

Table 7.5
COMPARISON OF TAX COLLECTIONS IN FISCAL 2014, FISCAL 2015, AND ENACTED FISCAL 2016
(In millions of dollars)

State or other jurisdiction	Sales tax			Personal income tax			Corporate income tax		
	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2014	Fiscal 2015	Fiscal 2016
Total (a)	\$212,895	\$223,987	\$232,749	\$284,242	\$306,896	\$316,877	\$41,180	\$44,778	\$44,551
Alabama.....	2,075	2,143	2,191	3,202	3,332	3,419	378	492	393
Alaska.....	N/A	N/A	N/A	N/A	N/A	N/A	408	320	275
Arizona.....	3,986	4,190	4,276	3,462	3,761	3,671	575	663	623
Arkansas.....	2,173	2,198	2,273	3,111	3,189	3,092	440	493	476
California.....	22,263	23,684	25,240	67,025	75,384	77,700	9,093	9,809	10,342
Colorado.....	2,416	2,588	2,722	5,696	6,368	6,611	721	708	785
Connecticut.....	4,101	4,211	4,121	8,719	9,154	9,834	782.2	812.0	902.2
Delaware.....	N/A	N/A	N/A	1,188	1,252	1,297	102	269	154
Florida.....	19,708	21,063	21,957	N/A	N/A	N/A	2,043	2,236	2,350
Georgia.....	5,126	5,390	5,594	8,966	9,679	9,884	944	1,001	996
Hawaii (b).....	2,825	2,993	3,181	1,745	1,988	1,915	87	52	100
Idaho.....	1,146	1,219	1,270	1,329	1,471	1,489	188	215	213
Illinois.....	7,676	N/A	N/A	16,642	N/A	N/A	3,164	N/A	N/A
Indiana.....	6,926	7,195	7,505	4,899	5,233	5,122	1,054	1,094	985
Iowa.....	2,642	2,761	2,891	3,975	4,162	4,494	550	550	560
Kansas.....	2,446	2,485	2,786	2,218	2,278	2,462	399	417	445
Kentucky.....	3,131	3,267	3,216	3,749	4,070	4,130	475	528	434
Louisiana.....	2,620	2,730	2,935	2,751	2,863	3,013	330	385	790
Maine.....	1,156	1,244	1,179	1,406	1,522	1,549	183	169	150
Maryland.....	4,143	4,351	4,530	7,774	8,346	8,629	761	777	822
Massachusetts.....	5,496	5,774	6,008	13,202	14,448	14,789	2,049	2,172	2,226
Michigan (c).....	7,355	7,504	7,822	8,014	8,691	8,940	138	259	161
Minnesota (d).....	5,043	5,163	5,328	9,660	10,415	10,736	1,278	1,441	1,299
Mississippi.....	1,955	2,034	2,135	1,667	1,743	1,814	677	714	693
Missouri.....	1,925	1,988	2,032	5,404	5,948	6,023	396	436	340
Montana.....	63	64	66	1,063	1,176	1,230	148	173	180
Nebraska.....	1,525	1,535	1,614	2,061	2,206	2,299	307	347	329
Nevada (e).....	968	1,034	1,098	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	345	352	354
New Jersey.....	8,849	9,039	9,253	12,312	13,403	13,930	2,299	2,870	2,862
New Mexico.....	2,514	2,695	2,807	1,255	1,340	1,360	197	255	225
New York.....	11,786	12,137	12,649	42,961	43,710	47,075	6,046	6,265	5,897
North Carolina.....	5,567	6,252	6,289	10,272	11,079	10,961	1,357	1,328	1,093
North Dakota.....	1,213	1,266	1,378	514	536	371	239	196	186
Ohio (f).....	9,166	9,960	10,373	8,065	8,507	8,093	794	854	1,282
Oklahoma.....	1,959	2,020	2,134	2,028	2,161	2,076	307	304	250
Oregon.....	N/A	N/A	N/A	6,628	7,330	7,660	495	622	540
Pennsylvania.....	9,130	N/A	N/A	11,437	N/A	N/A	2,502	N/A	N/A
Rhode Island.....	916	964	970	1,116	1,228	1,216	114	148	136
South Carolina.....	2,517	2,657	2,714	2,921	3,159	3,251	288	327	308
South Dakota.....	823	837	869	N/A	N/A	N/A	N/A	N/A	N/A
Tennessee (g).....	7,286	7,724	7,878	239	303	269	1,859	2,204	1,938
Texas (h).....	27,400	28,957	29,680	N/A	N/A	N/A	N/A	N/A	N/A
Utah.....	1,657	1,712	1,800	2,890	3,173	3,163	314	373	381
Vermont.....	354	365	378	671	706	740	95	122	82
Virginia.....	3,067	3,235	3,401	11,253	12,329	12,759	758	832	827
Wisconsin.....	8,237	8,620	9,287	N/A	N/A	N/A	N/A	N/A	N/A
West Virginia.....	1,222	1,289	1,321	1,770	1,932	1,956	204	190	178
Washington.....	4,628	4,892	5,054	7,061	7,326	7,859	967	1,005	994
Wyoming.....	521	561	546	N/A	N/A	N/A	N/A	N/A	N/A

See footnotes at end of table.

STATE FINANCE

COMPARISON OF TAX COLLECTIONS IN FISCAL 2014, FISCAL 2015, AND ENACTED FISCAL 2016— Continued (In millions of dollars)

Source: National Association of State Budget Officers, December 2015.

Note: Unless otherwise noted, fiscal 2014 figures reflect actual tax collections, fiscal 2015 figures reflect preliminary actual tax collections estimates, and fiscal 2016 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) Totals include only those states with data for all years.

(b) All numbers reflect appropriation.

(c) Corporate Income Tax Collections include net revenue from the Corporate Income Tax, the Michigan Business Tax, and the Single Business Tax. Preliminary Actuals for FY 2015 are based on May 2015 revenue estimates for the fiscal year ending September 30, 2015. Reported collections for fiscal 2014 and fiscal 2015 are from REC May 2014.

(d) Sources: Actual FY 2014—2015 EOS FBA; Estimates for FY 2015 Budget—2014 EOS FBA; Preliminary Actual FY 2015—Economic Update; Estimates for FY 2016 Budget—2015 EOS FBA.

(e) Sales tax collections for preliminary actual for FY 2015 are missing June collection. Data not released until end of August.

(f) Ohio doesn't have a corporate income tax and instead has a commercial activities tax (CAT). The large increase in fiscal 2016 is the result of allocating a higher percentage of the CAT revenue to the general fund and a lower percentage to property tax replacement funds.

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

(h) Texas does not have a corporate income tax, but it does have a franchise tax, a privilege tax imposed on each taxable entity chartered/organized in Texas or doing business in Texas. Franchise tax collections totaled \$4,700 million in fiscal 2014, \$2,874 million in fiscal 2015, and are projected to total \$2,800 million in fiscal 2016.