

Quarterly Summary of State and Local Government Tax Revenue for First Quarter 2020¹

Released August 28, 2020
G20-QTAX1

STATE AND LOCAL GOVERNMENT TAX REVENUE²

First quarter 2020 combined tax revenues for property, sales and gross receipts, and income taxes increased 3.6 percent to \$401.8 billion from \$387.7 billion in the same quarter of 2019.³

¹ 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.

² As of the first quarter of 2019, State and Local Government Tax Revenue section data values are seasonally adjusted.

³ 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).

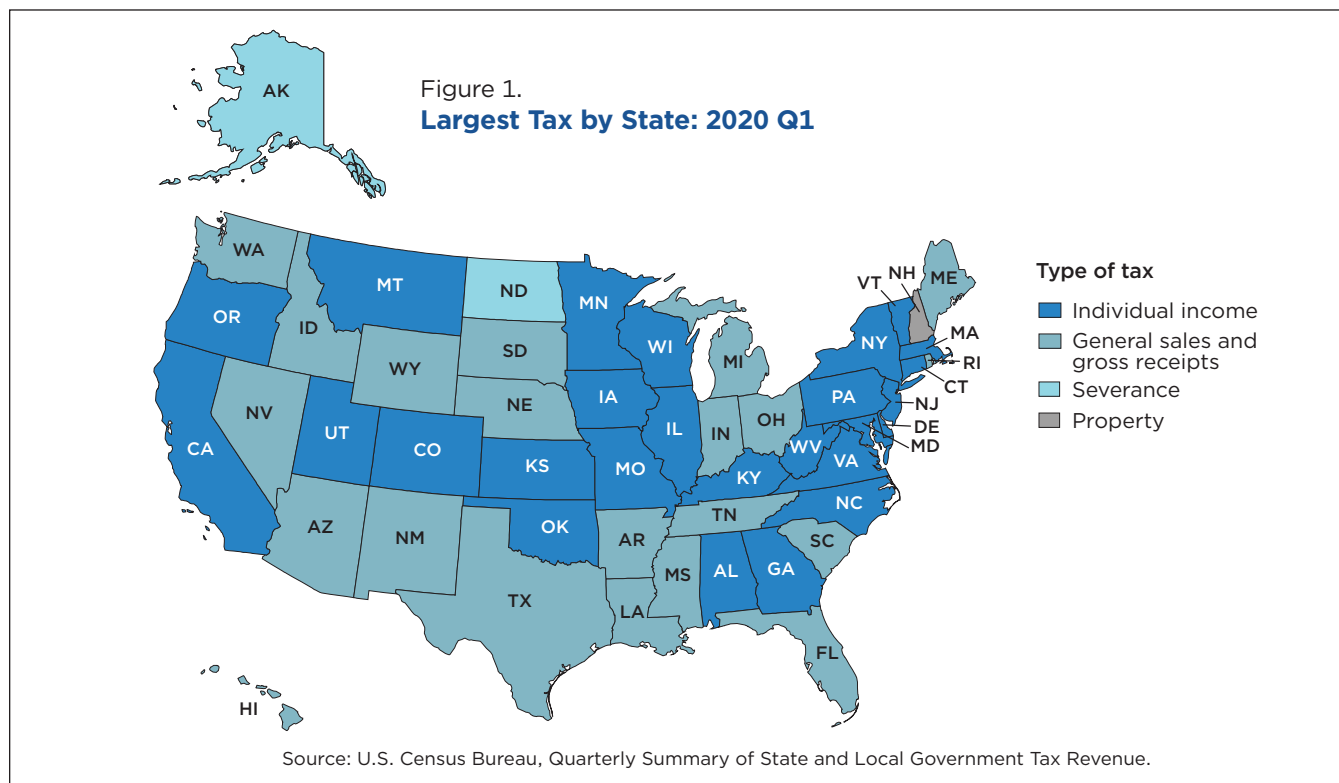
⁴ State Tax Collections section data values are not seasonally adjusted.

Property tax revenue

The estimated total for the first quarter of 2020 state and local property tax revenue increased 2.2 percent to \$156.9 billion (± 4.6 billion). This is not statistically different from the \$153.5 billion (± 4.3 billion) collected in the same quarter of 2019.

Individual income tax collections

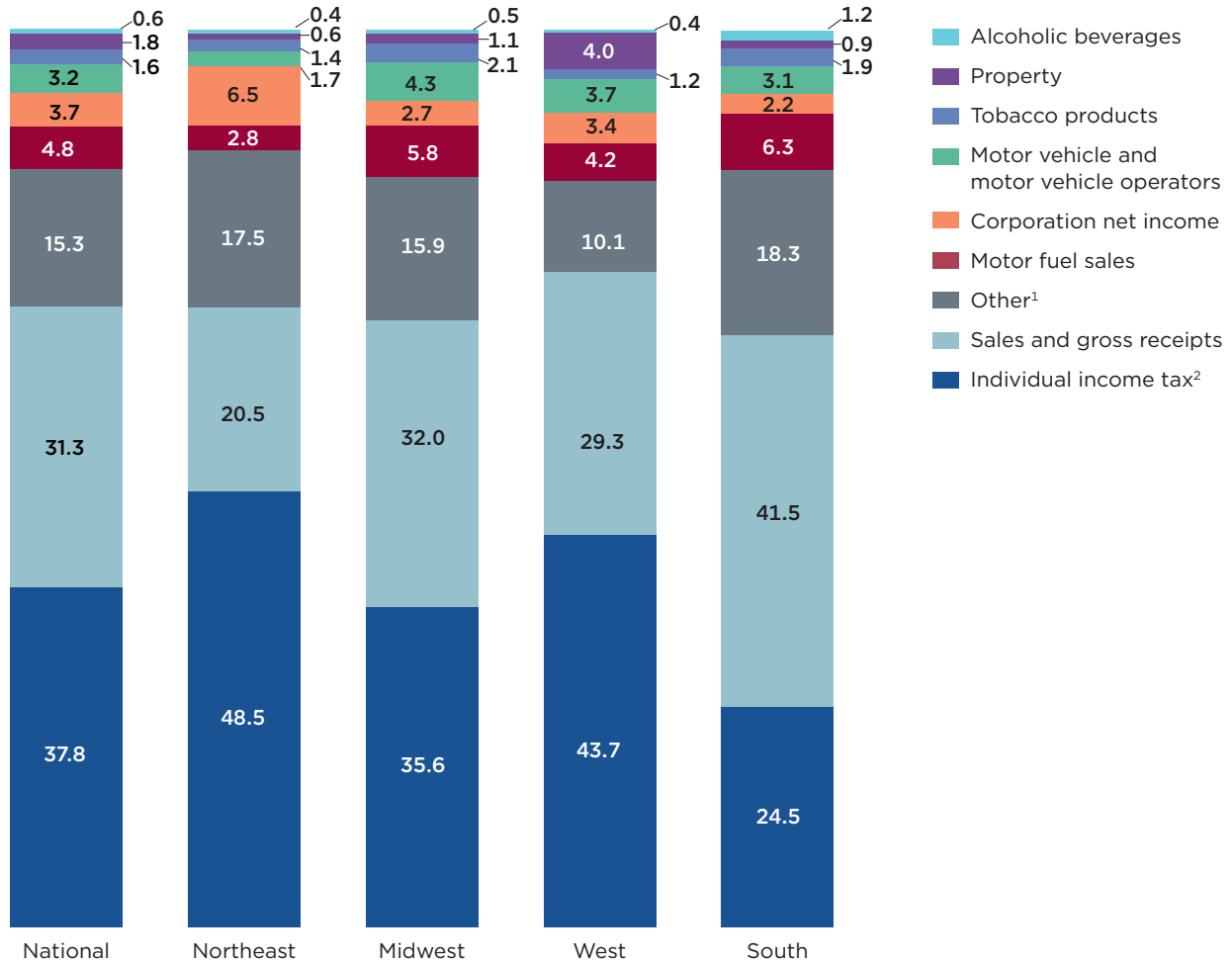
Individual income tax collections in the first quarter of 2020 showed an increase of 5.3 percent to \$115.8 billion (± 0.6 billion), from \$109.9 billion (± 0.5 billion) collected in the same quarter of 2019.



The data and technical documentation for this release can be found at www.census.gov/programs-surveys/qtax.html.

Figure 2.

State Government Tax Revenue by Type of Tax for the Nation and Census Regions: 2020 Q1
(In percent)



¹ The category "other" consists of other taxes not classified elsewhere.

² 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.

General sales and gross receipts tax revenue

General sales and gross receipts tax revenue was \$111.9 billion (± 0.9 billion) in the first quarter of 2020, an increase of 4.3 percent compared to \$107.3 billion (± 0.8 billion) collected in the same quarter of 2019.

Corporation net income tax revenue

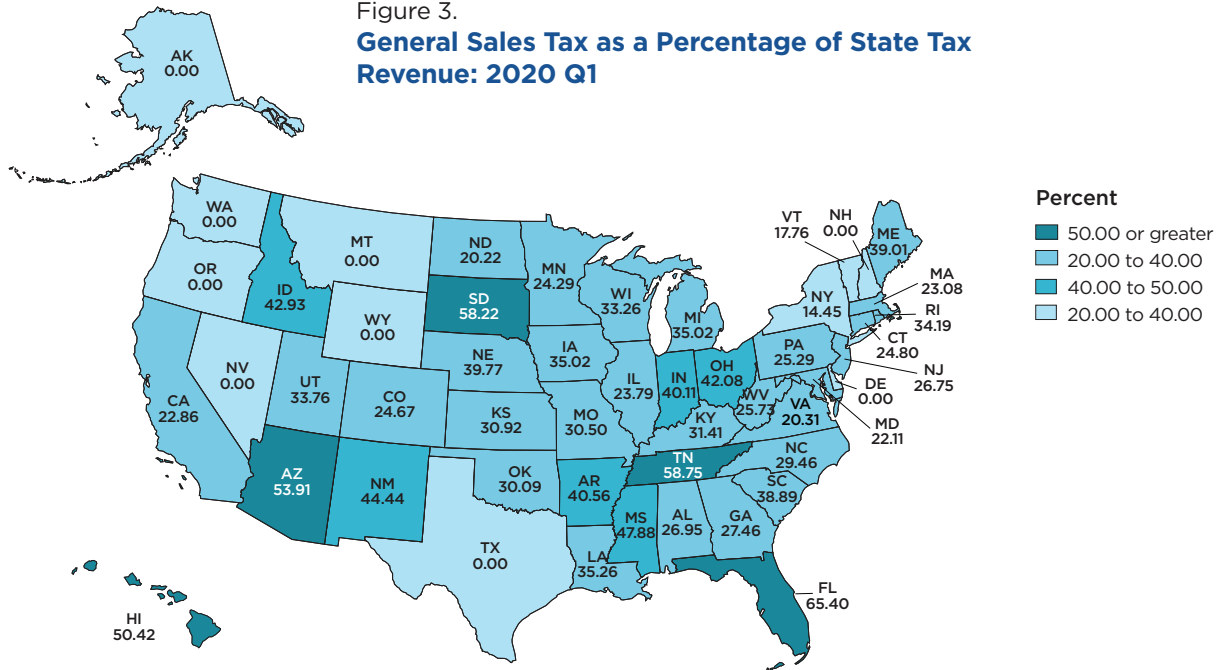
Corporation net income tax revenue for the first quarter of 2020 was \$17.2 billion (± 0.05 billion),

an increase of 0.9 percent from the \$17.0 billion (± 0.07 billion) collected in the same quarter of 2019.

STATE TAX COLLECTIONS⁴

Total state tax revenue increased 4.3 percent to \$269.0 billion in the first quarter of 2020, from \$258.0 billion reported in the same quarter of 2019. Individual income tax, at \$101.7 billion, was up 5.1 percent from \$96.8 billion

Figure 3.
General Sales Tax as a Percentage of State Tax Revenue: 2020 Q1



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

in the same quarter of 2019. General sales and gross receipts taxes, which accounted for \$84.1 billion, increased 4.1 percent from \$80.8 billion in the same quarter of 2019. At \$9.9 billion, corporation net income tax collections decreased 1.0 percent from the \$10.0 billion collected in the same quarter in 2019. In the first quarter, the majority of the states' largest tax by value of collection was either general sales tax or individual income tax. However, Alaska and North Dakota both collected the largest share of their tax revenue in severance taxes, and New Hampshire collected the largest share of its tax revenue in property taxes (Figure 1).

The majority of the nation's state tax revenue came from individual income (37.8 percent) and general sales and gross receipts (31.3 percent).

In the Northeast, West, and Midwest regions, individual income tax collections accounted for the largest percentage of tax collections with 48.5 percent, 43.7 percent, and 35.6 percent, respectively. The South has the most reliance on general sales and gross receipts taxes as

the largest percentage of tax collections at 41.5 percent and the least reliance of the four regions on personal income tax at 24.5 percent. Conversely, the Northeast relied upon general sales tax the least of the four regions as a percentage of tax collections (20.5 percent) and personal income tax was the largest percentage (48.5 percent) of tax collections for all the regions. The Midwest most closely aligns with the national averages in all tax categories (Figure 2).

Figure 3 shows general sales tax collections as a percentage of total tax collections. Nine states do not impose a general sales tax; their values in this figure are 0.00 percent. Arizona, Florida, Hawaii, South Dakota, and Tennessee collected over half of their total tax collections in the first quarter via general sales tax.

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