Table 23: Dates of Adoption of Major State Taxes

Individual Income					
Before 1911	1911-20	1921-30	1931-40	1941-60	Since 1961
Hawaii, 1901	Wisconsin, 1911	North Carolina, 1921	Idaho, 1931	Alaska, 1949	West Virginia, 1961
Total: 1	Mississippi, 1912	South Carolina, 1922	Tennessee, 1931 (1)	Total: 1	Indiana, 1963
	Oklahoma, 1915	New Hampshire, 1923 (1)	Utah, 1931		Michigan, 1967
	Massachusetts, 1916	Arkansas, 1929	Vermont, 1931		Nebraska, 1967
	Virginia, 1916	Georgia, 1929	Alabama, 1933		Connecticut, 1969 (2) 1991 (3)
	Delaware, 1917	Oregon, 1930	Arizona, 1933		Illinois, 1969
	Missouri, 1917	Total: 6	Kansas, 1933		Maine, 1969
	New York, 1919		Minnesota, 1933		Ohio, 1971
	North Dakota, 1919		Montana, 1933		Pennsylvania, 1971
	Total: 9		New Mexico, 1933		Rhode Island, 1971
			Iowa, 1934		New Jersey, 1976
			Louisiana, 1934		Total: 11
			California, 1935		
			Kentucky, 1936		Repealed
			Colorado, 1937		Alaska, 1979
			Maryland, 1937		
			Total: 16		Grand Total: 43
Corporation Income					
Before 1911	1911-20	1921-30	1931-40	1941-60	Since 1961
Hawaii, 1901	Wisconsin, 1911	Mississippi, 1921	Idaho, 1931	Rhode Island, 1947	Indiana, 1963
Total: 1	Connecticut, 1915	North Carolina, 1921	Oklahoma, 1931	Alaska, 1949	Michigan, 1967
	Virginia, 1915	South Carolina, 1922	Utah, 1931	Delaware, 1957	Nebraska, 1967
	Missouri, 1917	Tennessee, 1923	Vermont, 1931	New Jersey, 1958	West Virginia, 1967
	Montana, 1917	Arkansas, 1929	Alabama, 1933	Total: 4	Illinois, 1969
	New York, 1917	California, 1929	Arizona, 1933		Maine, 1969
	Massachusetts, 1919	Georgia, 1929	Kansas, 1933		New Hampshire, 1970
	North Dakota, 1919	Oregon, 1929	Minnesota, 1933		Florida, 1971
	Total: 8	Total: 8	New Mexico, 1933		Ohio, 1971
			Iowa, 1934		Total: 9
			Louisiana, 1934		
			Pennsylvania, 1935		
			Kentucky, 1936		Repealed
			Colorado, 1937		Michigan, 1976
			Maryland, 1937		
			Total: 15		Grand Total: 44
General Sales					
	1930-40	1941-50	1951-60	Since 1961	
Mississippi, 1930	West Virginia, 1933	Connecticut, 1947	Georgia, 1951	Texas, 1961	
Arizona, 1933	Missouri, 1934	Maryland, 1947	Maine, 1951	Wisconsin, 1961	
California, 1933	Ohio, 1934	Rhode Island, 1947	South Carolina, 1951	Idaho, 1965	
Illinois, 1933	Arkansas, 1935	Tennessee, 1947	Pennsylvania, 1953	*New York, 1965*	
Indiana, 1933 (4)	Colorado, 1935	Florida, 1949	Nevada, 1955	Massachusetts, 1966	
Iowa, 1933	Hawaii, 1935	Total: 5	Kentucky, 1960	New Jersey, 1966	
Michigan, 1933	North Dakota, 1935		Total: 6	Virginia, 1966	
New Mexico, 1933	Wyoming, 1935			Minnesota, 1967	
Oklahoma, 1933	Alabama, 1936			Nebraska, 1967	
North Carolina, 1933	Kansas, 1937			Vermont, 1969	
South Dakota, 1933	Louisiana, 1938			Total: 10	
Utah, 1933	Total: 24				
Washington, 1933				Grand Total: 45	

Table 23: Dates of Adoption of Major State Taxes (Cont'd)

Gasoline				
1911-20		1921-30		Since 1931
Colorado, 1919	Arizona, 1921	California, 1923	Iowa, 1925	Hawaii, 1932
New Mexico, 1919	Arkansas, 1921	Delaware, 1923	Kansas, 1925	Alaska, 1946
North Dakota, 1919	Connecticut, 1921	Idaho, 1923	Michigan, 1925	Total: 2
Oregon, 1919	Florida, 1921	Indiana, 1923	Minnesota, 1925	
Kentucky, 1920	Georgia, 1921	Maine, 1923	Missouri, 1925	
Total: 5	Louisiana, 1921	Nevada, 1923	Nebraska, 1925	
	Montana, 1921	New Hampshire, 1923	Ohio, 1925	
	North Carolina, 1921	Oklahoma, 1923	Rhode Island, 1925	
	Pennsylvania, 1921	Tennessee, 1923	Wisconsin, 1925	
	Washington, 1921	Texas, 1923	Illinois, 1927	
	Maryland, 1922	Utah, 1923	New Jersey, 1927	
	Mississippi, 1922	Vermont, 1923	Massachusetts, 1929	
	South Carolina, 1922	Virginia, 1923	*New York, 1929*	
	South Dakota, 1922	West Virginia, 1923	Total: 43	
	Alabama, 1923	Wyoming, 1923		Grand Total: 50
Cigarettes				
1921-30	1931-40	1941-50	1951-60	Since 1961
Iowa, 1921	Ohio, 1931	Illinois, 1941	Wyoming, 1951	Colorado, 1964
South Carolina, 1923	Texas, 1931	Maine, 1941	Missouri, 1955	Oregon, 1965
South Dakota, 1923	Louisiana, 1932	Delaware, 1943	Maryland, 1958	North Carolina, 1969
Utah, 1923	Mississippi, 1932	Florida, 1943	California, 1959	Total: 3
Tennessee, 1925	Oklahoma, 1933	New Mexico, 1943	Virginia, 1960	
Kansas, 1927	Alabama, 1935	Idaho, 1945	Total: 5	
North Dakota, 1927	Arizona, 1935	Indiana, 1947		
Arkansas, 1929	Connecticut, 1935	Michigan, 1947		
Total: 8	Washington, 1935	Minnesota, 1947		
	Kentucky, 1936	Montana, 1947		
	Georgia, 1937	Nebraska, 1947		
	Pennsylvania, 1937	Nevada, 1947		
	Vermont, 1937	West Virginia, 1947		
	Hawaii, 1939	New Jersey, 1948		
	Massachusetts, 1939	Alaska, 1949		
	New Hampshire, 1939	Total: 15		
	New York, 1939			
	Rhode Island, 1939			
	Wisconsin, 1939			
	Total: 19			Grand Total: 50

Table 23: Dates of Adoption of Major State Taxes (Cont'd)

Distilled Spirits				
	1933-40		Since 1941	
Arizona, 1933	Kentucky, 1934	Nevada, 1935	Kansas, 1948	
Colorado, 1933	Louisiana, 1934	South Carolina, 1935	Alaska, 1959	
Delaware, 1933	Minnesota, 1934	South Dakota, 1935	Oklahoma, 1959	
Indiana, 1933	Missouri, 1934	Texas, 1935	Mississippi, 1966	
Maryland, 1933	New Mexico, 1934	North Dakota, 1936	Total: 4	
Massachusetts, 1933	Wisconsin, 1934	Connecticut, 1937		
New Jersey, 1933	Arkansas, 1935	Georgia, 1937		
New York, 1933	California, 1935	Hawaii, 1939		
Rhode Island, 1933	Florida, 1935	Tennessee, 1939		
Illinois, 1934	Nebraska, 1935	Total: 29		Grand Total: 33

Individual Income:

A total of 43 states impose an individual income tax. Those without a tax are: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

New Hampshire and Tennessee impose a narrow-based tax on interest and dividends only.

Corporation Income:

A total of 44 states impose a corporation income tax. Those without a tax are: Nevada, South Dakota, Washington, and Wyoming. Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax, which is a modified value-added tax. Washington has a business and occupation tax.

(1) Interest and dividends only.

(2) Capital gains, interest and dividends only.

(3) Tax on all income.

General Sales:

A total of 45 states impose a general sales tax. Those without a tax are: Alaska, Delaware, Montana, New Hampshire, and Oregon.

(4) Gross income tax. In 1963, Indiana enacted a 2% retail sales and use tax.

Source: Adapted from U.S. Advisory Commission on Intergovernmental Relations, Significant Features of Fiscal Federalism, Volume 1, 1995.