

# Quarterly Summary of State and Local Government Tax Revenue for 2013:Q1<sup>1</sup>

## INDIVIDUAL INCOME TAX REVENUE INCREASED 18.5 PERCENT

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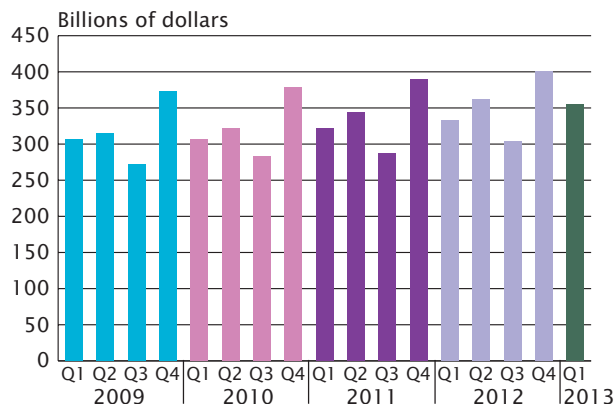
### 2013 QUARTER 1

First quarter of 2013 tax revenues for state and local governments, as compared to first quarter of 2012, increased 6.8 percent, marking the fourteenth consecutive quarter of positive year-over-year growth. Tax revenue for the quarter totaled \$354.7 billion, as compared to \$332.2 billion for the first quarter of 2012 (see Figure 1).

The largest tax subcategories (property, individual and corporate income, and general sales tax) all showed growth over the same quarter in 2012.

Figure 1.

#### Historical National Totals of State and Local Government Tax Revenue: 2009–2013



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

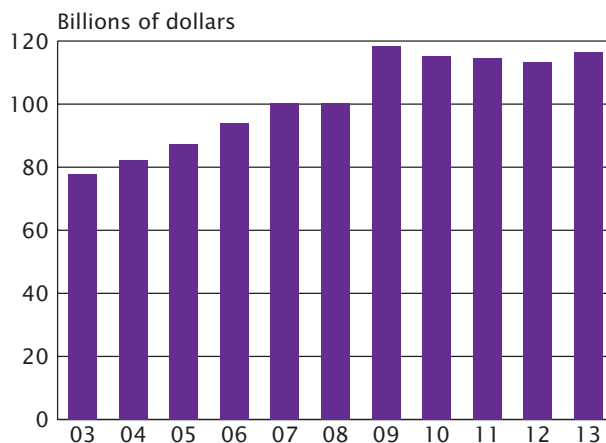
### TAXES BY SUBCATEGORY

#### Property Tax

The estimated total first quarter of 2013 state and local property tax revenue of \$116.7 billion ( $\pm 3.6$ ) is not statistically different from property tax revenue of \$113.3 billion ( $\pm 3.5$ ) in the same quarter of 2012 (see Figure 2). Local governments collected \$113.7 billion of total property tax revenue.

Figure 2.

#### Historical First Quarter Property Tax Revenue: 2003–2013



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

<sup>1</sup> The estimates for local or state and local totals are subject to sampling error. All estimates are subject to nonsampling errors, which include non-response, response, and keying errors. All comparative statements in this report have undergone statistical testing, and unless otherwise noted, all comparisons are statistically significant at the 10 percent significance level. The data and technical documentation for this release can be found at [<www.census.gov/govs/ntax/>](http://www.census.gov/govs/ntax/).

For further information on state and local government tax revenue, please contact Governments Division, U.S. Census Bureau at **866-492-0140** or by e-mail at [<govs.ntax@census.gov>](mailto:govs.ntax@census.gov).



## Individual Income Tax

Individual income tax revenue continued to grow compared to the same quarter of the previous year. State and local individual income tax revenue in the first quarter of 2013 was \$80.2 billion, up 18.5 percent from \$67.6 billion in the first quarter of 2012.

## General Sales Tax

General sales tax revenue rose 5.2 percent in the first quarter of 2013 to \$76.1 billion from \$72.4 billion in the first quarter of 2012.

## Corporation Net Tax

Corporation net income tax revenue increased by 9.6 percent from the same quarter in the prior year. Revenue for the first quarter of 2013 was \$12.4 billion, up from \$11.3 billion in the first quarter of 2012.

## STATE TAX COLLECTIONS

Total state tax revenue was \$205.1 billion in the first quarter of 2013, up 8.9 percent from the \$188.5 billion reported in the same quarter of 2012. Individual income tax, at \$73.3 billion was up 19.1 percent from the same quarter of 2012, which was largely driven by California with \$18.2 billion in personal income tax revenue.<sup>2</sup> The second largest category of state tax revenue, general sales and gross receipts taxes, accounted for \$63.8 billion, an increase of 5.7 percent from the same quarter in 2012. At \$10.2 billion, corporate net income tax collections increased by 9.5 percent from the same quarter in 2012.

Overall, in the first quarter of 2013, individual income tax accounted for 35.7 percent of total state tax revenue, general sales and gross receipts taxes accounted for 31.1 percent, and other tax revenue accounted for 33.1 percent of total state tax revenue.

The percentage breakdown for state and local combined tax collections compared to state-only tax collections can be seen in Figure 3. Property tax, a predominant tax source for local governments, totaled \$116.7 billion and comprised 32.9 percent of total state and local government taxes in the first quarter of 2013.

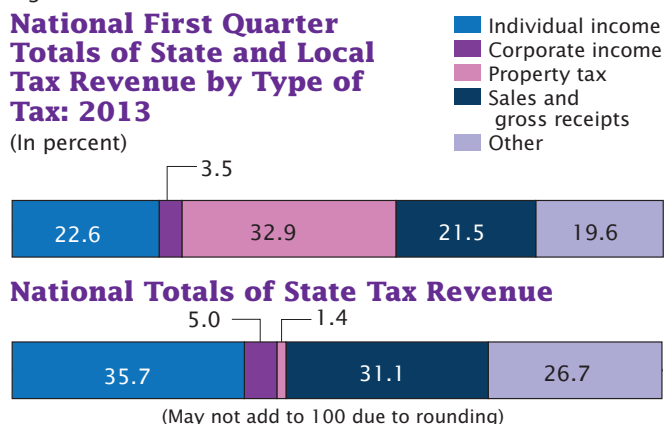
Figure 4 shows the total amounts of state tax revenue for the two largest tax subcategories, individual income and general sales and gross receipts taxes. In the first quarter of 2009 and first quarter of 2010, general sales and gross receipts taxes were higher than individual income tax, but this trend ends in the first quarter of 2011, with individual income tax revenue slightly higher than general sales and gross receipts.

Figure 5 displays the percentage change for individual income and general sales and gross receipts taxes from the same quarter of the prior year. In 2009, each quarter experienced a decrease in both individual income and general sales and gross receipts taxes. Starting with the first quarter of 2010, there has been an increase in both tax subcategories each quarter.

Figure 3.

### National First Quarter Totals of State and Local Tax Revenue by Type of Tax: 2013

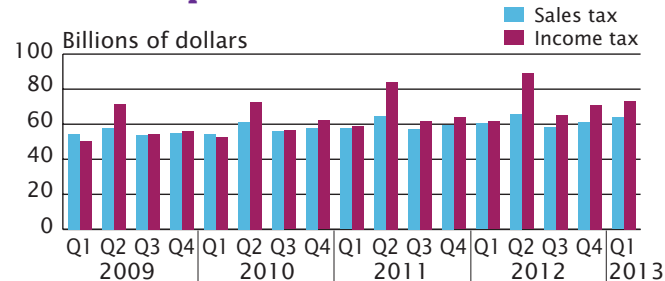
(In percent)



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

Figure 4.

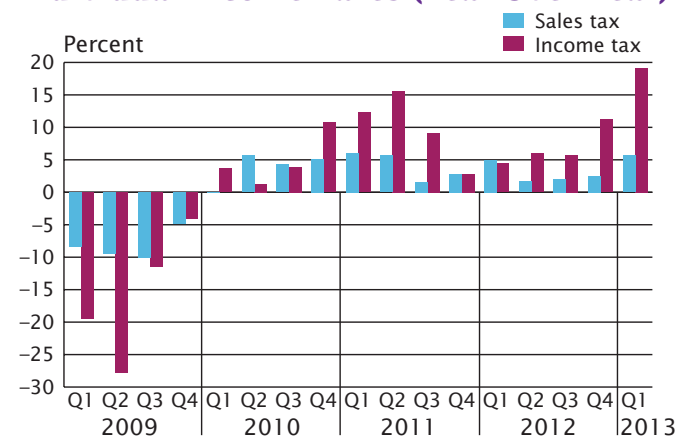
### Historical State Totals of General Sales and Gross Receipts and Individual Income Taxes



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

Figure 5.

### Change in Historical State Totals of General Sales and Gross Receipts and Individual Income Taxes (Year Over Year)



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

<sup>2</sup> Effective January 1, 2013, the sales tax in California temporarily increased by 0.25 percent for the next 4 years and personal income tax for California residents with an annual income over \$250,000 temporarily increased for the next 7 years. This measure, known as Proposition 30, was decided by California voters during the statewide general election on November 6, 2012. For more information, please see <<http://voterguide.sos.ca.gov/propositions/30/>>.