

# Quarterly Summary of State and Local Government Tax Revenue for Fourth Quarter 2021<sup>1</sup>

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G21-QTAX4

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

The fourth quarter of 2021 combined tax revenues for property, sales and gross receipts, and income taxes increased 13.1 percent to \$480.7 billion from \$425.0 billion in the same quarter of 2020.<sup>3</sup>

### Property Tax Revenue

The estimated total for the fourth quarter of 2021 state and local property tax revenue increased 2.8 percent to \$168.8 billion ( $\pm 8.1$  billion), which is not statistically significant from the \$164.2 billion ( $\pm 7.6$  billion) collected in the same quarter of 2020.

### Individual Income Tax Collections

Individual income tax collections in the fourth quarter of 2021 showed an increase of 19.1 percent to \$146.3 billion ( $\pm 0.4$  billion), from \$122.8 billion ( $\pm 0.5$  billion) collected in the same quarter of 2020.

### General Sales and Gross Receipts Tax Revenue

General sales and gross receipts tax revenue increased 13.8 percent to \$132.1 billion ( $\pm 2.1$  billion) in the fourth quarter of 2021, from \$116.1 billion ( $\pm 1.9$  billion) collected in the same quarter of 2020.

### Corporation Net Income Tax Revenue

Corporation net income tax revenue for the fourth quarter of 2021 was \$33.6 billion ( $\pm 0.06$  billion), an increase of 53.4 percent from the \$21.9 billion ( $\pm 0.09$  billion) collected in the same quarter of 2020.

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

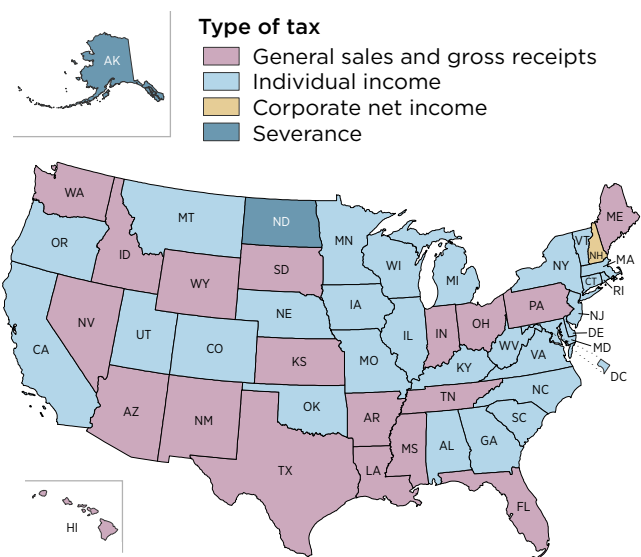
<sup>3</sup> As of the first quarter of 2013, the local nonproperty tax survey (F-73) was redesigned to include only general sales, personal income, and corporation net income taxes. No changes were made to the local property tax survey (F-71).

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

Total state tax revenue increased 22.5 percent to \$335.7 billion in the fourth quarter of 2021, from \$274.1 billion reported in the same quarter of 2020. Individual income tax, at \$124.7 billion, was up 26.5 percent from \$98.6 billion in the same quarter of 2020. General sales and gross receipts taxes, which accounted for \$103.4 billion, increased 16.7 percent from \$88.6 billion in the same quarter of 2020. At \$27.7 billion, corporation net income tax collections increased 63.0 percent from the \$17.0 billion collected in the same quarter in 2020. In the fourth quarter of 2021, the majority of each states' largest tax collection was either individual income tax or general sales and gross receipts tax. However, Alaska and North Dakota collected the largest share of their tax revenue from severance taxes. And New Hampshire collected the largest share of its tax revenue from corporate net income tax (Figure 1).

<sup>4</sup> State Tax Collections section data values are not seasonally adjusted. These data are not sampled, and therefore, no statements regarding statistical significance can be explicitly stated or implied.

Figure 1.  
Largest Tax by State: 2021 Q4



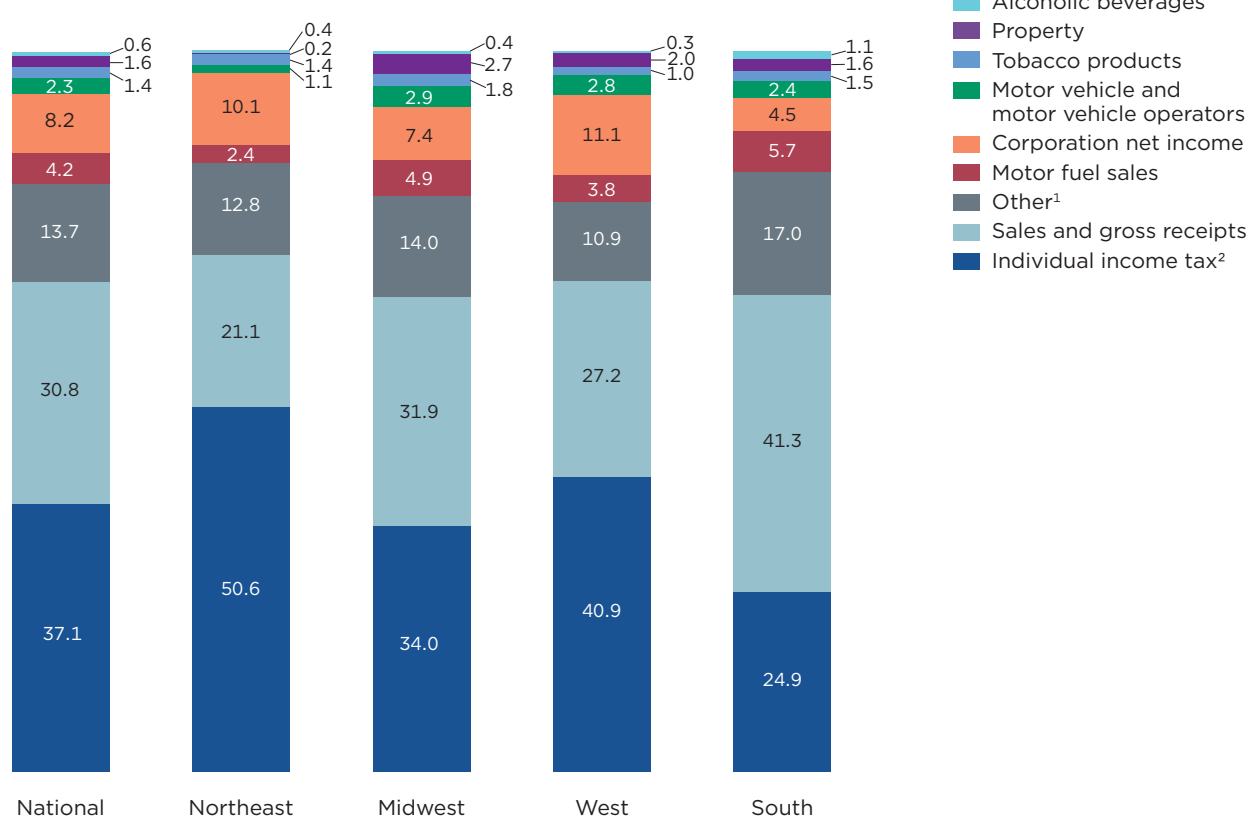
Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

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).

The majority of the nation's state tax revenue came from individual income (37.1 percent) and general sales and gross receipts (30.8 percent). In the Northeast, West, and Midwest regions, individual income tax collections accounted for the largest percentage of tax collections with 50.6 percent, 40.9 percent, and 34.0 percent, respectively. The South has the most reliance on general sales and

gross receipts taxes as the largest percentage of tax collections at 41.3 percent and the least reliance of the four regions on individual income tax at 24.9 percent. Conversely, the Northeast relied upon general sales tax the least of the four regions as a percentage of tax collections at 21.1 percent (Figure 2).

Figure 2.  
**Distribution of State Government Revenue by Type of Tax for the Nation and Census Regions: 2021 Q4**  
(In percent)



<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.

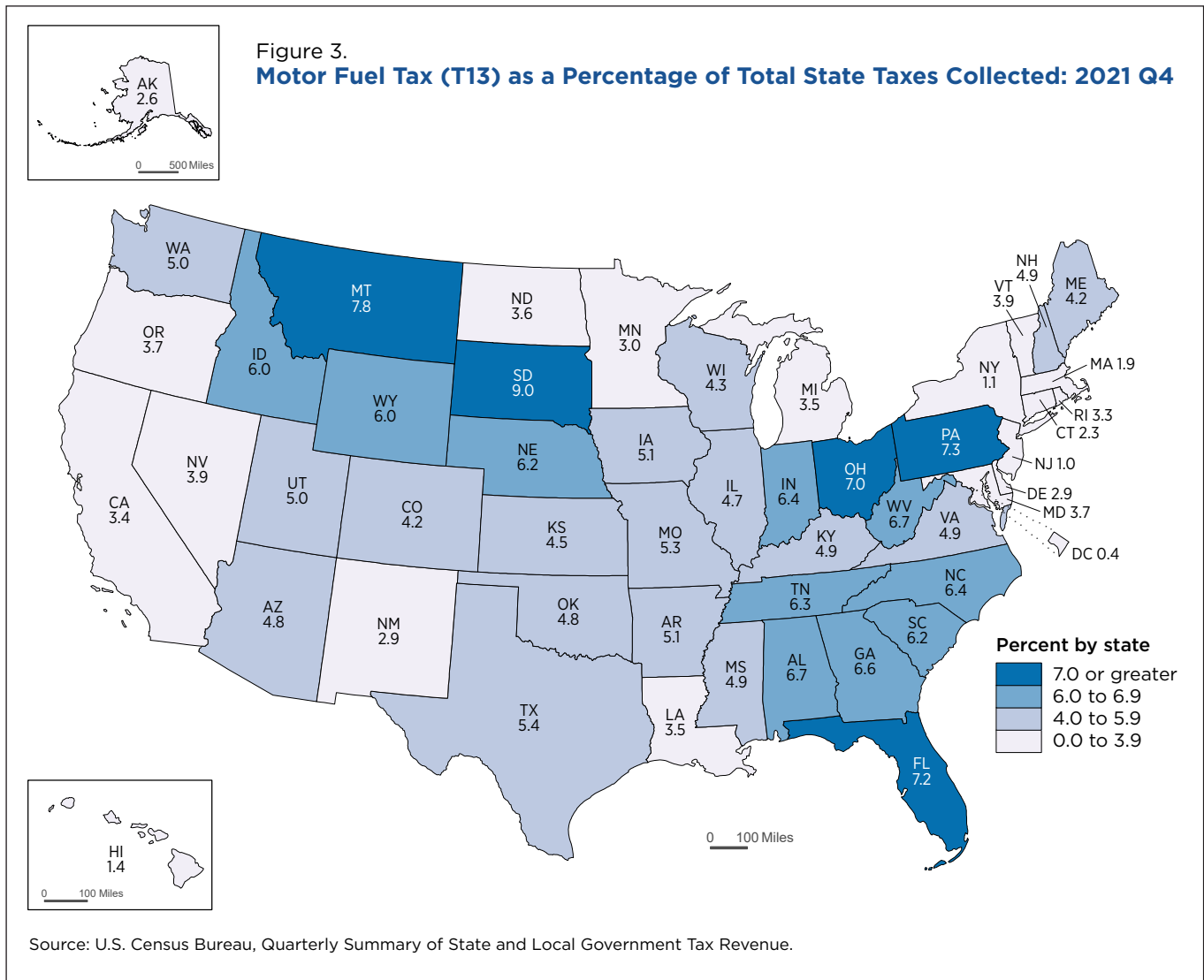
Note: Percentages may not sum to 100 due to rounding.

U.S. total (excludes Washington, D.C.).

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

Figure 3 shows the motor fuel tax collections as a percentage of total state tax collections. Four states collected over 7 percent of total tax collections via the motor fuels tax in the fourth quarter of 2021.

Across all 50 states, motor fuels tax collections increased 0.7 percent from last quarter and increased 10.0 percent to 14.2 billion from the 12.9 billion collected in the fourth quarter of 2020.



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>.