

Comparative Revenues 2009 Through 2013 and Revenue Forecasts



Prepared for:

**Fiscal Affairs and Government Operations Committee
of the
Southern Legislative Conference
of the
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

Marty Garrity, Director
Kevin Anderson, Assistant Director
for Fiscal Services
Matthew Miller, Assistant Director
for Legal Services
Richard Wilson, Assistant Director
for Research Services

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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 2014 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 2012-13 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 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 2012-13. Within the Southern States Region, total tax collections per capita went up in fourteen (14) states and down in only Oklahoma in FY2013 when compared to FY2012. In the ranking of southern states among the nation of total state tax revenues per capita, Arkansas ranked the highest at sixteen (16) and Florida ranked the lowest at fifty (50). Income tax was the largest source of state revenue for eleven (11) of southern states and the Gross Sales Receipts tax was the largest revenue source for the remaining four (4) 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 2012-13. In the ranking of southern states among the nation of sales and use tax revenues per \$1,000 of personal income, Mississippi ranked the highest at fourth (4) and Virginia ranked the lowest at forty-fifth (45).

INCOME TAXES

As in the past five (5) years, income tax revenue averages per capita and per \$1,000 of personal income for the Southern States Region were the lowest of all regions in FY 2012-13. 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 the highest of the four regions in FY 2012-13. 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-one (41).

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 2012-13

State	July 1, 2013 Estimated Population (Millions) 1	Sales & Use Taxes		Individual & Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections		Personal Income Per Capita (CY 2012) 2	Per Capita Tax As % of Per Capita Income
		\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita	\$ Millions	\$ Per Capita		
Alabama	4.834	2,332	482.38	3,585	741.61	530	109.70	9,266	1,917.05	36,501	5.252
Alaska	0.735	--	--	631	858.27	42	56.60	5,133	6,982.16	50,032	13.955
Arizona	6.627	6,473	976.78	4,060	612.64	781	117.92	13,472	2,032.96	36,823	5.521
Arkansas	2.959	2,838	958.92	3,052	1,031.45	456	154.06	8,586	2,901.43	36,086	8.040
California	38.333	33,916	884.78	74,271	1,937.55	5,493	143.29	133,184	3,474.45	47,401	7.330
Colorado	5.268	2,417	458.72	6,181	1,173.17	627	118.94	11,246	2,134.56	46,610	4.580
Connecticut	3.596	3,856	1,072.24	8,385	2,331.59	484	134.56	16,137	4,487.25	60,847	7.375
Delaware	0.926	--	--	1,440	1,555.65	113	121.65	3,346	3,614.71	45,092	8.016
Florida	19.553	20,786	1,063.04	2,072	105.95	2,332	119.28	34,588	1,768.97	41,692	4.243
Georgia	9.992	5,277	528.13	9,569	957.70	1,001	100.14	17,794	1,780.81	38,179	4.664
Hawaii	1.404	2,944	2,097.13	1,859	1,324.29	93	65.89	6,093	4,339.50	45,652	9.506
Idaho	1.612	1,324	821.38	1,493	926.04	245	151.81	3,579	2,220.09	35,382	6.275
Illinois	12.885	8,159	633.21	21,001	1,629.89	1,260	97.77	38,715	3,004.65	46,780	6.423
Indiana	6.571	6,794	1,033.94	5,758	876.28	803	122.26	16,931	2,576.62	38,812	6.639
Iowa	3.090	2,520	815.45	3,865	1,250.74	440	142.49	8,374	2,709.79	45,114	6.007
Kansas	2.894	2,897	1,001.06	3,341	1,154.52	415	143.52	7,620	2,633.17	43,916	5.996
Kentucky	4.395	3,022	687.51	4,370	994.21	838	190.74	10,816	2,460.76	36,239	6.790
Louisiana	4.625	2,826	610.91	2,992	646.94	583	126.05	9,224	1,994.14	40,689	4.901
Maine	1.328	1,072	806.96	1,703	1,282.46	238	178.93	3,884	2,974.37	41,014	7.130
Maryland	5.929	4,114	693.95	8,645	1,458.20	741	124.91	18,118	3,055.96	54,259	5.632
Massachusetts	6.693	5,184	774.61	14,765	2,206.04	651	97.32	23,901	3,571.15	56,923	6.274
Michigan	9.896	8,423	851.18	9,140	923.62	1,002	101.21	25,083	2,534.72	39,215	6.464
Minnesota	5.420	5,010	924.20	10,314	1,902.80	860	158.74	21,032	3,880.14	47,856	8.108
Mississippi	2.991	3,192	1,067.02	2,171	725.93	413	138.03	7,403	2,474.83	34,478	7.178
Missouri	6.044	3,155	521.91	5,758	952.64	701	115.99	11,141	1,843.22	39,897	4.620
Montana	1.015	--	--	1,216	1,198.33	216	212.93	2,645	2,605.10	49,199	5.295
Nebraska	1.869	1,669	893.43	2,377	1,272.27	297	159.21	4,719	2,525.50	46,033	5.486
Nevada	2.790	3,637	1,303.65	--	--	297	106.59	7,027	2,518.38	38,920	6.471
New Hampshire	1.323	--	--	652	492.82	143	108.15	2,370	1,790.84	50,156	3.571
New Jersey	8.899	8,455	950.05	14,391	1,617.05	525	58.94	29,077	3,267.31	55,993	5.835
New Mexico	2.085	1,969	944.03	1,508	723.35	235	112.87	5,202	2,494.42	36,284	6.875
New York	19.651	12,118	616.64	45,151	2,297.63	1,635	83.20	73,667	3,748.75	54,063	6.934
North Carolina	9.848	5,593	567.88	12,354	1,254.47	1,894	192.28	23,769	2,413.53	38,457	6.276
North Dakota	0.723	1,269	1,753.81	867	1,199.19	212	292.65	5,299	7,324.88	57,084	12.832
Ohio	11.571	8,626	745.53	10,132	875.63	1,705	147.32	27,331	2,362.06	40,865	5.780
Oklahoma	3.851	2,519	654.08	3,502	909.41	435	112.90	8,893	2,309.40	41,586	5.553
Oregon	3.930	--	--	6,720	1,709.87	499	126.91	9,161	2,330.98	40,233	5.794
Pennsylvania	12.774	9,243	723.62	12,985	1,016.57	2,047	160.23	33,966	2,659.01	45,923	5.790
Rhode Island	1.052	881	838.28	1,233	1,172.89	94	89.58	2,940	2,796.39	47,012	5.948
South Carolina	4.775	3,200	670.13	3,744	784.15	521	109.01	8,721	1,826.51	35,453	5.152
South Dakota	0.845	854	1,010.29	37	44.00	142	168.50	1,534	1,815.25	45,558	3.984
Tennessee	6.499	6,630	1,020.15	1,519	233.73	835	128.48	12,367	1,902.90	39,324	4.839
Texas	26.448	26,127	987.87	--	--	3,228	122.07	51,714	1,955.31	43,552	4.490
Utah	2.901	1,884	649.52	3,183	1,097.18	373	128.67	6,329	2,181.73	36,274	6.015
Vermont	0.627	347	554.19	769	1,226.66	107	170.50	2,879	4,594.31	45,783	10.035
Virginia	8.260	3,708	448.94	11,673	1,413.11	910	110.17	19,187	2,322.75	48,773	4.762
Washington	6.971	11,123	1,595.50	--	--	1,195	171.40	18,667	2,677.66	47,031	5.693
West Virginia	1.854	1,255	677.01	2,038	1,099.27	409	220.52	5,378	2,900.35	35,613	8.144
Wisconsin	5.743	4,410	767.95	8,183	1,425.01	968	168.62	16,523	2,877.14	43,149	6.668
Wyoming	0.583	703	1,205.89	--	--	71	121.83	2,186	3,751.86	50,924	7.368
Total U.S.	315.482	254,749	807.49	354,658	1,124.18	40,134	127.22	846,215	2,682.29	44,481	6.030

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, 2013
Available: <http://www.census.gov/popest/data/national/totals/2013/index.html>

2 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table. March 2014.
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: 2013
Available: <http://www.census.gov/govs/statetax/>

STATE TAX COLLECTIONS ON THE BASIS OF DOLLARS PER \$1,000 PERSONAL INCOME
FY 2012-13

State	Personal Income 2012 (Millions)	Sales & Use Taxes		Individual Income Taxes		Corporate Income Taxes		Motor Fuel Tax		Total Tax Collections	
		\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income	\$ Millions	Per \$1,000 of Personal Income
Alabama	176,436	2,332	13.22	3,203	18.15	382	2.17	530	3.01	9,266	52.52
Alaska	36,780	--	--	--	--	631	17.15	42	1.13	5,133	139.56
Arizona	244,011	6,473	26.53	3,398	13.92	662	2.71	781	3.20	13,472	55.21
Arkansas	106,792	2,838	26.57	2,650	24.81	403	3.77	456	4.27	8,586	80.40
California	1,817,010	33,916	18.67	66,809	36.77	7,462	4.11	5,493	3.02	133,184	73.30
Colorado	245,556	2,417	9.84	5,528	22.51	652	2.66	627	2.55	11,246	45.80
Connecticut	218,809	3,856	17.62	7,812	35.70	573	2.62	484	2.21	16,137	73.75
Delaware	41,744	--	--	1,131	27.08	310	7.42	113	2.70	3,346	80.16
Florida	815,189	20,786	25.50	--	--	2,072	2.54	2,332	2.86	34,588	42.43
Georgia	381,487	5,277	13.83	8,772	22.99	797	2.09	1,001	2.62	17,794	46.64
Hawaii	64,098	2,944	45.94	1,736	27.08	124	1.93	93	1.44	6,093	95.06
Idaho	57,041	1,324	23.21	1,293	22.66	200	3.51	245	4.29	3,579	62.75
Illinois	602,627	8,159	13.54	16,539	27.44	4,462	7.40	1,260	2.09	38,715	64.24
Indiana	255,030	6,794	26.64	4,976	19.51	782	3.06	803	3.15	16,931	66.39
Iowa	139,422	2,520	18.08	3,437	24.65	429	3.07	440	3.16	8,374	60.07
Kansas	127,092	2,897	22.79	2,957	23.26	385	3.03	415	3.27	7,620	59.96
Kentucky	159,282	3,022	18.97	3,723	23.37	647	4.06	838	5.26	10,816	67.90
Louisiana	188,207	2,826	15.01	2,740	14.56	252	1.34	583	3.10	9,224	49.01
Maine	54,479	1,072	19.68	1,532	28.11	172	3.16	238	4.36	3,884	71.30
Maryland	321,689	4,114	12.79	7,693	23.92	952	2.96	741	2.30	18,118	56.32
Massachusetts	380,976	5,184	13.61	12,876	33.80	1,888	4.96	651	1.71	23,901	62.74
Michigan	388,053	8,423	21.71	8,239	21.23	901	2.32	1,002	2.58	25,083	64.64
Minnesota	259,397	5,010	19.31	8,951	34.51	1,363	5.25	860	3.32	21,032	81.08
Mississippi	103,132	3,192	30.95	1,755	17.02	416	4.03	413	4.00	7,403	71.78
Missouri	241,145	3,155	13.08	5,381	22.31	377	1.56	701	2.91	11,141	46.20
Montana	39,794	--	--	1,046	26.27	171	4.30	216	5.43	2,645	66.46
Nebraska	86,013	1,669	19.41	2,102	24.43	276	3.20	297	3.46	4,719	54.86
Nevada	108,593	3,637	33.50	--	--	--	--	297	2.74	7,027	64.71
New Hampshire	66,379	--	--	99	1.49	553	8.33	143	2.16	2,370	35.71
New Jersey	498,299	8,455	16.97	12,109	24.30	2,282	4.58	525	1.05	29,077	58.35
New Mexico	75,662	1,969	26.02	1,241	16.40	267	3.53	235	3.11	5,202	68.75
New York	1,062,391	12,118	11.41	40,230	37.87	4,921	4.63	1,635	1.54	73,667	69.34
North Carolina	378,730	5,593	14.77	11,068	29.22	1,286	3.40	1,894	5.00	23,769	62.76
North Dakota	41,294	1,269	30.72	642	15.54	226	5.47	212	5.13	5,299	128.32
Ohio	472,846	8,626	18.24	9,870	20.87	262	0.55	1,705	3.60	27,331	57.80
Oklahoma	160,128	2,519	15.73	2,917	18.21	585	3.65	435	2.71	8,893	55.53
Oregon	158,117	--	--	6,260	39.59	460	2.91	499	3.15	9,161	57.94
Pennsylvania	586,654	9,243	15.76	10,777	18.37	2,208	3.76	2,047	3.49	33,966	57.90
Rhode Island	49,434	881	17.83	1,089	22.03	144	2.92	94	1.91	2,940	59.48
South Carolina	169,283	3,200	18.90	3,358	19.83	387	2.28	521	3.07	8,721	51.52
South Dakota	38,491	854	22.18	--	--	37	0.97	142	3.70	1,534	39.84
Tennessee	255,449	6,630	25.95	263	1.03	1,256	4.92	835	3.27	12,367	48.41
Texas	1,151,869	26,127	22.68	--	--	--	--	3,228	2.80	51,714	44.90
Utah	105,227	1,884	17.91	2,852	27.10	331	3.14	373	3.55	6,329	60.15
Vermont	28,689	347	12.10	663	23.11	106	3.68	107	3.72	2,879	100.35
Virginia	402,881	3,708	9.20	10,901	27.06	772	1.92	910	2.26	19,187	47.62
Washington	327,871	11,123	33.92	--	--	--	--	1,195	3.64	18,667	56.93
West Virginia	66,037	1,255	19.01	1,796	27.20	242	3.67	409	6.19	5,378	81.44
Wisconsin	247,790	4,410	17.80	7,228	29.17	956	3.86	968	3.91	16,523	66.68
Wyoming	29,671	703	23.68	--	--	--	--	71	2.39	2,186	73.68
Total U.S.	14,033,073	254,749	18.15	309,637	22.06	45,021	3.21	40,134	2.86	846,215	60.30

1 Bureau of Economic Analysis, Regional Economic Accounts, Personal Income and Population (SA 1-3) Interactive Data Table: March 2014.

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: 2013

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

RANKING OF SELECTED TAX REVENUE STATISTICS
FY 2012-13

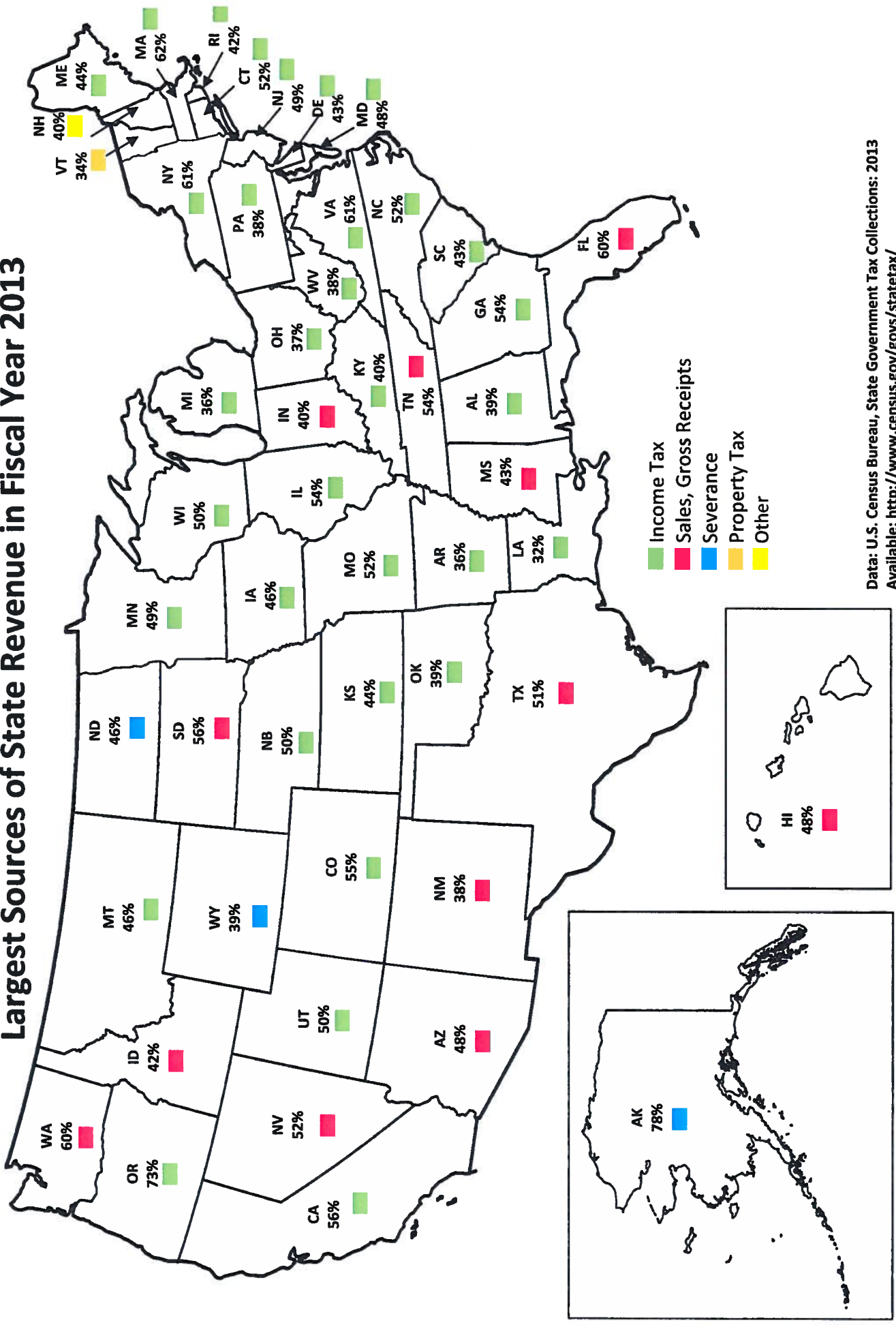
July 1, 2013

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

COMPARISON OF TAX COLLECTIONS AS A PERCENTAGE OF TOTAL COLLECTIONS BY STATES
FY 2012-13

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	25.2	5.7	2.4	34.6	4.1	1.9	1.3	1.3	23.5
Alaska	-	0.8	1.1	-	12.3	0.8	1.3	78.3	5.3
Arizona	48.0	5.8	1.7	25.2	4.9	0.5	2.3	0.2	11.2
Arkansas	33.0	5.3	2.0	30.9	4.7	0.6	2.8	0.9	19.8
California	25.5	4.1	2.9	50.2	5.6	0.3	0.7	0.0	10.7
Colorado	21.5	5.6	4.4	49.2	5.8	0.4	1.8	1.3	10.1
Connecticut	23.9	3.0	1.6	48.4	3.5	0.4	2.3	0.0	16.9
Delaware	-	3.4	1.7	33.8	9.3	0.6	3.4	-	47.8
Florida	60.1	6.7	4.1	-	6.0	1.4	1.1	0.1	20.4
Georgia	29.7	5.6	2.8	49.3	4.5	1.0	1.2	-	5.9
Hawaii	48.3	1.5	2.9	28.5	2.0	0.8	1.8	-	14.1
Idaho	37.0	6.8	4.0	36.1	5.6	0.3	1.4	0.2	8.6
Illinois	21.1	3.3	4.4	42.7	11.5	0.8	2.2	-	14.1
Indiana	40.1	4.7	3.3	29.4	4.6	0.3	2.7	0.0	14.8
Iowa	30.1	5.3	6.6	41.0	5.1	0.3	2.7	-	8.8
Kansas	38.0	5.5	3.0	38.8	5.0	1.6	1.3	1.0	5.8
Kentucky	27.9	7.8	1.9	34.4	6.0	1.2	2.4	2.5	16.0
Louisiana	30.6	6.3	1.3	29.7	2.7	0.6	1.3	9.0	18.3
Maine	27.6	6.1	3.1	39.4	4.4	0.6	3.6	-	15.2
Maryland	22.7	4.1	2.7	42.5	5.3	0.2	2.3	-	20.3
Massachusetts	21.7	2.7	2.0	53.9	7.9	0.3	2.3	-	9.1
Michigan	33.6	4.0	3.9	32.8	3.6	0.6	3.8	0.3	17.3
Minnesota	23.8	4.1	3.4	42.6	6.5	0.4	1.9	0.3	17.1
Mississippi	43.1	5.6	2.6	23.7	5.6	0.6	2.0	1.4	15.4
Missouri	28.3	6.3	2.5	48.3	3.4	0.4	0.9	0.0	9.9
Montana	-	8.2	6.0	39.5	6.5	1.3	3.3	10.7	24.6
Nebraska	35.4	6.3	2.2	44.5	5.8	0.6	1.4	0.1	3.7
Nevada	51.8	4.2	2.6	-	-	0.6	1.5	4.1	35.2
New Hampshire	-	6.0	4.4	4.2	23.3	0.6	8.8	-	52.6
New Jersey	29.1	1.8	2.3	41.6	7.8	0.5	2.6	-	14.3
New Mexico	37.8	4.5	3.3	23.9	5.1	0.8	1.4	13.7	9.4
New York	16.4	2.2	2.1	54.6	6.7	0.4	2.1	-	15.5
North Carolina	23.5	8.0	2.9	46.6	5.4	1.5	1.2	0.0	11.0
North Dakota	23.9	4.0	2.2	12.1	4.3	0.2	0.5	46.4	6.3
Ohio	31.6	6.2	2.9	36.1	1.0	0.5	3.0	0.0	18.6
Oklahoma	28.3	4.9	7.5	32.8	6.6	1.3	3.2	5.8	9.7
Oregon	-	5.4	6.0	68.3	5.0	0.2	2.9	0.3	11.8
Pennsylvania	27.2	6.0	2.6	31.7	6.5	1.0	3.2	-	21.7
Rhode Island	30.0	3.2	2.4	37.0	4.9	0.4	4.5	-	17.5
South Carolina	36.7	6.0	2.5	38.5	4.4	1.9	0.3	-	9.6
South Dakota	55.7	9.3	4.6	-	2.4	1.1	4.0	0.7	22.3
Tennessee	53.6	6.8	2.6	2.1	10.2	1.1	2.2	0.0	21.4
Texas	50.5	6.2	4.0	-	-	2.0	3.0	9.0	25.3
Utah	29.8	5.9	3.4	45.1	5.2	0.8	1.9	1.8	6.2
Vermont	12.1	3.7	2.7	23.0	3.7	0.8	2.6	-	51.5
Virginia	19.3	4.7	2.7	56.8	4.0	1.1	1.0	0.0	10.3
Washington	59.6	6.4	3.2	-	-	3.3	2.5	0.2	24.8
West Virginia	23.3	7.6	2.0	33.4	4.5	0.4	2.0	11.3	15.5
Wisconsin	26.7	5.9	3.0	43.7	5.8	0.4	3.8	0.0	10.7
Wyoming	32.1	3.2	3.8	-	-	0.1	1.2	39.7	19.8

Largest Sources of State Revenue in Fiscal Year 2013



Data: U.S. Census Bureau, State Government Tax Collections: 2013
 Available: <http://www.census.gov/govs/statetax/>

LARGEST SOURCES OF STATE REVENUE - SOUTHERN STATES

State	2009	2010	2011	2012	2013
Alabama Percentage	Income 38%	Income 32%	Income 32%	Income 33%	Income 26%
Arkansas Percentage	Sales, Gross Receipts 37%	Sales, Gross Receipts 36%	Sales, Gross Receipts 35%	Sales, Gross Receipts 34%	Income 36%
Florida Percentage	Sales, Gross Receipts 60%	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%	Sales, Gross Receipts 59%	Sales, Gross Receipts 60%
Georgia Percentage	Income 53%	Income 47%	Income 48%	Income 49%	Income 54%
Kentucky Percentage	Income 38%	Income 33%	Income 33%	Income 34%	Income 40%
Louisiana Percentage	Income 35%	Sales, Gross Receipts 29%	Sales, Gross Receipts 32%	Sales, Gross Receipts 31%	Income 32%
Mississippi Percentage	Sales, Gross Receipts 46%	Sales, Gross Receipts 45%	Sales, Gross Receipts 45%	Sales, Gross Receipts 44%	Sales, Gross Receipts 43%
Missouri Percentage	Income 49%	Income 45%	Income 45%	Income 48%	Income 52%
North Carolina Percentage	Income 51%	Income 42%	Income 44%	Income 46%	Income 52%
Oklahoma Percentage	Income 35%	Income 31%	Income 31%	Income 31%	Income 39%
South Carolina Percentage	Sales, Gross Receipts 41%	Sales, Gross Receipts 42%	Sales, Gross Receipts 38%	Income 39%	Income 43%
Tennessee Percentage	Sales, Gross Receipts 61%	Sales, Gross Receipts 58%	Sales, Gross Receipts 57%	Sales, Gross Receipts 54%	Sales, Gross Receipts 54%
Texas Percentage	Sales, Gross Receipts 52%	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%	Sales, Gross Receipts 50%	Sales, Gross Receipts 51%
Virginia Percentage	Income 59%	Income 53%	Income 55%	Income 56%	Income 61%
West Virginia Percentage	Income 41%	Income 31%	Income 32%	Income 33%	Income 38%

PER CAPITA INCOME
SOUTHERN STATES

CALENDAR YEAR 2008-12

<u>State</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Alabama	\$33,655	\$33,945	\$34,650	\$35,625	\$36,501
Arkansas	32,257	33,150	34,014	34,723	36,086
Florida	39,064	39,272	39,563	40,344	41,692
Georgia	34,849	35,490	36,104	36,869	38,179
Kentucky	31,936	33,348	33,667	35,041	36,239
Louisiana	36,091	38,446	38,578	39,413	40,689
Mississippi	30,383	31,186	32,176	33,073	34,478
Missouri	36,356	36,989	38,248	39,049	39,897
North Carolina	35,249	35,638	36,164	37,049	38,457
Oklahoma	35,969	36,421	37,277	39,006	41,586
South Carolina	32,495	33,163	33,673	34,266	35,453
Tennessee	34,833	35,307	36,533	37,678	39,324
Texas	37,809	39,493	39,593	41,471	43,552
Virginia	44,075	44,762	45,920	47,082	48,773
West Virginia	31,634	32,641	33,513	34,477	35,613

SUMMARY BY COUNCIL OF STATE GOVERNMENTS REGION
 COMPARISON OF SELECTED TAX REVENUE AVERAGES PER CAPITA & PER \$1,000 PERSONAL INCOME
 FY 2012-13

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	\$720.90	\$13.68	\$1,753.56	\$33.27	\$107.91	\$2.05	\$3,348.62	\$63.54
Midwestern	823.17	19.05	1,219.65	28.22	131.78	3.05	2,815.30	65.15
Southern	790.71	19.44	584.97	14.38	129.01	3.17	2,042.66	50.22
Western	894.08	20.06	1,361.83	30.56	136.92	3.07	3,015.61	67.66
United States	807.49	18.15	1,124.18	25.27	127.21	2.86	2,682.29	60.30

COUNCIL OF STATE GOVERNMENTS REGIONS

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

TOTAL TAXES

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

Region	2009		2010		2011		2012		2013	
	<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	\$2,963.36	\$64.16	\$2,914.26	\$61.25	\$3,107.18	\$63.02	\$3,231.12	\$63.98	\$3,348.62	\$63.54
Midwestern	2,378.95	63.85	2,336.95	60.37	2,465.81	61.62	2,677.15	64.96	2,815.30	65.15
Southern	1,859.23	52.09	1,786.67	47.73	1,876.88	49.42	1,966.28	50.25	2,042.66	50.22
Western	2,495.75	62.69	2,489.62	60.94	2,713.86	64.55	2,725.54	63.96	3,015.61	67.66
United States	2,334.06	59.72	2,286.45	56.42	2,435.11	58.54	2,536.28	59.50	2,682.29	60.30

TOTAL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$1,764.06	\$1,711.79	\$1,798.04	\$1,877.40	\$1,917.05
Arkansas	2,584.46	2,496.37	2,633.63	2,810.23	2,901.43
Florida	1,723.86	1,675.36	1,708.40	1,708.13	1,768.97
Georgia	1,635.73	1,525.94	1,630.45	1,671.07	1,780.81
Kentucky	2,261.31	2,196.52	2,335.18	2,390.84	2,460.76
Louisiana	2,229.40	1,931.80	1,937.87	1,954.42	1,994.14
Mississippi	2,206.90	2,112.63	2,254.21	2,329.49	2,474.83
Missouri	1,727.78	1,620.23	1,681.99	1,793.55	1,843.22
North Carolina	2,184.88	2,255.92	2,320.31	2,329.08	2,413.53
Oklahoma	2,213.33	1,887.32	2,048.35	2,313.64	2,309.40
South Carolina	1,566.69	1,470.96	1,642.90	1,701.30	1,826.51
Tennessee	1,658.53	1,656.73	1,695.80	1,855.93	1,902.90
Texas	1,645.81	1,566.85	1,682.13	1,864.85	1,955.31
Virginia	2,055.05	2,051.12	2,150.17	2,215.72	2,322.75
West Virginia	2,631.60	2,512.17	2,771.84	2,886.59	2,900.35

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

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$53.30	\$50.43	\$51.89	\$52.70	\$52.52
Arkansas	80.90	75.30	77.43	80.93	80.40
Florida	45.63	42.66	43.18	42.34	42.43
Georgia	48.41	43.00	45.16	45.32	46.64
Kentucky	70.93	65.87	69.36	68.23	67.90
Louisiana	62.79	50.25	50.23	49.59	49.01
Mississippi	73.31	67.74	70.06	70.43	71.78
Missouri	48.43	43.81	43.98	45.93	46.20
North Carolina	63.42	63.30	64.16	62.87	62.76
Oklahoma	62.76	51.82	54.95	59.32	55.53
South Carolina	49.27	44.36	48.79	49.65	51.52
Tennessee	48.65	46.92	46.42	49.26	48.41
Texas	45.11	39.67	42.49	44.97	44.90
Virginia	46.84	45.82	46.82	47.06	47.62
West Virginia	81.68	76.96	82.71	83.73	81.44

PER CAPITA TAX AS PERCENTAGE OF
PER CAPITA INCOME
SOUTHERN STATES

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	5.2%	5.0%	5.2%	5.2%	5.2%
Arkansas	8.0	7.5	7.7	8.1	8.0
Florida	4.4	4.3	4.3	4.2	4.2
Georgia	4.7	4.3	4.5	4.5	4.7
Kentucky	7.1	6.6	6.9	6.8	6.8
Louisiana	6.2	5.0	5.0	5.0	4.9
Mississippi	7.3	6.8	7.0	7.0	7.2
Missouri	4.8	4.4	4.4	4.6	4.6
North Carolina	6.2	6.3	6.4	6.3	6.3
Oklahoma	6.2	5.2	5.5	5.9	5.6
South Carolina	4.8	4.4	4.9	5.0	5.2
Tennessee	4.8	4.7	4.6	4.9	4.8
Texas	4.4	4.0	4.2	4.5	4.5
Virginia	4.7	4.6	4.7	4.7	4.8
West Virginia	8.3	7.7	8.3	8.4	8.1

RANKING OF SOUTHERN STATES AMONG THE NATION OF TOTAL TAX REVENUE STATISTICS
 FY 2009 - 13

State	2009		2010		2011		2012		2013	
	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	40	39	40	38	41	37	42	39	43	39
Arkansas	16	7	17	9	17	9	17	9	16	7
Florida	43	46	42	46	43	46	47	48	50	48
Georgia	48	44	49	45	50	44	49	45	49	44
Kentucky	28	14	26	13	25	13	29	15	31	16
Louisiana	29	25	36	39	39	39	41	41	41	41
Mississippi	32	10	31	11	31	11	31	12	30	12
Missouri	42	43	44	44	46	45	46	44	45	45
North Carolina	33	22	24	18	27	20	32	23	32	23
Oklahoma	31	26	37	37	37	34	33	29	36	36
South Carolina	50	41	50	43	49	40	48	40	46	40
Tennessee	45	42	43	40	44	43	44	42	44	42
Texas	46	47	48	49	45	47	43	46	42	47
Virginia	36	45	33	41	34	41	36	43	35	43
West Virginia	15	6	16	7	13	5	14	7	17	5

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>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</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	\$661.54	\$14.32	\$647.23	\$13.60	\$689.19	\$13.98	\$708.59	\$14.03	\$720.90	\$13.68
Midwestern	759.84	20.39	764.58	19.75	775.02	19.37	815.33	19.78	823.17	19.05
Southern	741.69	20.78	709.35	18.95	739.01	19.46	764.2	19.53	790.71	19.44
Western	807.34	20.28	798.02	19.53	815.41	19.39	813.57	19.09	894.08	20.06
United States	744.45	19.05	728.48	17.98	754.02	18.13	774.69	18.17	807.49	18.15

SALES & USE TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$439.51	\$438.82	\$452.79	\$471.72	\$482.38
Arkansas	957.27	896.90	931.57	952.63	958.92
Florida	1,037.22	985.94	1,015.50	1,004.46	1,063.04
Georgia	539.87	502.15	517.64	534.63	528.13
Kentucky	662.40	643.89	662.86	696.79	687.51
Louisiana	659.77	569.10	614.84	611.90	610.91
Mississippi	1,025.24	960.17	984.67	1,029.25	1,067.02
Missouri	506.13	487.42	494.56	515.35	521.91
North Carolina	529.10	614.23	640.52	571.54	567.88
Oklahoma	586.56	524.69	574.30	633.31	654.08
South Carolina	638.02	612.67	597.04	619.46	670.13
Tennessee	1,009.64	966.09	966.11	1,008.69	1,020.15
Texas	848.79	781.98	848.85	940.20	987.87
Virginia	427.90	442.84	427.43	426.02	448.94
West Virginia	609.97	591.31	652.30	688.43	677.01

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

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$13.28	\$12.93	\$13.07	\$13.24	\$13.22
Arkansas	29.97	27.06	27.39	27.44	26.57
Florida	27.45	25.11	25.67	24.90	25.50
Georgia	15.98	14.15	14.34	14.50	13.83
Kentucky	20.78	19.31	19.69	19.88	18.97
Louisiana	18.58	14.80	15.94	15.53	15.01
Mississippi	34.06	30.79	30.60	31.12	30.95
Missouri	14.19	13.18	12.93	13.20	13.08
North Carolina	15.36	17.24	17.71	15.43	14.77
Oklahoma	16.63	14.41	15.41	16.24	15.73
South Carolina	20.06	18.47	17.73	18.08	18.90
Tennessee	29.62	27.36	26.44	26.77	25.95
Texas	23.26	19.80	21.44	22.67	22.68
Virginia	9.75	9.89	9.31	9.05	9.20
West Virginia	18.93	18.12	19.46	19.97	19.01

RANKING OF SOUTHERN STATES AMONG THE NATION OF SALES & USE TAX REVENUE STATISTICS
FY 2009 - 13

State	2009		2010		2011		2012		2013	
	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income	Per Capita	Per \$1,000 Pers. Income
Alabama	43	41	44	41	43	39	43	40	43	39
Arkansas	9	5	13	6	12	6	15	8	15	7
Florida	4	10	4	10	6	11	11	13	8	11
Georgia	39	35	40	37	41	36	41	36	41	36
Kentucky	29	20	30	20	31	18	29	20	31	22
Louisiana	30	29	37	35	35	34	37	34	38	34
Mississippi	5	4	6	3	7	4	7	5	7	4
Missouri	42	37	42	40	42	41	42	41	42	40
North Carolina	40	36	33	31	34	30	39	35	39	35
Oklahoma	36	34	39	36	39	35	34	33	34	33
South Carolina	31	22	34	22	36	29	36	26	33	23
Tennessee	7	6	5	5	9	8	9	10	10	10
Texas	17	16	18	16	18	15	17	17	13	15
Virginia	44	45	43	44	44	45	45	45	45	45
West Virginia	34	26	36	25	33	20	31	19	32	21

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>	<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>	
	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>	<u>Per Capita</u>	<u>Personal Income</u>
Eastern	\$1,567.37	\$33.93	\$1,484.32	\$31.20	\$1,580.00	\$32.04	\$1,662.30	\$32.91	\$1,753.56	\$33.27
Midwestern	913.82	24.52	863.08	22.29	962.68	24.06	1,095.45	26.58	1,219.65	28.22
Southern	523.37	14.66	484.91	12.96	518.92	13.66	550.23	14.06	584.97	14.38
Western	1,047.01	26.30	1,042.42	25.52	1,133.41	26.96	1,185.35	27.82	1,361.83	30.56
United States	934.01	23.90	890.91	21.98	962.59	23.14	1,028.15	24.12	1,124.18	25.27

TOTAL INCOME TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$670.40	\$631.31	\$644.86	\$711.46	\$741.61
Arkansas	894.69	849.29	901.05	951.46	1,031.45
Florida *	99.08	95.38	98.12	103.71	105.95
Georgia	864.35	794.94	848.60	880.35	957.70
Kentucky	858.81	815.40	900.43	933.07	994.21
Louisiana	790.99	591.07	568.48	600.84	646.94
Mississippi	613.11	562.40	604.60	635.51	725.93
Missouri	843.45	756.97	808.22	902.25	952.64
North Carolina	1,115.23	1,093.60	1,135.16	1,189.89	1,254.47
Oklahoma	783.10	650.75	722.51	844.18	909.41
South Carolina	563.62	500.00	667.59	709.13	784.15
Tennessee	164.85	169.25	196.47	218.11	233.73
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	1,211.75	1,180.99	1,275.72	1,350.49	1,413.11
West Virginia	1,086.91	978.44	1,063.49	1,049.97	1,099.27

* Includes corporate income taxes only.

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

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$17.09	\$15.96	\$16.80	\$17.57	\$18.15
Arkansas	24.26	21.63	22.72	23.46	24.81
Florida	N/A	N/A	N/A	N/A	N/A
Georgia	23.49	20.41	21.61	22.26	22.99
Kentucky	24.10	21.80	23.23	22.88	23.37
Louisiana	18.44	13.12	13.62	13.64	14.56
Mississippi	16.72	14.62	15.11	15.21	17.02
Missouri	22.34	19.54	19.72	21.82	22.31
North Carolina	29.58	26.88	28.26	28.74	29.22
Oklahoma	19.57	16.28	16.88	18.65	18.21
South Carolina	16.21	14.23	18.45	19.13	19.83
Tennessee	1.03	0.77	0.81	0.75	1.03
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	25.79	24.18	25.63	26.51	27.06
West Virginia	26.56	23.92	26.79	27.45	27.20

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

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$3.17	\$2.64	\$1.81	\$2.41	\$2.17
Arkansas	3.75	3.99	3.77	3.95	3.77
Florida	2.62	2.43	2.48	2.57	2.54
Georgia	2.09	1.99	1.89	1.62	2.09
Kentucky	2.83	2.65	3.51	3.75	4.06
Louisiana	3.84	2.26	1.11	1.60	1.34
Mississippi	3.65	3.42	3.68	4.01	4.03
Missouri	1.30	0.93	1.41	1.28	1.56
North Carolina	2.79	3.81	3.13	3.38	3.40
Oklahoma	2.64	1.58	2.50	3.00	3.65
South Carolina	1.51	0.85	1.37	1.56	2.28
Tennessee	3.80	4.02	4.57	5.04	4.92
Texas	N/A	N/A	N/A	N/A	N/A
Virginia	1.83	2.20	2.15	2.18	1.92
West Virginia	7.17	6.06	4.94	3.01	3.67

RANKING OF SOUTHERN STATES AMONG THE NATION OF INDIVIDUAL INCOME TAX REVENUE STATISTICS
FY 2009 - 13

State	2009		2010		2011		2012		2013	
	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Per \$1,000</u>	<u>Per Capita</u>	<u>Per \$1,000</u>
Alabama	37	36	35	34	37	36	36	36	37	36
Arkansas	26	19	29	20	27	17	18	17	25	17
Florida	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	--	--
Georgia	25	23	26	24	26	24	26	26	28	25
Kentucky	27	20	25	19	25	15	28	23	30	22
Louisiana	34	33	36	39	38	40	39	39	39	40
Mississippi	39	37	39	36	40	37	40	38	40	37
Missouri	24	25	28	26	30	31	25	28	26	28
North Carolina	14	7	13	8	13	7	15	8	16	7
Oklahoma	32	31	33	33	35	35	33	33	34	35
South Carolina	38	38	37	37	36	32	35	32	36	32
Tennessee	43	43	43	43	43	43	43	43	43	43
Texas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	--	--
Virginia	9	13	9	11	8	11	9	13	8	15
West Virginia	21	11	21	12	19	10	21	10	24	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

Region	2009		2010		2011		2012		2013	
	<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	\$90.95	\$1.97	\$91.40	\$1.92	\$109.80	\$2.23	\$109.19	\$2.16	\$107.91	\$2.05
Midwestern	133.35	3.58	132.22	3.42	133.45	3.34	130.37	3.16	131.78	3.05
Southern	125.26	3.51	124.94	3.34	127.23	3.35	127.42	3.26	129.01	3.17
Western	106.27	2.67	105.71	2.59	141.35	3.36	140.41	3.29	136.92	3.07
United States	115.50	2.96	115.14	2.84	128.27	3.08	127.41	2.99	127.21	2.86

MOTOR FUEL TAX COLLECTIONS PER CAPITA
SOUTHERN STATES

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$116.05	\$116.84	\$114.16	\$112.30	\$109.70
Arkansas	159.97	159.98	159.47	158.37	154.06
Florida	120.28	120.57	119.03	117.70	119.28
Georgia	87.61	88.19	95.03	88.81	100.14
Kentucky	146.65	151.00	167.72	180.40	190.74
Louisiana	133.74	129.70	132.80	124.96	126.05
Mississippi	143.98	132.57	143.92	139.72	138.03
Missouri	118.13	120.54	119.69	117.58	115.99
North Carolina	161.60	162.72	172.22	190.92	192.28
Oklahoma	113.94	114.93	118.04	116.55	112.90
South Carolina	112.83	112.69	112.80	112.54	109.01
Tennessee	129.54	129.97	132.02	129.76	128.48
Texas	122.51	121.04	121.07	121.97	122.07
Virginia	113.08	110.35	110.84	105.82	110.17
West Virginia	211.31	211.55	214.38	208.60	220.52

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

FY 2009 - 13

<u>State</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Alabama	\$3.51	\$3.44	\$3.29	\$3.15	\$3.01
Arkansas	5.01	4.83	4.69	4.56	4.27
Florida	3.18	3.07	3.01	2.92	2.86
Georgia	2.59	2.48	2.63	2.41	2.62
Kentucky	4.60	4.53	4.98	5.15	5.26
Louisiana	3.77	3.37	3.44	3.17	3.10
Mississippi	4.78	4.25	4.47	4.22	4.00
Missouri	3.31	3.26	3.13	3.01	2.91
North Carolina	4.69	4.57	4.76	5.15	5.00
Oklahoma	3.23	3.16	3.17	2.99	2.71
South Carolina	3.55	3.40	3.35	3.28	3.07
Tennessee	3.80	3.68	3.61	3.44	3.27
Texas	3.36	3.06	3.06	2.94	2.80
Virginia	2.58	2.47	2.41	2.25	2.26
West Virginia	6.56	6.48	6.40	6.05	6.19

RANKING OF SOUTHERN STATES AMONG THE NATION OF MOTOR FUEL TAX REVENUE STATISTICS
FY 2009 - 13

State	2009			2010			2011			2012			2013		
	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	34	25	33	23	38	28	38	29	38	29	38	29	38	29	38
Arkansas	10	4	9	5	12	7	12	7	12	7	12	7	14	8	8
Florida	31	31	28	31	33	34	33	34	32	34	34	34	31	31	31
Georgia	45	41	44	41	46	40	46	39	46	39	46	39	43	36	36
Kentucky	13	8	14	8	9	4	9	5	6	5	6	5	5	3	3
Louisiana	21	20	22	25	22	22	22	28	26	26	26	28	25	26	26
Mississippi	16	5	20	10	20	9	20	9	20	20	20	9	20	9	9
Missouri	32	28	29	28	32	30	32	30	33	33	30	30	34	30	30
North Carolina	8	7	8	6	8	5	8	4	4	4	4	4	4	5	5
Oklahoma	35	30	34	29	36	29	36	31	34	34	31	31	35	34	34
South Carolina	38	23	35	24	40	24	40	24	37	37	24	24	39	27	27
Tennessee	22	19	21	20	23	20	23	20	25	25	21	21	23	19	19
Texas	30	27	27	32	30	31	30	31	29	29	32	32	28	32	32
Virginia	37	42	38	42	41	43	41	43	41	41	44	44	37	41	41
West Virginia	2	1	2	1	2	1	2	1	3	3	1	1	2	1	1

GASOLINE, SALES, & CIGARETTE TAXES

STATE GASOLINE EXCISE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2010 - JULY 1, 2014

(CENTS PER GALLON)

<u>States</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	16¢	16¢	16¢	16¢	16¢
Arkansas	21.5	21.5	21.5	21.5	21.5
Florida	4	4	16.6	16.9	4
Georgia	7.5	7.5	7.5	7.5	7.5
Kentucky	24.5	26.4	28.5	30.9	29.4
Louisiana	20	20	20	20	20
Mississippi	18	18	18	18	18
Missouri	17	17	17	17	17
North Carolina	31.9	35	37.5	37.6	37.5
Oklahoma	16	16	16	16	16
South Carolina	16	16	16	16	16
Tennessee	20	20	20	20	20
Texas	20	20	20	20	20
Virginia	17.5	17.5	17.5	11.1	14.8
West Virginia	20.5	20.5	20.5	20.5	20.5

SALES TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2010 - JULY 1, 2014

(PERCENT)

<u>States</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	4%	4%	4%	4%	4%
Arkansas	6	6	6	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	5.75	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	4	5	5	5.3	5.3
West Virginia	6	6	6	6	6

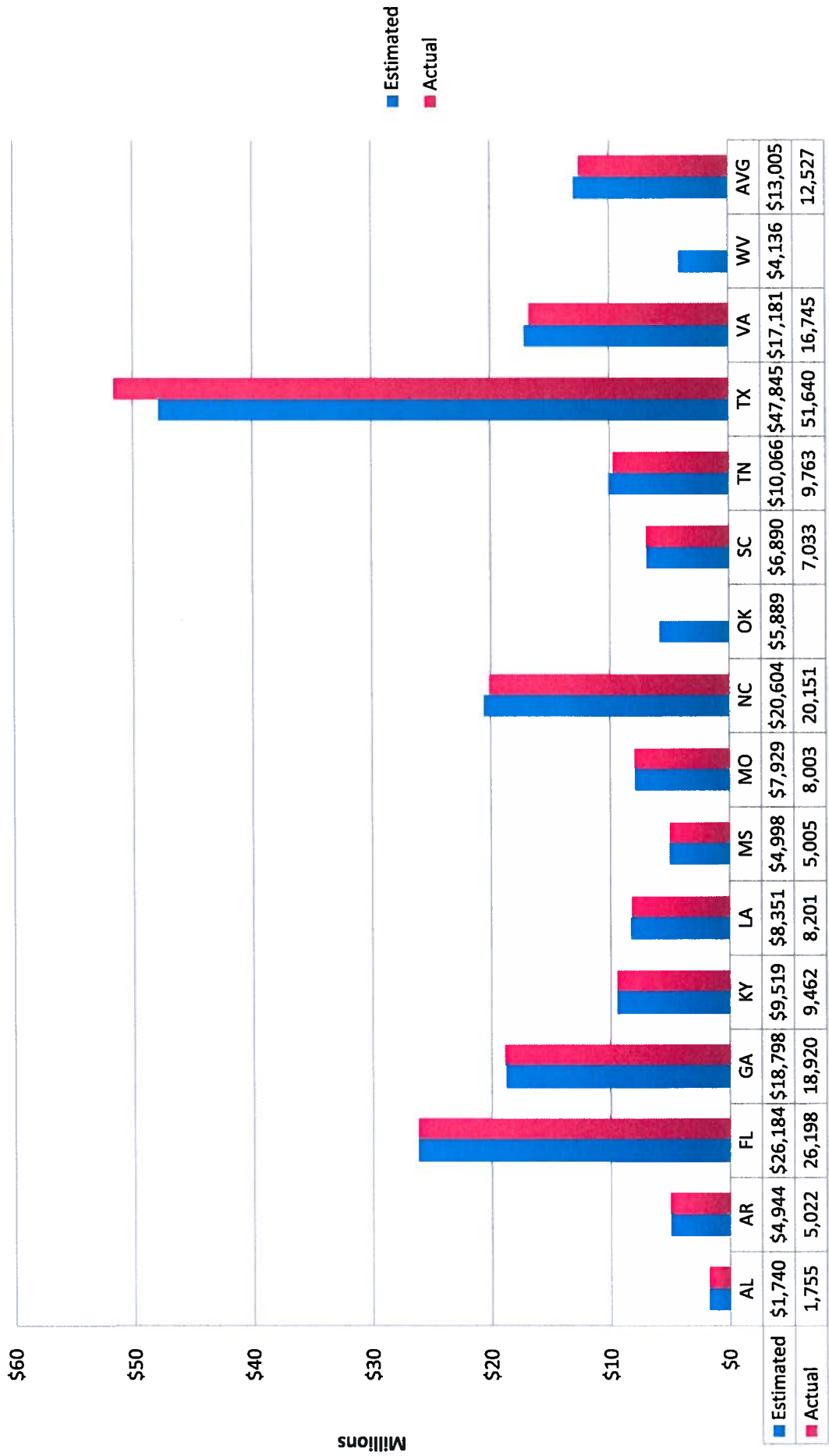
CIGARETTE TAX RATES
SOUTHERN STATES
IN EFFECT AS OF JULY 1, 2010 - JULY 1, 2014

(CENTS PER PACK OF 20)

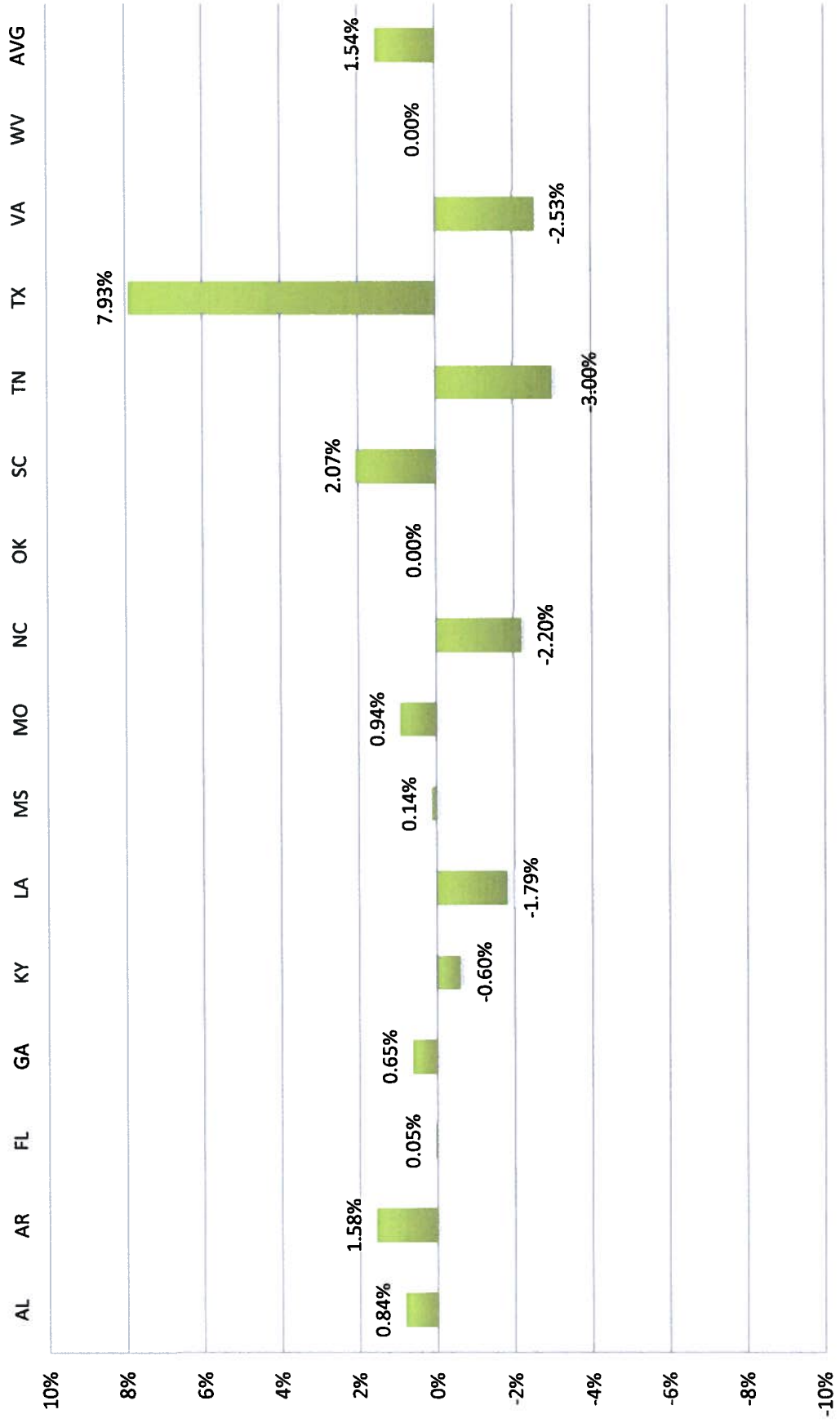
<u>States</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Alabama	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢
Arkansas	115	115	115	115	115
Florida	133.9	133.9	133.9	133.9	133.9
Georgia	37	37	37	37	37
Kentucky	60	60	60	60	60
Louisiana	36	36	36	36	36
Mississippi	68	68	68	68	68
Missouri	17	17	17	17	17
North Carolina	45	45	45	45	45
Oklahoma	103	103	103	103	103
South Carolina	7	7	7	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)

<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	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)

States	Actual 2012-13 \$ Million	Actual 2013-14 \$ Million*	% Change 2014 Over 2013	Estimated 2014-2015 \$ Million^	% Change 2015 Over 2014
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	1,193.0	1,173.0	(1.7)	1,254.0	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.