

# Quarterly Summary of State and Local Government Tax Revenue for 2013:Q2<sup>1</sup>

## TOTAL TAX REVENUE INCREASED 7.2 PERCENT

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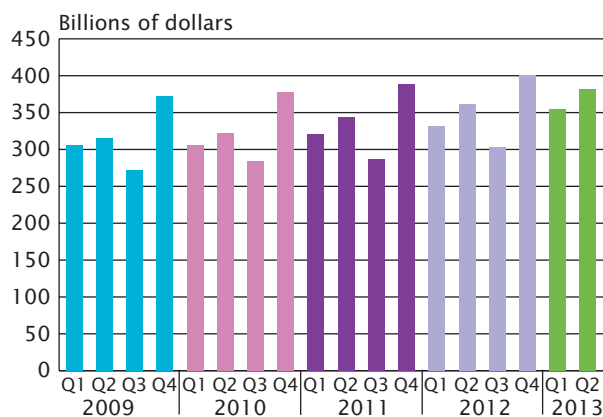
### 2013 QUARTER 2

Second quarter 2013 tax revenues for state and local governments, as compared to second quarter 2012, increased 7.2 percent, marking the fifteenth consecutive quarter of positive year-over-year growth. Tax revenue for the quarter totaled \$382.2 billion, as compared to \$356.7 billion for the second 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.

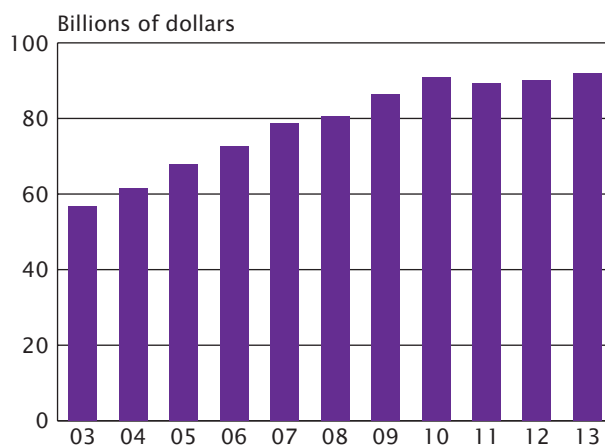
### TAXES BY SUBCATEGORY

#### Property Tax

The estimated total second quarter 2013 state and local property tax revenue of \$91.9 billion ( $\pm 3.9$ ) is not statistically different from property tax revenue of \$90.1 billion ( $\pm 4.1$ ) in the same quarter of 2012 (see Figure 2). Local governments collected \$88.5 billion of total property tax revenue.

Figure 2.

#### Historical Second 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/qtax/](http://www.census.gov/govs/qtax/).

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.qtax@census.gov](mailto:govs.qtax@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 second quarter of 2013 was \$114.0 billion, up 18.2 percent from \$96.4 billion in the second quarter of 2012.

## General Sales Tax

General sales and gross receipts tax rose 4.2 percent in the second quarter of 2013 to \$82.2 billion ( $\pm 1.8$ ), which is not statistically significant from \$78.9 billion ( $\pm 1.6$ ) in the second quarter of 2012.

## Corporation Net Income Tax

Corporation net income tax revenue increased 14.5 percent from the same period in the prior year. Revenue for the second quarter of 2013 was \$20.2 billion, up from \$17.6 billion in the second quarter of 2012.

## STATE TAX COLLECTIONS

Total state tax revenue was \$259.6 billion in the second quarter of 2013, up 9.4 percent from the \$237.2 billion reported in the same quarter of 2012. Individual income tax, at \$106.2 billion, was up 19.4 percent from the same quarter of 2012, which was largely driven by California's personal income tax revenue.<sup>2</sup> The second largest category of state tax revenue, general sales and gross receipts taxes, accounted for \$68.8 billion, an increase of 4.7 percent from the same quarter in 2012. At \$17.5 billion, corporation net income tax collections increased by 10.8 percent from the same quarter in 2012.

Overall, in the second quarter of 2013, individual income tax accounted for 40.9 percent of total state tax revenue, general sales and gross receipts taxes accounted for 26.5 percent of total state tax revenue, and all other tax revenue accounted for 32.6 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, comprised 24.0 percent of total state and local government taxes in the second quarter of 2013.

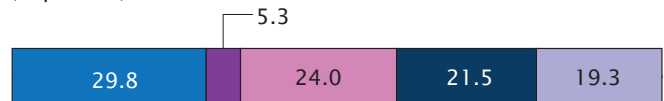
Figure 4 shows the total amounts of state tax revenue for the two largest tax subcategories, individual income and general sales and gross receipts taxes. Since 2009, individual income tax collections have been much higher than general sales and gross receipts tax collections in quarter two of each year.

Figure 5 shows 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 Second Quarter Totals of State and Local Tax Revenue by Type of Tax: 2013

(In percent)



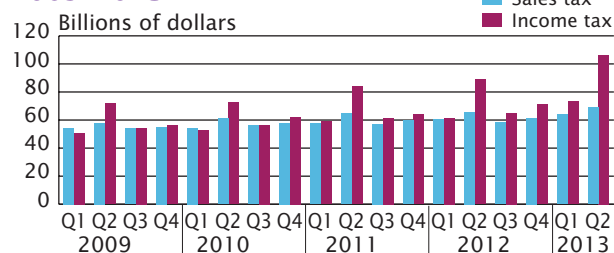
### National Totals of State Tax Revenue



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

Figure 4.

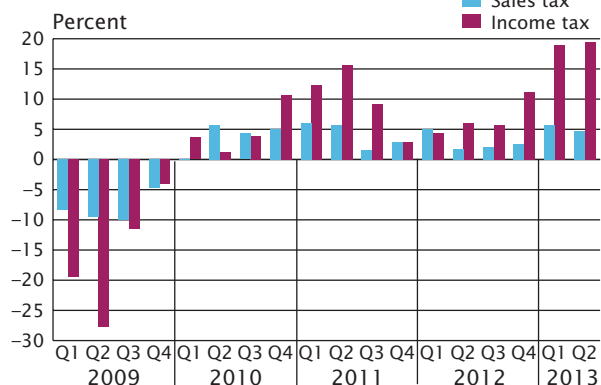
### Historical State Totals of General Sales and Gross Receipts and Individual Income Taxes: 2009-2013



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

Figure 5.

### Percent Change in Historical State Totals of General Sales and Gross Receipts and Individual Income Taxes (Year Over Year): 2009-2013



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 state-wide general election on November 6, 2012. For more information, please see <http://voterguide.sos.ca.gov/propositions/30/>.