PART 10

STATE EXCISE TAXES IN 1950

PREPARED BY THE

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INTERNAL REVENUE TAXATION

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STATE EXCISE TAXES IN 1950

In considering increases in Federal excise taxes it is important to know not only the existing Federal excise taxes on the commodities or services in question, but also the excise taxes levied by the various States. Only in this manner is it possible to determine the total tax burdens being imposed on the purchasers of the commodities and services.

To make it possible to determine the total excise tax burden, the staff of the Joint Committee on Internal Revenue Taxation has prepared the following tabular summary of the excise taxes in effect in 1950 in the various States. In large measure this represents a summary of data available in the 1950 edition of Tax Systems, and the January 1, 1951, supplement to this document.[1]

Definitions as to what constitutes an excise tax differ quite widely. In this report a relatively liberal interpretation has been used in order to be sure of covering all State taxes which are at all similar to excises which might be imposed by the Federal Government. This has, of course, in some cases had the effect of including as excises some taxes which initially at least were considered as substitutes for property taxes and others which were imposed in lieu of a general sales tax. The State excise taxes are classified according to the nature of the tax, and the rates imposed in all of the States for similar commodities or services are shown in a single table. The classification used is as follows:

- I. Liquor taxes:
  - A. Distilled spirits.
  - B. Beer.
  - C. Wines.
  - D. License taxes, alcoholic beverages.
- II. Tobacco taxes:
  - A. Cigarettes.
  - B. Cigars.
  - C. Smoking and chewing tobacco, snuff, tobacco paper and tubes.
- III. Admissions taxes.
- IV. Taxes on petroleum products and fuels:
  - A. Gasoline and motor fuel taxes.
  - B. Taxes on petroleum products and fuels used for purposes other than motor propulsion of highway vehicles.
- V. Nonalcoholic beverage taxes.
- VI. Racing and pari-mutuel taxes and licenses.
- VII. Oleomargarine taxes and licenses:
  - A. Taxes on the product.
  - B. License fees.

[1] Published by Commerce Clearing House.

VIII. Insurance company taxes:
   A. Special premium taxes on legal reserve life-insurance companies.
   B. Insurance taxes other than special gross premium taxes on life insurance.
IX. Chain-store taxes.
X. Bank and trust-company taxes:
   A. Share taxes.
   B. Deposit taxes imposed "at the source."
   C. Supplementary taxes.
XI. Freight and passenger car line company taxes.
XII. Special taxes on motor carriers.
XIII. State forest taxes.
XIV. Public utility taxes:
   A. Land transportation.
   B. Terminal facilities.
   C. Water transportation.
   D. Air transportation.
   E. Communications.
   F. Light, power, water, and similar services.

I. Liquor Taxes

A. DISTILLED SPIRITS [1]

State	Tax per gallon
Arizona	$1.20.[2]
Arkansas	$2.50.
California	Proof strength or less, 80 cents; above proof strength, $1.60.
Colorado	80 cents.
Connecticut	$1.
Delaware	25-percent alcohol or less, 75 cents; more than 25-percent alcohol, $1; 100 proof, $2.
District of Columbia	$1.25.
Florida	14- to 48-percent alcohol, $1.20 plus additional tax, 97 cents over 48-percent alcohol, $2.40 plus additional tax, $1.94.
Georgia	$1.
Illinois	$1.
Indiana	More than 21-percent alcohol, $2 plus 8 cents enforcement tax.
Kansas	$1 under a 100 proof; $2 over a 100 proof.
Kentucky	$1.28, also a production tax of 5 cents.
Louisiana	$1.50 plus 8 cents additional tax.
Maryland	$1.25.
Massachusetts	$1.75, 24-percent alcohol and over additional excise tax 50 cents.
Minnesota	21-percent alcohol to 24-percent $1.32; over 24-percent alcohol, $2.75.
Missouri	80 cents.
Nebraska	$1.
Nevada	Over 22-percent alcohol, 80 cents.
New Jersey	$1.50.
New Mexico	100-percent proof or less, $1.20; over 100-percent proof, $2.
New York	Over 24-percent alcohol, $1.50.
North Dakota	24- to 50-percent alcohol, $1.10; on alcohol and alcohol substitutes, $2.65. Additional tax over 24 percent alcohol, 80 cents.
Rhode Island	50 cents.
South Carolina	$1.92 plus additional tax, 80 cents.[2]
South Dakota	$1.50.
Tennessee	$2.
Texas	$1.28 (minimum, 8 cents per package).
Wisconsin	Over 21-percent alcohol, $2.

[1] 16 States have liquor-monopoly systems (Alabama, Idaho, Iowa, Maine, Michigan, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming). North Carolina has county-operated stores in counties which vote in favor of their operation and the State imposes an 8½-percent tax on retail price.
[2] Converted from 7½ cents per ounce on the basis of 128 fluid ounces to a gallon.

B. BEER

Tax (per 31-gallon barrel)	States
50 cents to $1	California, Colorado, Maryland, Missouri, Nevada, Wyoming.
$1 to $1.50	Connecticut, Delaware, District of Columbia, Illinois, Michigan, Montana, Nebraska, New Jersey, New York, Oregon, Rhode Island, Texas,[1] Washington, Wisconsin.
$1.50 to $2	Alabama, Kentucky, New Mexico.
$2 to $3	Arizona, Indiana, Massachusetts, Minnesota,[2] North Dakota, Ohio,[2] Pennsylvania, South Dakota, West Virginia, Iowa.
$3 to $4	Idaho, New Hampshire, Tennessee, Virginia, Kansas.[3]
$4 to $5	Arkansas, Maine,[4] Utah,[2] Vermont.[5]
$5 to $8	Florida, Mississippi, North Carolina, Oklahoma.
$8 to $10	Georgia, South Carolina.
$10	Louisiana.

[1] Between 0.5 percent and 4 percent alcohol.
[2] Over 3.2 percent alcohol.
[3] 2 percent enforcement tax on receipts.
[4] Manufactured in State, $1.65.
[5] Under 6 percent alcohol.

I. Liquor Taxes—Continued

C. WINES [1]

State	Tax per gallon
Arizona	To 24 percent alcohol, 36 cents; over 24 percent, $1.20.
Arkansas	75 cents; domestic wines, 5 cents.
California	To 14 percent alcohol, 1 cent; over 14 percent, 2 cents; champagne and sparkling wines, 21 cents.
Colorado	To 14 percent alcohol, 12 cents; over 14 percent, 24 cents.
Connecticut	To 21 percent alcohol, 10 cents; over 21 percent, 25 cents.
Delaware	25 cents.
District of Columbia	15 cents; champagne and carbonated wines, 22½ cents.
Florida	To 14 percent alcohol, $1; fortified wines, $1.40 plus 70 cents additional tax; natural sparkling wines, $2; unfortified wines manufactured in State from State grown products, 20 cents.
Georgia	To 14 percent alcohol, 10 cents; over 14 percent, $2; imported to 14 percent alcohol, $1.
Illinois	To 14 percent alcohol, 15 cents; over 14 percent, 40 cents.
Indiana	To 21 percent alcohol, 38 cents; over 21 percent, $2; 2 cents enforcement tax on wines.
Kansas [2]	To 14 percent alcohol, 15 cents; over 14 percent, 40 cents.
Kentucky	25 cents.
Louisiana	To 14 percent, alcohol, 10 cents; 14 to 24 percent alcohol, 20 cents; over 24 percent alcohol, $1.50; additional taxes to 24 percent alcohol, 1 cent; over 24 percent alcohol, 8 cents.
Maryland	20 cents.
Massachusetts	3 to 6 percent alcohol, 30 cents; 6 to 24 percent, 60 cents.
Minnesota	Fortified to 21 percent alcohol, 66 cents; 21 to 24 percent, $1.32; over 24 percent, $2.75; unfortified, 22 cents.
Missouri	Unfortified to 14 percent alcohol, 2 cents; fortified over 14 percent alcohol, 10 cents.
Nebraska	To 14 percent alcohol, 20 cents; over 14 percent alcohol, 55 cents.
Nevada	To 14 percent alcohol, 15 cents; over 14 to 22 percent, 25 cents; over 22 percent, 80 cents.
New Jersey	10 cents; vermouth, 15 cents; sparkling wines, 40 cents.
New Mexico	24 cents.
New York	10 cents; carbonated wines, 20 cents; sparkling wines, 40 cents.
North Dakota	To 14 percent alcohol, 10 cents; 14 to 21 percent, 20 cents; 21 to 24 percent, 40 cents; over 24 percent alcohol, 60 cents; wholesale transactions tax, 20 cents to $1.10 and additional tax of 20 cents to 80 cents.
Rhode Island	20 cents; sparkling wines, 25 cents.
South Carolina	To 21 percent alcohol, 90 cents.
South Dakota	To 14 percent alcohol, 15 cents; 14 to 20 percent, 30 cents; 21 to 24 percent, 60 cents; sparkling wines, 75 cents.
Tennessee	To 21 percent, 70 cents (minimum 12 cents).
Texas	To 14 percent, 10 cents; 14 to 24 percent, 20 cents; over 24 percent, 50 cents; sparkling wines, 25 cents.
Wisconsin	To 14 percent, 10 cents; 14 to 21 percent, 20 cents.

[1] 16 States have liquor monopoly systems (Alabama, Idaho, Iowa, Maine, Michigan, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming.) North Carolina has county-operated stores in counties which vote in favor of their operation and the State imposes an 8½ percent tax on retail price of fortified wines and 60 cents per gallon on unfortified wines.

[2] 2 percent enforcement tax on receipts.

I. Liquor Taxes—Continued

D. LICENSE TAXES, ALCOHOLIC BEVERAGES

State	Basis	Rate
Alabama	Classification of business	Retailers of malt beverages as levied by county, others $10 to $1,000.
Arizona	do	$25 to $350.
Arkansas	do	$1 to $1,500.
California	Wine growers	$20—5,000 or less gallons produced to $150 for 1,000,000 gallons plus $100 each additional 1,000,000 gallons or fraction.
	Retail off-sale	$110 first $10,000 and $10 for each additional $1,000 or fraction.
	Others	$10 to $750.
Colorado	Alcohol content, classification and location of business.	$25 to $1,000.
Connecticut	Classification of business and location	$5 to $1,500.
Delaware	Distillers	$50 on first 500 gallons, graduated on additional gallons.
	Others	$1 to $3,000.
District of Columbia.	Classification of business	$15 to $5,775.
Florida	Alcohol content, classification and location of business.	$7.50 to $1,250.
Georgia	Classification of business	$1 to $1,000.
Idaho	Type of carrier	Railraod transportation, $50; boat lines, $250.
	Population	Cities or villages, $300 to $1,250.
	Beer	$125 to $500.
Illinois	Classification of business and amount sold.	$10 to $2,500.
Indiana	Classification of business and population	$5 to $2,000.
Iowa	Classification of business	$25 to $300.
Kansas	Classification or business or manufacturing capacity.	$10 to $2,500.
Kentucky	Classification of business and population	$2 to $1,500.
Louisiana	do	$1 to $10,000.
Maine	do	$50 to $3,000.
Maryland	do	$5 to $1,000.
Massachusetts	Classification of business	$1 to $5,000.
Michigan	Brewers	$50 per 1,000 barrels.
	Wholesalers	$100 first truck, $50 for each additional.
	Others	$2 to $5,000.
Minnesota	Classification of business and population	$1 to $2,500.
Mississippi	Classification of business, population of cities and assessed valuation of counties.	$10 to $500 plus $30 to $75.
Missouri	Classification of business and alcohol content.	$1 to $500.
Montana	Beer	$25 to $750.
	Liquor	$200 to $600.
	Purchasers' permits	25 to 50 cents.
Nebraska	Classification of business and amount sold.	$5 to $1,000.
Nevada	Classification of business	$15 to $500.
New Hampshire	do	$1 to $2,000.
New Jersey	do	$1 to $5,000.
New Mexico	do	$1 to $850.
New York	Classification of business and population	$10 to $8,250.
North Carolina	Classification of business	$5 to $500.
North Dakota	Classification of business and population	$25 to $2,000.
Ohio	Liquor manufacturer	$2 per barrel, maximum $1,000.
	Wholesalers (prepared or bottled drinks)	$100 first 1,000 barrels, 10 cents each barrel over 1,000.
	Wine manufacturer	$20 first 100 barrels, 10 cents each barrel over 100.
	Wine wholesaler	$100 first 1,250 barrels, 10 cents each barrel over 1,250.
	Others	$5 to $1,000.
Oklahoma	Classification of business	$5 to $500.
Oregon	do	Do.
Pennsylvania	do	$10 to $2,500 plus $100 on each additional 100,000 proof gallons or fraction manufactured, over 500,000 gallons.
Rhode Island	do	$10 to $3,000, wholesalers pay all profits above 9 percent on cumulative invested capital.
South Carolina	do	$5 to $6,000.
South Dakota	Classification of business and population	$1 to $5,000.
Tennessee	do	$2.50 to $1,000.
Texas	do	$1 to $5,000.
Utah	Classification of business and capacity of plant.	50 cents to $1,250.
Vermont	Classification of business	$2 to $2,000.
Virginia	Classification of business and capacity of plant.	$5 to $1,000.
Washington	do	$2 to $1,000.
West Virginia	Classification of business	$5 to $500.
Wisconsin	do	$5 to $750.
Wyoming	do	$10 to $1,500.

II. Tobacco Taxes

A. CIGARETTES

Tax (per standard package of 20 cigarettes)	States
1 cent	West Virginia, District of Columbia.
2 cents	Arizona, Iowa, Kentucky,[1] Ohio, Utah, Washington,[1] Delaware.
2½ cents	New Hampshire.[2]
3 cents	Alabama, Connecticut, Idaho, Illinois, Indiana, Kansas, Michigan, Nebraska, Nevada, New Jersey, New York, Rhode Island, South Carolina, South Dakota, Tennessee,[3] Texas, Wisconsin.
4 cents	Arkansas, Maine, Minnesota, Mississippi, New Mexico, Pennsylvania, Vermont, Montana.
5 cents	Florida, Georgia, Massachusetts, Oklahoma, North Dakota.
8 cents	Louisiana.

[1] 1 cent on each 10 cents or fraction of retail selling price. Washington, less allowance of value of stamps affixed plus 5 percent of an additional 1 cent on each 10 cents or fraction.
[2] 15 percent of retail selling price.
[3] 15 percent of retail selling price if price is more than 1 cent per cigarette.

B. CIGARS

State	Cigars, generally	Weighing not more than 3 pounds per 1,000—tax per 1,000	Weighing more than 3 pounds per 1,000: Intended retail price		Tax per 1,000
			Over—	Not over—	
			Cents	*Cents*	
Alabama		$1		3⅓	$1.00
			3⅓	5	2.00
			5	8	3.00
			8	10	5.00
			10	20	10.00
			20		13.50
Arizona		1		5	3.33⅓
			5		10.00
Delaware		1	6		10.00
			20		20.00
Georgia [1]					
Idaho		1	Graduated from $1.10 to $15 per 1,000		
Louisiana			Graduated from $1.20 to $40 per 1,000		
Maine	20 percent of retail price				
Massachusetts	10 percent of retail price				
Mississippi	1 cent for each 5 cents of retail price or fractional part thereof.				
New Hampshire	15 percent of retail price				
Oklahoma		1		3⅓	5.00
			3⅓		10.00
South Carolina		1		3⅓	3.00
			3⅓		10.00
Tennessee		1		3⅓	1.00
			3⅓	5	2.00
			5	9	3.00
			9	10	5.00
			10	20	10.50
			20		13.50

[1] Data not available. As of Jan. 1, 1949, the rates were the same as those shown for Alabama.

II. Tobacco Taxes—Continued

C. SMOKING AND CHEWING TOBACCO, SNUFF, TOBACCO PAPER AND TUBES

State	Smoking tobacco	Chewing tobacco	Snuff	Paper	Tubes
Alabama	1 to 7 cents on packages weighing up to 4 ounces plus 2 cents per ounce over 4 ounces.	¾ cent per ounce.	½ to 4 cents up to 6 ounces plus 1 cent per ounce over 6 ounces.	----------	
Arizona	1 cent per ounce.	1 cent per ounce [1]	1 cent per ounce.	----------	
Indiana	----------	----------	----------	½ cent, 50 papers or less; 51–100 papers, 1 cent; over 100, ½ cent for each 50 or fraction.	1 cent per 50 tubes or fraction.
Louisiana	On retail price, 0 to 15 cents, tax 1 to 4 cents; over 15 cents, 4 cents plus 1⅓ cents for each 5 cents over 15 cents.	----------	----------	----------	
Maine	20 percent of retail price.	20 percent retail price.	20 percent retail price.	----------	
Massachusetts	10 percent of retail price.	10 percent of retail price.	10 percent of retail price.	----------	
Mississippi	1 cent on each 5 cents of retail price.	----------	----------	----------	
New Hampshire	15 percent retail price.	15 percent retail price.	15 percent retail price.	----------	
North Dakota	----------	----------	2 cents per 1¼ ounces or fraction.	----------	
Oklahoma	20 percent of factory list price.	20 percent of factory list price.	----------	----------	
S. Carolina	1 cent on each 5 cents or fraction of retail price.	1 cent on each 3 ounces or fraction of retail price.	1 cent on each 3 ounces or fraction of retail price.	----------	
S. Dakota	----------	----------	----------	½ cent on each 50 or fraction.	1 cent per 50 or fraction.
Tennessee	5 percent of retail price.	5 percent of retail price.	5 percent of retail price.	----------	
Utah	----------	----------	----------	½ cent on each 50 or fraction.	Do.
Wisconsin	----------	----------	----------	do	Do.

[1] One-fourth cent per ounce on plug tobacco.

III. Admissions Taxes

State	Rate and basis
Alabama	2 percent of gross receipts.
Arizona	Do.
Arkansas	Do.
Connecticut	25 cents per day for seating capacity of less than 500, $8 per day for seating capacity of 2,500 or more.
Florida	3 percent on net sum after Federal tax, for admissions of 41 cents or more.
Iowa	2 percent of gross receipts.
Kansas	Do.
Kentucky	Graduated from 1 to 10 cents where charge is from 11 cents to $1; additional tax of 1 cent for each 25 cents or fraction over $1; 25 percent of total charge or cover charge where food and drinks are served.
Louisiana	2 percent on sales price.
Maryland	½ of 1 percent on gross receipts; 5 to 15 cents for those admitted free or at reduced prices.
Mississippi	1 cent for each 10 cents or fraction; motion pictures and theaters ½ cent for each 10 cents up to 26 cents.
Missouri	2 percent of gross receipts.
Montana	1¼ percent of gross receipts in excess of $3,000 per quarter from motion picture admissions.
New Mexico	2 percent of gross receipts.
North Dakota	Do.
Oklahoma	Do.
South Carolina	1 cent for each 10 cents or fraction on amounts paid.
South Dakota	2 percent of gross receipts.
Tennessee	2 percent of gross receipts from theater, motion picture, or vaudeville shows.
Texas	1 cent on each 10 cents when charge over 51 cents; season tickets 10 percent of paid value; racing 1 cent on each 10 cents or fraction; prizes 20 percent of value or amount of prize.
Utah	2 percent of gross receipts.
Wyoming	2 percent sales tax.

IV. Taxes on Petroleum Products and Fuels

A. GASOLINE AND MOTOR FUEL TAXES

Tax (per gallon)	States
2 cents	Missouri.
3 cents	Illinois, Massachusetts, Michigan,[1] New Jersey.
4 cents	Connecticut, District of Columbia, Indiana, Iowa, Nevada,[2] New Hampshire, New York, North Dakota, Ohio, Rhode Island, South Dakota, Texas, Utah, Wisconsin, Wyoming.
4.5 cents	California.
5 cents	Arizona, Delaware, Kansas, Maryland, Minnesota, Pennsylvania, Vermont, West Virginia, Nebraska.
6 cents	Alabama, Colorado, Idaho, Maine, Mississippi,[3] Montana, Oregon, South Carolina, Virginia.
6.5 cents	Arkansas, Oklahoma, Washington.
7 cents	Florida, Georgia, New Mexico, North Carolina, Tennessee, Kentucky.
9 cents	Louisiana.

[1] Diesel motor fuel 5 cents per gallon.
[2] An additional 1½ cents tax levied to June 30, 1951, for benefit of county and city road purposes in counties which do not decline to accept the additional tax.
[3] Oil and liquefied gas 7 cents per gallon.

IV. Taxes on Petroleum Products and Fuels—Continued

B. TAXES ON PETROLEUM PRODUCTS AND FUELS USED FOR PURPOSES OTHER THAN MOTOR PROPULSION OF HIGHWAY VEHICLES

[Tax per gallon]

State	Product taxed	Rate
		Cents
Alabama	Lubricating oils	2
Georgia	Kerosene	1
Idaho	Aircraft fuel	2½
Louisiana	Lubricating oil	8 [1]
	Kerosene	1
Michigan	Aircraft fuel	3 [2]
Minnesota	Aircraft fuel	4
Mississippi	Oil	½
	Liquefied gas	⅛
Nebraska	Aircraft fuel	6
New Hampshire	Aircraft fuel	4
Oklahoma	Fuel excise, kerosene, naphtha, etc., manufactured in State	0.08
Texas	Liquid fuels	6

[1] 4 cents when sold in 50 gallon containers or more and used on farms.
[2] Interstate airlines entitled to a refund of 1½ cents per gallon.

V. Nonalcoholic Beverage Taxes [1]

State	Basis	Rates
Alabama	Quantity of carbonic acid gas used in manufacturing beverages.	2 cents per pound.
Arizona	Malt liquors sold at wholesale	7½ cents per gallon.
	Malt extracts sold at wholesale	15 cents per pound.
Arkansas	Amount of malt or malt extracts distributed in State.	4 cents per pound or fraction in excess of ¼ pound.
Georgia	Quantity of carbonic acid gas used in manufacturing beverages.	4 cents per pound.
	Gross receipts from sale, or manufactured carbonated waters or sirups used in soft drinks.	½ percent.
	Gross receipts manufacturing or sale malt, sirups.	5 percent.
Kansas	Malt sirup or extract	10 cents per pound.
	Cereal malt beverages	$3.10 per barrel.
	Liquid malt	20 cents per gallon.
Louisiana	Soft drinks	⅛ cent per 5 cents of retail price.
	Sirups	10 cents per gallon.
Mississippi	Amount of malt or malt products sold	3 cents per pound.
Missouri	Inspection fee, soft drinks	3/10 cent per gallon.
	Sirups not inspected, amount of carbonic gas used in manufacturing beverages.	3 cents per pound.
Pennsylvania	Bottled soft drinks produced	1 cent per 12 fluid ounces.
	Sirups produced and manufactured	½ cent per fluid ounce.
South Carolina	Bottled soft drinks	1 cent per 12 ounces or fraction.
	Sirups	76 cents per gallon.
	Fountain soft drinks	1 cent for each 5 cents or fraction.
	Malt extract sold	2 cents per pound.
Tennessee	Gross receipts from sale of beverages containing less than ½ of 1 percent alcohol.	1½ percent.

[1] Does not include license fees imposed on manufacturers, sellers, or distributors.

VI. Racing and Pari-Mutuel Taxes and Licenses

State	License: Basis	License: Rate	Pari-mutuel tax: Basis	Pari-mutuel tax: Rate	Admissions tax and rate
Arizona	Wagering racing meets	$5,000 deposit	Total money in pool	5 percent	
Arkansas	Each race day	$500	do	4 percent, plus 1 percent additional.	
	Horse-owner's fee, each meeting	$10			Each person or percentage of admissions, 10 cents or 10 percent.
	Horse-trainer's fee, each meeting	$10			
	Jockey or agent, each meeting	$5			
California	Class of county, daily rate	$50 to $10,000 [1]	Total money in pool	4 to 6 percent	
Colorado	Jockeys, trainers, and drivers, each meeting.	$10	Percentage of gross receipts of wagering.	5 percent	
	Jockeys, apprentice	$1			
Delaware	Each race meeting, horse racing	$5,000	Total money in pool	3½ percent	20 cents horse racing, 10 cents harness racing, per person.
	Each race meeting, harness racing	$750			
Florida			Total money in pool	3 percent plus 5 percent additional.	Admission or percentage of admissions, 10 cents or 15 percent.
Illinois	Population of counties, daily rate	$500 to $2,500	Total money wagered each day, horse racing.	5 percent plus ½ the "breaks".	20 cents per ticket.
	Harness racing	$25 application. $50 per day.	Total money wagered each day, harness racing.	5 percent	
	Owners, trainers, jockeys	$5			
Kentucky	Population of counties, daily rate	$500 to $2,500	Total money deposited in pools	3 percent	15 cents per person.
Louisiana	Each racing day	$25	Percent in wagering pools	2 to 7 percent	10 cents per person.
	Bookmakers, each day	$25			
Maine	Horse racing	$5,000, $25 daily after eighth racing day.	Total contributions in all pools, horse racing.	5 percent plus ½ the "breakage".	
			Total contributions in each race, harness racing.	3½ percent	
Maryland	Daily rate	$1,000	Total money wagered, trotting and pacing.	4 percent plus ½ the "breakage".	
	Trotting and pacing, daily	$25	Total money wagered, county fairs	1 to 4 percent plus ½ the "breakage".	
	County fairs, trotting and pacing, daily.	$50	Total money wagered, others	4 percent plus ½ the "breakage".	
	Special fees annually	$2,000, $4,000			
Massachusetts	Horse racing, daily rate	Up to $1,000	Total amount wagered, horse racing.	3½ to 5¾ percent plus ½ the "breakage".	
	Harness racing, daily rate	$200	Total amount wagered, harness racing.	3½ to 7¼ percent plus ½ the "breakage".	

	Fairs	Up to $100	Total amount wagered, dog racing.	3½ to 8¾ percent plus ½ the "breakage".	
			Total amount wagered, fair meets.	3½ percent amounts over $65,000 plus ½ the "breakage."	
Michigan	Areas of 100,000 population or more	$500	Total wagered each day in pool, city areas.	5 percent plus ½ the "breakage."	
	Others	$100	Total wagered each day in pool, outside city.	2 percent plus ½ the "breakage."	
			Total wagered each day in pool, harness races.	do	
Nebraska	Counties of 200,000 people or more, each day.	$200			Counties 200,000 or more, 15 cents per person.
	Counties of 75,000 to 200,000 people, each day.	$50			
	Counties of less than 75,000 people, each day.	$15			
Nevada	Daily rate	$50			
New Hampshire	Fee over 8 days racing per year, each day over 8.	$250	Total amount in all pools	5 percent	
	Fee under 8 days racing per year	Fixed by commission			
New Jersey	Each race meeting	$10,000	Total amount in all pools on every track.	6 to 7 percent plus "breaks".	
	Trainers and jockeys	Not over $10			
New Mexico	Each racing day	$50	Amount retained as commissions from pari-mutuel ticket sales.	5 percent	10 percent on receipts from admissions.
	Fair associations with pari-mutuel systems.	$10 per day			
	Fair associations without pari-mutuel.	Up to $10 per day			
New York	Each racing day, harness	$100	Percent of 10 percent of deposits and "breaks" or zones.	5 to 6 percent plus 50 to 60 percent of "breaks".	15 percent admission price.[2]
	Each racing day	$25	Amount of pool, harness meets	5 to 7 percent plus ½ "breaks".	
	Employees and jockeys	Fixed by commission			
North Carolina	Flat rate	$100 minimum	Percentage of gross receipts	10 percent	10 percent of gross receipts from all operations.
Oregon	Population in counties, daily rate	$25 to $300	Gross receipts, per day	3 to 6 percent	
	Trainers, jockeys, drivers	$10			
	Apprentice jockeys	$1			
Ohio	Daily rate	$100	Total amount retained as commissions.	10 to 30 percent	
	Permit to conduct race	$10			
Rhode Island	Other than pari-mutuel racing	$10 to $100	Total amount wagered, pari-mutuel.	5 percent plus ½ "breakage".	
			Total amount wagered, auction mutuel.	1 to 2 percent plus $10 to $100 per day.	
South Dakota	Daily flat rate	$10 to $100	Percent of commissions retained	25 percent	
Washington	do	$100	Gross receipts of all machines	5 percent	
	Owners, trainers, jockeys, annually	$1			
West Virginia	Length of track, daily rate	$250 to $500	Total amount in all pools	3 percent	

[1] Refunded upon payment of pari-mutuel tax.

[2] State, county, or agricultural associations exempt.

VII. Oleomargarine Taxes and Licenses

A. TAXES ON THE PRODUCT

[Per pound]

State	Rate	State	Rate
	Cents		*Cents*
Colorado	10	North Dakota:	
Florida	10	Uncolored	10
Georgia	10	Yellow (additional)	10
Idaho:		South Carolina	10
Yellow	10	South Dakota	10
Uncolored	5	Tennessee	10
Iowa	5	Texas [2]	10
Kansas	10	Utah:	
Louisiana [1]	12	Uncolored	5
Maine	10	Colored	10
Minnesota	10	Wisconsin	15
North Carolina	10		

[1] Tax not enforced.
[2] Collection not enforced.

B. LICENSE FEES

State	Basis	Rate
California	Manufacturers	$100.
	Wholesalers and importers	$50.
Colorado	Manufacturers and wholesalers	$25.
Connecticut	Manufacturers	$100.
	Wholesalers	$50.
	Retailers	$6.
	Hotels, restaurants, etc	$3.
Idaho	Wholesalers	$25.
	Retailers	$5.
Minnesota	Manufacturers, wholesalers, retailers	$1.
Montana	Manufacturers	$20 first 100,000 pounds plus $5 each additional 100,000 pounds.
	Wholesalers	$20.
North Carolina	Wholesalers and retailers	$25.
North Dakota	Manufacturers	$10.
	Wholesalers	$5.
	Retailers	$2.
Pennsylvania	Manufacturers, wholesalers, retailers, etc	$2.
Vermont	Wholesalers	$25.
	Retailers	$2 to $100.
Wisconsin	Manufacturers	$1,000.
	Wholesalers	$500.
	Retailers	$25.
	Bakeries, confectioneries, boarding houses	$5.

VIII. Insurance Company Taxes

A. SPECIAL PREMIUM TAXES ON LEGAL RESERVE LIFE INSURANCE COMPANIES

State	Basis—Gross premiums	Rate
Alabama	Less return premiums and dividends	2½ percent.
Arizona	-----do	2 percent.
Arkansas	(Foreign only)	2½ percent.
California	Less return premiums and dividends	2.35 percent.
Colorado [1]		2 percent.
Connecticut	Less return premiums and dividends	1¾ percent.
Delaware	-----do	Do.
District of Columbia	Less return premiums on canceled policies	2 percent.
Florida	Less return premiums	Do.
Georgia	Less return premiums on canceled policies or rate change.	Do.
Idaho	Less return premiums on canceled policies and dividends.	3 percent.
Illinois	Less return premiums and dividends (foreign only)	2 percent.
Indiana	Less return premiums and dividends on canceled policies losses paid (foreign only).	3 percent.
Iowa	Less return premiums and dividends	2 percent.
Kansas	Less return premiums and dividends on canceled premiums (foreign only).	Do.
Kentucky	(Foreign only)	Do.
Louisiana	Less return premiums	$140 for $7,000, or less taxable premiums, $170 for each $10,000 or fraction.
Maine	Less return premiums and dividends	1 percent domestic; 2 percent foreign.
Maryland	-----do	2 percent.
Massachusetts	-----do	Do.
Michigan	(Foreign only)	Do.
Minnesota	Less return premiums and dividends	Do.
Mississippi	Less return premiums, dividends, and cancellations	2¼ percent.
Missouri	Less return dividends and unabsorbed premiums	2 percent.
Montana [1]	Less dividends	$125 on first $5,000 or less plus 2 percent on excess (minimum $125)
Nebraska	Less return premiums on cancellations and dividends	4 mills domestic, 2 percent foreign.
Nevada	Less return premiums	2 percent.
New Hampshire	-----do	Do.
New Jersey	Less return premiums and dividends	Do.
New Mexico	-----do	Do.
New York	-----do	1¾ percent.
North Carolina	Less prescribed return premiums	1 percent domestic, 2½ percent foreign.
North Dakota	Less dividends (foreign only)	2½ percent.
Ohio	Less return premiums on cancellations (foreign only)	Do.
Oklahoma	Less cancellations and dividends (foreign only)	4 percent.
Oregon	Less return premiums and dividends (foreign only)	2 percent.
Pennsylvania	Less return premiums on canceled policies and dividends (foreign only).	Do.
Rhode Island	Less return premiums and dividends	Do.
South Carolina	Less return premiums and dividends (foreign only)	2 percent plus 1 percent additional tax.
South Dakota	Less return premiums and dividends	2½ percent.
Tennessee		2 percent.
Texas	Gross renewal premiums less dividends	1 percent domestic, percent foreign.
Utah	Less return premiums and dividends	2¼ percent.
Vermont	Less return premiums on canceled policies and dividends.	2 percent.
Virginia	-----do	Life, 2¼ percent; disability, 2¾ percent; surcharge, ⅒ percent.
Washington	Less return premiums	1 percent domestic, percent foreign.
West Virginia	Less return premiums on cancellations	2 percent.
Wisconsin	Less prescribed dividends (foreign only)	Do.
Wyoming	Less return premiums on canceled policies and dividends.	2½ percent.

[1] Exempt if 50 percent of assets invested in State's securities.

VIII. Insurance Company Taxes—Continued

B. INSURANCE TAXES [1] OTHER THAN SPECIAL GROSS PREMIUMS TAXES ON LIFE INSURANCE

State	Type of insurance	Rate
Alabama	Fire and marine	$1.50 per $100 plus 3/5 of 1 percent.
	All other	$2.50 per $100.
Arizona	Excess lines tax on agents	3 percent.
	Other	2 percent.
Arkansas	Foreign and alien	Do.
	Accident and health	2½ percent.
California	General insurers	2.35 percent.
	Surplus line brokers	3 percent.
	Ocean marine insurers	5 percent.
Colorado	All	2 percent.
Connecticut	Domestic—net premiums and annuities	1¾ to 2 percent.
	Income from interest and dividends	4½ percent.
	Foreign—net direct premiums (excludes ocean marine).	2 percent.
Delaware	General	1¾ percent.
	Fire	2 percent additional tax.
	Workmen's compensation	4 percent.
District of Columbia	Marine—underwriting profit and income on reserves.	5 percent.
	Investment income	2 percent.
	Other	Do.
Florida	Annuity policies	1 percent.
	All other	2 percent.
Georgia	All	2 percent with graduated reduction based on assets invested in State.
	Fire	1/10 of 1 percent additional tax.
Idaho	All	3 percent, 1 percent if 50 percent of assets invested in State.
Illinois	Foreign and alien	2 percent.
Indiana	Foreign	3 percent.
	Fire	¾ of 1 percent.
Iowa	All	2 percent.
Kansas	Foreign	Do.
	Fire	½ of 1 percent plus 2 percent additional.
Kentucky	Foreign and workmen's compensation	$2 per $100.
	Fire	$2 per $100 plus ½ of 1 percent.
Louisiana	Health and accident	$140 on first $7,000 premium to $310 for each additional $10,000 over $7,000.
	Fire, marine, and river	$180 on first $6,000 premium to $380 on each additional $10,000 over $6,000.
	Foreign fire	$2 per $100 additional tax.
	Fire marshals tax	½ of 1 percent.
	Miscellaneous risks	$180 on first $6,000 premiums to $355 on each additional $10,000 over $6,000.
Maine	Domestic	1 percent.
	Foreign	2 percent.
	Fire	½ of 1 percent additional.
Maryland	Annuity	1 percent.
	Perpetual fire	1/15 of 1 percent on deposits.
	Other	2 percent.
Massachusetts	Marine and fire	5 percent underwriting profit in State.
	Others	2 percent on premium income.
Michigan	Foreign, casualty	2 percent.
	Foreign, marine, fire, and auto	3 percent.
Minnesota	All	2 percent plus additional ½ of 1 percent for fire companies.
Mississippi	Health, accident, and industrial	2¼ percent.
	Others	3 percent.
Missouri	All	2 percent.
Montana	do	$125 on first $5,000 plus 2 percent on each $1,000 over $5,000.
	Fire	½ of 1 percent additional.
Nebraska	Fire—foreign and domestic	Tangible property rate plus ½ of 1 percent.
	Other:	
	Foreign	2 percent.
	Domestic	4 mills.
Nevada	All	2 percent.
New Hampshire	Fire, marine, fidelity, and casualty	Do.

See footnote at end of table, p. 15.

VIII. Insurance Company Taxes—Continued

B. INSURANCE TAXES [1] OTHER THAN SPECIAL GROSS PREMIUMS TAXES ON LIFE INSURANCE—Continued

State	Type of insurance	Rate
New Jersey	Marine—underwriting profit, 3-year average	5 percent.
	Workmen's compensation	1 percent compensation paid out plus ¼ of 1 percent of net premiums.
	Other	2 percent less credit given life insurance company.
New Mexico	All	2 percent.
New York	Ocean marine	5 percent underwriting profits.
	Alien fire and inland marine	2½ percent.
	Other	2 percent.
North Carolina	Domestic	1 percent.
	Foreign	2½ percent.
	Workmen's compensation and self-insurers	4 percent.
	Fire	½ of 1 percent additional.
North Dakota	Fire	½ of 1 percent.
	Other	2½ percent.
Ohio	Domestic, capital and surplus, or 8½ times gross premiums.	³⁄₁₀ of 1 percent (minimum $25).
	Foreign	2½ percent.
	Fire	½ of 1 percent additional.
Oklahoma	Foreign	4 percent plus annual fee of $100.
	Fire	⁵⁄₁₆ of 1 percent additional.
Oregon	Foreign or alien	2 percent.
	Fire	½ of 1 percent.
	Foreign or alien marine	5 percent.
Pennsylvania	Domestic	8 mills per $1.
	Foreign	2 percent.
	Marine, underwriting profit	5 percent.
	Excess insurance brokers	3 percent.
Rhode Island	Marine, average annual underwriting profit	5 percent.
	Others	2 percent.
South Carolina	Foreign	3 percent.
South Dakota	Annuities, gross considerations	1¼ percent.
	Other	2½ percent.
	Fire	½ of 1 percent additional.
Tennessee	Annuities	1½ percent.
	Workmen's compensation	4 percent.
	Other	2 percent.
	Fire	½ of 1 percent additional.
Texas	Domestic	1 percent.
	Foreign	3 percent.
	Fire and casualty	3.5 percent.
Utah	Ocean marine, underwriting profit	5 percent.
	Other	2¼ percent.
Vermont	Domestic and foreign	2 percent.
	Fire	⅜ of 1 percent additional.
Virginia	Mutual and sick	1 percent.
	Workmen's compensation	2½ percent.
	Other	2¾ percent.
	Assessment for administrative expense	⅒ of 1 percent.
Washington	Domestic	1 percent.
	Foreign	2 percent.
	Marine, underwriting profit	¾ of 1 percent.
	Foreign trade	Do.
West Virginia	All	1 percent.
	Fire	½ of 1 percent additional.
Wisconsin	Domestic stock fire	1¼ percent.
	Other fire and marine	2⅜ percent.
	Casualty	2 percent.
	Fire	2 percent additional.
Wyoming	All, companies tax	2½ percent.
	All, premiums tax, not authorized to do business in State.	5 percent.

[1] Based on gross premiums, or closely related basis, arising generally in the taxing State.

IX. Chain Store Taxes

State	Basis (number of stores in State, retail, wholesale, or both, unless otherwise indicated)	Rate
Alabama		$1 for 1 store to $112.50 per store over 20.
Colorado		$2 for 1 store to $300 per store over 24.
Delaware	Cost of goods, retail or wholesale branches, principal place of business out of State.	$10 per year, plus 10 cents for each $100 over $5,000.
Florida	Number of stores in State and number of stores everywhere, retail or wholesale.	$10 for 1 store to $400 per store over 50.
Georgia		Chain: $2 for 1 store to $200 per store over 39. Mail order: $2,000 for 1, $4,000 per store for 2, $6,000 per store for 3, $8,000 per store for 4, $10,000 per store over 4.
Idaho		$5 per store, additional tax $2 per store.
Indiana		$3 for 1 store to $150 per store over 20.
Iowa		$5 for 2 to 10 stores to $155 per store over 50.
Louisiana	Number of retail stores in State and number of stores everywhere.	$10 per store in State not over 10 to $550 per store in State over 500 everywhere.
Maryland		$5 first 5 to $150 per store over 20.
Michigan	Number of stores or counters in State, retail.	Stores: $10 for second store to $250 per store over 25. Counters: $10 for each over 1 and not over 10 to $25 for each over 25.
Mississippi	Number of retail stores in State and number of stores everywhere.	$10 per store between 3–5 to $300 per store over 250.
Montana		Retail: $5 per store to $200 per store over 4. Wholesale: $37.50 each. Gas stations and lumber yards: $5 for 1 store to $37.50 per store over 5.
North Carolina	Number of stores in State and fuel pumps.	Stores: $65 each store over 1. Pumps: $4 for 1 to $10 for each over 600.
South Carolina		$5 for 1 store to $150 per store over 29.
South Dakota	Number of retail stores in State and number of stores everywhere.	$1 per store not in chain to $150 per store in chains of over 50.
Tennessee	Amount of floor space in second and additional stores in State.	$3 per 100 square feet.
Texas		$1 for 1 to $750 per store over 50.
West Virginia		$2 for 1 to $250 per store over 75.

X. Bank and Trust Company Taxes

A. SHARE TAXES [1]

State	Rates and basis
Delaware	1/5 of 1 percent of true value of capital stock.
Florida	1 mill per $1 of true cash value of shares owned in State.
Indiana	25 cents per $100 of value of capital, surplus, and undivided profits, less assessed value of real estate.
Kentucky	50 cents per $100 fair cash value less real estate valuation assessment.
Maine	15 mills per $1 of value of shares stock less value of real estate, vaults, and safe deposit plant.
Maryland	State property tax rate on aggregate value of shares, less value of real estate.
Mississippi	General property rate on adjusted net worth.
Montana	General property rate on 30 percent of true value of shares.
New Hampshire	1 percent on par value capital stock of national banks. 1 percent on special deposits or capital stock, State savings banks and loan and trust companies.
New Jersey	3/4 of 1 percent of true value of common stock of banks and trust companies.
New Mexico	General property rate on book value minus assessed value of real estate; surplus up to 100 percent of par value of stock is exempt.
Ohio	2 mills per $1 on book value.
Pennsylvania	4 mills per $1 on actual value of shares including paid-in stock, surplus, and undivided profits.
Virginia	$1 per $100 of book value of stock less value of real estate.

[1] Only those States are included which have a distinct statute or have different treatment from other personal property taxes.

X. Bank and Trust Company Taxes—Continued

B. DEPOSIT TAXES IMPOSED "AT THE SOURCE"

State	Rates
Delaware	2 cents per $100 of average amount of deposits.[1]
Indiana	25 cents per $100 of amount of deposits after allowable deductions. Tax is payable by bank on its election and it is allowed to credit gross income taxes paid against deposit taxes.
Kentucky	1/10 percent of total amount of deposits taxable to depositors as of Sept. 1.
Maryland	1/4 percent of total amount of deposits.
Massachusetts	1/2 percent of average annual deposits.
New Hampshire	1/2 percent of amount of interest-bearing deposits.
North Carolina	10 cents per $100 of deposits less allowable deductions.
Ohio	2 mills on deposits less allowable deductions.
Rhode Island	40 cents per $100 on interest or dividend-bearing deposits less statutory exemptions.

[1] Applies to savings banks and societies not having capital stock outstanding and is payable when aggregate of surplus, undivided profits and/or interest, and reserves does not exceed 10 percent of average deposits for preceding year.

C. SUPPLEMENTARY TAXES[1]

State	Rates
Alabama	Annual corporate franchise tax, $2 per $1,000 issued capital stock; annual corporate permit fee, graduated from $10 for $25,000 or less paid-in capital stock to $100 for $150,000 or over.
Arizona	Annual registration fee, $15; Annual filing fee, $5.
Arkansas	Annual corporate franchise tax, 0.11 percent on subscribed capital stock in State.
Colorado	Annual corporate license tax, $10 first $100,000 authorized capital stock plus 10 cents per $1,000 over $100,000.
Idaho	Annual corporate license tax, $10 for $5,000 or less authorized capital stock to $150 for $2,000,000 or over.
Indiana	Gross income tax, 1 1/4-percent income in excess of $1,000.
Maine	Savings bank and savings trust companies, 30 percent per $1,000 average deposits for each 6-month period.
Maryland	2 1/2-percent safe deposit and trust business gross receipts.
Michigan	Annual franchise tax, 2 1/2 mills per $1 paid-up capital and surplus; minimum $10, maximum $50,000.
Missouri	Annual corporate franchise tax, 1/20 of 1 percent of par value of outstanding shares and surplus.
New Mexico	Annual license tax, up to $1 per $1,000 gross annual volume of business.
Ohio	Annual corporate franchise tax, 1/10 of 1 percent value of outstanding capital stock in State.
Oregon	Annual corporate license tax, authorized capital stock, 5,000 and less, $10; authorized capital stock, 2,000,000 or more, $200.
Tennessee	Annual corporate franchise tax, 15 cents per $100 outstanding capital stock, surplus, and undivided profits less stock held in other corporations similarly taxed.
Texas	Annual corporate franchise tax, $1 per $1,000 outstanding capital stock, surplus, and undivided profits.
Virginia	Annual registration fee, capitalization, $15,000 or less, $5; capitalization, $300,000 or more, $25.
Washington	Annual corporate license tax, $15 on authorized capital stock $50,000 or less, to maximum tax of $1,250.
West Virginia	Annual corporate license tax, $20 for $5,000 or less authorized capital stock; $2,500 for 15,000,000 or more authorized capital stock.
Wisconsin	General property tax on tangible personal property other than furniture and fixtures used in banking business; privilege dividend tax, 3 percent of dividends declared and paid.
Wyoming	Annual corporate license tax on property and assets in State. Graduated $5 for $50,000 or less, $50 for $500,000 to $1,000,000, plus $50 for each additional $1,000,000.

[1] These are imposed in addition to share taxes. In addition general property tax rates are imposed on tangible property of State banks and trust companies in Connecticut, Florida, Idaho, Louisiana, Michigan, Montana, Nebraska, North Carolina, Rhode Island, South Dakota, Texas, Vermont, and Washington.

XI. Freight and Passenger Car Line Company Taxes [1]

State	Basis	Rate
Alabama [2]	Freight—60 percent of value of number of cars in State.	2 percent.
	Passenger—Flat rate in lieu of county and property taxes.	$20,000.
Arizona	Cash value of property in intra- and interstate business.	Average rate in taxing districts of State.
	Gross income within State	1 percent.
Arkansas	Freight—Value of cars on basis of miles traveled in State.	Average of all ad valorem taxes in State.
California	50 percent of cash value of real and tangible personal property.	Average rate in State of preceding year.
Connecticut	Gross receipts—Attributable within State	3 percent.
Florida [3]	Sleeping and passenger companies—Flat rate and intrastate receipts.	License, $5,500 plus $1.50 per $100 gross receipts.
	Refrigerator and tank car companies	$500.
Illinois	Cash value of personal property in State	Average rate in State.
Indiana	Freight—Mileage and earnings in State to total	Do.
	Gross income over $1,000 from State	1¼ percent.
Iowa	60 percent of operating value of property	Average rate in State of preceding year.
Kansas	Gross earnings of cars within State	2½ percent.
Kentucky	Franchise and rolling stock	$1.50 per $100.
Louisiana	Foreign freight lines—Value of rolling stock in State to total.	25 mills.
	Passenger—Gross receipts intrastate business	2 percent.
Maine	Parlor cars—Gross receipts interstate business	9 percent.
Maryland	Parlor and sleeping cars—Gross receipts proportioned to length of lines within and without State.	2½ percent.
Michigan	Cash value of property	Average rate in State of preceding year.
Minnesota	Freight—gross receipts intrastate business and proportion mileage interstate to total.	7 percent.
	Sleeping car—gross receipts intrastate business and proportion mileage interstate to total.	6 percent.
Mississippi	Sleeping cars—gross intrastate income	2 percent.
	Sleeping cars—car mileage in State	$4 per mile.
Missouri	Car rentals in State	1 percent.
Montana	Freight—gross receipts intrastate, and interstate business on mileage.	5 percent.
	Sleeping car—car mileage	1½ percent.
Nebraska	Freight—value of cars for total mileage traveled in State.	Average rate in State.
New Hampshire	Full value of operating property	Average rate in State.
New Jersey	Passenger—gross receipts intrastate business	2 percent.
New Mexico	Gross earnings operations within State	3½ percent.
New York	Franchise on net value of capital stock apportioned to State.	1 mill per $1 net value.
	Or dividends paid of 6 percent or more	¼ mill each 1 percent of dividend or $10, whichever is greater.
	Intrastate gross earnings	½ of 1 percent.
North Carolina	Freight—intrastate gross earnings	3 percent.
	Passenger—intrastate gross receipts	10 percent.
Ohio	Capital and property owned and used in State	1½ percent.
Oklahoma	Freight—gross intrastate revenue and proportional interstate.	4 percent.
	Passenger—gross ticket receipts	2 percent.
Oregon	Gross revenue within State	⁹⁄₁₀ of 1 per cent maximum.
Pennsylvania	Gross receipts within State	14 mills per $1; 8 mills after Dec. 31, 1950.
Rhode Island	Passenger—gross intrastate earnings	1¼ percent.
South Carolina	Freight—value of operating property	3 mills per $1.
	Passenger—value of operating property and gross intrastate receipts.	3 mills per $1 and 0.3 percent gross receipts.
South Dakota	Sleeping car—car valuation	General property rate.
	Private car lines—gross earnings, interstate	6 percent.
Tennessee	Freight—value of cars in State	1 percent.
	Sleeping car—flat rate	$4,000.
	Other car—flat rate	$2,000.
Texas	Freight—gross receipts, intrastate	3 percent.
	Passenger—gross receipts, intrastate	5 percent.
Utah	Gross receipts, intrastate	2 percent.
Vermont	Car companies—cash value, real and personal property.	1¼ percent.
	Railroads—cash value, real and personal property.	1 percent.

See footnotes at end of table, p. 19.

XI. Freight and Passenger Car Line Company Taxes—Continued

State	Basis	Rate
Virginia	Value of cars used in State	$2.50 per $100.
	Passenger—gross receipts, operations within State.	2½ percent.
Washington	Gross revenue, intrastate	3 percent.
West Virginia	Passenger—gross income in State, additional tax on net income.	1½ percent plus 30 percent surtax.
Wisconsin	Freight—gross earnings, intrastate, and mileage interstate.	6 percent.
	Sleeping car—market value of property	Average rate in State.

[1] Covers taxes imposed on gross receipts and such portion of property of companies as is taxed in a manner different from that in which the general property is taxed.
[2] Inspection fees graduated according to gross receipts are also imposed.
[3] Refrigerator and tank-car companies license fee, $500 annually.

XII. Special Taxes on Motor Carriers [1]

State	Passenger carriers — Basis	Passenger carriers — Rate	Property carriers — Basis	Property carriers — Rate	Fees
Alabama	Mileage and seating capacity	¼ to 1 cent per mile	Mileage and number of axles	¼ cent per mile per axle	
Arizona	Gross receipts within State and mileage.	2¼ percent	Gross receipts within State and mileage.	2½ percent	
Arkansas					$25 permit fee.
California	Gross receipts within State	3 percent	Gross receipts within State	3 percent	
Colorado	Passenger-miles	1 mill per mile	Ton-miles	2 mills per ton-mile	
Connecticut	Gross receipts within State	3 percent			$5 each set of plates.
District of Columbia	Vehicle-mile in District of Columbia.	8/10 of 1 cent per mile			
Florida	Mileage and seating capacity	½ to 1 cent per mile	Trucks, capacity and mileage	¾ cent under 5,500 pounds, 1½ cents over 5,500.	
			Tractor-semitrailer, mileage	1 cent per mile	
Georgia					$35 certificate, $25 registration per vehicle.
Idaho	Gross operating revenue	1 percent	Gross operating revenue	1 percent	
Indiana					$25 certificate; registration, trucks and busses, $12; tractors, $24.
Iowa	Seating capacity and gross passenger revenue.	$65 or $85 plus 2¾ percent of gross revenue.	Gross weight	$75 to $250	
Kansas			Gross ton-miles	½ mill per gross ton-mile	
			Weight and mileage	1½ cents per mile over 15,000 pounds, or 3 cents over 25,000 pounds.	
Kentucky	Mileage and seating capacity	$8 to $25 plus 1/36 cent per seat times mileage.	Gross weight	$22 to $300	
	Taxicabs, city busses, per seat	$1.50			
Louisiana					$25 certificate; special fee $10 each vehicle; permit $10; sale or transfer, $25.
Maryland	Within city, per seat	$4			
	Outside city, mileage and seating capacity.	1/30-cent per seat times mileage	Weight, type, number of axles	$20 to $1,000	
Michigan			Weight and mileage	1 to 2 mills	
Mississippi	Gross intrastate revenue and flat rate.	$150 plus 3 percent of revenue if tax on revenue exceeds $150.	Gross weight	$6 to $684	
	Trip permits, seating capacity, and mileage.	5 mills per 10 seats per mile	Trip permit, gross weight	1½ mills per 1,000 pounds, up to 65,000 pounds.	
Missouri	Seating capacity	$10 per seat	Carrying capacity	$25 to $500	
Montana	Gross operating revenue	½ of 1 percent	Gross operating revenue	½ of 1 percent	$10 annual fee per vehicle; carrier revenue fees $15 to $30.
Nebraska	Per vehicle and flat rate	$10 rate plus up to $10 per vehicle.	Mileage ratio in and out of State.	Average rate of taxing districts in State.	
Nevada	Seating capacity and flat rate	$50 plus $10 to $12 per seat	Weight and flat rate	$20 plus $1.50 to $2.25 per	$7.50 per vehicle conveyed

	Taxicabs, flat rate	$25			
	Motorcycles with side cars, flat rate.	$20			
New Hampshire	Flat rate	$3 to $10	Flat rate	$2 to $5	
New Jersey	Interstate busses, mileage in State	½ cent per mile			
	Municipal busses, gross receipts	5 percent			
New Mexico	Mileage and seating capacity	⅛ to 1 cent per mile	Weight capacity and mileage	⅛ to 1½ cents per mile	
			Unregistered, gross weight and mileage.	1½ to 3 cents per mile	
New York	Intrastate gross earnings	½ of 1 percent	Intrastate gross earnings	½ of 1 percent	Franchise on net value of capital stock apportioned to State on 6 percent or more of dividends paid out.
North Carolina	Gross revenue in State	6 percent	Gross revenue in State	6 percent	
North Dakota			Unloaded weight and mileage in State.	$5 per vehicle plus ¼ to 4 cents per mile.	Annual alternative fee, registered carriers $30 to $150.
Ohio	Seating capacity	$4 per seat	Flat rate per vehicle	$20 to $30	
Oklahoma	Intercity busses, mileage and seating capacity.	3 to 15 mills per mile			
Oregon			Weight under 4,500 pounds	$12	
			Weight over 4,500 to 12,000 pounds.	45 to 70 cents per 100 pounds.	
			Weight and mileage, alternative tax.	6 to 36.5 mills per mile	
Pennsylvania	Gross receipts, intrastate	8 mills per $1	Gross receipts intrastate	8 mills per $1	
South Carolina	Intercity—weight, seating capacity, and mileage.	1/60 to 1/40 cents per mile per seat.	Capacity and mileage	1/10 cent per ton-mile	Per vehicle, same as registration fee.
South Dakota	Seating capacity	60 cents per seat per month	Gross weight	$15 to $525	
	Seasonal carrier, passengers carried, and mileage.	½ mill per passenger-mile	Interstate, optional weight and mileage.	2 mills per ton-mile	
Tennessee	Gross receipts, intrastate	3 percent	Gross weight	$25 to $400	Inspection fee, $12.50 per vehicle, $17.50 per combination of vehicles.
Texas	Gross receipts, intrastate	2.2 percent	Gross receipts, intrastate	2.2 percent	
Virginia	do	2 percent	do	2 percent	
	City motorbus companies	2 1/10 percent	Gallons motor fuel used	6 cents per gallon	
	Gallons motor fuel used in State operations.	6 cents per gallon			
Washington	Gross operating revenue	1½ percent	Gross operating revenue	½ percent	Permit fee, $25, weight fees, $7 to $22.
West Virginia	Mileage and seating capacity	1/30 cent per seat per mile	Carrying capacity and mileage	⅛ cent per ton mile	
	Gross income, intrastate	1½ percent	Gross income, intrastate	1½ percent	
	Net income, intrastate	1½ percent plus 30 percent surtax.	Net income, intrastate	1½ percent plus 30 percent surtax.	
Wisconsin	Optional, weight or mileage	$7.50 per ton	Optional, weight or mileage	$5 to $105 plus $7.50 per ton over 14.	
		1 to 2.25 mills per mile		1 to 2.25 mills per mile	
Wyoming [2]	Number of passengers and mileage carried.	½ mill per mile	Weight and mileage	1 to 2 mills per ton-mile	Permit fee, $2.50 per vehicle.
	Interstate value apportioned to State.	3 percent	Interstate value apportioned to State.	3 percent	
	Single or occasional trips	$2.50 per vehicle per trip	Single or occasional trips	$2.50 per vehicle per trip	

[1] Excludes aircraft.

[2] Diesel-operated trucks and busses pay additional fee of 4 cents per gallon.

XIII. State Forest Taxes

State	Basis	Rate
Alabama	Appraised value of standing timber on land, declassified as auxiliary State forest.	8 percent.
	Forested acreage	4 cents per acre maximum.
Arkansas	Timber	10 cents per 1,000 feet.
Connecticut	Value of acreage	10 mills per $1 maximum.
	Timber yield	Over 10 years' growth, 2 percent when cut 1 to 10 years after classification to 7 percent when cut over 50 years after classification; not over 10 years growth, 10 percent.
Delaware	Value of lands during exemption as commercial forest.	General property rate during exemption period.
Idaho	$1 per acre valuation	Do.
	Value of forest products removed	12½ percent.
Indiana	Forest plantation assessed at $1 per acre	General property rates and declassified tax on unearned increment in value of land accrued during classification.
Louisiana	Value of forest products removed	6 percent.
Massachusetts	Value of forest products removed	1 percent in year of classification to 6 percent in fifth year after classification.
	Land tax adjusted valuation	General property tax rate.
Michigan	Appraised value of timber cut	5 percent.
	Commercial reserves—acreage	2 percent in first year of listing to 10 percent in ninth year and over.
	Annual specific tax per acre	5 cents.
Minnesota	Auxiliary forest surface acreage	6 cents per acre.
	Value of merchantable timber at time of removal.	40 percent reduced annually by 2 percent until rate reaches 10 percent.
Mississippi [1]		
Missouri	Forest croplands assessed $1 per acre	Real estate rate in county where located.
	Stumpage value of timber cut	First 10 years of classification 4 percent, next 10 years 5 percent, next 5 years 6 percent.
New York	Uncut forest	General property rate.
	Stumpage value of timber cut	6 percent.
	Value of standing timber, declassification	Do.
Oregon	Acres of reforestation lands	2½ cents to 5 cents per acre.
	Yield of reforestation lands	12½ percent.
Washington	Reforestation land	1 percent for each year under 12 years of classification; 12½ percent, 12 years or more.
	Other timber and forest land	General property rate.
Wisconsin	Approved forest cropland	10 cents per acre.
	Stumpage value forest cropland	10 percent.

[1] Severance taxes imposed upon timber and its products removed.

A. LAND TRANSPORTATION

State	Steam railroad	Switching	Interurban or elect railroad	Street railway	Elevated railway	Express	Conduit	Pipeline	Bridge	Turnpike or toll road
Ala.[1]	2½% of gross receipts over $150,000.		2½% of gross receipts over $150,000.			2½% of gross receipts or graduated rate $250 to $4,000 based on mileage.				
Ariz.	1% sales tax on gross income.		1% sales tax on gross income.			6% of gross receipts.		1% tax on gross income.		
Ark.			Not over ⅗ of 1% of gross earnings within State.	Not over ⅗ of 1% of gross earnings within State.						
Calif.				$25 to $50 annually.					$3 to $100 per month and not over 10% of tolls.	
Conn.	2 to 3½% on ratio operating to gross income.		2 to 3½% on ratio operating to gross income.	3% intrastate earnings.		2% intrastate earnings.				
Del.	$500 to $50,000 flat rate.		$500 to $5,000 flat rate.			$250 plus 6% intrastate earnings.				
D. C.				3% intradistrict receipts.						
Fla.	$10 to $250 plus $10 per track mi.		$5 to $15 per mi.	$5 to $15 per mi.		$6 to $200 plus 2% gross intrastate receipts.		$1.50 per $100 gross intrastate receipts.	$250 to $500 toll bridge.	
Ga.									$100 toll bridge.	
Idaho						3% gross receipts.			$3 to $100 per mo. and not over 10% of tolls.	
Ind.			25¢ per $100 face value of securities. 2.5¢ per share. No par stock (minimum $100).	25¢ per $100 face value of securities. 2.5¢ per share. No par stock (minimum $100).						
Iowa[2]										
Kans.						4% gross intrastate receipts.				
Ky.	Intangible property rates.		Intangible property rates.	Intangible property rates.		Intangible property rates.		Intangible property rates.	Intangible property rates.	

[1] License and inspection fees also imposed. [2] General property rate imposed on public utilities.

XIV. Public Utility Taxes—Continued

A. LAND TRANSPORTATION—Continued

State	Steam railroad	Switching	Interurban or electric railroad	Street railway	Elevated railway	Express	Conduit	Pipeline	Bridge	Turnpike or toll road
La.	2% gross receipts.			.45% gross receipts.		2% gross receipts plus $5 to $7,500.		Oil, 2% gross receipts, gas 1%.	$5 to $4,000, toll bridge.	
Maine	3½ to 5% gross receipts; 2%, less than 50 mi. of track.	3½ to 5% gross receipts; 2%, less than 50 mi. of track.	3½ to 5% gross receipts; 2%, less than 50 mi. of track.	¼ to 4% on average gross receipts per mi.	3½ to 5% gross receipts; 2%, less than 50 mi. of track.	4% gross receipts.				
Md.	1¼ to 2½% gross receipts.					2½% gross receipts.		Oil—2% gross receipts.		
Mass.[3]										
Mich.[4]										
Minn.	5% of gross earnings.		5% of gross earnings.			9% of gross earnings.				
Miss.	$5 to $90 per mi. of track and sales tax rate.	Sales tax rate.	$5 to $90 per mi. of track and sales tax rate.	Sales tax rate.	Sales tax rate.	$5 per mi. and sales tax rate.		Oil and gas $15 to $75 per mi. and sales tax rate.		
Mo.	Sales tax rate.		Sales tax rate.			$2.50 per $100 gross intrastate receipts.				
Mont.						4% gross intrastate receipts.		⅜¢ per 1,000 cu. ft. of gas distributed.		
Nebr.						2% gross intrastate transactions.				
Nev.				2% net profits.					2% of tolls.	2% of tolls.
N. J.				2% gross receipts under $50,000, 5% over $50,000.		2% on gross receipts.		8/10% gross receipts, gas and oil pipelines.		
N. Mex.	Sales tax rate.		Sales tax rate.	Sales tax rate.	Sales tax rate.	5% on gross receipts.		1/10¢ per bbl. of oil or gas transported and sales tax rate.		
N. Y.	½ of 1% on gross earnings or tax on value of capital stock.		½ of 1% on gross earnings or tax on value of capital stock.	½ of 1% on gross earnings or tax on value of capital stock.	½ of 1% on gross earnings or tax on value of capital stock.	½ of 1% on gross earnings or tax on value of capital stock.		½ of 1% on gross earnings or tax on value of capital stock.		
N. C.	¾ of 1% on value of property assessed for ad valorem taxes.		¾ of 1% on value of property assessed for ad valorem taxes.	6% on gross intrastate receipts.		$15 to $25 per mi. based on percent of net income to in-				

Ohio	4% gross intrastate receipts.	3% gross intrastate receipts.	4% gross intrastate receipts.	1.2% gross intrastate receipts.	4% gross intrastate receipts.	5.00% gross intrastate receipts.		6% gross intrastate receipts, oil and gas.		
Oreg.	2⁄16 of 1% gross operating revenue in State.		2⁄10 of 1% gross operating revenue in State.	¼ of 1% gross operating revenue in State (minimum $2).						
Pa.	8 mills per $1 gross intrastate receipts.		8 mills per $1 gross intrastate receipts.			8 mills per $1 gross intrastate receipts.	8 mills per $1 gross intrastate receipts.	Oil, 8 mills per $1 gross intrastate receipts.		
R. I.	1¼% gross intrastate income.		1¼% gross intrastate income.	1¼% gross intrastate income.	1¼% gross intrastate income.	4% gross intrastate income.			1¼% gross intrastate income.	
S. C.	3 mills per $1 on gross intrastate receipts plus franchise tax.		3 mills per $1 on gross intrastate receipts plus franchise tax.	3 mills per $1 on gross intrastate receipts plus franchise tax.		3 mills per $1 on gross intrastate receipts plus franchise tax.				
S. Dak.						6% gross receipts less amounts paid to railroads for freight.				
Tenn.	$750 to $1,000 flat rate.		$750 to $1,000 flat rate.	1½ to 2% on gross intrastate receipts.		3% gross intrastate receipts.				
Texas						2% gross intrastate receipts.				
Utah	Sales tax rate		Sales tax rate	Sales tax rate	Sales tax rate	Sales tax rate				
Vt.						$16 per mi. of line in State.				
Va.	2% average receipts per mi. times mileage operated in State.		2⁷⁄₁₀% average receipts per mi. times mileage operated in State.			1¹³⁄₂₀% of gross receipts.		Gas, $250 per county where operating and chartered.		
Wash.[5]	3% gross operating revenue.		3% gross operating revenue.	½% gross operating revenue.		3% gross operating revenue.				
W. Va.	1.5% gross, 1.5% net, railroad car corporations. 4% net on railroad corporations, 0.5% on assessed valuation.		Business and occupation tax.	Business and occupation tax.		1½% on gross intrastate income and net income.		Oil and gas, 3½% on gross intrastate income and net income.	Business and occupation tax on toll bridge.	
Wis.[6]										
Wyo.	Sales tax rate		Sales tax rate	Sales tax rate	Sales tax rate	5% gross receipts				

[3] State imposes franchise taxes on public utilities based on value of capital stock.
[4] Utilities subject to jurisdiction of Utilities Commission, of 1⁄10 1% of face value of stocks, bonds, etc. (minimum $50).
[5] Other public service businesses, 1½% gross revenue.
[6] General property rate imposed on public utilities.

XIV. Public Utility Taxes—Continued

B. TERMINAL FACILITIES

State	Terminal	Depot	Baggage transfer	Warehouse	Elevator	Wharf, dock, or pier	Cranage	Chute	Cold storage
Alabama [1]									
California						Not over 10 percent gross receipts.		Not over 10 percent gross receipts.	
Georgia				Cotton: $10 per $200; merchandise, $25.					
Indiana				25 cents per $100 par value of stock; 2½ cents per share no par, tobacco, $10. Other, inspection fee.	25 cents per $100 par value of stock; 2½ cents per share no par stock.				
Iowa [2]									
Kansas				Bonded $10; other $5.					
Massachusetts [3]									
Michigan [2]									
Ohio		3 percent gross receipts, intrastate business.							
Tennessee	$400 to $750	$400 to $750							
Texas	1 percent gross intrastate receipts.								
Washington [4]									
Wisconsin [2]									

[1] License tax of 2 mills per $1 and inspection fee graduated from $1.50 to $2.50 per $1,000 receipts.
[2] General property rates on public utilities.
[3] Franchise tax imposed on public utilities.
[4] Public service business 1½ percent gross revenue.

XIV. Public Utility Taxes—Continued

C. WATER TRANSPORTATION

State	Steamboat	Navigation	Ferry	Canal
Alabama	License, 2 mills per $1 receipts; inspection fee, $5 to $5,000.			
Arizona			2 percent gross receipts.	
California			$3 to $100 per month.	
Georgia			$15 flat rate	
Indiana			$2 to $50	
Iowa [1]				
Kansas	Maintenance fee, 1/5 of 1 percent on gross intrastate revenue; assessment expense 3/5 of 1 percent on gross intrastate revenue.			
Kentucky			Intangible property rate.	
Louisiana	2 percent gross receipts.	2 percent gross receipts.	License $5 to $4,000	
Massachusetts [2]				
Michigan [1]				
Missouri	3 to 5 cents per ton; $1.50 to $2 per landing.	3 to 5 cents per ton; $1.50 to $2 per landing.	License fee, $2 to $5,000.	
New York	½ of 1 percent on gross earnings or tax on capital stock.			
Ohio	3 percent on gross earnings from intrastate business.			
Pennsylvania	8 mills per $1 gross receipts in the State.			
Rhode Island	1¼ percent gross intrastate receipts.		1¼ percent gross intrastate receipts.	
South Carolina		3 mills per $1 gross receipts.		
Tennessee			$25 plus 8 percent if competing with toll bridges. Others $25.	
Virginia	1 to 1¼ percent on gross receipts.			2 percent average gross receipts per mile times mileage traveled in State.
Washington [3]	½ percent gross revenue.			
West Virginia	2½ percent gross income.			
Wisconsin [1]				

[1] General property rates on public utilities.
[2] Franchise tax imposed on public utilities.
[3] Other public service business 1½ percent gross revenue.

D. AIR TRANSPORTATION

State	Airline	Airport
Iowa [1]		
Kentucky	Intangible property rate	
Massachusetts [2]		
Michigan [1]		
New York	½ of 1 percent on gross earnings or tax on capital stock.	
Oklahoma		2 percent gross receipts.
Tennessee	3 percent gross receipts	
Washington [3]		
Wisconsin [1]		

[1] General property rates on public utilities.
[2] Franchise tax imposed on public utilities.
[3] Public service businesses 1½ percent gross revenue.

E. COMMUNICATIONS

State	Telegraph	Cable	Telephone	Radio	Messenger or signal	Mutual or cooperative telephone company
Alabama	$1.50 per mile of line under 150 miles, $500 plus $1.50 over 150 miles.		2½ percent on gross receipts over $50,000.			
Arizona	Sales tax rate		1/10 to 3/10 of 1 percent gross intrastate revenue and sales tax rate.			
Arkansas	Not over *22* of 1 percent on earnings in State and sales tax.		Not over ⅖ of 1 percent on earnings in State and sales tax.			
Colorado	Sales tax		Sales tax			
Connecticut	3 percent intrastate earnings	3 percent intrastate earnings.	4 percent intrastate earnings			
Delaware	20 to 60 cents per mile in State		20 to 60 cents per mile in State plus 25 cents per transmitter.			
District of Columbia			4 percent intradistrict receipts			
Florida	$1.50 per $100 intrastate receipts		$1.50 per $100 intrastate receipts, license 6 to 8 cents per phone.			
Illinois	3 percent gross receipts	3 percent gross receipts	3 percent gross receipts	3 percent gross receipts.	3 percent gross receipts.	
Indiana	25 cents per $100 par value of stock, 2½ cents per share no par stock.		25 cents per $100 par value of stock, 2½ cents per share no par stock.			
Iowa [1]						
Kansas	⅕ and ⅗ of 1 percent gross intrastate revenue.		⅕ and ⅗ of 1 percent gross intrastate revenue.			
Kentucky	3 percent gross receipts	3 percent gross receipts.	3 percent gross receipts	3 percent gross receipts.		
Louisiana	2 percent intrastate receipts		2 percent intrastate receipts			
Maine	1¼ to 6 percent gross receipts		1¼ to 6 percent gross receipts			
Maryland	2½ percent receipts allocable to State.	2½ percent receipts allocable to State.	2 percent receipts allocable to State.			
Massachusetts [2]						
Michigan [1]						
Minnesota	6 percent gross earnings		4 to 7 percent on gross earnings, 15 cents per telephone on earnings under $100.			
Mississippi	$4 per mile of pole line, sales tax.		$5 to $25 on number of subscribers, sales tax.			
Missouri	Sales tax		Sales tax			
Montana	2 percent gross intrastate receipts.		1¼ percent on amounts over $250 of gross intrastate receipts, quarterly.			

Nevada	2 percent net profits		2 percent net profits			
New Jersey	2 percent gross receipts	2 percent gross receipts	2 percent gross receipts			
New Mexico	Sales tax		Sales tax	Sales tax		
New York	½ of 1 percent on gross earnings or tax on capital stock.		½ of 1 percent on gross earnings or tax on capital stock.			
North Carolina	4 to 6 percent on gross intrastate receipts.		6 percent gross intrastate receipts			
North Dakota	Sales tax	Sales tax	Sales tax	Sales tax	Sales tax	50 cents per telephone instrument.
Ohio	3 percent gross intrastate earnings.		3 percent gross intrastate earnings.		2.35 percent gross intrastate earnings.	
Oregon	¼ of 1 percent gross operating intrastate revenue.		¼ of 1 percent gross operating intrastate revenue.			
Pennsylvania	8 mills per $1 gross intrastate receipts.		8 mills per $1 gross intrastate receipts.			
Rhode Island	4 percent gross intrastate income.	7 percent gross intrastate income.	7 percent gross intrastate income			
South Carolina	3 mills per $1 gross receipts and franchise tax.		3 mills per $1 gross receipts and franchise tax.			
South Dakota	Sales Tax	Sales tax	Sales tax	Sales tax	Sales tax	
Tennessee	3 percent over $10,000 gross intrastate receipts.		3 percent over $10,000 gross intrastate receipts.			
Texas	1½ to 2.275 percent gross intrastate receipts.		1½ to 2.275 percent gross intrastate receipts.			
Utah	Sales tax		Sales tax			
Vermont	4¼ percent gross earnings or rate on miles and wires.		1¼ to 4¼ percent on gross intrastate revenue.			
Virginia	3⅝ percent gross receipts plus $2.25 per mile of poles.		1⁹⁄₁₆ to 3 percent on gross receipts and rate on miles of poles.			
Washington [3]	3 percent gross operating revenue.		3 percent gross operating revenue			
West Virginia	5 percent gross income—additional 5 percent on net income.		2¾ percent on gross income, additional 2¾ percent on net income.			
Wisconsin [1]			2½ to 6 percent on exchange receipts, 2½ to 8 percent on toll receipts, minimum 5 cents per instrument.			
Wyoming	Sales tax		Sales tax			

[1] General property rate imposed on public utilities.
[2] Franchise tax imposed on public utilities.
[3] Other public service businesses 1½ percent gross revenue.

XIV. Public Utility Taxes—Continued

F. LIGHT, POWER, WATER AND SIMILAR SERVICES

State	Water	Gas	Electric	Electric transmission lines	Refrigerating	Heating	Sewage disposal	Water power	Steam power	Dam power
Alabama[1]			Hydrogenerated 4 mills per $1 gross receipts (operation) 2/5 mills per kilowatt-hr. manufactured.							
Arizona	1/10 to 2/10 of 1% gross intrastate revenue and sales tax.	1/10 to 2/10 of 1% gross intrastate revenue and sales tax.	1/10 to 2/10 of 1% gross intrastate revenue and sales tax.							
Arkansas[2]	Not over 2/5 of 1% on earnings in State.	Not over 2/5 of 1% on earnings in State.	Not over 2/5 of 1% on earnings in State.						Not over 2/5 of 1% on earnings in State.	
Colorado		Under sales tax.	Light and power under sales tax.							
Connecticut	1½% gross intrastate earnings.	1½% gross intrastate earnings.	Light, 1½% gross intrastate earnings.							
Delaware		$50 plus 1 mill per $1 gross intrastate receipts.	$50 plus 1 mill per $1 gross intrastate receipts.			$50 plus 1 mill per $1 gross intrastate receipts.			$50 plus 1 mill per $1 gross intrastate receipts.	
District of Columbia.		4% gross intradistrict receipts.	Light, 4% gross intradistrict receipts.							
Florida	$1.50 per $100 gross intrastate receipts, license, $10 to $300.	$1.50 per $100 gross intrastate receipts, license, $10 to $300.	$1.50 per $100 gross intrastate receipts, license, $10 to $300.			$1.50 per $100 gross intrastate receipts.		$1.50 per $100 gross intrastate receipts.	$1.50 per $100 gross intrastate receipts.	
Idaho			½ mill per kilowatt-hr. generated or manufactured in the State.							
Illinois		3% gross receipts.	3% gross receipts.							

Indiana	25¢ per $100 par stock, 2½¢ per share no par.	25¢ per $100 par stock, 2½¢ per share no par.	25¢ per $100 par stock, 2¢ per share no par.			25¢ per $100 par stock, 2½¢ per share no par.		25¢ per $100 par stock, 2½¢ per share no par.	25¢ per $100 par stock, 2½¢ per share no par.	
Iowa [3]										
Kansas	Under sales tax.	Under sales tax.	Under sales tax			⅕ and ⅗ of 1% intrastate revenue.		⅕ and ⅗ of 1% intrastate revenue.	⅕ and ⅗ of 1% intrastate revenue.	
Kentucky	3% gross receipts.	3% gross receipts.	3% gross receipts.							
Louisiana	$5 to $7,500	$5 to $7,500	$5 to $7,500 and electrically generated or sold 2%.			$5 to $7,500		$5 to $7,500	$5 to $7,500	
Maryland		1½% receipts allocable to State.	Light and power, 1% receipts allocable to State.							
Massachusetts [4]										
Michigan [3]										
Mississippi	Under sales tax.	Under sales tax.	$22.50 per mi. of line, and under sales tax.	$22.50 per mi. of line.			Under sales tax.			
Missouri	do	do	Under sales tax							
Montana		Natural, ⅜ of 1c per 1,000 cu. ft. distributed in State.	1% intrastate receipts.							
Nevada	2% net profit	2% net profit	2% net profit			2% net profit		2% net profit	2% net profit	
New Jersey		½% plus 5% of dividends over 4% paid or declared, plus additional tax on gross receipts.	Light, ½% plus 5% of dividends over 4% paid or declared, light and gas, additional tax on gross receipts.			Gross receipts tax.		Gross receipts tax.	Gross receipts tax.	½% plus 5% of dividends over 4% paid or declared.
New Mexico	½ of 1% gross interstate receipts.	½ of 1% gross interstate receipts and under sales tax.	½ of 1% gross intrastate receipts and under sales tax.						½ of 1% gross intrastate receipts.	
New York	½ of 1% gross earnings plus 3% of dividends paid over 4%.	½ of 1% gross earnings plus 3% of dividends paid over 4%.	½ of 1% gross earnings plus 3% of dividends paid over 4%.		½ of 1% gross earnings plus 3% of dividends paid over 4%.	½ of 1% gross earnings plus 3% of dividends paid over 4%.		½ of 1% gross earnings plus 3% of dividends paid over 4%.	½ of 1% gross earnings plus 3% of dividends paid over 4%.	

See footnotes at end of table, p. 33.

XIV. Public Utility Taxes—Continued

F. LIGHT, POWER, WATER AND SIMILAR SERVICES—Continued

State	Water	Gas	Electric	Electric transmission lines	Refrigerating	Heating	Sewage disposal	Water power	Steam power	Dam power
North Carolina	4% gross receipts.	4 to 6% gross receipts.	6% gross receipts				6% gross receipts.			
North Dakota	Under sales tax.	Under sales tax.	Rural elect. coop., 1 to 2% gross receipts and under sales tax.							
Ohio	3% intrastate earnings.	3% intrastate earnings.	3% intrastate earnings.		3% intrastate earnings.	3% intrastate earnings.				
Oklahoma		Under sales tax.	2% gross receipts. Rural elect. under sales tax.		Under sales tax.	Under sales tax			Under sales tax	
Oregon	¼ of 1% gross intrastate revenue.	¼ of 1% gross intrastate revenue.	¼ of 1% gross intrastate revenue. Rural elec., 2% gross earnings.			¼ of 1% gross intrastate revenue.		¼ of 1% gross intrastate revenue.	¼ of 1% gross intrastate revenuc.	
Pennsylvania			Light and hydro-generated—8 mills per $1 gross sales.					8 mills per $1 gross sales elec. energy.		
Rhode Island	1¼% gross intrastate income.	1¼% gross intrastate income.	Light and power—2½% gross intrastate income.			1¼% gross intrastate income.				
South Carolina	3 mills per $1 gross receipts and franchise tax.	3 mills per $1 gross receipts and franchise tax.	Light and power—3 mills per $1 gross receipts and franchise tax. Steam and hydro-generated, ½ mill per kilowatt hr.							

South Dakota	Under sales tax.	Under sales tax.	Light, power and rural elec. under sales tax; rural elec., 2% gross receipts in lieu of property tax.						
Tennessee	3% over $5,000 gross intrastate receipts.	1½% gross intrastate receipts.	Light and power—3% over $5,000 gross intrastate receipts.						
Texas	0.44 to 1.5125% gross receipts in State.	0.44 to 1.5125% gross receipts in State.	Light and power—0.44 to 1.5125% gross receipts in State.						
Utah [2]									
Vermont			½ mill per kilowatt-hr. manufactured.						
Virginia	1⅛ to 3% gross receipts.	1⅛ to 3% gross receipts.	Light, power, and rural elec., 1⅛ to 3% gross receipts.			1⅛ to 3% gross receipts.			
Washington [5]	3% gross revenue.	2% gross revenue.	Light and power—3% gross revenue.						
West Virginia	Under occupation tax.	Natural gas under occupation tax.	Light and power—under occupation tax.						
Wisconsin [3]			Rural elec., 3% gross income in lieu of income tax.						
Wyoming		Under sales tax.	Light and power—under sales tax.			Under sales tax.			

[1] License and inspection fee also imposed.
[2] Taxable under sales tax.
[3] General property rates imposed on utilities.
[4] Franchise tax imposed on utilities.
[5] Other public service businesses, 1½% gross revenue.