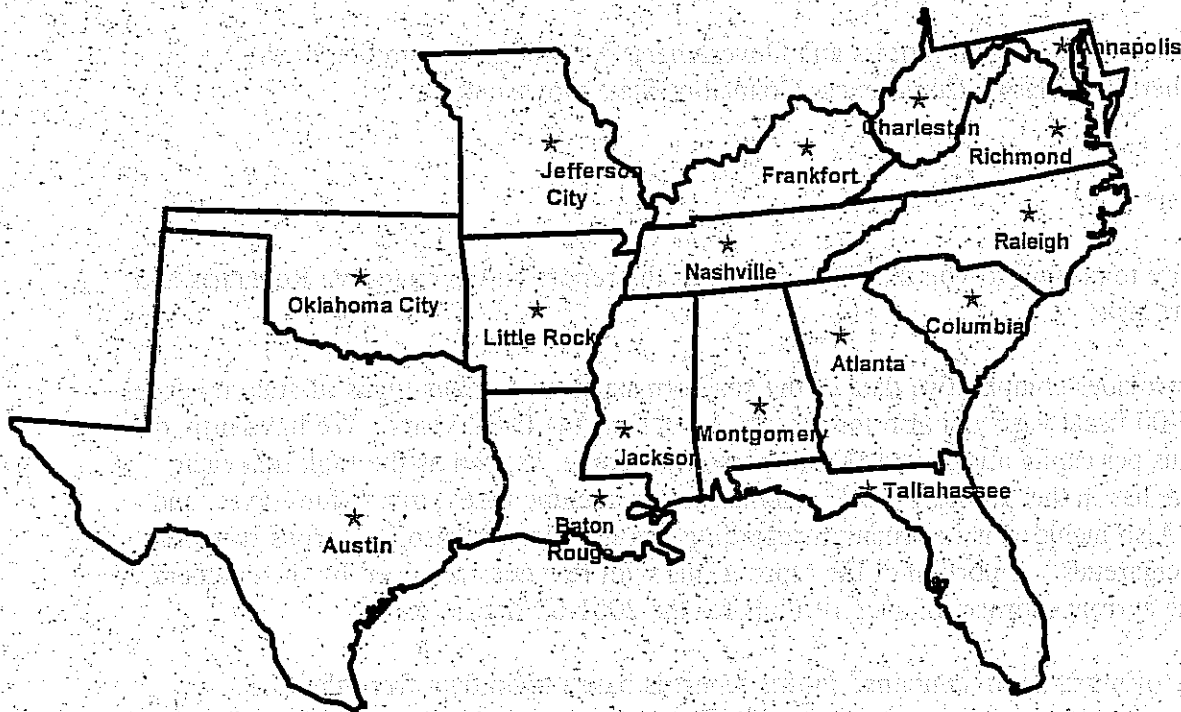


Comparative Revenues 1996 Through 2000 and Revenue Forecasts



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
October 29, 2001



**STATE OF ARKANSAS
BUREAU OF
LEGISLATIVE RESEARCH**

Kern L. Treat, Director

Bill Goodman, Assistant Director
for Fiscal and Tax Research Services

Larry Hollifield, Assistant Director
for Legal and Research Services

October 29, 2001

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 2001 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 1999-00 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 2001-02 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.

Office of Budget and Fiscal Review
Fiscal and Tax Research Division

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 1999-00. Within the Southern States Region, state per capita tax as a percentage of per capita income increased in twelve (12) states, decreased in two (2), and stayed the same in two (2) states in FY 2000 over FY 1999. In the ranking of southern states among the nation of total state tax revenues per capita, Maryland ranked the highest at sixteen (16) and Texas ranked the lowest at forty-nine (49). The best source of state revenue for the majority of southern states (11) was the Income Tax, with the Sales, Gross Receipts Tax being the best source for the remaining five (5) 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 1999-00. 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-five (45). One state had an increase in sales tax rates, Arkansas, as of July 1, 2001 from those which were in effect July 1, 2000.

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 1999-00. Florida, Tennessee 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 1999-00. In the ranking of southern states among the nation of motor fuel tax revenues per \$1,000 of personal income, Mississippi ranked the highest at three (3) and Georgia ranked the lowest at forty-five (45). Both Arkansas and North Carolina increased gasoline tax rates as of July 1, 2001 from those in effect on July 1, 2000.

SOUTHERN STATES REVENUE FORECASTS

The southern states are estimating a 2.1% average increase in net general fund revenues for FY 2001-02 over FY 2000-01. The average actual net general fund revenue increase for FY 2000-01 over FY 1999-00 was 5.0%, higher than the forecasted 3.8% increase as reflected in last year's Report.

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Per Capita Tax Collections - FY 1999-00

April 1, 2000

State	Estimated Population (Millions).1	Sales & Use Taxes		Individual & Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections		Personal Income Per Capita (CY 1999) 2	Per Capita Tax As % of Per Capita Income
		\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita		
Alabama	4,447	1,702	382.70	2,315	520.46	505	113.64	6,438	1,447.78	22,639	6,395
Alaska	0,627	-	-	438	699.34	42	67.21	1,423	2,270.24	27,886	8,141
Arizona	5,131	3,633	708.04	2,815	548.68	593	115.49	8,101	1,578.90	23,263	6,787
Arkansas	2,673	1,707	638.38	1,707	638.51	389	145.37	4,871	1,821.86	20,964	8,690
California	33,872	23,457	692.54	46,213	1,364.37	3,041	89.79	83,808	2,474.28	29,443	8,404
Colorado	4,301	1,849	429.94	3,972	923.43	544	126.51	7,075	1,644.88	29,674	5,543
Connecticut	3,406	3,420	1,004.22	4,400	1,292.07	543	159.45	10,171	2,986.65	38,230	7,812
Delaware	0,784	-	-	974	1,242.62	104	132.98	2,132	2,720.94	29,304	9,285
Florida	15,982	15,011	939.21	1,183	74.01	1,608	100.61	24,817	1,552.79	26,180	5,931
Georgia	8,186	4,630	565.59	7,077	864.48	632	77.21	13,511	1,650.44	26,050	6,336
Hawaii	1,212	1,536	1,268.04	1,140	940.61	74	61.46	3,335	2,752.49	26,784	10,277
Idaho	1,294	747	577.40	1,091	843.38	209	161.50	2,377	1,837.20	22,081	8,320
Illinois	12,419	6,393	514.77	9,898	797.02	1,356	109.21	22,789	1,834.95	30,130	6,090
Indiana	6,080	3,579	588.67	4,678	769.34	700	115.19	10,104	1,661.77	25,544	6,506
Iowa	2,926	1,723	588.74	2,105	719.34	346	118.39	5,185	1,771.98	24,859	7,128
Kansas	2,688	1,744	648.65	2,134	793.79	356	132.51	4,865	1,809.73	26,217	6,903
Kentucky	4,042	2,172	537.29	3,008	744.24	440	108.93	7,695	1,903.77	22,582	8,430
Louisiana	4,469	2,061	461.14	1,804	403.73	549	122.94	6,512	1,457.24	22,257	6,547
Maine	1,275	847	664.63	1,227	962.38	181	142.18	2,661	2,087.25	24,100	8,661
Maryland	5,296	2,498	471.67	5,044	952.39	652	123.11	10,354	1,954.97	31,567	6,193
Massachusetts	6,349	3,565	561.54	10,346	1,629.88	653	102.79	16,153	2,544.12	34,281	7,421
Michigan	9,938	7,666	771.39	9,573	963.22	1,075	108.15	22,756	2,289.73	27,767	8,246
Minnesota	4,919	3,724	756.92	6,351	1,290.93	608	123.51	13,339	2,711.37	29,817	9,093
Mississippi	2,845	2,333	820.27	1,234	433.93	419	147.24	4,712	1,656.30	20,048	8,262
Missouri	5,595	2,788	498.20	3,816	681.97	696	124.32	8,572	1,531.94	25,660	5,970
Montana	0,902	-	-	616	682.82	188	208.76	1,411	1,563.70	21,408	7,304
Nebraska	1,711	1,028	600.69	1,314	767.82	279	163.29	2,981	1,742.02	26,574	6,555
Nevada	1,998	1,942	971.68	-	-	262	131.11	3,717	1,860.25	27,877	6,673
New Hampshire	1,236	-	-	378	306.00	117	94.58	1,696	1,372.47	30,336	4,524
New Jersey	8,414	5,508	654.60	8,553	1,016.43	506	60.19	18,148	2,156.74	34,382	6,273
New Mexico	1,819	1,502	825.88	1,040	571.84	233	128.19	3,743	2,057.77	20,830	9,879
New York	18,976	8,563	451.26	25,966	1,368.32	522	27.49	41,736	2,199.35	32,389	6,790
North Carolina	8,049	3,361	417.57	8,087	1,004.66	1,216	151.06	15,216	1,890.36	25,000	7,561
North Dakota	0,642	330	514.28	277	431.08	111	172.14	1,172	1,825.56	23,169	7,879
Ohio	11,353	6,263	551.68	8,872	781.44	1,405	123.75	19,676	1,733.12	26,699	6,491
Oklahoma	3,451	1,442	417.80	2,329	674.84	402	116.61	5,852	1,695.86	22,428	7,561
Oregon	3,421	-	-	4,505	1,316.57	474	138.52	5,946	1,737.79	26,030	6,676
Pennsylvania	12,281	7,057	574.65	8,467	689.47	764	62.21	22,467	1,829.40	27,945	6,546
Rhode Island	1,048	621	592.44	904	862.15	131	124.94	2,035	1,941.12	27,551	7,046
South Carolina	4,012	2,458	612.74	2,673	666.18	370	92.22	6,381	1,590.57	22,697	7,008
South Dakota	0,755	488	646.35	45	59.78	125	165.25	927	1,228.39	24,337	5,047
Tennessee	5,689	4,446	781.50	794	139.60	788	138.54	7,740	1,360.38	24,508	5,551
Texas	20,852	14,012	671.99	-	-	2,689	128.95	27,424	1,315.19	25,866	5,085
Utah	2,233	1,423	637.32	1,825	817.33	330	148.00	3,979	1,781.64	22,019	8,091
Vermont	0,609	215	353.83	476	782.54	61	99.49	1,471	2,415.84	25,333	9,536
Virginia	7,079	2,472	349.22	7,395	1,044.69	815	115.14	12,648	1,786.83	28,837	6,196
Washington	5,894	7,739	1,313.01	-	-	775	131.53	12,567	2,132.19	29,576	7,209
West Virginia	1,808	917	507.12	1,184	654.47	240	132.49	3,343	1,848.80	20,767	8,903
Wisconsin	5,364	3,507	653.79	6,540	1,219.32	916	170.72	12,643	2,357.16	26,721	8,821
Wyoming	0,494	369	746.85	-	-	81	164.78	964	1,951.57	25,870	7,544
Total U.S.	280,850	174,450	621.15	226,785	807.49	30,117	107.24	539,640	1,921.46	26,330	7,298

1 U.S. Bureau of the Census. Estimates of the Population of States: Annual Time Series, April 1, 1990 to April 1, 2000. Online. April 2, 2000. Census Bureau.

Available: <http://www.census.gov/population/cen2000/phc-t2/lab01.xls> [September 24, 2001]

2 U.S. Department of Commerce, Bureau of Economic Analysis. Regional Accounts Data, Personal Income Tables. Online. September 24, 2001. Bureau of Economic Analysis.

Available: <http://www.bea.doc.gov/bea/regional/spi/drill.cfm> [September 24, 2001].

3 All other columns from U.S. Bureau of the Census. 2000 State Tax Collection Data by State. Online. December 28, 2000. Census Bureau.

Available: <http://www.census.gov/govs/statelax/00staxss.xls> [September 24, 2001].

FY 1999-00

State	Personal Income 1999 (Millions)1	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	100,676	1,702	16.90	2,071	20.58	243	2.41	505	5.02	6,438	63.95
Alaska	17,482	-	-	-	-	438	25.08	42	2.41	1,423	81.41
Arizona	119,354	3,633	30.44	2,292	19.20	523	4.38	593	4.96	8,101	67.87
Arkansas	56,046	1,707	30.45	1,470	26.23	237	4.23	389	6.93	4,871	86.90
California	997,293	23,457	23.52	39,575	39.68	6,639	6.66	3,041	3.05	83,808	84.04
Colorado	127,638	1,849	14.49	3,637	28.49	335	2.62	544	4.26	7,075	55.43
Connecticut	130,196	3,420	26.27	3,974	30.52	427	3.28	543	4.17	10,171	78.12
Delaware	22,962	-	-	733	31.94	240	10.47	104	4.54	2,132	92.85
Florida	418,418	15,011	35.88	-	-	1,183	2.83	1,608	3.84	24,817	59.31
Georgia	213,255	4,630	21.71	6,365	29.84	712	3.34	632	2.96	13,511	63.36
Hawaii	32,450	1,536	47.34	1,064	32.80	75	2.32	74	2.29	3,335	102.77
Idaho	28,572	747	26.15	965	33.79	126	4.40	209	7.31	2,377	83.20
Illinois	374,191	6,393	17.09	7,637	20.41	2,261	6.04	1,356	3.62	22,789	60.90
Indiana	155,322	3,579	23.05	3,753	24.16	925	5.95	700	4.51	10,104	65.05
Iowa	72,746	1,723	23.68	1,890	25.99	215	2.95	346	4.76	5,185	71.28
Kansas	70,483	1,744	24.74	1,862	26.41	215	3.87	356	5.05	4,865	69.03
Kentucky	91,273	2,172	23.79	2,702	29.60	306	3.36	440	4.82	7,695	84.30
Louisiana	99,468	2,061	20.72	1,582	15.91	222	2.23	549	5.52	6,512	65.47
Maine	30,726	847	27.58	1,077	35.05	150	4.88	181	5.90	2,661	86.61
Maryland	167,195	2,498	14.94	4,613	27.59	431	2.58	652	3.90	10,354	61.93
Massachusetts	217,654	3,565	16.38	9,042	41.54	1,306	6.00	653	3.00	16,153	74.21
Michigan	275,964	7,666	27.78	7,190	26.06	2,382	8.63	1,075	3.89	22,756	82.46
Minnesota	146,684	3,724	25.39	5,547	37.82	803	5.48	608	4.14	13,339	90.93
Mississippi	57,030	2,333	40.91	1,007	17.65	228	3.99	419	7.34	4,712	82.62
Missouri	143,573	2,788	19.42	3,550	24.73	265	1.85	696	4.84	8,572	59.70
Montana	19,315	-	-	516	26.73	100	5.17	188	9.75	1,411	73.04
Nebraska	45,475	1,028	22.60	1,174	25.81	140	3.08	279	6.14	2,981	65.55
Nevada	55,706	1,942	34.86	-	-	-	-	262	4.70	3,717	66.73
New Hampshire	37,489	-	-	66	1.76	312	8.33	117	3.12	1,696	45.24
New Jersey	289,304	5,508	19.04	7,205	24.91	1,347	4.66	506	1.75	18,148	62.73
New Mexico	37,890	1,502	39.65	881	23.25	159	4.21	233	6.15	3,743	98.79
New York	614,626	8,563	13.93	23,194	37.74	2,772	4.51	522	0.85	41,736	67.90
North Carolina	201,235	3,361	16.70	7,098	35.27	989	4.92	1,216	6.04	15,216	75.61
North Dakota	14,879	330	22.20	199	13.35	78	5.26	111	7.43	1,172	78.79
Ohio	303,115	6,263	20.66	8,241	27.19	631	2.08	1,405	4.64	19,676	64.91
Oklahoma	77,390	1,442	18.63	2,135	27.58	194	2.51	402	5.20	5,852	75.61
Oregon	89,058	-	-	4,097	46.01	407	4.57	474	5.32	5,946	66.76
Pennsylvania	343,197	7,057	20.56	6,771	19.73	1,697	4.94	764	2.23	22,467	65.46
Rhode Island	28,883	621	21.50	829	28.70	75	2.59	131	4.53	2,035	70.45
South Carolina	91,060	2,458	27.00	2,446	26.86	227	2.49	370	4.06	6,381	70.08
South Dakota	18,371	488	26.56	-	-	45	2.46	125	6.79	927	50.47
Tennessee	139,434	4,446	31.89	180	1.29	614	4.40	788	5.65	7,740	55.51
Texas	539,347	14,012	25.98	-	-	-	-	2,689	4.99	27,424	50.85
Utah	49,172	1,423	28.94	1,651	33.59	174	3.53	330	6.72	3,979	80.91
Vermont	15,423	215	13.97	432	28.01	44	2.88	61	3.93	1,471	95.36
Virginia	204,120	2,472	12.11	6,829	33.46	566	2.77	815	3.99	12,648	61.96
Washington	174,324	7,739	44.39	-	-	-	-	775	4.45	12,567	72.09
West Virginia	37,554	917	24.42	966	25.72	218	5.80	240	6.38	3,343	89.03
Wisconsin	143,323	3,507	24.47	5,952	41.53	588	4.10	916	6.39	12,643	88.21
Wyoming	12,774	369	28.87	-	-	-	-	81	6.37	964	75.44
Total U.S.	7,749,114	174,450	22.51	194,461	25.09	32,324	4.17	30,117	3.89	539,640	69.64

1 U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, Personal Income Tables, Online, September 24, 2001. Bureau of Economic Analysis.

Available: <http://www.bea.doc.gov/bea/regional/spl/drl/cfm> (September 24, 2001).

2 All other columns from U.S. Bureau of the Census, 2000 State Tax Collection Data by State, Online, December 28, 2000. Census Bureau.

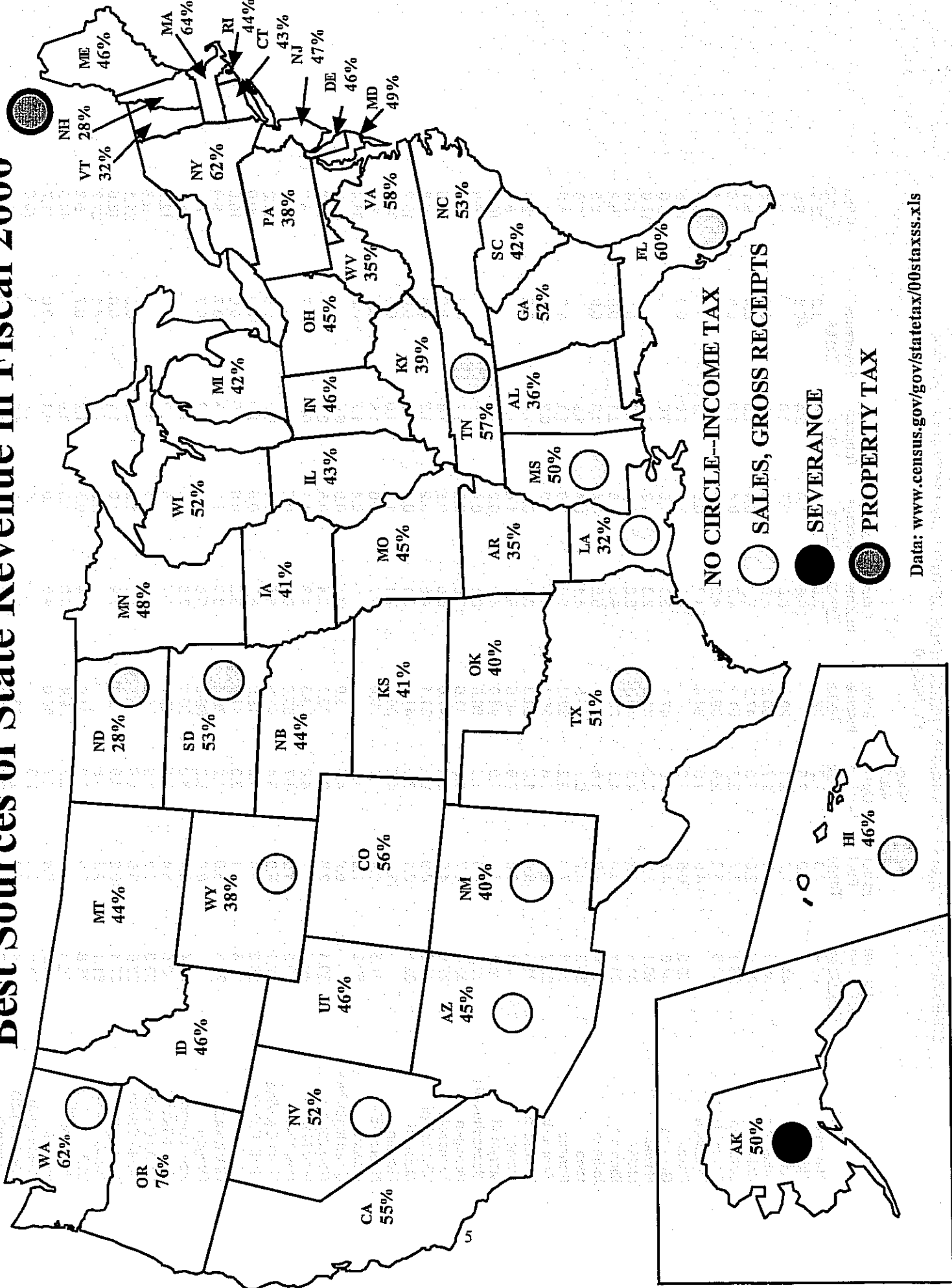
Available: <http://www.census.gov/govs/statax/00staxs.xls> (September 24, 2001).

RANKING OF SELECTED TAX REVENUE STATISTICS FY 1999-00

State	April 1, 2000 Estimated Population (Millions)	Sales & Use Taxes		Individual Income Tax		Motor Fuel Tax		Total Tax Collections		1999 Per Capita Income	Per Capita Tax as % of Per Capita Income
		Pers. Income	\$ Per Capita	Pers. Income	\$ Per Capita	Pers. Income	\$ Per Capita	Pers. Income	\$ Per Capita		
Alabama	23	38	43	35	37	20	35	38	46	40	38
Alaska	48	-	12	-	38	46	46	15	10	15	15
Arizona	20	9	20	38	34	22	32	30	41	37	30
Arkansas	33	8	13	26	4	5	12	8	27	47	8
California	1	25	40	4	14	43	44	11	6	11	11
Colorado	24	42	3	18	5	32	23	47	39	9	47
Connecticut	29	16	3	14	9	33	8	18	1	1	18
Delaware	45	-	-	13	9	28	16	4	3	12	4
Florida	4	5	5	-	-	40	40	45	43	24	45
Georgia	10	29	29	15	17	45	45	39	38	25	39
Hawaii	42	1	2	12	11	47	48	1	2	19	1
Idaho	39	17	27	9	18	4	7	12	23	44	12
Illinois	5	37	33	36	30	41	36	43	24	7	43
Indiana	14	26	26	33	29	30	33	36	36	30	36
Iowa	30	24	25	28	26	25	30	25	31	33	25
Kansas	32	20	18	25	23	19	17	28	28	23	28
Kentucky	25	23	32	16	25	24	37	10	19	41	10
Louisiana	22	31	38	40	39	16	29	34	45	43	34
Maine	40	13	15	8	15	14	13	9	14	36	9
Maryland	19	41	37	20	12	38	28	42	16	5	42
Massachusetts	13	40	30	2	1	44	39	22	5	3	22
Michigan	8	12	9	27	21	39	38	14	9	17	14
Minnesota	21	19	10	5	6	34	27	5	4	8	5
Mississippi	31	3	7	39	40	3	11	13	37	50	13
Missouri	17	34	36	32	27	23	25	44	44	29	29
Montana	44	-	-	24	32	1	1	23	42	46	23
Nebraska	38	27	23	29	24	12	6	33	32	22	33
Nevada	35	6	4	-	42	26	20	32	21	16	32
New Hampshire	41	-	16	42	42	42	42	50	47	6	50
New Jersey	9	35	31	31	13	49	49	40	12	2	40
New Mexico	36	4	6	34	36	11	22	2	15	48	2
New York	3	44	39	6	2	50	50	29	11	4	29
North Carolina	11	39	42	7	10	13	9	20	20	32	19
North Dakota	47	28	34	41	41	2	2	17	26	38	17
Ohio	7	32	31	22	20	27	26	37	34	21	37
Oklahoma	27	36	41	21	28	18	31	19	35	42	20
Oregon	28	-	-	1	3	17	15	31	33	26	31
Pennsylvania	6	33	28	37	33	48	47	35	25	14	35
Rhode Island	43	30	24	17	16	29	24	26	18	18	26
South Carolina	26	14	22	23	31	35	43	27	40	39	39
South Dakota	46	15	19	-	-	6	4	49	50	35	49
Tennessee	16	7	8	43	43	15	14	46	48	34	46
Texas	2	18	14	-	-	21	21	48	49	28	48
Utah	34	10	21	10	19	7	10	16	30	45	16
Vermont	49	43	44	19	22	37	41	3	7	31	3
Virginia	12	45	45	11	8	36	34	41	29	13	41
Washington	15	2	1	-	-	31	19	24	13	10	24
West Virginia	37	22	35	30	35	9	18	6	22	49	6
Wisconsin	18	21	17	3	7	8	3	7	8	20	7
Wyoming	50	11	11	-	-	10	5	21	17	27	21

State	General Sales and Use Taxes	Motor Fuel Taxes	Motor & Oper. License Fees	Indiv. Income Taxes	Corp. Income Taxes	Alcoholic Beverage Taxes	Tobacco Taxes	Severance Taxes	Other Taxes
Alabama	26.4	7.8	3.2	32.2	3.8	1.9	1.0	1.3	22.3
Alaska	-	3.0	2.5	-	30.8	1.0	3.4	49.8	9.6
Arizona	44.8	7.3	2.1	28.3	6.5	0.7	2.0	-	8.4
Arkansas	35.0	8.0	2.7	30.2	4.9	0.6	1.9	0.3	16.4
California	28.0	3.6	2.3	47.2	7.9	0.4	1.5	0.0	9.1
Colorado	26.1	7.7	2.7	51.4	4.7	0.4	1.0	0.5	5.5
Connecticut	33.6	5.3	2.6	39.1	4.2	0.5	1.3	-	13.4
Delaware	-	4.9	1.6	34.4	11.3	0.5	1.3	-	46.1
Florida	60.5	6.5	4.2	-	4.8	2.4	1.8	0.2	19.6
Georgia	34.3	4.7	2.0	47.1	5.3	1.0	0.6	-	5.0
Hawaii	46.1	2.2	2.3	31.9	2.3	1.2	1.3	-	12.8
Idaho	31.4	8.8	4.8	40.6	5.3	0.3	1.2	0.1	7.4
Illinois	28.1	6.0	4.8	33.5	9.9	0.6	2.1	0.0	15.2
Indiana	35.4	6.9	1.6	37.1	9.2	0.4	0.9	0.0	8.5
Iowa	33.2	6.7	6.7	36.5	4.1	0.4	1.9	-	10.5
Kansas	35.8	7.3	3.2	38.3	5.6	1.6	1.1	1.3	5.8
Kentucky	28.2	5.7	2.6	35.1	4.0	0.9	0.2	2.2	21.0
Louisiana	31.6	8.4	1.8	24.3	3.4	0.8	1.4	5.8	22.4
Maine	31.8	6.8	2.9	40.5	5.6	1.4	2.8	-	8.1
Maryland	24.1	6.3	1.9	44.6	4.2	0.2	2.0	-	16.7
Massachusetts	22.1	4.0	1.8	56.0	8.1	0.4	1.7	-	5.9
Michigan	33.7	4.7	3.8	31.6	10.5	0.6	2.7	0.2	12.2
Minnesota	27.9	4.6	5.0	41.6	6.0	0.5	1.4	0.0	13.0
Mississippi	49.5	8.9	2.9	21.4	4.8	0.9	1.2	0.6	9.8
Missouri	32.5	8.1	3.0	41.4	3.1	0.3	1.3	0.0	10.2
Montana	-	13.4	4.2	36.6	7.1	1.3	1.0	6.0	30.4
Nebraska	34.5	9.4	3.1	39.4	4.7	0.6	1.6	0.1	6.8
Nevada	52.2	7.0	3.4	-	-	0.4	1.7	0.8	34.4
New Hampshire	-	6.9	4.3	3.9	18.4	0.9	5.6	-	60.0
New Jersey	30.4	2.8	2.1	39.7	7.4	0.5	2.2	-	14.9
New Mexico	40.1	6.2	4.0	23.5	4.3	1.1	0.6	11.7	8.3
New York	20.5	1.2	1.7	55.6	6.6	0.5	1.6	-	12.2
North Carolina	22.1	8.0	3.4	46.6	6.5	1.3	0.3	0.0	11.8
North Dakota	28.2	9.4	4.0	16.9	6.7	0.5	1.9	12.3	20.0
Ohio	31.8	7.1	3.3	41.9	3.2	0.6	1.5	0.0	10.6
Oklahoma	24.6	6.9	11.2	36.5	3.3	1.1	1.3	6.7	8.3
Oregon	-	8.0	6.5	68.9	6.8	0.3	3.2	0.7	5.7
Pennsylvania	31.4	3.4	3.8	30.1	7.6	0.9	1.4	-	21.4
Rhode Island	30.5	6.4	2.5	40.7	3.7	0.5	2.9	-	12.7
South Carolina	38.5	5.8	1.9	38.3	3.6	2.1	0.5	-	9.3
South Dakota	52.6	13.5	4.5	-	4.9	1.2	2.1	0.3	21.1
Tennessee	57.4	10.2	3.5	2.3	7.9	1.0	1.1	0.0	16.5
Texas	51.1	9.8	3.8	-	-	2.0	1.9	4.1	27.3
Utah	35.8	8.3	2.2	41.5	4.4	0.6	1.2	0.7	5.3
Vermont	14.6	4.1	2.7	29.4	3.0	1.0	0.9	-	44.3
Virginia	19.5	6.4	2.7	54.0	4.5	1.0	0.1	0.0	11.7
Washington	61.6	6.2	2.6	-	-	1.4	2.2	0.5	25.6
West Virginia	27.4	7.2	2.8	28.9	6.5	0.5	2.0	4.6	21.2
Wisconsin	27.7	7.2	2.7	47.1	4.6	0.4	2.0	0.0	8.2
Wyoming	38.3	8.4	5.7	-	-	0.1	1.1	25.5	20.9

Best Sources of State Revenue in Fiscal 2000



BEST SOURCE OF STATE REVENUE - SOUTHERN STATES

FY 1996 - 00

State	1996	1997	1998	1999	2000
Alabama Percentage	Income 34%	Income 35%	Income 36%	Income 35%	Income 36%
Arkansas Percentage	Income 38%	Income 39%	Income 41%	Income 36%	Income 35%
Florida Percentage	Sales, Gross Receipts 58%	Sales, Gross Receipts 57%	Sales, Gross Receipts 57%	Sales, Gross Receipts 58%	Sales, Gross Receipts 60%
Georgia Percentage	Income 48%	Income 50%	Income 52%	Income 52%	Income 52%
Kentucky Percentage	Income 36%	Income 37%	Income 39%	Income 39%	Income 39%
Louisiana Percentage	Sales, Gross Receipts 33%	Income 34%	Sales, Gross Receipts 33%	Sales, Gross Receipts 38%	Sales, Gross Receipts 32%
Maryland Percentage	Income 47%	Income 48%	Income 49%	Income 48%	Income 49%
Mississippi Percentage	Sales, Gross Receipts 47%	Sales, Gross Receipts 48%	Sales, Gross Receipts 47%	Sales, Gross Receipts 49%	Sales, Gross Receipts 50%
Missouri Percentage	Income 45%	Income 44%	Income 45%	Income 46%	Income 45%
North Carolina Percentage	Income 49%	Income 50%	Income 51%	Income 52%	Income 53%
Oklahoma Percentage	Income 36%	Income 38%	Income 40%	Income 42%	Income 40%
South Carolina Percentage	Income 40%	Income 40%	Income 40%	Sales, Gross Receipts 40%	Income 42%
Tennessee Percentage	Sales, Gross Receipts 57%	Sales, Gross Receipts 58%	Sales, Gross Receipts 58%	Sales, Gross Receipts 59%	Sales, Gross Receipts 57%
Texas Percentage	Sales, Gross Receipts 51%	Sales, Gross Receipts 49%	Sales, Gross Receipts 51%	Sales, Gross Receipts 51%	Sales, Gross Receipts 51%
Virginia Percentage	Income 52%	Income 54%	Income 55%	Income 56%	Income 58%
West Virginia Percentage	Income 36%	Income 36%	Income 36%	Income 38%	Income 35%

PER CAPITA INCOME
SOUTHERN STATES

CALENDAR YEAR 1995-99

<u>State</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Alabama	\$19,212	\$19,864	\$20,672	\$22,054	\$22,639
Arkansas	18,093	18,802	19,595	21,167	20,964
Florida	23,030	23,833	24,799	26,845	26,180
Georgia	21,718	22,906	23,882	25,839	26,050
Kentucky	18,866	19,470	20,570	22,183	22,582
Louisiana	19,000	19,608	20,458	22,206	22,257
Maryland	26,352	27,305	28,674	30,557	31,567
Mississippi	16,690	17,402	18,098	19,776	20,048
Missouri	21,836	22,615	23,629	25,150	25,660
North Carolina	21,082	22,054	23,168	25,181	25,000
Oklahoma	18,596	19,363	20,305	21,964	22,428
South Carolina	19,031	19,751	20,508	22,372	22,697
Tennessee	21,076	21,808	22,699	24,437	24,508
Texas	21,119	22,285	23,707	25,369	25,866
Virginia	23,985	24,992	26,109	28,063	28,837
West Virginia	17,714	18,120	18,724	20,185	20,767

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME
FY 1999-00

Region	Sales & Use Taxes		Indiv. & Corp. Income Tax		Motor Fuel Taxes		Total Tax Collections	
	Per Capita	Pers. Income Per \$1,000	Per Capita	Pers. Income Per \$1,000	Per Capita	Pers. Income Per \$1,000	Per Capita	Pers. Income Per \$1,000
Eastern	\$547.97	\$17.22	\$1,134.53	\$35.65	\$65.87	\$2.07	\$2,182.31	\$68.58
Midwestern	619.84	22.49	880.76	31.96	123.77	4.49	1,980.33	71.85
Southern	612.67	24.27	475.22	18.83	118.78	4.71	1,589.70	62.98
Western	699.36	25.10	1007.24	36.15	108.36	3.89	2,190.67	78.62
United States	621.15	22.51	807.49	29.27	107.24	3.89	1,921.46	69.64

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

<u>Region</u>	1996		1997		1998		1999		2000	
	<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	\$ 1,803.99	\$67.06	\$1,860.26	\$66.06	\$1,989.36	\$67.52	\$2,094.20	\$66.83	\$2,182.31	\$68.58
Midwestern	1,633.66	71.09	1,736.78	72.86	1,836.42	73.96	1,915.42	71.18	1,980.33	71.85
Southern	1,341.82	63.93	1,417.61	64.82	1,494.76	65.21	1,551.22	62.75	1,589.70	62.98
Western	1,728.75	76.13	1,812.72	76.54	1,928.94	77.69	2,004.51	74.66	2,190.67	78.62
United States	1,581.19	68.86	1,660.36	69.40	1,760.69	70.35	1,835.27	68.12	1,921.46	69.64

TOTAL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$1,230.46	\$1,269.78	\$1,317.58	\$1,380.42	\$1,447.78
Arkansas	1,477.59	1,496.86	1,598.15	1,806.45	1,821.86
Florida	1,368.00	1,438.52	1,509.33	1,574.43	1,552.79
Georgia	1,399.75	1,455.72	1,516.51	1,600.08	1,650.44
Kentucky	1,670.77	1,744.88	1,807.48	1,857.15	1,903.77
Louisiana	1,127.62	1,297.39	1,392.10	1,379.19	1,457.24
Maryland	1,610.15	1,689.13	1,789.84	1,833.07	1,954.97
Mississippi	1,422.14	1,470.72	1,578.23	1,652.02	1,656.30
Missouri	1,362.22	1,446.87	1,511.86	1,566.03	1,531.94
North Carolina	1,622.60	1,701.46	1,837.86	1,886.90	1,890.36
Oklahoma	1,398.90	1,525.66	1,583.89	1,613.21	1,695.86
South Carolina	1,382.27	1,431.23	1,481.54	1,498.68	1,590.57
Tennessee	1,162.51	1,232.56	1,288.27	1,311.44	1,360.38
Texas	1,111.41	1,184.46	1,246.43	1,280.95	1,315.19
Virginia	1,333.40	1,429.70	1,552.41	1,682.36	1,786.83
West Virginia	1,517.46	1,600.19	1,663.02	1,742.24	1,848.80

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

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$64.45	\$64.40	\$64.18	\$62.86	\$63.95
Arkansas	82.49	80.14	82.05	85.79	86.90
Florida	60.30	61.34	61.85	59.45	59.31
Georgia	65.74	64.87	64.79	63.16	63.36
Kentucky	89.18	90.22	88.46	84.28	84.30
Louisiana	59.53	66.34	68.29	62.24	65.47
Maryland	61.50	62.27	62.91	60.47	61.93
Mississippi	85.84	85.15	87.86	84.06	82.62
Missouri	62.85	64.44	64.34	62.62	59.70
North Carolina	78.26	78.37	80.56	75.98	75.61
Oklahoma	75.82	79.31	78.60	73.85	75.61
South Carolina	73.27	73.31	73.16	67.80	70.08
Tennessee	55.93	57.16	57.38	54.17	55.51
Texas	53.54	54.12	53.59	51.34	50.85
Virginia	56.09	57.79	59.93	60.69	61.96
West Virginia	85.70	88.10	88.62	86.09	89.03

PER CAPITA TAX AS PERCENTAGE OF
PER CAPITA INCOME
SOUTHERN STATES

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	6.4%	6.4%	6.4%	6.3%	6.4%
Arkansas	8.2	8.0	8.2	8.5	8.7
Florida	5.9	6.0	6.1	5.9	5.9
Georgia	6.4	6.4	6.4	6.2	6.3
Kentucky	8.9	9.0	8.8	8.4	8.4
Louisiana	5.9	6.6	6.8	6.2	6.5
Maryland	6.1	6.2	6.2	6.0	6.2
Mississippi	8.5	8.5	8.7	8.4	8.3
Missouri	6.2	6.4	6.4	6.2	6.0
North Carolina	7.7	7.7	7.9	7.5	7.6
Oklahoma	7.5	7.9	7.8	7.3	7.6
South Carolina	7.3	7.2	7.2	6.7	7.0
Tennessee	5.5	5.7	5.7	5.4	5.6
Texas	5.3	5.3	5.3	5.0	5.1
Virginia	5.6	5.7	5.9	6.0	6.2
West Virginia	8.6	8.8	8.9	8.6	8.9

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS
FY 96 - FY 00

State	1996			1997			1998			1999			2000		
	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	45	36	38	46	38	46	40	45	34	46	38	45	46	38	45
Arkansas	26	12	14	33	14	31	14	19	8	27	8	19	27	8	19
Florida	40	42	42	39	42	41	42	39	43	43	45	39	43	45	39
Georgia	36	33	36	37	36	38	37	36	33	38	39	36	38	39	36
Kentucky	15	6	5	15	5	17	8	17	10	19	10	17	19	10	17
Louisiana	47	43	33	45	33	45	32	46	37	45	34	46	45	34	46
Maryland	17	40	41	17	41	19	41	18	42	16	42	18	16	42	18
Mississippi	34	7	10	34	10	34	9	31	11	37	13	31	37	13	31
Missouri	41	38	37	38	37	40	39	40	36	44	44	40	44	44	40
North Carolina	16	17	16	16	16	16	15	16	16	20	20	16	20	20	16
Oklahoma	37	21	15	30	15	32	20	34	19	35	19	34	35	19	34
South Carolina	38	25	24	41	24	44	25	42	27	40	27	42	40	27	42
Tennessee	46	46	46	47	46	47	46	47	45	48	46	47	48	46	47
Texas	48	48	47	48	47	48	49	48	47	49	48	48	49	48	47
Virginia	42	45	45	42	45	36	43	30	41	29	41	30	29	41	30
West Virginia	25	8	7	25	7	26	7	23	7	22	6	23	22	6	23

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

<u>Region</u>	<u>1996</u>		<u>1997</u>		<u>1998</u>		<u>1999</u>		<u>2000</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>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$447.05	\$16.62	\$471.22	\$16.73	\$500.13	\$16.97	\$528.06	\$16.85	\$547.97	\$17.22
Midwestern	519.15	22.59	547.66	22.98	574.01	23.12	607.31	22.57	619.84	22.49
Southern	524.77	25.00	547.41	25.03	573.64	25.02	603.57	24.42	612.67	24.27
Western	606.15	26.69	629.93	26.60	658.99	26.54	688.57	25.65	699.36	25.10
United States	526.20	22.91	550.89	23.03	578.49	23.12	608.87	22.60	621.15	22.51

SALES AND USE TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$336.80	\$348.63	\$360.90	\$377.38	\$382.70
Arkansas	548.17	566.57	596.33	628.09	638.38
Florida	793.68	823.55	866.43	918.60	939.21
Georgia	520.05	523.08	522.56	558.38	565.59
Kentucky	459.33	481.75	503.31	526.63	537.29
Louisiana	372.76	420.14	453.48	518.49	461.14
Maryland	394.38	411.33	420.90	444.66	471.67
Mississippi	674.51	701.74	739.37	805.57	820.27
Missouri	457.91	479.91	483.19	496.69	498.20
North Carolina	405.65	422.21	433.68	436.84	417.57
Oklahoma	366.67	383.66	396.90	409.73	417.80
South Carolina	518.88	540.46	563.84	604.04	612.74
Tennessee	664.91	715.33	741.68	768.90	781.50
Texas	565.21	584.49	631.30	653.76	671.99
Virginia	298.99	314.66	327.63	348.40	349.22
West Virginia	436.63	457.73	472.78	496.53	507.12

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

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$17.64	\$17.68	\$17.58	\$17.19	\$16.90
Arkansas	30.60	30.33	30.62	29.83	30.45
Florida	34.99	35.12	35.51	34.68	35.88
Georgia	24.43	23.31	22.33	22.04	21.71
Kentucky	24.52	24.91	24.63	23.90	23.79
Louisiana	19.68	21.48	22.24	23.40	20.72
Maryland	15.06	15.16	14.79	14.67	14.94
Mississippi	40.71	40.63	41.16	40.99	40.91
Missouri	21.13	21.37	20.56	19.86	19.42
North Carolina	19.56	19.45	19.01	17.59	16.70
Oklahoma	19.87	19.94	19.69	18.76	18.63
South Carolina	27.50	27.68	27.84	27.32	27.00
Tennessee	31.99	33.18	33.03	31.76	31.89
Texas	27.23	26.71	27.14	26.20	25.98
Virginia	12.58	12.72	12.65	12.57	12.11
West Virginia	24.66	25.20	25.19	24.53	24.42

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES AND USE TAX REVENUE STATISTICS
FY 96 - FY 00

State	1996			1997			1998			1999			2000		
	Per \$1,000		Per Capita	Per \$1,000		Per Capita	Per \$1,000		Per Capita	Per \$1,000		Per Capita	Per \$1,000		Per Capita
	Per Capita	Pers. Income		Per Capita	Pers. Income		Per Capita	Pers. Income		Per Capita	Pers. Income		Per Capita	Pers. Income	
Alabama	43	38		43	38		43	38		43	38		43	38	
Arkansas	15	10		16	11		19	11		19	9		20	8	
Florida	4	6		4	6		5	6		5	6		5	5	
Georgia	21	23		23	27		29	29		26	29		29	29	
Kentucky	29	21		30	21		30	23		30	23		32	23	
Louisiana	40	35		38	29		37	30		33	25		38	31	
Maryland	38	41		39	41		39	41		38	41		37	41	
Mississippi	8	5		9	5		9	4		8	3		7	3	
Missouri	30	30		31	30		33	32		35	34		36	34	
North Carolina	37	36		37	36		38	36		40	37		42	39	
Oklahoma	41	33		41	35		41	35		42	35		41	36	
South Carolina	22	12		21	12		22	15		22	14		22	14	
Tennessee	9	8		8	7		8	7		9	7		8	7	
Texas	14	14		14	14		15	16		15	17		14	18	
Virginia	45	45		44	45		45	45		44	45		45	45	
West Virginia	34	20		34	18		35	21		36	22		35	22	

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

<u>Region</u>	<u>1996</u>		<u>1997</u>		<u>1998</u>		<u>1999</u>		<u>2000</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>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$900.62	\$33.48	\$929.52	\$33.01	\$1,002.49	\$34.03	\$1,068.63	\$34.10	\$1,134.53	\$35.65
Midwestern	718.67	31.27	771.19	32.35	827.74	33.33	849.79	31.58	880.76	31.96
Southern	380.12	18.11	410.06	18.75	443.27	19.34	459.99	18.61	475.22	18.83
Western	665.01	29.29	719.90	30.40	797.54	32.12	841.24	31.33	1,007.24	36.15
United States	618.47	26.93	657.86	27.49	713.03	28.48	745.98	27.69	807.49	29.27

TOTAL OF INCOME TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$420.20	\$443.21	\$468.14	\$489.83	\$520.46
Arkansas	554.26	585.25	647.35	645.17	638.51
Florida *	69.97	84.12	85.23	83.84	74.01
Georgia	675.03	730.37	792.59	833.30	864.48
Kentucky	607.44	639.14	699.05	718.05	744.24
Louisiana	341.95	445.82	414.36	416.73	403.73
Maryland	752.26	807.24	879.85	886.26	952.39
Mississippi	347.53	372.37	396.56	437.96	433.93
Missouri	610.80	638.51	685.77	713.92	681.97
North Carolina	801.35	851.76	944.08	981.17	1,004.66
Oklahoma	507.77	578.47	629.83	672.34	674.84
South Carolina	558.08	577.75	599.87	570.80	666.18
Tennessee	121.86	113.24	141.47	132.60	139.60
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	698.69	765.21	861.56	946.07	1,044.69
West Virginia	539.98	571.27	600.52	654.70	654.47

* Includes corporate income taxes only.

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

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$19.34	\$19.82	\$20.07	\$19.88	\$20.58
Arkansas	25.86	26.45	28.12	26.69	26.23
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	27.11	28.22	29.73	28.87	29.84
Kentucky	28.51	29.17	30.06	29.01	29.60
Louisiana	14.08	18.33	16.29	15.85	15.91
Maryland	26.24	27.27	28.33	26.66	27.59
Mississippi	16.49	16.77	17.13	18.07	17.65
Missouri	24.95	25.05	26.38	26.53	24.73
North Carolina	32.46	33.84	35.58	34.66	35.27
Oklahoma	24.83	26.60	27.95	28.23	27.58
South Carolina	25.99	26.33	26.87	23.12	26.86
Tennessee	1.03	1.11	1.32	1.17	1.29
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	27.11	28.38	30.73	31.95	33.46
West Virginia	23.22	23.83	25.48	25.15	25.72

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

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$2.67	\$2.66	\$2.73	\$2.43	\$2.41
Arkansas	5.09	4.88	5.11	3.95	4.23
Florida	3.08	3.59	3.49	3.17	2.83
Georgia	4.60	4.32	4.14	4.02	3.34
Kentucky	3.91	3.87	4.15	3.58	3.36
Louisiana	3.97	4.47	4.04	2.96	2.23
Maryland	2.49	2.49	2.59	2.58	2.58
Mississippi	4.48	4.79	4.94	4.22	3.99
Missouri	3.23	3.39	2.80	2.02	1.85
North Carolina	6.19	5.40	5.81	4.84	4.92
Oklahoma	2.69	3.47	3.30	2.55	2.51
South Carolina	3.59	3.26	2.75	2.70	2.49
Tennessee	4.83	4.14	4.98	4.30	4.40
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	2.29	2.55	2.53	2.17	2.77
West Virginia	7.27	7.62	6.52	7.20	5.80

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

Region	1996		1997		1998		1999		2000	
	<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	\$64.35	\$2.39	\$65.49	\$2.33	\$67.21	\$2.28	\$66.34	\$2.12	\$65.87	\$2.07
Midwestern	107.52	4.68	112.97	4.74	119.04	4.79	122.62	4.56	123.77	4.49
Southern	109.98	5.24	113.09	5.17	116.74	5.09	119.36	4.83	118.78	4.71
Western	99.86	4.40	103.29	4.36	105.17	4.24	108.15	4.03	108.36	3.89
United States	98.20	4.28	101.56	4.24	105.01	4.20	107.29	3.98	107.24	3.89

MOTOR FUEL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 96 - FY 00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$108.17	\$109.47	\$111.69	\$113.87	\$113.64
Arkansas	131.44	139.33	137.31	148.87	145.37
Florida	92.92	101.06	100.34	104.34	100.61
Georgia	74.48	73.87	73.01	72.73	77.21
Kentucky	103.33	104.04	105.20	112.27	108.93
Louisiana	115.38	113.65	121.53	122.73	122.94
Maryland	119.56	120.50	131.78	131.50	123.11
Mississippi	130.59	130.51	141.21	142.67	147.24
Missouri	108.39	120.07	122.84	121.32	124.32
North Carolina	129.95	134.40	147.66	149.78	151.06
Oklahoma	103.53	104.69	106.03	114.23	116.61
South Carolina	86.95	87.17	88.42	90.33	92.22
Tennessee	134.42	134.76	138.52	140.40	138.54
Texas	121.43	122.59	126.83	129.33	128.95
Virginia	105.89	109.08	112.01	115.64	115.14
West Virginia	112.89	125.57	128.46	131.22	132.49

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

FY 96 - FY 00

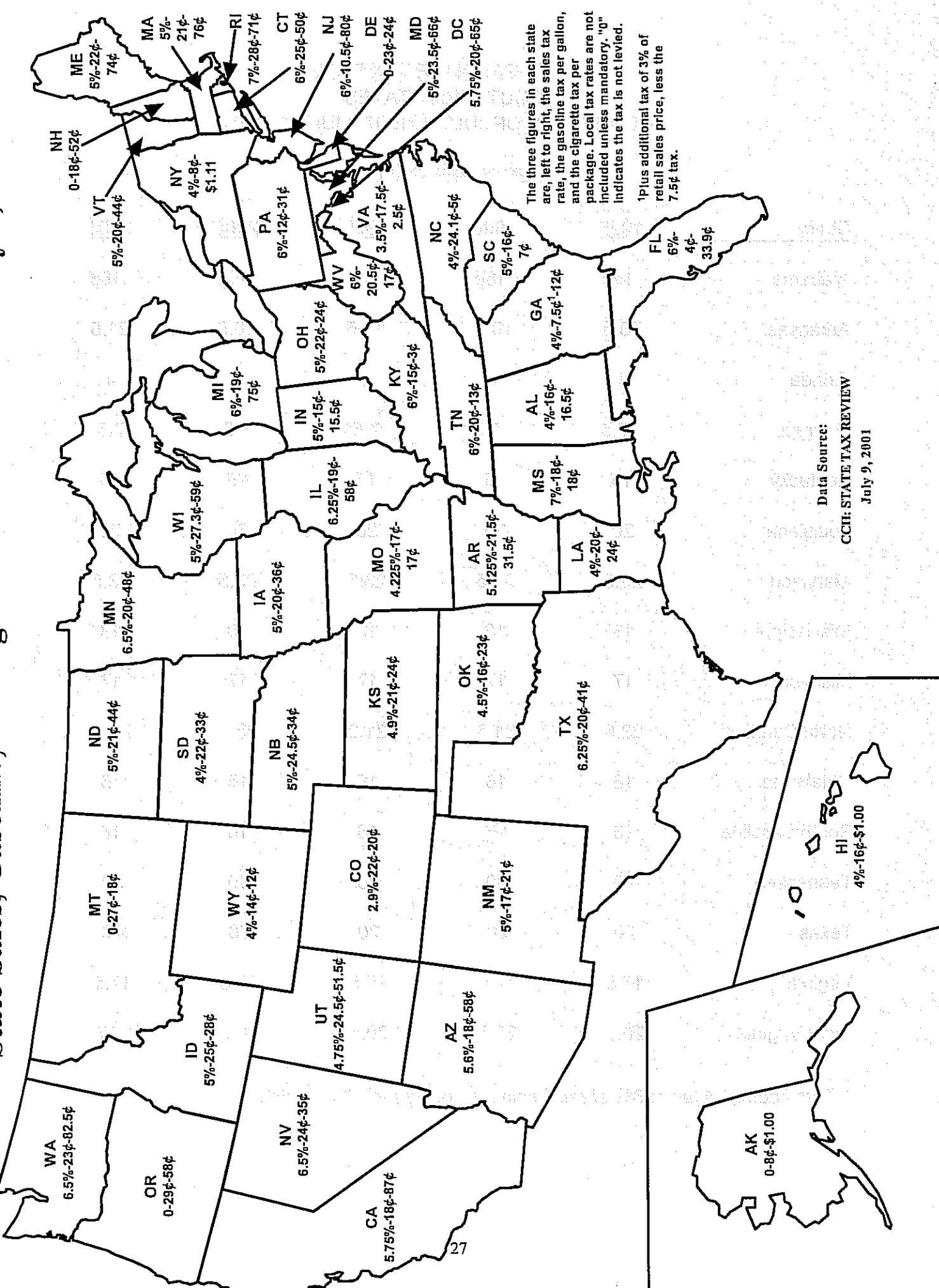
<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$5.67	\$5.55	\$5.44	\$5.19	\$5.02
Arkansas	7.34	7.46	7.05	7.07	6.93
Florida	4.10	4.31	4.11	3.94	3.84
Georgia	3.50	3.29	3.12	2.87	2.96
Kentucky	5.52	5.38	5.15	5.10	4.82
Louisiana	6.09	5.81	5.96	5.54	5.52
Maryland	4.57	4.44	4.63	4.34	3.90
Mississippi	7.88	7.56	7.86	7.26	7.34
Missouri	5.00	5.35	5.23	4.85	4.84
North Carolina	6.27	6.19	6.47	6.03	6.04
Oklahoma	5.61	5.44	5.26	5.23	5.20
South Carolina	4.61	4.47	4.37	4.09	4.06
Tennessee	6.47	6.25	6.17	5.80	5.65
Texas	5.85	5.60	5.45	5.18	4.99
Virginia	4.45	4.41	4.32	4.17	3.99
West Virginia	6.38	6.91	6.85	6.48	6.38

RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS
FY 96 - FY 00

State	1996			1997			1998			1999			2000		
	<u>Per Capita</u>	<u>Pers. Income</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Pers. Income</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Pers. Income</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Pers. Income</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Pers. Income</u>	<u>Per \$1,000</u>
Alabama	29	19		30	19		32	18		34	18		35	20	
Arkansas	8	6		7	5		14	8		8	5		12	5	
Florida	39	39		37	39		39	40		39	39		40	40	
Georgia	45	44		45	45		45	45		45	45		45	45	
Kentucky	35	22		35	22		37	22		35	21		37	24	
Louisiana	23	14		28	15		24	14		24	15		29	16	
Maryland	20	36		24	37		16	33		16	32		28	38	
Mississippi	9	3		13	4		11	4		11	3		11	3	
Missouri	28	28		25	23		23	21		28	22		25	23	
North Carolina	12	12		11	11		8	12		7	12		9	13	
Oklahoma	33	20		34	20		36	20		33	17		31	18	
South Carolina	42	35		43	36		43	35		44	38		43	35	
Tennessee	5	8		10	10		13	13		13	14		14	15	
Texas	19	16		21	17		19	17		20	19		21	21	
Virginia	31	37		31	38		31	36		32	36		34	36	
West Virginia	25	9		18	8		17	9		18	9		18	9	

RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS
FY 96 - FY 00

State	1996			1997			1998			1999			2000		
	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	36		37	35		37	36		38	36		37	35	
Arkansas	31	20		33	22		31	20		31	20		34	26	
Florida	N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A	
Georgia	18	15		17	16		16	16		17	16		17	15	
Kentucky	25	11		24	11		27	14		24	15		25	16	
Louisiana	40	40		39	38		39	40		40	40		39	40	
Maryland	9	18		9	19		11	19		13	21		12	20	
Mississippi	39	39		40	40		40	39		39	39		40	39	
Missouri	23	24		25	28		25	29		21	22		27	32	
North Carolina	10	8		10	5		10	6		11	8		10	7	
Oklahoma	32	25		31	20		30	22		28	17		28	21	
South Carolina	28	19		30	23		32	28		34	32		31	23	
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	12	16		12	15		12	13		10	11		8	11	
West Virginia	35	31		35	32		35	31		35	26		35	30	



The three figures in each state are, left to right, the sales tax rate, the gasoline tax per gallon, and the cigarette tax per package. Local tax rates are not included unless mandatory. "q" indicates the tax is not levied.

¹Plus additional tax of 3% of retail sales price, less the 7.5¢ tax.

Data Source:
CCH: STATE TAX REVIEW
July 9, 2001

STATE GASOLINE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 1997 - JULY 1, 2001

(CENTS PER GALLON)

<u>States</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	18.5	18.5	19.5	20.5	21.5
Florida	4	4	4	4	4
Georgia	7.5 *	7.5 *	7.5*	7.5*	7.5*
Kentucky	15	15	15	15	15
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	22.6	21.6	21.2	23.1	24.1
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, 1997 - JULY 1, 2001

(PERCENT)

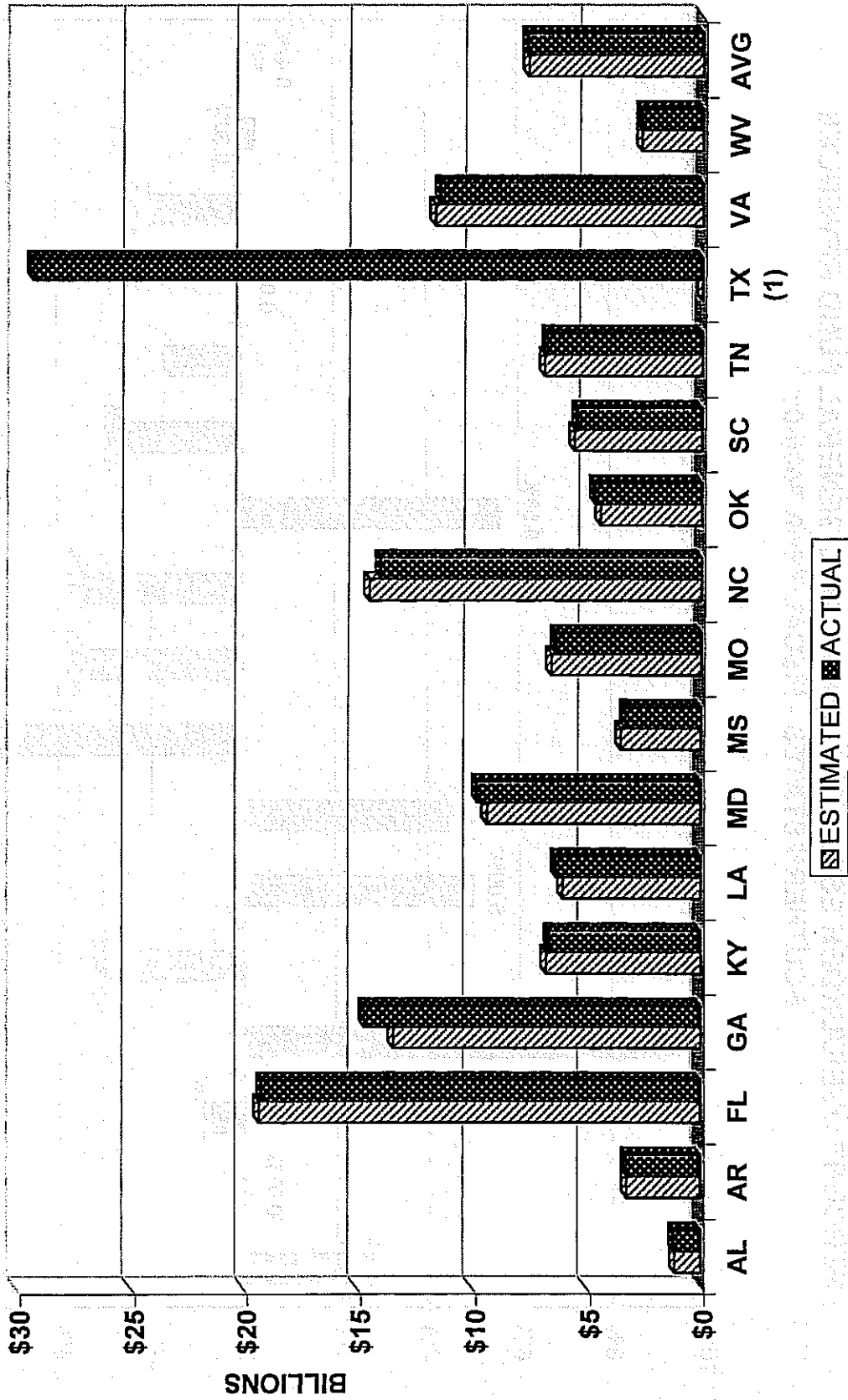
<u>States</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	4.625	4.625	4.625	4.625	5.125
Florida	6	6	6	6	6
Georgia	4	4	4	4	4
Kentucky	6	6	6	6	6
Louisiana	4	4	4	4	4
Maryland	5	5	5	5	5
Mississippi	7	7	7	7	7
Missouri	4.225	4.225	4.225	4.225	4.225
North Carolina	4	4	4	4	4
Oklahoma	4.5	4.5	4.5	4.5	4.5
South Carolina	5	5	5	5	5
Tennessee	6	6	6	6	6
Texas	6.25	6.25	6.25	6.25	6.25
Virginia	3.5	3.5	3.5	3.5	3.5
West Virginia	6	6	6	6	6

CIGARETTE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 1997 - JULY 1, 2001

(CENTS PER PACK)

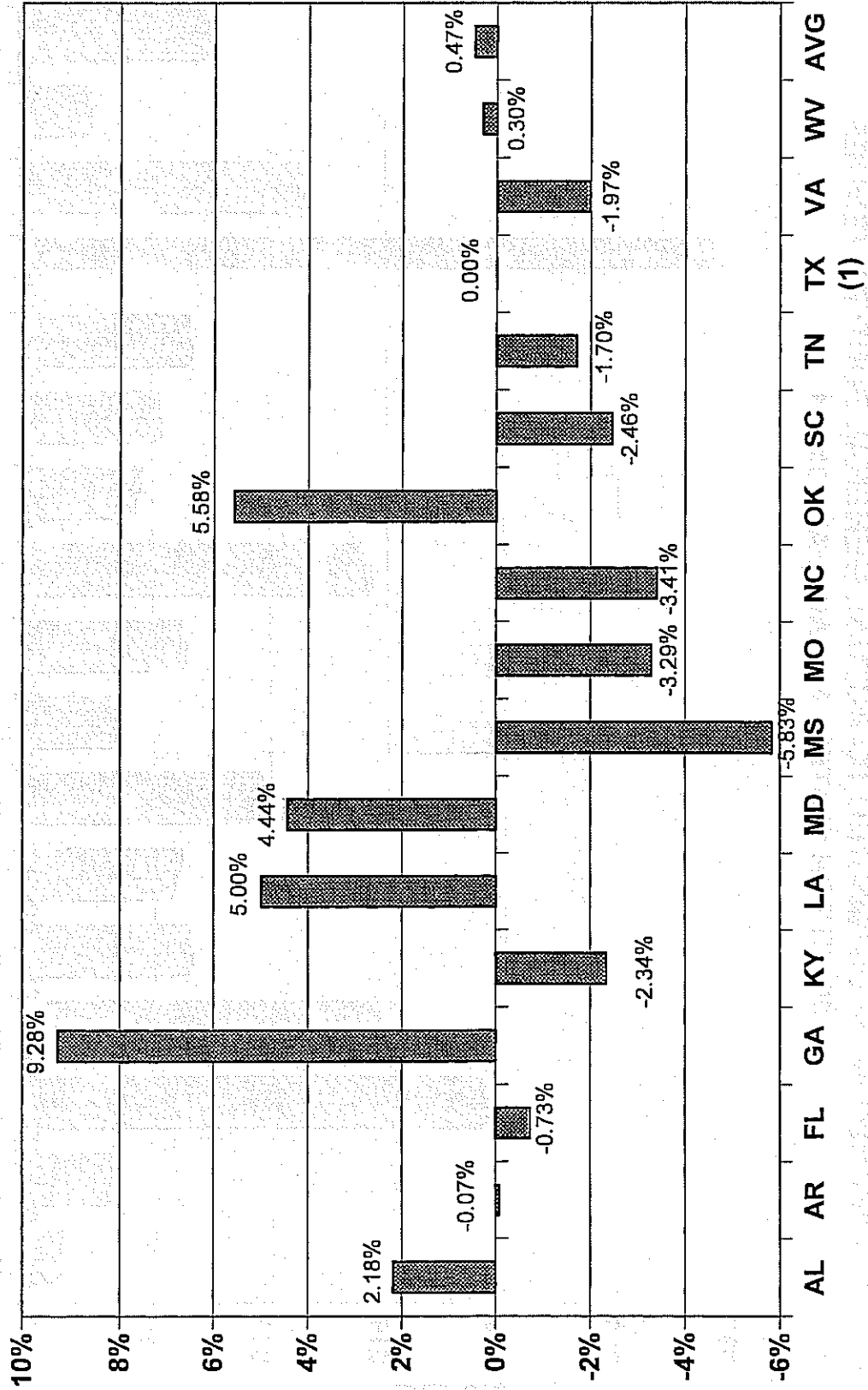
<u>States</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢
Arkansas	31.5	31.5	31.5	31.5	31.5
Florida	33.9	33.9	33.9	33.9	33.9
Georgia	12	12	12	12	12
Kentucky	3	3	3	3	3
Louisiana	20	20	20	20	24
Maryland	36	36	66	66	66
Mississippi	18	18	18	18	18
Missouri	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	13	13	13	13
Texas	41	41	41	41	41
Virginia	2.5	2.5	2.5	2.5	2.5
West Virginia	17	17	17	17	17

COMPARISON OF ESTIMATED TO ACTUAL GENERAL FUND REVENUES SOUTHERN STATES - FISCAL YEAR 2000-01



(1) Did not provide estimate last year

PERCENT OVER/UNDER ESTIMATED TO ACTUAL GENERAL FUND REVENUES SOUTHERN STATES - FISCAL YEAR 2000-01



(1) Did not provide estimate last year.

SOUTHERN STATES
GENERAL FUND REVENUES
1999-00 THROUGH 2001-02 (ESTIMATED)

States	Actual 1999-00 \$ Million	Actual 2000-01 \$ Million	% Change 2001 Over 2000	Estimated 2001-02 \$ Million	% Change 2002 Over 2001
Alabama	1,130.1	1,160.8 (1)	2.7	1,154.6	(0.5)
Arkansas	3,176.6	3,258.9	2.6	3,391.7	4.1
Florida	18,817.1	19,189.4	2.0	19,993.8	4.2
Georgia	13,781.9	14,705.7	6.7	14,433.0	(1.9)
Kentucky	6,478.4	6,653.9	2.7	6,887.0	3.5
Louisiana	5,854.6	6,372.7	8.8	6,427.1	0.9
Maryland	9,220.1	9,802.4	6.3	9,908.9	1.1
Mississippi	3,286.0	3,337.5	1.6	3,544.2	6.2
Missouri	6,133.5	6,389.5	4.2	6,572.6	2.9
North Carolina	13,385.2	14,027.7	4.8	14,616.9	4.2
Oklahoma	4,354.0	4,714.0	8.3	4,828.7	2.4
South Carolina	5,387.3	5,484.3	1.8	5,662.7	3.3
Tennessee	6,720.0	6,829.0 (2)	1.6	7,030.0	2.9
Texas	26,931.5	29,362.0	9.0	29,023.7 (3)	(1.2)
Virginia	11,226.0	11,488.0	2.3	12,295.2	7.0
West Virginia	2,638.5	2,718.4	3.0	2,800.1	3.0
Total	138,520.8	145,494.2		148,570.2	
Average	8,657.6	9,093.4	5.0	9,285.6	2.1

(1) Estimated.

(2) Preliminary closing figure

(3) Estimate based on the January, 2001 forecast made by the Texas Comptroller of Public Accounts plus the estimated impact of legislative changes. Reflects General Revenues before required transfer of excess natural gas tax revenue to the State's Economic Stabilization Fund.

SOUTHERN STATES
SALES & USE TAX REVENUES
1999-00 THROUGH 2001-02 (ESTIMATED)

States	Actual 1999-00 \$ Million	Actual 2000-01 \$ Million	% Change 2001 Over 2000	Estimated 2001-02 \$ Million	% Change 2002 Over 2001
Alabama	1,717.1	1,698.9 (1)	(1.1)	1,706.5	0.5
Arkansas	1,709.5	1,756.6	2.8	1,823.0	3.8
Florida	15,093.9	15,934.0	5.6	16,768.0	5.2
Georgia	4,813.9	5,137.5	6.7	5,041.0	(1.9)
Kentucky	2,171.4	2,248.5	3.5	2,343.8	4.2
Louisiana	2,346.2	2,609.7	11.2	2,632.1	0.9
Maryland	2,497.5	2,646.1	6.0	2,803.3	5.9
Mississippi	2,287.2	2,314.0	1.2	2,325.0	0.5
Missouri	1,783.1	1,800.6	1.0	1,862.5	3.4
North Carolina	3,879.2	3,952.9	1.9	4,083.3	3.3
Oklahoma	1,441.6	1,548.3	7.4	1,590.2	2.7
South Carolina	2,480.5	2,510.1	1.2	2,597.4	3.5
Tennessee	4,608.0	4,643.0	0.8	4,786.0	3.1
Texas	13,946.5	14,632.4	4.9	15,162.8	3.6
Virginia	2,201.5	2,273.0	3.2	2,448.1	7.7
West Virginia	1,142.4	1,153.8	1.0	1,187.2	2.9
Total	64,119.5	66,859.4		69,160.2	
Average	4,007.5	4,178.7	4.3	4,322.5	3.4

(1) Estimated

SOUTHERN STATES
NET PERSONAL INCOME TAX REVENUES
1999-00 THROUGH 2001-02 (ESTIMATED)

States	Actual 1999-00 \$ Million	Actual 2000-01 \$ Million	% Change 2001 Over 2000	Estimated 2001-02 \$ Million	% Change 2002 Over 2001
Alabama	2,071.4	2,086.9 (1)	0.7	2,160.8	3.5
Arkansas	1,470.6	1,564.6	6.4	1,625.6	3.9
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	6,364.0	6,925.3	8.8	7,115.5	2.8
Kentucky	2,701.6	2,778.5	2.8	2,901.0	4.4
Louisiana	1,594.8	1,732.2	8.6	1,799.5	3.9
Maryland	4,746.3	5,133.7	8.2	5,242.9	2.1
Mississippi	1,005.0	1,033.8	2.9	1,119.0	8.2
Missouri	3,661.2	3,978.2	8.7	4,234.4	6.4
North Carolina	7,146.1	7,674.9	7.4	8,081.2	5.3
Oklahoma	2,109.3	2,275.0	7.8	2,342.8	3.0
South Carolina	2,445.6	2,498.8	2.2	2,618.8	4.8
Tennessee (2)	180.0	199.0	10.6	205.0	3.0
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	6,828.9	7,226.3	5.8	7,793.3	7.8
West Virginia	965.7	1,020.7	5.7	1,049.0	2.8
Total	43,290.5	46,127.9		48,288.8	
Average	3,092.2	3,294.9	6.6	3,449.2	4.7

(1) Estimated

(2) 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
(1999-00 THROUGH 2001-02 (ESTIMATED))

States	Actual 1999-00 \$ Million	Actual 2000-01 \$ Million	% Change 2001 Over 2000	Estimated 2001-02 \$ Million	% Change 2002 Over 2001
Alabama	221.5	153.2 (1)	(30.8)	189.9	24.0
Arkansas	237.0	202.3	(14.6)	233.8	15.6
Florida	1,189.3	1,138.5	(4.3)	1,270.7	11.6
Georgia	738.0	724.8	(1.8)	720.4	(0.6)
Kentucky	306.4	289.9	(5.4)	312.6	7.8
Louisiana	222.0	329.4	48.4	297.4	(9.7)
Maryland	419.3	492.6	17.5	459.0	(6.8)
Mississippi	295.7	273.7	(7.4)	293.0	7.1
Missouri	253.3	225.1	(11.1)	190.0	(15.6)
North Carolina	1,099.3	972.9	(11.5)	892.1	(8.3)
Oklahoma	194.1	167.2	(13.9)	192.7	15.3
South Carolina	208.0	212.9	2.4	212.9	0.0
Tennessee	559.0	647.0	15.7	669.0	3.4
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	565.9	363.8	(35.7)	514.8	41.5
West Virginia	117.0	112.9	(3.5)	114.5	1.4
Total	6,625.8	6,306.2		6,562.8	
Average	441.7	420.4	(4.8)	437.5	4.1

(1) Estimated

SOUTHERN STATES
MOTOR FUELS TAX REVENUES
1999-00 THROUGH 2001-02 (ESTIMATED)

States	Actual 1999-00 \$ Million	Actual 2000-01 \$ Million	% Change 2001 Over 2000	Estimated 2001-02 \$ Million	% Change 2002 Over 2001
Alabama	505.8	496.9 (1)	(1.8)	502.4	1.1
Arkansas	411.4 (2)	424.6 (3)	3.2	447.3 (4)	5.3
Florida	1,673.4	1,751.7	4.7	1,837.8	4.9
Georgia	490.0	486.0	(0.8)	458.0	(5.8)
Kentucky	423.9	408.8	(3.6)	434.3	6.2
Louisiana	549.8	543.0	(1.3)	544.0	0.2
Maryland	646.5	687.0	6.3	676.9	(1.5)
Mississippi	409.5	394.9	(3.6)	395.0	0.0
Missouri	716.0	698.0	(2.5)	706.0	1.1
North Carolina	1,041.7	1,157.7	11.1	1,197.7	3.5
Oklahoma	382.9	386.2	0.9	385.7	(0.1)
South Carolina	455.1	449.6	(1.2)	458.6	2.0
Tennessee	790.0	778.0	(1.5)	791.0	1.7
Texas	2,688.2	2,889.9	7.5	2,857.2	(1.1)
Virginia	784.4	778.2	(0.8)	790.9	1.6
West Virginia	294.0	295.7	0.6	298.9	1.1
Total	12,262.6	12,626.2		12,781.7	
Average	766.4	789.1	3.0	798.9	1.2

(1) Estimated.

(2) Includes additional 2¢ distillate special fuel excise tax 7/1/99 through 3/31/00, then a total of 4¢ additional for 4/1/00 through 6/30/00; includes additional 1¢ motor fuels excise tax effective 7/1/99.

(3) Includes additional 1¢ motor fuels excise tax effective 7/1/2000.

(4) Includes additional 1¢ motor fuels excise tax effective 7/1/2001.

1974/75 4000-0-000
 6000-0-000 0000-0000
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Year	Month	Day	Hour	Minute	Second
1974	01	01	01	01	01
1974	01	02	01	01	01
1974	01	03	01	01	01
1974	01	04	01	01	01
1974	01	05	01	01	01
1974	01	06	01	01	01
1974	01	07	01	01	01
1974	01	08	01	01	01
1974	01	09	01	01	01
1974	01	10	01	01	01
1974	01	11	01	01	01
1974	01	12	01	01	01
1974	01	13	01	01	01
1974	01	14	01	01	01
1974	01	15	01	01	01
1974	01	16	01	01	01
1974	01	17	01	01	01
1974	01	18	01	01	01
1974	01	19	01	01	01
1974	01	20	01	01	01
1974	01	21	01	01	01
1974	01	22	01	01	01
1974	01	23	01	01	01
1974	01	24	01	01	01
1974	01	25	01	01	01
1974	01	26	01	01	01
1974	01	27	01	01	01
1974	01	28	01	01	01
1974	01	29	01	01	01
1974	01	30	01	01	01
1974	01	31	01	01	01

1. The first part of the document is a list of the names of the persons who have been appointed to the various positions of the Board of Directors of the Corporation. The names are listed in alphabetical order of their last names.