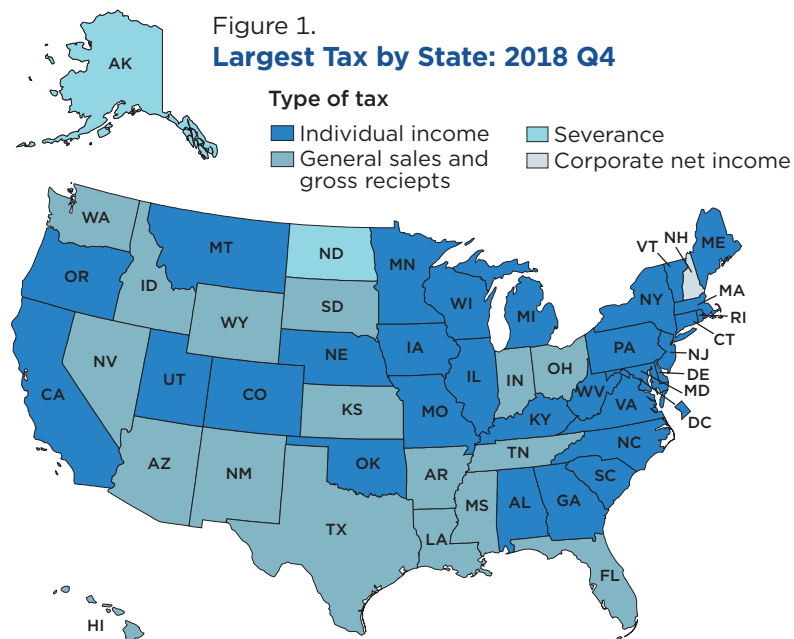


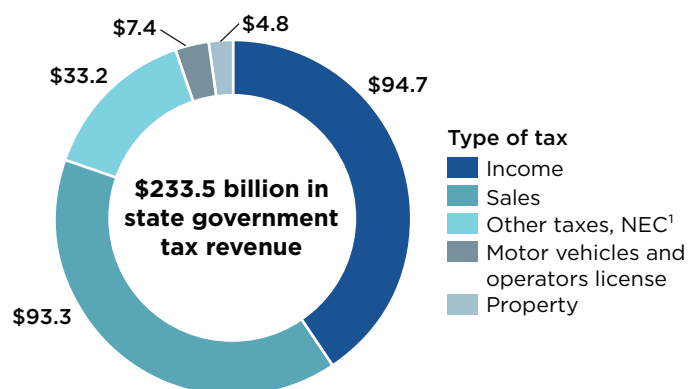
# Quarterly Summary of State and Local Government Tax Revenue for Fourth Quarter 2018<sup>1</sup>

Released April 25, 2019  
G18-QTAX4



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

Figure 2.  
**National State Government Tax Revenue Totals: 2018 Q4**  
(In billions)



<sup>1</sup> Not Elsewhere Classified (NEC).  
Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

## STATE AND LOCAL GOVERNMENT TAX REVENUE<sup>2</sup>

Fourth quarter 2018 combined tax revenues for property, sales and gross receipts, and income taxes decreased 1.8 percent to \$365.5 billion from \$372.3 billion in the same quarter of 2017.<sup>3</sup>

### Property Tax Revenue

The estimated total for the fourth quarter of 2018 state and local property tax revenue was \$148.5 billion ( $\pm 7.3$  billion). The change from \$147.3 billion in the same quarter of 2017 is not statistically significant.

### Individual Income Tax Collections

Individual income tax collections in the fourth quarter of 2018 shows a decrease of 7.9 percent to \$101.7 billion ( $\pm 0.3$  billion), from \$110.4 billion ( $\pm 0.4$  billion) in the same quarter of 2017.

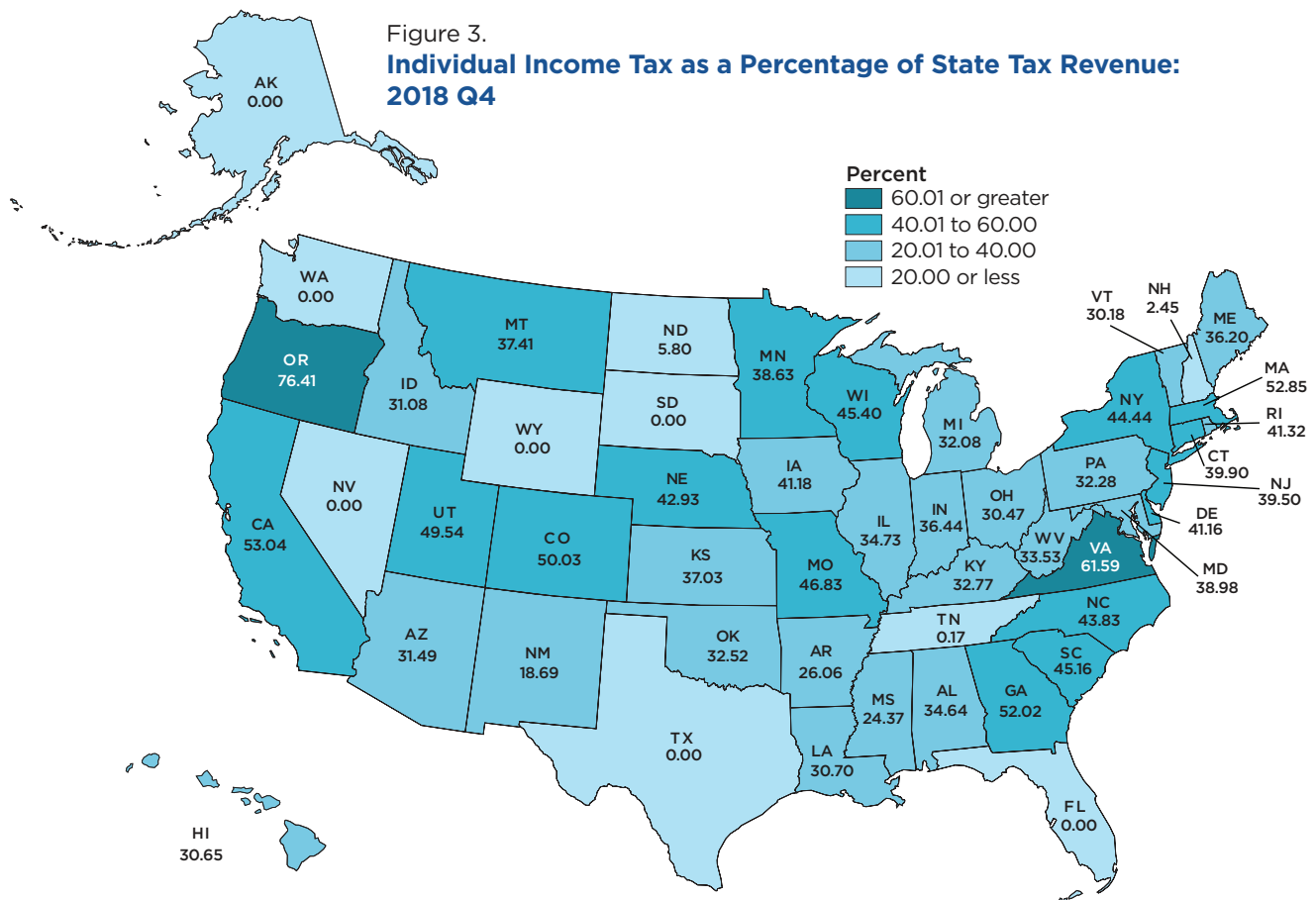
<sup>1</sup> The estimates for local or state and local totals are subject to sampling error. All estimates are subject to nonsampling errors, which include nonresponse, response, and keying errors. All comparative statements in this report have undergone statistical testing and, unless otherwise noted, all comparisons are statistically significant at the 10 percent significance level.

<sup>2</sup> As of the fourth quarter of 2018, State and Local Government Tax Revenue section data values are seasonally adjusted.

<sup>3</sup> As of the third quarter of 2013, the local nonproperty tax survey (F-73) was redesigned to include only general sales, personal income, and corporation net income taxes. No changes were made to the local property tax survey (F-71).

The data and technical documentation for this release can be found at [www.census.gov/programs-surveys/qtax.html](http://www.census.gov/programs-surveys/qtax.html).

Figure 3.  
**Individual Income Tax as a Percentage of State Tax Revenue:  
 2018 Q4**



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

### General Sales and Gross Receipts Tax Revenue

General sales and gross receipts tax revenue was \$100.0 billion ( $\pm 0.8$  billion) in the fourth quarter of 2018, compared to \$100.6 billion ( $\pm 0.6$  billion) collected in the same quarter of 2017. The change is not statistically significant.

### Corporation Net Income Tax Revenue

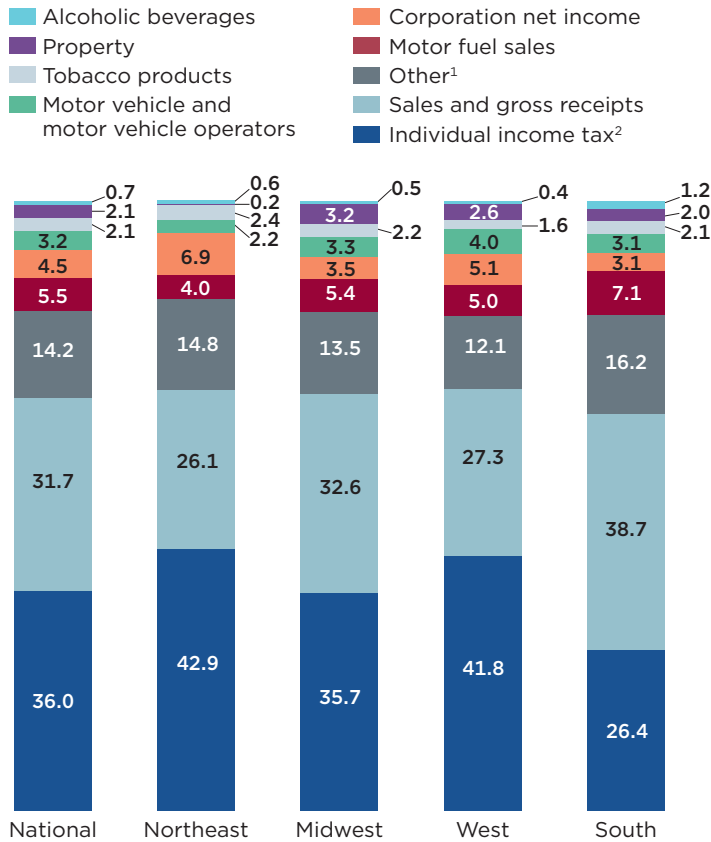
Corporation net income tax revenue for the fourth quarter of 2018 was \$15.2 billion ( $\pm 0.06$  billion), an increase of 9.3 percent from the \$13.9 billion ( $\pm 0.05$  billion) collected in the same quarter of 2017.

### STATE TAX COLLECTIONS<sup>4</sup>

Total state tax revenue decreased 3.5 percent to \$233.5 billion in the fourth quarter of 2018, from \$241.9 billion reported in the same quarter of 2017. Individual income tax, at \$84.1 billion, is down 9.3 percent from \$92.7 billion in the same quarter of 2017. General sales and gross receipts taxes, which accounted for \$73.9 billion, decreased 3.4 percent from \$76.5 billion in the same quarter of 2017. At \$10.6 billion, corporation net income tax collections increased 12.3 percent from the \$9.4 billion collected in the same quarter in 2017.

<sup>4</sup> State Tax Collections section data values are not seasonally adjusted.

Figure 4.  
**Distribution of State Government Revenue by Type of Tax for the Nation and Census Regions: 2018 Q4**  
(In percent)



The majority of the nation's state tax revenue came from individual income (36.0 percent), and general sales and gross receipts (31.7 percent). In the Northeast, West, and Midwest regions, individual income tax collections accounted for the largest percentage of tax collections with 42.9 percent, 41.8 percent, and 35.7 percent, respectively. In the South, general sales and gross receipts taxes were the largest of the four main categories at 38.7 percent.

**DID YOU KNOW?**

**STATE GOVERNMENT  
INDIVIDUAL INCOME TAX  
REVENUE TOALED  
\$388.9 BILLION  
IN 2018**

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

For further information on state and local government tax revenue, please contact the International Trade Management Division, U.S. Census Bureau at 866-492-0140 or by e-mail at <ewd.qtax@census.gov>.

<sup>1</sup> The category "other" consists of other taxes, not elsewhere classified.

<sup>2</sup> Individual income tax returns are typically filed in the second quarter resulting in higher second quarter collections.

Note: Percentages may not sum to 100 due to rounding.

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