Total	Total (b)	General	Motor fuels	Total (b)	Motor vehicle	Individual income	Corporation net income	Intergovernmental revenue	
Oklahoma	8,155,980	4,617,688	1,870,060	1,210,391	341,744	658,486	520,164	1,512,410	163,734	2,197,345	1,340,947
Oregon	9,957,537	4,415,725	591,357	0	380,024	580,688	338,603	2,823,073	300,459	3,333,928	2,207,884
Pennsylvania	33,511,837	18,295,012	8,757,711	5,701,275	759,649	1,809,068	491,377	5,214,021	1,504,010	9,150,973	6,065,852
Rhode Island	3,345,536	1,549,195	778,189	465,133	125,651	80,448	53,599	580,628	86,973	1,110,389	685,952
South Carolina	10,260,863	5,113,034	2,603,702	1,919,340	321,641	389,432	96,260	1,813,461	250,867	3,187,100	1,960,729
South Dakota	1,886,175	730,251	572,364	383,423	89,565	90,336	30,387	0	38,099	694,625	461,299
Tennessee	12,509,924	6,184,562	4,744,381	3,537,315	715,111	609,567	202,772	114,434	533,862	4,726,180	1,599,182
Texas	42,615,890	21,270,839	17,235,431	10,811,287	2,322,645	3,047,806	765,392	0	0	13,077,010	8,268,041
Utah	5,831,395	2,913,960	1,470,506	1,170,120	206,904	98,909	46,964	1,139,080	176,781	1,757,090	1,160,345
Vermont	1,950,265	841,029	403,847	182,528	58,570	71,538	44,047	280,918	44,818	650,350	458,886
Virginia	16,616,577	8,900,413	3,588,976	1,995,787	706,823	418,817	257,941	4,300,918	362,830	3,514,798	4,201,366
Washington	17,195,462	10,586,463	7,867,511	6,182,443	676,716	492,932	237,888	0	0	3,890,578	2,718,421
West Virginia	5,835,895	2,770,888	1,452,499	797,289	206,139	155,827	89,063	750,889	235,123	2,093,978	971,029
Wisconsin	16,778,167	10,292,434	4,029,634	2,708,052	673,525	613,632	230,934	4,857,810	620,889	3,860,097	2,625,636
Wyoming	2,003,979	625,966	274,217	210,952	43,273	74,243	42,333	0	0	767,727	610,286

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: 1995
(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	\$240,978,128	\$595,915,542	\$396,035,029	\$57,828,938	\$46,113,125	\$2,677,147	\$9,038,666	\$23,511,134	\$25,258,533	\$93,281,908	\$125,431,931
Alabama	2,619,713	8,922,168	6,703,955	808,001	527,141	120,034	160,826	303,811	193,752	912,649	2,441,210
Alaska	1,095,556	4,503,477	3,148,468	410,937	329,758	7,920	73,259	146,697	293,414	503,961	893,274
Arizona	3,992,499	7,169,953	4,866,267	622,500	371,531	38,542	212,427	430,043	184,301	1,066,842	1,668,427
Arkansas	1,585,671	5,030,448	3,740,550	478,215	378,166	12,629	87,420	149,215	117,200	545,268	1,348,659
California	44,892,639	64,338,508	41,445,317	4,015,816	3,126,932	261,513	627,371	1,049,052	2,700,304	15,128,019	13,141,094
Colorado	2,702,979	7,098,873	4,731,295	572,892	425,200	52,332	95,360	194,982	235,749	1,363,955	1,771,583
Connecticut	2,408,985	11,166,822	6,923,509	1,014,283	885,917	17,081	111,285	645,858	845,796	1,737,376	2,448,513
Delaware	509,719	2,470,469	1,662,832	274,633	212,665	17,314	44,654	69,483	219,388	244,133	700,639
Florida	10,949,733	23,799,772	16,028,427	3,281,512	2,317,950	616,501	347,061	1,070,009	872,588	2,547,236	5,946,865
Georgia	4,849,875	14,304,607	9,822,533	2,139,101	1,710,097	158,337	270,667	649,552	310,114	1,383,307	2,988,906
Hawaii	144,145	5,870,596	3,737,202	967,244	795,327	43,230	128,687	224,694	642,665	642,665	1,694,894
Idaho	943,526	2,416,788	1,490,746	363,574	287,805	19,327	56,442	85,346	93,300	383,822	556,756
Illinois	7,989,026	25,002,287	15,618,740	2,239,337	1,915,205	72,090	252,042	1,616,748	1,381,077	4,146,385	4,088,797
Indiana	5,114,661	10,169,422	7,718,322	1,006,487	770,350	4,768	231,369	200,903	285,446	958,264	2,389,786
Iowa	2,586,535	5,999,417	4,291,153	696,800	548,655	27,880	120,265	282,800	116,362	612,302	1,684,189
Kansas	2,205,990	4,910,439	3,288,523	686,828	533,768	40,498	112,562	207,783	70,794	656,511	1,367,431
Kentucky	2,790,070	8,604,997	5,791,657	932,029	741,468	23,720	166,841	327,499	357,659	1,196,153	2,123,807
Louisiana	2,981,314	11,479,921	8,415,915	853,816	660,126	26,931	166,759	284,611	599,828	1,325,751	2,889,972
Maine	749,851	3,429,309	2,375,743	238,540	176,163	23,547	38,830	172,202	174,607	468,217	610,475
Maryland	3,073,888	11,995,514	7,923,942	1,176,562	952,600	88,275	135,687	577,348	502,829	1,814,833	2,549,352
Massachusetts	4,740,411	19,541,971	12,197,538	2,462,054	2,215,274	54,462	192,318	979,408	1,587,657	2,315,314	3,048,505
Michigan	13,590,202	21,078,496	14,190,991	1,437,985	1,097,969	66,234	273,782	1,296,917	715,459	3,437,144	4,895,533
Minnesota	5,628,502	10,751,307	7,471,602	752,978	526,655	42,206	184,117	679,783	275,101	1,571,843	2,561,274
Mississippi	2,278,909	5,134,999	3,737,654	572,363	438,795	21,028	112,540	108,787	115,636	600,559	1,147,840
Missouri	3,461,819	9,020,227	6,192,522	955,731	678,486	74,186	303,059	440,156	349,921	1,081,897	2,120,554
Montana	684,581	2,303,226	1,395,406	317,778	276,380	4,805	36,593	82,641	117,866	389,535	467,660
Nebraska	1,143,564	3,106,814	2,299,166	480,105	392,241	16,610	71,254	87,440	83,476	156,627	930,099
Nevada	1,424,642	3,156,634	1,751,009	440,657	387,306	5,907	47,444	66,186	113,940	784,842	717,075
New Hampshire	374,413	2,721,461	1,872,252	162,089	117,922	12,868	31,299	103,451	373,340	210,329	543,425
New Jersey	7,900,814	24,704,669	15,705,461	2,713,013	2,358,591	51,185	303,237	342,765	1,176,515	4,769,915	4,829,141
New Mexico	1,966,326	4,396,801	3,290,559	297,818	196,710	10,595	90,513	214,797	97,594	496,033	1,202,665
New York	25,189,620	56,182,368	37,196,511	5,337,458	4,528,447	66,759	742,252	917,586	3,836,222	8,894,591	9,779,925
North Carolina	6,665,456	13,771,157	9,529,943	1,639,618	1,290,386	14,951	334,281	641,621	257,932	1,702,043	3,189,419
North Dakota	437,194	1,775,466	1,304,356	216,631	182,038	1,626	32,967	35,965	53,982	164,532	408,211
Ohio	9,533,638	25,456,658	14,183,294	2,148,551	1,726,848	55,383	366,320	1,710,266	816,419	6,598,128	4,432,636

See footnotes at end of table.

STATE EXPENDITURE, BY CHARACTER AND OBJECT AND BY STATE: 1995 — 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	2,448,562	6,541,223	4,267,721	618,402	444,916	26,331	147,155	229,694	244,975	1,180,431	1,632,577
Oregon	2,979,586	8,050,394	5,402,554	575,682	439,445	16,619	119,618	297,251	367,305	1,407,602	1,635,100
Pennsylvania	9,030,954	30,363,515	20,493,957	1,800,075	1,424,524	67,240	308,311	1,707,007	1,234,424	5,128,052	4,782,790
Rhode Island	503,523	3,761,617	2,145,060	462,716	422,146	10,454	30,116	167,788	304,392	681,661	712,756
South Carolina	2,366,681	9,256,422	6,706,399	939,742	712,952	25,527	201,263	250,662	329,343	1,030,276	2,366,167
South Dakota	336,695	1,542,983	1,067,357	228,007	180,584	7,060	40,363	36,212	106,189	105,218	364,672
Tennessee	3,262,616	10,169,758	7,336,166	1,400,739	1,195,430	78,841	126,468	397,055	185,792	850,006	2,249,117
Texas	11,797,328	32,845,982	23,139,692	3,329,826	2,576,683	137,853	615,290	1,456,212	751,615	4,168,637	6,115,608
Utah	1,446,538	4,333,694	3,087,839	564,291	459,919	9,964	94,408	131,372	119,228	430,964	1,236,918
Vermont	308,672	1,704,893	1,258,915	113,745	79,327	6,433	27,985	100,070	100,257	131,906	385,549
Virginia	4,296,733	12,743,651	8,912,797	1,449,166	1,209,272	4,513	235,381	705,130	510,630	1,165,928	3,526,187
Washington	5,339,678	15,860,612	9,177,355	1,879,957	1,459,813	89,849	330,295	881,724	492,474	3,429,102	3,343,248
West Virginia	1,254,636	5,007,133	3,349,303	519,354	426,790	758	91,806	195,363	147,103	796,010	824,087
Wisconsin	5,722,997	10,578,866	6,850,868	964,407	763,665	22,264	178,478	515,958	492,175	1,755,458	2,375,982
Wyoming	676,463	1,368,758	795,686	268,893	236,787	2,167	299,39	43,231	48,272	212,676	302,582

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: 1996
(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	\$252,102,458	\$607,856,174	\$405,415,661	\$58,915,152	\$46,924,479	\$2,968,231	\$9,022,442	\$23,312,951	\$26,167,004	\$94,045,406	\$129,577,236
Alabama	3,076,820	9,049,767	6,782,766	760,751	580,749	38,912	141,090	301,698	216,842	987,710	2,402,694
Alaska	1,057,577	4,571,925	3,193,946	447,790	348,078	19,756	79,956	175,247	250,887	504,055	1,001,121
Arizona	4,255,135	7,643,009	5,168,574	812,062	509,278	69,293	233,491	421,670	185,117	1,055,586	1,738,600
Arkansas	1,636,037	5,414,424	3,956,385	613,005	497,043	14,492	101,470	154,208	121,362	569,464	1,389,189
California	48,758,607	64,602,748	42,804,062	3,776,137	2,843,051	238,897	694,189	1,057,827	2,485,964	14,478,758	13,643,723
Colorado	2,849,915	7,461,940	4,901,405	601,685	431,467	47,719	122,499	215,386	338,629	1,404,835	1,995,577
Connecticut	2,424,347	11,105,275	7,252,236	830,576	704,959	10,178	115,439	502,417	912,157	1,607,889	2,544,668
Delaware	511,314	2,736,860	1,799,728	331,139	227,864	43,575	59,700	67,416	269,636	268,941	746,287
Florida	11,139,772	25,314,445	16,933,584	3,445,480	2,262,186	781,959	401,335	1,051,574	1,112,159	2,771,648	6,279,669
Georgia	5,285,164	14,727,874	10,059,737	1,991,271	1,578,505	104,357	308,409	908,227	344,550	1,424,089	3,146,740
Hawaii	144,333	5,802,343	3,723,497	808,867	721,704	7,633	79,530	220,070	332,513	717,396	1,756,805
Idaho	999,289	2,502,009	1,557,960	349,504	271,005	15,091	63,408	120,013	92,927	381,605	560,113
Illinois	8,549,064	25,562,212	16,509,382	1,999,463	1,656,732	32,310	310,421	1,541,231	1,492,788	4,019,348	4,259,088
Indiana	5,091,091	10,276,596	7,561,996	1,277,462	842,082	177,020	258,360	221,001	270,581	945,556	2,362,751
Iowa	2,672,320	6,180,830	4,436,969	736,516	584,861	30,205	121,450	272,401	125,001	609,943	1,632,767
Kansas	2,262,900	5,012,854	3,313,333	838,590	692,466	41,466	104,658	193,092	71,896	595,943	1,396,107
Kentucky	2,825,097	9,017,289	6,046,604	1,031,364	811,809	38,841	180,714	332,111	375,654	1,231,556	2,308,673
Louisiana	3,025,800	11,004,015	7,667,765	885,672	697,476	26,780	161,416	266,860	744,609	1,439,109	2,929,488
Maine	743,190	3,496,649	2,465,464	230,056	185,008	6,975	38,073	173,191	170,223	457,715	602,134
Maryland	3,238,258	12,315,751	8,141,357	1,226,109	1,006,564	88,990	130,555	548,520	594,267	1,805,498	2,637,029
Massachusetts	5,159,973	19,789,756	12,489,648	2,621,376	2,365,194	68,643	187,539	883,702	1,723,374	2,071,656	3,174,327
Michigan	13,299,101	21,780,566	15,249,252	1,582,487	1,216,170	65,117	301,200	1,186,972	696,230	3,065,625	5,120,151
Minnesota	6,068,273	11,257,014	7,823,406	899,030	648,950	51,938	198,142	670,688	287,636	1,576,254	2,873,964
Mississippi	2,506,429	5,710,438	3,930,553	856,423	683,267	32,362	140,794	115,827	135,813	671,822	1,199,456
Missouri	3,434,437	9,406,665	6,463,709	1,112,757	834,686	74,033	204,038	433,122	307,053	1,090,024	2,249,168
Montana	699,428	2,436,777	1,469,938	352,265	314,929	2,064	35,272	101,490	136,423	376,661	486,957
Nebraska	1,175,780	3,313,945	2,503,375	462,086	382,724	9,714	69,648	93,547	85,284	169,653	967,570
Nevada	1,624,270	3,207,072	1,837,481	418,492	341,819	6,906	69,677	68,581	157,788	724,730	772,610
New Hampshire	392,423	2,847,611	1,979,919	177,868	119,334	18,813	39,721	96,946	375,769	217,109	569,657
New Jersey	7,771,309	24,543,578	15,700,489	2,242,394	1,938,853	13,495	290,046	406,367	1,336,889	4,857,439	4,716,106
New Mexico	2,055,309	4,685,189	3,520,097	330,113	230,926	9,357	89,830	206,265	109,887	518,827	1,236,087
New York	25,417,231	57,002,935	37,516,213	5,903,696	5,347,028	131,660	425,008	922,131	3,763,506	8,897,389	9,963,891
North Carolina	6,653,195	14,567,559	10,044,152	1,863,013	1,405,165	136,238	321,610	598,933	251,128	1,810,333	3,267,121
North Dakota	411,331	1,652,281	1,192,918	159,819	136,475	1,469	21,875	41,641	54,697	203,206	406,978
Ohio	10,053,551	25,463,785	14,209,375	2,127,915	1,665,376	57,672	404,867	1,539,320	822,123	6,765,052	4,323,347

See footnotes at end of table.

STATE EXPENDITURE, BY CHARACTER AND OBJECT AND BY STATE: 1996 — 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	2,536,908	6,728,578	4,447,662	711,251	516,787	37,896	156,568	206,533	240,520	1,122,612	1,669,924
Oregon	3,109,619	8,748,278	5,443,223	563,587	471,474	23,364	68,749	285,374	342,975	2,113,119	1,717,184
Pennsylvania	9,675,928	29,022,618	19,726,989	1,735,249	1,380,911	38,144	316,194	1,557,080	1,088,227	4,915,073	4,880,418
Rhode Island	505,323	3,556,083	2,155,142	317,883	266,977	11,663	39,243	163,830	295,230	623,998	703,099
South Carolina	2,720,441	9,679,487	7,159,231	825,810	553,422	51,705	220,683	282,451	349,930	1,062,065	2,462,015
South Dakota	369,368	1,605,264	1,104,479	243,820	185,996	8,078	49,746	35,550	107,946	113,469	366,144
Tennessee	3,517,419	10,311,888	7,512,926	1,270,963	1,057,514	63,209	150,240	394,895	192,206	940,898	2,332,205
Texas	12,364,495	33,717,344	23,282,648	3,593,699	2,845,689	137,173	610,837	1,537,204	740,582	4,563,211	6,320,084
Utah	1,526,766	4,645,009	3,283,202	635,015	525,156	13,226	96,633	155,003	128,397	443,392	1,278,854
Vermont	313,167	1,747,892	1,309,201	120,271	86,868	4,950	28,453	97,094	105,021	116,305	402,054
Virginia	4,462,682	13,254,458	9,033,873	1,503,000	1,271,472	7,254	224,274	975,421	549,920	1,192,244	3,667,590
Washington	5,429,938	15,655,799	9,447,560	1,568,929	1,294,256	27,809	246,864	850,486	509,255	3,279,569	3,478,093
West Virginia	1,325,430	5,644,365	3,516,447	521,981	425,689	1,594	94,698	139,455	163,416	1,303,066	938,166
Wisconsin	6,290,232	10,699,681	6,983,042	946,705	735,903	26,687	184,115	483,471	547,893	1,738,570	2,408,212
Wyoming	686,672	1,375,444	802,761	253,756	222,582	1,549	29,625	39,412	54,124	225,391	292,581

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: 1995
(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	\$724,564,751	\$249,670,340	\$194,786,516	\$57,374,450	\$29,138,597	\$12,533,912	\$30,864,606	\$26,069,038	\$12,761,394	\$3,932,011	\$6,451,364
Alabama	10,328,670	4,400,912	2,291,264	924,411	811,433	185,903	491,648	231,357	119,658	64,276	83,482
Alaska	5,028,335	1,257,989	642,672	579,041	31,771	241,582	144,182	146,625	116,706	32,672	55,290
Arizona	9,927,694	3,601,018	2,468,116	925,358	55,212	159,104	489,489	436,779	193,999	49,624	109,774
Arkansas	5,985,838	2,352,224	1,518,699	613,037	338,669	134,342	240,336	160,878	100,926	36,718	50,627
California	93,384,118	30,027,036	28,510,250	4,820,924	2,525,505	1,790,574	5,256,929	3,675,808	1,996,196	445,238	898,881
Colorado	8,209,660	3,690,511	2,124,246	779,881	146,450	159,437	224,665	319,686	115,575	41,827	49,043
Connecticut	11,521,698	2,814,605	2,909,550	749,744	941,286	70,374	345,694	481,266	215,388	86,823	105,583
Delaware	2,656,731	919,552	413,857	246,494	56,649	36,565	144,138	110,072	97,488	8,626	47,319
Florida	31,951,136	10,845,537	7,046,459	2,995,462	507,404	1,091,848	1,943,154	1,599,259	527,958	39,954	280,926
Georgia	17,571,512	7,340,676	4,589,054	1,325,497	637,960	358,856	603,053	764,510	229,703	114,405	136,712
Hawaii	5,321,181	1,645,470	893,511	282,239	217,549	94,712	304,371	110,238	58,432	19,942	19,863
Idaho	2,876,091	1,250,780	486,522	365,787	45,125	114,577	85,352	76,001	41,604	20,844	28,782
Illinois	28,544,101	8,505,171	8,821,743	2,650,632	785,396	311,245	1,229,235	815,775	442,162	189,276	271,595
Indiana	13,883,306	5,840,259	3,206,875	1,398,483	489,102	154,245	381,005	350,901	193,241	90,549	118,618
Iowa	7,759,215	3,167,192	1,650,154	978,631	524,657	203,124	188,800	176,666	121,438	55,499	53,816
Kansas	6,376,291	2,875,589	1,212,378	828,450	328,782	149,044	185,520	191,416	106,575	19,003	41,428
Kentucky	10,073,749	4,062,156	2,776,428	921,885	337,269	252,412	254,296	221,083	198,357	39,641	113,289
Louisiana	12,926,237	4,245,083	3,876,320	798,093	1,187,167	310,949	389,253	353,473	118,303	62,485	139,379
Maine	3,617,531	1,045,924	1,257,408	307,454	63,141	85,327	154,761	63,155	61,681	29,462	28,525
Maryland	12,723,381	3,818,420	2,955,844	1,175,293	306,986	313,167	737,684	746,649	331,922	30,780	228,723
Massachusetts	21,738,940	4,101,910	6,178,151	1,703,039	750,997	182,028	1,257,183	660,273	534,803	65,310	246,926
Michigan	30,455,854	13,888,845	6,173,632	1,832,096	1,463,876	307,574	1,882,415	1,184,528	289,698	156,106	219,852
Minnesota	14,617,191	5,557,649	3,920,689	1,036,394	584,501	333,108	441,257	246,261	254,026	100,908	114,854
Mississippi	6,597,300	2,494,844	1,631,040	584,801	349,039	164,255	193,026	139,495	56,920	54,478	49,793
Missouri	11,250,743	4,285,044	2,887,551	1,159,689	441,292	237,847	487,949	265,242	184,105	56,892	126,120
Montana	2,520,928	980,616	440,904	298,378	37,952	127,661	116,474	49,635	78,211	8,642	28,400
Nebraska	3,996,705	1,439,574	915,457	544,509	252,084	127,968	192,394	84,987	63,765	23,552	40,542
Nevada	3,676,518	1,351,431	611,187	415,358	57,967	48,066	69,598	135,987	104,808	31,342	32,744
New Hampshire	2,661,379	557,018	942,933	205,280	42,155	37,106	117,828	58,628	47,042	19,908	26,677
New Jersey	26,275,486	7,406,043	6,770,616	2,119,032	1,039,190	272,699	653,569	825,382	359,181	96,026	295,862
New Mexico	5,779,010	2,362,911	878,777	697,573	302,246	86,897	267,297	161,014	89,223	33,797	49,400
New York	67,991,850	17,494,460	25,784,900	3,046,812	3,619,553	322,292	2,404,171	2,272,887	1,057,554	380,285	347,555
North Carolina	18,304,748	7,761,071	4,020,356	1,818,036	737,658	392,976	846,203	819,632	177,289	74,210	193,459
North Dakota	1,972,650	737,348	437,888	270,305	54,128	86,755	48,799	18,105	29,553	5,639	6,636
Ohio	27,684,604	9,890,917	7,592,988	2,288,287	1,195,466	262,630	1,127,009	1,051,783	623,438	184,848	189,488
Oklahoma	7,378,203	3,370,966	1,656,158	725,769	287,027	128,042	290,675	246,914	158,605	42,801	47,745
Oregon	9,391,240	3,085,691	2,073,270	982,400	462,118	251,309	374,749	280,965	416,706	60,686	114,663
Pennsylvania	33,262,675	9,676,929	11,110,757	2,507,970	1,644,628	436,586	1,271,166	954,704	569,911	199,500	352,860
Rhode Island	3,501,161	885,077	902,289	266,080	93,410	34,548	56,881	24,221	114,371	31,649	28,672
South Carolina	9,725,349	3,537,053	2,447,257	594,192	582,202	156,524	623,469	348,052	138,547	67,414	121,532

See footnotes at end of table.

STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1995 — 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	1,749,347	514,606	374,521	258,290	48,808	78,096	58,078	40,678	38,948	16,543	15,728
Tennessee	12,434,586	4,302,667	3,804,888	1,220,053	499,511	168,612	560,550	424,429	112,354	76,267	85,476
Texas	39,935,395	16,285,954	10,635,272	3,037,574	1,858,412	614,036	1,247,912	2,590,405	800,416	265,835	239,995
Utah	5,183,005	2,482,814	923,723	353,984	281,639	112,784	140,097	144,326	108,557	30,082	36,543
Vermont	1,823,942	610,672	510,788	157,005	9,445	54,308	48,071	41,159	37,586	9,648	27,078
Virginia	15,305,371	5,979,289	2,791,293	1,983,212	1,041,917	137,945	544,456	778,486	365,249	87,707	289,108
Washington	17,214,515	7,273,096	3,729,654	1,536,854	513,864	512,272	854,450	482,761	271,371	151,318	156,600
West Virginia	5,328,495	1,993,619	1,576,052	662,595	83,702	151,368	131,278	77,231	135,565	23,810	37,160
Wisconsin	14,365,798	5,029,803	3,159,993	1,114,815	432,741	400,609	505,708	509,551	183,291	78,870	55,983
Wyoming	1,775,288	626,319	252,182	287,272	33,556	89,624	73,989	29,570	31,272	20,294	12,258

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: 1996
(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	\$755,276,699	\$263,519,202	\$195,730,925	\$58,254,885	\$29,421,119	\$12,861,853	\$32,612,198	\$27,324,135	\$12,493,783	\$3,917,577	\$7,173,419
Alabama	10,991,713	4,872,259	2,325,418	881,381	815,698	173,797	514,380	220,046	116,567	60,565	86,936
Alaska	5,104,670	1,235,738	712,735	622,849	31,317	267,104	159,218	150,026	109,417	30,671	53,161
Arizona	10,817,960	3,787,629	2,604,854	1,143,426	56,490	169,167	543,341	499,420	184,889	49,379	120,135
Arkansas	6,480,997	2,509,087	1,583,327	698,315	341,661	135,913	246,981	171,002	127,412	42,177	52,061
California	98,782,722	34,779,689	28,804,856	4,522,006	2,779,960	1,876,118	5,564,254	3,843,358	1,889,443	418,102	1,012,166
Colorado	8,902,394	3,945,360	2,081,070	795,945	145,831	157,835	235,366	353,435	118,442	43,517	52,487
Connecticut	11,735,554	2,888,367	2,814,660	712,059	974,436	71,502	365,838	465,481	237,643	90,506	105,413
Delaware	2,925,526	961,679	463,249	256,913	58,416	44,425	152,191	112,563	88,158	9,230	48,433
Florida	33,619,115	10,872,132	7,317,862	3,240,703	526,928	1,240,813	2,079,149	1,646,922	570,341	41,954	295,435
Georgia	18,588,949	7,932,766	4,623,301	1,227,547	651,520	355,078	637,639	816,825	251,852	111,791	149,775
Hawaii	5,229,112	1,548,266	914,957	269,998	181,127	75,358	305,725	105,997	64,562	35,017	8,618
Idaho	3,082,521	1,360,952	528,432	346,443	37,358	115,013	68,235	97,560	41,698	22,622	30,435
Illinois	30,091,928	8,773,134	9,377,244	2,434,886	797,307	266,138	1,512,257	873,100	531,245	195,182	294,643
Indiana	14,422,131	6,141,653	3,155,092	1,532,451	206,466	159,810	401,790	377,538	179,572	87,864	145,747
Iowa	8,182,909	3,262,640	1,710,357	1,046,032	518,934	203,593	178,610	184,142	130,178	52,445	60,942
Kansas	6,679,811	2,960,968	1,101,686	995,807	321,986	159,063	242,856	195,443	104,865	19,173	40,085
Kentucky	10,603,330	4,263,239	2,769,938	1,059,328	365,802	254,950	272,247	225,651	216,315	23,148	115,441
Louisiana	12,590,706	4,347,932	2,976,403	858,290	1,106,628	318,513	387,843	384,368	118,388	62,508	166,195
Maine	3,735,430	1,079,932	1,255,500	361,902	58,821	106,483	175,768	64,002	60,047	25,405	34,058
Maryland	13,355,420	4,050,459	2,923,187	1,220,202	311,714	302,850	760,690	743,494	334,751	35,945	274,073
Massachusetts	22,789,668	4,492,012	5,998,677	1,803,223	896,689	227,954	1,285,098	729,089	329,758	63,848	287,109
Michigan	31,643,604	13,811,857	6,440,111	1,935,622	1,448,596	401,096	1,957,679	1,240,703	268,565	192,005	229,261
Minnesota	15,749,033	5,783,448	4,129,255	1,213,571	605,893	329,339	511,199	302,255	230,657	120,495	88,538
Mississippi	7,436,968	2,724,296	1,657,877	718,420	380,099	168,063	242,541	230,472	65,781	46,166	52,324
Missouri	11,751,078	4,386,693	2,898,138	1,151,756	480,455	230,651	551,261	312,039	187,573	54,917	130,094
Montana	2,729,248	1,014,273	509,929	340,020	32,655	109,983	135,250	66,232	81,182	6,065	30,181
Nebraska	4,320,072	1,513,604	975,644	573,918	286,905	130,391	215,763	93,638	68,740	23,377	42,758
Nevada	4,024,021	1,538,772	653,102	399,888	61,659	56,969	78,560	150,718	114,153	35,874	39,218
New Hampshire	2,841,106	579,266	987,830	224,301	39,522	34,879	106,147	61,719	50,500	20,063	26,748
New Jersey	26,035,016	7,749,529	6,744,113	1,811,523	993,930	162,647	593,636	874,753	347,068	101,680	258,512
New Mexico	6,221,671	2,457,274	1,118,490	651,328	308,578	89,048	268,229	174,737	86,853	32,693	56,490
New York	68,865,818	17,326,408	26,145,751	2,841,348	3,734,213	325,720	2,699,015	2,377,355	1,164,205	377,999	353,244
North Carolina	19,410,421	8,050,726	4,419,392	1,732,824	748,896	402,566	827,710	873,232	185,646	70,282	194,927
North Dakota	1,860,406	704,871	361,336	209,406	43,076	76,937	40,496	17,060	6,983	4,580	6,390
Ohio	28,492,233	10,315,461	7,392,179	2,203,465	964,128	284,083	1,304,288	1,144,108	663,684	183,050	191,677
Oklahoma	7,911,728	3,475,725	1,658,383	831,958	283,127	132,691	309,846	296,108	181,996	37,401	51,211
Oregon	9,632,720	3,473,191	2,115,652	932,933	443,076	238,580	365,736	291,162	411,855	49,733	120,392
Pennsylvania	33,135,802	10,526,449	9,834,967	2,427,261	1,749,499	431,973	1,255,006	1,076,935	526,770	228,863	624,793
Rhode Island	3,400,206	885,633	881,807	210,095	89,839	28,056	241,935	116,224	69,234	33,982	29,724
South Carolina	10,683,485	3,832,467	2,554,452	615,953	597,611	171,254	710,015	391,366	132,221	59,671	140,200

See footnotes at end of table.

STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1996 — Continued

State	Total general expenditure (a)	Education	Public welfare	Highways	Hospitals	Natural resources	Health	Corrections	Financial administration	Employment security administration	Police
South Dakota	1,861,163	529,417	393,005	264,607	48,410	85,781	58,578	43,968	41,511	15,552	19,902
Tennessee	12,884,602	4,383,102	3,958,073	1,232,972	512,404	165,741	545,985	444,528	117,606	73,207	87,332
Texas	41,518,628	17,049,364	10,635,810	3,562,728	1,899,361	643,479	1,179,941	2,351,414	488,293	232,584	291,539
Utah	5,662,759	2,751,366	952,023	356,766	281,063	133,280	158,471	157,607	104,653	28,142	43,574
Vermont	1,917,735	622,929	516,178	188,676	9,146	52,923	51,296	43,087	43,159	8,251	34,062
Virginia	16,306,733	6,430,222	2,916,450	2,010,700	1,090,825	137,836	522,502	808,911	380,303	78,488	312,921
Washington	17,587,160	7,475,270	3,803,631	1,435,374	551,833	437,558	853,254	497,130	271,034	160,416	171,840
West Virginia	5,622,818	2,078,675	1,588,057	705,344	81,311	140,023	121,639	82,073	153,727	24,283	39,241
Wisconsin	15,251,343	5,323,972	3,193,480	1,172,157	438,162	496,259	530,720	513,291	186,173	81,600	61,004
Wyoming	1,806,556	659,049	253,005	270,265	31,758	82,570	86,024	31,848	34,011	15,104	11,984

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.

Table 6.17

STATE DEBT OUTSTANDING AT END OF FISCAL YEAR, BY STATE: 1995
(In thousands of dollars. Per capita in dollars.)

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	\$427,239,150	\$1,629.4	\$421,139,146	\$116,195,285	\$304,943,861	\$6,100,004	\$205,347,699	\$106,570,704
Alabama	3,758,726	883.8	3,758,400	1,126,077	2,632,323	326	1,957,228	1,042,979
Alaska	3,232,262	5,351.4	3,230,262	396,011	2,834,251	2,000	867,939	394,586
Arizona	3,037,066	720.0	3,037,066	345,615	2,691,451	0	2,614,904	345,615
Arkansas	1,982,537	798.1	1,982,163	160,635	1,821,528	374	483,987	160,635
California	48,197,317	1,525.8	44,136,774	16,074,609	28,062,165	4,060,543	27,082,337	15,968,881
Colorado	3,368,181	898.9	3,368,099	5,281	3,362,818	82	276,724	5,281
Connecticut	15,456,310	4,719.5	15,452,210	9,722,360	5,729,850	4,100	8,928,939	8,431,869
Delaware	3,524,495	4,915.6	3,519,728	566,608	2,953,120	4,767	1,311,663	548,920
Florida	15,369,609	1,085.0	15,368,741	998,235	14,370,506	868	10,364,497	567,236
Georgia	5,621,662	780.7	5,621,662	4,143,355	1,478,307	0	4,064,408	4,124,319
Hawaii	5,195,820	4,377.3	5,153,627	2,934,965	2,218,662	42,193	4,168,631	2,929,507
Idaho	1,302,540	1,120.0	1,302,540	0	1,302,540	0	160,980	0
Illinois	21,950,300	1,855.5	21,945,537	6,665,289	15,280,248	4,763	7,272,454	6,248,102
Indiana	5,456,751	940.3	5,441,151	0	5,441,151	15,600	1,991,622	0
Iowa	2,110,974	742.8	2,093,912	0	2,093,912	17,062	765,527	0
Kansas	1,145,493	446.6	1,142,792	0	1,142,792	2,701	1,112,133	0
Kentucky	7,097,496	1,838.7	7,097,496	0	7,097,496	0	4,623,652	-6,081
Louisiana	8,520,442	1,962.3	8,459,444	3,053,141	5,406,303	60,998	3,381,173	2,659,236
Maine	3,041,348	2,450.7	3,041,348	516,060	2,525,288	0	628,279	515,041
Maryland	9,438,060	1,871.9	9,438,060	2,623,864	6,814,196	0	4,487,193	2,611,894
Massachusetts	27,734,128	4,566.0	27,406,958	12,301,001	15,105,957	327,170	13,074,362	12,026,127
Michigan	12,535,217	1,312.7	12,530,413	1,841,400	10,689,013	4,804	4,321,526	1,841,400
Minnesota	4,494,029	974.8	4,494,029	1,853,255	2,640,774	0	1,995,632	1,558,481
Mississippi	1,924,051	713.4	1,924,051	1,042,193	881,858	0	1,081,513	1,037,302
Missouri	6,714,353	1,261.1	6,664,343	933,745	5,730,598	50,010	1,189,565	840,198
Montana	2,209,910	2,540.1	2,202,017	253,211	1,948,806	7,893	474,633	244,615
Nebraska	1,367,815	835.6	1,367,297	0	1,367,297	518	185,917	0
Nevada	1,996,136	1,304.7	1,993,873	1,138,811	855,062	2,263	1,307,969	1,103,307
New Hampshire	5,781,281	5,036.0	5,781,281	800,133	4,981,148	0	976,845	609,350
New Jersey	24,357,951	3,065.8	24,351,158	3,646,891	20,704,267	6,793	12,179,329	3,646,891
New Mexico	1,824,098	1,082.6	1,813,690	222,385	1,591,305	10,408	656,649	222,385
New York	68,465,667	3,775.1	68,041,352	10,397,992	57,643,360	424,315	34,429,355	8,789,647
North Carolina	4,547,541	632.0	4,547,541	1,025,167	3,522,374	0	1,547,203	1,023,966
North Dakota	855,350	1,334.4	855,350	0	855,350	0	34,459	0
Ohio	12,295,305	1,102.6	12,172,212	3,070,025	9,102,187	123,093	6,050,151	2,930,175
Oklahoma	3,735,682	1,139.6	3,735,576	344,455	3,391,121	106	2,404,304	344,455
Oregon	5,481,572	1,745.2	5,481,572	4,239,160	1,242,412	0	2,487,014	2,121,400
Pennsylvania	14,294,000	1,184.1	13,665,003	5,023,014	8,641,989	628,997	7,300,859	5,021,953
Rhode Island	5,515,554	5,571.3	5,487,019	1,271,415	4,215,604	28,535	2,315,121	1,271,415
South Carolina	5,019,617	1,366.6	4,900,917	897,784	4,003,133	118,700	3,523,482	897,784
South Dakota	1,663,499	2,281.9	1,663,020	0	1,663,020	479	222,479	0
Tennessee	2,821,948	536.9	2,687,648	820,087	1,867,561	134,300	1,038,100	815,526
Texas	9,921,999	529.9	9,921,556	5,426,821	4,494,735	443	6,589,749	3,435,392
Utah	2,061,145	1,056.5	2,047,307	430,555	1,616,752	13,838	601,664	409,071
Vermont	1,667,649	2,850.7	1,667,374	536,625	1,130,749	275	584,219	536,625
Virginia	8,716,051	1,317.0	8,716,051	475,434	8,240,617	0	1,967,359	475,434
Washington	8,820,118	1,624.0	8,819,431	5,650,741	3,168,690	687	5,790,987	5,603,851
West Virginia	2,585,972	1,414.6	2,585,972	233,170	2,352,802	0	1,200,434	228,224
Wisconsin	8,235,991	1,607.7	8,235,991	2,987,710	5,248,281	0	3,171,554	2,987,710
Wyoming	788,132	1,641.9	788,132	0	788,132	0	100,996	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: 1996
 (Amounts in thousands. Per capita amounts in dollars)

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	\$447,338,625	\$1,689.7	\$441,489,253	\$118,548,901	\$322,940,352	\$5,849,372	\$219,392,199	\$108,955,012
Alabama	3,645,292	853.1	3,645,072	974,664	2,670,408	220	1,819,828	910,070
Alaska	3,176,601	5,233.2	3,176,601	377,896	2,798,705	0	808,150	377,295
Arizona	2,936,004	663.0	2,936,004	301,425	2,634,579	0	2,602,831	301,425
Arkansas	2,142,271	853.6	2,142,206	255,095	1,887,111	65	608,042	255,095
California	45,859,003	1,438.6	45,783,280	15,393,644	30,389,636	75,723	26,682,703	15,340,475
Colorado	3,576,722	935.7	3,576,676	5,051	3,571,625	46	338,497	5,051
Connecticut	16,415,336	5,013.5	16,415,336	10,347,478	6,067,858	0	9,402,136	8,929,660
Delaware	4,278,539	5,902.7	4,274,006	577,409	3,696,597	4,533	1,337,946	560,431
Florida	15,514,762	1,077.4	15,514,181	932,425	14,581,756	581	10,094,494	542,039
Georgia	6,199,913	843.2	6,199,913	4,748,370	1,451,543	0	4,632,758	4,729,340
Hawaii	5,116,982	4,322.8	5,077,089	2,869,639	2,207,450	39,893	4,075,220	2,861,770
Idaho	1,453,555	1,222.2	1,453,460	0	1,453,460	95	177,026	0
Illinois	22,676,430	1,914.2	22,672,238	6,978,280	15,693,958	4,192	7,891,502	6,449,531
Indiana	6,116,873	1,047.3	6,066,498	0	6,066,498	50,375	2,329,174	0
Iowa	2,064,507	723.9	2,044,997	0	2,044,997	19,510	778,979	0
Kansas	1,161,470	451.6	1,148,738	0	1,148,738	12,732	1,130,313	0
Kentucky	7,030,482	1,810.2	7,030,482	0	7,030,482	0	4,478,448	-17,717
Louisiana	7,452,387	1,713.0	7,433,803	2,713,146	4,720,657	18,584	3,062,684	2,312,999
Maine	3,159,694	2,541.3	3,159,694	515,690	2,644,004	0	608,680	489,360
Maryland	9,690,915	1,910.8	9,690,915	2,864,730	6,826,185	0	4,632,740	2,851,104
Massachusetts	29,294,682	4,808.4	28,452,415	13,177,261	15,275,154	842,267	13,936,021	12,861,213
Michigan	13,667,509	1,424.5	13,657,460	1,806,000	11,851,460	10,049	4,281,976	1,806,000
Minnesota	4,858,281	1,043.1	4,858,281	2,118,665	2,739,616	0	2,249,560	1,820,241
Mississippi	2,232,015	821.8	2,232,015	1,260,659	971,356	0	1,292,712	1,252,110
Missouri	7,128,377	1,330.2	7,122,297	896,935	6,225,362	6,080	1,158,766	804,766
Montana	2,244,202	2,552.1	2,135,755	206,500	1,929,255	108,447	448,325	203,174
Nebraska	1,401,777	848.5	1,401,269	0	1,401,269	508	150,016	0
Nevada	2,258,523	1,408.8	2,253,291	1,311,776	941,515	5,232	1,481,938	1,288,571
New Hampshire	5,832,969	5,017.7	5,832,969	793,259	5,039,710	0	978,031	619,016
New Jersey	25,601,576	3,205.0	25,595,465	3,688,361	21,907,104	6,111	17,686,694	3,688,361
New Mexico	2,146,696	1,252.9	2,119,569	208,379	1,911,190	27,127	735,028	208,379
New York	73,121,852	4,021.0	72,649,281	10,541,391	62,107,890	472,571	36,459,165	8,851,728
North Carolina	4,513,348	616.3	4,513,348	951,082	3,562,266	0	1,491,789	951,082
North Dakota	819,003	1,272.7	818,053	0	818,053	950	28,881	0
Ohio	12,627,741	1,130.2	12,496,508	3,078,675	9,417,833	131,233	6,458,883	2,932,896
Oklahoma	3,889,324	1,178.3	3,889,240	334,655	3,554,585	84	2,510,000	334,655
Oregon	6,086,273	1,899.7	6,086,273	3,718,583	2,367,690	0	2,762,087	1,925,979
Pennsylvania	15,045,892	1,248.0	14,545,182	5,039,631	9,505,551	500,710	7,404,328	5,038,570
Rhode Island	5,505,683	5,560.0	5,482,148	1,119,523	4,362,625	23,535	2,227,797	1,119,523
South Carolina	5,324,200	1,439.5	5,086,880	1,006,371	4,080,509	237,320	3,690,007	1,006,371
South Dakota	1,704,133	2,326.8	1,703,675	0	1,703,675	458	244,681	0
Tennessee	3,069,027	576.9	2,917,332	908,729	2,008,603	151,695	1,112,870	906,681
Texas	14,575,675	762.0	11,653,429	6,002,761	5,650,668	2,922,246	8,366,820	3,995,087
Utah	2,464,177	1,231.8	2,446,787	413,185	2,033,602	17,390	712,463	386,558
Vermont	1,717,898	2,918.3	1,716,588	479,245	1,237,343	1,310	528,080	479,245
Virginia	8,792,968	1,317.2	8,792,968	523,177	8,269,791	0	2,135,897	523,177
Washington	8,991,106	1,625.0	8,990,439	5,831,123	3,159,316	667	5,979,681	5,780,901
West Virginia	2,830,217	1,550.2	2,823,384	190,115	2,633,269	6,833	1,324,261	184,882
Wisconsin	9,126,746	1,768.8	8,976,746	3,087,918	5,888,828	150,000	3,965,155	3,087,918
Wyoming	799,017	1,659.8	799,017	0	799,017	0	98,136	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 1998)

<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 Revenue	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

<i>State or other jurisdiction</i>	<i>Amnesty period</i>	<i>Legislative authorization</i>	<i>Major taxes covered</i>	<i>Accounts receivable included</i>	<i>Collections (\$ millions) (a)</i>	<i>Installment arrangements permitted (b)</i>
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	46.2	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
	03/15/96 - 06/01/96	Yes	All	Yes	359.0	No
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
	11/01/96 - 01/31/97	Yes	All	Yes	N.A.	Yes(j)
North Carolina	09/01/89 - 12/01/89	Yes	All (k)	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 (l)
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
	04/15/96 - 06/28/96	Yes	All	Yes	7.9	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 (m)	No	0.5	No
Vermont	05/15/90 - 06/25/90	Yes	All	Yes	1.0 (n)	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 (o)	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	No (p)

Source: The Federation of Tax Administrators, January 1997.

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.

STATE TAX AMNESTY PROGRAMS — Continued

(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 tax payer principally engaged in aviation, or a utility subject to the supervision of the State Department of Public Service was also ineligible.

(j) Installment arrangements were permitted if applicant demonstrated that payment would present a severe financial hardship.

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

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

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

(n) Preliminary figure.

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

(p) Does not include real property taxes. All interest was waived on tax payments made before July 31, 1995. After this date, only 50% of the interest was waived.

Table 6.21
STATE EXCISE TAX RATES
(As of January 1, 1998)

State or other jurisdiction	General sales and gross receipts tax (percent)	Cigarettes (a) (cents per pack of 20)	Distilled spirits (b) (\$ per gallon)	Motor fuel (c) (cents per gallon)	
				Gasoline	Diesel
Alabama	4	16.5	...	16	17
Alaska .....	...	100	5.60 (d)	8	8
Arizona	5	58	3.00	18	18
Arkansas	4.625	31.5	2.50 (e)	18.5	18.5
California	6 (f)	37	3.30 (g)	18	18
Colorado	3	20	2.28	22	20.5
Connecticut	6	50	4.50 (h)	36	18
Delaware .....	...	24	3.75 (i)	23 (j)	22 (j)
Florida	6	33.9	6.50 (k)	4 (l)	4 (l)
Georgia	4	12	3.79 (m)	7.5	7.5
Hawaii	4	100	5.92	16	16
Idaho	5	28	...	25 (n)	25
Illinois	6.25 (o)	58	2.00 (p)	19	21.5
Indiana	5	15.5	2.68 (q)	15	16
Iowa	5	36	...	20	22.5
Kansas	4.9	24	2.50 (r)	18	20
Kentucky	6	3 (s)	1.92 (t)	15 (u)	12
Louisiana	4	20	2.50 (v)	20	20
Maine	6	74	...	19	20
Maryland	5	36	1.50	23.5	24.25
Massachusetts	5	76	4.05 (w)	21 (x)	21
Michigan	6	75	...	19	15
Minnesota	6.5 (o)	48	5.03 (y)	20	20
Mississippi	7	18	...	18	18
Missouri	4.225	17	2.00	17	17
Montana .....	...	18	...	27	27.75
Nebraska	5	34	3.00	24.6 (j)	24.6 (j)
Nevada	6.5	35	2.05 (z)	23	27
New Hampshire .....	...	37	...	18	18
New Jersey	6	80	4.40	10.5	13.5
New Mexico	5	21	6.06	17	18
New York	4	56	6.44 (aa)	8	8
North Carolina	4	5	...	22.6	22.6
North Dakota	5	44	2.50 (bb)	20	20
Ohio	5	24	...	22	22
Oklahoma	4.5	23	5.56 (cc)	16	13
Oregon .....	...	68	...	24	24
Pennsylvania	6	31	...	12	12
Rhode Island	7	71	3.75	28 (dd)	28
South Carolina	5	7	2.72 (ee)	16	16
South Dakota	4	33	3.93 (ff)	21	21
Tennessee	6	13 (gg)	4.00 (hh)	20	17
Texas	6.25	41	2.40 (ii)	20	20
Utah	4.75	51.5	...	24.5	24.5
Vermont	5	44	...	19 (jj)	16 (jj)
Virginia	3.5	2.5	...	17.5 (kk)	16 (kk)
Washington	6.5	82.5	...	23	23
West Virginia	6	17	...	20.5	20.5
Wisconsin	5	59	3.25	24.8 (j)	24.8
Wyoming	4 (ll)	12	...	8	8
Dist. of Columbia	5.75	65	1.50 (mm)	20	20

TAXES

STATE EXCISE TAX RATES — Continued

Source: The Federation of Tax Administrators.

Key:

... — Tax is not applicable.

(a) Counties and cities may impose an additional tax on a pack of cigarettes in the following states: Alabama, 1 to 6 cents; Illinois, 10 to 15 cents; Missouri, 4 to 7 cents; Tennessee, 1 cent; and Virginia 2 to 15 cents.

(b) 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.

(c) Tax rates do not include the following local option taxes: Alabama 1 to 3 cents; California, 1 cent; Hawaii, 8 to 11.5 cents; Illinois, 5 cents in Chicago and 6 cents in Cook County (gasoline only); Nevada, 1 to 10 cents; Oregon, 1 to 2 cents; South Dakota, 1 cent; Tennessee, 1 cent; and Virginia, 2 percent. In the following states, carriers pay an additional surcharge: Arizona, 8 cents; Illinois, 6.3 cents (gasoline) and 6 cents (diesel); Indiana, 11 cents; Kentucky, 2 percent (gasoline) and 4.7 percent (diesel); New York, 22.21 cents (gasoline) and 23.21 cents (diesel); and Pennsylvania, 6 cents.

(d) Under 21%, \$0.85/gallon

(e) Under 5%, \$0.50/gallon; under 21%, \$1.00 gallon. Additional 20 cents per case and 3% off-premise or 14% on-premise sales taxes are imposed.

(f) Includes a 0.5% temporary tax pending a judicial ruling on school finance.

(g) Over 50%, \$6.60/gallon.

(h) Under 7%, \$2.05/gallon.

(i) Under 25%, \$2.50/gallon.

(j) Portion of the rate is adjustable based on maintenance costs, sales volume, or cost of fuel to state government.

(k) Under 17.259%, \$2.25/gallon; over 55.78%, \$9.53/gallon. An additional 10-cents-per ounce on-premise tax is imposed.

(l) An additional tax is imposed equal to two-thirds of the local rate for gasoline and 50% for diesel. Local rates vary from 1 to 7 cents.

(m) Local tax of \$0.83/gallon.

(n) Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol).

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

(p) Under 14%, \$0.23/gallon. An additional \$0.50/gallon in Chicago and \$2.00/gallon in Cook County.

(q) Under 15%, \$0.47/gallon.

(r) Additional 8 percent off-premise or 10% on-premise retail tax is imposed.

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

(t) Under 6%, \$0.25/gallon. Additional 5 cents per case and 9% wholesale taxes are imposed.

(u) Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rate is 9%.

(v) Under 6%, \$0.32/gallon.

(w) Under 15%, \$1.10/gallon; over 50% alcohol, \$4.05/proof/gallon. An additional 0.57% on private club sales.

(x) Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rate is 19.1%.

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

(z) Under 14%, \$0.40/gallon; and under 21%, \$0.75/gallon.

(aa) Under 24%, \$2.54/gallon. An additional \$1.00/gallon in New York City.

(bb) 7% state sales tax.

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

(dd) Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rate is 13%.

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

(ff) Under 14%, \$0.93/gallon. An additional 2% wholesale tax is imposed.

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

(hh) Under 7%, \$1.10/gallon. Additional 15 cents per case and 15 percent (on-premise sales) taxes are imposed.

(ii) Additional 14% (on-premise sales) and 5 cents per drink (airline sales) taxes are imposed.

(jj) Large trucks pay a higher tax, totaling 25 cents per gallon.

(kk) Large trucks pay an additional 3.5 cents per gallon.

(ll) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(mm) An additional 8% off-premise or 9% on-premise sales tax is imposed.

Table 6.22
FOOD AND DRUG SALES TAX EXEMPTIONS
(As of January 1, 1998)

State or other jurisdiction	Tax rate (percentage)	Exemptions		
		Food (a)	Prescription drugs	Nonprescription drugs
Alabama	4	...	★	...
Alaska	none	...	...	...
Arizona	5	★	★	...
Arkansas	4.625	...	★	...
California	6 (b)	★	★	...
Colorado	3	★	★	...
Connecticut	6	★	★	...
Delaware	none	...	...	...
Florida	6	★	★	★
Georgia	4	(c)	★	...
Hawaii	4	...	★	...
Idaho	5	...	★	...
Illinois	6.25 (d)	(e)	(e)	(e)
Indiana	5	★	★	...
Iowa	5	★	★	...
Kansas	4.9	...	★	...
Kentucky	6	★	★	...
Louisiana	4	(f)	★	...
Maine	6	★	★	...
Maryland	5	★	★	★
Massachusetts	5	★	★	...
Michigan	6	★	★	...
Minnesota	6.5 (d)	★	★	★
Mississippi	7	...	★	...
Missouri	4.225	(g)	★	...
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	4.75	...	★	...
Vermont	5	★	★	...
Virginia	3.5	...	★	★
Washington	6.5	★	★	...
West Virginia	6	...	★	...
Wisconsin	5	★	★	...
Wyoming	4 (h)	...	★	...
Dist. of Columbia	5.75	★	★	★

Source: The Federation of Tax Administrators.

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) Food sales will be fully exempt, effective October 1, 1998. Currently taxable at 1 percent.

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

(e) Taxable at 1 percent.

(f) Taxable at 3 percent.

(g) Effective October 1, 1997 to September 30, 1998, the state tax rate on all retail food is reduced to 1.225 percent.

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

TAXES

Table 6.23
STATE INDIVIDUAL INCOME TAXES
(As of January 1, 1998)

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	2.9	- 5.2	5	10,000 (a)	- 150,001 (a)	2,100	4,200	2,300	
Arkansas	1.0	- 7.0 (c)	6	2,999	- 25,000	20 (d)	40 (d)	20 (d)	
California (e)	1.0	- 9.3	6	5,016 (a)	- 32,916 (a)	68 (d)	136 (d)	68 (d)	
Colorado	5.0		1	----- Flat rate -----		----- None -----			
Connecticut	3.0	- 4.5	2	6,250 (a)	- 6,250 (a)	12,000 (f)	24,000 (f)	0	
Delaware	3.1	- 6.9	6	2,001	- 30,000	100 (d)	200 (d)	100 (d)	
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)	2,700 (i)	5,400 (i)	2,700 (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)	0.36	- 8.98	9	1,136	- 51,120	20 (d)	40 (d)	40 (d)	★
Kansas	3.5	- 7.75	3	15,000 (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	4	4,150 (a)	- 16,500 (a)	2,150	4,300	2,150	
Maryland	2.0	- 4.95	4	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 -----		2,700	5,400	2,700	
Minnesota (e)	6.0	- 8.5	3	16,960 (m)	- 55,730 (m)	2,700 (i)	5,400 (i)	2,700 (i)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	10,000	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	1,900	- 67,900	1,550	3,100	1,550	★
Nebraska (e)	2.51	- 6.68	4	2,400 (o)	- 26,500 (o)	88 (d)	176 (d)	88 (d)	
Nevada	----- (b) -----								
New Hampshire	----- (p) -----								
New Jersey	1.4	- 6.37	6	20,000 (q)	- 75,000 (q)	1,000	2,000	1,500	
New Mexico	1.7	- 8.5	7	5,500 (r)	- 65,000 (r)	2,700 (i)	5,400 (i)	2,700 (i)	
New York	4.0	- 7.125	5	5,500 (a)	- 13,000 (a)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (s)	- 60,000 (s)	2,700 (i)	5,400 (i)	2,700 (i)	
North Dakota	2.67	- 12.0 (t)	8	3,000	- 50,000	2,700 (i)	5,400 (i)	2,700 (i)	★ (t)
Ohio	0.713	- 7.201	9	5,000	- 200,000	950 (u)	1,900 (u)	950 (u)	
Oklahoma	0.5	- 7.0 (v)	8	1,000	- 10,000	1,000	2,000	1,000	★ (v)
Oregon (e)	5.0	- 9.0	3	2,250 (a)	- 5,700 (a)	124 (d)	248 (d)	124 (d)	★ (w)
Pennsylvania	2.8		1	----- Flat rate -----		----- None -----			
Rhode Island	----- (x) -----								
South Carolina (e)	2.5	- 7.0	6	2,280	- 11,400	2,700 (i)	5,400 (i)	2,700 (i)	
South Dakota	----- (b) -----								
Tennessee	----- (p) -----								
Texas	----- (b) -----								
Utah	2.3	- 7.0	6	750 (a)	- 3,750 (a)	2,025 (i)	4,050 (i)	2,025 (i)	★ (y)
Vermont	----- (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	- 15,001	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.

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) Eight 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.
- (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 \$78,500.
- (g) The tax brackets reported are for single individuals. 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 Internal Revenue Code. Utah allows a personal exemption equal to three-fourths the federal exemptions. Amounts reported include the 1998 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. Tax rates for single and married (filing separately) households are scheduled to decrease in tax years 1999 and 2000.
- (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 \$24,800 to \$98,540. 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 same rates apply for income under \$4,000 to 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 1.7 percent under \$8,000 to 8.5 percent over \$100,000. Married households filing separately pay twice the tax imposed on half the income.
- (s) 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.
- (t) 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.
- (u) Plus an additional \$20 per exemption tax credit. In tax year 1999, the personal exemption amounts will increase to \$1,050.
- (v) 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.
- (w) Limited to \$3,000.
- (x) 27.0 percent federal tax liability.
- (y) One half of the federal income taxes are deductible.
- (z) 25 percent federal tax liability. If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1995, 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 \$20,001.

TAXES

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	01/01/97	Federal adjusted gross income
Arkansas .....	...	...
California	01/01/97	Federal adjusted gross income
Colorado	Current	Federal taxable income
Connecticut	Current	Federal adjusted gross income
Delaware	Current	Federal adjusted gross income
Florida	(a)	...
Georgia	01/01/97	Federal adjusted gross income
Hawaii	12/31/96	Federal taxable income
Idaho	01/01/97	Federal taxable income
Illinois	Current	Federal adjusted gross income
Indiana	01/01/97	Federal adjusted gross income
Iowa	03/20/96	Federal adjusted gross income
Kansas	Current	Federal adjusted gross income
Kentucky	12/31/95	Federal adjusted gross income
Louisiana	Current	Federal adjusted gross income
Maine	12/31/96	Federal adjusted gross income
Maryland	Current	Federal adjusted gross income
Massachusetts	Current	Federal adjusted gross income
Michigan	Current (b)	Federal adjusted gross income
Minnesota	12/31/96	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	03/20/97	Federal taxable income
North Dakota	Current	Federal liability (d)
Ohio	Current	Federal adjusted gross income
Oklahoma	Current	Federal adjusted gross income
Oregon	Current (e)	Federal taxable income
Pennsylvania .....	...	...
Rhode Island	Current	Federal liability
South Carolina	12/31/96	Federal taxable income
South Dakota	(a)	...
Tennessee	(c)	...
Texas	(a)	...
Utah	Current	Federal taxable income
Vermont	Current (f)	Federal liability
Virginia	Current	Federal adjusted gross income
Washington	(a)	...
West Virginia	01/01/97	Federal adjusted gross income
Wisconsin	12/31/96	Federal adjusted gross income
Wyoming	(a)	...
Dist. of Columbia	04/11/95	Federal adjusted gross income

Source: The Federation of Tax Administrators.

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 1/1/96, taxpayer's option.

(c) On interest and dividends only.

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

(e) Certain sections conform to the Internal Revenue Code as of 12/31/96.

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

Table 6.25
RANGE OF STATE CORPORATE INCOME TAX RATES
(As of January 1, 1998)

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	8.84 (c)	-----Flat Rate-----		1	10.84 (c)	...
Colorado	5.0	-----Flat Rate-----		1	5.0	...
Connecticut	10.5 (d)	-----Flat Rate-----		1	10.5 (d)	...
Delaware	8.7	-----Flat Rate-----		1	8.7 - 1.7 (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	10.91 (n)	...
Michigan		-----Flat Rate----- (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-----		1	7.0	★ (k)
Montana	6.75 (q)	-----Flat Rate-----		1	6.75 (q)	...
Nebraska	5.58 - 7.81	-----Flat Rate-----		2	(a)	...
Nevada		-----Flat Rate----- (r)				
New Hampshire	7.0 (s)	-----Flat Rate-----		1	7.0 (s)	...
New Jersey	9.0 (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	7.25 (v)	-----Flat Rate-----		1	7.25 (v)	...
North Dakota	3.0 - 10.5 (w)	3,000	50,000	6	7.0 (w)	★
Ohio	5.1 - 8.9 (x)	-----Flat Rate-----		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	9.0 (z)	...
South Carolina	5.0	-----Flat Rate-----		1	4.5 (aa)	...
South Dakota .....	...	-----Flat Rate-----		...	6.0 - 1.0 (b)	...
Tennessee	6.0	-----Flat Rate-----		1	6.0	...
Texas	(bb)	-----Flat Rate-----		...	5.0 (b)	...
Utah	7.0 - 9.75 (b)	10,000	250,000	4	7.0 - 9.75 (b)	...
Virginia	6.0	-----Flat Rate-----		1	6.0 (cc)	...
Washington		-----Flat Rate----- (r)				
West Virginia	9.0	-----Flat Rate-----		1	9.0	...
Wisconsin	7.9 (dd)	-----Flat Rate-----		1	7.9	...
Wyoming		-----Flat Rate----- (r)				
Dist. of Columbia	9.975 (ee)	-----Flat Rate-----			9.975 (ee)	...

See footnotes at end of table.

TAXES

RANGE OF STATE CORPORATE INCOME TAX RATES — Continued

Source: The Federation of Tax Administrators.

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, \$500 per location in South Dakota (banks), \$100 in Utah and \$250 in Vermont.

(c) Minimum tax is \$800. The tax rate on S-Corporations is 1.65 percent, increasing to 1.7 percent in 1999 (3.5 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 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 650 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. There is also an alternative tax of 0.5 percent of gross annual sales.

(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 \$7.00 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 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. Effective June 30, 1996 a tax of 7.5 percent on income up to \$1000,000.

(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) 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) Financial institutions are also subject to a franchise tax equal to \$30 per one million in assets. Rate decreases to 7.0 percent for 1999.

(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 \$50,000; 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 \$50,000 or 0.14 mills on net worth. After tax year 1998, the tax rate for income over \$50,000 will decrease to 8.5 percent.

(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 are 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.

Table 6.26

STATE SEVERANCE TAXES: 1997

<i>State</i>	<i>Title and application of tax (a)</i>	<i>Rate</i>
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, of all oil and gas produced. 1% of the gross value (for a 5-year period from the date production begins) for well, for which the initial permit issued by the Oil and Gas Board is dated on or after July 1, 1996 and before July 1, 1999, except a replacement well for which the initial permit was dated before July 1, 1996.
	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.
	Coal Severance Tax	\$.135/ton
	Coal and Lignite Severance Tax	\$.20/ton in addition to coal severance tax.
Alaska	Fisheries Business Tax	1% to 5% of fish value based on type of fish and processing.
	Fishery Resource Landing Tax	3.3% of the value of the fishery resource at the place of landing for a developing commercial fish species; 3% for all other fish species.
	Oil and Gas Properties Production Tax	The greater of either \$0.60/bbl for old crude oil (\$0.80 for all other) or 15% of gross value at production point, multiplied by the economic limit factor (oil production tax); the greater of either \$0.64/1000 cu. ft. of gas or 10% of gross value at production point, multiplied by the economic limit factor (gas production tax); and 4 mills/bbl of oil and 4 mills/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; \$1.50/1000 board ft. (\$2.13 for ponderosa pine) 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)	2.25% of gross income exceeding \$11 million for metallic minerals; \$.05/ton for molybdenum ore; 2% to 5% based on gross income for oil and gas; \$.36/ton for coal; and 4% of gross proceeds for oil shale.
	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, and an additional 12.5% for escaped oil; the gas base rate times the gas base adjustment rate each fiscal year for gas; and the sulfur base rate times the sulfur base rate adjustment each fiscal year for sulfur. (g)
	Solid Minerals Tax (h)	8% of the value of the minerals severed, except phosphate rock (rate computed annually at \$1.35/ton times the changes in the producer price index) and heavy minerals (rate computed annually at a base rate of \$1.34/ton times the base rate adjustment).
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	27.27 mills/bbl. crude oil or petroleum marketed or used each month; 5.83 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.
	Freshwater Mussel Tax	5% of revenues from the sale of whole freshwater mussels, at the point of first sale.
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 per county authority).

TAXES

STATE SEVERANCE TAXES — Continued

<i>State</i>	<i>Title and application of tax (a)</i>	<i>Rate</i>
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 Semi-Taconite Tax (m)	\$2.141/ton (\$.05/ton for agglomerates) \$.10/ton (\$.05/ton if agglomerated or sintered in state), plus \$.001/ton for each 1% of iron content in excess of 55%.
Mississippi	Oil and Gas Severance Tax Timber Severance Tax Salt 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 35 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. Varies depending on type of wood and ultimate use. 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 Metalliferous Mines License Tax (n) Oil or Gas Conservation Tax Oil and Natural Gas Production Tax Micaceous Minerals License Tax Cement License Tax (p) Mineral Mining Tax	Varies by quality of coal and type of mine. 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%. Maximum 0.3% on the market value of each barrel of crude petroleum oil or 10,000 cu. ft. of natural gas produced, saved and marketed or stored within or exported from the state. (o) Varies according to the type of well and type of production. \$.05/ton \$.22/ton of cement, \$.05/ton of cement, plaster, gypsum or gypsum products. \$25 plus 0.5% of gross value greater than \$5,000. For talc, \$25 plus 4% of gross value greater than \$625. For coal, \$25 plus 0.40% of gross value greater than \$6,250. For vermiculite, \$25 plus 2% of gross value greater than \$1,250. For limestone, \$25 plus 10% of gross value greater than \$250. For industrial garnets, \$25 plus 1% of gross value greater than \$2,500.
Nebraska	Oil and Gas Severance Tax Oil and Gas Conservation Tax Uranium Tax	3% of value of nonstripper oil and natural gas; 2% of value of stripper oil. Maximum 5 mills/\$1 of value at wellhead. (c) 2% of gross value over \$5 million.
Nevada	Minerals Extraction Tax Oil and Gas Conservation Tax	Between 2% and 5% of net proceeds of each geographically separate extractive operation, based on ratio of net proceeds to gross proceeds of whole operation. \$50/mills/bbl. of oil and 50 mills/50,000 cu. ft. of gas.
New Hampshire	Refined Petroleum Products Tax	0.1% of fair market value
New Mexico	Resources Excise Tax (q) Severance Tax (q) Oil and Gas Severance Tax Oil and Gas Privilege Tax Natural Gas Processor's Tax Oil and Gas Ad Valorem Production Tax Oil and Gas Conservation Tax (r)	Varies according to substance. Varies according to substance. 3.75% of value of oil, other liquid hydrocarbons, natural gas and carbon dioxide. 1.875% of value of oil and other liquid hydrocarbons produced from a qualified enhanced recovery project. 3.15% of value of oil, other liquid hydrocarbons and carbon dioxide. 4% of value of natural gas. 0.45% of value of products. Varies, based on property tax in district of production. 0.19% of value.
North Carolina	Oil and Gas Conservation Tax Primary Forest Product Assessment Tax	Maximum 5 mills/bbl. of oil and 0.5 mill/1,000 cu. ft. of gas. Varies according to species.
North Dakota	Oil and Gas Gross Production Tax Coal Severance Tax Oil Extraction Tax	5% of gross value at well. \$.75/ton plus \$.02/ton. (s) 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; and \$.01/ton of clay, sandstone or conglomerate, shale, gypsum or quartzite.

See footnotes at end of table.

STATE SEVERANCE TAXES — Continued

<i>State</i>	<i>Title and application of tax (a)</i>	<i>Rate</i>
Oklahoma	Oil, Gas and Mineral Gross Production Tax and Petroleum Excise Tax (t)	0.75% on the gross value of asphalt and metals, 7% on petroleum and other crude or mineral oils, natural gas and casinghead gas, plus 0.095% (0.085% beginning July 1, 2001) of the gross value of each barrel of petroleum oil or natural and casinghead gas produced in the state.
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	1.8% of immediate harvest value on reforestation land; 1.8% from privately owned land.
	Privilege Tax on Western Oregon Timber	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, and 8% of royalty value.
	Energy Minerals Severance Tax (u)	4.5% of taxable value of any energy minerals.
	Conservation Tax	2.4 mills of taxable value of any energy minerals.
Tennessee	Oil and Gas Severance Tax	3% of sales price
	Coal Severance Tax (v)	\$.20/ton
Texas	Gas Production Tax	7.5% of market value.
	Oil Production Tax	The greater of 4.6% of market value or \$.046/bbl. 2.3% of market value for oil produced from qualified enhanced recovery projects.
	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. (w)
Utah	Metalliferous Minerals Tax	2.6% of taxable value for metals.
	Oil and Gas Tax	3% of value for the first \$13 per barrel of oil, 5% from \$13.01 and above; 3% of value for first \$1.50/mcf, 5% from \$1.51 and above; and 4% of taxable value of natural gas liquids.
	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 (x)	Varies depending on balance of Coal Surface Mining Reclamation Fund.
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 Taxes	Coal, 5% of gross value, plus 0.35% for counties and municipalities. Limestone or sandstone quarried or mined, 5% of gross value. Oil, 5% of gross value. Natural gas, 5% of gross value. Timber, 3.22% of gross value. Other natural resources, 5% of gross value.
Wisconsin	Mining Net Proceeds Tax	Progressive net proceeds tax ranging 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,y)
	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 1997, \$.0355296/bbl of oil per 10,000 cu. ft. of natural gas.

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

(f) As of January 1997, set at 1.4 mills.

(g) Through June 30, 1997, the gas production tax was \$.106/mcf of gas and the sulfur production tax was \$2.72/long ton of sulfur.

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

(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) Currently, the tax is levied at the rate of 0.3%.

(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. Between June 30, 1995 and July 1, 2000, the rate is reduced by 50% for coal mined for out-of-state shipment.

(t) Asphalt and ores bearing lead, zinc, jack, gold, silver, copper or petroleum or other crude oil or other mineral oil, natural gas or casinghead gas and uranium ore.

(u) Any mineral fuel used in the production of energy, including coal, lignite, petroleum, oil, natural gas, uranium and thorium.

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

(w) Fees will not be collected when Oil-Field Cleanup Fund reaches \$10 million, but will again be collected when fund falls below \$6 million.

(x) Until 2003, any county and city may adopt a license tax at a rate not over 1% of gross receipts on persons engaged in the business of severing coal or gases.

(y) Currently, rate is .7 mills/\$1.

TAXES

Table 6.27

**NATIONAL SUMMARY OF STATE GOVERNMENT TAX REVENUE,
BY TYPE OF TAX: 1994 to 1996**

Tax source	Amount (in thousands of dollars)			Percent change year-to-year		Percent distribution, 1996	Per capita, 1996 (in dollars)
	1996	1995	1994	1995 to 1996	1994 to 1995		
	Total Collections	\$418,970,791	\$399,147,521	\$373,826,669	5.0			6.8	100.0	$1,582.6
Sales & gross receipts tax	205,687,307	196,850,966	185,852,578	4.5	5.9	49.1	776.9
General	139,278,702	132,236,159	123,297,594	5.3	7.2	33.2	526.1
Selective	66,408,605	64,614,807	62,554,984	2.8	3.3	15.9	250.8
Motor fuels sales	25,981,234	25,439,721	24,520,347	2.1	3.7	6.2	98.1
Insurance premium	9,057,273	8,587,209	8,610,074	5.5	-0.3	2.2	34.2
Public utilities	8,600,938	8,061,693	8,509,861	6.7	-5.3	2.1	32.5
Tobacco products	7,337,848	7,347,647	6,605,100	-0.1	11.2	1.8	27.7
Alcoholic beverage sales	3,666,690	3,597,128	3,614,874	1.9	-0.5	0.9	13.9
Amusement	1,862,391	1,619,630	1,251,841	15.0	29.4	0.4	7.0
Parimutuels	458,866	505,813	543,612	-9.3	-7.0	0.1	1.7
Other selective sales	9,443,365	9,455,966	8,899,275	-0.1	6.3	2.3	35.7
Licenses	27,036,285	26,082,996	24,203,421	3.7	7.8	6.5	102.1
Motor vehicle	12,740,349	12,414,315	11,946,281	2.6	3.9	3.0	48.1
Occupation and business, NEC ...	5,610,852	5,297,020	4,490,442	5.9	18.0	1.3	21.2
Corporation in general	5,158,425	5,013,615	4,504,882	2.9	11.3	1.2	19.5
Motor vehicle operators	1,166,843	1,144,927	1,053,435	1.9	8.7	0.3	4.4
Hunting and fishing	989,955	955,419	945,431	3.6	1.1	0.2	3.7
Public utility	372,725	368,381	362,225	1.2	1.7	0.1	1.4
Alcoholic beverage	307,061	288,436	299,087	6.5	-3.6	0.1	1.2
Amusement	240,872	247,895	239,217	-2.8	3.6	0.1	0.9
Other	449,203	352,988	362,421	27.3	-2.6	0.1	1.7
Individual income	134,683,257	125,610,125	117,727,000	7.2	6.7	32.1	508.7
Corporation net income	29,315,684	29,075,019	25,499,727	0.8	14.0	7.0	110.7
Property	9,973,524	9,518,305	8,386,108	1.0	1.1	2.4	37.7
Death and gift	5,320,098	4,904,482	5,042,437	8.5	-2.7	1.3	20.1
Documentary and stock transfer ...	2,559,338	2,339,934	2,538,708	9.4	-7.8	0.6	9.7
Severance	4,112,485	4,467,629	4,298,003	-7.9	3.9	1.0	15.5
Other	282,813	298,065	278,687	-5.1	7.0	0.1	1.1

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.

Table 6.28
SUMMARY OF STATE GOVERNMENT TAX REVENUE, BY STATE:
1994 TO 1996

State	Amount (in thousands of dollars)			Percent change year-to-year		Per capita, 1996 (in dollars)
	1996	1995	1994	1995 to 1996	1994 to 1995	
United States	\$418,970,791	\$399,147,521	\$373,826,669	5.0	6.8	\$1,582.6
Alabama	5,257,771	5,077,827	4,767,108	3.5	6.5	1,230.4
Alaska	1,519,082	1,922,463	1,240,275	-21.0	55.0	2,502.6
Arizona	6,409,395	6,223,489	5,656,858	3.0	10.0	1,447.4
Arkansas	3,708,744	3,391,785	3,175,976	9.3	6.8	1,477.7
California	57,746,664	53,269,075	49,695,396	8.4	7.2	1,811.5
Colorado	4,820,163	4,531,366	4,154,450	6.4	9.1	1,260.9
Connecticut	7,830,171	7,474,119	6,788,492	4.8	10.1	2,391.4
Delaware	1,688,349	1,594,818	1,444,083	5.9	10.4	2,329.3
Florida	19,699,255	18,564,650	17,808,222	6.1	4.2	1,368.0
Georgia	10,292,371	9,486,639	8,784,065	8.5	8.0	1,399.7
Hawaii	3,079,404	2,874,496	2,993,378	7.1	-4.0	2,601.5
Idaho	1,857,006	1,733,120	1,619,602	7.1	7.0	1,561.5
Illinois	17,277,319	16,589,789	15,471,781	4.1	7.2	1,458.4
Indiana	8,437,031	8,045,753	7,283,449	4.9	10.5	1,444.6
Iowa	4,440,540	4,403,428	4,130,450	0.8	6.6	1,557.1
Kansas	3,978,761	3,765,488	3,674,816	5.7	2.5	1,546.9
Kentucky	6,489,256	6,284,623	5,692,730	3.3	10.4	1,670.9
Louisiana	4,906,283	4,676,969	4,382,693	4.9	6.7	1,127.7
Maine	1,896,564	1,812,574	1,764,588	4.6	2.7	1,525.4
Maryland	8,166,692	8,060,982	7,582,734	1.3	6.3	1,610.3
Massachusetts	12,455,370	11,601,135	11,016,505	7.4	5.3	2,044.4
Michigan	19,128,687	17,723,494	15,419,391	7.9	14.9	1,993.7
Minnesota	10,242,646	9,327,886	8,650,998	9.8	7.8	2,199.1
Mississippi	3,860,523	3,599,244	3,325,387	7.3	8.2	1,421.3
Missouri	7,210,351	6,751,959	5,909,982	6.8	14.2	1,345.5
Montana	1,256,416	1,214,152	1,160,867	3.5	4.6	1,428.8
Nebraska	2,369,462	2,219,725	2,143,628	6.7	3.5	1,434.2
Nevada	2,889,254	2,698,343	2,380,709	7.1	13.3	1,802.2
New Hampshire	837,092	918,461	837,002	-8.9	9.7	720.1
New Jersey	14,384,897	13,606,950	13,494,043	5.7	0.8	1,800.8
New Mexico	3,060,637	2,844,484	3,020,921	7.6	-5.8	1,786.3
New York	34,150,039	34,294,492	32,816,619	-0.4	4.5	1,877.9
North Carolina	11,882,318	11,425,714	10,518,600	4.0	8.6	1,622.6
North Dakota	985,327	958,725	884,714	2.8	8.4	1,531.1
Ohio	15,649,492	15,186,174	14,188,451	3.1	7.0	1,400.7
Oklahoma	4,617,688	4,416,463	4,262,983	4.6	3.6	1,398.9
Oregon	4,415,725	4,286,038	4,039,416	3.0	6.1	1,378.3
Pennsylvania	18,295,012	18,262,139	17,141,998	0.2	6.5	1,517.5
Rhode Island	1,549,195	1,490,340	1,436,125	3.9	3.8	1,564.5
South Carolina	5,113,034	4,763,097	4,501,767	7.3	5.8	1,382.4
South Dakota	730,251	694,037	659,225	5.2	5.3	997.1
Tennessee	6,184,562	5,907,721	5,733,262	4.7	3.0	1,162.6
Texas	21,270,839	20,288,774	19,465,331	4.8	4.2	1,112.0
Utah	2,913,960	2,675,502	2,415,880	8.9	10.7	1,456.6
Vermont	841,029	801,376	832,515	4.9	-3.7	1,428.7
Virginia	8,900,413	8,783,939	8,037,069	1.3	9.3	1,333.3
Washington	10,586,463	10,195,584	9,700,847	3.8	5.1	1,913.4
West Virginia	2,770,888	2,731,907	2,554,198	1.4	7.0	1,517.7
Wisconsin	10,292,434	9,029,488	8,427,695	14.0	7.1	1,994.7
Wyoming	625,966	666,725	739,395	-6.1	-9.8	1,300.3

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

Table 6.29
STATE GOVERNMENT TAX REVENUE, BY TYPE OF TAX: 1996
(In thousands of dollars)

State	Total	Sales and gross receipts	Licenses	Individual income	Corporation net income	Severance	Property	Death and gift	Documentary and stock transfer	Other
United States	\$418,970,791	\$205,687,307	\$27,036,285	\$134,683,257	\$29,315,684	\$4,112,485	\$9,973,524	\$5,320,098	\$2,559,338	\$282,813
Alabama	5,257,771	2,773,974	422,841	1,577,914	217,616	78,557	134,252	32,407	20,210	0
Alaska	1,519,082	99,124	78,896	0	326,270	956,961	56,168	1,658	0	5
Arizona	6,409,395	3,658,165	391,385	1,494,282	448,040	0	363,315	54,208	0	0
Arkansas	3,708,744	1,939,666	216,315	1,162,401	228,801	13,396	7,363	117,253	13,686	9,863
California	57,746,664	24,092,750	3,034,776	20,760,385	5,831,072	38,184	3,375,264	614,233	0	0
Colorado	4,820,163	2,037,377	255,753	2,274,185	205,700	14,839	0	32,126	0	183
Connecticut	7,830,171	3,932,290	330,986	2,614,481	641,389	0	38	245,908	65,079	0
Delaware	1,688,349	252,744	533,401	631,598	166,021	0	0	22,394	80,600	1,591
Florida	19,699,255	15,240,513	1,315,384	0	1,007,556	65,432	754,482	406,611	909,277	0
Georgia	10,292,371	4,785,987	420,202	4,244,096	719,400	0	35,651	66,538	159	20,338
Hawaii	3,079,404	1,904,683	85,456	999,976	65,547	0	0	17,540	6,202	0
Idaho	1,857,006	851,793	155,992	655,050	152,735	2,978	0	6,102	0	32,356
Illinois	17,277,319	8,485,929	951,871	5,781,239	1,621,276	0	212,144	187,341	37,519	0
Indiana	8,437,031	3,761,281	201,776	3,477,970	894,403	574	2,876	98,151	0	0
Iowa	4,440,540	2,147,520	414,215	1,588,052	202,929	0	0	79,885	7,939	0
Kansas	3,978,761	1,930,900	203,098	1,377,253	254,873	73,571	40,362	98,704	0	0
Kentucky	6,489,256	3,065,661	381,299	2,074,572	284,733	186,125	411,635	81,441	3,790	0
Louisiana	4,906,283	2,558,812	418,327	1,160,262	327,543	362,728	20,304	58,307	0	0
Maine	1,896,564	935,796	114,473	709,491	71,062	0	43,467	12,380	9,895	0
Maryland	8,166,692	3,554,952	357,725	3,484,896	330,553	0	226,767	109,320	66,047	36,432
Massachusetts	12,455,370	3,887,937	397,522	6,706,870	1,227,861	0	102	188,021	47,057	0
Michigan	19,128,687	8,324,240	982,069	5,868,406	2,189,742	36,776	1,640,411	87,043	0	0
Minnesota	10,242,646	4,492,395	769,236	4,135,548	703,099	3,198	8,288	42,898	87,984	0
Mississippi	3,860,523	2,602,402	247,462	742,157	201,742	28,222	23,733	14,805	0	0
Missouri	7,210,351	3,451,466	516,491	2,740,707	425,542	12	14,626	55,887	0	5,620
Montana	1,256,416	269,478	147,824	383,092	75,762	88,303	229,692	15,404	0	46,861
Nebraska	2,369,462	1,224,525	158,146	840,210	126,801	1,492	4,114	9,461	4,713	0
Nevada	2,889,254	2,434,901	312,972	0	0	46,589	55,094	37,562	2,136	0
New Hampshire	837,092	428,740	108,038	51,857	179,652	0	424	37,949	30,432	0
New Jersey	14,384,897	7,363,746	752,861	4,733,786	1,155,270	0	2,770	310,656	65,808	0
New Mexico	3,060,637	1,735,760	164,818	642,800	163,402	307,231	36,560	10,066	0	0
New York	34,150,039	11,913,517	973,607	17,398,595	2,729,835	0	0	799,326	335,159	0
North Carolina	11,882,318	5,143,859	732,907	4,929,008	939,278	1,869	11,448	123,949	0	0
North Dakota	985,327	559,751	77,715	151,592	74,299	115,470	2,079	4,421	0	0
Ohio	15,649,492	7,604,288	1,218,717	5,902,884	807,435	8,990	17,227	89,951	0	0

STATE GOVERNMENT TAX REVENUE, BY TYPE OF TAX: 1996 — 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	4,617,688	1,870,060	658,486	1,512,410	163,734	319,904	0	67,882	6,604	18,608
Oregon	4,415,725	591,357	580,688	2,823,073	300,459	64,409	91	41,305	14,343	0
Pennsylvania	18,295,012	8,757,711	1,809,068	5,214,021	1,504,010	0	221,469	553,477	210,821	24,435
Rhode Island	1,549,195	778,189	80,448	580,628	86,973	0	9,125	8,920	4,851	61
South Carolina	5,113,034	2,603,702	389,432	1,813,461	250,867	0	11,892	21,005	22,675	0
South Dakota	730,251	572,364	90,336	0	38,099	7,087	0	22,236	129	0
Tennessee	6,184,562	4,744,381	609,567	114,434	533,862	989	0	69,626	86,976	24,727
Texas	21,270,839	17,235,431	3,047,806	0	0	827,459	0	160,143	0	0
Utah	2,913,960	1,470,506	98,909	1,139,080	176,781	20,358	0	8,326	0	0
Vermont	841,029	403,847	71,538	280,918	44,818	0	10,562	5,918	12,291	11,137
Virginia	8,900,413	3,588,976	418,817	4,300,918	362,830	1,653	18,808	69,398	94,826	44,187
Washington	10,586,463	7,867,511	492,932	0	0	88,348	1,800,457	61,414	275,801	0
West Virginia	2,770,888	1,452,499	155,827	750,889	235,123	158,932	2,416	10,267	4,935	0
Wisconsin	10,292,434	4,029,634	613,632	4,857,810	620,889	2,627	84,437	45,602	31,394	6,409
Wyoming	625,966	274,217	74,243	0	0	189,222	83,611	4,673	0	0

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

Table 6.30
STATE GOVERNMENT SALES AND GROSS RECEIPTS TAX REVENUE: 1996
(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
United States	\$205,687,307	\$139,278,702	\$66,408,605	\$25,981,234	\$8,600,938	\$7,337,848	\$9,057,273	\$3,666,690	\$458,866	\$1,862,391	\$9,443,365
Alabama	2,773,974	1,439,145	1,334,829	462,197	403,569	70,320	159,955	115,177	4,506	105	119,000
Alaska	99,124	0	99,124	37,740	2,541	16,766	28,184	11,985	0	1,908	0
Arizona	3,658,165	2,720,378	937,787	497,856	82,952	170,852	132,248	44,635	8,452	792	0
Arkansas	1,939,666	1,375,906	563,760	329,908	0	95,336	61,022	26,278	7,658	713	42,845
California	24,092,750	18,980,224	5,112,526	2,722,191	41,086	658,083	1,251,490	269,127	105,215	0	65,334
Colorado	2,037,377	1,321,500	715,877	445,152	7,137	66,105	112,827	24,789	8,031	913	50,923
Connecticut	3,932,290	2,444,896	1,487,394	498,126	191,872	124,919	163,286	40,385	11,414	159,650	297,742
Delaware	252,744	0	252,744	94,381	25,175	21,733	50,855	12,228	184	0	48,188
Florida	15,240,513	11,428,999	3,811,514	1,337,982	542,993	458,234	482,053	542,130	81,638	599	365,885
Georgia	4,785,987	3,823,895	962,092	547,641	0	87,241	205,159	122,051	0	0	0
Hawaii	1,904,683	1,431,802	472,881	77,356	104,131	39,572	86,491	37,811	0	0	127,520
Idaho	851,793	600,112	251,681	159,238	2,890	32,605	51,755	5,193	0	0	0
Illinois	8,485,929	5,057,457	3,428,472	1,190,886	848,553	421,647	144,404	58,304	41,537	309,300	413,841
Indiana	3,761,281	2,867,644	893,637	613,035	4,774	87,206	135,125	32,299	3,275	0	17,923
Iowa	2,147,520	1,456,221	691,299	367,154	0	99,404	104,287	12,550	4,432	103,472	0
Kansas	1,930,900	1,401,023	529,877	295,872	865	55,284	97,403	61,004	5,232	1,053	13,164
Kentucky	3,065,661	1,784,031	1,281,630	401,327	0	18,844	266,986	60,592	21,288	258	512,335
Louisiana	2,558,812	1,621,872	936,940	502,015	19,635	87,936	238,144	52,956	4,199	1,501	30,554
Maine	935,796	657,955	277,841	156,448	523	44,989	38,736	34,211	2,934	0	0
Maryland	3,554,952	2,000,298	1,554,654	606,406	136,679	132,288	165,786	23,327	3,026	5,239	481,903
Massachusetts	3,887,937	2,610,094	1,277,843	598,773	0	232,845	294,139	60,266	11,377	7,586	72,857
Michigan	8,324,240	6,586,563	1,737,677	783,358	0	590,900	209,588	119,275	8,682	0	25,874
Minnesota	4,492,395	2,900,125	1,592,270	519,713	53	180,419	164,480	55,488	1,524	66,168	604,425
Mississippi	2,602,402	1,831,963	770,439	354,682	0	56,411	104,662	38,528	0	216,156	0
Missouri	3,451,466	2,465,479	985,987	565,564	300	115,954	180,525	23,409	0	100,235	0
Montana	269,478	0	269,478	176,047	12,756	14,549	36,388	18,234	176	0	11,328
Nebraska	1,224,525	814,748	409,777	269,114	2,505	47,805	38,200	15,772	644	9,455	26,282
Nevada	2,434,901	1,571,703	863,198	196,116	5,669	53,781	95,459	13,256	0	488,307	10,610
New Hampshire	428,740	0	428,740	107,300	52,944	44,497	47,054	10,893	5,093	1,933	159,026
New Jersey	7,363,746	4,318,373	3,045,373	461,045	1,435,103	251,500	300,401	75,158	2,257	306,183	213,726
New Mexico	1,735,760	1,283,843	451,917	225,631	10,365	25,988	59,264	35,350	903	1,119	93,297
New York	11,913,517	6,963,058	4,950,459	504,373	1,666,959	690,568	735,582	197,798	45,111	492	1,109,576
North Carolina	5,143,859	2,970,566	2,173,293	951,595	299,145	46,698	231,046	164,894	0	0	479,915
North Dakota	559,751	282,131	277,620	95,420	27,634	24,403	19,578	5,177	0	11,745	93,663
Ohio	7,604,288	4,991,363	2,612,925	1,201,612	680,095	297,866	337,539	78,650	12,002	0	5,161

STATE GOVERNMENT SALES AND GROSS RECEIPTS TAX REVENUE: 1996—Continued

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
Oklahoma	1,870,060	1,210,391	659,669	341,744	14,372	77,957	141,153	57,866	3,378	13,556	9,643
Oregon	591,357	0	591,357	380,024	8,466	120,185	69,616	11,228	1,724	114	0
Pennsylvania	8,757,711	5,701,275	3,056,436	759,649	665,606	341,641	400,227	149,546	21,223	500	718,044
Rhode Island	778,189	465,133	313,056	125,651	65,258	53,769	33,645	8,578	6,029	0	20,126
South Carolina	2,603,702	1,919,340	684,362	321,641	31,441	26,098	75,803	115,809	0	27,612	85,958
South Dakota	572,364	383,423	188,941	89,565	1,536	21,792	31,487	9,993	371	34	34,163
Tennessee	4,744,381	3,537,315	1,207,066	715,111	5,528	83,898	221,805	66,206	0	0	114,518
Texas	17,235,431	10,811,287	6,424,144	2,322,645	336,730	566,769	589,809	418,719	11,767	25,067	2,152,638
Utah	1,470,506	1,170,120	300,386	206,904	0	28,694	42,139	22,649	0	0	0
Vermont	403,847	182,528	221,319	58,570	7,776	14,015	18,099	13,346	29	0	109,484
Virginia	3,588,976	1,995,787	1,593,189	706,823	114,872	16,112	218,046	108,767	0	62	428,507
Washington	7,867,511	6,182,443	1,685,068	676,716	238,843	278,315	202,679	135,874	3,131	22	149,488
West Virginia	1,452,499	797,289	655,210	206,139	203,140	33,652	71,377	7,827	5,176	0	127,899
Wisconsin	4,029,634	2,708,052	1,321,582	673,525	298,467	205,350	98,678	40,000	5,020	542	0
Wyoming	274,217	210,952	63,265	43,273	0	6,053	12,609	1,102	228	0	0

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

Table 6.31
STATE GOVERNMENT LICENSE TAX REVENUE: 1996
(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>
United States	\$27,036,285	\$12,740,349	\$1,166,843	\$5,158,425	\$5,610,852	\$989,955	\$307,061	\$372,725	\$240,872	\$449,203
Alabama	422,841	169,735	18,018	111,172	95,538	17,963	2,431	7,984	0	0
Alaska	78,896	29,926	0	1,361	27,429	18,360	1,298	286	90	146
Arizona	391,385	288,376	11,646	5,145	44,642	15,599	4,038	0	19	21,920
Arkansas	216,315	98,297	14,218	9,655	59,502	18,582	1,560	9,790	295	4,416
California	3,034,776	1,517,816	110,753	23,393	1,189,820	74,157	40,712	70,727	181	7,217
Colorado	255,753	131,550	12,172	3,966	40,439	55,027	3,669	0	2,106	6,824
Connecticut	330,986	204,651	27,055	11,589	73,144	3,334	6,647	0	333	4,233
Delaware	533,401	32,802	161	350,035	144,764	899	591	2,388	65	1,696
Florida	1,315,384	786,039	93,887	123,420	222,771	14,007	31,599	25,661	8,041	9,959
Georgia	420,202	208,092	33,997	31,229	63,496	19,794	4,471	0	0	59,123
Hawaii	85,456	60,310	560	1,704	227	14,712	0	7,586	0	357
Idaho	155,992	59,759	5,507	803	35,034	23,567	1,112	27,574	0	2,636
Illinois	951,871	712,097	46,196	102,261	60,975	22,243	3,924	0	932	3,243
Indiana	201,776	124,178	0	4,348	47,215	13,577	7,301	0	4,652	505
Iowa	414,215	271,076	15,125	27,146	62,467	16,995	8,545	7,835	3,264	1,762
Kansas	203,098	125,309	9,530	19,603	29,041	11,384	2,021	3,946	164	2,100
Kentucky	381,299	167,911	9,269	91,200	85,573	17,238	2,277	4,691	410	2,730
Louisiana	418,327	96,808	9,326	237,170	49,145	16,673	2,060	5,773	0	1,372
Maine	114,473	56,287	9,234	2,610	31,135	11,092	2,871	0	583	661
Maryland	357,725	196,519	17,104	14,775	114,891	10,929	503	0	13	2,991
Massachusetts	397,522	219,512	55,635	18,872	59,298	5,001	1,172	0	558	37,474
Michigan	982,069	624,169	40,570	9,922	212,293	41,429	10,125	17,121	710	25,730
Minnesota	769,236	484,007	26,191	3,246	204,659	36,611	828	0	350	13,344
Mississippi	247,462	108,891	16,991	68,339	37,442	11,496	3,144	0	1,108	51
Missouri	516,491	234,112	17,902	82,344	126,016	22,614	3,469	16,604	856	12,574
Montana	147,824	47,097	4,525	1,050	26,822	30,045	1,526	10	35,848	901
Nebraska	158,146	71,856	6,604	5,517	48,457	9,653	246	0	0	15,813
Nevada	312,972	91,944	10,645	14,252	114,648	495	0	0	77,174	3,814
New Hampshire	108,038	52,548	7,609	4,017	27,639	6,041	3,077	4,001	497	2,609
New Jersey	752,861	394,350	28,751	129,468	123,395	11,782	5,503	3,463	52,941	3,208
New Mexico	164,818	119,127	6,214	2,347	18,824	13,835	3,659	38	170	604
New York	973,607	622,500	90,334	31,357	90,620	45,572	30,976	58,790	35	3,423
North Carolina	732,907	337,461	69,018	198,197	96,653	15,515	5,856	0	7,248	2,959
North Dakota	77,715	38,095	3,177	0	28,930	7,022	243	0	248	0
Ohio	1,218,717	509,418	34,572	372,387	241,498	29,850	24,990	854	0	5,148

STATE GOVERNMENT LICENSE TAX REVENUE: 1996 — 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	658,486	520,164	5,721	37,893	73,864	11,061	4,667	7	4,799	310
Oregon	580,688	338,603	17,182	5,317	180,308	25,502	1,815	7,098	2,540	2,323
Pennsylvania	1,809,068	491,377	52,370	892,264	263,430	44,188	14,188	43,286	104	7,861
Rhode Island	80,448	53,599	350	9,992	14,717	1,356	64	0	239	131
South Carolina	389,432	96,260	17,364	34,037	94,284	13,083	10,473	0	25,932	97,999
South Dakota	90,336	30,387	2,043	1,032	38,172	12,634	256	0	213	5,599
Tennessee	609,567	202,772	37,652	272,582	69,994	17,949	1,642	5,234	0	1,742
Texas	3,047,806	765,392	82,899	1,667,996	418,093	47,913	24,499	15,291	7,670	18,053
Utah	98,909	46,964	8,918	3,413	15,334	13,443	785	0	0	10,052
Vermont	71,538	44,047	3,995	1,132	14,742	4,747	451	0	134	2,290
Virginia	418,817	257,941	24,074	25,607	82,461	18,026	6,580	0	0	4,128
Washington	492,932	237,888	23,354	10,659	141,537	29,273	9,125	12,543	142	28,411
West Virginia	155,827	89,063	4,254	6,367	20,431	13,711	9,560	12,104	0	337
Wisconsin	613,632	230,934	21,350	71,067	231,663	49,902	505	0	208	8,003
Wyoming	74,243	42,333	2,821	5,167	2,895	18,559	7	2,040	0	421

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

TAXES

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

State	Date of close of fiscal year in 1996	Total population (excluding armed forces overseas) (in thousands)			Personal income, calendar year 1995	
		July 1, 1996	July 1, 1995	July 1, 1994	Amount (in millions)	Per capita (in dollars)
United States .....	...	264,741	262,335	259,804	\$6,079,436	\$23,208
Alabama	September 30	4,273	4,246	4,215	81,578	19,181
Alaska	June 30	607	603	601	14,488	24,002
Arizona	June 30	4,428	4,305	4,092	86,420	20,489
Arkansas	June 30	2,510	2,485	2,455	44,958	18,101
California	June 30	31,878	31,565	31,362	760,431	24,073
Colorado	June 30	3,823	3,748	3,663	89,771	23,961
Connecticut	June 30	3,274	3,271	3,273	104,056	31,776
Delaware	June 30	725	717	708	18,843	26,273
Florida	June 30	14,400	14,184	13,965	326,668	23,061
Georgia	June 30	7,353	7,209	7,063	156,555	21,741
Hawaii	June 30	1,184	1,179	1,173	29,184	24,590
Idaho	June 30	1,189	1,166	1,136	21,993	18,906
Illinois	June 30	11,847	11,790	11,734	298,413	25,225
Indiana	June 30	5,841	5,797	5,750	124,384	21,433
Iowa	June 30	2,852	2,843	2,832	59,453	20,921
Kansas	June 30	2,572	2,564	2,550	56,028	21,841
Kentucky	June 30	3,884	3,857	3,826	72,762	18,849
Louisiana	June 30	4,351	4,338	4,315	82,422	18,981
Maine	June 30	1,243	1,239	1,238	24,957	20,105
Maryland	June 30	5,072	5,039	5,000	132,784	26,333
Massachusetts	June 30	6,092	6,071	6,042	170,185	28,021
Michigan	September 30	9,594	9,538	9,486	228,369	23,915
Minnesota	June 30	4,658	4,615	4,572	110,494	23,971
Mississippi	June 30	2,716	2,696	2,668	44,998	16,683
Missouri	June 30	5,359	5,319	5,275	116,154	21,819
Montana	June 30	879	870	857	16,052	18,445
Nebraska	June 30	1,652	1,639	1,626	35,161	21,477
Nevada	June 30	1,603	1,533	1,464	37,319	24,390
New Hampshire	June 30	1,162	1,148	1,135	29,381	25,587
New Jersey	June 30	7,988	7,950	7,906	237,155	29,848
New Mexico	June 30	1,713	1,690	1,659	30,685	18,206
New York	March 31	18,185	18,191	18,197	501,965	27,678
North Carolina	June 30	7,323	7,202	7,079	151,841	21,103
North Dakota	June 30	644	642	640	11,945	18,625
Ohio	June 30	11,173	11,134	11,097	251,037	22,514
Oklahoma	June 30	3,301	3,275	3,254	60,901	18,580
Oregon	June 30	3,204	3,149	3,094	67,870	21,611
Pennsylvania	June 30	12,056	12,060	12,058	284,386	23,558
Rhode Island	June 30	990	992	996	23,601	23,844
South Carolina	June 30	3,699	3,667	3,643	69,786	18,998
South Dakota	June 30	732	730	724	14,272	19,576
Tennessee	June 30	5,320	5,247	5,175	110,579	21,038
Texas	August 31	19,128	18,801	18,434	397,067	21,206
Utah	June 30	2,000	1,958	1,910	35,577	18,232
Vermont	June 30	589	585	581	12,415	21,231
Virginia	June 30	6,675	6,615	6,550	158,669	23,974
Washington	June 30	5,533	5,448	5,351	129,117	23,774
West Virginia	June 30	1,826	1,825	1,822	32,333	17,687
Wisconsin	June 30	5,160	5,122	5,084	114,042	22,261
Wyoming	June 30	481	479	476	9,932	20,684

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

Key:

... — Not applicable

Table 6.33

**SUMMARY DISTRIBUTION OF FEDERAL FUNDS, BY STATE AND TERRITORY:
FISCAL YEAR 1996
(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	\$1,394,057	\$227,542	\$169,731	\$749,273	\$200,543	\$46,968
Alabama	23,409	3,325	2,898	13,616	2,937	634
Alaska	4,341	1,051	1,327	1,021	804	138
Arizona	21,819	3,095	2,523	12,269	3,485	446
Arkansas	12,076	2,131	1,037	7,984	453	470
California	157,446	26,413	18,038	80,432	27,724	4,839
Colorado	20,009	2,410	3,235	8,814	4,656	894
Connecticut	17,915	3,080	1,418	9,692	3,123	602
Delaware	3,363	600	411	2,096	154	102
Florida	79,166	8,442	7,660	53,349	8,126	1,589
Georgia	34,731	5,359	5,904	17,933	4,741	794
Hawaii	8,016	1,126	2,409	3,238	1,027	217
Idaho	5,476	887	630	2,865	945	149
Illinois	51,229	9,229	5,440	31,744	3,165	1,652
Indiana	24,215	3,657	1,970	15,096	2,090	1,402
Iowa	13,408	2,030	944	7,687	778	1,970
Kansas	12,347	1,700	1,700	7,054	1,110	784
Kentucky	19,618	3,355	2,442	11,289	2,005	528
Louisiana	22,117	4,734	2,084	12,575	2,086	638
Maine	6,808	1,389	722	3,654	907	135
Maryland	37,040	3,544	7,324	14,491	8,522	3,160
Massachusetts	36,456	6,813	2,857	18,731	6,081	1,975
Michigan	39,286	7,194	2,778	26,183	2,189	941
Minnesota	18,857	3,535	1,655	10,694	1,535	1,439
Mississippi	15,184	2,754	1,571	8,191	2,326	342
Missouri	35,094	4,091	3,185	15,667	10,594	1,558
Montana	4,973	964	632	2,416	263	698
Nebraska	7,595	1,232	1,031	4,216	585	531
Nevada	7,428	876	850	4,201	1,407	94
New Hampshire	5,001	890	448	2,842	672	149
New Jersey	38,346	6,506	3,556	23,889	3,750	645
New Mexico	12,073	1,942	1,686	4,429	3,676	340
New York	94,667	24,560	7,157	54,035	6,320	2,596
North Carolina	32,771	5,227	4,898	19,453	2,293	900
North Dakota	3,570	734	644	1,656	210	326
Ohio	50,143	8,776	4,612	31,166	4,583	1,005
Oklahoma	16,685	2,435	2,721	9,880	1,205	444
Oregon	14,173	2,797	1,410	8,798	610	557
Pennsylvania	64,166	10,117	5,625	40,973	5,531	1,920
Rhode Island	5,658	1,176	634	3,266	423	159
South Carolina	18,401	3,032	2,203	10,336	2,505	325
South Dakota	3,872	867	534	1,971	249	252
Tennessee	27,557	4,476	2,702	15,497	4,317	565
Texas	86,493	13,297	11,249	45,723	13,840	2,385
Utah	8,193	1,446	1,478	3,919	1,072	278
Vermont	2,775	641	270	1,485	295	84
Virginia	50,301	3,403	12,322	18,562	14,529	1,486
Washington	29,246	4,152	4,574	14,838	4,603	1,079
West Virginia	10,059	2,088	815	6,407	514	235
Wisconsin	19,958	3,679	1,377	12,925	1,162	816
Wyoming	2,515	708	395	1,195	153	63
Dist. of Columbia	22,475	2,578	11,304	2,596	4,580	1,417
American Samoa	108	71	2	26	4	4
Guam	827	134	384	177	112	20
No. Mariana Islands	44	31	2	6	1	4
Puerto Rico	10,304	3,387	713	5,627	405	173
U.S. Virgin Islands	563	373	42	109	22	17
U.S. undistributed	23,688	3,009	1,297	290	19,090	2

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.

FEDERAL EXPENDITURES

Table 6.34
FEDERAL GOVERNMENT GRANTS TO STATE AND LOCAL GOVERNMENTS BY AGENCY AND FOR
SELECTED PROGRAMS, BY STATE AND TERRITORY: FISCAL YEAR 1996
(In thousands of dollars)

<i>State or other jurisdiction</i>	<i>Total</i>	<i>Child nutrition programs</i>	<i>Food Stamp administration (a)</i>	<i>Special supplemental food program (WIC)</i>	<i>State and private forestry</i>	<i>Economic development</i>	<i>Corporation for Public Broadcasting</i>	<i>National Guard centers — construction</i>
United States	\$227,541,627	\$7,614,974	\$3,004,765	\$3,661,951	\$56,715	\$405,703	\$142,221	\$241,214
Alabama	3,324,552	152,014	28,426	59,078	2,164	4,606	1,010	2,093
Alaska	1,050,623	21,234	8,398	16,319	773	2,429	3,328	0
Arizona	3,094,712	134,952	18,988	76,083	992	3,935	1,359	1,728
Arkansas	2,131,177	91,348	14,858	41,875	654	7,951	288	3,197
California	26,413,355	981,735	344,147	576,330	6,073	56,844	9,988	4,842
Colorado	2,410,161	80,149	10,055	35,027	566	4,844	1,637	2,728
Connecticut	3,080,040	59,638	14,003	35,602	386	1,074	968	239
Delaware	600,373	22,414	5,199	8,224	108	498	0	0
Florida	8,441,502	403,295	99,347	171,895	1,527	20,252	2,726	2,027
Georgia	5,358,542	252,939	49,440	112,671	2,587	12,370	1,146	1,850
Hawaii	1,125,712	30,992	8,304	21,248	1,037	2,585	1,220	588
Idaho	887,318	30,052	4,821	16,357	1,484	1,484	277	1,286
Illinois	9,229,189	288,129	61,007	134,670	1,106	12,040	2,853	1,663
Indiana	3,656,527	117,220	25,152	64,637	53	4,968	1,219	9,965
Iowa	2,029,514	68,761	8,705	32,261	306	21,427	1,706	10,263
Kansas	1,699,734	90,924	4,074	26,434	415	4,225	919	7,490
Kentucky	3,354,526	129,575	26,762	62,468	1,424	11,238	1,424	4,222
Louisiana	4,734,412	224,293	41,753	74,807	1,500	9,039	892	2,945
Maine	1,388,984	32,422	7,393	12,903	639	5,501	448	1,228
Maryland	3,543,850	113,704	14,846	44,982	196	4,268	3,506	2,092
Massachusetts	6,813,310	127,944	30,126	55,604	274	11,130	5,129	2,835
Michigan	7,194,442	207,899	62,595	110,515	547	10,606	4,587	8,680
Minnesota	3,535,152	141,950	45,428	47,399	637	9,399	12,814	3,915
Mississippi	2,753,962	142,043	21,800	49,941	625	6,266	661	24,895
Missouri	4,090,545	138,132	30,033	65,102	75	24,360	1,357	8,342
Montana	964,006	25,387	5,710	11,235	1,240	1,177	800	4,294
Nebraska	1,231,638	54,692	7,515	18,591	478	3,922	3,028	6,074
Nevada	876,330	28,631	6,411	17,318	404	1,405	550	4,017
New Hampshire	889,820	16,489	2,558	9,331	247	6,278	242	0
New Jersey	6,506,094	140,838	50,933	71,175	1,202	2,794	1,055	916
New Mexico	1,941,685	91,193	15,553	28,650	687	5,532	646	835
New York	24,559,577	523,641	140,450	251,894	1,104	11,863	10,245	394
North Carolina	5,226,517	214,921	34,265	86,948	1,304	6,184	1,699	2,400
North Dakota	734,435	23,966	4,381	9,868	575	5,360	681	2,291
Ohio	8,775,830	224,094	124,865	120,150	179	4,282	4,266	4,726
Oklahoma	2,434,662	114,851	21,689	54,825	1,660	5,201	611	8,928
Oregon	2,796,928	80,565	24,184	41,233	1,374	5,021	2,777	14,151
Pennsylvania	10,116,777	234,271	90,104	132,562	1,514	11,318	3,025	5,092
Rhode Island	1,175,730	18,803	6,079	12,142	78	6,553	290	3,009
South Carolina	3,032,140	137,838	17,302	57,416	5,546	8,065	729	10,885
South Dakota	866,837	27,081	4,705	12,431	1,261	5,804	367	5,851
Tennessee	4,475,599	153,029	26,846	74,167	1,212	4,328	1,278	11,805
Texas	13,296,541	722,202	146,538	283,803	2,419	19,878	2,758	7,524
Utah	1,445,865	72,378	16,350	29,985	1,311	1,835	889	2,849
Vermont	640,841	13,618	9,914	9,136	323	767	261	1,545
Virginia	3,403,082	113,717	50,493	65,779	2,629	4,688	30,052	944
Washington	4,151,618	129,906	38,484	66,669	1,310	6,025	1,408	1,431
West Virginia	2,088,366	55,679	6,861	29,386	460	6,353	373	14,188
Wisconsin	3,678,594	100,078	40,903	57,154	560	5,477	1,838	12,148
Wyoming	708,354	13,976	2,444	6,110	589	433	198	1,072
Dist. of Columbia	2,577,814	21,726	3,064	7,581	376	1,168	8,842	1,243
America Samoa	71,438	9,136	4,083	2,623	0	506	9	0
Guam	133,712	3,957	1,978	5,102	368	0	58	3,491
No. Mariana Islands	30,632	0	0	0	157	93	0	0
Puerto Rico	3,386,640	159,816	1,112,400	130,857	0	3,267	775	0
U.S. Virgin Islands	372,866	4,739	2,039	5,396	0	65	12	0
U.S. undistributed	3,008,620	0	0	0	0	584	1,000	0

See footnotes at end of table.

FEDERAL GOVERNMENT GRANTS—Continued

<i>State or other jurisdiction</i>	<i>Education for the disadvantaged</i>	<i>School improvement programs</i>	<i>Education for the handicapped</i>	<i>Vocational and adult education</i>	<i>Construction of wastewater treatment facilities</i>	<i>FEMA disaster relief</i>	<i>Support payments (AFDC)</i>	<i>Children and family services</i>
United States	\$6,643,618	\$1,146,044	\$2,868,104	\$1,328,021	\$2,570,597	\$1,366,603	\$16,408,863	\$6,425,182
Alabama	124,960	20,833	54,905	25,993	17,956	40,757	97,682	117,927
Alaska	21,905	8,143	9,626	5,669	18,793	9,936	66,831	29,660
Arizona	97,208	20,508	36,122	21,808	19,313	4,699	229,127	121,353
Arkansas	70,546	10,319	28,208	16,609	16,672	7,374	64,315	65,690
California	824,151	138,461	289,407	143,409	343,738	426,856	3,686,060	785,539
Colorado	69,107	13,876	36,504	11,561	15,980	57	171,998	67,078
Connecticut	51,438	13,946	41,174	9,896	22,990	371	251,637	59,547
Delaware	15,351	8,424	7,847	5,505	15,344	3,093	45,362	14,984
Florida	285,542	53,451	156,140	51,902	64,814	133,995	574,545	271,693
Georgia	167,535	29,686	67,024	38,666	28,577	38,742	340,821	195,409
Hawaii	19,921	4,773	8,681	7,288	15,127	18,833	114,164	28,414
Idaho	26,908	5,228	12,080	8,021	17,704	10,407	39,776	27,472
Illinois	323,958	42,484	120,113	60,439	76,435	27,595	677,299	240,978
Indiana	106,757	20,492	68,105	31,420	40,730	4,120	161,611	91,198
Iowa	32,314	9,435	32,373	19,003	32,820	14,427	131,407	55,230
Kansas	61,110	10,817	28,277	12,162	21,899	8,430	110,887	44,046
Kentucky	129,576	14,180	47,148	24,198	41,639	8,854	166,829	116,295
Louisiana	186,302	21,198	46,326	28,438	36,790	20,108	122,960	131,146
Maine	30,527	21,843	16,944	6,752	14,776	2,273	71,046	28,380
Maryland	89,899	14,880	57,447	19,755	63,263	16,423	260,618	118,312
Massachusetts	124,461	22,547	71,286	34,566	197,538	16,872	396,831	121,585
Michigan	296,555	34,493	101,094	60,225	131,812	2,888	655,139	217,661
Minnesota	79,827	13,211	37,246	18,598	24,379	7,618	254,650	92,703
Mississippi	118,576	11,487	33,243	18,309	24,780	4,170	75,262	157,382
Missouri	0	17,770	58,154	23,703	66,397	25,578	226,772	115,661
Montana	25,673	9,593	10,155	8,087	10,178	1,877	44,415	33,499
Nebraska	30,043	6,469	17,903	9,416	20,677	10,918	76,207	31,827
Nevada	19,612	6,287	13,102	6,738	8,717	73	56,209	29,207
New Hampshire	15,914	4,548	12,328	6,496	4,919	1,450	41,656	17,562
New Jersey	146,611	32,418	104,070	28,271	63,215	28,037	439,241	127,455
New Mexico	59,137	11,220	22,300	10,326	10,477	723	148,138	60,361
New York	550,216	60,124	189,047	54,018	307,856	39,590	2,232,247	435,034
North Carolina	130,808	34,110	70,825	39,082	47,090	22,671	386,772	164,144
North Dakota	18,139	5,627	6,455	5,956	10,256	10,739	27,226	24,009
Ohio	317,405	37,963	109,107	56,046	143,330	7,963	623,497	209,607
Oklahoma	85,209	10,664	35,036	20,189	21,530	5,655	143,535	101,571
Oregon	87,608	16,021	34,366	15,122	11,681	21,391	163,376	65,070
Pennsylvania	321,749	27,863	116,931	60,514	107,515	75,098	798,933	224,110
Rhode Island	19,344	8,043	13,290	6,679	13,969	2,807	91,977	22,947
South Carolina	99,027	12,385	47,075	22,128	24,317	9,280	102,614	102,664
South Dakota	19,133	27,556	8,846	5,571	11,450	15,477	20,709	31,369
Tennessee	120,247	18,702	70,162	29,769	33,477	4,255	182,766	125,905
Texas	508,606	81,327	202,553	99,085	100,075	18,430	479,403	436,297
Utah	36,023	28,950	29,758	10,635	19,869	107	81,265	46,041
Vermont	17,984	11,755	6,079	5,354	8,401	4,894	44,831	20,888
Virginia	94,551	15,627	70,495	29,119	48,915	24,037	151,719	134,766
Washington	98,386	18,586	49,785	18,576	43,083	47,970	463,439	106,440
West Virginia	69,140	15,050	22,026	9,402	27,825	25,907	97,560	46,147
Wisconsin	118,644	16,874	58,899	26,939	39,950	7,698	314,872	97,307
Wyoming	15,164	4,974	7,301	4,914	13,060	49	18,235	14,257
Dist. of Columbia	0	10,534	37,578	4,363	7,281	1,303	77,263	176,572
American Samoa	0	2,046	2,155	0	0	130	0	4,164
Guam	0	1,104	5,798	614	2,786	31	4,050	4,752
Nor. Mariana Islands	0	3,676	1,656	122	667	0	0	1,106
Puerto Rico	264,811	20,311	24,851	30,454	25,614	15,450	97,755	200,020
U.S. Virgin Islands	0	848	0	0	2,107	106,721	5,324	14,108
U.S. undistributed	0	2,310	2,699	140	10,043	1,398	0	633

See footnotes at end of table.

FEDERAL EXPENDITURES

FEDERAL GOVERNMENT GRANTS—Continued

<i>State or other jurisdiction</i>	<i>Low income home energy assistance</i>	<i>Medicaid</i>	<i>Centers for Disease Control</i>	<i>Substance abuse and mental health</i>	<i>Supplemental Security Income</i>	<i>Section 8 housing assistance grants (b)</i>	<i>Public housing grants</i>	<i>Office of Justice Assistance—Justice programs</i>
United States	\$1,185,591	\$91,990,238	\$629,280	\$1,495,756	\$29,903	\$8,998,759	\$3,468,089	\$1,790,538
Alabama	9,930	1,454,922	8,272	20,901	623	53,193	77,348	29,575
Alaska	6,455	198,744	448	2,071	181	21,566	21,378	5,539
Arizona	5,234	1,174,075	9,900	21,565	334	39,994	80,091	53,120
Arkansas	6,604	956,235	6,601	10,735	75	36,108	76,180	17,661
California	40,180	9,021,388	73,875	203,269	1,905	1,334,654	79,930	212,711
Colorado	20,339	777,351	7,046	21,068	90	126,719	75,455	23,448
Connecticut	19,973	1,429,283	6,226	17,143	198	84,417	80,186	18,493
Delaware	2,547	215,151	1,590	4,091	49	14,169	3	7,527
Florida	15,395	3,382,113	28,511	61,542	915	279,683	82,637	98,794
Georgia	9,420	2,276,128	17,713	33,423	148	240,803	78,384	39,098
Hawaii	1,133	356,647	4,181	7,139	4	77,116	0	4,750
Idaho	6,866	268,283	2,978	5,274	145	21,774	34,898	8,143
Illinois	169,788	3,279,669	23,025	63,389	2,472	732,299	113,306	89,285
Indiana	34,277	1,654,212	9,204	34,748	735	104,817	75,688	28,231
Iowa	20,674	771,117	5,675	13,608	129	47,902	74,745	14,300
Kansas	7,303	587,594	6,367	11,799	340	32,105	65,997	11,878
Kentucky	18,025	1,540,731	9,078	18,525	646	86,260	75,508	19,793
Louisiana	3,867	2,587,713	14,828	24,166	382	91,352	78,049	28,426
Maine	15,665	642,230	3,885	5,934	184	48,524	75,071	6,365
Maryland	18,155	1,303,195	12,090	30,686	665	173,731	75,457	27,305
Massachusetts	47,904	2,545,758	13,719	35,932	691	603,868	84,040	51,112
Michigan	40,379	3,119,024	26,034	61,060	1,282	199,743	82,446	56,196
Minnesota	46,135	1,579,616	7,826	22,822	1,103	100,733	76,032	25,899
Mississippi	5,994	1,264,118	8,717	12,554	384	61,848	77,335	18,425
Missouri	30,235	1,821,506	11,311	24,835	606	198,904	82,678	50,239
Montana	7,028	291,058	2,823	4,153	76	16,810	10,210	6,021
Nebraska	13,418	448,756	5,623	6,685	87	28,481	34,342	10,941
Nevada	2,333	263,661	4,634	7,576	108	15,768	54,994	7,741
New Hampshire	9,663	391,481	4,350	5,462	113	29,524	60,069	6,238
New Jersey	41,140	2,782,369	11,776	44,620	547	364,200	94,483	74,061
New Mexico	4,092	708,604	6,661	7,403	301	22,585	54,096	18,700
New York	161,117	12,875,197	61,111	100,400	3,065	1,147,751	93,738	138,411
North Carolina	15,783	2,590,935	17,055	33,019	731	110,190	77,925	33,930
North Dakota	9,585	219,842	2,210	2,875	15	16,945	23,298	8,138
Ohio	53,911	3,971,182	17,523	69,782	2,048	272,339	89,155	67,436
Oklahoma	8,520	882,003	8,966	16,003	237	53,764	78,616	19,055
Oregon	12,773	986,854	6,820	15,975	260	76,521	75,366	16,823
Pennsylvania	70,267	4,332,858	22,533	63,246	1,505	537,367	103,759	53,198
Rhode Island	6,029	469,083	2,711	5,292	56	80,427	75,415	7,287
South Carolina	6,790	1,481,609	7,777	18,291	428	77,094	75,916	24,963
South Dakota	7,044	227,333	1,897	2,712	137	17,415	27,353	7,442
Tennessee	15,753	2,202,454	9,322	24,240	1,044	109,278	80,162	40,165
Texas	23,184	6,030,532	51,581	95,039	2,328	546,667	81,511	114,777
Utah	6,678	469,963	4,194	10,919	155	21,834	43,977	19,487
Vermont	4,765	236,373	1,703	2,981	159	20,244	25,145	3,845
Virginia	21,367	1,137,095	7,934	34,282	812	141,129	79,839	44,501
Washington	23,253	1,639,650	10,467	31,999	368	104,812	76,589	41,727
West Virginia	10,226	940,799	5,551	9,310	380	38,468	75,590	11,895
Wisconsin	42,752	1,544,993	10,593	26,228	589	107,104	75,856	28,806
Wyoming	2,087	114,486	2,020	1,777	20	6,406	14,101	2,756
Dist. of Columbia	3,099	390,166	4,508	3,992	48	91,521	85,201	5,146
American Samoa	19	3,075	617	255	0	0	0	879
Guam	34	4,729	1,593	712	0	1,529	0	1,946
No. Mariana Islands	22	1,423	448	240	0	864	0	479
Puerto Rico	319	132,536	12,981	18,831	0	129,441	78,542	24,616
U.S. Virgin Islands	66	4,148	985	544	0	0	0	2,821
U.S. undistributed	0	8,187	1,212	62,634	0	0	0	0

See footnotes at end of table.

FEDERAL GOVERNMENT GRANTS—Continued

State or other jurisdiction	Job Training Partnership Act	State unemployment insurance & services	State justice institute grants	Highway trust fund	FAA-airport trust fund	Federal transit administration	All other grants
United States	\$3,230,777	\$3,180,636	\$8,216	\$19,543,853	\$1,654,552	\$4,884,945	\$31,565,919
Alabama	47,867	39,727	53	256,509	19,872	15,023	540,333
Alaska	9,570	31,415	22	230,704	68,970	7,291	223,225
Arizona	58,996	37,548	111	229,680	32,337	22,330	541,222
Arkansas	25,653	26,265	3	204,206	29,289	9,130	286,528
California	580,631	496,657	238	1,522,629	96,282	754,587	3,376,839
Colorado	34,062	44,597	325	275,404	61,504	22,298	399,288
Connecticut	37,640	67,283	0	311,301	8,170	64,927	371,891
Delaware	6,595	9,226	8	73,769	727	13,056	99,512
Florida	168,327	119,188	134	610,261	71,861	139,880	1,089,110
Georgia	58,780	63,716	142	406,359	30,370	99,600	664,995
Hawaii	14,792	16,110	7	177,069	10,970	16,120	156,499
Idaho	9,293	24,140	3	121,747	9,411	4,833	160,035
Illinois	143,099	143,454	49	600,928	86,607	337,551	1,373,499
Indiana	46,235	45,398	10	325,210	31,647	34,479	483,989
Iowa	20,689	26,221	142	230,463	14,237	16,072	303,102
Kansas	16,710	24,242	11	208,125	19,244	6,582	269,328
Kentucky	38,324	33,986	40	191,734	42,074	15,719	478,251
Louisiana	63,400	34,320	177	255,926	47,731	31,157	524,421
Maine	17,112	19,354	40	86,363	9,568	6,577	199,037
Maryland	39,481	63,655	329	314,577	13,517	116,662	530,154
Massachusetts	70,648	87,030	74	1,004,610	24,714	339,846	684,636
Michigan	97,735	134,035	213	441,308	55,953	68,512	905,226
Minnesota	33,561	54,584	13	241,577	45,864	24,375	485,238
Mississippi	35,963	23,259	3	182,468	11,543	5,952	355,959
Missouri	52,146	59,139	57	324,473	39,997	51,503	541,480
Montana	12,336	13,656	3	178,138	12,689	2,689	212,996
Nebraska	9,367	16,817	31	143,394	15,674	4,809	195,453
Nevada	17,587	25,176	106	105,844	7,859	12,876	151,386
New Hampshire	11,829	13,328	94	78,012	11,841	3,978	123,820
New Jersey	99,797	108,410	13	514,497	26,299	360,308	745,343
New Mexico	22,420	18,421	33	166,619	15,735	8,774	421,463
New York	233,242	221,688	309	980,079	76,800	879,219	2,779,727
North Carolina	54,258	64,384	68	264,854	32,459	29,713	657,990
North Dakota	7,096	14,048	2	93,712	7,286	1,720	172,134
Ohio	117,759	115,288	109	687,271	35,548	102,457	1,186,542
Oklahoma	43,421	27,698	1	211,053	9,772	13,670	430,729
Oregon	45,396	40,649	135	213,796	18,442	172,889	530,289
Pennsylvania	139,073	162,935	29	686,335	49,164	284,161	1,399,748
Rhode Island	15,922	20,259	1	117,037	18,539	14,252	117,410
South Carolina	42,900	35,242	157	206,882	45,013	18,349	333,458
South Dakota	8,018	10,115	0	137,701	8,321	1,926	211,812
Tennessee	41,097	38,622	138	348,479	34,004	26,448	646,445
Texas	210,298	171,389	31	1,074,400	182,434	210,452	1,391,020
Utah	11,693	36,269	15	142,590	12,457	28,408	258,981
Vermont	7,916	9,944	93	81,224	913	4,279	85,507
Virginia	52,072	53,997	137	339,569	54,849	38,883	559,085
Washington	74,041	90,219	19	332,340	39,465	34,936	560,235
West Virginia	42,364	19,338	3	156,020	6,151	7,697	338,217
Wisconsin	33,533	68,689	40	282,900	17,933	47,360	491,877
Wyoming	7,298	10,302	1	123,309	9,907	1,420	309,688
Dist. of Columbia	23,097	15,828	0	62,977	116	329,427	1,203,794
American Samoa	488	0	0	2,686	1,708	84	36,775
Guam	1,915	459	0	8,513	4,378	304	73,511
No. Mariana Islands	74	0	0	0	4,719	0	14,886
Puerto Rico	112,961	28,265	2	84,635	10,557	13,539	653,034
U.S. Virgin Islands	2,060	4,646	0	21,320	150	4,961	189,806
U.S. undistributed	2,139	0	4,442	2,870,267	910	897	39,125

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 included in Table 6.36.

FEDERAL EXPENDITURES

Table 6.35

**FEDERAL GOVERNMENT EXPENDITURES FOR SALARIES AND WAGES,
BY STATE AND TERRITORY: FISCAL YEAR 1996**
(In thousands of dollars)

State or other jurisdiction	Department of Defense							
	Military						Postal service	All other federal agencies
	Total	Total	Total	Active	Inactive	Civilian		
United States	\$169,731,101	\$72,955,074	\$43,138,019	\$38,685,092	\$4,452,927	\$29,817,055	\$42,675,500	\$54,100,527
Alabama	2,897,623	1,484,140	696,278	523,820	172,458	787,862	530,110	883,373
Alaska	1,327,453	793,945	620,966	605,440	15,526	172,979	117,071	416,437
Arizona	2,523,183	1,091,725	775,018	719,643	55,375	316,707	590,648	840,810
Arkansas	1,037,424	367,739	252,659	184,566	68,093	115,080	347,852	321,833
California	18,037,723	9,188,974	5,259,817	4,952,715	307,102	3,929,157	4,668,468	4,180,281
Colorado	3,234,543	1,318,474	927,340	834,590	92,750	391,134	716,650	1,199,419
Connecticut	1,417,972	473,173	287,107	254,212	32,895	186,066	622,920	321,879
Delaware	411,168	233,822	180,923	149,915	31,008	52,899	114,309	63,037
Florida	7,660,372	3,685,000	2,529,704	2,379,839	149,865	1,155,296	2,202,063	1,773,309
Georgia	5,904,188	3,321,599	2,180,884	1,988,127	192,757	1,140,715	1,038,951	1,543,638
Hawaii	2,408,570	2,085,399	1,382,388	1,338,345	44,043	703,011	146,028	177,143
Idaho	630,057	200,587	155,847	130,509	25,338	44,740	143,358	286,112
Illinois	5,440,017	1,589,596	1,007,612	873,397	134,215	581,984	2,251,414	1,599,007
Indiana	1,969,919	690,013	198,611	46,315	152,296	491,402	845,920	433,986
Iowa	944,096	123,983	76,354	13,527	62,827	47,629	550,320	269,793
Kansas	1,700,885	786,825	604,614	543,881	60,733	182,211	467,731	445,529
Kentucky	2,441,966	1,356,251	1,033,814	974,595	59,219	322,437	513,307	572,408
Louisiana	2,083,585	911,300	641,071	532,259	108,812	270,229	555,338	616,947
Maine	722,301	368,871	134,457	109,056	25,401	234,414	220,837	132,593
Maryland	7,323,944	2,564,522	1,068,880	954,076	114,804	1,495,642	913,824	3,845,598
Massachusetts	2,856,648	585,047	214,953	123,971	90,982	370,094	1,253,758	1,017,843
Michigan	2,778,247	523,045	142,276	50,416	91,860	380,769	1,522,979	732,223
Minnesota	1,654,706	222,399	124,184	29,783	94,401	98,215	881,875	550,432
Mississippi	1,571,452	954,523	597,055	503,396	93,659	357,468	280,823	336,106
Missouri	3,184,746	1,127,239	603,216	444,460	158,756	524,023	1,018,695	1,038,812
Montana	631,939	195,259	157,727	133,490	24,237	37,532	130,974	305,706
Nebraska	1,031,444	517,775	397,606	365,766	31,840	120,169	292,792	220,877
Nevada	849,698	392,286	321,104	304,873	16,231	71,182	203,159	254,253
New Hampshire	447,955	97,475	43,536	24,742	18,794	53,939	225,072	125,408
New Jersey	3,556,418	1,219,763	402,974	318,030	84,944	816,789	1,628,357	708,298
New Mexico	1,686,422	848,691	555,926	526,874	29,052	292,765	214,024	623,707
New York	7,156,846	1,276,839	806,602	635,461	171,141	470,237	3,410,567	2,469,440
North Carolina	4,898,359	3,184,830	2,605,628	2,504,484	101,144	579,202	1,000,833	712,696
North Dakota	643,553	390,637	336,195	311,020	25,175	54,442	109,199	143,717
Ohio	4,611,998	1,844,683	532,177	407,404	124,773	1,312,506	1,780,737	986,578
Oklahoma	2,720,513	1,696,554	1,033,623	957,126	76,497	662,931	461,009	562,950
Oregon	1,409,950	191,654	92,783	35,730	57,053	98,871	464,830	753,466
Pennsylvania	5,625,127	1,796,636	311,384	125,959	185,425	1,485,252	2,207,956	1,620,535
Rhode Island	633,646	339,765	151,474	132,192	19,282	188,291	196,392	97,489
South Carolina	2,203,242	1,484,975	1,099,145	1,003,978	95,167	385,830	400,702	317,565
South Dakota	534,450	182,982	143,759	120,517	23,242	39,223	117,669	233,799
Tennessee	2,702,165	494,489	279,920	181,744	98,176	214,569	811,071	1,396,605
Texas	11,248,970	5,679,824	3,943,817	3,675,335	268,482	1,736,007	2,615,425	2,953,721
Utah	1,477,902	760,514	245,475	184,119	61,356	515,039	257,068	460,320
Vermont	269,784	46,956	27,619	5,986	21,633	19,337	115,137	107,691
Virginia	12,321,991	9,158,394	4,992,720	4,885,942	106,778	4,165,674	1,111,965	2,051,632
Washington	4,573,911	2,773,126	1,717,571	1,608,031	109,540	1,055,555	758,865	1,041,920
West Virginia	814,784	117,067	61,200	18,084	43,116	55,867	277,140	420,577
Wisconsin	1,377,481	208,643	110,662	23,834	86,828	97,981	745,054	423,784
Wyoming	395,364	170,645	139,621	125,468	14,153	31,024	67,628	157,091
Dist. of Columbia	11,304,118	1,194,336	540,529	512,417	28,112	653,807	370,916	9,738,866
American Samoa	2,360	29	0	0	0	29	0	2,331
Guam	384,105	369,890	222,535	219,738	2,797	147,355	0	14,215
No. Mariana Islands	1,730	21	0	0	0	21	598	1,111
Puerto Rico	713,229	268,323	168,213	75,712	92,501	100,110	170,795	274,111
U.S. Virgin Islands	42,451	3,812	466	183	283	3,346	14,317	24,322
U.S. undistributed	1,297,198	0	0	0	0	0	0	1,297,198

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 1996
(In thousands of dollars)**

State or other jurisdiction	Social Security				Medicare		Federal retirement payments & 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	\$749,273,054	\$231,262,789	\$69,107,641	\$44,709,125	\$125,011,091	\$69,382,227	\$40,666,779	\$27,922,898	\$25,302,217
Alabama	13,616,219	3,429,919	1,341,781	986,564	2,341,708	1,128,356	964,437	724,278	247,836
Alaska	1,020,822	213,583	75,057	58,168	104,472	48,359	119,160	87,234	135,454
Arizona	12,269,323	4,028,496	988,795	727,480	1,804,510	1,127,836	779,449	777,137	184,391
Arkansas	7,983,806	2,244,254	768,988	668,160	1,249,073	635,285	397,545	350,666	246,151
California	80,432,241	22,455,503	6,029,440	4,028,651	13,682,402	8,560,775	3,929,878	3,444,074	3,513,344
Colorado	8,813,778	2,541,701	761,883	588,838	1,248,298	710,578	732,764	752,741	224,011
Connecticut	9,692,116	3,672,711	845,892	488,485	1,813,086	990,022	260,176	156,707	478,105
Delaware	2,096,438	703,756	191,926	118,984	318,091	177,077	101,726	94,158	111,229
Florida	53,348,971	17,412,711	4,138,187	2,466,242	9,442,700	6,421,658	2,796,189	2,981,955	841,265
Georgia	17,932,813	4,673,219	1,643,012	1,327,543	2,913,133	1,519,436	1,204,892	1,041,260	346,806
Hawaii	3,237,545	990,991	204,825	111,242	370,145	241,131	420,703	234,275	215,444
Idaho	2,865,190	948,883	265,972	171,804	360,182	199,578	186,733	139,348	124,759
Illinois	31,743,580	10,593,896	3,216,411	1,744,593	5,684,429	2,887,189	1,113,690	438,859	1,468,146
Indiana	15,096,435	5,487,990	1,676,454	1,011,951	2,550,414	1,291,849	573,448	268,692	263,383
Iowa	7,687,032	3,020,741	906,287	419,091	1,098,772	695,536	330,173	117,943	209,890
Kansas	7,053,652	2,475,047	721,625	365,386	1,096,135	649,980	399,109	277,684	155,886
Kentucky	11,288,865	2,941,856	1,195,244	1,101,669	1,810,348	901,830	518,412	309,485	267,161
Louisiana	12,574,578	2,853,735	1,401,785	897,588	2,656,211	1,149,518	419,666	401,425	164,098
Maine	3,653,922	1,158,914	330,913	266,856	521,109	273,213	235,429	155,436	137,837
Maryland	14,490,748	3,761,216	1,162,487	596,784	2,262,613	1,310,616	2,399,501	705,903	412,831
Massachusetts	18,730,842	5,866,820	1,516,901	1,139,654	4,054,922	1,824,454	810,944	279,525	882,199
Michigan	26,182,785	9,056,296	2,846,489	1,796,628	4,473,872	2,702,209	661,809	294,951	990,331
Minnesota	10,694,175	3,952,795	1,122,254	584,652	1,638,833	878,136	425,343	175,394	452,870
Mississippi	8,190,714	1,952,279	771,153	706,274	1,382,110	637,539	389,829	329,204	154,284
Missouri	15,667,092	5,080,334	1,567,666	1,040,006	2,730,755	1,439,369	845,758	434,837	330,073
Montana	2,415,972	769,604	238,088	162,882	315,353	178,729	179,407	98,592	70,799
Nebraska	4,215,908	1,550,080	456,304	212,878	573,413	340,910	218,588	188,010	56,315
Nevada	4,201,360	1,353,325	304,814	255,368	588,752	361,884	289,809	374,329	175,200
New Hampshire	2,842,205	1,068,378	252,203	192,657	428,826	214,204	204,198	145,798	38,478
New Jersey	23,888,653	8,353,731	2,112,128	1,194,981	4,157,356	2,434,900	974,028	310,679	1,749,039
New Mexico	4,429,045	1,202,374	387,808	283,959	520,259	317,229	411,835	310,569	86,034
New York	54,034,608	17,532,335	4,605,915	3,291,781	9,969,610	5,596,940	1,702,822	395,777	2,265,407
North Carolina	19,452,896	6,130,712	1,757,210	1,541,383	2,948,587	1,503,423	934,124	1,024,094	465,102
North Dakota	1,656,075	567,586	198,983	79,299	250,822	144,426	97,488	44,682	39,106
Ohio	31,166,179	10,156,285	3,539,951	1,911,098	5,232,964	2,853,538	1,269,624	536,932	842,564
Oklahoma	9,880,433	2,862,293	967,157	564,571	1,672,161	757,258	833,605	462,708	122,420
Oregon	8,798,344	3,139,914	794,626	484,499	1,139,789	692,560	529,430	288,122	460,800
Pennsylvania	40,972,651	13,502,271	4,102,101	1,855,448	7,834,670	4,135,916	1,863,846	614,645	1,853,780
Rhode Island	3,265,834	1,100,353	247,444	189,613	567,625	280,186	170,080	91,572	221,143
South Carolina	10,336,292	2,986,914	931,473	840,686	1,441,140	780,064	642,041	755,558	233,131
South Dakota	1,971,008	662,477	212,145	103,103	275,599	153,057	142,912	71,861	16,563
Tennessee	15,496,939	4,315,313	1,496,172	1,199,326	2,886,956	1,220,114	761,074	605,614	375,804
Texas	45,722,511	12,168,202	4,515,326	2,341,353	7,865,923	3,817,972	2,473,886	2,618,063	1,145,036
Utah	3,918,917	1,223,276	344,504	200,772	491,831	251,441	586,447	171,978	79,174
Vermont	1,485,432	523,016	146,051	104,914	223,145	107,168	64,342	43,366	57,274
Virginia	18,561,615	4,746,456	1,508,363	1,071,149	2,298,641	1,291,779	2,426,489	2,217,749	226,368
Washington	14,838,432	4,653,233	1,198,874	793,112	1,839,088	1,101,103	1,064,232	1,042,655	1,013,748
West Virginia	6,407,476	1,719,788	756,093	566,661	976,137	505,713	237,731	121,214	171,160
Wisconsin	12,924,869	5,097,062	1,396,959	782,449	1,916,883	1,084,937	399,905	190,333	510,511
Wyoming	1,194,507	386,636	114,837	71,849	162,727	83,564	87,536	58,978	36,154
Dist. of Columbia	2,596,008	350,752	113,224	74,333	347,431	197,975	886,657	60,087	112,835
American Samoa	26,346	6,344	6,287	5,266	0	0	45	2,994	0
Guam	177,396	32,789	16,351	5,884	663	347	46,052	25,972	0
No. Mariana Islands	5,747	604	462	142	0	0	42	1,003	0
Puerto Rico	5,626,618	1,546,002	682,418	907,106	464,766	567,130	138,328	71,749	308,671
U.S. Virgin Islands	109,079	37,038	11,943	7,680	11,651	6,231	11,408	4,044	11,817
U.S. undistributed	290,117	0	0	0	0	0	2,005	0	0

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	Federal Family			All other
						Excess earned income tax credit	Education Laon interest subsidies	Federal workers compensation payments	
United States	\$19,962,706	\$24,342,709	\$22,490,213	\$7,265,497	\$4,835,108	\$20,805,563	\$2,409,190	\$1,864,557	\$11,932,745
Alabama	468,923	588,146	439,505	42,140	87,306	551,449	11,607	52,174	210,090
Alaska	61,364	22,127	53,916	0	4,567	22,454	0	8,269	6,638
Arizona	415,549	298,194	371,506	38,952	96,958	395,578	19,945	43,907	170,640
Arkansas	353,821	322,281	223,708	1,705	47,683	290,069	9,515	20,180	154,722
California	1,576,659	3,454,028	2,554,863	2,446,743	595,262	3,024,532	165,271	287,234	683,582
Colorado	334,543	215,279	210,444	0	59,146	228,407	16,321	31,507	157,317
Connecticut	153,652	187,138	175,272	233,439	30,338	107,710	8,351	10,826	80,206
Delaware	49,792	41,322	47,293	36,647	7,913	52,148	7,359	3,837	33,180
Florida	1,454,884	1,357,144	1,295,526	408,194	244,951	1,303,362	33,822	128,297	621,884
Georgia	649,410	705,042	702,846	0	111,702	762,373	12,050	58,234	261,855
Hawaii	88,867	71,896	197,060	0	11,553	46,249	2,179	19,400	11,585
Idaho	91,106	67,435	103,546	0	26,226	86,558	4,282	10,006	78,772
Illinois	472,868	1,194,463	1,034,043	157,676	169,844	798,613	64,422	36,389	668,049
Indiana	306,048	361,198	329,873	114,417	99,409	372,437	43,362	19,219	326,291
Iowa	172,105	148,847	141,111	10,781	55,388	147,730	24,189	7,021	181,427
Kansas	193,887	143,123	135,345	0	51,181	148,200	14,704	8,695	217,665
Kentucky	360,589	624,396	413,095	42,428	77,142	311,350	13,757	28,460	371,643
Louisiana	376,479	699,223	597,387	43,874	107,401	600,787	23,750	25,212	156,439
Maine	170,287	92,381	113,121	12,633	18,187	72,513	8,109	8,728	78,256
Maryland	328,607	340,607	361,556	153,564	66,866	316,543	23,241	84,493	203,320
Massachusetts	480,996	559,212	295,092	398,461	94,771	225,948	106,392	34,608	159,943
Michigan	476,184	875,218	773,360	159,643	129,925	552,325	57,765	25,760	310,390
Minnesota	296,104	240,587	219,995	101,941	67,650	195,114	30,381	17,585	294,541
Mississippi	290,831	501,940	375,931	11,431	68,461	458,933	17,808	20,847	121,860
Missouri	413,389	428,134	479,649	15,231	85,384	400,260	43,472	19,590	313,185
Montana	90,212	52,170	58,390	0	22,355	64,335	7,305	8,723	98,928
Nebraska	143,207	77,387	77,508	0	30,085	99,337	30,620	4,416	156,850
Nevada	133,170	80,063	91,215	0	10,122	114,562	5	16,166	52,576
New Hampshire	108,272	39,141	41,645	0	15,352	49,300	4,733	8,189	30,831
New Jersey	384,994	537,897	507,805	339,424	98,633	442,954	21,328	50,145	218,631
New Mexico	190,955	162,747	199,137	0	39,642	190,341	16,427	24,271	85,458
New York	951,975	2,302,149	2,053,944	760,698	483,596	1,172,388	324,238	89,473	535,560
North Carolina	694,057	655,907	551,437	164,575	100,496	708,602	20,428	41,407	211,352
North Dakota	49,808	28,311	32,267	0	17,721	36,296	10,414	2,104	56,762
Ohio	703,039	1,077,140	935,397	355,104	153,548	662,057	183,535	48,562	704,841
Oklahoma	495,153	269,316	307,753	31,421	78,860	297,820	9,669	40,823	107,445
Oregon	291,216	187,722	259,394	97,170	44,582	207,430	722	24,007	156,361
Pennsylvania	787,446	1,039,116	981,089	225,147	192,427	623,246	116,282	73,752	1,171,469
Rhode Island	90,548	83,166	77,966	28,868	20,045	51,495	15,737	6,182	23,811
South Carolina	354,146	393,611	299,357	21,782	61,855	424,702	23,233	25,520	121,079
South Dakota	77,038	48,022	40,757	0	17,620	50,046	64,989	4,449	30,370
Tennessee	482,199	648,111	541,573	55,357	81,309	507,476	24,630	55,825	240,086
Texas	1,560,200	1,405,884	2,140,168	173,070	327,333	2,269,120	185,556	140,864	574,555
Utah	99,025	82,061	87,203	0	46,504	112,496	20,580	17,837	103,788
Vermont	46,433	40,595	43,804	0	10,673	31,214	11,880	2,285	29,272
Virginia	647,714	476,208	449,959	139,054	93,744	454,494	48,935	71,992	392,521
Washington	527,625	371,354	425,901	134,623	87,489	289,149	31,851	53,079	211,316
West Virginia	206,131	271,597	251,845	37,515	37,064	140,276	5,154	9,979	393,418
Wisconsin	324,712	369,606	197,722	53,459	64,196	244,536	62,748	14,931	213,920
Wyoming	40,036	21,287	28,156	0	9,588	33,208	3,360	3,674	52,917
Dist. Of Columbia	56,697	80,804	95,119	0	13,380	57,041	109,955	14,192	25,526
American Samoa	2,929	0	0	1,540	820	0	0	94	27
Guam	6,392	0	26,824	13,306	1,306	0	0	910	600
No. Mariana Islands	376	1,976	0	626	489	0	0	0	27
Puerto Rico	377,992	0	0	249,911	257,919	0	58	0	54,568
Virgin Islands	2,065	0	41,835	-39,059	1,141	0	47	228	1,010
U.S. undistributed	0	0	0	-7,994	0	0	292,717	0	3,389

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.

Table 6.37
FEDERAL GOVERNMENT PROCUREMENT CONTRACTS—VALUE OF AWARDS,
BY STATE AND TERRITORY: FISCAL YEAR 1995
(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	\$202,209,187	\$126,003,863	\$8,798,898	\$67,406,426
Alabama	3,059,430	1,881,624	106,990	1,070,816
Alaska	708,461	553,998	24,065	130,398
Arizona	3,097,967	2,433,313	117,549	547,105
Arkansas	420,563	222,881	72,337	125,345
California	26,537,278	18,399,047	981,138	7,157,093
Colorado	4,160,224	2,103,499	148,480	1,908,245
Connecticut	3,158,931	2,815,674	129,615	213,642
Delaware	189,849	120,637	42,173	27,039
Florida	8,697,586	6,230,833	453,529	2,013,224
Georgia	4,314,721	3,513,236	215,883	585,602
Hawaii	777,265	653,393	30,637	93,235
Idaho	975,795	97,880	27,380	850,535
Illinois	3,255,409	1,129,884	485,502	1,640,023
Indiana	1,678,352	1,223,331	174,335	280,686
Iowa	809,237	439,302	108,533	261,402
Kansas	1,204,032	881,567	92,102	230,363
Kentucky	2,768,726	538,936	94,659	2,135,131
Louisiana	2,098,108	1,046,728	108,798	942,582
Maine	807,509	713,301	44,521	49,687
Maryland	9,108,881	4,461,760	186,609	4,460,512
Massachusetts	6,193,046	4,942,367	260,622	990,057
Michigan	2,014,285	1,249,569	321,584	443,132
Minnesota	1,594,573	1,109,220	175,907	309,446
Mississippi	1,935,998	1,582,335	57,354	296,309
Missouri	7,239,749	5,854,274	210,485	1,174,990
Montana	335,560	133,725	26,934	174,901
Nebraska	517,300	282,481	59,059	175,760
Nevada	917,315	218,890	41,282	657,143
New Hampshire	667,530	579,604	48,139	39,787
New Jersey	4,263,074	2,970,923	337,448	954,703
New Mexico	3,689,872	653,835	44,607	2,991,430
New York	6,083,109	3,531,924	712,162	1,839,023
North Carolina	2,009,164	1,352,804	210,011	446,349
North Dakota	231,318	127,579	22,701	81,038
Ohio	4,475,318	2,630,805	359,988	1,484,525
Oklahoma	1,151,774	730,888	95,303	325,583
Oregon	629,542	133,878	90,520	405,144
Pennsylvania	5,360,408	2,986,169	455,925	1,918,314
Rhode Island	464,034	377,699	42,589	43,746
South Carolina	2,779,417	998,486	81,864	1,699,067
South Dakota	261,835	129,090	24,103	108,642
Tennessee	4,032,481	1,071,392	158,349	2,802,740
Texas	13,769,174	9,296,614	537,174	3,935,386
Utah	1,625,394	495,771	53,632	1,075,991
Vermont	259,499	207,402	23,269	28,828
Virginia	16,598,065	12,119,771	228,365	4,249,929
Washington	4,760,423	2,297,754	157,354	2,305,315
West Virginia	707,507	203,305	54,655	449,547
Wisconsin	1,109,696	506,628	148,499	454,569
Wyoming	164,348	91,854	14,130	58,364
Dist. of Columbia	4,092,937	897,129	59,371	3,136,437
American Samoa	17,626	4,129	123	13,374
Guam	124,753	120,872	1,477	2,404
No. Marianas Islands	1,567	698	123	746
Puerto Rico	365,553	252,316	35,846	77,391
U.S. Virgin Islands	33,616	27,119	3,106	3,391
Undistributed (a)	23,904,000	16,373,740	-	7,530,260

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

Note: Amounts shown for U.S. Postal Service represent actual outlays for contractual commitments, while all other amounts shown represent the value of contract actions, and do not reflect Federal Government expenditures. Nonpostal data generally involve only current year contract actions; however, multiple-year obligations may be reflected for contract actions of less than 3

years duration. Foreign procurement contract awards are excluded from United States totals.

Foreign award total equals \$7,523,052,000, including \$6,081,301,000 for the Department of Defense and \$1,441,751,000 for all other Federal agencies.

(a) Includes awards under \$25,000 and classified location awards (Department of Defense).

FEDERAL PROCUREMENT

Table 6.38
FEDERAL GOVERNMENT PROCUREMENT CONTRACTS—
VALUE OF AWARDS, BY STATE AND TERRITORY: FISCAL YEAR 1996
(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</i>
United States	\$200,543,115	\$128,628,822	\$10,436,999	\$61,477,294
Alabama	2,936,599	1,838,999	129,647	967,953
Alaska	803,901	565,149	28,632	210,120
Arizona	3,485,395	2,921,102	144,453	419,840
Arkansas	453,019	249,336	85,073	118,610
California	27,723,583	19,971,914	1,141,751	6,609,918
Colorado	4,656,320	3,010,286	175,269	1,470,765
Connecticut	3,122,527	2,684,617	152,345	285,565
Delaware	153,775	101,565	27,956	24,254
Florida	8,125,596	5,880,491	538,551	1,706,554
Georgia	4,741,012	3,981,794	254,093	505,125
Hawaii	1,027,398	907,306	35,713	84,379
Idaho	945,045	131,993	35,060	777,992
Illinois	3,165,199	1,184,500	550,621	1,430,078
Indiana	2,090,255	1,574,180	206,884	309,191
Iowa	777,558	371,832	134,590	271,136
Kansas	1,109,643	779,583	114,391	215,669
Kentucky	2,004,606	858,782	125,538	1,020,286
Louisiana	2,086,487	1,076,852	135,817	873,818
Maine	907,359	791,913	54,009	61,437
Maryland	8,521,750	4,090,160	223,491	4,208,099
Massachusetts	6,080,621	4,696,131	306,627	1,077,863
Michigan	2,188,854	1,249,599	372,470	566,785
Minnesota	1,534,730	963,700	215,677	355,353
Mississippi	2,326,200	1,962,533	68,680	294,987
Missouri	10,593,615	9,218,323	249,139	1,126,153
Montana	262,931	89,622	32,032	141,277
Nebraska	584,873	366,759	71,607	146,507
Nevada	1,406,672	290,489	49,686	1,066,497
New Hampshire	671,585	566,876	55,045	49,664
New Jersey	3,750,337	2,577,472	398,242	774,623
New Mexico	3,676,231	679,539	52,343	2,944,349
New York	6,319,855	3,558,545	834,111	1,927,199
North Carolina	2,293,304	1,655,034	244,770	393,500
North Dakota	209,820	106,140	26,706	76,974
Ohio	4,583,274	2,735,950	435,509	1,411,815
Oklahoma	1,205,250	776,660	112,747	315,843
Oregon	610,417	201,403	113,682	295,332
Pennsylvania	5,530,752	3,772,681	539,992	1,218,079
Rhode Island	422,850	328,714	48,031	46,105
South Carolina	2,504,519	1,016,216	97,998	1,390,305
South Dakota	248,588	109,537	28,778	110,273
Tennessee	4,317,302	1,131,991	198,361	2,986,950
Texas	13,840,351	9,073,887	639,645	4,126,819
Utah	1,072,486	393,157	62,870	616,459
Vermont	295,096	225,427	28,159	41,510
Virginia	14,528,576	10,345,629	271,949	3,910,998
Washington	4,603,131	2,380,798	185,593	2,036,740
West Virginia	513,725	203,059	67,779	242,887
Wisconsin	1,161,640	555,972	182,215	423,453
Wyoming	153,196	91,558	16,539	45,099
District of Columbia	4,579,905	1,197,256	90,714	3,291,935
American Samoa	4,161	3,014	0	1,147
Guam	112,399	109,817	0	2,582
No. Marianas Islands	1,471	579	146	746
Puerto Rico	404,700	267,117	41,771	95,812
U.S. Virgin Islands	22,287	13,658	3,502	5,127
Undistributed (a)	19,090,384	12,741,626	0	6,348,758

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

Note: Amounts shown for U.S. Postal Service represent actual outlays for contractual commitments, while all other amounts shown represent the value of contract actions, and do not reflect Federal Government expenditures. Nonpostal data generally involve only current year contract actions; however, multiple-year obligations may be reflected for contract actions of less than 3

years duration. Foreign procurement contract awards are excluded from United States totals.

Foreign award total equals \$7,499,710,000, including \$6,367,932,000 for the Department of Defense and \$1,131,778,000 for all other Federal agencies.

(a) Includes awards under \$25,000 and classified location awards (Department of Defense).

Table 6.39
FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS,
BY STATE AND TERRITORY: FISCAL YEAR 1995
(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		Corporation for National and Community Service (a)	All other programs
						Arts	Humanities		
United States	\$47,058,020	\$21,220,340	\$9,344,302	\$1,416,211	\$797,618	\$160,051	\$147,816	\$423,792	\$8,930,550
Alabama	621,836	353,391	144,939	8,299	36,095	1,286	845	5,164	156,763
Alaska	87,187	72,305	6,674	7,634	2,676	978	700	1,849	51,794
Arizona	476,393	321,987	78,263	114,785	14,029	2,412	1,782	7,143	103,573
Arkansas	593,386	109,234	22,857	3,261	1,581	807	846	7,021	72,861
California	4,867,984	2,948,099	1,342,502	208,863	202,572	16,725	8,069	30,206	1,139,162
Colorado	823,289	379,389	159,771	22,061	21,258	1,340	1,291	6,137	167,531
Connecticut	542,071	361,287	202,204	22,649	3,849	2,200	5,495	5,221	119,669
Delaware	114,212	83,945	5,389	10,689	1,568	1,465	1,058	1,546	62,230
Florida	1,195,434	493,665	143,082	51,022	22,097	2,430	2,540	15,339	257,155
Georgia	775,141	364,433	139,607	34,040	20,313	3,251	4,053	8,394	154,775
Hawaii	169,492	112,135	32,884	160	4,583	1,046	1,440	1,560	70,462
Idaho	214,552	64,112	3,249	4,036	536	748	706	1,557	53,280
Illinois	1,607,389	692,233	303,698	73,851	13,843	5,055	8,285	11,899	275,602
Indiana	1,228,198	249,306	89,850	30,036	7,125	1,035	2,208	4,971	114,081
Iowa	1,432,381	181,754	80,750	17,661	4,561	1,064	927	4,893	71,898
Kansas	769,286	127,683	44,535	4,583	2,493	878	1,193	6,794	67,207
Kentucky	542,929	169,896	39,742	11,195	1,468	2,052	883	5,207	109,349
Louisiana	1,154,274	214,965	64,595	8,656	5,700	1,027	1,115	5,448	128,424
Maine	151,142	86,171	30,264	2,682	1,641	993	1,347	3,994	45,250
Maryland	3,163,592	917,836	597,815	42,614	41,501	3,280	3,821	14,959	213,846
Massachusetts	1,858,293	1,476,851	936,404	52,643	45,460	6,730	12,934	17,166	405,514
Michigan	1,069,098	659,662	265,638	81,516	19,087	1,605	4,219	7,411	280,186
Minnesota	1,323,788	411,980	198,319	2,985	3,476	7,252	2,720	5,932	191,296
Mississippi	346,691	120,892	13,696	8,577	3,195	932	959	3,314	90,219
Missouri	1,579,584	348,315	219,680	17,886	5,767	2,802	2,061	7,997	92,122
Montana	575,139	79,346	9,642	10,002	1,532	988	780	5,423	50,979
Nebraska	658,573	86,653	29,079	12,118	1,852	958	858	2,071	39,717
Nevada	187,896	142,263	9,067	2,962	1,082	897	789	1,715	125,751
New Hampshire	157,314	100,902	38,670	10,395	8,279	963	1,706	2,924	37,965
New Jersey	689,579	428,320	120,017	52,740	8,552	3,071	3,347	11,090	229,503
New Mexico	37,929	185,960	42,238	13,128	8,893	2,447	1,733	4,615	112,906
New York	2,486,079	1,575,368	890,102	117,248	25,979	35,209	21,102	33,266	452,462
North Carolina	848,002	620,272	369,971	20,047	10,263	2,581	3,885	9,584	203,941
North Dakota	530,342	80,151	6,289	1,790	708	580	473	821	69,490
Ohio	1,063,225	558,145	277,114	15,759	37,870	5,009	4,144	9,970	208,279
Oklahoma	537,150	135,834	33,830	6,427	1,690	1,120	567	3,529	88,671
Oregon	504,821	306,890	105,480	26,729	5,325	2,422	1,564	3,587	161,783
Pennsylvania	1,911,486	1,117,979	542,937	68,254	16,789	4,700	5,630	16,944	462,725
Rhode Island	158,273	104,567	42,532	14,461	3,926	987	1,621	4,055	36,985
South Carolina	337,993	191,877	40,246	9,034	2,689	1,149	816	3,268	134,675
South Dakota	311,158	44,128	7,477	2,086	989	737	592	1,287	30,960
Tennessee	544,759	306,682	156,001	14,173	8,249	1,930	1,673	6,271	118,385
Texas	2,770,501	1,083,736	476,520	38,098	59,599	5,678	4,875	31,484	467,482
Utah	346,361	173,997	76,536	3,090	8,654	981	918	2,090	81,728
Vermont	79,048	58,740	27,952	506	291	1,238	1,051	2,041	25,661
Virginia	1,488,725	496,754	167,780	30,243	29,120	1,454	4,660	7,753	255,744
Washington	1,073,969	603,123	324,178	48,593	10,823	3,136	2,152	14,122	200,119
West Virginia	195,274	140,795	15,205	35,440	24,026	941	588	2,822	61,773
Wisconsin	785,646	342,651	174,810	4,111	11,349	1,558	2,923	4,291	143,609
Wyoming	85,188	36,648	2,855	130	906	1,118	710	1,710	29,219
Dist. of Columbia	1,456,066	761,965	158,143	7,717	17,718	6,869	5,454	40,222	525,842
American Samoa	3,740	3,692	382	0	0	276	221	136	2,677
Guam	20,408	6,415	819	536	0	211	259	607	3,983
No. Marianas Islands ...	3,306	3,278	220	0	0	236	252	60	2,510
Puerto Rico	191,162	111,874	30,292	7,997	3,992	957	728	4,231	63,677
U.S. Virgin Islands	1,447	9,958	1,540	8	0	281	283	689	7,157

See footnotes at end of table.

FEDERAL EXPENDITURES

FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS—Continued

<i>Direct payments – other than for individuals</i>							
<i>Department of Agriculture</i>							
<i>State or other jurisdiction</i>	<i>Total</i>	<i>Feed grain production stabilization payments</i>	<i>Conservation Reserve Program</i>	<i>Crop insurance claims & payments</i>	<i>Wheat production stabilization payments</i>	<i>Other agricultural programs</i>	<i>All other programs</i>
United States	\$25,837,680	\$2,217,369	\$1,733,120	\$1,436,209	\$985,928	\$2,071,229	\$17,393,825
Alabama	268,445	2,336	23,550	1,860	2,357	21,682	216,660
Alaska	14,882	103	893	11	0	4,401	9,474
Arizona	154,406	1,586	1	1,041	2,912	3,729	145,137
Arkansas	484,152	4,172	11,958	12,604	16,108	348,925	90,385
California	1,919,885	8,420	8,597	11,041	17,354	233,606	1,640,867
Colorado	443,900	32,742	79,021	4,047	38,852	39,765	249,473
Connecticut	180,784	489	0	25,309	0	1,362	153,624
Delaware	30,267	1,679	61	215	276	742	27,294
Florida	701,769	1,149	5,354	2,401	339	51,047	641,479
Georgia	410,708	6,022	26,300	16,120	6,479	26,722	329,065
Hawaii	57,357	0	7	0	0	1,093	56,257
Idaho	150,440	15,392	38,330	2,963	37,815	21,943	33,997
Illinois	915,156	318,331	60,809	16,253	16,316	32,869	470,578
Indiana	978,892	139,506	33,520	6,314	7,809	7,911	783,832
Iowa	1,250,627	420,400	180,900	525,260	148	15,782	108,137
Kansas	641,603	106,782	151,919	108,197	171,071	22,835	80,799
Kentucky	373,033	23,578	25,790	3,679	4,443	6,345	309,198
Louisiana	939,309	2,746	6,394	5,545	2,897	158,744	762,983
Maine	64,971	512	1,769	1,236	1	12,071	49,382
Maryland	2,245,756	7,107	1,418	1,020	1,301	2,787	2,232,123
Massachusetts	381,442	317	1	396	0	1,555	379,173
Michigan	409,436	61,997	19,604	6,695	9,045	37,275	274,820
Minnesota	911,808	197,078	101,407	274,446	44,815	71,975	222,087
Mississippi	225,799	2,345	34,851	8,505	3,861	89,652	86,585
Missouri	1,231,269	58,507	107,222	9,409	20,605	64,043	971,483
Montana	495,793	30,680	104,382	224,406	77,545	19,712	39,068
Nebraska	571,920	270,866	76,432	5,874	36,809	29,071	152,868
Nevada	45,633	150	113	199	444	4,659	40,068
New Hampshire	56,412	179	0	10	0	909	55,314
New Jersey	261,259	1,591	36	198	229	2,572	256,633
New Mexico	151,969	5,897	18,240	1,722	5,101	24,660	96,349
New York	910,711	18,456	3,272	2,724	2,158	6,884	877,217
North Carolina	227,730	13,001	6,431	7,475	3,682	13,969	183,172
North Dakota	450,191	64,760	111,111	50,142	145,766	50,978	27,434
Ohio	505,080	86,499	25,770	7,096	14,639	12,213	358,863
Oklahoma	401,316	6,735	48,985	7,889	90,095	56,290	191,322
Oregon	197,931	3,749	25,549	813	22,073	13,445	132,302
Pennsylvania	793,507	11,722	5,933	1,049	683	20,388	753,732
Rhode Island	53,706	3	0	14	0	615	53,074
South Carolina	146,116	7,134	11,225	3,453	4,562	9,662	110,080
South Dakota	267,030	78,533	70,189	3,162	43,723	48,923	22,500
Tennessee	238,077	8,958	23,341	5,923	4,468	8,859	186,528
Texas	1,686,765	89,101	159,116	18,974	60,903	312,838	1,045,833
Utah	172,364	2,161	8,992	307	3,021	14,653	143,230
Vermont	20,308	578	12	135	1	2,203	17,379
Virginia	991,971	6,917	3,898	964	2,225	15,599	962,368
Washington	470,846	14,808	52,270	2,246	58,677	47,791	295,054
West Virginia	54,479	1,036	29	113	49	5,157	48,095
Wisconsin	442,995	78,172	47,607	46,230	1,226	15,770	253,990
Wyoming	48,540	2,388	9,663	337	3,046	18,738	14,368
Dist. of Columbia	694,101	0	820	0	0	34,453	658,828
American Samoa	48	0	0	0	0	20	28
Guam	13,993	0	0	0	0	17	13,976
No. Marianas Islands	28	0	0	0	0	0	28
Puerto Rico	79,288	0	29	190	0	1,227	77,842
U.S. Virgin Islands	1,489	0	0	0	0	84	1,405

See footnotes at end of table.

FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS—Continued

State or other jurisdiction	Federal employees life and health insurance program	Postal service	Legal service corporation grants	National flood insurance claims payments	Other
United States	\$10,731,577	\$2,008,898	\$389,920	\$1,022,285	\$3,241,145
Alabama	169,884	24,427	7,565	811	13,973
Alaska	1,655	5,494	1,714	251	360
Arizona	107,994	26,838	9,572	526	207
Arkansas	49,981	16,515	4,626	113	19,150
California	898,764	224,006	45,634	110,092	362,371
Colorado	160,441	33,900	4,487	169	50,476
Connecticut	79,687	29,593	2,775	797	40,772
Delaware	14,606	9,629	761	35	2,263
Florida	430,736	103,546	17,393	28,359	61,445
Georgia	219,547	49,289	9,807	14,978	35,444
Hawaii	46,522	6,995	1,425	1,007	308
Idaho	19,137	6,251	1,739	13	6,857
Illinois	197,679	110,846	15,089	4,249	142,715
Indiana	98,504	39,803	6,577	222	638,726
Iowa	44,421	24,779	3,239	104	35,594
Kansas	53,939	21,028	2,840	1,346	1,646
Kentucky	250,120	21,612	6,934	574	29,958
Louisiana	85,696	24,840	9,773	554,705	87,969
Maine	5,692	10,165	1,788	70	11,667
Maryland	2,157,300	42,605	4,322	459	27,437
Massachusetts	178,783	59,503	8,513	495	131,879
Michigan	122,958	73,422	12,882	68	65,490
Minnesota	116,143	40,162	5,126	47	60,609
Mississippi	48,889	13,095	7,027	16,117	1,457
Missouri	863,249	48,056	6,759	17,273	36,146
Montana	17,116	6,149	1,556	7	14,240
Nebraska	32,874	13,484	1,869	135	104,506
Nevada	29,151	9,425	1,379	101	12
New Hampshire	34,073	10,991	948	8	9,294
New Jersey	124,213	77,044	7,446	2,540	45,390
New Mexico	65,440	10,184	3,517	24	17,184
New York	384,599	162,596	26,611	2,699	300,712
North Carolina	107,917	47,948	9,668	8,405	9,234
North Dakota	14,379	5,183	1,157	214	6,501
Ohio	199,461	82,190	13,932	3,259	60,021
Oklahoma	123,627	21,759	5,582	5,768	34,586
Oregon	86,132	20,667	4,160	48	21,295
Pennsylvania	467,728	104,093	13,741	2,190	165,980
Rhode Island	30,880	9,724	1,044	143	11,283
South Carolina	72,402	18,691	5,506	6,375	7,106
South Dakota	7,744	5,503	2,199	120	6,934
Tennessee	93,973	36,153	7,993	1,038	47,371
Texas	414,489	122,643	32,359	229,485	246,857
Utah	107,813	12,245	2,076	0	21,096
Vermont	5,114	5,313	811	207	5,934
Virginia	863,354	52,139	6,765	4,191	35,919
Washington	199,658	35,926	6,204	669	52,597
West Virginia	30,403	12,478	3,549	1,402	263
Wisconsin	67,892	33,904	5,366	217	146,611
Wyoming	10,303	3,226	796	17	26
Dist. of Columbia	636,852	13,555	3,806	0	4,615
American Samoa	28	0	0	0	0
Guam	13,452	337	187	0	0
No. Mariana Islands	28	0	0	0	0
Puerto Rico	48,210	8,184	20,865	144	439
U.S. Virgin Islands	709	461	0	235	0

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

Note: Because of rounding, detail may not add to totals. 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 2. See text for additional information.

(a) Corporation for National and Community Service grants include the following federal domestic assistance programs; the Foster Grandparent Program; Retired Senior Volunteer Program; Volunteer Demonstration Program; Literacy Corps (VISTA); Learn and Serve America; Americorps; Planning and Program Development; Training and Technical Assistance; and Points of Light Foundation.

FEDERAL EXPENDITURES

Table 6.40
FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS,
BY STATE AND TERRITORY: FISCAL YEAR 1996
(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		Corporation for National and Community Service(a)	All other programs
						Arts	Humanities		
United States	\$46,967,765	\$21,446,137	\$9,532,741	\$2,515,139	\$706,619	\$77,111	\$91,015	\$450,980	\$8,072,532
Alabama	634,359	343,379	159,349	11,048	29,230	540	614	6,705	135,893
Alaska	137,788	85,171	6,985	9,722	1,294	595	869	2,638	63,068
Arizona	446,269	282,773	79,952	75,862	16,286	2,690	540	5,623	101,820
Arkansas	470,131	108,676	22,733	4,956	527	460	753	5,292	73,955
California	4,839,074	3,070,631	1,355,754	354,177	232,733	7,595	7,385	28,755	1,084,232
Colorado	894,363	503,499	158,662	170,370	21,248	1,198	629	5,447	145,945
Connecticut	602,463	377,273	202,766	28,789	4,050	1,472	1,163	8,581	130,452
Delaware	101,722	74,559	8,255	11,014	1,527	361	908	7,860	44,634
Florida	1,589,308	511,738	139,331	54,260	15,512	1,189	1,214	15,056	285,176
Georgia	794,229	359,494	138,656	33,393	12,502	1,660	838	12,264	160,181
Hawaii	217,219	115,900	29,133	19,500	4,842	664	917	1,090	59,754
Idaho	148,685	50,997	4,118	3,484	291	400	468	1,786	40,450
Illinois	1,651,500	767,810	313,831	129,741	11,988	2,472	4,964	12,779	292,035
Indiana	1,401,732	241,976	91,730	46,271	3,919	671	1,233	7,594	90,558
Iowa	1,969,817	193,562	83,934	20,335	5,455	538	716	4,361	78,223
Kansas	783,586	128,387	44,105	12,846	1,778	663	764	5,879	62,352
Kentucky	527,860	145,353	44,948	11,847	1,134	934	663	7,820	78,007
Louisiana	638,255	254,420	64,389	17,298	4,824	532	541	6,937	159,899
Maine	135,094	75,888	31,479	10,319	1,026	501	620	2,438	29,505
Maryland	3,160,098	923,402	567,173	59,088	38,059	1,676	3,235	12,187	241,984
Massachusetts	1,974,862	1,607,910	981,817	197,093	38,900	3,615	5,924	21,791	358,770
Michigan	941,185	585,143	277,070	82,960	10,129	1,021	2,278	10,058	201,627
Minnesota	1,438,724	443,867	201,598	39,661	3,017	3,269	1,144	8,283	186,895
Mississippi	341,607	115,748	13,224	8,888	3,080	532	542	3,163	86,319
Missouri	1,558,321	421,536	229,724	20,832	4,548	1,445	1,135	10,668	153,184
Montana	698,247	69,979	9,495	14,184	5,489	485	610	3,688	36,028
Nebraska	531,419	87,662	29,522	9,611	1,352	557	447	2,059	44,114
Nevada	93,807	47,084	9,562	8,235	851	431	694	2,892	24,419
New Hampshire	149,161	89,579	41,593	12,726	7,530	621	1,206	3,779	22,124
New Jersey	644,840	368,629	121,727	64,070	7,339	1,380	2,453	13,891	157,769
New Mexico	339,788	196,382	43,083	16,589	5,458	1,153	1,261	2,817	126,021
New York	2,596,018	1,686,506	934,647	235,711	22,986	13,956	12,416	40,385	426,405
North Carolina	900,137	641,897	382,034	58,503	8,099	1,200	3,164	7,866	181,031
North Dakota	326,389	82,102	8,492	3,792	942	429	481	685	67,281
Ohio	1,005,286	534,683	286,327	51,556	21,231	2,216	2,537	11,719	159,097
Oklahoma	444,460	131,435	35,954	10,960	1,377	478	917	4,456	77,293
Oregon	557,005	297,104	101,346	34,376	4,286	922	1,483	5,062	149,629
Pennsylvania	1,920,427	1,018,237	564,094	128,951	14,795	2,154	3,070	14,729	290,444
Rhode Island	159,446	97,643	42,383	16,516	2,548	612	1,467	4,411	29,706
South Carolina	325,182	182,861	40,059	15,605	2,470	637	893	3,610	119,587
South Dakota	251,572	49,312	5,474	3,528	972	397	436	1,142	37,363
Tennessee	565,182	296,360	161,779	15,262	6,116	631	812	5,713	106,047
Texas	2,384,994	1,018,392	500,357	87,635	40,945	3,340	3,316	25,817	356,982
Utah	278,023	167,563	70,049	21,562	3,767	668	744	2,865	67,908
Vermont	83,886	63,672	26,168	4,404	471	595	611	2,376	29,047
Virginia	1,485,595	430,668	160,090	63,943	17,994	840	2,360	7,840	177,601
Washington	1,079,033	655,277	339,492	57,763	8,434	1,972	1,018	15,273	231,325
West Virginia	234,970	135,805	16,208	39,613	23,910	490	446	4,477	50,661
Wisconsin	815,523	406,485	174,091	44,184	9,489	768	1,595	5,719	170,639
Wyoming	63,204	28,533	2,928	7,523	637	397	583	1,024	15,441
Dist. of Columbia	1,417,240	759,777	144,847	47,671	16,225	1,690	4,271	35,311	509,762
American Samoa	3,643	3,643	412	0	0	250	209	282	2,490
Guam	19,690	6,285	907	159	0	211	237	451	4,320
No. Marianas Islands	4,456	4,381	504	0	0	240	229	0	3,408
Puerto Rico	172,727	90,902	26,980	6,712	3,007	461	696	5,084	47,962
U.S. Virgin Islands	16,501	6,544	1,421	41	0	237	296	502	4,047
Undistributed	1,663	1,663	0	0	0	0	0	0	1,663

FEDERAL GOVERNMENT EXPENDITURES FOR OTHER PROGRAMS—Continued

<i>Direct payments – other than for individuals</i>							
<i>Department of Agriculture</i>							
<i>State or other jurisdiction</i>	<i>Total</i>	<i>Feed grain production stabilization payments</i>	<i>Conservation Reserve Program</i>	<i>Crop insurance claims & payments</i>	<i>Wheat production stabilization payments</i>	<i>Other agricultural programs</i>	<i>All other programs</i>
United States	\$25,521,628	\$1,748,043	\$1,728,686	\$3,001,403	\$353,529	\$1,315,736	\$17,374,231
Alabama	290,980	2,804	23,485	5,570	2,492	22,288	234,341
Alaska	52,617	16	892	22	0	43,425	8,262
Arizona	163,496	1,228	1	1,726	2,073	16,853	141,615
Arkansas	361,455	5,627	11,966	23,046	7,884	216,234	96,698
California	1,768,443	5,333	8,642	36,336	8,961	146,689	1,562,482
Colorado	390,864	24,098	78,885	7,629	14,034	20,753	245,465
Connecticut	225,190	514	0	86,204	0	856	137,616
Delaware	27,163	1,816	62	587	378	321	23,999
Florida	1,077,570	1,286	5,425	7,882	396	35,139	1,027,442
Georgia	434,735	8,339	26,337	39,234	5,616	27,785	327,424
Hawaii	101,319	0	7	66	0	558	100,688
Idaho	97,688	3,411	38,489	4,736	13,724	4,803	32,525
Illinois	883,690	253,750	60,354	50,811	9,745	35,535	473,495
Indiana	1,159,756	119,062	33,299	9,445	5,215	4,541	988,194
Iowa	1,776,255	326,135	179,027	1,151,295	634	5,783	113,381
Kansas	655,199	93,321	151,777	272,837	46,706	10,810	79,748
Kentucky	382,507	21,947	25,324	12,936	2,358	4,908	315,034
Louisiana	383,835	4,201	6,362	8,804	2,731	118,420	243,317
Maine	59,206	397	1,734	981	2	1,686	54,406
Maryland	2,236,696	6,586	1,379	1,446	882	1,392	2,225,011
Massachusetts	366,952	311	1	678	1	1,288	364,673
Michigan	356,042	47,703	19,553	9,011	4,027	6,079	269,669
Minnesota	994,857	150,593	100,710	472,201	11,268	12,287	247,798
Mississippi	225,859	3,212	34,945	15,454	4,049	92,006	76,193
Missouri	1,136,785	53,078	107,061	21,526	12,836	48,720	893,564
Montana	628,268	7,778	103,493	449,750	19,353	7,145	40,749
Nebraska	443,757	212,574	76,384	10,041	7,813	10,128	126,817
Nevada	46,723	127	113	315	236	989	44,943
New Hampshire	59,582	210	0	128	0	443	58,801
New Jersey	276,211	1,327	37	1,412	149	1,035	272,251
New Mexico	143,406	5,224	18,060	4,613	3,326	16,293	95,890
New York	909,512	15,639	3,168	4,168	1,167	8,158	877,212
North Carolina	258,240	15,477	6,481	14,332	3,751	18,116	200,083
North Dakota	244,287	20,980	110,011	50,742	22,250	6,245	34,059
Ohio	470,603	71,129	25,640	11,282	7,769	3,355	351,428
Oklahoma	313,025	6,459	48,992	22,596	39,216	10,885	184,877
Oregon	259,901	1,650	25,526	1,622	7,922	10,612	212,569
Pennsylvania	902,190	11,062	5,905	2,963	628	11,620	870,012
Rhode Island	61,803	5	0	18	0	631	61,149
South Carolina	142,321	6,521	11,267	5,646	2,689	8,594	107,604
South Dakota	202,260	63,453	71,949	11,580	21,349	8,496	25,433
Tennessee	268,822	9,077	23,191	12,335	-2,815	25,499	195,905
Texas	1,366,602	80,944	158,691	59,884	38,253	208,231	820,599
Utah	110,460	1,076	9,009	1,062	1,562	4,030	93,721
Vermont	20,214	595	12	215	2	1,607	17,783
Virginia	1,054,927	6,891	3,887	2,889	1,598	11,900	1,027,762
Washington	423,756	5,363	52,186	4,604	13,671	15,948	331,984
West Virginia	99,165	972	29	429	68	1,675	95,992
Wisconsin	409,038	67,163	47,373	81,158	1,084	4,010	208,250
Wyoming	34,671	1,579	9,769	526	846	6,609	15,342
Dist. of Columbia	657,463	0	1,767	0	0	32,444	623,252
American Samoa	0	0	0	0	0	0	0
Guam	13,405	0	0	0	0	2	13,403
No. Marianas Islands	75	0	0	0	0	49	26
Puerto Rico	81,825	0	29	6,630	0	1,661	73,505
U.S. Virgin Islands	9,957	0	0	0	0	167	9,790
Undistributed	0	0	0	0	0	0	0

Source: U.S. Department of Commerce, Bureau of the Census
 (a) Corporation for National and Community Service grants include the following federal domestic assistance programs: the Foster Grandparent Program; Retired Senior Volunteer Program; Volunteers in Service to America;

Senior Companion Program; Volunteer Demonstration Program; Literacy Corps (VISTA); Learn and Serve America; Americorps; Planning and Program Development; Training and Technical Assistance; and Points of Light Foundation.

FEDERAL EXPENDITURES

Table 6.41
FEDERAL GOVERNMENT LOAN AND INSURANCE PROGRAMS—VOLUME OF ASSISTANCE PROVIDED, BY STATE AND TERRITORY: FISCAL YEAR 1995
(In thousands of dollars)

State or other jurisdiction	Direct loans					
	Total	Commodity loans-price supports	Farmers Home Administration rural housing loans	Federal Direct student loans	Housing for the elderly or handicapped	Other direct loans
United States	\$ 25,923,086	\$ 9,432,577	\$ 3,506,983	\$ 5,160,728	\$ 534,435	\$ 7,288,363
Alabama	303,586	22,258	71,276	143,164	7,184	59,704
Alaska	18,898	30	15,389	0	833	2,646
Arizona	102,382	2,450	53,856	13,315	2,945	29,816
Arkansas	759,706	526,893	79,834	115,296	4,088	33,595
California	6,272,223	576,292	203,730	385,913	72,285	5,034,003
Colorado	320,084	53,730	37,702	201,345	1,475	25,832
Connecticut	51,322	223	15,073	16,504	9,177	10,345
Delaware	23,201	1,912	9,296	9,354	244	2,395
Florida	550,815	146,787	121,516	168,221	34,999	79,292
Georgia	732,883	118,814	128,191	173,805	13,341	298,732
Hawaii	48,367	0	35,016	84	8,012	5,255
Idaho	166,944	28,924	48,169	79,358	781	9,712
Illinois	1,247,473	782,046	87,586	253,249	20,002	104,590
Indiana	664,168	383,693	99,073	132,742	6,411	42,249
Iowa	1,767,262	1,410,984	90,371	204,016	7,541	54,350
Kansas	215,386	128,644	50,140	17,709	1,002	17,891
Kentucky	353,840	151,016	71,063	83,344	3,164	45,253
Louisiana	452,750	189,713	81,472	21,711	19,826	140,028
Maine	97,944	66	58,389	7,351	0	32,138
Maryland	164,370	15,118	45,676	75,412	13,223	14,941
Massachusetts	328,769	140	43,831	221,900	26,264	36,634
Michigan	720,928	132,657	126,141	406,026	19,528	36,576
Minnesota	1,428,411	1,143,180	134,841	85,647	9,029	55,714
Mississippi	675,823	547,040	74,640	6,303	277	47,563
Missouri	517,764	180,158	87,962	143,858	12,390	93,396
Montana	128,412	68,449	25,375	25,231	0	9,357
Nebraska	730,688	657,816	52,340	5,883	32	14,617
Nevada	36,943	11	14,411	11,510	0	11,011
New Hampshire	36,300	0	23,923	1,458	2,227	8,692
New Jersey	246,371	4,146	23,891	188,472	10,104	19,758
New Mexico	74,621	4,034	28,425	38,452	374	3,336
New York	588,299	35,974	84,620	346,811	77,177	43,717
North Carolina	446,034	144,739	138,370	88,510	7,614	66,801
North Dakota	318,600	257,208	38,877	3,438	0	19,077
Ohio	696,153	211,143	102,159	293,495	44,924	44,432
Oklahoma	167,322	13,600	63,455	48,070	4,512	37,685
Oregon	242,732	7,057	49,545	119,715	6,672	59,743
Pennsylvania	283,705	19,058	137,664	45,952	24,898	56,133
Rhode Island	73,262	0	7,365	58,567	5,966	1,364
South Carolina	158,247	12,264	55,185	49,602	2,696	38,500
South Dakota	356,021	289,041	42,883	703	700	22,694
Tennessee	348,377	131,840	111,646	51,702	9,080	44,109
Texas	1,030,549	501,858	217,425	65,015	8,829	237,422
Utah	318,206	293,614	17,645	280	1,274	5,393
Vermont	53,529	109	17,661	23,676	0	12,083
Virginia	469,875	50,296	76,018	277,084	8,347	58,130
Washington	275,751	31,129	58,003	139,719	6,125	40,775
West Virginia	166,017	1,131	38,510	101,066	2,207	23,103
Wisconsin	350,874	153,293	84,335	83,031	2,170	28,045
Wyoming	26,059	2,003	19,434	262	0	4,360
Dist. of Columbia	99,571	0	0	66,044	11,475	22,052
American Samoa	49	0	0	0	0	49
Guam	5,536	0	3,702	3	0	1,831
No. Marianas Islands	3,283	0	254	0	0	3,029
Puerto Rico	197,003	0	97,035	61,174	3,012	35,782
U.S. Virgin Islands	9,414	0	6,593	174	0	2,647

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	\$101,694,615	\$41,816,652	\$20,558,468	\$8,384,304	\$3,267,915	\$3,234,008	\$10,446,052	\$13,987,216	\$359,558,418
Alabama	1,033,550	444,492	52,251	125,804	8,181	30,272	164,239	208,311	2,560,529
Alaska	479,695	256,611	0	87,791	13,555	6,092	70,273	45,373	194,388
Arizona	1,831,512	1,171,324	0	222,297	36,910	5,896	155,043	240,042	2,205,601
Arkansas	878,205	368,799	120,264	67,638	2,376	80,160	103,908	135,060	881,569
California	12,943,948	6,778,521	1,170,294	865,323	689,637	81,173	1,676,196	1,682,804	29,393,531
Colorado	2,772,984	1,260,425	262,795	287,220	176,759	67,162	294,188	424,435	1,700,360
Connecticut	1,125,160	486,848	177,627	53,369	75,188	17,123	169,124	145,881	2,969,244
Delaware	234,501	138,684	22,116	34,203	544	4,994	27,308	6,652	1,400,633
Florida	4,520,974	2,471,755	500,185	585,986	162,460	30,768	375,813	394,007	148,169,231
Georgia	2,798,051	1,284,435	253,319	372,097	44,136	104,739	369,728	369,597	5,719,821
Hawaii	254,829	52,592	0	22,386	118,747	18,510	21,645	20,949	4,543,360
Idaho	542,886	265,923	0	58,933	3,145	56,004	99,926	58,955	455,456
Illinois	3,895,860	1,932,402	575,336	187,853	266,085	119,701	347,007	467,476	5,039,948
Indiana	6,714,712	856,986	5,270,473	141,994	12,945	70,368	107,775	254,171	2,017,281
Iowa	878,432	110,100	214,155	27,198	3,614	207,201	163,060	153,104	2,612,882
Kansas	731,900	279,222	0	67,628	3,359	101,350	166,275	114,066	1,343,693
Kentucky	905,177	334,661	230,836	86,907	10,207	45,187	73,332	124,047	1,113,782
Louisiana	1,215,136	412,554	185,783	100,099	4,662	211,453	167,500	133,085	25,460,384
Maine	366,704	84,450	119,921	32,671	1,616	16,539	69,986	41,521	561,047
Maryland	3,187,892	1,844,953	86,338	370,573	307,099	7,911	120,759	450,259	3,758,159
Massachusetts	2,272,507	388,415	906,472	92,906	31,799	12,997	192,573	647,345	4,079,797
Michigan	2,103,301	947,821	334,617	152,471	32,664	90,159	212,212	333,357	1,832,883
Minnesota	2,981,565	1,200,700	707,886	140,734	110,526	166,462	218,845	436,412	2,015,958
Mississippi	735,318	319,352	0	59,167	352	104,271	149,922	102,254	2,933,937
Missouri	1,713,029	653,670	239,455	123,381	14,916	95,262	260,793	325,552	1,767,346
Montana	590,818	169,572	89,420	24,819	3,692	32,398	146,181	124,736	460,468
Nebraska	1,073,409	238,204	351,092	59,569	812	141,684	64,434	217,614	1,909,375
Nevada	1,140,334	699,311	0	155,910	64,763	9,673	60,437	150,240	969,424
New Hampshire	452,030	134,424	76,167	42,436	13,192	1,026	123,589	61,196	299,394
New Jersey	2,242,821	1,135,094	287,991	145,245	123,601	6,474	210,311	334,105	16,739,851
New Mexico	605,545	258,420	84,934	86,341	4,904	25,474	91,052	54,420	572,088
New York	6,435,882	1,861,804	1,553,863	140,600	12,421	62,597	513,364	2,291,233	12,433,493
North Carolina	1,920,236	786,588	149,559	455,294	42,079	91,956	136,778	257,982	7,373,715
North Dakota	370,531	107,542	70,248	15,046	3,529	68,369	62,985	42,812	1,002,131
Ohio	2,579,068	1,252,185	360,113	222,593	108,001	51,892	259,741	324,543	2,266,233
Oklahoma	1,196,018	432,218	266,605	117,216	5,752	123,195	104,539	146,493	1,225,994
Oregon	917,629	395,403	114,889	80,359	9,372	18,199	143,578	155,829	1,229,705
Pennsylvania	3,502,114	918,757	1,808,746	159,404	39,135	49,471	279,207	247,394	4,307,309
Rhode Island	467,836	137,443	132,384	23,614	9,050	1,674	63,313	100,358	1,031,451
South Carolina	900,221	253,147	195,931	108,846	7,409	35,153	89,954	209,781	11,200,345
South Dakota	409,962	78,615	107,485	21,092	315	94,520	74,758	33,177	643,297
Tennessee	2,072,181	1,241,887	296,997	175,703	34,522	46,306	138,467	138,299	1,009,394
Texas	6,245,547	2,657,136	1,155,771	644,779	45,325	291,775	856,846	593,915	27,662,831
Utah	1,270,254	648,356	189,563	71,699	56,118	10,075	127,269	167,174	126,564
Vermont	245,138	14,150	96,497	9,632	1,619	27,267	88,339	7,634	156,535
Virginia	3,319,227	1,664,147	292,629	681,750	287,843	15,256	137,147	240,455	6,227,214
Washington	2,305,672	911,858	376,489	402,512	82,885	39,676	305,905	186,347	1,929,199
West Virginia	183,479	65,556	0	21,343	54	42,606	41,059	12,861	706,276
Wisconsin	1,955,964	116,366	1,070,695	87,198	2,414	155,026	309,462	214,803	1,243,137
Wyoming	255,163	113,284	0	17,229	1,896	29,146	51,974	41,634	157,906
Dist. of Columbia	397,161	85,421	0	11,940	17,170	0	13,688	268,942	324,593
American Samoa	0	0	0	0	0	0	0	0	1,761
Guam	4,043	0	0	1,044	0	0	1,607	1,392	13,932
No. Marianas Islands ...	90	0	0	0	0	0	90	0	0
Puerto Rico	1,502,030	1,088,052	0	33,594	157,363	11,370	166,092	45,559	1,358,570
U.S. Virgin Islands	16,404	6,018	278	873	1,196	0	6,460	1,579	245,679

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.

FEDERAL EXPENDITURES

Table 6.42
FEDERAL GOVERNMENT LOAN AND INSURANCE PROGRAMS—VOLUME OF ASSISTANCE PROVIDED, BY STATE AND TERRITORY: FISCAL YEAR 1996
(In thousands of dollars)

State or other jurisdiction	Direct loans					
	Total	Commodity loans-price supports	Farmers Home Administration rural housing loans	Federal Direct student loans	Housing for the elderly or handicapped	Other direct loans
United States	\$ 20,342,044	\$ 5,062,034	\$ 3,711,824	\$ 8,430,200	\$ 536,149	\$ 2,601,837
Alabama	350,689	5,773	76,122	222,700	7,135	38,959
Alaska	30,390	48	16,041	200	522	13,579
Arizona	269,014	1,852	73,848	174,400	4,631	14,283
Arkansas	366,532	223,923	90,676	18,900	3,417	29,616
California	2,016,871	391,476	228,379	762,900	65,231	568,885
Colorado	489,938	185,127	45,736	235,900	11,353	11,822
Connecticut	68,145	232	11,672	38,300	12,897	5,044
Delaware	47,941	811	8,029	35,500	50	3,551
Florida	612,373	106,679	132,142	210,100	27,461	135,991
Georgia	819,812	297,819	122,048	341,200	8,534	50,211
Hawaii	55,459	0	43,577	400	3,465	8,017
Idaho	188,185	16,737	49,923	103,400	2,143	15,982
Illinois	1,000,852	270,202	88,753	477,600	25,581	138,716
Indiana	492,227	173,218	91,228	200,800	1,875	25,106
Iowa	874,398	466,632	80,776	287,200	3,524	36,266
Kansas	171,429	30,969	64,055	45,800	0	30,605
Kentucky	292,479	30,803	92,670	123,000	2,610	43,396
Louisiana	330,751	155,574	76,501	54,700	18,479	25,497
Maine	107,210	30	68,856	23,300	92	14,932
Maryland	234,145	8,050	61,663	139,700	5,322	19,410
Massachusetts	570,946	109	48,563	488,500	25,004	8,770
Michigan	852,487	121,381	124,282	546,700	12,649	47,475
Minnesota	986,588	651,874	136,615	159,100	2,746	36,253
Mississippi	537,854	403,094	89,769	13,800	2,592	28,599
Missouri	406,653	60,027	98,320	201,900	13,323	33,083
Montana	122,806	36,317	43,644	32,100	0	10,745
Nebraska	240,592	170,433	50,336	12,100	433	7,290
Nevada	50,190	7	18,599	24,300	0	7,284
New Hampshire	35,320	0	23,493	4,700	2,288	4,839
New Jersey	342,519	2,441	33,320	278,100	14,936	13,722
New Mexico	109,485	2,208	30,539	66,100	441	10,197
New York	978,361	25,917	95,656	705,000	90,849	60,939
North Carolina	402,809	42,131	148,225	147,600	8,327	56,526
North Dakota	163,415	89,522	52,999	4,400	0	16,494
Ohio	751,387	95,045	105,971	447,300	61,849	41,222
Oklahoma	151,626	6,057	68,976	53,100	1,745	21,748
Oregon	365,857	4,193	56,557	191,700	5,449	107,958
Pennsylvania	375,583	9,813	126,756	84,000	27,339	127,675
Rhode Island	100,575	0	7,103	80,200	11,731	1,541
South Carolina	157,498	4,578	62,362	67,100	25	23,433
South Dakota	175,209	103,575	40,275	2,600	575	28,184
Tennessee	320,477	88,524	102,654	86,400	8,027	34,872
Texas	929,986	403,394	206,341	114,800	14,070	191,381
Utah	262,142	233,285	22,622	1,400	2,258	2,577
Vermont	77,019	133	18,210	53,000	0	5,676
Virginia	596,329	59,188	80,143	411,000	1,512	44,486
Washington	412,298	18,759	96,845	190,700	10,372	95,622
West Virginia	199,680	1,127	32,530	120,700	598	44,725
Wisconsin	299,727	62,145	83,025	132,400	7,429	14,728
Wyoming	23,859	802	19,846	600	0	2,611
Dist. of Columbia	127,989	0	0	125,100	2,629	260
American Samoa	0	0	0	0	0	0
Guam	4,687	0	3,257	700	0	730
No. Marianas Islands	152	0	0	0	0	152
Puerto Rico	185,357	0	55,307	86,100	2,143	41,807
U.S. Virgin Islands	205,742	0	5,989	900	488	198,365

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	\$119,089,074	\$59,799,909	\$19,698,826	\$10,529,236	\$4,722,658	\$2,545,181	\$7,202,530	\$14,590,734	\$409,406,498
Alabama	1,100,650	578,181	0	164,560	11,670	16,804	64,827	264,608	2,879,986
Alaska	521,632	343,557	0	80,470	17,789	7,859	30,506	41,451	222,922
Arizona	2,650,786	1,815,470	0	321,897	44,722	17,194	203,023	248,480	2,099,082
Arkansas	956,154	480,699	140,203	90,987	3,962	82,982	52,545	104,776	1,031,310
California	17,536,267	9,996,115	1,409,594	1,294,325	1,099,502	88,229	1,253,528	2,394,974	31,529,298
Colorado	3,771,900	2,274,603	257,600	374,645	308,649	52,281	195,340	308,722	2,344,644
Connecticut	1,269,016	656,909	160,893	55,214	102,827	8,105	135,982	149,086	3,449,920
Delaware	212,479	143,209	5,199	34,613	640	8,303	13,217	7,298	1,550,793
Florida	5,703,160	3,190,928	524,394	816,181	223,982	42,056	306,633	598,986	170,236,670
Georgia	3,331,554	1,956,276	177,377	466,345	64,605	86,426	221,697	358,828	6,666,290
Hawaii	322,492	115,357	0	26,620	126,126	4,407	14,760	35,222	5,265,612
Idaho	604,447	380,153	0	69,461	3,922	27,324	70,208	53,379	493,510
Illinois	4,738,130	2,939,146	494,363	229,366	379,236	92,425	232,704	370,890	6,151,653
Indiana	6,996,770	1,211,641	5,293,075	191,993	21,319	49,446	67,740	161,556	2,496,190
Iowa	683,587	185,999	163,128	38,547	10,570	112,194	86,368	86,781	4,100,384
Kansas	736,560	353,257	0	85,965	3,442	73,485	95,315	125,096	1,884,175
Kentucky	1,101,845	478,890	248,282	111,404	14,204	62,226	59,325	127,514	1,321,890
Louisiana	1,271,983	623,696	194,573	121,580	6,714	110,774	100,926	113,720	28,254,520
Maine	379,661	118,606	128,268	40,813	3,230	16,309	35,979	36,456	625,813
Maryland	4,161,747	2,809,378	0	458,395	446,750	12,231	98,061	336,932	4,162,544
Massachusetts	2,070,182	693,855	706,922	107,434	53,928	14,398	141,831	351,814	4,250,328
Michigan	2,938,888	1,401,378	271,404	192,961	45,976	70,612	152,224	804,333	2,337,662
Minnesota	3,536,818	1,818,946	692,232	178,916	200,997	105,358	154,764	385,605	2,859,109
Mississippi	709,668	429,165	0	66,124	367	54,579	56,816	102,617	3,308,758
Missouri	2,119,341	1,155,093	195,794	163,226	25,447	92,853	154,976	331,952	2,202,693
Montana	542,159	199,169	87,141	32,949	6,463	55,034	76,656	84,747	630,103
Nebraska	881,846	291,974	313,344	86,765	969	104,681	42,374	41,739	3,406,107
Nevada	1,491,285	1,032,343	0	211,062	85,156	15,450	43,541	103,733	1,165,260
New Hampshire	576,334	202,233	133,898	48,837	21,028	5,149	59,734	105,455	353,941
New Jersey	2,665,466	1,534,242	214,229	136,539	154,463	13,071	202,890	410,032	18,144,136
New Mexico	674,145	357,690	71,803	97,411	6,093	24,193	57,170	59,785	704,718
New York	5,858,235	2,432,228	1,404,308	149,833	14,250	66,039	331,545	1,460,032	11,209,063
North Carolina	2,328,622	1,081,465	203,328	464,155	56,128	85,782	108,950	328,814	8,597,182
North Dakota	408,142	139,843	58,864	20,306	3,644	70,944	38,900	75,641	1,571,994
Ohio	2,616,812	1,540,858	8,872	303,851	101,095	43,289	188,598	430,249	2,622,464
Oklahoma	1,323,979	595,297	286,786	152,070	8,706	65,445	69,492	146,183	1,339,208
Oregon	1,036,892	572,535	74,732	98,292	14,258	25,266	83,343	168,466	1,784,799
Pennsylvania	4,274,086	1,477,958	1,777,342	198,088	57,796	39,465	187,859	535,578	5,195,867
Rhode Island	546,395	229,379	119,197	26,480	11,270	6,060	67,481	86,528	1,121,699
South Carolina	1,008,112	350,807	202,958	151,034	10,588	32,477	66,080	194,168	12,728,942
South Dakota	408,345	100,025	107,890	23,063	177	60,926	37,792	78,472	1,064,367
Tennessee	2,597,394	1,672,799	311,252	236,276	46,961	28,820	104,198	197,088	1,170,329
Texas	7,692,561	3,850,832	1,270,650	813,070	59,117	218,562	668,909	811,421	30,323,627
Utah	1,757,479	1,156,226	176,683	88,849	76,368	8,525	76,838	173,990	172,944
Vermont	187,032	22,378	90,759	10,602	2,121	16,840	37,925	6,407	179,686
Virginia	4,100,354	2,324,534	183,506	745,281	440,505	23,146	93,632	289,750	6,917,430
Washington	2,810,358	1,283,525	365,275	427,211	140,015	31,125	205,094	358,113	2,422,258
West Virginia	176,426	69,696	0	24,297	192	35,296	26,941	20,004	862,217
Wisconsin	2,022,394	223,772	1,172,648	138,884	3,104	111,651	176,638	195,697	1,370,475
Wyoming	243,019	124,775	0	25,222	439	15,846	27,332	49,405	179,328
Dist. of Columbia	371,898	115,892	0	11,053	21,143	0	12,596	211,214	239,646
American Samoa	40	0	0	0	0	0	40	0	4,070
Guam	3,856	1,407	0	1,050	0	0	779	620	16,986
No. Marianas Islands ...	0	0	0	0	0	0	0	0	0
Puerto Rico	1,013,641	662,172	0	24,075	159,718	33,239	107,597	26,840	2,039,272
U.S. Virgin Islands	46,050	3,348	0	589	315	0	2,311	39,487	233,624

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.

STATE GAMING—Continued

State or other jurisdiction	Charitable bingo	Charitable games	Card rooms	Casinos	Gaming devices	Sports wagering	Indian Casinos	Indian Bingo	Lottery Games					Parimutuel Wagering									
									Video lottery terminals	Keno	Instant (& pull tab) games	Lotto	Numbers	Greyhound	Jai Alai	Harness	Quarter horse	Thoroughbred	Inter-track wagering	Off track betting	Telephone betting		
South Dakota	③	③	③	③	③		③	③	③		③	③	③	♦			③	③	③	♦	③		
Tennessee															⑨		③	③	③	③		③	
Texas	③	③						③			③	③	③	③			③	③	③	③			
Utah																■							
Vermont	③	③									③	③	③	♦		③				♦	③		
Virginia	③	③									③	③	③			⑨	⑨	⑨	⑨	⑨	⑨		③
Washington	③	③	③	†	†		♣	③		③	③	③	③			♦	③	③	③	③	③	③	③
West Virginia	③	③							③	③	③	③	③	③		⑨	♦	③	③	③	③		
Wisconsin	③	③					③	③		③	③	③	③	③		⑨	⑨	⑨	⑨	⑨	⑨		
Wyoming	③	③						③								⑨	③	③	③	③	③		③
Dist. of Columbia	③	③									③	③	③										
Puerto Rico	③			③	③						③	③	③						③	③	③		③
U.S. Virgin Islands ..				⑨	⑨						③								③	③	③		

Source: *International Gaming & Wagering Business*, September 1997.

Key:

- ③ — Legal and operative.
- © — Implemented since June 1996.
- ⑨ — Authorized but not yet implemented.
- ♦ — Permitted by law and previously operative.
- — Operative but no parimutuel wagering.
- † — Commercial bingo, keno or pull tabs only.
- †† — Previously operative but now not permitted.
- ★ — Compacts signed for non-casino gaming, such as parimutuel wagering and lottery; however, casino games may be operating.
- ♣ — Table games only (no slots).