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# Quarterly Summary of State and Local Government Tax Revenue

## TOTAL TAX REVENUE INCREASES FOR EIGHTH STRAIGHT QUARTER

### 2011 Quarter 3

Third quarter 2011 (2011:3) tax revenues for state and local governments, as compared with third quarter 2010 (2010:3), were up 4.1 percent, marking the eighth consecutive quarter of positive year over year growth. Tax revenue for the quarter totaled \$292.0 billion, as compared with the \$280.5 billion reported for the third quarter of 2010.

Of the largest tax categories, property, general sales tax and individual income tax showed positive growth over the same quarter in 2010. Corporate income tax declined for the first quarterly decline since the third quarter of 2010.

### Taxes by Category

#### Property Tax

Total state and local property tax revenue was \$87.4 billion in the third quarter of 2011, an increase of 1.0 percent from \$86.5 billion in 2010:3. Local governments collected \$84.4 billion of total property tax revenue, an increase of 1.5 percent from the same quarter in 2010.

#### Individual Income Tax

Individual income tax growth was positive for the seventh consecutive quarter compared to the same quarter of previous years. State and local individual income revenue in 2011:3 was \$66.7 billion, up 10.9 percent from \$60.1 billion in 2010:3.

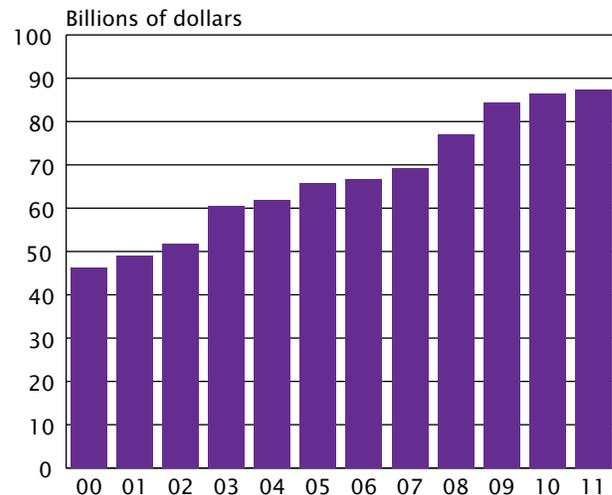
#### General Sales Tax

General sales tax revenue rose 3.3 percent in 2011:3 from the same period in the prior year to \$73.3 billion from \$71.0 billion in 2010:3.

#### Corporate Income Tax

Corporate income tax revenue decreased by 2.9 percent in 2011:3 from the same period in the prior year. Revenue for the third quarter was \$9.1 billion, down from \$9.4 billion in 2010:3.

### Historical Quarter Three Property Taxes: 2000-2011



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 third quarter totaled \$3.7 billion, up 75.5 percent from the third quarter 2010. Motor fuels sales tax revenue was up 1.8 percent from the third quarter of 2010. Tobacco sales tax was up 2.2 percent and alcoholic beverage sales tax revenue was up 1.2 percent, when compared with third quarter 2010. Documentary and stock transfer taxes collected in the third quarter totaled \$1.3 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, on 1-866-492-0140 or by e-mail at <govs.qtax@census.gov>.

Table 1.

**Selected State Government\* Tax Revenues: Percentage Change From 2010:3 to 2011:3**

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
<b>United States</b> .....	<b>2.6</b>	<b>11.2</b>	<b>-0.2</b>	<b>75.5</b>	<b>13.6</b>
Alabama .....	2.0	4.9	-70.1	40.3	-1.4
Alaska .....	(X)	(X)	70.3	211.8	(X)
Arizona .....	-13.6	9.8	10.9	84.0	(X)
Arkansas .....	-0.6	5.6	4.4	0.0	19.7
California .....	-6.4	6.4	-9.3	0.0	(X)
Colorado .....	8.0	5.0	5.0	56.2	(X)
Connecticut .....	10.6	12.4	6.8	0.0	74.0
Delaware .....	(X)	17.4	5.9	(X)	469.4
Florida .....	4.8	(X)	2.5	-13.2	5.8
Georgia .....	2.5	11.2	-0.4	(X)	(X)
Hawaii .....	7.1	139.6	134.8	(X)	-9.1
Idaho .....	6.5	4.7	24.7	10.6	(X)
Illinois .....	16.2	81.8	13.5	(X)	15.2
Indiana .....	6.8	12.0	36.4	(X)	(X)
Iowa .....	2.0	3.7	16.4	(X)	11.9
Kansas .....	10.8	7.2	-6.5	29.6	(X)
Kentucky .....	7.1	4.8	23.3	11.4	0.0
Louisiana .....	3.7	9.7	-52.5	1.9	(X)
Maine .....	5.7	3.6	21.6	(X)	-0.1
Maryland .....	2.5	11.2	-0.4	(X)	10.6
Massachusetts .....	2.5	11.2	-0.4	(X)	10.6
Michigan .....	2.5	11.2	-0.4	75.5	10.6
Minnesota .....	2.5	11.2	-0.4	75.5	10.6
Mississippi .....	1.8	5.3	3.6	25.5	(X)
Missouri .....	3.9	4.6	-24.6	(X)	10.5
Montana .....	(X)	13.1	36.9	21.7	(X)
Nebraska .....	2.5	11.2	-0.4	75.9	10.6
Nevada .....	25.1	(X)	(X)	16.5	11.0
New Hampshire .....	(X)	11.2	-0.4	(X)	10.6
New Jersey .....	2.5	11.2	-0.4	(X)	10.6
New Mexico .....	-70.8	0.0	0.0	0.0	(X)
New York .....	4.3	7.2	-11.2	(X)	9.9
North Carolina .....	-6.0	7.8	15.4	-4.6	6.5
North Dakota .....	40.8	26.1	-0.1	76.4	(X)
Ohio .....	5.2	6.9	-923.1	-1.5	(X)
Oklahoma .....	8.3	10.7	6.3	47.5	5.6
Oregon .....	(X)	12.0	-7.9	3.6	64.3
Pennsylvania .....	4.6	3.7	5.0	(X)	-2.5
Rhode Island .....	0.2	8.9	-30.9	(X)	44.2
South Carolina .....	3.9	16.5	44.3	(X)	5.7
South Dakota .....	7.0	(X)	614.7	-4.5	0.0
Tennessee .....	6.0	-42.2	-8.3	26.8	1.8
Texas .....	11.6	(X)	(X)	61.5	(X)
Utah .....	-3.2	10.6	-18.4	22.8	(X)
Vermont .....	5.0	9.2	-19.1	(X)	13.4
Virginia .....	6.8	5.4	8.0	9.6	4.3
Washington .....	2.5	(X)	(X)	75.5	10.6
West Virginia .....	4.3	7.3	1.3	22.9	-7.2
Wisconsin .....	3.8	6.1	7.4	142.0	6.2
Wyoming .....	20.5	(X)	(X)	-100.0	(X)
Washington, DC .....	-15.8	12.4	-22.8	(X)	-26.5

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

\* 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).

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/ntax.html](http://www.census.gov/govs/www/ntax.html). Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.