State Government Tax Collections Summary Report: 2011

Governments Division Briefs

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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 in 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, 2011.[1] Specifically, the data in this report cover tax collections from the 50 state governments based on information collected from the 2011 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 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."[2] There are 25 tax classifications, which fall into five broad categories including:[3]

Did You Know?

Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an individual income tax.

- 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 therefrom, 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.
- 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 2011 fiscal year. Forty-six of the fifty state governments had a fiscal year that ran from July 1, 2010 to June 30, 2011. 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.

[1] 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 <www.census.gov/govs/index.html>.

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

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

U.S. Department of Commerce
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STATE GOVERNMENT TAX COLLECTIONS SUMMARY

State government tax collections totaled $763.7 billion in fiscal year 2011, up 8.9 percent from the $701.6 billion collected in fiscal year 2010. Although 2011 total state revenue figures have yet to be released, in 2010 total state tax collection accounted for 34.5 percent of the total state government revenue.

In 2011, all 50 states reported a positive increase over the previous year's total tax collections, up from 11 states in 2010. The explanation for each state's year-to-year increases vary. For example, in the case of Alaska, increased tax revenue was largely due to strength in severance tax revenues, which are taxes imposed for the extraction of natural resources. Whereas, Florida's revenue increase was largely driven by sales and gross receipts tax.

Table 1.
2011 Annual Survey of State Tax Collections: Year-to-Year Percent Change

State	Total tax percent change
FY11 increases 10 percent or greater	
North Dakota	44.5
Alaska	22.4
California	17.4
Illinois	15.3
New Mexico	15.1
Wyoming	14.1
Idaho	10.5
Colorado	10.4
Minnesota	10.1

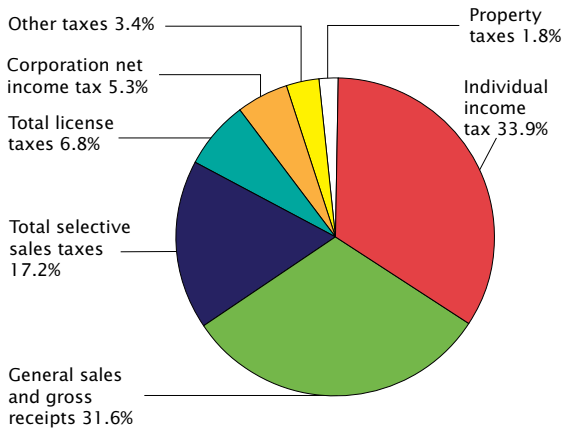
Source: U.S. Census Bureau, 2011 State Government Tax Collections.

In fiscal year 2011, nine states experienced an increase of 10.0 percent or greater in year-to-year tax collections (Table 1). In fiscal year 2010, no state increased by more than 10.0 percent and five states actually decreased by 10.0 percent or more. North Dakota and Alaska experienced the largest increases in fiscal year 2011 at 44.5 percent and 22.4 percent, respectively.

The majority of states with year-to-year positive growth were affected by increases in revenue categories such as sales and gross receipts and individual income tax: Colorado, North Dakota, Nevada, Texas, and Wyoming were exceptions. For these states, a 105.3 percent, 65.8 percent, 49.0 percent, 54.1 percent, and 44.8 percent increase in severance tax revenue, respectively, was the largest category to increase.

At $259.1 billion, individual income tax remained the single largest source of state government tax revenues in 2011, up 9.8 percent nationally from 2010 (Figure 1). General sales and gross receipts taxes accounted for $240.9 billion, an increase of 8.3 percent from 2010. Corporation net income tax increased 9.4 percent in 2011, following a 6.5 percent decrease in 2010. Since 1992, the distribution of state tax collections by tax category has remained relatively constant, with individual income tax 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 2011, individual income tax was the largest revenue source in the Northeast, West, and Midwest regions, while general sales and gross receipts tax was the largest contributor to tax revenue in the South region.

Figure 1.
Total State Tax Collections by Category



Source: U.S. Census Bureau, 2011 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, and selective sales, such 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 2011, Alaska and Wyoming's severance taxes accounted for 76.5 percent and 42.4 percent of their total tax collections, respectively; whereas 15 out of the 50 states do not collect or impose any severance taxes.[4] 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,

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

Texas, Washington, and Wyoming) exclude corporate 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.[5]

Did You Know?

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

GENERAL SALES AND GROSS RECEIPTS

General sales taxes totaled $240.9 billion in 2011, increasing 8.3 percent from 2010. This increase followed consecutive decreases of 1.9 percent in 2010 and 5.6 percent in 2009 in general sales tax collections. Forty-eight of the fifty states reported general sales tax increases. Only South Carolina and Virginia showed decreases of 1.4 percent and 2.3 percent, respectively. In 2011, the South region collected the largest amount of general sales tax at $85.7 billion. In comparison, the West, Midwest, and Northeast reported general sales tax at $65.8 billion, $50.4 billion, and $39.0 billion, respectively. In 2011, all four regions experienced a year-to-year increase in general sales tax revenue, with the West increasing 14.7 percent, the Northeast increasing 7.3 percent, the Midwest increasing 6.0 percent, and the South increasing 5.5 percent.

SELECTIVE SALES AND GROSS RECEIPTS

Selective sales taxes totaled $131.4 billion, an increase of 9.4 percent from 2010. Motor fuels sales taxes, the largest share of selective sales taxes, increased 8.9 percent, to $39.9 billion. In 2011, 40 states reported a positive increase in motor fuels tax, compared with 34 states in 2010. The increase in 2011 resulted in the second consecutive motor fuels tax national increase, following consecutive decreases in 2008 and 2009.

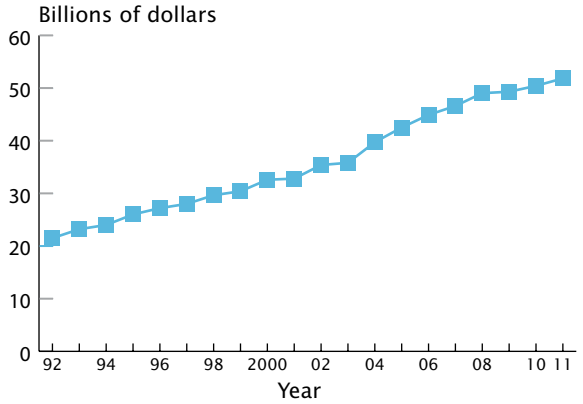
Nationally, tobacco products sales taxes continued to increase in 2011, up 2.5 percent to $17.3 billion. This increase follows a 0.9 percent decrease in 2010. Alcoholic beverage sales taxes also increased in 2011, registering a 4.1 percent growth, to $5.7 billion. Insurance premiums sales taxes increased 3.8 percent, to $16.4 billion in 2011. This follows a 5.3 percent increase in insurance premiums sales tax in 2010.

LICENSE TAXES

License taxes totaled $51.8 billion, an increase of 2.8 percent from 2010 (Figure 2). Revenue from motor vehicle license taxes made up the largest share of total license taxes, at $21.8 billion in 2011. All four regions reported an increase in motor vehicle licenses in 2011. Corporation licenses accounted for roughly one-fifth of total license taxes at $10.0 billion in 2011, reflecting a 1.0 percent increase from 2010. The 2011 increase in corporation licenses follows a decrease in 2010, the first decrease in over 16 years of increases prior to 2009.

The subcategory of amusement licenses includes licenses on any amusement business, including one-time casino start-up fees and annual license obligations. In 2011, amusement licenses decreased 28.1 percent nationally, to $453.7 million. This follows a 12.0 percent decrease in 2010. Year-to-year variation is largely a result of new amusement legislation and multi-year amusement licenses.

Figure 2.
Total License Taxes: 1992–2011



Source: U.S. Census Bureau, 2011 State Government Tax Collections.

INCOME TAX COLLECTIONS

Individual income tax comprised 33.9 percent of total state tax revenue in 2011, increasing 9.8 percent, following two consecutive decreases in individual income tax revenue in 2009 and 2010. Forty-two of the forty-three states that administer an individual income tax reported an increase in 2011, a primary explanation for the increase in total state government tax collections.[6] North Dakota,

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

[6] Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an individual income tax.

Illinois, Arizona, and Indiana reported the sharpest percentage increase in individual income tax in 2011, increasing 42.6 percent, 31.9 percent, 18.5 percent, and 18.5 percent from 2010, respectively. Only Hawaii, at –18.4 percent, had an individual income tax revenue decrease in 2011. This decrease was due to their withholding tax refunds from fiscal year 2010 until 2011. Although net income tax collections decreased in Hawaii, gross income tax collections increased in 2011. All four regions experienced an increase in individual income tax revenue, with the Midwest experiencing the largest percentage increase (15.6 percent), followed by the West, the South, and the Northeast at 10.3 percent, 8.5 percent, and 6.4 percent, respectively.

Corporation net income tax increased 9.4 percent to $40.2 billion following 3 consecutive years of decline. Additionally, of the 46 states that impose a corporation net income tax, 23 states had an increase of 10.0 percent or greater in 2011, contrasting with the 20 states that had a decrease larger than 10.0 percent in 2010 and 39 states with a decrease larger than 10.0 percent in 2009.[7]

PROPERTY TAX

Although property taxes are primarily a local government tax, 36 state governments impose property taxes, which include any tax imposed on the ownership of property measured by its value, whether it is real property or personal property, whether automobiles, stock, land, etc.[8] 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 statewide. Property taxes at the state government level accounted for 1.8 percent of total state government tax revenues in 2011, compared with property taxes accounting for 71.5 percent of total local government tax revenue in the 2007 Census of Governments. State-level receipt of property taxes were one of the few categories that decreased in 2011, down 2.3 percent to $13.9 billion.

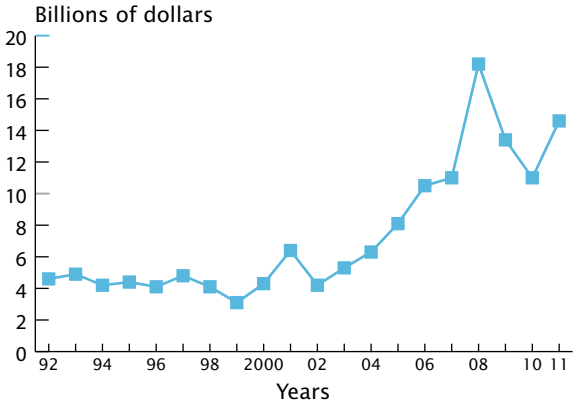
OTHER TAXES

Other taxes totaled $26.2 billion in 2011, an increase of $4.8 billion from 2010. Severance taxes accounted for 56.0 percent of the total other taxes category in 2011 and were up 31.1 percent from 2010. This increase followed 2 consecutive years of severance tax declines, which followed 7 consecutive years of increasing severance tax revenue (Figure 3). Additionally, documentary and stock transfer revenue, and revenue from mortgages, deeds, and securities, increased 9.1 percent in 2011, following a 14.0 percent decrease in 2010. Death and gift taxes increased 15.4 percent in 2011.

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

[8] 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 impose property taxes.

Figure 3.
Total Severance Taxes: 1992–2011



Source: U.S. Census Bureau, 2011 State Government Tax Collections.

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 solely by oil and gas companies that operate within the state and not the citizens of the state, thus a per capita figure is not reflecting the true burden upon the citizens. In each of these instances, per capita should be interpreted not as a burden on the citizen, but rather 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.[9]

These data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions from direct comparisons of tax revenue amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments.[10] 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.[11]

OVERALL UNIT RESPONSE RATE

The overall Unit Response Rate to the 2011 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.[12]

TOTAL QUANTITY RESPONSE RATE (TQRR)

The TQRR 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 TQRR for key items.

[9] For additional information, see <www.census.gov/govs/statetax/data_collection.html>.

[10] For additional information, see <www.census.gov/govs/statetax/population_of_interest.html>.

[11] For additional information, see <www.census.gov/govs/statetax/data_processing.html>.

[12] For additional information, see <www.census.gov/govs/statetax/data_quality.html>.

Table 2.
2011 Annual Survey of State Tax Collections: Total Quantity Response Rates (TQRR)
(In percent)

Tax classification	TQRR
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	100.0
Alcoholic beverage license	98.2
Amusement license	100.0
Corporation license	99.5
Hunting and fishing license	97.0
Motor vehicle license	100.0
Motor vehicle operators license	100.0
Public utility license	100.0
Occupation and business licenses, NEC	98.9
Other licenses	97.9
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, 2011 State Government Tax Collections.

The total quantity response rate for 2011 tax classifications is provided in Table 2.

CONTACT INFORMATION

For additional information on State Government Tax Collections data, please visit us at <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> with any inquiries about the data.

Appendix Table A-1.

2011 Totals for Selected State Governments Tax Revenues

(Thousand of dollars)

State and U.S. summary	Total general sales tax	Individual income tax	Corporation net income tax	Severance tax	Documentary and stock transfer tax
United States	**240,894,637**	**259,144,052**	**40,196,036**	**14,692,766**	**4,638,670**
Alabama	2,174,639	2,795,906	301,178	115,975	31,901
Alaska	–	–	720,733	4,238,789	0
Arizona	4,462,557	2,863,658	560,236	40,237	0
Arkansas	2,736,946	2,270,383	376,874	79,656	23,180
California	37,410,974	50,508,441	9,613,594	31,879	0
Colorado	2,173,882	4,540,586	383,513	146,690	0
Connecticut	3,252,123	6,469,246	672,816	60	93,358
Delaware	–	962,321	322,537	–	50,054
Florida	19,353,000	–	1,869,870	59,020	1,339,280
Georgia	5,080,777	7,658,782	670,410	–	11,636
Hawaii	2,495,807	1,247,291	67,859	–	48,593
Idaho	1,187,070	1,169,247	170,214	7,787	0
Illinois	7,420,829	11,225,000	1,851,000	–	37,993
Indiana	6,269,721	4,583,977	717,207	1,825	0
Iowa	2,232,028	2,851,449	250,272	–	11,245
Kansas	2,487,499	2,720,819	246,518	122,152	0
Kentucky	2,896,252	3,417,779	516,523	342,320	3,279
Louisiana	2,812,804	2,403,956	196,732	729,260	0
Maine	1,010,241	1,420,982	208,997	–	19,619
Maryland	3,896,700	6,644,962	775,845	–	125,140
Massachusetts	4,920,521	11,597,152	1,931,571	–	166,840
Michigan	9,477,156	6,391,544	719,890	80,423	128,011
Minnesota	4,657,395	7,482,396	1,003,657	27,618	153,456
Mississippi	2,932,859	1,447,751	353,057	112,326	0
Missouri	2,972,654	4,534,346	323,593	5	10,802
Montana	–	812,629	123,985	278,372	0
Nebraska	1,385,363	1,721,548	154,945	4,440	10,340
Nevada	2,931,547	–	–	272,240	55,557
New Hampshire	–	83,475	583,063	–	83,577
New Jersey	8,144,397	10,617,034	2,216,438	–	283,209
New Mexico	1,880,400	1,066,200	229,800	804,586	0
New York	11,581,018	36,209,216	4,015,628	–	692,143
North Carolina	6,185,008	9,869,492	1,092,078	1,610	31,733
North Dakota	776,378	433,116	160,640	1,883,816	0
Ohio	7,767,709	8,820,082	237,205	11,197	0
Oklahoma	2,177,458	2,385,413	353,972	830,662	10,875
Oregon	–	5,493,119	468,606	13,199	2,028
Pennsylvania	8,951,757	9,831,427	1,978,061	–	328,900
Rhode Island	824,507	1,016,217	147,989	–	6,547
South Carolina	2,793,683	2,907,731	216,082	–	28,590
South Dakota	808,091	–	15,208	10,596	190
Tennessee	6,186,336	189,518	1,068,573	2,355	120,960
Texas	21,793,858	–	–	2,677,604	0
Utah	1,843,856	2,298,220	247,661	101,665	0
Vermont	325,622	556,013	105,077	–	26,564
Virginia	3,460,741	9,530,628	798,404	1,923	290,789
Washington	10,580,395	–	–	26,706	368,618
West Virginia	1,210,255	1,665,885	307,278	585,992	8,108
Wisconsin	4,109,019	6,429,115	850,647	5,631	35,555
Wyoming	862,805	–	–	1,044,150	0

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

Source: 2011 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 <www2.census.gov/govs/statetax/2011stcmethodology.pdf>.

Appendix Table A-2

2011 Largest State Government Tax Revenue Categories, by Region

(Thousand of dollars)

Region	General sales and gross receipts, 2011	General sales and gross receipts, 2010	General sales and gross receipts, percent difference	Individual income, 2011	Individual income, 2010	Individual income, percent difference
MIDWEST	**50,363,842**	**47,528,429**	**6.0**	**57,193,392**	**49,486,640**	**15.6**
Illinois	7,420,829	6,859,971	8.2	11,225,000	8,510,000	31.9
Indiana	6,269,721	5,941,044	5.5	4,583,977	3,868,093	18.5
Iowa	2,232,028	2,121,842	5.2	2,851,449	2,650,037	7.6
Kansas	2,487,499	2,150,270	15.7	2,720,819	2,687,542	1.2
Michigan	9,477,156	9,259,016	2.4	6,391,544	5,488,962	16.4
Minnesota	4,657,395	4,426,608	5.2	7,482,396	6,458,111	15.9
Missouri	2,972,654	2,919,117	1.8	4,534,346	4,326,507	4.8
Nebraska	1,385,363	1,306,702	6.0	1,721,548	1,514,831	13.6
North Dakota	776,378	603,740	28.6	433,116	303,764	42.6
Ohio	7,767,709	7,253,496	7.1	8,820,082	7,886,802	11.8
South Dakota	808,091	742,363	8.9	–	–	–
Wisconsin	4,109,019	3,944,260	4.2	6,429,115	5,791,991	11.0
NORTHEAST	**39,010,186**	**36,366,955**	**7.3**	**77,800,762**	**73,108,009**	**6.4**
Connecticut	3,252,123	3,145,579	3.4	6,469,246	5,768,846	12.1
Maine	1,010,241	989,645	2.1	1,420,982	1,303,370	9.0
Massachusetts	4,920,521	4,625,682	6.4	11,597,152	10,128,035	14.5
New Hampshire	–	–	–	83,475	82,365	1.3
New Jersey	8,144,397	7,898,165	3.1	10,617,034	10,322,943	2.8
New York	11,581,018	10,568,466	9.6	36,209,216	34,751,382	4.2
Pennsylvania	8,951,757	8,029,797	11.5	9,831,427	9,352,287	5.1
Rhode Island	824,507	798,481	3.3	1,016,217	909,674	11.7
Vermont	325,622	311,140	4.7	556,013	489,107	13.7
SOUTH	**85,691,316**	**81,244,410**	**5.5**	**54,150,507**	**49,928,907**	**8.5**
Alabama	2,174,639	2,097,434	3.7	2,795,906	2,589,249	8.0
Arkansas	2,736,946	2,615,290	4.7	2,270,383	2,091,082	8.6
Delaware	–	–	–	962,321	853,107	12.8
Florida	19,353,000	18,537,000	4.4	–	–	–
Georgia	5,080,777	4,864,691	4.4	7,658,782	7,016,412	9.2
Kentucky	2,896,252	2,794,057	3.7	3,417,779	3,154,488	8.3
Louisiana	2,812,804	2,579,946	9.0	2,403,956	2,286,500	5.1
Maryland	3,896,700	3,753,778	3.8	6,644,962	6,200,292	7.2
Mississippi	2,932,859	2,849,099	2.9	1,447,751	1,352,481	7.0
North Carolina	6,185,008	5,856,993	5.6	9,869,492	9,133,689	8.1
Oklahoma	2,177,458	1,968,309	10.6	2,385,413	2,224,783	7.2
South Carolina	2,793,683	2,833,839	–1.4	2,907,731	2,673,000	8.8
Tennessee	6,186,336	6,130,877	0.9	189,518	172,459	9.9
Texas	21,793,858	19,663,374	10.8	–	–	–
Virginia	3,460,741	3,543,210	–2.3	9,530,628	8,659,470	10.1
West Virginia	1,210,255	1,156,513	4.6	1,665,885	1,521,895	9.5
WEST	**65,829,293**	**57,403,164**	**14.7**	**69,999,391**	**63,470,845**	**10.3**
Alaska	–	–	–	–	–	–
Arizona	4,462,557	4,409,603	1.2	2,863,658	2,416,324	18.5
California	37,410,974	31,197,154	19.9	50,508,441	45,646,436	10.7
Colorado	2,173,882	2,039,414	6.6	4,540,586	4,089,948	11.0
Hawaii	2,495,807	2,316,434	7.7	1,247,291	1,527,790	–18.4
Idaho	1,187,070	1,126,671	5.4	1,169,247	1,068,754	9.4
Montana	–	–	–	812,629	714,814	13.7
Nevada	2,931,547	2,559,489	14.5	–	–	–
New Mexico	1,880,400	1,718,795	9.4	1,066,200	956,600	11.5
Oregon	–	–	–	5,493,119	4,945,538	11.1
Utah	1,843,856	1,638,906	12.5	2,298,220	2,104,641	9.2
Washington	10,580,395	9,607,285	10.1	–	–	–
Wyoming	862,805	789,413	9.3	–	–	–

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

Source: 2011 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 <www2.census.gov/govs/statetax/2011stcmethodology.pdf>.