

Quarterly Summary of State and Local Government Tax Revenue

TAX REVENUE DECLINES FOR FOURTH CONSECUTIVE QUARTER

2009 Quarter 3

Third quarter 2009 (2009:3) tax revenue for state and local governments, as compared with third quarter 2008 (2008:3), was down 6.7 percent, marking the fourth consecutive quarter of negative growth. Tax revenue for the quarter totaled \$266.5 billion compared with \$285.6 billion reported for third quarter 2008.

Of the four largest tax categories only property tax increased; general sales tax, individual income tax, and corporate income tax all continued to decline in the third quarter of 2009.

Taxes by Category

Property Tax

Total property tax revenue increased 3.5 percent in the third quarter of 2009 to \$80.0 billion from \$76.9 billion in the third quarter of 2008.

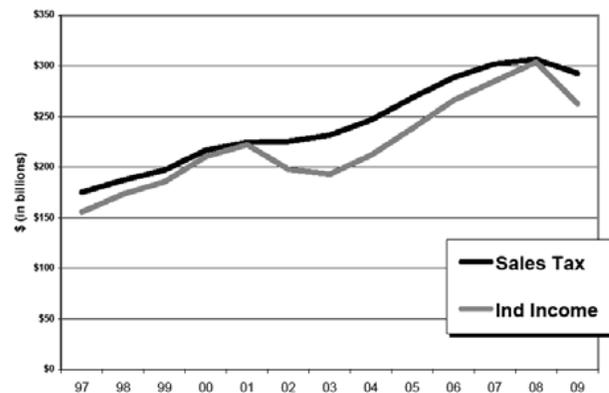
Individual Income Tax

Individual income tax growth was negative over the past four quarters, dropping by 11.7 percent from the same quarter the prior year. 2009:3 revenue was \$58.2 billion, down from \$65.9 billion in 2008:3.

General Sales Tax

General sales tax growth was down 9.0 percent, leading to the fourth consecutive quarter of negative sales tax growth. General sales tax revenue fell \$6.9 billion from \$76.6 billion in 2008:3 to \$69.7 billion in 2009:3.

General Sales Tax & Individual Income Tax Revenues



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

Corporate Income Tax

Corporate income tax growth was negative once again, down 18.0 percent. 2009:3 revenue was \$9.5 billion, down from \$11.6 billion in 2008:3.

Other Taxes

Motor fuels sales tax revenue was up 1.0 percent from the third quarter of 2008. Tobacco sales tax was down 2.0 percent and alcoholic beverage sales tax revenue was up less than one percent when compared with third quarter 2008. Severance taxes collected in the third quarter totaled \$2.1 billion, down 63.3 percent from the third quarter of 2008, and documentary and stock transfer taxes collected in the third quarter totaled \$1.2 billion, down 26.3 percent from the same quarter the prior year.

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

Table 1.

Percentage Change from 2008:3 to 2009:3 for Selected State Government Tax Revenues¹

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	-9.2	-11.6	-23.2	-63.3	-26.3
Alabama	-13.0	-26.7	-3.9	-70.2	-24.2
Alaska	-	-	-74.1	-65.7	-
Arizona	-14.1	9.3	-38.4	-47.6	-
Arkansas	-9.7	-6.9	-21.5	53.6	-11.6
California	-5.8	-16.1	-13.3	0.0	-
Colorado	-11.5	-14.5	-24.6	-76.8	-
Connecticut	-9.2	-12.0	-39.9	-	-26.8
Delaware	-	-10.6	-67.2	-	-32.9
Florida	-8.2	-	-11.1	-37.6	-27.1
Georgia	-14.7	-14.6	-10.5	-	-
Hawaii	-12.8	-6.8	-56.2	-	-10.4
Idaho	-13.4	-4.9	-39.1	-7.4	-
Illinois	-11.6	-11.7	-27.6	-	-30.1
Indiana	-11.4	-19.9	-42.4	-100.0	-
Iowa	-14.0	-5.1	-114.9	-	-22.3
Kansas	-5.8	-10.2	-22.7	-66.4	-
Kentucky	-7.7	-7.1	-15.6	-18.9	0.0
Louisiana	-16.5	-0.7	-5.6	-43.2	-
Maine	-9.9	1.6	2.4	-	-23.0
Maryland	-8.8	-10.9	-38.4	-	-24.2
Massachusetts	-9.2	-11.6	-23.3	-	-22.4
Michigan	-9.2	-11.6	-23.3	-60.5	-22.4
Minnesota	-9.3	-11.8	-22.4	91.0	5.2
Mississippi	-12.5	-12.2	-19.1	-57.0	-
Missouri	-6.0	-10.7	-15.5	0.0	-13.2
Montana	-	-14.4	-61.5	-55.4	-
Nebraska	-16.6	-7.1	-31.9	-91.6	-46.5
Nevada	-13.2	-	-	-	-23.2
New Hampshire	-	-39.0	-2.0	-	-19.3
New Jersey	-4.7	-8.9	-20.5	-	-36.5
New Mexico	-9.6	-46.1	-98.4	-67.7	-
New York	-8.2	-7.4	-21.0	-	-38.4
North Carolina	-2.7	-6.3	-0.5	-39.2	-29.1
North Dakota	-9.8	-	-58.2	-31.6	-
Ohio	-8.5	-13.8	-59.2	-8.8	-6.6
Oklahoma	-14.8	-15.3	-52.1	-68.9	-26.2
Oregon	-	-17.4	-26.1	-15.8	-71.4
Pennsylvania	-7.2	-8.9	-11.1	-	-20.7
Rhode Island	-5.4	-6.7	-47.2	-	-20.8
South Carolina	1.7	-13.0	41.4	-	-43.5
South Dakota	-3.8	-	-21.5	-32.7	26.3
Tennessee	-9.5	-29.5	8.2	-34.9	-19.3
Texas	-12.2	-	-	-75.7	-
Utah	-20.0	-7.9	-76.0	-70.1	-
Vermont	-6.5	-13.7	-25.0	-	-29.4
Virginia	-6.4	-10.2	-7.7	-3.9	-11.0
Washington	-9.2	-	-	-60.5	-22.4
West Virginia	-4.6	-6.7	-7.2	-36.4	-20.0
Wisconsin	-9.2	-11.6	-23.3	-60.4	-22.4
Wyoming	-23.1	-	-	-6.5	-
District of Columbia	-10.6	-19.0	-30.4	-	15.1

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

¹ The statistics in this table are for state governments only. They should not be interpreted as state area data (state plus local government tax collections combined).

Note: For information on nonsampling error, see <www.census.gov/govs/www/qtax.html>.

Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.