

Quarterly Summary of State and Local Government Tax Revenue for First Quarter 2019¹

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STATE AND LOCAL GOVERNMENT TAX REVENUE²

First quarter 2019 combined tax revenues for Property, Sales and Gross Receipts, and Income Taxes increased 3.8 percent to \$381.0 billion from \$367.1 billion in the same quarter of 2018.³

Property tax revenue

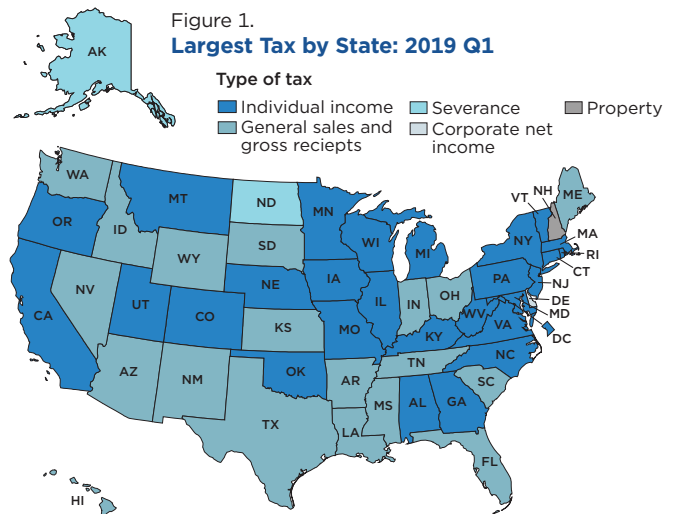
The estimated total for the first quarter of 2019 state and local property tax revenue was \$150.4 billion (±4.3 billion), an increase of 6.4 percent from \$141.4 billion (±4.0 billion) collected in the same quarter of 2018.

Individual income tax collections

Individual income tax collections in the first quarter of 2019 shows a decrease of 3.8 percent to \$106.8 billion (±0.5 billion), from \$111.1 billion (±0.8 billion) collected in the same quarter of 2018.

General sales and gross receipts tax revenue

General sales and gross receipts tax revenue was \$107.2 billion (±0.8 billion) in the first quarter of 2019, an increase of 5.0 percent compared to \$102.1 billion (±0.8 billion) collected in the same quarter of 2018.



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

Corporation net income tax revenue

Corporation net income tax revenue for the first quarter of 2019 was \$16.6 billion (±0.07 billion), an increase of 31.7 percent from the \$12.6 billion (±0.05 billion) collected in the same quarter of 2018.

STATE TAX COLLECTIONS⁴

Total state tax revenue increased 2.0 percent to \$256.4 billion in the first quarter of 2019, from \$251.4 billion reported in the same quarter of 2018. Individual income tax, at \$95.8 billion, is down 3.1 percent from \$98.8 billion in the same quarter of 2018. General sales and gross receipts taxes, which accounted for \$80.8 billion, increased 5.1 percent from \$76.9 billion in the same quarter of 2018. At \$9.9 billion, corporation net income tax collections

⁴ State Tax Collections section data values are not seasonally adjusted.

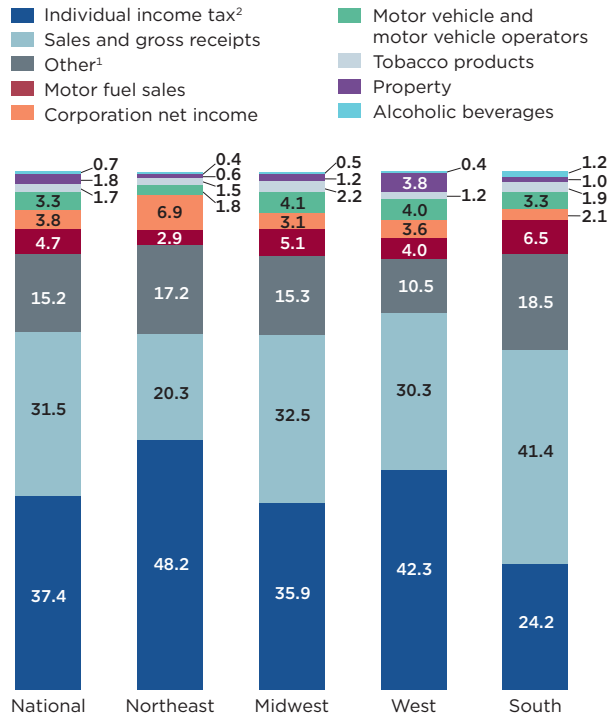
¹ The estimates for local or state and local totals are subject to sampling error. All estimates are subject to nonsampling errors, which include nonresponse, response, and keying errors. All comparative statements in this report have undergone statistical testing and, unless otherwise noted, all comparisons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

² As of the fourth quarter of 2018, State and Local Government Tax Revenue section data values are seasonally adjusted.

³ 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 2.
Distribution of State Government Revenue by Type of Tax for the Nation and Census Regions: 2019 Q1
(In percent)



increased 34.9 percent from the \$7.3 billion collected in the same quarter in 2018.

The majority of the nation's state tax revenue came from individual income (37.4 percent) and general sales and gross receipts (31.5 percent). In the Northeast, West, and Midwest regions, individual income tax collections accounted for the largest percentage of tax collections with 48.2 percent, 42.3 percent, and 35.9 percent, respectively. In the South, general sales and gross receipts taxes were the largest of the four main categories at 41.4 percent.

For further information on state and local government tax revenue, please contact the Governments and 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.