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TIMELY DATA CIRCULATED WHILE CURRENT

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

IN THIS ISSUE

CURRENT PROPOSALS FOR IMPROVED STATE REVENUE SYSTEMS
 IN FORTY-THREE STATES 1890

Table 67. THIRTEEN STATES SHOW WEIGHTED TWO-YEAR GAIN OF 13 PER CENT IN APPROPRIATIONS OF STATE TAX FUNDS FOR ANNUAL OPERATING EXPENSES OF HIGHER EDUCATION, FISCAL YEAR 1983-84, IN THOUSANDS OF DOLLARS.

States (1)	Year 1973-74 (2)	Year 1981-82 (3)	Year 1983-84 (4)	2-yr gain per cent (5)	10-yr gain per cent (6)	Page
Six states previously reported*						
Six States	582,164	1,371,277	1,543,579	13	165	
Indiana	233,379	482,494	503,484	4	116	1891
Kansas	108,927	278,662	306,473	10	181	1891
Kentucky	131,118	339,632	400,529	18	205	1894
New York	983,941	1,855,429	2,166,908	17	120	1892
North Dakota	31,730	108,539	108,725	0	243	1894
Vermont	18,453	33,876	40,343	19	119	1893
Virginia	206,458	543,961	617,283	13	199	1893
Totals	2,296,170	5,013,870	5,687,324			
Weighted average percentages of gain				13	148	

*Reported in Grapevine, Table 62, page 1884 (June 1983).

"Legislatures in at least 43 states are considering bills that would boost taxes by more than \$12 billion annually. . . Both the universality of the drive for new revenues and the amounts sought this year are unprecedented."

--Tax Foundation's Tax Review, Vol. XLIV, No. 1 (April 1983).

CURRENT PROPOSALS FOR IMPROVED STATE REVENUE SYSTEMS IN FORTY-THREE STATES

No state tax system is ever perfect. If it were flawless this year, it would be in an early stage of obsolescence next year, because of never-ceasing changes in a volatile economy.

Any state revenue system needs constant attention, to devise revisions and additions to rectify unforeseen shortfalls and injustices, and to create new initiatives designed to raise its productivity in pace with a rising level of civilization.

It is, therefore, a happy omen that each of the 50 state legislatures always has in hand numerous proposals for revenue enhancement.

Measures considered in 43 state legislatures for enhanced revenues for fiscal year 1983-84		
Proposed sources		
Type of tax	Number of states	Projected revenue
Sales taxes	23	\$5.3 bil.
Personal income taxes	13	4.2 bil.
Corporate income taxes	10	403 mil.
Gasoline	17	730 mil.
Severance	4	720 mil.
Cigarettes	14	237 mil.
Alcoholic bevs	11	143 mil.
Other sources	18	510 mil.
		12,243,000,000

Forty-nine states have regular legislative sessions scheduled within calendar year 1983. The Tax Foundation, Inc., has performed a service by conducting a nationwide survey and reporting information about the current crop of state tax proposals in 43 states. This was published on pages 1-4 of the April 1983 issue of Tax Review.^{*} A very much condensed and partial summary appears in the box on this page.

The Tax Foundation staff said, in its own summarization: "Both the universality of the drive for new revenues and the amounts sought this year are unprecedented. In annual surveys extending back over two decades we have found no previous year in which so many states were eyeing tax increases or in which the amounts proposed were so large.

"There is no way of knowing at this point how much of the aggregate potential increase the states will approve. Whatever it is, the 1983 increment will come on top of some \$8 billion in annual tax increases that were approved in over half the states in the two previous calendar years."^{*}

It is probable that Tax Review will, in one of its monthly issues in the fall of 1983, provide a comprehensive round-up of state tax measures actually enacted in all or nearly all states in the 1983 sessions. Meanwhile, one could say the current situation early in the summer tends to indicate that the states may be counted on to strengthen their support of their public services in pace with growing necessities.

Even if the states are compelled to shoulder larger shares of the total of governmental responsibility, even if the national government continues to become a less willing partner in the internal well-being of the nation, present indications are that the states will face up to added obligations.

^{*}Tax Foundation, Incorporated, 1875 Connecticut Avenue, N.W., Washington, D. C. 20009.

INDIANA. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1983-84:

Table 68. State tax-fund appropriations for operating expenses of higher education in Indiana, fiscal year 1983-84, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
Indiana University	
Bloomington	92,636
IUPUI-Indianapolis	
Health division	39,210
Non-health division	30,627
Medical Education**	
Statewide system	9,364
Medical education planning	2,095
Intern-residency program	1,331
Regional campuses	
Northwest	7,430
South Bend	7,062
Southeast	4,209
Kokomo	2,867
East	1,385
Higher ed telecommunications***	2,915
Mental retardation	966
Chemical test training	220
Blood treatment program	70
Optometry education	29
<u>Subtotal, IU - \$202,416</u>	
Purdue University	
West Lafayette	108,090
IUPUI-Fort Wayne+	12,456
Regional campuses	
Calumet	9,146
North Central	3,012
Coop extension services	2,326
Animal disease diag lab	1,649
Ag experiment station	1,181
Animal damage control program	5
Rural sewage treatment program	221
County computer terminals	100
<u>Subtotal, PU - \$138,186</u>	
Indiana State U, Terre Haute	41,237
Evansville campus	5,909
<u>Subtotal, ISU - \$47,146</u>	
Ball State University	55,499
Vincennes University++	10,961
Indiana Vocational Technical Coll	23,041

(Continued in the next column)

INDIANA.(Continued from preceding column)

Commission for Higher Education	779
Student Assistance Commission	22,576
Social Security, state share	1,850
Program start-up fund	1,000
Elkhart planning study	30
<u>Total</u>	<u>503,484</u>

*Acronym for Indiana University-Purdue University at Indianapolis, which includes the Indiana U medical center, law school and other units, as well as offering academic programs of Purdue.

**A statewide system of decentralized medical education which is a part of the Indiana U School of Medicine.

***Statewide multi-media communication network providing service to both public and private postsecondary institutions, administered by Indiana U.

+Dual campus of Indiana U and Purdue U. The boards of trustees of the two institutions designate one as fiscal agent.

++A two-year community college now largely supported by the state, but partly by the county where it is located.

KANSAS. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1983-84:

Table 69. State tax-fund appropriations for operating expenses of higher education in Kansas, fiscal year 1983-84, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of Kansas	70,273
Medical center	57,401
<u>Subtotal, U of K - \$127,674</u>	
Kansas State U	65,670
Veterinary med center	4,569
<u>Subtotal, KSU - \$70,239</u>	
Wichita State U	30,212
Emporia State U	14,710
Pittsburg State U	14,288
Fort Hays State U	13,605
Kansas Technical Institute	2,556
Board of Regents*	5,764
<u>Subtotal, Regents System - \$279,048</u>	
Aid to Washburn U	3,788
Aid to community colleges	23,637
<u>Total</u>	<u>306,473</u>

*Includes \$4,934,239 for student assistance programs.

KENTUCKY. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1983-84:

Table 73. State tax-fund appropriations for operating expenses of higher education in Kentucky, fiscal year 1983-84, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of Kentucky*	163,602
University of Louisville**	82,142
Eastern Kentucky U	35,201
Western Kentucky U	33,756
Murray State U	25,914
Morehead State U	20,891
Northern Kentucky U	17,289
Kentucky State U	9,845
KY Higher Ed Assist Authority	7,218
Council on Higher Education***	3,982
Educational TV/Consortia	689
Total	400,529

*Includes the main campus, health sciences center, and 13 community colleges.

**Includes the main campus and health sciences center

***Includes \$255,000 for a professional education preparation program and \$100,000 for a free-standing residency program. Reflects anticipated cut of \$63,100.

NORTH DAKOTA. Appropriations of state tax funds for operating expenses of higher education, biennium 1983-85:

Table 74. State tax-fund appropriations for operating expenses of higher education in North Dakota, undivided biennium 1983-85, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of North Dakota	53,870
Medical center	24,664
Subtotal, U of ND - \$78,534	
North Dakota State U	46,968
Ag experiment stations	22,628
Ag extension division	7,894
Bottineau branch	2,905
Forest service	850
Subtotal, NDSU - \$81,245	
State Sch of Science (Wahpeton)	18,120
Minot State College	11,705
Dickinson State College	8,506
Valley City State College	6,824
Mayville State College	5,842
Subtotal, all st insts - \$210,776	
State aid to junior colls	6,275
Aid to private coll students	400
Total*	217,451

*For the undivided biennium. Half of this sum is used in Table 67, page 1889.

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GRAPEVINE

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VIRGINIA. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1983-84:

Table 71. State tax-fund appropriations for operating expenses of higher education in Virginia, fiscal year 1983-84, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of Virginia	71,103
Hospital division	16,495
Blue Ridge Hospital	2,820
Sch of continuing ed	2,382
Clinch Valley College	2,570
Subtotal, U of VA - \$95,370	
VA Poly Inst & State U	69,747
Extension division	20,449
Research division	14,430
Subtotal, VPI & SU - \$104,626	
Virginia Commonwealth U	70,542
Health sciences, hospital	31,178
Subtotal, VCU - \$101,720	
Coll of William and Mary	18,671
Richard Bland College	1,758
VA Assoc Research	543
VIMS	5,447
Subtotal, CW&M - \$26,419	
Other Colleges & Universities	
Old Dominion U	29,936
George Mason U	26,310
James Madison U	19,023
Norfolk State U	15,732
Radford U	12,125
Virginia State U	11,187
Mary Washington College	6,169
Longwood College	6,082
Virginia Military Inst	5,831
Christopher Newport Coll	5,330
Subtotal, OC & U - \$137,725	
Community Colleges	117,744
Student aid*	8,144
State Council of Higher Ed	3,305
Scholarship assistance (CSAP)	2,802
Eminent scholars	1,149
Regional grants & contracts	476
Tuition Asst & Loan (TAGLP)	11,609
Other supplement	229
Subtotal, SCHE - \$19,570	
Eastern VA Med Auth (EVMA)	5,613
SREB	80
VA Inst for Sci Res	38
Other**	234
Total	617,283

(Footnotes in next column)

VIRGINIA (Continued from preceding column)

*Includes appropriations made directly to higher education institutions for student aid as well as student aid to:
 Dept of Health \$112,995
 Dept of Rehab Services 107,200
 EVMA 25,000
 Div of War Vet Claims 400

**Includes:

Melcher/Monroe Memorials 70,195
 George Marshall Research Ctr 52,540
 VA Foundation-Humanities 40,485
 VA Oceanographic Museum 71,195

Note: Included in the total are general fund appropriations to private institutions: \$12,810,500 for financial aid to students attending private or out-of-state institutions and \$4,842,680 appropriations to "non-state agencies."

VERMONT. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1983-84:

Table 72. State tax-fund appropriations for operating expenses of higher education in Vermont, fiscal year 1983-84, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of Vermont	20,827
VT ETV	981
Morgan horse farm	10
Subtotal, U of V - \$21,818	
Vermont State Colleges*	10,405
Student assist corp**	8,000
Senatorial scholarships	60
New England Higher Ed Compact	38
Higher Ed Planning Commission	22
Total	40,343

*Allocations to the separate colleges are not available at this time.

**Includes \$172,000 to reserve 16 student spaces at schools of veterinary medicine at Cornell U and U of Pennsylvania.

NEW YORK. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1983-84:

Table 70. State tax-fund appropriations for operating expenses of higher education in New York, fiscal year 1983-84, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
<u>State U of New York</u>	
University Centers	
Stony Brook	184,469
Buffalo	141,635
Albany	70,028
Binghamton	46,883
<u>Subtotal, U Ctrs - \$443,015</u>	
Medical Centers	
Downstate (NYC)	102,896
Upstate (Syracuse)	83,372
<u>Subtotal, Med Ctrs - \$186,268</u>	
Colleges of Arts & Science	
Buffalo	35,769
Brockport	31,167
Oswego	28,463
New Paltz	23,891
Oneonta	23,813
Cortland	22,655
Plattsburgh	22,058
Potsdam	20,838
Fredonia	20,626
Geneseo	20,553
Purchase	17,278
Old Westbury	13,140
<u>Subtotal, C of A&S - \$280,251</u>	
Statutory Colleges	
Land Grant Coll at Cornell U	79,151
Ceramics at Alfred U	4,714
<u>Subtotal, Stat Colls - \$83,865</u>	
Specialized Colleges	
Environmental Sci & Forestry	14,835
Empire State	10,632
Coll of Tech	8,619
Optometry	8,199
Maritime	7,292
<u>Subtotal, Spec Colls - \$49,577</u>	
Ag & Technical Colleges	
Farmingdale	24,565
Alfred	16,608
Cobleskill	11,394
Morrisville	11,002
Delhi	10,399
Canton	9,152
<u>Subtotal, A&T Colls - \$83,120</u>	

NEW YORK (Cont from preceding column)

<u>University-wide programs</u>	
Ednl opportunity ctrs	17,692
Ednl opportunity prog	9,304
Building repairs	7,303
Collection develop prog	226
Graduate fellowships	660
New York network	2,128
Computer center	905
Student access services	1,395
Clinical campus, Binghamton	1,901
Clinical campus, Queens	1,092
Sea grant	321
Inst for Performing Arts	1,357
Program in the arts	76
Tuition reimbursement	14,169
Work study	1,900
<u>University-wide governance</u>	
Academic equip replacement	10,696
Dorm equip replacement	3,500
Dorm rent reimbursement	4,300
Central administration	10,332
Supplemental tuition assist	1,600
Cornell canine research	144
Mini/microcomputer equip	3,900
Personnel restoration	2,374
Non-personal service savings	- 5,400
Energy savings	-12,000
<u>Subtotal, U-wide - \$79,937</u>	
Fringe benefits*	236,673
Cornell land script	34
SUNY gross total	1,442,740
Less stu fees & other income	-373,096
<u>SUNY, net tax fund total 1,069,644</u>	
Cornell Coop Extension Assoc	2,224
<u>Community Colleges</u>	
SUNY System	141,779
CUNY System	54,022
<u>Subtotal, C C's - \$195,801</u>	
<u>Other programs</u>	
Aid to CUNY	401,365
Tuition assist program	327,450
Aid to independent colls	128,343
Scholarships & fellowships	19,300
Guaranteed student loans	6,643
H Ed Services Corp (Admin)	8,523
H Ed Admin (St Ed Dept)	5,416
Chairs in Science & Humanities	1,000
Aid to native Americans	240
Aid to academic libraries	959
<u>Subtotal, Other - \$899,239</u>	
Total	2,166,908

*Includes: \$67,873,000 for SUNY and an estimated \$168,800,000 to be allocated from lump sum appropriations.