

# Quarterly Summary of State and Local Government Tax Revenue

## TAX REVENUES SEE SOME GAINS; SALES AND INCOME DOWN

### 2009 Quarter 4

Fourth quarter 2009 (2009:4) tax revenue for state and local governments, as compared with fourth quarter 2008 (2008:4), was up 0.76 percent, marking the first quarter of positive growth in five quarters. Tax revenue for the quarter totaled \$360.1 billion compared with \$357.4 billion reported for fourth quarter 2008.

Of the four largest tax categories, property tax and corporate income tax increased in the fourth quarter, while general sales tax and individual income tax continued to decline, though the declines are not as sharp as they have been for the past four quarters.

### Taxes by Category

#### Property Tax

Total property tax revenue increased 5.8 percent in the fourth quarter of 2009 to \$169.8 billion from \$160.5 billion in the fourth quarter of 2008.

#### Individual Income Tax

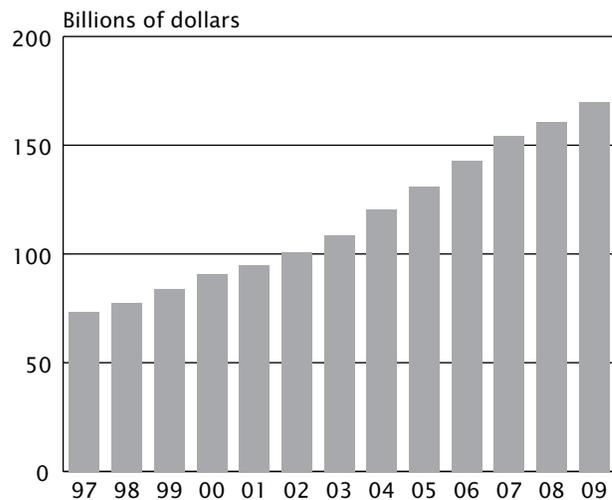
Individual income tax growth was negative for the fifth quarter in a row. Revenue dropped 4.7 percent from the same quarter the prior year. 2009:4 revenue was \$59.9 billion, down from \$62.9 billion in 2008:4. For the 2009 calendar year, income tax declined 17.2 percent to \$251.3 billion compared to \$303.4 billion in calendar year 2008.

#### General Sales Tax

General sales tax growth was negative 2.8 percent, leading to the fifth consecutive quarter of negative sales tax growth. General sales tax revenue fell \$2.1 billion from \$73.8 billion in 2008:4 to \$71.7 billion in 2009:4. Sales tax revenues were down 7.4 percent to \$283.6 billion in the 2009 calendar year, from \$306.3 billion in the 2008 calendar 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](mailto:govs.qtax@census.gov).

### Historical Quarter Four Property Taxes: 1997–2009



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

#### Corporate Income Tax

Corporate income tax growth was positive this quarter, up 3.4 percent, after showing declines in seven of the past nine quarters. 2009:4 revenue was \$9.1 billion, up from \$8.8 billion in 2008:4.

#### Other Taxes

Severance taxes collected in the fourth quarter totaled \$2.6 billion, down 36.2 percent from the fourth quarter of 2008. Motor fuels sales tax revenue was down 4.8 percent when compared with fourth quarter 2008. Tobacco sales tax was down 3.1 percent and alcoholic beverage sales tax revenue was up 2.2 percent from the fourth quarter of 2008. Documentary and stock transfer taxes collected in the fourth quarter totaled \$1.2 billion, down 2.2 percent from the same quarter the prior year.

Table 1.

**Percentage Change from 2008:4 to 2009:4 for Selected State Government Tax Revenues<sup>1</sup>**

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
<b>United States</b> .....	<b>-2.9</b>	<b>-4.7</b>	<b>-0.7</b>	<b>-36.2</b>	<b>-2.2</b>
Alabama .....	-2.5	4.4	24.3	-50.7	-4.5
Alaska .....	-	-	0.0	0.0	-
Arizona .....	4.8	15.9	-96.6	109.5	-
Arkansas .....	-8.9	-4.6	49.7	123.5	20.5
California .....	1.9	-6.2	5.1	0.0	-
Colorado .....	-5.7	-8.2	-37.0	-81.7	-
Connecticut .....	-6.6	3.4	251.0	-	13.0
Delaware .....	-	-10.0	-40.3	-	14.0
Florida .....	-6.0	-	-15.2	-2.0	2.7
Georgia .....	57.6	-8.5	-40.1	-	-
Hawaii .....	-9.6	-11.8	-207.6	-	106.0
Idaho .....	-8.9	-10.0	-29.4	-49.4	-
Illinois .....	-11.7	-3.3	-3.0	-	-16.5
Indiana .....	-6.6	-7.9	-30.7	-	-
Iowa .....	0.0	1.0	135.7	-	-10.2
Kansas .....	-0.4	-7.4	-6.4	-47.0	-
Kentucky .....	-3.5	-8.3	-18.6	-19.7	0.0
Louisiana .....	-14.3	-9.8	59.7	-28.5	-
Maine .....	-6.8	8.1	16.6	-	11.5
Maryland .....	-5.3	-4.4	182.2	-	20.2
Massachusetts .....	20.8	-6.5	40.4	-	9.2
Michigan .....	-1.3	-3.2	-6.5	-34.7	1.1
Minnesota .....	-1.1	-6.2	-7.2	230.1	10.8
Mississippi .....	-7.8	-2.7	-4.6	-30.2	-
Missouri .....	-6.4	-14.6	23.1	0.0	3.0
Montana .....	-	-15.9	-67.2	-46.7	-
Nebraska .....	-12.7	-5.3	-52.2	-90.9	34.0
Nevada .....	-16.0	-	-	1660.5	-39.0
New Hampshire .....	-	-1.4	-3.1	-	-4.3
New Jersey .....	-9.0	-1.7	-23.3	-	-28.1
New Mexico .....	-16.5	14.7	-72.6	-37.8	-
New York .....	-0.3	2.8	-33.8	-	-12.8
North Carolina .....	17.6	-4.9	458.7	-6.7	-5.9
North Dakota .....	-6.0	-12.3	-59.5	3.9	-
Ohio .....	-0.5	-9.3	-28.5	-5.4	-
Oklahoma .....	-15.3	-21.1	-28.7	-49.4	-15.2
Oregon .....	-	-17.5	-18.6	-16.0	-0.2
Pennsylvania .....	-4.5	-4.8	-11.1	-	2.8
Rhode Island .....	-3.9	-5.0	28.4	-	-4.7
South Carolina .....	-	-	-	-	-
South Dakota .....	-4.2	-	-40.8	-44.1	-2.2
Tennessee .....	-5.1	-35.3	22.1	-	-4.8
Texas .....	-13.0	-	-	-66.7	-
Utah .....	1.6	-6.3	105.1	-50.2	-
Vermont .....	-5.7	-8.3	63.4	-	9.8
Virginia .....	-1.8	-5.9	147.1	-16.4	12.8
Washington .....	-9.9	-	-	-40.8	-0.4
West Virginia .....	-5.8	-3.8	-3.2	4.9	3.0
Wisconsin .....	-2.9	-4.6	-0.7	-35.6	-3.8
Wyoming .....	-40.0	-	-	-78.5	-
District of Columbia .....	-7.3	0.9	-4.8	-	-36.6

- Indicates that a state does not collect this type of tax.

<sup>1</sup> 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).

Note: For information on nonsampling error, see <[www.census.gov/govs/www/qtax.html](http://www.census.gov/govs/www/qtax.html)>.

Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.