State Government Tax Collections Summary Report: 2014

Economy-Wide Statistics Brief: Public Sector

By Cheryl Lee, Edwin Pome, Mara Beleacov,
Daniel Pyon, and Matthew Park
Released April 14, 2015
G14-STC

STATE GOVERNMENT TAX COLLECTIONS SUMMARY

State government tax collections totaled $865.8 billion in fiscal year 2014, up 2.2 percent from the $847.1 billion collected in fiscal year 2013. Although 2014 total state revenue figures have yet to be released, in 2013 total state government tax collections accounted for 49.5 percent of state government general revenue.

In 2014, 33 states reported an increase over the previous year's total tax collections. The explanation for each state's year-to-year changes varies. For example, in the case of North Dakota, increased tax revenue was largely due to increases in severance tax revenues, which are taxes imposed on the extraction of natural resources. Whereas, California's revenue increase was primarily due to the effects of Proposition 30 income tax rate increase.[1]

In fiscal year 2014, one state, North Dakota, experienced an increase of 10.0 percent or greater in year-to-year tax collections (Table 1). In fiscal year 2013, three states—California, Hawaii, and North Dakota—increased by more than 10.0 percent. Alaska experienced the largest decrease in fiscal year 2014 at 33.9 percent.

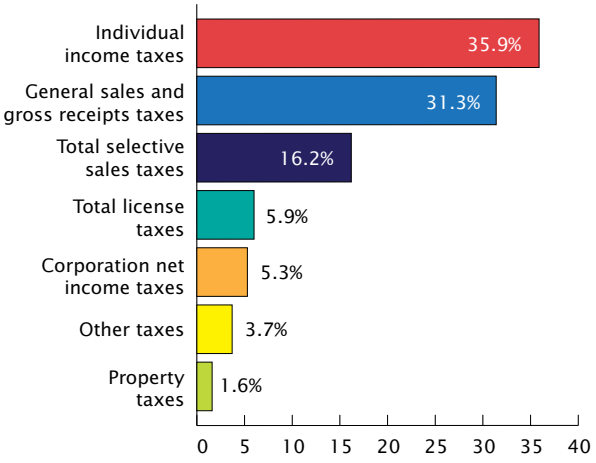
At $310.8 billion, individual income tax remained the single largest source of state government tax revenues in 2014, up 0.4 percent nationally from 2013 (Figure 1). General sales and gross receipts taxes accounted for $271.3 billion, an increase of 4.8 percent from 2013. Corporation net income tax increased 3.1 percent in 2014, following a 7.6 percent increase in 2013. For decades, the distribution of state tax collections by tax category has remained relatively constant. In fiscal year 2014, individual income tax accounted for 35.9 percent of total tax revenue, general sales and gross receipts taxes measuring 31.3 percent, and corporation net income taxes at 5.3 percent.

[1] For additional information on the California income tax increase, see <www.boe.ca.gov/taxprograms/prop30_media_resource.htm>.

Did You Know?

In fiscal year 2014, 33 states reported an increase over the previous year's total tax collections.

Figure 1.
Total State Government Tax Collections by Category



Source: U.S. Census Bureau, Annual Survey of State Government Tax Collections. <www.census.gov/govs/statetax>

Tax Classification and Use

The state tax categories include taxes on property, sales, license, income, and other. Each of these tax categories is broken down into subcategories. For example, sales and gross receipts taxes are further categorized as either general or selective sales and gross receipts taxes. Subcategories of selective sales and gross receipts taxes include motor fuel sales, alcoholic beverage sales, public utilities sales, insurance premium sales, tobacco product sales, pari-mutuels sales, amusement sales, and other selective sales and gross receipts.

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU
census.gov

United States™ Census Bureau

The state government tax data discussed throughout this report reflect national, regional, and individual state government aggregates, with diversity in revenue allocations existing from state to state. For example, in 2014, Alaska and North Dakota's severance taxes accounted for 72.4 percent and 53.8 percent of their total tax collections, respectively. In addition, while all states rely on various types of selective sales taxes, five states (Alaska, Delaware, Montana, New Hampshire, and Oregon) do not levy a general sales and gross receipts tax. Seven states (Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) do not impose individual income taxes and five states (Nevada, Ohio, Texas, Washington, and Wyoming) exclude corporation net income from taxation. Corporation net income tax was repealed in Ohio for FY14 and thereafter. Because states utilize a variety of revenue sources to support their programs, the user should be cautious in drawing comparisons or conclusions without analyzing the state's overall economic and demographic characteristics.

Table 1.
Annual Survey of State Government Tax Collections Year-to-Year Percent Change: 2013–2014

State	Total tax percent change
FY14 increase 10 percent or greater from prior year	
North Dakota	15.5
FY14 decrease 10 percent or greater from prior year	
Alaska	–33.9

Source: U.S. Census Bureau, Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

For classification decisions involving the assignment of taxes, the Census Bureau typically examines three factors—imposition, collection, and retention (or distribution) of tax proceeds. The general rule is that tax collection amounts are assigned to the government controlling two of the three factors. In determining the assignment of taxes, the Census Bureau gives primary consideration to the government actually imposing the tax and usually credits that government with the tax collection. The government imposing a tax is the jurisdiction whose governing body adopts the legislation or ordinance specifying the type of tax, scope, and rate, and requiring its payment. Generally, if another government collects a tax for the levying unit, then that government is considered to be acting as a collecting agent and is credited only with any amount it retains as reimbursement for administration or other costs. These guidelines apply to all taxes, whether levied under general municipal powers, charter powers, or specific state legislative authority.[2]

[2] For additional information, see <www.census.gov/govs/classification/>.

General Sales and Gross Receipts Taxes

General sales and gross receipts tax revenue totaled $271.3 billion in 2014, increasing 4.8 percent from 2013. This increase followed consecutive increases of 3.9 percent in 2013 and 3.2 percent in 2012 in general sales tax collections. Of the 45 states that collect general sales tax, 38 states saw increases in receipts from 2013. This was the primary explanation for the increase in total state government tax collections.

Selective Sales and Gross Receipts Taxes

Selective sales and gross receipts taxes totaled $140.1 billion, an increase of 1.0 percent from 2013. Revenue from motor fuels sales tax, the largest share of selective sales and gross receipts taxes, increased 3.4 percent to $41.5 billion. In 2014, 37 states reported a positive increase in motor fuels tax revenue, compared with 24 states in 2013. The increase in 2014 was the fifth consecutive increase in motor fuels tax collections at the national level after decreases in 2008 and 2009.

Nationally, revenue from tobacco products sales taxes decreased by 1.0 percent to $16.9 billion. This decrease follows a 0.6 percent decrease in 2013. Revenue from alcoholic beverage sales taxes registered growth of 1.5 percent, increasing to $6.2 billion. Insurance premiums sales tax increased 4.3 percent to $18.1 billion in 2014. This follows a 4.3 percent increase in insurance premiums sales tax collections in 2013.

License Taxes

Revenue from license taxes totaled $51.1 billion, an increase of 0.2 percent from 2013 (Figure 2). Revenue from motor vehicle licenses comprised the largest share of total license taxes, at $23.8 billion in 2014. Corporations in general license taxes accounted for roughly one-eighth of total license tax revenue at $6.2 billion in 2014, reflecting a 7.5 percent decrease from 2013. The 2014 decrease in revenue received from corporations in general license taxes follows a decrease in 2013 of 1.0 percent.

The subcategory of amusement licenses includes licenses on any amusement business, including one-time casino start-up fees and annual license obligations. In 2014, revenue from amusement licenses decreased 22.1 percent nationally, to $472.3 million. This follows a 5.5 percent decrease in 2013. Year-to-year variation is largely a result of new amusement legislation and multiyear amusement licenses.

In 2014, the largest percentage increase in a single subcategory can be found in the other licenses tax, which increased by 4.6 percent.

Income Taxes

Revenue from individual income taxes comprised 35.9 percent of total state tax revenue in 2014, increasing 0.4 percent. In 2013, individual income taxes saw an increase

of 10.4 percent. Among 43 states that administer an individual income tax, 21 states reported an increase in revenue in 2014.

New York, Minnesota, and Oregon reported the sharpest percentage increases in individual income tax revenue in 2014, increasing 6.8 percent, 6.5 percent, and 6.2 percent, respectively.

Revenue from corporation net income taxes increased 3.1 percent in 2014 to $46.3 billion. This is the fourth consecutive increase in corporation net income tax increases. In 2013, corporation net income taxes saw a 7.6 percent increase. Of the 45 states that impose a corporation net income tax, 10 states saw increases of 10.0 percent or greater in 2014. In 2013, 20 states saw increases of 10.0 percent or greater.

Did You Know?

Individual income tax and general sales and gross receipts taxes accounted for two-thirds (35.9 percent and 31.3 percent, respectively) of total tax revenue in fiscal year 2014.

Property Taxes

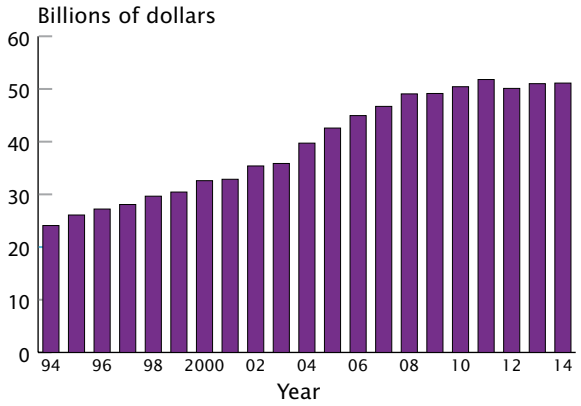
Although property taxes are primarily a local government tax, 36 state governments impose property taxes.[3] Property taxes include any tax imposed on the ownership of property measured by its value, whether it is real property or personal property, whether automobiles, stock, land, etc. States also impose property tax on large multijurisdictional enterprises; one such tax is Pennsylvania's tax on utility property. Other states, such as Arkansas, Michigan, and Vermont, impose a property tax to finance elementary and secondary education statewide. Property taxes at the state government level accounted for 1.6 percent of total state government tax revenues in 2014, increasing by 7.5 percent in 2014 to $14.2 billion.

Other Taxes

Receipts from other taxes totaled $31.9 billion in 2014, an increase of $1.4 billion from 2013. Severance taxes accounted for 55.8 percent of the total other taxes category in 2014 and were up 6.0 percent from 2013. (Figure 3). Additionally, revenue from documentary and stock transfer taxes, and taxes from mortgages, deeds, and securities increased 7.5 percent in 2014, following a 23.0 percent increase in 2013. Revenue from death and gift taxes decreased 2.8 percent in 2014.

[3] Alabama, Alaska, Arizona, Arkansas, California, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming impose property taxes.

Figure 2.
Total License Taxes: 1994–2014



Source: U.S. Census Bureau, Annual Survey of State Government Tax Collections. <www.census.gov/govs/statetax>.

Background Information

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of the United States' over 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal period from data collected from a series of surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

The data in this report are the first set of financial statistics from the Census Bureau on state governments for the fiscal year that ended June 30, 2014.[4] Specifically, the data in this report cover tax collections from the 50 state governments based on information collected from the 2014 Annual Survey of State Government Tax Collections. This survey covers the state tax collections by the state governments for categories of property taxes, sales and gross receipts taxes, license taxes, individual income taxes, and other taxes. For Census Bureau statistical purposes, a government is defined as an organized entity, which in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

The Census Bureau's classification of taxes contains a variety of different tax types. For Census Bureau statistics, taxes are classified as "compulsory

[4] Additional data on State Government Finances, State and Local Government Pensions, Public Elementary-Secondary Education Finances, and State and Local Government Finances are forthcoming. For more information, see <www.census.gov/govs/index.html>.

contributions exacted by a government for public purposes." There are 25 tax subcategories, which fall into five broad categories including:[5]

- Property Taxes—Taxes imposed on the ownership of property and measured by its value.
- Sales and Gross Receipts Taxes—Taxes on goods and services measured on the basis of the volume or value of their transfer, upon gross receipts or gross income therefrom, or as an amount per unit sold (e.g., gallon, package, etc.); and related taxes based upon use, production, importation, or consumption of goods and services.
- License Taxes—Taxes exacted as a condition to the exercise of a business or nonbusiness privilege. Can be levied as a flat fee or by such bases as capital stock or surplus, number of business units, or capacity.
- Income Taxes—Taxes levied on the gross income of individuals or on the net income of corporations and businesses.
- Other Taxes—Taxes include death and gift taxes, documentary and stock transfer taxes, severance taxes, and all other taxes not elsewhere classified.

Did You Know?

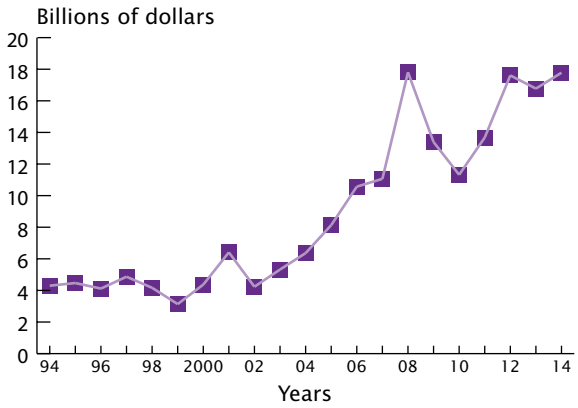
Individual income tax was the single largest source of state government tax revenues in fiscal year 2014.

Data in this report refer to a state government's 2014 fiscal year. Of the fifty state governments, forty-six have a fiscal year that runs from July 1, 2013, to June 30, 2014. However, four state governments are exceptions to the June 30 fiscal year end date—Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Tax receipts are measured over the course of the fiscal year and represent total amounts received for that year.

Note to Data Users

Analysis using total tax or per capita tax as a measure of tax burden on the citizens of a particular state can be misleading and misinterpreted. Different states use different approaches to taxation, and comparing only the total taxes collected by each state is not enough to understand the economic impact of those states' taxes. The Census Bureau's statistics on state tax revenues reflect the taxes a state collects from activity within the state, not necessarily from the individuals within a state. For example, Florida's general sales and gross receipts revenue is highly reliant on tourism from out-of-state residents; therefore, using a per capita amount for this sales and gross receipts tax would be misleading to describe the tax burden for the state's citizens. A similar situation occurs in Alaska, where severance tax is paid solely by oil and gas companies that operate within the state and not by the citizens of the state, thus a per capita figure is not reflecting the true burden upon the citizens. If analyzing taxes collected on a per capita basis, this should be interpreted not as a burden on the citizen, but rather a reflection of the portion of tax imposed on behalf of each citizen.

Figure 3.
Total Severance Taxes: 1994–2014



Source: U.S. Census Bureau, Annual Survey of State Government Tax Collections. <www.census.gov/govs/statetax>.

Source and Accuracy of the Data

The Annual Survey of State Government Tax Collections is a census of all 50 state governments. For the purpose of Census Bureau statistics, the term "state government" refers not only to the executive, legislative, and judicial branches of a given state, but also to any agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government where the state government maintains administrative or fiscal control over their activities, as defined by the Census Bureau.

Most of the data were gathered by a mail canvass of appropriate state government offices that are directly involved with state-administered taxes. Approximately 100 offices are canvassed to collect data from all 50 states.[6]

These data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions from direct comparisons of tax revenue amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments.[7] The Census Bureau collects these data by law under Title 13, United States Code, Sections 161 and 182.

[5] For additional information and details on specific tax categories and definitions, see <www.census.gov/govs/classification/>.

[6] For additional information, see <www.census.gov/govs/statetax/data_collection.html>.

[7] For additional information see <www.census.gov/govs/statetax/population_of_interest.html>.

Nonsampling Error

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the survey is subject to nonsampling error, such as the inability to obtain data for every variable for all units, inaccuracies in classification, keying and coding, and coverage errors.

While the data records are ultimately from state government sources, the classification of finances among the different categories is entirely the responsibility of the Census Bureau.

Therefore, actual classification might not reflect the classification or presentation as provided by the various state government respondents or what is presented in a state's own financial statements.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. The Census Bureau develops these data to measure the economic activity of state and local governments in general. The definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.[8]

Overall Unit Response Rate

The overall Unit Response Rate to the 2014 Annual Survey of State Government Tax Collections was nearly 100.0 percent. This unit response rate was calculated for the U.S. total and gives the percentages of the units in the eligible universe that responded to the survey. In cases where data are not provided in a direct response, data are compiled by using administrative records and supplemental sources.[9]

Total Quantity Response Rate (TQRR)

The TQRR was calculated for the tax subcategories for each state (Table 2). This response rate is the proportion of the total of each tax subcategory reported by units in the survey or from sources determined to be equivalent-quality-to-reported data expressed as a percentage. The Census Bureau's quality standard on releasing data products requires a 70 percent TQRR for key items.

Contact Information

For additional information on State Government Tax Collections data, please visit us at <www.census.gov /govs/statetax/>. Please contact the Outreach and Education Branch at 1-800-242-2184 (toll free) or e-mail <ewd.outreach@census.gov> with any inquiries about the data.

Table 2.
Annual Survey of State Government Tax Collections Total Quantity Response Rates (TQRR): 2014

(In percent)

Tax subcategory	TQRR
Property taxes	100.0
General sales and gross receipts taxes	100.0
Alcoholic beverages sales tax	100.0
Amusements sales tax	100.0
Insurance premiums sales tax	100.0
Motor fuels sales tax	100.0
Pari-mutuels sales tax	100.0
Public utilities sales tax	100.0
Tobacco products sales tax	100.0
Other selective sales and gross receipts taxes	100.0
Alcoholic beverages license	99.0
Amusements license	100.0
Corporations in general license	99.2
Hunting and fishing license	100.0
Motor vehicle license	93.6
Motor vehicle operators license	91.2
Public utilities license	98.5
Occupation and business license, NEC	96.9
Other license taxes	97.3
Individual income taxes	100.0
Corporation net income taxes	100.0
Death and gift taxes	100.0
Documentary and stock transfer taxes	100.0
Severance taxes	100.0
Taxes, NEC	100.0

Source: U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>.

[8] For additional information, see <www.census.gov/govs/statetax /data_processing.html>.

[9] For additional information, see <www.census.gov/govs/statetax /data_quality.html>.

Appendix Table A-1.

Totals for Selected State Government Tax Collections: 2014

(In thousands of dollars)

State and U.S. summary	General sales and gross receipts taxes	Individual income taxes	Corporation net income taxes	Severance taxes	Documentary and stock transfer taxes
United States	**271,956,649**	**310,956,374**	**46,275,970**	**17,778,758**	**6,823,581**
Alabama	2,393,192	3,206,583	406,408	115,437	36,668
Alaska	X	X	408,938	2,456,212	0
Arizona	5,994,048	3,462,413	575,180	26,190	0
Arkansas	3,130,274	2,602,160	398,493	108,511	32,715
California	37,224,077	67,995,659	8,858,498	38,686	0
Colorado	2,615,601	5,658,457	717,506	245,087	0
Connecticut	3,981,362	7,772,602	627,358	0	173,839
Delaware	X	1,040,341	278,872	X	72,347
Florida	21,480,910	X	2,043,750	49,100	2,109,370
Georgia	5,125,502	8,965,572	943,806	X	10,698
Hawaii	2,825,041	1,745,461	126,045	X	75,831
Idaho	1,373,666	1,338,075	190,002	6,004	0
Illinois	8,515,410	16,058,396	4,284,646	0	56,552
Indiana	7,003,426	4,896,317	866,747	2,500	0
Iowa	2,659,231	3,197,578	388,699	X	14,786
Kansas	2,983,664	2,511,660	330,181	124,883	0
Kentucky	3,131,157	3,749,258	674,464	241,989	3,271
Louisiana	2,923,336	2,753,680	481,212	862,150	0
Maine	1,191,685	1,414,110	182,928	X	24,777
Maryland	4,195,996	7,773,773	982,784	X	158,844
Massachusetts	5,518,580	13,246,221	2,194,620	X	246,850
Michigan	8,419,195	7,874,712	881,011	73,488	233,416
Minnesota	5,441,934	9,528,454	1,315,762	42,062	166,912
Mississippi	3,304,632	1,667,344	526,302	91,059	0
Missouri	3,285,563	5,361,976	357,724	5	11,340
Montana	X	1,063,261	150,139	305,614	0
Nebraska	1,763,695	2,124,164	306,591	6,762	9,044
Nevada	3,828,869	X	X	111,395	64,712
New Hampshire	X	92,743	542,847	X	106,745
New Jersey	8,885,847	11,973,673	2,368,068	X	376,772
New Mexico	2,098,676	1,297,493	205,702	1,066,343	0
New York	12,668,587	42,964,774	4,861,687	X	1,037,341
North Carolina	5,842,182	10,390,520	1,360,628	1,776	45,353
North Dakota	1,320,196	498,528	250,438	3,293,053	0
Ohio	10,217,826	8,424,843	0	10,194	0
Oklahoma	2,599,203	2,962,128	397,290	679,406	16,296
Oregon	X	6,649,418	495,134	23,424	3,114
Pennsylvania	9,497,906	10,809,736	2,301,589	X	438,984
Rhode Island	915,468	1,088,405	120,112	X	17,631
South Carolina	3,370,643	3,422,532	327,809	X	60,334
South Dakota	914,979	X	24,819	8,950	192
Tennessee	6,192,281	239,219	1,176,971	2,487	167,055
Texas	32,336,032	X	X	6,014,350	0
Utah	1,823,355	2,889,912	307,910	155,743	0
Vermont	354,541	675,240	105,817	X	30,931
Virginia	3,555,745	10,877,689	740,511	2,165	310,205
Washington	11,767,488	X	X	41,950	649,085
West Virginia	1,221,966	1,770,466	203,508	681,824	10,392
Wisconsin	4,628,338	6,793,269	986,464	8,984	51,179
Wyoming	765,543	X	X	883,025	0

X Not applicable.

Note: Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/statetax/2014stcmethodology.pdf>.

Source: U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections.

Appendix Table A-2.

State Government Tax Collections General Sales and Individual Income Taxes: 2014 and 2013

(In thousands of dollars)

Region	General sales and gross receipts taxes, 2014	General sales and gross receipts taxes, 2013	General sales and gross receipts taxes, percent change	Individual income taxes, 2014	Individual income taxes, 2013	Individual income taxes, percent change
Alabama	2,393,192	2,331,676	2.6	3,206,583	3,202,520	0.1
Alaska	X	X	X	X	X	X
Arizona	5,994,048	6,472,777	–7.4	3,462,413	3,397,707	1.9
Arkansas	3,130,274	2,837,788	10.3	2,602,160	2,649,577	–1.8
California	37,224,077	33,915,885	9.8	67,995,659	66,809,000	1.8
Colorado	2,615,601	2,416,731	8.2	5,658,457	5,528,485	2.4
Connecticut	3,981,362	3,838,385	3.7	7,772,602	7,811,949	–0.5
Delaware	X	X	X	1,040,341	1,130,501	–8.0
Florida	21,480,910	20,785,507	3.3	X	X	X
Georgia	5,125,502	5,277,211	–2.9	8,965,572	8,772,227	2.2
Hawaii	2,825,041	2,944,487	–4.1	1,745,461	1,735,718	0.6
Idaho	1,373,666	1,324,182	3.7	1,338,075	1,292,562	3.5
Illinois	8,515,410	8,159,003	4.4	16,058,396	16,538,662	–2.9
Indiana	7,003,426	6,805,069	2.9	4,896,317	4,972,810	–1.5
Iowa	2,659,231	2,520,072	5.5	3,197,578	3,436,758	–7.0
Kansas	2,983,664	2,897,033	3.0	2,511,660	2,956,588	–15.0
Kentucky	3,131,157	3,021,794	3.6	3,749,258	3,722,964	0.7
Louisiana	2,923,336	2,825,752	3.5	2,753,680	2,739,983	0.5
Maine	1,191,685	1,071,886	11.2	1,414,110	1,531,504	–7.7
Maryland	4,195,996	4,114,296	2.0	7,773,773	7,693,324	1.0
Massachusetts	5,518,580	5,184,312	6.4	13,246,221	12,876,192	2.9
Michigan	8,419,195	8,423,003	0.0	7,874,712	8,239,086	–4.4
Minnesota	5,441,934	5,009,508	8.6	9,528,454	8,950,755	6.5
Mississippi	3,304,632	3,191,683	3.5	1,667,344	1,755,424	–5.0
Missouri	3,285,563	3,154,531	4.2	5,361,976	5,380,651	–0.3
Montana	X	X	X	1,063,261	1,045,500	1.7
Nebraska	1,763,695	1,669,380	5.6	2,124,164	2,101,694	1.1
Nevada	3,828,869	3,637,356	5.3	X	X	X
New Hampshire	X	X	X	92,743	99,027	–6.3
New Jersey	8,885,847	8,454,788	5.1	11,973,673	12,108,615	–1.1
New Mexico	2,098,676	2,004,258	4.7	1,297,493	1,222,245	6.2
New York	12,668,587	12,117,579	4.5	42,964,774	40,230,379	6.8
North Carolina	5,842,182	5,592,560	4.5	10,390,520	11,068,166	–6.1
North Dakota	1,320,196	1,268,695	4.1	498,528	641,766	–22.3
Ohio	10,217,826	8,626,426	18.4	8,424,843	9,869,545	–14.6
Oklahoma	2,599,203	2,518,598	3.2	2,962,128	2,916,615	1.6
Oregon	X	X	X	6,649,418	6,260,161	6.2
Pennsylvania	9,497,906	9,243,355	2.8	10,809,736	10,777,334	0.3
Rhode Island	915,468	881,458	3.9	1,088,405	1,088,992	–0.1
South Carolina	3,370,643	3,199,752	5.3	3,422,532	3,479,143	–1.6
South Dakota	914,979	853,570	7.2	X	X	X
Tennessee	6,192,281	5,992,162	3.3	239,219	262,842	–9.0
Texas	32,336,032	30,908,596	4.6	X	X	X
Utah	1,823,355	1,884,170	–3.2	2,889,912	2,852,088	1.3
Vermont	354,541	347,273	2.1	675,240	663,027	1.8
Virginia	3,555,745	3,708,389	–4.1	10,877,689	10,900,860	–0.2
Washington	11,767,488	11,122,868	5.8	X	X	X
West Virginia	1,221,966	1,255,377	–2.7	1,770,466	1,795,947	–1.4
Wisconsin	4,628,338	4,410,130	4.9	6,793,269	7,227,690	–6.0
Wyoming	765,543	702,623	9.0	X	X	X

X Not applicable.

Note: Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/statetax/2014stcmethodology.pdf>.

Source: U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections.