

SPECIAL RESEARCH REPORT NO. 14
April 15, 1950

THIRTY YEARS OF TAXATION IN MINNESOTA

**FEDERAL, STATE AND LOCAL TAX COLLECTIONS AND FEDERAL
AND STATE AIDS, 1920 - 1949**

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TAX RESEARCH DIVISION

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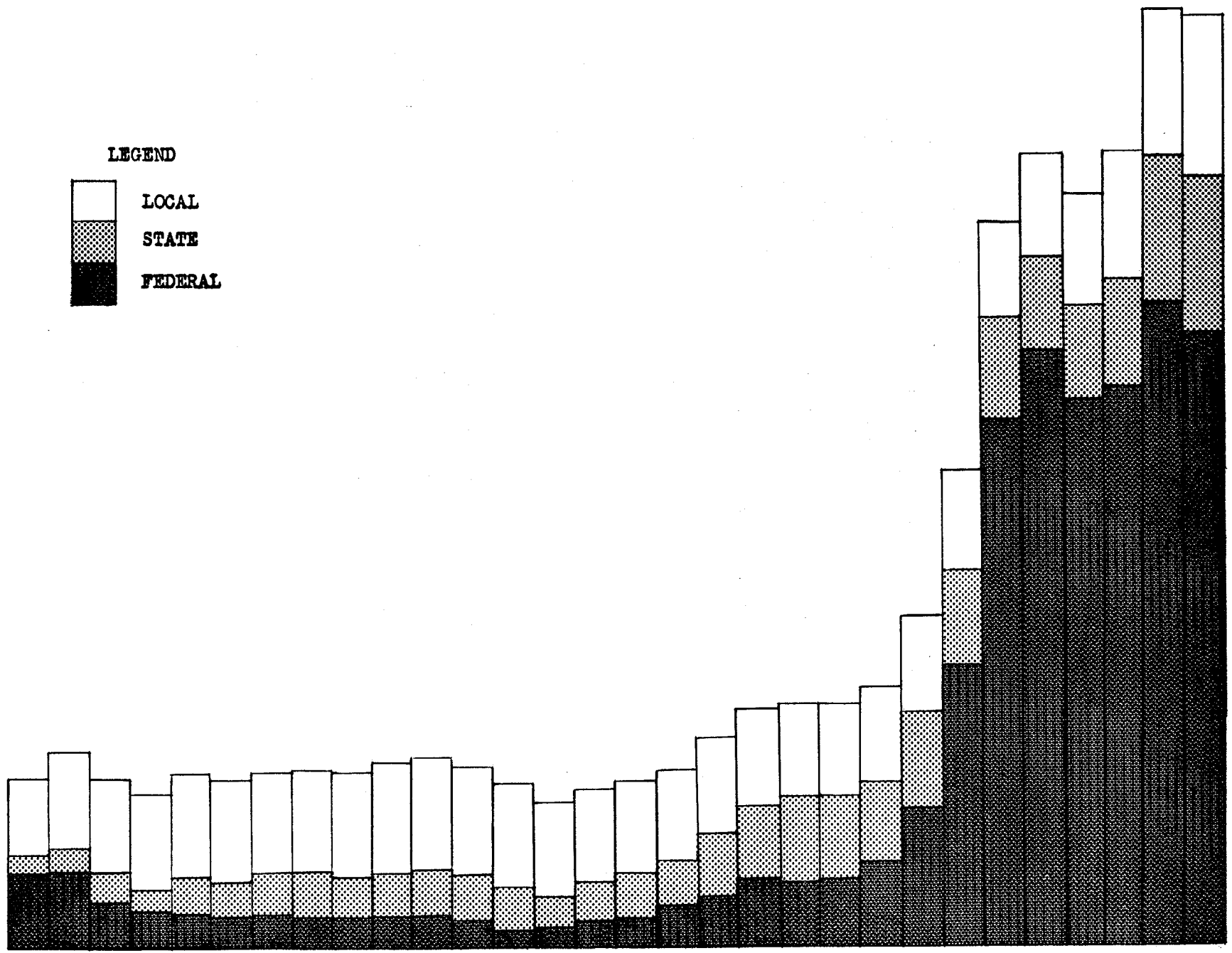


CHART 1. FEDERAL, STATE, AND LOCAL TAXES IN MINNESOTA, 1920 - 1949

THIRTY YEARS OF TAXATION IN MINNESOTA

Introduction

The purpose of this research report is to present the amount of taxes collected by the federal, state and local governments in Minnesota and the amount of federal and state aids and shared taxes for the thirty-year period beginning in 1920 and ending in 1949. This report is essentially a statistical source-book of tax information and is not intended to be a critical analysis of Minnesota's tax system. It is hoped that the information presented here will form the basis of study by all groups and individuals interested in Minnesota's tax system.

Federal Tax Collections and Federal Aids

Federal taxes collected in Minnesota in 1920 totalled \$77,598,716 which represented the post-war high point following World War I. From 1920 to 1932 federal tax collections in Minnesota declined, reaching their lowest point in 1932 of \$14,303,567. Since 1932 federal taxes have steadily increased, rising very rapidly beginning in 1942 and reaching their peak level after World War II in 1948. In 1949 federal tax collections in Minnesota totalled \$669,015,501 which was nearly nine times the amount of federal taxes collected in 1920 and forty-seven times the amount of federal taxes collected in 1932 (see Table I, page 3). These figures strikingly illustrate the tremendous increase which has occurred in federal taxes in Minnesota in the last thirty years. As federal taxes were increasing federal aids paid to the State of Minnesota have also been increasing (see Table I). In 1920 federal aids to Minnesota amounted to slightly less than \$300,000 but by 1949 federal aids have increased to approximately \$40,000,000, or one hundred thirty-six times the 1920 level. During the thirty-year period from 1920 to 1949 the ratio of federal aids to federal taxes in Minnesota has fluctuated widely. In 1920 federal aids amounted to less than 4/10ths of 1% of federal taxes collected in Minnesota but in 1932, and again in 1937, the ratio of federal aids to federal taxes exceeded 40%. In 1949 federal aids in Minnesota amounted to less than 6% of total federal tax collections in Minnesota. If federal aids are subtracted from federal taxes the "net" federal taxes in Minnesota in 1949 are found to be nearly seventy-four times greater than they were in 1932 (see Table I). These figures on federal taxes are important since they indicate the extent to which federal taxes restrict the state and local governments in their search for new revenues. It should be noted that in 1949 two-thirds of all of the taxes paid by Minnesotans represented federal taxes. The tremendous growth of federal taxes in Minnesota can be observed by examining Chart I, page 1.

The preceding comments with respect to federal taxes are based upon federal tax collections in Minnesota from 1920 to 1949 but, as a matter of fact, the federal taxes actually borne by Minnesotans, many of such federal taxes being hidden in the prices paid by persons in Minnesota, are even greater than the federal tax collection figures indicate. The actual incidence of federal taxes as estimated by this department,¹ in comparison with federal tax collections in Minnesota, for the years 1947, 1948 and 1949 is as follows:

Year	Federal Taxes Actually Paid by Minnesotans	Federal Tax Collections In Minnesota
1947	\$657,632,812	\$612,200,194
1948	\$735,531,947	\$706,239,359
1949	\$725,482,271	\$669,015,501

¹Special Research Report Nos. 4, 8 and 13: "The Incidence of Federal Taxes in Minnesota."

TABLE I
FEDERAL TAXES AND FEDERAL AIDS IN MINNESOTA
1920 - 1949

Year	Federal Taxes (1)	Federal Aids (2)	Federal Taxes Minus Federal Aids	Ratio of Federal Aids To Federal Taxes
1920	\$ 77,598,716	\$ 292,891	\$ 77,305,825	.38%
1921	77,722,158	349,041	77,373,117	.45
1922	46,253,943	1,234,446	45,019,497	2.67
1923	30,689,114	1,983,843	28,705,271	6.46
1924	31,586,634	1,947,273	29,639,356	6.16
1925	27,983,216	3,609,802	24,373,414	12.90
1926	33,898,183	2,806,636	31,091,547	8.23
1927	28,442,754	3,099,919	25,342,835	10.90
1928	27,844,873	2,410,378	25,434,495	8.66
1929	29,069,411	2,811,958	26,257,453	9.67
1930	30,438,655	2,891,056	27,547,599	9.50
1931	23,283,386	4,552,601	18,730,785	19.56
1932	14,303,567	5,766,172	8,537,395	40.31
1933	15,275,127	5,365,276	9,909,851	35.12
1934	24,930,977	7,917,698	17,013,279	31.76
1935	29,906,714	8,235,235	21,671,479	27.54
1936	38,082,965	8,112,430	29,970,535	21.30
1937	52,663,152	21,495,092	31,168,060	40.82
1938	71,466,304	18,469,202	52,997,102	25.84
1939	68,830,640	17,159,473	51,671,167	24.93
1940	68,528,733	17,149,929	51,378,804	25.03
1941	88,371,371	19,071,482	69,299,889	21.58
1942	148,965,771	21,848,607	127,117,164	14.67
1943	306,701,966	19,065,260	287,636,706	6.22
1944	576,572,514	18,545,890	558,026,624	3.22
1945	651,966,415	18,120,604	633,845,811	2.78
1946	599,961,248	16,532,653	583,428,595	2.76
1947	612,200,194	26,661,897	585,538,297	4.36
1948	706,239,359	34,611,841	671,627,518	4.90
1949	669,015,501	39,756,724	629,258,777	5.94

(1) Source: Annual Reports of the Commissioner of Internal Revenue (U.S. Treasury Department).
(2) Reports of Minnesota State Auditor.

The principal reason why federal taxes collected in Minnesota understate the amount of federal taxes actually paid by Minnesotans is because such federal excises as taxes upon cigarettes and liquor are not collected in Minnesota but are added to the prices paid by Minnesotans. Details of this department's estimates of the incidence of federal taxes in Minnesota are presented in special research reports of this department.

Relationship Between Federal, State and Local Taxes

The total of all taxes--federal, state and local--paid by Minnesotans in 1920 was slightly over \$182,000,000 and the corresponding total tax bill in 1949 was slightly over \$1,000,000,000. In this thirty-year period the most significant shift has occurred with respect to federal and local taxes: in 1920 federal taxes accounted for approximately 43% of the total tax bill in Minnesota and local taxes amounted to 46%, whereas in 1949 federal taxes represented over 65% of the total tax bill and local taxes had declined to 17% of the total. The decline in the relative importance of local taxes is even more strikingly illustrated if we compare 1932 with 1949: in 1932 local taxes accounted for 65% of the total tax bill in Minnesota but by 1949 local taxes had declined to 17% of the total. Correspondingly, federal taxes in 1932 accounted for only 8% of the total tax bill, whereas in 1949 they amounted to over 65% of the total, a relative increase of over eight times. During the same period state taxes have declined from approximately 27% of the total in 1932 to 17% in 1949. Another way to state these percentages is in terms of dollars: out of \$100 of taxes paid in 1932, \$8.20 went to the federal government, \$26.80 to the state government and \$65 to the local governments, whereas in 1949 the amount going to the federal government was \$65.50, to the state government \$17.30 and to the local governments \$17.20 (See Table II, page 5).

The trend of federal, state and local taxes is presented in Chart I, page 1. An examination of this chart reveals a number of interesting facts concerning taxes in Minnesota in the last thirty years. In analyzing this chart it is helpful to take four years for purposes of comparison: 1920, representing the post-war period after World War I; 1932, representing the bottom of the last depression; 1940, representing the pre-war period before World War II; and 1949, representing the post-war period after World War II. As to federal taxes it should be noted that such taxes declined from over \$77,000,000 in 1920 to \$14,000,000 in 1932, rising to \$68,000,000 in 1940 and then to \$669,000,000 in 1949. It should be noted that after twenty years federal taxes in 1940 still had not attained the level which they had reached in 1920. State taxes on the other hand have increased rather steadily over the thirty-year period, rising from nearly \$21,000,000 in 1920 to approximately \$47,000,000 in 1932, \$91,000,000 in 1940 and \$177,000,000 in 1949. Local taxes remained relatively unchanged for nearly twenty-five years, rising from \$84,000,000 in 1920 to \$122,000,000 in 1930 and then declining to \$108,000,000 in 1944. In the last five years local taxes have increased nearly \$70,000,000, attaining the total of \$175,000,000 in 1949. It should be noted also that the amount of state taxes collected in Minnesota has remained less than the total amount of local taxes for nearly every year of the thirty-year period. Actually, when state aids to local governments and state taxes shared with local governments are taken into account the amount of state taxes has always been substantially less than the amount of taxes going to the local governments in Minnesota. This point is brought out in the following section of this report.

State Taxes and State Aids and Shared Taxes

A substantial part of state tax collections is passed on to the local governments of Minnesota either in the form of state aids or shared taxes. The importance of state aids and shared taxes can be observed by examining Chart II, page 6. The data upon which this chart is based is presented in Table III, page 7. It should be noted that as state taxes have increased in the last thirty years state aids and shared taxes have also increased. State aids and shared taxes amounted to slightly over \$9,000,000 in 1920, approximately 44% of total state tax collections in that year. In 1949 state aids and shared taxes totalled over \$63,000,000 and represented nearly 36% of total state tax collections. In the thirty-year period from 1920 to 1949 an average of over 35% of state tax collections has either been shared with the local governments or passed on to the local governments in the form of state aids. More importantly, however, it should be noted that state aids and shared taxes have been an increasingly larger proportion of local revenues in every year since 1920.

TABLE II
FEDERAL, STATE AND LOCAL TAX COLLECTIONS IN MINNESOTA,
1920 - 1949

Year	Federal	State	Local	Total	% of Total Tax Collections		
					Federal	State	Local
1920	\$ 77,598,716	\$ 20,864,068	\$ 83,910,592	\$ 182,373,376	42.6%	11.4%	46.0%
1921	77,722,158	28,148,657	105,479,104	211,349,919	36.8	13.3	49.9
1922	46,253,943	30,095,660	107,338,753	183,688,356	25.2	16.4	58.4
1923	30,689,114	27,322,319	107,211,718	165,223,151	18.6	16.5	64.9
1924	31,586,634	42,820,983	112,147,904	186,555,521	16.9	23.0	60.1
1925	27,983,216	39,933,376	111,217,466	179,134,058	15.6	22.8	62.1
1926	33,898,183	42,757,732	112,290,705	188,946,620	18.0	22.6	59.4
1927	28,442,754	48,134,834	113,810,068	190,387,656	14.9	25.3	59.8
1928	27,844,873	43,966,890	116,334,892	188,146,655	14.8	23.4	61.8
1929	29,069,411	48,721,227	120,330,943	198,121,581	14.7	24.6	60.7
1930	30,438,655	50,892,675	122,043,857	203,375,187	15.0	25.0	60.0
1931	23,283,386	51,183,780	121,509,020	195,976,186	11.9	26.1	62.0
1932	14,303,567	46,796,820	113,611,621	174,712,008	8.2	26.8	65.0
1933	15,275,127	38,730,712	102,141,487	156,147,326	9.8	24.8	65.4
1934	24,930,977	42,824,468	99,006,684	166,762,129	14.9	25.7	59.4
1935	29,906,714	50,275,227	100,236,566	180,418,507	16.6	27.9	55.5
1936	38,082,965	55,794,432	98,719,591	192,596,988	19.8	29.0	51.2
1937	52,663,152	70,800,961	100,168,858	223,632,971	23.5	31.7	44.8
1938	71,466,304	83,016,099	105,619,255	260,101,658	27.5	31.9	40.6
1939	68,830,640	90,360,161	105,159,822	264,350,623	26.0	34.2	39.8
1940	68,528,733	90,727,042	106,216,899	265,472,674	25.8	34.2	40.0
1941	88,371,371	90,675,112	105,595,196	284,641,679	31.0	31.9	37.1
1942	148,965,771	103,293,510	105,187,109	357,446,390	41.7	28.9	29.4
1943	306,701,966	104,429,771	105,912,820	517,044,557	59.3	20.2	20.5
1944	576,572,514	110,254,118	107,703,476	794,530,108	72.6	13.9	13.5
1945	651,966,415	105,733,269	111,481,341	869,181,025	75.0	12.2	12.8
1946	599,961,248	109,550,620	120,415,181	829,927,049	72.3	13.2	14.5
1947	612,200,194	128,373,203	131,761,359	872,334,756	70.2	14.7	15.1
1948	706,239,359	163,303,474	158,901,075	1,028,443,908	68.7	15.9	15.4
1949	669,015,501	176,947,698	175,077,784	1,021,040,983	65.5	17.3	17.2

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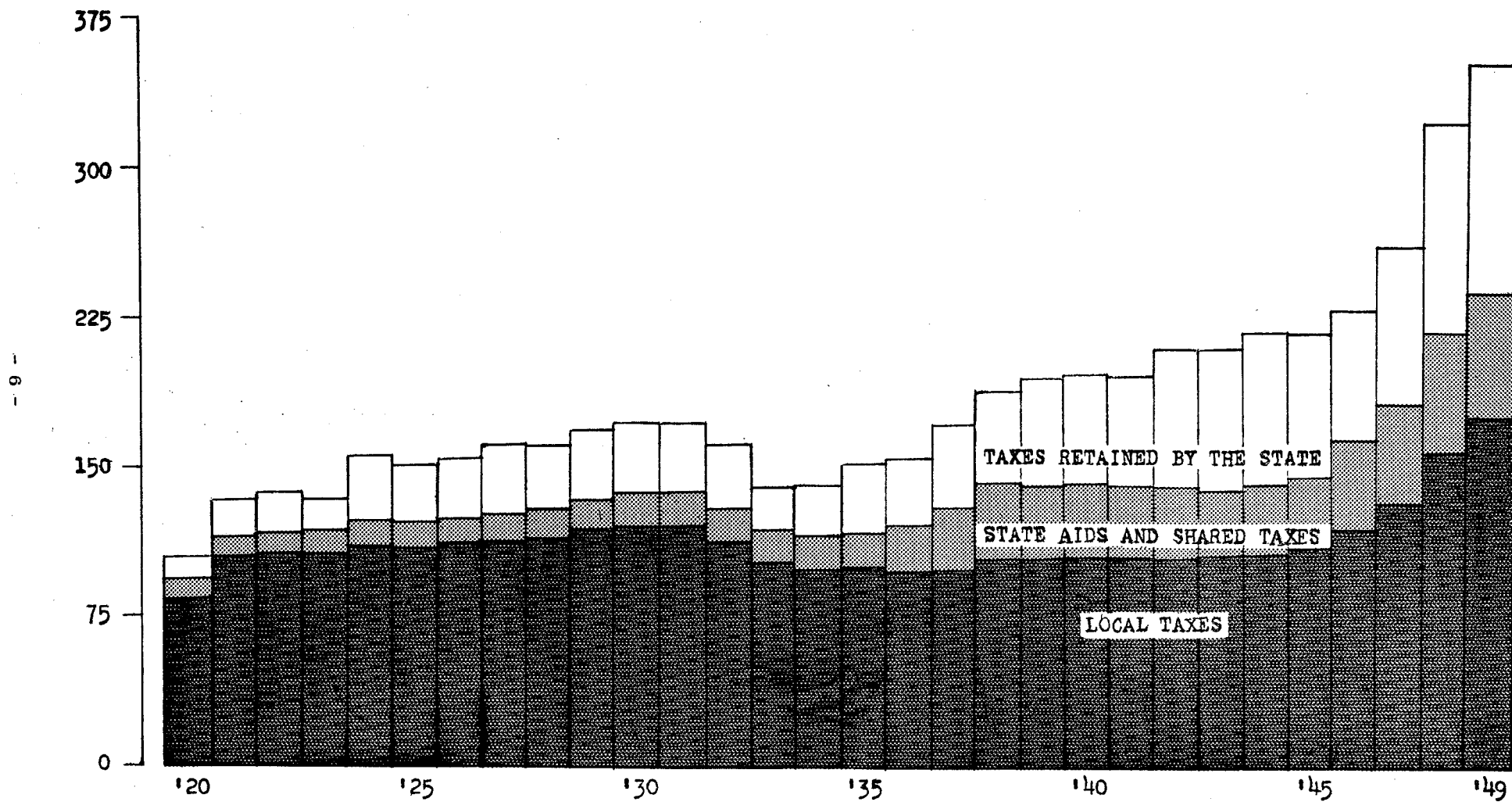


CHART II. STATE AND LOCAL TAXES AND STATE AIDS AND SHARED TAXES IN MINNESOTA, 1920 - 1949

TABLE III

STATE TAXES, LOCAL TAXES, STATE AIDS AND SHARED TAXES,
1920 - 1949

Year	State Tax Collections (Fiscal Year)	State Aids & Shared Taxes (Fiscal Year)	Local Taxes (Year Payable)	State Aids & Shared Taxes % of State Taxes	Local Taxes, State Aids, Shared Taxes	State Aids & Shared Taxes % of Local Taxes & Aids
1920	\$ 20,864,068	\$ 9,150,330	\$ 83,910,592	43.9%	\$ 93,060,922	9.8%
1921	28,148,657	8,583,888	105,479,104	30.5	114,062,992	7.5
1922	30,095,660	10,004,455	107,338,753	33.2	117,343,208	8.5
1923	27,322,319	11,326,176	107,211,718	41.5	118,537,894	9.5
1924	42,820,983	11,603,182	112,147,904	27.1	123,751,086	9.4
1925	39,933,376	12,102,800	111,217,466	30.3	123,320,266	9.8
1926	42,757,732	12,352,461	112,290,705	28.9	124,643,166	9.9
1927	48,134,834	13,869,842	113,810,068	28.8	127,679,910	10.9
1928	43,966,890	12,903,723	116,334,892	29.3	129,238,615	10.0
1929	48,721,227	13,063,866	120,330,943	26.8	133,394,809	9.8
1930	50,892,675	15,911,488	122,043,857	31.3	137,955,345	11.5
1931	51,183,780	16,620,923	121,509,020	32.5	138,129,943	12.0
1932	46,796,820	16,903,158	113,611,621	36.1	130,514,779	13.0
1933	38,730,712	17,680,542	102,141,487	45.7	119,822,029	14.8
1934	42,824,468	17,506,065	99,006,684	40.9	116,512,749	15.0
1935	50,275,227	16,821,970	100,236,566	33.5	117,058,536	14.4
1936	55,794,432	22,383,955	98,719,591	40.1	121,103,546	18.5
1937	70,800,961	30,180,964	100,168,858	42.6	130,349,822	23.2
1938	83,016,099	37,374,222	105,619,255	45.0	142,993,477	26.1
1939	90,860,161	34,363,617	105,159,822	38.0	139,523,439	24.6
1940	90,727,042	35,209,195	106,216,899	38.8	141,426,094	24.9
1941	90,675,112	34,125,167	105,595,196	37.6	139,720,363	24.4
1942	103,293,510	34,598,834	105,187,109	33.5	139,785,943	24.8
1943	104,429,771	32,842,123	105,912,820	31.4	138,754,943	23.7
1944	110,254,118	33,483,173	107,703,476	30.4	141,186,649	23.7
1945	105,733,269	35,460,399	111,481,341	33.5	146,941,740	24.1
1946	109,550,620	41,579,741	120,415,181	38.0	161,994,922	25.7
1947	128,373,203	41,348,244	131,761,359	32.2	173,109,603	24.0
1948	163,303,474	59,994,027	158,901,075	36.7	218,895,102	27.4
1949	176,947,698	63,098,978	175,077,784	35.7	238,176,762	26.5

In 1920 state aids and shared taxes amounted to slightly less than 10% of local revenues, whereas in 1949 they represented over 26% of local revenues. It should be remembered, of course, that the data for local governments presented in Table III includes only local taxes, state aids and state taxes shared with local governments and does not include other forms of revenue received by local governments: such as profits from municipally owned liquor stores and utility plants and miscellaneous fees and licenses. Attention is also called to the fact that the figures used in this report of state aids and shared taxes represent only the state collected taxes which are returned to the local governments, i.e. the amounts do not include federal aids to the state which are passed on to the local governments. Also, the amount of state aids shown in this report does not agree with the "grants and subsidy" amounts reported by the State Auditor, since certain items such as grants to the University of Minnesota, which are contained in the latter figure, have not been included as a state aid in this report.

The relative importance of the principal state collected taxes is presented in Table IV, page 9. Examination of this table reveals that in the last thirty years Minnesota's state tax system has become more diversified. It should be noted especially that the emphasis upon property taxation at the state level has steadily decreased. In 1920, 86% of state tax collections was represented by the state property tax and the state tax on gross earnings, which latter tax is customarily considered to be a property tax. In 1949 the state property tax and gross earnings taxes accounted for only 13% of state tax revenues. The principal additions to the state tax system which have been made in the last thirty years are iron ore taxes (1924), gasoline taxes (1926), alcoholic beverage taxes (1934), income taxes (1934), unemployment compensation taxes (1937), gift taxes (1938) and tobacco taxes (1937). Since the bank excise tax (1941) was in lieu of personal property taxes on banks, it is not considered to be an addition to the tax system. During this thirty-year period the only tax which has been dropped was the tax on money and credits, the assessment of which was abandoned in 1945.

The detailed amounts of state collected taxes for every year since 1920 are presented in Table VII, pages 13 to 23. This table also presents the following local tax collections since 1920: real and personal property taxes, money and credits taxes, special property assessments, special property taxes on power companies, mortgage registry taxes and grain taxes.

The Minnesota Tax Burden

In interpreting the tax collection data presented in this report care should be taken not to over-emphasize the dollar amount of taxes being collected. A large part of the increase in tax collections by the federal, state and local governments has occurred since 1939 and has been accompanied by a corresponding decrease in the value of the dollar. It should be borne in mind that the dollar amounts of taxes in recent years do not represent the same amount of real purchasing power which they do in earlier years. One method of estimating the relative tax burden is to compare the total amount of taxes with the total amount of income received by individuals in Minnesota. The United States Department of Commerce has published the amount of income payments made to individuals in Minnesota since 1929 and a comparison of taxes to these income amounts is presented in Table V, page 10.

The importance of the percentage amounts presented in Table V can probably be made more meaningful by expressing the ratio of dollars of taxes to dollars of income. For example, in 1929 out of each \$100 of income received by individuals in Minnesota \$13.70 went for taxes and was divided as follows: \$2.00 to the federal government, \$3.30 to the state government and \$8.40 to local governments. In 1948, the latest year for which data is available, out of each \$100 received by individuals in Minnesota \$25.90 went for taxes and was divided as follows: \$17.80 to the federal government, \$4.10 to the state government and \$4.00 to local governments. Of course, it should be remembered that income payments to individuals in Minnesota in 1948 were nearly three times larger than they were in 1929, having increased from \$1,443,000 in 1929 to \$3,970,000 in 1948.

Another way to analyze the change which has occurred in the burden of taxation in Minnesota is to eliminate the effect of population change by comparing per capita income and per capita tax amounts. In 1929, the earliest year for which such data is available, the per capita income in

TABLE IV

PERCENTAGE OF PRINCIPAL STATE TAXES TO TOTAL STATE TAX COLLECTIONS BY YEARS,
1920 - 1949 (a)

Year	State Property Tax	Gross Earnings	Licenses	Gift & Inheritance	Insurance Premiums	Iron Ore	Gasoline	Alcoholic Beverage	Income	Unemploy- ment	Tobacco
1920	45.7	40.0	4.4	5.1	4.3						
1921	44.7	34.9	12.2	3.6	4.0						
1922	33.7	27.5	31.3	3.2	3.7						
1923	32.5	27.6	29.8	5.5	4.2						
1924	22.0	21.8	24.6	2.1	3.0	28.2 ^b					
1925	38.7	21.5	26.5	2.8	3.4	6.9					
1926	28.3	21.1	26.4	2.4	3.6	6.3	11.7				
1927	29.5	18.4	24.0	2.7	3.4	11.6	10.2				
1928	25.9	20.3	26.5	3.2	3.8	7.9	12.1				
1929	28.5	20.2	25.6	3.5	3.7	7.0	11.4				
1930	21.4	18.0	25.2	3.3	3.9	9.4	18.7				
1931	23.6	15.7	24.3	4.6	3.8	7.3	20.6				
1932	24.8	12.8	25.0	4.3	4.1	3.9	25.0				
1933	32.4	11.3	18.3	6.1	4.5	1.7	25.5				
1934	29.0	11.2	21.5	2.8	3.8	3.0	24.0	2.1	2.5		
1935	33.3	9.8	17.4	2.6	3.7	3.1	21.4	5.5	3.1		
1936	28.3	9.7	18.2	2.2	3.3	3.4	20.0	6.0	8.8		
1937	26.7	9.1	15.6	1.1	2.7	4.5	18.8	5.6	7.5	8.3	
1938	11.5	9.4	14.0	1.5	2.4	12.3	20.2	6.4	7.1	15.1	
1939	15.2	7.2	13.5	2.2	2.2	2.4	19.8	5.6	16.0	15.9	
1940	13.6	7.4	13.6	1.3	2.3	6.3	21.4	6.8	12.1	15.2	
1941	13.5	9.0	14.8	1.0	2.3	8.3	18.8	5.7	14.3	12.2	
1942	10.7	9.2	12.5	1.5	2.3	9.9	19.9	6.0	16.3	11.6	
1943	9.4	10.8	10.9	.9	2.2	10.0	15.2	5.6	20.9	14.1	
1944	9.1	11.3	9.4	1.5	2.2	7.9	12.5	4.8	23.6	17.7	
1945	5.7	11.9	9.3	1.9	2.5	8.2	13.4	5.8	21.8	19.4	
1946	5.6	11.7	8.1	1.9	2.5	7.4	17.1	7.0	21.1	15.5	
1947	7.2	9.5	11.1	2.4	2.6	6.0	17.8	6.1	24.7	12.3	.2
1948	5.5	8.5	10.2	2.2	2.4	6.9	15.1	10.0	26.3	7.9	4.9
1949	4.8	8.8	10.8	1.3	2.5	7.9	14.8	7.7	28.2	7.9	5.0

(a) Taxes amounting to less than 1% are omitted.

(b) Represents three years' collections.

TABLE V

FEDERAL, STATE AND LOCAL TAXES AS A PERCENTAGE OF
INDIVIDUAL INCOME PAYMENTS IN MINNESOTA
1929 - 1949

Year	Income Payments to Individuals (Millions)	Federal	State	Local	Total	State and Local
1929	\$ 1,443	2.0%	3.3%	8.4%	13.7%	11.7%
1930	1,325	2.3	3.8	9.3	15.4	13.1
1931	1,125	2.1	4.6	10.8	17.5	15.4
1932	839	1.7	5.6	13.5	20.8	19.1
1933	812	1.9	4.8	12.5	19.2	17.3
1934	921	2.7	4.6	10.8	18.1	15.4
1935	1,083	2.8	4.6	9.3	16.7	13.9
1936	1,281	3.0	4.4	7.7	15.1	12.1
1937	1,362	3.9	5.2	7.4	16.5	12.6
1938	1,304	5.5	6.4	8.1	20.0	14.5
1939	1,378	5.0	6.6	7.6	19.2	14.2
1940	1,424	4.8	6.3	7.5	18.6	13.8
1941	1,626	5.4	5.6	6.5	17.5	12.1
1942	2,060	7.2	5.0	5.1	17.3	10.1
1943	2,316	13.2	4.5	4.6	22.3	9.1
1944	2,456	23.5	4.5	4.4	32.4	8.9
1945	2,699	24.2	3.9	4.1	32.2	8.0
1946	3,173	18.9	3.5	3.8	26.2	7.3
1947	3,508	17.5	3.6	3.8	24.9	7.4
1948	3,970	17.8	4.1	4.0	25.9	8.1
1949	(1)					

(1) 1949 data not available.

Minnesota was \$566 and per capita taxes amounted to \$77.64 and were divided as follows: \$11.39 to the federal government, \$19.09 to the state government and \$47.16 to local governments in Minnesota. In 1948 per capita income in Minnesota was \$1,353 and per capita taxes amounted to \$349.81 of which \$240.22 was federal taxes, \$55.54 state taxes and \$54.05 local taxes. Per capita income and per capita federal, state and local taxes for each year from 1929 to 1949 are presented in Table VI, page 12. The total burden of all taxes in 1929 amounted to 13.7% of the per capita income of individuals in Minnesota in that year and for 1948, the latest year for which per capita income of individuals in Minnesota is available, the total burden of all taxes amounted to 25.9% of per capita income. It should be noted, however, that the per cent of per capita income paid for state taxes has remained practically unchanged, amounting to 3.3% in 1929 as compared with 4.1% in 1948. Local taxes have actually become a smaller burden in relation to income, declining from 8.4% in 1929 to 4.0% of income in 1948. Federal taxes on the other hand are taking about nine times as much of the average income now as they did formerly: in 1929 federal taxes were 2.0% of per capita income while in 1948 they had risen to nearly 18% of per capita income.

TABLE VI
 PER CAPITA INCOME AND PER CAPITA FEDERAL, STATE AND LOCAL TAXES
 1929 - 1949

Year	Per Capita Income	Per Capita Taxes			
		Total	Federal	State	Local
1929	\$ 566	\$ 77.64	\$ 11.39	\$ 19.09	\$ 47.16
1930	515	79.32	11.87	19.85	47.60
1931	433	75.38	8.95	19.69	46.74
1932	320	66.63	5.45	17.85	43.33
1933	307	59.09	5.78	14.66	38.65
1934	346	62.57	9.35	16.07	37.15
1935	403	67.13	11.13	18.70	37.30
1936	473	69.11	13.67	20.02	35.42
1937	500	82.06	19.32	25.98	36.76
1938	474	94.62	26.00	30.20	38.42
1939	497	95.31	24.82	32.58	37.91
1940	509	95.07	24.54	32.49	38.04
1941	583	103.22	32.05	32.88	38.29
1942	753	134.04	55.86	38.73	39.45
1943	875	200.58	118.98	40.51	41.09
1944	941	316.50	229.68	43.92	42.90
1945	1,029	348.02	261.05	42.33	44.64
1946	1,119	294.11	212.62	38.82	42.67
1947	1,215	302.05	211.98	44.45	45.62
1948	1,353	349.81	240.22	55.54	54.05
1949	---	342.99	224.74	59.44	58.81

* Not available

TABLE VII

STATE AND LOCAL TAX COLLECTIONS IN MINNESOTA
1920 - 1925

	1920	1921	1922	1923	1924	1925
Selected Sales & Gross Receipts						
Motor Vehicle Fuel	.....	.....	.....	.....	.....	.....
Aviation Gasoline	.....	.....	.....	.....	.....	.....
Alcoholic Beverages	.....	.....	.....	.....	.....	.....
Tobacco	.....	.....	.....	.....	.....	.....
Insurance	\$ 861,393	\$ 1,065,468	\$ 1,055,461	\$ 1,108,255	\$ 1,237,670	\$ 1,304,237
Fire Marshal	45,307	56,253	47,416	49,543	54,517	51,772
Firemen's Relief	.....	.....	.....	.....	.....	.....
Public Utilities						
Railroads	7,759,828	9,070,020	7,368,620	6,647,437	8,418,961	7,673,105
Telephones	358,831	424,225	468,472	658,027	686,281	695,580
Telegraph	29,439	33,119	35,887	35,887	38,110	43,435
Sleeping Car	41,851	53,072	252,426	60,331	64,863	59,124
Express	105,157	192,595	115,409	81,651	75,371	62,102
Freight	21,718	20,761	27,956	30,052	44,523	61,368
Cooperative Rural Electric	.....	.....	.....	.....	.....	.....
Boxing Exhibitions	17,287	15,547	10,540	14,351	13,849	7,451
Oleomargarine	.....	.....	.....	.....	.....	.....
TOTAL SELECTED SALES & GROSS RECEIPTS	\$ 9,240,811	\$ 10,931,060	\$ 9,382,187	\$ 8,685,534	\$ 10,634,145	\$ 9,958,174
Licenses & Privilege Taxes						
Motor Bus & Truck Permits	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Motor Vehicle	204,172	2,668,723	8,748,287	7,215,121	8,634,580	9,437,156
Motor Vehicle Operators	.....	.....	8,690	14,031	19,520	19,778
Corporations	169,150	129,675	87,305	124,025	150,048	110,666
Alcoholic Beverages	.....	.....	.....	.....	.....	.....
Hunting & Fishing	275,320	316,218	238,781	406,291	491,182	621,761
Occupations	6,415	7,276	8,012	7,062	6,465	9,355
Amusements	.....	.....	.....	.....	.....	.....
Cigarette	20,141	74,519	110,802	122,722	132,537	132,126
Chain Store	.....	.....	.....	.....	.....	.....
Vessel Tonnage	54,805	35,120	9,342	48,515	7,055	28,624
Other Licenses	191,482	200,719	221,983	200,876	220,981	226,929
TOTAL LICENSES & PRIVILEGE TAXES	\$ 921,485	\$ 3,432,250	\$ 9,433,202	\$ 8,138,643	\$ 9,662,368	\$ 10,586,395

TABLE VII (Continued)

	1920	1921	1922	1923	1924	1925
Property						
General)	\$ 9,545,130	\$ 12,551,148	\$ 10,134,061	\$ 8,882,301	\$ 9,419,565	\$ 15,456,482
Money & Credits)						
Grain)						
Aircraft & Flight Property)						
TOTAL PROPERTY	\$ 9,545,130	\$ 12,551,148	\$ 10,134,061	\$ 8,882,301	\$ 9,419,565	\$ 15,456,482
Income						
Individuals & Corporations	.....	.....	.....	.....	.....	.....
Bank Excise	.....	.....	.....	.....	.....	.....
TOTAL INCOME	.....	.....	.....	.....	.....	.....
Inheritance and Gift						
Inheritance	\$ 1,056,687	\$ 1,074,039	\$ 966,539	\$ 1,502,185	\$ 902,854	\$ 1,116,196
Gift	.....	.....	.....	.....	.....	.....
TOTAL INHERITANCE & GIFT	\$ 1,056,687	\$ 1,074,039	\$ 966,539	\$ 1,502,185	\$ 902,854	\$ 1,116,196
Iron ore						
Occupation	.....	.....	.....	.....	\$ 11,738,184 ⁽¹⁾	\$ 2,453,901
Royalty	.....	.....	.....	.....	349,905	288,652
TOTAL IRON ORE	.....	.....	.....	.....	\$ 12,088,089	\$ 2,742,553
Other						
Mortgage Registry	\$ 99,955	\$ 160,160	\$ 179,671	\$ 113,656	\$ 113,962	\$ 73,576
TOTAL STATE TAXES	\$ 20,864,068	\$ 28,148,657	\$ 30,095,660	\$ 27,322,319	\$ 42,820,983	\$ 39,933,376
Local Taxes (Year Payable)						
Real & Personal	\$ 77,248,099	\$ 97,998,905	\$ 98,193,477	\$ 97,720,656	\$101,760,474	\$100,486,730
Money & Credits	899,977	1,107,804	1,064,368	1,002,399	1,043,857	1,015,483
Special Assessments	5,178,405	6,051,812	7,731,541	8,116,257	8,884,659	9,322,029
Power Companies	.....	.....	.....	.....	.....	.....
Mortgage Registry	584,111	320,583	349,367	372,406	458,914	393,224
Grain	.....	.....	.....	.....	.....	.....
TOTAL LOCAL TAXES	\$ 83,910,592	\$105,479,104	\$107,338,753	\$107,211,718	\$112,147,904	\$111,217,466
TOTAL STATE & LOCAL TAXES	\$104,774,660	\$133,627,761	\$137,434,413	\$134,534,037	\$154,968,887	\$151,150,842

(1) Collections for 1922, 1923 and 1924.

TABLE VII (Continued)

STATE AND LOCAL TAX COLLECTIONS IN MINNESOTA
1926 - 1931

	1926	1927	1928	1929	1930	1931
Selected Sales & Gross Receipts						
Motor Vehicle Fuel	\$ 5,001,807	\$ 4,907,379	\$ 5,327,097	\$ 5,570,541	\$ 9,500,348	\$ 10,528,457
Aviation Gasoline	.....	.....	.....	.....	.....	.....
Alcoholic Beverages	.....	.....	.....	.....	.....	.....
Tobacco	.....	.....	.....	.....	.....	.....
Insurance	1,482,332	1,577,455	1,624,181	1,733,548	1,837,179	1,899,227
Fire Marshal	56,013	56,580	51,627	54,883	57,176	51,027
Firemen's Relief	.....	.....	.....	.....	.....	.....
Public Utilities						
Railroads	8,017,215	7,821,336	7,864,513	8,780,386	8,139,890	6,926,920
Telephones	740,294	772,553	785,506	814,991	855,756	867,854
Telegraph	43,435	40,917	40,917	40,917	40,917	42,405
Sleeping Car	63,308	65,357	65,394	62,850	60,796	51,311
Express	65,752	62,249	59,255	51,753	48,478	45,174
Freight	67,687	71,434	78,293	92,025	96,867	102,124
Cooperative Rural Electric	.....	.....	.....	.....	.....	.....
Boxing Exhibitions	7,668	17,386	15,960	19,658	16,805	16,381
Oleomargarine	.....	.....	.....	.....	.....	.....
TOTAL SELECTED SALES & GROSS RECEIPTS	\$ 15,545,511	\$ 15,392,646	\$ 15,912,743	\$ 17,221,552	\$ 20,654,212	\$ 20,530,880
Licenses & Privilege Taxes						
Motor Bus & Truck Permits	\$.....	\$.....	\$.....	\$ 2,825	\$ 2,025	\$ 1,925
Motor Vehicle	10,185,773	10,186,469	10,069,292	10,738,300	11,224,047	10,805,514
Motor Vehicle Operator	21,976	20,120	59,780	41,800	47,331	52,290
Corporations	100,695	103,356	125,460	155,195	141,120	95,255
Alcoholic Beverages	.....	.....	.....	.....	.....	.....
Hunting & Fishing	509,856	682,946	725,529	849,841	708,886	853,098
Occupations	81,266	69,444	151,369	118,172	110,027	115,970
Amusements	.....	.....	.....	.....	.....	.....
Cigarette	137,650	140,649	142,651	146,203	149,371	153,657
Chain Store	.....	.....	.....	.....	.....	.....
Vessel Tonnage	27,019	47,085	25,871	24,953	28,441	27,343
Other Licenses	211,251	308,158	346,407	371,577	403,154	307,674
TOTAL LICENSES & PRIVILEGE TAXES	\$ 11,275,486	\$ 11,558,227	\$ 11,646,359	\$ 12,448,866	\$ 12,814,402	\$ 12,412,726

TABLE VII (Continued)

	1926	1927	1928	1929	1930	1931
Property						
General)	\$ 12,127,332	\$ 14,219,567	\$ 11,367,680	\$ 13,900,388	\$ 10,906,971	\$ 12,085,169
Money & Credits)						
Aircraft & Flight Property)						
Grain)						
TOTAL PROPERTY	\$ 12,127,332	\$ 14,219,567	\$ 11,367,680	\$ 13,900,388	\$ 10,906,971	\$ 12,085,169
Income						
Individuals & Corporations	.....	.....	.....	.....	.....	.....
Bank Excise	.....	.....	.....	.....	.....	.....
TOTAL INCOME	.....	.....	.....	.....	.....	.....
Inheritance and Gift						
Inheritance	\$ 1,022,112	\$ 1,278,414	\$ 1,389,581	\$ 1,686,160	\$ 1,690,589	\$ 2,362,341
Gift	.....	.....	.....	.....	.....	.....
TOTAL INHERITANCE & GIFT	\$ 1,022,112	\$ 1,278,414	\$ 1,389,581	\$ 1,686,160	\$ 1,690,589	\$ 2,362,341
Iron Ore						
Occupation	\$ 2,383,696	\$ 3,183,325	\$ 2,216,026	\$ 2,448,140	\$ 3,750,085	\$ 2,836,735
Royalty	326,537	2,406,071	1,276,444	951,050	1,024,875	903,835
TOTAL IRON ORE	\$ 2,710,233	\$ 5,589,396	\$ 3,492,470	\$ 3,399,190	\$ 4,774,960	\$ 3,740,570
Other						
Mortgage Registry	\$ 77,058	\$ 96,584	\$ 158,057	\$ 65,071	\$ 51,541	\$ 52,094
TOTAL STATE TAXES	\$ 42,757,732	\$ 48,134,834	\$ 43,966,890	\$ 48,721,227	\$ 50,892,675	\$ 51,183,780
Local Taxes (Year Payable)						
Real & Personal	\$101,513,236	\$103,018,913	\$105,909,013	\$109,447,890	\$111,860,908	\$111,150,157
Money & Credits	1,043,317	1,056,803	1,037,090	1,059,045	1,103,214	1,113,871
Special Assessments	9,164,493	9,209,634	8,846,514	9,338,722	9,105,081	8,652,637
Power Companies	158,935	166,791	209,788	205,158	219,501	238,603
Mortgage Registry	410,724	357,927	332,487	280,128	255,153	353,752
Grain	.....	.....	.....	.....	.....	.....
TOTAL LOCAL TAXES	\$112,290,705	\$113,810,068	\$116,334,892	\$120,330,943	\$122,043,857	\$121,509,020
TOTAL STATE & LOCAL TAXES	\$155,048,437	\$161,944,902	\$160,301,782	\$169,052,170	\$172,936,532	\$172,692,800

TABLE VII (Continued)

STATE AND LOCAL TAX COLLECTIONS IN MINNESOTA
1932 - 1937

	1932	1933	1934	1935	1936	1937
Selected Sales & Gross Receipts						
Motor Vehicle Fuel	\$ 11,707,322	\$ 9,861,104	\$ 10,295,975	\$ 10,750,352	\$ 11,132,455	\$ 13,313,943
Aviation Gasoline	.....	.....	.....	.....	.....	.....
Alcoholic Beverages	.....	.....	919,597	2,767,559	3,353,818	3,993,052
Tobacco	.....	.....	.....	.....	.....	.....
Insurance	1,893,787	1,712,970	1,571,089	1,735,332	1,747,066	1,788,091
Fire Marshal	47,206	40,146	37,644	39,018	39,498	38,361
Firemen's Relief	.....	.....	.....	65,840	73,414	67,194
Public Utilities						
Railroads	4,843,945	3,372,491	3,863,941	4,083,935	4,419,737	5,414,582
Telephones	865,288	789,241	712,361	720,216	753,101	818,727
Telegraph	42,405	44,796	44,796	52,519	56,381	57,123
Sleeping Car	38,271	25,781	22,969	28,314	28,013	32,118
Express	39,997	29,746	28,386	29,088	28,549	29,942
Freight	98,456	91,105	95,926	97,891	92,922	102,053
Cooperative Rural Electric	.....	.....	.....	.....	.....	.....
Boxing Exhibitions	15,114	16,430	11,171	14,055	14,968	11,953
Oleomargarine	.....	.....	.....	.....	.....	.....
TOTAL SELECTED SALES & GROSS RECEIPTS	\$ 19,591,791	\$ 15,983,810	\$ 17,603,855	\$ 20,384,119	\$ 21,739,972	\$ 25,667,139
Licenses & Privilege Taxes						
Motor Bus & Truck Permits	\$ 1,825	\$ 1,075	\$ 25,750	\$ 17,309	\$ 20,201	\$ 20,815
Motor Vehicle	10,292,935	5,680,914	7,041,279	6,462,190	8,061,911	8,654,147
Motor Vehicle Operators	53,833	45,914	228,327	96,483	118,489	124,251
Corporations	89,695	63,508	74,608	116,235	118,622	90,476
Alcoholic Beverages	.....	.....	154,691	241,700	291,307	342,641
Hunting & Fishing	650,446	659,027	727,524	726,022	666,658	869,356
Occupations	115,395	101,136	143,530	116,524	124,527	133,184
Amusement	.....	.....	.....	.....	.....	.....
Cigarette	153,657	151,361	169,893	177,071	184,588	195,997
Chain Store	.....	.....	221,087	396,518	41,687	30,587
Vessel Tonnage	24,888	26,063	27,378	4,682	29,307	43,728
Other Licenses	323,811	357,464	420,609	377,708	521,808	512,202
TOTAL LICENSES & PRIVILEGE TAXES	\$ 11,706,485	\$ 7,086,462	\$ 9,234,676	\$ 8,732,442	\$ 10,179,105	\$ 11,017,384

TABLE VII (Continued)

	1932	1933	1934	1935	1936	1937
PROPERTY						
General)	\$ 11,601,848	\$ 12,551,686	\$ 12,426,173	\$ 16,718,703	\$ 15,764,555	\$ 18,884,348
Money & Credits)						
Grain)						
Aircraft & Flight Property)						
TOTAL PROPERTY	\$ 11,601,848	\$ 12,551,686	\$ 12,426,173	\$ 16,718,703	\$ 15,764,555	\$ 18,884,348
Income						
Individuals & Corporations	.....	.....	\$ 1,055,909	\$ 1,575,342	\$ 4,927,547	\$ 5,277,095
Bank Excise	.....	.....	.....	.....	.....	.....
TOTAL INCOME	.....	.....	\$ 1,055,909	\$ 1,575,342	\$ 4,927,547	\$ 5,277,095
Inheritance & Gift						
Inheritance	\$ 1,819,602	\$ 2,372,824	\$ 1,201,301	\$ 1,295,675	\$ 1,235,033	\$ 791,314
Gift	.....	.....	.....	.....	.....	.....
TOTAL INHERITANCE & GIFT	\$ 1,819,602	\$ 2,372,824	\$ 1,201,301	\$ 1,295,675	\$ 1,235,033	\$ 791,314
Iron Ore						
Occupation	\$ 1,383,145	\$ 260,604	\$ 946,039	\$ 1,172,504	\$ 1,447,991	\$ 2,635,080
Royalty	632,967	416,497	336,036	363,001	461,446	546,971
TOTAL IRON ORE TAXES	\$ 2,016,112	\$ 677,101	\$ 1,282,075	\$ 1,535,505	\$ 1,909,437	\$ 3,182,051
Other						
Mortgage Registry	\$ 60,982	\$ 58,829	\$ 20,479	\$ 33,441	\$ 38,783	\$ 81,630
State Taxes, Excluding Unemployment Compensation Taxes	\$ 46,796,820	\$ 38,730,712	\$ 42,824,468	\$ 50,275,227	\$ 55,794,432	\$ 64,900,961
Unemployment Compensation Taxes	.....	.....	.....	.....	.....	\$ 5,900,000 ⁽¹⁾
TOTAL STATE TAXES	\$ 46,796,820	\$ 38,730,712	\$ 42,824,468	\$ 50,275,227	\$ 55,794,432	\$ 70,800,961
Local Taxes (Year Payable)						
Real & Personal Property	\$103,993,038	\$ 93,299,239	\$ 91,196,953	\$ 92,708,835	\$ 91,774,807	\$ 93,439,964
Money & Credits	1,049,387	1,004,987	1,038,053	1,186,061	1,400,908	1,673,664
Special Assessments	8,130,252	7,446,795	6,394,796	5,782,764	5,028,177	4,410,683
Power Companies	273,855	272,603	280,479	319,509	330,453	347,353
Mortgage Registry	165,089	117,863	96,403	239,397	185,246	297,194
Grain	.....	.....	.....	.....	.....	.....
TOTAL LOCAL TAXES	\$113,611,621	\$102,141,487	\$ 99,006,684	\$100,236,566	\$ 98,719,591	\$100,168,858
TOTAL STATE & LOCAL TAXES	\$160,408,441	\$140,872,199	\$141,831,152	\$150,511,793	\$154,514,023	\$179,969,819

(1) First Collections - for 3 months.

TABLE VII (Continued)

STATE AND LOCAL TAX COLLECTIONS IN MINNESOTA
1938 - 1943

	1938	1939	1940	1941	1942	1943
Selected Sales & Gross Receipts						
Motor Vehicle Fuel	\$ 16,937,626	\$ 17,920,651	\$ 19,381,585	\$ 17,017,400	\$ 20,505,237	\$ 15,827,298
Aviation Gasoline	.....	.....	.....	.....	.....	.....
Alcoholic Beverages	5,380,083	5,081,152	5,720,950	5,165,819	6,208,224	5,855,608
Tobacco	.....	.....	.....	.....	.....	.....
Insurance	1,887,131	1,859,980	1,965,435	1,971,760	2,199,172	2,179,501
Fire Marshal	52,781	51,593	54,476	54,435	58,219	59,970
Firemen's Relief	76,184	79,725	77,978	79,921	88,175	91,710
Public Utilities						
Railroads	5,960,559	4,816,784	5,578,474	6,448,465	7,798,581	9,375,675
Telephones	1,335,117	1,362,315	1,273,454	1,425,773	1,497,084	1,562,313
Telegraph	78,306	73,731	74,583	76,381	86,021	89,284
Sleeping Car	40,836	35,899	36,058	33,253	35,486	51,047
Express	35,309	32,743	31,109	31,359	50,287	36,425
Freight	126,450	125,071	129,123	137,130	139,462	131,053
Cooperative Rural Electric	.....	.....	4,540	6,000	7,130	7,560
Boxing Exhibitions	15,105	16,843	18,959	12,590	7,780	3,195
Oleomargarine	.....	.....	.....	.....	.....	.....
TOTAL SELECTED SALES & GROSS RECEIPTS	\$ 31,925,487	\$ 31,456,487	\$ 34,346,724	\$ 32,466,286	\$ 38,680,858	\$ 35,270,639
Licenses & Privilege Taxes						
Motor Bus & Truck Permits	\$ 41,008	\$ 40,340	\$ 44,172	\$ 46,263	\$ 45,818	\$ 44,428
Motor Vehicle	9,270,743	9,394,946	9,745,516	10,919,719	10,538,113	9,142,650
Motor Vehicle Operators	123,216	147,131	164,266	167,950	157,659	146,960
Corporations	59,204	43,016	41,587	44,842	37,405	44,900
Alcoholic Beverages	305,510	293,539	363,657	*	90,517	83,445
Hunting & Fishing	765,391	1,109,781	957,280	1,058,000	1,087,023	1,192,703
Occupations	152,487	165,657	164,364	185,827	165,521	167,000
Amusements	.....	.....	.....	.....	8,000	6,000
Cigarette	206,512	208,523	213,046	226,872	.....	.....
Chain Store	105,769	99,000	.....	192,040	47,746	18,916
Vessel Tonnage	24,591	25,846	22,246	26,673	6,518	22,342
Other Licenses	583,815	578,967	641,918	558,483	743,913	555,658
TOTAL LICENSES AND PRIVILEGE TAXES	\$ 11,638,246	\$ 12,106,746	\$ 12,358,052	\$ 13,426,669	\$ 12,928,233	\$ 11,425,002

TABLE VII (Continued)

	1938	1939	1940	1941	1942	1943
Property						
General Property	\$ 9,509,809	\$ 13,747,852	\$ 12,348,397	\$ 11,794,703	\$ 10,616,028	\$ 9,301,231
Money & Credits	.....	.....	.....	410,000	420,000	448,000
Aircraft & Flight Property	.....	.....	.....	.....	.....	.....
TOTAL PROPERTY	\$ 9,509,809	\$ 13,747,852	\$ 12,348,397	\$ 12,204,703	\$ 11,036,028	\$ 9,749,231
Income						
Individuals & Corporations	\$ 5,868,053	\$ 14,426,678	\$ 10,911,048	\$ 12,523,184	\$ 16,206,003	\$ 21,280,384
Bank Excise	.....	.....	.....	453,833	574,096	562,614
TOTAL INCOME	\$ 5,868,053	\$ 14,426,678	\$ 10,911,048	\$ 12,977,017	\$ 16,780,099	\$ 21,842,998
Inheritance & Gift						
Inheritance	\$ 1,233,944	\$ 1,872,009	\$ 1,135,880	\$ 858,410	\$ 1,353,461	\$ 893,692
Gift	1,305	108,459	62,666	75,918	189,246	74,330
TOTAL INHERITANCE & GIFT	\$ 1,235,249	\$ 1,980,468	\$ 1,198,546	\$ 934,328	\$ 1,542,707	\$ 968,022
Iron Ore						
Occupation	\$ 8,991,623	\$ 1,519,075	\$ 4,885,287	\$ 6,461,095	\$ 8,399,867	\$ 8,232,452
Royalty	1,234,423	678,081	862,056	1,106,449	1,820,034	2,162,643
TOTAL IRON ORE TAXES	\$ 10,226,046	\$ 2,197,156	\$ 5,747,343	\$ 7,567,544	\$ 10,219,901	\$ 10,395,095
Other						
Mortgage Registry	\$ 119,209	\$ 44,774	\$ 42,932	\$ 63,565	\$ 104,684	\$ 38,784
State Taxes, Excluding Unemployment Compensation Taxes						
Unemployment Compensation Taxes	\$ 12,494,000	\$ 14,400,000	\$ 13,774,000	\$ 11,041,000	\$ 12,001,000	\$ 14,740,000
TOTAL STATE TAXES	\$ 83,016,099	\$ 90,360,161	\$ 90,727,042	\$ 90,675,112	\$103,293,510	\$104,429,771
Local Taxes (Year Payable)						
Real Property Taxes	\$ 85,010,384	\$ 84,367,916	\$ 85,637,988	\$ 84,817,607	\$ 85,872,600	\$ 84,754,262
Personal Property	14,351,478	14,840,110	14,521,034	14,834,760	14,475,148	15,522,399
Money & Credits	1,783,927	1,710,374	1,922,756	2,051,660	2,101,239	2,188,727
Special Assessments	3,962,870	3,623,472	3,554,045	3,251,106	2,068,207	2,739,506
Special Power Company Taxes	367,318	390,305	336,538	347,101	367,172	370,095
Mortgage Registry	143,278	227,645	244,538	292,962	179,323	203,641
Grain	.....	.....	.....	.....	123,420	134,190
TOTAL LOCAL TAXES	\$105,619,255	\$105,159,822	\$106,216,899	\$105,595,196	\$105,187,109	\$105,912,820
TOTAL STATE & LOCAL TAXES	\$188,635,354	\$195,519,983	\$196,943,941	\$196,270,308	\$208,480,619	\$210,342,591

* Included with alcoholic beverages above.

TABLE VII (Continued)

STATE AND LOCAL TAX COLLECTIONS IN MINNESOTA
1944 - 1949

	1944	1945	1946	1947	1948	1949
Selected Sales & Gross Receipts						
Motor Vehicle Fuel	\$ 13,734,664	\$ 14,208,147	\$ 18,781,873	\$ 22,802,325	\$ 24,566,561	\$ 26,008,311
Aviation gasoline	.....	.....	76,513	101,719	139,941	146,342
Alcoholic Beverages	5,347,818	6,124,612	7,675,363	7,782,670	16,333,331	13,608,464
Tobacco	.....	.....	.....	205,181	7,979,932	8,856,310
Insurance	2,233,277	2,438,339	2,614,092	3,133,005	3,711,100	4,140,160
Fire Marshal	63,209	65,239	69,833	93,158	110,396	131,317
Firemen's Relief	98,669	98,981	103,188	133,876	161,371	174,835
Public Utilities						
Railroad	10,416,524	10,459,852	10,218,239	9,452,742	11,060,247	12,492,425
Telephones	1,678,704	1,800,273	1,955,551	2,241,656	2,325,160	2,847,401
Telegraph	94,597	96,119	102,693	115,278	144,842	134,117
Sleeping Car	79,525	88,345	95,048	90,652	66,635	69,159
Express	37,709	40,304	51,683	71,561	80,976	73,909
Freight	111,518	125,766	139,026	162,112	171,809	179,802
Cooperative Rural Electric	8,040	8,910	10,300	11,830	13,350	15,600
Boxing Exhibitions	9,025	19,635	23,346	34,265	36,494	25,792
Oleomargarine	.....	.....	.....	1,037	123,025	225,096
TOTAL SELECTED SALES & GROSS RECEIPTS	\$ 33,913,279	\$ 35,574,522	\$ 41,916,748	\$ 46,433,067	\$ 67,025,170	\$ 69,129,040
Licenses & Privilege Taxes						
Motor Bus and Truck Permits	\$ 41,068	\$ 37,855	\$ 44,887	\$ 47,745	\$ 63,000	\$ 59,375
Motor Vehicle	8,097,167	7,517,741	8,095,718	10,716,467	12,961,846	15,138,716
Motor Vehicle Operators	280,909	191,593	204,846	204,277	314,410	275,883
Corporations	35,352	41,896	111,000	144,902	124,230	150,091
Alcoholic Beverages	87,429	95,369	103,790	107,337	114,368	93,088
Hunting and Fishing	997,151	1,116,070	1,422,095	1,953,000	1,951,099	2,209,724
Occupations	151,000	173,000	176,000	218,000	253,408	259,153
Amusement	7,000	9,000	10,000	11,000	11,641	7,708
Cigarette	.....	.....	.....	.....	.....	.....
Other Licenses	678,000	629,000	883,000	887,000	931,123	945,537
Chain Store	1,684	8,157	.....	.....	.....	.....
TOTAL LICENSES AND PRIVILEGE TAXES	\$ 10,376,760	\$ 9,819,681	\$ 11,051,336	\$ 14,289,728	\$ 16,725,125	\$ 19,139,275

TABLE VII (Continued)

	1944	1945	1946	1947	1948	1949
Income						
Individual & Corporation	\$ 24,970,385	\$ 22,174,112	\$ 22,047,388	\$ 30,528,908	\$ 41,695,161	\$ 48,710,352
Bank Excise	1,012,458	868,318	1,109,267	1,166,857	1,197,525	1,164,693
TOTAL INCOME	\$ 25,982,843	\$ 23,042,430	\$ 23,156,655	\$ 31,695,265	\$ 42,892,686	\$ 49,875,045
Property						
General	\$ 9,978,721	\$ 5,983,754	\$ 6,151,524	\$ 9,243,000	\$ 8,814,837	\$ 8,464,948
Money & Credits	62,000	.....	.....	1,000	1,581	1,339
Aircraft & Flight Property	.....	.....	26,096	53,605	98,622	122,291
TOTAL PROPERTY	\$ 10,040,721	\$ 5,983,754	\$ 6,177,620	\$ 9,297,605	\$ 8,915,040	\$ 8,588,578
Gift & Inheritance						
Inheritance	\$ 1,598,935	\$ 1,823,078	\$ 1,872,284	\$ 2,993,306	\$ 3,535,880	\$ 2,170,785
Gift	45,846	149,031	167,883	53,725	43,471	90,188
TOTAL GIFT & INHERITANCE	\$ 1,644,781	\$ 1,972,109	\$ 2,040,167	\$ 3,047,031	\$ 3,579,351	\$ 2,260,973
Iron Ore						
Occupation	\$ 6,709,815	\$ 6,335,990	\$ 6,274,477	\$ 6,372,413	\$ 9,581,780	\$ 11,841,867
Royalty	1,979,834	2,336,812	1,780,222	1,363,893	1,697,726	2,073,754
TOTAL IRON ORE	\$ 8,689,649	\$ 8,672,802	\$ 8,054,699	\$ 7,736,306	\$ 11,279,506	\$ 13,915,621
Other						
Mortgage Registry	\$ 62,085	\$ 158,971	\$ 165,395	\$ 108,201	\$ 92,596	\$ 91,166
State Taxes, Excluding Unemployment Compensation Taxes						
Unemployment Compensation	\$ 90,710,118	\$ 85,224,269	\$ 92,562,620	\$112,607,203	\$150,509,474	\$162,999,698
Unemployment Compensation	\$ 19,544,000	\$ 20,509,000	\$ 16,988,000	\$ 15,766,000	\$ 12,794,000	\$ 13,948,000
TOTAL STATE TAXES	\$110,254,118	\$105,733,269	\$109,550,620	\$128,373,203	\$163,303,474	\$176,947,698
Local Taxes (Year Payable)						
Money & Credits	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Real Property Taxes	87,429,979	89,876,478	96,340,068	104,592,890	122,210,807	132,039,321
Personal Property Taxes	16,986,406	18,291,499	20,766,681	23,422,908	32,163,273	37,464,508
Special Assessments	2,400,393	2,259,591	2,239,558	2,534,046	3,177,389	4,201,644
Grain Taxes	188,054	165,883	148,356	176,381	163,673	150,734
Special Power Company Taxes	440,732	449,513	505,584	590,784	710,827	752,315
Mortgage Registry Taxes	307,912	438,377	414,934	444,350	475,106	469,262*
TOTAL LOCAL TAXES	\$107,703,476	\$111,481,341	\$120,415,181	\$131,761,359	\$158,901,075	\$175,077,784
TOTAL STATE & LOCAL TAXES	\$217,957,594	\$217,214,610	\$229,965,801	\$260,134,562	\$322,204,549	\$352,025,482

* Estimate

TABLE VII (Continued)

EXPLANATION OF CERTAIN ITEMS

1. **Occupation Licenses**
1920-1941 amounts reported are total receipts of the various Boards. 1942 to 1949 amounts reported are fees for licenses issued by the various Boards.
2. **Hunting & Fishing Licenses**
1920-1940 amounts reported are receipts of the Game and Fish Division; they include commercial game and fish licenses, which are placed in "Other Licenses" from 1941 to 1949. 1941-1949 amounts reported are fees for licenses issued and exclude miscellaneous receipts.
3. **Other Licenses**
1920-1941 amounts reported are receipts of departments issuing licenses. 1942-1949 figures are from the State Auditor's Report to the Bureau of Census, which includes vessel tonnage tax 1944-1949.
4. **Mortgage Registry Tax**
1920-1941 includes amounts paid directly to the State Treasurer plus 1/6th of the County Treasurers collections.
5. **General Property Tax - State**
State collections include real and personal property taxes, money and credits, and grain taxes paid to the state.
6. **Local Taxes**
Beginning in 1942 grain taxes were distributed to local taxing districts; prior to 1942 they went to the state and are included in general property taxes.
7. **Income and Gasoline Taxes**
Amounts shown represent net taxes after refunds.

Source: Local Tax Levies - Department of Taxation
State Tax Collections - Various Reports of State Auditor