THE SALES TAX IN THE UNITED STATES

FORMULATING A PROPOSAL FOR NEW JERSEY

In any study made of sales taxes it is necessary to note that the term "Sales Tax" is used broadly to include a number of variations. Generally, the term is used to cover general sales taxes, retail sales taxes and certain gross receipts taxes. Usually included with the general sales and retail sales taxes are use taxes imposed upon services as distinct from merchandise.

A general sales tax is imposed at all levels of transaction. In other words, it is imposed on merchandise when sold by the manufacturer to the wholesaler, again when sold by the wholesaler to the retailer, and again when sold by the retailer to the consumer. Such a tax is a "true" general sales tax. It will be noted that the tax pyramids and, actually, the total tax, in most instances, amounts to much more than the designated percentage. Also, it can be assumed that the ultimate consumer pays the entire tax.

Extent of Usage

The sales tax in one form or another has become almost universal in its appeal to state governments as a major revenue source. Thirty-six states impose either a general sales, a retail sales or a gross receipts tax. Those which do not impose one of these taxes do rely heavily on selective sales taxes. Thus, the state which moves from reliance on selective sales taxes to a general or retail sales tax is broadening both the merchandise base and the taxpayer base.

Although two states, Arkansas and North Carolina, have general sales taxes, they are not "true" general sales taxes. That is, they do not impose the levy at all levels of sales as outlined above, but tax only certain items at wholesale.

There are 8 states which impose either a gross receipts tax or a combination of a gross receipts and retail sales tax. Alaska and Indiana impose a

regular gross receipts tax. The remaining six, Arizona, Hawaii, Mississippi, New Mexico, Washington and West Virginia, impose a combination of the two.

To a great extent general sales taxes and gross receipts taxes have some common characteristics as they are imposed at all levels of transaction. However, most gross receipts taxes of a general nature (that is, imposed on all business rather than a selected few) are not imposed at a constant rate. Certain types of business are taxed at a very low rate while others are taxed at a fairly high rate with many gradations in between. A case in point is West Virginia, which imposes a gross receipts tax in addition to a retail sales tax. The rate in West Virginia varies from $\frac{1}{4}$ of 1% to 7.85%. The new state of Hawaii has one of the broadest gross receipts levies and derives more than 50% of its revenues from this source.

Exemptions

The retail sales tax as used in most states is the type most commonly referred to when one thinks of a sales tax. This tax is levied on all retail sales except those specifically exempted by law. The one exception to this procedure is the Commonwealth of Pennsylvania, which imposes the sales tax only on those items enumerated in the law. It might be proper to call the Pennsylvania tax a "selective sales tax" rather than a "retail sales tax". However, the latter better describes it because the tax covers a broad segment of the retail trade. A study of the exemptions in the various state laws reveals a myriad of minor exemptions and a few broad general exemptions.

Without exception, all states exempt sales made to the United States and to the state and its political subdivisions. Here the common pattern ceases. For the most part, the minor exemptions include certain items peculiar to the economy of the state (e.g., bulk cotton in Alabama), or tend to be "nuisance"

exemptions with considerable political value yet entailing little loss of revenue (e.g., sales to the Red Cross).

Only 8 states of the 28 states imposing a retail sales tax exempt general food sales, and only 1 of the 2 states imposing a general sales tax exempts general food sales. Those imposing a gross receipts tax, of course, do not.

Of all the states imposing any kind of sales or gross receipts tax, only two exempt clothing and then not entirely. Connecticut exempts children's clothing only. Pennsylvania exempts most clothing but not luxury items.

In the matter of medicine only two states, Florida and Maryland, give a blanket exemption. Three states, Connecticut, Maine and Pennsylvania, restrict the exemption to prescription medicines. North Carolina, North Dakota and Rhode Island range between these two extremes. Therefore, 28 states have no provision for exemption of medicine at all.

As in other exemptions there is no constant pattern as to exemption from the tax for those items subject to selective sales taxes, notably cigarettes, gasoline and alcoholic beverages. While most states exempt one or more of these items from the retail sales tax, 12 states make no exception whatsoever and only 7 states exempt all three.

Legislation for New Jersey

It can be seen that from the foregoing that any attempt to determine a common pattern as a guide for proposed legislation would meet with frustration. However, in any such consideration there are certain factors which should be taken into consideration from the viewpoint of political acceptability, equity and facility of administration.

Let us consider a sales tax in the light of these restrictions to determine

in a general way what should be considered in order that the proposed legislation would accomplish the purpose for which it would be proposed.

The obvious purpose for which any tax is imposed is to secure revenue for the operation of government. Additionally, the type of tax and the rate at which it is to be imposed is determined by the amount of revenue needed to be raised. Contrary to the situation obtaining throughout the greater part of our history, necessary revenues for all levels of government can only be secured through the extension of tax liability to almost every citizen. Hence, there has been developed and extended the principle of broad base taxation.

For revenue purposes only, the various types of sales taxes have proven to be the most rewarding from the state's point of view. Although criticism has been leveled at the sales tax because it fluctuates with the economy and provides least revenue in times of distress when need is greatest, the same may be said of the other widely-used broad-base tax, the personal income tax.

Without exception, in those states imposing both a sales tax and a personal income tax a larger revenue is secured from the former. Only when corporation income taxes are considered does the revenue from income taxes exceed that of the sales tax and even then in only 3 states.

Therefore, we are dealing with the largest single source of state revenue and exceeded only by the property tax as a source of revenue for all state and local governments in the United States. If we include selective sales taxes with the general, retail and gross receipts taxes, the total then becomes the largest single source of revenue for state and local governments.

It is reasonable to assume, therefore, that as a source of revenue, a retail sales tax could produce more revenue for New Jersey than any other standard form of taxation. Accepting this conclusion, then, we are faced with the problem of drafting legislation which will be most acceptable under the three restrictions

heretofore mentioned.

While political acceptability and equity may not always coincide, in drafting proposed sales tax legislation there is an interrelationship which cannot be ignored. No tax is popular. No tax is completely equitable. No tax is completely acceptable politically. Therefore, the benefits to be derived from any proposed new tax must be sufficiently attractive to outweigh the natural antipathy to taxation. These benefits may increase both the political acceptability and the equity of the proposed tax. Such a situation may be reasonably assumed in the case of New Jersey.

Two of the major problems facing the people of New Jersey are the increasing cost of government and the increasing burden being placed upon real property. The first of these is common to all levels of government throughout the United States. The second, however, is shared mainly with California, Massachusetts and New York and to a lesser degree with Connecticut and Kansas. Most of the other 44 states have been able to maintain relatively lower levels of taxation on real property through the use of one or both of the broad-base taxes, imposed at the state level and returned for local use through state aid programs.

One of the major causes for the increased cost of government, if not the major cause, has been the increased cost of public education. As yet there is no end of the increase in sight. Although administration of local schools is conducted at the local level, education is the state's constitutional responsibility. In the years since the end of World War II there has been an increasing tendency for the states to subsidize local schools through state-aid programs. New Jersey has been no exception. However, despite the inception of a program for state-aid for local schools and large increases in the size of the program, New Jersey still ranks very low on the list of states in the percentage of educational costs contributed by the state. Therefore, the increased costs have been borne to a large extent by property taxes.

It can be seen that this is one area of benefit which has dual appeal in the imposition of a new tax, need for more schools and property tax relief.

Other areas which provide benefits to outweigh some of the political disadvantages of proposing a new tax are institutional needs and highways.

More and more we are finding the need for new institutions, many of a very specialized nature, training centers for the mentally retarded, geriatric centers for our increasing number of "senior citizens", juvenile detention and treatment centers, prisons and many others.

In the matter of highways, not only will we need an increasing number of super-highways but we will be able to take greater advantage of federal aid programs with additional revenue. Today, New Jersey stands at the bottom of the list of states in its per capita federal aid. Much of this is due to the diversion of motor fuel taxes for general governmental purposes, which seriously curtails federal aid for highways.

Many more governmental programs could be financed from current revenues, obviating the necessity for bond issues which in the final analysis would save money and, at the same time, allow programs to be undertaken without the necessity for public referendum. Such programs as construction at our state colleges and university and state office buildings would be included in this category.

The benefits, then, together with the previous endorsement of education groups, farm groups and other organizations, should make for political acceptability.

In the matter of equity, which would increase political acceptability as well as adhere to sound governmental principles, the burden placed upon the average citizen must be taken into consideration. One of the most frequent criticisms of a sales tax is that it violates the principle of taxation based upon the ability to pay. However, it is contended by students of taxation that the exemption of food purchased for home consumption lessens the regressivity of the

tax to a point where it is not regressive on incomes between $2,000 and $10,000 per year. In New Jersey this income range covers more than 90% of the population. It is doubtful if any other tax, broad-base or otherwise, would better this figure.

Briefly, let us consider the reasoning in arriving at the above conclusion. At the bottom of the economic scale, the greatest percentage of income is spent on food and shelter. As one progresses up the economic ladder an increasing proportion of income is spent for items other than food and shelter. By way of illustration, let us consider two families of four, one with an income of $5,000 per year, the other with an income of $8,000 per year paying a 3% sales tax with food exempt. It is doubtful if the first family would spend much more than $600 per year on items other than food and shelter, whereas the second family would probably spend $3,000 on items other than food and shelter. The first family would pay $18 per year or a little less than 4/10 of 1% of its income on the tax. The second family would spend $90 per year or more than 1% of its income on the tax. If figured on an absolute basis, the second family pays 5 times as much tax as the first. On a relative basis the second family pays between 2 and 3 times as much as the first family. Either basis indicates that under these conditions the tax is progressive. There would be variations depending upon the spending pattern of the individual family but, generally, the same situation would obtain.

It is only when one gets into the very high income brackets that the burden of the tax levels off. However, when one takes the Federal income tax into consideration the foregoing $2,000 to $10,000 spread of nonregressivity would increase because the studies mentioned above were based upon gross income rather than net income.

A further exemption which would not decrease revenues to any appreciable extent, yet would be equitable, would be that of prescription drugs. Families burdened with large drug bills would be least able to pay, particularly if the family member needing such drugs was the head of the household.

So far as other exemptions are concerned, again as a matter of equity, it probably would be advisable to exempt those items already subject to an excise tax. This again would lessen the regressivity of the tax. The man of modest means who smokes or drives a car probably spends as much or nearly as much for cigarettes and gasoline as does the man with a large income.

Facility of administration should not be of too great importance in the determination of the type of revenue measure to be proposed. However, in the determination of details of the proposed legislation, facility of administration should be kept in mind both from the point of view of administrative problems at the state level and at the point of collection, the retailer.

From an administrative point of view, a gross receipts tax provides the fewest problems at both levels of collection. Usually, the business taxed is required to make either monthly or quarterly reports of gross sales together with the tax payment for the period. At the state level a relatively small agency can handle collection.

Either a general sales and use tax or a retail sales and use tax involves greater administrative problems for both the state and the initial collector of the tax. Evasion is easier than under a gross receipts tax, hence, the necessity for a larger agency to enforce collection. In this regard, the matter of exemptions plays a considerable part in the facility of administration. Broad exemptions such as food, prescription drugs, clothing, gasoline, etc., do not seriously hamper administration. On the other hand, minor exemptions can cause serious administrative problems. Some of the provisions of the Pennsylvania law might be cited as

illustrations. Clothing is exempt, generally. However, formal wear for either day or evening is not, nor are furs whether real, imitation or synthetic. If one buys a woman's coat with a fur collar, the coat itself is not taxable but the collar is if the value of the fur on the coat is more than three times the value of the next most valuable component material. Jewelry is taxable but not religious articles of jewelry. While clothing is generally exempt, clothing designed for a particular sport is not. These and other provisions of the Pennsylvania law constitute "nuisance provisions", which compound the difficulties of the retailer. This is particularly true of large stores dealing in many different articles of merchandise. Provisions such as this make administration extremely difficult. Administrative rulings on what is and what is not taxable become a major function of the agency responsible for collection.

We find, therefore, if we intend to adhere to the three principles of political acceptability, equity and facility of administration, the proposed legislation should have the broad exemptions of food, prescription drugs and items already subject to a selective sales tax; minor exemptions should be kept to a minimum; transactions at retail involving 15¢ or less should be exempt; and, it should provide for reasonable administrative regulations to keep the burden placed upon the retailer at a minimum.

Dedication

There are additional factors which must be considered regardless of the type of tax to be imposed or the form which the tax is to take. The most important of these factors is the decision as to whether any or all of the revenues to be derived are to be dedicated for any governmental function.

Unfortunately, support for any broad base tax from many groups may hinge upon the dedication of revenues either in whole or in part. However, there are

questions to be raised by any such course of action.

One of the chief fiscal changes wrought by the Constitution of 1947 was the elimination of special funds and the operation of all segments of the state government from the General Fund under one appropriations act. Article VIII, Section 2, paragraph 2 of the Constitution provides as follows:

> .... All moneys for the support of the State government and for all other State purposes as far as can be ascertained or reasonably foreseen, shall be provided for in one general appropriation law covering one and the same fiscal year....

While it is contended by some that this does not preclude the dedication of revenues, any attempt to dedicate revenue to any particular purpose would surely raise serious questions and, undoubtedly, would result in a challenge to its constitutionality in the courts.

In addition to the questionable constitutionality of dedication, many fiscal experts oppose such policy as contrary to sound principles. Dedication of revenues, whether it be for schools, institutions, highways, or any other governmental function or for any combination of functions, would divest the Legislature of considerable responsibility for fiscal affairs and would tend to make those functions receiving the revenue independent of legislative control. What is more, the action of the present Legislature would be binding upon future legislatures until such time as the dedication feature could be repealed. Once instituted, repeal would be extremely difficult for the recipients would have a vested interest in the tax revenue and would resist any diminution of that interest regardless of the merit of the proposal.

This would seriously restrict the present flexibility in the state's financial structure which could lead to future conditions similar to that in the State of Michigan last year when that state was in dire financial straits because the sales tax was dedicated 100% to state aid for schools.

The future is uncertain. We cannot determine accurately what the most pressing needs of the state will be five or ten or fifteen years hence. Today it may be schools, tomorrow institutions and the next day highways. Or, it might well be something completely unforseen at present. Therefore, sufficient flexibility in the fiscal structure of the state should be maintained.

While it may be necessary to allocate a large percentage of the revenues from any broad-base tax to secure support, it would be a sounder method to do so as a declared policy of the Legislature than to do so by dedication. Thus, companion measures expanding state-aid to schools and other urgent needs could be introduced and hinged upon the passage of the tax measure.

There are many programs with broad citizen interest which lack the necessary funds at present to which the sponsor of a sales tax may point as benefiting from such a tax: aid-to-education, state institutions, highways, mosquito control, state scholarships, transit and others. The considerable revenue to be secured from a sales tax would go far toward underwriting all such programs.

From figures for 1957, published by the United States Bureau of the Census, and certain retail sales figures for 1957 published in Sales Management, projected for the year 1960, it is estimated that a retail sales and use tax of 3% with food, prescription drugs, gasoline and cigarettes exempt would yield approximately $185,000,000 annually.

It can be seen that the amount to be derived is considerable, amounting to about 45% of the total of existing state revenues, and far exceed the amount which might be anticipated from any other tax now in use in the United States.

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STATE SALES TAXES

STATE	TYPE OF TAX	RATE	EXEMPTIONS							ALLOWANCE FOR COLLECTION
			Food	Clothing	Medicine	Sales to Charit. Org. & Inst.	Utilities	Cig. - Gas - Alc. Bev.	Other	
Alabama	Retail Sales & Use	3%	No	No	No	Some	Yes a	No	Yes	No
Alaska	Gross Receipts	.5% 20-100M .25% over 100M	No	No	No	No	No	No	Yes	No
Arizona	Gross Receipts	.5% to 3%	No	No	No	No	No	G	Yes	No
Arkansas	Gen. Sales & Use	3%	No	No	No	Most	No	C-G	Yes	Yes-2%
California	Retail Sales & Use	3%	Yes	No	No	No	Yes	G	Yes	No
Colorado	Retail Sales & Use	2%	No	No	No	Yes	No	All	Yes	No
Connecticut	Retail Sales & Use	3%	Yes	Children's	Prescription	Yes	Yes	C-G	Yes	No
Florida	Retail Sales & Use	3%	Yes	No	Yes	Yes	Yes	No	Yes	No
Georgia	Retail Sales & Use	3%	No	No	No	No	No	No	Yes	No
Hawaii	Gross Receipts	.75% to 3.5%	No	No	No	No	No	No	Yes	No
Illinois	Retail Sales & Use	3%	No	No	No	Yes	No	No	Very few	No
Indiana	Gross Receipts	.375% to 1.5%	No	No	No	No	No	No	Yes	No
Iowa	Retail Sales & Use	2%	No	No	No	Yes	No	No	Few	No
Kansas	Retail Sales & Use	2½%	No	No	No	Yes	No	All	Yes	No
Kentucky b	Retail Sales & Use	3%	No	No	No	No	No	G	Yes	Yes-2%
Louisiana	Retail Sales & Use	2%	No	No	No	No	Yes	G	Yes	Yes-2%
Maine	Retail Sales & Use	3%	Yes	No	Prescription	Yes	No	All	Yes	No
Maryland	Retail Sales & Use	3%	Yes	No	Yes	Yes	No	G	Yes	No
Michigan	Retail Sales & Use	3%	No	No	No	Yes	Water	No	Yes	No
Mississippi	Gross Receipts	.125% to 3%	No	No	No	Some	No	No	Yes	No
Missouri	Retail Sales & Use	2%	No	No	No	Yes	No	G	Yes	No
Nevada	Retail Sales & Use	2%	No	No	No	No	Yes	G	Yes	No
New Mexico	Gross Receipts	.125% to 2%	No	No	No	Yes	Water	G	Yes	No
North Carolina	Gen. Sales & Use	3%	Yes	No	Most	Yes	No	G	Yes	No
North Dakota	Retail Sales & Use	2%	No	No	Some	No	No	All	Few	No
Ohio	Retail Sales & Use	3%	Yes	No	No	Yes	Yes	All	Yes	Yes-2%
Oklahoma	Retail Sales & Use	2%	No	No	No	Some	Water	C-G	Yes	No
Pennsylvania	Retail Sales & Use	4%	Yes	Most	Prescription	Yes	No	C-G	Yes	Yes-2%
Rhode Island	Retail Sales & Use	3%	Yes	No	Most	Yes	No	C-G	Yes	No
South Carolina	Retail Sales & Use	3%	No	No	No	No	Water & Tel.	G	Yes	No
South Dakota	Retail Sales & Use	2%	No	No	No	Some	No	All	Yes	No
Tennessee	Retail Sales & Use	3%	No	No	No	Yes	Yes	C-G	Yes	Yes-2%
Utah	Retail Sales & Use	2%	No	No	No	No	No	G	Yes	No
Washington	Retail Sales & Use	4%	No	No	No	No	Yes a	G	Yes	No
	Gross Receipts Tax	.01% to 1%	No	No	No	No	Yes	No	Yes	No
West Virginia	Retail Sales & Use	2%	No	No	No	Yes	Yes	G	Yes	No
	Gross Receipts Tax	.25% to 7.85%	No	No	No	No	No	No	Yes	No
Wyoming	Retail Sales & Use	2%	No	No	No	Yes	Yes	All	Yes	No

a. Utilities subject to Utilities tax
b. Effective 7-1-60

Source: Various state laws.

STATE SALES TAXES

REVENUE & BASES

State	Population 1958 Est.	Per Capita 1957 Pers. Income	Sales Tax & Gro. Rec. Revenue 1957-58	% of Total State Tax Revenue	Retail Sales 1957 d	Food Store Sales 1957 d
Alabama	3,211,000	1,324	$ 73,536,000	31.5%	2,539,978,000	644,486,000
Alaska	211,000a	NA	1,815,000c	7.2%	223,319,000	54,361,000
Arizona	1,140,000	1,750	36,458,000	32.5%	1,322,622,000	314,558,000
Arkansas	1,766,000	1,151	47,403,000	33.6%	1,455,289,000	333,678,000
California	14,337,000	2,523	603,558,000	36.0%	19,825,500,000	4,967,614,000
Colorado	1,711,000	1,996	43,596,000	26.3%	2,126,660,000	476,122,000
Connecticut	2,316,000	2,821	73,435,000	33.5%	3,310,142,000	822,140,000
Florida	4,442,000	1,836	134,512,000	30.8%	5,892,159,000	1,366,422,000
Georgia	3,818,000	1,431	125,507,000	39.5%	3,567,800,000	831,483,000
Hawaii	613,000a	1,821	48,622,000	50.8%	523,496,000	140,616,000
Illinois	9,889,000	2,447	319,308,000	43.4%	12,574,669,000	2,831,138,000
Indiana	4,581,000	2,010	170,035,000	45.8%	5,171,535,000	1,150,250,000
Iowa	2,822,000	1,806	76,263,000	32.2%	3,247,190,000	641,258,000
Kansas	2,116,000	1,787	54,250,000	32.3%	2,355,096,000	523,118,000
Kentucky	3,080,000	1,372	b	b	2,488,455,000	609,834,000
Louisiana	3,110,000	1,566	83,418,000	21.8%	2,960,277,000	638,249,000
Maine	952,000	1,663	23,502,000	29.8%	1,043,096,000	285,941,000
Maryland	2,956,000	2,156	44,219,000	17.5%	3,380,219,000	858,546,000
Michigan	7,866,000	2,141	317,342,000	39.9%	9,488,406,000	2,285,796,000
Mississippi	2,186,000	958	57,842,000	35.3%	1,493,167,000	343,602,000
Missouri	4,271,000	1,940	102,742,000	36.7%	5,032,462,000	1,075,898,000
Nevada	267,000	2,423	10,304,000	28.0%	437,756,000	88,921,000
New Jersey	5,799,000	2,504	---	--	7,104,475,000	1,866,782,000
New Mexico	842,000	1,686	39,265,000	37.1%	922,658,000	204,171,000
North Carolina	4,549,000	1,317	73,296,000	40.8%	3,943,068,000	867,617,000
North Dakota	650,000	1,435	15,182,000	27.1%	753,895,000	128,682,000
Ohio	9,345,000	2,255	226,834,000	32.4%	11,799,687,000	2,898,429,000
Oklahoma	2,285,000	1,619	50,673,000	20.6%	2,388,346,000	553,329,000
Pennsylvania	11,101,000	2,112	203,520,000	22.8%	12,461,768,000	3,136,887,000
Rhode Island	875,000	1,990	20,962,000	30.1%	936,498,000	225,914,000
South Carolina	2,404,000	1,180	53,960,000	29.1%	1,785,658,000	447,678,000
South Dakota	699,000	1,531	13,783,000	30.7%	752,898,000	138,206,000
Tennessee	3,469,000	1,383	91,563,000	33.9%	3,147,727,000	743,384,000
Utah	865,000	1,694	24,448,000	30.8%	944,737,000	200,728,000
Washington	2,769,000	2,128	205,143,000e	54.8%	3,229,462,000	767,539,000
West Virginia	1,969,000	1,554	81,278,000e	50.5%	1,736,657,000	453,655,000
Wyoming	320,000	2,038	10,083,000	28.0%	433,263,000	90,748,000

a. 1957 Est.
b. Tax effective 7-1-60
c. 1958-59
d. Source - Sales Management, May 10, 1958
e. Revenue from Sales & Gross Rec. Taxes

Source: U. S. Dept. of Commerce, Bureau of the Census. Compendium of State Government Finances in 1958.

SALES & GROSS RECEIPTS TAXES

CITATIONS TO STATE LAWS

State	
Alabama	Code of Alabama 1940, 51-752 et seq.
Alaska	Alaska Compiled Laws Annotated Cumulative Supplement, 35-1-71 et seq.
Arizona	Arizona Revised Statutes Annotated, 42-1301 et seq.
Arkansas	Arkansas Statutes 1947 Annotated 84-1901 et seq.
California	West's Annotated California Codes, Revenue & Taxation, Sec. 6001 et seq.
Colorado	Colorado Revised Statutes 1953, 138-6-1 et seq.
Connecticut	General Statutes of Connecticut, Revision of 1958, 12-406 et seq.
Florida	Florida Statutes Annotated, 212.01 et seq.
Georgia	Code of Georgia Annotated, 92-3401a et seq.
Hawaii	Revised Laws of Hawaii 1955, 117-1 et seq.
Indiana	Burns Indiana Statutes 64-2601 et seq.
Illinois	Smith-Hurd Illinois Annotated Statutes 120-440 et seq.
Iowa	Iowa Code Annotated, 422.42 et seq.
Kansas	General Statutes of Kansas Annotated 79-3601 et seq.
Kentucky	Kentucky Revised Statutes (Laws of 1960) **
Louisiana	West's Louisiana Revised Statutes 47-301 et seq.
Maine	Revised Statutes of Maine 1954, c.17 Sec. 1 et seq.
Maryland	Annotated Code of Maryland 1957, 81-324 et seq.
Michigan	Michigan Statutes Annotated 1950 Revised Volume 7.521 et seq.
Mississippi	Mississippi Code 1942 Annotated, Sec. 10103 et seq.
Missouri	Vernon's Annotated Missouri Statutes, 144.010 et seq.
Nevada	Nevada Revised Statutes 372.105 et seq.
New Mexico	New Mexico Statutes Annotated 1953, 72-16-1 et seq.
North Carolina	General Statutes of North Carolina, 105-164.1 et seq.
North Dakota	North Dakota Revised Codes of 1943, 1953 Supplement, 57-3901 et seq.
Ohio	Page's Ohio Revised Code Annotated, 5739.01 et seq.
Oklahoma	Oklahoma Statutes Annotated, 68-1251 et seq.
Pennsylvania	Purdon's Pennsylvania Statutes Annotated, 72:3403-1 et seq.
Rhode Island	General Laws of Rhode Island 1956, 44:18-1 et seq.
South Carolina	Code of Laws of South Carolina 1952, 65-1351 et seq.
South Dakota	Supplement to South Dakota Code of 1939, 57.3201 et seq.
Tennessee	Tennessee Code Annotated, 67-3001 et seq.
Utah	Utah Code Annotated (1953) 59-15-1 et seq.
Washington	Revised Code, Washington, 82.04.010 et seq. (Gross Receipts) 82.08.010 et seq. (Retail Sales)
West Virginia	West Virginia Code of 1955, Sec. 869 [11-12-1] et seq. (Gross Receipts) Sec. 999 (1) [11-15-1] et seq. (Retail Sales)
Wyoming	Wyoming Statutes 1957, 39-286 et seq.

** Law effective 7-1-60.

SALES AND GROSS RECEIPTS TAXES

State	Date of Original Enactment
Alabama	1936
Arizona	1933
Arkansas	1935
California	1933
Colorado	1935
Connecticut	1947
Florida	1949
Georgia	1951
Hawaii	1935
Idaho	1935 expired 1936.
Illinois	1933
Indiana	1933
Iowa	1933
Kansas	1937
Kentucky	1934 expired 1936 reenacted 1960.
Louisiana	1936 repealed 1940 reenacted 1942.
Maine	1951
Maryland	1935 expired 1936 reenacted 1947.
Michigan	1933
Mississippi	1932
Missouri	1934
Nevada	1955
New Mexico	1933
New Jersey	1935 repealed 1936.
New York	1933 expired 1934 New York City 1934.
North Carolina	1935
North Dakota	1935
Ohio	1934
Oklahoma	1933
Pennsylvania	1932 expired 1933 reenacted 1954 Expired 8-31-55 Reenacted March, 1956.
Rhode Island	1947
South Carolina	1951
South Dakota	1933
Tennessee	1947
Utah	1933
Washington	1933
West Virginia	1921 Gross Rec.
	1933 Cons. Sales
Wyoming	1935