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U.S. Federal Government Revenues: 1790 to the Present

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U.S. Federal Government Revenues: 1790 to the Present

Summary

The sources of federal government revenues have changed dramatically over the past 200 years. The nation has gone from almost exclusive reliance on customs duties to almost exclusive reliance on individual and corporate income taxes and payroll taxes as the means of funding the federal government. Along with the changing composition of federal revenues has come a significant increase in the share of national income devoted to funding the federal government.

While raising revenue is the primary goal of both tariff and tax policies, they are often used to achieve other goals. First, sales tax changes can encourage or discourage the consumption of particular goods. Second, the income tax code is sometimes used to achieve a variety of economic and social goals. Lastly, tariff policy can be used to protect certain industries from import competition.

Three distinct periods or eras can be identified: the customs duties era (before 1863), the excise tax era (1863-1913), and the income tax era (1914-present). These periods are identified by the major source of federal revenue. Furthermore, the economic importance of federal revenues increased in each period — federal revenues increased relative to the national economy from about 2% of GDP in 1800 to over 20% of GDP by 2000 (they were 17.5% of GDP in 2005). The major changes in composition and economic importance have occurred at times of national emergencies: the Civil War, World War I, World War II, and the Great Depression.

This report will be updated as new information becomes available.

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U.S. Federal Government Revenues: 1790 to the Present

The sources of federal government revenues have changed dramatically over the past 200 years. The nation has gone from almost exclusive reliance on customs duties to almost exclusive reliance on income and payroll taxes as the means of funding the federal government. With the changing composition of federal revenues has come a significant increase in the share of national income devoted to funding the federal government.

Throughout the nation's history, federal revenues have come predominately from tariffs and taxes. While raising revenue is the primary goal of both tariff and tax policies, they are often used to achieve other goals. Sales tax changes, for example, can encourage or discourage the consumption of particular goods. In addition, the income tax code is sometimes used to achieve a variety of economic and social goals. Lastly, tariff policy can be used to protect certain industries from import competition.

Figure 1 shows the five major sources of federal revenues as a percentage of gross domestic product (GDP) from 1820 to 2005. The five sources of revenue are customs duties, sales of public lands, excise taxes, income taxes (individual and corporate), and social insurance revenue (payroll taxes). These five sources have accounted for about 94% of annual total federal revenues over this period. Federal revenue from these sources has increased from about 2% of GDP in 1820 to 20% in 2000.

¹ The dollar amounts are shown in the appendix. Annual GDP data are not available before 1820 on a consistent basis. All years refer to fiscal years.

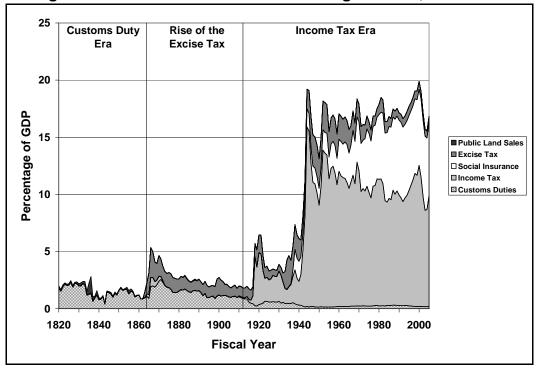


Figure 1. Federal Revenue as a Percentage of GDP, 1820-2005

Source: See appendix.

Three distinct periods or eras can be identified: the customs duties era (before 1863), the rising excise tax era (1863-1913), and the income tax era (1914-present). These periods are identified by the major source of federal revenue. **Table 1** shows the average percentage of federal revenue coming from each of the five revenue sources in the three periods. This report describes the sources of federal revenues, and examines the changing composition of revenues.

Table 1. Proportion of Total Federal Revenues from Four Sources

	1820-1862	1863-1913	1914-Present
Customs Duties	85.2%	48.8%	4.8%
Excise Tax		39.8	14.7
Income Tax			55.9
Social Insurance			18.6

Source: CRS calculations of revenue data.

Federal Revenues Before 1863

Before the War of 1812, customs duties accounted for about 90% of federal government revenues. Tariffs were adjusted from time to time as revenue was needed, but the changes were generally moderate. Tariff policy during this period generated little controversy since the primary goal of tariff policy was to raise revenue rather than import protection.

The most heated debates during this period were over the use of internal revenue sources — excise and direct taxes. The Federalists wanted to wield the taxing powers provided in the Constitution. In 1791, an excise tax on distilled spirits was enacted. While revenue from this excise tax never amounted to much, it was widely unpopular and touched off the Whiskey Rebellion of 1794. In 1798, a direct tax on property was enacted to help finance the naval build up against France. After the election of Thomas Jefferson in 1800, the Jefferson Administration moved to abolish excise and direct taxes. By 1811, total internal revenue amounted to about \$2,000 or about 0.01% of total federal revenues.

The War of 1812 brought new demands for revenue. The tariff schedule was doubled in 1812, but customs revenue fell as international trade was curtailed by the war and probably by the tariff — gross imports fell by 71% between 1812 and 1813.² In 1813, Congress approved a set of excise and direct taxes. The taxes, however, were, as one historian notes, "clearly devoted to prosecution of the fighting, and they were just as clearly designed to end as soon as the crisis ended." Internal revenue accounted for almost 30% of federal revenue in 1815 and for less than 1% by 1819.

The reduced import competition during the War of 1812 contributed to the development and expansion of U.S. manufacturing. After the war, debate over tariff policy shifted from raising revenue to protecting the young manufacturing industries. The Tariff Act of 1816 has been described as the beginning of a protectionist era in U.S. trade policy. In truth, however, the Tariff Act was only moderately protective and less protective than many manufacturers had hoped.⁴ While there was some support for protective tariffs in Congress, there appears to have been little public support for protection until the financial crisis of 1818-1819.

Internal revenue (excise and direct taxes) was a negligible source of federal revenue for the next 40 years — often amounting to less than \$500 annually. The major source of revenue was customs duties — accounting for about 85% of total revenue (see **Figure 1**). Protectionist pressure was building in the early 1820s in the middle states of New York, Pennsylvania, New Jersey, Ohio, and Kentucky. The southern states and New England were generally opposed to many of the demands

² F. W. Taussig, *The Tariff History of the United States: A Series of Essays*, 4th edition (New York: G. P. Putnam's Sons, 1898), p. 12.

³ Dall W. Forsythe, *Taxation and Political Change in the Young Nation*, *1781-1833* (New York: Columbia University Press, 1977), p. 60.

⁴ Ibid., p. 72. A protective tariff is a high tariff on an imported good that directly competes with a domestically produced good.

for protection. Nonetheless, the tariff acts of 1824, 1828, and 1832 were protectionist, ostensibly safeguarding the young manufacturing industries in the middle states. The Tariff Act of 1828 is often referred to as the "Tariff of Abominations." The 1832 tariff act, while protectionist in nature, removed "the abominations of 1828."

Between 1832 and the Civil War, tariff policy fluctuated between high tariffs and low tariffs. Between 1832 and 1842, there was a gradual reduction in tariffs, only to be followed by a strongly protectionist period to 1846. The Tariff Act of 1846 reduced tariffs, and tariffs were again reduced by the Tariff Act of 1857.

The other significant source of federal revenue during this period was sales of public land. On average, revenue from public land sales was equal to about 14% of the revenue generated from customs duties. In some years, however, the revenue from land sales was nearly equal to customs duties revenue.

Over this early period in the nation's history, federal revenues averaged about 1.8% of GDP. Between 1820 and 1862, federal revenues were as low as 0.9% of GDP and as high as 3% of GDP.

The Rise of the Excise Tax (1863-1913)

Federal expenditures increased dramatically during the Civil War to reach almost 14% of GDP by 1865. To help meet this wartime spending, tariffs were raised in every year of the war, but proved insufficient. On July 1, 1862 (the beginning of FY1863), President Lincoln signed a revenue measure that created a permanent internal revenue service (called the Bureau of Internal Revenue until 1953), and levied excise and income taxes. By 1865, these internal revenues accounted for 63% of total federal revenue, with the bulk coming from excise taxes. These taxes financed about one-fifth of the Union's war costs.⁷

The income tax was abolished in 1872, at a time when the federal government budget was in surplus. The income tax was briefly reestablished in 1894, but was declared unconstitutional by the Supreme Court in 1895 "on the ground that it was a direct tax and was not apportioned among the states in conformity with the constitution." In 1909, as part of the tariff act, a corporate excise tax became law, which established a 2% excise tax on corporations, based on their net income. The corporate excise tax was repealed in 1913.

⁵ F. W. Taussig, *The Tariff History of the United States: A Series of Essays*, 4th edition (New York: G. P. Putnam's Sons, 1898), p. 103.

⁶ Ibid., p. 115.

⁷ W. Elliot Brownlee, *Federal Taxation in America: A Short History* (Cambridge: Cambridge University Press, 1996), p. 28.

⁸ Lillian Doris, ed., *The American Way in Taxation: Internal Revenue, 1862-1963* (Englewood Cliffs, NJ: Prentice-Hall, Inc., 1963), p. 22.

The consumption basis for U.S. taxes was retained after the Civil War. The high tariffs were retained until reduced in 1913. Many excise taxes were dropped after the war, but the excise taxes on distilled beverages and tobacco were retained and became a major source of federal revenue. Over the 50-year period between 1863 and 1913, excise taxes generated about 40% of federal revenue, and customs duties generated 49%.

The excise tax was used not only as a revenue source, but also as a policy tool to regulate. An excise tax was levied in 1899 on opium manufactured in the United States for smoking purposes — the goal was to discourage opium use and not to raise revenue. The corporate excise tax in 1909 was justified by President Taft as "a long step toward that supervisory control of corporations which may prevent a further abuse of power."

Total federal revenue averaged about 3% of GDP over this period, ranging from 6% by the end of the Civil War to less than 2% at the close of this period in 1913. The excise tax era closed with a proposal to amend the Constitution giving the government the power to tax income; the 16th Amendment became effective on February 25, 1913.¹¹

The Era of the Income Tax (1914-Present)

The modern progressive income tax was enacted in the Tariff Act of October 3, 1913 (three months into FY1914). The act levied a 1% tax on individual and corporate income, and a surtax was applied to income over \$20,000, with six brackets. The income tax allowed for personal exemptions and certain deductions — the first tax loopholes or tax expenditures. The act also reduced tariffs. Even with the income tax, between 1914 and 1917 most federal revenue continued to come from customs duties and excise taxes, since only 2% of U.S. households paid income taxes. The income taxes are taxes and excise taxes are taxes and excise taxes.

To meet the growing needs for increasing national defense expenditures and to replace reduced tariff revenues due to falling war-time trade, the Revenue Act of 1916 increased income taxes, introduced a progressive inheritance tax, and levied a

⁹ Ibid., p. 22.

¹⁰ Cited in Roy G. Blakey and Gladys C. Blakey, *The Federal Income Tax* (New York: Longmans, Green and Co., 1940), p. 43.

¹¹ The 16th Amendment simply states, "The Congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

¹² See CRS Report RL33641, *Tax Expenditures: Trends and Critiques*, by Thomas L. Hungerford, for more details on tax expenditures.

¹³ See W. Elliot Brownlee, *Federal Taxation in America: A Short History* (Cambridge: Cambridge University Press, 1996), p. 46.

temporary excise tax on munitions manufacturers.¹⁴ Revenue measures in 1917, 1918, and 1919 also increased tax revenue as the United States was drawn into World War I. The most controversial measure was the excess profits tax. As a result of the tax increases, internal revenues (primarily excise and income tax revenues) accounted for 72% of total federal revenue in 1917 and 88% by 1918. Total federal revenue increased by almost 500% between 1917 and 1919.

The Harding Administration, elected in 1920, moved to reduce the wartime taxes. The reason behind the changes in the tax code was not only to reduce taxes but also to thoroughly revise the Revenue Act of 1918.¹⁵ However, the resulting legislation, the Revenue Act of 1921, pleased almost no one and was subsequently described as "merely a collection of patches on an old act" by a former Commissioner of Internal Revenue.¹⁶ The act reduced the rates of the income surtax, eliminated the excess-profits tax, and increased various exemptions and deductions. Throughout the 1920s, tax rates were reduced and tax loopholes were added.

In the midst of the Depression, however, the Revenue Act of 1932 imposed new excise taxes, raised income tax rates, and reduced income tax exemptions. The reason for this contractionary economic policy was to close the growing budget gap. Despite the 1932 tax hikes, and subsequent increases in 1933 and 1934, income tax revenue actually fell until 1935. The economic recovery contributed to rising income tax revenues beginning in 1935. The repeal of Prohibition in 1933 brought in revenue from the excise tax on alcohol — taxes which had remained on the books during Prohibition.

The Social Security Act of 1935 created the Social Security program and imposed a payroll tax to pay for Social Security benefits (see the area marked social insurance in **Figure 1**). Between 1929 and 1941, tax revenues increased from \$2.9 billion, or 2.8% of GDP, to \$7.3 billion, or 5.7% of GDP. The increased tax revenues were almost entirely due to increased income tax rates, the introduction of the payroll tax, and the economic recovery.¹⁷

Taxes were increased significantly and the tax base greatly expanded during World War II. The number of individual taxpayers increased from 17.5 million in 1941 to 42.6 million in 1945. Furthermore, total tax revenues reached \$42.3 billion, or 19% of GDP in 1945. Although income taxes were reduced after the end of the war, tax revenues still amounted to 13% of GDP in 1950 — over twice the percentage before the war. The growth in federal revenues after 1935 was to fund the New Deal programs and after 1941 to fund the war effort. After the war, revenues were needed to continue funding the New Deal social welfare programs. One

¹⁴ See Davis Rich Dewey, *Financial History of the United States*, 12th edition (New York: Augustus M. Kelley, Publishers, 1934).

¹⁵ See Roy G. Blakey and Gladys C. Blakey, *The Federal Income Tax* (New York: Longmans, Green and Co., 1940).

¹⁶ Ibid., p. 218.

¹⁷ The United States suffered a recession in 1937-1938, and the economy was not yet back to full employment by 1941.

historian argues that the World War II emergency had "institutionalized a new tax regime" consisting of progressive, mass-based personal income taxes, a flat corporate tax rate, and a regressive payroll tax for social insurance.¹⁸

Over the next 60 years, federal revenues varied as a percentage of GDP from 14% (in 1950) to 21% (in 2000), with the an average of about 18% of GDP. On the one hand, income tax (individual and corporate) revenues as a percentage of GDP generally fell from 12.6% of GDP to 9.7% of GDP between 1946 and 2005 (see **Figure 1**). On the other hand, social insurance taxes increased from 1.4% of GDP in 1946 to 6.5% of GDP in 2005. This growth was due to the expansion of the payroll tax base as more workers were covered by Social Security, and increases in payroll tax rates. Customs duties and excise tax revenues were a relatively small source of revenues, accounting for less than 5% of federal revenues by 2005.

Conclusions

The composition and economic importance of federal government revenues has changed over the past 200 years. The nation has gone from almost exclusive reliance on customs duties to almost exclusive reliance on income and payroll taxes. Furthermore, federal revenues have increased relative to the national economy from less than 2% of GDP to over 20% of GDP. The major changes in composition and economic importance have occurred at times of national emergencies: the Civil War, World War I, World War II, and the Great Depression.

¹⁸ See W. Elliot Brownlee, *Federal Taxation in America: A Short History* (Cambridge: Cambridge University Press, 1996), p. 102.

Appendix

The data used in the report have come from the following sources:

Lillian Doris, ed., *The American Way in Taxation: Internal Revenue*, 1862-1963 (Englewood Cliffs, NJ: Prentice-Hall, Inc., 1963):

Excise taxes: 1863-1939Income taxes: 1863-1939

Budget of the United States, Fiscal Year 2007, Historical Tables (Washington, DC: GPO, 2006):

Excise taxes: 1940-2005Income taxes: 1940-2005Customs duties: 1940-2005

Historical Statistics of the United States, Millennial edition (Cambridge: Cambridge University Press, 2006):

Custom duties: 1820-1939Sales of public lands: 1820-1939

• Gross domestic product: 1820-1928

Bureau of Economic Analysis:

• Gross domestic product: 1929-2005

Table 2. Federal Revenues, 1820-2005 (millions of dollars)

Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1820	15.0	0.0	0.0	0.0	1.6
1821	13.0	0.0	0.0	0.0	1.2
1822	17.6	0.0	0.0	0.0	1.8
1823	19.1	0.0	0.0	0.0	0.9
1824	17.9	0.0	0.0	0.0	1.0
1825	20.1	0.0	0.0	0.0	1.2
1826	23.3	0.0	0.0	0.0	1.4
1827	19.7	0.0	0.0	0.0	1.5
1828	23.2	0.0	0.0	0.0	1.0
1829	22.7	0.0	0.0	0.0	1.5
1830	21.9	0.0	0.0	0.0	2.3
1831	24.2	0.0	0.0	0.0	3.2
1832	28.5	0.0	0.0	0.0	2.6
1833	29.0	0.0	0.0	0.0	4.0
1834	16.2	0.0	0.0	0.0	4.9
1835	19.4	0.0	0.0	0.0	14.8
1836	23.4	0.0	0.0	0.0	24.9
1837	11.2	0.0	0.0	0.0	6.8
1838	16.2	0.0	0.0	0.0	3.1
1839	23.1	0.0	0.0	0.0	7.1
1840	13.5	0.0	0.0	0.0	3.3
1841	14.5	0.0	0.0	0.0	1.4
1842	18.2	0.0	0.0	0.0	1.3
1843ª	7.0	0.0	0.0	0.0	0.9
1844	26.2	0.0	0.0	0.0	2.1
1845	27.5	0.0	0.0	0.0	2.1

Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1846	26.7	0.0	0.0	0.0	2.7
1847	23.7	0.0	0.0	0.0	2.5
1848	31.8	0.0	0.0	0.0	3.3
1849	28.3	0.0	0.0	0.0	1.7
1850	39.7	0.0	0.0	0.0	1.9
1851	49.0	0.0	0.0	0.0	2.4
1852	47.3	0.0	0.0	0.0	2.0
1853	58.9	0.0	0.0	0.0	1.7
1854	64.2	0.0	0.0	0.0	8.5
1855	53.0	0.0	0.0	0.0	11.5
1856	64.0	0.0	0.0	0.0	8.9
1857	63.9	0.0	0.0	0.0	3.8
1858	41.8	0.0	0.0	0.0	3.5
1859	49.6	0.0	0.0	0.0	1.8
1860	53.2	0.0	0.0	0.0	1.8
1861	39.6	0.0	0.0	0.0	0.9
1862	49.1	0.0	0.0	0.0	0.2
1863	69.1	2.7	0.0	38.2	0.2
1864	102.3	20.3	0.0	96.5	0.6
1865	84.9	32.0	0.0	178.6	1.0
1866	179.0	73.0	0.0	237.0	0.7
1867	176.4	66.0	0.0	198.7	1.2
1868	164.5	41.4	0.0	148.2	1.349
1869	180.0	34.8	0.0	124.0	4.02
1870	194.5	37.8	0.0	145.8	3.35
1871	206.3	19.2	0.0	123.4	2.389
1872	216.4	14.4	0.0	117.3	2.576
1873	188.1	0.0	0.0	114.1	2.882

Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1874	163.1	0.0	0.0	102.5	1.852
1875	157.2	0.0	0.0	110.5	1.414
1876	148.1	0.0	0.0	117.2	1.129
1877	131.0	0.0	0.0	119.0	0.976
1878	130.2	0.0	0.0	111.1	1.08
1879	137.2	0.0	0.0	113.9	0.925
1880	186.5	0.0	0.0	124.5	1.017
1881	198.2	0.0	0.0	135.8	2.2
1882	220.4	0.0	0.0	147.1	4.8
1883	214.7	0.0	0.0	145.2	8.0
1884	195.1	0.0	0.0	121.5	9.8
1885	181.5	0.0	0.0	112.4	5.7
1886	192.9	0.0	0.0	116.9	5.6
1887	217.3	0.0	0.0	118.8	9.2
1888	219.1	0.0	0.0	124.3	11.2
1889	223.8	0.0	0.0	130.9	8.0
1890	229.7	0.0	0.0	142.6	6.4
1891	219.5	0.0	0.0	146.0	4.0
1892	177.4	0.0	0.0	153.9	3.3
1893	203.4	0.0	0.0	161.0	3.2
1894	131.8	0.0	0.0	147.2	1.7
1895	152.2	0.0	0.0	143.2	1.1
1896	160.0	0.0	0.0	146.8	1.0
1897	176.6	0.0	0.0	146.6	0.9
1898	149.6	0.0	0.0	170.9	1.2
1899	206.1	0.0	0.0	273.5	1.7
1900	233.2	0.0	0.0	295.3	2.837
1901	238.6	0.0	0.0	306.9	3.0

Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1902	254.4	0.0	0.0	271.9	4.1
1903	284.5	0.0	0.0	230.7	8.9
1904	261.3	0.0	0.0	232.9	7.4
1905	261.8	0.0	0.0	234.2	4.9
1906	300.2	0.0	0.0	249.1	4.9
1907	332.2	0.0	0.0	269.7	7.9
1908	286.1	0.0	0.0	251.7	9.7
1909	300.7	0.0	0.0	246.2	7.7
1910	333.7	21.0	0.0	269.0	6.4
1911	314.5	33.5	0.0	289.0	5.7
1912	311.3	28.6	0.0	293.0	5.4
1913	318.9	35.0	0.0	309.4	2.9
1914	292.3	71.6	0.0	308.4	2.6
1915	209.8	80.2	0.0	335.3	2.2
1916	213.2	124.9	0.0	386.1	1.9
1917	226.0	359.6	0.0	415.9	1.9
1918	180.0	2,852.3	0.0	794.8	2.0
1919	184.5	2,600.8	0.0	1167.3	1.4
1920	322.9	3,956.9	0.0	1347.0	1.9
1921	308.6	3,228.1	0.0	1213.2	1.5
1922	356.4	2,086.9	0.0	971.1	0.9
1923	561.9	1,691.1	0.0	804.0	0.6
1924	545.6	1,841.8	0.0	851.4	0.5
1925	547.6	1,761.7	0.0	713.5	0.6
1926	579.4	1,974.1	0.0	742.7	0.8
1927	605.5	2,220.0	0.0	545.4	0.6
1928	569.0	2,174.6	0.0	555.9	0.4
1929	602.3	2,331.3	0.0	550.3	0.3

Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1930	587.0	2,410.3	0.0	560.7	0.4
1931	378.4	1,860.0	0.0	520.1	0.2
1932	327.8	1,056.8	0.0	453.6	0.2
1933	250.8	746.8	0.0	838.7	0.1
1934	313.4	783.5	30.0	1,689.2	0.1
1935	343.4	1,056.1	31.0	1,980.6	0.1
1936	386.8	1,393.4	52.0	1,713.5	0.1
1937	486.4	2,129.7	580.0	1,902.0	0.1
1938	359.2	2,573.3	1,541.0	1,870.2	0.1
1939	318.8	2,155.8	1,593.0	1,895.3	0.2
1940	331.0	2,089.0	1,785.0	2,017.2	
1941	365.0	3,438.0	1,940.0	1,884.5	
1942	369.0	7,982.0	2,452.0	2,399.4	
1943	308.0	16,062.0	3,044.0	3,141.2	
1944	417.0	34,543.0	3,473.0	3,797.5	
1945	341.0	34,360.0	3,451.0	4,463.7	
1946	424.0	27,981.0	3,115.0	5,944.6	
1947	477.0	26,550.0	3,422.0	6,684.2	
1948	403.0	28,993.0	3,751.0	7,283.4	
1949	367.0	26,744.0	3,781.0	7,409.9	
1950	407.0	26,204.0	4,338.0	7,578.8	
1951	609.0	35,717.0	5,674.0	8,703.6	
1952	533.0	49,160.0	6,445.0	8,971.2	
1953	596.0	51,054.0	6,820.0	9,946.1	
1954	542.0	50,643.0	7,208.0	9,517.2	
1955	585.0	46,608.0	7,862.0	9,210.6	
1956	682.0	53,068.0	9,320.0	10,004.2	
1957	735.0	56,787.0	9,997.0	10,637.5	

Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1958	782.0	54,798.0	11,239.0	10,814.3	
1959	925.0	54,028.0	11,722.0	10,759.5	
1960	1,105.0	62,209.0	14,683.0	11,864.7	
1961	982.0	62,292.0	16,439.0	12,064.3	
1962	1,142.0	66,094.0	17,046.0	12,752.2	
1963	1,205.0	69,167.0	19,804.0	13,409.7	
1964	1,252.0	72,190.0	21,963.0	13,950.2	
1965	1,442.0	74,253.0	22,242.0	14,792.8	
1966	1,767.0	85,519.0	25,546.0	13,398.1	
1967	1,901.0	95,497.0	32,619.0	14,118.4	
1968	2,038.0	97,391.0	33,923.0	14,320.4	
1969	2,319.0	123,927.0	39,015.0	15,542.8	
1970	2,430.0	123,241.0	44,362.0	15,904.3	
1971	2,591.0	113,015.0	47,325.0	16,871.8	
1972	3,287.0	126,903.0	52,574.0	16,847.1	
1973	3,188.0	139,399.0	63,115.0	16,572.3	
1974	3,334.0	157,572.0	75,071.0	17,109.8	
1975	3,676.0	163,007.0	84,534.0	16,847.7	
1976	4,074.0	173,012.0	90,769.0	17,399.1	
1977	5,150.0	212,518.0	106,485.0	17,832.7	
1978	6,573.0	240,940.0	120,967.0	18,664.9	
1979	7,439.0	283,518.0	138,939.0	19,049.5	
1980	7,174.0	308,669.0	157,803.0	24,619.0	
1981	8,083.0	347,054.0	182,720.0	40,419.6	
1982	8,854.0	346,951.0	201,498.0	36,779.4	
1983	8,655.0	325,960.0	208,994.0	35,765.5	
1984	11,370.0	355,308.0	239,376.0	38,017.5	
1985	12,079.0	395,862.0	265,163.0	37,004.9	

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Year	Customs Duties	Total Income Tax	Social Insurance & Retirement	Excise Tax	Sales of Public Lands
1986	13,327.0	412,102.0	283,901.0	33,672.0	
1987	15,085.0	476,483.0	303,318.0	33,311.0	
1988	16,198.0	495,689.0	334,335.0	36,287.0	
1989	16,334.0	548,981.0	359,416.0	36,207.0	
1990	16,707.0	560,391.0	380,047.0	37,289.0	
1991	15,949.0	565,913.0	396,016.0	42,577.5	
1992	17,359.0	576,234.0	413,689.0	46,689.8	
1993	18,802.0	627,200.0	428,300.0	48,949.0	
1994	20,099.0	683,440.0	461,475.0	56,7823.0	
1995	19,301.0	747,248.0	484,473.0	59,298.0	
1996	18,670.0	828,241.0	509,414.0	56,027.0	
1997	17,928.0	919,759.0	539,371.0	58,688.6	
1998	18,297.0	1,017,263.0	571,831.0	59,231.0	
1999	18,336.0	1,064,160.0	611,833.0	72,076.0	
2000	19,914.0	1,211,751.0	652,852.0	68,865.0	
2001	19,369.0	1,145,414.0	693,967.0	66,232.0	
2002	18,602.0	1,006,389.0	700,760.0	66,989.0	
2003	19,862.0	925,477.0	712,978.0	67,524.0	
2004	21,083.0	998,330.0	733,407.0	69,855.0	
2005	23,379.0	1,205,504.0	794,125.0	73,094.0	

Note: ^a Half year.