

Comparative Revenues Through 2007 and 2011 Revenue Forecasts



Prepared for:
Fiscal Affairs and Government Operations Committee
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of the
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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 2012 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 2010-11 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 excise 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 2012-13 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**.

Bureau of Legislative Research
Fiscal Services Division

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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 2010-11. Within the Southern States Region, state per capita tax as a percentage of per capita income increased in eleven (11) states, decreased in Tennessee, and remained the same in Florida, Louisiana, and Missouri in FY 2011 when compared to FY 2010. In the ranking of southern states among the nation of total state tax revenues per capita, West Virginia ranked the highest at thirteen (13) and Georgia ranked the lowest at fifty (50). Income tax was the largest source of state revenue for the majority of southern states and the Sales Gross Receipts tax being the largest source for the remaining seven (7) states.

SALES & USE TAXES

The Southern States Region sales and use tax revenue average for per \$1,000 of personal income was ranked first in FY 2010-11. 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 fourth (4) and Virginia ranked the lowest at forty-fifth (45).

INCOME TAXES

As in the past five (5) 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 2010-11. Tennessee, Florida and Texas do not levy an individual income tax.

MOTOR FUEL TAXES

The southern states motor fuel tax revenue average per capita was next to the lowest of all the regions in FY 2010-11. In the ranking of southern states among the nation of motor fuel tax revenues per \$1,000 of personal income, West Virginia ranked the highest at one (1) and Virginia ranked the lowest at forty-three (43). Kentucky and North Carolina increased their motor fuel tax rates in effect July 1, 2012 over July 1, 2011.

SOUTHERN STATES REVENUE FORECASTS

The southern states are estimating a 0.1% average increase in net general fund revenues for FY 2012-13 over FY 2011-12. The average actual net general fund revenue increase for FY 2011-12 when compared to FY 2010-11 was 6.5%, which was lower than the forecasted 7.5% increase as reflected in last year's report.

COMPARISON OF SELECTED TAX REVENUES PER CAPITA
Per Capita Tax Collections - FY 2010-11

State	July 1, 2011 Estimated Population (Millions) 1	Sales & Use Taxes		Individual & Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections		Personal Income Per Capita (CY 2010) 2	Per Capita Tax As % of Per Capita Income
		\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita		
Alabama	4,803	2,175	452.79	3,097	644.86	548	114.16	8,636	1,798.04	34,650	5.189
Alaska	0.723	--	--	721	997.25	40	54.82	5,538	7,662.30	45,529	16.829
Arizona	6,483	4,463	688.40	3,424	528.17	769	118.65	10,848	1,673.45	35,875	4.665
Arkansas	2,938	2,737	931.57	2,647	901.05	469	159.47	7,738	2,633.63	34,014	7.743
California	37,692	30,996	822.36	60,122	1,595.09	5,706	151.37	116,695	3,096.03	44,481	6.960
Colorado	5,117	2,174	424.85	4,924	962.34	623	121.72	9,468	1,850.31	44,088	4.197
Connecticut	3,581	3,252	908.23	7,142	1,994.59	478	133.43	13,432	3,751.28	56,886	6.594
Delaware	0.907	--	--	1,285	1,416.39	114	125.40	3,018	3,326.78	41,635	7.990
Florida	19,058	19,353	1,015.50	1,870	98.12	2,268	119.03	32,558	1,708.40	39,563	4.318
Georgia	9,815	5,081	517.64	8,329	848.60	933	95.03	16,003	1,630.45	36,104	4.516
Hawaii	1,375	2,496	1,815.38	1,315	956.60	95	69.33	4,858	3,533.38	43,053	8.207
Idaho	1,585	1,187	748.95	1,339	845.09	239	150.78	3,262	2,057.89	33,326	6.175
Illinois	12,869	7,421	576.63	13,076	1,016.06	1,314	102.12	29,433	2,287.12	44,140	5.182
Indiana	6,517	6,270	962.07	5,301	813.45	775	118.97	14,909	2,287.80	35,550	6.435
Iowa	3,062	2,232	728.87	3,102	1,012.87	448	146.29	7,236	2,363.08	40,470	5.839
Kansas	2,871	2,487	866.35	2,967	1,033.47	437	152.15	6,828	2,378.23	40,481	5.875
Kentucky	4,369	2,896	662.86	3,934	900.43	733	167.72	10,203	2,335.18	33,667	6.936
Louisiana	4,575	2,813	614.84	2,601	568.48	608	132.80	8,865	1,937.87	38,578	7.288
Maine	1,328	1,010	760.62	1,630	1,227.22	239	180.28	3,676	2,767.54	37,973	5.023
Maryland	5,828	3,897	668.58	7,421	1,273.24	752	129.06	16,003	2,745.66	51,038	5.380
Massachusetts	6,588	4,921	746.94	13,529	2,053.68	661	100.32	22,090	3,353.23	53,621	6.254
Michigan	9,876	9,477	959.60	7,111	720.06	975	98.73	23,540	2,383.54	36,533	6.524
Minnesota	5,345	4,657	871.38	8,486	1,587.70	848	158.64	18,953	3,546.01	44,672	7.938
Mississippi	2,979	2,933	984.67	1,801	604.60	429	143.92	6,714	2,254.21	32,176	7.006
Missouri	6,011	2,973	494.56	4,858	808.22	719	119.69	10,110	1,681.99	38,248	4.398
Montana	0.998	--	--	937	938.30	209	209.79	2,304	2,307.67	36,573	6.310
Nebraska	1,843	1,385	751.84	1,876	1,018.37	318	172.61	4,153	2,253.89	41,587	5.420
Nevada	2,723	2,932	1,076.46	--	--	291	106.94	6,332	2,325.15	38,173	6.091
New Hampshire	1,318	--	--	667	505.64	163	123.50	2,320	1,759.99	45,787	3.844
New Jersey	8,821	8,144	923.28	12,833	1,454.85	524	59.42	27,183	3,081.54	53,181	5.794
New Mexico	2,082	1,880	903.07	1,296	622.41	239	115.00	4,980	2,391.73	34,575	6.918
New York	19,465	11,581	594.96	40,225	2,066.50	1,609	82.68	67,945	3,490.60	50,545	6.906
North Carolina	9,656	6,185	640.52	10,962	1,135.16	1,663	172.22	22,406	2,320.31	36,164	6.416
North Dakota	0.684	776	1,135.17	594	868.15	171	249.81	3,822	5,588.78	45,747	12.217
Ohio	11,545	7,768	672.82	9,057	784.52	1,757	152.21	25,177	2,180.74	37,791	5.771
Oklahoma	3,792	2,177	574.30	2,739	722.51	448	118.04	7,766	2,048.35	37,277	5.495
Oregon	3,872	--	--	5,962	1,539.76	442	114.12	8,112	2,095.13	37,909	5.527
Pennsylvania	12,743	8,952	702.49	11,809	926.75	2,064	161.99	32,352	2,538.85	42,478	5.977
Rhode Island	1,051	825	784.27	1,164	1,107.39	126	120.13	2,738	2,604.34	43,992	5.920
South Carolina	4,679	2,794	597.04	3,124	667.59	528	112.80	7,687	1,642.90	33,673	4.879
South Dakota	0.824	808	980.60	15	18.45	127	154.64	1,380	1,674.11	41,590	4.025
Tennessee	6,403	6,186	966.11	1,258	196.47	845	132.02	10,859	1,695.80	36,533	4.642
Texas	25,675	21,794	848.85	--	--	3,108	121.07	43,188	1,682.13	39,593	4.249
Utah	2,817	1,844	654.49	2,546	903.68	370	131.32	5,476	1,943.72	33,790	5.752
Vermont	0.626	326	519.81	661	1,055.33	105	167.17	2,688	4,290.86	41,832	10.257
Virginia	8,097	3,461	427.43	10,329	1,275.72	897	110.84	17,409	2,150.17	45,920	4.682
Washington	6,830	10,580	1,549.10	--	--	1,206	176.55	17,411	2,549.19	44,294	5.755
West Virginia	1,855	1,210	652.30	1,973	1,063.49	398	214.38	5,143	2,771.84	33,513	8.271
Wisconsin	5,712	4,109	719.40	7,280	1,274.52	990	173.25	15,347	2,686.97	40,073	6.705
Wyoming	0.568	863	1,518.60	--	--	70	123.51	2,462	4,333.26	47,301	9.161
Total U.S.	310,974	234,480	754.02	299,340	962.59	39,889	128.27	757,255	2,435.11	40,725	5.979

1 U.S. Census Bureau, Population Estimates, Comparison of Preliminary Population Estimates and Census Counts for the United States, Regions, States, and Puerto Rico: July 1, 2011
Available: <http://www.census.gov/popest/data/national/totals/2011/index.html>

2 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table, March 2012.

Available: <http://www.bea.gov/tables/tables.cfm?ReqID=70&step=1>

3 All other columns from U.S. Census Bureau, State Government Tax Collections, 2011

Available: <http://www.census.gov/govs/statetax/>

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

FY 2010-11

State	Personal Income 2010 (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	166,414	2,175	13.07	2,796	16.80	301	1.81	548	3.29	8,636	51.89
Alaska	32,905	--	--	--	--	721	21.90	40	1.20	5,538	168.29
Arizona	232,560	4,463	19.19	2,864	12.31	560	2.41	769	3.31	10,848	46.65
Arkansas	99,933	2,737	27.39	2,270	22.72	377	3.77	469	4.69	7,738	77.43
California	1,676,565	30,996	18.49	50,508	30.13	9,614	5.73	5,706	3.40	116,695	69.60
Colorado	225,591	2,174	9.64	4,541	20.13	384	1.70	623	2.76	9,488	41.97
Connecticut	203,703	3,252	15.96	6,469	31.76	673	3.30	478	2.35	13,432	65.94
Delaware	37,769	--	--	962	25.48	323	8.54	114	3.01	3,018	79.90
Florida	753,983	19,353	25.67	--	--	1,870	2.48	2,268	3.01	32,558	43.18
Georgia	354,372	5,081	14.34	7,659	21.61	670	1.89	933	2.63	16,003	45.16
Hawaii	59,190	2,496	42.17	1,247	21.07	68	1.15	95	1.61	4,858	82.07
Idaho	52,821	1,187	22.47	1,169	22.14	170	3.22	239	4.52	3,262	61.75
Illinois	568,049	7,421	13.06	11,225	19.76	1,851	3.26	1,314	2.31	29,433	51.81
Indiana	231,674	6,270	27.06	4,584	19.79	717	3.10	775	3.35	14,909	64.36
Iowa	123,933	2,232	18.01	2,851	23.01	250	2.02	448	3.61	7,236	58.39
Kansas	116,230	2,487	21.40	2,721	23.41	247	2.12	437	3.76	6,828	58.75
Kentucky	147,103	2,896	19.69	3,418	23.23	517	3.51	733	4.98	10,203	69.36
Louisiana	176,489	2,813	15.94	2,404	13.62	197	1.11	608	3.44	8,865	50.23
Maine	50,435	1,010	20.03	1,421	28.17	209	4.14	239	4.75	3,676	72.88
Maryland	297,465	3,897	13.10	6,645	22.34	776	2.61	752	2.53	16,003	53.80
Massachusetts	353,228	4,921	13.93	11,597	32.83	1,932	5.47	661	1.87	22,090	62.54
Michigan	360,806	9,477	26.27	6,392	17.71	720	2.00	975	2.70	23,540	65.24
Minnesota	238,768	4,657	19.51	7,482	31.34	1,004	4.20	848	3.55	18,953	79.38
Mississippi	95,835	2,933	30.60	1,448	15.11	353	3.68	429	4.47	6,714	70.06
Missouri	229,898	2,973	12.93	4,534	19.72	324	1.41	719	3.13	10,110	43.98
Montana	36,507	--	--	813	22.26	124	3.40	209	5.74	2,304	63.10
Nebraska	76,624	1,385	18.08	1,722	22.47	155	2.02	318	4.15	4,153	54.20
Nevada	103,957	2,932	28.20	--	--	--	--	291	2.80	6,332	60.91
New Hampshire	60,356	--	--	83	1.38	583	9.66	163	2.70	2,320	38.44
New Jersey	469,115	8,144	17.36	10,617	22.63	2,216	4.72	524	1.12	27,183	57.94
New Mexico	71,993	1,880	26.12	1,066	14.81	230	3.19	239	3.33	4,980	69.18
New York	983,868	11,581	11.77	36,209	36.80	4,016	4.08	1,609	1.64	67,945	69.06
North Carolina	349,212	6,185	17.71	9,869	28.26	1,092	3.13	1,663	4.76	22,406	64.16
North Dakota	31,288	776	24.81	433	13.84	161	5.13	171	5.46	3,822	122.17
Ohio	436,297	7,768	17.80	8,820	20.22	237	0.54	1,757	4.03	25,177	57.71
Oklahoma	141,335	2,177	15.41	2,385	16.88	354	2.50	448	3.17	7,766	54.95
Oregon	146,778	--	--	5,493	37.42	469	3.19	442	3.01	8,112	55.27
Pennsylvania	541,297	8,952	16.54	9,831	18.16	1,978	3.65	2,064	3.81	32,352	59.77
Rhode Island	46,248	825	17.83	1,016	21.97	148	3.20	126	2.73	2,738	59.20
South Carolina	157,565	2,794	17.73	2,908	18.45	216	1.37	528	3.35	7,687	48.79
South Dakota	34,274	808	23.58	--	--	15	0.44	127	3.72	1,380	40.25
Tennessee	233,933	6,186	26.44	190	0.81	--	--	845	3.61	10,859	46.42
Texas	1,016,529	21,794	21.44	--	--	1,069	4.57	3,108	3.06	43,188	42.49
Utah	95,194	1,844	19.37	2,298	24.14	248	2.60	370	3.89	5,476	57.52
Vermont	26,205	326	12.43	556	21.22	105	4.01	105	4.00	2,688	102.57
Virginia	371,796	3,461	9.31	9,531	25.63	798	2.15	897	2.41	17,409	46.82
Washington	302,529	10,580	34.97	--	--	--	--	1,206	3.99	17,411	57.55
West Virginia	62,178	1,210	19.46	1,666	26.79	307	4.94	398	6.40	5,143	82.71
Wisconsin	228,888	4,109	17.95	6,429	28.09	851	3.72	990	4.32	15,347	67.05
Wyoming	26,875	863	32.10	--	--	--	--	70	2.61	2,462	91.61
Total U.S.	12,936,563	234,480	18.13	259,144	20.03	40,196	3.11	39,889	3.08	757,255	58.54

1 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table. March 2012.

Available: <http://www.bea.gov/table/Table.cfm?ReqID=70&step=1>

2 All other columns from U.S. Census Bureau, State Government Tax Collections: 2011

Available: <http://www.census.gov/govs/statetax/>

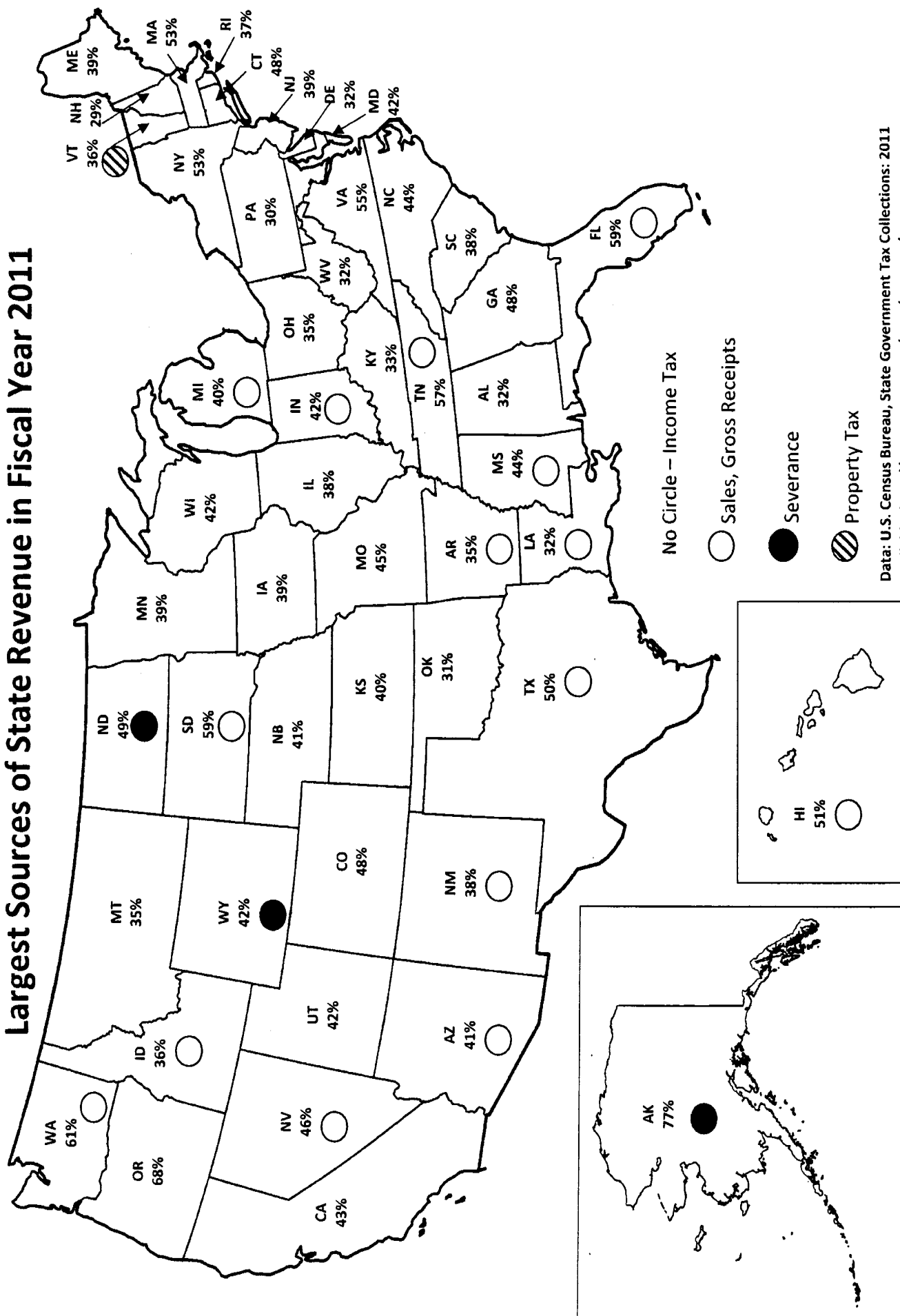
RANKING OF SELECTED TAX REVENUE STATISTICS FY 2010-11

State	July 1, 2011 Estimated Population (Millions)	Sales & Use Taxes		Individual Income Tax		Motor Fuel Tax		Total Tax Collections		2010 Per Capita Income	Per Capita Tax as % of Per Capita Income
		Per \$1,000	\$ Per Capita	Per \$1,000	\$ Per Capita	Per \$1,000	\$ Per Capita	Per \$1,000	\$ Per Capita		
		Pers. Income		Pers. Income		Pers. Income		Pers. Income			
Alabama	23	39	43	36	37	28	38	37	41	42	37
Alaska	47	--	--	41	41	49	50	1	1	10	1
Arizona	16	22	28	26	26	27	35	42	48	40	42
Arkansas	32	6	12	17	27	7	12	9	17	44	9
California	1	23	19	6	6	23	17	12	11	12	12
Colorado	22	44	45	28	21	36	29	48	40	15	48
Connecticut	29	33	14	4	2	44	21	17	5	1	17
Delaware	45	--	--	12	12	32	26	7	10	20	7
Florida	4	11	6	--	--	34	33	46	43	27	46
Georgia	9	36	41	24	26	40	46	44	50	39	44
Hawaii	40	1	1	26	18	48	48	6	7	17	6
Idaho	39	14	23	22	31	8	18	23	36	49	23
Illinois	5	40	38	30	22	45	43	38	30	14	38
Indiana	15	7	10	29	32	25	34	19	29	41	19
Iowa	30	25	25	16	17	19	19	28	24	24	28
Kansas	33	16	17	14	15	17	16	27	23	23	27
Kentucky	26	18	31	15	25	4	9	13	25	47	13
Louisiana	25	34	35	40	38	22	22	39	39	28	39
Maine	41	17	21	8	11	6	4	10	14	31	10
Maryland	19	38	30	20	9	42	25	36	15	4	36
Massachusetts	14	37	24	3	33	46	44	22	9	2	22
Michigan	8	9	11	34	33	38	45	18	22	36	18
Minnesota	21	19	16	5	5	21	13	8	6	11	8
Mississippi	31	4	7	37	40	9	20	11	31	50	11
Missouri	18	41	42	31	30	30	32	45	46	29	45
Montana	44	--	--	21	24	2	3	21	28	35	21
Nebraska	38	24	22	19	16	11	7	35	32	22	35
Nevada	35	5	5	--	--	35	42	24	26	30	24
New Hampshire	42	--	--	42	42	39	28	50	42	8	50
New Jersey	11	31	13	18	7	50	49	29	12	3	29
New Mexico	36	10	15	38	39	26	37	14	21	43	14
New York	3	43	37	2	1	47	47	15	8	5	15
North Carolina	10	30	34	7	13	5	8	20	27	38	20
North Dakota	48	12	4	39	34	3	1	2	2	9	2
Ohio	7	28	29	27	29	12	15	30	33	33	30
Oklaahoma	28	35	39	35	35	29	36	34	37	34	34
Oregon	27	--	--	1	4	33	39	33	35	32	33
Pennsylvania	6	32	27	33	28	16	11	25	20	18	25
Rhode Island	43	27	20	23	14	37	31	26	18	16	26
South Carolina	24	29	36	32	36	24	40	40	49	46	40
South Dakota	46	13	8	--	--	18	14	49	47	21	49
Tennessee	17	8	9	43	43	20	23	43	44	37	43
Texas	2	15	18	13	23	31	30	47	45	26	47
Utah	34	21	32	13	23	15	24	32	38	45	47
Vermont	49	42	40	25	20	13	10	3	4	19	3
Virginia	12	45	44	11	8	43	41	41	34	7	41
Washington	13	2	2	--	--	14	5	31	19	13	31
West Virginia	37	20	33	10	19	1	6	5	13	48	5
Wisconsin	20	26	26	9	10	10	2	16	16	25	16
Wyoming	50	3	3	--	--	41	27	4	3	6	4

COMPARISON OF TAX COLLECTIONS AS A PERCENTAGE OF TOTAL COLLECTIONS BY STATES
FY 2010-11

State	General Sales and Use Taxes	Motor Fuel Taxes	Motor & Oper. Vehicle License Fees	Indiv. Income Taxes	Corp. Income Taxes	Alcoholic Beverage Taxes	Tobacco Taxes	Severance Taxes	Other Taxes
Alabama	25.2	6.3	2.6	32.4	3.5	2.0	1.6	1.3	25.1
Alaska	-	0.7	1.1	-	13.0	0.7	1.3	76.5	6.7
Arizona	41.1	7.1	2.1	26.4	5.2	0.7	3.0	0.4	14.0
Arkansas	35.4	6.1	2.1	29.3	4.9	0.7	3.2	1.0	17.4
California	26.6	4.9	2.9	43.3	8.2	0.3	0.8	0.0	13.0
Colorado	23.0	6.6	4.7	48.0	4.1	0.5	2.1	1.5	9.6
Connecticut	24.2	3.6	1.7	48.2	5.0	0.5	3.0	0.0	13.9
Delaware	-	3.8	1.8	31.9	10.7	0.6	4.3	-	46.9
Florida	59.4	7.0	4.9	-	5.7	1.7	1.2	0.2	19.8
Georgia	31.7	5.8	2.0	47.9	4.2	1.0	1.4	-	5.9
Hawaii	51.4	2.0	2.2	25.7	1.4	1.0	2.6	-	13.8
Idaho	36.4	7.3	4.4	35.8	5.2	0.3	1.5	0.2	8.7
Illinois	25.2	4.5	5.8	38.1	6.3	1.0	2.0	-	17.1
Indiana	42.1	5.2	3.6	30.7	4.8	0.4	3.2	0.0	10.0
Iowa	30.8	6.2	7.1	39.4	3.5	0.4	3.1	-	9.5
Kansas	36.4	6.4	3.1	39.8	3.6	1.7	1.5	1.8	5.6
Kentucky	28.4	7.2	2.1	33.5	5.1	1.2	2.9	3.4	16.2
Louisiana	31.7	6.9	1.3	27.1	2.2	0.6	1.6	8.2	20.3
Maine	27.5	6.5	2.9	38.7	5.7	0.6	4.0	-	14.2
Maryland	24.4	4.7	2.9	41.5	4.8	0.2	2.5	-	18.9
Massachusetts	22.3	3.0	2.1	52.5	8.7	0.3	2.6	-	8.4
Michigan	40.3	4.1	4.0	27.2	3.1	0.7	4.1	0.3	16.2
Minnesota	24.6	4.5	3.3	39.5	5.3	0.4	2.2	0.1	20.1
Mississippi	43.7	6.4	2.5	21.6	5.3	0.7	2.4	1.7	15.9
Missouri	29.4	7.1	2.8	44.9	3.2	0.4	1.0	0.0	11.2
Montana	-	9.1	6.3	35.3	5.4	1.2	3.7	12.1	27.0
Nebraska	33.4	7.7	2.4	41.5	3.7	0.7	1.0	0.1	9.6
Nevada	46.3	4.6	2.7	-	-	0.6	1.7	4.3	39.7
New Hampshire	-	7.0	5.8	3.6	25.1	0.7	10.0	-	47.8
New Jersey	30.0	1.9	2.3	39.1	8.2	0.5	2.9	-	15.1
New Mexico	37.8	4.8	2.6	21.4	4.6	0.9	1.3	16.2	10.4
New York	17.0	2.4	2.1	53.3	5.9	0.4	2.4	-	16.5
North Carolina	27.6	7.4	3.1	44.0	4.9	1.5	1.3	0.0	10.2
North Dakota	20.3	4.5	2.5	11.3	4.2	0.2	0.7	49.3	7.0
Ohio	30.9	7.0	3.8	35.0	0.9	0.5	3.4	0.0	18.4
Oklahoma	28.0	5.8	8.4	30.7	4.6	1.2	3.3	10.7	7.3
Oregon	-	5.4	7.5	67.7	5.8	0.2	3.2	0.2	9.9
Pennsylvania	27.7	6.4	2.8	30.4	6.1	1.0	3.5	-	22.2
Rhode Island	30.1	4.6	2.2	37.1	5.4	0.5	5.0	-	15.1
South Carolina	36.3	6.9	2.3	37.8	2.8	2.1	0.3	-	11.4
South Dakota	58.6	9.2	4.1	-	1.1	1.4	4.5	0.8	20.3
Tennessee	57.0	7.8	2.8	1.7	9.8	1.1	2.7	0.0	17.0
Texas	50.5	7.2	4.1	-	-	2.2	3.5	6.2	26.4
Utah	33.7	6.8	3.7	42.0	4.5	0.8	2.3	1.9	4.5
Vermont	12.1	3.9	2.7	20.7	3.9	0.8	2.7	-	53.2
Virginia	19.9	5.2	2.9	54.7	4.6	1.1	1.0	0.0	10.6
Washington	60.8	6.9	3.1	-	-	2.0	2.8	0.2	24.2
West Virginia	23.5	7.7	2.1	32.4	6.0	0.6	2.2	11.4	14.1
Wisconsin	26.8	6.4	3.3	41.9	5.5	0.4	4.2	0.0	11.5
Wyoming	35.0	2.9	2.9	-	-	0.1	1.1	42.4	15.7

Largest Sources of State Revenue in Fiscal Year 2011



Data: U.S. Census Bureau, State Government Tax Collections: 2011
Available: <http://www.census.gov/govs/statetax/>

LARGEST SOURCES OF STATE REVENUE - SOUTHERN STATES

State	2007	2008	2009	2010	2011
Alabama Percentage	Income 40%	Income 40%	Income 38%	Income 32%	Income 32%
Arkansas Percentage	Sales, Gross Receipts 39%	Sales, Gross Receipts 37%	Sales, Gross Receipts 37%	Sales, Gross Receipts 36%	Sales, Gross Receipts 35%
Florida Percentage	Sales, Gross Receipts 61%	Sales, Gross Receipts 60%	Sales, Gross Receipts 60%	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%
Georgia Percentage	Income 53%	Income 54%	Income 53%	Income 47%	Income 48%
Kentucky Percentage	Income 41%	Income 40%	Income 38%	Income 33%	Income 33%
Louisiana Percentage	Income 37%	Income 35%	Income 35%	Sales, Gross Receipts 29%	Sales, Gross Receipts 32%
Mississippi Percentage	Sales, Gross Receipts 49%	Sales, Gross Receipts 47%	Sales, Gross Receipts 46%	Sales, Gross Receipts 45%	Sales, Gross Receipts 45%
Missouri Percentage	Income 49%	Income 50%	Income 49%	Income 45%	Income 45%
North Carolina Percentage	Income 54%	Income 54%	Income 51%	Income 42%	Income 44%
Oklahoma Percentage	Income 45%	Income 37%	Income 35%	Income 31%	Income 31%
South Carolina Percentage	Income 41%	Income 43%	Sales, Gross Receipts 41%	Sales, Gross Receipts 42%	Sales, Gross Receipts 38%
Tennessee Percentage	Sales, Gross Receipts 60%	Sales, Gross Receipts 59%	Sales, Gross Receipts 61%	Sales, Gross Receipts 58%	Sales, Gross Receipts 57%
Texas Percentage	Sales, Gross Receipts 51%	Sales, Gross Receipts 49%	Sales, Gross Receipts 52%	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%
Virginia Percentage	Income 61%	Income 59%	Income 59%	Income 53%	Income 55%
West Virginia Percentage	Income 41%	Income 42%	Income 41%	Income 31%	Income 32%

PER CAPITA INCOME
SOUTHERN STATES

CALENDAR YEAR 2006-10

<u>State</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Alabama	\$30,894	\$32,419	\$33,655	\$33,945	\$34,650
Arkansas	28,473	30,177	32,257	33,150	34,014
Florida	36,720	38,417	39,064	39,272	39,563
Georgia	32,095	33,499	34,849	35,490	36,104
Kentucky	29,729	30,824	31,936	33,348	33,667
Louisiana	31,821	35,100	36,091	38,446	38,578
Mississippi	27,028	28,541	30,383	31,186	32,176
Missouri	32,789	33,964	36,356	36,989	38,248
North Carolina	32,247	33,735	35,249	35,638	36,164
Oklahoma	32,391	34,997	35,969	36,421	37,277
South Carolina	29,767	31,103	32,495	33,163	33,673
Tennessee	32,172	33,395	34,833	35,307	36,533
Texas	35,166	37,083	37,809	39,493	39,593
Virginia	39,540	41,727	44,075	44,762	45,920
West Virginia	28,206	29,385	31,634	32,641	33,513

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA & PER \$1,000 PERSONAL INCOME
FY 2010-11

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	\$689.19	\$13.98	\$1,580.00	\$32.04	\$109.80	\$2.23	\$3,107.18	\$63.02
Midwestern	775.02	19.37	962.68	24.06	133.45	3.34	2,465.81	61.62
Southern	739.01	19.46	518.92	13.66	127.23	3.35	1,876.88	49.42
Western	815.41	19.39	1,133.41	26.96	141.35	3.36	2,713.86	64.55
United States	754.02	18.13	962.59	23.14	128.27	3.08	2,435.11	58.54

COUNCIL OF STATE GOVERNMENTS REGIONS

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

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

<u>Region</u>	2007		2008		2009		2010		2011	
	<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	\$3,071.40	\$71.82	\$3,181.37	\$70.47	\$2,963.36	\$64.16	\$2,914.26	\$61.25	\$3,107.18	\$63.02
Midwestern	2,396.45	68.71	2,526.51	69.16	2,378.95	63.85	2,336.95	60.37	2,465.81	61.62
Southern	2,081.10	61.90	2,109.98	59.58	1,859.23	52.09	1,786.67	47.73	1,876.88	49.42
Western	2,790.32	75.63	2,899.90	74.75	2,495.75	62.69	2,489.62	60.94	2,713.86	64.55
United States	2,492.36	68.62	2,574.66	67.37	2,334.06	59.72	2,286.45	56.42	2,435.11	58.54

TOTAL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$1,916.29	\$1,945.67	\$1,764.06	\$1,711.79	\$1,798.04
Arkansas	2,607.52	2,637.29	2,584.46	2,496.37	2,633.63
Florida	1,958.13	1,955.99	1,723.86	1,675.36	1,708.40
Georgia	1,952.58	1,877.31	1,635.73	1,525.94	1,630.45
Kentucky	2,332.96	2,355.52	2,261.31	2,196.52	2,335.18
Louisiana	2,529.66	2,494.76	2,229.40	1,931.80	1,937.87
Mississippi	2,190.81	2,252.20	2,206.90	2,112.63	2,254.21
Missouri	1,821.04	1,854.86	1,727.78	1,620.23	1,681.99
North Carolina	2,495.61	2,470.20	2,184.88	2,255.92	2,320.31
Oklahoma	2,461.63	2,329.32	2,213.33	1,887.32	2,048.35
South Carolina	1,971.30	1,887.46	1,566.69	1,470.96	1,642.90
Tennessee	1,842.70	1,856.58	1,658.53	1,656.73	1,695.80
Texas	1,686.50	1,836.48	1,645.81	1,566.85	1,682.13
Virginia	2,460.08	2,369.43	2,055.05	2,051.12	2,150.17
West Virginia	2,568.50	2,689.03	2,631.60	2,512.17	2,771.84

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

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$62.54	\$60.47	\$53.30	\$50.43	\$51.89
Arkansas	92.42	88.16	80.90	75.30	77.43
Florida	53.90	51.27	45.63	42.66	43.18
Georgia	62.16	57.00	48.41	43.00	45.16
Kentucky	79.17	77.01	70.93	65.87	69.36
Louisiana	80.43	71.68	62.79	50.25	50.23
Mississippi	81.61	79.39	73.31	67.74	70.06
Missouri	55.93	54.92	48.43	43.81	43.98
North Carolina	79.06	74.69	63.42	63.30	64.16
Oklahoma	76.84	67.19	62.76	51.82	54.95
South Carolina	67.41	61.72	49.27	44.36	48.79
Tennessee	58.05	56.19	48.65	46.92	46.42
Texas	48.98	50.53	45.11	39.67	42.49
Virginia	62.80	57.30	46.84	45.82	46.82
West Virginia	91.23	91.75	81.68	76.96	82.71

PER CAPITA TAX AS PERCENTAGE OF
PER CAPITA INCOME
SOUTHERN STATES

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	6.2%	6.0%	5.2%	5.0%	5.2%
Arkansas	9.2	8.7	8.0	7.5	7.7
Florida	5.3	5.1	4.4	4.3	4.3
Georgia	6.1	5.6	4.7	4.3	4.5
Kentucky	7.8	7.6	7.1	6.6	6.9
Louisiana	7.9	7.1	6.2	5.0	5.0
Mississippi	8.1	7.9	7.3	6.8	7.0
Missouri	5.6	5.5	4.8	4.4	4.4
North Carolina	7.7	7.3	6.2	6.3	6.4
Oklahoma	7.6	6.7	6.2	5.2	5.5
South Carolina	6.6	6.1	4.8	4.4	4.9
Tennessee	5.7	5.6	4.8	4.7	4.6
Texas	4.8	5.0	4.4	4.0	4.2
Virginia	6.2	5.7	4.7	4.6	4.7
West Virginia	9.1	9.2	8.3	7.7	8.3

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS
FY 2007 - 11

State	2007			2008			2009			2010			2011		
	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	44	40		42	39		40	39		40	38		41	37	
Arkansas	18	5		19	7		16	7		17	9		17	9	
Florida	41	46		40	46		43	46		42	46		43	46	
Georgia	43	41		45	42		48	44		49	45		50	44	
Kentucky	31	17		30	15		28	14		26	13		25	13	
Louisiana	21	14		24	21		29	25		36	39		39	39	
Mississippi	36	12		37	12		32	10		31	11		31	11	
Missouri	47	45		47	45		42	43		44	44		46	45	
North Carolina	22	18		27	17		33	22		24	18		27	20	
Oklahoma	25	20		34	29		31	26		37	37		37	34	
South Carolina	40	32		44	37		50	41		50	43		49	40	
Tennessee	46	44		46	43		45	42		43	40		44	43	
Texas	48	48		48	47		46	47		48	49		45	47	
Virginia	26	39		29	41		36	45		33	41		34	41	
West Virginia	20	6		17	6		15	6		16	7		13	5	

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

<u>Region</u>	<u>2007</u>		<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</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	\$670.77	\$15.68	\$692.11	\$15.33	\$661.54	\$14.32	\$647.23	\$13.60	\$689.19	\$13.98
Midwestern	732.81	21.01	749.99	20.53	759.84	20.39	764.58	19.75	775.02	19.37
Southern	798.70	23.76	796.66	22.49	741.69	20.78	709.35	18.95	739.01	19.46
Western	898.43	24.35	899.96	23.20	807.34	20.28	798.02	19.53	815.41	19.39
United States	785.07	21.61	792.23	20.73	744.45	19.05	728.48	17.98	754.02	18.13

SALES & USE TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$492.24	\$490.63	\$439.51	\$438.82	\$452.79
Arkansas	1,024.55	983.38	957.27	896.90	931.57
Florida	1,191.64	1,174.03	1,037.22	985.94	1,015.50
Georgia	668.59	598.47	539.87	502.15	517.64
Kentucky	664.31	673.62	662.40	643.89	662.86
Louisiana	810.87	784.30	659.77	569.10	614.84
Mississippi	1,081.14	1,066.96	1,025.24	960.17	984.67
Missouri	556.77	546.09	506.13	487.42	494.56
North Carolina	574.15	571.43	529.10	614.23	640.52
Oklahoma	542.97	575.51	586.56	524.69	574.30
South Carolina	733.63	681.19	638.02	612.67	597.04
Tennessee	1,098.58	1,099.45	1,009.64	966.09	966.11
Texas	854.85	890.74	848.79	781.98	848.85
Virginia	458.90	470.68	427.90	442.84	427.43
West Virginia	623.35	611.65	609.97	591.31	652.30

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

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$16.06	\$15.25	\$13.28	\$12.93	\$13.07
Arkansas	36.31	32.87	29.97	27.06	27.39
Florida	32.80	30.78	27.45	25.11	25.67
Georgia	21.28	18.17	15.98	14.15	14.34
Kentucky	22.54	22.02	20.78	19.31	19.69
Louisiana	25.78	22.54	18.58	14.80	15.94
Mississippi	40.27	37.61	34.06	30.79	30.60
Missouri	17.10	16.17	14.19	13.18	12.93
North Carolina	18.19	17.28	15.36	17.24	17.71
Oklahoma	16.95	16.60	16.63	14.41	15.41
South Carolina	25.09	22.27	20.06	18.47	17.73
Tennessee	34.61	33.27	29.62	27.36	26.44
Texas	24.82	24.51	23.26	19.80	21.44
Virginia	11.71	11.38	9.75	9.89	9.31
West Virginia	22.14	20.87	18.93	18.12	19.46

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES & USE TAX REVENUE STATISTICS
FY 2007 - 11

State	2007			2008			2009			2010			2011		
	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	41		44	41		43	39	
Arkansas	8	4		10	5		9	5		13	6		12	6	
Florida	5	8		5	8		4	10		4	10		6	11	
Georgia	31	29		37	32		39	35		40	37		41	36	
Kentucky	32	24		31	23		29	20		30	20		31	18	
Louisiana	21	14		25	20		30	29		37	35		35	34	
Mississippi	7	3		7	3		5	4		6	3		7	4	
Missouri	40	35		41	37		42	37		42	40		42	41	
North Carolina	38	34		40	34		40	36		33	31		34	30	
Oklahoma	41	37		39	35		36	34		39	36		39	35	
South Carolina	28	16		30	22		31	22		34	22		36	29	
Tennessee	6	5		6	4		7	6		5	5		9	8	
Texas	16	18		15	15		17	16		18	16		18	15	
Virginia	44	45		44	45		44	45		43	44		44	45	
West Virginia	34	26		36	27		34	26		36	25		33	20	

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

Region	2007		2008		2009		2010		2011	
	<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	\$1,668.56	\$39.02	\$1,746.73	\$38.69	\$1,567.37	\$33.93	\$1,484.32	\$31.20	\$1,580.00	\$32.04
Midwestern	1,021.98	29.30	1,059.23	29.00	913.82	24.52	863.08	22.29	962.68	24.06
Southern	654.72	19.47	649.48	18.34	523.37	14.66	484.91	12.96	518.92	13.66
Western	1,277.53	34.63	1,308.41	33.72	1,047.01	26.30	1,042.42	25.52	1,133.41	26.96
United States	1,060.64	29.20	1,086.97	28.44	934.01	23.90	890.91	21.98	962.59	23.14

TOTAL INCOME TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$761.78	\$772.72	\$670.40	\$631.31	\$644.86
Arkansas	892.98	941.17	894.69	849.29	901.05
Florida *	133.83	120.50	99.08	95.38	98.12
Georgia	1,028.48	1,010.61	864.35	794.94	848.60
Kentucky	950.05	940.86	858.81	815.40	900.43
Louisiana	924.00	878.05	790.99	591.07	568.48
Mississippi	606.76	658.72	613.11	562.40	604.60
Missouri	888.93	930.86	843.45	756.97	808.22
North Carolina	1,341.40	1,322.90	1,115.23	1,093.60	1,135.16
Oklahoma	1,098.86	864.14	783.10	650.75	722.51
South Carolina	805.72	817.07	563.62	500.00	667.59
Tennessee	218.27	208.67	164.85	169.25	196.47
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	1,493.70	1,403.26	1,211.75	1,180.99	1,275.72
West Virginia	1,048.35	1,133.99	1,086.91	978.44	1,063.49

* Includes corporate income taxes only.

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

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$21.29	\$20.52	\$17.09	\$15.96	\$16.80
Arkansas	27.11	27.45	24.26	21.63	22.72
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	29.35	27.73	23.49	20.41	21.61
Kentucky	24.33	26.67	24.10	21.80	23.23
Louisiana	23.80	20.65	18.44	13.12	13.62
Mississippi	17.89	18.61	16.72	14.62	15.11
Missouri	25.26	25.64	22.34	19.54	19.72
North Carolina	37.02	36.04	29.58	26.88	28.26
Oklahoma	29.46	22.07	19.57	16.28	16.88
South Carolina	25.13	24.38	16.21	14.23	18.45
Tennessee	1.14	1.42	1.03	0.77	0.81
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	33.89	31.49	25.79	24.18	25.63
West Virginia	26.67	28.56	26.56	23.92	26.79

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

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$3.57	\$3.50	\$3.17	\$2.64	\$1.81
Arkansas	4.54	4.01	3.75	3.99	3.77
Florida	3.68	3.16	2.62	2.43	2.48
Georgia	3.39	2.96	2.09	1.99	1.89
Kentucky	7.90	4.09	2.83	2.65	3.51
Louisiana	5.58	4.58	3.84	2.26	1.11
Mississippi	4.71	4.61	3.65	3.42	3.68
Missouri	2.04	1.92	1.30	0.93	1.41
North Carolina	5.47	3.96	2.79	3.81	3.13
Oklahoma	4.84	2.85	2.64	1.58	2.50
South Carolina	2.42	2.34	1.51	0.85	1.37
Tennessee	5.73	4.90	3.80	4.02	4.57
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	4.24	2.45	1.83	2.20	2.15
West Virginia	10.57	10.13	7.17	6.06	4.94

RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS
FY 2007 - 11

State	2007			2008			2009			2010			2011		
	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	36	35		37	36		37	36		35	34		37	36	
Arkansas	29	24		29	20		26	19		29	20		27	17	
Florida	N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A		--	--	
Georgia	23	16		23	19		25	23		26	24		26	24	
Kentucky	35	31		30	25		27	20		25	19		25	15	
Louisiana	31	32		35	35		34	33		36	39		38	40	
Mississippi	41	39		39	39		39	37		39	36		40	37	
Missouri	27	29		25	27		24	25		28	26		30	31	
North Carolina	12	5		11	7		14	7		13	8		13	7	
Oklahoma	19	15		32	32		32	31		33	33		35	35	
South Carolina	32	30		34	30		38	38		37	37		36	32	
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		--	--	
Virginia	8	8		9	11		9	13		9	11		8	11	
West Virginia	30	26		27	18		21	11		21	12		19	10	

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

Region	2007		2008		2009		2010		2011	
	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income	Per Capita	Personal Income
Eastern	\$90.69	\$2.12	\$89.95	\$1.99	\$90.95	\$1.97	\$91.40	\$1.92	\$109.80	\$2.23
Midwestern	135.36	3.88	133.87	3.66	133.35	3.58	132.22	3.42	133.45	3.34
Southern	133.07	3.96	131.96	3.73	125.26	3.51	124.94	3.34	127.23	3.35
Western	114.24	3.10	112.48	2.90	106.27	2.67	105.71	2.59	141.35	3.36
United States	121.33	3.34	120.07	3.14	115.50	2.96	115.14	2.84	128.27	3.08

MOTOR FUEL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$122.69	\$117.06	\$116.05	\$116.84	\$114.16
Arkansas	162.99	165.03	159.97	159.98	159.47
Florida	126.34	124.90	120.28	120.57	119.03
Georgia	113.45	104.40	87.61	88.19	95.03
Kentucky	134.51	144.72	146.65	151.00	167.72
Louisiana	143.63	137.02	133.74	129.70	132.80
Mississippi	153.77	150.45	143.98	132.57	143.92
Missouri	125.31	124.55	118.13	120.54	119.69
North Carolina	177.57	171.58	161.60	162.72	172.22
Oklahoma	109.75	105.65	113.94	114.93	118.04
South Carolina	120.99	119.26	112.83	112.69	112.80
Tennessee	139.64	140.45	129.54	129.97	132.02
Texas	128.65	127.56	122.51	121.04	121.07
Virginia	119.14	118.43	113.08	110.35	110.84
West Virginia	192.69	222.78	211.31	211.55	214.38

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

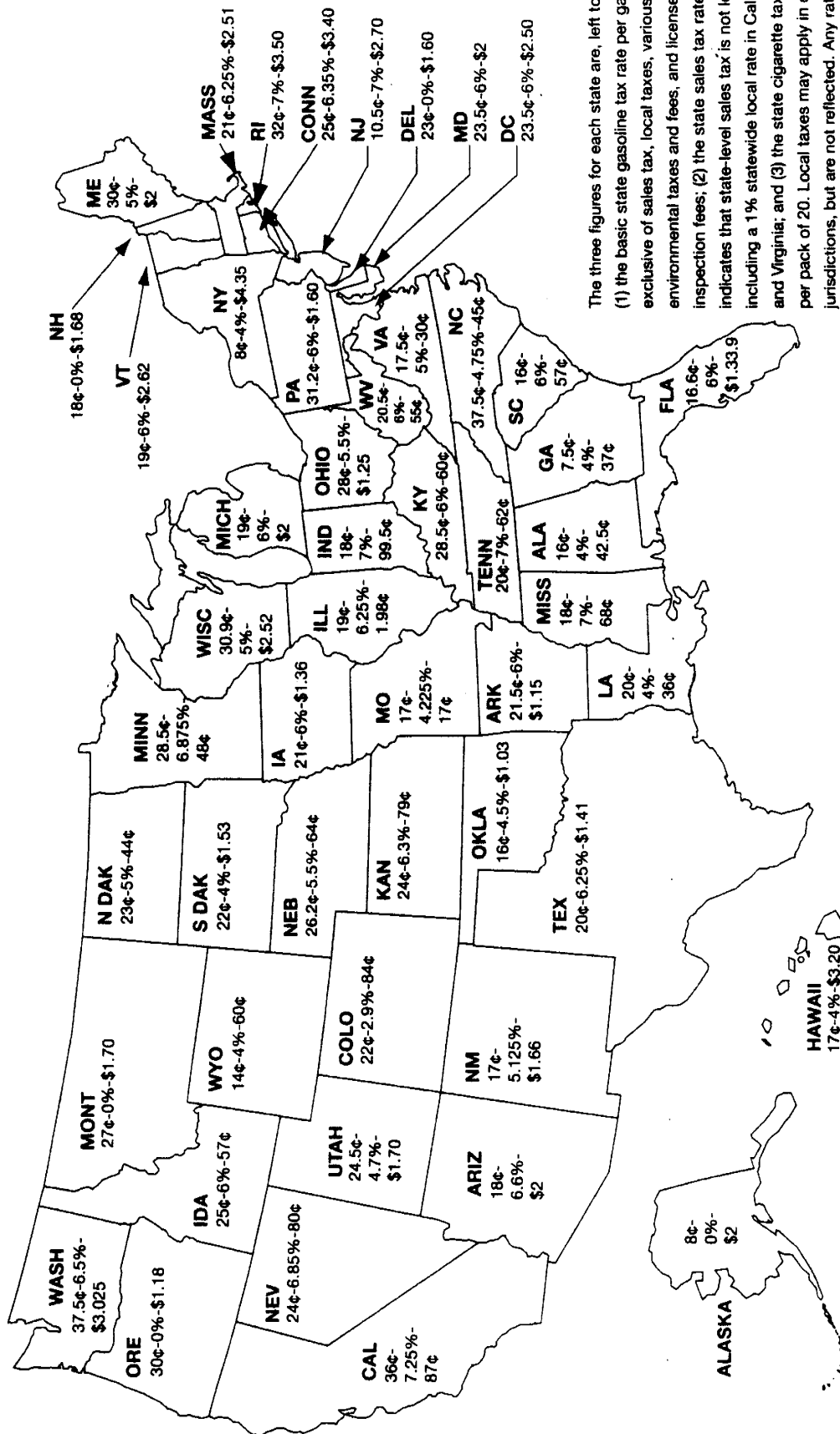
FY 2007 - 11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$4.00	\$3.64	\$3.51	\$3.44	\$3.29
Arkansas	5.78	5.52	5.01	4.83	4.69
Florida	3.48	3.27	3.18	3.07	3.01
Georgia	3.61	3.17	2.59	2.48	2.63
Kentucky	4.56	4.73	4.60	4.53	4.98
Louisiana	4.57	3.94	3.77	3.37	3.44
Mississippi	5.73	5.30	4.78	4.25	4.47
Missouri	3.85	3.69	3.31	3.26	3.13
North Carolina	5.63	5.19	4.69	4.57	4.76
Oklahoma	3.43	3.05	3.23	3.16	3.17
South Carolina	4.14	3.90	3.55	3.40	3.35
Tennessee	4.40	4.25	3.80	3.68	3.61
Texas	3.74	3.51	3.36	3.06	3.06
Virginia	3.04	2.86	2.58	2.47	2.41
West Virginia	6.84	7.60	6.56	6.48	6.40

RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS
FY 2007 - 11

State	2007			2008			2009			2010			2011		
	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Pers. Income</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Pers. Income</u>
Alabama	35	25	37	26	34	25	33	23	38	28					
Arkansas	10	4	9	4	10	4	9	5	12	7					
Florida	29	32	30	30	31	31	28	31	33	34					
Georgia	39	29	41	32	45	41	44	41	46	40					
Kentucky	25	16	18	11	13	8	14	8	9	4					
Louisiana	18	15	23	22	21	20	22	25	22	22					
Mississippi	14	5	15	5	16	5	20	10	20	9					
Missouri	31	27	31	25	32	28	29	28	32	30					
North Carolina	6	6	7	6	8	7	8	6	8	5					
Oklahoma	42	34	40	36	35	30	34	29	36	29					
South Carolina	37	23	35	24	38	23	35	24	40	24					
Tennessee	20	20	21	18	22	19	21	20	23	20					
Texas	27	28	28	27	30	27	27	32	30	31					
Virginia	38	40	36	41	37	42	38	42	41	43					
West Virginia	3	2	2	1	2	1	2	1	2	1					

State Gasoline, Sales, and Cigarette Tax Rates as of July 1, 2012



The three figures for each state are, left to right, (1) the basic state gasoline tax rate per gallon, exclusive of sales tax, local taxes, various environmental taxes and fees, and license and inspection fees; (2) the state sales tax rate ("0%" indicates that state-level sales tax is not levied), including a 1% statewide local rate in California and Virginia; and (3) the state cigarette tax rate per pack of 20. Local taxes may apply in certain jurisdictions, but are not reflected. Any rate changes effective July 1, 2012, but not announced by press time are not reflected.

STATE GASOLINE EXCISE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2008 - JULY 1, 2012

(CENTS PER GALLON)

<u>States</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	21.5	21.5	21.5	21.5	21.5
Florida	4	4	4	4	4
Georgia	7.5	7.5	7.5	7.5	7.5
Kentucky	21.1	21.1	24.5	26.4	28.5
Louisiana	20	20	20	20	20
Mississippi	18	18	18	18	18
Missouri	17	17	17	17	17
North Carolina	29.9	29.9	31.9	35	37.5
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

SALES TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2008 - JULY 1, 2012

(PERCENT)

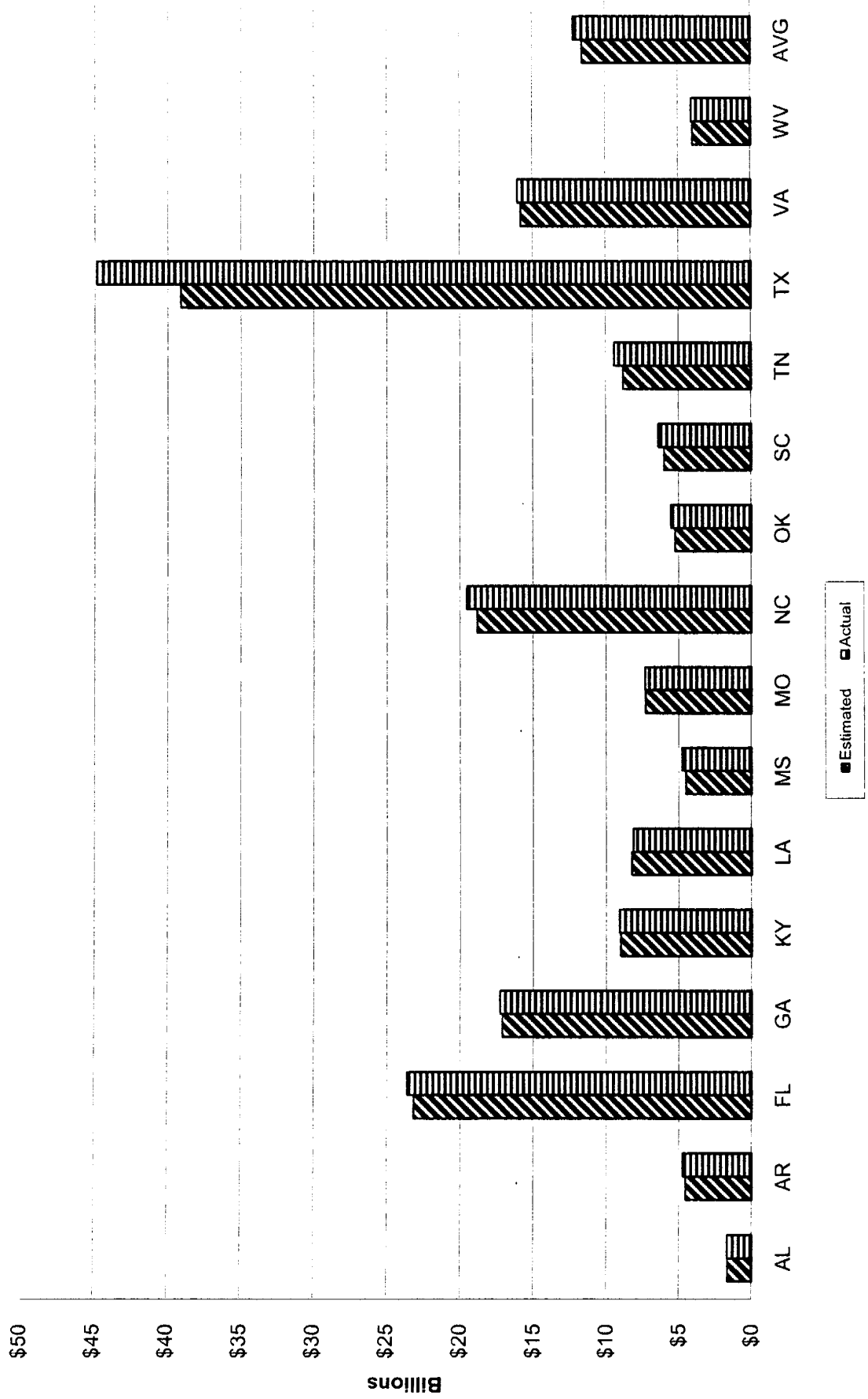
<u>States</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	6	6	6	6	6
Florida	6	6	6	6	6
Georgia	4	4	4	4	4
Kentucky	6	6	6	6	6
Louisiana	4	4	4	4	4
Mississippi	7	7	7	7	7
Missouri	4.225	4.225	4.225	4.225	4.225
North Carolina	4.25	4.5	5.75	4.75	4.75
Oklahoma	4.5	4.5	4.5	4.5	4.5
South Carolina	6	6	6	6	6
Tennessee	7	7	7	7	7
Texas	6.25	6.25	6.25	6.25	6.25
Virginia	4	4	4	5	5
West Virginia	6	6	6	6	6

CIGARETTE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2008 - JULY 1, 2012

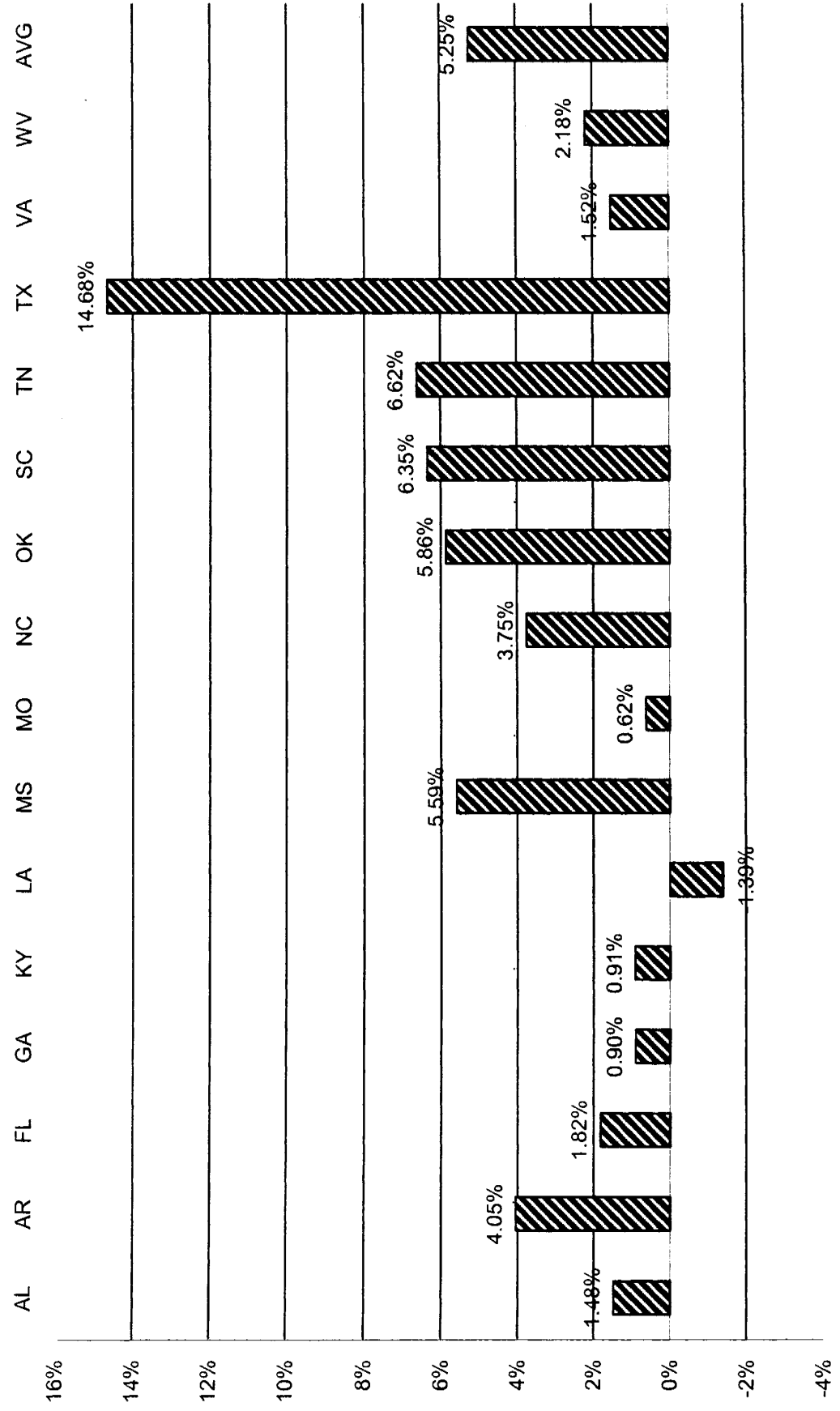
(CENTS PER PACK OF 20)

<u>States</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢
Arkansas	59	115	115	115	115
Florida	33.9	133.9	133.9	133.9	133.9
Georgia	37	37	37	37	37
Kentucky	30	60	60	60	60
Louisiana	36	36	36	36	36
Mississippi	18	68	68	68	68
Missouri	17	17	17	17	17
North Carolina	35	35	45	45	45
Oklahoma	103	103	103	103	103
South Carolina	7	7	7	7	7
Tennessee	62	62	62	62	62
Texas	141	141	141	141	141
Virginia	30	30	30	30	30
West Virginia	55	55	55	55	55

Comparison of Estimated To Actual Net General Fund Revenues Southern States - Fiscal Year 2011 - 2012



**Percent Over/Under Estimated To Actual Net General Fund Revenues
Southern States - Fiscal Year 2011-12**



NET GENERAL FUND REVENUES
SOUTHERN STATES
2010-11 THROUGH 2012-13 (ESTIMATED)

States	Actual 2010-11 \$ Million	Actual 2011-12 \$ Million*	% Change 2012 Over 2011	Estimated 2012-2013 \$ Million^	% Change 2013 Over 2012
Alabama	1,517.1	1,683.9	11.0	1,684.9	0.1
Arkansas	4,572.9	4,751.6	3.9	4,727.5	(0.5)
Florida	22,561.6	23,618.8	4.7	24,631.6	4.3
Georgia	16,588.6	17,309.6	4.3	18,156.5	4.9
Kentucky	8,759.4	9,090.9	3.8	9,307.8	2.4
Louisiana	7,768.5	8,149.5	4.9	8,103.0	(0.6)
Mississippi	4,490.0	4,760.0	6.0	4,728.0	(0.7)
Missouri	7,109.6	7,340.6	3.2	7,585.6	3.3
North Carolina	19,182.0	19,528.0	1.8	20,004.0	2.4
Oklahoma	5,137.8	5,543.1	7.9	5,601.3	1.0
South Carolina	6,086.7	6,401.0	5.2	6,674.1	4.3
Tennessee	8,685.4	9,416.2	8.4	9,422.9	0.1
Texas	39,767.2	44,879.5	12.9	41,587.4	(7.3)
Virginia	15,244.2	16,060.8	a	16,539.2	3.0
West Virginia	4,063.7	4,103.3	1.0	4,149.7	1.1
Total	171,534.7	182,636.8		182,903.5	
Average	11,435.6	12,175.8	6.5	12,193.6	0.1

* Due to generally accepted accounting practices, reported actual figures may not be finalized.

^ Some estimates have not been revised to reflect previous year's collection activity.

(a) FY 2012 revenue includes \$50.0 million revenue reduction due to the second step of reversing sales tax collections accelerated into June and July.

GROSS SALES & USE TAX REVENUES
SOUTHERN STATES
2010-11 THROUGH 2012-13 (ESTIMATED)

States	Actual 2010-11 \$ Million	Actual 2011-12 \$ Million*	% Change 2012 Over 2011	Estimated 2012-2013 \$ Million^	% Change 2013 Over 2012
Alabama	2,181.1	2,281.5	4.6	2,296.1	0.6
Arkansas	2,786.5	2,858.1	2.6	2,920.8	2.2
Florida	18,697.2	19,573.3	4.7	20,380.0	4.1
Georgia	5,080.8	5,297.9	4.3	5,560.7	5.0
Kentucky	2,896.3	3,052.2	5.4	3,075.2	0.8
Louisiana	2,610.1	2,585.5	(0.9)	2,767.5	7.0
Mississippi	2,904.0	3,010.0	3.7	N/A	N/A
Missouri	1,809.7	1,873.3	3.5	1,940.6	3.6
North Carolina	5,873.0	5,258.0	(10.5)	5,456.0	3.8
Oklahoma	2,177.5	2,399.9	10.2	2,526.8	5.3
South Carolina	2,812.4	2,945.0	4.7	3,083.2	4.7
Tennessee	6,494.0	6,899.9	6.3	7,069.1	2.5
Texas	24,354.7	27,629.2	13.4	25,722.3	(6.9)
Virginia	3,216.4	3,335.6	a 3.7	3,434.0	2.9
West Virginia	1,148.2	1,215.9	5.9	1,197.0	(1.6)
Total	85,041.9	90,215.3		87,429.3	
Average	5,669.5	6,014.4	6.1	5,828.6	(3.1)

* Due to generally accepted accounting practices, reported actual figures may not be finalized.

^ Some estimates have not been revised to reflect previous year's collection activity.

(a) Includes 0.25% sales tax that is transferred to the General Fund for K-12.

NET PERSONAL INCOME TAX REVENUES
SOUTHERN STATES
2010-11 THROUGH 2012-13 (ESTIMATED)

States	Actual 2010-11 \$ Million	Actual 2011-12 \$ Million*	% Change 2012 Over 2011	Estimated 2012-2013 \$ Million^	% Change 2013 Over 2012
Alabama	2,795.9	3,017.4	7.9	2,995.8	(0.7)
Arkansas	2,276.6	2,404.6	5.6	2,381.0	(1.0)
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	7,658.8	8,118.9	6.0	8,604.8	6.0
Kentucky	3,417.8	3,512.1	2.8	3,563.5	1.5
Louisiana	2,404.9	2,598.2	8.0	2,627.1	1.1
Mississippi	1,398.0	1,501.0	7.4	N/A	N/A
Missouri	4,640.3	4,913.9	5.9	5,071.6	3.2
North Carolina	9,735.0	10,272.0	5.5	10,517.0	2.4
Oklahoma	2,177.8	2,444.5	12.2	2,748.1	12.4
South Carolina	2,907.7	3,096.8	6.5	3,265.7	5.5
Tennessee	184.1	183.4	(0.4)	215.0	17.2
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	9,944.4	10,612.8	6.7	10,911.3	2.8
West Virginia	1,593.1	1,688.9	6.0	1,721.6	1.9
Total	51,134.4	54,364.5		54,622.5	
Average	3,933.4	4,181.9	6.3	4,201.7	0.5

* Due to generally accepted accounting practices, reported actual figures may not be finalized.

^ Some estimates have not been revised to reflect previous year's collection activity.

NET CORPORATE INCOME TAX REVENUES
SOUTHERN STATES
2010-11 THROUGH 2012-13 (ESTIMATED)

States	Actual 2010-11 \$ Million	Actual 2011-12 \$ Million*	% Change 2012 Over 2011	Estimated 2012-2013 \$ Million^	% Change 2013 Over 2012
Alabama	290.8	379.3	30.4	370.0	(2.5)
Arkansas	376.9	404.1	7.2	386.3	(4.4)
Florida	1,672.6	1,817.4	8.7	1,996.0	9.8
Georgia	670.4	673.8	0.5	735.4	9.1
Kentucky	516.5	575.2	11.4	582.4	1.3
Louisiana	262.3	400.0	52.5	155.9	(61.0)
Mississippi	452.0	495.0	9.5	N/A	N/A
Missouri	385.5	340.6	(11.6)	352.0	3.3
North Carolina	1,014.0	1,133.0	11.7	1,075.0	(5.1)
Oklahoma	354.0	443.0	25.1	414.0	(6.5)
South Carolina	216.1	252.9	17.0	226.3	(10.5)
Tennessee	1,112.9	1,224.1	10.0	1,031.6	(15.7)
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	822.3	859.9	4.6	886.0	3.0
West Virginia	302.9	188.0	(37.9)	248.7	32.3
Total	8,449.2	9,186.3		8,459.6	
Average	603.5	656.2	8.7	604.3	(7.9)

* Due to generally accepted accounting practices, reported actual figures may not be finalized.

^ Some estimates have not been revised to reflect previous year's collection activity.

GROSS MOTOR FUELS TAX REVENUES
SOUTHERN STATES
2010-11 THROUGH 2012-13 (ESTIMATED)

States	Actual 2010-11 \$ Million	Actual 2011-12 \$ Million*	% Change 2012 Over 2011	Estimated 2012-2013 \$ Million^	% Change 2013 Over 2012
Alabama	537.6	532.5	(0.9)	535.0	0.5
Arkansas	446.3	444.4	(0.4)	421.1	(5.2)
Florida	2,229.9	2,218.2	(0.5)	2,202.5	(0.7)
Georgia	932.7	966.7	3.6	967.3	0.1
Kentucky	732.8	790.2	7.8	849.9	7.6
Louisiana	466.0	575.1	23.4	592.2	3.0
Mississippi	413.0	413.0	0.0	N/A	N/A
Missouri	721.4	708.9	(1.7)	N/A	N/A
North Carolina	1,609.0	1,827.0	13.5	1,905.0	4.3
Oklahoma	398.2	409.2	2.8	405.3	(1.0)
South Carolina	527.8	531.6	0.7	536.9	1.0
Tennessee	846.4	841.9	(0.5)	856.2	1.7
Texas	3,104.2	3,169.2	2.1	3,191.8	0.7
Virginia	844.4	822.7	(2.6)	841.4	2.3
West Virginia	397.7	387.0	(2.7)	410.0	5.9
Total	14,207.4	14,637.6		13,714.6	
Average	947.2	975.8	3.0	914.3	(6.3)

* Due to generally accepted accounting practices, reported actual figures may not be finalized.

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