

# State Government Tax Collections Summary Report: 2010

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## *Governments Division Briefs*

G10-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 for 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 and local governments for the fiscal year that ended June 30, 2010.<sup>1</sup> Specifically, the data in this report cover tax collections from the 50 state governments based on information collected from the 2010 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

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

### DID YOU KNOW?

Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an Individual Income Tax.

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

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."<sup>2</sup> There are 25 tax classifications, which fall into five broad categories including:<sup>3</sup>

- 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 there from, 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.

<sup>2</sup>For additional information, see <<http://www.census.gov/govs/www/06classificationmanual/chapter04.html#p2c431>>.

<sup>3</sup>For additional information and details on specific tax categories and definitions, see <<http://www.census.gov/govs/www/06classificationmanual/chapter04.html#p2c49>>.

By  
Melissa Braybrooks  
Julio Ruiz  
Elizabeth Accetta

U S C E N S U S B U R E A U

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU

- **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**—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 2010 fiscal year. Forty-six of the fifty state governments have a fiscal year that runs from July 1, 2009 to June 30, 2010. 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.

### DID YOU KNOW?

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

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

## STATE GOVERNMENT TAX COLLECTIONS SUMMARY

State government tax collections totaled \$704.6 billion in fiscal year 2010, down 2.0 percent from the \$718.9 billion collected in fiscal year 2009. Although 2010 total state revenue figures have yet to be released, in 2009 total state tax collection accounted for 64.0 percent of the total state government revenue.

In 2010, 11 states reported a positive increase over the previous year's total tax collections, up from five states in 2009 (Table 1). The reasons for each state's year-to-year increases vary. For example, in the case of North Dakota, increased tax revenue was largely due to strength in severance tax revenues, which are taxes imposed for the extraction of natural resources. However, North Carolina's revenue increase was largely driven by sales and gross receipts tax.

Four states experienced a decrease of 10.0 percent or greater in year-to-year tax collections. Prior to 2009, no state had year-to-year tax revenue declines of this

Table 1.  
**2010 Annual Survey of State Tax Collections: Year-to-Year Percent Change**

State	Total tax percent change
<b>FY10 increases</b>	
North Dakota . . . . .	9.58
North Carolina . . . . .	4.80
Nevada . . . . .	4.00
California . . . . .	3.79
Hawaii . . . . .	2.66
Massachusetts . . . . .	1.80
Tennessee . . . . .	0.77
Pennsylvania . . . . .	0.33
Minnesota . . . . .	0.28
Vermont . . . . .	0.23
Maine . . . . .	0.03
<b>FY10 decreases 10 percent or greater</b>	
Montana . . . . .	-10.99
Oklahoma . . . . .	-13.53
Louisiana . . . . .	-14.16
Wyoming . . . . .	-23.39

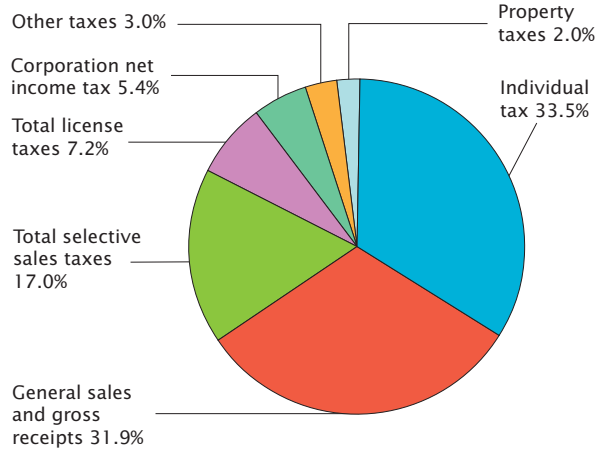
Source: U.S. Census Bureau, 2010 State Government Tax Collections.

magnitude since 2002. Although the majority of states with year-to-year negative growth were affected by decreases in revenue categories such as sales and gross receipts and individual income tax, Wyoming and Oklahoma were exceptions. For these states, a 39.8 percent and 30.4 percent drop in severance tax revenue was the largest category to decrease.

At \$236.4 billion, individual income tax remained the single largest source of state government tax revenues in 2010, down 4.5 percent nationally from 2009 (Figure 1). General sales and gross receipts taxes accounted for \$224.5 billion, a decrease of 1.9 percent from 2009. Corporation net income tax decreased 6.6 percent in 2010, following a 21.0 percent decrease in 2009. Since 1992, the distribution of state tax collections, by tax category, has remained relatively constant, with individual income taxes 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 2010, individual income tax was the largest revenue source in the Northeast, West, and Midwest regions, accounting for 44.9 percent, 35.4 percent, and 33.1 percent of total tax revenue, respectively. General sales and gross receipts tax was the largest contributor to tax revenue among the Southern region, comprising 38.5 percent of total tax revenue in 2010.

Figure 1.

### Total State Tax Collections by Category



Source: U.S. Census Bureau, 2010 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 distinguished between general sales and gross receipts tax, as well as motor fuel sales, alcoholic beverage sales, public utilities sales, insurance premium sales, tobacco product sales, parimutuels 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 2010, between 10.5 and 74.3 percent of total state tax revenue came from severance taxes in the following states: Alaska, Montana, New Mexico, North Dakota, Oklahoma, and Wyoming; whereas 14 out of the 50 states do not collect or impose any severance taxes.<sup>4</sup> 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 tax, although they may have forms of selective sales taxes. Seven states (Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) do not impose individual income taxes. Four states (Nevada, Texas, Washington, and Wyoming) exclude corporate

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

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.<sup>5</sup>

## GENERAL SALES AND GROSS RECEIPTS

General sales taxes totaled \$224.5 billion in 2010, decreasing 1.9 percent from 2009. This was the second consecutive decrease in general sales tax collections, following a 5.6 percent decrease in 2009. In 2010 the Southern region collected the largest amount of general sales tax at \$81.2 billion; this was a 3.4 percent decrease from 2009. In comparison, the West, Midwest, and Northeast reported general sales tax at \$57.4 billion, \$49.5 billion, and \$36.4 billion, respectively. In 2010, the West was the only region with a year-to-year increase in general sales tax revenue, reporting a 0.8 percent growth rate.

## SELECTIVE SALES AND GROSS RECEIPTS

Selective sales taxes totaled \$119.5 billion, an increase of 3.1 percent from 2009. Motor fuels sales taxes, the largest share of selective sales taxes, increased 0.4 percent to \$35.5 billion. In 2010, 34 states reported a positive increase in motor fuels tax, compared with only nine states in 2009. The increase in 2010 resulted in the first motor fuels tax national increase since 2007.

<sup>5</sup>For additional information, see <<http://www.census.gov/govs/www/06classificationmanual/chapter04.html#p2c4311>>.

Nationally, tobacco products sales taxes continued to increase in 2010, up 0.8 percent to \$16.8 billion. This increase follows a 3.8 percent increase in 2009. Alcoholic beverage sales taxes also increased in 2010, registering a 3.0 percent growth to \$5.5 billion. Insurance premiums sales taxes increased 5.0 percent to \$15.8 billion in 2010. This follows a 4.7 percent decrease in such insurance premiums in 2009.

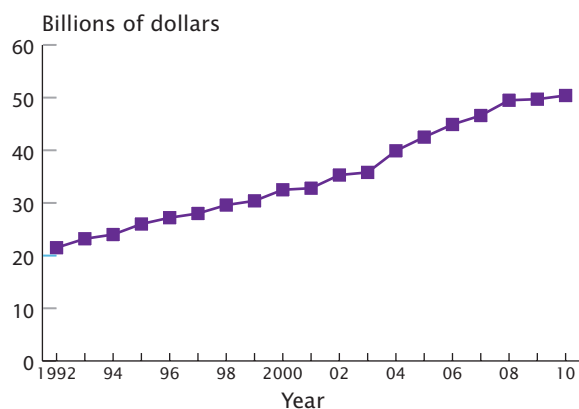
The use of selective sales taxes differ between states and regions. Regionally, insurance premium sales revenue was the highest in the South, at \$5.8 billion; this was a 5.9 percent increase, following a 7.9 percent decrease in 2009. In contrast, the highest tobacco products sales tax revenue was collected in the Midwest, increasing 0.7 percent in 2010. However, in the West tobacco products sales taxes decreased 5.2 percent, the third consecutive annual decrease for tobacco sales revenue in that region.

## LICENSE TAXES

License taxes totaled \$50.5 billion, an increase of 2.3 percent from 2009 (Figure 2). Revenue from motor vehicle license taxes comprised the largest share of total license taxes, at \$20.9 billion in 2010. All four regions reported an increase in motor vehicle licenses in 2009. Corporation licenses accounted for roughly one-fifth of total license taxes at \$9.9 billion in 2010, reflecting a 2.7 percent decrease from 2009. This is the second consecutive annual decrease for corporation licenses, following over 16 years of increase prior to 2009. The South reported \$6.8 billion in corporate license taxes in 2010, the leading region for corporate license revenue. In comparison, the Midwest region reported the second largest corporation license revenue at \$2.0 billion.

The subcategory of amusement licenses includes licenses on any amusement business, including one-time casino start-up fees and annual license obligations. In 2010, amusement licenses decreased 12.1 percent nationally to \$0.6 billion. This follows a 23.8 percent decrease in 2009. Regionally, amusement licenses varied dramatically in 2010. The Northeastern region revenue from amusement license taxes increased 175.0 percent to \$251.5 million. In contrast, the Midwest region saw amusement license taxes decrease 67.8 percent to \$79.0 million. Year-to-year variation is largely a result of new amusement legislation and multi-year amusement licenses.

Figure 2.  
**Total License Taxes: 1992-2010**



Source: U.S. Census Bureau, 2010 State Government Tax Collections.

## INCOME TAX COLLECTIONS

Individual income tax comprised 33.5 percent of total state tax revenue in 2010, dropping 6.7 percent, the second consecutive decrease in individual income tax since fiscal year 2003. Forty of the forty-three states that administer an individual income tax reported a decrease in 2010, a primary reason for the decrease in total state government tax collections.<sup>6</sup> Louisiana, Tennessee, and North Dakota reported the sharpest percentage decline in individual income tax in 2010, decreasing 22.2 percent, 22.2 percent, and 17.9 percent from 2009, respectively.

Corporation net income tax declined for the third consecutive year, dropping 6.7 percent to \$38.2 billion. Additionally, of the 46 states that impose a corporation net income tax, 20 states had a decrease of 10.0 percent or greater in 2010, down from 39 states that had a decrease larger than 10.0 percent in 2009.<sup>7</sup> The Midwest, Northeast, and West regions reported a 17.6 percent, 7.0 percent, and 5.1 percent decrease, respectively, in corporation net income tax from 2009. The South was the only region with a reported increase in corporation net income tax in 2010, at 1.4 percent.

## PROPERTY TAXES

Although property taxes are primarily a local government tax, several state governments impose property taxes which include any tax imposed on the ownership of property measured by its value, whether it be

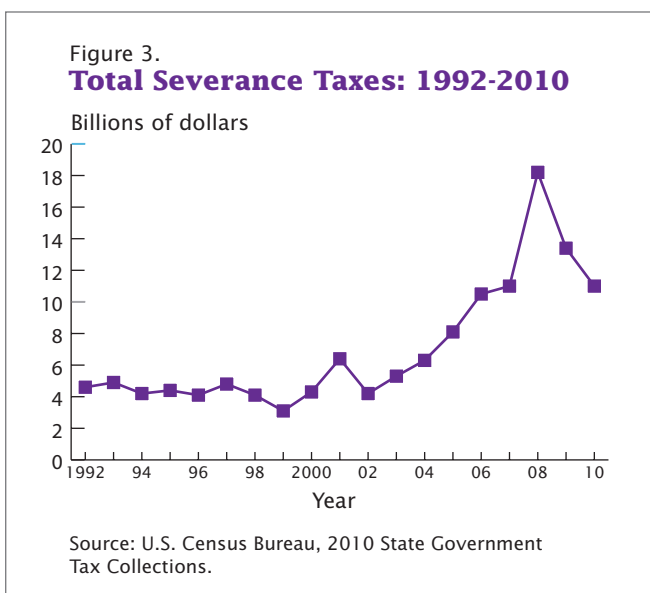
<sup>6</sup>Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an individual income tax.

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

real property or personal property, be it automobiles, stock, etc.<sup>8</sup> In addition, states also impose property tax on large multijurisdictional enterprises, such as Pennsylvania's tax on utility property. Other states, such as Michigan and Vermont, impose a property tax to finance elementary and secondary education state-wide. Accordingly, property taxes at the state government level accounted for 2.4 percent of total state government tax revenues in 2010, compared with property taxes accounting for 71.4 percent of total local government tax revenue in the 2007 Census of Governments. Property taxes were one of the few categories that increased in 2010, up 10.0 percent to \$14.3 billion.

## OTHER TAXES

Other taxes totaled \$21.3 billion in 2010, a decrease of 9.9 percent from 2009. Severance taxes accounted for 52.0 percent of the total other taxes category in 2010, but were down 17.4 percent from 2009. This is the second consecutive year of severance tax decline, which followed 7 consecutive years of increasing severance tax revenue (Figure 3). Additionally, documentary and stock transfer revenue, revenue from mortgages, deeds, and securities, decreased 14.0 percent in 2010, following a 36.2 percent decrease in 2009. Death and gift taxes decreased 16.4 percent in 2010.



<sup>8</sup>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.

## 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 by oil and gas companies that operate within the state and not the citizens of the state, thus a per capita figure is not necessarily reflecting the true burden upon the citizens. In each of these instances, per capita should be interpreted as 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.<sup>9</sup>

This survey does not collect comprehensive data on state tax rates—the yearly rate changes outlined are for illustrative purposes only.

These data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions from direct

<sup>9</sup>For additional information, see <[http://www.census.gov/govs/statetax/data\\_collection.html](http://www.census.gov/govs/statetax/data_collection.html)>.

comparisons of tax revenue amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments.<sup>10</sup> 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, classification might not reflect the actual 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.<sup>11</sup>

### OVERALL UNIT RESPONSE RATE

The overall unit response rate to the 2010 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.<sup>12</sup>

### TOTAL QUANTITY RESPONSE RATE

The total quantity response rate (TQQR) was calculated for the tax categories for each state. This response rate is the proportion of the total of each tax category 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 TQQR for key items.

The total quantity response rate for 2010 tax classifications is noted in Table 2.

Table 2.  
**2010 Annual Survey of State Tax Collections: Total Quantity Response Rates (TQQR)**

(In percent)

Tax classification	TQQR
Property taxes . . . . .	100.0
General sales and gross receipts . . . . .	100.0
Alcoholic beverages. . . . .	100.0
Amusements . . . . .	100.0
Insurance premiums . . . . .	100.0
Motor fuels. . . . .	100.0
Parimutuels . . . . .	100.0
Public utilities. . . . .	99.8
Tobacco products . . . . .	100.0
Other selective sales . . . . .	96.2
Alcoholic beverage license . . . . .	98.1
Amusement license . . . . .	100.0
Corporation license . . . . .	99.6
Hunting and fishing license . . . . .	98.2
Motor vehicle license. . . . .	100.0
Motor vehicle operators license. . . . .	100.0
Public utility license . . . . .	100.0
Occupation and business licenses, NEC. . . . .	98.1
Other licenses . . . . .	98.0
Individual income. . . . .	100.0
Corporation net income . . . . .	100.0
Death and gift . . . . .	100.0
Documentary and stock transfer . . . . .	99.9
Severance . . . . .	100.0
All other . . . . .	100.0

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

### CONTACT INFORMATION

For additional information on State Government Tax Collections data, please visit us at <<http://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](mailto:govs.cms.inquiry@census.gov)> with any inquiries about the data.

<sup>10</sup>For additional information, see <[http://www.census.gov/govs/statetax/population\\_of\\_interest.html](http://www.census.gov/govs/statetax/population_of_interest.html)>.

<sup>11</sup>For additional information, see <[http://www.census.gov/govs/statetax/data\\_processing.html](http://www.census.gov/govs/statetax/data_processing.html)>.

<sup>12</sup>For additional information, see <[http://www.census.gov/govs/statetax/data\\_quality.html](http://www.census.gov/govs/statetax/data_quality.html)>.

Appendix Table A-1.

**Totals for Selected State Government Tax Revenue: 2010**

(Dollars in thousands)

State and U.S. summary	Total general sales tax	Individual income tax	Corporation net income tax	Severance tax	Documentary and stock transfer tax
<b>United States . . . . .</b>	<b>224,475,423</b>	<b>236,352,511</b>	<b>38,176,586</b>	<b>11,071,812</b>	<b>4,249,924</b>
Alabama . . . . .	2,097,434	2,589,249	428,245	90,538	30,354
Alaska . . . . .	—	—	643,068	3,355,049	0
Arizona . . . . .	4,409,603	2,416,324	413,193	33,372	0
Arkansas . . . . .	2,615,290	2,091,082	385,365	65,147	26,275
California . . . . .	31,197,154	45,646,436	9,114,589	24,409	0
Colorado . . . . .	2,050,445	4,089,948	360,003	71,436	0
Connecticut . . . . .	3,145,579	5,768,846	507,752	61	98,615
Delaware . . . . .	—	853,107	142,417	—	52,875
Florida . . . . .	18,537,000	—	1,793,200	71,000	1,252,500
Georgia . . . . .	4,864,691	7,016,412	684,701	—	11,622
Hawaii . . . . .	2,316,434	1,527,790	79,853	—	39,887
Idaho . . . . .	1,126,671	1,068,754	98,327	6,730	0
Illinois . . . . .	8,842,231	9,433,244	2,686,685	0	40,323
Indiana . . . . .	5,941,044	3,868,093	597,347	1,426	0
Iowa . . . . .	2,121,842	2,650,037	192,138	—	12,533
Kansas . . . . .	2,150,270	2,687,542	352,419	102,878	0
Kentucky . . . . .	2,794,057	3,154,488	383,815	317,146	3,296
Louisiana . . . . .	2,579,946	2,286,500	393,036	758,469	0
Maine . . . . .	989,645	1,303,370	175,292	—	19,184
Maryland . . . . .	3,753,778	6,200,292	891,392	—	127,401
Massachusetts . . . . .	4,625,682	10,128,035	1,834,859	—	166,989
Michigan . . . . .	9,259,016	5,488,962	691,990	57,424	136,722
Minnesota . . . . .	4,426,608	6,458,111	721,742	23,290	152,970
Mississippi . . . . .	2,849,099	1,352,481	316,331	90,832	0
Missouri . . . . .	2,919,117	4,326,507	206,936	2	8,361
Montana . . . . .	—	714,814	93,225	253,649	0
Nebraska . . . . .	1,306,702	1,514,831	154,332	3,473	10,550
Nevada . . . . .	2,559,489	—	—	182,752	57,462
New Hampshire . . . . .	—	82,365	499,669	—	84,470
New Jersey . . . . .	7,898,165	10,322,943	2,047,474	—	275,969
New Mexico . . . . .	1,718,795	956,600	125,100	654,752	0
New York . . . . .	10,568,466	34,751,382	3,895,349	—	311,230
North Carolina . . . . .	5,856,993	9,133,689	1,294,314	1,464	34,204
North Dakota . . . . .	603,740	303,764	88,347	1,136,553	0
Ohio . . . . .	7,253,496	7,886,802	142,318	10,550	0
Oklahoma . . . . .	1,968,309	2,224,783	216,400	743,686	11,321
Oregon . . . . .	—	4,945,538	353,589	12,742	10,115
Pennsylvania . . . . .	8,029,797	9,352,287	1,648,956	—	347,108
Rhode Island . . . . .	798,481	909,674	121,668	—	6,895
South Carolina . . . . .	2,833,839	2,182,909	129,781	—	30,764
South Dakota . . . . .	742,363	—	31,157	8,410	175
Tennessee . . . . .	6,130,877	172,459	901,617	2,251	124,226
Texas . . . . .	19,663,374	—	—	1,737,136	0
Utah . . . . .	1,638,906	2,104,641	245,980	89,162	0
Vermont . . . . .	311,140	489,107	85,178	—	24,808
Virginia . . . . .	3,543,210	8,659,470	789,655	1,882	289,488
Washington . . . . .	9,607,285	—	—	20,905	398,991
West Virginia . . . . .	1,095,687	1,446,852	366,245	417,230	7,933
Wisconsin . . . . .	3,944,260	5,791,991	851,537	5,004	44,308
Wyoming . . . . .	789,413	—	—	721,002	0

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

Source: 2010 Survey of State Government Tax Collections. 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 <<http://www2.census.gov/govs/statetax/2010stcmthodology.pdf>>.

Appendix Table A-2.

**Largest State Government Tax Revenue Category by Region: 2010**

(Dollars in thousands)

Region	General sales and gross receipts, 2010	General sales and gross receipts, 2009	General sales and gross receipts, percent difference	Individual income, 2010	Individual income, 2009	Individual income, percent difference
<b>Midwest . . . . .</b>	<b>49,510,689</b>	<b>50,674,735</b>	<b>-2.3</b>	<b>50,409,884</b>	<b>53,812,358</b>	<b>-6.3</b>
Illinois . . . . .	8,842,231	9,355,421	-5.5	9,433,244	10,220,619	-7.7
Indiana . . . . .	5,941,044	6,205,638	-4.3	3,868,093	4,313,759	-10.3
Iowa . . . . .	2,121,842	2,201,396	-3.6	2,650,037	2,703,190	-2.0
Kansas . . . . .	2,150,270	2,227,183	-3.5	2,687,542	2,731,559	-1.6
Michigan . . . . .	9,259,016	8,998,942	2.9	5,488,962	5,856,751	-6.3
Minnesota . . . . .	4,426,608	4,375,200	1.2	6,458,111	6,948,119	-7.1
Missouri . . . . .	2,919,117	3,030,477	-3.7	4,326,507	4,771,576	-9.3
Nebraska . . . . .	1,306,702	1,504,174	-13.1	1,514,831	1,602,091	-5.4
North Dakota . . . . .	603,740	607,171	-0.6	303,764	370,165	-17.9
Ohio . . . . .	7,253,496	7,328,388	-1.0	7,886,802	8,323,352	-5.2
South Dakota . . . . .	742,363	756,598	-1.9	-	-	-
Wisconsin . . . . .	3,944,260	4,084,147	-3.4	5,791,991	5,971,177	-3.0
<b>Northeast . . . . .</b>	<b>36,366,955</b>	<b>37,077,237</b>	<b>-1.9</b>	<b>73,108,009</b>	<b>76,992,826</b>	<b>-5.0</b>
Connecticut . . . . .	3,145,579	3,290,050	-4.4	5,768,846	6,376,921	-9.5
Maine . . . . .	989,645	1,012,357	-2.2	1,303,370	1,370,710	-4.9
Massachusetts . . . . .	4,625,682	3,880,087	19.2	10,128,035	10,599,085	-4.4
New Hampshire . . . . .	-	-	-	82,365	98,191	-16.1
New Jersey . . . . .	7,898,165	8,188,990	-3.6	10,322,943	10,663,866	-3.2
New York . . . . .	10,568,466	11,073,898	-4.6	34,751,382	36,840,019	-5.7
Pennsylvania . . . . .	8,029,797	8,496,182	-5.5	9,352,287	9,550,238	-2.1
Rhode Island . . . . .	798,481	814,511	-2.0	909,674	960,885	-5.3
Vermont . . . . .	311,140	321,162	-3.1	489,107	532,911	-8.2
<b>South . . . . .</b>	<b>81,183,584</b>	<b>83,999,469</b>	<b>-3.4</b>	<b>49,363,773</b>	<b>53,238,504</b>	<b>-7.3</b>
Alabama . . . . .	2,097,434	2,069,535	1.3	2,589,249	2,662,759	-2.8
Arkansas . . . . .	2,615,290	2,765,996	-5.4	2,091,082	2,238,958	-6.6
Delaware . . . . .	-	-	-	853,107	910,693	-6.3
Florida . . . . .	18,537,000	19,228,000	-3.6	-	-	-
Georgia . . . . .	4,864,691	5,306,491	-8.3	7,016,412	7,801,185	-10.1
Kentucky . . . . .	2,794,057	2,857,665	-2.2	3,154,488	3,315,368	-4.9
Louisiana . . . . .	2,579,946	2,963,758	-13.0	2,286,500	2,940,633	-22.2
Maryland . . . . .	3,753,778	3,851,341	-2.5	6,200,292	6,478,236	-4.3
Mississippi . . . . .	2,849,099	3,026,497	-5.9	1,352,481	1,485,592	-9.0
North Carolina . . . . .	5,856,993	4,963,434	18.0	9,133,689	9,560,353	-4.5
Oklahoma . . . . .	1,968,309	2,162,693	-9.0	2,224,783	2,544,576	-12.6
South Carolina . . . . .	2,833,839	2,910,183	-2.6	2,182,909	2,326,708	-6.2
Tennessee . . . . .	6,130,877	6,356,962	-3.6	172,459	221,685	-22.2
Texas . . . . .	19,663,374	21,053,923	-6.6	-	-	-
Virginia . . . . .	3,543,210	3,372,974	5.0	8,659,470	9,194,355	-5.8
West Virginia . . . . .	1,095,687	1,110,017	-1.3	1,446,852	1,557,403	-7.1
<b>West . . . . .</b>	<b>57,414,195</b>	<b>56,977,423</b>	<b>0.8</b>	<b>63,470,845</b>	<b>63,389,569</b>	<b>0.1</b>
Alaska . . . . .	-	-	-	-	-	-
Arizona . . . . .	4,409,603	4,878,883	-9.6	2,416,324	2,575,753	-6.2
California . . . . .	31,197,154	28,972,302	7.7	45,646,436	44,355,959	2.9
Colorado . . . . .	2,050,445	2,123,671	-3.4	4,089,948	4,403,446	-7.1
Hawaii . . . . .	2,316,434	2,461,618	-6.6	1,527,790	1,338,702	-9.1
Idaho . . . . .	1,126,671	1,206,137	-6.6	1,068,754	1,175,604	-9.1
Montana . . . . .	-	-	-	714,814	827,196	-13.6
Nevada . . . . .	2,559,489	2,684,029	-4.6	-	-	-
New Mexico . . . . .	1,718,795	1,881,651	-8.7	956,600	958,500	-0.2
Oregon . . . . .	-	-	-	4,945,538	5,434,777	-9.0
Utah . . . . .	1,638,906	1,744,035	-6.0	2,104,641	2,319,632	-9.3
Washington . . . . .	9,607,285	10,035,359	-4.3	-	-	-
Wyoming . . . . .	789,413	989,738	-20.2	-	-	-

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

Source: 2010 Survey of State Government Tax Collections. 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 <<http://www2.census.gov/govs/statetax/2010stcmethology.pdf>>.