

State Government Tax Collections Summary Report: 2013

Governments Division Briefs

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INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of the United States' over 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 Census Bureau on state governments for the fiscal year that ended June 30, 2013.¹ Specifically, the data in this report cover tax collections from the 50 state governments based on information collected from the *2013 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.

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

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?

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

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.

Data in this report refer to a state government's 2013 fiscal year. Forty-six of the fifty state governments have a fiscal year that runs from July 1, 2012, to June 30, 2013. 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.

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

STATE GOVERNMENT TAX COLLECTIONS SUMMARY

State government tax collections totaled \$846.2 billion in fiscal year 2013, up 6.1 percent from the \$797.7 billion collected in fiscal year 2012. Although 2013 total state revenue figures have yet to be released, in 2012 total state government tax collections accounted for 49.0 percent of total state government revenue.

In 2013, 48 states reported an 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 North Dakota, increased tax revenue was largely due to increases in severance tax revenues, which are taxes imposed on the extraction of natural resources. Whereas, California's revenue increase was primarily due to the effects of Proposition 30 income tax rate increase.³

Table 1.

Annual Survey of State Government Tax Collections Year-to-Year Percent Change: 2013

State	Total tax percent change
FY13 increases 10 percent or greater from prior year	
North Dakota	27.8
California	15.6
Hawaii	10.5
FY13 decreases from prior year	
Wyoming	-5.1
Alaska	-27.2

Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

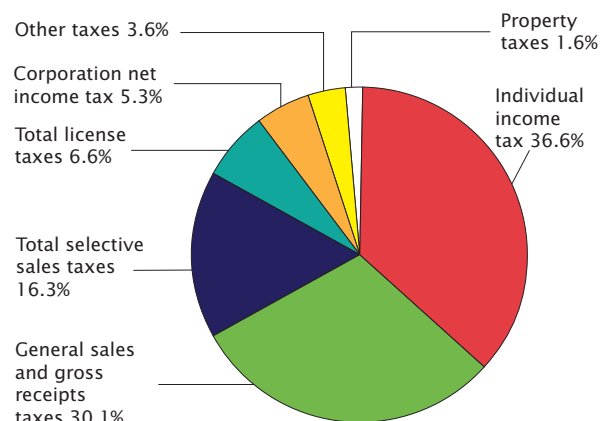
In fiscal year 2013, three states experienced an increase of 10.0 percent or greater in year-to-year tax collections (Table 1). In fiscal year 2012, eight states increased by more than 10.0 percent. Alaska and Wyoming experienced the largest decreases in fiscal year 2013 at 27.2 percent and 5.1 percent, respectively.

At \$309.6 billion, individual income tax remained the single largest source of state government tax revenues in 2013, up 10.3 percent nationally from 2012 (Figure 1). General sales and gross receipts taxes accounted for \$254.7 billion, an increase of 3.9 percent from 2012. Corporation net income tax increased 7.9 percent in 2013, following a 1.6 percent increase in 2012. For decades, the distribution of state tax collections by tax category has remained relatively constant. In fiscal year 2013, individual income tax accounted for 36.6 percent of total tax revenue, general sales and gross receipts taxes measuring 30.1 percent, and corporation net income taxes at 5.3 percent.

³ For additional information on the California income tax increase, see <www.boe.ca.gov/taxprograms/prop30_media_resource.htm>.

Figure 1.

Total State Tax Collections by Category



Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections.

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 further categorized as either general or 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 2013, Alaska and North Dakota's severance taxes accounted for 78.3 percent and 46.4 percent of their total tax collections, respectively. 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. 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 corporate 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.

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.⁴

GENERAL SALES AND GROSS RECEIPTS TAXES

General sales and gross receipts tax revenue totaled \$254.7 billion in 2013, increasing 3.9 percent from 2012. This increase followed consecutive increases of 3.2 percent in 2012 and 5.8 percent in 2011 in general sales tax collections. Of the 45 states that collect general sales tax, 38 states saw increases in receipts from 2012.

SELECTIVE SALES AND GROSS RECEIPTS TAXES

Selective sales and gross receipts taxes totaled \$138.0 billion, an increase of 3.7 percent from 2012. Revenue from motor fuels sales tax, the largest share of selective sales and gross receipts taxes, increased 0.1 percent to \$40.1 billion. In 2013, 24 states reported a positive increase in motor fuels tax revenue, compared with 23 states in 2012. The increase in 2013 was the fourth consecutive increase in motor fuels tax collections at the national level after decreases in 2008 and 2009.

Nationally, revenue from tobacco products sales taxes decreased by 0.9 percent to \$17.0 billion. This decrease follows a 0.5 percent decrease in 2012. Revenue from alcoholic beverage sales taxes registered growth of 1.5 percent, increasing to \$6.1 billion. Insurance premiums sales tax increased 4.4 percent to \$17.4 billion in 2013. This follows a 1.5 percent increase in insurance premiums sales tax collections in 2012.

LICENSE TAXES

Revenue from license taxes totaled \$55.5 billion, an increase of 1.9 percent from 2012 (Figure 2). Revenue from motor vehicle licenses comprised the largest share of total license taxes, at \$23.2 billion in 2013. Corporations in general license taxes accounted for roughly one-fifth of total license tax revenue at \$11.4 billion in 2013, reflecting a 1.9 percent increase from 2012. The 2013 increase in revenue received from corporations in general license taxes follows an increase in 2012 of 8.7 percent.

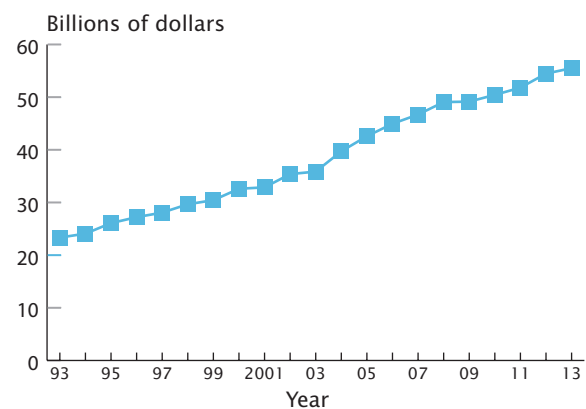
The subcategory of amusement licenses includes licenses on any amusement business, including one-time casino

⁴ For additional information, see <www.census.gov/govs/classification/>.

start-up fees and annual license obligations. In 2013, revenue from amusement licenses decreased 5.5 percent nationally, to \$596.7 million. This follows a 30.1 percent increase in 2012. Year-to-year variation is largely a result of new amusement legislation and multiyear amusement licenses.

In 2013, the largest percentage increase in a single subcategory can be found in the alcoholic beverage license tax, which increased by 49.9 percent. This can primarily be attributed to a policy change in the state of Washington, where privatization of the state liquor stores resulted in a large sale of licenses for new private liquor stores.⁵

Figure 2.
Total License Taxes: 1993–2013



Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections.

INCOME TAXES

Revenue from individual income taxes comprised 36.6 percent of total state tax revenue in 2013, increasing 10.3 percent. In 2012, individual income taxes saw an increase of 8.0 percent. All 43 states that administer an individual income tax reported an increase in revenue in 2013, a primary explanation for the increase in total state government tax collections.⁶

North Dakota, Tennessee, California, and New Hampshire reported the sharpest percentage increases in individual income tax revenue in 2013, increasing 48.4 percent, 44.2 percent, 21.4 percent, and 21.4 percent, respectively.

Revenue from corporation net income taxes increased 7.9 percent in 2013 to \$45.0 billion. This is the third consecutive increase in corporation net income tax increases. In 2012, corporation net income taxes saw a 1.6 percent increase. Of the 46 states that impose a corporation net income tax, 20 states saw increases of 10.0 percent or greater in 2013. In 2012, 23 states saw increases of 10.0 percent or greater.

⁵ For additional information, see <liq.wa.gov/publications/annual_report/2013-annual-report-final-web2.pdf>.

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

PROPERTY TAXES

Although property taxes are primarily a local government tax, 36 state governments impose property taxes.⁷ 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 2013, increasing by 0.1 percent in 2013 to \$13.1 billion.

DID YOU KNOW?

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.

OTHER TAXES

Receipts from other taxes totaled \$30.2 billion in 2013, an increase of \$695.9 million from 2012. Severance taxes accounted for 54.6 percent of the total other taxes category in 2013 and were down 4.5 percent from 2012. This decrease followed 2 consecutive years of increase, with 2012 increasing 26.3 percent and 2011 increasing 20.7 percent (Figure 3). Additionally, revenue from documentary and stock transfer taxes, and taxes from mortgages, deeds, and securities, increased 23.0 percent in 2013, following an 11.3 percent increase in 2012. Revenue from death and gift taxes increased 8.5 percent in 2013.

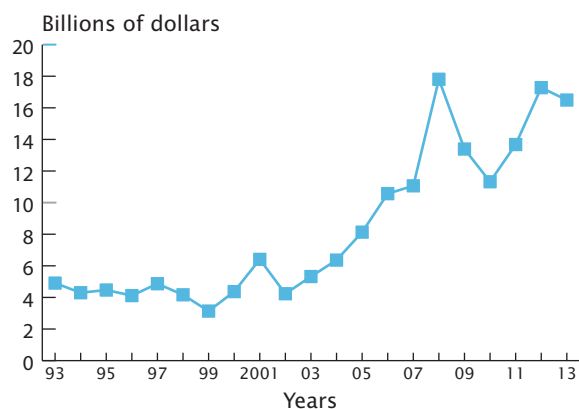
NOTE TO DATA USERS

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, 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 Alaska, where severance tax is

⁷ 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: 1993–2013



Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections.

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. If analyzing taxes collected on a per capita basis, this 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 to any agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government 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. Approximately 100 offices are canvassed to collect data from all 50 states.⁸

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.⁹ The Census Bureau collects these data by law under Title 13, United States Code, Sections 161 and 182.

⁸ For additional information, see <www.census.gov/govs/statetax/data_collection.html>.

⁹ For additional information see <www.census.gov/govs/statetax/population_of_interest.html>.

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, actual classification might not reflect the 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 definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.¹⁰

OVERALL UNIT RESPONSE RATE

The overall Unit Response Rate to the *2013 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.¹¹

TOTAL QUANTITY RESPONSE RATE (TQRR)

The TQRR was calculated for the tax subcategories for each state (Table 2). 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.

¹⁰ For additional information, see <www.census.gov/govs/statetax/data_processing.html>.

¹¹ 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): 2013

(In percent)

Tax subcategory	TQRR
Property taxes	99.8
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	100.0
Tobacco products sales tax	100.0
Other selective sales and gross receipts taxes	99.9
Alcoholic beverages license	100.0
Amusements license	99.6
Corporations in general license	99.6
Hunting and fishing license	100.0
Motor vehicle license	100.0
Motor vehicle operators license	91.3
Public utilities license	100.0
Occupation and business license, NEC	99.3
Other license taxes	98.1
Individual income taxes	100.0
Corporation net income taxes	100.0
Death and gift taxes	100.0
Documentary and stock transfer taxes	100.0
Severance taxes	100.0
Taxes, NEC	100.0

Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

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.

Appendix Table A-1.

Totals for Selected State Government Tax Collections: 2013

(In thousands 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	254,749,163	309,637,223	45,021,252	16,493,248	6,345,153
Alabama	2,331,676	3,202,520	382,202	119,424	42,155
Alaska	X	X	630,941	4,016,966	0
Arizona	6,472,777	3,397,707	662,026	29,829	0
Arkansas	2,837,788	2,649,577	402,874	80,862	30,190
California	33,915,885	66,809,000	7,462,000	37,732	0
Colorado	2,416,731	5,528,485	652,180	147,732	0
Connecticut	3,855,861	7,811,949	572,628	30	127,705
Delaware	X	1,130,501	309,644	X	138,358
Florida	20,785,507	X	2,071,710	47,050	1,948,450
Georgia	5,277,211	8,772,227	797,255	X	10,795
Hawaii	2,944,487	1,735,718	123,661	X	56,219
Idaho	1,324,182	1,292,562	200,340	6,224	0
Illinois	8,159,003	16,538,662	4,462,627	X	54,002
Indiana	6,793,923	4,976,375	781,585	2,421	0
Iowa	2,520,072	3,436,758	428,554	X	15,151
Kansas	2,897,033	2,956,588	384,553	73,806	0
Kentucky	3,021,794	3,722,964	646,875	269,786	3,444
Louisiana	2,825,752	2,739,983	252,430	834,116	0
Maine	1,071,886	1,531,504	171,987	X	22,449
Maryland	4,114,296	7,693,324	952,092	X	145,753
Massachusetts	5,184,312	12,876,192	1,888,449	X	219,465
Michigan	8,423,003	8,239,086	900,667	70,087	194,923
Minnesota	5,009,508	8,950,755	1,363,128	54,343	208,424
Mississippi	3,191,683	1,755,424	415,980	104,692	0
Missouri	3,154,531	5,380,651	377,258	8	10,815
Montana	X	1,045,500	170,999	282,356	0
Nebraska	1,669,380	2,101,694	275,563	4,064	8,725
Nevada	3,637,356	X	X	290,448	59,261
New Hampshire	X	99,027	553,197	X	99,368
New Jersey	8,454,788	12,108,615	2,282,055	X	343,186
New Mexico	1,968,571	1,240,945	267,457	713,998	0
New York	12,117,579	40,230,379	4,920,605	X	877,859
North Carolina	5,592,560	11,068,166	1,285,907	1,656	43,067
North Dakota	1,268,695	641,766	225,719	2,457,530	0
Ohio	8,626,426	9,869,545	262,226	12,308	0
Oklahoma	2,518,598	2,916,615	585,146	515,981	15,006
Oregon	X	6,260,161	459,744	23,305	3,564
Pennsylvania	9,243,355	10,777,334	2,208,163	X	395,176
Rhode Island	881,458	1,088,992	144,310	X	18,703
South Carolina	3,199,752	3,357,518	386,669	X	51,744
South Dakota	853,570	X	37,172	10,816	193
Tennessee	6,629,923	262,842	1,256,173	2,502	161,183
Texas	26,127,421	X	X	4,647,848	0
Utah	1,884,170	2,852,088	330,684	112,050	0
Vermont	347,273	663,027	105,635	X	28,747
Virginia	3,708,389	10,900,860	772,001	2,117	376,892
Washington	11,122,868	X	X	38,656	577,389
West Virginia	1,255,377	1,795,947	242,429	608,371	8,776
Wisconsin	4,410,130	7,227,690	955,752	6,201	48,016
Wyoming	702,623	X	X	867,933	0

X Not applicable.

Note: Data users who create their own estimates using data from this report should cite the U.S. 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/2013stcrmethodology.pdf>.

Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections.

Appendix Table A-2.

State Government Tax Collections General Sales and Individual Income Taxes: 2013 and 2012

(In thousands of dollars)

State	General sales and gross receipts taxes, 2013	General sales and gross receipts taxes, 2012	General sales and gross receipts taxes, percent change	Individual income taxes, 2013	Individual income taxes, 2012	Individual income taxes, percent change
Alabama	2,331,676	2,274,658	2.5	3,202,520	3,017,437	6.1
Alaska	X	X	0.0	X	X	0.0
Arizona	6,472,777	6,210,756	4.2	3,397,707	3,093,904	9.8
Arkansas	2,837,788	2,809,416	1.0	2,649,577	2,401,902	10.3
California	33,915,885	31,253,629	8.5	66,809,000	55,024,435	21.4
Colorado	2,416,731	2,302,333	5.0	5,528,485	4,875,627	13.4
Connecticut	3,855,861	3,783,635	1.9	7,811,949	7,371,189	6.0
Delaware	X	X	0.0	1,130,501	1,126,014	0.4
Florida	20,785,507	19,403,788	7.1	X	X	0.0
Georgia	5,277,211	5,303,524	-0.5	8,772,227	8,142,371	7.7
Hawaii	2,944,487	2,697,951	9.1	1,735,718	1,540,746	12.7
Idaho	1,324,182	1,224,656	8.1	1,292,562	1,213,335	6.5
Illinois	8,159,003	8,034,466	1.6	16,538,662	15,512,310	6.6
Indiana	6,793,923	6,621,954	2.6	4,976,375	4,765,566	4.4
Iowa	2,520,072	2,523,266	-0.1	3,436,758	3,029,709	13.4
Kansas	2,897,033	2,825,880	2.5	2,956,588	2,891,743	2.2
Kentucky	3,021,794	3,052,236	-1.0	3,722,964	3,512,075	6.0
Louisiana	2,825,752	2,815,919	0.3	2,739,983	2,474,606	10.7
Maine	1,071,886	1,064,342	0.7	1,531,504	1,441,926	6.2
Maryland	4,114,296	4,076,578	0.9	7,693,324	7,116,605	8.1
Massachusetts	5,184,312	5,079,105	2.1	12,876,192	11,954,838	7.7
Michigan	8,423,003	8,933,937	-5.7	8,239,086	6,921,033	19.0
Minnesota	5,009,508	4,942,140	1.4	8,950,755	7,988,084	12.1
Mississippi	3,191,683	3,072,243	3.9	1,755,424	1,501,267	16.9
Missouri	3,154,531	3,103,410	1.6	5,380,651	5,131,686	4.9
Montana	X	X	0.0	1,045,500	900,180	16.1
Nebraska	1,669,380	1,570,450	6.3	2,101,694	1,838,344	14.3
Nevada	3,637,356	3,433,958	5.9	X	X	0.0
New Hampshire	X	X	0.0	99,027	81,557	21.4
New Jersey	8,454,788	8,099,549	4.4	12,108,615	11,128,418	8.8
New Mexico	1,968,571	1,990,535	-1.1	1,240,945	1,150,468	7.9
New York	12,117,579	11,904,357	1.8	40,230,379	38,771,968	3.8
North Carolina	5,592,560	5,573,658	0.3	11,068,166	10,383,796	6.6
North Dakota	1,268,695	1,122,783	13.0	641,766	432,527	48.4
Ohio	8,626,426	8,277,130	4.2	9,869,545	9,029,349	9.3
Oklahoma	2,518,598	2,415,964	4.2	2,916,615	2,774,376	5.1
Oregon	X	X	0.0	6,260,161	5,825,797	7.5
Pennsylvania	9,243,355	9,166,842	0.8	10,777,334	10,102,113	6.7
Rhode Island	881,458	848,547	3.9	1,088,992	1,068,466	1.9
South Carolina	3,199,752	2,926,177	9.3	3,357,518	3,096,834	8.4
South Dakota	853,570	838,240	1.8	X	X	0.0
Tennessee	6,629,923	6,545,229	1.3	262,842	182,251	44.2
Texas	26,127,421	24,500,909	6.6	X	X	0.0
Utah	1,884,170	1,857,035	1.5	2,852,088	2,466,495	15.6
Vermont	347,273	342,085	1.5	663,027	598,450	10.8
Virginia	3,708,389	3,487,343	6.3	10,900,860	10,216,148	6.7
Washington	11,122,868	10,614,137	4.8	X	X	0.0
West Virginia	1,255,377	1,277,328	-1.7	1,795,947	1,755,746	2.3
Wisconsin	4,410,130	4,288,739	2.8	7,227,690	6,762,399	6.9
Wyoming	702,623	747,804	-6.0	X	X	0.0

X Not applicable.

Note: Data users who create their own estimates using data from this report should cite the U.S. 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/2013stcmethology.pdf>.

Source: U.S. Census Bureau, 2013 Annual Survey of State Government Tax Collections.