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CONNECTICUT. Governor John N. Dempsey proposed in mid-February a biennial budget of \$2½ billion -- almost exactly 50 per cent larger than the two-year budget adopted and financed by the 1967 legislature, earlier in his administration.

The governor's plan for biennium 1969-71 calls for \$715 million in additional revenues from taxes and fees for those two years. He recommends that the general sales tax rate be raised to 5 per cent, from the present 3½ per cent. (Neighboring Rhode Island already has the 5 per cent rate; and neighboring New York has its practical equivalent in the form of a 2 per cent statewide, plus an additional 3 per cent tax levied in New City, so that about half the people of the state pay 5 per cent.)

Governor Dempsey also recommends a 2 per cent tax on "unearned income"; that is, income from interest, dividends, or capital gains; but he does not recommend a general tax on personal incomes. The corporate income tax would be raised to 6 per cent from the present 5½ per cent.

Another new proposal is to extend the present tax on unincorporated businesses to include doctors, lawyers, and other professionals, all of whom would pay a tax of one-half of one per cent on their gross incomes.

The governor would also broaden the base of the general sales tax by applying

it to purchases of several items hitherto exempted, such as newspapers, electricity, general services, meals costing less than one dollar, and cigarettes. He would also raise the special sales tax on cigarettes to 10 cents a pack from the present 8 cents; and the added general sales tax would raise the total tax on a pack of cigarettes to 14 cents.

Food bought in grocery stores, children's clothing, and prescription medicines would continue exempt from the general sales tax.

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The state tax on gasoline would go up to 8 cents a gallon from the present 7 cents; the cost of a driver's license, to \$8 from the present \$6; and the tax on liquors, to \$2.50 a gallon from the present \$2.

The measures would become effective July 1, 1969. It is thought they have a very good chance of being enacted, because both houses of the 1969 legislature are solidly controlled by the Democratic party, of which the governor is a recognized leader in the state.

The bulk of the added expenditures contemplated are for education at different levels and for public health and welfare purposes. The governor intends to appoint a "revenue task force" to advise the 1971 legislature regarding desirable changes in the tax system at that time.

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Address communications to M. M. Chambers, Education Building, Indiana University, Bloomington, Indiana 47401.

MAINE. In January 1968, after much debate in at least three prior sessions, the legislature abolished the governing boards of the University of Maine and the five state colleges, and placed the six institutions under a reconstituted Board of Trustees of the University of Maine as a single governing board, now composed of 15 members instead of the former 11.

The Maine Maritime Academy continues under its own governing board. The four vocational-technical institutes are under the control of the state board of education

Maine is a state of only 979,000 people as of July 1, 1968, with a decline of 7,000 during the preceding year, and a gain of only 10,000 since 1960. Thus all the institutions are comparatively small. Despite its stationary population, Maine made an excellent record of gain in state tax support for operating expenses of higher education over the nine years from 1960 to 1969.

MARYLAND. Morgan State College in Baltimore may be one of the next state colleges to gain the name and functions of a regional state university. The obvious need of a large multi-purpose public low-fee university in the metropolitan region of Baltimore argues strongly in its favor. Morgan State is within the central city, and has a longer tradition of cosmopolitanism than any of the several other institutions except the University of Maryland, having long been a college of arts and sciences as well as an institution for the education of teachers.

MICHIGAN. A new statute permits tax credits against the state income tax, on the part of both natural persons and corporations, for charitable gifts to colleges or universities within the state.

MICHIGAN (Continued from preceding column)

An individual may claim up to 50 per cent of his total gift, but not more than 20 per cent of his total state income tax liability, or \$100, whichever is less. For corporations, or resident estates or trusts, the limit is ten per cent of the tax liability or \$5,000, whichever is less. The gift to the college or university must be unrestricted; that is, not limited to for the any special fund, but general purposes of the institution. The donor will obtain a receipt from the institution and submit it with his state income tax return.

MISSISSIPPI. The 1968 regular session raised the general sales tax to 5 per cent from the former 3½ per cent, and abolished city sales taxes. Each municipality will receive 19 per cent of the proceeds of the new 5 per cent sales tax collected within its boundaries.

The state income tax was also improved by raising the rate at the top bracket to 4 per cent, from the former 3 per cent; reducing income tax exemptions; and instituting a withholding system.

NEBRASKA. The 2½ per cent general sales tax act, enacted in 1967 and by its own terms scheduled to drop to 2 per cent January 1, 1969, stands unchanged. A special session in December, 1968, refused to amend it to continue the 2½ per cent rate until July 1, 1969, though urgently requested to do so by Governor Norbert T. Tiemann.

Pointing out that figures on the yield of the tax during its first year of operation were not yet available, the governor argued that continuing the rate at 2½ per cent another six months might very well avoid the necessity of making two changes in the rate within one year, -- but to no avail.

A 14 HOLD AND STATE CIGARETTE TAX RATES IN 1968

Table 54. State cigarette tax rates in 49 states as of September 1, 1968*

State	Cents	gradient Comment
(1)	(2)	the state of the s
Fla Property	15¢ (1994)	*U.S. Department of Commerce, Bureau of the Census,
N.J	14	State Tax Collections in 1968.
Okla	13	The later of the second of the
Pa	13	Every state except North Carolina, the grandmother
RI	13	of the tobacco industry, had a special sales tax on
N M	12	
NY	12	cigarettes; and there have been indications that even
The second secon	the first control of the first	North Carolina may have one before the 1969 session
Texas	aan <mark>ii</mark> at Yee	anadjourns. Ag error varbona and troop bates with
Wash	11. · · · · · · · · · · · · · · · · · ·	rangolika mari i maring barrah parangan nga malawat na barrah na karangan at
Ala de la	10	One could note that the absurdly low rates of $2\frac{1}{2}$
Ariz	10 M 12/	cents per pack are in the tobacco states of Virginia
Cal profitable and	10	Sand Kentucky.
Iowa	37 (10 tapret)	The contract of the property of the contract o
Me	10	State taxes on all tobacco products (including
Mass	10 Anna	cigarettes, cigars, pipe tobacco, chewing tobacco, 1000
Vt	10	snuff, etc.) produce only 5 per cent of the total
Wis	10	revenues of the 50 states, and thus cigarette taxes
111	gor 19er et	are for the most part only pipsqueak producers of
Miss	i ani 9 . tana	state income. Their proportionate contribution may
Alaska	8	rise somewhat if the rates continue to be increased
Ark	, , , , , <mark>8</mark>	rapidly, and if the volume of cigarette sales holds up.
Conn	1 1 1 8 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the second
Ga e la su en e	8	In 1967 cigarette taxes were the third most im-
Kas	8	portant source of revenue for the state of Pennsyl-
La :	8 ,	vania's general fund, after the general sales tax and
Minn	8	المستقسف عديد بتوليد بالمراج والمحاورة والمحاورة
Mont	8	tax, which is at a rate of 72 per cent after January 1,
Nebr		1969). Cigarette taxes would have a lower ranking were
N D - Appairte	8	the contract of the contract o
S D	8	income tax. The second will aim to be recorded when and the record
Tenn	8	and the armed blood it a period of the
Utah	8	Cigarette tax rates have been substantially raised
Wyo	8. N 8.	in many states in recent years, due partly to the pub-
De1	7.	licizing of findings regarding the relationships
		between cigarette smoking and health.
Mich	7	was the state of t
Nev	7	There are reasons to believe the rates are about
Ohio	7	to undergo another round of upward revision in 1969, a
		year in which 47 state legislatures will have regular
Ind	6	annual or biennial sessions, and will be casting about
Md	6	for all sources of additional revenues to support
Colo	- 14 4 14 14 14 14 14 14 14 14 14 14 14 1	beneficial programs of education and social welfare
COLO		beneficial programs of education and social weitare
Mo	. 246 2 4 - 234 .	that are not only indispensable, but must be expanded.
Mo	7977 4 1 - 15.	, we have a going of the expensive functions doubt to the question of
		is appropriate for the second testing and decomposite with personal second second
_		ট্রারন্ত আর্থনার প্রায়ে । ব্রিক্তিক বিশ্ব বিশ্ব স্থানিক প্রক্রিক বিশ্ব স্থানিক প্রকর্মনার বিশ্ব স্থানিক প্রকর্মনার প্রকর্মনার বিশ্ব স্থানিক প্রকর্মনার প্রকর্মনার বিশ্ব স্থানিক প্রকর্মনার স্থানিক স
Va	2 % ****	The state of the s
Hawali 🖽 🗀 🤫	forty p	er cent of wholesale price
NH	Thirty	per cent of retail price

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Table 55. THIRTY-ONE UNIVERSITIES FOR WHICH \$6 TO \$7 MILLION OF STATE TAX FUNDS WERE APPROPRIATED FOR OPERATING EXPENSES FOR FISCAL YEAR 1968-69

Universities	1960-61	1966-67	1967-68	1968-69	Apparent	8-Yr. Gain
(1)	Year	Year	Year	Year	\$	<u>%</u>
	(2)	(3)	(4)	(5)	(6)	(7)
Wichita St U	-	5,111	5,994	6,971		tal, see <u>le</u> psik
Chicago St Coll		5,000	6,958	6,959		an ka li tara
Marshall U (W Va)	2,450	4,378	6,130	6,896	4,446	$181\frac{1}{4}$
Cent Connecticut S C	1,570	4,441	6,268	6,887	5,317	338 1
N Y St Coll (Plattsburgh)*	1,407	5,094	6,096	6,865	5,458	388
East Tennessee St U	-	4,791	6,062	6,832	-	
Indiana U of Pa	1,395	4,041	6,024	6,766	5,371	385
Louisiana Polytechnic Inst	3,347	6,416	6,555	6,739		101½
Mankato S C (Minn)	1,986	4,755	5,807	6,672	4,686	236 [±]
N Y St Coll (Potsdam)*	1,423	4,792	5,903	6,633	5,210	366
		43.7~	ربرور 	~,~ <i></i>		200
Cleveland St U (Ohio)		2,100	5,297	6,600	- 1	a de Ligita di
Southern Connecticut S C	1,411	4,242	6,112	6,580	5,169	3664
Youngstown St U (Ohio)	5		5,860	6,515	•	—————————————————————————————————————
Northern Michigan U	1,340	4,768	5,122	6,437	5,097	380 1
Wisconsin St U (Eau Claire)	1,026	3,578	5,031	6,422	5,396	526
N Y Agû Tech Inst (Farmingdale)*	1,679	4,975	6,058	6,415	4,736	282
U of Nevada (Reno)	1 m/3/212		6,101	6,386	49120	202
Sam Houston S C (Texas)	1,833	4,353	5,757	6,358	4,525	247
NE Illinois Coll		49222	6,335	6,335	49272	~41
West Chester S C (Pa)	1,093	3,937	5,418	6,322	5,229	478 1
		29721	ت به به و ر	-,,,,,,,		4104
N Y St Coll (Fredonia)*	1,312	4,958	5,535	6,319	5,007	381 ½
U of No Dakota		4,054		6,287		
Coll of Wm & Mary (Va)	2,617	3,552	3,991	6,281	3,664	140
Murray St U (Ky)	1,560	4,778	5,648	6,214	4,654	298 <u>1</u>
Idaho St U		5,087	6,201	6,201	-	
77 77 77 77 77 77 77 77 77 77 77 77 77		A .do				
N J Coll of Med & Dent	7 000	2,489	4,005	6,193	•••	***
Lamar S C of Tech (Texas)	1,907	4,384	5,782	6,177	4,270	224
Northern Arizona U	1,169	4,040	5,055	6,150	4,981	426
Virginia S C	2,842	4,888	5,289	6,129	3,287	115 \frac{1}{2}
U of So Dakota	1,912	4,312	5,699	6,051	4,139	216]
Eastern Wash S C	1,844	3,959	6,016	6,017	4,173	226 1
Totals	37,123	103 000	178,395	200,609		
Weighted average percentage o	f goin o	123,273	170,070	200,009	98,207	264 1
per certage of	<u>т Кати О</u>	AGT GTRUC	Year a			<u> </u>

^{*} One Campus of a multi-campus organization already entered in a previous table of this series.

Table 56. TWENTY-SIX UNIVERSITIES FOR WHICH \$5 TO \$6 MILLION OF STATE TAX FUNDS WERE APPROPRIATED FOR OPERATING EXPENSES FOR FISCAL YEAR 1968-69

niversities	1960-61	1966-67		1968-69 Year	Apparent	8-Yr. Gain %
(1)	Year (2)	Year (3)	Year (4)	(5)	(6)	$\frac{\beta}{(7)}$
Vis St U, Stevens Pt J of No C (Greensboro)* St Cloud S C (Minn) Stephen Austin S C (Texas) Southwest Texas S C	956 1,615 1,235 1,297	3,657 3,926 3,279 3,031 3,259	4,766 5,187 4,976 5,100 4,882	5,884 5,783 5,716 5,712 5,693	4,928 4,101 4,477 4,396	515½ - 254 362½ 339
Florida Atlantic U Northeastern S C (La) Arkansas St U SW Med Sch (Dallas)* Morehead St U (Ky)	1,947 914 1,246	3,729 4,618 2,914 3,387 3,951	5,677 4,929 4,715 4,665 4,625	5,677 5,638 5,618 5,609 5,540	- 3,691 4,704 - 4,294	189½ 514½ - 344½
Southeast Missouri S C Northwestern S C (La) SW Missouri S C Colorado S C Kansas S T C (Emporia)	1,224 2,788 1,372 2,148 2,375	4,094 5,110 3,971 4,292 4,426	4,930 5,239 4,964 4,869 4,814	5,536 5,512 5,500 5,414 5,406	4,312 2,724 4,128 3,266 3,031	352 97½ 300½ 152 127½
Middle Tenn St U U of Texas (El Paso)* N Y St Coll of Forestry Tenn A&I St U Montclair S C of N J	1,166 _ 2,289 1,576	3,658 3,456 4,191 3,587 5,274	4,756 4,879 4,830 4,633 4,135	5,348 5,344 5,311 5,219 5,148	4,182 - 2,930 3,572	358½ - 128 226½
Towson S C (Md) U of Mo (St Louis)* Wis St U (La Crosse) Trenton S C (N J) Tennessee Poly U	1,504 1,077 1,292 1,237	4,185 - 3,145 5,390 3,603	4,912 3,209 3,968 3,712 4,487	5,134 5,132 5,107 5,086 5,057	3,630 4,030 3,794 3,820	241½ - 374 293½ 308½
Oakland U (Mich)*	_	4,251	4,385	5,046	in in the second of the secon	
Totals Weighted average percentage	29,258		122,244	141,170	74,010	253

^{*} One campus of a multi-campus organization already entered in a previous table of this series.

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