

Quarterly Summary of State and Local Government Tax Revenue for Second Quarter 2020¹

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STATE AND LOCAL GOVERNMENT TAX REVENUE²

The second quarter 2020 combined tax revenues for Property, Sales and Gross Receipts, and Income Taxes decreased 16.5 percent to \$335.1 billion from \$401.1 billion in the same quarter of 2019.³

Property tax revenue

The estimated total for the second quarter of 2020 state and local property tax revenue increased 1.7 percent to \$156.4 billion (± 3.5 billion). This is not statistically different from the \$153.8 billion (± 3.5 billion) collected in the same quarter of 2019.

Individual income tax collections

Individual income tax collections in the second quarter of 2020 showed a decrease of 37.5 percent to \$76.1 billion (± 0.9 billion), from \$121.6 billion (± 0.7 billion) collected in the same quarter of 2019.

General sales and gross receipts tax revenue

General sales and gross receipts tax revenue was \$93.4 billion (± 2.6 billion) in the second quarter of 2020, a decrease of 13.5 percent compared to \$108.0 billion (± 0.8 billion) collected in the same quarter of 2019.

Corporation net income tax revenue

Corporation net income tax revenue for the second quarter of 2020 was \$9.3 billion (± 0.1 billion), a decrease of 47.7 percent from the \$17.7 billion (± 0.2 billion) collected in the same quarter of 2019.

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.

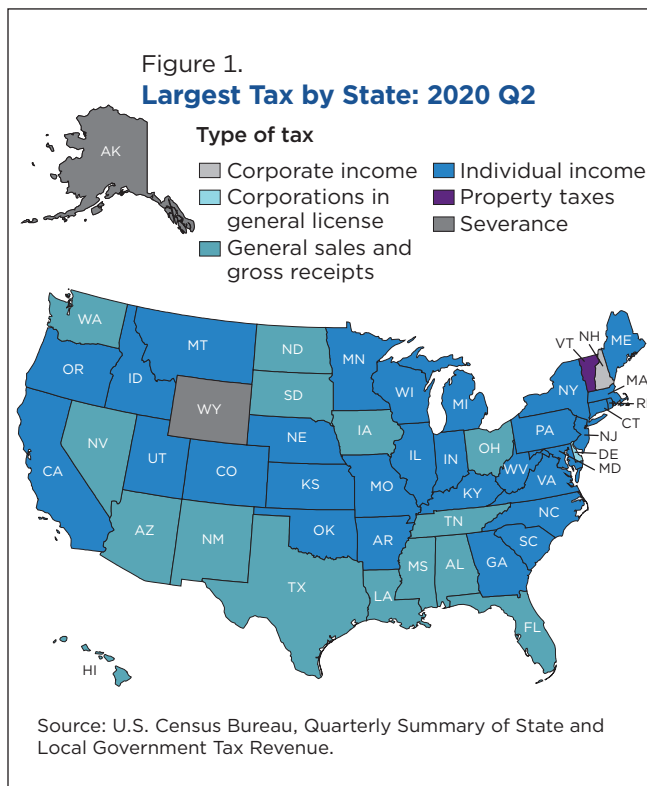
² As of the second quarter of 2019, State and Local Government Tax Revenue section data values are seasonally adjusted.

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).

STATE TAX COLLECTIONS⁴

Total state tax revenue decreased 29.0 percent to \$239.0 billion in the second quarter of 2020, from \$336.7 billion reported in the same quarter of 2019. Individual income tax, at \$86.8 billion, was down 38.7 percent from \$141.6 billion in the same quarter of 2019. General sales and gross receipts taxes, which accounted for \$77.4 billion, decreased 17.3 percent from \$93.6 billion in the same quarter of 2019. At \$12.7 billion, corporation net income tax collections decreased 50.9 percent from the \$26.0 billion collected in the same quarter in 2019. In the second quarter of 2020, the majority of the states' largest tax by value of collection was either general sales tax or individual income tax. However, Alaska and Wyoming both collected the largest share of

⁴ State Tax Collections section data values are not seasonally adjusted. These data are not sampled, and therefore no statements regarding statistical significance can be explicitly stated or implied.



their tax revenue in severance taxes, Delaware collected the largest share of its tax revenue in corporation licenses, Vermont collected the largest share of its tax revenue in property taxes, and New Hampshire collected the largest share of its tax revenue in corporate income taxes (Figure 1).

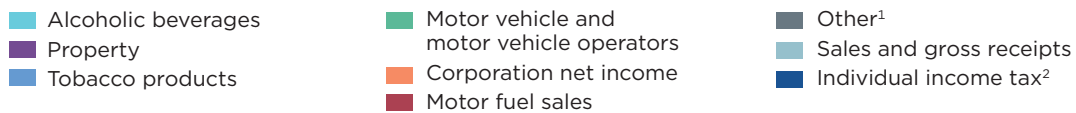
The majority of the nation’s state tax revenue came from individual income (36.3 percent), and general sales and gross receipts (32.4 percent). In the Northeast, West, and Midwest regions, individual income tax collections accounted for the largest

percentage of tax collections with 44.1 percent, 40.7 percent, and 37.1 percent, respectively. The South has the most reliance on general sales and gross receipts taxes as the largest percentage of tax collections at 40.6 percent, and the least reliance of the four regions on personal income tax at 26.4 percent. Conversely, the Northeast relied upon general sales tax the least of the four regions as a percentage of tax collections (25.4 percent) and its personal income tax was the largest percentage (44.1 percent) of tax collections for all the regions (Figure 2).

Figure 2.

Distribution of State Government Revenue by Type of Tax for the Nation and Census Regions: 2020 Q2

(In percent)



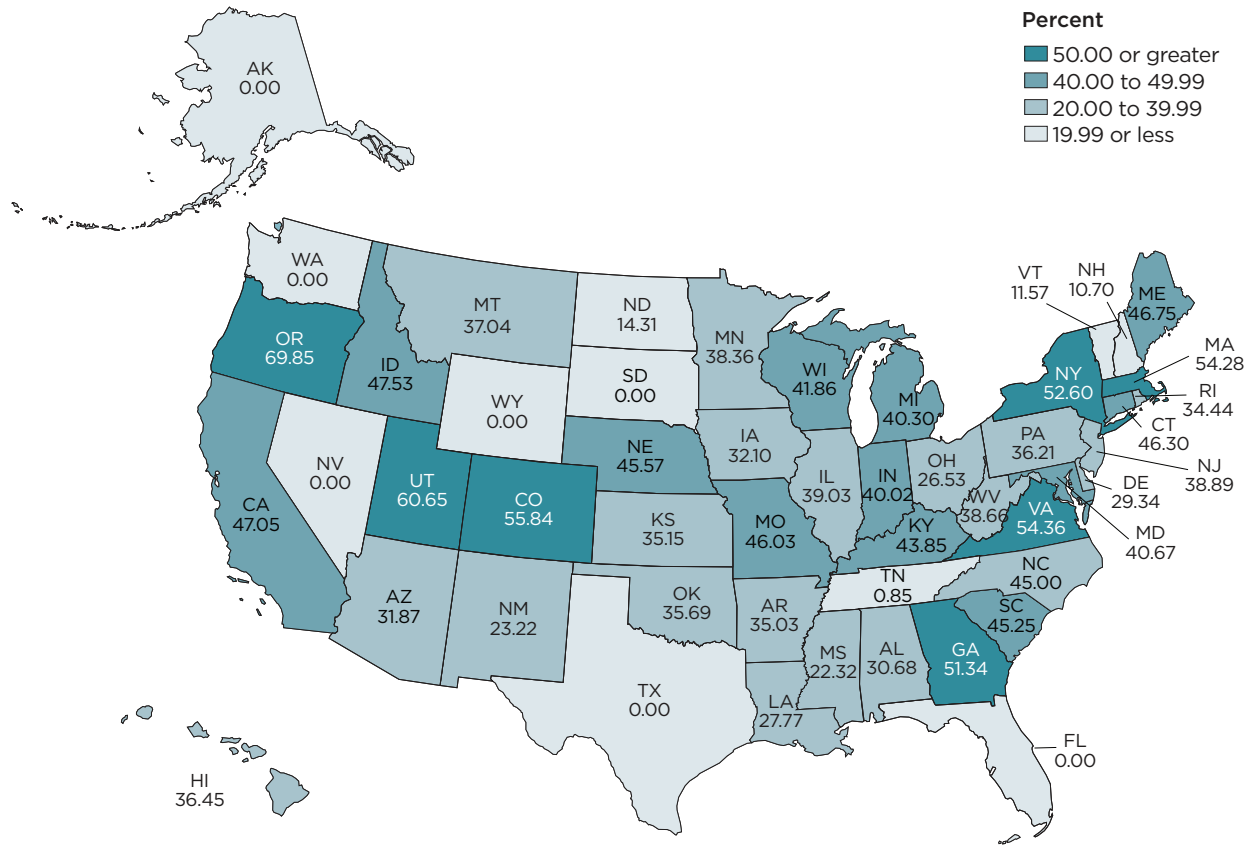
¹ The category “other” consists of other taxes not elsewhere classified.

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.

Figure 3.
Personal Income Tax (T40) as a Percentage of Total Taxes Collected: 2020 Q2



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

Figure 3 shows personal income tax collections as a percent of total tax collections. Seven states do not impose a personal income tax; their values in this figure are 0.00 percent. Additionally, seven states collected over half of their total tax collections in the second quarter via personal income tax.

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

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