

Quarterly Summary of State and Local Government Tax Revenue

TAX REVENUE INCREASES FOR SECOND STRAIGHT QUARTER

2010 Quarter 1

First quarter 2010 (2010:1) tax revenues for state and local governments, as compared with first quarter 2009 (2009:1), were up 0.82 percent, marking the second consecutive quarter of positive growth. Tax revenue for the quarter totaled \$299.1 billion compared with \$296.7 billion reported for 2009:1.

Of the largest tax categories, general sales tax and individual income tax increased; while corporate income tax declined in the first quarter. Documentary and stock transfer taxes—taxes on the registration of mortgages and securities—increased for the first time in 15 consecutive quarters.

Taxes by Category

Property Tax

Total property tax revenue was \$107.7 billion in 2010:1. Local governments collected \$105.5 billion in total property tax revenue. The state-collected portion of property tax revenue increased 30.8 percent to \$2.2 billion, up from \$1.7 billion in 2009:1.

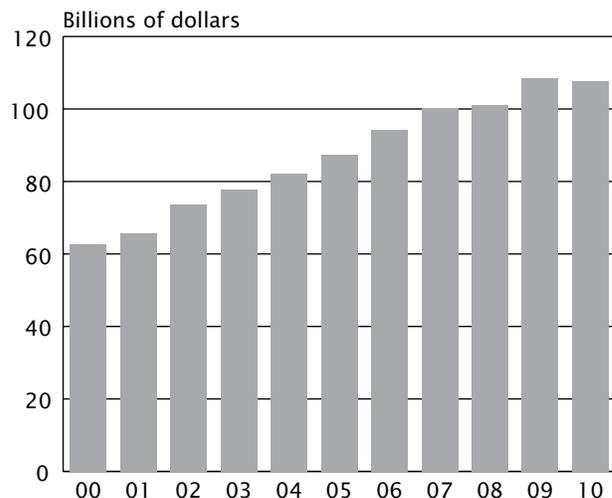
Individual Income Tax

Individual income tax growth was positive for the first time in six quarters, increasing by 2.8 percent from the same quarter the previous year. Revenue in 2010:1 was \$58.2 billion, up from \$56.7 billion in 2009:1.

General Sales Tax

General sales tax growth also saw gains for the first time in six quarters, growing by 0.3 percent. General sales tax revenue rose to \$69.9 billion from \$69.7 billion in 2009:1. General sales tax collection remains below the 2006 level of \$75.3 billion.

Historical Quarter 1 Property Taxes: 2000–2010



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

Corporate Income Tax

Corporate income tax growth declined in 2010:1, down 5.4 percent, marking 7 quarters of decline out of the past 10 quarters. Revenue in 2010:1 was \$10.1 billion, down from \$10.6 billion in 2009:1.

Other Taxes

Severance taxes collected in 2010:1 totaled \$2.9 billion, an increase of 41.9 percent from 2009:1. Motor fuels sales tax revenue declined 2.1 percent from 2009:1, the seventh quarter of decline in eight quarters. Tobacco sales tax grew 2.7 percent, and alcoholic beverage sales tax revenue was up 0.1 percent when compared with 2009:1. Documentary and stock transfer taxes collected in 2010:1 totaled \$950.1 million, up 8.4 percent from the same quarter the previous year.

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

Table 1.

Selected State Government Tax Revenues: Percentage Change From 2009:1 to 2010:1¹

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	0.4	2.5	-0.6	41.9	8.4
Alabama	-2.1	-8.8	-26.8	-22.8	-19.3
Alaska	-	-	485.7	337.2	-
Arizona	-8.6	-8.7	29.3	0.0	-
Arkansas	-3.9	-10.7	34.3	145.3	-1.2
California	15.4	23.0	0.0	0.0	-
Colorado	-2.5	-5.8	1,846.8	-64.9	-
Connecticut	-6.0	-2.2	27.2	-	15.3
Delaware	-	-17.5	-19.1	-	-10.5
Florida	-2.7	-	-0.2	-11.1	5.5
Georgia	-7.1	-12.7	31.2	-	-
Hawaii	2.2	61.4	132.2	-	126.0
Idaho	-2.8	-6.9	-39.3	18.3	-
Illinois	-3.3	-7.5	-6.8	-	64.7
Indiana	-1.9	-5.2	-202.5	-	-
Iowa	-5.8	-7.9	-5.9	-	-6.6
Kansas	-5.5	-8.2	9.9	30.7	-
Kentucky	-1.4	1.8	-2.1	-11.7	0.0
Louisiana	-19.2	-54.2	-119.9	9.8	-
Maine	1.7	8.9	90.3	-	18.8
Maryland	-4.2	-14.0	-0.3	-	30.0
Massachusetts	25.7	-2.9	-5.2	-	31.5
Michigan	26.6	-61.5	57.5	183.4	-125.8
Minnesota	3.8	-9.7	0.2	-24.4	-1.1
Mississippi	-5.3	-20.9	9.8	36.9	-
Missouri	-4.3	-21.5	-213.3	-100.0	-4.3
Montana	-	-28.5	-4.9	15.5	-
Nebraska	-15.0	-9.4	24.2	-94.1	17.0
Nevada	0.1	-	-	-	-12.3
New Hampshire	-	-5.4	-5.2	-	12.0
New Jersey	-1.9	-0.9	141.0	-	4.5
New Mexico	1.3	-23.6	-75.1	-28.8	-
New York	0.1	23.1	-3.5	-	30.1
North Carolina	23.8	2.2	9.6	-15.8	0.2
North Dakota	-0.3	-18.7	-1.0	151.1	-
Ohio	2.1	-6.9	-52.0	-2.5	-
Oklahoma	-9.2	-1.0	-61.6	45.5	-7.1
Oregon	-	-4.7	247.5	163.8	-3.4
Pennsylvania	-1.0	-2.6	-3.1	-	-1.8
Rhode Island	-2.0	12.5	23.6	-	6.6
South Carolina	-3.0	-25.2	-47.1	-	50.3
South Dakota	-4.4	-	-43.8	49.0	0.0
Tennessee	-3.0	-14.0	-5.5	39.0	-8.4
Texas	-10.5	-	-	21.3	-
Utah	-5.4	-5.5	84.1	31.7	-
Vermont	-3.6	-15.7	-22.8	-	-38.8
Virginia	-7.0	4.2	-21.8	-7.7	-12.2
Washington	-2.3	-	-	-29.9	3.8
West Virginia	1.2	-3.3	-37.1	1.6	-15.5
Wisconsin	-3.9	-38.4	108.9	-129.1	17.2
Wyoming	-44.5	-	-	-26.2	-
District of Columbia	-9.4	-6.8	10.0	-	40.5

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

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