



State-administered locally-shared  
taxes.

By  
Ruth Gillette Hutchinson

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STATE-ADMINISTERED LOCALLY-  
SHARED TAXES

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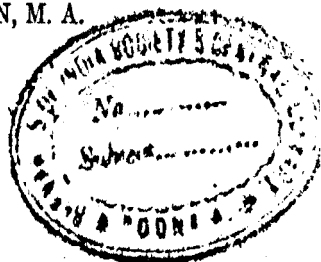


DEVELOPMENT IN THE STATE AND LOCAL  
SYSTEMS OF THE UNITED STATES G.I.P.E-PUNE-014057

BY

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## PREFACE

THE relation of state tax systems to local tax systems is a problem of widespread interest at the present time. The changes that are being made in state and local functions and in state and local revenues are requiring major readjustments to harmonize state and local needs and resources. This monograph deals with the particular phase of the problem covered by legislation providing for state-administered locally-shared taxes in the United States. The study covers both the legal and financial aspects of the problem. An exhaustive analysis is presented of the growth, tendencies and influence of this phase of our tax system.

## ACKNOWLEDGMENTS

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I wish to acknowledge the courtesy shown to me by the Librarians of the American Telephone and Telegraph Company and the Librarian of the New York State Tax Commission in allowing me to use the materials available in their libraries.

RUTH GILLETTE HUTCHINSON.

VASSAR COLLEGE, JUNE 16, 1931.

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## APPENDIX I

### LEGAL CITATIONS OF STATE-ADMINISTERED LOCALLY-SHARED TAXES SHOWING THE DEVELOPMENT OF THE LAW. 1857-1929

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX
Alabama	<i>Capital Stock Tax</i> 1919, No. 328, p. 290 1923, No. 172, p. 164 1923, No. 263, p. 266 1927, No. 163, p. 176		1911, Art. 216, p. 189 1915, No. 416, p. 491 1919, No. 328, p. 397 1923, No. 290, p. 285
Arkansas	<i>Foreign Fire Ins.</i> 1921, Art. 441, p. 454		
California			1913, Ch. 326, p. 639 1915, Ch. 188, p. 397 1917, Ch. 213, p. 330 1924, Ch. 266, p. 522 1924, Ch. 266, p. 531 1924, Ch. 266 p. 536 p. 556 1925, Ch. 240, p. 398
Colorado	<i>Foreign Fire Ins.</i> 1917, Ch. 75, p. 236 1919, Ch. 123, p. 414		1913, Ch. 114, p. 415 1919, Ch. 161, p. 533 1929, Ch. 133, p. 472
Connecticut	<i>Bank &amp; Ins. Cos.</i> 1901, Ch. 106, p. 47 1905, Ch. 54, p. 282 1915, Ch. 292, p. 2134		
Florida	<i>Express Companies</i> 1903, Ch. 5106, p. 16 1907, Ch. 5597, p. 36 1913, Ch. 6421, p. 19 1914, Ch. 596, p. 236 1920, Ch. 889, p. 594  <i>Telegraph Companies</i> 1907, Ch. 3397, p. 54 1913, Ch. 6421, p. 50 1920, Ch. 986, p. 620		1911, Ch. 6212, p. 176 1915, Ch. 6881, p. 187 1917, Ch. 7276, p. 29 1918, Ch. 7737, p. 48 1921, Ch. 8410, p. 47 1923, Ch. 9155, p. 153 1925, Ch. 10187, p. 390 1925, Ch. 10182, p. 370

## APPENDIX I—Continued

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX
Florida (continued)	<i>Railroads</i> 1907, Ch. 5623, p. 107		
Idaho		1929, Ch. 243, p. 469	1913, Ch. 179, p. 558 1915, Ch. 64, p. 158 1917, Ch. 52, p. 117 1919, Ch. 179, p. 65 1923, Ch. 114, p. 144 1923, Ch. 115, p. 147 1923, Ch. 63, p. 70 1925, Ch. 177, p. 315 1927, Ch. 96, p. 123 1927, Ch. 244, p. 374 1929, Ch. 195, p. 370 1929, Ch. 196, p. 372
Iowa			1911, Ch. 72, p. 69 1917, Ch. 275, p. 339 1919, Ch. 275, p. 335
Kansas	<i>Foreign Fire Ins.</i> 1895, Ch. 363, p. 534 1905, Ch. 272, p. 421 1909, Ch. 151, p. 277 1911, Ch. 204, p. 357 1921, Ch. 205, p. 329 1923, Ch. 40, p. 638	1909, Ch. 248, p. 595 1915, Ch. 357, p. 452 1917, Ch. 319, p. 469 1919, Ch. 305, p. 429 S. S. 1930, Ch. 15, p. 16	
Louisiana	<i>Foreign Fire Ins.</i> 1914, No. 295, p. 603 1924, No. 18, p. 25	1904, No. 45, p. 102 1906, No. 109, p. 173 1912, No. 42, p. 50 1918, No. 51, p. 75 1926, No. 127, p. 323	
Maine	<i>Railroad</i> 1874, Ch. 258, p. 184 1881, Ch. 91, p. 75 1891, Ch. 103, p. 111 1906, Ch. 145, p. 160 1907, Ch. 168, p. 184 1909, Ch. 81, p. 93 1911, Ch. 168, p. 181 1921, Ch. 71, p. 76 1927, Ch. 27, p. 20 <i>Telephone &amp; Telegraph</i> 1880, Ch. 246, p. 289 1883, Ch. 213, p. 176 1891, Ch. 103, p. 110 1909, Ch. 210, p. 277 1911, Ch. 142, p. 148 1921, Ch. 72, p. 77		

## APPENDIX I—Continued

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX	
Maryland	<i>Savings Banks</i>		1916, Ch. 687, p. 1583	
	1888, Ch. 242, p. 382			
	<i>Capital Stock Tax on Corporations</i>			
	1914, Ch. 324, p. 506			
	1916, Ch. 604, p. 1281			
	1918, Ch. 466, p. 956			
	1927, Ch. 577, p. 1191			
	Massachusetts	<i>Business Corporations</i>		
		1919, Ch. 355, p. 439		
		1920, Ch. 549, p. 547		
1921, Ch. 375, p. 406				
1922, Ch. 302, p. 311				
1922, Ch. 362, p. 382				
1922, Ch. 520, p. 632				
1924, Ch. 206, p. 180				
1925, Ch. 265, p. 290				
<i>Franchise on Public Utilities</i>				
1865, Ch. 283				
1882, Ch. 13, p. 8				
1886, Ch. 238, p. 679				
1888, Ch. 413, p. 443				
1898, Ch. 417, p. 359				
1898, Ch. 578, p. 738				
1902, Ch. 342				
1906, Ch. 271, p. 231				
1906, Ch. 463, p. 573, 628				
1906, Ch. 516, p. 722				
1908, Ch. 614, p. 731				
1909, Ch. 490, p. 624				
1911, Ch. 379, p. 367				
1914, Ch. 198, p. 159				
1916, Ch. 299, p. 325				
1918, Ch. 257, p. 262				
1919, Ch. 349, p. 380				
1921, Ch. 375, p. 406				
1921, Ch. 394, p. 467				
1922, Ch. 520, p. 632				
1923, Ch. 310, p. 282				
<i>Bank Tax</i>				
1925, Ch. 343, p. 417				
1927, Ch. 223, p. 231				
1929, Ch. 359, p. 414				
Michigan	<i>Steamship Companies</i>		1915, Ch. 302, p. 533 1919, Ch. 383, p. 671 1929, Ch. 270, p. 668	
	1911, No. 70, p. 101			

## APPENDIX I—Continued

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX	
Minnesota	<i>Railroad Companies</i>	1905, Ch. 288, p. 427		
		1909, Ch. 454, p. 552	1911, Ch. 209, p. 274	
		1912, Ch. 9, p. 50	1911, Ch. 372, p. 516	
	<i>Fire Insurance Cos.</i>		1913, Ch. 455, p. 666	
		1903, Ch. 20, p. 23	1919, Ch. 410, p. 479	
		1909, Ch. 237, p. 279	1927, Ch. 265, p. 304	
		1919, Ch. 326, p. 342		
	<i>Steamship Companies</i>			
		1895, Ch. 224, p. 507		
		1919, Ch. 505, p. 677		
	Mississippi			1922, Ch. 133, p. 120
				1924, Ch. 116, p. 110
			1926, Ch. 120, p. 188	
			1928, Ch. 230, p. 299	
Missouri	<i>Foreign Fire Ins. Co.</i>			
		1895, page 198 1905, page 172		
Montana		1923, Ch. 65, p. 165	1917, Ch. 75, p. 75	
		1927, Ch. 141, p. 433	1919, Ch. 207, p. 497	
			1921, Ch. 199, p. 392	
			1923, Ch. 107, p. 271	
			1927, Ch. 88, p. 250	
			1928, Ch. 121, p. 234	
			1929, Ch. 181, p. 382	
			1929, Ch. 182, p. 387	
Nebraska			1911, Ch. 115, p. 398	
			1915, Ch. 61, p. 155	
			1919, Ch. 190, p. 818	
			1919, Ch. 222, p. 951	
			1921, Ch. 278, p. 910	
			1921, Ch. 279, p. 921	
			1925, Ch. 159, p. 405	
			1927, Ch. 152, p. 408	
			1929, Ch. 145, p. 505	
			1929, Ch. 148, p. 512	
New Hampshire	<i>Rr. &amp; Teleg. Lines</i>			
		1878, Ch. 62, p. 159		
			1881, Ch. 53, p. 470	
			1909, Ch. 55, p. 365	
			1911, Ch. 169, p. 225	
			1887, Ch. 57, p. 442	
		1913, Ch. 77, p. 547		

## APPENDIX I—Continued

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX	
New Hampshire (continued)	<i>Savings Banks</i>			
	1878, Ch. 65, p. 169			
	1889, Ch. 55, p. 76			
	1895, Ch. 108, p. 469			
	1901, Ch. 82, p. 578			
	1907, Ch. 102, p. 101			
	1911, Ch. 194, p. 256			
	1923, Ch. 72, p. 21			
	1925, Ch. 144, p. 170			
	<i>Bldg. &amp; Loan Assns.</i>			
	1885, Ch. 93, p. 470			
	1903, Ch. 126, p. 129			
	New Jersey	<i>Railroads &amp; Canals</i>		
		1909, Ch. 228, p. 325		
1909, Ch. 238, p. 375				
1912, Ch. 226, p. 367				
1924, Ch. 57, p. 91				
1926, Ch. 294, p. 488				
<i>Public Utilities</i>				
<i>Except Railroads</i>				
1900, Ch. 195, p. 502				
1906, Ch. 290, p. 644				
1917, Ch. 17, p. 43				
1918, Ch. 239, p. 903				
1927, Ch. 303, p. 567				
1928, Ch. 223, p. 223				
<i>Add'l Pub. Utilities</i>				
1919, Ch. 25, p. 51				
New Mexico	<i>Fire Insurance Cos.</i>			
	1905, Ch. 5, p. 13		1923, Ch. 96, p. 100	
	1909, Ch. 135, p. 379		1929, Ch. 119, p. 253	
	1915, Ch. 96, p. 141			
	1919, Ch. 175, p. 360			
	1921, Ch. 194, p. 418			
	1925, Ch. 135, p. 265			
New York	<i>Corporate Income Tax</i>			
	1917, Ch. 726, p. 2400		1916, Ch. 72, p. 176	
	1918, Ch. 417, p. 1259		1916, Ch. 577, p. 1873	
	1919, Ch. 628, p. 1658		1917, Ch. 2, p. 2	
	1920, Ch. 640, p. 1633		1917, Ch. 174, p. 315	
	1921, Ch. 447, p. 1338		1917, Ch. 727, p. 2412	
	1922, Ch. 654, p. 1795		1917, Ch. 769, p. 2465	
	1923, Ch. 897, p. 1724		1919, Ch. 472, p. 1291	
	1924, Ch. 329, p. 608		1919, Ch. 622, p. 1625	
	1920, Ch. 363, p. 846		1920, Ch. 683, p. 1709	
	1929, Ch. 385, p. 889		1920, Ch. 687, p. 1713	
			1921, Ch. 580, p. 1756	
			1922, Ch. 535, p. 1226	
			1922, Ch. 317, p. 698	
			1922, Ch. 17, p. 13	
			1922, Ch. 533, p. 1221	
			1924, Ch. 360, p. 1656	
		<i>State Banks &amp; Trust Companies</i>		
	1926, Ch. 286, p. 506			
1927, Ch. 477, p. 1169				

## APPENDIX I—Continued

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX
New York (continued)	1928, Ch. 659, p. 1433 1928, Ch. 414, p. 934 <i>National Banks</i> 1926, Ch. 286, p. 518		1926, Ch. 511, p. 878 1926, Ch. 238, p. 440
North Carolina	<i>Bldg. &amp; Loan Assns.</i> 1919, Ch. 90, p. 161 1927, Ch. 80, p. 213		
North Dakota	<i>Domestic &amp; Foreign Insurance Cos.</i> 1887, Ch. 53, p. 153 1897, Ch. 94, p. 153 1921, Ch. 79, p. 146 1923, Ch. 66, p. 172	1917, Ch. 231, p. 320 1919, Ch. 225, p. 450 1921, Ch. 124, p. 209 1927, Ch. 267, p. 447	1911, Ch. 6, p. 7 1917, Ch. 131, p. 194 1917, Ch. 156, p. 217 1919, Ch. 44, p. 78 1925, Ch. 167, p. 204 1927, Ch. 179, p. 298
Ohio		1894, No. 715, p. 169 1913, No. 13, p. 463 1919, No. 175, p. 563 1920, No. 744, p. 1193 1923, Ch. 55, p. 26 1927, Ch. 484, p. 421 1929, Ch. 223, p. 85 1929, Ch. 497, p. 512	1919, No. 573, p. 1078 1925, No. 304, p. 239 1925, No. 44, p. 301 1929, No. 104, p. 280
Oklahoma	<i>Foreign Fire Ins.</i> 1909, Ch. 21, p. 379 1913, Ch. 244, p. 678 1921, Ch. 35, p. 51		1915, Ch. 176, p. 266 1919, Ch. 290, p. 412 1925, Ch. 167, p. 269
Oregon			1913, Ch. 299, p. 572 1915, Ch. 350, p. 598 1917, Ch. 194, p. 256 1919, Ch. 399, p. 704 1920, Ch. 3, p. 46 1921, Ch. 371, p. 718 1923, Ch. 284, p. 458 1925, Ch. 327, p. 666 1925, Ch. 331, p. 674 1925, Ch. 365, p. 725 1927, Ch. 364, p. 496 1929, Ch. 360, p. 414
Pennsylvania	<i>Foreign Fire Ins.</i> 1894, Ch. 289, p. 408 1905, Ch. 166, p. 299 1919, Ch. 380, p. 964 1921, Ch. 284, p. 682 1929, Ch. 307, p. 709		
South Carolina	<i>Foreign Fire Ins.</i> 1909, No. 3, p. 7		

## APPENDIX I—Continued

STATE STATUTES	CORPORATION TAXES	INHERITANCE TAX	MOTOR VEHICLE TAX
South Dakota	<i>Foreign &amp; Domestic Fire Insurance</i> 1887, Ch. 53 1905, Ch. 127, p. 195 1911, Ch. 184, p. 226 1913, Ch. 249, p. 363	1913, Ch. 243, p. 337 1915, Ch. 217, p. 419 1923, Ch. 107, p. 92	1913, Ch. 276, p. 428 1915, Ch. 253, p. 488 1917, Ch. 302, p. 660 1919, Ch. 264, p. 309 1919, Ch. 266, p. 311 1921, Ch. 293, p. 420 1921, Ch. 294, p. 422 1925, Ch. 230, p. 265 1925, Ch. 231, p. 266 1927, Ch. 167, p. 187 1929, Ch. 184, p. 212
Tennessee			1919, Ch. 149, p. 546 1929, Ch. 14, p. 26
Texas			1917, Ch. 190, p. 421 1917, Ch. 207, p. 482 1921, Ch. 52, p. 167 1923, Ch. 75, p. 155 1927, Ch. 162, p. 235 S. S. 1929, Ch. 88, p. 172
Washington	<i>Bank Tax</i> 1929, Ch. 151, p. 380		1915, Ch. 142, p. 385 1917, Ch. 155, p. 633 1919, Ch. 46, p. 90 1919, Ch. 54, p. 108 1921, Ch. 96, p. 264 1923, Ch. 181, p. 595 1926, Ch. 185, p. 562
Wisconsin	<i>Foreign Fire Ins.</i> 1926, Ch. 89, p. 579 <i>Telephone Companies</i> 1905, Ch. 448, p. 842 1909, Ch. 535, p. 739 1911, Ch. 651, p. 603 1927, Ch. 306, p. 344 <i>Street Railways</i> 1905, Ch. 493, p. 871 1915, Ch. 526, p. 696 1917, Ch. 667, p. 1196 1925, Ch. 441, p. 638 <i>Corporation Income</i> (See Personal Income)	1903, Ch. 44, p. 65 1905, Ch. 96, p. 162 1909, Ch. 509, p. 645 1913, Ch. 627, p. 779 1915, Ch. 253, p. 257 1921, Ch. 658, p. 946 1923, Ch. 306, p. 506 1925, Ch. 249, p. 327 1927, Ch. 416, p. 513 1929, Ch. 298, p. 66	
Wyoming	<i>Express Companies</i> 1903, Ch. 111, p. 146 1907, Ch. 61, p. 73		

## APPENDIX I—Continued

STATE STATUTES	GASOLINE TAXES	COMMON CARRIER TAX	PERSONAL INCOME TAX
Alabama	1923, No. 162, p. 36 1923, No. 172, p. 197 1927, No. 5, p. 16 1927, No. 310, p. 326		
Arizona	1921, No. 116, p. 250 1923, No. 35, p. 225 1929, No. 312-3, p. 524		
California	1923, Ch. 267, p. 571 1925, Ch. 359, p. 659 1927, Ch. 716, p. 1309 1927, Ch. 795, p. 1565	1923, Ch. 341, p. 706 1925, Ch. 412, p. 833	
Colorado	1919, Ch. 168, p. 566 1923, Ch. 153, p. 474 1927, Ch. 140, p. 530 1929, Ch. 139, p. 488	1927, Ch. 135, p. 502 1927, Ch. 134, p. 515 1929, Ch. 135, p. 474	
Connecticut		1927, Ch. 268, p. 4328 1929, Ch. 229, p. 4660	
Florida	1923, Ch. 9120, p. 27 1925, Ch. 10025, p. 12 1927, Ch. 12037, p. 327 1929, Ch. 14575, p. 1121 1929, Ch. 14576, p. 1125 1929, Ch. 14577, p. 1125	1929, Ch. 13700, p. 348	
Georgia	1923, Ch. 2, p. 41 1925, Ch. 436, p. 66 1925, Ch. 399, p. 68 1927, Ch. 378, p. 104 1929, Ch. 284, p. 99		
Illinois	1927, No. 499, p. 758 S.S. 1928, No. 1, p. 88 1929, No. 85, p. 625		
Indiana	1923, Ch. 182, p. 532 1925, Ch. 146, p. 367 1929, Ch. 48, p. 102		
Iowa	1925, Ch. 6, p. 10 Code 1927, Ch. 251, p. 667 1925, Ch. 274, p. 355	1923, Ch. 97, p. 93 1925, Ch. 4, p. 3	
Kansas	1927, Ch. 255, p. 460 1928, Ch. 4, p. 3 1929, Ch. 287, p. 459 1929, Ch. 225, p. 389	1925, Ch. 206, p. 269	



## APPENDIX I—Continued

STATE STATUTES	GASOLINE TAXES	COMMON CARRIER TAX	PERSONAL INCOME TAX
Kentucky		1924, Ch. 79, p. 200 1926, Ch. 111, p. 356	
Maryland	1927, Ch. 327, p. 583 1929, Ch. 96, p. 192	1916, Ch. 714, p. 1666 1918, Ch. 304, p. 704 1922, Ch. 401, p. 885 1924, Ch. 291, p. 851 1927, Ch. 152, p. 246	
Massachusetts			1916, Ch. 269, p. 249 1918, Ch. 32, p. 23 1918, Ch. 20, p. 97 1918, Ch. 219, p. 186 1919, Ch. 314, p. 296 1919, Ch. 363, p. 469 1920, Ch. 352, p. 370 1922, Ch. 376, p. 449 1922, Ch. 54, p. 38 1923, Ch. 287, p. 260 1923, Ch. 378, p. 389 1924, Ch. 351, p. 318
Michigan	1927, Ch. 150, p. 228 1929, Ch. 157, p. 444		
Mississippi	1922, Ch. 116, p. 102 1924, Ch. 115, p. 108 1926, Ch. 119, p. 185 1928, Ch. 198, p. 266 S.S. 1928, Ch. 21, p. 31		
Nebraska	1929, Ch. 166, p. 572		
Nevada		1925, Ch. 162, p. 247 1927, Ch. 185, p. 326	
New Hampshire			1923, Ch. 65, p. 78 1929, Ch. 32, p. 43
New York	1929, Ch. 364, p. 846		1919, Ch. 627, p. 1636 1920, Ch. 691, p. 1720 1920, Ch. 694, p. 1729 1921, Ch. 477, p. 1431 1921, Ch. 625, p. 1948 1922, Ch. 107, p. 400 1922, Ch. 425, p. 906 1922, Ch. 671 1923, Ch. 897, p. 1734 1923, Ch. 137, p. 164 1924, Ch. 27, p. 28

## APPENDIX I—Continued

STATE STATUTES	GASOLINE TAXES	COMMON CARRIER TAX	PERSONAL INCOME TAX
New York (continued).			1926, Ch. 208, p. 382 1926, Ch. 288, p. 534 1926, Ch. 366, p. 646 1926, Ch. 543, p. 939 1928, Ch. 239, p. 482
North Carolina	1929, Ch. 40, p. 33		
North Dakota	1929, Ch. 166, p. 208		
Ohio	1925, No. 44, p. 294 1929, No. 104, p. 278 1929, No. 335, p. 70	1923, No. 474, p. 211 1929, No. 141, p. 482	
Oklahoma	1923, Ch. 239, p. 409 1924, Ch. 101, p. 116 1925, Ch. 373, p. 198 1929, Ch. 278, p. 401		
Oregon		1925, Ch. 380, p. 756 1929, Ch. 374, p. 509	
Pennsylvania	1921, Ch. 368, p. 1021 1923, Ch. 318, p. 834 1925, Ch. 362, p. 671 1927, Ch. 159, p. 201 1927, Ch. 167, p. 294 1929, Ch. 405, p. 1037		
South Carolina	1922, Ch. 494, p. 835 1923, Ch. 146, p. 205 1925, Ch. 34, p. 53 1927, Ch. 73, p. 136 1928, Ch. 574, p. 1089 1929, Ch. 101, p. 105 1929, Ch. 102, p. 107	1925, Ch. 170, p. 252 1928, Ch. 663, p. 1238 1929, Ch. 220, p. 247	
Tennessee		1918, Ch. 71, p. 158 1919, Ch. 116, p. 174	1929, Ch. 86; 116, p. 210 S.S. 1929, Ch. 16, p. 29
Texas		1918, Ch. 71, p. 158 S.S. 1929, Ch. 88, p. 172	
Virginia	1923, Ch. 107, p. 125 1926, Ch. 137, p. 238 1928, Ch. 174, p. 606 1928, Ch. 462, p. 1169 1928, Ch. 485, p. 1274	1923, Ch. 161, p. 195 1924, Ch. 222, p. 330 1926, Ch. 551, p. 920	
Washington	1929, Ch. 88, p. 161		

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STATE STATUTES	GASOLINE TAXES	COMMON CARRIER TAX	PERSONAL INCOME TAX
Wisconsin			1911, Ch. 658, p. 984 1913, Ch. 615, p. 767 1913, Ch. 554, p. 626 1913, Ch. 720, p. 1004 1917, Ch. 161, p. 284 1917, Ch. 246, p. 418 1917, Ch. 485, p. 800 1919, Ch. 147, p. 153 1919, Ch. 435, p. 628 1919, Ch. 461, p. 698 1919, Ch. 667, p. 1163 1921, Ch. 65, p. 110 1921, Ch. 311, p. 458 1921, Ch. 335, p. 480 1922, Ch. 310, p. 811 1923, Ch. 318, p. 521 1925, Ch. 57, p. 116 1925, Ch. 146, p. 650 1927, Ch. 539, p. 899
Wyoming	1929, Ch. 139, p. 228		

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STATE STATUTES	MISCELLANEOUS TAXES	FOREST TAX	SEVERANCE TAX
Alabama		1923, No. 486, p. 639	
Arizona	<i>State Road Fund</i> 1912, Ch. 68, p. 332 S.S. 1912, Ch. 66, p. 188 1913, Ch. 7, p. 1659 S.S. 1915, Ch. 7, p. 121 1921, Ch. 57, p. 157 1922, No. 35, p. 239 1923, No. 156, p. 199		
Arkansas	<i>Mining Records</i> 1895, Ch. 88, p. 116		1923, Ch. 118, p. 67 1929, Ch. 283, p. 1187
Connecticut	<i>Unincorporated Business</i> 1925, Ch. 114, p. 3883 <i>Choses in Action</i> 1915, Ch. 293, p. 2140 1917, Ch. 243, p. 2391 1923, Ch. 190, p. 3615 1925, Ch. 43, p. 34		
Idaho		1929, Ch. 185, p. 329	
Indiana		1921, pp. 1071-6	
Iowa	<i>Cigarette Tax</i> 1927, Ch. 33, p. 26		
Kansas	<i>Secured Debts</i> 1927, Ch. 326, p. 531 1929, Ch. 293, p. 467		
Louisiana		1926, Ch. 120, p. 187	1922, No. 140, p. 304 1926, No. 301, p. 569 1928, No. 5, p. 6
Maine	<i>Dog Licenses</i> 1893, Ch. 287, p. 340 1897, Ch. 297, p. 332 1901, Ch. 163, p. 174 1909, Ch. 222, p. 295		
Massachusetts	<i>Boxing Fees</i> 1920, Ch. 619, p. 692		
Michigan		1925, Ch. 94, p. 126 1927, Ch. 86, p. 121	1929, Ch. 48, p. 85

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Montana		1927, Ch. 35, p. 855	1923, Ch. 67, p. 174
New York	<i>Billiard and Poolroom Licenses</i> 1922, Ch. 671, p. 1834 1928, Ch. 90, p. 238 <i>Real Estate Brokers' Licenses</i> 1922, Ch. 672, p. 1834 1927, Ch. 107, p. 418		
North Dakota	<i>Billiard and Poolroom Licenses</i> 1921, Ch. 84, p. 151 1923, Ch. 293, p. 341		
Oklahoma			1915, Ch. 107, p. 151 1916, Ch. 39, p. 102 1927, Ch. 55, p. 76
South Dakota	<i>Money and Credit</i> 1919, Ch. 109, p. 91 1923, Ch. 108, p. 93		
Vermont	<i>Peddlers' Licenses</i> 1857, No. 19 1862, Ch. 81 1886, Ch. 92 1894, Ch. 198 1904, Ch. 145, p. 203 1912, Ch. 61, p. 63 1921, Ch. 43, p. 42 1925, Ch. 31, p. 151 1929, Ch. 168, p. 32		
Wisconsin		1927, Ch. 454, p. 659 1929, Ch. 343, p. 75	

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