

Modernization of the Annual Survey of State Government Tax Collections

National Tax Association
Annual Conference
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U S C E N S U S B U R E A U

Helping You Make Informed Decisions

Discussion Outline

- Tax Survey Distinctions
- History and Background
- Methodology and Collection
- Data Quality - Current Processing and Operations
- Dissemination – Revisions and Data Products
- Plans for the Future

History and Background

- Historical STC
 - Line item detail of tax category
 - National summary reports
- Call from CNSTAT
 - Content
 - IT infrastructure
 - Dissemination and outreach
- Data User Workshops

Tax Survey Distinctions

STC

- Provide tax detail
- State government level data
- References states' fiscal year
- Annual revision, two years from the current

QTax

- Tax indicator
- State and local level data
- References calendar quarters; point in time
- Quarterly revision, seven quarters from the current

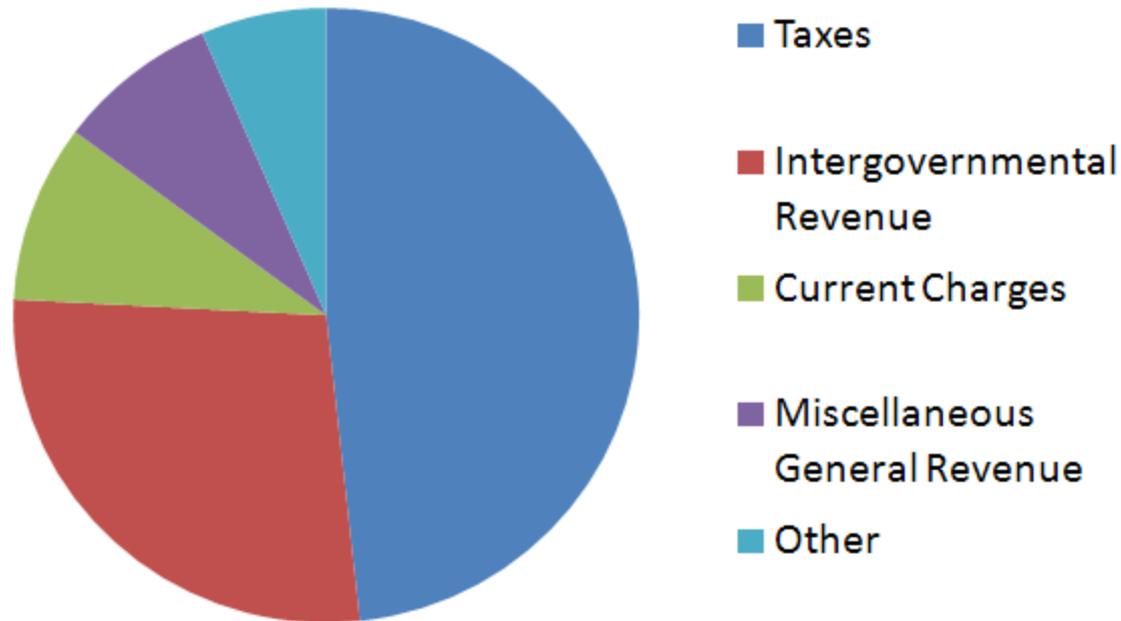
State Government Tax Collections

- The most current and nationally consistent annual tax data series
- Summary of taxes collected by each state for up to 25 tax categories
- First comprehensive look at the fiscal condition of states

State Government Finance

In 2008 total state tax collection accounted for 46.6 percent of the total state government revenue

2008 State Government Revenue



State Government Tax Collection Methodology

- 25 Tax Categories
 - Defined as compulsory contributions exacted by the government for public purpose
- 50 State Government Coverage
- Independent Collection From QTax
 - Data collection from all tax-collecting entities within the state
 - Several collection methods used including direct response, administrative records, and supplementary sources

Survey Cycle

- November 2010
 - Request FY10 data
 - Release FY09 revisions
- November 2010 – February 2011
 - Process FY10 data
- March 2011
 - Release FY10 data
 - Release FY09/FY08 revisions

Data Quality – Tax Research

To ensure complete and accurate coverage of taxes for all state governments

In 2009 research included:

- Cap and Trade Auction Permits
- Blue Sky Filing Fees
- Medical Provider Fees

Data Quality – Response Rates

Overall Unit Response Rate (URR):

- 2009 URR was 82.0 percent
- 2008 URR was 64.0 percent

Total Quantity Response Rate (TQRR)

- 2009 TQRR was 100.0 percent for 24 out of 25 tax categories
- 2009 ‘Occupational and Business Licenses’ (T28) was 99.4 percent

Dissemination – Summary Reports and Press Releases

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FOR IMMEDIATE RELEASE: MONDAY, MARCH 30, 2009

State Tax Collections Reach Nearly \$782 Billion in 2008

State government tax collections totaled \$781.8 billion in fiscal year 2008, a \$24.5 billion (3.2 percent) increase from 2007, the U.S. Census Bureau reported today.

According to data from the 2008 *Annual Survey of State Government Tax Collections*, taxes on individual income were \$280.7 billion, up 5.1 percent, general sales taxes were \$240.6 billion, up 0.9 percent, and corporation net income taxes were \$51.8 billion, down 2.5 percent. These taxes made up 73.3 percent of all state tax collections nationally.

Severance taxes – imposed for removal of natural resources (e.g., oil, gas, coal, timber, fish, etc.) – were up \$7.2 billion, or 65.3 percent, with the largest increases in the West and South. Documentary and stock transfer taxes – incurred when recording, registering or transferring documents, such as mortgages, deeds or securities – were down \$2.9 billion, or 24.5 percent, with the largest decrease in the South.

These files and tables contain annual statistics on the fiscal year tax collections of all 50 state governments, including receipts from licenses and compulsory fees. Tax revenues also include related penalty and interest receipts of the governments.

Release Information

CB09-50

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Released March 2010, Revised May 2010

State Government Tax Collections in 2009

Total State Tax Collections See Decline in 2009

State tax collections totaled \$715.2 billion in fiscal year 2009, down 8.5 percent from the \$781.6 billion collected in fiscal year 2008. Although fiscal year 2009 state revenue figures have yet to be released, in 2008 total state tax collection accounted for 48.2 percent of the total state government revenue.

In fiscal year 2009 five states reported a positive increase over the previous year's tax collections. The reasons for each state's year-to-year increases vary, for example in the case of Wyoming and North Dakota increased tax revenue was largely due to strength in severance tax revenues, which are taxes imposed for the extraction of natural resources measured by value

in 2008. The majority of these states reported decreases across the board and particularly in major revenue categories such as sales and gross receipts and individual income tax. Alaska is an exception to this case where a 44.8 percent drop in severance tax revenue was the largest category to decrease.

At \$245.9 billion, individual income tax remained the single largest source of state tax revenues in 2009, down 11.7 percent from 2008. General sales and gross receipts taxes accounted for \$228.1 billion, a decrease of 5.4 percent from 2008. Corporation net income tax decreased 20.7 percent, to \$40.3 billion in fiscal year 2009. Since 1992 the distribution of state tax collections, by tax category, has remained relatively constant, with individual income 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 6.3 percent. Regionally, in fiscal year 2009, individual income tax was the largest revenue source among states in the Northeast, West, and Midwest, accounting for 46.5 percent, 35.1 percent, and 34.3 percent of total tax revenue, respectively. General sales and gross receipts tax was the largest contributor to tax revenue among states in the South, making up 38.9 percent of total tax revenue in 2009.

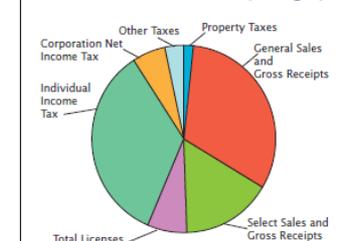
States	Total tax percent change
FY09 increases	
Wyoming	14.9%
North Dakota	4.4%
Oregon	1.9%
Iowa	1.3%
South Dakota	0.9%
FY09 decreases of 10 percent or greater	
Alaska	-41.2%
Arizona	-17.9%
New Mexico	-14.1%
California	-13.9%
Idaho	-13.1%
Virginia	-12.0%
Connecticut	-11.4%
Utah	-11.2%
New Jersey	-11.2%
Massachusetts	-11.1%
Georgia	-11.0%
Florida	-10.9%
South Carolina	-10.4%
North Carolina	-10.0%

Source: U.S. Census Bureau, 2009 State Government Tax Collections.

or quantity of products removed or sold. In contrast, fourteen states experienced a decrease of 10.0 percent or greater in year-to-year tax collections. No state had year-to-year tax revenue declines of this magnitude

Total state government revenues and finances will be released in the fall of 2010 with the results from the fiscal year (FY) 2009 Survey of State Government Finances.

Total State Tax Collections by Category



Source: U.S. Census Bureau, 2009 State Government Tax Collections.

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FOR IMMEDIATE RELEASE: TUESDAY, MARCH 23, 2010

Census Bureau Reports State Government Tax Collections Decrease \$67 Billion in 2009

Income Taxes Down 12 Percent. Corporate Taxes Down 21 Percent

State government tax collections totaled \$715.2 billion in fiscal year 2009, a \$66.9 billion (8.6 percent) decrease from 2008, the U.S. Census Bureau reported today.

According to data from the 2009 *Annual Survey of State Government Tax Collections*, taxes on individual income were \$245.9 billion, down 11.8 percent, while general sales taxes were \$228.1 billion, down 5.4 percent. Corporate net income taxes were \$40.3 billion, down 20.7 percent. These taxes made up 71.9 percent of all state government tax collections nationally.

"The 2009 state tax collection data is the first component of government finance data released each fiscal year and provides an important indicator of the fiscal condition of state governments," said Lisa Blumnerman, chief of the Census Bureau's Governments Division.

Severance taxes – imposed for removal of natural resources (e.g., oil, gas, coal, timber, fish, etc.) – were down \$4.0 billion in 2009, a 26.5 percent decrease. This followed a 65.2 percent increase in fiscal year 2008. The largest decreases in severance taxes were seen in the South and the West.

The decline of revenue from mortgages, deeds or securities (documentary and stock transfer taxes) resulted in a \$2.8 billion loss, a 36.0 percent decrease, with the largest decrease in the South.

States with the largest percent decrease in revenue from individual income taxes were Arizona (42.5 percent), South Carolina (29.6 percent), Tennessee (23.8 percent) and New Mexico (23.2 percent).

States with the largest percent decrease in revenue from corporate net income tax were Michigan (63.5 percent), Oregon (45.6 percent), New Mexico (42.6 percent) and Utah (37.7 percent).

These files and tables contain annual statistics on the fiscal year tax collections of all 50 state governments, including receipts from licenses and compulsory fees. Tax revenues also include related penalty and interest receipts of the governments.

These data do not include employer and employee assessments for retirement and social insurance purposes. Also not included are collections for the unemployment compensation taxes imposed by each of the state governments. In addition, these data include tax collections for state governments only; they do not include tax collections from local governments.

Release Information

CB10-42

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Summary table [PDF 47K]
Detailed tables [Excel]

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Dissemination – Revisions

Revisions indicated in data Summary Tables

Item	Amount
Total taxes	117,361,976R
Property taxes	2,279,103
Sales and gross receipts	39,807,724R
General sales and gross receipts	31,972,874
Selective sales taxes	7,834,850R
Alcoholic beverages	327,260
Amusements	X
Insurance premiums	39,807,724R
Motor fuels	31,972,874
Pari-mutuels	
Public utilities	
Tobacco products	
Other selective sales	7,834,850R

Dissemination – Revisions

Revisions indicated in fiscal year revisions PDF

State Government Tax Collections: 2008				
(Amounts in thousands)				
		United States		
		Current	Original	Revision
	Total taxes	781,643,542	780,675,722	967,820
T01	Property taxes	12,687,154	12,719,220	-32,066
	Sales and gross receipts	358,522,421	357,467,135	1,055,286
T09	General sales and gross receipts	241,007,659	240,415,097	592,562
	Selective sales taxes	117,514,762	117,052,038	462,724
T10	Alcoholic beverages	5,292,681	5,291,245	1,436
T11	Amusements	6,376,564	6,377,239	-675
T12	Insurance premiums	15,717,832	15,710,811	7,021
T13	Motor fuels	36,476,852	36,437,108	39,744
T14	Pari-mutuels	225,511	225,511	0
T15	Public utilities	14,794,364	14,525,595	268,769
T16	Tobacco products	16,068,075	16,050,425	17,650
T19	Other selective sales	22,562,883	22,434,104	128,779

Dissemination - Historical Data

As of Aug 30, 2010 STC webpage provides historical data back to 1951

The screenshot shows the 'State Government Tax Collections' website. The main header is 'State Government Tax Collections' with a navigation menu including 'Governments Main', 'Latest Data', 'About the Survey', 'Get Forms', 'Historical Data', 'How the Data are Collected', 'Definitions', and 'FAQs'. The 'Historical Data' section is active, displaying text about data availability from 1951 to 2008. It includes a 'Historical Webpages' section with a year selection dropdown and a 'Go' button. The 'Historical Dataset' section lists the contents of a downloadable Excel file, including tax revenue classifications, data user notes, a glossary, and survey methodology. Contact information for the State Finance and Tax Statistics Branch is provided at the bottom.

State Government Tax Collections

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Call us: 1 (866) 820-7210

Historical Data

Data from the Annual Survey of State Government Tax Collections are available in HTML format for each year between 1992 and 2008. A historical dataset for years 1951 through 2009 is available in Excel format.

Historical Webpages

For viewable and downloadable tables for prior years (1992-2008), please select a year.

Select a Year

Historical Dataset

We have prepared a comprehensive downloadable Excel file for the detailed State Government Tax Collection data beginning with the 1951 survey through to our latest data. The .zip file provided below includes the following:

- Microsoft Excel file of the historical State Government Tax Collections data
- Tax Revenue Classifications
- Data user notes explaining the time series
- Glossary of selected terms used in the survey
- Current year's survey methodology

If you are having trouble downloading the data in the available format, please contact the State Finance and Tax Statistics Branch by [email](#) or by phone at 1 (866) 820-7210.

- [State Government Tax Collections](#) [ZIP, 513KB]

Plans for the Future

Detailed tax data within the 25 tax categories

Tax source	1992 (preliminary)	1991
Amusement—music and amusement devices	1,773	1,379
Occupations and businesses, n.e.c.	98,179	80,274
Forest protection tax	11,522	8,906
Building codes agency	8,755	7,815
Insurance agents and companies	4,638	3,916
Board of medical examiners	² 3,671	529
Shipping point inspection	3,554	3,064
Emission fees	3,158	2,454
Dairy operators license	² 3,108	681
Construction contractors	2,340	2,265
Real estate agency	2,110	2,086
Dairy products	2,062	1,983
Weights and measures	2,030	832
Banking licenses and fees	1,659	1,586
Vital statistics	1,553	1,213
Brands	1,457	1,096
Lab tests	1,435	1,316
Hazardous waste fees	1,348	1,198
Other	43,779	³ 39,334
Hunting and fishing	26,854	23,605
Hunters and anglers	25,630	22,640
Commercial fishing	1,002	888
Miscellaneous	222	77
Other—marine board	2,064	2,030

Plans for the Future

- Research and working papers on changes in tax environment and policy
 - Example - legalized gaming
 - Further analysis on differences between QTax and STC
- Potential modifications and updates to the classification schema
 - Example – Differentiating between business gross receipts and consumer general sales
- Additional Census Bureau data dissemination features

Conclusions

- Distinct differences exist between STC and QTax
- STC annual cycle allows for more thorough examination of tax classification and research
- Modernization opportunities include:
 - Expanded annual summary reports
 - Classification detail expansion and reorganization
 - Data accessibility improvements

Questions?

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