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Quarterly Summary of State and Local Government Tax Revenue

FOURTH CONSECUTIVE QUARTER OF TAX REVENUE GAINS

2010 Quarter 3

Third quarter 2010 (2010:3) tax revenues for state and local governments were up 5.21 percent marking the fourth consecutive quarter of positive growth compared with third quarter 2009 (2009:3). Tax revenue for the quarter totaled \$284.3 billion compared with \$270.2 billion reported for the third quarter of 2009.

Of the largest tax categories, property tax, general sales tax, and individual income tax showed positive growth; while corporate income tax declined for the third consecutive quarter.

Taxes by category

Property Tax

Total property tax revenue was \$90.5 billion in the third quarter of 2010, an increase of 7.8 percent from \$83.9 billion in 2009:3. The amount of total property tax revenue collected from local governments was \$87.7 billion. The state-collected portion of property tax revenue increased 15.9 percent to \$2.8 billion, up from \$2.4 billion in 2009:3.

Individual Income Tax

Individual income tax growth was positive for the third consecutive quarter and increased 4.8 percent to \$60.5 billion compared to \$57.8 billion in 2009:3.

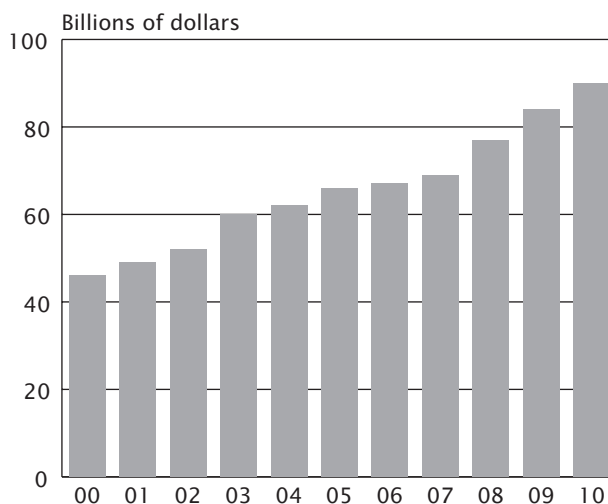
General Sales Tax

General sales tax revenue was up 4.0 percent in the third quarter. General sales tax revenue increased to \$72.1 billion from \$69.3 billion in 2009:3.

Corporate Income Tax

Corporate income tax continued to decline for the third consecutive quarter, down 3.3 percent, marking nine quarters of decline out of the past twelve quarters. Third quarter revenue was \$9.3 billion, down from \$9.6 billion in 2009:3.

Historical Quarter 3 Property Taxes: 2000-2010



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

Other Taxes

Documentary and stock transfer taxes collected in the third quarter totaled \$1.2 billion, up 3.4 percent from the same quarter of the prior year. Severance taxes collected in the first quarter totaled \$2.1 billion, a decrease of 2.9 percent from the third quarter of 2009. Motor fuels sales tax revenue increased for the second consecutive quarter by 8.2 percent compared with the third quarter of 2009. Tobacco sales tax grew 8.3 percent and alcoholic beverage sales tax revenue was up 1.9 percent, when compared with the third quarter of 2009.

Comparative statements for property tax have undergone statistical testing, and, unless noted, all comparisons are statistically significant at the 10 percent significance level.

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

U S C E N S U S B U R E A U

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

Table 1.

Selected State Government* Tax Revenues: Percentage Change from 2009:3 to 2010:3

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	4.4	4.9	-0.2	-2.9	3.4
Alabama	5.9	131.2	59.0	13.2	-15.0
Alaska	-	-	21.4	-50.9	-
Arizona	4.4	6.4	-0.3	-2.9	-
Arkansas	7.8	3.2	38.8	41.5	-20.4
California	3.7	5.4	-23.1	0.0	-
Colorado	1.7	7.1	5.3	37.7	-
Connecticut	3.9	13.0	50.3	-	-6.5
Delaware	-	6.4	38.7	-	16.0
Florida	1.3	-	-2.5	-31.3	1.7
Georgia	8.5	10.5	-31.0	-	-
Hawaii	4.8	-53.7	-54.6	-	71.4
Idaho	0.4	0.3	37.8	32.2	-
Illinois	-0.6	2.5	9.1	-	-14.5
Indiana	4.1	14.3	23.1	-	-
Iowa	6.7	7.3	**	-	-28.2
Kansas	16.0	6.0	-6.4	46.3	-
Kentucky	3.4	3.8	43.5	9.4	0.0
Louisiana	2.2	-7.6	-55.6	-5.2	-
Maine	2.1	9.6	10.9	-	13.0
Maryland	3.3	-16.1	15.3	-	14.1
Massachusetts	4.4	6.4	-0.4	-	5.8
Michigan	4.4	6.4	-0.3	-2.9	5.8
Minnesota	24.2	4.9	39.8	-76.1	-14.4
Mississippi	1.4	6.6	11.7	14.2	-
Missouri	-1.4	1.5	15.2	0.0	10.0
Montana	-	4.8	58.2	22.9	-
Nebraska	4.4	1.9	-39.2	-37.0	61.6
Nevada	4.3	-	-	-67.3	-22.5
New Hampshire	-	1.9	32.3	-	-7.7
New Jersey	-2.5	-2.6	-6.9	-	2.6
New Mexico	16.0	-25.7	52.6	-2.3	-
New York	5.8	4.2	-10.9	-	19.6
North Carolina	26.6	-1.1	6.0	18.4	-9.7
North Dakota	21.3	2.2	72.1	57.4	-
Ohio	8.7	5.1	**	5.9	-
Oklahoma	9.8	3.4	33.4	26.4	-5.3
Oregon	-	4.9	60.7	7.6	40.4
Pennsylvania	3.9	3.3	5.5	-	1.9
Rhode Island	3.7	8.1	216.0	-	-6.3
South Carolina	-7.1	7.5	-4.7	-	-6.4
South Dakota	2.5	-	-60.7	56.3	4.2
Tennessee	3.8	-10.8	22.1	-3.1	-9.8
Texas	3.1	-	-	44.0	-
Utah	20.9	8.6	185.0	60.7	-
Vermont	5.0	2.8	78.8	-	-5.2
Virginia	-19.7	5.7	0.1	5.8	-5.9
Washington	4.4	-	-	-2.9	5.8
West Virginia	5.0	10.5	-4.5	42.1	4.3
Wisconsin	4.4	3.2	21.3	-53.1	-22.2
Wyoming	1.9	-	-	-17.9	-
Washington, DC	6.7	3.7	11.2	-	50.4

- 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).

** The percentage change is undefined because the value has changed from a negative to a positive from 2009:3 to 2010:3.

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/www/ntax.html>>. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.