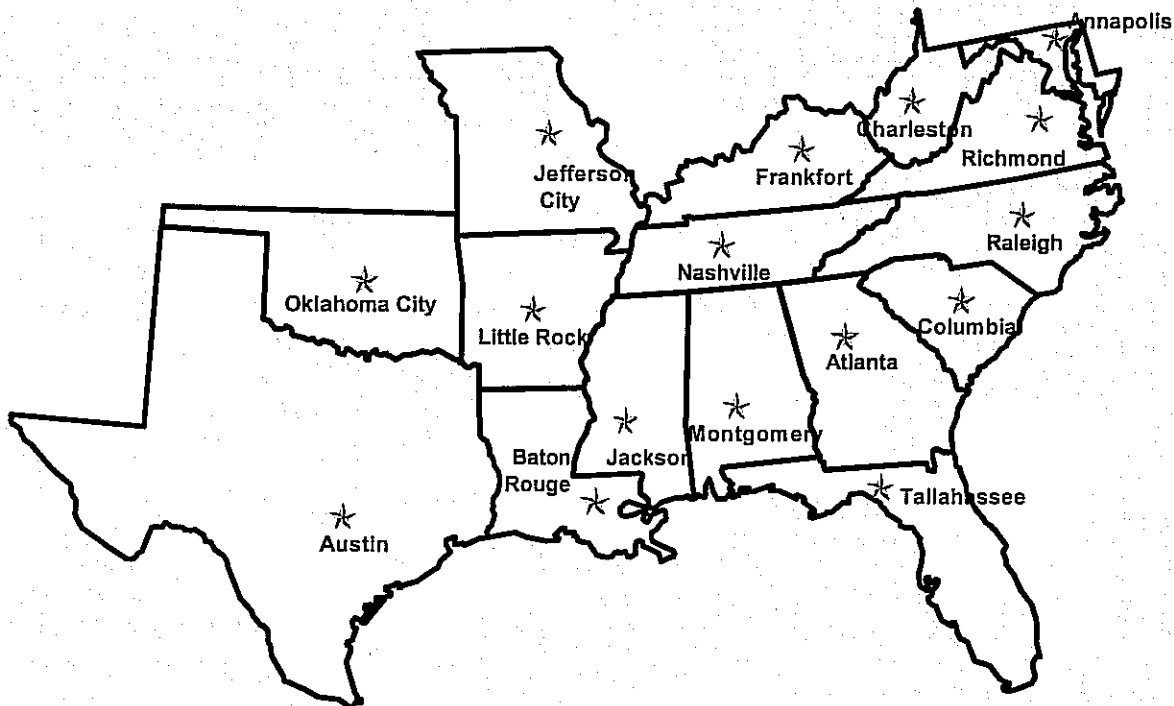


Comparative Revenues 1997 Through 2001 and Revenue Forecasts



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 18, 2002

November 18, 2002

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 2002 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 2000-01 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 2002-03 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 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 2000-01. Within the Southern States Region, state per capita tax as a percentage of per capita income increased in two (2) states and decreased in fourteen (14) in FY 2001 over FY 2000. In the ranking of southern states among the nation of total state tax revenues per capita, Maryland ranked the highest at eighteen (18) and Tennessee ranked the lowest at forty-nine (49). The best source of state revenue for the majority of southern states (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 2000-01. 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 four (4) and Virginia ranked the lowest at forty-five (45). Two states had an increase in sales tax rates, Tennessee and North Carolina, as of July 1, 2002 from those that were in effect July 1, 2001.

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 2000-01. 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 2000-01. In the ranking of southern states among the nation of motor fuel tax revenues per \$1,000 of personal income, Arkansas ranked the highest at three (3) and Georgia ranked the lowest at forty-three (43). Tennessee increased gasoline tax rates as of July 1, 2001 from those in effect on July 1, 2000 and North Carolina decreased gasoline tax rates.

SOUTHERN STATES REVENUE FORECASTS

The southern states are estimating a 3.9% average increase in net general fund revenues for FY 2002-03 over FY 2001-02. The average actual net general fund revenue decrease for FY 2001-02 under FY 2000-01 was (2.8)%, lower than the forecasted 2.1% increase as reflected in last year's report.

INDEX

SUMMARY - FISCAL YEAR 2000-01

	<u>Page</u>
Comparison of Selected Tax Revenues Per Capita.....	1
State Tax Collections on the Basis of Dollars Per \$1,000 Personal Income	2
Ranking of Selected Tax Revenue Statistics	3
Comparison of Tax Collections as Percentage of Total Collections by States	4
Best Sources of State Revenue in Fiscal 2001.....	5
Best Source of State Revenue - Southern States - FY 1997-01.....	6
Per Capita Income - Southern States - CY 1996-00.....	7
Summary by Council of State Governments Region - Comparison of Selected Tax Revenue Averages - Per Capita & Per \$1,000 Personal Income	8

TOTAL TAXES

Summary by Council of State Governments Region - Comparison of Total Tax Revenue Averages - Per Capita & Per \$1,000 Personal Income	9
Total Tax Collections Per Capita - Southern States - FY 1997-01.....	10
Total Tax Collections on the Basis of Dollars Per \$1,000 Personal Income - Southern States - FY 1997-01	11
Per Capita Tax as Percentage of Per Capita Income - Southern States - FY 1997-01	12
Ranking of Southern States Among the Nation of Total Tax Revenue Statistics - FY 1997-01.....	13

SALES & USE TAXES

Summary by Council of State Governments Region - Comparison of Sales and Use Tax Revenue Averages - Per Capita & Per \$1,000 Personal Income	14
Sales & Use Tax Collections Per Capita - Southern States - FY 1997-01	15
Sales & Use Tax Collections on the Basis of Dollars Per \$1,000 Personal Income - Southern States - FY 1997-01	16
Ranking of Southern States Among the Nation of Sales & Use Tax Revenue Statistics - FY 1997-01.....	17

INCOME TAXES

	<u>Page</u>
Summary by Council of State Governments Region - Comparison of	
Income Tax Revenue Averages - Per Capita & Per \$1,000 Personal Income	18
Total of Income Tax Collections Per Capita - Southern States - FY 1997-01	19
Individual Income Tax Collections on the Basis of Dollars Per	
\$1,000 Personal Income - Southern States - FY 1997-01	20
Corporate Income Tax Collections on the Basis of Dollars Per	
\$1,000 Personal Income - Southern States - FY 1997-01	21
Ranking of Southern States Among the Nation of Individual Income	
Tax Revenue Statistics - FY 1997-01	22

MOTOR FUEL TAXES

Summary by Council of State Governments Region - Comparison of	
Motor Fuel Tax Revenue Averages - Per Capita & Per \$1,000 Personal Income	23
Motor Fuel Tax Collections Per Capita - Southern States - FY 1997-01	24
Motor Fuel Tax Collections on the Basis of Dollars Per \$1,000	
Personal Income - Southern States - FY 1997-01	25
Ranking of Southern States Among the Nation of Motor Fuel Tax	
Revenue Statistics - FY 1997-01	26

GASOLINE, SALES & CIGARETTE TAX RATES

State Gasoline, Sales & Cigarette Tax Rates as of July 1, 2002	27
State Gasoline Tax Rates - Southern States - In Effect as of	
July 1, 1998 - July 1, 2002	28
Sales Tax Rates - Southern States - In Effect as of July 1, 1998 - July 1, 2002	29
Cigarette Tax Rates - Southern States - In Effect as of	
July 1, 1998 - July 1, 2002	30

REVENUE ESTIMATES

Comparison of Estimated to Actual General Fund Revenues -	
Southern States - Fiscal Year 2001-02	31
Percent Over/Under Estimated to Actual General Fund	
Revenues - Southern States - Fiscal Year 2001-02	32
General Fund Revenues - Southern States - 2000-01 Through 2002-03 (Estimated)	33
Sales & Use Tax Revenues - Southern States - 2000-01 Through 2002-03 (Estimated)	34
Net Personal Income Tax Revenues - Southern States - 2000-01	
Through 2002-03 (Estimated)	35
Net Corporate Income Tax Revenues - Southern States - 2000-01	
Through 2002-03 (Estimated)	36
Motor Fuels Tax Revenues - Southern States - 2000-01 Through 2002-03 (Estimated)	37

July 1, 2001

Estimated
Population
(Millions)¹

State

State	Estimated Population (Millions) 1	Sales & Use Taxes		Individual & Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections		Per Capita Income (CY 2000) 2	Per Capita Income Tax As % of Per Capita Income
		\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita		
Alabama	4.464	1,700	380.86	2,278	510.28	501	112.33	6,368	1,426.42	23,521	6,064
Alaska	0.635	—	—	400	630.72	38	59.44	1,429	2,250.30	29,642	7,592
Arizona	5.307	3,926	739.71	2,845	536.06	604	113.75	8,457	1,593.41	24,988	6,377
Arkansas	2.692	1,772	658.06	1,751	536.39	406	150.68	4,911	1,824.25	21,995	8,294
California	34.501	24,298	704.28	51,514	1,493.10	3,142	91.07	90,454	2,621.76	32,149	8,155
Colorado	4.418	1,970	445.98	4,233	958.29	571	129.17	7,567	1,712.86	32,434	5,281
Connecticut	3.425	3,475	1,014.45	4,877	1,424.05	443	129.26	10,590	3,091.99	40,702	7,597
Delaware	0.796	—	—	927	1,164.78	99	124.85	2,174	2,731.14	31,012	8,807
Florida	16.397	14,716	897.53	1,591	97.06	1,732	105.61	24,939	1,520.98	27,764	5,478
Georgia	8.384	4,907	585.23	7,618	908.59	665	79.30	14,369	1,713.82	27,794	6,166
Hawaii	1.224	1,640	1,339.46	1,166	951.94	77	63.26	3,508	2,864.89	27,851	10,287
Idaho	1.321	782	592.02	1,173	887.59	208	157.13	2,558	1,936.48	23,727	8,161
Illinois	12.482	6,320	506.30	9,886	753.07	1,367	109.48	23,150	1,854.64	31,856	5,822
Indiana	6.115	3,606	589.72	4,605	753.07	754	123.24	10,204	1,668.79	26,933	6,196
Iowa	2.923	1,756	600.77	2,056	703.20	354	121.13	5,159	1,764.78	26,431	6,677
Kansas	2.695	1,745	647.59	2,225	825.78	369	136.89	4,994	1,853.13	27,374	6,770
Kentucky	4.066	2,259	555.67	3,011	740.66	449	110.47	7,851	1,931.08	24,085	8,018
Louisiana	4.465	2,400	537.47	2,043	457.59	539	120.66	7,194	1,611.04	23,090	6,977
Maine	1.287	818	635.66	1,258	977.73	189	147.02	2,669	2,074.30	25,380	8,173
Maryland	5.375	2,647	492.38	5,225	972.15	687	127.80	10,786	2,006.58	33,482	5,993
Massachusetts	6.379	3,756	588.75	11,114	1,742.24	660	103.44	17,225	2,700.18	37,704	7,162
Michigan	9.991	7,723	773.00	8,892	890.07	1,075	107.58	22,264	2,228.43	29,127	7,651
Minnesota	4.972	3,771	758.38	6,638	1,335.04	608	122.29	13,535	2,722.00	31,935	8,524
Mississippi	2.858	2,326	813.72	1,244	435.32	405	141.77	4,749	1,661.80	20,900	7,951
Missouri	5.630	2,805	498.23	4,051	719.66	676	120.08	8,837	1,569.74	27,206	5,770
Montana	0.904	—	—	660	729.39	183	202.64	1,496	1,653.86	22,518	7,345
Nebraska	1.713	1,023	597.10	1,365	796.82	291	169.76	3,028	1,767.54	27,630	6,397
Nevada	2.106	2,049	972.78	—	—	249	118.12	3,832	1,819.61	29,506	6,167
New Hampshire	1.259	—	—	427	339.12	140	110.88	1,776	1,410.29	33,169	4,252
New Jersey	8.484	5,759	678.73	9,290	1,094.95	516	60.87	19,253	2,269.25	37,118	6,114
New Mexico	1.829	1,620	885.86	1,021	558.01	200	109.37	4,002	2,188.04	21,931	9,977
New York	19.011	8,779	461.78	29,642	1,559.17	513	27.00	44,856	2,359.41	34,689	6,802
North Carolina	8.186	3,456	422.18	8,250	1,007.78	1,208	147.55	15,625	1,908.70	26,882	7,100
North Dakota	0.634	340	536.10	277	436.40	112	175.94	1,231	1,940.35	24,708	7,853
Ohio	11.374	6,288	552.84	8,969	788.59	1,307	114.94	19,618	1,724.88	27,977	6,165
Oklahoma	3.460	1,536	443.87	2,447	707.09	401	115.98	6,342	1,832.81	23,650	7,750
Oregon	3.473	—	—	4,707	1,355.36	406	116.93	5,893	1,696.86	27,660	6,135
Pennsylvania	12.287	7,238	599.04	8,555	696.29	786	63.94	22,562	1,836.24	29,504	6,224
Rhode Island	1.059	696	657.24	1,006	950.21	130	122.83	2,243	2,118.47	29,113	7,277
South Carolina	4.063	2,491	612.97	2,321	571.20	407	100.17	6,148	1,513.06	24,000	6,304
South Dakota	0.757	515	680.30	43	57.34	122	160.75	977	1,291.92	25,958	4,977
Tennessee	5.740	4,483	780.97	872	151.83	775	134.96	7,822	1,362.71	25,946	5,252
Texas	21.325	14,708	689.69	—	—	2,766	129.71	29,423	1,379.74	27,752	4,972
Utah	2.270	1,480	652.10	1,868	823.00	326	143.52	4,065	1,791.08	23,436	7,642
Vermont	0.613	214	349.26	528	861.53	66	107.48	1,553	2,532.64	26,848	9,433
Virginia	7.188	2,420	336.64	7,270	1,011.47	847	117.90	12,545	1,745.35	31,120	5,608
Washington	5.988	8,067	1,347.20	—	—	736	122.94	12,679	2,117.48	31,230	6,780
West Virginia	1.802	928	515.09	1,235	685.37	237	131.38	3,423	1,899.58	21,738	8,739
Wisconsin	5.402	3,610	668.26	5,644	1,044.90	920	170.25	11,768	2,178.53	28,100	7,753
Wyoming	0.494	406	821.05	—	—	66	133.79	1,124	2,273.96	27,372	8,308
Total U.S.	284.225	179,220	630.56	239,020	840.95	30,325	106.69	559,225	1,967.54	27,973	7,034

1 U.S. Bureau of the Census. Estimates of the Population of States: Annual Time Series, April 1, 2000, to July 1, 2001. Online. June 24, 2002. Census Bureau. Available: <http://www.census.gov/population/cen2002/phc-t2/ab01.xls> [June 24, 2002].

2 U.S. Department of Commerce, Bureau of Economic Analysis. Regional Accounts Data, Personal Income Tables. Online. June 24, 2002. Bureau of Economic Analysis. Available: <http://www.bea.doc.gov/bea/regional/spi/drill.cfm> [June 24, 2002].

3 All other columns from U.S. Census Bureau, State Government Tax Collections: 2001. Online. Released December 2001. Available: <http://www.census.gov/govs/statetax/01staxss.xls> [June 24, 2002].

1 U.S. Bureau of the Census. Estimates of the Population of States: Annual Time Series, April 1, 2000, to July 1, 2001. Online. June 24, 2002. Census Bureau.

Available: <http://www.census.gov/population/cen2002/phc-t2/ab01.xls> [June 24, 2002]

2 U.S. Department of Commerce, Bureau of Economic Analysis. Regional Accounts Data, Personal Income Tables, Online. June 24, 2002. Bureau of Economic Analysis.

Available: <http://www.bea.doc.gov/bea/regional/spi/drill.cfm> [June 24, 2002].

3 All other columns from U.S. Census Bureau, State Government Tax Collections: 2001. Online. Released December 2001.

Available: <http://www.census.gov/govs/statetax/01staxss.xls> [June 24, 2002].

State	Personal Income 2000 (Millions) ¹	Sales & Use Taxes			Individual Income Taxes			Corporate Income Taxes			Motor Fuel Tax			Total Tax Collections		
		Per \$1,000 of		\$ Millions	Per \$1,000 of		\$ Millions	Per \$1,000 of		\$ Millions	Per \$1,000 of		\$ Millions	Per \$1,000 of		\$ Millions
		\$ Millions	Personal Income		\$ Millions	Personal Income		\$ Millions	Personal Income		\$ Millions	Personal Income		\$ Millions	Personal Income	
Alabama	104,704	1,700	16.24	2,104	20.09	174	1.66	501	4.79	6,368	60.82	60.82	501	4.79	6,368	60.82
Alaska	18,603	3,926	30.42	2,304	17.85	400	21.53	38	2.03	1,429	76.80	76.80	38	2.03	1,429	76.80
Arizona	129,089	1,772	30.08	1,565	26.56	541	4.19	604	4.68	8,457	65.52	65.52	604	4.68	8,457	65.52
Arkansas	58,904	24,298	22.23	44,614	40.82	186	3.16	406	6.89	4,911	83.37	83.37	406	6.89	4,911	83.37
California	1,093,065	1,970	14.05	3,893	27.77	6,899	6.31	3,142	2.87	90,454	82.75	82.75	3,142	2.87	90,454	82.75
Colorado	140,224	3,475	25.03	4,464	32.17	340	2.42	571	4.07	7,567	53.96	53.96	571	4.07	7,567	53.96
Connecticut	138,796	14,716	33.02	720	29.53	413	2.98	443	3.19	10,590	76.30	76.30	443	3.19	10,590	76.30
Delaware	24,383	1,700	16.24	2,104	20.09	174	1.66	501	4.79	6,368	60.82	60.82	501	4.79	6,368	60.82
Florida	445,740	3,926	30.42	2,304	17.85	400	21.53	38	2.03	1,429	76.80	76.80	38	2.03	1,429	76.80
Georgia	228,738	1,772	30.08	1,565	26.56	541	4.19	604	4.68	8,457	65.52	65.52	604	4.68	8,457	65.52
Hawaii	33,763	24,298	22.23	44,614	40.82	186	3.16	406	6.89	4,911	83.37	83.37	406	6.89	4,911	83.37
Idaho	30,827	782	25.37	1,031	33.43	160	1.79	77	2.29	3,508	103.89	103.89	77	2.29	3,508	103.89
Illinois	396,155	6,320	15.95	7,669	19.36	142	4.61	208	6.73	2,558	82.98	82.98	208	6.73	2,558	82.98
Indiana	164,020	3,606	21.99	3,780	23.04	825	5.03	754	3.45	23,150	58.44	58.44	754	3.45	23,150	58.44
Iowa	77,378	1,756	22.70	1,889	24.41	167	2.15	354	4.58	10,204	62.21	62.21	354	4.58	10,204	62.21
Kansas	73,685	1,745	23.68	1,988	26.99	237	3.21	369	5.01	7,951	66.67	66.67	369	5.01	7,951	66.67
Kentucky	97,482	2,259	23.17	2,650	27.18	361	3.71	449	4.61	7,851	80.54	80.54	449	4.61	7,851	80.54
Louisiana	103,213	2,400	23.25	1,750	16.96	293	2.84	539	5.22	7,194	69.70	69.70	539	5.22	7,194	69.70
Maine	32,409	818	25.24	1,162	35.85	96	2.97	189	5.84	2,669	82.35	82.35	189	5.84	2,669	82.35
Maryland	177,818	2,647	14.88	4,724	26.57	501	2.82	687	3.86	10,786	60.66	60.66	687	3.86	10,786	60.66
Massachusetts	239,688	3,756	15.67	9,903	41.31	1,212	5.05	660	2.75	17,225	71.87	71.87	660	2.75	17,225	71.87
Michigan	289,869	7,723	26.64	6,790	23.43	2,102	7.25	1,075	3.71	22,264	76.81	76.81	1,075	3.71	22,264	76.81
Minnesota	157,477	3,771	23.95	5,906	37.51	732	4.65	608	3.86	13,535	85.95	85.95	608	3.86	13,535	85.95
Mississippi	59,545	2,326	39.06	1,033	17.35	211	3.54	405	6.80	4,749	79.76	79.76	405	6.80	4,749	79.76
Missouri	152,448	2,805	18.40	3,815	25.03	236	1.55	676	4.43	8,837	57.97	57.97	676	4.43	8,837	57.97
Montana	20,337	1,023	21.62	556	27.34	104	5.10	183	9.01	1,496	73.55	73.55	183	9.01	1,496	73.55
Nebraska	47,319	2,049	34.40	1,227	25.93	138	2.92	249	6.15	3,028	64.00	64.00	249	6.15	3,028	64.00
Nevada	59,565	1,700	16.24	2,104	20.09	174	1.66	501	4.79	6,368	60.82	60.82	501	4.79	6,368	60.82
New Hampshire	41,126	1,700	16.24	2,104	20.09	174	1.66	501	4.79	6,368	60.82	60.82	501	4.79	6,368	60.82
New Jersey	312,868	5,759	18.41	7,989	1.86	350	8.52	140	3.40	1,776	43.18	43.18	140	3.40	1,776	43.18
New Mexico	39,943	1,620	40.57	830	25.54	1,301	4.16	516	1.65	19,253	61.54	61.54	516	1.65	19,253	61.54
New York	658,720	8,779	13.33	26,443	20.78	191	4.77	200	5.01	4,002	100.20	100.20	200	5.01	4,002	100.20
North Carolina	217,137	3,456	15.92	7,526	40.14	3,199	4.86	513	0.78	44,856	68.10	68.10	513	0.78	44,856	68.10
North Dakota	15,836	340	21.48	213	34.66	724	3.33	1,208	5.56	15,625	71.96	71.96	1,208	5.56	15,625	71.96
Ohio	317,818	6,288	19.78	8,306	13.48	63	4.00	112	7.05	1,231	77.74	77.74	112	7.05	1,231	77.74
Oklahoma	81,668	1,536	18.81	2,279	26.13	663	2.09	1,307	4.11	19,618	61.73	61.73	1,307	4.11	19,618	61.73
Oregon	94,854	7,238	19.97	4,384	27.91	167	2.05	401	4.91	6,342	77.65	77.65	401	4.91	6,342	77.65
Pennsylvania	362,391	696	22.76	7,154	46.22	323	3.40	406	4.28	5,893	62.13	62.13	406	4.28	5,893	62.13
Rhode Island	30,576	2,491	25.79	928	19.74	1,401	3.87	786	2.17	22,562	62.26	62.26	786	2.17	22,562	62.26
South Carolina	96,561	515	26.25	2,129	30.36	78	2.55	130	4.25	2,243	73.37	73.37	130	4.25	2,243	73.37
South Dakota	19,611	4,483	30.30	198	22.05	43	1.99	407	4.21	6,148	63.67	63.67	407	4.21	6,148	63.67
Tennessee	147,944	14,708	25.30	1,705	1.34	673	4.55	775	5.24	7,822	52.87	52.87	775	5.24	7,822	52.87
Texas	581,312	1,480	28.18	1,705	32.46	163	3.10	326	6.20	4,065	50.61	50.61	326	6.20	4,065	50.61
Utah	52,532	214	13.08	484	29.54	45	2.72	66	4.03	1,553	77.39	77.39	66	4.03	1,553	77.39
Vermont	16,369	2,420	10.94	6,906	31.24	364	1.65	847	3.83	12,545	56.75	56.75	847	3.83	12,545	56.75
Virginia	221,078	8,067	43.72	1,021	25.98	214	5.46	736	3.99	12,679	68.72	68.72	736	3.99	12,679	68.72
Washington	184,518	39,283	23.63	5,149	34.11	495	3.28	920	6.09	11,768	87.13	87.13	920	6.09	11,768	87.13
West Virginia	39,283	928	23.91	1,021	25.98	214	5.46	736	3.99	12,679	68.72	68.72	736	3.99	12,679	68.72
Wisconsin	150,963	3,610	30.02	207,291	25.00	31,730	3.83	30,325	3.66	559,225	77.95	77.95	30,325	3.66	559,225	77.95
Wyoming	13,522	406	30.02	207,291	25.00	31,730	3.83	30,325	3.66	559,225	83.15	83.15	30,325	3.66	559,225	83.15
Total U.S.	8,291,853	179,220	21.61	207,291	25.00	31,730	3.83	30,325	3.66	559,225	67.44	67.44	30,325	3.66	559,225	67.44

1 U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, Personal Income Tables, Online, June 24, 2002. Bureau of Economic Analysis.

Available: <http://www.bea.doc.gov/bea/regional/spi/drill.cfm> [July 24, 2002].

2 All other columns from U.S. Bureau of the Census, 2000 State Tax Collection Data by State, Online, June 24, 2002. Census Bureau.

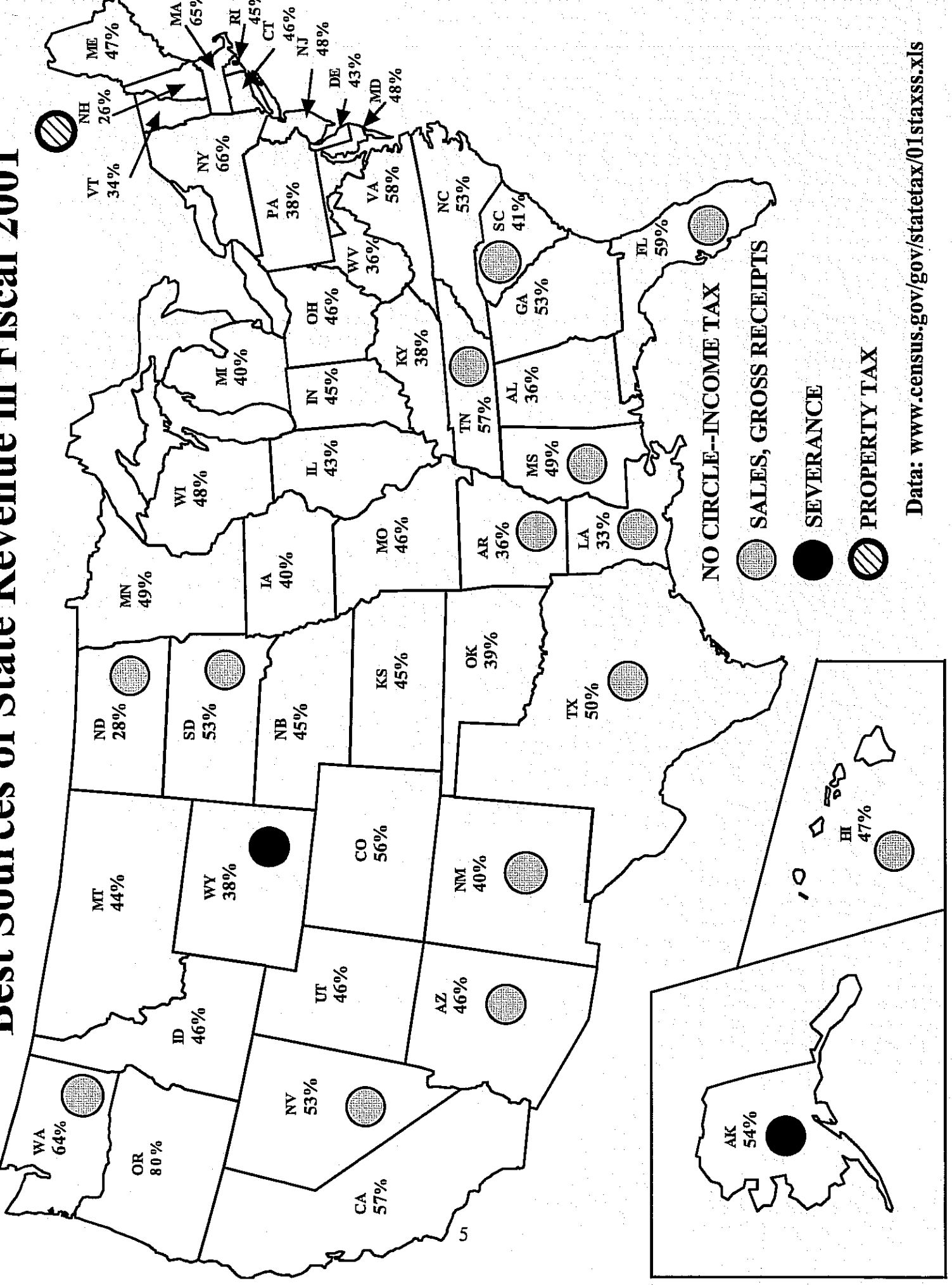
Available: <http://www.census.gov/govs/statetax/00staxss.xls> [July 24, 2002].

RANKING OF SELECTED TAX REVENUE STATISTICS FY 2000-01

July 1, 2001 Estimated Population (Millions)		Sales & Use Taxes		Individual Income Tax		Motor Fuel Tax		Total Tax Collections		2000 Per Capita Income	Per Capita Tax as % of Per Capita Income
		Per \$1,000		Per \$1,000		Per \$1,000		Per \$1,000			
		Pers. Income	\$ Per Capita	Pers. Income	\$ Per Capita	Pers. Income	\$ Per Capita	Pers. Income	\$ Per Capita		
State		37	43	35	36	19	34	40	46	43	40
Alabama	23	—	—	—	—	48	49	19	11	14	20
Alaska	47	7	12	38	38	21	33	30	42	37	31
Arizona	20	9	18	24	33	3	7	7	28	47	8
Arkansas	33	27	13	3	4	44	44	10	6	8	11
California	1	42	40	19	14	32	18	46	36	7	46
Colorado	24	18	3	12	3	42	17	20	1	1	19
Connecticut	29	—	—	17	11	31	20	4	3	13	4
Delaware	45	6	5	—	—	35	41	45	44	23	45
Florida	4	31	30	15	17	43	45	34	35	22	36
Georgia	10	1	2	10	13	46	47	1	2	21	1
Hawaii	42	15	26	9	19	5	6	9	20	41	10
Idaho	39	38	36	37	31	40	37	42	24	10	42
Illinois	5	28	27	32	29	23	21	36	38	30	34
Indiana	14	26	24	30	28	24	25	29	32	33	29
Iowa	30	21	21	22	21	16	12	28	25	27	28
Kansas	32	24	31	21	27	22	36	12	21	39	12
Kentucky	25	23	33	40	39	14	26	25	41	45	25
Louisiana	22	17	22	6	12	11	9	11	17	36	9
Maine	40	41	38	23	15	36	19	41	18	5	41
Maryland	19	40	29	2	1	45	42	24	5	2	23
Massachusetts	13	12	10	31	24	39	39	18	12	17	17
Michigan	8	19	11	5	6	37	24	6	4	9	6
Minnesota	21	4	8	39	40	4	11	13	39	50	13
Mississippi	31	36	37	29	25	25	27	43	43	29	43
Missouri	17	—	—	20	30	1	1	21	40	46	21
Montana	44	29	25	27	23	8	4	32	31	26	30
Nebraska	38	5	4	—	—	29	28	31	29	15	35
Nevada	35	—	—	42	42	41	35	50	47	6	50
New Hampshire	41	35	16	28	9	49	48	39	10	3	39
New Jersey	9	3	6	34	37	15	38	2	13	48	2
New Mexico	36	43	39	4	2	50	50	27	8	4	26
New York	3	39	42	7	10	12	8	23	22	31	24
North Carolina	11	30	34	41	41	2	2	15	19	38	14
North Dakota	48	33	32	25	22	30	32	38	34	20	37
Ohio	7	34	41	18	26	17	31	16	27	42	16
Oklahoma	28	—	—	1	5	26	30	37	37	25	38
Oregon	27	32	28	36	32	47	46	35	26	16	33
Pennsylvania	6	25	19	14	16	27	23	22	15	18	22
Rhode Island	43	14	23	33	35	28	43	33	45	40	32
South Carolina	26	13	15	—	—	6	5	49	50	34	48
South Dakota	46	8	9	43	43	13	13	47	49	35	47
Tennessee	16	16	14	—	—	20	16	48	48	24	49
Texas	2	11	20	11	20	7	10	17	30	44	18
Utah	34	44	44	16	18	33	40	3	7	32	3
Vermont	49	45	45	13	7	38	29	44	33	12	44
Virginia	12	2	1	—	—	34	22	26	16	11	27
Washington	15	22	35	26	34	10	15	5	23	49	5
West Virginia	37	20	17	8	8	9	3	14	14	19	15
Wisconsin	18	10	7	—	—	18	14	8	9	28	7
Wyoming	50										

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	26.7	7.9	3.2	33.0	2.7	2.1	1.0	1.8	21.5
Alaska	-	2.6	2.4	-	28.0	0.9	3.3	54.1	8.7
Arizona	46.4	7.1	1.9	27.2	6.4	0.6	1.9	-	8.4
Arkansas	36.1	8.3	2.4	31.9	3.8	0.6	2.0	0.3	14.7
California	26.9	3.5	2.1	49.3	7.6	0.4	1.3	0.0	8.9
Colorado	26.0	7.5	2.5	51.5	4.5	0.5	0.9	0.8	5.8
Connecticut	32.8	4.2	2.3	42.2	3.9	0.5	1.2	-	12.9
Delaware	-	4.6	1.6	33.1	9.5	0.6	1.3	-	49.3
Florida	59.0	6.9	4.3	-	6.4	2.3	1.8	0.2	19.0
Georgia	34.1	4.6	2.0	48.2	4.8	1.0	0.6	-	4.7
Hawaii	46.8	2.2	2.4	31.5	1.7	1.1	1.6	-	12.8
Idaho	30.6	8.1	5.4	40.3	5.6	0.3	1.1	0.1	8.6
Illinois	27.3	5.9	5.9	33.1	9.6	0.6	2.0	0.0	15.5
Indiana	35.3	7.4	2.1	37.0	8.1	0.4	0.8	0.0	8.8
Iowa	34.0	6.9	6.8	36.6	3.2	0.4	1.9	-	10.2
Kansas	34.9	7.4	3.1	39.8	4.7	1.6	1.1	2.3	5.1
Kentucky	28.8	5.7	2.5	33.8	4.6	0.9	0.2	2.2	21.3
Louisiana	33.4	7.5	1.6	24.3	4.1	0.7	1.3	6.5	20.6
Maine	30.8	7.1	3.0	43.7	3.6	1.7	2.8	-	7.2
Maryland	24.5	6.4	1.9	43.8	4.6	0.2	1.9	-	16.6
Massachusetts	21.8	3.8	1.8	57.5	7.0	0.4	1.6	-	6.1
Michigan	34.7	4.8	4.0	30.5	9.4	0.7	2.7	0.3	13.0
Minnesota	27.9	4.5	3.9	43.6	5.4	0.5	1.4	0.0	12.9
Mississippi	49.0	8.5	3.1	21.8	4.4	0.9	1.2	0.7	10.4
Missouri	31.7	7.6	3.2	43.2	2.7	0.3	1.2	0.0	10.0
Montana	-	12.3	3.7	37.2	6.9	1.3	0.9	8.8	28.9
Nebraska	33.8	9.6	2.9	40.5	4.6	0.6	1.5	0.1	6.5
Nevada	53.5	6.5	3.3	-	-	0.4	1.7	0.8	33.9
New Hampshire	-	7.9	4.2	4.3	19.7	0.8	4.9	-	58.2
New Jersey	29.9	2.7	2.3	41.5	6.8	0.4	2.1	-	14.3
New Mexico	40.5	5.0	2.8	20.7	4.8	0.9	0.5	16.9	8.0
New York	19.6	1.1	1.3	59.0	7.1	0.5	2.3	-	9.1
North Carolina	22.1	7.7	3.0	48.2	4.6	1.3	0.3	0.0	12.8
North Dakota	27.6	9.1	4.2	17.3	5.1	0.4	1.8	13.4	21.1
Ohio	32.1	6.7	3.2	42.3	3.4	0.5	1.4	0.0	10.4
Oklahoma	24.2	6.3	9.3	35.9	2.6	1.1	1.2	11.2	8.1
Oregon	-	6.9	4.0	74.4	5.5	0.2	3.0	0.6	5.4
Pennsylvania	32.1	3.5	3.7	31.7	6.2	0.9	1.4	-	20.5
Rhode Island	31.0	5.8	2.3	41.4	3.5	0.4	2.7	-	13.0
South Carolina	40.5	6.6	2.0	34.6	3.1	2.3	0.5	-	10.2
South Dakota	52.7	12.4	5.1	-	4.4	1.2	2.0	0.2	22.0
Tennessee	57.3	9.9	3.4	2.5	8.6	1.0	1.0	0.0	16.2
Texas	50.0	9.4	3.6	-	-	2.0	2.0	6.9	26.1
Utah	36.4	8.0	2.2	41.9	4.0	0.6	1.2	1.3	4.3
Vermont	13.8	4.2	2.6	31.1	2.9	1.0	1.7	-	42.6
Virginia	19.3	6.8	2.7	55.1	2.9	1.1	0.1	0.0	12.1
Washington	63.6	5.8	2.7	-	-	1.4	2.1	0.4	24.0
West Virginia	27.1	6.9	2.4	29.8	6.3	0.5	0.9	4.9	21.2
Wisconsin	30.7	7.8	2.8	43.8	4.2	0.4	2.2	0.0	8.2
Wyoming	36.1	5.9	4.7	-	-	0.1	0.5	37.5	15.3

BEST SOURCES OF STATE REVENUE IN FISCAL 2001



BEST SOURCE OF STATE REVENUE - SOUTHERN STATES
FY 1997-01

State	1997	1998	1999	2000	2001
Alabama Percentage	Income 35%	Income 36%	Income 35%	Income 36%	Income 36%
Arkansas Percentage	Income 39%	Income 41%	Income 36%	Income 35%	Sales, Gross Receipts 36%
Florida Percentage	Sales, Gross Receipts 57%	Sales, Gross Receipts 57%	Sales, Gross Receipts 58%	Sales, Gross Receipts 60%	Sales, Gross Receipts 59%
Georgia Percentage	Income 50%	Income 52%	Income 52%	Income 52%	Income 53%
Kentucky Percentage	Income 37%	Income 39%	Income 39%	Income 39%	Income 38%
Louisiana Percentage	Income 34%	Sales, Gross Receipts 33%	Sales, Gross Receipts 38%	Sales, Gross Receipts 32%	Sales, Gross Receipts 33%
Maryland Percentage	Income 48%	Income 49%	Income 48%	Income 49%	Income 48%
Mississippi Percentage	Sales, Gross Receipts 48%	Sales, Gross Receipts 47%	Sales, Gross Receipts 49%	Sales, Gross Receipts 50%	Sales, Gross Receipts 49%
Missouri Percentage	Income 44%	Income 45%	Income 46%	Income 45%	Income 46%
North Carolina Percentage	Income 50%	Income 51%	Income 52%	Income 53%	Income 53%
Oklahoma Percentage	Income 38%	Income 40%	Income 42%	Income 40%	Income 39%
South Carolina Percentage	Income 40%	Income 40%	Sales, Gross Receipts 40%	Income 42%	Sales, Gross Receipts 41%
Tennessee Percentage	Sales, Gross Receipts 58%	Sales, Gross Receipts 58%	Sales, Gross Receipts 59%	Sales, Gross Receipts 57%	Sales, Gross Receipts 57%
Texas Percentage	Sales, Gross Receipts 49%	Sales, Gross Receipts 51%	Sales, Gross Receipts 51%	Sales, Gross Receipts 51%	Sales, Gross Receipts 50%
Virginia Percentage	Income 54%	Income 55%	Income 56%	Income 58%	Income 58%
West Virginia Percentage	Income 36%	Income 36%	Income 38%	Income 35%	Income 36%

PER CAPITA INCOME
SOUTHERN STATES

CALENDAR YEAR 1996-00

<u>State</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Alabama	\$19,864	\$20,672	\$22,054	\$22,639	\$23,521
Arkansas	18,802	19,595	21,167	20,964	21,995
Florida	23,833	24,799	26,845	26,180	27,764
Georgia	22,906	23,882	25,839	26,050	27,794
Kentucky	19,470	20,570	22,183	22,582	24,085
Louisiana	19,608	20,458	22,206	22,257	23,090
Maryland	27,305	28,674	30,557	31,567	33,482
Mississippi	17,402	18,098	19,776	20,048	20,900
Missouri	22,615	23,629	25,150	25,660	27,206
North Carolina	22,054	23,168	25,181	25,000	26,882
Oklahoma	19,363	20,305	21,964	22,428	23,650
South Carolina	19,751	20,508	22,372	22,697	24,000
Tennessee	21,808	22,699	24,437	24,508	25,946
Texas	22,285	23,707	25,369	25,866	27,752
Virginia	24,992	26,109	28,063	28,837	31,120
West Virginia	18,120	18,724	20,185	20,767	21,738

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA AND PER \$1,000 PERSONAL INCOME
FY 2000-01

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	\$562.87	\$16.55	\$1,238.54	\$36.41	\$64.87	\$1.91	\$2,287.52	\$67.25
Midwestern	621.36	21.46	856.80	29.59	123.22	4.26	1,962.96	67.79
Southern	617.86	23.30	482.66	18.20	119.71	4.51	1,614.89	60.89
Western	717.20	24.20	1,079.33	36.42	105.56	3.56	2,281.09	76.96
United States	630.56	21.61	840.95	28.83	106.69	3.66	1,967.54	67.44

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>	<u>1997</u>			<u>1998</u>			<u>1999</u>			<u>2000</u>			<u>2001</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	\$1,860.26	\$66.06		\$1,989.36	\$67.52		\$2,094.20	\$66.83		\$2,182.31	\$68.58		\$2,287.52	\$67.25	
Midwestern	1,736.78	72.86		1,836.42	73.96		1,915.42	71.18		1,980.33	71.85		1,962.96	67.79	
Southern	1,417.61	64.82		1,494.76	65.21		1,551.22	62.75		1,589.70	62.98		1,614.89	60.89	
Western	1,812.72	76.54		1,928.94	77.69		2,004.51	74.66		2,190.67	78.62		2,281.09	76.96	
United States	1,660.36	69.40		1,760.69	70.35		1,835.27	68.12		1,921.46	69.64		1,967.54	67.44	

TOTAL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$1,269.78	\$1,317.58	\$1,380.42	\$1,447.78	\$1,426.42
Arkansas	1,496.86	1,598.15	1,806.45	1,821.86	1,824.25
Florida	1,438.52	1,509.33	1,574.43	1,552.79	1,520.98
Georgia	1,455.72	1,516.51	1,600.08	1,650.44	1,713.82
Kentucky	1,744.88	1,807.48	1,857.15	1,903.77	1,931.08
Louisiana	1,297.39	1,392.10	1,379.19	1,457.24	1,611.04
Maryland	1,689.13	1,789.84	1,833.07	1,954.97	2,006.58
Mississippi	1,470.72	1,578.23	1,652.02	1,656.30	1,661.80
Missouri	1,446.87	1,511.86	1,566.03	1,531.94	1,569.74
North Carolina	1,701.46	1,837.86	1,886.90	1,890.36	1,908.70
Oklahoma	1,525.66	1,583.89	1,613.21	1,695.86	1,832.81
South Carolina	1,431.23	1,481.54	1,498.68	1,590.57	1,513.06
Tennessee	1,232.56	1,288.27	1,311.44	1,360.38	1,362.71
Texas	1,184.46	1,246.43	1,280.95	1,315.19	1,379.74
Virginia	1,429.70	1,552.41	1,682.36	1,786.83	1,745.35
West Virginia	1,600.19	1,663.02	1,742.24	1,848.80	1,899.58

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

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$64.40	\$64.18	\$62.86	\$63.95	\$60.82
Arkansas	80.14	82.05	85.79	86.90	83.37
Florida	61.34	61.85	59.45	59.31	55.95
Georgia	64.87	64.79	63.16	63.36	62.82
Kentucky	90.22	88.46	84.28	84.30	80.54
Louisiana	66.34	68.29	62.24	65.47	69.70
Maryland	62.27	62.91	60.47	61.93	60.66
Mississippi	85.15	87.86	84.06	82.62	79.76
Missouri	64.44	64.34	62.62	59.70	57.97
North Carolina	78.37	80.56	75.98	75.61	71.96
Oklahoma	79.31	78.60	73.85	75.61	77.65
South Carolina	73.31	73.16	67.80	70.08	63.67
Tennessee	57.16	57.38	54.17	55.51	52.87
Texas	54.12	53.59	51.34	50.85	50.61
Virginia	57.79	59.93	60.69	61.96	56.75
West Virginia	88.10	88.62	86.09	89.03	87.13

PER CAPITA TAX AS PERCENTAGE OF
PER CAPITA INCOME
SOUTHERN STATES

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	6.4%	6.4%	6.3%	6.4%	6.1%
Arkansas	8.0	8.2	8.5	8.7	8.3
Florida	6.0	6.1	5.9	5.9	5.5
Georgia	6.4	6.4	6.2	6.3	6.2
Kentucky	9.0	8.8	8.4	8.4	8.0
Louisiana	6.6	6.8	6.2	6.5	7.0
Maryland	6.2	6.2	6.0	6.2	6.0
Mississippi	8.5	8.7	8.4	8.3	8.0
Missouri	6.4	6.4	6.2	6.0	5.8
North Carolina	7.7	7.9	7.5	7.6	7.1
Oklahoma	7.9	7.8	7.3	7.6	7.7
South Carolina	7.2	7.2	6.7	7.0	6.3
Tennessee	5.7	5.7	5.4	5.6	5.3
Texas	5.3	5.3	5.0	5.1	5.0
Virginia	5.7	5.9	6.0	6.2	5.6
West Virginia	8.8	8.9	8.6	8.9	8.7

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS
FY 97 - FY 01

State	1997			1998			1999			2000			2001		
	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		45	34		46	38		46	40	
Arkansas	33	14		31	14		19	8		27	8		28	7	
Florida	39	42		41	42		39	43		43	45		44	45	
Georgia	37	36		38	37		36	33		38	39		35	34	
Kentucky	15	5		17	8		17	10		19	10		21	12	
Louisiana	45	33		45	32		46	37		45	34		41	25	
Maryland	17	41		19	41		18	42		16	42		18	41	
Mississippi	34	10		34	9		31	11		37	13		39	13	
Missouri	38	37		40	39		40	36		44	44		43	43	
North Carolina	16	16		16	15		16	16		20	20		22	23	
Oklahoma	30	15		32	20		34	19		35	19		27	16	
South Carolina	41	24		44	25		42	27		40	27		45	33	
Tennessee	47	46		47	46		47	45		48	46		49	47	
Texas	48	47		48	49		48	47		49	48		48	48	
Virginia	42	45		36	43		30	41		29	41		33	44	
West Virginia	25	7		26	7		23	7		22	6		23	5	

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>1997</u>		<u>1998</u>		<u>1999</u>		<u>2000</u>		<u>2001</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	\$471.22	\$16.73	\$500.13	\$16.97	\$528.06	\$16.85	\$547.97	\$17.22	\$562.87	\$16.55
Midwestern	547.66	22.98	574.01	23.12	607.31	22.57	619.84	22.49	621.36	21.46
Southern	547.41	25.03	573.64	25.02	603.57	24.42	612.67	24.27	617.86	23.30
Western	629.93	26.60	658.99	26.54	688.57	25.65	699.36	25.10	717.20	24.20
United States	550.89	23.03	578.49	23.12	608.87	22.60	621.15	22.51	630.56	21.61

SALES AND USE TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$348.63	\$360.90	\$377.38	\$382.70	\$380.86
Arkansas	566.57	596.33	628.09	638.38	658.06
Florida	823.55	866.43	918.60	939.21	897.53
Georgia	523.08	522.56	558.38	565.59	585.23
Kentucky	481.75	503.31	526.63	537.29	555.67
Louisiana	420.14	453.48	518.49	461.14	537.47
Maryland	411.33	420.90	444.66	471.67	492.38
Mississippi	701.74	739.37	805.57	820.27	813.72
Missouri	479.91	483.19	496.69	498.20	498.23
North Carolina	422.21	433.68	436.84	417.57	422.18
Oklahoma	383.66	396.90	409.73	417.80	443.87
South Carolina	540.46	563.84	604.04	612.74	612.97
Tennessee	715.33	741.68	768.90	781.50	780.97
Texas	584.49	631.30	653.76	671.99	689.69
Virginia	314.66	327.63	348.40	349.22	336.64
West Virginia	457.73	472.78	496.53	507.12	515.09

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

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$17.68	\$17.58	\$17.19	\$16.90	\$16.24
Arkansas	30.33	30.62	29.83	30.45	30.08
Florida	35.12	35.51	34.68	35.88	33.02
Georgia	23.31	22.33	22.04	21.71	21.45
Kentucky	24.91	24.63	23.90	23.79	23.17
Louisiana	21.48	22.24	23.40	20.72	23.25
Maryland	15.16	14.79	14.67	14.94	14.88
Mississippi	40.63	41.16	40.99	40.91	39.06
Missouri	21.37	20.56	19.86	19.42	18.40
North Carolina	19.45	19.01	17.59	16.70	15.92
Oklahoma	19.94	19.69	18.76	18.63	18.81
South Carolina	27.68	27.84	27.32	27.00	25.79
Tennessee	33.18	33.03	31.76	31.89	30.30
Texas	26.71	27.14	26.20	25.98	25.30
Virginia	12.72	12.65	12.57	12.11	10.94
West Virginia	25.20	25.19	24.53	24.42	23.63

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES AND USE TAX REVENUE STATISTICS
FY 97 - FY 01

State	1997			1998			1999			2000			2001		
	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	43	38		43	38		43	38		43	38		43	37	
Arkansas	16	11		19	11		19	9		20	8		18	9	
Florida	4	6		5	6		5	6		5	5		5	6	
Georgia	23	27		29	29		26	29		29	29		30	31	
Kentucky	30	21		30	23		30	23		32	23		31	24	
Louisiana	38	29		37	30		33	25		38	31		33	23	
Maryland	39	41		39	41		38	41		37	41		38	41	
Mississippi	9	5		9	4		8	3		7	3		8	4	
Missouri	31	30		33	32		35	34		36	34		37	36	
North Carolina	37	36		38	36		40	37		42	39		42	39	
Oklahoma	41	35		41	35		42	35		41	36		41	34	
South Carolina	21	12		22	15		22	14		22	14		23	14	
Tennessee	8	7		8	7		9	7		8	7		9	8	
Texas	14	14		15	16		15	17		14	18		14	16	
Virginia	44	45		45	45		44	45		45	45		45	45	
West Virginia	34	18		35	21		36	22		35	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>1997</u>		<u>1998</u>		<u>1999</u>		<u>2000</u>		<u>2001</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	\$929.52	\$33.01	\$1,002.49	\$34.03	\$1,068.63	\$34.10	\$1,134.53	\$35.65	\$1,238.54	\$36.41
Midwestern	771.19	32.35	827.74	33.33	849.79	31.58	880.76	31.96	856.80	29.59
Southern	410.06	18.75	443.27	19.34	459.99	18.61	475.22	18.83	482.66	18.20
Western	719.90	30.40	797.54	32.12	841.24	31.33	1,007.24	36.15	1,079.33	36.42
United States	657.86	27.49	713.03	28.48	745.98	27.69	807.49	29.27	840.95	28.83

TOTAL OF INCOME TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$443.21	\$468.14	\$489.83	\$520.46	\$510.28
Arkansas	585.25	647.35	645.17	638.51	650.39
Florida *	84.12	85.23	83.84	74.01	97.06
Georgia	730.37	792.59	833.30	864.48	908.59
Kentucky	639.14	699.05	718.05	744.24	740.66
Louisiana	445.82	414.36	416.73	403.73	457.59
Maryland	807.24	879.85	886.26	952.39	972.15
Mississippi	372.37	396.56	437.96	433.93	435.32
Missouri	638.51	685.77	713.92	681.97	719.66
North Carolina	851.76	944.08	981.17	1,004.66	1,007.78
Oklahoma	578.47	629.83	672.34	674.84	707.09
South Carolina	577.75	599.87	570.80	666.18	571.20
Tennessee	113.24	141.47	132.60	139.60	151.83
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	765.21	861.56	946.07	1,044.69	1,011.47
West Virginia	571.27	600.52	654.70	654.47	685.37

* Includes corporate income taxes only.

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

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$19.82	\$20.07	\$19.88	\$20.58	\$20.09
Arkansas	26.45	28.12	26.69	26.23	26.56
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	28.22	29.73	28.87	29.84	30.28
Kentucky	29.17	30.06	29.01	29.60	27.18
Louisiana	18.33	16.29	15.85	15.91	16.96
Maryland	27.27	28.33	26.66	27.59	26.57
Mississippi	16.77	17.13	18.07	17.65	17.35
Missouri	25.05	26.38	26.53	24.73	25.03
North Carolina	33.84	35.58	34.66	35.27	34.66
Oklahoma	26.60	27.95	28.23	27.58	27.91
South Carolina	26.33	26.87	23.12	26.86	22.05
Tennessee	1.11	1.32	1.17	1.29	1.34
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	28.38	30.73	31.95	33.46	31.24
West Virginia	23.83	25.48	25.15	25.72	25.98

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

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$2.66	\$2.73	\$2.43	\$2.41	\$1.66
Arkansas	4.88	5.11	3.95	4.23	3.16
Florida	3.59	3.49	3.17	2.83	3.57
Georgia	4.32	4.14	4.02	3.34	3.02
Kentucky	3.87	4.15	3.58	3.36	3.71
Louisiana	4.47	4.04	2.96	2.23	2.84
Maryland	2.49	2.59	2.58	2.58	2.82
Mississippi	4.79	4.94	4.22	3.99	3.54
Missouri	3.39	2.80	2.02	1.85	1.55
North Carolina	5.40	5.81	4.84	4.92	3.33
Oklahoma	3.47	3.30	2.55	2.51	2.05
South Carolina	3.26	2.75	2.70	2.49	1.99
Tennessee	4.14	4.98	4.30	4.40	4.55
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	2.55	2.53	2.17	2.77	1.65
West Virginia	7.62	6.52	7.20	5.80	5.46

RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS
FY 97 - FY 01

State	1997			1998			1999			2000			2001		
	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		37	36		38	36		37	35		36	35	
Arkansas	33	22		31	20		31	20		34	26		33	24	
Florida	N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A	
Georgia	17	16		16	16		17	16		17	15		17	15	
Kentucky	24	11		27	14		24	15		25	16		27	21	
Louisiana	39	38		39	40		40	40		39	40		39	40	
Maryland	9	19		11	19		13	21		12	20		15	23	
Mississippi	40	40		40	39		39	39		40	39		40	39	
Missouri	25	28		25	29		21	22		27	32		25	29	
North Carolina	10	5		10	6		11	8		10	7		10	7	
Oklahoma	31	20		30	22		28	17		28	21		26	18	
South Carolina	30	23		32	28		34	32		31	23		35	33	
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	15		12	13		10	11		8	11		7	13	
West Virginia	35	32		35	31		35	26		35	30		34	26	

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

Region	1997		1998		1999		2000		2001	
	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income
Eastern	\$65.49	\$2.33	\$67.21	\$2.28	\$66.34	\$2.12	\$65.87	\$2.07	\$64.87	\$1.91
Midwestern	112.97	4.74	119.04	4.79	122.62	4.56	123.77	4.49	123.22	4.26
Southern	113.09	5.17	116.74	5.09	119.36	4.83	118.78	4.71	119.71	4.51
Western	103.29	4.36	105.17	4.24	108.15	4.03	108.36	3.89	105.56	3.56
United States	101.56	4.24	105.01	4.20	107.29	3.98	107.24	3.89	106.69	3.66

MOTOR FUEL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$109.47	\$111.69	\$113.87	\$113.64	\$112.33
Arkansas	139.33	137.31	148.87	145.37	150.68
Florida	101.06	100.34	104.34	100.61	105.61
Georgia	73.87	73.01	72.73	77.21	79.30
Kentucky	104.04	105.20	112.27	108.93	110.47
Louisiana	113.65	121.53	122.73	122.94	120.66
Maryland	120.50	131.78	131.50	123.11	127.80
Mississippi	130.51	141.21	142.67	147.24	141.77
Missouri	120.07	122.84	121.32	124.32	120.08
North Carolina	134.40	147.66	149.78	151.06	147.55
Oklahoma	104.69	106.03	114.23	116.61	115.98
South Carolina	87.17	88.42	90.33	92.22	100.17
Tennessee	134.76	138.52	140.40	138.54	134.96
Texas	122.59	126.83	129.33	128.95	129.71
Virginia	109.08	112.01	115.64	115.14	117.90
West Virginia	125.57	128.46	131.22	132.49	131.38

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

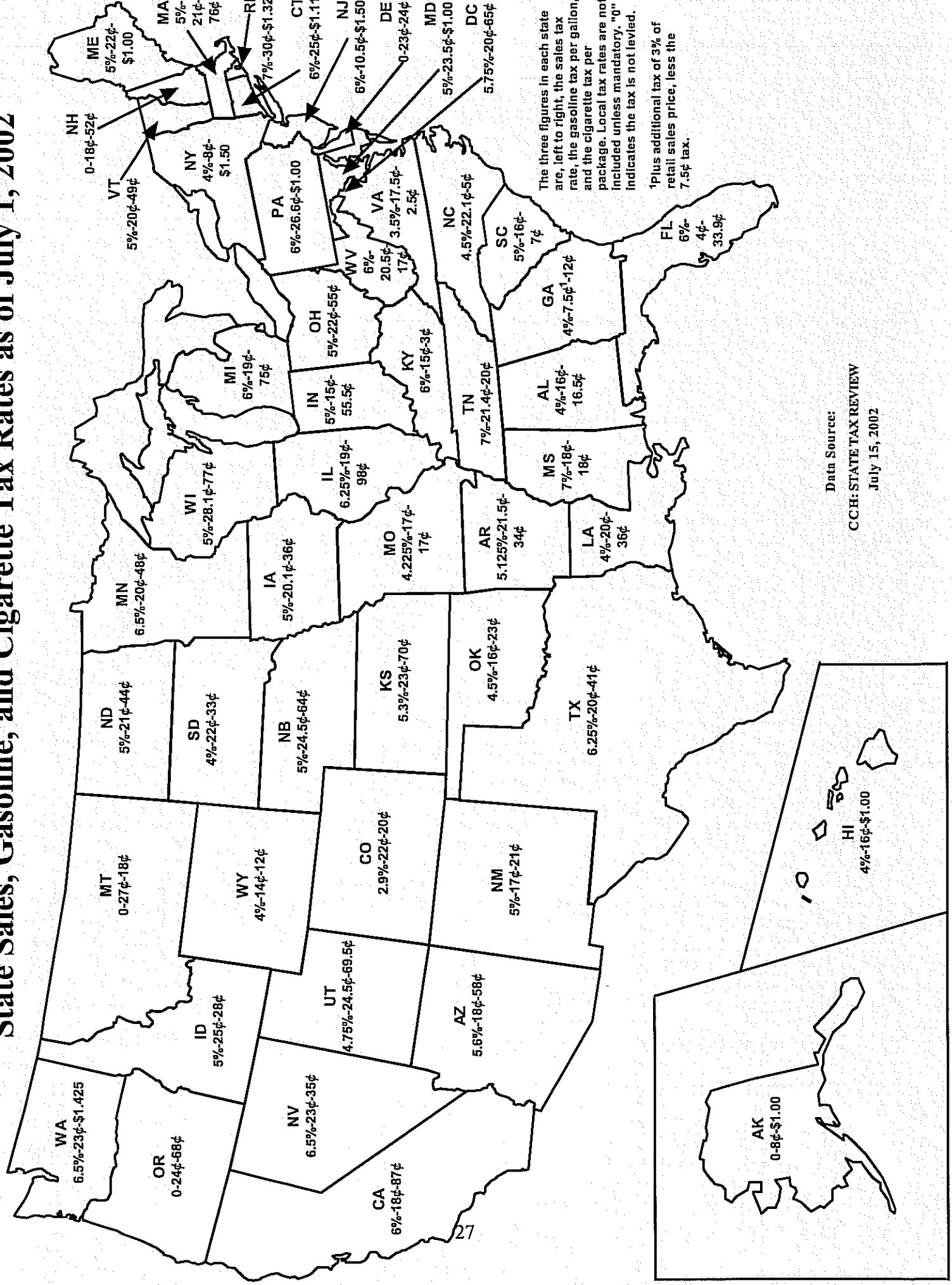
FY 97 - FY 01

<u>State</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Alabama	\$5.55	\$5.44	\$5.19	\$5.02	\$4.79
Arkansas	7.46	7.05	7.07	6.93	6.89
Florida	4.31	4.11	3.94	3.84	3.88
Georgia	3.29	3.12	2.87	2.96	2.91
Kentucky	5.38	5.15	5.10	4.82	4.61
Louisiana	5.81	5.96	5.54	5.52	5.22
Maryland	4.44	4.63	4.34	3.90	3.86
Mississippi	7.56	7.86	7.26	7.34	6.80
Missouri	5.35	5.23	4.85	4.84	4.43
North Carolina	6.19	6.47	6.03	6.04	5.56
Oklahoma	5.44	5.26	5.23	5.20	4.91
South Carolina	4.47	4.37	4.09	4.06	4.21
Tennessee	6.25	6.17	5.80	5.65	5.24
Texas	5.60	5.45	5.18	4.99	4.76
Virginia	4.41	4.32	4.17	3.99	3.83
West Virginia	6.91	6.85	6.48	6.38	6.03

RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS
FY 97 - FY 01

State	1997			1998			1999			2000			2001		
	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Pers. Income</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	30	19		32	18		34	18		35	20		34	19	
Arkansas	7	5		14	8		8	5		12	5		7	3	
Florida	37	39		39	40		39	39		40	40		41	35	
Georgia	45	45		45	45		45	45		45	45		45	43	
Kentucky	35	22		37	22		35	21		37	24		36	22	
Louisiana	28	15		24	14		24	15		29	16		26	14	
Maryland	24	37		16	33		16	32		28	38		19	36	
Mississippi	13	4		11	4		11	3		11	3		11	4	
Missouri	25	23		23	21		28	22		25	23		27	25	
North Carolina	11	11		8	12		7	12		9	13		8	12	
Oklahoma	34	20		36	20		33	17		31	18		31	17	
South Carolina	43	36		43	35		44	38		43	35		43	28	
Tennessee	10	10		13	13		13	14		14	15		13	13	
Texas	21	17		19	17		20	19		21	21		16	20	
Virginia	31	38		31	36		32	36		34	36		29	38	
West Virginia	18	8		17	9		18	9		18	9		15	10	

State Sales, Gasoline, and Cigarette Tax Rates as of July 1, 2002



Data Source:
CCH: STATE TAX REVIEW
July 15, 2002

STATE GASOLINE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 1998 - JULY 1, 2002

(CENTS PER GALLON)

<u>States</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	18.5	19.5	20.5	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	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	21.6	21.2	23.1	24.1	22.1
Oklahoma	16	16	16	16	16
South Carolina	16	16	16	16	16
Tennessee	20	20	20	20	21.4
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, 1998 - JULY 1, 2002

(PERCENT)

<u>States</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	4.625	4.625	4.625	5.125	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	4.5
Oklahoma	4.5	4.5	4.5	4.5	4.5
South Carolina	5	5	5	5	5
Tennessee	6	6	6	6	7
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

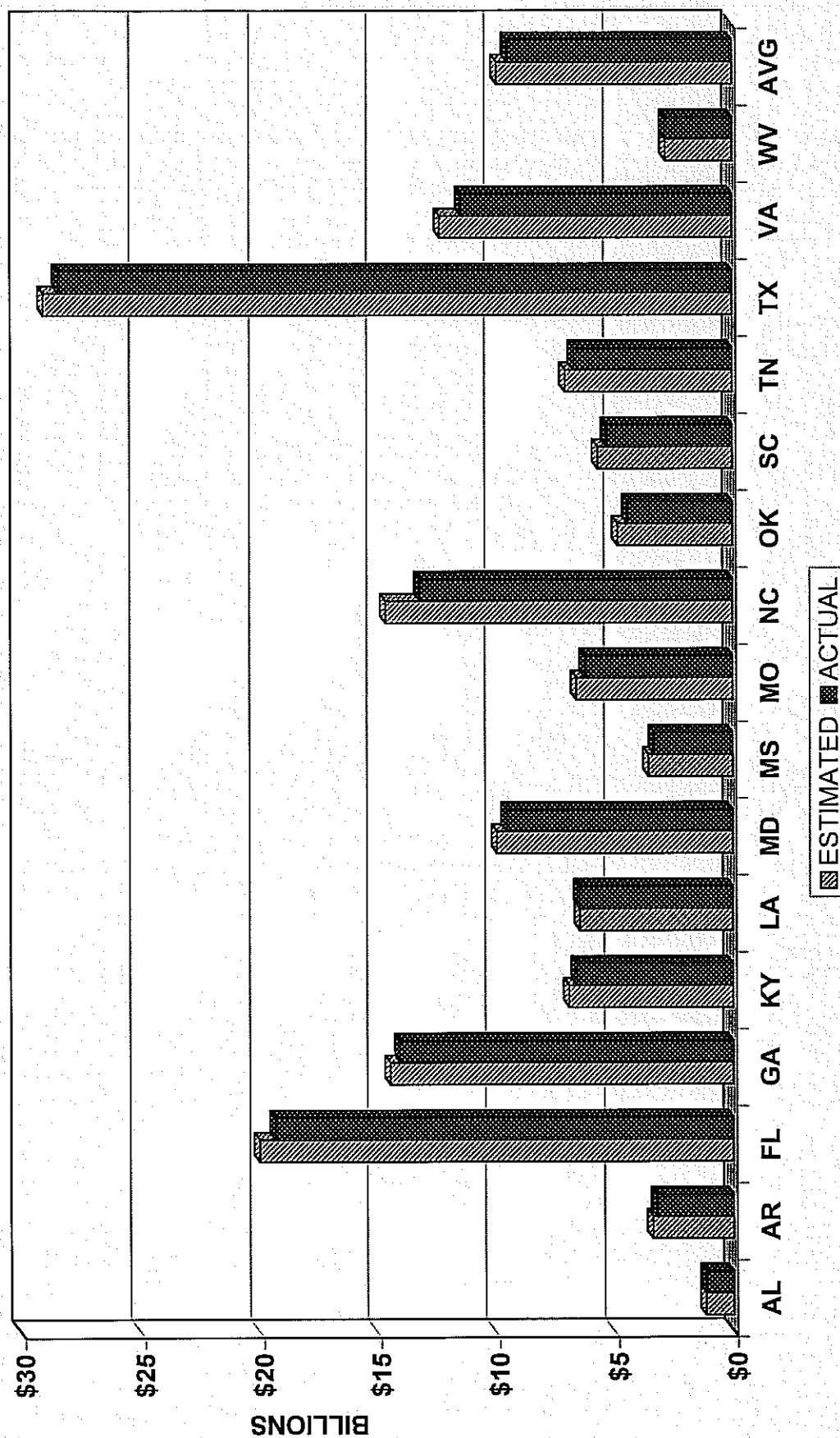
CIGARETTE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 1998 - JULY 1, 2002

(CENTS PER PACK)

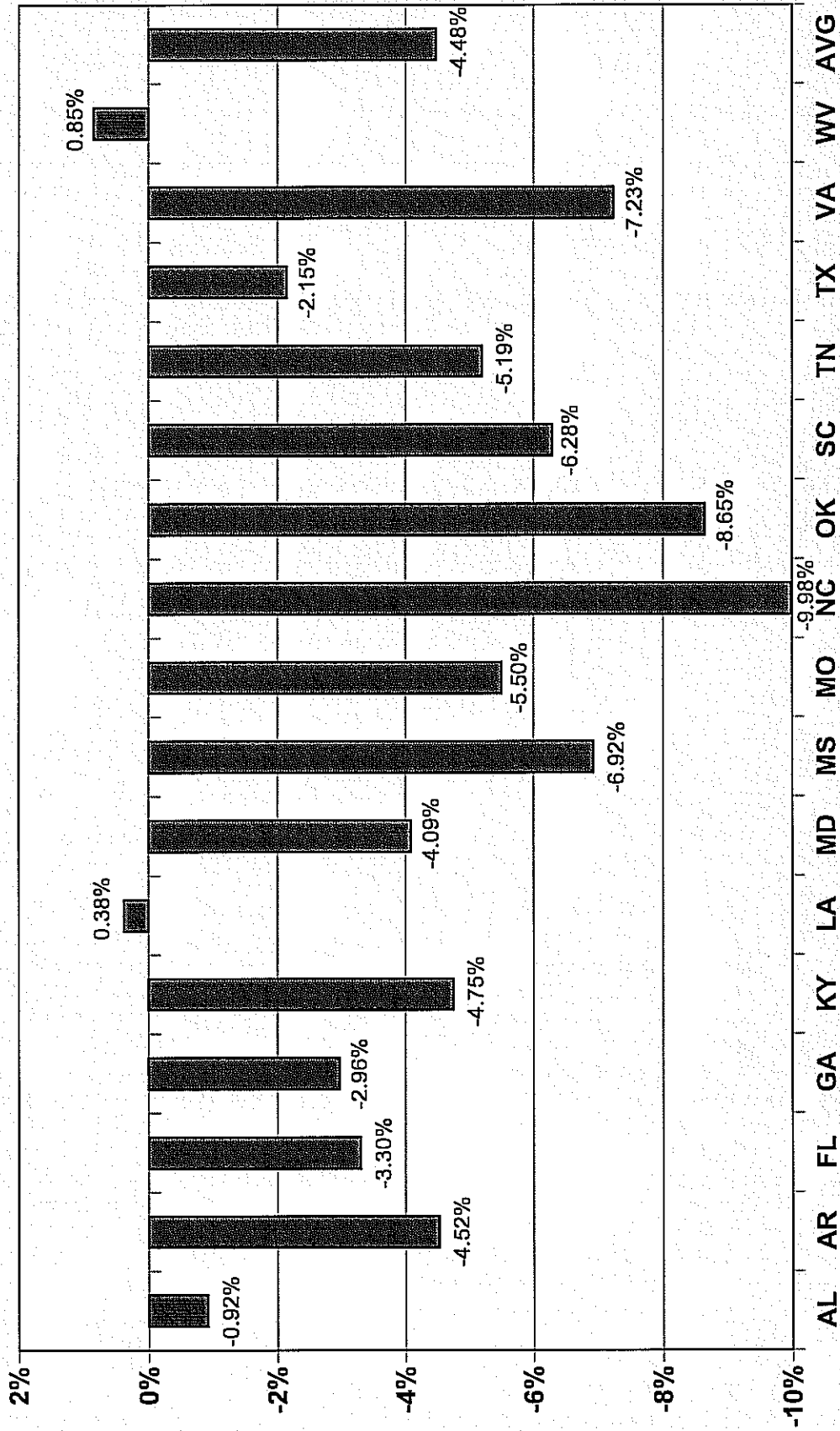
<u>States</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Alabama	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢
Arkansas	31.5	31.5	31.5	31.5	34
Florida	33.9	33.9	33.9	33.9	33.9
Georgia	12	12	12	12	12
Kentucky	3	3	3	3	3
Louisiana	20	20	20	24	36
Maryland	36	66	66	66	100
Mississippi	18	18	18	18	18
Missouri	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	13	13	13	20
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 2001-02



PERCENT OVER/UNDER ESTIMATED TO ACTUAL GENERAL FUND REVENUES SOUTHERN STATES - FISCAL YEAR 2001-02



SOUTHERN STATES
GENERAL FUND REVENUES
2000-01 THROUGH 2002-03 (ESTIMATED)

States	Actual 2000-01 \$ Million	Actual 2001-02 \$ Million	% Change 2002 Over 2001	Estimated 2002-03 \$ Million	% Change 2003 Over 2002
Alabama	1,163.0	1,144.0	(1.6)	1,171.0	2.4
Arkansas	3,258.9	3,238.4 (1)	(0.6)	3,317.5	2.4 (1)
Florida	19,178.1	19,334.2	0.8	19,867.0	2.8
Georgia	14,689.0	14,005.5	(4.7)	14,454.0	3.2
Kentucky	6,653.9	6,560.2	(1.4)	6,937.9	5.8
Louisiana	6,529.7	6,451.7	(1.2)	6,503.4	0.8
Maryland	9,802.4	9,504.0	(3.0)	9,816.9	3.3
Mississippi	3,337.0	3,299.0	(1.1)	3,484.0	5.6
Missouri	6,389.6	6,210.9	(2.8)	6,305.6	1.5
North Carolina	14,027.7	13,158.0	(6.2)	13,408.0	1.9
Oklahoma	4,716.0	4,411.1	(6.5)	4,725.3	7.1
South Carolina	5,484.3	5,306.9	(3.2)	5,841.0	10.1
Tennessee	6,836.0	6,665.0 (2)	(2.5)	7,643.0 (3)	14.7
Texas	29,363.0	28,400.0	(3.3)	29,519.0	3.9
Virginia (4)	11,797.6	11,406.4	(3.3)	11,599.8	1.7
West Virginia	2,718.0	2,824.0	3.9	2,930.0	3.8
Total	145,944.2	141,919.3		147,523.4	
Average	9,121.5	8,870.0	(2.8)	9,220.2	3.9

(1) FY 2001-02 Includes \$56 million in fund transfers; the % change for 2003 over 2002 without the transfers is 4.2%.

(2) Preliminary closing figures.

(3) Includes impact of tax rate increase.

(4) Includes all transfers to general fund.

SOUTHERN STATES
SALES & USE TAX REVENUES
2000-01 THROUGH 2002-03 (ESTIMATED)

States	Actual 2000-01 \$ Million	Actual 2001-02 \$ Million	% Change 2002 Over 2001	Estimated 2002-03 \$ Million	% Change 2003 Over 2002
Alabama	1,713.0	1,748.0	2.0	1,754.0	0.3
Arkansas	1,837.3 (1)	1,965.1 (1)	7.0 (1)	2,053.3	4.5
Florida	15,802.6	16,045.5	1.5	16,956.5	5.7
Georgia (2)	5,137.5	4,648.2	(9.5)	4,797.0	3.2
Kentucky	2,248.5	2,300.0	2.3	2,380.1	3.5
Louisiana	2,703.9	2,657.6	(1.7)	2,696.8	1.5
Maryland	2,646.0	2,677.7	(1.2)	2,787.8	4.1
Mississippi	2,314.0	2,355.0	1.8	2,402.0	2.0
Missouri	1,808.8	1,816.8	0.4	1,880.8	3.5
North Carolina	3,952.9	3,873.8	(2.0)	3,931.9	1.5
Oklahoma	1,535.2	1,530.9	(0.3)	1,637.2	6.9
South Carolina	2,510.1	2,530.9	0.8	2,711.6	7.1
Tennessee	4,643.0	4,655.0	0.3	5,426.0 (3)	16.6
Texas	14,632.0	14,476.0	(1.1)	15,766.0	8.9
Virginia	2,273.0	2,429.8 (4)	6.9	2,341.5	(3.6)
West Virginia	933.0	970.0	4.0	987.0	1.8
Total	66,690.8	66,680.3		70,509.5	
Average	4,168.2	4,167.5	(0.0)	4,406.8	5.7

(1) Includes additional 1/2 cent sales & use tax for property tax relief effective 1/1/01; increase excluding the additional 1/2 cent tax is 1.2%.

(2) Includes \$219 million (2000-01) and \$195.2 million (2001-02) 3% dedicated motor fuel tax.

(3) Includes impact of tax rate increase.

(4) Includes acceleration of \$150 million from FY 03 to FY 02.

SOUTHERN STATES
NET PERSONAL INCOME TAX REVENUES
2000-01 THROUGH 2002-03 (ESTIMATED)

States	Actual 2000-01 \$ Million	Actual 2001-02 \$ Million	% Change 2002 Over 2001	Estimated 2002-03 \$ Million	% Change 2003 Over 2002
Alabama	2,104.0	2,031.0	(3.5)	2,158.0	6.3
Arkansas	1,564.6	1,512.5	(3.3)	1,576.9	4.3
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	6,925.3	6,729.0	(2.8)	7,150.9	6.3
Kentucky	2,778.5	2,702.5	(2.7)	2,930.0	8.4
Louisiana	1,763.2	1,842.9	4.5	1,969.3	6.9
Maryland	5,133.7	4,771.6	(7.1)	5,072.0	6.3
Mississippi	1,034.0	994.0	(3.9)	1,141.0	14.8
Missouri	3,975.8	3,754.1	(5.6)	3,916.5	4.3
North Carolina	7,674.9	7,099.3	(7.5)	7,248.4	2.1
Oklahoma	2,279.4	2,281.6	0.1	2,496.4	9.4
South Carolina	2,498.8	2,349.2	(6.0)	2,731.1	16.3
Tennessee (1)	199.0	145.0	(27.1)	152.0	4.8
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	7,226.3	6,710.8	(7.1)	6,878.1	2.5
West Virginia	1,020.0	1,034.0	1.4	1,089.0	5.3
Total	46,177.5	43,957.5		46,509.6	
Average	3,298.4	3,139.8	(4.8)	3,322.1	5.8

(1) 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
2000-01 THROUGH 2002-03 (ESTIMATED)

States	Actual 2000-01 \$ Million	Actual 2001-02 \$ Million	% Change 2002 Over 2001	Estimated 2002-03 \$ Million	% Change 2003 Over 2002
Alabama	153.0	193.0	26.1	200.0	3.6
Arkansas	202.3	178.9	(11.6)	174.2	(2.6)
Florida	1,138.5	963.3	(15.4)	998.9	3.7
Georgia	724.8	603.0	(16.8)	622.3	3.2
Kentucky	289.9	207.4	(28.5)	284.4	37.1
Louisiana	293.1	171.4	(41.5)	206.0	20.2
Maryland	492.6	357.8	(27.4)	396.6	10.8
Mississippi	274.0	254.0	(7.3)	261.0	2.8
Missouri	225.6	291.1	29.0	304.7	4.7
North Carolina	972.9	714.1	(26.6)	734.1	2.8
Oklahoma	167.2	173.7	3.9	211.3	21.6
South Carolina	212.9	142.9	(32.8)	199.3	39.5
Tennessee	647.0	537.0	(17.0)	709.0 (1)	32.0
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	363.8	290.2	(20.2)	267.8	(7.7)
West Virginia	112.0	87.0	(22.3)	75.0	(13.8)
Total	6,269.6	5,164.8		5,644.6	
Average	418.0	344.3	(17.6)	376.3	9.3

(1) Includes impact of tax rate increase.

SOUTHERN STATES
MOTOR FUELS TAX REVENUES
2000-01 THROUGH 2002-03 (ESTIMATED)

States	Actual 2000-01 \$ Million	Actual 2001-02 \$ Million	% Change 2002 Over 2001	Estimated 2002-03 \$ Million	% Change 2003 Over 2002
Alabama	502.0	511.0	1.8	517.0	1.2
Arkansas	424.6 (1)	439.4 (2)	3.5	455.6	3.7
Florida	1,742.1	1,810.5	3.9	1,907.8	5.4
Georgia	486.0	503.8	3.7	519.9	3.2
Kentucky	408.8	429.8	5.1	450.7	4.9
Louisiana	538.8	551.3	2.3	545.8	(1.0)
Maryland	687.0	703.5	2.4	659.9	(1.1)
Mississippi	395.0	405.0	2.5	405.0	0.0
Missouri	651.7	671.0	3.0	N/A	N/A
North Carolina	1,157.7	1,184.3	2.3	1,148.7	(3.0)
Oklahoma	370.0	381.3	3.1	392.8	3.0
South Carolina	449.6	458.2	1.9	467.4	2.0
Tennessee	778.0	790.0	1.5	796.0	0.8
Texas	2,766.0	2,834.0	2.5	2,919.0	3.0
Virginia	778.2	794.3	2.1	809.7	1.9
West Virginia	226.0	232.0	2.7	227.0	(2.2)
Total	12,361.5	12,699.4		12,222.3	

Average

780.7

801.9

2.7

814.8

1.6

*Excludes Missouri

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

(2) Includes additional 1 cent motor fuels excise tax effective 7/1/2001.