

TABLE 7.5

Comparison of Tax Collections in Fiscal 2016, Fiscal 2017 and Enacted Fiscal 2018

State	Sales Tax			Personal Income Tax			Corporate Income Tax		
	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2016	Fiscal 2017	Fiscal 2018
Total	\$247,738	\$254,741	\$260,931	\$343,971	\$354,266	\$374,964	\$47,756	\$45,379	\$48,081
Alabama	2,251	2,297	2,386	3,489	3,615	3,721	333	382	357
Alaska	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	31	251	394
Arizona	4,299	4,476	4,672	3,957	4,131	4,276	550	368	396
Arkansas	2,290	2,338	2,445	3,148	3,215	3,319	487	434	475
California	24,871	24,494	24,470	78,735	83,161	88,821	10,460	10,210	10,894
Colorado	2,585	2,727	2,940	6,527	6,761	7,343	652	509	621
Connecticut	4,182	4,192	4,221	9,182	8,989	9,183	880	1,038	933
Delaware	N.A.	N.A.	N.A.	1,287	1,333	1,373	143	121	108
Florida	21,998	22,987	24,153	N.A.	N.A.	N.A.	2,272	2,366	2,266
Georgia	5,480	5,716	5,849	10,440	10,978	11,455	981	972	1,043
Hawaii	3,206	3,239	3,460	2,116	2,095	2,197	94	174	83
Idaho	1,303	1,382	1,447	1,513	1,651	1,667	187	214	216
Illinois	8,063	8,043	7,970	13,806	13,661	17,250	1,973	1,332	1,882
Indiana	7,223	7,490	7,630	5,218	5,435	5,661	984	979	949
Iowa	2,811	2,812	2,981	4,356	4,469	4,743	521	550	526
Kansas	2,659	2,671	2,667	2,249	2,304	2,927	355	325	275
Kentucky	3,463	3,485	3,638	4,282	4,394	4,589	527	497	553
Louisiana	3,280	4,180	4,180	2,878	2,881	2,881	249	412	412
Maine (a)	1,319	1,391	1,460	1,543	1,514	1,508	138	164	166
Maryland (b)	4,445	4,539	4,727	8,518	9,019	9,396	875	796	827
Massachusetts	6,055	6,211	6,472	14,394	14,684	15,316	2,312	2,197	2,107
Michigan	7,300	7,695	7,929	9,369	9,696	10,043	45	150	195
Minnesota	5,233	5,360	5,791	10,739	10,928	11,780	1,473	1,201	1,241
Mississippi	2,062	2,055	2,130	1,769	1,782	1,896	596	564	587
Missouri	2,062	2,112	2,149	6,126	6,240	6,644	281	276	275
Montana	64	60	62	1,185	1,168	1,321	118	126	169
Nebraska	1,528	1,548	1,625	2,221	2,225	2,425	308	264	265
Nevada	1,037	1,091	1,155	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New Hampshire	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	441	401	418
New Jersey	9,268	9,449	9,851	13,356	13,838	14,382	2,477	2,393	2,579
New Mexico	2,554	2,607	2,758	1,327	1,285	1,375	119	50	88
New York	12,485	12,967	13,641	47,055	47,566	49,382	5,647	4,762	5,718
North Carolina	6,560	6,998	7,335	11,905	11,970	12,341	1,058	748	732
North Dakota	925	793	819	354	313	341	98	69	55
Ohio (c)	10,348	10,615	10,028	7,799	7,607	7,977	1,255	1,302	1,494
Oklahoma	1,894	1,850	2,047	1,931	1,882	1,902	260	131	102
Oregon	N.A.	N.A.	N.A.	7,582	8,441	8,247	598	596	510
Pennsylvania	9,795	10,005	10,341	12,506	12,664	13,305	2,842	2,751	3,119
Rhode Island	972	998	1,059	1,217	1,244	1,302	135	119	159
South Carolina	2,819	2,896	3,041	3,312	3,581	3,754	361	270	288
South Dakota	861	951	989	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Tennessee (d)	8,267	8,550	8,746	322	250	218	2,312	2,622	2,377
Texas (e)	28,138	28,797	28,067	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Utah	1,779	1,872	1,944	3,370	3,606	3,805	338	333	344
Vermont	371	377	397	747	757	795	117	96	87
Virginia	3,296	3,357	3,635	12,556	13,053	13,836	765	827	736
Washington	9,563	10,159	10,501	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
West Virginia	1,281	1,280	1,320	1,846	1,844	1,890	148	116	109
Wisconsin	5,066	5,224	5,384	7,741	8,040	8,380	963	921	951
Wyoming	432	405	420	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

See footnotes at end of table

STATE FINANCE

TABLE 7.5

Comparison of Tax Collections in Fiscal 2016, Fiscal 2017 and Enacted Fiscal 2018 (continued)

Source: National Association of State Budget Officers, Fall 2017.

Note: Unless otherwise noted, fiscal 2016 figures reflect actual tax collections, fiscal 2017 figures reflect preliminary actual tax collections estimates, and fiscal 2018 figures reflect the estimates used in enacted budgets.

Key:

N.A.—Indicates data are not available because, in most cases, these states do not have that type of tax.

(a) The Spring 2017 Fiscal Survey reported estimated personal income tax at \$1,551M. A referendum passed in November of 2016 that imposed a 3% additional tax, referred to as a surcharge, on Maine taxable income in excess of \$200,000 for tax years beginning on or after January 2017. This referendum became Initiated Bill 2015, chapter 4, which increased the estimated personal income tax by \$152M to \$1,703M. However, the first payment for tax year 2017 was lower than estimated, and in

May of 2017 the Revenue Forecasting Committee reduced the estimated personal income tax by \$19M to \$1,684M. Tax reform, included in the State's biennial budget that passed in July of 2017, repealed the surcharge, and Part D of Public Law 2017, chapter 284 reduced the estimated personal income tax by \$176M to the current forecasted amount of \$1,508.

(b) Information for FY 2017 estimates based on estimates available as of June 2016.

(c) The fiscal year 2018 reduction in estimated sales tax collections is the result of the repeal of the sales tax collected by Medicaid health insuring corporations on health care service transactions.

(d) Sales tax, personal income tax, corporate income tax, and fuel taxes are shared with local governments. Corporate income tax includes franchise tax.

(e) Sales tax collections can be found in the Monthly Revenue watch on the Comptroller's website.