

Released March 29, 2011

Quarterly Summary of State and Local Government Tax Revenue

TOTAL TAX REVENUE INCREASES FOR FIFTH STRAIGHT QUARTER

2010 Quarter 4

Fourth quarter 2010 (2010:4) tax revenues for state and local governments, as compared with fourth quarter 2009 (2009:4), were up 2.2 percent, marking the fifth consecutive quarter of positive growth. Tax revenue for the quarter totaled \$380.3 billion, compared with \$372.2 billion reported for fourth quarter 2009.

Of the largest tax categories; general sales tax, individual income tax, and corporate income tax showed positive growth, while property tax collections declined for the first time since the first quarter of 2010.

Taxes by Category

Property Tax

Total property tax revenue was \$177.1 billion in the fourth quarter of 2010, a decrease of 2.9 percent from \$182.5 billion in 2009:4. The amount of property tax revenue collected from local governments was \$173.4 billion. The state-collected portion of property tax revenue decreased 1.1 percent to \$3.7 billion, down from \$3.8 billion in 2009:4.

Individual Income Tax

Individual income tax growth was positive for the fourth consecutive quarter and increased 10.1 percent to \$65.9 billion compared with \$59.9 billion in 2009:4. For the calendar year 2010, income tax increased 4.8 percent, up to \$260.8 billion from \$248.9 billion in 2009.

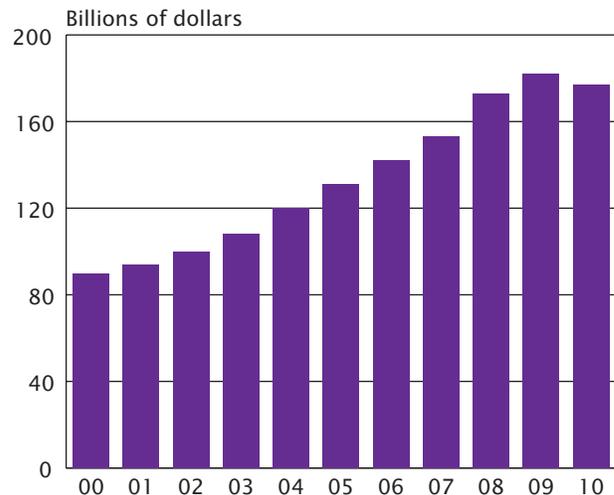
General Sales Tax

General sales tax revenue was up 5.2 percent in the fourth quarter. The amount collected in 2010:4 increased to \$73.8 billion from \$70.1 billion in 2009:4. For the calendar year 2010, general sales tax revenues increased 3.8 percent to \$292.9 billion, up from \$282.1 billion in 2009.

Corporate Income Tax

Corporate income tax increased for the first time since 2009:1, up 14.3 percent after a decline in 9 out of the

Historical Quarter 4 Property Taxes: 2000-2010



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

past 12 quarters. Fourth quarter revenue was \$10.3 billion, up from \$9 billion in 2009:4. Despite the growth in 2010:4, compared with 2009:4 the overall amount of corporate income tax collected in calendar year 2010 dropped 4.9 percent from \$47.9 billion in 2009 to \$45.5 billion.

Other Taxes

Severance taxes collected in the fourth quarter totaled \$2.9 billion, up 11.5 percent from the fourth quarter 2009. Motor fuels sales tax revenue was up 8.2 percent from the fourth quarter of 2009. Tobacco sales tax revenue was up 3.2 percent and alcoholic beverage sales tax revenue was up 4.7 percent when compared with the fourth quarter 2009. Documentary and stock transfer taxes collected in the fourth quarter totaled \$1.4 billion, up 23.2 percent from the same quarter prior year.

For further information on state and local government tax revenue, please contact Governments Division, U.S. Census Bureau, on 1-866-492-0140 or by e-mail at <govs.qtax@census.gov>.

Table 1.

Selected State Government* Tax Revenues: Percentage Change from 2009:4 to 2010:4

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	5.6	10.9	17.6	11.5	23.2
Alabama	5.9	-0.5	-28.4	25.8	8.6
Alaska	-	-	91.2	-33.8	-
Arizona	26.2	13.0	1755.1	16.7	-
Arkansas	7.9	6.1	-50.9	40.9	-17.1
California	0.8	31.0	33.0	0.0	-
Colorado	8.4	7.6	58.2	120.3	-
Connecticut	-4.6	10.0	-25.0	-	-16.3
Delaware	-	7.5	165.1	-	-39.6
Florida	6.0	-	5.4	-7.4	3.1
Georgia	5.0	6.3	51.4	-	-
Hawaii	5.4	11.1	**	-	43.8
Idaho	5.5	6.5	24.5	101.1	-
Illinois	16.3	4.1	83.5	-	-14.2
Indiana	5.3	15.4	8.1	-	-
Iowa	6.0	4.5	-10.8	-	-20.1
Kansas	-0.1	7.8	-27.7	16.0	-
Kentucky	6.1	5.1	19.7	12.2	0.0
Louisiana	6.2	-4.8	-83.4	-5.7	-
Maine	3.5	2.8	58.0	-	-15.1
Maryland	4.1	5.5	-60.1	-	-4.0
Massachusetts	3.2	15.8	1.9	-	22.8
Michigan	-3.4	6.8	-31.6	-6.2	-21.8
Minnesota	3.0	8.1	101.2	**	5.5
Mississippi	1.2	-2.1	-7.5	11.6	-
Missouri	4.1	7.5	-73.3	**	-66.2
Montana	-	14.2	4.0	10.2	-
Nebraska	2.1	6.5	3.3	-10.6	-48.0
Nevada	5.1	-	-	15.5	-9.6
New Hampshire	-	-31.9	12.2	-	-8.6
New Jersey	9.0	0.7	20.4	-	-18.3
New Mexico	9.1	14.0	274.1	12.5	-
New York	12.5	8.0	39.0	-	191.9
North Carolina	0.0	4.7	-47.0	1.5	-12.4
North Dakota	24.3	17.2	247.3	61.2	-
Ohio	6.1	7.0	-92.3	6.0	-
Oklahoma	11.1	6.4	-1.4	11.5	-8.5
Oregon	-	6.1	111.1	9.7	-89.9
Pennsylvania	5.7	4.2	28.2	-	-14.9
Rhode Island	1.2	12.1	-34.1	-	-12.5
South Carolina	2.6	2.7	**	-	-10.1
South Dakota	6.3	-	-82.7	38.9	13.3
Tennessee	4.5	61.5	136.0	33.6	-1.8
Texas	8.3	-	-	72.2	-
Utah	1.4	4.9	-67.2	30.2	-
Vermont	4.2	6.7	38.5	-	-25.7
Virginia	2.7	6.0	-8.9	4.0	4.1
Washington	9.7	-	-	25.6	-9.1
West Virginia	7.2	5.8	28.8	-19.0	-6.4
Wisconsin	2.0	10.8	17.3	11.5	-4.1
Wyoming	12.7	-	-	200.2	-
Washington, D.C.	8.8	8.5	-14.0	-	19.6

- Represents zero or rounds to zero.

* 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).

** The percentage change is undefined because the value has changed from a negative to a positive between 2009:4 and 2010:4.

Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue. The data in this table are not subject to sampling error. For information on nonsampling error, see <www.census.gov/govs/www/qtax.html>. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.