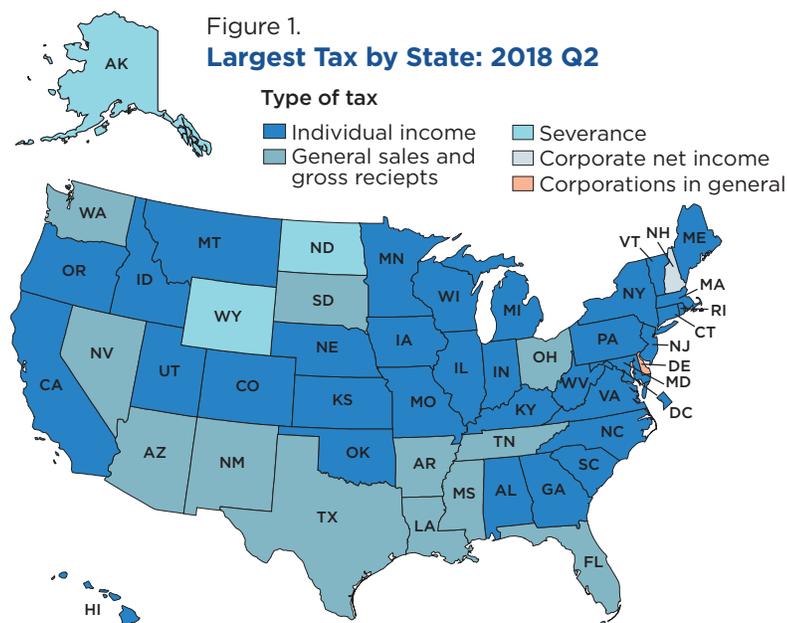


Quarterly Summary of State and Local Government Tax Revenue for Second Quarter 2018¹

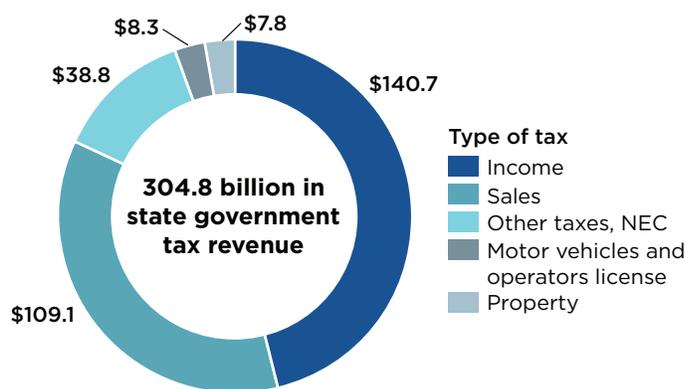
Released September 18, 2018

G18-QTAX2



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

Figure 2.
National State Government Tax Revenue Totals: 2018 Q2
(In billions)



Note: Not Elsewhere Classified (NEC).

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

State and local government tax revenue

The second quarter of 2018 combined tax revenues for property, sales and gross receipts, and income taxes increased 6.5 percent to \$373.0 billion, from \$350.3 billion in the same quarter of 2017.²

State and local governments collect \$108.8 billion in property tax revenue

The estimated total for the second quarter of 2018 state and local property tax revenue was \$108.8 billion (± 3.4 billion). Local governments collected an estimated \$101.0 billion of total property tax revenue in the second quarter of 2018, while the state governments collected only \$7.8 billion.

Individual income tax collections

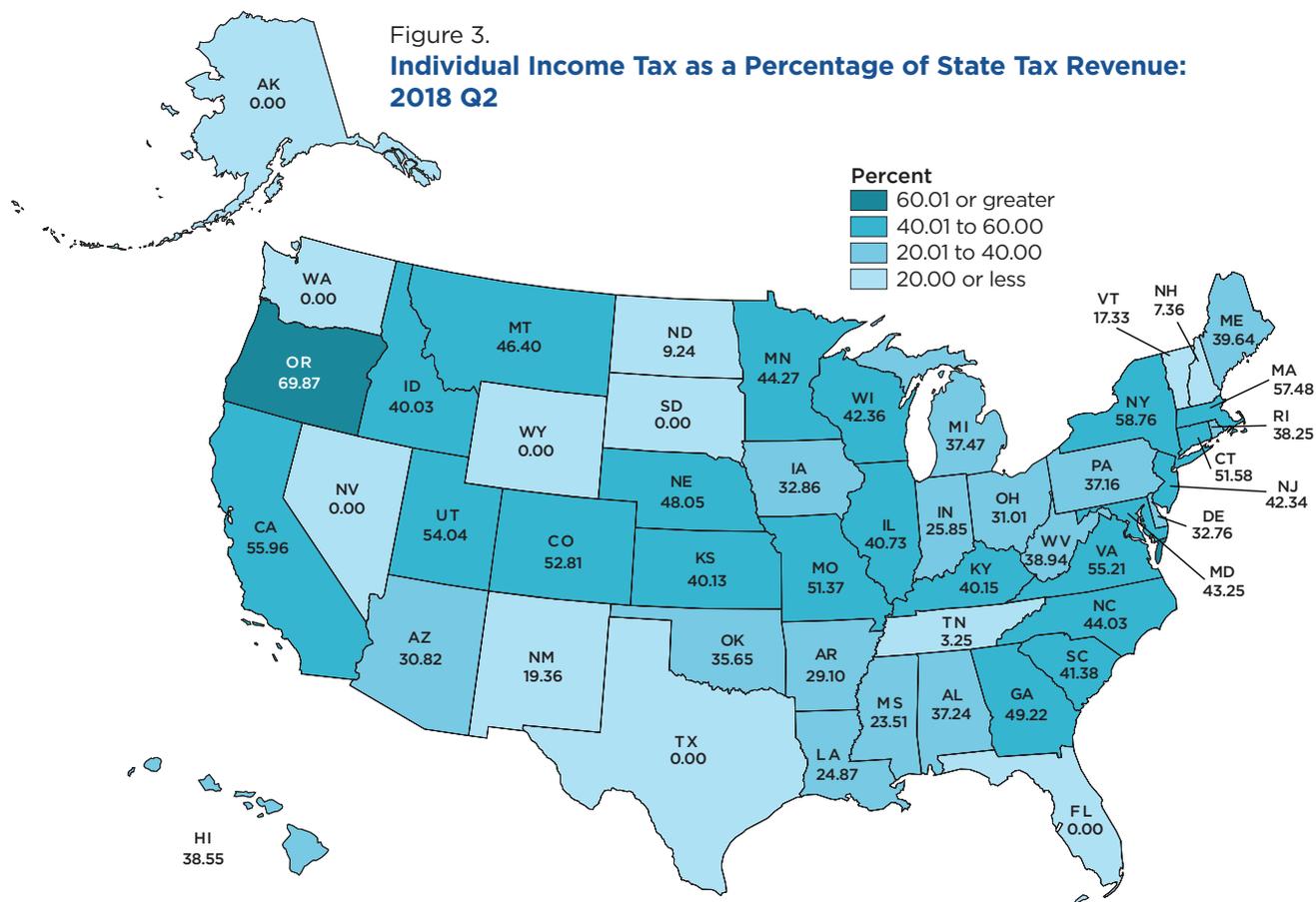
Individual income tax collections in the second quarter of 2018 shows an increase of 8.8 percent to \$129.2 billion (± 0.4 billion), from \$118.7 billion (± 0.4 billion) in the same quarter of 2017.

¹ The estimates for local or state and local totals are subject to sampling error. All estimates are subject to nonsampling errors, which include nonresponse, response, and keying errors. All comparative statements in this report have undergone statistical testing, and unless otherwise noted, all comparisons are statistically significant at the 10 percent significance level.

² As of the third quarter of 2013, the local nonproperty tax survey (F-73) was redesigned to include only general sales, personal income, and corporation net income taxes. No changes were made to the local property tax survey (F-71).

The data and technical documentation for this release can be found at www.census.gov/programs-surveys/qtax.html.

Figure 3.
**Individual Income Tax as a Percentage of State Tax Revenue:
 2018 Q2**



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

General sales and gross receipts tax revenue

General sales and gross receipts tax revenue was \$110.5 billion (± 0.6 billion) in the second quarter of 2018, up 5.6 percent from the \$104.7 billion (± 0.5 billion) collected in the same quarter of 2017.

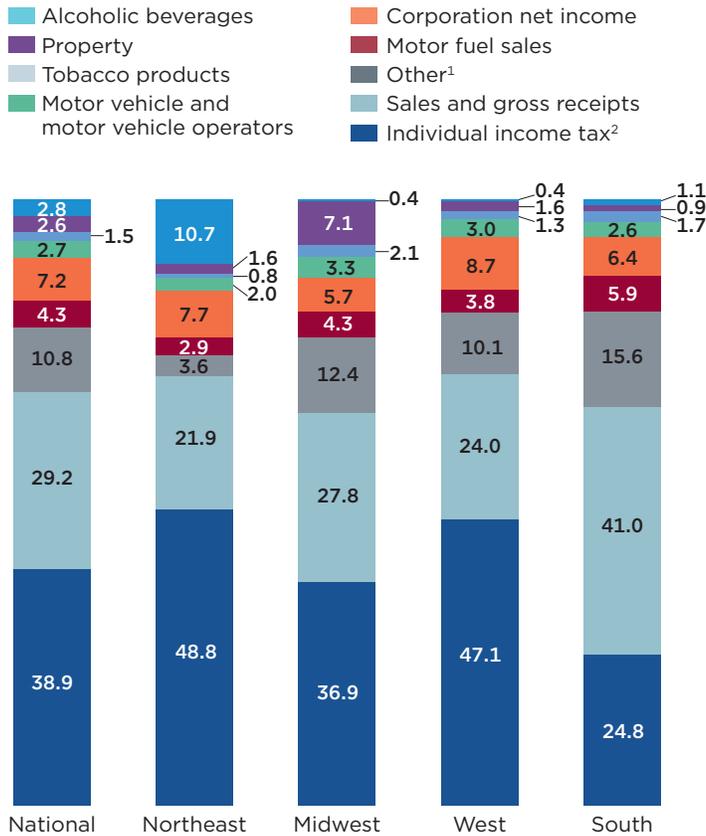
Corporation net income tax revenue

Corporation net income tax revenue for the second quarter of 2018 was \$24.6 billion (± 0.1 billion), an increase of 15.4 percent from the \$21.3 billion (± 0.2 billion) collected in the same quarter of 2017.

State tax collections

Total state tax revenue increased 7.8 percent to \$304.8 billion in the second quarter of 2018, from \$282.6 billion reported in the same quarter of the prior year. Individual income tax at \$118.7 billion, is up 9.0 percent from \$108.9 billion in the same quarter of 2017. General sales and gross receipts taxes, which accounted for \$89.0 billion, increased 5.8 percent from \$84.1 billion in the same quarter of 2017. At \$22.0 billion, corporation net income tax collections increased 16.3 percent from the \$18.9 billion collected in the same quarter in 2017.

Figure 4.
Distribution of State Government Revenue by Type of Tax for the Nation and Census Regions: 2018 Q2
 (In percent)



The majority of the nation's state tax revenue came from individual income (38.9 percent) and general sales and gross receipts (29.2 percent). In the Northeast, West, and Midwest regions, individual income tax collections accounted for the largest percentage of tax collections with 48.8 percent, 47.1 percent, and 36.9 percent, respectively. In the South, general sales and gross receipts taxes were the largest of the four main categories at 41.0 percent.

DID YOU KNOW?

**STATE GOVERNMENT
 INDIVIDUAL INCOME TAX
 REVENUE TOALED
 \$368.6 BILLION
 IN 2017**

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

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

¹ The category "other" consists of other taxes, not elsewhere classified.

² Individual income tax returns are typically filed in the second quarter resulting in higher second quarter collections.

Note: Percentages may not sum to 100 due to rounding.

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