

Sources of Revenue for the State Share of Public Assistance Payments

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IN THE fiscal year 1960-61, Federal grants-in-aid were available for five public assistance programs. Grants were first authorized for old-age assistance, aid to dependent children, and aid to the blind in 1935 and for aid to the permanently and totally disabled in 1950. Medical assistance for the aged, the fifth of the grant programs, was established by the Social Security Amendments of 1960; Federal funds for this program have been available only since October 1, 1960.

The amount of Federal funds granted to each State is determined in accordance with a formula for each program that is set forth in the basic legislation pertaining to that program. One of the requirements that the States must meet in order to receive Federal funds is that the State plan under which each program is administered must provide for State financial participation in the cost of these federally aided types of assistance. Each State decides whether the non-Federal share of the cost is to be met entirely from State funds or from a combination of State and local funds.

A sixth program, general assistance, is administered without Federal financial participation. The State and/or local governments have administered general assistance under various names and in diverse forms (money payments, vendor payments, payments in kind, work relief) from the early days of this country's history. The program often is financed entirely from local funds. Most frequently, however, it is supported from State and local funds, and sometimes it is financed entirely from State funds. In the majority of the States, general assistance is administered by the same State and/or local agency that administers the federally aided categories of assistance.

This report presents a comparison of the amounts expended for assistance payments from State revenues and the tax sources used by the States to finance their share of public assistance in the fiscal years 1960-61 and 1939-40. It also summarizes

the tax sources the States used to finance their share of assistance payments for the 3 years 1958-59, 1959-60, and 1960-61.

GROWTH IN AMOUNT OF STATE EXPENDITURES, 1939-40 TO 1960-61

From 1939-40 to 1960-61, the increase in total expenditures for public assistance payments from all revenue sources—Federal, State, and local—was almost \$3 billion. Slightly more than three-fifths of the increase was financed from Federal funds; about three-tenths came from State revenues; and the balance from local revenues. State revenues were the major source of funds in 1939-40, when they made up almost half the total. In that year, the other half was financed almost equally from Federal and local revenues.

By 1960-61, Federal funds for such expenditures had increased almost sevenfold and made up more than half the total. State revenues used for public assistance in 1960-61 were almost three times the 1939-40 amount but were only 36 percent of the total. Expenditures from local revenues were up more than 80 percent, but the proportion of the costs met from this source had shrunk from a fourth of the total in 1939-40 to an eighth in 1960-61, as shown in the following tabulation.

Source of funds	Amount (in millions)		Percent		Increase, 1960-61 from 1939-40	
	1939-40	1960-61	1939-40	1960-61	Amount (in millions)	Percent
Total.....	\$1,039.0	\$3,937.9	100.0	100.0	\$2,898.9	100.0
Federal.....	266.7	2,048.8	25.7	52.0	1,782.1	61.5
State.....	510.6	1,412.4	49.1	35.9	901.8	31.1
Local.....	261.7	476.7	25.2	12.1	215.0	7.4

Though Federal revenues are now the primary source of funds for the assistance programs, State funds in 1960-61 represented a larger portion of the non-Federal share than they did in 1939-40.

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Thus, approximately three-fourths of the non-Federal share came from State revenues in 1960-61, but only two-thirds in 1939-40. The shift to greater reliance on State revenues for the non-Federal share of assistance payments was one of the objectives sought under the public assistance titles of the original Social Security Act. To receive Federal grants-in-aid for public assistance, the act requires, as stated above, that there be State financial participation in the assistance programs. This requirement broadened the tax base for the support of public assistance, which had been financed almost exclusively from local revenues derived primarily from taxes on real property (except during the depression of the thirties, when the Federal Government financed the Federal Emergency Relief Administration program).

FACTORS RESPONSIBLE FOR INCREASED EXPENDITURES

Congress has amended the public assistance provisions of the Social Security Act nine times—all of them during the years from 1939-40 to 1960-61. An upward surge in Federal expenditures has followed each change in the provisions for Federal financial participation, either because the rate of Federal participation in assistance payments was increased or because Federal grants-in-aid were extended to additional groups of needy people. The

States, in order to take advantage of the changes in Federal legislation, have provided additional amounts for the non-Federal share.

Federal Funds

A large part of the increase in Federal expenditures has occurred because of the growth in the number of State programs administered with Federal financial participation. The addition of 86 new programs raised the number from 136 in 1939-40 to 222 in 1960-61. The increases included three in old-age assistance, 12 in aid to dependent children, and 11 in aid to the blind, as well as 60 in the programs established since 1939-40—50 in aid to the permanently and totally disabled and 10 in medical assistance for the aged.

By June 1961, all 54 States were administering programs of old-age assistance, aid to dependent children, and aid to the blind with the help of Federal funds. Fifty States were administering programs of aid to the permanently and totally disabled, for which Federal funds were made available under the 1950 amendments. These amendments also authorized Federal grants-in-aid for public assistance to Puerto Rico and the Virgin Islands, and both jurisdictions immediately initiated the four programs for which grants were then provided under the Social Security Act. Guam became eligible for grants under the 1958 amend-

TABLE 1.—Number of programs with State share of public assistance payments financed from specified source, fiscal years 1938-39—1960-61

Fiscal year	Total number of programs	General fund revenues only						General fund and earmarked revenues						Earmarked revenues only							
		Total	OAA	MAA	AB	ADC	APTD	GA	Total	OAA	AB	ADC	APTD	GA	Total	OAA	MAA	AB	ADC	APTD	GA
1939-40	182	122	33		32	32		25	20	5	4	4		7	40	13		11	9		7
1940-41	186	124	33		32	34		25	20	5	4	4		7	42	13		12	10		7
1941-42	185	123	32		33	34		24	20	6	4	4		6	42	13		12	10		7
1942-43	186	122	31		33	35		23	22	7	4	4		7	42	13		12	10		7
1943-44	185	125	31		34	37		23	14	5	2	2		5	46	15		13	11		7
1944-45	185	127	32		34	37		24	13	5	2	2		4	45	14		13	11		7
1945-46	187	138	36		37	38		27	10	3	2	2		3	39	12		11	10		6
1946-47	187	138	36		37	38		27	10	3	2	2		3	39	12		11	10		6
1947-48	187	136	36		37	37		26	16	5	3	4		4	35	10		10	9		6
1948-49	187	132	34		36	36		26	20	6	4	5		5	35	11		10	9		5
1949-50	188	140	36		37	38		29	17	6	4	4		3	31	9		9	8		5
1950-51	235	178	38		40	40	29	31	20	6	4	4	3	3	37	9		9	8	6	5
1951-52	237	179	38		40	40	29	32	20	6	4	4	3	3	38	9		9	8	7	5
1952-53	235	176	38		40	40	29	21	6	4	4	4	3	4	38	9		9	8	7	5
1953-54	238	178	38		40	40	31	29	22	6	4	4	4	4	38	9		9	8	7	5
1954-55	240	187	39		41	41	37	29	25	7	5	5	3	5	28	7		7	6	5	3
1955-56	241	188	39		41	42	37	29	25	7	5	5	3	5	28	7		7	6	5	3
1956-57	242	192	40		42	43	38	29	23	7	4	4	3	5	27	6		7	6	5	3
1957-58	244	198	41		43	44	40	30	18	6	3	3	2	4	28	6		7	6	6	3
1958-59	244	198	41		43	44	40	30	18	6	3	3	2	4	28	6		7	6	6	3
1959-60	250	198	41		43	44	41	29	23	7	4	4	3	5	29	6		7	6	6	4
1960-61	260	208	42	9	43	44	41	29	22	6	4	4	3	5	30	6	1	7	6	6	4

ments and initiated the four programs on the effective date of the legislation—July 1, 1959. Finally, by June 1961, 10 States were administering programs of medical assistance for the aged, for which grants-in-aid were authorized under the 1960 amendments.

Amendments to the Social Security Act also have included provisions raising the rate of Federal participation in assistance payments. Successive increases in the monthly maximums on individual payments in which the Federal Government could share were followed by a change in 1958 to a monthly maximum average payment per recipient. All these changes increased the total volume of State expenditures on which the Federal share is computed. Coupled with the increase in total volume was an increase in the rate of Federal participation within the total amount subject to Federal participation. Largely as a result of these changes the Federal share of total State expenditures rose from \$420 million in 1945-46 to \$2.0 billion in 1960-61.

State Funds

The growth in the number of approved plans from 1939-40 to 1960-61 contributed less to the rise in State-local costs than to the increase in Federal costs, because the States and localities had borne the full costs of such assistance as was provided before the receipt of Federal grants-in-aid. Thus, in 1950, when the Federal grants for aid to the permanently and totally disabled were initiated, many States transferred to the new program disabled persons who had been receiving general assistance. State funds previously expended as general assistance then became expenditures for aid to the permanently and totally disabled. Partly for this reason, State funds for the general assistance program declined \$6.6 million from 1939-40 to 1960-61. Another factor accounting for the drop was the shift to local financing of general assistance. Four States (California, Colorado, Iowa, and Nevada), which had expended \$40.7 million from State funds for general assistance payments in 1939-40, financed their general assistance programs entirely from local funds in the later year.

During 1960-61, 135 assistance programs were financed without local financial participation. Twelve States with 61 programs financed the entire

non-Federal share of assistance payments for all their programs (including general assistance) from

TABLE 2.—Sources of State revenues: General fund and earmarked revenues for public assistance payments, by program, fiscal years 1958-59, 1959-60, and 1960-61

State	General fund revenues only ¹	General fund and earmarked revenues ¹	Earmarked revenues only ¹
Alabama	A, B, C, G	A, B, C, D, G	
Alaska			
Arizona		A, B, C, G	
Arkansas	A, B, C, D, G		
California	A, B, C, D		
Colorado			A, B, C, D
Connecticut	A, B, C, D, G		
Delaware	A, B, C, D, G		
District of Columbia	A, B, C, D, G		
Florida	A, B, C, D		
Georgia	A, B, C, D		
Guam ²	A, B, C, D, G		
Hawaii	A, B, C, D, G		
Idaho	A, B, C, D		
Illinois	A, B, C, D, G		
Indiana	A, B, C		
Iowa:			
1958-59	B, C	A	
1959-60	B, C, D ³	A	
1960-61	A, B, C, D		
Kansas			A, B, C, D, G
Kentucky	A, M, ⁴ B, C, D		
Louisiana			A, B, C, D, G
Maine	A, B, C, D, G		
Maryland	A, M, ⁴ B, C, D, G		
Massachusetts	A, M, ⁴ B, C, D, G		
Michigan	A, M, ⁴ B, C, D, G		
Minnesota	A, B, C, D, G		
Mississippi	A, B, C, D		
Missouri	A, C, D, G		B
Montana	A, B, C, D, G		
Nebraska	A, B, C, D		
Nevada	A, B, C		
New Hampshire	A, B, C, D		
New Jersey	A, B, C, D, G		
New Mexico	A, B, C, D, G		
New York	A, M, ⁴ B, C, D, G		
North Carolina	A, B, C, D		
North Dakota			A, B, C, D, G
Ohio	A, B, C, D	G	
Oklahoma:			
1958-59	G		A, B, C, D
1959-60 and 1960-61			A, M, ⁴ B, C, D, G
Oregon	B, C, D, G	A	
Pennsylvania	A, B, C, D, G		
Puerto Rico	A, M, ⁴ B, C, D, G		
Rhode Island	A, B, C, D	G ⁵	
South Carolina:			
1958-59	A, B, C, D, G		
1959-60 and 1960-61		A, B, C, D, G	
South Dakota	A, B, C, D		
Tennessee		A, B, C, D	
Texas			A, B, C, D
Utah	A, B, C, D, G		
Vermont	B, C, D, G	A	
Virgin Islands	A, M, ⁴ B, C, D, G		
Virginia	A, B, C, D, G		
Washington	A, M, ⁴ B, C, D, G		
West Virginia	A, M, ⁴ B, C, D, G		
Wisconsin	A, B, C, D, G		
Wyoming	A, B, C, D, G		

¹ A means old-age assistance, and M means medical assistance for the aged—both under title I of the Social Security Act; B, aid to the blind; C, aid to dependent children; D, aid to the permanently and totally disabled; G, general assistance.

² First payments under State-Federal programs of ABCD, July 1959.

³ First payments under State-Federal programs, January 1960.

⁴ First payments under State-Federal programs—November 1960: Massachusetts, Michigan, Washington, West Virginia; December 1960: Oklahoma; February 1961: Puerto Rico; April 1961: Kentucky, New York; May 1961: Virgin Islands; June 1961: Maryland.

⁵ Sources specified by State law. All sources not necessarily used in making appropriations for particular year.

State funds, and 14 additional States financed the entire non-Federal share for the federally aided categories—57 programs—from this source. In 11 States no local funds were used for financing 17 of their assistance programs (one or more for each State).

Total assistance payments for these 135 programs amounted to \$1,685.6 million, of which \$661.9 million or nearly 40 percent came from State funds and the remainder from Federal funds. Total expenditures for assistance payments under the remaining 125 programs amounted to \$2,184.2 million, of which \$750.5 million, or 34 percent, came from State funds and 19 percent from local funds. Fifteen general assistance programs were financed entirely from local funds during 1961.

BASIC SOURCES OF REVENUE FOR STATE FUNDS

State funds for public assistance payments are derived from two sources—general fund revenues, earmarked revenues, or a combination of the two. Collections from State taxes not earmarked for a particular purpose are called general fund revenues and are deposited in what usually is known as a general fund. The laws that impose taxes often earmark the proceeds for a particular purpose—sometimes entirely for one or more public assistance programs, sometimes in part for public assistance.

General Fund Revenues

Eighty percent, or 208 of the 260 programs covered by the 1960-61 data, were financed from general fund revenues (table 1). Thirty-nine States financed all their programs—a total of 188—from this source and five other States financed four of their five programs in this way. The proportion of expenditures from this source (79 percent) was almost the same as the proportion of the programs financed from these revenues (80 percent).

The trend since 1939-40 has been toward the use by more States, and for more programs, of general fund revenues as the source for assistance expenditures. In that year 67 percent, or 122 of the 182 programs, were financed in this way. Expenditures from this source represented 75 percent of total State funds. The number of programs financed from general fund revenues in 1960-61 was more

TABLE 3.—States with specified revenues earmarked wholly or partly for public assistance payments, fiscal years 1958-59, 1959-60, and 1960-61

State	Program	Revenues earmarked for public assistance
Alabama.....	A, B, C, D, G....	General sales, use, or gross receipts tax.
	A.....	Selective sales taxes (alcoholic beverages and tobacco products).
	A, B, C, D, G....	Proceeds of alcoholic beverage monopoly system.
	A.....	Property tax. ¹
1958-59.....	A.....	License and privilege tax (corporations in general).
1959-60 and 1960-61.	A.....	License and privilege taxes (alcoholic beverages and corporations in general).
Arizona.....	A, B, C, G.....	General sales, use, or gross receipts tax.
Colorado.....	A, B, C, D.....	General sales, use, or gross receipts tax.
	A, B, C, D.....	Selective sales tax (alcoholic beverages).
	A.....	License and privilege taxes (alcoholic beverages and corporations in general).
	A.....	Death and gift tax.
Iowa, 1958-59 and 1959-60.....	A.....	Per capita tax.
Kansas.....	A, B, C, D, G....	General sales, use, or gross receipts tax.
		Selective sales taxes (alcoholic beverages and tobacco products).
Louisiana.....	A, B, C, D, G....	General sales, use, or gross receipts tax.
Missouri.....	B.....	Property tax.
North Dakota.....	A, B, C, D, G....	General sales, use, or gross receipts tax.
Ohio.....	G.....	Selective sales tax (public utilities).
Oklahoma:		
1958-59.....	A, B, C, D.....	General sales, use, or gross receipts tax.
1959-60 and 1960-61.	A, M, ² B, C, D, G	General sales, use, or gross receipts tax.
Oregon.....	A.....	License and privilege tax (amusements and race tracks).
Rhode Island.....	G.....	Death and gift tax.
South Carolina, 1959-60 and 1960-61.....	A, B, C, D, G....	Income tax.
Tennessee.....	A, B, C, D.....	General sales, use, or gross receipts tax.
Texas.....	A, B, C, D.....	Selective sales taxes (alcoholic beverages, tobacco products, public utilities, motor vehicles, radios, cosmetics, playing cards, carbon black, cement, oil- and gas-well servicing, and insurance premiums).
	A, B, C, D.....	License and privilege tax (alcoholic beverages).
	A, B, C, D.....	Severance taxes.
	A, B, C, D.....	Tax on stock transfers.
	A.....	Selective sales tax (admissions and amusements).
	A.....	License and privilege taxes (amusements and race tracks and coin-operated machines).
Vermont.....	A.....	Per capita tax.

¹ Earmarked for Confederate Pension Fund, most of which is used for old-age assistance.

² First payments under State-Federal program, December 1960.

than 1 $\frac{2}{3}$ times the number being financed in this way in 1939-40. The amount of expenditures (\$1,119.2 million) from these sources was nearly three times the 1939-40 total of \$385.1 million.

Earmarked Revenues Only

In only seven States earmarked revenues were the sole source for financing assistance payments

in 1960-61 (table 2). This method was used for only a single program by one State, Missouri, where aid to the blind was financed through an earmarked property tax. Six States—Colorado, Kansas, Louisiana, North Dakota, Oklahoma, and Texas—financed all their public assistance programs from earmarked revenues. Only one of the six—Oklahoma—had a program of medical assistance for the aged in operation on June 30, 1961, and it obtained all its revenue for all six public assistance programs from a general sales tax, the revenue from which is earmarked for this purpose. Kansas, Louisiana, and North Dakota each financed their five programs from an earmarked general sales tax. Kansas, in addition, obtained revenue from a sales tax on alcoholic beverages and tobacco products.

In Colorado and Texas, the taxes from several sources are earmarked for the four federally aided programs. Colorado used a general sales tax and a tax on alcoholic beverages. Texas used a sales tax on several specific items, a license and privilege tax on alcoholic beverages, a severance tax, and a tax on stock transfers (table 3). Both States use additional sources for financing the old-age assistance program. In Colorado the license and privilege taxes on alcoholic beverages and on corporations in general and death and gift taxes were used for that program. Texas used the sales tax on admissions and amusements and the license and privilege taxes on amusements and race tracks and on coin-operated machines. General assistance in these two States is financed entirely from local funds.

In 1939-40, 14 States financed 40 programs from earmarked revenues; in 1960-61, seven States used such revenues for 30 programs. The large increase (\$145.3 million) in the amount of expenditures from earmarked revenues is accounted for by the rise in State expenditures in the States continuing to use this source of revenue and by the addition to the group of two States—Louisiana and North Dakota—that did not use this source in the earlier year. Eight of the 14 States using earmarked revenues in 1939-40 financed the same programs (and in some of the States, newly initiated programs) from general fund revenues in 1960-61; one—Arizona—from a combination of general fund and earmarked revenues (table 4).

General Fund and Earmarked Revenues

Only eight States financed 22 programs in 1960-61 from a combination of general fund and earmarked revenues. Four of these States—Alabama, Arizona, South Carolina, and Tennessee—financed all programs in this way. Ohio and Rhode Island used this method for their general assistance programs, and Oregon and Vermont used it for old-age assistance.

The number of programs financed by a combination of general fund and earmarked revenues was about the same in 1960-61 as it was in the earlier year—22 in the eight States in 1960-61 and 20 in 10 States in 1939-40. Though the expenditures from this source increased from \$74.5 million to \$96.9 million, as a proportion of the total they dropped from 15 percent to 7 percent.

TABLE 4.—Earmarked revenues only: Number of programs and expenditures, by State, 1939-40 and 1960-61

State	1939-40		1960-61	
	Number of programs	Amount (in thousands)	Number of programs	Amount (in thousands)
Total.....	40	\$51,061	30	\$196,337
Arizona.....	A, B, C, G.....	2,389		
Arkansas.....	A, B, C, G.....	1,156		
Colorado.....	A, B, C.....	9,233	A, B, C, D.....	37,800
Florida.....	A, B, C.....	2,706		
Hawaii.....	A, B, C, G.....	378		
Iowa.....	A.....	6,245		
Kansas.....	A, B, C, G.....	2,963	A, B, C, D, G.....	10,538
Louisiana.....			A, B, C, D, G.....	49,492
Missouri.....	B.....	1,046	B.....	1,732
Nebraska.....	A, B, C.....	3,729		
Nevada.....	A.....	180		
New Mexico.....	A, B, C, G.....	808		
North Dakota.....			A, B, C, D, G.....	4,733
Oklahoma.....	A, B, C, G.....	9,507	A, M, B, C, D, G.....	46,931
Texas.....	A.....	7,488	A, B, C, D.....	45,111
Utah.....	A, B, C, G.....	3,233		

CHANGES, 1959-60 AND 1960-61

During the fiscal years 1959-60 and 1960-61, two States drew upon new tax sources for financing their public assistance programs and one State withdrew a tax source. Alabama imposed a license and privilege tax on the sale of alcoholic beverages (effective December 1959) to provide additional revenue for the old-age assistance program. On July 1, 1959, South Carolina began to withhold 30 cents per capita from the State income-tax revenue (otherwise allocated to counties) to finance, beginning August 1959, the State share of vendor

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TABLE 10.—Average payment per recipient for all assistance, for money payments, and for vendor payments for medical care, by program and State, May 1962¹

State	Old-age assistance			Medical assistance for the aged	Aid to dependent children (per recipient)			Aid to the blind			Aid to the permanently and totally disabled		
	All assistance	Money payments to recipients	Vendor payments for medical care		All assistance	Money payments to recipients	Vendor payments for medical care	All assistance	Money payments to recipients	Vendor payments for medical care	All assistance	Money payments to recipients	Vendor payments for medical care
All States	\$72.70	\$58.07	\$14.63	\$226.81	\$31.70	\$29.37	\$2.33	\$77.72	\$69.25	\$8.47	\$72.48	\$56.45	\$16.10
Alabama	62.80	57.59	5.21	184.66	11.20	11.19	.01	44.22	42.78	1.44	40.89	38.26	2.64
Alaska	70.55	70.55			28.55	28.55		77.55	77.55		(2)	(2)	(2)
Arizona	59.28	59.28			29.14	29.14		71.83	71.83		(2)	(2)	(2)
Arkansas	56.80	48.22	8.57	53.20	15.98	14.91	1.07	61.93	54.51	7.42	48.17	35.26	12.91
California	103.89	89.81	14.08	299.01	46.07	42.27	3.80	121.90	106.87	15.02	103.97	83.37	20.59
Colorado	99.84	79.70	20.14		34.83	33.92	.90	82.80	66.49	16.30	105.27	58.76	46.51
Connecticut	80.74	42.07	38.67	<i>95.16</i>	43.85	41.43	2.42	114.51	63.29	51.22	112.81	61.26	51.55
Delaware	49.23	49.23			21.72	21.72		76.86	70.86	6.00	64.84	64.84	
Dist. of Col.	85.02	55.21	29.81		33.01	32.86	.15	70.97	68.41	2.57	75.95	71.30	4.64
Florida	59.80	46.40	13.40		16.61	16.17	.44	61.47	56.76	4.71	64.45	54.61	9.84
Georgia	49.64	45.26	4.38		23.15	23.15		52.11	52.11		51.29	51.29	
Guam	26.83	26.83		(3)	12.42	12.42		(4)	(4)		27.87	27.87	
Hawaii	69.61	48.83	20.78	236.08	36.16	30.87	5.29	93.53	73.89	19.64	109.18	72.47	36.70
Idaho	73.69	61.41	12.28	152.44	41.45	41.45		72.30	70.50	1.79	66.69	49.39	17.30
Illinois	82.64	46.42	36.22	329.91	46.54	41.78	4.76	91.30	66.17	25.12	98.35	68.98	29.37
Indiana	69.51	43.80	25.71		28.97	24.58	4.40	77.81	58.90	18.91	(2)	(2)	(2)
Iowa	74.39	57.68	16.71		39.28	35.88	3.40	99.66	90.07	9.59	67.52	67.52	
Kansas	86.64	69.95	16.69		37.55	33.54	4.01	86.16	72.92	13.24	91.36	74.65	16.71
Kentucky	54.18	50.26	3.92	21.32	25.29	23.87	1.43	60.88	57.52	3.36	63.17	59.09	4.08
Louisiana	79.83	65.76	14.06	282.67	24.38	24.06	.32	80.54	78.41	2.13	57.49	53.21	4.27
Maine	69.47	48.47	21.00	258.47	28.05	27.77	.28	70.29	57.79	12.50	70.84	57.84	13.00
Maryland	69.12	59.66	9.46	46.76	30.17	30.17		66.00	64.01	1.99	67.28	65.54	1.73
Massachusetts	85.29	67.47	17.82	175.91	46.66	42.10	4.56	128.95	114.15	14.80	131.54	64.88	66.67
Michigan	80.15	66.93	13.21	320.75	39.89	38.56	1.33	81.23	73.18	8.05	102.65	80.32	22.33
Minnesota	102.43	44.57	57.86		48.62	41.01	7.61	105.52	63.30	42.21	60.67	47.79	12.88
Mississippi	35.17	33.56	1.61		9.16	9.16		37.82	37.82		34.46	34.46	
Missouri	61.28	55.00	6.28		24.36	24.01	.35	65.00	65.00		63.41	61.82	1.59
Montana	65.34	65.07	.27		33.95	33.95		74.44	73.92	.52	73.59	73.59	
Nebraska	78.78	48.05	30.74		30.30	29.30	1.00	93.69	60.33	33.36	78.61	51.30	27.30
Nebraska	83.73	64.71	19.02		29.46	29.46		100.34	81.85	18.48	(2)	(2)	(2)
Nevada	90.75	69.02	21.73	(4)	42.57	37.58	4.99	94.31	74.77	19.54	106.63	72.91	33.72
New Hampshire	95.87	49.91	45.96		47.27	45.50	1.77	88.27	78.52	9.76	95.08	67.45	27.63
New Jersey	71.47	55.51	15.96		32.09	29.52	2.58	69.12	58.08	11.03	72.74	57.22	15.52
New Mexico													
New York	81.18	64.66	16.53	302.63	43.50	38.09	5.41	101.37	77.10	24.27	112.40	72.53	39.87
North Carolina	50.78	45.30	5.48		21.99	21.00	.99	57.43	54.22	3.21	60.96	51.99	8.98
North Dakota	81.40	59.60	21.80	216.72	40.50	35.90	4.60	67.23	57.84	9.40	101.84	59.17	42.67
Ohio	81.09	63.58	17.51		29.35	26.95	2.40	78.53	68.70	11.83	77.58	62.61	14.97
Oklahoma	84.62	69.64	14.98	292.41	33.84	31.35	2.50	104.87	89.84	15.03	99.04	81.02	18.02
Oregon	82.35	50.31	32.04	230.48	38.82	35.88	2.95	93.78	80.68	13.10	90.42	65.14	25.28
Pennsylvania	75.11	63.87	11.24	353.09	32.57	30.95	1.62	75.29	71.40	3.89	65.26	55.00	10.26
Puerto Rico	8.94	8.36	.58	20.02	3.74	3.74		8.25	8.25		8.67	8.67	
Rhode Island	82.84	67.84	15.00		39.61	39.86	5.75	84.06	68.31	15.75	85.75	70.75	15.00
South Carolina	41.53	38.82	2.70	156.50	14.27	13.89	.38	48.85	46.71	2.15	45.32	42.41	2.90
South Dakota	76.83	64.83	12.00		28.85	28.85		63.41	63.41		65.26	65.26	
Tennessee	44.79	40.09	4.70	58.72	18.72	18.19	.53	46.02	45.62	.40	45.80	44.20	1.60
Texas	64.72	54.90	9.82		19.00	19.00		61.55	61.55		53.95	53.95	
Utah	71.48	51.61	19.87	142.46	32.43	30.50	1.93	73.78	57.48	16.30	73.57	50.50	23.07
Vermont	75.26	47.22	28.05		30.36	30.36		62.93	57.52	5.40	64.01	53.93	10.08
Virgin Islands	35.86	30.28	5.57	36.63	16.56	16.56		(4)	(4)		(4)	(4)	(4)
Virginia	55.81	41.52	14.29		24.18	23.31	.87	61.13	51.19	9.94	61.70	51.15	10.54
Washington	93.36	54.94	38.42	179.87	38.82	32.33	6.49	102.76	70.82	31.94	92.82	58.65	34.16
West Virginia	44.01	37.08	6.93	28.06	27.62	26.14	1.48	46.93	40.79	6.14	45.37	39.40	5.97
Wisconsin	91.27	35.70	55.56		45.12	39.39	5.73	88.17	49.89	38.29	106.19	40.80	65.39
Wyoming	77.92	65.24	12.67		37.90	35.84	2.06	74.70	65.08	9.62	76.59	66.66	9.93

¹ Averages based on cases receiving money payments, vendor payments for medical care, or both. Money payments may also include small amounts for assistance in kind and vendor payments for other than medical care. Figures in italics represent payments made without Federal participation. Averages for general assistance not computed because of differences among States in policy or practice regarding use of general assistance funds to pay

medical bills for recipients of the special types of public assistance.

² No program for aid to the permanently and totally disabled.

³ Data not available.

⁴ Average payment not computed on base of fewer than 50 recipients.

⁵ Except for medical assistance for the aged represents data for April; data for May not available.

STATE SHARE OF PA PAYMENTS

(Continued from page 16)

medical payments provided under the five public assistance programs. Iowa abolished on June 17, 1960, a per capita tax, the revenue from which was used solely for the old-age assistance program.

In these years, 10 States initiated programs of medical assistance for the aged. All 10 States

financed the program from the same source as that for the other programs—nine from general fund revenues and one, Oklahoma, from earmarked revenue from a general sales tax. One State, Iowa, initiated a program of aid to the permanently and totally disabled during this period, which it financed from the same source as it did the other four programs—general fund revenues.