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Quarterly Summary of State and Local Government Tax Revenue

TAX REVENUE INCREASES FOR SIXTH STRAIGHT QUARTER

2011 Quarter 1

First quarter 2011 (2011:1) tax revenues for state and local governments, as compared with first quarter 2010 (2010:1), were up 4.7 percent, marking the sixth consecutive quarter of positive year over year growth. Tax revenue for the quarter totaled \$321.6 billion, compared with the \$307.2 billion reported for the first quarter of 2010.

Of the largest tax categories general sales tax, individual income tax, and corporate income tax showed positive growth over the same quarter 2010. First quarter property tax declined for the third time since the first quarter of 2009.

Taxes by Category

Property Tax

Total state and local property tax revenue was \$113.3 billion in the first quarter of 2011, a decrease of 1.7 percent from \$115.3 billion in 2010:1. Local governments collected \$111.3 billion of total property tax revenue, a decrease of 1.7 percent from the same quarter in 2010.

Individual Income Tax

Individual income tax growth was positive for the fifth consecutive quarter compared to the same quarter of previous years. State and local individual income revenue in 2011:1 was \$64.4 billion, up from \$57.5 billion in 2010:1.

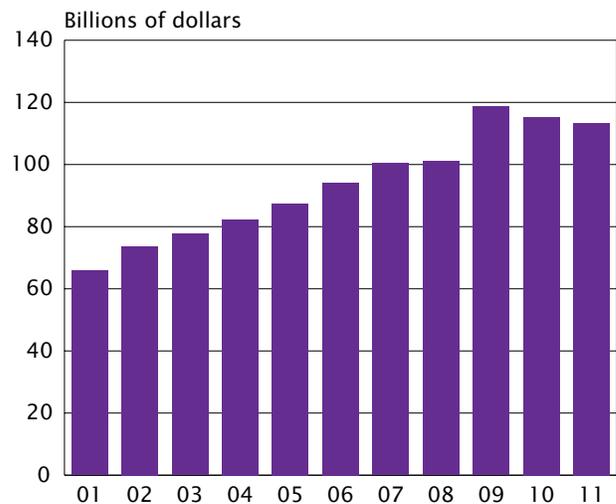
General Sales Tax

General sales tax revenue rose 5.8 percent to \$73.7 billion from \$69.7 billion in 2010:1. General sales tax collection remains below the first quarter 2007 level of \$74.7 billion.

Corporate Income Tax

Corporate income tax revenue grew by 6.3 percent in 2011:1 from the same period in the prior year.

Historical Quarter One Property Taxes: 2001-2011



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

Revenue for the first quarter was \$10.8 billion, up from \$10.1 billion in 2010:1.

Other Taxes

Severance taxes (tax on the extraction of natural resources) collected in the first quarter totaled \$3.5 billion, up 21.0 percent from the first quarter 2010. Motor fuels sales tax revenue was up 9.9 percent from the first quarter of 2010. Tobacco sales tax was up 2.5 percent and alcoholic beverage sales tax revenue was up 3.0 percent, when compared with first quarter 2010. Documentary and stock transfer taxes collected in the first quarter totaled \$1.1 billion, up 13.6 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 at (866) 492-0140 or by e-mail at <govs.qtax@census.gov>.

Table 1.

Selected State Government* Tax Revenues: Percentage Change From 2010:1 to 2011:1

| State | General sales tax | Individual income tax | Corporate net income tax | Severance tax | Documentary and stock transfer tax |
|--------------------------------|-------------------|-----------------------|--------------------------|---------------|------------------------------------|
| United States | 6.3 | 12.8 | 5.5 | 21.0 | 13.5 |
| Alabama | 4.3 | 6.1 | -35.6 | 13.8 | 19.6 |
| Alaska | (X) | (X) | -44.9 | 25.5 | (X) |
| Arizona | -14.6 | 56.7 | -14.6 | 456.0 | (X) |
| Arkansas | 0.9 | 16.6 | 1.6 | 8.0 | 7.1 |
| California | -3.1 | 12.1 | -7.8 | 0.0 | (X) |
| Colorado | 10.2 | 18.2 | 27.7 | 88.2 | (X) |
| Connecticut | 8.5 | 13.5 | 31.7 | 0.0 | -1.2 |
| Delaware | (X) | 7.7 | 176.9 | (X) | 24.2 |
| Florida | 6.5 | (X) | 9.1 | 27.6 | 13.6 |
| Georgia | 6.3 | 9.9 | 8.7 | (X) | (X) |
| Hawaii | 6.8 | -33.4 | -85.6 | (X) | -6.2 |
| Idaho | 14.3 | 27.2 | 262.2 | -11.7 | (X) |
| Illinois | 8.6 | 39.2 | 5.0 | (X) | 11.6 |
| Indiana | 7.2 | 18.9 | (X) | (X) | (X) |
| Iowa | 8.6 | 9.5 | -15.5 | (X) | 11.6 |
| Kansas | 6.3 | 9.9 | 8.7 | 7.0 | (X) |
| Kentucky | 3.6 | 10.6 | 31.0 | 9.4 | 0.0 |
| Louisiana | 13.7 | 41.9 | (X) | 1.2 | (X) |
| Maine | 4.1 | 21.0 | -0.6 | (X) | 30.3 |
| Maryland | 5.9 | 12.8 | 10.7 | (X) | -7.0 |
| Massachusetts | 2.4 | 10.4 | -0.1 | (X) | 18.8 |
| Michigan | 14.8 | 110.2 | 110.3 | -8.7 | 522.5 |
| Minnesota | 4.1 | 30.0 | 30.2 | -5.4 | 5.1 |
| Mississippi | 2.6 | -2.1 | 14.8 | 10.1 | (X) |
| Missouri | 2.5 | 10.5 | (X) | (X) | 965.7 |
| Montana | (X) | 14.2 | 40.1 | 2.5 | (X) |
| Nebraska | 3.6 | 27.3 | -4.2 | 102.9 | 20.8 |
| Nevada | 6.8 | (X) | (X) | 62.5 | -6.6 |
| New Hampshire | (X) | -17.0 | -1.9 | (X) | 12.6 |
| New Jersey | 7.9 | 10.9 | -17.0 | (X) | 66.5 |
| New Mexico | 6.6 | 31.1 | 544.7 | 1.0 | (X) |
| New York | 12.5 | 3.2 | 5.9 | (X) | 14.0 |
| North Carolina | 0.4 | 5.9 | -25.9 | 14.0 | 6.6 |
| North Dakota | 37.8 | 49.3 | 2.0 | 71.7 | (X) |
| Ohio | 20.8 | 17.4 | 25.5 | 5.6 | (X) |
| Oklahoma | 11.1 | 4.9 | 194.6 | 0.7 | 8.0 |
| Oregon | (X) | 20.6 | 12.9 | -57.8 | -55.2 |
| Pennsylvania | 3.6 | 7.7 | 2.8 | (X) | 13.6 |
| Rhode Island | 2.1 | 7.1 | 8.3 | (X) | -4.6 |
| South Carolina | 0.2 | 39.6 | 63.4 | (X) | -0.3 |
| South Dakota | 11.1 | (X) | -30.3 | 37.2 | 17.6 |
| Tennessee | 5.6 | 10.7 | -8.8 | -10.0 | 4.6 |
| Texas | 10.1 | (X) | (X) | 21.6 | (X) |
| Utah | 15.0 | 14.6 | -15.1 | -6.3 | (X) |
| Vermont | 4.8 | 25.0 | -6.4 | (X) | 157.2 |
| Virginia | 10.0 | 13.2 | 123.4 | -1.6 | 5.4 |
| Washington | 6.0 | (X) | (X) | 12.7 | -1.2 |
| West Virginia | 4.8 | 10.3 | 73.9 | 11.0 | 14.8 |
| Wisconsin | 3.9 | 40.9 | -1.5 | (X) | -2.5 |
| Wyoming | 21.2 | (X) | (X) | 11.2 | (X) |
| Washington, DC | 4.8 | 11.5 | -10.9 | (X) | 56.0 |

* 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).

(X) Indicates that a state does not collect this type of tax.

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.