

TAXES

Table 7.7
AGENCIES ADMINISTERING MAJOR STATE TAXES
(As of January 2003)

<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 Transportation	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	Tax Comm.	Tax Comm.	Tax Comm.	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
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	Dept. of Revenue	Dept. of Revenue	Dept. of Public Safety
Maine	Revenue Services	Revenue Services	Revenue Services	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 Transportation	Local
Nebraska	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Motor Vehicles
Nevada .....	...	Dept. of Taxation	Dept. of Motor Vehicles	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	Dept. of Taxation	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 Administration
South Carolina	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Public Safety
South Dakota .....	...	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue
Tennessee	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	Dept. of Safety
Texas .....	...	Comptroller	Comptroller	Dept. of Transportation
Utah	Tax Comm.	Tax Comm.	Tax Comm.	Tax Comm.
Vermont	Dept. of Tax	Dept. of Tax	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	Div. 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 Transportation
Dist. of Columbia	Office of Tax & Rev.	Office of Tax & Rev.	Office of Tax & Rev.	Office of Tax & Rev.

See footnotes at end of table.

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	Dept. of Public Safety	3
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	Tax Comm.	Tax Comm.	Tax Comm.	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	Dept. of Revenue	Dept. of Revenue	2
Maine	Revenue Services	Revenue Services	Bureau of Liquor Enf.	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	3
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	1
South Carolina	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
South Dakota	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	1
Tennessee	Dept. of Revenue	Dept. of Revenue	Dept. of Revenue	2
Texas	Comptroller	Comptroller	Comptroller	2
Utah	Tax Comm.	Tax Comm.	Tax Comm.	1
Vermont	Dept. of Tax	Dept. of Tax	Dept. of Tax	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	Dept. of Revenue	2
Dist. of Columbia	Office of Tax & Rev.	Office of Tax & Rev.	Office of Tax & Rev.	1

Source: The Federation of Tax Administrators, February 2003.

Key:

... — Not applicable

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