

Comparative Revenues 2008 Through 2012 and 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 2013 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 2011-12 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 2013-14 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 2011-12. Within the Southern States Region, total tax collections per capita went up in fourteen (14) states and down in only Florida in FY 2012 when compared to FY 2011. In the ranking of southern states among the nation of total state tax revenues per capita, West Virginia ranked the highest at fourteen (14) and Georgia ranked the lowest at forty-nine (49). Income tax was the largest source of state revenue for nine (9) of southern states and the Gross Sales Receipts tax was the largest revenue source for the remaining six (6) states.

SALES & USE TAXES

The Southern States Region sales and use tax revenue average for per \$1,000 of personal income was the second highest of the four regions in FY 2011-12. 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 fifth (5) 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 2011-12. Tennessee, Florida and Texas do not levy an individual income tax.

MOTOR FUEL TAXES

The southern states motor fuel tax revenue average per \$1,000 of personal income was next to the highest of the four regions in FY 2011-12. 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-four (44). Florida, Kentucky and North Carolina increased their motor fuel tax rates for FY 2013 over FY 2012 while Virginia decreased their tax rates.

SOUTHERN STATES REVENUE FORECASTS

The southern states are estimating a 1.0% average increase in net general fund revenues for FY 2013-14 over FY 2012-13. The average actual net general fund revenue increase for FY 2012-13 when compared to FY 2011-12 was 5.8%, which was lower than the forecasted 6.5% increase as reflected in last year's report.

COMPARISON OF SELECTED TAX REVENUES PER CAPITA
Per Capita Tax Collections - FY 2011-12

State	July 1, 2012 Estimated Population (Millions) ¹	Sales & Use Taxes		Individual & Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections		Personal Income Per Capita (CY 2011) ²	Per Capita Tax As % of Per Capita Income
		\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita		
Alabama	4.822	2,275	471.72	3,431	711.46	541	112.30	9,053	1,877.40	35,625	5.270
Alaska	0.731	--	--	663	906.62	41	56.03	7,049	9,637.58	46,778	20.603
Arizona	6.553	6,211	947.74	3,742	570.97	897	136.88	12,973	1,979.67	35,979	5.502
Arkansas	2.949	2,809	952.63	2,806	951.46	467	158.37	8,288	2,810.23	34,723	8.093
California	38.041	28,536	750.14	62,973	1,655.39	5,545	145.75	112,372	2,953.94	44,980	6.567
Colorado	5.188	2,302	443.82	5,368	1,034.75	631	121.55	10,251	1,975.99	45,135	4.378
Connecticut	3.590	3,759	1,046.94	7,997	2,227.22	487	135.67	15,420	4,294.73	58,908	7.291
Delaware	0.917	--	--	1,574	1,716.26	113	123.12	3,360	3,664.01	41,940	8.736
Florida	19.318	19,404	1,004.46	2,003	103.71	2,274	117.70	32,997	1,708.13	40,344	4.234
Georgia	9.920	5,304	534.63	8,733	880.35	881	88.81	16,577	1,671.07	36,869	4.532
Hawaii	1.392	2,698	1,937.75	1,621	1,164.25	93	67.05	5,516	3,961.86	44,024	8.999
Idaho	1.596	1,225	767.46	1,402	878.55	237	148.38	3,374	2,114.59	33,749	6.266
Illinois	12.875	8,034	624.02	19,187	1,490.21	1,290	100.21	36,438	2,830.06	44,815	6.315
Indiana	6.537	6,622	1,012.94	5,724	875.64	784	119.91	15,705	2,402.31	36,902	6.510
Iowa	3.074	2,423	788.23	3,455	1,124.03	440	143.18	7,832	2,547.79	42,126	6.048
Kansas	2.886	2,826	979.20	3,209	1,112.07	435	150.75	7,418	2,570.54	41,835	6.144
Kentucky	4.380	3,052	696.79	4,087	933.07	790	180.40	10,473	2,390.84	35,041	6.823
Louisiana	4.602	2,816	611.90	2,765	600.84	575	124.96	8,994	1,954.42	39,413	4.959
Maine	1.329	1,064	800.74	1,674	1,259.44	242	182.16	3,777	2,841.67	39,481	7.198
Maryland	5.885	4,077	692.76	7,997	1,358.97	733	124.63	17,064	2,899.87	51,971	5.580
Massachusetts	6.646	5,079	764.22	13,935	2,096.74	668	100.53	22,806	3,431.41	54,687	6.275
Michigan	9.883	9,566	967.86	7,437	752.45	974	98.50	23,969	2,425.16	37,497	6.468
Minnesota	5.379	4,942	918.76	9,054	1,683.19	849	157.87	20,561	3,822.27	46,227	8.268
Mississippi	2.985	3,072	1,029.25	1,897	635.51	417	139.72	6,953	2,329.49	33,073	7.043
Missouri	6.022	3,103	515.35	5,433	902.25	708	117.58	10,801	1,793.55	39,049	4.593
Montana	1.005	--	--	1,033	1,027.26	212	210.91	2,459	2,446.75	37,370	6.547
Nebraska	1.856	1,457	785.02	2,073	1,117.01	300	161.55	4,358	2,348.84	43,143	5.444
Nevada	2.759	3,434	1,244.67	--	--	291	105.62	6,775	2,455.70	37,361	6.573
New Hampshire	1.321	--	--	603	456.47	144	108.88	2,206	1,670.55	47,058	3.550
New Jersey	8.865	8,100	913.70	13,058	1,473.00	540	60.88	27,456	3,097.29	53,628	5.776
New Mexico	2.086	1,991	954.45	1,432	686.40	235	112.58	5,088	2,439.82	35,079	6.955
New York	19.570	11,904	608.29	43,340	2,214.58	1,605	82.00	71,546	3,655.84	52,095	7.018
North Carolina	9.752	5,574	571.54	11,604	1,189.89	1,862	190.92	22,713	2,329.08	37,049	6.286
North Dakota	0.700	1,123	1,604.83	648	926.42	205	292.40	5,620	8,032.89	51,893	15.480
Ohio	11.544	8,273	716.61	9,147	792.35	1,684	145.89	25,924	2,245.63	39,289	5.716
Oklahoma	3.815	2,416	633.31	3,220	844.18	445	116.55	8,826	2,313.64	39,006	5.932
Oregon	3.899	--	--	6,259	1,605.12	533	136.80	8,700	2,231.04	38,786	5.752
Pennsylvania	12.764	9,167	718.21	11,940	935.45	2,074	162.47	32,950	2,581.57	43,616	5.919
Rhode Island	1.050	839	799.22	1,187	1,129.82	118	112.03	2,805	2,670.96	44,990	5.937
South Carolina	4.724	2,926	619.46	3,350	709.13	532	112.54	8,036	1,701.30	34,266	4.965
South Dakota	0.833	838	1,005.86	60	71.80	136	163.71	1,521	1,825.73	43,659	4.182
Tennessee	6.456	6,512	1,008.69	1,408	218.11	838	129.76	11,982	1,855.93	37,678	4.926
Texas	26.059	24,501	940.20	--	--	3,178	121.97	48,597	1,864.85	41,471	4.497
Utah	2.855	1,857	650.38	2,725	954.40	372	130.36	5,810	2,034.81	34,601	5.881
Vermont	0.626	342	546.45	695	1,110.25	108	172.80	2,757	4,404.67	42,994	10.245
Virginia	8.186	3,487	426.02	11,055	1,350.49	866	105.82	18,138	2,215.72	47,082	4.706
Washington	6.897	10,614	1,538.95	--	--	1,178	170.80	17,625	2,555.41	45,413	5.627
West Virginia	1.855	1,277	688.43	1,948	1,049.97	387	208.60	5,356	2,886.59	34,477	8.372
Wisconsin	5.726	3,872	676.09	7,150	1,248.61	894	156.08	14,748	2,575.44	40,537	6.353
Wyoming	0.576	994	1,724.75	--	--	66	115.27	2,551	4,425.50	48,670	9.093
Total U.S.	313.282	242,697	774.69	322,101	1,028.15	39,915	127.41	794,570	2,536.28	41,848	6.061

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, 2012

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 2013.

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

3 All other columns from U.S. Census Bureau, State Government Tax Collections: 2012

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

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

FY 2011-12

State	Personal Income 2011 (Millions)	Sales & Use Taxes		Individual Income Taxes		Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections	
		Per \$1,000 of		Per \$1,000 of		Per \$1,000 of		Per \$1,000 of		Per \$1,000 of	
		\$ Millions	Personal Income	\$ Millions	Personal Income	\$ Millions	Personal Income	\$ Millions	Personal Income	\$ Millions	Personal Income
Alabama	171,783	2,275	13.24	3,017	17.57	413	2.41	541	3.15	9,053	52.70
Alaska	34,216	--	--	--	--	663	19.38	41	1.20	7,049	206.03
Arizona	235,781	6,211	26.34	3,094	13.12	648	2.75	897	3.80	12,973	55.02
Arkansas	102,403	2,809	27.44	2,402	23.46	404	3.95	467	4.56	8,288	80.93
California	1,711,110	28,536	16.68	55,024	32.16	7,949	4.65	5,545	3.24	112,372	65.67
Colorado	234,142	2,302	9.83	4,876	20.82	492	2.10	631	2.69	10,251	43.78
Connecticut	211,500	3,759	17.77	7,371	34.85	625	2.96	487	2.30	15,420	72.91
Delaware	38,463	--	--	1,312	34.10	262	6.82	113	2.94	3,360	87.36
Florida	779,339	19,404	24.90	--	--	2,003	2.57	2,274	2.92	32,997	42.34
Georgia	365,740	5,304	14.50	8,142	22.26	591	1.62	881	2.41	16,577	45.32
Hawaii	61,295	2,698	44.02	1,541	25.14	80	1.31	93	1.52	5,516	89.99
Idaho	53,854	1,225	22.74	1,213	22.53	189	3.50	237	4.40	3,374	62.66
Illinois	577,008	8,034	13.92	15,692	27.20	3,495	6.06	1,290	2.24	36,438	63.15
Indiana	241,243	6,622	27.45	4,766	19.75	959	3.97	784	3.25	15,705	65.10
Iowa	129,503	2,423	18.71	3,030	23.39	426	3.29	440	3.40	7,832	60.48
Kansas	120,732	2,826	23.41	2,892	23.95	318	2.63	435	3.60	7,418	61.44
Kentucky	153,495	3,052	19.88	3,512	22.88	575	3.75	790	5.15	10,473	68.23
Louisiana	181,373	2,816	15.53	2,475	13.64	290	1.60	575	3.17	8,994	49.59
Maine	52,478	1,064	20.28	1,442	27.48	232	4.42	242	4.61	3,777	71.98
Maryland	305,827	4,077	13.33	7,117	23.27	880	2.88	733	2.40	17,064	55.80
Massachusetts	363,459	5,079	13.97	11,933	32.83	2,002	5.51	668	1.84	22,806	62.75
Michigan	370,599	9,566	25.81	6,828	18.42	609	1.64	974	2.63	23,969	64.68
Minnesota	248,663	4,942	19.87	7,988	32.12	1,066	4.29	849	3.42	20,561	82.68
Mississippi	98,722	3,072	31.12	1,501	15.21	396	4.01	417	4.22	6,953	70.43
Missouri	235,154	3,103	13.20	5,132	21.82	302	1.28	708	3.01	10,801	45.93
Montana	37,562	--	--	900	23.97	132	3.52	212	5.64	2,459	65.47
Nebraska	80,052	1,457	18.20	1,838	22.96	234	2.93	300	3.74	4,358	54.44
Nevada	103,076	3,434	33.31	--	--	--	--	291	2.83	6,775	65.73
New Hampshire	62,150	--	--	82	1.31	521	8.39	144	2.31	2,206	35.50
New Jersey	475,393	8,100	17.04	11,128	23.41	1,929	4.06	540	1.14	27,456	57.75
New Mexico	73,159	1,991	27.21	1,150	15.73	281	3.84	235	3.21	5,088	69.55
New York	1,019,514	11,904	11.68	38,772	38.03	4,568	4.48	1,605	1.57	71,546	70.18
North Carolina	361,301	5,574	15.43	10,384	28.74	1,220	3.38	1,862	5.15	22,713	62.87
North Dakota	36,306	1,123	30.93	433	11.91	216	5.94	205	5.63	5,620	154.80
Ohio	453,556	8,273	18.24	9,030	19.91	117	0.26	1,684	3.71	25,924	57.16
Oklahoma	148,799	2,416	16.24	2,774	18.65	446	3.00	445	2.99	8,826	59.32
Oregon	151,241	--	--	5,826	38.52	433	2.86	533	3.53	8,700	57.52
Pennsylvania	556,692	9,167	16.47	10,102	18.15	1,837	3.30	2,074	3.72	32,950	59.19
Rhode Island	47,253	839	17.76	1,064	22.53	122	2.59	118	2.49	2,805	59.37
South Carolina	161,864	2,926	18.08	3,097	19.13	253	1.56	532	3.28	8,036	49.65
South Dakota	36,384	838	23.04	--	--	60	1.64	136	3.75	1,521	41.82
Tennessee	243,256	6,512	26.77	182	0.75	1,226	5.04	838	3.44	11,982	49.26
Texas	1,080,710	24,501	22.67	--	--	--	--	3,178	2.94	48,597	44.97
Utah	98,797	1,857	18.80	2,466	24.97	259	2.62	372	3.77	5,810	58.81
Vermont	26,915	342	12.71	598	22.24	97	3.59	108	4.02	2,757	102.45
Virginia	385,404	3,487	9.05	10,216	26.51	839	2.18	866	2.25	18,138	47.06
Washington	313,212	10,614	33.89	--	--	--	--	1,178	3.76	17,625	56.27
West Virginia	63,968	1,277	19.97	1,756	27.45	192	3.01	387	6.05	5,356	83.73
Wisconsin	232,129	3,872	16.68	6,261	26.97	890	3.83	894	3.85	14,748	63.53
Wyoming	28,054	994	35.44	--	--	--	--	66	2.37	2,551	90.93
Total U.S.	13,354,628	242,697	18.17	280,360	20.99	41,741	3.13	39,915	2.99	794,570	59.50

1 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table, March 2013.

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

2 All other columns from U.S. Census Bureau, State Government Tax Collections: 2012

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

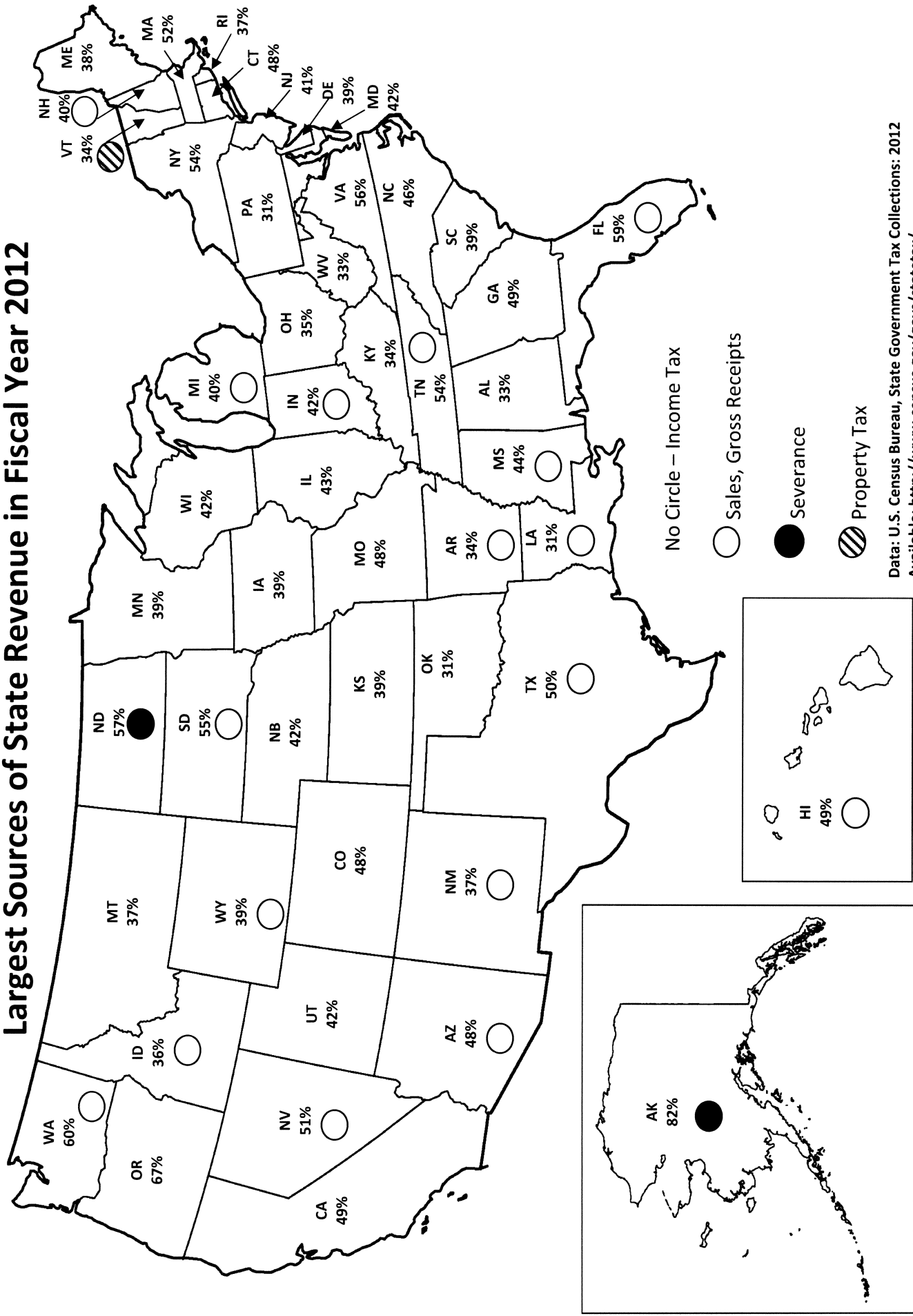
RANKING OF SELECTED TAX REVENUE STATISTICS FY 2011-12

State	July 1, 2012 Estimated Population (Millions)	Sales & Use Taxes		Individual Income Tax		Motor Fuel Tax		Total Tax Collections		2011 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		
Alabama	23	40	43	36	36	29	38	39	42	42	39
Alaska	47	--	--	--	--	49	50	1	1	10	1
Arizona	15	11	16	40	41	12	21	37	39	41	37
Arkansas	32	8	15	18	27	7	12	9	17	45	9
California	1	31	26	6	6	26	18	17	12	15	17
Colorado	22	44	44	29	22	36	30	47	40	13	47
Connecticut	29	27	6	3	1	43	23	10	5	1	10
Delaware	45	--	--	4	7	33	28	6	8	23	6
Florida	4	13	11	--	--	34	32	48	47	27	48
Georgia	8	36	41	26	26	39	46	45	49	40	45
Hawaii	40	1	1	14	12	48	48	5	6	17	5
Idaho	39	16	24	24	31	8	16	25	37	49	25
Illinois	5	38	35	11	10	45	44	22	16	16	22
Indiana	16	7	8	31	32	25	31	19	28	39	19
Iowa	30	23	22	20	19	23	15	27	23	22	27
Kansas	33	14	12	17	17	19	15	26	21	24	26
Kentucky	26	20	29	23	28	5	6	15	29	44	15
Louisiana	25	34	37	39	39	28	26	41	41	29	41
Maine	41	18	20	9	14	6	5	11	15	28	11
Maryland	19	39	30	21	11	40	27	36	13	5	36
Massachusetts	14	37	25	5	3	46	43	24	10	2	24
Michigan	9	12	13	34	34	37	45	20	27	35	20
Minnesota	21	21	18	7	5	22	13	8	7	11	8
Mississippi	31	5	7	38	40	9	20	12	31	50	12
Missouri	18	41	42	28	25	30	33	44	46	31	44
Montana	44	--	--	16	23	2	2	18	25	36	18
Nebraska	37	25	23	22	18	16	11	38	30	20	38
Nevada	35	4	5	--	--	35	42	16	24	37	16
New Hampshire	42	--	--	42	42	42	40	50	50	9	50
New Jersey	11	29	19	42	42	50	49	32	11	3	32
New Mexico	36	9	14	37	38	27	36	14	26	43	14
New York	3	43	38	2	2	47	47	13	9	4	13
North Carolina	10	35	39	8	15	4	4	23	32	38	23
North Dakota	48	6	3	41	37	3	1	2	2	6	2
Ohio	7	24	28	30	30	18	17	34	34	30	34
Oklahoma	28	33	34	33	33	31	34	29	33	32	29
Oregon	27	--	--	1	4	20	22	33	35	33	33
Pennsylvania	6	32	27	35	29	17	10	30	19	19	30
Rhode Island	43	28	21	25	16	38	39	28	18	14	28
South Carolina	24	26	36	32	35	24	37	40	48	48	40
South Dakota	46	15	10	--	--	15	9	49	45	18	49
Tennessee	17	10	9	43	43	21	25	42	44	34	42
Texas	2	17	17	--	--	32	29	46	43	25	46
Utah	34	22	33	15	24	13	24	31	38	46	31
Vermont	49	42	40	27	20	10	7	3	4	21	3
Virginia	12	45	45	13	9	44	41	43	36	8	43
Washington	13	3	4	--	--	14	8	35	22	12	35
West Virginia	38	19	31	10	21	1	3	7	14	47	7
Wisconsin	20	30	32	12	13	11	14	21	20	26	21
Wyoming	50	2	2	--	--	41	35	4	3	7	4

COMPARISON OF TAX COLLECTIONS AS A PERCENTAGE OF TOTAL COLLECTIONS BY STATES
FY 2011-12

State	General Sales and Use Taxes	Motor Fuel Taxes	Motor & Oper. License Fees	Indiv. Income Taxes	Corp. Income Taxes	Alcoholic Beverage Taxes	Tobacco Taxes	Severance Taxes	Other Taxes
Alabama	25.1	6.0	2.5	33.4	4.6	1.9	1.4	1.3	23.9
Alaska	-	0.6	0.8	-	9.4	0.5	1.0	82.1	5.5
Arizona	47.9	6.9	1.4	23.9	5.0	0.5	2.5	0.3	11.7
Arkansas	33.9	5.6	2.1	29.0	4.9	0.6	3.0	1.0	19.9
California	25.4	4.9	3.4	49.0	7.1	0.3	0.8	0.0	9.0
Colorado	22.5	6.2	4.7	47.6	4.8	0.4	2.0	1.7	10.1
Connecticut	24.4	3.2	1.6	47.8	4.1	0.4	2.7	0.0	15.8
Delaware	-	3.4	1.6	39.0	7.8	0.5	3.6	-	44.0
Florida	58.7	6.9	5.0	-	6.1	1.7	1.2	0.2	20.3
Georgia	32.0	5.3	2.1	49.2	3.6	1.0	1.4	-	5.4
Hawaii	48.9	1.7	3.7	27.9	1.5	0.9	2.2	-	13.2
Idaho	36.3	7.0	4.1	36.0	5.6	0.3	1.4	0.2	9.1
Illinois	22.1	3.5	4.7	43.1	9.6	0.8	1.7	-	14.6
Indiana	42.2	5.0	3.5	30.3	6.1	0.4	3.0	0.0	9.6
Iowa	30.9	5.6	6.8	38.7	5.4	0.4	2.9	-	9.3
Kansas	38.1	5.9	2.8	39.0	4.3	1.6	1.4	1.8	5.2
Kentucky	29.2	7.5	2.0	33.6	5.5	1.1	2.6	3.3	15.2
Louisiana	31.3	6.4	1.6	27.5	3.2	0.6	1.5	9.9	18.0
Maine	28.2	6.4	2.9	38.2	6.1	0.6	3.7	-	13.9
Maryland	23.9	4.3	2.8	41.7	5.2	0.2	2.4	-	19.6
Massachusetts	22.3	2.9	2.1	52.3	8.8	0.3	2.5	-	8.7
Michigan	39.9	4.1	4.1	28.5	2.5	0.7	4.0	0.3	16.0
Minnesota	24.0	4.1	3.3	38.9	5.2	0.4	2.1	0.2	21.8
Mississippi	44.2	6.0	2.5	21.6	5.7	0.6	2.3	1.7	15.4
Missouri	28.7	6.6	2.6	47.5	2.8	0.4	1.0	0.0	10.4
Montana	-	8.7	6.2	36.7	5.4	1.1	3.6	12.5	25.9
Nebraska	33.4	6.9	2.9	42.2	5.4	0.7	0.8	0.1	7.6
Nevada	50.7	4.3	2.7	-	-	0.6	1.5	4.5	35.7
New Hampshire	-	6.5	4.8	3.7	23.6	0.8	9.7	-	50.9
New Jersey	29.5	2.0	2.4	40.5	7.0	0.5	2.9	-	15.2
New Mexico	39.1	4.6	1.9	22.6	5.5	0.9	1.5	15.1	8.8
New York	16.6	2.2	2.2	54.2	6.4	0.4	2.3	-	15.7
North Carolina	24.6	8.2	3.1	45.7	5.4	1.4	1.3	0.0	10.3
North Dakota	20.0	3.6	2.0	7.7	3.8	0.1	0.5	56.7	5.5
Ohio	31.9	6.5	3.1	34.8	0.5	0.5	3.3	0.0	19.4
Oklahoma	27.4	5.0	7.7	31.5	5.1	1.1	3.3	9.6	9.3
Oregon	-	6.1	5.8	67.0	5.0	0.2	2.9	0.2	12.8
Pennsylvania	27.8	6.3	2.7	30.7	5.6	1.0	3.4	-	22.5
Rhode Island	29.9	4.2	2.1	38.0	4.4	0.4	4.7	-	16.4
South Carolina	36.4	6.6	2.2	38.5	3.1	2.0	0.3	-	10.7
South Dakota	55.0	8.9	4.5	-	3.9	1.3	4.0	0.9	21.5
Tennessee	54.4	7.0	2.6	1.5	10.2	1.0	2.3	0.0	20.9
Texas	50.5	6.5	4.0	-	-	1.9	3.0	7.5	26.4
Utah	32.0	6.4	3.0	42.5	4.5	0.8	2.1	1.8	7.0
Vermont	12.4	3.9	2.6	21.7	3.5	0.8	2.9	-	52.1
Virginia	19.2	4.8	2.7	56.3	4.6	1.1	1.1	0.0	10.1
Washington	60.3	6.7	3.1	-	-	2.1	2.7	0.2	25.0
West Virginia	24.2	7.3	2.0	33.2	3.6	0.4	2.1	11.8	15.3
Wisconsin	26.2	6.1	3.4	42.4	6.0	0.4	4.1	0.0	11.4
Wyoming	39.0	2.6	2.7	-	-	0.1	1.0	38.0	16.7

Largest Sources of State Revenue in Fiscal Year 2012



Data: U.S. Census Bureau, State Government Tax Collections: 2012
Available: <http://www.census.gov/govs/statetax/>

LARGEST SOURCES OF STATE REVENUE - SOUTHERN STATES

State	2008	2009	2010	2011	2012
Alabama Percentage	Income 40%	Income 38%	Income 32%	Income 32%	Income 33%
Arkansas Percentage	Sales, Gross Receipts 37%	Sales, Gross Receipts 37%	Sales, Gross Receipts 36%	Sales, Gross Receipts 35%	Sales, Gross Receipts 34%
Florida Percentage	Sales, Gross Receipts 60%	Sales, Gross Receipts 60%	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%
Georgia Percentage	Income 54%	Income 53%	Income 47%	Income 48%	Income 49%
Kentucky Percentage	Income 40%	Income 38%	Income 33%	Income 33%	Income 34%
Louisiana Percentage	Income 35%	Income 35%	Sales, Gross Receipts 29%	Sales, Gross Receipts 32%	Sales, Gross Receipts 31%
Mississippi Percentage	Sales, Gross Receipts 47%	Sales, Gross Receipts 46%	Sales, Gross Receipts 45%	Sales, Gross Receipts 45%	Sales, Gross Receipts 44%
Missouri Percentage	Income 50%	Income 49%	Income 45%	Income 45%	Income 48%
North Carolina Percentage	Income 54%	Income 51%	Income 42%	Income 44%	Income 46%
Oklahoma Percentage	Income 37%	Income 35%	Income 31%	Income 31%	Income 31%
South Carolina Percentage	Income 43%	Sales, Gross Receipts 41%	Sales, Gross Receipts 42%	Sales, Gross Receipts 38%	Income 39%
Tennessee Percentage	Sales, Gross Receipts 59%	Sales, Gross Receipts 61%	Sales, Gross Receipts 58%	Sales, Gross Receipts 57%	Sales, Gross Receipts 54%
Texas Percentage	Sales, Gross Receipts 49%	Sales, Gross Receipts 52%	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%
Virginia Percentage	Income 59%	Income 59%	Income 53%	Income 55%	Income 56%
West Virginia Percentage	Income 42%	Income 41%	Income 31%	Income 32%	Income 33%

PER CAPITA INCOME
SOUTHERN STATES

CALENDAR YEAR 2007-11

<u>State</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Alabama	\$32,419	\$33,655	\$33,945	\$34,650	\$35,625
Arkansas	30,177	32,257	33,150	34,014	34,723
Florida	38,417	39,064	39,272	39,563	40,344
Georgia	33,499	34,849	35,490	36,104	36,869
Kentucky	30,824	31,936	33,348	33,667	35,041
Louisiana	35,100	36,091	38,446	38,578	39,413
Mississippi	28,541	30,383	31,186	32,176	33,073
Missouri	33,964	36,356	36,989	38,248	39,049
North Carolina	33,735	35,249	35,638	36,164	37,049
Oklahoma	34,997	35,969	36,421	37,277	39,006
South Carolina	31,103	32,495	33,163	33,673	34,266
Tennessee	33,395	34,833	35,307	36,533	37,678
Texas	37,083	37,809	39,493	39,593	41,471
Virginia	41,727	44,075	44,762	45,920	47,082
West Virginia	29,385	31,634	32,641	33,513	34,477

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA & PER \$1,000 PERSONAL INCOME
FY 2011-12

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	\$708.59	\$14.03	\$1,662.30	\$32.91	\$109.19	\$2.16	\$3,231.12	\$63.98
Midwestern	815.33	19.78	1,095.45	26.58	130.37	3.16	2,677.15	64.96
Southern	764.20	19.53	550.23	14.06	127.42	3.26	1,966.28	50.25
Western	813.57	19.09	1,185.35	27.82	140.41	3.29	2,725.54	63.96
United States	774.69	18.17	1,028.15	24.12	127.41	2.99	2,536.28	59.50

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
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>	2008		2009		2010		2011		2012	
	<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	\$3,181.37	\$70.47	\$2,963.36	\$64.16	\$2,914.26	\$61.25	\$3,107.18	\$63.02	\$3,231.12	\$63.98
Midwestern	2,526.51	69.16	2,378.95	63.85	2,336.95	60.37	2,465.81	61.62	2,677.15	64.96
Southern	2,109.98	59.58	1,859.23	52.09	1,786.67	47.73	1,876.88	49.42	1,966.28	50.25
Western	2,899.90	74.75	2,495.75	62.69	2,489.62	60.94	2,713.86	64.55	2,725.54	63.96
United States	2,574.66	67.37	2,334.06	59.72	2,286.45	56.42	2,435.11	58.54	2,536.28	59.50

TOTAL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$1,945.67	\$1,764.06	\$1,711.79	\$1,798.04	\$1,877.40
Arkansas	2,637.29	2,584.46	2,496.37	2,633.63	2,810.23
Florida	1,955.99	1,723.86	1,675.36	1,708.40	1,708.13
Georgia	1,877.31	1,635.73	1,525.94	1,630.45	1,671.07
Kentucky	2,355.52	2,261.31	2,196.52	2,335.18	2,390.84
Louisiana	2,494.76	2,229.40	1,931.80	1,937.87	1,954.42
Mississippi	2,252.20	2,206.90	2,112.63	2,254.21	2,329.49
Missouri	1,854.86	1,727.78	1,620.23	1,681.99	1,793.55
North Carolina	2,470.20	2,184.88	2,255.92	2,320.31	2,329.08
Oklahoma	2,329.32	2,213.33	1,887.32	2,048.35	2,313.64
South Carolina	1,887.46	1,566.69	1,470.96	1,642.90	1,701.30
Tennessee	1,856.58	1,658.53	1,656.73	1,695.80	1,855.93
Texas	1,836.48	1,645.81	1,566.85	1,682.13	1,864.85
Virginia	2,369.43	2,055.05	2,051.12	2,150.17	2,215.72
West Virginia	2,689.03	2,631.60	2,512.17	2,771.84	2,886.59

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

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$60.47	\$53.30	\$50.43	\$51.89	\$52.70
Arkansas	88.16	80.90	75.30	77.43	80.93
Florida	51.27	45.63	42.66	43.18	42.34
Georgia	57.00	48.41	43.00	45.16	45.32
Kentucky	77.01	70.93	65.87	69.36	68.23
Louisiana	71.68	62.79	50.25	50.23	49.59
Mississippi	79.39	73.31	67.74	70.06	70.43
Missouri	54.92	48.43	43.81	43.98	45.93
North Carolina	74.69	63.42	63.30	64.16	62.87
Oklahoma	67.19	62.76	51.82	54.95	59.32
South Carolina	61.72	49.27	44.36	48.79	49.65
Tennessee	56.19	48.65	46.92	46.42	49.26
Texas	50.53	45.11	39.67	42.49	44.97
Virginia	57.30	46.84	45.82	46.82	47.06
West Virginia	91.75	81.68	76.96	82.71	83.73

PER CAPITA TAX AS PERCENTAGE OF
PER CAPITA INCOME
SOUTHERN STATES

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	6.0%	5.2%	5.0%	5.2%	5.2%
Arkansas	8.7	8.0	7.5	7.7	8.1
Florida	5.1	4.4	4.3	4.3	4.2
Georgia	5.6	4.7	4.3	4.5	4.5
Kentucky	7.6	7.1	6.6	6.9	6.8
Louisiana	7.1	6.2	5.0	5.0	5.0
Mississippi	7.9	7.3	6.8	7.0	7.0
Missouri	5.5	4.8	4.4	4.4	4.6
North Carolina	7.3	6.2	6.3	6.4	6.3
Oklahoma	6.7	6.2	5.2	5.5	5.9
South Carolina	6.1	4.8	4.4	4.9	5.0
Tennessee	5.6	4.8	4.7	4.6	4.9
Texas	5.0	4.4	4.0	4.2	4.5
Virginia	5.7	4.7	4.6	4.7	4.7
West Virginia	9.2	8.3	7.7	8.3	8.4

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS
FY 2008 - 12

State	2008			2009			2010			2011			2012		
	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	42	39		40	39		40	38		41	37		42	39	
Arkansas	19	7		16	7		17	9		17	9		17	9	
Florida	40	46		43	46		42	46		43	46		47	48	
Georgia	45	42		48	44		49	45		50	44		49	45	
Kentucky	30	15		28	14		26	13		25	13		29	15	
Louisiana	24	21		29	25		36	39		39	39		41	41	
Mississippi	37	12		32	10		31	11		31	11		31	12	
Missouri	47	45		42	43		44	44		46	45		46	44	
North Carolina	27	17		33	22		24	18		27	20		32	23	
Oklahoma	34	29		31	26		37	37		37	34		33	29	
South Carolina	44	37		50	41		50	43		49	40		48	40	
Tennessee	46	43		45	42		43	40		44	43		44	42	
Texas	48	47		46	47		48	49		45	47		43	46	
Virginia	29	41		36	45		33	41		34	41		36	43	
West Virginia	17	6		15	6		16	7		13	5		14	7	

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>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</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	\$692.11	\$15.33	\$661.54	\$14.32	\$647.23	\$13.60	\$689.19	\$13.98	\$708.59	\$14.03
Midwestern	749.99	20.53	759.84	20.39	764.58	19.75	775.02	19.37	815.33	19.78
Southern	796.66	22.49	741.69	20.78	709.35	18.95	739.01	19.46	764.20	19.53
Western	899.96	23.20	807.34	20.28	798.02	19.53	815.41	19.39	813.57	19.09
United States	792.23	20.73	744.45	19.05	728.48	17.98	754.02	18.13	774.69	18.17

SALES & USE TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$490.63	\$439.51	\$438.82	\$452.79	\$471.72
Arkansas	983.38	957.27	896.90	931.57	952.63
Florida	1,174.03	1,037.22	985.94	1,015.50	1,004.46
Georgia	598.47	539.87	502.15	517.64	534.63
Kentucky	673.62	662.40	643.89	662.86	696.79
Louisiana	784.30	659.77	569.10	614.84	611.90
Mississippi	1,066.96	1,025.24	960.17	984.67	1,029.25
Missouri	546.09	506.13	487.42	494.56	515.35
North Carolina	571.43	529.10	614.23	640.52	571.54
Oklahoma	575.51	586.56	524.69	574.30	633.31
South Carolina	681.19	638.02	612.67	597.04	619.46
Tennessee	1,099.45	1,009.64	966.09	966.11	1,008.69
Texas	890.74	848.79	781.98	848.85	940.20
Virginia	470.68	427.90	442.84	427.43	426.02
West Virginia	611.65	609.97	591.31	652.30	688.43

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

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$15.25	\$13.28	\$12.93	\$13.07	\$13.24
Arkansas	32.87	29.97	27.06	27.39	27.44
Florida	30.78	27.45	25.11	25.67	24.90
Georgia	18.17	15.98	14.15	14.34	14.50
Kentucky	22.02	20.78	19.31	19.69	19.88
Louisiana	22.54	18.58	14.80	15.94	15.53
Mississippi	37.61	34.06	30.79	30.60	31.12
Missouri	16.17	14.19	13.18	12.93	13.20
North Carolina	17.28	15.36	17.24	17.71	15.43
Oklahoma	16.60	16.63	14.41	15.41	16.24
South Carolina	22.27	20.06	18.47	17.73	18.08
Tennessee	33.27	29.62	27.36	26.44	26.77
Texas	24.51	23.26	19.80	21.44	22.67
Virginia	11.38	9.75	9.89	9.31	9.05
West Virginia	20.87	18.93	18.12	19.46	19.97

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES & USE TAX REVENUE STATISTICS
FY 2008 - 12

State	2008			2009			2010			2011			2012		
	<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>		<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>		<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>		<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>		<u>Per Capita</u>	<u>Per \$1,000 Pers. Income</u>	
Alabama	43	38		43	41		44	41		43	39		43	40	
Arkansas	10	5		9	5		13	6		12	6		15	8	
Florida	5	8		4	10		4	10		6	11		11	13	
Georgia	37	32		39	35		40	37		41	36		41	36	
Kentucky	31	23		29	20		30	20		31	18		29	20	
Louisiana	25	20		30	29		37	35		35	34		37	34	
Mississippi	7	3		5	4		6	3		7	4		7	5	
Missouri	41	37		42	37		42	40		42	41		42	41	
North Carolina	40	34		40	36		33	31		34	30		39	35	
Oklahoma	39	35		36	34		39	36		39	35		34	33	
South Carolina	30	22		31	22		34	22		36	29		36	26	
Tennessee	6	4		7	6		5	5		9	8		9	10	
Texas	15	15		17	16		18	16		18	15		17	17	
Virginia	44	45		44	45		43	44		44	45		45	45	
West Virginia	36	27		34	26		36	25		33	20		31	19	

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

Region	2008		2009		2010		2011		2012	
	<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	\$1,746.73	\$38.69	\$1,567.37	\$33.93	\$1,484.32	\$31.20	\$1,580.00	\$32.04	\$1,662.30	\$32.91
Midwestern	1,059.23	29.00	913.82	24.52	863.08	22.29	962.68	24.06	1,095.45	26.58
Southern	649.48	18.34	523.37	14.66	484.91	12.96	518.92	13.66	550.23	14.06
Western	1,308.41	33.72	1,047.01	26.30	1,042.42	25.52	1,133.41	26.96	1,185.35	27.82
United States	1,086.97	28.44	934.01	23.90	890.91	21.98	962.59	23.14	1,028.15	24.12

TOTAL INCOME TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$772.72	\$670.40	\$631.31	\$644.86	\$711.46
Arkansas	941.17	894.69	849.29	901.05	951.46
Florida *	120.50	99.08	95.38	98.12	103.71
Georgia	1,010.61	864.35	794.94	848.60	880.35
Kentucky	940.86	858.81	815.40	900.43	933.07
Louisiana	878.05	790.99	591.07	568.48	600.84
Mississippi	658.72	613.11	562.40	604.60	635.51
Missouri	930.86	843.45	756.97	808.22	902.25
North Carolina	1,322.90	1,115.23	1,093.60	1,135.16	1,189.89
Oklahoma	864.14	783.10	650.75	722.51	844.18
South Carolina	817.07	563.62	500.00	667.59	709.13
Tennessee	208.67	164.85	169.25	196.47	218.11
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	1,403.26	1,211.75	1,180.99	1,275.72	1,350.49
West Virginia	1,133.99	1,086.91	978.44	1,063.49	1,049.97

* Includes corporate income taxes only.

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

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$20.52	\$17.09	\$15.96	\$16.80	\$17.57
Arkansas	27.45	24.26	21.63	22.72	23.46
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	27.73	23.49	20.41	21.61	22.26
Kentucky	26.67	24.10	21.80	23.23	22.88
Louisiana	20.65	18.44	13.12	13.62	13.64
Mississippi	18.61	16.72	14.62	15.11	15.21
Missouri	25.64	22.34	19.54	19.72	21.82
North Carolina	36.04	29.58	26.88	28.26	28.74
Oklahoma	22.07	19.57	16.28	16.88	18.65
South Carolina	24.38	16.21	14.23	18.45	19.13
Tennessee	1.42	1.03	0.77	0.81	0.75
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	31.49	25.79	24.18	25.63	26.51
West Virginia	28.56	26.56	23.92	26.79	27.45

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

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$3.50	\$3.17	\$2.64	\$1.81	\$2.41
Arkansas	4.01	3.75	3.99	3.77	3.95
Florida	3.16	2.62	2.43	2.48	2.57
Georgia	2.96	2.09	1.99	1.89	1.62
Kentucky	4.09	2.83	2.65	3.51	3.75
Louisiana	4.58	3.84	2.26	1.11	1.60
Mississippi	4.61	3.65	3.42	3.68	4.01
Missouri	1.92	1.30	0.93	1.41	1.28
North Carolina	3.96	2.79	3.81	3.13	3.38
Oklahoma	2.85	2.64	1.58	2.50	3.00
South Carolina	2.34	1.51	0.85	1.37	1.56
Tennessee	4.90	3.80	4.02	4.57	5.04
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	2.45	1.83	2.20	2.15	2.18
West Virginia	10.13	7.17	6.06	4.94	3.01

RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS
FY 2008 - 12

State	2008			2009			2010			2011			2012		
	Per Capita	Per \$1,000 Pers. Income		Per Capita	Per \$1,000 Pers. Income		Per Capita	Per \$1,000 Pers. Income		Per Capita	Per \$1,000 Pers. Income		Per Capita	Per \$1,000 Pers. Income	
Alabama	37	36		37	36		35	34		37	36		36	36	
Arkansas	29	20		26	19		29	20		27	17		27	18	
Florida	N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A		--	--	
Georgia	23	19		25	23		26	24		26	24		26	26	
Kentucky	30	25		27	20		25	19		25	15		28	23	
Louisiana	35	35		34	33		36	39		38	40		39	39	
Mississippi	39	39		39	37		39	36		40	37		40	38	
Missouri	25	27		24	25		28	26		30	31		25	28	
North Carolina	11	7		14	7		13	8		13	7		15	8	
Oklahoma	32	32		32	31		33	33		35	35		33	33	
South Carolina	34	30		38	38		37	37		36	32		35	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	9	11		9	13		9	11		8	11		9	13	
West Virginia	27	18		21	11		21	12		19	10		21	10	

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

Region	2008		2009		2010		2011		2012	
	<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	\$89.95	\$1.99	\$90.95	\$1.97	\$91.40	\$1.92	\$109.80	\$2.23	\$109.19	\$2.16
Midwestern	133.87	3.66	133.35	3.58	132.22	3.42	133.45	3.34	130.37	3.16
Southern	131.96	3.73	125.26	3.51	124.94	3.34	127.23	3.35	127.42	3.26
Western	112.48	2.90	106.27	2.67	105.71	2.59	141.35	3.36	140.41	3.29
United States	120.07	3.14	115.50	2.96	115.14	2.84	128.27	3.08	127.41	2.99

MOTOR FUEL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$117.06	\$116.05	\$116.84	\$114.16	\$112.30
Arkansas	165.03	159.97	159.98	159.47	158.37
Florida	124.90	120.28	120.57	119.03	117.70
Georgia	104.40	87.61	88.19	95.03	88.81
Kentucky	144.72	146.65	151.00	167.72	180.40
Louisiana	137.02	133.74	129.70	132.80	124.96
Mississippi	150.45	143.98	132.57	143.92	139.72
Missouri	124.55	118.13	120.54	119.69	117.58
North Carolina	171.58	161.60	162.72	172.22	190.92
Oklahoma	105.65	113.94	114.93	118.04	116.55
South Carolina	119.26	112.83	112.69	112.80	112.54
Tennessee	140.45	129.54	129.97	132.02	129.76
Texas	127.56	122.51	121.04	121.07	121.97
Virginia	118.43	113.08	110.35	110.84	105.82
West Virginia	222.78	211.31	211.55	214.38	208.60

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

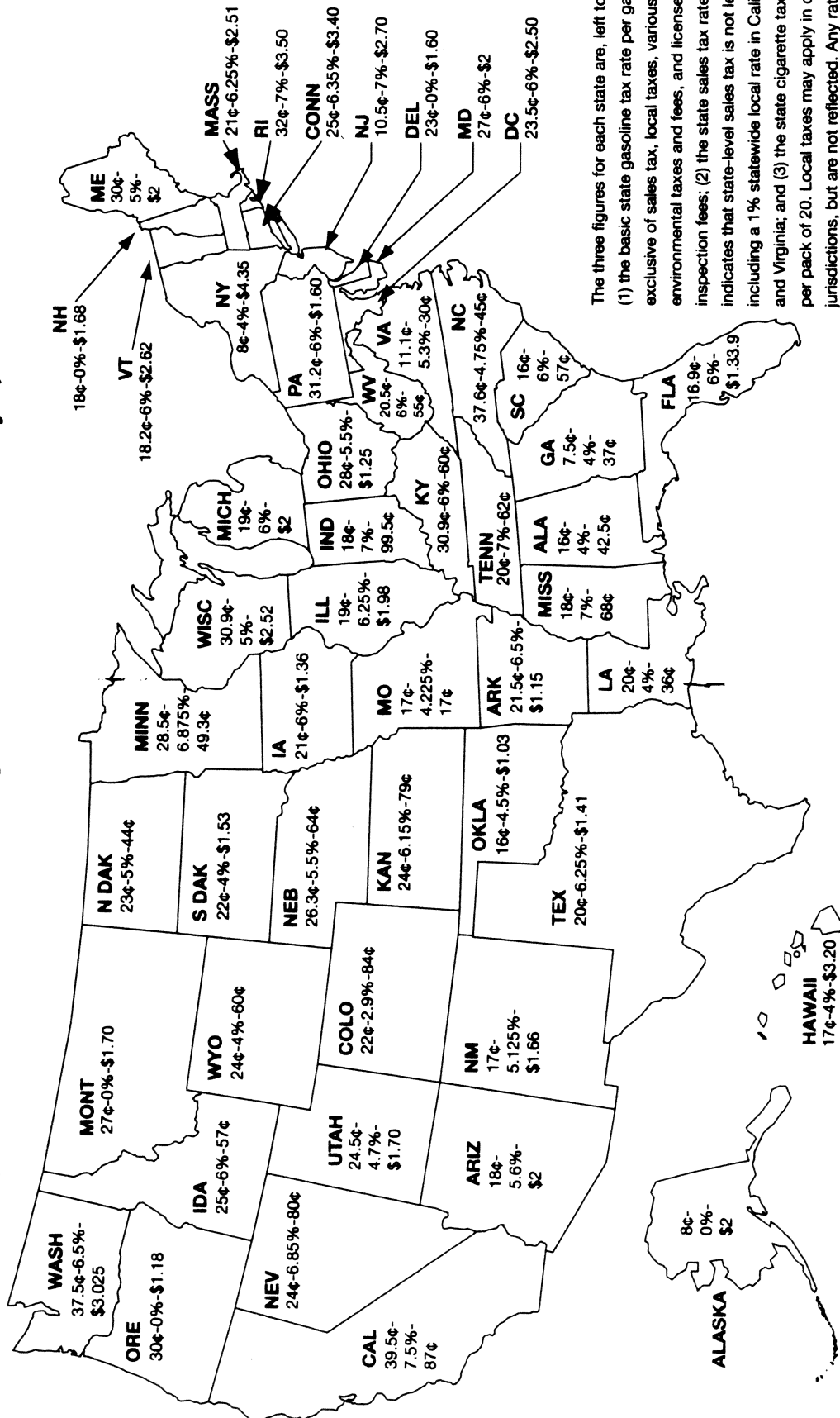
FY 2008 - 12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$3.64	\$3.51	\$3.44	\$3.29	\$3.15
Arkansas	5.52	5.01	4.83	4.69	4.56
Florida	3.27	3.18	3.07	3.01	2.92
Georgia	3.17	2.59	2.48	2.63	2.41
Kentucky	4.73	4.60	4.53	4.98	5.15
Louisiana	3.94	3.77	3.37	3.44	3.17
Mississippi	5.30	4.78	4.25	4.47	4.22
Missouri	3.69	3.31	3.26	3.13	3.01
North Carolina	5.19	4.69	4.57	4.76	5.15
Oklahoma	3.05	3.23	3.16	3.17	2.99
South Carolina	3.90	3.55	3.40	3.35	3.28
Tennessee	4.25	3.80	3.68	3.61	3.44
Texas	3.51	3.36	3.06	3.06	2.94
Virginia	2.86	2.58	2.47	2.41	2.25
West Virginia	7.60	6.56	6.48	6.40	6.05

RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS
FY 2008 - 12

State	2008			2009			2010			2011			2012		
	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	26		34	25		33	23		38	28		38	29	
Arkansas	9	4		10	4		9	5		12	7		12	7	
Florida	30	30		31	31		28	31		33	34		32	34	
Georgia	41	32		45	41		44	41		46	40		46	39	
Kentucky	18	11		13	8		14	8		9	4		6	5	
Louisiana	23	22		21	20		22	25		22	22		26	28	
Mississippi	15	5		16	5		20	10		20	9		20	9	
Missouri	31	25		32	28		29	28		32	30		33	30	
North Carolina	7	6		8	7		8	6		8	5		4	4	
Oklahoma	40	36		35	30		34	29		36	29		34	31	
South Carolina	35	24		38	23		35	24		40	24		37	24	
Tennessee	21	18		22	19		21	20		23	20		25	21	
Texas	28	27		30	27		27	32		30	31		29	32	
Virginia	36	41		37	42		38	42		41	43		41	44	
West Virginia	2	1		2	1		2	1		2	1		3	1	

State Gasoline, Sales, and Cigarette Tax Rates as of July 1, 2013



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, 2013, but not announced by press time are not reflected.

STATE GASOLINE EXCISE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2009 - JULY 1, 2013

(CENTS PER GALLON)

<u>States</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	21.5	21.5	21.5	21.5	21.5
Florida	4	4	4	4	16.9
Georgia	7.5	7.5	7.5	7.5	7.5
Kentucky	21.1	24.5	26.4	28.5	30.9
Louisiana	20	20	20	20	20
Mississippi	18	18	18	18	18
Missouri	17	17	17	17	17
North Carolina	29.9	31.9	35	37.5	37.6
Oklahoma	16	16	16	16	16
South Carolina	16	16	16	16	16
Tennessee	20	20	20	20	20
Texas	20	20	20	20	20
Virginia	17.5	17.5	17.5	17.5	11.1
West Virginia	20.5	20.5	20.5	20.5	20.5

SALES TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2009 - JULY 1, 2013

(PERCENT)

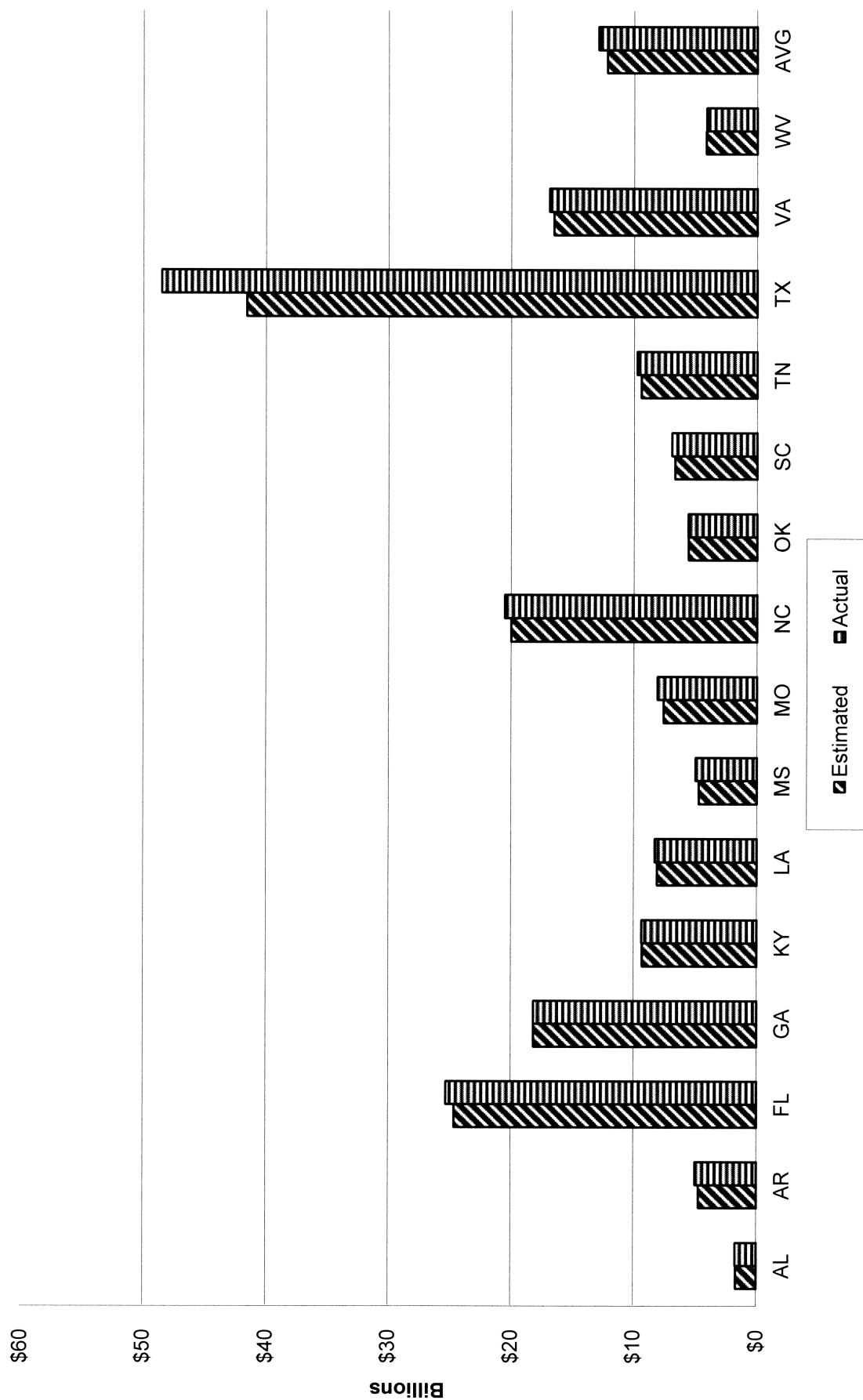
<u>States</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	6	6	6	6	6.5
Florida	6	6	6	6	6
Georgia	4	4	4	4	4
Kentucky	6	6	6	6	6
Louisiana	4	4	4	4	4
Mississippi	7	7	7	7	7
Missouri	4.225	4.225	4.225	4.225	4.225
North Carolina	4.5	5.75	4.75	4.75	4.75
Oklahoma	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	5	5	5.3
West Virginia	6	6	6	6	6

CIGARETTE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2009 - JULY 1, 2013

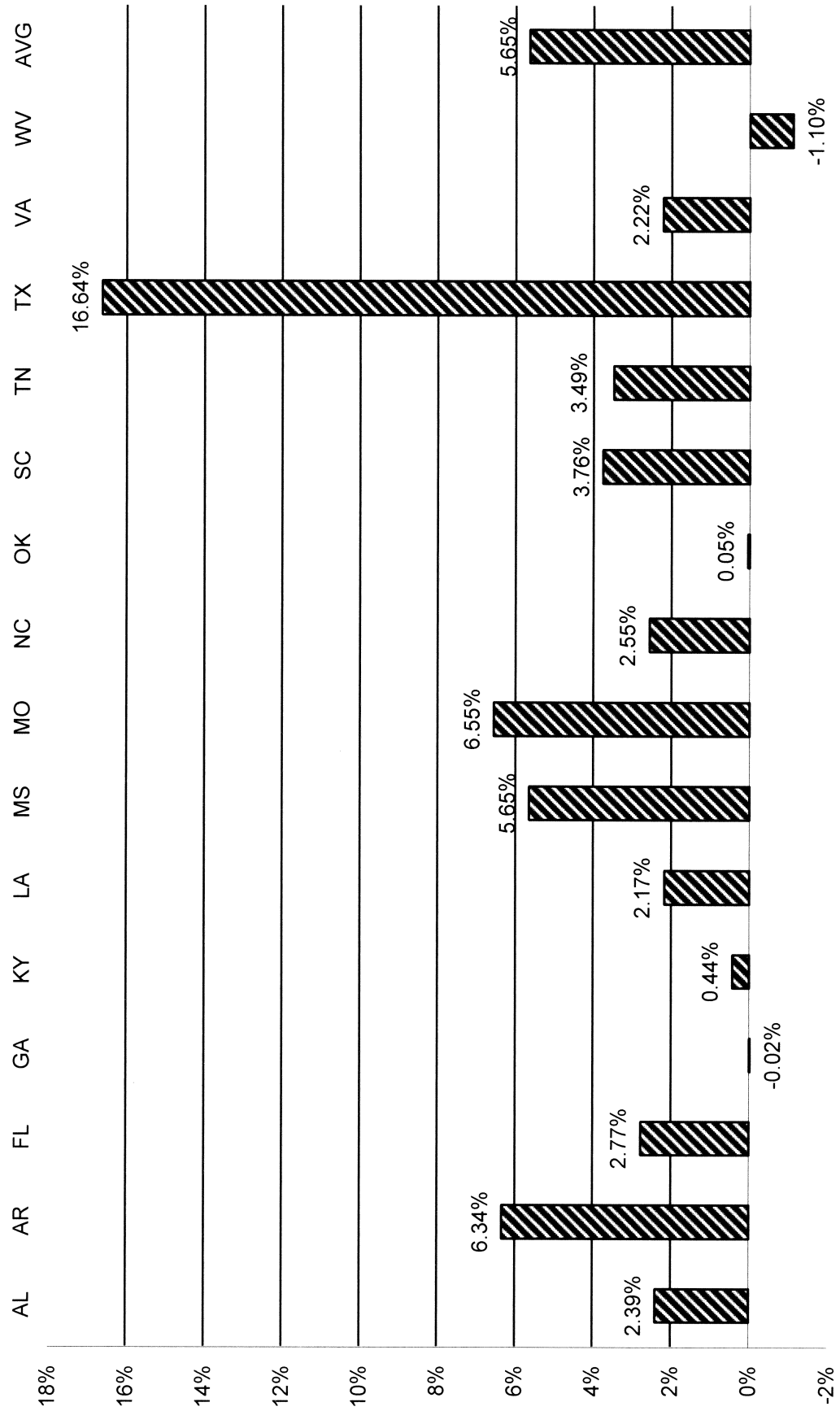
(CENTS PER PACK OF 20)

<u>States</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢
Arkansas	115	115	115	115	115
Florida	133.9	133.9	133.9	133.9	133.9
Georgia	37	37	37	37	37
Kentucky	60	60	60	60	60
Louisiana	36	36	36	36	36
Mississippi	68	68	68	68	68
Missouri	17	17	17	17	17
North Carolina	35	45	45	45	45
Oklahoma	103	103	103	103	103
South Carolina	7	7	7	7	57
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 2012 - 2013**



Percent Over/Under Estimated To Actual Net General Fund Revenues
Southern States - Fiscal Year 2012- 13



NET GENERAL FUND REVENUES
SOUTHERN STATES
2011-12 THROUGH 2013-14 (ESTIMATED)

States	Actual 2011-12 \$ Million	Actual 2012-13 \$ Million*	% Change 2013 Over 2012	Estimated 2013-2014 \$ Million^	% Change 2014 Over 2013
Alabama	1,683.9	1,725.2	2.5	1,740.0	0.9
Arkansas	4,751.6	5,027.0	5.8	4,943.8	(1.7)
Florida	23,618.8	25,314.6	7.2	26,184.2	3.4
Georgia	17,270.0	18,152.6	5.1	18,798.3	3.6
Kentucky	9,091.0	9,348.3	2.8	9,519.4	1.8
Louisiana	8,065.5	8,279.0	2.6	8,350.6	0.9
Mississippi	4,760.0	4,995.0	4.9	4,998.0	0.1
Missouri	7,340.5	8,082.7	10.1	7,928.5	(1.9)
North Carolina	19,528.0	20,515.0	5.1	20,604.0	0.4
Oklahoma	5,564.5	5,604.0	0.7	5,889.3	5.1
South Carolina	6,401.0	6,924.8	8.2	6,890.0	(0.5)
Tennessee	9,440.5	9,751.5	3.3	10,065.8	3.2
Texas	44,879.5	48,505.9	8.1	47,845.1	(1.4)
Virginia	16,060.8	16,906.0	5.3	17,180.6	1.6
West Virginia	4,103.3	4,104.1	0.0	4,136.0	0.8
Total	182,558.9	193,235.7		195,073.6	
Average	12,170.6	12,882.4	5.8	13,004.9	1.0

* 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
2011-12 THROUGH 2013-14 (ESTIMATED)

States	Actual 2011-12 \$ Million	Actual 2012-13 \$ Million*	% Change 2013 Over 2012	Estimated 2013-2014 \$ Million^	% Change 2014 Over 2013
Alabama	2,280.5	2,339.6	2.6	2,442.0	4.4
Arkansas	2,858.2	2,883.4	0.9	2,932.2	1.7
Florida	19,573.3	20,686.4	5.7	21,757.4	5.2
Georgia	5,303.5	5,226.0	(1.5)	5,094.3	(2.5)
Kentucky	3,052.2	3,021.8	(1.0)	3,065.2	1.4
Louisiana	2,580.6	2,581.9	0.1	2,656.8	2.9
Mississippi	3,010.0	3,081.0	2.4	N/A	N/A
Missouri	1,873.3	1,897.5	1.3	1,931.0	1.8
North Carolina	5,258.0	5,294.0	0.7	5,444.0	2.8
Oklahoma	2,399.9	2,499.0	4.1	2,673.5	7.0
South Carolina	2,945.0	3,060.2	3.9	3,140.2	2.6
Tennessee	6,899.9	7,026.0	1.8	7,288.4	3.7
Texas	27,629.2	29,686.0	7.4	30,661.4	3.3
Virginia	3,335.6	3,441.2	3.2	3,414.1	(0.8)
West Virginia	1,215.9	1,193.3	(1.9)	1,204.0	0.9
Total	90,215.1	93,917.3		93,704.5	
Average	6,014.3	6,261.2	4.1	6,247.0	(0.2)

* 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
2011-12 THROUGH 2013-14 (ESTIMATED)

States	Actual 2011-12 \$ Million	Actual 2012-2013 \$ Million*	% Change 2013 Over 2012	Estimated 2013-2014 \$ Million^	% Change 2014 Over 2013
Alabama	3,017.4	3,202.5	6.1	3,180.6	(0.7)
Arkansas	2,404.6	2,645.1	10.0	2,542.1	(3.9)
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	8,142.4	8,485.7	4.2	8,895.8	4.8
Kentucky	3,512.1	3,723.0	6.0	3,838.9	3.1
Louisiana	2,486.1	2,753.8	10.8	2,786.1	1.2
Mississippi	1,501.0	1,711.0	14.0	N/A	N/A
Missouri	4,913.8	5,488.5	11.7	5,390.0	(1.8)
North Carolina	10,272.0	10,953.0	6.6	10,997.0	0.4
Oklahoma	2,685.8	2,819.4	5.0	2,999.0	6.4
South Carolina	3,096.8	3,357.5	8.4	3,354.6	(0.1)
Tennessee	185.2	263.2	42.1	201.8	(23.3)
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	10,612.8	11,340.0	6.9	11,667.4	2.9
West Virginia	1,688.9	1,745.6	3.4	1,766.8	1.2
Total	54,518.9	58,488.3		57,620.1	
Average	4,193.8	4,499.1	7.3	4,432.3	(1.5)

* 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
2011-12 THROUGH 2013-14 (ESTIMATED)

States	Actual 2011-12 \$ Million	Actual 2012-13 \$ Million*	% Change 2013 Over 2012	Estimated 2013-2014 \$ Million^	% Change 2014 Over 2013
Alabama	379.3	349.3	(7.9)	350.0	0.2
Arkansas	404.1	402.9	(0.3)	409.3	1.6
Florida	1,817.4	1,912.8	5.2	1,985.0	3.8
Georgia	590.7	706.3	19.6	775.3	9.8
Kentucky	374.4	400.7	7.0	416.0	3.8
Louisiana	373.9	336.3	(10.1)	340.0	1.1
Mississippi	495.0	540.0	9.1	N/A	N/A
Missouri	340.6	415.5	22.0	342.0	(17.7)
North Carolina	1,133.0	1,192.0	5.2	1,249.0	4.8
Oklahoma	443.0	582.8	31.6	621.8	6.7
South Carolina	252.9	386.7	52.9	288.1	(25.5)
Tennessee	1,227.0	1,316.9	7.3	1,388.3	5.4
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	859.9	796.7	(7.3)	769.9	(3.4)
West Virginia	188.0	238.1	26.7	229.8	(3.5)
Total	8,879.2	9,577.0		9,164.5	
Average	634.2	684.1	7.9	654.6	(4.3)

* 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
2011-12 THROUGH 2013-14 (ESTIMATED)

States	Actual 2011-12 \$ Million	Actual 2012-13 \$ Million*	% Change 2013 Over 2012	Estimated 2013-2014 \$ Million^	% Change 2014 Over 2013
Alabama	532.5	538.0	1.0	538.0	0.0
Arkansas	444.5	432.8	(2.6)	427.0	(1.3)
Florida	2,284.7	2,320.7	1.6	2,374.7	2.3
Georgia	1,019.3	979.4	(3.9)	972.0	(0.8)
Kentucky	790.2	838.3	6.1	864.5	3.1
Louisiana	575.1	583.0	1.4	575.6	(1.3)
Mississippi	413.0	408.0	(1.2)	N/A	N/A
Missouri	708.9	708.2	(0.1)	N/A	N/A
North Carolina	1,827.0	1,869.0	2.3	1,824.0	(2.4)
Oklahoma	409.2	401.7	(1.8)	410.0	2.1
South Carolina	531.6	535.2	0.7	539.3	0.8
Tennessee	842.1	836.2	(0.7)	837.8	0.2
Texas	3,169.2	3,221.5	1.7	3,293.2	2.2
Virginia	822.7	834.9	1.5	597.8	(28.4)
West Virginia	387.0	358.0	(7.5)	430.0	20.1
Total	14,757.0	14,864.9		13,683.9	
Average	983.8	991.0	0.7	912.3	(7.9)

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