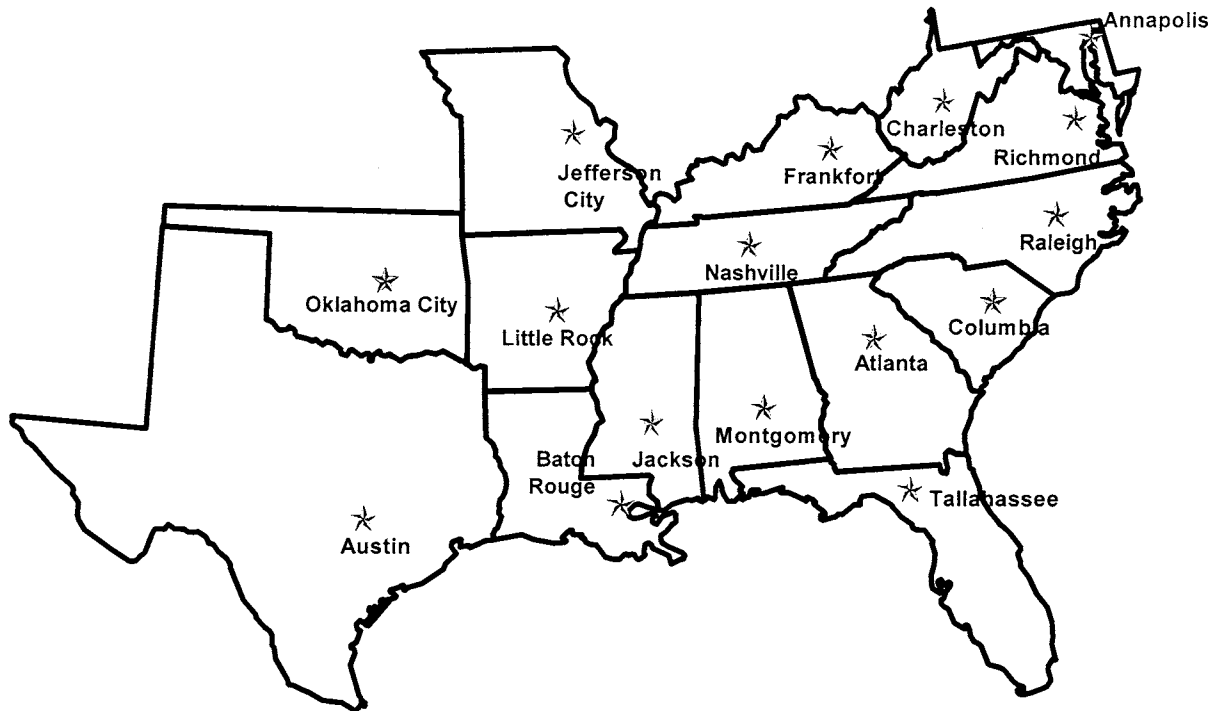


Comparative Revenues 2000 Through 2004 and Revenue Forecasts



Prepared for:
Fiscal Affairs and Government Operations Committee
of the
Southern Legislative Conference
of the
Council of State Governments

Prepared By:
Office of Budget and Fiscal Review
Bureau of Legislative Research
State of Arkansas
November 6, 2005

EXECUTIVE SUMMARY

TOTAL TAXATION

The Southern States Region had the lowest total state taxation revenue average per capita and per \$1,000 of personal income in comparison to other Council of State Governments Regions in the United States in Fiscal Year 2003-04. Within the Southern States Region, state per capita tax as a percentage of per capita income increased in fourteen (14) states and decreased in two (2) states in FY 2004 over FY 2003. In the ranking of southern states among the nation of total state tax revenues per capita, Maryland ranked the highest at fifteen (15) and Texas ranked the lowest at fifty (50). The best source of state revenue for the majority of southern states nine (9) was the Income Tax, with the Sales, Gross Receipts Tax being the best source for the remaining seven (7) states.

SALES & USE TAXES

The southern states sales and use tax revenue average per capita was next to the lowest, but was next to the highest per \$1,000 of personal income in FY 2003-04. In the ranking of southern states among the nation of sales and use tax revenues per \$1,000 of personal income, Mississippi ranked the highest at three (3) and Virginia ranked the lowest at forty-fifth (45). Virginia is the only state that changed sales tax rates as of July 1, 2005 from those that were in effect July 1, 2004.

INCOME TAXES

As in the past four (4) years, income tax revenue averages per capita and per \$1,000 of personal income for the Southern States Region were the lowest of all regions in FY 2003-04. Tennessee, Florida, and Texas do not levy an individual income tax.

MOTOR FUEL TAXES

The southern states motor fuel tax revenue average per capita was next to the highest, but was the highest per \$1,000 of personal income in FY 2003-04. In the ranking of southern states among the nation of motor fuel tax revenues per \$1,000 of personal income, West Virginia ranked the highest at two (2) and Georgia ranked the lowest at forty-three (43). Kentucky and North Carolina increased gasoline tax rates as of July 1, 2005 from those in effect on July 1, 2004.

SOUTHERN STATES REVENUE FORECASTS

The southern states are estimating a 0.2% average increase in net general fund revenues for FY 2005-06 over FY 2004-05. The average actual net general fund revenue increase for FY 2004-05 over FY 2003-04 was 9.1%, higher than the forecasted 1.1% increase as reflected in last year's report.



STATE OF ARKANSAS
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November 6, 2005

TO: Members of the Fiscal Affairs and Government Operations Committee of the
Southern Legislative Conference, Council of State Governments

Dear Members:

It is a pleasure to present to you the 2005 edition of the report on Comparative Revenues and Revenue Forecasts.

This report provides comparative data of the southern states on various types of state revenues for the 2003-04 fiscal year and also for the preceding four (4) fiscal years. We have provided tax collections per capita and per \$1,000 of personal income, as well as the rank that each southern state has in the nation, for sales and use taxes, income taxes, motor fuel taxes, and total taxes. Also included is information regarding the tax rates on gasoline, gross receipts (sales), and cigarettes. A portion of the report deals with revenues received by the southern states and the current estimate of such receipts for the 2005-06 fiscal year.

The majority of information contained in this report is based upon data from the U.S. Government, with the primary source being the Department of Commerce. We understand that during a five-year period, changes in state laws may have caused some drastic effects in tax revenues and the way in which your state perceives the application of those taxes. Since we do not have an intimate knowledge of your state tax laws, we hope that you will feel free to correct us on any error we have made in our comparisons. It should be noted that population estimates are obtained from the Bureau of the Census, and that revisions made to those estimates are not reflected in the information we include for previous years. Finally, this report only reflects state taxes and **does not include local receipts**.

Office of Budget and Fiscal Review
Fiscal Services Division

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COMPARISON OF SELECTED TAX REVENUES PER CAPITA
Per Capita Tax Collections - FY 2003-04

State	July 1, 2004 Estimated Population (Millions)	Sales & Use Taxes \$ Millions	Per Capita \$	Individual & Corporate Income Taxes \$ Millions	Per Capita \$	Motor Fuel Tax \$ Millions	Per Capita \$	Total Tax Collections \$ Millions	Per Capita \$	Personal Income Per Capita (CY 2003) 2	Per Capita Tax As % of Per Capita Income
Alabama	4.530	1,893	417.77	2,536	559.71	535	118.21	7,018	1,549.22	26,505	5.845
Alaska	0.655	--	--	340	518.07	41	62.04	1,288	1,965.36	33,213	5.917
Arizona	5.744	4,720	821.69	2,842	494.71	672	116.95	9,606	1,672.46	27,232	6.142
Arkansas	2.753	2,150	780.90	1,867	678.41	453	164.62	5,581	2,027.40	24,384	8.314
California	35.894	26,507	738.48	43,325	1,207.03	3,325	92.63	85,721	2,388.20	33,415	7.147
Colorado	4.601	1,909	414.93	3,653	793.99	598	129.86	7,051	1,532.46	34,561	4.434
Connecticut	3.504	3,127	892.57	4,699	1,341.30	457	130.38	10,291	2,937.34	42,972	6.835
Delaware	0.830	--	--	999	1,203.06	112	135.40	2,375	2,860.77	34,199	8.365
Florida	17.397	17,355	997.60	1,346	77.36	1,823	104.81	30,768	1,768.54	30,098	5.876
Georgia	8.829	4,921	557.38	7,325	829.64	756	85.62	14,571	1,650.24	29,000	5.690
Hawaii	1.263	1,900	1,504.84	1,227	971.88	84	66.82	3,849	3,048.00	30,441	10.013
Idaho	1.393	1,037	744.24	1,012	726.05	218	156.48	2,648	1,900.43	25,902	7.337
Illinois	12.714	6,923	544.50	10,208	802.93	1,422	111.84	25,491	2,004.98	32,965	6.082
Indiana	6.238	4,759	763.03	4,453	713.84	802	128.60	11,957	1,917.01	28,838	6.648
Iowa	2.954	1,618	547.48	2,049	693.37	358	121.12	5,133	1,737.42	28,340	6.131
Kansas	2.736	1,933	706.61	2,082	761.15	429	156.82	5,284	1,931.52	29,438	6.561
Kentucky	4.146	2,466	594.81	3,201	772.07	477	114.96	8,463	2,041.38	26,575	7.682
Louisiana	4.516	2,681	593.63	2,424	536.74	561	124.18	8,026	1,777.22	26,312	6.754
Maine	1.317	917	696.33	1,272	965.38	220	167.33	2,897	2,199.09	29,164	7.540
Maryland	5.558	2,945	529.87	5,725	1,030.16	746	134.23	12,315	2,215.67	37,446	5.917
Massachusetts	6.417	3,743	583.37	10,131	1,578.96	684	106.64	16,699	2,602.46	39,504	6.588
Michigan	10.113	7,894	780.65	8,417	832.33	1,081	106.92	24,061	2,379.31	31,178	7.631
Minnesota	5.101	4,067	797.26	6,347	1,244.23	648	127.12	14,735	2,888.66	34,031	8.488
Mississippi	2.903	2,483	855.30	1,306	449.73	465	160.09	5,125	1,765.34	23,466	7.523
Missouri	5.755	2,950	512.64	3,945	685.56	727	126.28	9,120	1,584.76	29,464	5.379
Montana	0.927	--	--	673	726.43	198	213.20	1,626	1,753.97	25,406	6.904
Nebraska	1.747	1,525	872.58	1,410	807.02	303	173.36	3,640	2,083.21	30,179	6.903
Nevada	2.335	2,265	970.01	--	--	294	125.75	4,739	2,029.70	31,910	6.361
New Hampshire	1.300	--	--	462	355.81	130	99.97	2,005	1,543.20	35,140	4.392
New Jersey	8.699	6,262	719.83	9,298	1,068.84	547	62.88	20,981	2,411.97	39,577	6.094
New Mexico	1.903	1,443	758.32	1,145	601.82	211	110.79	4,002	2,102.56	24,995	8.412
New York	19.227	10,050	522.72	26,692	1,388.24	519	26.97	45,834	2,383.81	36,112	6.601
North Carolina	8.541	4,352	509.51	8,088	946.93	1,273	149.00	16,576	1,940.74	28,071	6.914
North Dakota	0.634	367	579.01	264	415.83	119	187.19	1,229	1,937.19	28,922	6.698
Ohio	11.459	7,882	687.80	9,766	852.23	1,541	134.49	22,476	1,961.38	30,129	6.510
Oklahoma	3.524	1,594	452.45	2,452	696.01	415	117.87	6,427	1,823.93	26,719	6.826
Oregon	3.595	--	--	4,591	1,277.14	405	112.54	6,103	1,697.85	28,734	5.909
Pennsylvania	12.406	7,773	626.55	9,001	725.55	1,785	143.89	25,347	2,043.07	31,911	6.402
Rhode Island	1.081	805	744.61	969	897.08	133	123.46	2,409	2,229.12	32,038	6.958
South Carolina	4.198	2,727	649.50	2,635	627.72	489	116.56	6,804	1,620.64	26,144	6.199
South Dakota	0.771	586	760.67	47	61.11	126	163.47	1,063	1,378.58	28,856	4.777
Tennessee	5.901	5,845	990.55	842	142.63	832	141.02	9,536	1,616.01	28,641	5.642
Texas	22.490	15,460	687.43	--	--	2,919	129.78	30,752	1,367.36	29,074	4.703
Utah	2.389	1,556	651.45	1,837	769.05	344	144.04	4,189	1,753.50	25,407	6.902
Vermont	0.621	257	413.52	492	791.84	86	138.39	1,767	2,843.15	30,888	9.205
Virginia	7.460	2,977	399.12	7,844	1,051.52	909	121.92	14,233	1,907.96	33,730	5.657
Washington	6.204	8,423	1,357.74	--	--	926	149.22	13,895	2,239.82	33,254	6.735
West Virginia	1.815	1,021	562.63	1,250	688.42	309	170.37	3,749	2,065.17	24,542	8.415
Wisconsin	5.509	3,899	707.82	5,734	1,040.77	1,029	186.70	12,531	2,274.65	30,685	7.413
Wyoming	0.507	463	913.75	--	--	70	138.15	1,505	2,970.76	32,433	9.160
Total U.S.	293.102	198,431	677.00	228,223	778.65	33,605	114.65	593,489	2,024.86	30,443	6.651

1 Table NST-EST2004-01-State Population Estimates: April 1, 2000 to July 1, 2004. Population Division, U.S. Census Bureau.

Available: <http://www.census.gov/popest/states/tables/NST-EST2004-01.xls>

2 U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, Personal Income Table SA1-3, July 2005.

Available: <http://www.bea.doc.gov/bea/regional/spi/> [July 21, 2005].

3 All other columns from U.S. Census Bureau, State Government Tax Collections: 2004.

Available: <http://ftp2.census.gov/govs/statetax/04staxss.xls> [July 21, 2005].

STATE TAX COLLECTIONS ON THE BASIS OF DOLLARS PER \$1,000 PERSONAL INCOME
FY 2003-04

State	Personal Income 2003 (Millions)	Sales & Use Taxes		Individual Income Taxes		Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections	
		\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income
Alabama	119,373	1,893	15.85	2,244	18.79	292	2.45	535	4.49	7,018	58.79
Alaska	21,531	--	--	--	--	340	15.77	41	1.89	1,288	59.83
Arizona	151,933	4,720	31.06	2,316	15.24	526	3.46	672	4.42	9,606	63.23
Arkansas	66,515	2,150	32.32	1,686	25.34	182	2.73	453	6.81	5,581	83.90
California	1,184,997	26,507	22.37	36,399	30.72	6,926	5.84	3,325	2.81	85,721	72.34
Colorado	157,171	1,909	12.15	3,414	21.72	240	1.52	598	3.80	7,051	44.86
Connecticut	149,843	3,127	20.87	4,320	28.83	380	2.53	457	3.05	10,291	68.68
Delaware	27,981	--	--	781	27.92	218	7.78	112	4.02	2,375	84.90
Florida	511,641	17,355	33.92	--	--	1,346	2.63	1,823	3.56	30,768	60.14
Georgia	251,621	4,921	19.56	6,830	27.15	495	1.97	756	3.00	14,571	57.91
Hawaii	38,013	1,900	49.99	1,169	30.76	58	1.53	84	2.22	3,849	101.26
Idaho	35,409	1,037	29.28	908	25.64	104	2.93	218	6.16	2,648	74.78
Illinois	416,978	6,923	16.60	8,140	19.52	2,069	4.96	1,422	3.41	25,491	61.13
Indiana	178,786	4,759	26.62	3,808	21.30	645	3.61	802	4.49	11,957	66.88
Iowa	83,375	1,618	19.40	1,959	23.49	90	1.08	358	4.29	5,133	61.57
Kansas	80,213	1,933	24.10	1,916	23.88	167	2.08	429	5.35	5,284	65.87
Kentucky	109,442	2,466	22.53	2,819	25.76	382	3.49	477	4.35	8,463	77.33
Louisiana	118,236	2,681	22.67	2,187	18.50	237	2.00	561	4.74	8,026	67.88
Maine	38,181	917	24.02	1,160	30.38	112	2.92	220	5.77	2,897	75.87
Maryland	206,412	2,945	14.27	5,278	25.57	447	2.17	746	3.61	12,315	59.66
Massachusetts	253,632	3,743	14.76	8,830	34.82	1,301	5.13	684	2.70	16,699	65.84
Michigan	314,346	7,894	25.11	6,576	20.92	1,841	5.86	1,081	3.44	24,061	76.54
Minnesota	172,337	4,067	23.60	5,710	33.13	637	3.60	648	3.76	14,735	85.50
Mississippi	67,643	2,483	36.71	1,062	15.70	244	3.60	465	6.87	5,125	75.76
Missouri	168,512	2,950	17.51	3,721	22.08	224	1.33	727	4.31	9,120	54.12
Montana	23,327	--	--	606	25.96	68	2.90	198	8.47	1,626	69.69
Nebraska	52,436	1,525	29.08	1,243	23.70	167	3.19	303	5.78	3,640	69.41
Nevada	71,549	2,265	31.65	--	--	--	--	294	4.10	4,739	66.23
New Hampshire	45,286	--	--	55	1.21	408	9.00	130	2.87	2,005	44.28
New Jersey	342,040	6,262	18.31	7,401	21.64	1,897	5.55	547	1.60	20,981	61.34
New Mexico	46,955	1,443	30.74	1,007	21.45	138	2.94	577	4.49	85.23	85.23
New York	693,791	10,050	14.49	24,647	35.53	2,045	2.95	519	0.75	45,834	66.06
North Carolina	236,391	4,352	18.41	7,251	30.67	837	3.54	1,273	5.38	16,576	70.12
North Dakota	18,319	367	20.05	214	11.68	50	2.72	119	6.48	1,229	67.08
Ohio	344,603	7,882	22.87	8,705	25.26	1,061	3.08	1,541	4.47	22,476	65.22
Oklahoma	93,691	1,594	17.02	2,319	24.75	133	1.42	415	4.43	6,427	68.59
Oregon	102,419	--	--	4,271	41.70	320	3.13	405	3.95	6,103	59.59
Pennsylvania	394,761	7,773	19.69	7,323	18.55	1,678	4.25	1,785	4.52	25,347	64.21
Rhode Island	34,476	805	23.34	900	26.10	69	2.02	133	3.87	2,409	69.87
South Carolina	108,463	2,727	25.14	2,439	22.48	197	1.81	489	4.51	6,804	62.73
South Dakota	22,072	586	26.57	--	--	47	2.13	126	5.71	1,063	48.15
Tennessee	167,415	5,845	34.91	147	0.88	695	4.15	832	4.97	9,536	56.96
Texas	642,630	15,460	24.06	--	--	--	--	2,919	4.54	30,752	47.85
Utah	59,761	1,556	26.04	1,692	28.32	145	2.43	344	5.76	4,189	70.10
Vermont	19,131	257	13.43	430	22.47	62	3.25	86	4.50	1,767	92.35
Virginia	248,432	2,977	11.98	7,422	29.88	422	1.70	909	3.66	14,233	57.29
Washington	203,890	8,423	41.31	--	--	--	--	926	4.54	13,895	68.15
West Virginia	44,456	1,021	22.97	1,068	24.03	182	4.08	309	6.96	3,749	84.33
Wisconsin	167,979	3,899	23.21	5,052	30.07	682	4.06	1,029	6.12	12,531	74.60
Wyoming	16,285	463	28.42	--	--	--	--	70	4.30	1,505	92.40
Total U.S.	9,124,680	198,431	21.75	197,421	21.64	30,801	3.38	33,605	3.68	593,489	65.04

1 U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System, Personal Income Table SA1-3, July 2005.
Available: <http://www.bea.doc.gov/bea/regional/spi/> [July 21, 2005].

2 All other columns from U.S. Census Bureau, State Government Tax Collections: 2004.
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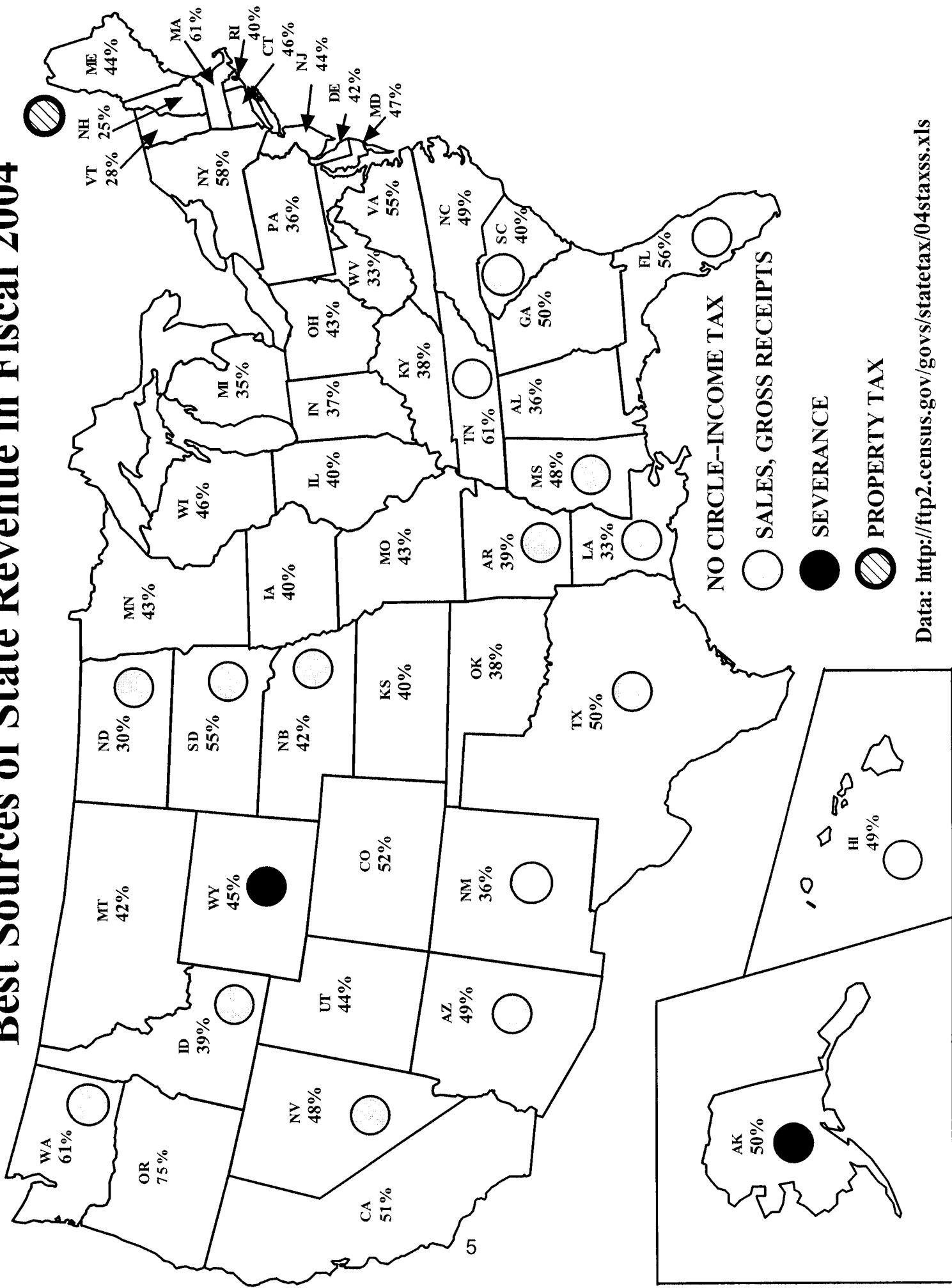
RANKING OF SELECTED TAX REVENUE STATISTICS
FY 2003-04

State	July 1, 2004 Estimated Population (Millions)	Sales & Use Taxes		Individual Income Tax		Motor Fuel Tax		Total Tax Collections		2003 Per Capita Income	Per Capita Tax as % of Per Capita Income
		Per \$1,000 Pers. Income	\$ Per Capita	Per \$1,000 Pers. Income	\$ Per Capita	Per \$1,000 Pers. Income	\$ Per Capita	Per \$1,000 Pers. Income	\$ Per Capita		
Alabama	23	39	42	36	37	23	33	42	46	41	42
Alaska	47	--	10	40	39	48	49	39	25	13	38
Arizona	18	8	12	20	31	26	35	33	41	38	34
Arkansas	32	6	19	6	6	4	7	8	23	49	8
California	1	28	43	30	18	45	45	15	9	11	15
Colorado	22	44	7	11	3	42	22	49	48	7	49
Connecticut	29	29	7	13	9	32	19	21	3	1	21
Delaware	45	--	3	--	--	39	43	6	5	8	7
Florida	4	5	34	14	16	39	46	38	35	25	41
Georgia	9	32	18	5	10	43	46	43	42	30	43
Hawaii	42	1	18	18	27	47	47	1	1	22	1
Idaho	39	10	36	35	30	6	11	13	32	44	14
Illinois	5	38	14	33	32	41	39	37	24	14	37
Indiana	14	13	35	26	24	22	25	26	30	33	26
Iowa	30	33	35	24	21	30	32	35	39	36	35
Kansas	33	18	22	24	23	13	10	29	29	27	29
Kentucky	26	27	29	17	23	27	37	9	21	40	9
Louisiana	24	26	30	38	38	15	29	24	34	42	23
Maine	40	20	23	8	12	9	6	11	16	28	11
Maryland	19	42	37	19	8	38	21	40	15	4	39
Massachusetts	13	40	31	3	1	46	42	30	7	3	28
Michigan	8	17	13	34	28	40	41	10	11	19	10
Minnesota	21	21	11	4	5	36	26	4	4	9	4
Mississippi	31	3	9	39	40	3	9	12	36	50	12
Missouri	17	36	39	29	29	28	27	46	45	26	46
Montana	44	--	--	16	26	1	1	19	37	46	18
Nebraska	38	11	8	25	19	8	4	20	18	23	19
Nevada	35	7	5	--	--	31	28	27	22	18	32
New Hampshire	41	--	--	42	42	44	44	50	47	6	50
New Jersey	10	35	20	31	13	44	44	36	8	2	36
New Mexico	36	9	38	32	36	21	40	5	17	47	6
New York	3	41	40	2	2	50	50	28	10	5	27
North Carolina	11	34	32	7	14	12	13	16	27	37	17
North Dakota	48	30	32	41	41	5	2	25	28	31	25
Ohio	7	25	24	21	17	24	20	31	26	24	30
Oklahoma	28	37	41	22	25	25	34	22	33	39	22
Oregon	27	--	41	1	4	33	38	41	40	34	40
Pennsylvania	6	31	28	37	33	18	15	32	20	17	31
Rhode Island	43	22	17	15	30	34	30	18	14	16	16
South Carolina	25	16	27	27	35	19	36	34	43	43	33
South Dakota	46	14	15	--	--	11	8	47	49	32	47
Tennessee	16	4	4	43	43	14	16	45	44	35	45
Texas	2	19	25	12	--	16	24	48	50	29	48
Utah	34	15	26	12	20	10	14	17	38	45	20
Vermont	49	43	44	28	22	20	17	3	6	20	2
Virginia	12	45	45	10	7	37	31	44	31	10	44
Washington	15	2	2	--	--	17	12	23	13	12	24
West Virginia	37	24	33	23	34	2	5	7	19	48	5
Wisconsin	20	23	21	9	11	7	3	14	12	21	13
Wyoming	50	12	6	--	--	29	18	2	2	15	3

COMPARISON OF TAX COLLECTIONS AS A PERCENTAGE OF TOTAL COLLECTIONS BY STATES
 FY 2003-04

State	General Sales and Use Taxes	Motor Fuel Taxes	Motor Vehicle & Oper. License Fees	Indiv. Income Taxes	Corp. Income Taxes	Alcoholic Beverage Taxes	Tobacco Taxes	Severance Taxes	Other Taxes
Alabama	27.0	7.6	2.7	32.0	4.2	2.0	1.3	1.6	21.6
Alaska	-	3.2	3.4	-	26.4	2.3	3.4	50.2	11.2
Arizona	49.1	7.0	1.8	24.1	5.5	0.6	2.9	0.2	8.8
Arkansas	38.5	8.1	2.3	30.2	3.3	0.8	2.6	0.3	14.0
California	30.9	3.9	2.7	42.5	8.1	0.4	1.3	0.0	10.2
Colorado	27.1	8.5	2.9	48.4	3.4	0.5	0.9	1.6	6.6
Connecticut	30.4	4.4	2.3	42.0	3.7	0.5	2.7	-	14.0
Delaware	-	4.7	1.4	32.9	9.2	0.6	3.2	-	48.0
Florida	56.4	5.9	4.1	-	4.4	2.0	1.5	0.1	25.5
Georgia	33.8	5.2	2.2	46.9	3.4	1.0	1.6	-	6.0
Hawaii	49.4	2.2	2.3	30.4	1.5	1.1	2.1	-	11.1
Idaho	39.2	8.2	4.3	34.3	3.9	0.3	2.0	0.1	7.7
Illinois	27.2	5.6	5.7	31.9	8.1	0.6	3.0	0.0	17.9
Indiana	39.8	6.7	3.1	31.8	5.4	0.4	2.8	0.0	9.9
Iowa	31.5	7.0	7.7	38.2	1.7	0.4	1.8	-	11.6
Kansas	36.6	8.1	3.3	36.3	3.2	1.7	2.4	1.9	6.6
Kentucky	29.1	5.6	2.6	33.3	4.5	1.0	0.2	2.2	21.4
Louisiana	33.4	7.0	1.6	27.3	2.9	0.7	1.3	5.9	20.0
Maine	31.7	7.6	3.1	40.0	3.9	1.5	3.2	-	9.1
Maryland	23.9	6.1	2.5	42.9	3.6	0.2	2.2	-	18.6
Massachusetts	22.4	4.1	2.3	52.9	7.8	0.4	2.5	-	7.5
Michigan	32.8	4.5	4.7	27.3	7.7	0.7	4.1	0.2	18.0
Minnesota	27.6	4.4	3.8	38.7	4.3	0.5	1.3	0.1	19.3
Mississippi	48.4	9.1	2.7	20.7	4.8	0.8	1.1	1.0	11.3
Missouri	32.3	8.0	3.0	40.8	2.5	0.3	1.2	0.0	11.9
Montana	-	12.2	9.2	37.3	4.2	1.4	2.8	5.1	27.9
Nebraska	41.9	8.3	2.7	34.1	4.6	0.6	2.0	0.0	5.7
Nevada	47.8	6.2	3.2	-	-	0.7	2.7	0.8	38.5
New Hampshire	-	6.5	4.9	2.7	20.3	1.5	5.0	-	59.1
New Jersey	29.8	2.6	2.1	35.3	9.0	0.4	3.7	-	17.0
New Mexico	36.1	5.3	3.2	25.2	3.5	1.0	1.3	14.7	9.9
New York	21.9	1.1	2.0	53.8	4.5	0.5	2.2	-	14.0
North Carolina	26.3	7.7	3.1	43.7	5.0	1.4	0.3	0.0	12.5
North Dakota	29.9	9.7	4.8	17.4	4.1	0.5	1.7	14.3	17.7
Ohio	35.1	6.9	3.5	38.7	4.7	0.5	2.5	0.0	8.1
Oklahoma	24.8	6.5	8.8	36.1	2.1	1.1	1.0	10.2	9.4
Oregon	-	6.6	7.4	70.0	5.2	0.3	4.3	0.3	5.9
Pennsylvania	30.7	7.0	3.4	28.9	6.6	0.9	3.9	-	18.6
Rhode Island	33.4	5.5	2.4	37.4	2.9	0.4	4.8	-	13.2
South Carolina	40.1	7.2	2.3	35.8	2.9	2.3	0.4	-	9.0
South Dakota	55.2	11.9	4.1	-	4.4	1.2	2.6	0.2	20.4
Tennessee	61.3	8.7	3.1	1.5	7.3	1.0	1.3	0.0	15.8
Texas	50.3	9.5	4.3	-	-	2.1	1.7	6.2	25.9
Utah	37.2	8.2	2.4	40.4	3.5	0.7	1.5	1.1	5.1
Vermont	14.5	4.9	3.8	24.3	3.5	1.0	2.9	-	45.1
Virginia	20.9	6.4	2.7	52.1	3.0	1.1	0.1	0.0	13.7
Washington	60.6	6.7	2.7	-	-	1.5	2.5	0.3	25.7
West Virginia	27.2	8.2	2.3	28.5	4.8	0.5	2.9	5.4	20.0
Wisconsin	31.1	8.2	2.9	40.3	5.4	0.4	2.5	0.0	9.2
Wyoming	30.8	4.7	3.5	-	-	0.1	1.2	45.4	14.4

Best Sources of State Revenue in Fiscal 2004



Data: <http://ftp2.census.gov/govs/statetax/04staxss.xls>

BEST SOURCE OF STATE REVENUE - SOUTHERN STATES
FY 2000-04

State	2000	2001	2002	2003	2004
Alabama Percentage	Income 36%	Income 36%	Income 40%	Income 36%	Income 36%
Arkansas Percentage	Income 35%	Sales, Gross Receipts 36%	Sales, Gross Receipts 38%	Sales, Gross Receipts 38%	Sales, Gross Receipts 39%
Florida Percentage	Sales, Gross Receipts 60%	Sales, Gross Receipts 59%	Sales, Gross Receipts 58%	Sales, Gross Receipts 56%	Sales, Gross Receipts 56%
Georgia Percentage	Income 52%	Income 53%	Income 51%	Income 50%	Income 50%
Kentucky Percentage	Income 39%	Income 38%	Income 37%	Income 38%	Income 38%
Louisiana Percentage	Sales, Gross Receipts 32%	Sales, Gross Receipts 33%	Sales, Gross Receipts 32%	Sales, Gross Receipts 33%	Sales, Gross Receipts 33%
Maryland Percentage	Income 49%	Income 48%	Income 47%	Income 46%	Income 47%
Mississippi Percentage	Sales, Gross Receipts 50%	Sales, Gross Receipts 49%	Sales, Gross Receipts 49%	Sales, Gross Receipts 50%	Sales, Gross Receipts 48%
Missouri Percentage	Income 45%	Income 46%	Income 45%	Income 43%	Income 43%
North Carolina Percentage	Income 53%	Income 53%	Income 51%	Income 50%	Income 49%
Oklahoma Percentage	Income 40%	Income 39%	Income 41%	Income 38%	Income 38%
South Carolina Percentage	Income 42%	Sales, Gross Receipts 41%	Sales, Gross Receipts 41%	Sales, Gross Receipts 40%	Sales, Gross Receipts 40%
Tennessee Percentage	Sales, Gross Receipts 57%	Sales, Gross Receipts 57%	Sales, Gross Receipts 60%	Sales, Gross Receipts 61%	Sales, Gross Receipts 61%
Texas Percentage	Sales, Gross Receipts 51%	Sales, Gross Receipts 50%	Sales, Gross Receipts 51%	Sales, Gross Receipts 49%	Sales, Gross Receipts 50%
Virginia Percentage	Income 58%	Income 58%	Income 55%	Income 55%	Income 55%
West Virginia Percentage	Income 35%	Income 36%	Income 35%	Income 34%	Income 33%

PER CAPITA INCOME
SOUTHERN STATES

CALENDAR YEAR 1999-03

<u>State</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Alabama	\$22,639	\$23,521	\$24,477	\$25,548	\$26,505
Arkansas	20,964	21,995	22,750	23,556	24,384
Florida	26,180	27,764	29,048	29,758	30,098
Georgia	26,050	27,794	28,523	28,821	29,000
Kentucky	22,582	24,085	24,878	25,494	26,575
Louisiana	22,257	23,090	24,454	25,296	26,312
Maryland	31,567	33,482	35,279	36,303	37,446
Mississippi	20,048	20,900	21,653	22,550	23,466
Missouri	25,660	27,206	28,221	28,512	29,464
North Carolina	25,000	26,882	27,308	27,785	28,071
Oklahoma	22,428	23,650	24,945	25,936	26,719
South Carolina	22,697	24,000	24,840	25,502	26,144
Tennessee	24,508	25,946	26,808	27,611	28,641
Texas	25,866	27,752	28,472	29,039	29,074
Virginia	28,837	31,120	32,338	32,793	33,730
West Virginia	20,767	21,738	22,862	23,794	24,542

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME
FY 2003-04

Region	Sales & Use Taxes		Indiv. & Corp. Income Tax		Motor Fuel Taxes		Total Tax Collections	
	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income
Eastern	\$594.47	\$16.47	\$1,155.49	\$32.02	\$84.36	\$2.34	\$2,357.43	\$65.33
Midwestern	691.17	22.39	846.61	27.42	131.02	4.24	2,127.53	68.92
Southern	669.18	23.35	478.50	16.70	124.10	4.33	1,713.82	59.81
Western	745.05	23.77	899.65	28.70	109.53	3.49	2,169.18	69.19
United States	677.00	21.75	778.65	25.01	114.65	3.68	2,024.86	65.04

COUNCIL OF STATE GOVERNMENTS REGIONS

<u>Eastern</u>	<u>Midwestern</u>	<u>Southern</u>	<u>Western</u>
Connecticut	Illinois	Alabama	Alaska
Delaware	Indiana	Arkansas	Arizona
Maine	Iowa	Florida	California
Massachusetts	Kansas	Georgia	Colorado
New Hampshire	Michigan	Kentucky	Hawaii
New Jersey	Minnesota	Louisiana	Idaho
New York	Nebraska	Maryland	Montana
Pennsylvania	North Dakota	Mississippi	Nevada
Rhode Island	Ohio	Missouri	New Mexico
Vermont	South Dakota	North Carolina	Oregon
	Wisconsin	Oklahoma	Utah
		South Carolina	Washington
		Tennessee	Wyoming
		Texas	
		Virginia	
		West Virginia	

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF TOTAL TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME

Region	2000		2001		2002		2003		2004	
	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$2,182.31	\$68.58	\$2,287.52	\$67.25	\$2,142.75	\$60.83	\$2,162.36	\$60.86	\$2,357.43	\$65.33
Midwestern	1,980.33	71.85	1,962.96	67.79	1,910.00	64.16	1,975.76	65.50	2,127.53	68.92
Southern	1,589.70	62.98	1,614.89	60.89	1,580.99	57.58	1,605.49	57.08	1,713.82	59.81
Western	2,190.67	78.62	2,281.09	76.96	2,006.64	66.22	2,024.54	65.67	2,169.18	69.19
United States	1,921.46	69.64	1,967.54	67.44	1,853.50	61.64	1,883.55	61.61	2,024.86	65.04

TOTAL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$1,447.78	\$1,426.42	\$1,533.25	\$1,425.62	\$1,549.22
Arkansas	1,821.86	1,824.25	1,857.55	1,887.78	2,027.40
Florida	1,552.79	1,520.98	1,484.82	1,580.90	1,768.54
Georgia	1,650.44	1,713.82	1,608.84	1,544.28	1,650.24
Kentucky	1,903.77	1,931.08	1,948.42	2,020.17	2,041.38
Louisiana	1,457.24	1,611.04	1,638.76	1,656.36	1,777.22
Maryland	1,954.97	2,006.58	1,982.60	1,993.19	2,215.67
Mississippi	1,656.30	1,661.80	1,646.68	1,717.08	1,765.34
Missouri	1,531.94	1,569.74	1,529.92	1,512.39	1,584.76
North Carolina	1,890.36	1,908.70	1,867.19	1,885.12	1,940.74
Oklahoma	1,695.86	1,832.81	1,732.45	1,681.85	1,823.93
South Carolina	1,590.57	1,513.06	1,399.64	1,531.92	1,620.64
Tennessee	1,360.38	1,362.71	1,345.06	1,508.39	1,616.01
Texas	1,315.19	1,379.74	1,316.00	1,315.58	1,367.36
Virginia	1,786.83	1,745.35	1,752.39	1,755.83	1,907.96
West Virginia	1,848.80	1,899.58	1,971.15	1,982.69	2,065.17

TOTAL TAX COLLECTIONS ON THE BASIS OF DOLLARS
PER \$1,000 PERSONAL INCOME
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$63.95	\$60.82	\$62.89	\$56.07	\$58.79
Arkansas	86.90	83.37	82.12	80.71	83.90
Florida	59.31	55.95	52.18	54.17	60.14
Georgia	63.36	62.82	57.44	54.46	57.91
Kentucky	84.30	80.54	78.78	79.79	77.33
Louisiana	65.47	69.70	67.20	65.77	67.88
Maryland	61.93	60.66	56.95	55.49	59.66
Mississippi	82.62	79.76	76.37	76.53	75.76
Missouri	59.70	57.97	54.55	53.37	54.12
North Carolina	75.61	71.96	69.32	68.68	70.12
Oklahoma	75.61	77.65	69.93	65.25	68.59
South Carolina	70.08	63.67	56.97	60.71	62.73
Tennessee	55.51	52.87	50.59	55.12	56.96
Texas	50.85	50.61	47.11	46.10	47.85
Virginia	61.96	56.75	54.92	54.27	57.29
West Virginia	89.03	87.13	86.26	83.58	84.33

PER CAPITA TAX AS PERCENTAGE OF
PER CAPITA INCOME
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	6.4%	6.1%	6.3%	5.6%	5.8%
Arkansas	8.7	8.3	8.2	8.0	8.3
Florida	5.9	5.5	5.1	5.3	5.9
Georgia	6.3	6.2	5.6	5.4	5.7
Kentucky	8.4	8.0	7.8	7.9	7.7
Louisiana	6.5	7.0	6.7	6.5	6.8
Maryland	6.2	6.0	5.6	5.5	5.9
Mississippi	8.3	8.0	7.6	7.6	7.5
Missouri	6.0	5.8	5.4	5.3	5.4
North Carolina	7.6	7.1	6.8	6.8	6.9
Oklahoma	7.6	7.7	6.9	6.5	6.8
South Carolina	7.0	6.3	5.6	6.0	6.2
Tennessee	5.6	5.3	5.0	5.5	5.6
Texas	5.1	5.0	4.6	4.5	4.7
Virginia	6.2	5.6	5.4	5.4	5.7
West Virginia	8.9	8.7	8.6	8.3	8.4

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS
 FY 00 - FY 04

State	2000		2001		2002		2003		2004	
	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income
Alabama	46	38	46	40	42	25	48	38	46	42
Arkansas	27	8	28	7	21	6	21	5	23	8
Florida	43	45	44	45	44	45	40	43	35	38
Georgia	38	39	35	34	38	36	42	41	42	43
Kentucky	19	10	21	12	19	7	16	7	21	9
Louisiana	45	34	41	25	36	20	36	22	34	24
Maryland	16	42	18	41	16	38	17	39	15	40
Mississippi	37	13	39	13	35	9	32	10	36	12
Missouri	44	44	43	43	43	42	45	44	45	46
North Carolina	20	20	22	23	20	17	22	16	27	16
Oklahoma	35	19	27	16	28	16	34	24	33	22
South Carolina	40	27	45	33	47	37	43	32	43	34
Tennessee	48	46	49	47	48	46	46	40	44	45
Texas	49	48	48	48	49	48	50	48	50	48
Virginia	29	41	33	44	27	41	29	42	31	44
West Virginia	22	6	23	5	17	3	18	3	19	7

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF SALES AND USE TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME

Region	2000		2001		2002		2003		2004	
	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income
Eastern	\$547.97	\$17.22	\$562.87	\$16.55	\$553.42	\$15.71	\$560.61	\$15.78	\$594.47	\$16.47
Midwestern	619.84	22.49	621.36	21.46	627.28	21.07	647.39	21.46	691.17	22.39
Southern	612.67	24.27	617.86	23.30	608.56	22.16	622.80	22.14	669.18	23.35
Western	699.36	25.10	717.20	24.20	695.68	22.96	709.84	23.03	745.05	23.77
United States	621.15	22.51	630.56	21.61	621.76	20.68	635.96	20.80	677.00	21.75

SALES AND USE TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$382.70	\$380.86	\$389.66	\$392.06	\$417.77
Arkansas	638.38	658.06	707.78	716.01	780.90
Florida	939.21	897.53	862.12	879.22	997.60
Georgia	565.59	585.23	564.64	549.34	557.38
Kentucky	537.29	555.67	564.94	579.72	594.81
Louisiana	461.14	537.47	519.08	553.48	593.63
Maryland	471.67	492.38	492.92	493.78	529.87
Mississippi	820.27	813.72	814.99	853.78	855.30
Missouri	498.20	498.23	503.25	494.32	512.64
North Carolina	417.57	422.18	386.06	476.39	509.51
Oklahoma	417.80	443.87	437.78	421.51	452.45
South Carolina	612.74	612.97	568.56	616.29	649.50
Tennessee	781.50	780.97	806.39	926.89	990.55
Texas	671.99	689.69	668.48	648.65	687.43
Virginia	349.22	336.64	383.84	364.48	399.12
West Virginia	507.12	515.09	534.31	540.24	562.63

SALES AND USE TAX COLLECTIONS ON THE BASIS OF DOLLARS
PER \$1,000 OF PERSONAL INCOME
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$16.90	\$16.24	\$15.98	\$15.42	\$15.85
Arkansas	30.45	30.08	31.29	30.61	32.32
Florida	35.88	33.02	30.30	30.13	33.92
Georgia	21.71	21.45	20.16	19.37	19.56
Kentucky	23.79	23.17	22.84	22.90	22.53
Louisiana	20.72	23.25	21.29	21.98	22.67
Maryland	14.94	14.88	14.16	13.75	14.27
Mississippi	40.91	39.06	37.80	38.05	36.71
Missouri	19.42	18.40	17.94	17.44	17.51
North Carolina	16.70	15.92	14.33	17.35	18.41
Oklahoma	18.63	18.81	17.67	16.35	17.02
South Carolina	27.00	25.79	23.14	24.42	25.14
Tennessee	31.89	30.30	30.33	33.87	34.91
Texas	25.98	25.30	23.93	22.73	24.06
Virginia	12.11	10.94	12.03	11.26	11.98
West Virginia	24.42	23.63	23.38	22.77	22.97

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES AND USE TAX REVENUE STATISTICS
FY 00 - FY 04

State	2000		2001		2002		2003		2004	
	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>
Alabama	43	38	43	37	42	37	43	38	42	39
Arkansas	20	8	18	9	13	6	14	6	12	6
Florida	5	5	5	6	6	10	6	8	3	5
Georgia	29	29	30	31	31	31	34	33	34	32
Kentucky	32	23	31	24	30	21	30	22	29	27
Louisiana	38	31	33	23	35	27	33	26	30	26
Maryland	37	41	38	41	38	41	38	41	37	42
Mississippi	7	3	8	4	7	3	7	3	9	3
Missouri	36	34	37	36	37	35	37	35	39	36
North Carolina	42	39	42	39	43	40	39	36	40	34
Oklahoma	41	36	41	34	40	36	41	37	41	37
South Carolina	22	14	23	14	29	20	25	16	27	16
Tennessee	8	7	9	8	8	9	4	4	4	4
Texas	14	18	14	16	19	16	23	25	25	19
Virginia	45	45	45	45	44	45	44	45	45	45
West Virginia	35	22	35	22	33	19	35	24	33	24

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF INCOME TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME

Region	2000		2001		2002		2003		2004	
	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$1,134.53	\$35.65	\$1,238.54	\$36.41	\$1,091.93	\$31.00	\$1,064.85	\$29.97	\$1,155.49	\$32.02
Midwestern	880.76	31.96	856.80	29.59	796.65	26.76	792.01	26.26	846.61	27.42
Southern	475.22	18.83	482.66	18.20	458.18	16.69	450.98	16.03	478.50	16.70
Western	1,007.24	36.15	1,079.33	36.42	824.51	27.21	830.88	26.95	899.65	28.70
United States	807.49	29.27	840.95	28.83	732.88	24.37	724.91	23.71	778.65	25.01

TOTAL OF INCOME TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$520.46	\$510.28	\$606.82	\$506.13	\$559.71
Arkansas	638.51	650.39	608.57	625.56	678.41
Florida *	74.01	97.06	72.93	72.09	77.36
Georgia	864.48	908.59	824.24	777.86	829.64
Kentucky	744.24	740.66	728.20	773.11	772.07
Louisiana	403.73	457.59	455.96	459.46	536.74
Maryland	952.39	972.15	927.75	918.67	1,030.10
Mississippi	433.93	435.32	411.22	454.24	449.73
Missouri	681.97	719.66	690.64	653.10	685.56
North Carolina	1,004.66	1,007.78	953.51	950.07	946.93
Oklahoma	674.84	707.09	704.07	631.75	696.01
South Carolina	666.18	571.20	528.30	604.74	627.72
Tennessee	139.60	151.20	112.00	124.71	142.63
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	1,044.69	1,011.47	962.40	961.80	1,051.52
West Virginia	654.47	685.37	696.40	683.78	688.42

* Includes corporate income taxes only.

INDIVIDUAL INCOME TAX COLLECTIONS ON THE BASIS OF DOLLARS
PER \$1,000 PERSONAL INCOME
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$20.58	\$20.09	\$21.94	\$17.79	\$18.79
Arkansas	26.23	26.56	24.28	23.97	25.34
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	29.84	30.28	27.06	25.47	27.15
Kentucky	29.60	27.18	26.46	26.99	25.76
Louisiana	15.91	16.96	16.28	16.49	18.50
Maryland	27.59	26.57	24.76	23.66	25.57
Mississippi	17.65	17.35	15.91	15.78	15.70
Missouri	24.73	25.03	22.73	21.77	22.08
North Carolina	35.27	34.66	32.42	30.72	30.67
Oklahoma	27.58	27.91	26.41	23.36	24.75
South Carolina	26.86	22.05	19.35	22.30	22.48
Tennessee	1.29	1.34	0.95	0.72	0.88
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	33.46	31.24	28.83	28.35	29.88
West Virginia	25.72	25.98	25.13	24.58	24.03

CORPORATE INCOME TAX COLLECTIONS ON THE BASIS OF DOLLARS
PER \$1,000 PERSONAL INCOME
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$2.41	\$1.66	\$2.95	\$2.12	\$2.45
Arkansas	4.23	3.16	2.63	2.77	2.73
Florida	2.83	3.57	2.56	2.47	2.63
Georgia	3.34	3.02	2.37	1.97	1.97
Kentucky	3.36	3.71	2.98	3.54	3.49
Louisiana	2.23	2.84	2.42	1.75	2.00
Maryland	2.58	2.82	1.89	1.92	2.17
Mississippi	3.99	3.54	3.16	4.47	3.60
Missouri	1.85	1.55	1.90	1.27	1.33
North Carolina	4.92	3.33	2.98	3.89	3.54
Oklahoma	2.51	2.05	2.01	1.15	1.42
South Carolina	2.49	1.99	2.15	1.66	1.81
Tennessee	4.40	4.55	3.26	3.83	4.15
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	2.77	1.65	1.33	1.37	1.70
West Virginia	5.80	5.46	5.35	4.25	4.08

RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS
FY 00 - FY 04

State	2000		2001		2002		2003		2004	
	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income
Alabama	37	35	36	35	35	30	37	35	37	36
Arkansas	34	26	33	24	33	22	34	19	31	20
Florida	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Georgia	17	15	17	15	17	13	16	14	16	14
Kentucky	25	16	27	21	22	14	19	13	23	17
Louisiana	39	40	39	40	38	38	38	38	38	38
Maryland	12	20	15	23	12	21	10	22	8	19
Mississippi	40	39	40	39	40	39	40	39	40	39
Missouri	27	32	25	29	24	28	26	28	29	29
North Carolina	10	7	10	7	11	4	11	6	14	7
Oklahoma	28	21	26	18	23	15	28	23	25	22
South Carolina	31	23	35	33	37	35	33	26	35	27
Tennessee	43	43	43	43	43	43	43	43	43	43
Texas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Virginia	8	11	7	13	7	11	8	8	7	10
West Virginia	35	30	34	26	30	20	31	18	34	23

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF MOTOR FUEL TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME

Region	2000		2001		2002		2003		2004	
	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$65.87	\$2.07	\$64.87	\$1.91	\$81.71	\$2.32	\$83.50	\$2.35	\$84.36	\$2.34
Midwestern	123.77	4.49	123.22	4.26	123.41	4.15	126.15	4.18	131.02	4.24
Southern	118.78	4.71	119.71	4.51	121.15	4.41	119.92	4.26	124.10	4.33
Western	108.36	3.89	105.56	3.56	107.10	3.53	105.08	3.41	109.53	3.49
United States	107.24	3.89	106.69	3.66	110.87	3.69	110.87	3.63	114.65	3.68

MOTOR FUEL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$113.64	\$112.33	\$114.10	\$114.84	\$118.21
Arkansas	145.37	150.68	153.15	158.29	164.62
Florida	100.61	105.61	108.23	107.02	104.81
Georgia	77.21	79.30	75.90	78.08	85.62
Kentucky	108.93	110.47	112.72	114.12	114.96
Louisiana	122.94	120.66	124.68	123.57	124.18
Maryland	123.11	127.80	128.87	130.10	134.23
Mississippi	147.24	141.77	142.86	144.48	160.09
Missouri	124.32	120.08	122.07	123.59	126.28
North Carolina	151.06	147.55	145.36	137.61	149.00
Oklahoma	116.61	115.98	117.45	115.63	117.87
South Carolina	92.22	100.17	100.09	90.14	116.56
Tennessee	138.54	134.96	140.49	139.55	141.02
Texas	128.95	129.71	130.18	128.39	129.78
Virginia	115.14	117.90	116.34	117.14	121.92
West Virginia	132.49	131.38	166.52	157.99	170.37

MOTOR FUEL TAX COLLECTIONS ON THE BASIS OF DOLLARS
PER \$1,000 PERSONAL INCOME
SOUTHERN STATES

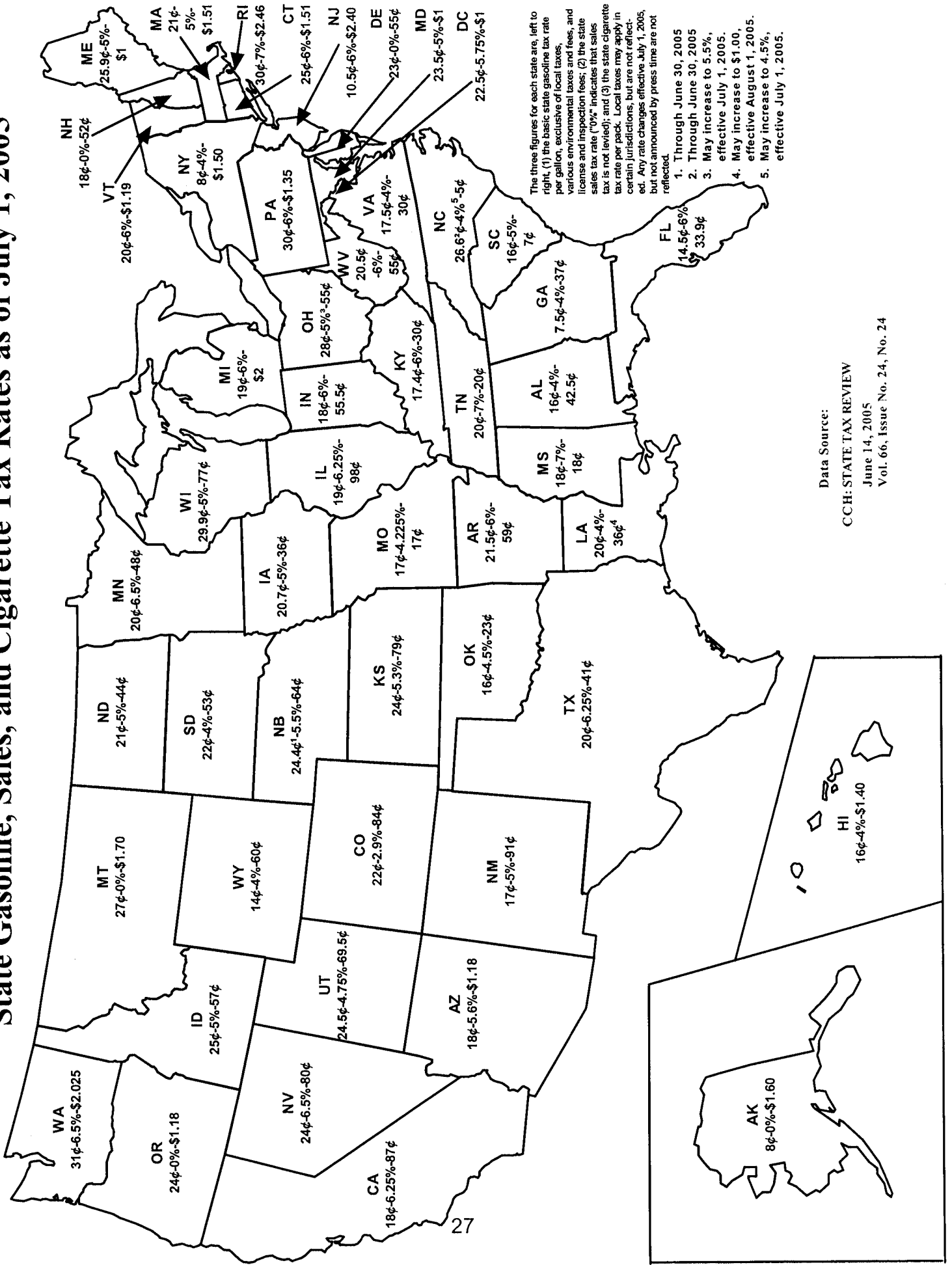
FY 00 - FY 04

<u>State</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Alabama	\$5.02	\$4.79	\$4.68	\$4.52	\$4.49
Arkansas	6.93	6.89	6.77	6.77	6.81
Florida	3.84	3.88	3.80	3.67	3.56
Georgia	2.96	2.91	2.71	2.75	3.00
Kentucky	4.82	4.61	4.56	4.51	4.35
Louisiana	5.52	5.22	5.11	4.91	4.74
Maryland	3.90	3.86	3.70	3.62	3.61
Mississippi	7.34	6.80	6.63	6.44	6.87
Missouri	4.84	4.43	4.35	4.36	4.31
North Carolina	6.04	5.56	5.40	5.01	5.38
Oklahoma	5.20	4.91	4.74	4.49	4.43
South Carolina	4.06	4.21	4.07	3.57	4.51
Tennessee	5.65	5.24	5.28	5.10	4.97
Texas	4.99	4.76	4.66	4.50	4.54
Virginia	3.99	3.83	3.65	3.62	3.66
West Virginia	6.38	6.03	7.29	6.66	6.96

RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS
FY 00 - FY 04

State	2000		2001		2002		2003		2004	
	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>
Alabama	35	20	34	19	34	20	36	17	33	23
Arkansas	12	5	7	3	8	3	6	2	7	4
Florida	40	40	41	35	39	36	41	37	43	39
Georgia	45	45	45	43	46	45	46	45	46	43
Kentucky	37	24	36	22	36	23	37	18	37	27
Louisiana	29	16	26	14	22	15	25	15	29	15
Maryland	28	38	19	36	20	38	17	38	21	38
Mississippi	11	3	11	4	13	5	11	5	9	3
Missouri	25	23	27	25	27	25	24	24	27	28
North Carolina	9	13	8	12	11	12	15	14	13	12
Oklahoma	31	18	31	17	30	18	34	21	34	25
South Carolina	43	35	43	28	43	30	45	40	36	19
Tennessee	14	15	13	13	15	13	14	13	16	14
Texas	21	21	16	20	19	21	20	20	24	16
Virginia	34	36	29	38	32	40	32	39	31	37
West Virginia	18	9	15	10	5	2	7	4	5	2

State Gasoline, Sales, and Cigarette Tax Rates as of July 1, 2005



Data Source:

CCH: STATE TAX REVIEW

June 14, 2005

Vol. 66, Issue No. 24, No. 24

STATE GASOLINE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2001 - JULY 1, 2005

(CENTS PER GALLON)

<u>States</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	21.5	21.5	21.5	21.5	21.5
Florida	4	4	4	4	4
Georgia	7.5*	7.5*	7.5*	7.5*	7.5*
Kentucky	15	15	15	15	17.4
Louisiana	20	20	20	20	20
Maryland	23.5	23.5	23.5	23.5	23.5
Mississippi	18	18	18	18	18
Missouri	17	17	17	17	17
North Carolina	24.1	22.1	24.2	24.3	26.6
Oklahoma	16	16	16	16	16
South Carolina	16	16	16	16	16
Tennessee	20	20	20	20	20
Texas	20	20	20	20	20
Virginia	17.5	17.5	17.5	17.5	17.5
West Virginia	20.5	20.5	20.5	20.5	20.5

* Plus additional tax of 3% of retail sales price, less the 7.5 cents tax.

SALES TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2001 - JULY 1, 2005

(PERCENT)

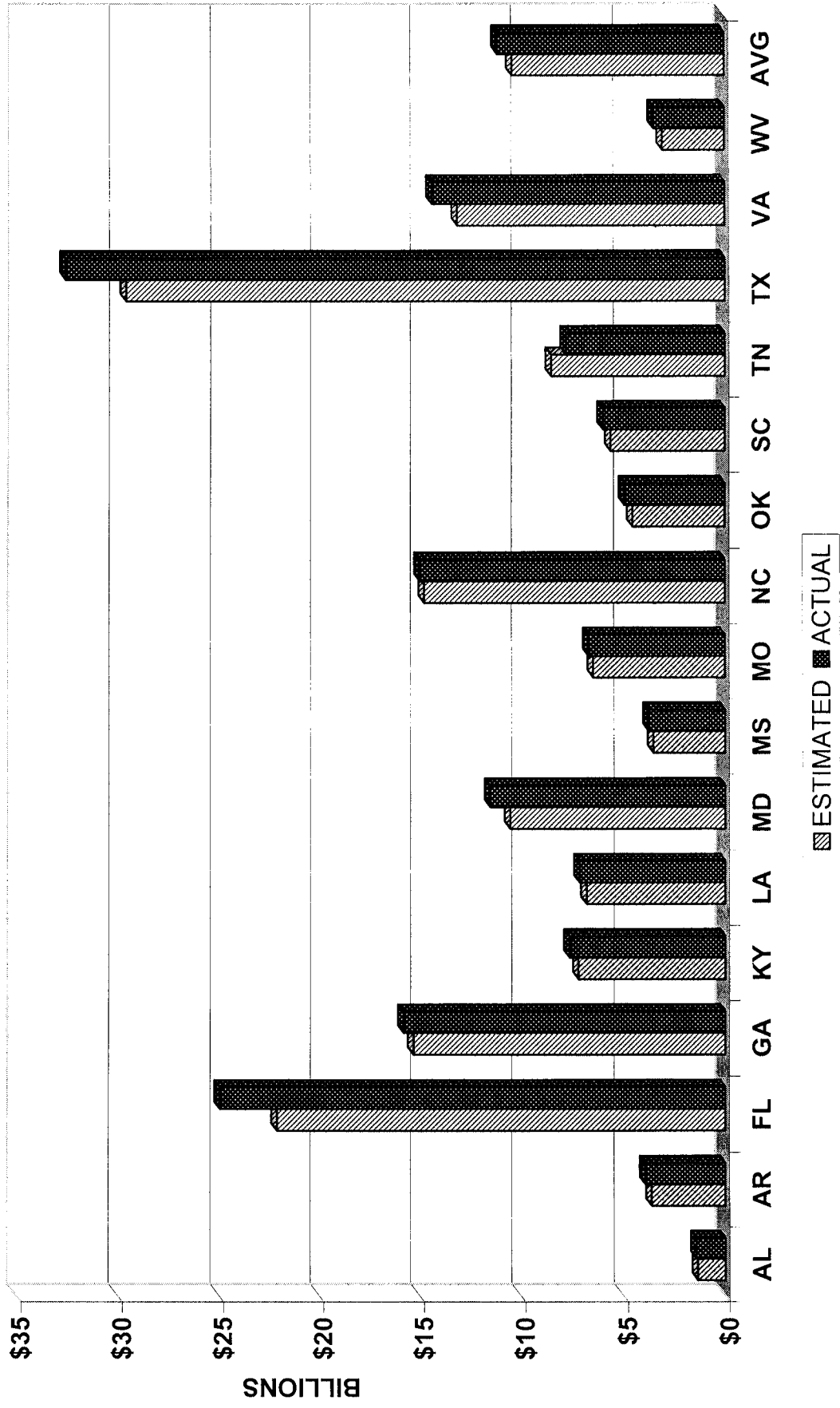
<u>States</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	5.125	5.125	5.125	6	6
Florida	6	6	6	6	6
Georgia	4	4	4	4	4
Kentucky	6	6	6	6	6
Louisiana	4	4	4	4	4
Maryland	5	5	5	5	5
Mississippi	7	7	7	7	7
Missouri	4.225	4.225	4.225	4.225	4.225
North Carolina	4	4.5	4.5	4.5	4.5
Oklahoma	4.5	4.5	4.5	4.5	4.5
South Carolina	5	5	5	5	5
Tennessee	6	7	7	7	7
Texas	6.25	6.25	6.25	6.25	6.25
Virginia	3.5	3.5	3.5	3.5	4
West Virginia	6	6	6	6	6

CIGARETTE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2001 - JULY 1, 2005

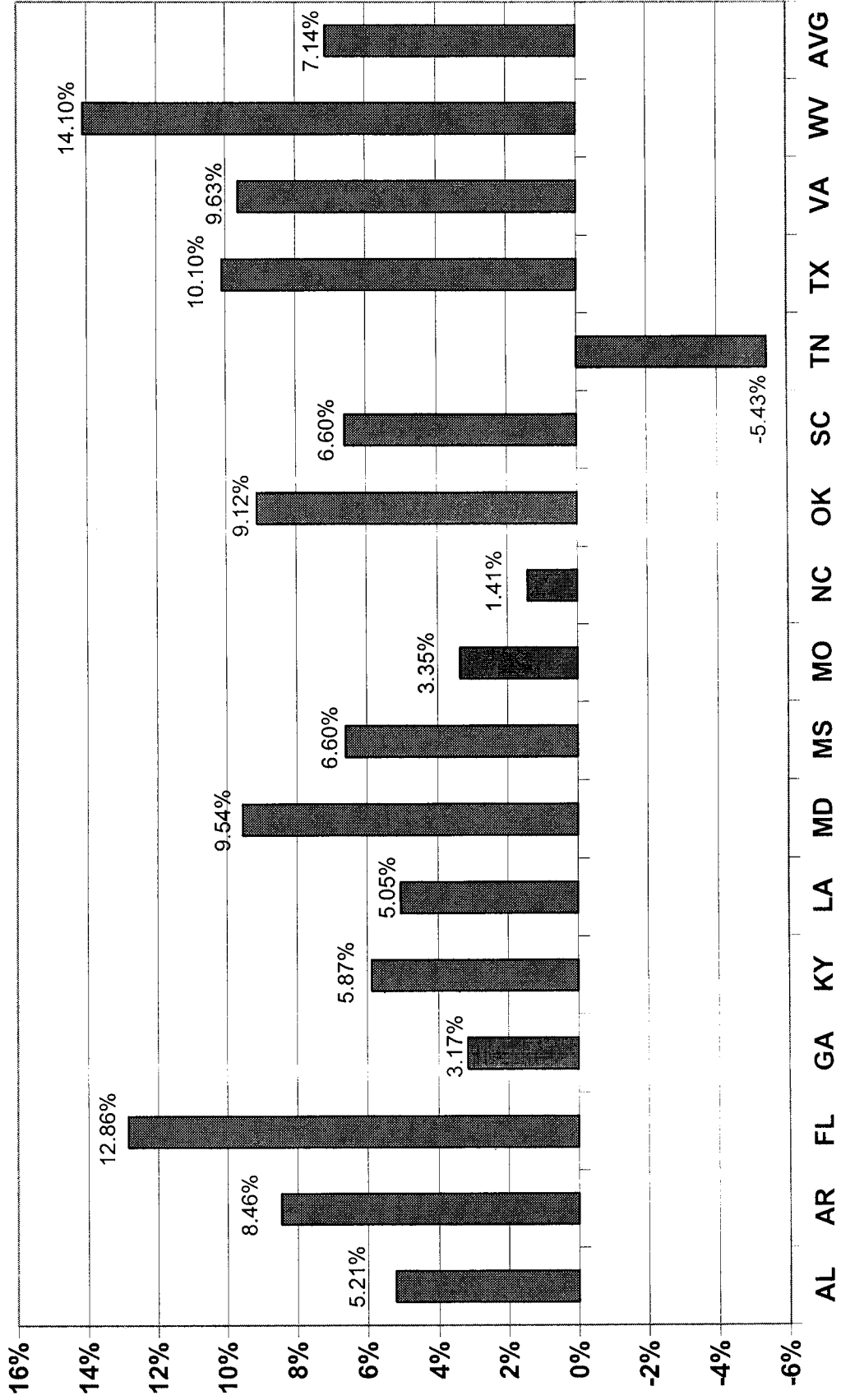
(CENTS PER PACK)

<u>States</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Alabama	16.5¢	16.5¢	16.5¢	42.5¢	42.5¢
Arkansas	31.5	34	59	59	59
Florida	33.9	33.9	33.9	33.9	33.9
Georgia	12	12	37	37	37
Kentucky	3	3	3	3	30
Louisiana	24	36	36	36	36
Maryland	66	100	100	100	100
Mississippi	18	18	18	18	18
Missouri	17	17	17	17	17
North Carolina	5	5	5	5	5
Oklahoma	23	23	23	23	23
South Carolina	7	7	7	7	7
Tennessee	13	20	20	20	20
Texas	41	41	41	41	41
Virginia	2.5	2.5	2.5	2.5	30
West Virginia	17	17	55	55	55

COMPARISON OF ESTIMATED TO ACTUAL GENERAL FUND REVENUES
SOUTHERN STATES - FISCAL YEAR 2004-05



**PERCENT OVER/UNDER ESTIMATED TO ACTUAL GENERAL FUND REVENUES
SOUTHERN STATES - FISCAL YEAR 2004-05**



SOUTHERN STATES
GENERAL FUND REVENUES
2003-04 THROUGH 2005-06 (ESTIMATED)

<u>States</u>	Actual 2003-04 \$ Million		Actual 2004-05 \$ Million		% Change 2005 Over 2004	Estimated 2005-06 \$ Million		% Change 2006 Over 2005
Alabama	1,297.0	(1)	1,434.0	(1)	10.6	1,428.0		(0.4)
Arkansas	3,598.8	(2)	3,937.1	(2)	9.4	3,923.5	(2)	(0.3)
Florida	21,809.3		24,991.2		14.6	24,677.4		(1.3)
Georgia	14,584.6		15,814.0		8.4	16,415.0		3.8
Kentucky	6,977.6		7,645.0		9.6	7,665.0		0.3
Louisiana	6,769.1		7,164.1	(3)	5.8	7,272.6	(3)	1.5
Maryland	10,254.7		11,548.0		12.6	11,458.9	(4)	(0.8)
Mississippi	3,521.0		3,778.0		7.3	3,946.0		4.4
Missouri	6,345.8		6,711.4		5.8	6,779.3		1.0
North Carolina	13,962.9	(5)	15,010.1		7.5	15,805.6		5.3
Oklahoma	4,604.6		4,959.5		7.7	5,149.7		3.8
South Carolina	5,571.1		6,005.9		7.8	6,058.8		0.9
Tennessee	7,583.6		8,066.0		6.4	8,279.0		2.6
Texas	30,827.6		32,655.0		5.9	31,770.9		(2.7)
Virginia	12,930.7	(6)	14,427.1		11.6	14,152.6		(1.9)
West Virginia	3,082.0		3,504.0		13.7	3,256.0		(7.1)
Total	153,720.4		167,650.4			168,038.3		
Average	9,607.5		10,478.2		9.1	10,502.4		0.2

(1) Includes one time transfers from other funds in FY 2004-05 of \$36 million; FY 2005-06 of \$47 million.

(2) Includes transfers from other funds in FY 2003-04 of \$64 million; FY 2004-05 of \$25 million; and FY 2006 of \$18 million.

(3) Based on 5/16/05 estimate.

(4) FY 2006 estimates have not been revised to reflect actual FY 2005 performance.

(5) Adjusted for tax law changes.

(6) Includes lottery or ABC profit transfers to general fund. FY 2005-06 not yet revised to reflect FY 2005 actual.

SOUTHERN STATES
SALES & USE TAX REVENUES
2003-04 THROUGH 2005-06 (ESTIMATED)

<u>States</u>	<u>Actual 2003-04 \$ Million</u>	<u>Actual 2004-05 \$ Million</u>	<u>% Change 2005 Over 2004</u>	<u>Estimated 2005-06 \$ Million</u>	<u>% Change 2006 Over 2005</u>
Alabama	1,912.0	1,974.0	3.2	2,060.0	4.4
Arkansas	2,189.3	2,619.4	19.6	2,675.4	2.1
Florida	16,933.5	18,812.4	11.1	20,003.1	6.3
Georgia (1)	5,184.5	5,639.2	8.8	5,637.6	(0.0)
Kentucky	2,447.6	2,594.9	6.0	2,577.4	(0.7)
Louisiana	2,444.6	2,543.9	4.1	2,574.7	1.2
Maryland	2,921.8	3,129.4	7.1	3,255.9	4.0
Mississippi	2,476.0	2,587.0	4.5	2,690.0	4.0
Missouri	1,902.4	1,957.8	2.9	2,007.6	2.5
North Carolina (2)	4,151.4	4,462.8	7.5	4,668.1	4.6
Oklahoma	1,594.8	1,681.9	5.5	1,747.5	3.9
South Carolina	2,746.8	2,903.6	5.7	2,994.2	3.1
Tennessee	5,810.8	6,094.4	4.9	6,357.7	4.3
Texas	15,313.7	16,196.0	5.8	16,731.8	3.3
Virginia	2,562.3	2,946.1	15.0	2,828.4	(4.0)
West Virginia	<u>1,021.0</u>	<u>1,063.0</u>	4.1	<u>1,068.0</u>	0.5
Total	71,612.5	77,205.8		79,877.4	
Average	4,475.8	4,825.4	7.8	4,992.3	3.5

(1) Includes 3% dedicated to roads and bridges.

(2) Adjusted for tax law changes.

SOUTHERN STATES
NET PERSONAL INCOME TAX REVENUES
2003-04 THROUGH 2005-06 (ESTIMATED)

States	Actual 2003-04 \$ Million	Actual 2004-05 \$ Million	% Change 2005 Over 2004	Estimated 2005-06 \$ Million	% Change 2006 Over 2005
Alabama	2,244.0	2,367.0	5.5	2,473.0	4.5
Arkansas	1,713.6	1,876.0	9.5	1,971.0	5.1
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	6,626.3	7,276.6	9.8	7,748.2	6.5
Kentucky	2,796.3	3,036.2	8.6	2,947.2	(2.9)
Louisiana	2,192.0	2,336.7	6.6	2,416.2	3.4
Maryland	5,077.6	5,660.6	11.5	5,801.0	2.5
Mississippi	1,061.0	1,166.0	9.9	1,197.0	2.7
Missouri	3,808.9	4,107.0	7.8	4,179.1	1.8
North Carolina (1)	7,469.7	8,254.0	10.5	8,831.8	7.0
Oklahoma	2,268.6	2,519.1	11.0	2,476.5 (2)	(1.7)
South Carolina	2,439.0	2,691.5	10.4	2,726.1	1.3
Tennessee (3)	140.0	155.4	11.0	161.2	3.7
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	7,380.0	8,352.4	13.2	8,334.7	(0.2)
West Virginia	1,068.0	1,170.0	9.6	1,152.0	(1.5)
Total	46,285.0	50,968.5		52,415.0	
Average	3,306.1	3,640.6	10.1	3,743.9	2.8

(1) Adjusted for tax law changes.

(2) Rate cut/Standard Deduction increase effective 1/1/06

(3) Includes income on dividends and interest from stocks and bonds. Tennessee does not have a personal income tax.

SOUTHERN STATES
NET CORPORATE INCOME TAX REVENUES
2003-04 THROUGH 2005-06 (ESTIMATED)

States	Actual 2003-04 \$ Million	Actual 2004-05 \$ Million	% Change 2005 Over 2004	Estimated 2005-06 \$ Million	% Change 2006 Over 2005
Alabama	255.0	290.0	13.7	306.0	5.5
Arkansas	194.3	277.3	42.7	289.9	4.5
Florida	1,134.7	1,729.7	52.4	1,657.7	(4.2)
Georgia	487.0	729.6	49.8	564.2	(22.7)
Kentucky	303.3	478.5	57.8	572.0	19.5
Louisiana	236.7	411.4	73.8	427.6	3.9
Maryland	328.6	512.2	55.9	501.3	(2.1)
Mississippi	316.0	361.0	14.2	381.0	5.5
Missouri	304.0	328.1	7.9	341.8	4.2
North Carolina (1)	906.0	1,101.7	21.6	1,144.7	3.9
Oklahoma	131.6	184.1	39.9	182.9	(0.7)
South Carolina	174.7	215.3	23.2	194.7	(9.6)
Tennessee	682.7	835.3	22.3	794.4	(4.9)
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	425.7	616.7	44.9	508.2	(17.6)
West Virginia (2)	181.5	280.0	54.3	244.0	(12.9)
Total	6,061.8	8,350.9		8,110.4	
Average	404.1	556.7	37.8	540.7	(2.9)

(1) Adjusted for tax law changes.

(2) Includes both corporate income and business franchise taxes.

SOUTHERN STATES
MOTOR FUELS TAX REVENUES
2003-04 THROUGH 2005-06 (ESTIMATED)

States	Actual 2003-04 \$ Million	Actual 2004-05 \$ Million	% Change 2005 Over 2004	Estimated 2005-06 \$ Million	% Change 2006 Over 2005
Alabama	535.0	537.0	0.4	543.0	1.1
Arkansas	457.3	445.5	(2.6)	462.6	3.8
Florida	2,017.7	2,150.8	6.6	2,226.2	3.5
Georgia	538.9	533.7	(1.0)	535.4	0.3
Kentucky	459.6	469.6	2.2	490.8	4.5
Louisiana	560.8	570.1	1.7	575.2	0.9
Maryland	746.2	752.9	0.9	774.8	2.9
Mississippi	424.0	423.0	(0.2)	423.0	0.0
Missouri	735.5	749.0	1.8	759.0	1.3
North Carolina (1)	1,246.0	1,279.8	2.7	1,435.7	12.2
Oklahoma	385.5	405.5	5.1	413.3	1.9
South Carolina	493.2	504.9	2.4	515.0	2.0
Tennessee	829.4	845.1	1.9	837.7	(0.9)
Texas	2,916.1	2,933.1	0.6	3,109.8	6.0
Virginia	846.1	849.5	0.4	878.9	3.5
West Virginia (2)	309.0	311.0	0.6	318.0	2.3
Total	13,500.3	13,760.5		14,298.4	
Average	843.8	860.0	1.9	893.7	3.9

(1) A portion of tax rate is tied to fuel price.

(2) Includes wholesale fuel and use tax, gasoline and motor carrier.