

## TIMELY DATA CIRCULATED WHILE CURRENT

Reports on state tax legislation; state appropriations for universities, colleges, and junior colleges; legislation affecting education beyond the high school.

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"From now on, almost all young people will, at some time in their lives, need some form of postsecondary school education if they are to remain economically productive and socially functional in a world whose tasks and tools are becoming increasingly complex."

--Ernest L. Boyer and Fred M. Hechinger, in  
Higher Learning in the Nation's Service, 1981

Table 88. APPROPRIATIONS OF STATE TAX FUNDS FOR ANNUAL OPERATING EXPENSES OF STATE COMMUNITY-JUNIOR COLLEGES, FISCAL YEAR 1982 AND TWO PRIOR FISCAL YEARS, IN THOUSANDS OF DOLLARS.

States (1)	Year 1979-80 (2)	Year 1980-81 (3)	Year 1981-82 (4)	2-yr gain Percent (5)
Washington	164,591	164,591	184,570	12
Virginia	89,202	98,138	105,524	18
New York+	57,531	63,311	69,480	21
Massachusetts	56,258	61,869	65,000*	16*
Oklahoma	38,761	47,295	57,010	47
South Carolina	47,452	51,471	56,057	18
Alabama	40,293	44,745	41,559	3
Minnesota	36,405	37,649	40,774*	12*
Georgia+	30,354	33,638	38,593	27
Colorado+	24,949	26,900	34,326	38
Connecticut	28,601	30,758	33,291	16
Tennessee	30,044	32,588	32,653	9
Nebraska	16,497	17,652	19,281	17
Delaware	13,417	15,216	17,426	30
Rhode Island	12,753	14,050	15,430	21
Nevada	8,979	10,229	11,508	28
West Virginia	7,770	8,207	8,750	13
New Mexico+	2,258	2,411	2,715	20
Totals	706,115	760,718	833,947	
Weighted average percentage of gain				18

\*Estimated

+Also appears in the table of state aided community colleges.

The so-called State community-junior colleges might perhaps better be called state two-year colleges. In eighteen states they differ in many ways, adding to the rightly praised "strength of diversity" in the system of higher education.

For example, in New York State the six Agricultural and Technical Institutes are a separate type, distinct from the thirty local public state-aided comprehensive community colleges.

In Alabama there are state junior colleges and state technical colleges within one system, differing considerably in their mission.

In some states, as in Ohio and Pennsylvania, a considerable number of two-year colleges are branch campuses of the university budgets and thus neither

independently state-supported nor locally tax supported. This is also the case in Kentucky.

On the whole, there is a long, slow trend toward state tax support of public two-year colleges, evident in recent changes from state-local support to full state tax support in Minnesota, Washington, Colorado, and Oklahoma.

The trend is also perceptible in the increasing state share in the operating expenses of two-year colleges locally tax-supported with state aid.

Table 89. APPROPRIATIONS OF STATE TAX FUNDS IN AID OF LOCAL PUBLIC COMMUNITY-JUNIOR COLLEGES FOR OPERATING EXPENSES, FISCAL 1982 AND TWO PRIOR FISCAL YEARS, IN THOUSANDS OF DOLLARS.

States	Year 1979-80	Year 1980-81	Year 1981-82	2-yr gain Percent
(1)	(2)	(3)	(4)	(5)
California	1,000,232	1,092,215	1,107,518	11
Texas	239,630	252,348	334,959	40
Florida	222,153	243,489	279,453	26
North Carolina	148,268	173,442	193,923	31
New York+	166,066	176,209	174,481	5
Illinois++	135,251	147,606	154,575	14
Michigan	134,646	122,417	134,902	0
Maryland	45,992	49,699	58,326	27
New Jersey	51,111	52,883	55,663	9
Oregon	47,282	51,222	51,347	9
Iowa	42,168	45,927	45,927	9
Pennsylvania	37,930	42,000*	45,000*	17*
Ohio	40,331	43,738	44,532	9
Mississippi	31,317	32,579	36,191	17
Missouri	28,366	33,265	33,265	17
Arizona	30,695	44,164	30,431	- 1
Wyoming	13,593	20,628	22,091	63
Kansas	16,806	18,813	20,066	19
Arkansas	12,011	13,142	13,394	11
Colorado+	6,418	7,041	8,635	35
Indiana+++	6,423	7,540	8,477	32
Georgia+	5,387	5,875	5,937	10
Idaho	3,875	4,506	4,334	12
North Dakota	2,213	2,213	3,055	38
Montana	1,940	2,081	2,493	29
New Mexico+	309	325	338	9
Totals	2,470,413	2,685,367	2,869,313	
Weighted average percentages of gain				16

\*Estimated

+This state also appears in the table of state community-junior colleges.

++Includes State Community College of East St. Louis which does not receive local tax support.

+++For Vincennes University, a two-year community college largely supported by the state but partly by the county.

More than half of the fifty states are developing community colleges based on local subdivisions and supported in part by local taxes, supplemented by aid from state taxes. In 1981, in ten of these, the state appropriation exceeded \$50 million, reaching \$1,107,518,000 in

California, which leads all others. Among these ten are eight of the nation's ten most populous states--all except Pennsylvania and Ohio, each of which made appropriations within the range of \$40 to \$50 million.

GRAPEVINE No, 283, pages 1784-1786 (January 1982) carried Table 87, comparing state appropriations for higher education per capita with per capita state tax collections in the seventeen states having highest state taxes. This present issue (No. 284, February 1982) carries Tables 90 and 91, continuing similar comparisons through the remaining thirty-three states.

Observations on Table 90 (states with lowest per capita taxes): There is conspicuous room for improvement on both counts in five middle sized states in this group--Virginia, Georgia, Indiana, Missouri, and Tennessee. The same is the case with three of the most populous states--Florida, Ohio, and Texas. Only Texas ranks high in per capita appropriations for higher education.

Observations on Table 91 (state with middle-level taxes per capita): States of mid-range population (around 5 million people) are largely absent from this group. There are only two of the most populous states here--New Jersey, which takes 48th place in per capita appropriations for higher education, and North Carolina, which, in contrast, stands 8th in the same category.

What proportion of state tax collections goes to support higher education?

In each of the foregoing three tables, Column (4), in round numbers, purports to show this percentage as ranging from 8 per cent in Alaska to 29 per cent in North Dakota. The median percentage is apparently about 17.

This figure was 20 per cent (one fifth) or more in fourteen states. It must be kept in mind that it relates to total state taxes for state purposes and not the aggregate of state and local taxes. In the latter case, the percentages would be substantially smaller. State taxes are recently and currently growing in comparison with local taxes, and this trend may not be affected by oncoming changes in federal taxation.

The comparisons and contrasts shown in Table 87, 90, and 91 are only a faint beginning of many comparative analyses of state support of higher education that could be made with existing data. They do not purport to tell the whole story.

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**GRAPEVINE**

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APPROPRIATIONS PER CAPITA FOR HIGHER EDUCATION, 1982,  
 COMPARED WITH PER CAPITA STATE TAX COLLECTIONS, 1980,  
 IN SIXTEEN STATES IN THE MIDDLE RANGE OF STATE TAXES.

The sixteen states forming the middle one-third of the distribution according to per capita state taxes exhibit, as would be expected, a markedly narrower range than either of the blocs of seventeen states on either side of them. The range is only from \$537 to \$600. However, the range of per capita appropriations for higher education is much wider: from \$59 in Maine to \$166 in North Dakota (Column 6); and extends almost to the extremes in the rankings of the fifty states by this measure, from 3rd place for North Dakota to 49th for Maine (Column 5). There is little exact correspondence among the states by these two measures. In fact, Oklahoma appears to be the only state holding the same rank (21st) in both (Columns 3 and 5).

Table 91. Per Capita Tax Collections, 1980, and Appropriations for Higher Education, 1982, in Sixteen States in the Mid-range of Per Capita State Taxes.

Per Capita State Taxes, 1980			H.E. as % of Taxes	Appropriations for H. E., 1982		
States	Tax	Rank		Rank	H.E.	States
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Per Capita				Per Capita	
Iowa	600	18	20	16	117	Iowa
Nevada	596	19	14	38	82	Nevada
Connecticut	590	20	14	37	84	Connecticut
Oklahoma	587	21	18	21	108	Oklahoma
Kentucky	586	22	17	29	97	Kentucky
Rhode Island	582	23	15	34	90	Rhode Island
New Jersey	579	24	11	48	63	New Jersey
Louisiana	570	25	19	20	108	Louisiana
North Dakota	569	26	29	3	166	North Dakota
Montana	554	27	19	23	106	Montana
Oregon	553	28	17	30	96	Oregon
Maine	550	29	11	49	59	Maine
North Carolina	547	30	24	8	130	North Carolina
South Carolina	538	31	22	17	116	South Carolina
Utah	538	32	22	14	119	Utah
Kansas	537	33	22	15	118	Kansas

- Column (2) is state tax collections per capita, 1980  
 (3) is ranking among fifty states according to column (2)  
 (4) percentage that Column (6) is of Column (2)  
 (5) rankings among fifty states according to Column (6)  
 (6) appropriations per capita for higher education, 1982.

These sixteen states (middle group as to per capita state taxes), conspicuously have widely scattered standings among the fifty as to per capita appropriations for higher education. Only five of them, by that measure are within the comparable rankings of 18th through 33rd: Louisiana, Oklahoma, Montana, Kentucky and Oregon. Another five take places in the lower ranks from 34th through 49th: Rhode Island, Connecticut, Nevada, New Jersey, and Maine. Six take higher places, from 3rd through 17th: North Dakota, North Carolina, Utah, Kansas, Iowa and South Carolina.

APPROPRIATIONS PER CAPITA FOR HIGHER EDUCATION, 1982,  
 COMPARED WITH PER CAPITA STATE TAX COLLECTIONS, 1980,  
 IN SEVENTEEN STATES HAVING LOWEST PER CAPITA TAXES.

In contrast with the seventeen high-tax states exhibited in Table 87, page 1782, GRAPVINE (January 1982), the seventeen low-tax states shown here in Table 90 are located predominantly in the Old Confederacy or adjacent to it, from Virginia to Texas. Only Ohio, Indiana, Nebraska, and South Dakota, ranking respectively 46th, 43rd, 35th, and 49th, are in the broad upper midwest. Only Vermont (34th) and New Hampshire (50th) are in New England; and only Idaho (36th) and Colorado (37th) in the mountain West.

Three of the nation's ten most populous states are in this low-tax grouping: Florida (42nd), Texas (45th), and Ohio (46th) seem misplaced in this company. Each of these except Texas is also among the lowest in per capita appropriations.

Table 90. Per Capita Tax Collections, 1980, and Appropriations for Higher Education, 1982, in Seventeen States Having Lowest Per Capita Taxes, 1980.

Per Capita State Taxes, 1980			H.E. as % of Taxes	Appropriations for H. E., 1982		
States	Tax	Rank		Rank	H.E.	States
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Per Capita		%		Per Capita	
Vermont	\$521	34	13	46	\$ 66	Vermont
Nebraska	520	35	23	12	119	Nebraska
Idaho	519	36	19	27	101	Idaho
Colorado	516	37	21	24	106	Colorado
Virginia	513	38	20	26	101	Virginia
Arkansas	508	39	16	40	81	Arkansas
Georgia	499	40	18	33	91	Georgia
Mississippi	499	41	24	13	119	Mississippi
Florida	493	42	17	39	82	Florida
Indiana	491	43	18	35	88	Indiana
Alabama	477	44	22	22	107	Alabama
Texas	475	45	28	6	134	Texas
Ohio	441	46	16	45	69	Ohio
Missouri	426	47	17	43	72	Missouri
Tennessee	411	48	19	41	77	Tennessee
South Dakota	392	49	19	42	76	South Dakota
New Hampshire	290	50	14	50	42	New Hampshire

- Column (2) is state tax collections per capita, 1980.
- (3) is rankings among fifty states according to Column (2)
- (4) percentage that Column (6) is of Column (2)
- (5) rankings among fifty states according to Column (6)
- (6) appropriations per capita for higher education, 1982

These seventeen states stood lowest among the fifty in per capita state tax collections; and columns (5) and (6) show that only nine of them ranked 34th or below in per capita appropriations for higher education, placing them among the lowest 17 in that category. Eight of them took higher places on that scale: Texas, 6th; Nebraska, 12th; and Mississippi, 13th; as well as Alabama, 22nd; Colorado, 24th; Virginia, 26th; Idaho, 27th; and Georgia, 33rd.