

Quarterly Summary of State and Local Government Tax Revenue

SALES AND INCOME TAX REVENUE DECLINE FOR THIRD CONSECUTIVE QUARTER

2009 Quarter 2

Second quarter 2009 (2009:2) tax revenue for state and local governments, as compared with second quarter 2008 (2008:2), was down 12.2 percent, marking the third consecutive quarter of negative growth. Tax revenue for the quarter totaled \$308.3 billion compared with \$351.2 billion reported for second quarter 2008.

Of the four largest tax categories: property tax, general sales tax, individual income tax, and corporate income tax; general sales and income tax saw negative growth in the second quarter; while both property tax and corporate income tax showed positive growth.

Taxes by Category

Property Tax

Total Property tax revenue increased less than 0.1 percent in the first quarter of 2009 to \$81.9 billion from \$81.8 billion in the first quarter of 2008.

Individual Income Tax

Individual income tax growth was negative over the past three quarters, dropping by 27.2 percent from the same quarter prior year. 2009:2 revenue was \$77.0 billion, down from \$105.9 billion in 2008:2.

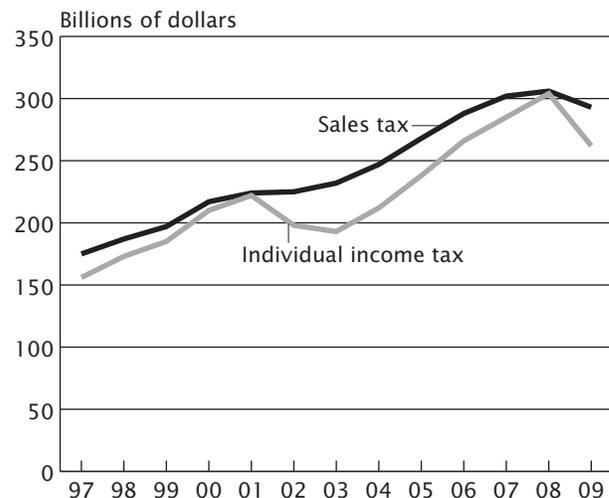
General Sales Tax

General sales tax growth was down 9.3 percent, leading to the third consecutive quarter of negative sales tax growth. General sales tax revenue fell \$7.5 billion from \$80.0 billion in 2008:2 to \$72.5 billion in 2009:2.

Corporate Income Tax

Corporate income tax growth was positive for the first time in five quarters, up 3.6 percent. 2009:2 revenue was \$18.8 billion, up from \$18.2 billion in 2008:2.

General Sales Tax and Individual Income Tax Revenues: 1997-2009



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

Other Taxes

Motor fuels sales tax revenue was down 3.0 percent from the second quarter of 2008. Tobacco sales tax and alcoholic beverage sales tax revenue were up 1.2 percent and 0.5 percent respectively when compared with second quarter 2008. Severance taxes collected in the second quarter totaled \$2.1 billion, down 71.0 percent from the second quarter 2008, and documentary and stock transfer taxes collected in the second quarter totaled \$1.1 billion, down 36.1 percent from the same quarter prior year.

For further information on state and local government tax revenue please contact Governments Division, U.S. Census Bureau, on **866-492-0140** or by email at govs.qtax@census.gov.

Table 1.

Percentage Change From 2008:2 to 2009:2 for Selected State Government Tax Revenues

(The statistics in this table are for state governments only. They should not be interpreted as state area data (state plus local government tax collections combined))

	Percent change				
	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	-9.5	-27.5	2.9	-71.0	-36.1
Alabama	-9.8	-24.2	10.4	-60.9	-20.7
Alaska	-	-	-63.7	-93.6	-
Arizona	-27.3	-44.5	-29.9	-80.2	-
Arkansas	-7.5	-13.5	9.9	35.3	-33.4
California	-10.2	-33.4	71.9	0.0	-
Colorado	-13.5	-30.4	-30.8	-21.3	-
Connecticut	-8.7	-27.3	-7.2	-	-45.2
Delaware	-	-36.1	-71.4	-	-37.9
Florida	-13.5	-	-19.3	13.6	-39.0
Georgia	-11.4	-19.1	-29.0	-	-
Hawaii	-8.5	-33.8	-44.8	-	-32.1
Idaho	-13.6	-29.3	-38.4	50.6	-
Illinois	-10.1	-23.7	-6.1	-	-52.2
Indiana	-5.3	-18.1	-12.6	-	-
Iowa	6.3	-15.9	-26.9	-	-10.8
Kansas	-1.6	-17.3	-42.7	-66.5	-
Kentucky	-3.0	-17.0	-24.7	0.3	0.0
Louisiana	-10.8	-16.0	-38.9	-47.0	-
Maine	-6.5	-26.6	-27.4	-	-29.4
Maryland	-9.5	-26.7	2.7	-	-31.3
Massachusetts	-9.5	-26.7	2.7	-	-31.3
Michigan	12.1	-23.5	-38.2	-59.8	-12.1
Minnesota	-4.6	-24.0	-19.1	100.4	-9.4
Mississippi	-8.0	-10.4	-26.0	-59.2	-
Missouri	-9.1	-25.3	-29.9	-60.0	62.4
Montana	-	-21.9	-22.7	-51.6	-
Nebraska	-9.3	-15.0	-15.5	-28.4	-5.0
Nevada	-17.7	-	-	95.4	-30.1
New Hampshire	-	-31.3	-19.7	-	-42.8
New Jersey	-9.5	-26.7	2.7	-	-31.3
New Mexico	-15.1	-59.0	-56.4	-27.3	-
New York	-9.1	-31.1	21.3	-	-51.8
North Carolina	-7.9	-35.7	-12.9	-22.5	-48.9
North Dakota	-4.5	12.4	-40.4	-32.8	-
Ohio	-8.8	-24.6	-40.1	12.1	-8.7
Oklahoma	-4.5	-18.0	-36.5	-71.7	-33.0
Oregon	-	-30.1	-51.2	-21.0	-29.6
Pennsylvania	-7.9	-20.4	-18.1	-	-35.9
Rhode Island	-6.0	-17.4	-22.8	-	-42.5
South Carolina	-13.5	-29.3	-38.7	-	-57.5
South Dakota	15.0	-	-48.3	-81.5	50.0
Tennessee	-10.1	-26.0	-18.3	-22.6	-29.0
Texas	-6.5	-	-	-78.0	-
Utah	-9.5	-26.7	2.7	-23.9	-
Vermont	-6.2	-29.4	-5.4	-	-27.0
Virginia	-9.6	-19.9	-6.1	-30.4	-22.0
Washington	-9.5	-	-	-23.9	-31.3
West Virginia	-1.5	2.1	3.1	-58.3	-33.7
Wisconsin	-34.4	-32.1	-6.6	-84.1	-53.1
Wyoming	-13.5	-	-	-6.4	-
District of Columbia	-9.0	-24.7	-26.8	-	-44.5

- Represents zero or rounds to zero.

Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue. For information on nonsampling error, see <www.census.gov/govs/www/qtax.html>. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.