G11-QTAX2

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Quarterly Summary of State and Local Government Tax Revenue

TOTAL TAX REVENUES INCREASE FOR SEVENTH STRAIGHT QUARTER

2011 Quarter 2

Second quarter 2011 (2011:2) tax revenues for state and local governments, as compared with second quarter 2010 (2010:2), were up 6.9 percent, marking the seventh consecutive quarter of positive year over year growth. Tax revenue for the quarter totaled $342.4 billion, as compared with the $344.5 billion reported for the second 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. Second quarter property tax declined for the fourth time since the first quarter of 2009.

Taxes by Category

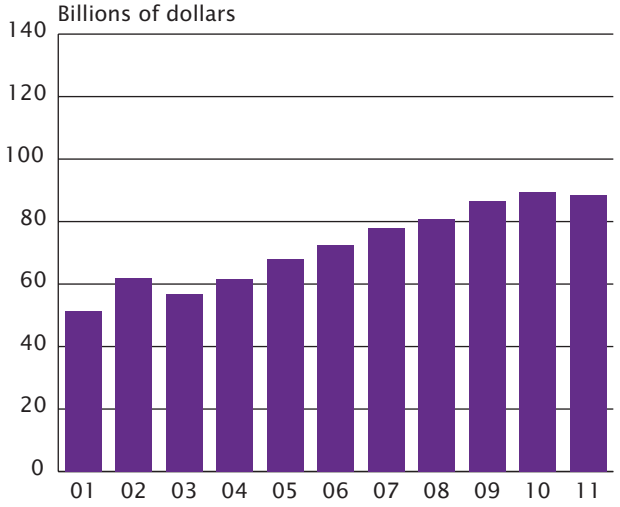
Property Tax
Total state and local property tax revenue was $88.5 billion in the second quarter of 2011, a decrease of 1.2 percent from $89.6 billion in 2010:2. Local governments collected $85.9 billion of total property tax revenue, a decrease of 1.0 percent from the same quarter in 2010.

Individual Income Tax
Individual income tax growth was positive for the sixth consecutive quarter compared to the same quarter of previous years. State and local individual income revenue in 2011:2 was $90.6 billion, up 17.4 percent from $77.2 billion in 2010:2.

General Sales Tax
General sales tax revenue rose 4.4 percent to $80.5 billion from $77.1 billion in 2010:2. General sales tax collection remains below the second quarter 2008 level of $80.4 billion, the previous high mark for second quarter sales tax revenue.

Corporate Income Tax
Corporate income tax revenue grew by 20.5 percent in 2011:2 from the same period in the prior year. Revenue for the second quarter was $18.7 billion, up from $15.5 billion in 2010:2.

Historical Quarter Two Property Taxes: 2001–2011



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

Other Taxes
Severance taxes (tax on the extraction of natural resources) collected in the second quarter totaled $5.4 billion, up 61.1 percent from the second quarter 2010. Motor fuels sales tax revenue was up 8.7 percent from the second quarter of 2010. Tobacco sales tax was down 2.6 percent and alcoholic beverage sales tax revenue was up 2.3 percent, when compared with second quarter 2010. Documentary and stock transfer taxes collected in the second quarter totaled $1.3 billion, down 2.7 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>.

United States Census Bureau

The data and technical documentation for this release can be found at <http://www.census.gov/govs/www/qtax.html>.

Table 1.

Selected State Government* Tax Revenues: Percentage Change From 2010:2 to 2011:2

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	**4.7**	**16.3**	**20.4**	**60.4**	**–0.1**
Alabama	2.7	18.2	–0.1	32.8	–5.6
Alaska	(X)	(X)	3.9	156.0	(X)
Arizona	11.0	77.3	15.8	–18.0	(X)
Arkansas	2.1	10.6	29.8	10.2	–10.3
California	1.1	7.4	12.2	0.0	(X)
Colorado	5.8	12.3	7.4	148.2	(X)
Connecticut	4.1	12.5	56.3	0.0	–0.1
Delaware	(X)	21.6	88.3	(X)	–9.7
Florida	5.4	(X)	5.6	–32.6	9.8
Georgia	4.7	16.4	20.5	(X)	(X)
Hawaii	3.8	16.4	20.5	(X)	4.1
Idaho	2.1	9.4	72.4	15.2	(X)
Illinois	6.4	66.1	44.8	(X)	–1.8
Indiana	5.6	23.2	6.7	(X)	(X)
Iowa	3.3	10.1	46.5	(X)	–6.3
Kansas	4.7	16.4	20.5	60.4	(X)
Kentucky	1.7	13.5	39.8	2.1	0.0
Louisiana	8.7	14.0	278.6	4.0	(X)
Maine	–2.4	7.6	16.9	(X)	–5.6
Maryland	2.4	3.8	13.5	(X)	–7.3
Massachusetts	3.9	16.4	20.5	(X)	4.1
Michigan	8.2	15.9	18.1	27.1	8.2
Minnesota	–5.3	22.3	15.0	4,456.7	3.8
Mississippi	3.8	16.4	20.5	60.4	(X)
Missouri	2.4	2.1	31.4	(X)	11.3
Montana	(X)	19.9	31.4	5.8	(X)
Nebraska	13.4	26.2	15.0	120.8	–2.4
Nevada	26.6	(X)	(X)	60.9	3.4
New Hampshire	(X)	16.4	20.5	(X)	4.1
New Jersey	3.9	16.4	20.4	(X)	4.1
New Mexico	3.8	16.4	20.5	60.4	(X)
New York	6.9	26.3	51.5	(X)	–11.9
North Carolina	–0.9	24.0	12.9	7.6	–9.8
North Dakota	31.3	80.0	86.4	68.5	(X)
Ohio	5.9	16.8	12.4	7.1	(X)
Oklahoma	10.4	19.8	58.2	12.7	–6.6
Oregon	(X)	14.0	4.4	–12.1	–100.0
Pennsylvania	12.7	5.1	33.0	(X)	–15.1
Rhode Island	3.8	16.4	20.5	(X)	4.2
South Carolina	9.6	16.5	7.5	(X)	–16.3
South Dakota	17.1	(X)	–27.9	–12.1	2.1
Tennessee	5.0	8.5	6.9	–1.1	–1.2
Texas	10.1	(X)	(X)	34.6	(X)
Utah	13.8	9.9	8.9	–2.4	(X)
Vermont	4.5	22.9	3.7	(X)	6.7
Virginia	–1.3	15.8	–10.5	0.8	–0.3
Washington	3.9	(X)	(X)	60.4	4.1
West Virginia	2.1	12.5	4.5	28.7	–0.5
Wisconsin	–26.5	–6.6	–19.8	–46.7	–0.44
Wyoming	10.4	(X)	(X)	23.2	(X)
Washington, DC	–27.3	36.8	33.8	(X)	1.7

* 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.