

**Table 12. Percentage of Reliance on
Major State and Local Taxes
Selected States - Fiscal Year 1997**

State	General Sales [1]	Selective Sales [2]	Property	Income	Other [3]
WASHINGTON	46.1 %	13.4 %	31.8 %	---	8.7 %
Oregon	---	10.3	31.4	45.3	13.0
Idaho	22.9	11.5	26.2	31.3	8.1
California	26.6	8.7	25.6	32.1	7.0
All States	24.5 %	11.4 %	30.0 %	26.5 %	7.6 %

[1] Includes retail sales/use taxes and gross receipts (B&O) taxes levied on gross sales.

[2] Includes taxes on specific items, e.g., gasoline, liquor, cigarettes and public utilities.

[3] Includes motor vehicle licenses and all other taxes.

