

# **COMPARATIVE DATA REPORT ON REVENUE 2010 -2014**



**Fiscal Affairs and Government Operations Committee  
Southern Legislative Conference  
Council of State Governments**

Prepared by:  
Bureau of Legislative Research  
Fiscal Services Division  
State of Arkansas  
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# STATE OF ARKANSAS BUREAU OF LEGISLATIVE RESEARCH

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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 2015 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 2013-14 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 2014-15 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 firsthand 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 state  
government tax collections 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 2013-14. Within the Southern States Region, total tax collections per capita went up in eleven (11) states and down in the remaining states in FY2014 when compared to FY2013. In the ranking of southern states among the nation of total state tax revenues per capita, Arkansas ranked the highest at fifteen (15) and Florida ranked the lowest at forty-nine (49). Income tax was the largest source of state revenue for ten (10) of southern states and the Gross Sales Receipts tax was the largest revenue source for the remaining five (5) states.

### **SALES & USE TAXES**

The Southern States Region sales and use tax revenue average for per \$1,000 of personal income was the highest of the four regions in FY 2013-14. 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 2013-14. Florida and Texas do not collect an individual income tax. Texas is the only southern state that does not collect corporate 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 2013-14. 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-six (46).

### **SOUTHERN STATES REVENUE FORECASTS**

The southern states are estimating a 2.2% average increase in net general fund revenues for FY 2014-15 over FY 2013-14. The average actual net general fund revenue increase for FY 2013-14 when compared to FY 2012-13 was 2.3%, which was lower than the forecasted 5.8% increase as reflected in last year's report.

# **SUMMARY**

COMPARISON OF SELECTED TAX REVENUES PER CAPITA  
Per Capita Tax Collections - FY 2014

State	July 1, 2014 Estimated Population (Millions)	Sales & Use Taxes		Individual & Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections		Personal Income Per Capita (CY 2013) 2	Per Capita Tax As % of Per Capita Income
		\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita		
Alabama	4.849	2,393	493.51	3,613	745.04	534	110.20	9,294	1,916.48	37,493	5.112
Alaska	0.737	--	--	409	555.07	42	57.64	3,393	4,605.30	52,901	8.705
Arizona	6.731	5,994	890.45	4,038	599.81	780	115.87	13,084	1,943.71	37,895	5.129
Arkansas	2.966	3,130	1,055.25	3,001	1,011.56	455	153.36	8,937	3,012.70	37,751	7.980
California	38.803	37,224	959.32	76,854	1,980.65	6,063	156.26	138,070	3,558.27	50,109	7.101
Colorado	5.356	2,616	488.36	6,376	1,190.46	647	120.82	11,755	2,194.86	48,730	4.504
Connecticut	3.597	3,981	1,106.96	8,400	2,335.48	503	139.92	15,938	4,431.24	62,467	7.094
Delaware	0.936	--	--	1,319	1,410.00	113	121.12	3,176	3,394.74	45,942	7.389
Florida	19.893	21,481	1,079.81	2,044	102.74	2,423	121.79	35,384	1,778.71	42,645	4.171
Georgia	10.097	5,126	507.61	9,909	981.38	1,006	99.68	18,629	1,844.89	39,097	4.719
Hawaii	1.420	2,825	1,990.08	1,872	1,318.37	94	65.93	6,033	4,250.14	46,396	9.161
Idaho	1.634	1,374	840.44	1,528	934.91	248	152.01	3,672	2,246.43	37,533	5.985
Illinois	12.881	8,515	661.10	20,343	1,579.36	1,294	100.46	39,183	3,042.01	48,120	6.322
Indiana	6.597	7,003	1,061.63	5,763	873.61	815	123.48	16,847	2,553.79	39,433	6.476
Iowa	3.107	2,659	855.85	3,586	1,154.21	453	145.66	8,272	2,662.22	45,115	5.901
Kansas	2.904	2,984	1,027.43	2,842	978.59	442	152.15	7,334	2,525.63	45,546	5.545
Kentucky	4.413	3,131	709.46	4,424	1,002.33	886	200.79	11,104	2,515.84	37,654	6.681
Louisiana	4.650	2,923	628.72	3,235	695.72	589	126.65	9,695	2,085.15	42,287	4.931
Maine	1.330	1,192	895.94	1,597	1,200.70	241	181.12	3,847	2,892.42	42,071	6.875
Maryland	5.976	4,196	702.09	8,757	1,465.19	813	135.99	18,929	3,167.30	55,143	5.744
Massachusetts	6.745	5,519	818.12	15,441	2,289.09	732	108.55	25,236	3,741.17	59,182	6.321
Michigan	9.910	8,419	849.58	8,756	883.53	964	97.29	24,804	2,502.95	40,556	6.172
Minnesota	5.457	5,442	997.21	10,844	1,987.15	893	163.70	23,129	4,238.26	48,711	8.701
Mississippi	2.994	3,305	1,103.72	2,194	732.66	410	136.88	7,575	2,529.83	34,333	7.369
Missouri	6.064	3,286	541.85	5,720	943.29	696	114.86	11,241	1,853.80	41,613	4.455
Montana	1.024	--	--	1,213	1,185.45	197	192.43	2,656	2,594.38	40,601	6.390
Nebraska	1.882	1,764	937.39	2,431	1,291.92	335	178.13	4,877	2,592.29	47,073	5.507
Nevada	2.839	3,829	1,348.62	--	--	297	104.49	7,143	2,516.00	40,077	6.278
New Hampshire	1.327	--	--	636	479.04	146	110.11	2,283	1,720.29	53,149	3.237
New Jersey	8.938	8,886	994.15	14,342	1,604.55	539	60.32	29,679	3,320.50	56,807	5.845
New Mexico	2.086	2,099	1,006.28	1,503	720.76	235	112.62	5,757	2,760.60	37,605	7.341
New York	19.746	12,669	641.57	47,826	2,422.06	1,630	82.57	76,979	3,898.41	56,231	6.933
North Carolina	9.944	5,842	587.51	11,751	1,181.74	1,916	192.65	23,397	2,352.86	39,646	5.935
North Dakota	0.739	1,320	1,785.30	749	1,012.69	228	308.35	6,120	8,276.65	54,951	15.062
Ohio	11.594	10,218	881.29	8,425	726.65	1,840	158.67	27,021	2,330.54	42,571	5.474
Oklahoma	3.878	2,599	670.23	3,359	866.26	451	116.25	9,103	2,347.39	43,138	5.442
Oregon	3.970	--	--	7,145	1,799.53	512	129.05	9,684	2,439.06	41,681	5.852
Pennsylvania	12.787	9,498	742.77	13,111	1,025.35	2,231	174.50	34,193	2,673.99	47,727	5.603
Rhode Island	1.055	915	867.60	1,209	1,145.33	96	90.82	2,966	2,810.89	48,838	5.756
South Carolina	4.832	3,371	697.50	3,750	776.07	530	109.60	8,933	1,848.44	36,934	5.005
South Dakota	0.853	915	1,072.44	25	29.09	138	161.85	1,608	1,885.31	46,345	4.068
Tennessee	6.549	6,192	945.48	1,416	216.23	845	129.08	11,806	1,802.67	40,654	4.434
Texas	26.957	32,336	1,199.54	--	--	3,326	123.38	55,261	2,049.97	45,426	4.513
Utah	2.943	1,823	619.58	3,198	1,086.62	373	126.72	6,312	2,144.99	37,766	5.680
Vermont	0.627	355	565.85	781	1,246.58	104	165.27	2,963	4,728.23	47,330	9.990
Virginia	8.326	3,556	427.05	11,618	1,395.36	695	83.45	18,949	2,754.06	49,710	5.578
Washington	7.062	11,767	1,666.42	--	--	1,156	163.74	19,448	2,754.06	49,583	5.554
West Virginia	1.850	1,222	660.41	1,974	1,066.82	441	238.38	5,380	2,907.56	36,644	7.935
Wisconsin	5.758	4,628	803.87	7,780	1,351.22	1,001	173.79	16,411	2,850.32	44,585	6.393
Wyoming	0.584	766	1,310.52	--	--	101	172.71	2,263	3,874.65	54,810	7.069
Total U.S.	318.198	271,287	852.57	357,105	1,122.27	41,500	130.42	865,752	2,720.80	46,066	5.906

1 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table. April 2015.

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: 2014

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

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

State	Personal Income 2013 (\$Millions) <sup>1</sup>	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	181,816	2,393	13.16	3,207	17.64	406	2.24	534	2.94	9,294	51.12
Alaska	38,974	--	--	--	--	409	10.49	42	1.09	3,393	87.06
Arizona	255,089	5,994	23.50	3,462	13.57	575	2.25	780	3.06	13,084	51.29
Arkansas	111,984	3,130	27.95	2,602	23.24	398	3.56	455	4.06	8,937	79.80
California	1,944,369	37,224	19.14	67,996	34.97	8,858	4.56	6,063	3.12	138,070	71.01
Colorado	260,993	2,616	10.02	5,658	21.68	718	2.75	647	2.48	11,755	45.04
Connecticut	224,674	3,981	17.72	7,773	34.59	627	2.79	503	2.24	15,938	70.94
Delaware	42,984	--	--	1,040	24.20	279	6.49	113	3.176	3,176	73.89
Florida	848,357	21,481	25.32	--	--	2,044	2.41	2,423	2.86	35,384	41.71
Georgia	394,773	5,126	12.98	8,966	22.71	944	2.39	1,006	2.55	18,629	47.19
Hawaii	65,861	2,825	42.89	1,745	26.50	126	1.91	94	1.42	6,033	91.61
Idaho	61,347	1,374	22.39	1,338	21.81	190	3.10	248	4.05	3,672	59.85
Illinois	619,808	8,515	13.74	16,058	25.91	4,285	6.91	1,294	2.09	39,183	63.22
Indiana	260,133	7,003	26.92	4,896	18.82	867	3.33	815	3.13	16,847	64.76
Iowa	140,177	2,659	18.97	3,198	22.81	389	2.77	453	3.23	8,272	59.01
Kansas	132,267	2,984	22.56	2,512	18.99	330	2.50	442	3.34	7,334	55.45
Kentucky	166,182	3,131	18.84	3,749	22.56	674	4.06	886	5.33	11,104	66.82
Louisiana	196,621	2,923	14.87	2,754	14.00	481	2.45	589	2.99	9,695	49.31
Maine	55,958	1,192	21.30	1,414	25.27	183	3.27	241	4.31	3,847	68.75
Maryland	329,560	4,196	12.73	7,774	23.59	983	2.98	813	2.47	18,929	57.44
Massachusetts	399,204	5,519	13.82	13,246	33.18	2,195	5.50	732	1.83	25,236	63.22
Michigan	401,901	8,419	20.95	7,875	19.59	881	2.19	964	2.40	24,804	61.72
Minnesota	265,824	5,442	20.47	9,528	35.85	1,316	4.95	893	3.36	23,129	87.01
Mississippi	102,795	3,305	32.15	1,667	16.22	526	5.12	410	3.99	7,575	73.69
Missouri	252,325	3,286	13.02	5,362	21.25	358	1.42	696	2.76	11,241	44.55
Montana	41,558	--	--	1,063	25.58	150	3.61	197	4.74	2,656	63.90
Nebraska	88,569	1,764	19.91	2,124	23.98	307	3.47	335	3.78	4,877	55.07
Nevada	113,783	3,829	33.65	--	--	--	--	297	2.61	7,143	62.78
New Hampshire	70,519	--	--	93	1.32	543	7.70	146	2.07	2,283	32.37
New Jersey	507,749	8,886	17.50	11,974	23.58	2,368	4.66	539	1.06	29,679	58.45
New Mexico	78,428	2,099	26.76	1,297	16.54	206	2.62	235	2.99	5,757	73.41
New York	1,110,345	12,669	11.41	42,965	38.69	4,862	4.38	1,630	1.47	76,979	69.33
North Carolina	394,234	5,842	14.82	10,391	26.36	1,361	3.45	1,916	4.86	23,397	59.35
North Dakota	40,635	1,320	32.49	499	12.27	250	6.16	228	5.61	6,120	150.62
Ohio	493,578	10,218	20.70	8,425	17.07	0	0.00	1,840	3.73	27,021	54.74
Oklahoma	167,292	2,599	15.54	2,962	17.71	397	2.37	451	2.69	9,103	54.42
Oregon	165,484	--	--	6,649	40.18	495	2.99	512	3.10	9,684	58.52
Pennsylvania	610,295	9,498	15.56	10,810	17.71	2,302	3.77	2,231	3.66	34,193	56.03
Rhode Island	51,532	915	17.76	1,088	21.12	120	2.33	96	1.86	2,966	57.56
South Carolina	178,485	3,371	18.88	3,423	19.18	328	1.84	530	2.97	8,933	50.05
South Dakota	39,541	915	23.14	--	--	25	0.63	138	3.49	1,608	40.68
Tennessee	266,260	6,192	23.26	239	0.90	1,177	4.42	845	3.18	11,806	44.34
Texas	1,224,548	32,336	26.41	--	--	--	--	3,326	2.72	55,261	45.13
Utah	111,141	1,823	16.41	2,890	26.00	308	2.77	373	3.36	6,312	56.80
Vermont	29,655	355	11.96	675	22.77	106	3.57	104	3.49	2,963	99.90
Virginia	413,898	3,556	8.59	10,878	26.28	741	1.79	695	1.68	18,949	45.78
Washington	350,130	11,767	33.61	--	--	--	--	1,156	3.30	19,448	55.54
West Virginia	67,804	1,222	18.02	1,770	26.11	204	3.00	441	6.51	5,380	79.35
Wisconsin	256,699	4,628	18.03	6,793	26.46	986	3.84	1,001	3.90	16,411	63.93
Wyoming	32,018	766	23.91	--	--	--	--	101	3.15	2,263	70.69
Total U.S.	14,658,156	271,287	18.51	310,829	21.21	46,276	3.16	41,500	2.83	865,752	59.06

1 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table, April 2015.

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: 2014

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



# RANKING OF SELECTED TAX REVENUE STATISTICS

FY2014

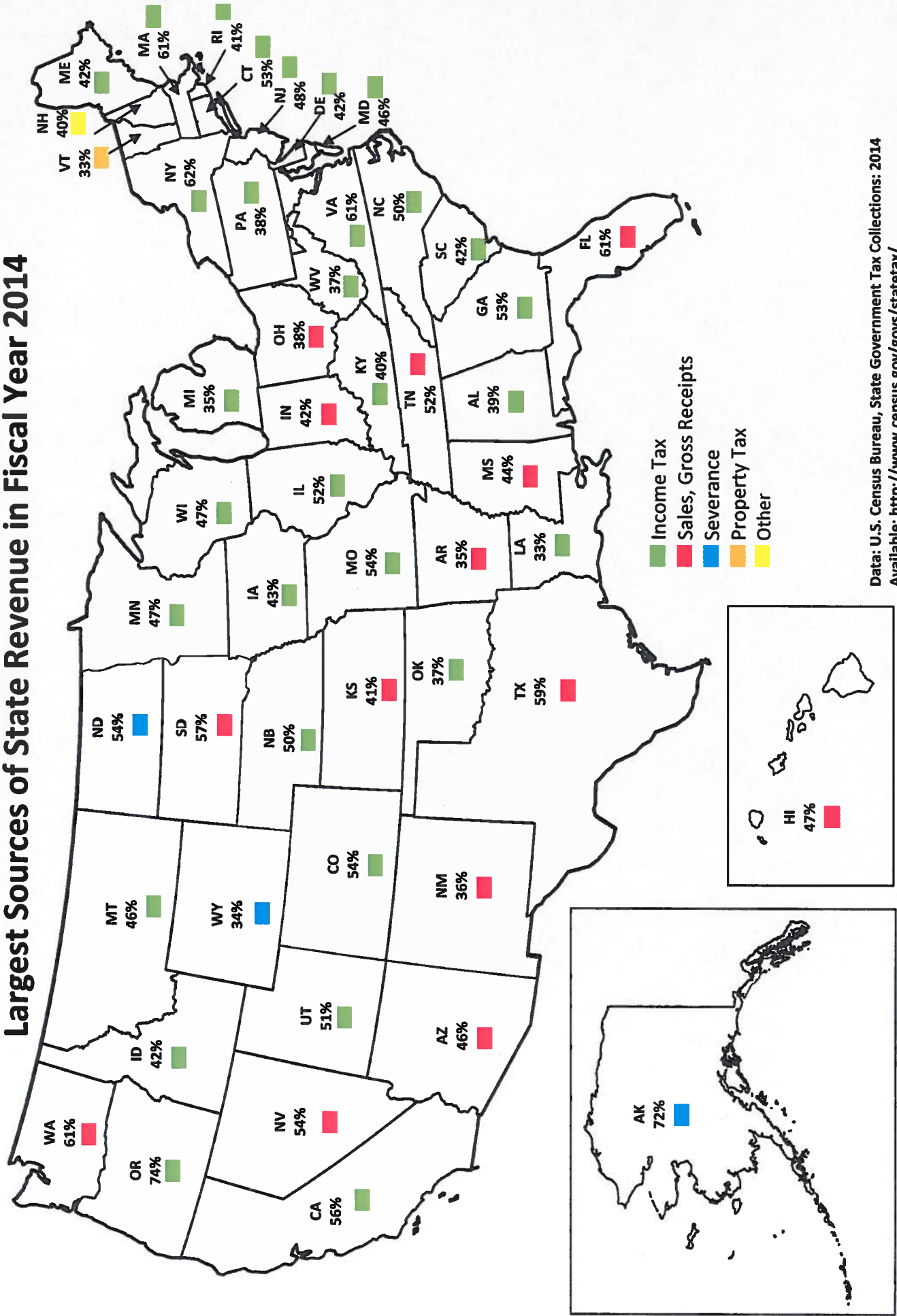
July 1, 2013

FY2014											
State	July 1, 2013 Estimated Population (Millions)	Sales & Use Taxes		Individual Income Tax		Motor Fuel Tax		Total Tax Collections		2012 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	38	43	35	37	30	37	39	43	47	39
Alaska	48	--	--	--	--	49	50	4	3	9	4
Arizona	15	12	21	40	41	26	34	38	42	41	38
Arkansas	32	6	12	20	26	7	17	6	15	43	6
California	1	22	17	4	4	24	16	11	10	10	11
Colorado	22	44	44	26	17	38	32	45	38	14	45
Connecticut	29	29	7	5	2	41	21	12	4	1	12
Delaware	45	--	--	16	14	35	31	8	11	22	8
Florida	3	10	9	--	--	31	30	48	49	28	48
Georgia	8	40	42	23	24	37	43	42	47	40	42
Hawaii	40	1	1	7	11	48	48	3	5	20	3
Idaho	39	16	26	25	30	8	19	24	37	46	24
Illinois	5	37	34	13	10	42	42	20	14	16	20
Indiana	16	7	11	32	33	23	28	17	26	39	17
Iowa	30	23	24	21	21	20	20	26	23	25	26
Kansas	34	15	13	31	27	18	18	34	28	23	34
Kentucky	26	25	30	24	28	3	3	16	30	44	16
Louisiana	25	34	37	39	39	27	27	41	40	30	41
Maine	41	17	20	15	16	6	6	15	17	31	15
Maryland	19	41	31	18	9	39	23	30	13	5	30
Massachusetts	14	36	27	6	3	45	40	21	9	2	21
Michigan	10	18	25	29	31	40	44	23	31	36	23
Minnesota	21	20	15	3	5	16	13	5	6	15	5
Mississippi	31	5	8	38	40	9	22	9	27	50	9
Missouri	18	39	41	27	25	32	35	46	45	33	46
Montana	44	--	--	14	19	5	5	19	24	35	19
Nebraska	37	21	19	17	13	11	7	35	25	19	35
Nevada	35	2	4	--	--	36	41	22	29	37	22
New Hampshire	42	--	--	42	42	43	38	50	50	8	50
New Jersey	11	30	16	19	7	50	49	28	12	3	28
New Mexico	36	8	14	37	38	28	36	10	20	45	10
New York	4	43	36	2	1	47	47	14	7	4	14
North Carolina	9	35	39	9	18	4	4	25	33	38	25
North Dakota	47	4	2	41	36	2	1	1	1	6	1
Ohio	7	19	22	36	34	12	15	36	35	29	36
Oklahoma	28	33	33	34	32	34	33	37	34	27	37
Oregon	27	--	--	1	6	25	25	27	32	32	27
Pennsylvania	6	32	29	33	29	13	8	32	22	17	32
Rhode Island	43	28	23	28	20	44	45	29	19	13	29
South Carolina	24	24	32	30	35	29	39	40	46	48	40
South Dakota	46	14	10	--	--	14	14	49	44	21	49
Tennessee	17	13	18	43	43	21	24	47	48	34	47
Texas	2	9	6	--	--	33	29	44	41	24	44
Utah	33	31	38	12	22	17	26	31	39	42	31
Vermont	49	42	40	22	15	15	11	2	2	18	2
Virginia	12	45	45	10	8	46	46	43	36	11	43
Washington	13	3	3	--	--	19	12	33	21	12	33
West Virginia	38	27	35	11	23	1	2	7	16	49	7
Wisconsin	20	26	28	8	12	10	9	18	18	26	18
Wyoming	50	11	5	--	--	22	10	13	8	7	13

COMPARISON OF TAX COLLECTIONS AS A PERCENTAGE OF TOTAL COLLECTIONS BY STATES  
FY2014

State	General Sales and Use Taxes	Motor Fuel Taxes	Motor Vehicle & Oper. License Fees	Indiv. Income Taxes	Corp. Income Taxes	Alcoholic Beverage Taxes	Tobacco Taxes	Severance Taxes	Other Taxes
Alabama	25.8	5.8	2.3	34.5	4.4	2.0	1.3	1.2	22.9
Alaska	-	1.3	1.8	-	12.1	1.2	2.1	72.4	9.2
Arizona	45.8	6.0	1.7	26.5	4.4	0.6	2.4	0.2	12.5
Arkansas	35.0	5.1	1.9	29.1	4.5	0.6	2.5	1.2	20.0
California	27.0	4.4	2.9	49.2	6.4	0.3	0.6	0.0	9.1
Colorado	22.3	5.5	4.3	48.1	6.1	0.4	1.7	2.1	9.6
Connecticut	25.0	3.2	1.6	48.8	3.9	0.4	2.4	-	14.8
Delaware	-	3.6	1.8	32.8	8.8	0.7	3.6	-	48.8
Florida	60.7	6.8	4.4	-	5.8	1.3	1.0	0.1	19.7
Georgia	27.5	5.4	2.3	48.1	5.1	1.0	1.2	-	9.4
Hawaii	46.8	1.6	2.8	28.9	2.1	0.8	1.8	-	15.2
Idaho	37.4	6.8	4.0	36.4	5.2	0.3	1.3	0.2	8.5
Illinois	21.7	3.3	4.4	41.0	10.9	0.7	2.2	-	15.7
Indiana	41.6	4.8	2.5	29.1	5.1	0.4	2.7	0.0	13.9
Iowa	32.1	5.5	6.9	38.7	4.7	0.4	2.7	-	9.1
Kansas	40.7	6.0	3.2	34.2	4.5	1.8	1.3	1.7	6.6
Kentucky	28.2	8.0	1.9	33.8	6.1	1.2	2.2	2.2	16.5
Louisiana	30.2	6.1	0.9	28.4	5.0	0.6	1.3	8.9	18.7
Maine	31.0	6.3	2.9	36.8	4.8	0.6	3.5	-	14.2
Maryland	22.2	4.3	2.7	41.1	5.2	0.2	2.1	-	22.3
Massachusetts	21.9	2.9	2.0	52.5	8.7	0.3	2.6	-	9.1
Michigan	33.9	3.9	4.2	31.7	3.6	0.6	3.8	0.3	18.0
Minnesota	23.5	3.9	3.2	41.2	5.7	0.4	2.5	0.2	19.5
Mississippi	43.6	5.4	2.6	22.0	6.9	0.6	1.9	1.2	15.7
Missouri	29.2	6.2	2.6	47.7	3.2	0.4	0.9	0.0	9.9
Montana	-	7.4	5.5	40.0	5.7	1.3	3.2	11.5	25.5
Nebraska	36.2	6.9	2.0	43.6	6.3	0.7	1.3	0.1	3.0
Nevada	53.6	4.2	2.7	-	-	0.6	1.4	1.6	36.0
New Hampshire	-	6.4	4.7	4.1	23.8	0.6	9.4	-	51.1
New Jersey	29.9	1.8	2.3	40.3	8.0	0.5	2.5	-	14.7
New Mexico	36.5	4.1	3.3	22.5	3.6	0.8	1.4	18.5	9.3
New York	16.5	2.1	2.0	55.8	6.3	0.4	1.9	-	15.1
North Carolina	25.0	8.2	3.0	44.4	5.8	1.5	1.2	0.0	10.9
North Dakota	21.6	3.7	2.0	8.1	4.1	0.2	0.5	53.8	6.0
Ohio	37.8	6.8	3.0	31.2	-	0.5	3.0	0.0	17.6
Oklahoma	28.6	5.0	8.5	32.5	4.4	1.2	3.2	7.5	9.2
Oregon	-	5.3	5.7	68.7	5.1	0.2	2.7	0.2	12.1
Pennsylvania	27.8	6.5	2.6	31.6	6.7	1.1	3.0	-	20.7
Rhode Island	30.9	3.2	2.5	36.7	4.0	0.6	4.5	-	17.5
South Carolina	37.7	5.9	2.5	38.3	3.7	1.9	0.3	-	9.6
South Dakota	56.9	8.6	5.0	-	1.5	1.1	3.8	0.6	22.6
Tennessee	52.4	7.2	2.7	2.0	10.0	1.3	2.2	0.0	22.2
Texas	58.5	6.0	4.2	-	-	2.1	2.6	10.9	15.7
Utah	28.9	5.9	3.0	45.8	4.9	0.8	1.8	2.5	6.5
Vermont	12.0	3.5	2.6	22.8	3.6	0.8	2.4	-	52.3
Virginia	18.8	3.7	2.6	57.4	3.9	1.2	1.0	0.0	11.5
Washington	60.5	5.9	3.3	-	-	2.4	2.3	0.2	25.3
West Virginia	22.7	8.2	2.1	32.9	3.8	0.3	1.9	12.7	15.4
Wisconsin	28.2	6.1	3.1	41.4	6.0	0.4	3.9	0.1	10.9
Wyoming	33.8	4.5	3.3	-	-	0.1	1.1	39.0	18.3

# Largest Sources of State Revenue in Fiscal Year 2014



Data: U.S. Census Bureau, State Government Tax Collections: 2014  
Available: <http://www.census.gov/govs/statetax/>

# LARGEST SOURCES OF STATE REVENUE - SOUTHERN STATES

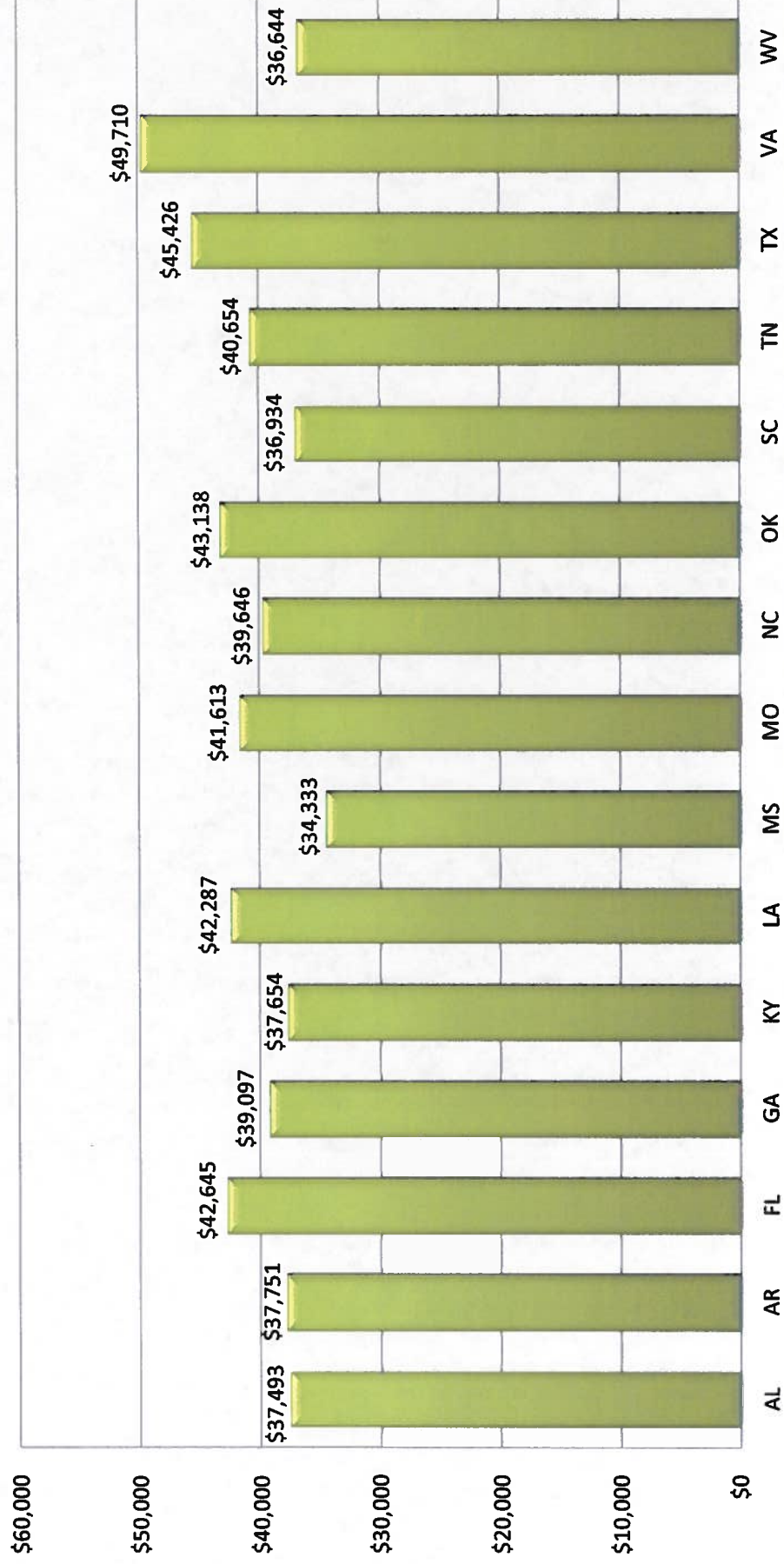
State	2010	2011	2012	2013	2014
Alabama Percentage	Income 32%	Income 32%	Income 33%	Income 26%	Income 39%
Arkansas Percentage	Sales, Gross Receipts 36%	Sales, Gross Receipts 35%	Sales, Gross Receipts 34%	Income 36%	Sales, Gross Receipts 35%
Florida Percentage	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%	Sales, Gross Receipts 60%	Sales, Gross Receipts 61%
Georgia Percentage	Income 47%	Income 48%	Income 49%	Income 54%	Income 53%
Kentucky Percentage	Income 33%	Income 33%	Income 34%	Income 40%	Income 40%
Louisiana Percentage	Sales, Gross Receipts 29%	Sales, Gross Receipts 32%	Sales, Gross Receipts 31%	Income 32%	Income 33%
Mississippi Percentage	Sales, Gross Receipts 45%	Sales, Gross Receipts 45%	Sales, Gross Receipts 44%	Sales, Gross Receipts 43%	Sales, Gross Receipts 44%
Missouri Percentage	Income 45%	Income 45%	Income 48%	Income 52%	Income 51%
North Carolina Percentage	Income 42%	Income 44%	Income 46%	Income 52%	Income 50%
Oklahoma Percentage	Income 31%	Income 31%	Income 31%	Income 39%	Income 37%
South Carolina Percentage	Sales, Gross Receipts 42%	Sales, Gross Receipts 38%	Income 39%	Income 43%	Income 42%
Tennessee Percentage	Sales, Gross Receipts 58%	Sales, Gross Receipts 57%	Sales, Gross Receipts 54%	Sales, Gross Receipts 54%	Sales, Gross Receipts 52%
Texas Percentage	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%	Sales, Gross Receipts 51%	Sales, Gross Receipts 59%
Virginia Percentage	Income 53%	Income 55%	Income 56%	Income 61%	Income 61%
West Virginia Percentage	Income 31%	Income 32%	Income 33%	Income 38%	Income 37%

PER CAPITA INCOME  
SOUTHERN STATES

CALENDAR YEAR 2009-13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$33,945	\$34,650	\$35,625	\$36,501	\$37,493
Arkansas	33,150	34,014	34,723	36,086	37,751
Florida	39,272	39,563	40,344	41,692	42,645
Georgia	35,490	36,104	36,869	38,179	39,097
Kentucky	33,348	33,667	35,041	36,239	37,654
Louisiana	38,446	38,578	39,413	40,689	42,287
Mississippi	31,186	32,176	33,073	34,478	34,333
Missouri	36,989	38,248	39,049	39,897	41,613
North Carolina	35,638	36,164	37,049	38,457	39,646
Oklahoma	36,421	37,277	39,006	41,586	43,138
South Carolina	33,163	33,673	34,266	35,453	36,934
Tennessee	35,307	36,533	37,678	39,324	40,654
Texas	39,493	39,593	41,471	43,552	45,426
Virginia	44,762	45,920	47,082	48,773	49,710
West Virginia	32,641	33,513	34,477	35,613	36,644

# **PER CAPITA INCOME** **SOUTHERN STATES** **FY2014**



SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION  
COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA & PER \$1,000 PERSONAL INCOME  
FY 2013-14

Region	Sales & Use Taxes		Indiv. & Corp. Income Tax		Motor Fuel Taxes		Total Tax Collections	
	Per Capita	Pers. Income Per \$1,000	Per Capita	Pers. Income Per \$1,000	Per Capita	Pers. Income Per \$1,000	Per Capita	Pers. Income Per \$1,000
Eastern	\$748.60	\$13.75	\$1,798.45	\$33.04	\$113.36	\$2.08	\$3,428.05	\$62.98
Midwestern	873.32	19.67	1,159.88	26.12	136.21	3.07	2,846.99	64.11
Southern	844.65	20.11	575.05	13.69	128.55	3.06	2,068.97	49.26
Western	935.21	19.98	1,385.00	29.59	142.92	3.05	3,049.31	65.15
United States	852.57	18.51	1,122.27	24.36	130.42	2.83	2,720.80	59.06

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	

**TOTAL TAXES**



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

<u>Region</u>	2010		2011		2012		2013		2014	
	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$2,914.26	\$61.25	\$3,107.18	\$63.02	\$3,231.12	\$63.98	\$3,348.62	\$63.54	\$3,428.05	\$62.98
Midwestern	2,336.95	60.37	2,465.81	61.62	2,677.15	64.96	2,815.30	65.15	2,846.99	64.11
Southern	1,786.67	47.73	1,876.88	49.42	1,966.28	50.25	2,042.66	50.22	2,068.97	49.26
Western	2,489.62	60.94	2,713.86	64.55	2,725.54	63.96	3,015.61	67.66	3,049.31	65.15
United States	2,286.45	56.42	2,435.11	58.54	2,536.28	59.50	2,682.29	60.30	2,720.80	59.06

TOTAL TAX COLLECTIONS PER CAPITA  
SOUTHERN STATES

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$1,711.79	\$1,798.04	\$1,877.40	\$1,917.05	\$1,916.48
Arkansas	2,496.37	2,633.63	2,810.23	2,901.43	3,012.70
Florida	1,675.36	1,708.40	1,708.13	1,768.97	1,778.71
Georgia	1,525.94	1,630.45	1,671.07	1,780.81	1,844.89
Kentucky	2,196.52	2,335.18	2,390.84	2,460.76	2,515.84
Louisiana	1,931.80	1,937.87	1,954.42	1,994.14	2,085.15
Mississippi	2,112.63	2,254.21	2,329.49	2,474.83	2,529.83
Missouri	1,620.23	1,681.99	1,793.55	1,843.22	1,853.80
North Carolina	2,255.92	2,320.31	2,329.08	2,413.53	2,352.86
Oklahoma	1,887.32	2,048.35	2,313.64	2,309.40	2,347.39
South Carolina	1,470.96	1,642.90	1,701.30	1,826.51	1,848.44
Tennessee	1,656.73	1,695.80	1,855.93	1,902.90	1,802.67
Texas	1,566.85	1,682.13	1,864.85	1,955.31	2,049.97
Virginia	2,051.12	2,150.17	2,215.72	2,322.75	2,275.84
West Virginia	2,512.17	2,771.84	2,886.59	2,900.35	2,907.56

# **TOTAL TAX COLLECTIONS PER CAPITA** **SOUTHERN STATES** **FY2014**



Data doesn't include local receipts.  
 Data collected from the Bureau of Economic Analysis, Regional Economic Account and from U.S. Census Bureau, State Government Tax Collections: 2014

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

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$50.43	\$51.89	\$52.70	\$52.52	\$51.12
Arkansas	75.30	77.43	80.93	80.40	79.80
Florida	42.66	43.18	42.34	42.43	41.71
Georgia	43.00	45.16	45.32	46.64	47.19
Kentucky	65.87	69.36	68.23	67.90	66.82
Louisiana	50.25	50.23	49.59	49.01	49.31
Mississippi	67.74	70.06	70.43	71.78	73.69
Missouri	43.81	43.98	45.93	46.20	44.55
North Carolina	63.30	64.16	62.87	62.76	59.35
Oklahoma	51.82	54.95	59.32	55.53	54.42
South Carolina	44.36	48.79	49.65	51.52	50.05
Tennessee	46.92	46.42	49.26	48.41	44.34
Texas	39.67	42.49	44.97	44.90	45.13
Virginia	45.82	46.82	47.06	47.62	45.78
West Virginia	76.96	82.71	83.73	81.44	79.35

PER CAPITA TAX AS PERCENTAGE OF  
PER CAPITA INCOME  
SOUTHERN STATES

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	5.0%	5.2%	5.2%	5.2%	5.1%
Arkansas	7.5	7.7	8.1	8.0	8.0
Florida	4.3	4.3	4.2	4.2	4.2
Georgia	4.3	4.5	4.5	4.7	4.7
Kentucky	6.6	6.9	6.8	6.8	6.7
Louisiana	5.0	5.0	5.0	4.9	4.9
Mississippi	6.8	7.0	7.0	7.2	7.4
Missouri	4.4	4.4	4.6	4.6	4.5
North Carolina	6.3	6.4	6.3	6.3	5.9
Oklahoma	5.2	5.5	5.9	5.6	5.4
South Carolina	4.4	4.9	5.0	5.2	5.0
Tennessee	4.7	4.6	4.9	4.8	4.4
Texas	4.0	4.2	4.5	4.5	4.5
Virginia	4.6	4.7	4.7	4.8	4.6
West Virginia	7.7	8.3	8.4	8.1	7.9

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS  
FY 2010 - 14

State	2010			2011			2012			2013			2014		
	Per \$1,000		Per Capita	Per \$1,000		Per Capita	Per \$1,000		Per Capita	Per \$1,000		Per Capita	Per \$1,000		Per Capita
	Pers. Income			Pers. Income			Pers. Income			Pers. Income			Pers. Income		
Alabama	40	38	41	37	42	39	43	39	43	39	43	39	43	39	43
Arkansas	17	9	17	9	17	9	16	7	15	6	15	6	15	6	15
Florida	42	46	43	46	47	48	50	48	49	44	47	42	49	48	47
Georgia	49	45	50	44	49	45	49	44	49	44	47	42	49	48	47
Kentucky	26	13	25	13	29	15	31	16	30	12	27	9	30	16	30
Louisiana	36	39	39	39	41	41	41	41	41	41	40	41	40	41	40
Mississippi	31	11	31	11	31	12	30	12	30	12	27	9	27	9	27
Missouri	44	44	46	45	46	44	45	45	45	45	45	46	45	46	45
North Carolina	24	18	27	20	32	23	32	23	32	23	33	25	33	25	33
Oklahoma	37	37	37	34	33	29	36	36	36	36	34	37	34	37	34
South Carolina	50	43	49	40	48	40	46	40	46	40	46	40	46	40	46
Tennessee	43	40	44	43	44	42	44	42	44	42	48	47	48	47	48
Texas	48	49	45	47	43	46	42	46	42	47	41	44	41	44	41
Virginia	33	41	34	41	36	43	35	43	35	43	36	43	36	43	36
West Virginia	16	7	13	5	14	7	17	5	17	5	16	7	16	7	16

# **SALES & USE TAXES**

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>2010</u>			<u>2011</u>			<u>2012</u>			<u>2013</u>			<u>2014</u>		
	<u>Per Capita</u>	<u>Income</u>	<u>Personal</u>	<u>Per Capita</u>	<u>Income</u>	<u>Personal</u>	<u>Per Capita</u>	<u>Income</u>	<u>Personal</u>	<u>Per Capita</u>	<u>Income</u>	<u>Personal</u>	<u>Per Capita</u>	<u>Income</u>	<u>Personal</u>
Eastern	\$647.23	\$13.60		\$689.19	\$13.98		\$708.59	\$14.03		\$720.90	\$13.68		\$748.60	\$13.75	
Midwestern	764.58	19.75		775.02	19.37		815.33	19.78		823.17	19.05		873.32	19.67	
Southern	709.35	18.95		739.01	19.46		764.2	19.53		790.71	19.44		844.65	20.11	
Western	798.02	19.53		815.41	19.39		813.57	19.09		894.08	20.06		935.21	19.98	
United States	728.48	17.98		754.02	18.13		774.69	18.17		807.49	18.15		852.57	18.51	

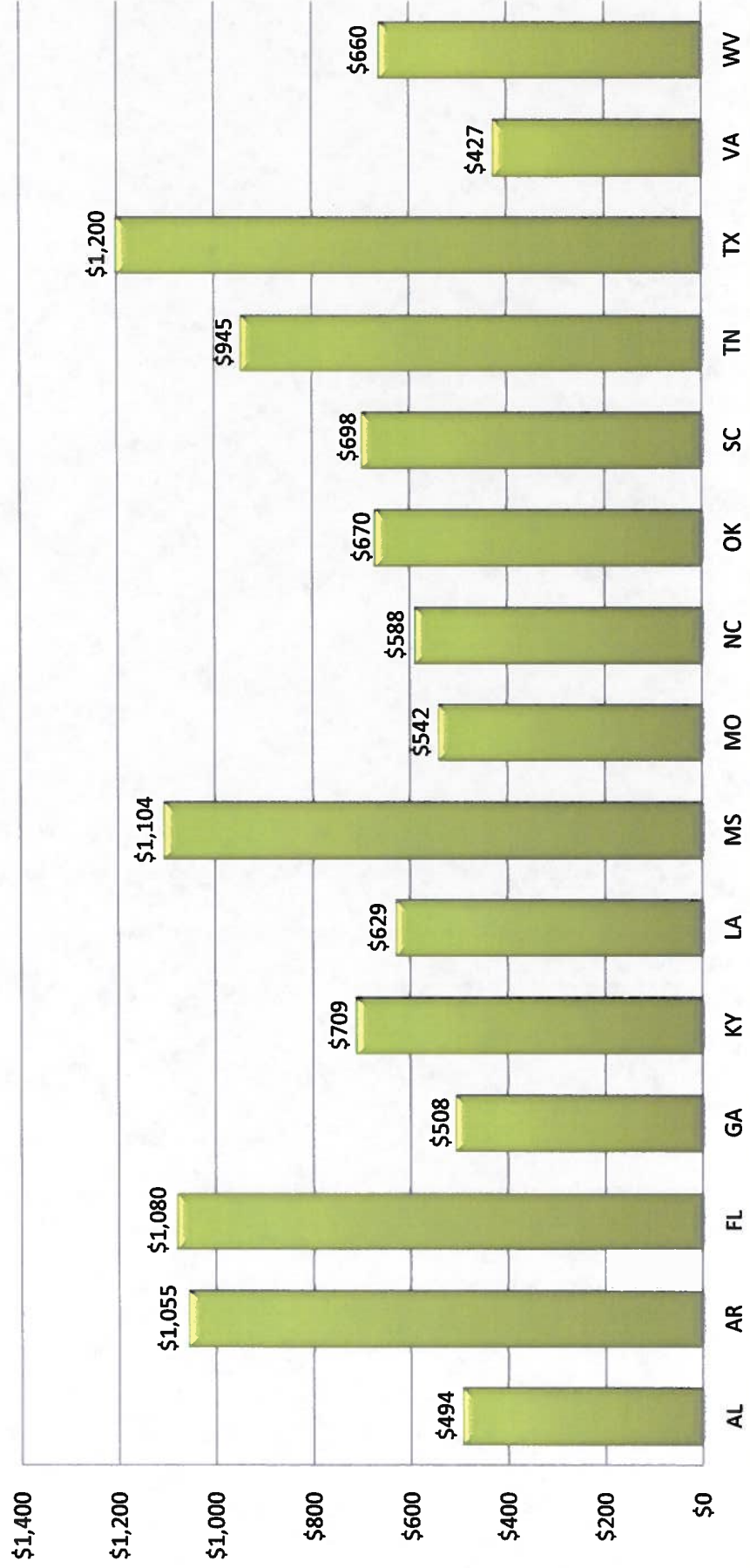


SALES & USE TAX COLLECTIONS PER CAPITA  
SOUTHERN STATES

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$438.82	\$452.79	\$471.72	\$482.38	\$493.51
Arkansas	896.90	931.57	952.63	958.92	1,055.25
Florida	985.94	1,015.50	1,004.46	1,063.04	1,079.81
Georgia	502.15	517.64	534.63	528.13	507.61
Kentucky	643.89	662.86	696.79	687.51	709.46
Louisiana	569.10	614.84	611.90	610.91	628.72
Mississippi	960.17	984.67	1,029.25	1,067.02	1,103.72
Missouri	487.42	494.56	515.35	521.91	541.85
North Carolina	614.23	640.52	571.54	567.88	587.51
Oklahoma	524.69	574.30	633.31	654.08	670.23
South Carolina	612.67	597.04	619.46	670.13	697.50
Tennessee	966.09	966.11	1,008.69	1,020.15	945.48
Texas	781.98	848.85	940.20	987.87	1,199.54
Virginia	442.84	427.43	426.02	448.94	427.05
West Virginia	591.31	652.30	688.43	677.01	660.41

# SALES & USE TAX COLLECTIONS PER CAPITA SOUTHERN STATES FY2014



Data doesn't include local receipts.  
Data collected from the Bureau of Economic Analysis, Regional Economic Account and from U.S. Census Bureau, State Government Tax Collections: 2014

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

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$12.93	\$13.07	\$13.24	\$13.22	\$13.16
Arkansas	27.06	27.39	27.44	26.57	27.95
Florida	25.11	25.67	24.90	25.50	25.32
Georgia	14.15	14.34	14.50	13.83	12.98
Kentucky	19.31	19.69	19.88	18.97	18.84
Louisiana	14.80	15.94	15.53	15.01	14.87
Mississippi	30.79	30.60	31.12	30.95	32.15
Missouri	13.18	12.93	13.20	13.08	13.02
North Carolina	17.24	17.71	15.43	14.77	14.82
Oklahoma	14.41	15.41	16.24	15.73	15.54
South Carolina	18.47	17.73	18.08	18.90	18.88
Tennessee	27.36	26.44	26.77	25.95	23.26
Texas	19.80	21.44	22.67	22.68	26.41
Virginia	9.89	9.31	9.05	9.20	8.59
West Virginia	18.12	19.46	19.97	19.01	18.02

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES & USE TAX REVENUE STATISTICS  
FY 2010 - 14

State	2010			2011			2012			2013			2014		
	Per \$1,000			Per \$1,000			Per \$1,000			Per \$1,000			Per \$1,000		
	<u>Per Capita</u>	<u>Pers. Income</u>		<u>Per Capita</u>	<u>Pers. Income</u>		<u>Per Capita</u>	<u>Pers. Income</u>		<u>Per Capita</u>	<u>Pers. Income</u>		<u>Per Capita</u>	<u>Pers. Income</u>	
Alabama	44	41		43	39		43	40		43	39		43	38	
Arkansas	13	6		12	6		15	8		15	7		12	6	
Florida	4	10		6	11		11	13		8	11		9	10	
Georgia	40	37		41	36		41	36		41	36		42	40	
Kentucky	30	20		31	18		29	20		31	22		30	25	
Louisiana	37	35		35	34		37	34		38	34		37	34	
Mississippi	6	3		7	4		7	5		7	4		8	5	
Missouri	42	40		42	41		42	41		42	40		41	39	
North Carolina	33	31		34	30		39	35		39	35		39	35	
Oklahoma	39	36		39	35		34	33		34	33		33	33	
South Carolina	34	22		36	29		36	26		33	23		32	24	
Tennessee	5	5		9	8		9	10		10	10		18	13	
Texas	18	16		18	15		17	17		13	15		6	9	
Virginia	43	44		44	45		45	45		45	45		45	45	
West Virginia	36	25		33	20		31	19		32	21		35	27	

# **INCOME TAXES**

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

<u>Region</u>	2010		2011		2012		2013		2014	
	<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	\$1,484.32	\$31.20	\$1,580.00	\$32.04	\$1,662.30	\$32.91	\$1,753.56	\$33.27	\$1,798.45	\$33.04
Midwestern	863.08	22.29	962.68	24.06	1,095.45	26.58	1,219.65	28.22	1,159.88	26.12
Southern	484.91	12.96	518.92	13.66	550.23	14.06	584.97	14.38	575.05	13.69
Western	1,042.42	25.52	1,133.41	26.96	1,185.35	27.82	1,361.83	30.56	1,385.00	29.59
United States	890.91	21.98	962.59	23.14	1,028.15	24.12	1,124.18	25.27	1,122.27	24.36

TOTAL INCOME TAX COLLECTIONS PER CAPITA  
SOUTHERN STATES

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$631.31	\$644.86	\$711.46	\$741.61	\$745.04
Arkansas	849.29	901.05	951.46	1,031.45	1,011.56
Florida *	95.38	98.12	103.71	105.95	102.74
Georgia	794.94	848.60	880.35	957.70	981.38
Kentucky	815.40	900.43	933.07	994.21	1,002.33
Louisiana	591.07	568.48	600.84	646.94	695.72
Mississippi	562.40	604.60	635.51	725.93	732.66
Missouri	756.97	808.22	902.25	952.64	943.29
North Carolina	1,093.60	1,135.16	1,189.89	1,254.47	1,181.74
Oklahoma	650.75	722.51	844.18	909.41	866.26
South Carolina	500.00	667.59	709.13	784.15	776.07
Tennessee	169.25	196.47	218.11	233.73	216.23
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	1,180.99	1,275.72	1,350.49	1,413.11	1,395.36
West Virginia	978.44	1,063.49	1,049.97	1,099.27	1,066.82

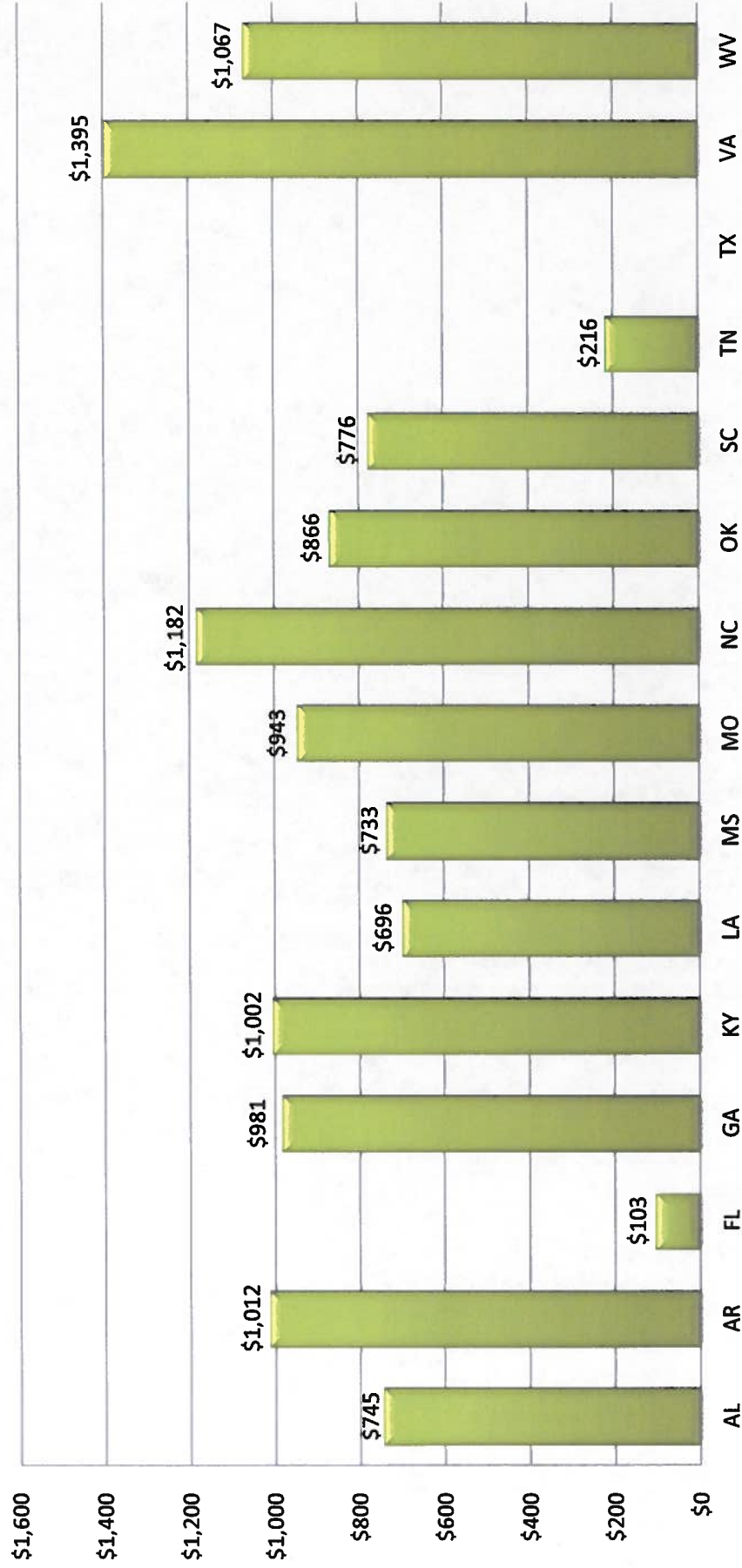
\* Includes corporate income taxes only.

# INCOME TAX COLLECTIONS PER CAPITA

## SOUTHERN STATES

### FY2014

Texas does not collect individual or corporate income tax.





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

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$15.96	\$16.80	\$17.57	\$18.15	\$17.64
Arkansas	21.63	22.72	23.46	24.81	23.24
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	20.41	21.61	22.26	22.99	22.71
Kentucky	21.80	23.23	22.88	23.37	22.56
Louisiana	13.12	13.62	13.64	14.56	14.00
Mississippi	14.62	15.11	15.21	17.02	16.22
Missouri	19.54	19.72	21.82	22.31	21.25
North Carolina	26.88	28.26	28.74	29.22	26.36
Oklahoma	16.28	16.88	18.65	18.21	17.71
South Carolina	14.23	18.45	19.13	19.83	19.18
Tennessee	0.77	0.81	0.75	1.03	0.90
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	24.18	25.63	26.51	27.06	26.28
West Virginia	23.92	26.79	27.45	27.45	26.11

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

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$2.64	\$1.81	\$2.41	\$2.17	\$2.24
Arkansas	3.99	3.77	3.95	3.77	3.56
Florida	2.43	2.48	2.57	2.54	2.41
Georgia	1.99	1.89	1.62	2.09	2.39
Kentucky	2.65	3.51	3.75	4.06	4.06
Louisiana	2.26	1.11	1.60	1.34	2.45
Mississippi	3.42	3.68	4.01	4.03	5.12
Missouri	0.93	1.41	1.28	1.56	1.42
North Carolina	3.81	3.13	3.38	3.40	3.45
Oklahoma	1.58	2.50	3.00	3.65	2.37
South Carolina	0.85	1.37	1.56	2.28	1.84
Tennessee	4.02	4.57	5.04	4.92	4.42
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	2.20	2.15	2.18	1.92	1.79
West Virginia	6.06	4.94	3.01	3.67	3.00

# RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS

FY 2010 - 14

State	2010			2011			2012			2013			2014		
	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	35	34	37	36	36	37	36	36	37	36	36	37	35	35	35
Arkansas	29	20	27	17	18	27	18	17	25	17	17	26	20	20	20
Florida	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	--	--	--	--
Georgia	26	24	26	24	26	26	26	26	28	25	25	24	23	23	23
Kentucky	25	19	25	15	28	28	23	22	30	22	22	28	24	24	24
Louisiana	36	39	38	40	39	39	39	39	39	40	40	39	39	39	39
Mississippi	39	36	40	37	40	38	38	37	40	37	37	40	38	38	38
Missouri	28	26	30	31	25	28	28	28	26	28	28	25	27	27	27
North Carolina	13	8	13	7	15	8	8	8	16	7	7	18	9	9	9
Oklahoma	33	33	35	35	33	33	33	33	34	35	35	32	34	34	34
South Carolina	37	37	36	32	35	32	32	32	36	32	32	35	30	30	30
Tennessee	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43
Texas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	--	--	--	--
Virginia	9	11	8	11	9	13	13	15	8	15	15	8	10	10	10
West Virginia	21	12	19	10	21	10	10	11	24	11	11	23	11	11	11

# **MOTOR FUEL TAXES**

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

<u>Region</u>	<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</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	\$91.40	\$1.92	\$109.80	\$2.23	\$109.19	\$2.16	\$107.91	\$2.05	\$113.36	\$2.08
Midwestern	132.22	3.42	133.45	3.34	130.37	3.16	131.78	3.05	136.21	3.07
Southern	124.94	3.34	127.23	3.35	127.42	3.26	129.01	3.17	128.55	3.06
Western	105.71	2.59	141.35	3.36	140.41	3.29	136.92	3.07	142.92	3.05
United States	115.14	2.84	128.27	3.08	127.41	2.99	127.21	2.86	130.42	2.83

**MOTOR FUEL TAX COLLECTIONS PER CAPITA  
SOUTHERN STATES**

**FY 2010 - 14**

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$116.84	\$114.16	\$112.30	\$109.70	\$110.20
Arkansas	159.98	159.47	158.37	154.06	153.36
Florida	120.57	119.03	117.70	119.28	121.79
Georgia	88.19	95.03	88.81	100.14	99.68
Kentucky	151.00	167.72	180.40	190.74	200.79
Louisiana	129.70	132.80	124.96	126.05	126.65
Mississippi	132.57	143.92	139.72	138.03	136.88
Missouri	120.54	119.69	117.58	115.99	114.86
North Carolina	162.72	172.22	190.92	192.28	192.65
Oklahoma	114.93	118.04	116.55	112.90	116.25
South Carolina	112.69	112.80	112.54	109.01	109.60
Tennessee	129.97	132.02	129.76	128.48	129.08
Texas	121.04	121.07	121.97	122.07	123.38
Virginia	110.35	110.84	105.82	110.17	83.45
West Virginia	211.55	214.38	208.60	220.52	238.38

# **MOTOR FUEL TAX COLLECTIONS PER CAPITA** **SOUTHERN STATES** **FY2014**



Data doesn't include local receipts.  
 Data collected from the Bureau of Economic Analysis, Regional Economic Account and from U.S. Census Bureau, State Government Tax Collections: 2014

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

FY 2010 - 14

<u>State</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	\$3.44	\$3.29	\$3.15	\$3.01	\$2.94
Arkansas	4.83	4.69	4.56	4.27	4.06
Florida	3.07	3.01	2.92	2.86	2.86
Georgia	2.48	2.63	2.41	2.62	2.55
Kentucky	4.53	4.98	5.15	5.26	5.33
Louisiana	3.37	3.44	3.17	3.10	2.99
Mississippi	4.25	4.47	4.22	4.00	3.99
Missouri	3.26	3.13	3.01	2.91	2.76
North Carolina	4.57	4.76	5.15	5.00	4.86
Oklahoma	3.16	3.17	2.99	2.71	2.69
South Carolina	3.40	3.35	3.28	3.07	2.97
Tennessee	3.68	3.61	3.44	3.27	3.18
Texas	3.06	3.06	2.94	2.80	2.72
Virginia	2.47	2.41	2.25	2.26	1.68
West Virginia	6.48	6.40	6.05	6.19	6.51



RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS  
FY 2010 - 14

State	2010			2011			2012			2013			2014		
	Per Capita	Pers. Income	Per \$1,000	Per Capita	Pers. Income	Per \$1,000	Per Capita	Pers. Income	Per \$1,000	Per Capita	Pers. Income	Per \$1,000	Per Capita	Pers. Income	Per \$1,000
Alabama	33	23		38	28		38	29		38	29		37	30	
Arkansas	9	5		12	7		12	7		14	8		17	7	
Florida	28	31		33	34		32	34		31	31		30	31	
Georgia	44	41		46	40		46	39		43	36		43	37	
Kentucky	14	8		9	4		6	5		5	3		3	3	
Louisiana	22	25		22	22		26	28		25	26		27	27	
Mississippi	20	10		20	9		20	9		20	9		22	9	
Missouri	29	28		32	30		33	30		34	30		35	32	
North Carolina	8	6		8	5		4	4		4	5		4	4	
Oklahoma	34	29		36	29		34	31		35	34		33	34	
South Carolina	35	24		40	24		37	24		39	27		39	29	
Tennessee	21	20		23	20		25	21		23	19		24	21	
Texas	27	32		30	31		29	32		28	32		29	33	
Virginia	38	42		41	43		41	44		37	41		46	46	
West Virginia	2	1		2	1		3	1		2	1		2	1	

# **GASOLINE, SALES & CIGARETTE TAXES**

STATE GASOLINE EXCISE TAX RATES  
SOUTHERN STATES  
IN EFFECT AS OF JULY 1, 2011 - JULY 1, 2015

(CENTS PER GALLON)

<u>States</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	21.5	21.5	21.5	21.5	21.5
Florida	4	16.6	16.9	4	4
Georgia	7.5	7.5	7.5	7.5	7.5
Kentucky	26.4	28.5	30.9	29.4	26.2
Louisiana	20	20	20	20	20
Mississippi	18	18	18	18	18
Missouri	17	17	17	17	17
North Carolina	35	37.5	37.6	37.5	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	11.1	14.8	16.2
West Virginia	20.5	20.5	20.5	20.5	20.5

SALES TAX RATES  
SOUTHERN STATES  
IN EFFECT AS OF JULY 1, 2011 - JULY 1, 2015

(PERCENT)

<u>States</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	6	6	6.5	6.5	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	4.75	4.75	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	5	5	5.3	5.3	5.3
West Virginia	6	6	6	6	6

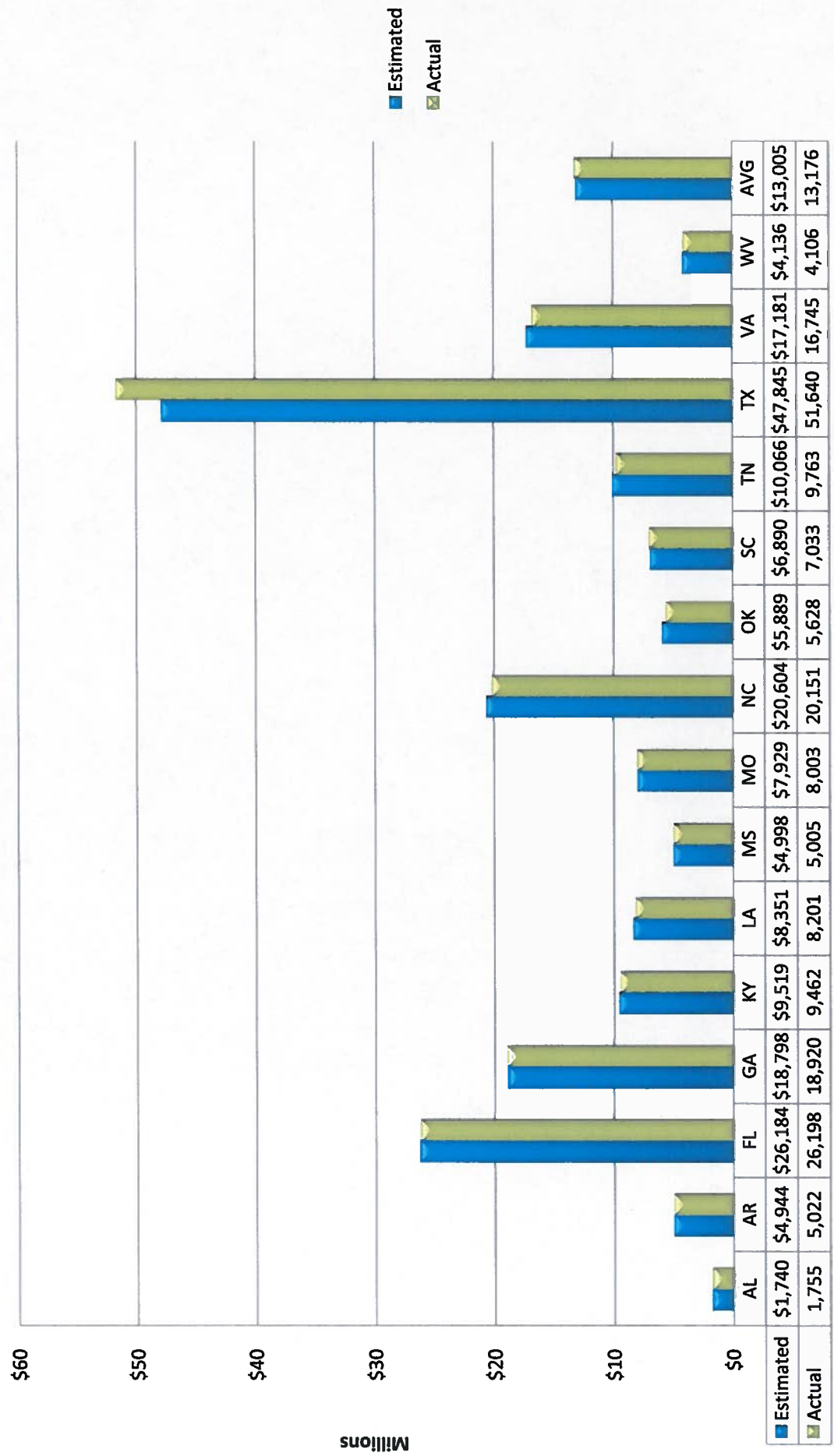
CIGARETTE TAX RATES  
SOUTHERN STATES  
IN EFFECT AS OF JULY 1, 2011 - JULY 1, 2015

(CENTS PER PACK OF 20)

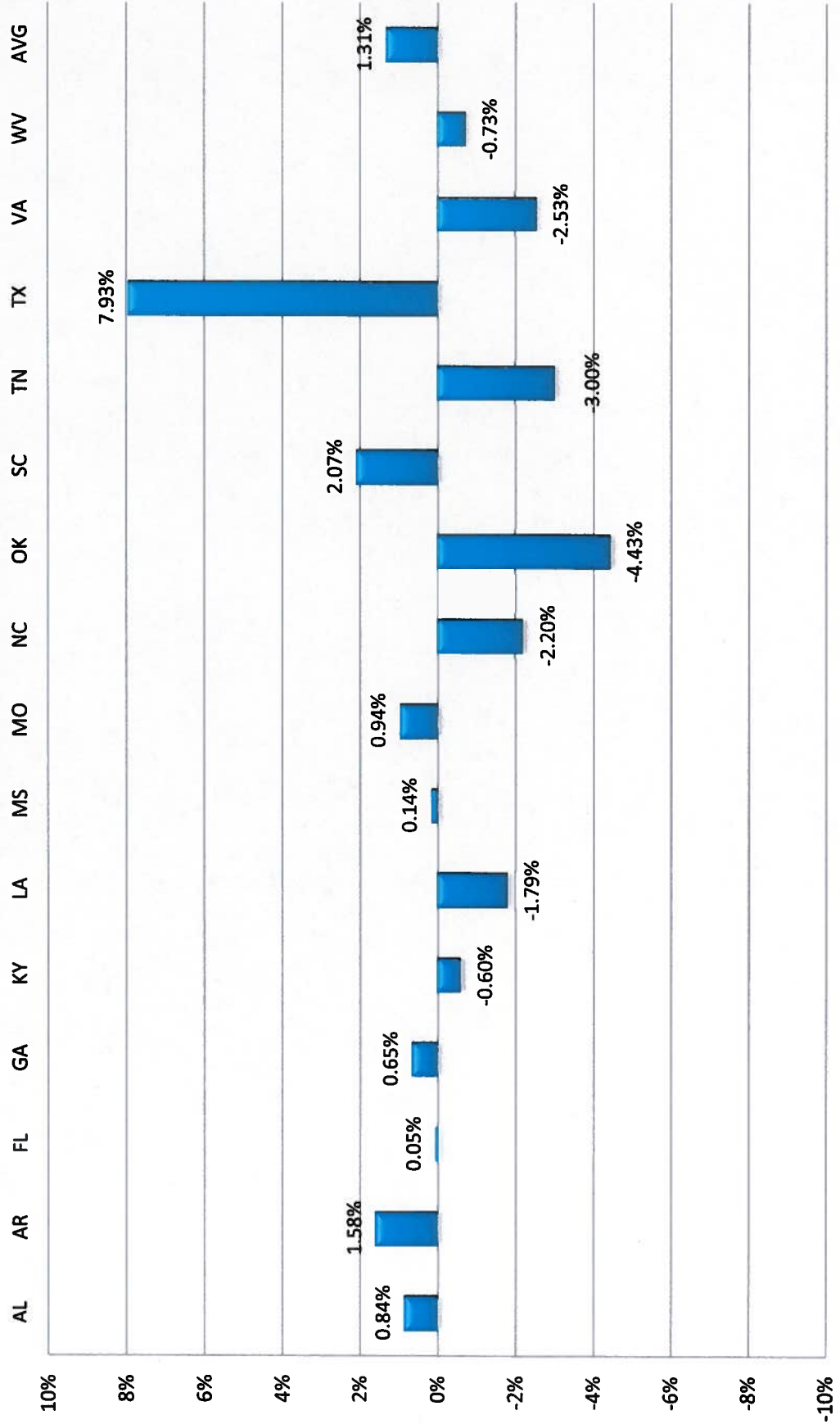
<u>States</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Alabama	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢
Arkansas	115	115	115	115	115
Florida	133.9	133.9	133.9	133.9	133.9
Georgia	37	37	37	37	37
Kentucky	60	60	60	60	60
Louisiana	36	36	36	36	36
Mississippi	68	68	68	68	68
Missouri	17	17	17	17	17
North Carolina	45	45	45	45	45
Oklahoma	103	103	103	103	103
South Carolina	7	7	57	57	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

# **REVENUE ESTIMATES**

## Comparison of Estimated To Actual Net General Fund Revenues Southern States - Fiscal Year 2014



## Percent Over/Under Estimated To Actual Net General Fund Revenues Southern States - Fiscal Year 2014





NET GENERAL FUND REVENUES  
SOUTHERN STATES  
2012-13 THROUGH 2014-15 (ESTIMATED)

States	Actual 2012-13 \$ Million	Actual 2013-14 \$ Million*	% Change 2014 Over 2013	Estimated 2014-2015 \$ Million^	% Change 2015 Over 2014
Alabama	1,725.2	1,754.6	1.7	1,790.8	2.1
Arkansas	5,027.0	5,022.4	(0.1)	5,151.3	2.6
Florida	25,314.6	26,198.0	3.5	27,189.4	3.8
Georgia	18,295.9	18,919.7	3.4	19,726.8	4.3
Kentucky	9,348.3	9,462.0	1.2	9,801.2	3.6
Louisiana	8,278.0	8,201.0	(0.9)	8,683.0	5.9
Mississippi	4,768.0	5,005.0	5.0	5,250.0	4.9
Missouri	8,082.7	8,003.3	(1.0)	8,590.0	7.3
North Carolina	20,540.5	20,151.1	(1.9)	20,962.8	4.0
Oklahoma	5,604.0	5,628.2	0.4	5,789.7	2.9
South Carolina	6,924.8	7,032.9	1.6	7,204.9	2.4
Tennessee	9,716.2	9,763.4	0.5	10,126.2	3.7
Texas	48,506.0	51,640.0	6.5	50,208.0	(2.8)
Virginia	16,906.0	16,745.4	5.3	17,211.3	1.6
West Virginia	4,104.0	4,106.0	0.0	4,254.0	3.6
Total	193,141.2	197,633.0		201,939.4	
Average	12,876.1	13,175.5	2.3	13,462.6	2.2

\* 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.

**GROSS SALES & USE TAX REVENUES  
SOUTHERN STATES  
2012-13 THROUGH 2014-15 (ESTIMATED)**

<u>States</u>	<u>Actual 2012-13 \$ Million</u>	<u>Actual 2013-14 \$ Million*</u>	<u>% Change 2014 Over 2013</u>	<u>Estimated 2014-2015 \$ Million^</u>	<u>% Change 2015 Over 2014</u>
Alabama	2,339.6	2,398.9	2.5	2,481.6	3.4
Arkansas	2,883.4	2,962.2	2.7	3,015.5	1.8
Florida	20,686.4	22,098.8	6.8	23,244.4	5.2
Georgia	5,277.2	5,053.3	(4.2)	5,258.8	4.1
Kentucky	3,021.8	3,131.1	3.6	3,154.0	0.7
Louisiana	2,582.0	2,620.0	1.5	2,696.0	2.9
Mississippi	2,070.0	2,145.0	3.6	2,201.0	2.6
Missouri	1,897.5	1,969.4	3.8	2,024.0	2.8
North Carolina	8,522.3	8,949.2	5.0	10,258.4	14.6
Oklahoma	2,499.0	2,580.8	3.3	2,715.0	5.2
South Carolina	3,060.2	3,160.4	3.3	3,237.7	2.4
Tennessee	7,012.0	7,274.2	3.7	7,515.1	3.3
Texas	29,686.0	31,447.0	5.9	31,738.0	0.9
Virginia	3,441.2	3,400.5	(1.2)	3,501.4	3.0
West Virginia	<u>1,193.0</u>	<u>1,173.0</u>	(1.7)	<u>1,254.0</u>	6.9
Total	96,171.6	100,363.8		104,294.9	
 Average	 6,411.4	 6,690.9	 4.4	 6,953.0	 3.9

\* 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.

NET PERSONAL INCOME TAX REVENUES  
SOUTHERN STATES  
2012-13 THROUGH 2014-15 (ESTIMATED)

States	Actual 2012-2013 \$ Million	Actual 2013-2014 \$ Million*	% Change 2014 Over 2013	Estimated 2014-2015 \$ Million^	% Change 2015 Over 2014
Alabama	3,202.5	3,206.6	0.1	3,424.7	6.8
Arkansas	2,654.1	2,606.2	(1.8)	2,596.4	(0.4)
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	8,772.2	9,004.7	2.7	9,536.7	5.9
Kentucky	3,723.0	3,749.3	0.7	3,977.3	6.1
Louisiana	2,754.0	2,751.0	(0.1)	2,932.0	6.6
Mississippi	186.0	203.0	9.1	225.0	10.8
Missouri	5,488.5	5,403.6	(1.5)	5,920.0	9.6
North Carolina	10,953.1	10,272.4	(6.2)	10,885.4	6.0
Oklahoma	2,819.4	2,851.2	1.1	3,067.6	7.6
South Carolina	3,357.5	3,422.5	1.9	3,512.8	2.6
Tennessee	233.4	239.1	2.4	264.1	10.5
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	11,340.0	11,253.3	(0.8)	11,636.5	3.4
West Virginia	1,746.0	1,664.0	(4.7)	1,810.0	8.8
Total	57,229.7	56,626.9		59,788.5	
Average	4,402.3	4,355.9	(1.1)	4,599.1	5.6

\* 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  
2012-13 THROUGH 2014-15 (ESTIMATED)

States	Actual 2012-13 \$ Million	Actual 2013-14 \$ Million*	% Change 2014 Over 2013	Estimated 2014-2015 \$ Million^	% Change 2015 Over 2014
Alabama	349.3	377.8	8.2	340.0	(10.0)
Arkansas	402.9	398.5	(1.1)	456.3	14.5
Florida	1,912.8	1,780.9	(6.9)	1,903.8	6.9
Georgia	797.2	816.8	2.5	846.7	3.7
Kentucky	400.8	475.1	18.5	462.4	(2.7)
Louisiana	336.0	329.0	(2.1)	351.0	6.7
Mississippi	73.0	67.0	(8.2)	81.0	20.9
Missouri	415.5	396.2	(4.6)	414.0	4.5
North Carolina	1,191.7	1,356.9	13.9	1,095.2	(19.3)
Oklahoma	582.8	531.7	(8.8)	334.5	(37.1)
South Carolina	386.7	331.1	(14.4)	355.0	7.2
Tennessee	2,020.5	1,855.4	(8.2)	1,904.3	2.6
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	767.7	757.5	(1.3)	738.9	(2.5)
West Virginia	238.0	204.0	(14.3)	202.0	(1.0)
Total	9,874.9	9,677.9		9,485.1	
Average	705.3	691.3	(2.0)	677.5	(2.0)

\* 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.

GROSS MOTOR FUELS TAX REVENUES  
SOUTHERN STATES  
2012-13 THROUGH 2014-15 (ESTIMATED)

States	Actual 2012-13 \$ Million	Actual 2013-14 \$ Million*	% Change 2014 Over 2013	Estimated 2014-2015 \$ Million^	% Change 2015 Over 2014
Alabama	538.0	547.0	1.7	547.0	0.0
Arkansas	432.8	432.2	(0.2)	398.0	(7.9)
Florida	2,346.1	2,387.0	1.7	2,430.4	1.8
Georgia	1,006.1	997.7	(0.8)	1,005.7	0.8
Kentucky	838.3	886.2	5.7	883.2	(0.3)
Louisiana	583.0	589.0	1.0	588.0	(0.2)
Mississippi	412.0	407.0	(1.2)	402.0	(1.2)
Missouri	708.2	704.9	(0.5)	N/A	N/A
North Carolina	1,867.6	1,890.5	1.2	1,871.4	(1.0)
Oklahoma	401.7	417.2	3.9	428.8	2.8
South Carolina	535.2	545.2	1.9	562.7	3.2
Tennessee	835.0	842.7	0.9	842.0	(0.1)
Texas	3,222.0	3,316.0	2.9	3,255.0	(1.8)
Virginia	834.9	649.7	(22.2)	709.0	9.1
West Virginia	409.0	441.0	7.8	432.0	(2.0)
Total	14,969.9	15,053.3		14,355.2	
Average	998.0	1,003.6	0.6	957.0	(4.6)

\* 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.