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Quarterly Summary of State and Local Government Tax Revenue

THIRD CONSECUTIVE QUARTER OF TAX REVENUE GAINS

2010 Quarter 2

Second quarter 2010 (2010:2) tax revenues for state and local governments, as compared with second quarter 2009 (2009:2), were up 1.65 percent, marking the third consecutive quarter of positive growth. Tax revenue for the quarter totaled \$318.2 billion compared with \$313.0 billion reported for second quarter 2009.

Of the largest tax categories property tax and general sales tax showed positive growth; while corporate income tax declined for the second consecutive quarter. Severance taxes—taxes on the removal of natural resources—and Documentary and stock transfer taxes—taxes on the registration of mortgages and securities—increased for the second consecutive quarter.

Taxes by category

Property Tax

Total property tax revenue was \$89.1 billion in the second quarter of 2010, an increase of 3.3 percent from \$86.3 billion in 2009:2. In 2010:2, \$86.3 billion of total property tax revenue was collected from local governments. The state-collected portion of property tax revenue increased 11.2 percent to \$2.8 billion, up from \$2.5 billion in 2009:2.

Individual Income Tax

Individual income tax showed no year-to-year increase in the second quarter. 2010:2 and 2009:2 revenue were \$75.9 billion.

General Sales Tax

General sales tax revenue grew by 5.0 percent in the second quarter. General sales tax revenue rose to \$60.7 billion from \$57.9 billion in 2009:2.

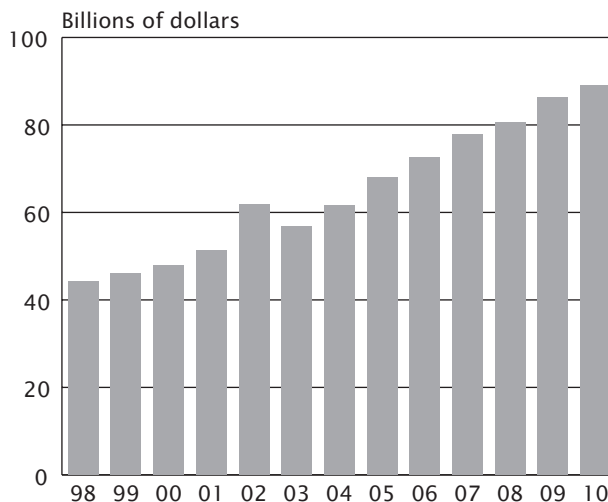
Corporate Income Tax

Corporate income continued to decline for the second consecutive quarter, down 18.3 percent, marking eight quarters of decline out of the past eleven quarters. 2010:2 revenue was \$15.2 billion, down from \$18.6 billion in 2009:2.

Comparative statements for property tax have undergone statistical testing, and, unless noted, all comparisons are statistically significant at the 10 percent significance level. State government estimates do not contain sampling error. All other nonproperty tax estimates are derived from a nonprobability survey. As such, the comparative statements have not undergone statistical testing. This nonprobability sample will be replaced by a probability sample in the fourth quarter of 2010, and the data will be released in 2011.

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

Historical Quarter 2 Property Taxes: 2000–2010



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

Other Taxes

Severance taxes collected in the first quarter totaled \$3.4 billion, an increase of 61.5 percent from the second quarter 2009. Documentary and stock transfer taxes collected in the second quarter totaled \$1.2 billion, up 9.8 percent from the same quarter prior year. Motor fuels sales tax revenue declined 0.2 percent from the second quarter of 2009, which marks the eighth quarter of decline in nine quarters. Tobacco sales tax grew 4.4 percent and alcoholic beverage sales tax revenue was up 3.0 percent, when compared with the second quarter 2009.

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The data and technical documentation for this release can be found at <<http://www.census.gov/govs/qtax/>>.

Table 1.

Selected State Government* Tax Revenues: Percentage Change From 2009:2 to 2010:2

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	4.9	-0.2	-19.8	61.5	9.8
Alabama	4.2	-18.8	-31.8	16.4	-24.7
Alaska	-	-	124.2	184.2	-
Arizona	27.3	-1.2	-3.9	-96.2	-
Arkansas	1.5	-5.5	-5.2	75.2	25.3
California	9.9	9.5	-41.6	0.0	-
Colorado	6.3	-0.4	6.3	-73.8	-
Connecticut	-28.8	-8.2	-8.9	-	-9.8
Delaware	-	17.7	34.9	-	13.2
Florida	3.3	-	14.6	7.3	5.9
Georgia	-1.8	-5.2	18.5	-	-
Hawaii	4.9	-0.3	-19.6	-	9.8
Idaho	0.8	-12.3	-23.3	282.4	-
Illinois	1.3	-6.8	-31.0	-	48.6
Indiana	4.0	-7.6	-13.9	-	-
Iowa	6.8	-0.3	-17.6	-	-8.4
Kansas	-1.4	29.8	3.1	69.5	-
Kentucky	4.2	-4.0	23.8	8.7	0.0
Louisiana	1.8	-34.7	-73.9	35.4	-
Maine	4.0	1.8	9.5	-	20.9
Maryland	4.2	-11.1	10.4	-	27.4
Massachusetts	4.9	-0.2	-19.6	-	9.8
Michigan	-8.7	-3.3	-12.4	30.6	16.3
Minnesota	9.9	-1.7	1.8	-98.8	-23.9
Mississippi	1.0	-6.0	-3.8	39.4	-
Missouri	2.4	6.5	8.4	-100.0	-32.9
Montana	-	-0.7	-17.9	34.3	-
Nebraska	-7.6	-6.1	-20.5	-95.3	-3.3
Nevada	4.9	-	-	-	9.8
New Hampshire	-	-12.7	10.5	-	36.1
New Jersey	4.9	-0.2	-19.6	-	9.8
New Mexico	-8.4	98.8	-33.1	46.8	-
New York	7.5	2.3	-17.8	-	35.6
North Carolina	35.4	-7.8	-1.1	12.5	45.0
North Dakota	17.9	-26.4	-2.7	118.4	-
Ohio	4.8	-7.7	-54.0	-1.0	-
Oklahoma	6.1	-9.3	7.0	97.2	13.9
Oregon	-	5.0	104.0	29.5	-14.8
Pennsylvania	9.0	6.1	1.0	-	29.7
Rhode Island	4.9	-0.2	-19.6	-	9.8
South Carolina	1.3	-2.2	-13.0	-	79.0
South Dakota	6.4	-	-39.7	640.8	6.7
Tennessee	3.3	-22.3	18.5	2.9	-3.9
Texas	1.2	-	-	119.6	-
Utah	2.2	-14.0	29.4	100.0	-
Vermont	4.4	0.7	15.4	-	30.9
Virginia	37.5	-8.0	26.9	7.8	-16.1
Washington	4.9	-	-	32.8	9.8
West Virginia	4.7	-11.5	-9.7	215.3	10.2
Wisconsin	4.9	-0.3	-19.6	32.7	9.8
Wyoming	-29.9	-	-	-9.1	-
Washington, DC	5.5	-4.6	2.8	-	12.9

- Represents zero or rounds to zero.

* 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).

Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue. The data in this table are not subject to sampling error. For information on nonsampling error, see <<http://www.census.gov/govs/ntax/>>. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.