

State Government Tax Collections Summary Report: 2012

Governments Division Briefs

By Sheila O'Sullivan, Lynly Lumibao, Russell Pustejovsky,
Tiffany Hill, and Jesse Willhide
Released April 11, 2013
G12-CG-STC

INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of the United States' nearly 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal period from data collected from a series of surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

The data in this report are the first set of financial statistics from the 2012 Census of Governments, a complete enumeration of state and local governments for the fiscal year that ended June 30, 2012.¹ Specifically, the data in this report cover tax collections from the 50 state governments based on information collected from the *2012 Annual Survey of State Government Tax Collections*. This survey covers the state tax collections by the state governments for categories of property taxes, sales and gross receipts taxes, license taxes, individual income taxes, and other taxes. For Census Bureau statistical purposes, a government is defined as an organized entity, which in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

¹ Additional data on State Government Finances, State and Local Government Pensions, Public Elementary-Secondary Education Finances, and State and Local Government Finances are forthcoming. For more information, see <www.census.gov/govs/index.html>.

Did You Know?

Alaska, Delaware, Montana, New Hampshire, and Oregon do not collect a general sales and gross receipts tax.

The Census Bureau's classification of taxes contains a variety of different tax types. For Census Bureau statistics, taxes are classified as "compulsory contributions exacted by a government for public purposes." There are 25 tax subcategories, which fall into five broad categories including:²

- **Property Taxes**—Taxes imposed on the ownership of property and measured by its value.
- **Sales and Gross Receipts Taxes**—Taxes on goods and services measured on the basis of the volume or value of their transfer, upon gross receipts or gross income therefrom, or as an amount per unit sold (e.g., gallon, package, etc.); and related taxes based upon use, production, importation, or consumption of goods and services.
- **License Taxes**—Taxes exacted as a condition to the exercise of a business or nonbusiness privilege. Can be levied as a flat fee or by such bases as capital stock or surplus, number of business units, or capacity.
- **Income Taxes**—Taxes levied on the gross income of individuals or on the net income of corporations and businesses.
- **Other Taxes**—Taxes include death and gift taxes, documentary and stock transfer taxes, severance taxes, and all other taxes not elsewhere classified.

² For additional information and details on specific tax categories and definitions, see <www.census.gov/govs/classification/>.

Data in this report refer to a state government's 2012 fiscal year. Forty-six of the fifty state governments have a fiscal year that runs from July 1, 2011, to June 30, 2012. However, four state governments are exceptions to the June 30 fiscal year end date—Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Tax receipts are measured over the course of the fiscal year and represent total amounts received for that year.

STATE GOVERNMENT TAX COLLECTIONS SUMMARY

State government tax collections totaled \$794.6 billion in fiscal year 2012, up 4.5 percent from the \$760.3 billion collected in fiscal year 2011. Although 2012 total state revenue figures have yet to be released, in 2011 total state government tax collections accounted for 45.9 percent of total state government revenue.

In 2012, 47 states reported a positive increase over the previous year's total tax collections. The explanation for each state's year-to-year changes vary. For example, in the case of Alaska and North Dakota, increased tax revenue was largely due to strength in severance tax revenues, which are taxes imposed for the extraction of natural resources. Whereas, California's tax revenue decline was due to expiration of the temporary rate increase for the general sales and gross receipts tax.³

Table 1.

Annual Survey of State Government Tax Collections Year-to-Year Percent Change: 2012

State	Total tax percent change
FY12 increases 10 percent or greater	
North Dakota	47.0
Alaska	27.3
Illinois	19.1
Connecticut	15.0
Hawaii	13.6
Oklahoma	13.5
Texas	12.6
South Dakota	10.3

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

In fiscal year 2012, eight states experienced an increase of 10.0 percent or greater in year-to-year tax collections (Table 1). In fiscal year 2011, nine states increased by more than 10.0 percent. North Dakota and Alaska experienced the largest increases in fiscal year 2012 at 47.0 percent and 27.3 percent, respectively.

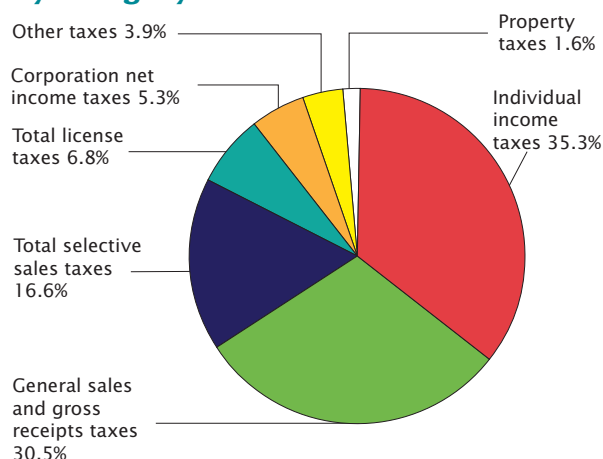
³ For additional information and details on the tax rate decrease, see <www.boe.ca.gov/news/pdf/L277.pdf>.

The majority of states with year-to-year positive growth were primarily influenced by increases in sales and gross receipts taxes and individual income tax; North Dakota, Alaska, Louisiana, and New Mexico were exceptions. For these states, a 69.2 percent, 36.5 percent, 21.5 percent, and 15.3 percent increase in severance tax revenue, respectively, was the largest category to increase.

At \$280.4 billion, individual income tax remained the single largest source of state government tax revenues in 2012, up 8.1 percent nationally from 2011 (Figure 1). General sales and gross receipts taxes accounted for \$242.7 billion, an increase of 2.9 percent from 2011. Corporation net income tax increased 0.9 percent in 2012, following a 9.6 percent increase in 2011. Since 1992, the distribution of state tax collections by tax category has remained relatively constant, with individual income tax accounting for an average of 33.7 percent of total tax revenue, general sales and gross receipts taxes measuring 32.6 percent, and corporation net income taxes at 6.2 percent. Regionally, in 2012, individual income tax was the largest revenue source in the Northeast, West, and Midwest regions, while general sales and gross receipts taxes was the largest contributor to tax revenue in the South region.

Figure 1.

Total State Government Tax Collections by Category



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

TAX CLASSIFICATION AND USE

The state tax categories include taxes on property, sales, license, income, and other. Each of these tax categories is broken down into subcategories. For example, sales and gross receipts taxes are distinguished

between general sales and gross receipts taxes, and selective sales and gross receipts taxes. Subcategories of selective sales and gross receipts taxes include motor fuel sales, alcoholic beverage sales, public utilities sales, insurance premium sales, tobacco product sales, pari-mutuels sales, amusement sales, and other selective sales and gross receipts.

The state government tax data discussed throughout this report reflect national, regional, and individual state government aggregates, with diversity in revenue allocations existing from state to state. For example, in 2012, Alaska and North Dakota's severance taxes accounted for 82.1 percent and 56.7 percent of their total tax collections, respectively; whereas 15 out of the 50 states do not collect or impose any severance taxes.⁴ In addition, while all states rely on various types of selective sales taxes, five states (Alaska, Delaware, Montana, New Hampshire, and Oregon) do not levy a general sales and gross receipts tax. Regarding income taxes, seven states (Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) do not impose individual income taxes and four states (Nevada, Texas, Washington, and Wyoming) exclude corporation net income from taxation. Because states utilize a variety of revenue sources to support their programs, the user should be cautious in drawing comparisons or conclusions without analyzing the state's overall economic and demographic characteristics.

Did You Know?

Three states—Alaska, North Dakota, and Texas—account for 67.4 percent of total state government severance tax collections.

For classification decisions involving the assignment of taxes, the Census Bureau typically examines three factors—imposition, collection, and retention (or distribution) of tax proceeds. The general rule is that tax collection amounts are assigned to the government controlling two of the three factors. In determining the assignment of taxes, the Census Bureau gives primary consideration to the government actually imposing the tax and usually credits that government with the tax collection. The government imposing a tax is the jurisdiction whose governing body adopts the legislation or ordinance specifying the type of tax, scope, and rate, and requiring its payment. Generally, if another government collects a tax for the levying unit, then that

government is considered to be acting as a collecting agent and is credited only with any amount it retains as reimbursement for administration or other costs. These guidelines apply to all taxes, whether levied under general municipal powers, charter powers, or specific state legislative authority.⁵

GENERAL SALES AND GROSS RECEIPTS TAXES

General sales and gross receipts tax revenue totaled \$242.7 billion in 2012, increasing 2.9 percent from 2011. This increase followed consecutive increases of 5.8 percent in 2011 and 1.9 percent in 2010 in general sales tax collections. Of the 45 states that collect general sales tax, 41 saw increases in receipts from 2011. Only North Carolina, California, Wisconsin, and New Jersey showed decreases (9.9 percent, 7.9 percent, 5.8 percent, and 0.6 percent, respectively). In 2012, the South region collected the largest amount of general sales tax revenue at \$89.5 billion. In comparison, the West, Midwest, and Northeast reported general sales tax revenues at \$59.9 billion, \$53.1 billion, and \$40.3 billion, respectively. In 2012, three regions experienced a year-to-year increase in general sales tax revenue, whereas one region decreased. The Northeast increased 3.3 percent, the Midwest increased 5.4 percent, the South increased 4.4 percent, while the West decreased 0.9 percent.

SELECTIVE SALES AND GROSS RECEIPTS TAXES

Selective sales and gross receipts taxes totaled \$132.1 billion, an increase of 0.2 percent from 2011. Revenue from motor fuels sales tax, the largest share of selective sales and gross receipts taxes, increased 0.1 percent to \$39.9 billion. In 2012, 22 states reported a positive increase in motor fuels tax revenue, compared with 40 states in 2011. The increase in 2012 resulted in the third year of consecutive motor fuels tax national increase, following consecutive decreases in 2008 and 2009.

Nationally, revenue from tobacco products sales tax decreased in 2012, down 1.0 percent to \$17.1 billion. This decrease follows a 2.5 percent increase in 2011. Revenue from alcoholic beverage sales tax increased in 2012, registering a 5.1 percent growth, to \$6.0 billion. Insurance premiums sales tax increased 1.4 percent to \$16.7 billion in 2012. This follows a 3.8 percent increase in insurance premiums sales tax in 2011.

⁴ States that do not collect severance taxes include Delaware, Georgia, Hawaii, Illinois, Iowa, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, South Carolina, and Vermont.

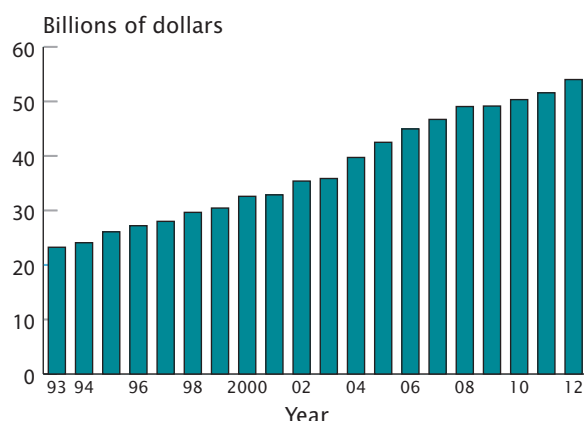
⁵ For additional information, see <www.census.gov/govs/classification/>.

LICENSE TAXES

Revenue from license taxes totaled \$54.0 billion, an increase of 4.7 percent from 2011 (Figure 2). Revenue from motor vehicle licenses comprised the largest share of total license taxes at \$22.6 billion in 2012. Corporations in general licenses accounted for roughly one-fifth of total license tax revenue at \$10.9 billion in 2012, reflecting a 9.8 percent increase from 2011. The 2012 increase in revenue received from corporations in general licenses follows an increase in 2011 of 0.4 percent.

The subcategory of amusement licenses includes licenses on any amusement business, including one-time casino start-up fees and annual license obligations. In 2012, revenue from amusement licenses increased 37.2 percent nationally, to \$655.1 million. This follows a 27.1 percent decrease in 2011. Year-to-year variation is largely a result of new amusement legislation and multiyear amusement licenses.

Figure 2.
Total License Taxes: 1993–2012



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

INCOME TAXES

Revenue from individual income taxes comprised 35.3 percent of total state tax revenue in 2012, increasing 8.1 percent. In 2011, individual income taxes had a 9.8 percent increase, following two consecutive decreases in individual income tax revenue in 2009 and 2010. Thirty-nine of the forty-three states that administer an individual income tax reported an increase in revenue in 2012, a primary explanation for the increase in total state government tax collections.⁶

⁶ Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an individual income tax.

Illinois, Hawaii, Oklahoma, and Connecticut reported the sharpest percentage increases in individual income tax revenue in 2012, increasing 39.8 percent, 23.5 percent, 16.3 percent, and 13.9 percent from 2011, respectively. All four regions experienced an increase in individual income tax revenue, with the Midwest experiencing the largest percentage increase (11.7 percent), followed by the West, the South, and the Northeast at 8.7 percent, 6.6 percent, and 6.0 percent, respectively.

Revenue from corporation net income taxes increased 0.9 percent in 2012 to \$41.7 billion following 3 consecutive years of decline. Additionally, of the 46 states that impose a corporation net income tax, 23 states had an increase of 10.0 percent or greater in 2012, the same number of states as 2011. In contrast, in 2010, 20 states had a decrease in revenue larger than 10.0 percent and 39 states had a decrease in revenue larger than 10.0 percent in 2009.⁷

PROPERTY TAXES

Although property taxes are primarily a local government tax, 36 state governments impose property taxes.⁸ Property taxes include any tax imposed on the ownership of property measured by its value, whether it is real property or personal property, whether automobiles, stock, land, etc. States also impose property tax on large multijurisdictional enterprises; one such tax is Pennsylvania's tax on utility property. Other states, such as Arkansas, Michigan, and Vermont, impose a property tax to finance elementary and secondary education statewide. Property taxes at the state government level accounted for 1.6 percent of total state government tax revenues in 2012, compared with property taxes accounting for 71.5 percent of total local government tax revenue in the 2007 Census of Governments. State-level receipts of property taxes were one of the few categories that decreased in 2012, down 8.3 percent to \$12.9 billion.

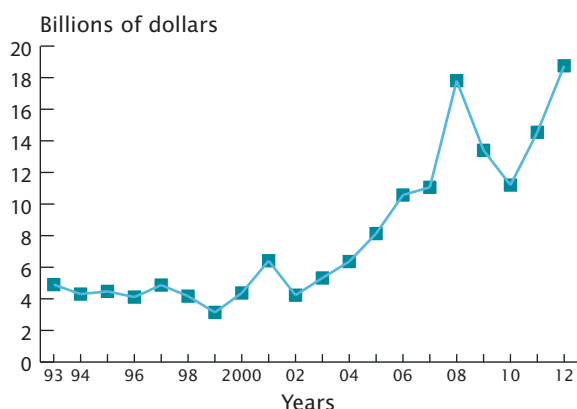
OTHER TAXES

Receipts from other taxes totaled \$30.7 billion in 2012, an increase of \$4.6 billion from 2011. Severance taxes accounted for 61.1 percent of the total other taxes category in 2012 and were up 29.0 percent from 2011. This increase followed a 2011 increase of 29.8 percent. Revenue from severance taxes declined in 2010

⁷ Nevada, Texas, Washington, and Wyoming do not collect a corporation net income tax.

⁸ Alabama, Alaska, Arizona, Arkansas, California, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming impose property taxes.

Figure 3.
Total Severance Taxes: 1993–2012



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at www.census.gov/govs/statetax.

and 2009, following 6 consecutive years of increasing severance tax revenue (Figure 3). Additionally, revenue from documentary and stock transfer taxes, and taxes from mortgages, deeds, and securities increased 8.2 percent in 2012, following a 9.1 percent increase in 2011. Revenue from death and gift taxes decreased 0.1 percent in 2012.

NOTE TO DATA USERS

Analysis using total tax or per capita tax as a measure of tax burden on the citizens of a particular state can be misleading and misinterpreted. Different states use different approaches to taxation, and comparing only the total taxes collected by each state is not enough to understand the economic impact of those states' taxes. The Census Bureau's statistics on state tax revenues reflect the taxes a state collects from activity within the state, not necessarily from the individuals within a state. For example, the state of Florida's general sales and gross receipts revenue is highly reliant on tourism from out-of-state residents; therefore, using a per capita amount for this sales and gross receipts tax would be misleading to describe the tax burden for the state's citizens. A similar situation occurs in the state of Alaska, where severance tax is paid solely by oil and gas companies that operate within the state and not by the citizens of the state, thus a per capita figure is not reflecting the true burden upon the citizens. In each of these instances, per capita should be interpreted not as a burden on the citizen, but rather a reflection of the portion of tax imposed on behalf of each citizen.

SOURCE AND ACCURACY OF THE DATA

The Annual Survey of State Government Tax Collections is a census of all 50 state governments. For the purpose of Census Bureau statistics, the term "state government" refers not only to the executive, legislative, and judicial branches of a given state, but also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government, but where the state government maintains administrative or fiscal control over their activities, as defined by the Census Bureau.

Most of the data were gathered by a mail canvass of appropriate state government offices that are directly involved with state-administered taxes. There are approximately 100 offices that are canvassed to collect data from all 50 states.⁹

These data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions from direct comparisons of tax revenue amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments.¹⁰ The Census Bureau collects these data by law under Title 13, United States Code, Sections 161 and 182.

NONSAMPLING ERROR

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the survey is subject to nonsampling error, such as the inability to obtain data for every variable for all units, inaccuracies in classification, keying and coding, and coverage errors.

While the data records are ultimately from state government sources, the classification of finances among the different categories is entirely the responsibility of the Census Bureau.

Therefore, the actual classification might not reflect classification or presentation as provided by the various state government respondents or what is presented in a state's own financial statements.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. The Census Bureau develops these data to measure the economic activity of state and local governments in general. The

⁹ For additional information, see www.census.gov/govs/statetax/data_collection.html.

¹⁰ For additional information, see www.census.gov/govs/statetax/population_of_interest.html.

definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.¹¹

OVERALL UNIT RESPONSE RATE

The overall Unit Response Rate to the *2012 Annual Survey of State Government Tax Collections* was 100.0 percent. This unit response rate was calculated for the U.S. total and gives the percentages of the units in the eligible universe that responded to the survey. In cases where data are not provided in a direct response, data are compiled by using administrative records and supplemental sources.¹²

TOTAL QUANTITY RESPONSE RATE (TQRR)

The TQRR was calculated for the tax subcategories for each state. This response rate is the proportion of the total of each tax subcategory reported by units in the survey or from sources determined to be equivalent-quality-to-reported data expressed as a percentage. The Census Bureau's quality standard on releasing data products requires a 70 percent TQRR for key items.

The TQRR for 2012 tax subcategories is provided in Table 2.

CONTACT INFORMATION

For additional information on State Government Tax Collections data, please visit us at <www.census.gov/govs/statetax/>. Please contact the Outreach and Education Branch at 1-800-242-2184 (toll free) or e-mail <govs.cms.inquiry@census.gov> with any inquiries about the data.

¹¹ For additional information, see <www.census.gov/govs/statetax/data_processing.html>.

¹² For additional information, see <www.census.gov/govs/statetax/data_quality.html>.

Table 2.

Annual Survey of State Government Tax Collections Total Quantity Response Rates (TQRR): 2012

(In percent)

Tax subcategory	TQRR
Property taxes	100.0
General sales and gross receipts taxes	100.0
Alcoholic beverages sales tax	100.0
Amusements sales tax	100.0
Insurance premiums sales tax	100.0
Motor fuels sales tax	100.0
Pari-mutuels sales tax	100.0
Public utilities sales tax	99.8
Tobacco products sales tax	100.0
Other selective sales and gross receipts taxes	100.0
Alcoholic beverages license	98.6
Amusements license	100.0
Corporations in general license	99.6
Hunting and fishing license	98.2
Motor vehicle license	100.0
Motor vehicle operators license	100.0
Public utilities license	100.0
Occupation and business license, NEC	98.7
Other license taxes	99.6
Individual income taxes	100.0
Corporation net income taxes	100.0
Death and gift taxes	100.0
Documentary and stock transfer taxes	99.9
Severance taxes	100.0
Taxes, NEC	100.0

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at <www.census.gov/govs/statetax/>.

Appendix Table A-1.

Totals for Selected State Government Tax Collections: 2012

(Thousand of dollars)

State and U.S. summary	General sales and gross receipts taxes	Individual income taxes	Corporation net income taxes	Severance taxes	Documentary and stock transfer taxes
United States	242,697,113	280,359,640	41,741,281	18,752,729	5,016,971
Alabama	2,274,658	3,017,437	413,253	116,467	36,271
Alaska	X	X	663,144	5,787,360	0
Arizona	6,210,756	3,093,904	647,809	40,578	0
Arkansas	2,809,416	2,401,902	404,083	82,770	25,750
California	28,536,238	55,024,435	7,949,000	37,112	0
Colorado	2,302,333	4,875,627	492,224	175,090	0
Connecticut	3,758,881	7,371,189	625,320	64	130,014
Delaware	X	1,311,589	262,378	X	51,598
Florida	19,403,788	X	2,003,490	49,860	1,470,590
Georgia	5,303,524	8,142,371	590,676	X	15,705
Hawaii	2,697,951	1,540,746	80,256	X	40,572
Idaho	1,224,656	1,213,335	188,589	8,309	0
Illinois	8,034,466	15,692,351	3,494,539	0	52,959
Indiana	6,621,954	4,765,566	958,800	2,212	0
Iowa	2,423,160	3,029,709	425,776	X	12,795
Kansas	2,825,880	2,891,746	317,578	132,907	0
Kentucky	3,052,236	3,512,075	575,164	346,050	3,178
Louisiana	2,815,919	2,474,606	290,389	885,982	0
Maine	1,064,342	1,441,926	232,118	X	18,642
Maryland	4,076,578	7,116,605	880,356	X	127,575
Massachusetts	5,079,105	11,933,452	2,001,780	X	186,202
Michigan	9,565,702	6,827,913	608,829	64,285	134,987
Minnesota	4,942,140	7,988,084	1,066,022	46,370	160,493
Mississippi	3,072,243	1,501,267	395,678	116,378	0
Missouri	3,103,410	5,131,686	301,681	2	4,611
Montana	X	900,180	132,361	305,617	0
Nebraska	1,456,625	1,838,344	234,296	5,355	10,719
Nevada	3,433,958	X	X	303,038	52,131
New Hampshire	X	81,557	521,309	X	84,061
New Jersey	8,099,549	11,128,418	1,929,133	X	316,113
New Mexico	1,990,535	1,150,468	281,047	768,106	0
New York	11,904,357	38,771,968	4,567,889	X	710,877
North Carolina	5,573,658	10,383,796	1,220,072	1,562	34,345
North Dakota	1,122,783	432,527	215,622	3,187,112	0
Ohio	8,272,728	9,029,657	117,446	10,182	0
Oklahoma	2,415,964	2,774,376	446,009	848,947	12,570
Oregon	X	5,825,797	433,126	14,119	3,655
Pennsylvania	9,166,842	10,102,113	1,837,374	X	342,506
Rhode Island	839,414	1,064,447	122,197	X	7,987
South Carolina	2,926,177	3,096,834	252,904	X	29,942
South Dakota	838,240	X	59,837	13,759	193
Tennessee	6,512,362	182,251	1,225,890	2,450	136,224
Texas	24,500,909	X	X	3,655,582	0
Utah	1,857,035	2,466,495	258,578	107,075	0
Vermont	342,085	598,450	96,579	X	26,334
Virginia	3,487,343	10,216,148	838,790	1,986	313,052
Washington	10,614,137	X	X	36,302	420,464
West Virginia	1,277,328	1,755,746	192,385	626,203	8,128
Wisconsin	3,871,581	6,260,550	889,505	5,013	35,728
Wyoming	994,167	X	X	968,525	0

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

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. Data users who create their own estimates using data from this report should cite the Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/statetax/2012stcm methodology.pdf>.

Appendix Table A-2

Largest State Government Tax Revenue Categories by Region: 2012

(Thousand of dollars)

Region	General sales and gross receipts taxes, 2012	General sales and gross receipts taxes, 2011	General sales and gross receipts taxes, percent change	Individual income taxes, 2012	Individual income taxes, 2011	Individual income taxes, percent change
MIDWEST	53,078,669	50,363,842	5.4	63,888,130	57,162,416	11.8
Illinois	8,034,466	7,420,829	8.3	15,692,351	11,225,000	39.8
Indiana	6,621,954	6,269,721	5.6	4,765,566	4,583,977	4.0
Iowa	2,423,160	2,232,028	8.6	3,029,709	2,851,449	6.3
Kansas	2,825,880	2,487,499	13.6	2,891,743	2,689,843	7.5
Michigan	9,565,702	9,477,156	0.9	6,827,913	6,391,544	6.8
Minnesota	4,942,140	4,657,395	6.1	7,988,084	7,482,396	6.8
Missouri	3,103,410	2,972,654	4.4	5,131,686	4,534,346	13.2
Nebraska	1,456,625	1,385,363	5.1	1,838,344	1,721,548	6.8
North Dakota	1,122,783	776,378	44.6	432,527	433,116	-0.1
Ohio	8,272,728	7,767,709	6.5	9,029,657	8,820,082	2.4
South Dakota	838,240	808,091	3.7	X	X	X
Wisconsin	3,871,581	4,109,019	-5.8	6,260,550	6,429,115	-2.6
NORTHEAST	40,254,575	39,010,186	3.2	82,493,520	77,800,762	6.0
Connecticut	3,758,881	3,252,123	15.6	7,371,189	6,469,246	13.9
Maine	1,064,342	1,010,241	5.4	1,441,926	1,420,982	1.5
Massachusetts	5,079,105	4,920,521	3.2	11,933,452	11,597,152	2.9
New Hampshire	X	X	X	81,557	83,475	-2.3
New Jersey	8,099,549	8,144,397	-0.6	11,128,418	10,617,034	4.8
New York	11,904,357	11,581,018	2.8	38,771,968	36,209,216	7.1
Pennsylvania	9,166,842	8,951,757	2.4	10,102,113	9,831,427	2.8
Rhode Island	839,414	824,507	1.8	1,064,447	1,016,217	4.7
Vermont	342,085	325,622	5.1	598,450	556,013	7.6
SOUTH	89,502,103	85,727,832	4.4	57,887,003	54,315,737	6.6
Alabama	2,274,658	2,174,639	4.6	3,017,437	2,795,906	7.9
Arkansas	2,809,416	2,736,946	2.6	2,401,902	2,270,383	5.8
Delaware	X	X	X	1,311,589	1,177,724	11.4
Florida	19,403,788	19,353,000	0.3	X	X	X
Georgia	5,303,524	5,080,777	4.4	8,142,371	7,658,782	6.3
Kentucky	3,052,236	2,896,252	5.4	3,512,075	3,417,779	2.8
Louisiana	2,815,919	2,812,804	0.1	2,474,606	2,403,956	2.9
Maryland	4,076,578	3,896,700	4.6	7,116,605	6,644,962	7.1
Mississippi	3,072,243	2,969,375	3.5	1,501,267	1,397,578	7.4
North Carolina	5,573,658	6,185,008	-9.9	10,383,796	9,869,492	5.2
Oklahoma	2,415,964	2,177,458	11.0	2,774,376	2,385,413	16.3
South Carolina	2,926,177	2,793,683	4.7	3,096,834	2,907,731	6.5
Tennessee	6,512,362	6,186,336	5.3	182,251	189,518	-3.8
Texas	24,500,909	21,793,858	12.4	X	X	X
Virginia	3,487,343	3,460,741	0.8	10,216,148	9,530,628	7.2
West Virginia	1,277,328	1,210,255	5.5	1,755,746	1,665,885	5.4
WEST	59,861,766	60,837,438	-1.6	76,090,987	70,030,113	8.7
Alaska	X	X	X	X	X	X
Arizona	6,210,756	5,874,113	5.7	3,093,904	2,863,658	8.0
California	28,536,238	30,996,372	-7.9	55,024,435	50,508,441	8.9
Colorado	2,302,333	2,173,882	5.9	4,875,627	4,540,586	7.4
Hawaii	2,697,951	2,495,807	8.1	1,540,746	1,247,291	23.5
Idaho	1,224,656	1,187,070	3.2	1,213,335	1,169,247	3.8
Montana	X	X	X	900,180	812,629	10.8
Nevada	3,433,958	2,931,547	17.1	X	X	X
New Mexico	1,990,535	1,891,591	5.2	1,150,468	1,096,922	4.9
Oregon	X	X	X	5,825,797	5,493,119	6.1
Utah	1,857,035	1,843,856	0.7	2,466,495	2,298,220	7.3
Washington	10,614,137	10,580,395	0.3	X	X	X
Wyoming	994,167	862,805	15.2	X	X	X

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

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. Data users who create their own estimates using data from this report should cite the Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/statetax/2012stcmethology.pdf>.